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—TO THE—

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NEW YORK, OCTOBER 11, 1902.

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RECITALS IN MUNICIPAL BONDS—WHEN CONCLUSIVE.

Reference was made in our issue of September 20 (see State and City Department, page 628) to a decision of the United States Circuit Court of Appeals upholding the validity of two issues of bonds of the City of Beatrice, Neb., which the city authorities had sought to repudiate. The validity of the bonds was attacked on various grounds. Some of the objections rested on circumstances peculiar to the case under consideration, and therefore have no general bearing. But certain other questions raised and decided are of wider application, and it is of these more particularly that we wish to speak here.

The case was that of John W. Edminson vs. City of Beatrice. It reached the United States Circuit Court of Appeals on a writ of error challenging a judgment against the city upon coupons cut from two series of bonds of $1,000 each issued by that city, one series of 80 bonds dated March 9 1886 and another series of 35 bonds dated November 2 1891. The case was tried in the lower court without a jury, and all the issues of fact were found against the city and in favor of the plaintiff, who was a bona-fide purchaser of the bonds without notice of any defects in the same.

As just noted, many objections were raised against the legality of the bonds. For the reasons already stated, we shall not undertake to go into all of these, but it is well enough to point out one finding, which was that where the power to issue municipal bonds has been vested in a city by appropriate legislation, a recital in the face of the bonds of a statute which does not grant the authority is not fatal to the securities or material to their validity. The city claimed that an amendatory Act of March 5 1885 on which the authority for the issue of the bonds purported to rest, and to which reference was made in the recital, was unconstitutional and void; that consequently there never was any such Act, and accordingly that there never was any power in the city to issue any of the bonds. The Court gives its reasons for thinking that the objections urged against the constitutionality of the amendatory Act mentioned are not well founded. But it goes further and declares that the bonds and coupons would not have been invalid in the hands of innocent purchasers even if the amendatory Act of 1885 had been unconstitutional. In such event the City of Beatrice would have been governed by the Act of 1879 (as amended by the session laws of 1881, etc.), which empowered cities of its class to issue negotiable bonds to an amount not exceeding $100,000. The Court says the fact that the recitals in the bonds referred to other statutes (now claimed to be void) was not at all material. If there was any law which authorized the mayor and council to issue the bonds and coupons, they were valid, and the recitals that they were emitted by virtue of other statutes which gave no such authority could not divest the municipality and its officers of the power with which the Legislature had endowed them, nor invalidate their lawful exercise of that power. Numerous cases are cited in support of this doctrine.

The main point, however, on which the city rested its defense was that the total of bonds issued exceeded the amount allowed by the amended Act of 1879. It was urged that these statutes did not authorize the issue of the second series of bonds for $35,000, for the reason that they increased the amount of bonds emitted by the city for water works to the sum of $125,000, whereas the limit under the law was $100,000, so that $25,000 more was put out than there was any

warrant for. On that point, however, the Court is equally emphatic in condemning the claim of the city. It declares that the "recitals in the face of bonds made by officers of municipal or quasi municipal corporations in whom the power is vested, and upon whom the duty is imposed of determining whether or not conditions precedent to the issue have been fulfilled, or whether or not limitations have been exceeded, estop the corporations, as against a *bona fide* purchaser of the bonds or coupons, from defeating them on the ground that these recitals were false, unless notice was given to the buyer by the face of the bonds or by some public record prescribed by the Constitution or by the Act under which the bonds were issued, as a test of the limitation or condition."

Judge Sanborn, who wrote the opinion, pointed out that the Act which authorized the issue of these bonds prescribed no public record as a test of the limitation of the indebtedness of the city. The bonds contained no notice that they were in excess of the limit fixed by the Act. They were for only $35,000, and the limit was $100,000. They contained these words and this figure: "City of Beatrice, waterworks, series 3." But they also contained the recital: "The amount being within the limit authorized by law, the Mayor and Council of the City of Beatrice, Nebraska, were authorized to borrow thirty-five thousand dollars and pledge the property and credit of said city upon its negotiable bonds." The fact that this issue of bonds was series 3, says Judge Sanborn, contained no notice or warning that the bonds previously issued aggregated so much that this series could not come within the limit fixed by the statute. The certificate of the officers of the municipalty was that the bonds came within this limit. The statute entrusted to them the power and imposed upon them the duty to examine, see and decide whether or not a favorable vote of the electors had been taken, whether or not the issue of these bonds would raise the debt of the city for water-works above the statutory limitation, and whether or not every pre-requisite of their lawful issue existed. They could not discharge their duty in the issue of these bonds without a careful consideration and decision of these questions. And the power in these officers to issue the bonds on behalf of the city under the conditions and limitations specified in the statutes, necessarily imposed and carried with it the power to certify that these conditions had been fulfilled, that these limitations had not been exceeded and that they "were authorized to borrow thirty-five thousand dollars and pledge the property and credit of the city upon its negotiable bonds." "The mayor and city clerk of this municipality certified that there had been a compliance with the conditions and limitations prescribed by the statute, that they were authorized to issue these bonds, the purchaser bought them in reliance upon this certificate, the city retained and used the proceeds of their sale. It is now too late and too unjust for it to deny the truth of the recital of its officers for the purpose of defeating its promises to repay the money which it received by means of their certificate."

Finally, it was claimed that the bonds and coupons of the series of $80,000 were void because the proposition which was submitted to and which received the approval of the electors of the city contained no provision for the levy of a tax to pay the principal of the bonds. But this defense is held to have no more merit than the others. For the mayor and city clerk whose duty it was to ascertain and determine before they sent the bonds forth whether or not a legal proposition for their issue had been sustained by a majority of the electors of the city certified in the face of the bonds that their issue had been "duly authorized by a vote of more than a majority of all the electors voting on the proposition to issue the same" and that the mayor and council had found that all the requirements of law and conditions precedent and necessary to authorize the issue, negotiation and delivery of the bonds had been fully complied with. This is, says Judge Sanborn, in legal effect, a recital that a lawful proposition to issue the bonds was submitted to and sustained by the voters. The statutes required the mayor and the city clerk to ascertain and determine, and empowered them to certify this fact. Innocent purchasers bought the bonds in reliance upon it and as against them the city is estopped from asserting its falsity to defeat them. "The recitals in these bonds import that they were issued by authority of a majority vote of the electors of the city of Beatrice upon the proposition to issue them prescribed by law and by authority of just and honest action by the mayor, the council and the clerk of the city. They relieve innocent purchasers of all inquiry, notice and knowledge of the actual proposition submitted and of the action of the mayor and council thereon and estop the city from denying that the proposition prescribed by the statute was submitted to and sustained by the electors and that the bonds and coupons were issued in pursuance of that action."

The facts in this case are of interest because they serve to show so plainly that there are occasions where even a prescribed debt limit will not suffice to invalidate a bond issue made in excess of it. The doctrine that recitals as to facts will be held conclusive within certain limits is well established. The only question has been how far the courts will proceed in the application of this rule. That it would be held to control in the present instance has been perfectly evident, for in a case which came up somewhat over three years ago, and which was reviewed in the CHRONICLE of April 15 1899, the United States Supreme Court itself declared that under circumstances such as existed in this instance even a constitutional debt limit—so much stronger than a mere statutory prohibition—must be held to be ineffective. In other words, in that case the Court decided that a recital in county bonds that the total amount of the issue did not exceed the constitutional limit of indebtedness, taken in connection with the fact that the bonds did not show on their face the amount of the issue, estopped the county as against an innocent purchaser from disputing the truth of the recital.

It will be asked, Does not such a doctrine defeat constitutional and statutory safeguards against excessive debt issues? Within the bounds described the answer must obviously be yes, and within those bounds there would seem to be no protection against the unauthorized creation of debt—always supposing the bonds pass into the hands of innocent purchasers having no knowledge of the lack of authority for their issue. But a careful study of both decisions, and in fact of all other decisions bearing on the question, will show that the remedy lies in undertaking to prevent

the occurrence of a state of things such as here existed. It will be observed that Judge Sanborn, in the case under review, took occasion to point out that no notice of the fact of the excessive indebtedness was given to the buyer by the face of the bonds or by any public record which was prescribed by the Constitution or by the Act under which the securities were issued, as a test of the limitations. In other words, in the absence of a definite rule for determining that the statements made are false or erroneous, a recital in a bond must be considered conclusive.

But the thought underlying all the decisions is that it is possible by constitution or by statute to prescribe a rule or test by which persons contracting with a municipal corporation must ascertain the extent of its indebtedness, and thus guard against misrepresentations on the part of the constituted authorities that the requirements of the constitution or the statute have been met. Indeed, in the case which reached the U. S. Supreme Court the opinion expressly declares that "if a State constitution, in fixing a limit for indebtedness of that character, should prescribe a definite rule or test for determining whether that limit has already been exceeded or is being exceeded by any particular issue of bonds, all who purchase such bonds would do so subject to that rule or test, whatever might be the hardship in the case of those who purchased them in the open market in good faith." The foregoing suggests the weak point and how it can be made safe.

THE IMPOLICY OF TAXING PUBLIC BONDS.

The people of California are to vote at the November election upon a proposed Constitutional Amendment providing that bonds hereafter issued either by the State itself or by any county, city, municipal corporation or other civil district (including school, reclamation and irrigation districts) shall be free and exempt from taxation. The policy in California up to the present time has been the opposite of this. But sentiment appears to be changing and it is coming to be recognized that to attempt to tax such obligations is detrimental to the best interests of the State. It was this feeling that induced the California Legislature at its biennial session in 1901 to propose the Constitutional Amendment referred to exempting bonds from taxation hereafter. The matter is exciting a good deal of interest in California and a number of instructive articles and papers have appeared on the subject.

One of the papers which has recently reached the editor's desk is from the pen of Carl C. Plehn, Professor of History and Political Science at the University of California in Berkeley. Professor Plehn has made a very thorough study of the subject and furnishes concrete illustrations to show how disadvantageous, from a pecuniary point of view, the existing policy of taxing bonds has proved. Under the laws of California, as they now exist, all public bonds owned by private individuals (except, of course, bonds issued by the United States Government) are liable to taxation if they are found by the assessors within the State—that is, all bonds issued by the State of California, by any County, or by any municipal corporation within the State may be assessed for taxation and are taxable for State, County and municipal purposes. The bonds are not taxed, however, if owned by any branch of the Government, or if held outside of the State and owned by persons who are not residents therein.

But while the bonds are theoretically taxable, they are not all taxed; most of them, indeed, he shows evade taxation. In general this evasion is accomplished in some perfectly proper and legal manner, but in a few instances it is accomplished by concealment. All the State bonds, very nearly all the County bonds and a goodly portion of the City bonds are either owned by the State or are held in trust by some branch of the Government for the support of the public schools or of public institutions and are consequently exempt from taxation. Most of the remainder of the County bonds, of the City bonds, and a smaller part of the school district bonds are owned and kept outside of the State, and are consequently not assessed or taxed. Such of the bonds as are held by residents of the State are as a rule successfully concealed and therefore evade taxation. A very small amount, including far more school bonds than any other variety, is actually assessed and taxed. The provision of the law which makes the bonds taxable is hence of practically no effect so far as providing revenue is concerned.

Prof. Plehn well says that the taxation of public bonds is an unsound piece of financiering in any event. It is unsound financiering for a number of reasons, among others because the retention of the right to tax the bonds necessarily hurts the credit of the Government and makes the loan cost more than it otherwise would. The lender will certainly expect to clear the market rate of interest on his investment. If he has to pay taxes on the bonds he will demand a gross rate of interest which will leave him the market rate net after the payment of taxes. If the lender is not taxed on the bond he will be content with the market rate of interest in the first place. "The imposition of the tax, if fully successful, which it rarely is, simply amounts to this, that the treasury pays out in additional interest a certain sum of money which it then proceeds to collect back again from the recipients by taxation. This, obviously, involves several elements of trouble and expense. In the first place the Government is out of the use of its money for the interval between its payment and its collection. Then it has the expense of paying out money which it already has in the Treasury and of collecting it again; a two-fold handling, to say nothing of the clerical expense connected with the assessment and collection of the tax. The lender is also put to the same two items of expense and of trouble, for which he will assuredly have to be compensated at the expense of the Government. It would certainly seem common sense, when the money is once in the Treasury, to leave it there and use it in the legitimate business of the Government, and not to turn it over to some one else to use for several months in the expectation that it can be collected again."

But there is another element in the calculation. Obviously there is no certainty as to what the tax rate is going to be from year to year, and for this uncertainty the lender must make the Government pay. If the tax rate averages $1 75 per hundred and occasionally rises to $2 00 or a little over, the lender to insure himself against loss is compelled to demand a higher rate of interest, or, what is the same thing, will buy the bond only at a discount. Prof. Plehn states that a few

years ago he ascertained pretty closely what this charge for insurance against fluctuations in the tax rate amounted to in the analogous case of mortgages in California. The conclusion in that case was that the exact amount of this charge averaged 0·381, or a little over one-third of 1 per cent. He thinks it is safe to assume that in the case of public bonds the charge is very little, if any, less. But to be conservative he places the amount at one-quarter of 1 per cent. It follows that even if the bonds were actually taxed, which they are not, the process of taxation would increase the cost of the loan by at least one quarter of 1 per cent per annum.

As already indicated, however, the law is practically inoperative. All local bonds, except school bonds and some few municipal bonds, escape taxation either legally or illegally. As a consequence the effect of the tax is not fully discernible in the rates of interest charged. Lenders, knowing that they can legally or illegally evade the tax, do not always add the whole amount of the tax to the market rate of interest when making their bid for the bonds. They do, however, add a little something to the rate by way of insurance against being caught by the assessor occasionally during the twenty years, more or less, that the bonds have to run. As was pointed out in a letter written to us by Mr. R. M. Welch, Secretary of the California Bankers' Association, published in our issue of May 3 1902, the excess in the rate of interest is not sufficient to cover the tax, but is yet more than the bonds would have to bear if they were not subject to taxation. Moreover, because of the tax the competition for their purchase is limited, as a rule only a few Eastern bond dealers bidding therefor.

Prof. Plehn then goes into an instructive analysis concerning the rates of interest in the outstanding bond issues of the civil divisions of California with the purpose of indicating the effect of the present system of subjecting them to taxation. He also reinforces his results by a study of the elaborate table of municipal bond sales covering the whole United States for the late calendar year, which we presented in the April 1902 number of our STATE AND CITY SUPPLEMENT. The conclusion that he is led to from all these facts is that the usual rate for local bonds in California is higher by about 1 per cent than the corresponding rate for the United States at large. He admits that a portion of this difference may be due to the difference in credit enjoyed by the cities East and West, but a part is undoubtedly due to the possibility that California bonds may be subject to taxation. The difference in credit is, however, in turn due to some extent at least to the existence of this law which makes the bonds liable to taxation; for it forces the cities to sell their bonds to persons outside the State who, not being familiar with the local conditions, have not the same confidence in the cities that local investors would have.

Prof. Plehn then points out what is really the worst feature of the whole situation, namely the effect of the law upon school districts which are obliged to resort to borrowing. Counties and cities can borrow outside the State and thus avoid the difficulties to which this law gives rise. School districts usually have to borrow at home. This is so for two reasons. In the first place they are not known outside of the State and it would be expensive for an Eastern bank or capitalist to ascertain their legal standing. In the second place they borrow in comparatively small sums, so that the expense of negotiating the bonds at a distance is prohibitive. Hence in most cases they are obliged to resort to the local bank or some local capitalist. If the bank takes the bonds, it is sure to be taxed for them just as it is on a mortgage. If some local capitalist takes them he too has to assume that he will be taxed on them, although of course he may succeed in evading the assessor. As a consequence, says Prof. Plehn, school districts have been paying in the past from 7 to 8 per cent interest when they could easily have borrowed at 5 per cent or at most 6 per cent if the bonds had not been taxable, and they are now required to pay from 6 to 7 per cent instead of from 4 to 5 per cent which they could surely enjoy.

The result is a very serious depletion of the school funds. Under the usual run of events the bonds escape taxation and the district is out the full amount of excess interest. Under the most favorable circumstances it still suffers. "Let us suppose a typical school district wishes to borrow $10,000 for a new school building. It has to borrow from the local bank and has to pay at least 6 per cent or 6½ per cent interest when it might have the money at 4 per cent or at 4½ per cent. Out of the $200 per annum excess interest there may be collected in taxes $150, of which the district receives $38, the balance, $112, going into the State and County treasuries. This, with the $50 extra, makes the loss to the school funds $162 per annum on this loan. This is no mere hypothetical case, but is a thoroughly typical case, based on the actual averages with the assumption that the rate of interest is the most favorable that a school district can obtain. In most cases the loss is much greater. There is in this case no compensating advantage in the reduction of other expenses. It simply amounts to this, that the people of the school district pay from $162 to $200 more than they should each year for the $10,000 loan. Such a loss to the school funds is a serious matter, as the schools are nowhere any too well supplied with money."

While the foregoing remarks and illustrations depict the situation in California, they are really of general application, and the whole matter furnishes an instructive lesson bearing upon the theory and practice of taxation. In New York City the rule is not to tax bonds except for State purposes, which latter is a comparatively small item. But in discussions of the subject one, nevertheless, very often hears the suggestion from the ill-informed that the bonds should be made subject to taxation, and that in fact everything should be taxed, both tangible and intangible. We may suppose that the people of California, with full light before them, will give their support to the proposed Constitutional amendment doing away with the tax. There is all the more reason why exemption from taxation should be enforced in that State because of a point which was referred to in the letter mentioned above from Mr. Welch, the Secretary of the California Bankers' Association. Mr. Welch in his letter noted that under a decision of the California Supreme Court, bonds of quasi-public and other corporations of California are exempt from taxation for the reason that the bonds represent nothing more than the assets of the corporation, and such assets being taxed, to also tax the bonds would be double taxation. The existing law thus presents the anomaly of a State taxing its own borrowing power while exempting that of its creatures.

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, 1902; SECOND, the changes in those details since June 30, 1902, down to Oct 1, 1902; THIRD, the items of interest-bearing debt, &c., at the beginning of each fiscal year since July 1, 1877; 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, 1902.

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	436,291,700	$9,649,050	$445,940,750
Loan of 1908-1918	June 13, 1898	3 per cent.	Aft. A'g. 1,'08	F,M,A&N	198,792,660	50,455,020	47,060,640	97,515,660
Funded loan of 1907	July 14,'70, & Jan. 20,'71.	4 per cent.	July 1, 1907.	J,A,J & O.	740,923,550	182,547,950	50,629,450	233,177,400
Refunding certificates	February 26, 1879	4 per cent.	.....	J,A,J & O.	40,012,750	.....	.....	31,980
Loan of 1925	January 14, 1875	4 per cent.	Feb. 1, 1925.	F,M,A&N	162,315,400	104,712,350	30,281,850	134,994,200
Loan of 1904	January 14, 1875	5 per cent.	Feb. 1, 1904.	F,M,A&N	100,000,000	10,918,550	8,491,800	19,410,350
Agg'ate of interest-bearing debt, excl. of U.S. bonds issued to Pac. RRs., as stated below					$1,687,985,110	$784,925,570	$146,112,790	$931,070,340

DEBT ON WHICH INTEREST HAS CEASED JUNE 30, 1902.

Funded loan of 1891, matured September 2 1891	$217,850 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	1,063,010 26
Aggregate June 30 1901 of debt on which interest has ceased since maturity	$1,280,860 26

DEBT BEARING NO INTEREST JUNE 30, 1902.

	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	42,071,969 50
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	6,873,323 63
Aggregate June 30 1901 of debt bearing no interest		$395,680,156 63

The foregoing shows that the Government debt on June 30, 1902, was made up of (1) interest-bearing debt, $931,070,340, of (2) debt on which interest has ceased, $1,280,860 26, of (3) debt bearing no interest, $395,680,156 63, making total *gross* debt, $1,328,031,356 89; subtracting from the total the net cash balance in the Treasury ($358,674,115 85) at the same date (June 30, 1902), we have the net debt as it stood at the close of the last fiscal year, $969,457,241 04. To bring down the *interest-bearing* debt to Oct. 1, 1902—which, as stated, was $931,070,340 on June 30, 1902—we must add to the Funded Loan of 1907 $100 and deduct from the Refunding Certificates a like amount to reach the total of the interest-bearing debt Oct. 1, 1902, which was $931,070,340, or the same as on June 30.

For *later and future details of the debt, see the same* as issued every month in the CHRONICLE, the first or a later Saturday. We now add, *first*, references to and citations from the laws which are the authority for the debt as it stands to-day, including the new 2 per cent loan authorized March 14, 1900; *second*, the two tables on the next page, which exhibit all the particulars of the total debt of the United States on June 30 of each year from 1877 to 1902, and on Oct. 1, 1902; *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 Oct. 1, 1902, 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 18, 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 (Oct. 1, 1902) is $97,515,660.

"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 (Oct. 1, 1902), $233,177,500.

"REFUNDING CERTIFICATES" (Column 3).—Act of February 26, 1879, authorized the Secretary of the Treasury to issue in exchange for lawful money of the United States certificates of deposit of the denomination of ten dollars, bearing interest at the rate of 4 per cent, and convertible at any time, with accrued interest, into the 4 per cent bonds described in the Refunding act; the money so received to be applied only to the payment of the bonds bearing interest at a rate not less than 5 per cent. On March 12, 1879, the issue of these certificates and their exchange into 4 per cent bonds were authorized; the certificates were to draw 4 per cent interest from April 1, 1879, and were convertible in sums of $50 or its multiples. The amount issued at the close of the fiscal year (June 30, 1879), was $39,308,110, 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 Oct. 1, 1902, a total of $31,880.

"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 4 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 rate, 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 $134,994,200.

"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 5 per cents and in Nov., 1894, there were issued $50,000,000 more for similar bonds for same purpose. Now outstanding $19,410,350.

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 1877, 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, 1877, TO OCT. 1, 1902.

YEAR.	1. "Funded Loan of 1891," 4½ P. C. Contin'd at 2.	2. "Funded Loan of 1907," 4 Per Cents.	3. "Refunding Certificates," 4 Per Cents.	4. "Loan of 1904," 5 Per Cents.	5. "Loan of 1925," 4 Per Cents.	6. "Navy Pension Fund," 3 Per Cents.	8. Old 6s and 7s Converted into 4 and 4½ P. Cts.	10. Total Interest-Bearing Debt.
	$	$	$	$	$	$	$	$
1877, July 1	140,000,000 00	.....	Issue was	.....	.....	14,000,000 00	1,557,888,500	1,711,888,500 00
1878	240,000,000 00	98,850,000 00	40,012,750 00	.....	.....	14,000,000 00	1,441,885,650	1,794,735,650 00
1879	250,000,000 00	728,673,790 00	12,848,210 00	.....	.....	14,000,000 00	792,121,700	1,797,643,700 00
1880	250,000,000 00	737,980,800 00	1,367,000 00	.....	.....	14,000,000 00	720,645,300	1,723,993,100 00
1881	250,000,000 00	738,659,000 00	688,800 00	.....	.....	14,000,000 00	636,219,950	1,639,567,750 00
1882	250,000,000 00	738,884,300 00	465,050 00	.....	.....	14,000,000 00	‡460,461,050	1,463,810,400 00
1883	250,000,000 00	737,586,300 00	355,900 00	.....	.....	14,000,000 00	{‡32,082,600 ‡304204350}	1,338,229,150 00
1884	250,000,000 00	737,661,700 00	290,000 00	.....	.....	14,000,000 00	†224,612,150	1,226,563,850 00
1885	250,000,000 00	737,719,850 00	240,600 00	.....	.....	14,000,000 00	†194,190,500	1,196,150,950 00
1886	250,000,000 00	737,759,700 00	207,800 00	.....	.....	14,000,000 00	†144,046,600	1,146,014,100 00
1887	250,000,000 00	737,800,580 00	175,270 00	.....	.....	14,000,000 00	†19,716,500	1,021,692,350 00
1888	222,207,050 00	714,177,400 00	138,050 00	.....	.....	14,000,000 00	.....	950,522,500 00
1889	139,639,000 00	676,095,350 00	119,640 00	.....	.....	14,000,000 00	.....	829,853,990 00
1890	109,015,750 00	602,193,500 00	103,860 00	.....	.....	14,000,000 00	.....	725,313,110 00
1891	50,869,200 00	559,566,000 00	93,920 00	.....	.....	7	9	610,529,120 00
1892	25,364,500 00	559,581,250 00	83,580 00	.....	.....	"Loan of	"Consols of	585,029,330 00
1893	25,364,500 00	559,604,150 00	68,450 00	.....	.....	1908."	1930,"	585,037,100 00
1894	25,364,500 00	559,618,400 00	58,990 00	50,000,000	.....	(War Bonds),	2 Per Cent.	635,041,890 00
1895	25,364,500 00	559,625,750 00	54,110 00	100,000,000	31,157,700	3 Per Cents.		716,202,060 00
1896	25,364,500 00	559,636,850 00	47,140 00	100,000,000	162,315,400	.....	.....	847,363,890 00
1897	25,364,500 00	559,640,100 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
1902	.....	233,177,400 00	31,880 00	19,410,350	134,994,200	97,515,660	445,940,750	931,070,340 00
1902, Oct. 1	.....	233,177,500 00	31,880 00	19,410,350	134,994,200	97,515,660	445,940,750	931,070,340 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.
1877 - July 1	$16,648,860 26	$435,191,431 84	$2,163,728,792 10	$144,453,360 73	$2,019,275,431 37	$93,160,643 50
1878	5,594,560 26	363,231,082 27	2,163,561,292 53	164,179,012 08	1,999,382,280 45	94,654,472 50
1879	37,015,630 26	362,150,091 78	2,196,809,422 04	200,394,517 01	1,996,414,905 03	83,773,778 50
1880	7,621,455 26	353,826,945 37	2,085,441,500 63	166,114,752 88	1,919,326,747 75	79,633,981 00
1881	1,723,865 26	353,847,504 32	2,000,139,119 58	180,488,965 3-	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 78	1,675,023,474 25	57,360,110 75
1883	7,831,415 26	353,740,691 81	1,699,801,257 07	161,019,431 92	1,538,781,825 15	51,436,709 50
1884	19,656,205 26	353,719,517 31	1,599,939,572 57	161,396,577 18	1,438,542,995 39	47,926,432 50
1885	4,100,995 26	353,603,141 88	1,553,955,087 14	178,602,643 23	1,375,352,443 91	47,014,133 00
1886	9,704,445 26	397,692,548 52	1,509,411,093 78	227,265,253 34	1,282,145,840 44	45,510,098 00
1887	6,115,165 26	353,685,110 37	1,381,492,625 63	206,323,950 21	1,175,168,675 42	41,786,529 50
1888	2,496,095 26	353,660,467 32	1,306,679,062 58	243,674,167 85	1,063,004,894 73	38,991,935 25
1889	1,911,485 26	353,654,148 97	1,185,419,624 23	209,479,874 01	975,939,750 22	33,752,354 60
1890	1,815,805 26	353,648,559 47	1,080,777,474 73	189,993,104 20	890,784,370 53	29,417,603 15
1891	1,614,705 26	393,662,735 35	1,005,806,560 61	153,893,808 83	851,912,751 78	23,615,735 80
1892	2,785,875 26	380,403,635 37	968,218,840 63	126,692,377 03	841,526,463 60	22,893,883 20
1893	2,094,060 26	374,300,605 87	961,431,766 13	122,462,290 38	838,969,475 75	22,894,194 00
1894	1,851,240 26	380,004,686 42	1,016,897,816 68	117,584,436 13	899,313,380 55	25,394,385 60
1895	1,721,590 26	378,989,469 99	1,096,913,120 25	195,240,153 51	901,672,966 74	29,140,782 40
1896	1,636,890 26	373,728,570 14	1,222,729,350 40	267,432,096 70	955,297,253 70	34,387,265 60
1897	1,346,880 26	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	*326,833,124 92	1,044,739,117 97	29,789,153 40
1902	1,280,860 26	395,680,156 63	1,328,031,356 89	*358,574,115 85	969,457,241 04	27,542,945 50
1902, Oct. 1	1,256,860 26	396,342,081 63	1,328,669,281 89	*371,253,394 12	957,415,887 77	27,542,945 50

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 OCT. 1, 1902.

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	6,607,458 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	2,130,706 10	3,730,706 10	.....	.....	.....	3,730,706 10
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	82,559,062 54	147,182,574 54	27,295,070 55	108,314,060 59	135,609,131 14	3,730,706 10

* Government accepted principal of bonds of Kansas Pacific RR.—$6,303,000—for indebtedness, but subsequently received an additional $821,898 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 $2,057,176 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 $821,898 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 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; and in 1902 have been $1,141,297 42, leaving the balance unpaid Sept. 30, 1902, $38,228,265 14, and accrued interest, less transportation earnings.

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN

NEW ENGLAND.

INDEX FOR THE NEW ENGLAND STATES, CITIES, Etc.

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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
Deputy Secretary of State - - - S. J. Chadbourne
Treasurer (term expires *Jan., 1903), - Oramandel 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:

LOANS— NAME AND PURPOSE.	Interest. Rate.	Payable.	Outstand'g. When Due.	Principal.
Reissue Loan, 1889 Class Original, 1864. "B."	3	J & D	June 1, 1903-1911 $50,000 yearly.	$450,000
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, 1903 to 1911 $20,000 yearly.	180,000
Do Class "C."	3	A & O	Oct. 1, 1912 to 1921 $28,000 yearly.	280,000
Do Class "D."	3	A & O	Oct. 1, 1922 to 1929 $3,000 yearly.	24,000
Bonds to State College..	5	J & D	June 1, 1919	118,300
Do do do ..	4	J & J	July 1, 1917	100,000
Bond to Insane Hospital.	4	J & J	July 1, 1917	50,000
Loan of 1869, not presented for payment.....				700

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, 1902, the total resources of the State amounted to $1,237,731 25.

	Jan. 1, 1902.	Jan. 1, 1901.	Jan. 1, 1900.	Jan. 1, '99.
Bonded debt.....	$2,053,000	$2,103,000	$2,153,000	$2,203,000
Temporary loan.....	250,000	350,000	350,000	150,000

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

Years.	Assessed Valuation. Real.	Personal.	Total.	State tax per $1,000
1900.....	$268,434,909	$68,264,740	$336,699,649	$2·75
1898.....	260,841,021	68,675,223	329,516,244	2·75
1896.....	257,389,047	71,111,947	328,500,994	2·25
1894.....	249,629,509	74,848,812	324,478,321	2·50
1892.....	236,135,199	78,194,982	314,330,181	2·75

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

1900.....	694,466	1860.....	628,279	1820.....	298,335
1890.....	661,086	1850.....	583,169	1810.....	228,710
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 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. This county owned $728,000 of the preferred stock of the Bangor & Aroostook RR. Co., but sold the same late in 1901 to the railroad company upon their agreeing to pay the interest on the $728,000 railroad-aid bonds in table below, and also to pay the principal at maturity. This agreement has been guaranteed by a deposit of $728,000 4% consol. refund. bonds of the railroad company with the Old Colony Trust Co. of Boston. V. 74, p. 110.

LOANS—	When Due.
REFUNDING BONDS—	
4s, Aug., $19,000	Aug. 1, 1919
COURT HOUSE—	
4s, J&D, $40,000	June 1, 1915
RAILROAD AID (B. & A. RR.).	
4½s, M&S, $500,000	Sept. 1, 1912
4½s, J&J, 228,000	July 1, 1915
Bonded debt Jan., 1902	$789,000
Floating debt	25,500

Total debt Jan. 1, 1902	$814,500
Sinking fund	734,665
Net debt Jan. 1, 1902	79,835
Interest is payable in Boston.	
Tax valuation 1900	18,133,491
Assessment about ½ actual value.	
St. & co. tax rate, 1900	6·08
Population in 1890 was	49,589
Population in 1900 was	60,744

AUBURN—{E. G. EVELETH, Mayor. A. C. SPRAGUE, Treasurer.

Auburn is in Androscoggin County.

LOANS—	When Due.
CITY BONDS—	
4s, J&J, $25,000	July 2, 1903
4s, J&J, 23,500	July 1, 1904
4s, J&J, 15,000	July 1, 1905
4s, J&J, 18,000	July 1, 1906
4s, J&J, 10,000	July 1, 1907
4s, J&J, 14,000	July 1, 1909
4s, J&J, 13,000	July 1, 1910
4s, J&J, 13,000	July 1, 1911
4s, J&J, 4,000	Jan. 1, 1912
4s, J&J, 7,000	July 1, 1912
4s, J&J, 15,000	July 1, 1917
3½s, J&J, 15,000	July 1, 1920
4s, J&J, 16,000	June 1, 1923
4s, J&J, 14,500	Jan. 1, 1925

REFUNDING BONDS—	
3½s, J&J, $15,000	Jan. 1, 1922
CITY WATER BONDS—	
5s, J&J, $58,700	July 1, 1905
4s, J&J, 30,000	May 20, 1913
Bonded debt, Dec. 12, '01	$307,200
Floating debt	77,000
Total debt Dec. 12, 1901	384,200
City water debt (inclu'd)	88,700
Water sinking fund	75,000
Water Commissioners' debt (not included)	226,000
Assessed valu'tion 1901	6,817,660
Tax rate (per M.) 1901	22·00
Population 1890 (Census)	11,250
Population 1900 was	12,951

AUGUSTA—LINDALL TITCOMB, Mayor.

This city is in Kennbec County.

LOANS—	When Due.
FUNDING BONDS—	
6s, J&J, $19,250	1903-1905
3½s, M&S, 40,000	Sept. 1, 1924
REFUNDING BONDS—	
4s, F&A, $238,000	1905-1919

Bond. debt Feb 25, 1902	$303,800
Total valuation 1901	6,760,717
Tax rate (per M.) 1901	$24·00
Population in 1890 was	10,527
Population in 1900 was	11,683

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.

LOANS—	When Due.
CITY DEBT—	
4s, M&N, $50 000	Nov. 2, 1912
4s, M&N, 100,000	Nov. 1, 1914
WATER DEBT—	
6s, J&J, $500,000	July 1, 1905
3½s, J&J, 70,000	July, '04-'10
Bonded debt Mar. 1, 1902	$720,000
Floating debt	28,000

Trust funds	$206,969
Total liability Mar. 1, '02	954,969
Assessed val., real	10,756,026
Assessed val., per'l	4,369,451
Total valuation 1901	15,125,477
Assessment abt. ⅘ actual value.	
Tax rate (per M) 1901	$21·00
Population in 1900 was	21,850
Population in 1890 was	19,103

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.

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

Bath is a shire town of Sagadahoc County.

LOANS—	When Due
REFUNDING BONDS—	
3½s, g., J&J	15, $85,000.Jan.'03-11
4s, J&J,	130,000.June 1,'21
(Subject to call.)	
MUNICIPAL BONDS—	
4½s, J&J, $100,000	July 1, 1907
OLD LADIES' HOME—	
6s, J&J, $14,000	1908-1928

Bonded debt Feb. 1, 1902.$329,000
Assessed valuation real.3,754 690
Assessed valuat'n, pers'l.2,251,459
Total valuation 1901 .. 6,006,149
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1901 $24·00
Population in 1900 was....10,477
Population in 1890 was.... 8,723

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.

BELFAST.—L. H. MURCH, Clerk.

This city is in Waldo County.

LOANS—	When Due.
REFUNDING BONDS—	
4s, M&N, $113,000	Nov. 1, 1925
Subject to call after Nov. 1, 1905	
4s, F&A, $477,000	Aug. 15, 1918
Total debt Mar. 1, 1902	$590,000

Tax valuation 1901.....$2,780,643
Assessment about actual value.
Total tax (per M.) 1901....$18·50
Population 1890.....5,294
Population in 1900 was.....4,615

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

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

BIDDEFORD.—NATHANIEL B. WALKER, Treas.

This city is in York County.

LOANS—	When Due.
4s, ...,	$50,000..May 15, 1904
4s, ...,	50,000..May 1, 1905
4s, ...,	10,000..Sept. 1, 1906
4s, ...,	10,000 July 1, 1907
4s, ...,	25,000..May 1, 1915
4s, ...,	45,000..July 1 1917
4s, ...,	25,000..May 1, 1920
3½s, ...,	25,000..July 1, 1921
3s, ...,	40,000..Oct. 1, '03-06

Bond. debt Feb. 1, 1902.. $290,000
Floating debt..... 30,700
Total debt Feb. 1, 1902.. 320,700
Total valuation 1901....6,818,119
Assessment abt. 60% actual value.
Tax rate (per $1,000) 1901..$25·00
Population in 1890 was.....14,443
Population in 1900 was.....16,145

CALAIS.—BRONO KALISH, Mayor.

This city is in Washington County.

LOANS—	When Due.
CITY LOANS—	
BUILDING BONDS—	
4s, J&D, $13,000	Dec. 1, 1926
REFUNDING BONDS—	
4s, J&D, $85,000	Dec. 1, 1926
4s, J&J, $10,000	July 1, 1915
4s, F&A, 9,000	Feb. 1, 1916

Bond. debt Mar. 1, 1902..$117,000
Tax valuation 1901.....2,841,738
Assessment about ¾ actual value.
Tax rate in 1901 (per M.)...$24 50
Population in 1890 was.....7,290
Population in 1900 was.....7,655

INTEREST is payable at the National Shawmut Bank of Boston.

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

ELLSWORTH.—ARTHUR W. GREELEY, Mayor.

This city is in Hancock County.

LOANS—	When Due.
WAR DEBT—	
4s, ... $28,000	June 1, 1917
4s, ... 13,300	June 1, 1907
4s, ... 17,000	June 1, 1912
Outst'ding notes & orders.$26,834	

Total debt Feb. 8, 1902.$85,133·93
Uncollected taxes & cash. 34,278
Total valuation 1901.....1,855,144
Tax rate (per $1,000) 1901..$24 00
Population in 1890 was.....4,804
Population in 1900 was.....4,297

HALLOWELL.—J. E. LUNT, Mayor. C. K. TILDEN, Treasurer.

This city is in Kennebec County.

LOANS—	When Due.
SCHOOL BONDS—	
4s, M&N, $5,000	Nov. 1, 1903
($1,000 due yearly) to Nov. 1, 1907	
REFUNDING 1893—	
4s, M&N, $15,000.	Nov., 1908 to '22
WATER BONDS—	
4s, J&J, g., $50,000	Jan. 1, 1918
Bond. debt Jan. 1, 1902.	$70,000

Floating debt..... $3,900
Total debt Jan. 1, 1902. 73,900
Sinking fund..... 2,000
Net debt Jan. 1, 1902.... 71,900
Tax valuation 1901.....1,437,200
Assessment same as actual value.
Total tax (per M.) 1901 ....$19·00
Population 1890 was.....3,181
Population 1900 was.....2,714

The city owns property valued at $100,000.

INTEREST is payable in Boston and Hallowell.

HOULTON.—THOS P. PUTNAM, Ch. Selectman.

This town is in Aroostook County.

LOANS—	When Due.
SCHOOL, BRIDGES, TOWN IMP. BDS.	
4s, A&O, $20,000	Apr. 1, 1917
REFUNDING BONDS—	
4s, A&O, $10,000	Oct. 1, 1918
3½s, J&D, 37,000.	Dec. 15, 1920
Bonded debt Mar. 1, 1902..	$67,000
Floating debt.....	3,000
Total debt Mar. 1, 1902...	70,000

Sinking fund, cash, etc.. $14,491
Net debt Mar. 1, 1902.... 55,509
Assessed valuation, real.1,486,627
Assess'd valuat'n, pers'l. 727,970
Total valuation 1901....2,214,597
Assessm't abo't 75 p.c. actual value.
Tax rate (per $1,000) 1901 $23 00
Population in 1890 was.....4,015
Population in 1900 was.....4,686

LEWISTON.—W. E. WEBSTER, Treasurer.

This city is in Androscoggin County.

LOANS—	When Due.
REFUNDING BONDS—	
4s, J&J, $80,000	July 1, 1924
4s, J&J, 51,000	Jan. 1, 1930
3½s, J&J, 185,000 g.	July 1, 1931
4s, J&J, 100,000	July, 1913
4s, J&J, 100,000	July, 1923
WATER BONDS—	
5s, A&O, $174,000	Oct. 1, 1907
5s, A&O, 200,000	Oct. 1, 1917
Refund'g 4s, A&O, 100,000	1927

Bond. debt Mar. 1, 1902 $991,500
Floating debt..... 338,871
Total debt Mar. 1, 1902 1,330,371
Sinking fund..... 234,371
Tax valuation 1901....12,997,452
Assessm't abt. 75 p.c. actual value
Tax rate (per $1,000) 1901..$22·50
Population in 1890 was.....21,701
Population in 1900 was.....23,761

INTEREST is payable in Boston at the National Bank of Commerce. The city property, valued at $1,662,667, includes stock of the Lewiston & Auburn Branch Railroad to the amount of $225,000, and the water works, valued at $778,087. 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 par value of $2,356,110. The railroad is leased for 999 years to the Maine Central RR. Company at 2 per cent on stock, payable quarterly. This rental aids the city considerably in meeting its interest charge.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g
Funded, 1893	4	M & S	Mch. 1, 1913	g$75,000
Funding, 1894	4	M & S	Mch. 1, 1914	g64,000
do 1896	4	M & S	Mar. 1, 1916	48,000
Portland & Ogdensburg RR...	6	M & S	Sept. 1, 1907	1,107,000
Refunding 1895	4 g	M & S	Mar. 1, 1905	g99,000
do 1897	4 g	J & J	July 1, 1912	g450,000
do 1902	3½ g	J & J	July 1, 1922	614,000
Trust funds	4s&6s	.....	.....	111,616
Bonds matured, not presented for payment				2,000

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

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

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

TOTAL DEBT, SINKING FUND, ETC.—

	Apr. 1, 1902.	Apr. 1, 1901.	Apr. 1, '00.
Total debt	$2,772,750	$2,884,366	$2,992,198
Sinking fund, etc	1,414,873	1,596,833	1,669,115
Net debt	$1,357,877	$1,287,533	$1,323,083

AVAILABLE ASSETS.—The city's available assets, amounting to $1,414,873, 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 have been as follows, the annexation of Deering in 1899 increasing values since that date.

Years.	Real Estate.	Personal Property.	Total Valuation.	Rate of Tax per $1,000.
1901	$31,981,350	$14,233,210	$46,214,560	$18·00
1900	31,502 000	13,626,305	45,128,305	21·00
1899	30,534,120	13,499,302	44,033,422	21·00
1898	26,448,850	12,659,700	39,108,550	21·00
1897	26,182,075	13,130,186	39,312,261	20·80
1895	24,974,900	12,232,125	37,207,025	20·00
1890	23,184,400	12,427,590	35,611,990	19·70
1888	22,120,000	11,952,405	32,702,405	20·00

POPULATION.—In 1900 was 50,145; in 1890 it was 36,425.

ROCKLAND.—LORENZO S ROBINSON, City Treas.

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

LOANS—	When Due.
REFUNDING BONDS—	
4s, J&J, $40,950	July 1, 1911
Optional at any time.	
3½s, J&J, $27,600	July 1, 1903
3½s, J&J, 12,400	July 1, 1904
3½s, J&J, 14,400	July 1, 1905
3½s, J&J, 24,100	July 1, 1906
3½s, J&J, 13,000	July 1, 1907
3½s, J&J, 28,000	July 1, 1908
3½s, J&J, 21,500	July 1, 1909
3½s, J&J, 25,000	July 1, 1910
3½s, J&J, 13,000	July 1, 1912
3½s, J&J, 16,800	July 1, 1915
3½s, J&J, 18,000	July 1, 1916
3½s, F&A, 32,500	Feb. 1, 1917

Interest is payable in Rockland.

Bond. debt Mar. 10, 1902	$287,850
Floating debt.....	143,156
Total debt Mar. 10, 1902	431,006
Resources.....	76,146
Net debt Mar. 10, 1902.	354,860
Assessed val., real.....	3,857,646
Assessed val., personal	1,431,544
Total valuation 1901...	5,289,190
Assessm't less than actual value.	
Tax rate (per $1,000) 1901	21·00
Population in 1899 was	8,174
Population in 1900 was	8,150

SACO.—JAMES T. HARPER, Treasurer.

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

LOANS—	When Due.
REFUNDING BONDS—	
4s, J&J, $25,000	1907
4s, J&J, 30,000	1917
4s, J&D, 33,000	Dec., 1902 to '23
3½s, M&N, 29,000	Nov., 1902 30
3½s, M&S, 15,000	Aug. 31, 1921
SEWER BONDS—	
4s, J&J, $15,000	1909

Outstanding notes and floating debt $11,111
Interest is paid in Boston.
Total debt Feb. 1, 1902.. $158,111
Tax valuation 1901.....3,841,236
Assess't about ⅔ actual value.
Tax rate (per $1,000) 1901..$20·00
Population in 1890 was.....6,075
Population in 1900 was.....6,122

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.
WASH. CO. RR. BONDS—	
4s, J&J, $25,000	Jan. 1, 1916
4s, J&J, 475,000	Jan. 1, 1928
(Subject to call after Jan. 1, 1923)	

Bond. debt. Jan. 1, 1902. $500,000
Tax valuation 1901...$13,734,455
State & co. (per $1,000) '99 $6·12
Population in 1890 was....44,482
Population in 1900 was....45,232

INTEREST is payable at the Boylston National Bank of Boston.

WATERVILLE.—F. E. BROWN, City Clerk. F. AUGUST KNAUFF, Treasurer.

This city is in Kennebec County.

4s, ..., $50,000	July 1, 1909
4s, ..., 10,000	Sept. 1903
4s, ..., 70,000	Feb 1, 1904 '10
4s, ..., 25,000	Dec. 1, 1909
4s, ..., 35,000.	Dec. 1, 1927
3½s, ..., 20,000.	Sept. 1, 1924 '25
3½s, ..., 10,000	Sept. 1, 1926
3½s, M&S, 10,000	Sept. 1, 1927

Bonded debt Sep. 1, 1901 $230,000
Floating debt..... 38,887
Total debt Sept. 1, 1901. 268,887
Assets... 38,877
Assessed val'tion 1901..5,083,332
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1901..$23·50
Population 1890.....7,107
Population 1900 was.....9,477

WESTBROOK.—C. M. WATERHOUSE, Treas.

Westbrook is in Cumberland County.

LOANS—	When Due.
CITY BONDS—	
4s, ..., $2,000	1903
4s, J&D, 15,000	June 20, 1911
REFUNDING BONDS—	
4s, J&D, $15,000	Dec. 10, 1905
4s, A&O, 20,000	April 1, 1907
4s, ..., 2,000	1909
4s, J&J, 4,000	Jan. 5, 1910
4s, J&J, 25,000	Jan. 1, 1915
4s, J&J, 20,000	Jan. 1, 1917
4s, J&D, 24,000	June 1, 1918

Bonded debt Mar, 5, 1902.$129,000
Floating debt..... 45,780
Total debt Mar. 5, 1902. 174,580
Tax valuation, real.....3,315,460
Tax valuation, personal. 539,930
Total valuation 1901 ...3,855,390
Assessment is abt. 65% actual val.
Total tax rate (per M) 1901.$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.
Androscoggin County	50,200	27,072,506	.....	54,242
Anson, Somerset Co	67,113	615,465	33·00	1,830
Berwick, York Co	16,531	943,636	15·50	2,280
Bethel, Oxford Co	30,000	808,015	17·50	1,835
Boothbay Harbor, Lincoln Co	39,560	958,466	14·30	1,926
Bremen, Lincoln Co	14,833	134,953	28·00	657
Brewer, Penobscot Co	35,779	1,636,530	21·50	4,835
Bridgton (T.), Cumberland Co	18,500	1,266,806	13·60	2,868
Brownville, Piscataquis Co	12,000	395,693	26·00	1,570
Brunswick (T.), Cumberland Co.	45,496	3,508,985	15·80	6,806
Brunswick (V.), Cumberland Co.	108,118	2,946,807	.....	5,210
Bucksport (T.), Hancock Co	101,100	923,708	30·00	2,339
Camden (T.), Knox Co	32,967	1,925,710	21·50	2,825
Canton, Oxford Co	34,000	345,670	28·00	946
Caribou, Aroostook Co	35,000	1,283,385	25·50	4,758
China, Kennebec Co	13,000	477,850	22·50	1,380
Cumberland, Cumberland Co	20,800	697,025	13·00	1,404
Cumberland County	28,000	70,374,366	.....	100,689
Damariscotta, Lincoln Co	30,166	414,861	21·10	876
E. Livermore, Androscoggin Co.	18,815	881,883	20·00	2,129
Eastport, Washington Co	80,571	1,931,303	25·00	5,311
Eden, Hancock Co	97,000	3,917,964	27·50	4,379
Embden, Somerset Co	18,287	252,797	27·00	567
Fairfield (T.), Somerset Co	45,086	1,367,200	18·50	3,878
Fort Fairfield (T.), Aroostook Co.	28,323	1,164,600	22·00	4,181
Foxcroft, Piscataquis Co	30,000	603,715	25·00	1,629
Freeport (T.), Cumberland Co	22,470	1,096,236	16·90	2,339
Fryeburg, Oxford Co	12,000	808,822	15·00	1,376
Gardiner, Kennebec Co	93,901	3,587,204	19·50	5,501
Georgetown, Sagadahoc Co	17,940	211,310	24·00	799
Hartland, Somerset Co	22,000	398,353	.....	1,115
Jay, Franklin Co	13,285	1,563,437	13·00	2,758
Kennebec Co	30,000	28,824,476	.....	59,117
Kennebunk, York Co	34,809	2,172,050	14·20	3,228
Kennebunkport, York Co	25,000	1,219,460	16·50	2,123
Mechanic Falls, Androscog'n Co.	11,042	824,465	22·30	1,687
Mexico, Oxford Co	11,915	229,308	20·00	816
Milo, Piscataquis Co	19,253	384,670	24·00	1,150
Monson, Piscataquis Co	10,683	209,763	35·40	1,116
Mount Desert, Hancock Co	26,700	1,023,709	16·50	1,600
Newport, Penobscot Co	21,983	497,015	28·00	1,533
New Sharon, Franklin Co	14,507	366,553	29·00	946
Norridgewock, Somerset Co	40,045	545,925	21·20	1,495
Oakland, Kennebec Co	19,836	818,210	23·00	1,913
Old Orchard, York Co	43,079	933,009	18·30	964
Old Town (City) Penobscot Co	81,000	1,527,847	34·00	5,763
Orono, Penobscot Co	27,443	932,314	21·00	3,257
Patten, Penobscot Co	15,000	421,099	26·00	1,172
Pittsfield (T.), Somerset Co	61,391	1,061,410	19·80	2,891
Poland, Androscoggin Co	10,000	643,843	22·40	1,648
Presque Isle (T.), Aroostook Co	24,102	1,264,430	24·00	3,804
Rockport, Knox Co	16,675	1,118,633	20·50	2,314
Rumford (T.) Oxford Co	50,930	1,929,640	17·50	3,770
Sanford (T.), York Co	25,000	2,628,352	17·00	6,078
Scarborough, Cumberland Co	17,852	881,553	15·30	1,865
Skowhegan (T.), Somerset Co	12,072	3,205,025	14·40	5,180
Somerville, Lincoln Co	31,000	51,066	54·00	374
South Portland, Cumberland Co.	84,250	2,603,731	20·00	6,287
Thomaston (T.), Knox Co	20,059	1,196,297	24·50	2,688
Topsham, Sagadahoc Co	16,542	839,947	15·60	2,097
Turner, Androscoggin Co	21,731	644,175	20·75	1,842
Union, Knox Co	23,629	489,466	19·00	1,248
Vassalboro, Kennebec Co	14,011	943,893	17·40	2,062
Vinalhaven, Knox Co	13,156	617,717	22·70	2,358
Waldoborough, Lincoln Co	40,980	869,435	22·50	3,145
Winslow, Kennebec Co	18,800	2,090,260	19 00	2,277
Wiscasset, Lincoln Co	18,206	448,740	25·00	1,273
Yarmouth, Cumberland Co	48,500	1,248,294	18·00	2,274
York, York Co	28,604	1,798,050	17·70	2,668

(T.) Town.

New Hampshire.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - - - One of Original Thirteen
Total area of State (square miles) - - - - - - 9,305
State Capital - - - - - - - - - Concord
Governor (term expires 1st Wed. Jan., 1903), Chester B. Jordan
Secretary of State { Chosen by Legislature; } Edw. N. Pearson
Treasurer - - { term expires Jan., 1903. } Solon A. Carter
Legislature meets biennially in odd years on the first Wednesday in January, and length of session is not limited.

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

LOANS NAME AND PURPOSE.	*Interest.* P. Ct.	*Payable.*	*Principal. 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, '03 to 1905 $150,000 yearly.	450,000
do do (overdue)	--	....	.....	9,800
Loan of 1873 (overdue)	--	....	.....	500
Trust funds	4&6	....	.....	823,771 30

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, 1902, was $756,432 36.

The subjoined statement shows New Hampshire's *total* debt on the dates named. Assets June 1, 1902, were $912,638 94.

	June 1, '02.	June 1, '01.	June 1, '00.	June 1, '99.
Total funded debt	$845,300	$995,300	$1,145,300	$1,289,800
Trust funds	823,771	786,023	759,771	734,749
Total debt	$1,669,071	$1,781,323	$1,905,071	$2,024,549

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

Years.	*Valuation.*	*Years.*	*Valuation.*
1901*	$282,517,963	1895	not tabulated
1900	295,562,474	1894	$269,683,779
1899	277,024,165	1893	274,816,342
1898	252,490,075	1890	250,530,530
1897	255,742,099	1885	218,122,554
1896	259,116,800		

*Holdings of savings banks aggregating $13,377,775 exempt from taxation in 1901; included in previous year.

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.—

1900	411,588	1860	326,073	1820	244,161
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 20 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 and notes of this State, or of any county, city, town, precinct, or district of this State.

8th. In the authorized bonds or notes of any State or Territory of the United States, and in the bonds or notes of any city of the States of Maine, Vermont, Massachusetts, Rhode Island, Connecticut, or New York, whose net indebtedness does not exceed five per cent of the last preceding valuation of the property therein for taxation, or of any county or town in said States whose net indebtedness does not exceed three per cent of such valuation.

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

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

11th. In the bonds of any railroad company, except street railways, incorporated under the authority of any of the New England States whose road is located wholly or in part in the same, and which is in possession of and operating its own road, and has earned and paid regular dividends for the two years next preceding such investment, or in the bonds guaranteed or assumed by such railroad company; but not exceeding twenty-five per cent of the deposits shall be so invested.

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

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

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

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

16th. In the capital stock of any banking or trust company incorporated under the laws of this State and doing business therein, but the amount of such stock held by any savings bank as an investment and as collateral for loans shall not exceed one-tenth of the total capital stock of such banking or trust company, and not exceeding ten per cent of the deposits shall be so invested.

17th. In the stock of any national bank or trust company in the New England States and in the State of New York, but the amount of such stock held by any savings bank as an investment and as collateral for loans shall not exceed one-tenth of the total capital stock of such national bank or trust company, and not exceeding ten per cent of the deposits shall be so invested.

18th. In the stock of any railroad corporation, exclusive of street railways, located in any part of the United States or Territories, that has earned and paid regular dividends of not less than four per cent per annum on its capital stock for five years next precedingsuch 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.—L. H. VEILLEUX, Treasurer.

This city is in Coos County.

LOANS—	*When Due.*
SCHOOL BONDS—	
4s, M&N, $6,000	1903-1908
($1,000 yearly.)	
IMPROVEMENT BONDS—	
4½s, J&D, $70,000	1913
FUNDING BONDS—	
4s, M&N, $50,000	1917
3½s, J&D, $59,000	June 1, '03-22
($3,000 due yearly.)	

Total debt July 1, 1902	$185,000
Sinking fund	41,500
Net debt July 1, 1902	143,500
Assessed valuation, '02	3,275,566
Assessment about actual value.	
Tax rate (per M.) 1902	$24·50
Population 1890 was	3,729
Population 1900 (Census)	8,886

CLAREMONT.—This town is in Sullivan County.

LOANS—	*When Due.*
TOWN HALL BONDS.	
4s, J&J, $35,000	1903
($2,500 due yearly) to	1916
REFUNDING BONDS—	
4s, J&J, $25,000	Jan. 1, 1909
4s, J&J, 50,000	Apr. 1, 1914
Bond. debt Feb. 15, 1902. $112,500	

Floating debt	$51,706
Total debt Feb. 15, 1902.	164,206
Total assessment 1901	3,253,447
Actual value (about)	4,400,000
Tax rate (per $1,000) 1901.	$18·50
Population in 1890 was	5,565
Population 1900 (Census)	6,498

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.*
BRIDGE BONDS—	
4s, J&J, $20,000.	July 1, '04 to '07
($5,000 due yearly.)	
*POLICE STATION BONDS—	
4s, J&J, $17,000	July 1, 1903
*PUBLIC PARK BONDS—	
3½s, J&D, $25,000	June 1, 1914
SEWER BONDS—	
4s, J&J, *$12,000	July 1, 1904
3½s, J&D, 25,000	June 1, 1914
3½s, J&D, 9,000	Dec. 1, 1914
3½s, J&J, 25,000	July 1, 1917
WATER PRECINCT BONDS—	
3½s, M&S, $20,000	Mch. 1, 1922
4s, J&J, 70,000.	Jan., '03 to '09
($10,000 due yearly to 1909.)	
3s, J&J, $10,000	Jan., 1910-11
4s, J&J, 70,000	Jan., '13 to '19
($10,000 due yearly.)	
4s, A&O, $45,000	Oct. 1, 1912
4s, J&J, 400,000	Jan. 1, 1923
3s, J&J, $10,000	Jan. 1, 1920
3s, J&J, 5,000	Jan. 1, 1921
*WIDENING PLEASANT ST. EX.—	
4s, J&D $13,800	June 1, 1905
SCHOOL BONDS—	
3½s, A&O, $24,000.	Apr., 1906-'08
PENACOOK SEWER BONDS—	
4s, F&A, $5,000	Aug. 1, 1903
4s, F&A, 6,000	Aug. 1, 1908
4s, M&N, *5,000	May 1, 1913
Subject to call after May 1, 1908	
3s, A&O, $1,000	Oct., 1905 & '10
3s, A&O, 2,000	Oct., 1914 to '18
4s, J&J, 3,000	July, 1913 to '19
WEST CONCORD SEWER PREC'T—	
4s, A&O, $17,000.	Oct., 1902 to '12
EAST CONCORD SEWER PREC'CT—	
3½s, J&J, $1,500	1905-'10-'15
ST. PAUL'S SCHOOL SEW PREC.—	
3s, J&J, $5,500	July 1, 1903-'13
Bonded debt Jan. 1, 1902.	$882,300
Floating debt	27,125

*Exempt from tax when owned by Concord residents.

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.

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 "precinct."

ASSESSED VALUATION, TAX RATE, ETC.—

Years.	*Total Assessed Valuation.*	*Tax.*	*Rate of Tax per* $1,000.
1901	$11,393,694	$241,588	$21·50
1900	11,220,215	232,773	21·00
1899	11,218,886	220,704	20·00
1898	11,178,244	222,333	20·00
1897	11,200,690	233,762	21·20
1896	11,228,515	260,589	24·00
1890	10,243,857	176,081	17·60
1880	10,150,586	172,831	.....

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

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

This city is the county seat of Strafford County.

LOANS—	*When Due.*
REFUNDING LOANS—	
4s, J&J, $30,000	July 1, 1903-'05
CITY HALL BONDS—	
4s, A&O, $48,000	Apr. 1, '06-'09
4s, A&O, 22,000	Apr. 1, '10-'11
4s, A&O, 111,000	Apr. 1, 1912
FUNDING AND BRIDGE BONDS—	
4s, J&J, $60,000	July 1, 1903 '16
Water loan notes 4½s	$307,500

Bonded debt Jan. 1, 1902.	$296,000
Water debt (additional)	307,500
Assessed valuation, real.	5,845,090
Ass'd valuat'n, personal.	2,705,741
Total valuation 1902	8,550,831
Assessment about ⅘ actual value.	
Tax rate (per M.) 1902	$19·50
Population 1890	12,790
Population 1900 (Census)	13,207

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.—J. E. S HALL, Chairman.

This town is in Strafford County.

REFUNDING BONDS—	
4s, J&J, $56,500	Jan. 1, 1918
Subject to call Jan. 1, 1908	
Total debt June 1, 1901	$67,500
Assets	21,846

Net debt June 1, 1901	$45,704
Tax valuation 1901	1,180,416
Tax rate (per M.) 1901	$24·50
Population in 1890 was	3,064
Population in 1900 (Census)	2,265

FRANKLIN.—{FRANK H. DANIELL, Clerk. FRANK PROCTOR, Treasurer.

This city is in Merrimack County.

LOANS—	When Due.
TOWN BONDS—	
4s, F&A., $30,000	Aug. 1, 1917
(Subject to call after 1907.)	
WATER BONDS—	
4s, A&O, $12,000	Apr. 1, 1914
(Subject to call after 1904.)	
REFUNDING BONDS—	
3½s, F&A., $35,000	Aug., '03-'09

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

REFUNDING WATER BONDS—	
3½s, A&O, $80,000.	Oct. 1, 1921
(Subject to call after 1901.)	
Bonded debt Jan. 1, 1902	$162,000
Tax valuation 1901	2,690,093
Assessment about ¾ actual value.	
Tax rate (per $1,000) 1901	$18·50
Population in 1890 was	4,085
Population in 1900 (Census)	5,846

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

LOANS—	When Due.
BUILDING BONDS—	
4s, June, $40,000	June 1, 1921
4s, March, $120,000	March, 1915
FUNDING BONDS 1894—	
4s, J&J, $117,000	Jan. 1, 1914
Optional after Jan. 1, 1904.	
REFUNDING BONDS—	
4s, Sept., $35,000	Sept. 1910

Bonded debt Jan., 1902	$312,000
Floating debt Jan., 1902	30,404
Total debt Jan., 1902	342,404
Sink. fund & cash assets	55,172
Net debt Jan. 1, 1902	287,232
Tax valuation 1901	64,086,274
Population in 1890 was	93,247
Population 1900 (Census)	112,640

KEENE—{JEROME E. WRIGHT, City Treasurer. FRANK H. WHITCOMB, City Clerk.

This city is the county seat of Cheshire County.

LOANS—	When Due.
RAILROAD AID BONDS—	
4s, J&J, $15,000	July 1, 1903
4s, J&J, 10,000	July 1, 1904
SEWER BONDS—	
4s, J&J, $60,000	July 1, 1905
($15,000 yearly) to July	1, 1908
4s, J&J, $10,000	July 1, 1909
WATER BONDS—	
4s, A&O, $5,000	Oct. 1, 1913
4s, A&O, 40,000	Oct. 1, 1914
($10,000 yearly) to Oct.	1, 1917
3½s, J&J, $7,000	Jan. 1, 1910

WATER BONDS—(Con.)—	
3½s, J&J, $30,000	Jan. 1, 1911
($10,000 yearly) to Jan.	1, 1913
3½s, J&J, $25,000.	July 15, '09-13
Bonded debt July 1, 1902	$217,000
Floating debt	40,268
Total debt July 1, 1902.	257,268
Sinking fund and cash.	82,561
Net debt July 1, 1902	174,707
Water debt (included)	107,000
Assessed valuation, '02.	6,537,616
Tax rate (per M.) 1902	16·30
Population 1890 was	7,446
Population 1900 (Census)	9,165

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, 1902, at $200,000, and other property to the amount of $118,795. Water works are more than self supporting, the net income for 1901 being $23,292 42. 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.

LOANS—	When Due.
SEWER AND FUNDING BONDS—	
4s, J&J, $65,000	.....
4s, A&O, $139,000	.....
Interest payable at Boston.	
Bonded debt Feb. 15, 1902.	$208,000

Floating debt	$34,348
Total debt Feb. 15, 1902.	242,348
Tax valuation 1902	4,442,646
Tot'l tax (per M.) 1902	21·70
Population in 1890 was	6,143
Population 1900 (Census)	8,042

LEBANON.—H. P. GOODRICH, Selectman.

This town is in Grafton County.

LOANS—	When due.
4s, M&N, $40,000	May 1, 1909
4s, A&O, 12,000.	Apr. 1, 1903, to
($3,000 due yearly.)	Apr. 1, 1906
Total debt Feb. 15, 1902	57,962
Assets	12,361
Net debt Feb. 15, 1902	45,601

Fire precinct debt (add'l)	$45,000
Assessed valuation 1901.	2,595 318
Assessment about actual value.	
Total tax rate (per M) 1901.	$20·80
Population in 1890 was	3,763
Population 1900 (Census)	4,965

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

This city is one of the county seats of Hillsborough County.

LOANS—	When Due.
BRIDGE BONDS—	
4s, J&J, $60,000	July 1, 1911
IMPROVEMENT BONDS—	
4s, J&J, $100,000	Jan. 1, 1913
4s, A&O, 100,000	Apr. 1, 1914
4s, A&O, 100,000	Apr. 1, 1915
4s, A&O, 100.000	Apr. 1, 1916
CEMETERY BONDS—	
5s, J&J, $50,000	July 1, 1913
FUNDING BONDS—	
4s, A&O, $50,000	April 1, 1905
4s, A&O, 50,000	April 1, 1907
4s, A&O, 50,000	April 1, 1909
4s, A&O, 5,000	April 1, 1911
3½s, A&O, 100,000	April 1, 1919
SCHOOL BONDS—	
4s, J&J, $130,000	July 1, '03-15
4s, J&J, 40,000	July 1, 1916
TAX ADJUSTMENT BONDS—	
3½s, J&J, $ 0 000	July 1, 1922
WATER BONDS	
5s, F&A, $100,000	Aug. 1, 1913

WATER BONDS—(Con.)	
4½s, M&N, $100,000	Nov. 1, 1913
4s, J&J, 100,000	Jan. 1, 1907
4s, J&J, 100,000	July 1, 1910
4s, J&J, 100,000	Jan. 1, 1912
4s, A&O, 50,000	Oct. 1, 1914
4s, J&J, 100,000	July 1, 1915
4s, J&D, 50,000	Dec. 16, 1915
4s, J&J, 100,000	Jan. 1, 1917
Bonded debt Jan. 1, '02.	$1,845,000
Floating debt	15,709
Total debt Jan. 1, 1902.	1,860.709
Sinking fund	350,898
Net debt Jan. 1, 1902	1,509,811
Water debt (included)	900,000
Property asses'ts 1902.	5,561,978
Assessed valua'n, real.	26,316,675
Asses'd valua'n, pers'l	6,661,051
Total valuation 1902	32,977,726
Assessm't about 70% actual value.	
Tax rate (per $,000) 1902.	$24·50
Population in 1900 was	56,987
Population in 1890 was	44,126

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 is payable at Treasurer's office, Manchester; on all other issues at Suffolk Bank, Boston.

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

Meredith is in Belknap County.

LOANS—	When Due.
WATER BONDS 1893—	
4½s, J&J, $40,000	July, 1923-'26
4½s, A&O, 4,000	Oct., 1903-1910
Interest is payable in Boston.	

Bonded debt Feb. 1, 1902.	$44,000
Tax valuation 1900	291,171
Assessment about ½ actual value.	
Tax rate (per $1,000) 1900.	$30·80
Population 1895 (about)	1,000

MERRIMACK CO.—FRANK L. GERRISH, Treas.

County seat is Concord.

LOANS—	When Due.
FUNDING BONDS—	
4s, A&O, $80,000	Oct. 1, 1903
($5,000 ann. to 1906 and $6,000	
annually 1907 to 1916).	
Interest payable at Concord.	

Tot. bond. debt Mar. 1, 1902.	$85,000
Tax valuation 1901	26,423,634
Tax rate (per $1,000) 1901.	$18·60
Population 1900 (Census)	52,430
Population 1890 (Census)	49,435

MILFORD.—F. W. SAWYER, Treasurer.

This town is in Hillsborough Co. Bonds are exempt from taxation.

LOANS—	When Due.
WATER BONDS OF '91 & '93.—	
4s, J & J	$65,000 July 1, 1921
Subject to call after July 1, 1911	
4s, J & J	$10,000 July 1, 1923
SCHOOLS AND FUNDING—	
4s, F&A, $45,000	Feb. 1, 1924
Interest on first loan is payable in Boston, on others in Milford.	

Bonded debt Feb. 15, '02.	$120,000
Sinking fund	23,624
Total valuation 1901	2,041,194
Assessment is 75 p. c. real value.	
Total tax (per $1,000) 1901.	$20·00
Population in 1890 was	3,014
Population in 1880 was	2,398
Population 1900 (Census)	3,739

NASHUA.—{MILTON A. TAYLOR, Mayor. GEO. B. BOWLER, City Clerk. WILLIAM E. SPALDING, Treasurer.

This city is in Hillsborough County.

LOANS—	When Due.
ENGINE HOUSE—(gold)—	
4s, g., J&D, $15,000g.	June 1, 1918
FUNDING FLOATING DEBT—	
4s, J&D, $200,000	1911-1915
($40,000 due yearly on June 1.)	
4s, g., M&N, $100,000g.	May 1, '15
4s, J&J, $42,508 91	Jan. 1, 1918
FLOATING DEBT, SCHOOL AND STREET—	
4s, g., J&D, $200,000g.	June 1, 1913
REFUNDING BONDS—	
3s, g., J&J, $75,000	July 1, 1921

SCHOOL BUILDING—	
4s, F&A, $20,000	Aug. 1, '04 & '09
4s, A&O, 25,000 g	Oct. 1, 1916
Bond. debt Jan. 1, 1902.	$677,509
Floating debt	52,799
Total debt Jan. 1, 1902.	729,308
Sink'g fd. & oth. assets.	164,714
Net debt Jan. 1, 1902.	565,594
Assess'd val't'n, 1901.	14,367,362
Assessment abt. 75% actual value.	
Tax rate (per M.), 1902.	$21·60
Est. value city property.	$663,559
Population in 1900 was	23,898
Population in 1890 was	19,311

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 due 1904 and 1909 by Blake Bros. & Co., Boston; on the $75,000 3s at the Shawmut Nat. Bank Boston, or by City Treasurer; on all at the others at the City Treasurer's office, or at the National Bank of the Commonwealth Boston.

NEWPORT.—SETH M. RICHARDS, Treasurer.

This town is in Sullivan County.

LOANS—	When Due.
TOWN NOTES AND BONDS—	
6s, J&J, $10,000	Mar. 1, 1909
5s, F&A, 8,200	Aug. 1, 1905
SEWER BONDS—	
3s, J&J, $3,800	July 1, 1921
Subject to call July 1, 1911.	
3s, ..., 8,000	Dec., 1902-'05
WATER BONDS—	
3s, F&A, $20,000	Aug. 1, 1921
Subject to call Aug. 1, 1903.	

WATER BONDS—(Con.)—	
4s, F&A, $50,000	Aug. 1, 1924
Subject to call after Aug. 1, 1909.	
REFUNDING BONDS—	
3s, J&J, $68,000	July 1, 1921
Subject to call after July 1, 1911.	
Town debt Mar. 1, 1902.	$168,000
Tax valuation 1901	1,503,353
Total tax (per $1,000) 1901.	$21·10
Population in 1890 was	2,623
Population in 1900 (Census).	3,126

PENACOOK.—WILLIS G. BUXTON, Treasurer.

Penacook is in Merrimack County.

LOANS—	When Due.
WATER WORKS—	
4½s, M&N, $70,000	July 1, 1922
Subject to call July 1, 1907	

Bonded debt Jan. 1, 1902.	$70,000
Tax valuation 1902	629,000
Assessment from ⅔ to ¾ actual val.	
Total tax (per $1,000) 1902.	$20·50

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

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.
MUNICIPAL BONDS—	
4s, A&O, $47,000	Oct. 1, 1904
4s, J&J, 50,000	Jan. 1, 1909
4s, M&N, 40,000	May 1, 1914
4s, M&N, 57,000	Nov. 1, 1914
4s, J&J, 175,000	July 1, 1916
Optional after July 1, 1912.	
4s, ..., $65,000	Dec. 31, 1912
PORTS. & DOVER RR.—	
4s, J&J, $160,000	Jan. 1, 1913
WATER BONDS—	
4s, J&J, $160,000	Jan. 1, 1907

WATER BONDS—(Con.)—	
4s, J&J, $165,000	Jan. 1, 1912
Floating debt & trust fds.	$130,250
Total debt Jan. 1, 1902.	1,050,251
Sink. fund & other assets	670,437
Net debt Jan. 1, 1902.	379,814
Water debt (included).	325,000
Assessed valuati'n 1902.	9,009,880
Assessment about ¾ actual value.	
Tax rate (per $1,00) 1901.	$22·50
Population in 1890 was	9,827
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.—{WILLIAM G. BRADLEY, Mayor. CHAS. W. BROWN, City Clerk.

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

LOANS—	When due.
SEWER BONDS—	
3½s, J&J, $97,200	Jan. 1, 1903
($6,500 due yearly.)	
WATER BONDS, 1892.—	
4s, J&D, $200,000	June 1, 1922
Bonded debt Jan. 1, 1902.	$297,200
Floating debt	81,661

Total debt	$378,861
Sinking fund	40,784
Net debt Jan. 1, 1902.	338,077
Tax valuation 1901	4,049,324
Assessment about ¾ actual value.	
Total tax (per $1,000) 1901.	$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.
COURT HOUSE BONDS, 1893.	
4s, J&J, $40,000	July 1, 1918
REFUNDING BONDS—	
4s, J&J, $20,000	July 1, 1903
4s, J&J, 12,500	July 1, 1905
BUILDING BONDS—	
4s, J&D, $80,000	June 1, 1911

FUNDING BONDS—	
3½s. A&O, $35,000	Apr., '06 to '10
3s. Oct., $3 ,000	Oct. 1, 1921
Interest is payable in Exeter.	
Bond. debt Aug 1, '02.	$222,500
Tax valuation 1901	26,918,872
County property 1901.	269,628
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.
Gen'l Indebtedness Bonds—	
4s, A&O, $112,000	Oct. 1, 1903 to Oct. 1, 1918
($2,000 yearly to 1909; $4,000 to '14; $5,000 to '17; $63,000 in '18.)	
Water-Works Bonds—	
4s, A&O, $177,000	Oct. 1, 1903-'18
($2,000 yearly to 1907; $3,000 to '12; $4,000 to '17; $132,000 in '18.)	
Bonded debt Mar. 1, 1902	$289,000

Floating debt	$37,049
Total debt Mar. 1, 1902	326,949
Value of city property	476,550
Assessed valuation 1901	3,128,221
Assessment about actual value.	
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.
Funding Bonds—	
4s, J&D, $70,000 g	Dec. 1, 1911
Jail Note—	
4½s, A&O, $25.000	Oct. 19, 1908
Total debt Jan. 1, 1902	$95,000

Cash, etc	$46,515
Net debt Jan. 1 1902	48,485
Tax valuation in 1901	20,789,695
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.	Population.
	$	$	$	$	
Alton, Belknap Co	18,942	3,318	621,294	21·80	1,500
Antrim, Hillsborough Co	51,481	8,699	658,788	21·50	1,366
Ashland, Grafton Co	36 021	431	595,328	20·60	1,289
Barrington, Strafford Co	54,183	7,242	454,090	28·00	1,208
Belknap County	50,000	.....	9,503 1·1	.....	19,526
Bethlehem, Grafton Co	10,050	1,444	697,135	21·80	1,261
Boscawen(Tn), Merrimack Co	77,984	921	614,777	21·60	1,455
Bristol (T.), Grafton Co	24,637	3,435	799,680	21·60	1,600
Campton, Grafton Co	15,716	9,290	394,341	18·60	999
Canterbury, Merrimack Co	15,841	3,235	447,426	16·00	821
Conway, Carroll Co	17 577	920	930,470	17·20	3,154
Coös County	56,401	15,512	12,874,816	.....	29,468
Dalton, Coös Co	18,761	4,380	167,173	30·20	592
Derry, Rockingham Co	33,230	15,236	1,297,915	22·70	3,583
Dorchester, Grafton Co	15,199	2,457	99,188	26·50	308
Dublin, Cheshire Co	19,065	21.334	725,086	10·60	620
Epping, Rockingham Co	28,769	4,473	687,199	19·40	1,641
Exeter (T.), Rockingham Co	69,500	17,978	3,120,577	16·00	4,922
Goffstown, Hillsborough Co	51.141	2,024	1,221,088	14·20	2,528
Grafton County	17,174	7,985	18,271,528	.....	40,844
Hanover, Grafton Co	21,489	23,724	1,207,264	16·50	1,884
Harrisville, Cheshire Co	15.150	1,659	364,476	15·00	791
Haverhill, Grafton Co	73,931	12,151	1,266,468	23·80	3,414
Henniker(T.), Merrimack Co	12,527	1,490	704,807	19·20	1,507
Hillsborough, Hillsbor'h Co	10,078	14,983	1,181,584	21·60	2,254
Hillsboro Bridge Fire Dist	66,000	7,096	824,356	20·70	.....
Hinsdale (T.), Cheshire Co	32,555	2,630	1,017,743	19·80	1,933
Hopkinton (T.), Mer'm'k Co	30,400	1,542	870,224	15·40	1,652
Jaffrey, Cheshire Co	12,875	11,469	958,282	13 50	1,891
Lancaster, Coös Co	97 410	9,536	1,532,983	21·60	3,190
Lisbon, Grafton Co	32,302	4,159	1,123,882	21·10	2,221
Littleton, Grafton Co	118,123	24,956	1,671,395	26·55	4,066
Lyme, Grafton Co	21,319	7,433	481,447	26·10	1,080
Meredith, Belknap Co	48,043	4,843	686.124	22·20	1,713
Merrim'k (T.), Hillsboro. Co	12,160	1.137	673,109	14·80	1.234
Milton, Strafford Co	56,137	57,561	599,000	19·05	1,625
New Boston, Hillsbor'gh Co	12,925	1,335	603,194	17·20	1,002
Newcastle, Rockingham Co	22,000	2,650	302,372	15·90	581
New Ipswich, Hillsboro Co	10,945	7,631	497,138	18·00	911
Nottingham, Rock'gham Co	16,171	4,436	312,880	18·30	638
Pembroke, Merrimack Co	10.450	1,870	1,197,258	15·00	3,183
Peterborough, Hillsboro' Co	69,605	13,557	1,432,236	17·00	2,527
Pittsfield, Merrimack Co	71,358	16.060	1,160,120	22·00	2,129
Plaistow, Rockingham Co	21,803	2,912	369,094	18·50	1,027
Plymouth, Grafton Co	46,149	4,795	832,440	21·50	1 972
Raymond, Rockingham Co	34,853	3,579	435,858	18·60	1,100
Sandwich, Carroll Co	13,318	2,000	434,782	21·00	1,077
Springfield, Sullivan Co	13,224	1,760	143 035	25·20	439
Stewartstown, Coös Co	12.171	2,283	408,854	19·70	1,150
Strafford, Strafford Co	18,428	9 174	452,795	19·30	1,010
Sunapee, Sullivan Co	18.951	2,549	528 464	17·20	946
Tilton, Belknap Co	15,415	3,704	957,340	21·30	1,926
Walpole, Cheshire Co	18,932	3.097	1,627,446	17·90	2,693
Warner, Merrimack Co	43,228	1,937	632,291	19·40	1,358
Whitefield (T.), Coos Co	67,950	4,220	743,041	20·70	2,157
Wilton, Hillsborough Co	36,890	2,766	986,114	18·00	1.696
Winchester, Cheshire Co	25,395	5,441	1,203,663	17·50	2,274
Wolfeborough, Carroll Co	112,918	5,520	1,091,082	24·00	2.390
Woodstock, Grafton Co	19,856	7,053	216,370	27·40	628
Woodsville School District	32,000	.....	450,000	.....	.....

T-Town.

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. 1904)	John G. McCullough
Secretary of State (term expires Oct. 1902)	Fred. G. Fleetwood
Treasurer, (term expires Oct. 1904),	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, 1902, were as follows:

LOANS— Name and Purpose.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Agricultural College Fund	6	J & D	June 1, 1910.	$135,500 00
Floating debt	..	.....	.....	53,242 42
State school tax to be distrib'd	5	.....	.....	143,211 99
do highway do do	5	.....	.....	90,427 08

INTEREST is payable at the State treasury.

TOTAL DEBT, Etc.—The total debt of the State on July 1, 1902, was $422,381 49. On July 1, 1902, cash on hand and in banks was $324,969 28.

ASSESSED VALUATION AND TAX RATE—

Years.	Assessed valuation. Real.	Personal.	Total.	Tax rate per $1,000
1901	$119,783,775	$59,231,217	$179,014,992	$1·75
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 $2·05 per $1,000, which includes State school tax of 80 cents and State highway tax of 50 cents 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	235,981
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.
REFUNDING BONDS, 1896—	
4s, M&N, $15,000	May 1, 1906
4s, M&N, 15,000	May 1, 1911
4s, M&N, 15,000	May 1, 1916
4s, ..., 57,500	1919
(Subject to call after 1914.)	
SEWER BONDS—	
4s, J&J, $75,000	July 1, 1909
SCHOOL BONDS—	
4½s, J&J, $18,000	July 1, 1911
WATER BONDS—	
4s, J&D, $155,000	1902-1932

WATER BONDS—(Con.)—

3½s, J&D, $25,000	Dec. 1, 1920
Subject to call Dec. 1, 1915	
3½s, J&J, $60,000	July 1, 1922
(Optional after Jan 1, 1918)	
Total debt Jan. 1, 1902	$383,189
Assets	35,979
Water debt (included)	180,000
Tax valuation 1901	3,723,960
Assessment about ⅔ 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.
REFUNDING BONDS—	
4s, J&J, $100,000	July 1, 1917
Bonded debt Jan. 1, '02	$130,000
Floating debt	2,600
Assessed valua'n, real	3,437,453
Assessed val't'n, pers'l.	$1,145,880
Assessment 60 p.c actual value.	
Total valuation, 1902	4,583,333
Tax rate (per M) 1902	$11·70
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.
BRIDGE BONDS—	
4s, J&J, $15,000	July 1, 1918
TOWN HALL & FUND'G BONDS—	
4s, J&J, $47,000	1902-1918
Total debt Mch. 1, 1902.	$62,000

Total valuations 1901	5,034,918
Assessm't about 60% actual value.	
Total tax rate (per M) 1901	$18·40
Population in 1900 was	6,640
Population in 1890	6,862

INTEREST is payable in New York.

BURLINGTON.—DONLEY C. HAWLEY, M. D. L. C. GRANT, Treasurer.

This city is in Chittenden County.

LOANS—	When Due.
STREET IMPROVEM'T BONDS—	
4s, J&J, $40,000	July, 1917-'18
4s, J&J, 20,000	1915
3½s, J&J, 13,000	July 1, 1921
SCHOOL BONDS—	
4s, A&O, $30,000	Apr. 1, 1913
4s, J&J, 20,000	Jan. 1, 1914
4s, A&O, 25,000	Oct. 1, 1915
3½s, J&J, 85,000	July 1, 1923
3½s, J&D, 25,000	Dec. 1, 1924
3½s, M&N, 20,000	May 1, 1921
REFUNDING BONDS—	
4s, J&J, $10,000	Jan. 1, 1913
4s, J&J, 15,000	Jan. 1, 1914
4s, A&O, 100,000	Apr. 1, 1931
(Subject to call after Apr. 1, 1911.)	

WATER BONDS—

4s, J&J, $65,000	Jan. 1, 1919
REFUNDING WATER BONDS—	
4s, J&J, $160,000	Jan. 1, 1906
4s, J&J, 30,000	Jan. 1, 1914
Bond debt Jan. 1, '02	$658,000
Sinking fund assets	74,285
Net debt Jan. 1, 1902.	583,715
Assessed valuat'n 1901.	13,128,454
Assessm't about 80% actual value.	
Tax rate (per $1,000) 1901.	$15·00
Population in 1890 was	14,590
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.—W M SHEEHAN, Treasurer.

This village is in Rutland County.

LOANS—	When Due.
WATER BONDS—	
4s, J&D, $20,000	1905
Subject to call after 1895.	

Bonded debt Feb. 1, 1902.	$20,000
Tax valuation 1901	1,200,000
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.

TOWN.

LOANS—	When Due.
4s, ..., $23,750	1902-1917
Bonded debt Feb. 1, 1902.	$23,750
Floating debt	7,913
Tax valuation, 1901	1,930,493
Assessment about ⅔ actual value.	
Total tax per $1,000 1901	$9·00
Population 1890	2,793
Population in 1900 was	3,045

VILLAGE.—C. E PINNEY, Treas.

WATER BONDS—	
4s, ..., $30,000	1921
4s, M&N, 50,000	May 1, 1941
(Subject to call May 1, 1921.)	
Bonded debt Jan. 1, 1902.	$90,500
Floating debt	19,091
Tax valuation 1901	1,239,410
Assessment about ⅔ actual value.	
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.

LOANS—	When Due.
SCHOOL BONDS—	
3½, A&O, $30,000	Oct. 1, 1920
(Subject to call after Oct. 1 1910.)	
FUNDING BONDS—	
4s, J&J, $17,500	1917
BRIDGE BONDS—	
3½, A&O, $15,000	Oct. 1, 1920
(Subject to call after Oct. 1, 1910.)	
4s, J&J, $17,000	1917
REFUNDING BONDS—	
4½s, ..., $40,000	Apr. 1, 1919
(Subject to call after 1904.)	

STREET BONDS—	
4s, J&J, $15,000	1917
Bonded debt Feb. 1, 1902.	$144,500
Floating debt	33,908
Total debt Feb. 1, 1902.	178,408
Tax valuation 1900	5,003,721
Assessment about ¾ actual value.	
Total tax (per $ 1,000) 1900.	$15·00
Value of water-wks. owned.	167,107
do real estate owned.	138,000
Population in 1890 was	4,160
Population in 1900 was	6,266

INTEREST on the 3¼ per cent water loan is payable at Montpelier National Bank and upon the other loans at the Treasurer's office.

MORRISVILLE.—A. A. NILES, Treasurer.

Is in Lamoille County.

LOANS—	When Due.
WATER & ELEC.-LIGHT BONDS—	
4s, F&A, $14,000	Feb. 1, 1905
4s, F&A, 10,000	Feb. 1, 1910
4s, F&A, 10,000	Feb. 1, 1915
4s, F&A, 10,000	Feb. 1, 1920
Bond. debt Oct. 25, 1901	$49,000

Floating debt	$3,500
Total debt Oct. 25, 1901	52,500
Total valuation 1901	600,000
Assessment about ⅓ actual value.	
Tax rate (per $1,000) 1901	$19·20
Population in 1900 was	1,262

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

PROCTOR.—This village is in Rutland County.

LOANS—	When Due.
4s, J&J, $47,000	Jan. 1, 1901-22
(Subject to call after 1900.)	
Bonded debt Feb. 1, 1902.	$47,000
Other debt	11,211

Total debt Feb. 1, 1902.	$58,211
Tax valuation, real	880,000
Tax valuation, personal.	101,000
Total valuation 1901	981,000
Population in 1900 was	2,013

INTEREST is payable at Village Treasurer's office.

RUTLAND—WILL. L. DAVIS, Treasurer.

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

LOANS—	When due.
CITY HALL BONDS—	
3½s, g, M&S, $20,000c.	Sept. 1, 1931
GENERAL DEBT—	
4s, J&J, $25,000c	June, 1926
4g, M&N, 100,000c.	May, 1924
4g, M&N, 50,000c	Nov., 1924
SCHOOL DEBT—	
4s, ..., $40,000c	1904 to 1919
($10,000 due every 5 yrs. in Nov.)	
4s, ..., $30,000c	May, 1925
4s, ..., 5,000	Nov., 1925
WATER DEBT—	
4g, M&N, $50,000c	May, 1924
4g, M&N, 65,000c.	Nov., 1924

SEWER DEBT—	
4g, M&N, $25,000c	Nov., 1924
4g, M&N, 75,000c	May 1, 1926
REFUNDING WATER BONDS—	
3½s, ...$30,000c	Jan., 1929
4s, ... $2,000	Nov., 1925
Bonded debt Jan., 1, '02.	$517,000
Floating debt	28,915
Total debt Jan. 1, 1902.	545,915
Sinking fund, etc	58,691
Net debt Jan. 1, 1902.	487,224
Total valuation 1900	5,469,525
Total tax rate (per M.), '01.	$16·00
Population in 1900 was	11,499

c Coupon.

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

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

This city is in Franklin County. This city was organized March 2, 1897, and comprises the most populous portion of the town of St. Albans. The town is a wholly separate municipality.

LOANS—	When Due.
TOWN REFUNDING BONDS—	
3½s, J&J, $23,697	July, 1902-'07
TOWN FUNDING BONDS—	
4s, F&A, $35,000	Feb. 1, 1908-'14
WATER BONDS—	
4s, A&O, $35,000	Oct. 1, 1903-'09
4s, J&D, 48,000	Dec. 1, 1902-'07 ($5,000 due yearly.)
4s, A&O, $29,000	Oct. 1, 1903-'17 ($2,000 due yearly.)
SCHOOL DISTRICT BONDS—	
4s, J&D, $20,000	Dec. 30, 1902-'21
SCHOOL WARRANTS—	
3½s,g ,F&A, $6,760	Aug., 1903-'05
Funded debt Feb. 1, 1902	$197,679
Assessed valuation 1900	3,599,747
Assessment about actual value.	
Tax rate (per M.) 1900	20·00
Population 1900 was	6,239

INTEREST is payable in Boston at National Bank of Redemption.

CITY PROPERTY.—The City owns its water works and two reservoirs, with a dual capacity of 240,000,000 gallons. In year 1900-01 cash water receipts were $16,023; operating expenses, $4,938.

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

This city is situated in Addison County.

LOANS—	When Due.
WATER BONDS—	
4s, Aug. 1, $26,000	June 1, 1908
4s, Sept. 1, 20,000	Sept. 1, 1914
Floating debt	$13,000
Total debt Feb. 15, 1902.	59,000

Tax valuation, 1901	$800,285
Assessment about ¾ actual value.	
Tax rate (per $1,000) 1901	15·50
Population in 1890 was	1,773
Population in 1900 was	1,753

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

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor civil divisions in the State of Vermont having an indebtedness of over $10,000, and which are not represented among the foregoing detailed reports. We add the population in 1900 according to the United States Census.

	Bonded debt.	Float'g debt.	Assessed valuation.	Tax rate.	Pop'l'n 1900.
	$	$	$	$	
Bennington,(V.) Benning. Co.	34,000	10,000	3,027,245	20·50	5,656
Concord (T.), Essex Co.	44,400	.....	.....	.....	1,129
Essex Jc. (V.) Chittenden Co.	37,000	1,100	474,841	15·00	1,141
Hardwick, (V.) Caledonia Co.	32,600	1,400	363,494	.....	1,334
Ludlow, (V.) Windsor Co.	21,000	37,000	691,369	24·50	1,454
Newport, (V.) Orleans Co.	40,000	12,000	1,022,653	12·50	1,874
Northfield, (V.) Wash'ton Co.	35,000	4,053	620,014	23·00	1,508
Randolph, (V.) Orange Co.	16,000	.....	1,173,955	13·50	1,540
Swanton, (T.) Franklin Co.	75,000	.....	1,339,310	.....	3,745
West Rutland (T.), Rutlnd Co.	25,000	.....	1,401,646	.....	2,934

V.—Village. T.—Town.

State of Massachusetts.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State	One of Original Thirteen
Total area of State (square miles)	8,315
State Capital	Boston
Governor (term expires 1st Wed. Jan.,1903)-W. Murray Crane	
Secretary of State (term exp. 3d Wed. Jan., 1903) Wm. M. Olin	
Treasurer (term expires 3d Wed. Jan., 1903) Edw. S. Bradford	
Auditor (term expires 3d Wed. Jan. 1903), Henry E. Turner	

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

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

LOANS— NAME AND PURPOSE.				Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Abolition of grade crossings			r	3½ g	M & N	Nov. 1, 1923	$1,000,000
do	do		c	3½ g	M & N	Nov. 1, 1923	3,500,000
do	do		r	3 g	M & N	Nov. 1, 1923	500,000
do	do		r	3½	M & N	May 1, 1928	1,500,000
do	do		r	3 g	M & N	May 1, 1929	1,800,000
*Armory bonds, gold			r	3 g	M & S	Sept. 1, 1918	833,000
do	do	do	r	3 g	M & S	Sept. 1, 1920	55,000
do	do	do	r	3 g	M & S	Sept. 1, 1921	95,000
do	do	do	r	3 g	M & S	Sept. 1, 1922	100,000
do	do	do	r	3 g	M & S	Sept. 1, 1923	110,000
do	do	do	r	3 g	M & S	Sept. 1, 1925	150,000
do	do	do	r	3	M & S	Mar. 1, 1927	312,000
do	do	do	r	3½ g	M & S	Sept. 1, 1931	163,000
do	do	do	r	3 g	M & S	Mar. 1, 1932	75,000
Fitchb. RR. securities,'93.c*&r				3½ g	F & A	Aug. 1, 1913	5,000,000
Harbor improvement				3½	.....	Jan. 1, 1937	500,000
Highways, gold			r	3½ g	A & O	Apr. 1, 1920	1,300,000
do	do			3½	.....	April, 1927	700,000
do	do			3½	A & O	Apr. 1, 1928	300,000
do	do		r	3 g	A & O	Apr. 1, 1929	400,000
do	do		r	3s	.....	Apr. 1, 1930	400,000
do	do		r	3 g	A & O	Apr. 1, 1931	350,000
do	do		r	3 g	A & O	Apr. 1, 1932	10,000
do	do		r	3½ g	A & O	Apr. 1, 1932	365,000
Hospital loans			r	3 g	M & N	Nov. 1, 1925	332,500
do	do		r	3½ g	M & N	Nov. 1, 1925	128,000
do	do		r	3 g	M & N	Nov. 1, 1929	110,450
do	do		r	3½ g	M & N	May 1, 1929	73,000
Prisons and hospital loans			r	3½ g	M & N	Nov. 1, 1931	164,800
do	do			3	M & N	Nov. 1, 1931	200,000
do	do			3½	M & N	Nov. 1, 1931	556,800
Medfield Insane Asylum, g,'94			r	3½ g	A & O	Apr. 1, 1924	700,000
do	do	'95		3½ g	A & O	Apr. 1, 1915	300,000
do	do			3½	.....	April, 1927	174,300
Massachusetts War loan		1898		3	.....	Apr. 1, 1928	1,000,000
do	do	1899		3	A & O	Apr. 1, 1928	135,000
do	do	1900		3	.....	Apr. 1, 1928	95,000
do	do		r	3 g	A & O	Apr. 1, 1928	10,000
do	do		r	3½ g	A & O	Apr. 1, 1928	5,000
*Metropolitan sewer			r	3 g	M & S	Jan. 1, 1930	6,100,000
do	do			3 g	M & S	Mch. 1, 1935	500,000
do	do			3½	.....	Jan., 1930	295,000
do	do			3½	.....	Mar., 1935	335,000
do	do		r	3 g	J & J	July 1, 1939	1,024,912
do	do		r	3 g	M & S	Mar. 1, 1936	65,000
do	do		r	3½g	J & J	July 1, 1940	2,500,000
do	do		r	3½ g	J & J	Jan. 1, 1934	1,800,000
do	do		r	3½ g	J & J	Jan. 1, 1936	2,600,000
do	do			3½	.....	Jan. 1, 1937	2,400,000
do	do			3½	J & J	July 1, 1938	1,100,000
do	do	1899	r	3 g	J & J	July 1, 1939	1,005,000
do	do			3	J & J	July 1, 1939	600,000
do	do	1900	r	3 g	.....	July 1, 1940	325,000
do	do			3½	J & J	Jan. 1, 1940	450,000
do	do		r	3 g	J & J	Jan. 1, 1941	750,000
State House construction			r	3 g	A & O	Apr. 1, 1909	2,500,000
do	do	do	r	3 g	A & O	Apr. 1, 1915	550,000
do	do	do	r	3½g	A & O	Apr. 1, 1916	625,000
do	do	do		3	.....	April, 1917	125,000
do	do	do	r	3	.....	Apr. 1, 1918	50,000
do	do	do		3	.....	Oct. 1, 1918	175,000
*Water loan (Metropolitan)		'95		3½g	J & J	July 1, 1935	7,000,000
do	do	'97		3½g	J & J	July 1, 1935	6,000,000
do	do	'98		3½	J & J	Jan. 1, 1938	4,000,000
do	do	'99-'00.c		3 g	J & J	July 1, 1939	4,000,000
do	do	1901		3 g	J & J	Jan. 1, 1941	6,900,000
do	do		r	3½ g	J & J	Jan. 1, 1941	3,100,000
do	do	1902		3½ g	J & J	Jan. 1, 1942	3,500,000

* Nominal or contingent debt except "parks," of which $1,737,000 is a direct state obligation. See below.

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

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

TOTAL DEBT, SINKING FUNDS, ETC.—

	Jan. 1, 1902.	Jan. 1, 1901.	June 1, 1900.	Jan. 1, 1900.
Tot. funded debt.	$77,696,635	$66,039,835	$64,217,950	$67,456,229
Sink. funds, etc.	16,738,241	18,223,404	12,839,550	15,767,137
Net debt	$60,958,394	$47,816,431	$51,378,360	$51,689,092

The above debt is of two classes: the Direct Debt, for the payment of which the Commonwealth is directly and entirely responsible; and the Nominal or Contingent Debt, for which the Commonwealth has loaned her credit to sundry cities and towns for various purposes, the payment of which is guaranteed by sinking funds (sufficient to pay the debt at maturity) provided by a direct annual tax on the cities and towns for which the debt has been incurred. On Jan. 1, 1902 these classes and the sinking funds applicable thereto were as follows:

	Direct Debt.	Nominal Debt.	Grand Total.
Bonded debt	$25,738,223 30	$51,958,412 00	$77,696,635 30
Sinking funds	13,278,969 69	3,459,271 23	16,738,240 92
Net debt	$12,459,253 61	$48,499,140 77	$60,958,394 38

ASSESSED VALUATION.—The State's assessed valuation has been as follows, the value of State property in 1902 being $23,489,007.

Years.	Real Estate.	*Personal Property.	Total.
1901	$2,370,550,196	$1,611,326,303	$3,981,876,499
1900	2,315,687,381	1,562,983,689	3,878,671,070
1899	2,247,094,547	1,515,605,757	3,762,700,304
1898	2,182,596,651	1,371,419,131	3,554,015,782
1897	2,117,888,637	1,340,093,517	3,457,982,154
1896	2,040,200,644	1,330,153,356	3,370,354,000
1895	1,964,834,106	1,304,518,417	3,269,352,523
1894	1,898,855,000	1,222,194,557	3,121,049,557
1893	1,839,663,813	1,072,007,533	2,911,671,346
1892	1,753,655,698	1,043,612,025	2,797,267,723
1890	1,600,137,807	1,013,077,330	2,613,215,137
1885	1,287,993,899	827,043,710	2,115,037,609
1880	1,111,160,072	816,695,358	1,927,855,430

* Includes from 1894, sundry small items not previously counted.

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

1900	2,805,346	1860	1,231,066	1820	523,287
1890	2,238,943	1850	994,514	1810	472,040
1880	1,783,085	1840	737,699	1800	422,845
1870	1,457,351	1830	610,408	1790	378,787

DEBT LIMITATIONS.—There seems to be no provision in the Constitution of Massachusetts limiting the power of the Legislature to create State indebtedness, or limiting its power to authorize municipal indebtedness. Statutes general and special have, however, been passed on this subject with respect to Cities and Towns. All of these are found incorporated in Chapter 27 of the Revised Statutes, a new edition of which embodying all the laws passed down to the 1st of January, 1902, has just been issued. The important sections of this chapter are cited below:

SECTION 1—Cities and towns shall not incur debts, except in the manner of voting and within the limitations as to amount and time of payment prescribed in this chapter.

SECTION 2—The indebtedness of a city or town under the provisions of this chapter not inconsistent herewith shall be its net indebtedness* as defined in clause twelve of section five of chapter eight; but debts created in aid of railroad corporations, except as herein otherwise provided, and water scrip, issued by a town under special statutes for the indebtedness of a fire district, and all other debts excepted by general or special statutes shall be excluded.

* *For meaning of "net indebtedness" see bottom of page* 17.

SECTION 3—A *city* shall not become indebted in an amount exceeding two and one-half per cent on the average of the assessors' valuations of the taxable property therein for the three preceding years, the valuation of each year being first reduced by the amount of all abatements allowed thereon previous to the last day of December in the year preceding said assessment.

SECTION 4—A *town* shall not become indebted in an amount exceeding three per cent on the last preceding valuation, for the assessment of taxes, of the taxable property therein.

SECTION 5—A city or town which establishes, purchases, reconstructs, extends or enlarges a gas or electric lighting plant within its limits may incur debt outside the debt limit prescribed in this chapter in payment therefor to an amount not exceeding, in a town, five per cent and, in a city, not exceeding two and one-half per cent of the last preceding State valuation.

SECTION 6—Cities and towns may by a majority vote incur debts for temporary loans in anticipation of the taxes of the municipal year in which such debts are incurred and expressly made payable therefrom by such vote. Such loans shall be payable within one year after the date of their incurrence, and shall not be reckoned in determining the authorized limit of indebtedness.

SECTION 7—Cities and towns may by a majority vote incur debts for temporary loans for the payment of any land damages or any proportion of the general expense of altering a crossing which they are required primarily to pay under the provisions of sections one hundred and forty-nine to one hundred and sixty, inclusive, of chapter one hundred and eleven. Such loans shall not be reckoned in determining the authorized limit of indebtedness, and when ony money so paid is repaid, it shall be immediately applied to the discharge of the loan,

The sections referred to above in chapter 111 *provide for the abolition of Grade Crossings.*

SECTION 8—Debts other than those mentioned in the two preceding sections shall be incurred only by a vote of two-thirds of the voters present and voting at a town meeting, or of two-thirds of all the members of each branch of the city council, taken by yeas and nays, and subject to the approval or disapproval of the mayor.

SECTION 9—A city or town which has incurred a debt within the limitations as to amount and time of payment prescribed by this chapter may issue bonds, notes or scrip therefor, properly denominated on the face thereof, signed by its treasurer and, if issued by a city, countersigned by its mayor, or if issued by a town, countersigned by a majority of its selectment, with interest payable semi annually at such rate as it deems proper, and may sell said bonds, notes or scrip, not less than par, at public or private sale or may use the same in payment of such debts.

SECTION 10—If a city or town votes to issue bonds, notes, scrip or other certificates of indebtedness in accordance with the provisions of this chapter, the officers authorized to negotiate the same may, in the name of such city or town, make a temporary loan for a period of not more than one year in anticipation of the money to be derived from the sale of such bonds, notes, scrip or other certificates of indebtedness; but the time within which such securities shall become due and payable shall not be extended by reason of the making of such temporary loan beyond the time fixed in the vote authorizing the issue of such bonds, notes, scrip or other certificates of indebtedness.

SECTION 11—Debts incurred for supplying the inhabitants with water, for acquiring land for public playgrounds under the provisions of chapter twenty-eight, for a municipal lighting plant under the provisions of chapter thirty-four, or in constructing sewers, shall be payable within thirty years; debts incurred in building school houses and other public buildings and in procuring land therefor, within twenty years; and all other debts mentioned in section 8, within ten years, or by the city of Boston, within twenty years.

[Chapter 28, referred to above, provides for public parks, playgrounds, &c., and under it any city or town (except Boston) may incur indebtedness to meet expense of acquiring land for public playgrounds, outside the debt limit to an amount not exceeding one half of one per cent of its assessed valuation. Chapter 34 provides for the manufacture and distribution of gas and electricity.

SECTION 12—The interest on all debts shall annually be raised by taxation. If a debt is payable at a period exceeding ten years, the city or town shall, and in all other cases may, at the time of contracting the same, establish a sinking fund to be used for no other purpose than the payment of such debt, and shall annually raise by taxation and contribute thereto an amount sufficient with its accumulations to extinguish the debt at maturity; and if payable at a period not exceeding ten years, the city or town shall raise by taxation annually not less than eight per cent of the principal thereof, and shall set it apart for a sinking fund until an amount has been raised sufficient with its accumulations to extinguish the debt at maturity; and shall, in the year before the maturity of the debt, raise by taxation, any balance necessary for its extinguishment.

SECTION 13—A city or town, instead of establishing a sinking fund, may vote to provide for the payment of any debt by such annual proportionate payments as will extinguish the same at maturity, and thereupon such annual proportion shall, without further vote, be assessed under the provisions of section thirty-seven of chapter twelve until such debt is extinguished.

SECTIONS 14 to 19, inclusive, and sections 22, 24 and 25 relate to the election and duties of the commissioners of the sinking fund and various other matters we cannot enter upon here.

SECTION 21—A city which at a meeting of its voters held for that purpose has accepted, by a vote of two-thirds of the legal voters present and voting thereon, any Act to supply said city with water may, by a yea and nay vote of the majority of the members of each branch of the city council, contract debts and issue bonds for the purposes and to the extent authorized by such Act, in the manner provided in, and subject to the provisions of, the preceding sections.

SECTION 23—No city or town shall, for the purpose of subscribing in aid of a railroad corporation, increase its indebtedness to an amount which, with its existing net indebtedness incurred for any purpose, excluding temporary loans, exceeds three per cent of the valuation of the taxable property therein as ascertained by the last preceding city or town valuation for the assessment of taxes.

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.

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 24, Chapter 113, of the Revised Statutes of 1901, and in Chapter 483 of the Laws of 1902, this latter giving authority to invest in street railway bonds.

Section 26.—Deposits and the income derived therefrom shall be invested only as follows:

FIRST—LOANS ON REAL ESTATE.—In first mortgages of real estate situated in this Commonwealth not to exceed sixty per cent of the valuation of such real estate; but not more than seventy per cent of the whole amount of deposits shall be so invested. A loan on mortgage shall not be made except upon the report of not less than two members of the board of investment, who shall certify according to their best judgment to the value of the premises to be mortgaged, and such report shall be filed and preserved with the records of the corporation.

SECOND—PUBLIC FUNDS.—(a) In the public funds of the United States, or of any of the New England States or of the State of New York.

(b) In the bonds or notes of a county, city or town of this Commonwealth.

(c) In the bonds or notes of an incorporated district in this Commonweal h whose net indebtedness* does not exceed five per cent of the last preceding valuation of the property therein for the assessment of taxes.

(d) In the bonds or notes of any city of Maine, New Hampshire, Vermont, Rhode Island or Connecticut whose net indebtedness* does not exceed five per cent of the last preceding valuation of the property therein for the assessment of taxes; or of any county or town of said States whose net indebtedness * does not exceed three per cent of such valuation.

(e) *In the notes of a citizen of this commonwealth* with a pledge of any of the aforesaid securities at no more than the par value thereof.

(f) In the legally authorized bonds of the States of Pennsylvania, Ohio, Indiana, Illinois, Michigan, Wisconsin, Minnesosa, Missouri and Iowa and of the District of Columbia, and in the legally authorized bonds for municipal purposes, and in the 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 aforesaid States and of the State of New York, which has at the date of such investment more than thirty thousand 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 valuation of the taxable property therein, to be ascertained by the last preceding valuation of property therein for the assessment of taxes; and *in the note or notes of a citizen* of this Commonwealth, with a pledge as collateral of any of the aforesaid securities, the amount invested in such note or notes not to exceed in any case eighty per cent of the market value of the securities pledged.

THIRD RAILROAD BONDS AND NOTES. (a) In the first mortgage bonds of a railroad company incorporated in any of the New England States and whose road is located wholly or in part in the same, whether such corporation is in possession of and is operating its own road or has leased it to another railroad corporation, and has earned and paid regular dividends of not less than three per cent per annum on all its issues of capital stock for the two years last preceding such investment.

(b) In the first mortgage bonds of a railroad company incorporated in any of the New England States and whose road is located wholly or in part in the same, guaranteed by a railroad company described in the preceding paragraph which is in possession of and is operating its own road.

(c) In the bonds or notes of a railroad company incorporated in this Commonwealth, and whose road is located wholly or in part therein, and is unencumbered by mortgage, and which has paid a dividend of not less than five per cent per annum for two years last preceding such investment.

(d) In the bonds and notes of the Fitchburg Railroad Company, issued according to law.

(e) In the bonds and notes of the Old Colony Railroad Company, issued according to law, notwithstanding the mortgages on that part of its railroad formerly belonging to the Boston Clinton Fitchburg & New Bedford Railroad Company.

(f) In the bonds and notes of the Boston & Lowell Railroad Corporation, issued according to law, notwithstanding the mortgages on those portions of its railroad formerly belonging to the Salem & Lowell Railroad Company and the Lowell & Lawrence Railroad Company.

(g) In the bonds and 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.

(h) In the bonds and notes of the New York New Haven & Hartford Railroad Company, issued according to law, notwithstanding the existence on the twenty-first day of March in the year 1896 of a mortgage indebtedness not then matured upon the whole or a part of the road of said company.

(i) In the first mortgage bonds of the Concord & Montreal Railroad, although such company may be formed by the union of two or more companies only one of which has paid regular dividends for the two years last preceding such investment on all its issues of capital stock, and notwithstanding a mortgage indebtedness 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 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 in this Commonwealth and doing business in the city of Boston as may be approved by the board of commissioners of savings banks.

(j) In the bonds of the Maine Central Railroad Company, known as the 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 to secure such payment at the maturity of the same, said bonds shall be deposited with and held by such trust company incorporated in this Commonwealth and doing business in the city of Boston as may be approved by the board of commissioners of savings banks.

(k) *In the note or notes of a citizen of this Commonwealth* with a pledge as collateral of any of the aforesaid securities at no more than the par value thereof.

(l) *In the note or notes of a citizen of this Commonwealth* with a pledge as collateral of shares of the capital stock of a railroad company incorporated in any of the New England States and whose road is located wholly or in part therein, and which is in possession of and is operating its own road and has earned and paid regular dividends of not less than five per cent per annum on all its issues of capital stock for five years last preceding the date of such note or notes, or a renewal thereof, and 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 from the date thereof.

(m) *In the note or notes of a 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 another railroad company; but such note or notes shall not in any case exceed seventy-five per cent of the market value of the securities pledged and shall be payable on demand and be paid or renewed within one year from the date thereof.

FOURTH—(a) In the 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 such corporation, except upon the report of not less than two members of the board of investment, who shall, according to their best judgment, certify to the value of the premises covered by each of said mortgages, and such report shall be filed and preserved with the records of the corporation.

(b) In the bonds of the Boston Revere Beach & Lynn Railroad Company, issued according to law.

(c) 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 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 last preceding such investment, and that such capital stock shall equal or exceed in amount one third of the par value of its bonded indebtedness.

(d) In the legally authorized bonds of a railroad company incorporated under the authority of the States of New York, Pennsylvania, Ohio, Indiana, Illinois, Michigan or Iowa whose road is located wholly or in part within the limits of said States, and has earned and paid regular dividends of not less than four per cent per annum on all its issues of capital stock for the ten years last preceding such investment: *provided* that said bonds shall 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 preceding paragraph.

(e) *In the notes of a citizen* of this Commonwealth, with a pledge as collateral of any of the securities mentioned in the two preceding paragraphs at no more than the par value thereof.

(f) In the bonds of the Boston Terminal Company authorized by the provisions of section four of chapter five hundred and sixteen of the Acts of the year eighteen hundred and ninety-six and *in the notes or notes of a citizen* of this commonwealth, with a pledge as collateral of the first mortgage bonds of said company at no more than the par value thereof,

(g) Street railway companies are not railroad companies within the meaning of the third and fourth clauses of this section. (See below for law permitting street railway investments.)

FIFTH—BANK STOCK. In the stock of a bank incorporated in this commonwealth, or in the stock of a banking association located in the New England States and incorporated under the authority of the United States, or in the stock of a trust company incorporated under the laws of and doing business within this commonwealth, as provided in chapter one hundred and sixteen, or of those 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 twenty-eight and thirty of said chapter or *in the notes of a citizen* of this commonwealth, with a pledge as collateral of any of the aforesaid securities at no more than eighty per cent of the market value and not exceeding the par value thereof; but such corporation shall not hold, both by way of investment and as security for loans, more than thirty-five per cent of its deposits in the stock of such banks, associations or companies, nor in any one such bank association or company more than three per cent of its deposits in, nor more than one hundred thousand dollars nor more than one-quarter of the capital stock of such bank, association or company. Such corporation may deposit not more than five per cent of its deposits in any one such bank, association or company, but such deposit shall not exceed twenty-five per cent of the capital stock and surplus of such depositary.

SIXTH—LOANS TO DEPOSITORS.- In loans to a depositor of such corporation upon his personal note to an amount not exceeding one-half of his deposit; and the deposit and the book of the depositor shall be held by the corporation as collateral security for the payment of such loan.

SEVENTH—LOANS ON PERSONAL SECURITY.—If such deposits and income cannot be conveniently invested in the modes hereinbefore prescribed, not exceeding one-third part thereof may be invested in bonds or other personal securities, payable and to be paid at a time not exceeding one year with at least two sureties, if the principal and sureties are all citizens of this Commonwealth and resident therein; *provided*, that the total liabilities to such corporation of a person, partnership, company or corporation for money borrowed upon personal security, including in the liabilities of a partnership or company not incorporated the liabilities of the several members thereof, shall not exceed five per cent of such deposits and income.

EIGHTH—REAL ESTATE FOR BANKING PURPOSES.—Five per cent of the deposits of such corporation, not exceeding two hundred thousand dollars, may be invested in the purchase of a suitable site and the erection or preparation of a suitable building for the convenient transaction of its business.

NINTH REAL ESTATE BY FORECLOSURE.—Such corporation may hold real estate, acquired by the foreclosure of a mortgage owned by it, or by purchase at sales made under the provisions of such mortgage or upon judgments for debts due to it, or in settlements effected to secure such debts. All such real estate shall be sold by the corporation within five years after the title thereof is vested in it; but the board of commissioners of savings banks may, upon the petition of the board of investment of such corporation, and for cause, grant an additional time for the sale of the same or of the securities mentioned in the following clause.

TENTH—SECURITIES ACQUIRED IN SETTLEMENT OF DEBT.—Such corporation may hold stocks, bonds or other securities acquired in settlements effected to secure loans or indebtedness, but unless the time during which such securities may be held is extended as provided in the preceding paragraph they shall be sold within five years after being acquired. A corporation holding such securities on the eighth day of March, in the year eighteen hundred and ninety-eight, shall not be required to sell the same before the first day of February, in the year nineteen hundred and three.

ELEVENTH The provisions of this chapter shall not invalidate or impair the title of a corporation to securities which have been or may be held by it in pledge or as security for a loan or indebtedness; and the same shall be held for the purposes for which they were pledged. Such corporation shall not be required to change investments made before the first day of October in the year eighteen hundred and seventy-six.

STREET RAILWAY BONDS.

As stated above, street railway bonds are included in the list of legal investments by chapter 483 of the Laws of 1902. This Act is given below in full:

SECTION 1. In addition to the investments authorized by section twenty-six of chapter one hundred and thirteen of the Revised Laws, savings banks and institutions for savings may invest their deposits and the income derived therefrom in the bonds, approved by the board of commissioners of savings banks, as hereinafter provided for, of any street railway company incorporated in this Commonwealth, the railway of which is situated wholly or partly therein, and which has earned and paid annually for the five years last preceding the certification hereinafter provided for, of the board of railroad commissioners, dividends of not less than five per cent per annum upon all of its outstanding capital stock. In any case where two or more companies have been consolidated by purchase or otherwise during the five years prior to the certification aforesaid the payment severally from the earnings of each year of dividends equivalent in the aggregate to a dividend of five per cent upon the aggregate capital stocks of the several companies during the years preceding such consolidation, shall be sufficient for the purpose of this act. Dividends paid to the stockholders of the West End Street Railway Company by way of rental shall be deemed to have been earned and paid by said West End Street Railway Company within the meaning of this section.

SECTION 2. The board of railroad commissioners shall on or before the fifteenth day of January of each year transmit to the board of commissioners of savings banks a list of all street railway companies which appear from the returns made by said companies to have properly paid, without impairment of assets or capital stock, the dividends required by the preceding section.

SECTION 3. The board of commissioners of savings banks shall as soon as may be after the receipt of the lists provided for in the preceding section, prepare a list of such bonds issued by any street railway company and certified by the board of railroad commissioners, in accordance with the provision of the preceding section, as the board of commissioners of savings banks shall deem good and safe securities for the investments of savings banks and institutions for savings. Such lists shall at all times be kept open to the inspection of the public. [*Approved June 16, 902.*

* "Net indebtedness" as used above shall mean the indebtedness of a county, city, town or district, omitting debts created for supplying the inhabitants with water and other debts exempted from the operation of the law limiting their indebtedness, and deducting the amount of the sinking funds available for the payment of the indebtedness included. Revised Statutes, Chapter 8, Section 5, Clause 12.

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 $178,756,569 on May 1, 1901, at an average interest rate of about 4 per cent. The amount raised by taxation for interest alone in 1901 was estimated at $7,150,262.

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:

	Aggregate		
Year.	*Valuation.*	*Net Debt.*	*Percentage.*
1901	$3 033 884,001	$126,189,227	4·1
1900	2,961,119,947	131,010,743	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.*
WATER LOAN—	
4s, May, $70,000	May 1, 1903 to
($5,000 due yearly)	May 1, 1916
4s, Jan., $16,000	Jan. 1, 1903 to
($1,000 due yearly)	Jan. 1, 1918
4s, M&N, $29,000	May, 1923-'31
SCHOOL BONDS—	
3½s, J&J $9,000	July 1, 1903-'05
34,000	July 1, 1906-'22

Bonded d'bt Jan. 10, 1902.	$119,000
Floating debt	5,741
Total debt Jan. 10, 1902.	124,741
Tax valuation 1901	2,431,691
Prop'ty is assessed at actual value.	
Total tax (per $1,000) 1901.	$ 2·50
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.*
4s, A&O, $15,000	Oct. 3, 1903-05
..., ..., 40,000	Oct. 6, 1906
..., ..., 7,000	Oct 3, 1907
4s, ..., 12,000	Oct. 3, 1908-'09
ADAMS FIRE DIST. WAT. BONDS	
5s, A&O, $60 000	Oct., 1903-14
4s, A&O, 30,000	Oct., 1909-14
4s, A&O, $7,500	Oct. 4, 1904
4s, A&O, 30 000	Oct. 1, 1915-'20

Town debt May 1, 1901	$95,950
Fire district debt (add'l)	102,500
Tax valuation 1901	5,435,795
Total tax (per $1,000) 1902.	$18·20
Population in 1900 was	11,134
Population in 1890 was	9,218

AGAWAM.—JUDSON W. HASTINGS, Treasurer.

Agawam is in Hampden County.

LOANS—	*When Due.*
TOWN NOTES FOR SCHOOLS, ROADS, BRIDGES—	
4s, March, $2,000	On demand.
4s, J & D, 25,000	June 1, 1914
4s, J & D, 2,000	1903-1904
($1,000 due yearly on June 1.)	
4s, J & D, $5,000	June 1, 1905
3¾s, M & N, 4 000	May 1, 1910
3¾s, ..., 4,000	Feb. 20, 1912
Total debt April 1, 1902.	$43,000

Sinking fund	$8,220
Net debt Apr. 1, 1902	34,780
Tax valuation, real	1,201,510
Tax valuation, personal.	188,672
Total valuation 1901	1,390,182
Property assessed at actual value.	
Tax (per $1,000), 1901	$15·60
Population in 1900 was	2,536
Population 1890 was	2,352
Population 1880 was	2,216

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

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

Amesbury township is in Essex County.

LOANS—	*When Due.*
FUNDING BONDS:	
4s, J&J, $48,000	1907-1912
($23,000 in 1907, $25,000 in 1912).	
T'l bond. debt Aug. 1, '02	$48,000
Floating debt	50,000
Sinking fund	3,500

Net debt Aug. 1, 1902	$94,500
Tax valuation, real	4,170,612
Tax valuation, personal.	947,507
Total valuation, 1901.	5,118,119
Assessment about ⅘ actual value.	
Total tax rate (per M.) 1902.	$18·00
Population in 1900 was	9,473
Population in 1890 was	9,798

AMHERST.—C. H. EDWARDS, Treasurer.

This town is in Hampshire County.

LOANS—	*When Due.*
REFUNDING BONDS—	
4s, g., J&J. $50,000	Jan. 1, 1920
Bonded debt Feb. 1, 1902.	$50,000
Floating debt	43,700
Sinking fund	11,000

Total valuation 1902	$3,391,757
Assessment about actual value.	
Total tax (per $1,000) 1902.	$16·50
Population in 1900 was	5,028
Population in 1890 was	4,512

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

This town is in Essex County. Value town property, $691,445.

LOANS—	*When Due.*
SEWER BONDS—	
4s, J&D, $80,000	June 1, 1903
($10,000 in 1903, $20,000 in 1908 and 1913 and $30,000 in 1928.)	
3½s, A&O, $30,000	Oct. 1, 1904
4s, J&D, 15,000	June 1, 1905
WATER BONDS—	
4s, M&N, $85,000	Nov. 1, 1902-'18
4s, M&N, 15,000	Nov. 1, 1919
4s, J&D, 10,000	June 1, 1922
4s, J&D, 10,000	June 1, 1923
4s, J&D, 15,000	June 1, 1925
4s, J&D, 5,000	June 1, 1928
3½s, A&O, 25,000	Apr. 1, 1903 '27

Memorial Hall notes.	$25,000
Bond. debt Sept. 1, 1902.	290,000
Floating debt	30,100
Total debt Sept. 1, 1902.	320,100
Sinking fund	56,626
Net debt Sept. 1, 1902.	263,474
Water debt (included	165,000
Water sinking fund (inc.)	10 422
Tax valuation 1902	5,499,676
Real valuation (est.)	5,800,000
Tax rate (per $1,000) 1902.	$16 00
Population in 1900 was	6,813
Population in 1890 was	6,142

INTEREST is payable at the Nat. Exchange Bank, Boston.

ARLINGTON.—B. Delmont Locke, Treasurer.

This town is in Middlesex Co. Value town property 1901, $1,302,087.

LOANS—	When Due.
School Loans—	
4s, M&N, $64,600	Nov. 1, 1913
4s, ..., 17,600.	Nov. 1, 1902-05
4s, ..., 32,000	June, 1903-09
4s, ..., 2,698 64	June 1, 1910
4s, ..., 24,650	April, 1903-19
Sewer Bonds 1896—	
4s, J&D, $100,000	June 1, 1936
4s, ..., 10,500	On demand
Park Loan—	
4s, .. ., $15,000	Nov. 1, 1946
Town Hall Site Loan—	
3½s, ..., $52,000	April 1, 1939

Water Works—	
4s, J&J, $91,000	Jan. 1, 1912
4s, J&J, 92,000	Jan. 1, 1922
4s, A&O, 92,000	Apr. 1, 1924
4s, A&O, 5,000	Oct. 1, 1926
4s, A&O, 15,000	Oct 1, 1928
4s, A&O, 10,000	Oct. 1, 1927
4s, A&O, 10,000	Oct. 1, 1925
Other debts	$121,616
Total debt Jan. 1, 1902.	757,115
Tax valuation 1901	9,046,439
Tax rate (per $1,000) 1901	$18·80
(Assessment at actual value.)	
Population in 1900 was	8,603
Population in 1890 was	5,629

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

This town is situated in Worcester County.

LOANS—	When Due.
School Loans—	
4s, A&O, $11,500	Oct. 1, 1902
(Part due yearly) to Oct. 1, 1904	
Sch.,St.Imp.&F.Al'm Lo'n (Notes)	
4s, A&O, $4,200	Oct., 1903-'05
Refunding Loan—	
3¾s, A&O, $7,250	1902-1908
3½s, ..., 9,550	Oct. '06 to '10
3·20s, A&O, 8,850	1906-1910
3½s, A&O, 13,500	Oct., 1903-'11

Old Debt—	
4½s, J&J, $9,000	Oct., 1903-'04
4½s, J&J, 3,000	Oct. 1, 1905
Sewer Loan (outside debt limit.)	
4s, J&J, $50,000	July 1, 1924
Engine House—	
4s, A&O, $5,400	Oct. 1, 1903-06
Total debt Feb. 1, 1902	$131,000
Tax valuation 1902	4,324,220
Tax rate (per $1,000) 1902.	$18·50
Population in 1900 was	7,061
Population in 1890 was	6,319

The sewer loan is secured by sinking fund.

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

ATTLEBOROUGH.—F. I. Babcock, Treas.

This town is in Bristol County.

LOANS -	When Due.
Water Bonds—	
7s, J&J, $40,000	Jan. 1, 1904
4s, A&O, 20,000	Oct. 1, 1912
4s, M&S, 12,000	Sept. 1, 1915
4s, J&J, 20,000	Jan. 1, 1919
4s, A&O, 25,000	Oct. 1, 1922
4s, J&J, 35,000	July 1, 1923
4s, J&J, 40,000	July 1, 1924
4s, J&J, 25,000	July 1, 1926
4s, J&J, 10,000	July 1, 1927
4s, J&J, 13,000	July 1, 1928
3½s, g, J&J, 15,000	July 1, 1929
3½s, g, J&J, 12,000	July 1, 1930
3½s, g, J&J, 10,000	Jan. 1, 1921
3½s, A&O, 20,000	April 1, 1921
3½s, A&O, 30,000	April 1, 1932

Town Bonds—	
4s, J&J, $50,000	Jan. 1, 1906
School Bonds—	
3½s, M&N, $30,000	Nov. 1, 1920
Bond debt Aug. 1, 1902.	$427,000
Floating debt	84,000
Total debt Aug. 1, 1902..	511,000
Sinking fund assets	100,824
Net debt Aug. 1, 1902	410,176
Water debt (incl. above).	347,000
Water debt sinking fund (incl. above)	63,715
Tax valuation, real	5,891,435
Tax valuation, personal.	1,823,699
Total valuation 1901	7,715,134
Total tax per $1,000 1901.	$17·70
Population in 1900 was	11,335
Population in 1890 was	7,577

AYER.—E. D. Stone, Treasurer.

This town is situated in Middlesex County.

LOANS—	When Due.
School House Loan (Notes)—	
4s, M&N, $1,000	Nov. 1, 1903
Water Debt (Notes)—	
4s, F&A, $6,000	1903
4s, F&A, 10,000	1908
4s, F&A, 15,000	1913
4s, F&A, 24,000	1918
Interest payable at Ayer.	

Temporary loan	$1,300
Tot. bond. debt May 15, 1902	57,300
Water debt (incl. above)	56,300
Water sinking fund	5,320
Assessed valuation 1902.	1,080,749
Assessment 75% actual value.	
Total tax (per $1,000) 1902.	$17·00
Population in 1900 was	2,446
Population in 1890 was	2,148

BELMONT.—W. L. Chenery, Treasurer.

This town is in Middlesex County.

LOANS—	When Due.
School House and St. Bonds—	
4s, J&D, $1,350	Dec. 1. 1902
4s, J&D, 40,000	June 1, 1917
3½s, J&D, 6,000	June, '03 to '08
3½s, J&D, 30,000	June, '09 to '23
Street & Fire Dept. Loan—	
4s, J&D, $1,800	June 1, 1903
($500 y'rly to 1905; $300 in 1906.)	
4s, A&O, $25,000	Oct. 1, 1908
4s, J&D, 3,500	June, '03, to '09
Water Loans—	
4s, F&A, $8,750	Aug. 1, 1903
($1,750 due y'rly) to Aug. 1, 1907	
4s, J&D, $3,500	June 1, 1903
($500 due yearly) to June 1, 1909	
4s, F&A, $8,000	Aug. 1, 1925
4s, J&J, 6,000	July 1, 1926
4s, J&D, 5,000	Dec. 1, 1926
4s, J&D, 7,000	June 1, 1929

Sewer Loan—	
4s, M&N, $18,000	Nov. 1, 1924
4s, J&J, 9,000	July 1, 1926
4s, J&D, 6,000	June 1, 1927
3½s, J&D, 20,000	June 1, 1932
Electric Light Bonds—	
4s, J&D, $14,000	June 1, 1928
Fire Dept. Bonds—	
4s, J&D, $7,500	June 1, '03, to '17
Interest is payable in Boston.	
Bonded debt Oct. 1, 1902	$220,400
Floating debt	3,000
Sinking fund,	23,100
Net debt Oct. 1, 1902	200,300
Water debt (included)	38,250
Tax valuation, real	4,027,960
Tax valuation, pers'l	1,341,795
Total valuation 1902	5,369,755
Assessment same as actual value.	
Total tax (per 1,000) 1902.	$16·80
Population in 1900 was	3,929
Population in 1890 was	2,098

BERKSHIRE CO.—H. A. Brewster, Treas.

County seat is Pittsfield.

LOANS—	When Due.
New County Building Debt—	
4s, M&N, $60,000	Nov. 1, 1903
3½s, J&D, 5,000	On demand
Refunding Notes—	
3s, M&N, $10,000	Nov. 1, 1902
3s, M&N, 10,000	Nov. 1, 1904

Refunding Notes—(Con.)	
3s, M&N, $5,000	Nov. 1, 1905
Interest payable at Pittsfield.	
Total debt Aug. 1, 1902..	$90,000
Tax valuation 1901	61,280,580
Population in 1900 was	95,667
Population in 1890 was	81,108

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

This city is in Essex County.

LOANS—	When Due.
Town Bonds—	
4s, J&J, $793,000	July 1, 1911
6s, J&J, 20,000	'03 '08 '13 & '18
Park Bonds—	
4s, J&J, $34,000.	July 1, 1903 '19
Sewer Bonds—	
4s, J&J. $68,000	July 1, 1903-'19
4s, J&J, 21,000	July 1, 1903-'08
Water Loan—	
4s, F&A, $150,000	Feb. 1, 1917
4s, M&S, 14,000	Mar. 1, 1903-'09
School Bonds—	
5s, J&D {$15,000 / 10,000	Dec. 1, 1902-03 / July 1, 1904

Bonded debt Jan. 1, '02.	$1,138,000
Floating debt	65,000
Total debt Jan. 1, 1902	1,203,000
Sinking fund	448,091
Net debt Jan. 1, 1902..	754,909
Water debt (included).	166,000
Water sink. fund (inc.).	54,010
Assessed val'n, real	12,663,200
Assessed val'n, pers'nal	4,789,725
Total valuation 1902.	17,452,925
Tax rate (per M.) 1902.	16·00
Population in 1900 was	13,884
Population in 1890 was	10,821

BILLERICA.—H. A. King, Treasurer.

This town is in Middlesex County.

Town Hall Bonds—	
4s, A&O, 30-yr.	$30,000
Water Bonds—	
4s, M&N, 30-yr.	$90,000
School Bonds—	
3½s, Apr., $25,000	Apr., 1921
Bonded debt Mar. 1, '02.	$145,000
Floating debt	19,010

Total debt Mar. 1, 1902.	$164,010
Sinking fund assets	12,660
Net debt Mar. 1, 1902	151,350
Assessed valu'n, 1901	2,095,403
Assessment about 80% actual val.	
Tax rate (per M) 1901	$16·30
Population in 1890 was	2,380
Population in 1900 was	2,775

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

BOSTON.—{ GEN. PATRICK A. COLLINS, Mayor. GEO. U. CROCKER, 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 Aug. 31, 1902, to $3,499,000. The details of this county debt are included in the following financial report for this city.

LOANS—	When Due.
Bridge Bonds—	
4s, A&O, $160,000	Oct. 1, 1911
4s, J&J, 90,000	Jan. 1, 1912
3½s, A&O, 21,000	Oct. 1, 1918
3½s, J&J, 130,000	July 1, 1919
3½s, J&J, 50,000	July 1, 1921
3½s, J&D, 200,000	June 1, 1932
3½s, J&J, 500,000	Ju'y 1, 1937
3½s, J&J, 300,000	Jan. 1, 1938
3½s, J&J, 300,000	July 1, 1939
4s, A&O, 10,000	Oct. 1, 1934
4s, A&O, 10,000	Oct. 1, 1935
4s, J&J, 30,000	July 1, 1936
4s, A&O, 100,000	Oct. 1, 1936
3½s, A&O, 50,000	Oct. 1, 1938
3½s, J&J, 400,000	Jan. 1, 1940
3½s, J&J, 200,000	July 1, 1940
3s, J&J, 55,000	Jan. 1, 1942
3½s, J&D, 200,000	June 1, 1942
Highways—	
4s, J&J, $31,000	July 1, 1912
4s, A&O, 243,200	Oct. 1, 1912
4s, J&J, 150,000	Jan. 1, 1913
4s, J&J, 350,000	July 1, 1913
4s, A&O, 150,000	Oct. 1, 1913
4s, J&J, 500,000	July 1, 1915
4s, J&J, 700,000	July 1, 1916
3½s, J&J, 500,000	Jan. 1, 1917
3½s, J&J, 825,000	July 1, 1919
3½s, J&J, 750,000	Jan. 1, 1928
3½s, J&J, 5,000	July 1, 1928
3½s, A&O, 6,000	Oct. 1, 1928
3½s, J&J, 650	Jan. 1, 1929
3½s, A&O, 44,800	Apr. 1, 1929
3½s, J&J, 518,000	Jan. 1, 1930
3½s, J&J, 661,000	July 1, 1930
3s, J&J, 3,554	July 1, 1930
3s, J&J, 150,000	Jan. 1, 1931
3s, A&O, 300,000	Apr. 1, 1931
3½s, J&J, 600,000	July 1, 1931
3s, A&O, 220,000	Oct. 1, 1931
3s, J&J, 126 000	Jan 1, 1932
3½s, J&D, 650,000	June 1, 1932
Library Bonds—	
4s, J&J, 44,000	Jan. 4, 1916
4s, A&O, 175,000	Oct. 1, 1922
4s, J&J, 200,000	Jan. 1, 1923
4s, A&O, 325,000	Oct. 1, 1923
4s, A&O, 100,000	Oct. 1, 1924
4s, A&O, 49,500	Jan. 1, 1925
4s, A&O, 150,500	Oct. 1, 1925
3½s, A&O, 100.000	Oct. 1, 1918
"Miscellaneous" Loans—	
3½s, J&J, $300,000	Jan. 1, 1903
3½s, A&O, 100,000	Oct. 1, 1903
3½s, J&J, 300,000	July 1, 1904
3½s, J&J, 300,000	Jan. 1, 1905
4s, A&O, 90,000	Oct. 1, 1906
4s, A&O 145,500	Oct. 15, 1906
3s, J&J, 25,000	Jan. 1, 1906
4s, J&J, 606,000	Jan. 1, 1907
3½s, J&J, 833,000	July 1, 1907
4s, A&O. 13,800	Oct. 1, 1907
3½s, J&J, 50,000	Jan. 1, 1908
3½s, J&J, 11,500	July 1, 1908
3½s, A&O, 250,000	Oct. 1, 1908
3½s, A&O, 178,400	Apr. 1, 1909
3½s, J&J, 209,600	July 1, 1909
3½s, A&O, 17,600	Oct. 1, 1909
3s, A&O, 92,000	Oct. 1, 1909
3½s, J&D, 13,200	Dec. 1, 1909
3½s, J&J, 220	Jan. 1, 1911
3s, J&J, 129,580	Jan. 1, 1911
4s, A&O, 1,599,725	Apr. 1, 1912
4s, A&O, 2,514,100	Apr. 1, 1913
4s, A&O, 599,800	Oct. 1, 1914
4s, A&O, 367,000	Apr. 1, 1915
4s, A&O, 401,500	Oct. 1, 1915
4s, J&J, 1,115,700	Jan. 1, 1916
4s, J&J, 589,500	July 1, 1916
4s, A&O, 3,000	Apr. 1, 1916
4s, A&O 192,500	Oct. 1, 1916
4s, M&N, 223,500	Nov. 30, 1916
4s, J&J, 45,500	Jan. 1, 1917
4s, A&O, 3,000	Apr. 1, 1917
4s, J&J, 309,000	July 1, 1917
3½s, J&J 203,500	July 1, 1917
4s, A&O, 169,000	Oct. 1, 1917
3½s, J&J 130,800	Jan. 1, 1918
3½s, A&O 299,000	Apr. 1, 1918
3½s, J&J, 80,000	July 1, 1918
3½s, A&O 18,000	Oct. 1, 1918
3½s, A&O, 228,100	Apr. 1, 1919
3½s, J&J, 531,200	July 1, 1919
3s, A&O, 8,000	Oct. 1, 1919
3½s, A&O, 10,000	Oct. 1, 1919
3½s, J&D, 43,500	Dec. 1, 1919
3s, J&J, 404,000	Jan. 1, 1921
3s, A&O, 133,000	Apr. 1, 1921
3s, A&O, 310,000	Oct. 1, 1921
3½s, J&J, 459,600	July 1, 1921
3s, J&J, 290,850	Jan. 1, 1922
3½s, J&D, 1,339,000	June 1, 1922
3½s, A&O 25,000	Oct. 1, 1928
3s, J&J 75,000	Jan. 1, 1931
3½s, J&J, 1,000,000	July 1, 1931
3s, J&J. 140,000	Jan. 1, 1932
3s, A&O, 56,000	Apr. 1, 193[illegible]

LOANS—	When Due.
Miscel. Bonds—(Con.)—	
3½s, J&D, $200,000	June 1, 1932
3½s, J&J, 5,000	July 1, 1932
Park Bonds	
4s, J&J, $343,000	Jan. 1, 1913
4s, A&O 913,000	Apr. 1, 1913
4s, J&J, 500,000	Jan., 1914
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
3½s, A&O, 20,000	Apr. 1, 1916
3½s, A&O, 55,000	Oct. 1, 1916
3½s, J&J, 500,000	Jan. 1, 1927
3½s, J&J, 450,000	Jan. 1, 1928
3½s, A&O, 50,000	Apr. 1, 1928
3½s, A&O, 450,000	Oct. 1, 1928
3½s, A&O, 29,000	Oct 1, 1915
3½s, J&J, 500,000	July 1, 1929
3½s, J&J, 561,000	Jan. 1, 1930
3½s, J&J, 130,000	July 1, 1930
3s, J&D, 74,000	Jan. 1, 1932
3½s, J&D, 75,000	June 1, 1932
3½s, J&J, 5,000	July 1, 1932
Park Construction—	
4s, J&J, $450,000	Jan. 1, 1918
4s, A&O, 5,000	Apr., 1918
4s, J&J, 5,000	July, 1918
4s, A&O, 40,000	Oct., 1918
4s, J&J, 480,500	Jan. 1, 1919
4s, A&O, 16,000	Apr., 1919
4s, J&J, 3,500	July, 1919
4s, J&J 439,500	Jan. 1, 1920
4s, J&J, 16,400	July, 1920
4s, A&O, 44,100	Oct., 1920
4s, J&J, 500,000	Jan. 1, 1921
3s, J&J, 25,000	Jan. 1, 1921
3½s, A&O, 151,000	Apr. 1, 1929
3½s, J&J, 49,000	July 1, 1929
3s, J&J, 154,000	July 1, 1930
3½s, J&J, 46,000	July 1, 1930
3s, J&J, 25,000	Jan. 1, 1931
3½s, J&J 263,000	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 Hospit'l—	
3½s, J&J, $38,500	July 1, 1908
3½s, J&J, 8,000	July 1, 1909
3½s, J&D, 14,900	Dec. 1, 1909
3½s, 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
3½s, J&J, 27,000	July 1, 1917
3½s, J&J, 101,000	Jan. 1, 1918
3½s, J&J, 23,000	July 1, 1918
3½s, 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
3½s, J&J, 400,000	July 1, 1917
3½s, 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
3½s, J&J, 250,000	Jan. 1, 1936
3½s, A&O, 500,000	Apr. 1, 1936
3½s, A&O, 1,500,000	Oct. 1, 1936
3½s, J&J, 1,000,000	July 1, 1937
3½s, J&J, 200,000	Jan. 1, 1938
3½s, A&O, 200,000	Apr. 1, 1938
3½s, J&J, 50,000	July 1, 1940
3s, A&O, 250,000	Oct. 1, 1941
3s, J&J, 201,000	Jan. 1, 1942
3½s, J&D, 500,000	June 1, 1942
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
3½s, A&O, 100,000	Oct. 1, 1917
3s, A&O, 100,000	Oct. 1, 1921
4s, J&J, 500,000	July 1, 1926
4s, J&J, 150,000	July 1, 1927
3½s, J&J, 500,000	Jan. 1, 1928
3½s, A&O, 650,000	Oct. 1, 1928
3½s, J&J, 25,000	July 1, 1929
3½s, A&O, 300,000	Oct. 1, 1929
3½s, 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
3½s, J&J, 250,000	July 1, 1931
3s, J&J, 200,000	Jan. 1, 1932
3½s, J&D, 1,000,000	June 1, 1932
4s, J&J, 500,000	July 1, 1935

LOANS—		When Due.
SEWERAGE BONDS—		
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
3½s, 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
4s, A&O,	67,650	Apr. 1, 1915
4s, J&J,	35,000	July 1, 1916
3½s, J&J,	100,000	July 1, 1905
3½s, J&J,	50,000	Jan. 1, 1906
3½s, A&O,	359,000	Oct. 1, 1906
3½s, A&O,	25,000	Apr. 1, 1908
3½s, J&J,	500,000	July 1, 1919
3s, J&J,	309,000	July 1, 1905
4s, A&O,	41,000	Oct. 15, 1916
3½s, J&D,	100,000	June 1, 1922
3½s, J&J,	500,000	Jan. 1, 1928
3½s, J&J,	500,000	July 1, 1928
3½s, J&J,	1,000,000	July 1, 1929
3½s, J&J,	100,000	Jan. 1, 1930
3½s, A&O,	109,000	Apr. 1, 1930
3½s, J&J,	791,000	July 1, 1930
3½s, J&D,	1,000 000	June 1, 1932
STONY BROOK, &c., IMP. BONDS—		
4s, A&O,	$500,000	Oct. 1, 1917
4s, A&O,	30,000	Oct. 1, 1913
3½s, J&J,	84,000	July 1, 1937
3½s, J&J,	100,000	Jan. 1, 1938
3½s, J&J,	350 000	July 1, 1939
SUFFOLK COUNTY DEBT.		
Court House Bonds—		
4s, A&O,	$700,000	Oct. 1, 1918
4s, J&J,	406,000	July 1, 1922
3½s, A&O,	800,000	Oct. 1, 1919
4s, A&O,	75,000	Oct. 1, 1923
4s, J&J,	40,000	July 1, 1924
3½s, A&O,	800,000	Apr. 1, 1937
3½s, J&J,	100,000	July 1, 1938
3s, A&O,	561,000	Oct. 1, 1903
($17,000 due yearly) to		Oct. 1, 1935
STREET, ETC., BONDS—		
5s, J&J,	$1,000	Jan. 1, 1874
3½s, J&J,	22,000	Jan. 1, 1909
3½s, 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
STREET, ETC., BONDS.—(Con.)		
4s, J&J,	$1,000,000	July 1, 1936
3½s, J&J,	50,000	Jan. 1, 1917
3½s, J&J,	297,000	Jan. 1, 1937
3½s, J&J,	181,480	July 1, 1918
3½s, A&O,	4,500	Oct. 1, 1918
3s, A&O,	18,000	Oct. 1, 1931
3s, J&J,	42,000	Jan. 1, 1932
3½s, J&D,	150,000	June 1, 1932
3½s, J&J,	200,000	July 1, 1938
WATER DEBT—Cochituate Water		
6s, A&O,	$886,000	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,	549,000	Apr. 1, 1906
5g, A&O,	973,000	Oct. 1, 1905
5g, A&O,	1,991,000	Oct. 1, 1906
5s, A&O,	1,000	Oct. 1, 1907
5s, A&O,	12,000	Apr., 1908
4½s, A&O,	268,000	Oct. 1, 1909
4s, J&J,	82,000	July 1, 1909
4s, A&O,	277,000	Apr. 1, 1910
4s, A&O,	324,000	Apr. 1, 1912
4s, A&O,	66,000	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,	95,000	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,	202,000	Oct. 1, 1922
4s, A&O,	26,275	Oct. 1, 1923
4s, A&O,	526,225	Oct. 1, 1924
3½s, A&O,	275,000	Apr. 1, 1917
3½s, J&J,	100,000	July 1, 1918
3½s, M&N,	30,000	Nov. 15, 1919
3½s, M&N,	92,000	Nov. 30, 1919
3½s, A&O,	6,000	Oct. 1, 1919
3½s, J&J,	120,000	Jan. 1920
3½s, A&O,	25,000	Oct. 1, 1927
3½s, J&J,	410,000	July 1, 1929

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

TOTAL DEBT, ETC.—Has been as follows:

	Aug. 31, 1902.	Jan 31, 1902.	Jan. 31, 1901.
City debt proper	$69,883,305	$65,104,055	$66,152,855
Cochituate water debt	11,351,917	11,351,917	11,960,274
County debt	3,499,000	3,49 ,000	3,516,000
Total bonded debt	$84,734,222	$79,954,972	$81,629,129
Sinking funds, &c	29,727,850	30,504,853	27,781,535
Net debt	$55,006,372	$49,450,119	$53,847,594

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

Years.	Gross Debt.	Sinking Funds.	Net. Debt.
1902	$79,954,972 28	$30,504,853 02	$49,450,119 26
1901	81,629,128 98	27,781,535 23	53,847,593 75
1900	86,966,579 00	27,697,062 00	59,269,517 00
1899	82,938,820 00	27,854,648 00	55,084,172 03
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 (*approved June* 26, 1900):

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.

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, etc. Boston consequently is now subject to Section 2, Chapter 312, Laws of 1885 (Sec. 3, Chap. 27 of the 1902 edition Revised Statutes), which places the debt limitation at 2½ per cent of the average assessors' valuations of the taxable property for the preceding three years. Reference to this section of the Revised Statutes will be found in debt limitations for State of Massachusetts.

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 Aug. 31, 1902:

Purpose of Issue—	Inside Debt Limit.	Outside Debt Limit.
Rapid transit	.....	$1,433,000
School houses	$35,000	.....
South Union Station	425,000	.....
Laying out and construction of highways	8,701	1,000,000
Bridges	100,000	.....
Play grounds	50,000	.....
Park	125,000	.....
Hospital	464,000	.....
Miscellaneous	384,000	.....
Metropolitan Park assessments	.....	544,400
Totals	$1,591,701	$2,977,400

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 $665,000, $750,000, $415,000 and $275,000, respectively.

BORROWING POWER.—The city's borrowing power Aug. 31 1902, is shown in the following statement:

Total debt, city and county		$84,734,222 28
Less special loans (outside of limit)	$34,375,000 00	
do county loans (outside of limit)	2,921,000 00	
do Cochituate water debt	11,351,917 28	
Total deductions		$48 647,917 28
Total debt less above deductions		$36,086,305 00
Sinking funds, less $18,429,791 10 held for loans deducted as above (water loans, etc.)		11,298,058 82
Net debt, excluding debts outside of limit		$24,788,246 18
Two and one-half per cent on $1,114,501,306 (average valuation for three years, less abatements)		$27,862,532 65
Net debt, as above		24,788,246 18
Right to borrow Aug. 31, 1902, under chapter 312 acts of 1885		$3,074,286 47
Right to borrow Aug. 31, 1902, under chapter 93, acts of 1891, estimated		$4,130,747 16

Bonds to the amount of $1,591,701 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:

	Assessed Valuation.			Rate of Tax
Years—	Real.	Personal.	Total.	per $1,000.
1902	$957,496 900	$233,811,200	$1,191,308,100	$14 80
1901	925,037,500	227,468,334	1,152,505,834	14·90
1900	902,486,700	226,644,062	1,129,130,762	14·70
1899	866,809,700	222,926,552	1,089,736,252	13·10
1898	830,233,900	205,865,518	1,036,099,418	13·60
1897	803,860,550	208,721,659	1,012,582,209	13·00
1896	770,261,700	210,990,726	981,252,426	12·90
1895	744,743,550	206,618,969	951,362,519	12·80
1894	723,728,750	204,363,706	928,092,456	12·80
1893	707,762,275	216,331,476	924,093,751	12·80
1890	619,990,275	202,051,525	822,041,800	13·30
1880	437,370,100	202,092,395	639,462,495	15·20
1870	365,593,100	218,496,300	584,089,400	15·30

The tax rate for 1902 includes the State tax $1·07 per $1,000; the county tax, $0·89; the city tax proper, $12·84; total, $14·80.

POPULATION.—U. S. Census, 1900, was 560,892. In 1890 population was 448,477; in 1880 it was 362,839; in 1870 it was 250,526.

BRADFORD.—See City of Haverhill.

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

This town is in Norfolk County.

LOANS.—		When Due.
WATER BONDS—		
4s, J&J,	$100,000	July 1, 1917
4s, J&D,	150,000	June 1, 1921
4s, ...,	6,000	Aug. 1, 1926
MUNICIPAL LIGHTING—		
4s, ...,	$16,500	Apr. 5, 1917
NOTE—		
4s, ...,	$10,000	May, 1903-07
4s, ...,	2,500	Mar. 22, 1904
3½s, ...,	24,500	Sept., 1902-09
3½s, ...,	5,000	June 30, 1910
3⅞s, ...,	6,200	Feb., 1903-04
3½s, ...,	13,500	Sept., 1902-09

NOTES—(Con.)—	
3½s, ..., $20,000	On demand
3½s, ..., 6,200	Feb. 1, 1903-'04
Bonded debt Jan. 1, '02	272,500
Note debt	87,300
Total debt Jan. 1, 1902	359,800
Sinking funds	76,372
Net debt Jan. 1, 1902	283,428
Total value town property, estimated	395,000
Tax valuation, 1901	4,705,800
Total tax (per $1,000) 1901	$19·40
Population in 1890 was	4,848
Population in 1900 was	5,981

BRISTOL COUNTY.—GEO. F. PRATT, Treas.

County seat is Taunton.

NOTES—		When Due.
3½s, ...,	$20,000	Aug. 21, 1905
3¾s, ...,	100,000	Sept. 1, 1905
4s, ...,	40,000	July 15, 1903
4s, J&D,	20,000	Dec. 21, 1903
4s, ...,	40,000	Apr. 12, 1904
4s, ...,	20,000	May 5, 1905
4s, M&N,	40,000	Nov. 30, '03-04
4s, F&A,	100,000	Feb. 7, 1903
4s, M&S,	35,000	Sept. 6, 1905
3¼s, J&J,	100,000	Jan. 18, 1905
3¼s, M&N,	$40,000	Nov. 25, 1905
4s, M&S,	25,000	Sept. 6, 1906
4s, M&S,	20,000	Sept. 28, 1904
3½s, F&A,	100,000	Apr. 22, 1905
3¼s, J&D,	80,000	June 18, 1905
3⅞s, J&D,	20,000	June 18, 1005
Bond. d't	Aug. 11, 1902	$990,000
Floating debt	due 1902	$180,000
Tax valuat'n in 1902		195,928 601
Population in 1900 was		252,029
Population in 1890 was		186,465

BROCKTON.—DAVID W. BATTLES, Mayor. W. H. EMERSON, Treasurer.

This city is in Plymouth County.

LOANS—		When Due.
CITY HALL—		
4s, A&O,	$56,000	1903-1916
($4,000 due yearly on Oct. 1.)		
4s, J&D,	$20,000	1903-1922
($1,000 due yearly on June 1.)		
4s, J&D,	$11,000	1903-1913
($1,000 due yearly on June 1.)		
4s, J&J,	$1,500	1903-1905
($500 due yearly on Jan. 1.)		
4s, M&S,	$7,000	1903-1904
($3,500 due yearly on Sept. 1.)		
4s, A&O,	$47,800	1903-1923
($1,800 due yearly on April 15.)		
4s, M&N,	$30,000	1903-1922
($1,500 due yearly on Nov. 1.)		
4s, M&N,	$50,000	1903-1922
($2,500 due yearly on Nov. 1.)		
DRAINAGE BONDS—		
4s, J&J,	$17,500	1903-1909
($2,500 due yearly on July 1.)		
4s, M&N,	$19,500	1902-1919
($1,100 due yearly on Nov. 20.)		
4s, J&D,	4,500	1903-1911
($500 due yearly on June 1.)		

CITY HALL—(Con.)		
4s, J&D,	$1,000	1903-1922
($200 due yearly on June 1.)		
4s, M&S,	$16,000	1903-1922
($800 due yearly on Sept. 1.)		
4s, F&A,	$6,000	1903-1914
($500 due yearly on Aug. 1.)		
4s, J&J,	$8,500	1903-1919
($500 due yearly on July 1.)		
3½s, M&N,	$2,000	May, 1903-04
3½s, A&O,	3,000	Apr. 1903 to '05
3½s, A&O,	9,000	Apr. 1903-11
SEWERAGE BONDS—		
3½s, M&N,	$3,500	May, 1903-19
3½s, A&O,	35,000	Apr., '05 to '29
3½s, A&O	25,000	Apr., 1906-30
FIRE DEPARTMENT—		
4s, A&O,	$3,000	1903-1905
($1,000 due yearly on Oct. 1.)		
STREET IMPT. BONDS—		
4s, J&J,	$10,000	Jan. 1, 1903
($2,000 due yearly) to		Jan. 1, '07.
3½s, M&N,	$42,500	May 1, 1903
($2,500 due yearly) to		May 1, 1919
3½s, A&O,	$22,000	Apr. '03 to '13
3½s, A&O,	22,000	Apr., 1903-13

LOANS— *When Due.*

SCHOOL BONDS—
4s, J&D, $1,300.....June 1, 1903
4s, J&J, 8,000.....1903-1904
($4,000 due yearly on July 1.)
4s, J&D, $12,000.....1903-1905
($4,000 due yearly on June 1.)
4s, J&D, $16,000.....1902-1905
($4,000 due yearly on Dec. 1.)
4s, J&J, $28,000.....1903-1916
($2,000 due yearly on July 1.)
4s, J&J, $5,000.....Jan. 1, 1903
($1,000 due yearly) to Jan. 1, '05.
4s, F&A, $5,000 1903-1907
($1,000 annually on Aug. 1.)
3½s, M&N, $28,050...May 1, 1903
$1,650 due yearly) to May 1, 1919
3½s, J&D, $30,600 June,'03 to '20
3½s, A&O, 12,000.Apr. 1, '03-'14

SEWER BONDS—
4s, F&A, $10,000.....1903-1922
($500 due yearly on Aug. 1.)
4s, J&D, $31,500.....1903-1923
($1,500 due yearly on June 1.)
4s, J&J, $168,000.....1903-1923
($8,000 due yearly on July 1.)
4s, A&O, $154,000.....1903-1924
($7,000 due yearly on April 1.)
4s, A&O, $100,000.....1904-1923
($5,000 due yearly on April 1.)
4s, M&N, $25,000.....1903-1927
($1,000 annually on May 1.)

STABLE BONDS—
3½s, A&O, $22,000..Apr., 1903-13

WATER BONDS—1897.
5s, A&O, $90,000....Apr. 15, 1910
4s, A&O, 50,000....Apr. 15, 1906
4s, J&J, 50,000....July 15, 1912
4s, M&N, 50,000....May 1, 1914
4s, M&N, 25,000....May 1, 1915
4s, M&N, 25,000....May 1, 1916
4s, ... 20,000....May 15, 1918
4s, ... 10,000....May 15, 1919
4s, ... 68,000....Apr. 1, 1920
4s, ... 5,000....Oct. 1, 1920
4s, ... 25,000....May 1, 1921
4s, ... 20,000....May 1, 1922
4s, M&N, 25,000....Mar. 1, 1923
4s, J&D, 62,000....Dec. 15, 1923
4s, ... 25,000....Apr. 1, 1924
4s, ... 25,000....Apr. 1, 1925
4s, ... 25,000....Oct. 1, 1925
4s, M&N 25,000 ...May 1, 1926
4s, M&N, 25,000....May 1, 1927
4s, F&A, 15,000....Aug. 1, 1927
4s, F&A, 10,000....Aug. 1, 1928
3½s, J&J, 50,000....July 1, 1916
3½s, M&N, 15,000....May 1, 1917
3½s, M&N, 10,000....May 1, 1929
3½s, M&N, 12,000....Nov. 1, 1929
3½s, M&S, 15,000....Mar. 1, 1930
3½s, A&O, 13,000.....Apr. 1, 1931
3½s, J&D, 15,000.....June 1, 1931

The water bonds are coupon, all others registered.

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

INTEREST is paid at the office of the City Treasurer.

TOTAL DEBT, SINKING FUND, ETC.—

	Dec. 1, 1901.	*Dec.* 1, 1900.
Gross city debt	$2,015,080	$1,974,810
Bonds outside debt limit*	1,533,100	1,504,200
Bonded debt inside debt limit	$481,980	$470,610
Debt limit 2½% average 3-year valuation	677,353	677,353
Borrowing capacity	$195,373	$206,743

* Bonds outside of debt limit consist of $305,000 water, $575,500 sewer and part of City Hall debt to the amount of $152,600.

The city has no floating debt and the amount of sinking fund Dec. 1 1901, $360,000, was all applicable to the payment of the water debt The city owns property valued in 1901 at $1,254,440.

ASSESSED VALUATION.—The city's assessed valuation (which is ⅝ of actual value) and tax rate have been as follows:

Years—	*Real Estate.*	*Personal Property.*	*Total Valuation.*	*Rate of Tax per* $1,000
1901	$24,856,105	$3,824,748	$28 680,853	$20·70
1900	24,414,790	3,524,624	27,939.414	20·10
1899	23,887,765	3,439,981	27,327,746	21·60
1898	23,215,811	2,870,042	26,085,852	20·20
1897	22,659,616	2,981,756	25,641,372	20·70
1895	19,460,836	3,109,709	22,570,545	18·60
1890	14,997,605	2,497,997	17,495,602	15·20
1882	.....	.....	9,150,702	16·66⅔

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—
3½s, M&N, $6,000....Nov. 1, 1902
($1,500 due yearly) to Nov. 1, 1905
3 9/16s, J&J, $10,000....July 1, 1903
($2,500 due yearly) to July 1, 1906

MISCELLANEOUS—
4s, M&N, $19,300.....Nov. 1, 1902
($9,650 due yearly) to Nov. 1, 1903
3 9/16s, J&D, $3,400..June 15, 1903
($1,700 due y'rly) to June 15, 1904
3 9/16s, J&D, $111,600.June 15, 1903
($9,300 due y'rly) to June 15, 1912
3 9/16s, J&J, $37,600...July 1, 1903
($9,400 due yearly) to July 1, 1906
3·45s, M&S, $11,800.. 1903
3·20s, J&D, 52, 00 .Dec., 1902-08
3 1/10s, J&J, 67,500..Jan., 1903-11

STREET BONDS—
3·15s, A&O $160,000.Ap.'03 to'10
3·10s, J&D, 31,500.June1,'03-11

PARK BONDS—
4s, J&J, { $17,500 .July 1, '03-'07 / 14,000 July 1, '08-'11
4s, F&A, { 4,000. Aug.1, '03-'06 / 12,000..Aug.1, '07-'10
4s, F&A, $5,000.....Aug. 1, 1903
($2,000 due yearly) to Aug. 1, 1906
4s, J&J, $9,000.....Jan. 1, 1903
($1,000 due yearly) to Jan. 1, 1911
4s, M&S, 40,000.....Mar. 1, 1903
($4,000 due yearly) to Mar. 1, 1912
3½s, J&D, $62,500.. June 15, 1903
($6,250 due y'rly) to June 15, 1912
3½s, J&J, $14,040.....Jan. 1, 1903
($1,080 due yearly) to Jan. 1, 1915

BRIDGE NOTES—
3 9/16s, A&O, $20,000. Oct., 1902-17
3 1/10s, M&S, 40,000.Mch., 1903-18

PLAY GROUNDS—
3½s, M&N, $1,200.May, 1903-'05
3½s, M&N, 25,000..Nov. 1, 1918
3·10s, M&S, 15,000..Mch. 1, 1904
3·10s, M&S, 25,000..Mch. 1, 1919
3·15s, J&J, 100,000.July1, '13-'22

SEWER BONDS—
4s, F&A, $2,500....Feb. 1, 1903
($1,250 due yearly) to Feb. 1, 1904

SCHOOL NOTES—
4s, J&D, $5,600.....June 1, 1903
4s, J&J, 3,000.....July 1, 1903
3½s, M&N, 65,000.....May 1, 1903
($5,000 due yearly) to May 1, 1915
3½s, F&A, $7,500 ....Aug. 1, 1903
($2,500 due yearly) to Aug. 1, 1905
3½s, J&J, $32,500....Jan. 1, 1903
($2,500 due yearly) to Jan. 1, 1915
3½s, M&N, $19,500 May, 1903-15

WATER SCRIP—
4s, J&J, $96,786...July 1, 1903
($4,466 due yearly) to July 1, 1923
4s, J&J, $19,000...Jan. 1, 1903
($1,000 due yearly) to Jan. 1, 1921
3½s, J&D, $41,300...June 15, 1903
($2,065 due yearly) to June 15, 1922
3 9/16s, J&D, $22,000..June 15, 1903
($1,000 due y'rly) to June 15, 1924
3 9/16s, J&J, $11,250...Jan. 1, 1903
($750 due yearly to Jan. 1, 1917
3½s, A&O, $13,800...Aug. 1, 1903
($600 due y'rly) to Aug. 1, 1925
3·35s, J&J, $11,200...Jan. 1, 1903
($700 yearly) to Jan. 1, 1918

TOTAL DEBT, SINKING FUND, ETC.—

	Feb. 1, 1902.	*Feb.* 1, 1901.	*Feb.* 1, 1900.
Total debt	$1,472,207	$1,398,218	$1,261,729
Deduct water debt	220,467	231,048	241,629
Net debt as defined by law	$1,251,740	$1,167,170	$1,020,100
Net debt allowed by law	2,496,843	2,338,587	2,235,900
Available balance	$1,245,103	$1,171,417	$1,215,800

TOWN PROPERTY.—The value of town property on Feb. 1, 1902, including buildings, parks, water works, etc., amounted to $5,425,848. The water works are valued at $969,000.

ASSESSED VALUATION and tax rate have been as follows:

Years—	*Assessed Valuation— Real.*	*Personal.*	*Total.*	*Rate of Tax per* $1,000.
1902	$57,915,200	$28,182,800	$86,098,000	$10·00
1901	56,295,900	26,932,200	83,228,100	10·00
1900	54,453, 00	23,499,800	77,952,900	10·20
1899	52,541,900	21,988,100	74,530,000	10·50
1898	49,947,300	16,579,700	66,527,000	11·80
1897	47,519,000	16,650,200	64,169,200	12·20
1896	45,782,700	15,129,300	60,912,000	12·40

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

CAMBRIDGE.—JOHN H. H. MCNAMEE, Mayor. WILLIAM W. DALLINGER, Treasurer. HARRY T. UPHAM, Auditor.

This city is in Middlesex County

LOANS— *When Due.*

BRIDGE LOAN—
4s, A&O, $10,000..Oct. 1, 1917
4s, J&J, 100,000..July 1, 1918
4s, M&S, 100,000..Sept. 1, 1918
4s, M&S, 115,000..Mar. 1, 1919
4s, M&N, 5,000..Nov. 1, 1920
4s, J&J, 60,000..July 1, 1921
4s, F&A, 10,000 .Aug. 1, 1923
3½s, J&J, 50,000...July 1, 1939
3½s, J&J, 100,000...July 2, 1940
3s, F&A, 100,000..Feb. 1, 1941
3½s, M&N, 100,000..Nov. 1, 1941

BUILDING LOAN—
4s, F&A, $118,000..Aug. 1, 1914
4s, A&O, 60,000..Oct. 1, 1915
4s, A&O, 103,000..Oct. 1, 1916
4s, M&N, 40,000..Nov. 1, 1903

MUNICIPAL BONDS—
3½s, F&A, 4,900..Aug. 1, 1908
3½s, J&J, 45,000...July 1, 1909
3½s, M&N, 32,000...Nov. 1, 1909
3½s, M&N, 36,000 ..Nov. 1, 1910
3½s, M&N, 38,000..Nov. 1, 1911
3½s, M&N, 27,000..Nov. 1, 1921
3½s, J&J, 38,000..July 1, 1912

PARK BONDS—
4s, F&A, $360,000..Feb. 1, 1924
4s, F&A, 100,000..Aug. 1, 1935
4s, F&A, 100,000..Feb. 1, 1936
4s, F&A, 100,000..Aug. 1, 1926
4s, A&O, 40,000..Oct. 1, 1926
3½s, M&S, 100,000..Sept. 1, 1937
3½s, M&N, 50,000..Nov. 1, 1937
3½s, F&A, 100,000..Aug. 1, 1938
3½s, J&D, 50,000..June 1, 1938
3½s, F&A, 100,000....Aug. 1, 1939
3½s, J&J, 50,000..July 2, 1940
3½s, M&N, 50,000...Nov 1, 1940
3½s, M&N, 100,000 Nov. 1, 1941
3½s, J&J, 48,000..July 1, 1942

PAVING BONDS—
4s, M&N, $50,000..Nov. 1, 1902
3½s, A&O, 20,000..Oct. 1, 1907

SCHOOL BONDS—
4s, M&N, $20,000..Nov. 1, 1902
3½s, J&J, 100,000..July 1, 1917
3½s, M&N, 9,500..Nov. 1, 1907
4s, A&O, 6,000..Oct. 1, 1916
3½s, F&A, 142,000..Aug 1, 1918
3½s, M&N, 100,000...May 2, 1918
3½s, J&D, 50,000 .June 1, 1918
3½s, J&J, 42,000...July 1, 1919
3½s, M&N, 13,000..Nov. 1, 1919
3½s, J&J, 76,000 ..July 1, 1921
3½s, J&J. 86,500 ..July 1, 1922

SEWER BONDS—
6s, J&J, $136,000 July 1, 1903
6s, J&J, 295,000..July 1, 1904
6s, J&J, 144,000..July 1, 1905
4s, M&N, 30,000..Nov. 1, 1907
4s, M&N, 22,000..Nov. 1, 1909
4s, M&N, 15,000..May 1, 1910
4s, J&J, 15,000..July 1, 1911
4s, F&A, 75,000..Aug. 1, 1924
4s, A&O, 60,000..Oct. 1, 1925
4s, A&O, 75,000..Oct. 1, 1916

SEWER BONDS—(Con.)—
3½s, M&N, $42,000..Nov. 1, 1929
3½s, J&J, 100,000..July 2, 1930
3½s, F&A, 110,000..Aug. 1, 1931

STREET LOAN—
4s, F&A, $30,000..Aug. 1, 1914
4s, A&O, 60,000..Oct. 1, 1915
4s, A&O, 137,000..Oct. 1, 1916
3½s, M&N, 11,000..Nov. 1, 1907
3½s, M&N, 15,000..May 2, 1918
3½s, M&N, 5,000..Nov. 1, 1919
3½s, M&N, 21,000 Nov. 1, 1920
3½s, M&N, 54,000..Nov. 1, 1921
3½s, J&J, 30,000 July 1, 1922

STREET WIDENING BONDS—
6s, J&J, $10,000 July 1, 1903
6s, J&J, 90,000 July 1, 1904
6s, J&J, 14,000..July 1, 1905

CEMETERY—
4s, F&A, $65,000..Aug. 1, 1905
3½s, M&N, 7,000 .Nov. 1, 1910

CLAY LAND LOAN—
4s, J&J, $50,000 .July 1, 1911
3½s, M&N, 20,000..Nov. 1, 1912
3½s, F&A, 10,000 .Aug. 1, 1913
3½s, J&J, 17,000 ..July 1, 1914

CHARLES RIVER IMP'T BONDS—
3½s, F&A, $50,000 Aug. 1, 1938

HOSPITAL BONDS—
3½s, J&J, $6,000 ....July 1, 1922

WATER BONDS—
4s, A&O, $90,000..Oct. 1, 1907
4s, M&N, 22,000..Nov. 1, 1907
4s, J&J, 46,000..July 1, 1908
4s, F&A, 25,000..Aug. 1, 1908
4s, J&J, 20,000..July 1, 1909
4s, M&N, 288,000..May 1, 1910
4s, J&J, 75,000..July 1, 1910
4s, M&S, 125,000..Sept. 1, 1910
4s, J&J, 20,000..Jan. 1, 1911
4s, A&O, 35,000..Oct. 1, 1911
4s, J&J, 150,000..Jan. 1, 1912
4s, M&N, 75,000..May 2, 1912
4s, M&N, 45,000..Nov. 1, 1912
4s, F&A, 100,000..Feb. 1, 1913
4s, F&A, 50,000..Aug. 1, 1913
4s, A&O, 200,000..Apr. 1, 1915
4s, F&A, 200,000..Aug. 1, 1915
4s, A&O, 100,000..Apr. 1, 1916
4s, J&J, 200,000..July 1, 1916
4s, F&A, 100,000..Aug. 1, 1916
4s, A&O, 265,100..Oct. 1, 1916
4s, A&O, 300,000 .Apr. 1, 1924
3½s, M&N, 43,000..Nov. 1, 1906
3½s, J&J, 100,000..July 1, 1917
3½s, A&O, 200,000..Apr. 1, 1917
3½s, M&N, 75,000 Nov. 1, 1917
3½s, J&D, 140,000..Dec. 1, 1917
3½s, M&N, 50,000...May 2, 1918
3½s, J&D, 60,000...June 1, 1918
3½s, M&N, 50,000. Nov. 1, 1918
3½s, M&N, 23,000..Nov. 1, 1919
3½s, M&N, 30,000..Nov. 1, 1920
3½s, J&J, 30,000..July 1, 1921
3½s, J&J, 13,500..July 1, 1922

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

TOTAL DEBT, SINKING FUNDS, ETC.—

	Dec. 1, 1901.	*Dec.* 1, 1900.	*Dec.* 1, 1899.
Total bonded debt	$5,042,400	$4,614,400	$4,350,400
Sinking funds	1,041,852	1,021,466	930,734
Net municipal debt Dec. 1	$4,000,548	$3,592,934	$3,419,666
Water debt (additional)	$3,332,100	$3,302,100	$3,272,100
Sinking funds	757,732	604,326	465,584
Net water debt	$2,574,368	$2,697,774	$2,806,516
Net city and water debt	$6,574,916	$6,290,708	$6,226,182

BORROWING CAPACITY—The borrowing capacity for city purposes on Dec. 1, 1901, was $448,623 81.

The sinking fund for the ten-year loans receives yearly 9 per cent of the amount of outstanding bonds, for fifteen-year loans 5½ per cent yearly, for the twenty-year loans 3¾ per cent, for the thirty-year loans 2⅜ per cent and for the forty-year loans 1⅓ per cent.

CITY WATER WORKS.—The cost of the water works up to December 1, 1901, was $5,702,428, while the net debt on the same is $2,574,368. In year 1901 receipts from water rates were $329,224.

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

Years—	*Assessed Valuation— Real*	*Personal*	*Total*	*Rate of Tax per* $1,000.
1902	$80 396,900	$17,739,885	$98,136,785	$18 30
1901	78,568,300	17,648,575	96,216,875	16·90
1900	76,600,700	17,865,230	94,465,930	16·90
1899	74,550,800	16,991,995	91,542,795	17·10
1898	72,908,100	16,642,990	89,551,090	16·40
1897	70,339,200	16,302,545	86,641,745	17·50
1895	64,303,700	16,607,360	80,911,060	15·70
1890	52,235,000	15,339,925	67,574,925	15·60
1885	42,588,300	12,758,255	55,346,555	15·50
1880	37,929,400	11,699,660	49,629,060	16·00

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.

LOANS— *When Due.*

WATER BONDS—
4s, J&J, $75,000 .....1903 to 1917
($5,000 due yearly on July 1.)
4s, J&J, $36,000.....1918 to 1923
($6,000 due yearly on July 1.)
4s, J&J, $14,000.....1924 to 1925
($7,000 due yearly on July 1.)
4s, J&J, $4,000... July 1, 1926

Bonded debt Feb. 1, 1902 $134,000
Total valuation 1901....3,818,930
Assessment about ¾ actual value.
Total tax rate (per M.) 1901 $17·00
Population in 1890 was.....4,538
Population in 1900 was.....4,584

INTEREST is payable at the town treasury.

CHELSEA.—EDWARD E. WILLARD, Mayor. T. B. FROST, Treasurer.

The city is in Suffolk County.

LOANS— *When Due.*

CITY BONDS—
4s, A&O, $90,000....Oct. 1, 1903
4s, A&O, 70,000....Oct. 1, 1905
4s, A&O, 100,000....Oct. 1, 1907

PUBLIC IMPROVEMENT LOAN—
4s, A&O, $40,000.....Oct. 1, 1907
4s, A&O, 70,000.....Oct. 1, 1927
4s, A&O, 200,000.....Oct. 1, 1925

LOANS—	When Due.
PARK LOAN—	
4s, A&O, $100,000	Oct. 1, 1936
SPECIAL LOANS—	
4s, J&D, $19,700	Dec. 1, 1902
4s, J&D, 10,000	Dec. 1, 1904
4s, J&D, 32,000	Dec. 1, 1911
REFUNDING BONDS—	
4s, A&O, $181,000	Oct. 1, 1911
4s, J&D, 426,500	Dec. 1, 1911
WATER BONDS—1891—	
4s, g., J&J 15, $150,000	g. Jul., 1911
4s, g., J&J 15, 150,000	g. Jul., 1921

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. Mr. Frost, the City Treasurer, informs us that *all the indebtedness of the city of Chelsea is now covered by special law*, and that hence the 2½ per cent limit on the indebtedness of Massachusetts cities does not apply.

	Jan. 1, '02.	Jan. 1, '01.	Jan., 1900.	Jan. 1, '99.
Loans and debt	*$1,339,200	*$1,161,200	*$1,119,200	*$1,109,700
Sinking fund	366,098	312,460	253,228	208,044
Net debt	$972,102	$848,740	$865,972	$901,656
Water debt (addit'al)	$300,000	$300,000	$300,000	$300,000
do sinking fund	66,377	58,495	50,921	43,641
Net water debt.	$233,623	$241,505	$249,079	$256,359
Total net debt	$1,205,725	$1,090,245	$1,115,051	$1,158,015

* Including improvement loan.

CITY PROPERTY.—The city owns its water works, which in 1901 earned from water rates $88,992.

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

	Assessed Valuation			Rate of Tax
Years—	Real	Personal.	Total.	per $1,000.
1902*	$21,602,650	$2,340,945	$23,945,595	$17·60
1901	21,312,050	2,185,670	23,497,720	17·80
1900	21,381,250	2,330,500	23,711,750	18·40
1899	21,204,150	2,238,827	23,442,977	17·40
1898	20,988,600	2,303,808	23,292,408	17·40
1897	20,751,100	2,304,827	23,055,927	17·60
1895	20,032,050	2,482,993	22,515,043	17·00
1890	18,187,500	2,613,439	20,801,139	17·60
1884	15,802,550	2,300,947	18,103,497	18·60

* Figures for 1902 not final.

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.

LOANS—	When Due.
BRIDGE LOAN—	
4s, J&D, $53,000	June 1, 1904
ELECTRIC LIGHT BONDS—	
4s, J&D, $60,000	1903-1922
4s, J&D, 6,000	July 15, 1906
3½s, g., J&D, 29,000	June, 1903 31
3½s, J&D, 3,000	Dec. 1, 1910
CITY NOTES—	
4½s, J&D, $2,000	Dec. 1, 1903
4½s, J&D 550	On demand
4s, J&D, 2,500	Dec. 1, 1903
4s, J&D, 10,000	Oct. 1, 1905
4s, J&D, 2,800	Dec. 2, 1905
4s, J&D, 6,500	Nov. 18, 1902
4s, J&D, 10,000	June 1, 1906
3½s, J&D, 10,000	Sept. 1, 1904
3½s, J&D, 10,000	June 29, 1908
3½s, J&D, 19,000	June 1, 1911

SCHOOL BONDS AND NOTES—	
4s, J&D, $26,000	June 1, 1907
3½s, J&D, 23,000	June 1, 1909
3½s, J&D, 10,000	Sept. 1, 1910
3½s, J&D, 10,000	June 2, 1912
REFUNDING BONDS—	
3½s, g. J&D, $81,000	J'ne 1,'03-29
WATER BONDS—	
4s, J&D, $210,000	1903-1923
4s, g. J&D, 36,000	1903-1926
3½s, F&A, 17,000	1903-1919
Total debt Sept. 1, 1902	$651,800
Water debt (included)	273,000
Tax valuation, real	7,321,270
Tax valuation, personal	2,314,080
Total valuation 1902	9,635,450
Tax rate (per $1,000) 1902	$17·40
Population in 1890 was	14,050
Population in 1900 was	19,167

CLINTON.—CHARLES E. SHAW, Treasurer.

This town is in Worcester County.

LOANS—	When Due.
REFUNDING BONDS—	
3½s, J&J, $16,000	July 1, 1930
3½s, g. A&O, 87,000	Oct., 1903-31
FUNDING BONDS—	
3½s, J&J, $145,000	July 1, 1930
WATER BONDS—	
4s, A&O, $100.000	Oct. 1, 1907
4s, J&J, 30,000	July 1, 1914
4s, J&J, 20,000	July 1, 1918
4s, J&J, 50,000	July 1, 1921
4s, J&D, 27,000	June 1, 1926

Bonded debt Feb. 1, '02	$475,000
Floating debt	56,800
Total debt Feb. 1, 1902	531,800
Sinking fund	108,615
Net debt Feb. 1, 1902	423,185
Water debt (included)	321,000
Water sinking fund (inc.)	88,575
Tax valuation 1901	7,680,991
Assessment abt. ⅔ actual value.	
Tax rate (per M.) 1901	$18·00
Population in 1900 was	13,667
Population in 1890 was	10,424

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

This town is in Middlesex County.

LOANS—	When Due.
WATER BONDS—	
4s, A&O, $45,000	Oct. 1, 1903
4s, M&N, 10,000	May 1, 1908
4s, F&A, 1,000	Aug. 1, 1908
4s, J&D 4,000	June 5, 1915
SEWER BONDS—	
4s, M&S, $70,000	Sept. 1, 1928
4s, M&S, 25,000	Sept. 1, 1929
4s, M&S, 4,000	Sept. 1, 1931
BRIDGE BONDS—	
3⅜s, F&A, $4,000	Aug. 8, 1903-06
LIGHT BONDS—	
4s, F&A, $35,000	Aug. 1, 1929
4s, F&A, 16,000	Aug. 1, 1930
4s, F&A, 10,000	Aug. 1, 1931

SCHOOL BONDS—	
4s, A&O, $5,000	Oct. 1, 1903-04
4s, A&O, 2,000	Oct. 1, 1905-06
3½s, J&J, 4,000	July 20, '03 04
3½s, J&J, 4,000	July 20, '05-06
3½s, J&J, 12,000	July 20, '07-10
3½s, F&A, 4,000	Aug. 1, '03-06
3½s, F&A, 6,000	Aug. 1, '07-09
TOWN HALL RENOVATION—	
3⅜s, A&O, $4,000	Oct. 1, 1903-04
Total debt Feb. 1, 1902	$272,500
Floating debt	15,000
Sinking funds	45,557
Tax valuation 1902	5,068,201
Tax rate (per $1,000) 1902	$15·70
Population in 1890 was	4,427
Population in 1900 was	5,652

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

LOANS—	When Due.
WARER LOANS—	
4s, J&D, $50,000	1914
4s,	On demand
Bonded debt Feb. 1, 1902	$56,000
Floating debt	16,000
Total debt Feb. 1, 1902	72,000

Valuations for Dalton.	
Tax valuation, real	$1,556,155
Tax valuation, personal	1,263,373
Total valuation, 1902	2,819,528
Assessment about ⅔ actual value.	
Population 1900 (of town)	3,014
Population 1890 (of town)	2,885

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

INTEREST on the bonds is payable at Boston and Pittsfield.

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

This town is in Essex County.

LOANS—	When Due.
SCHOOL BONDS—	
4s, M&N, $3,400	Oct. 1, 1903
4s, J&D, 12,500	1901-1915
SCHOOL BONDS (Con.)—	
4s, J&D, 10,000	June 1, 1917
4s, J&J, 5,500	1902 to 1905
4s, J&J, 12,500	1906 to '17

LOANS—	When Due.
TOWN HOUSE—	
4s, A&O, $22,250	Oct., 1902-16
WATER BONDS—	
5s, J&J, $150,000	July 1, 1906
4s, J&D, 25,000	June 1, 1911
4s, J&D, 15,000	June 1, 1913
4s, A&O, 22,800	Apr. 1, 1919
4s, F&A, 11,715	1920 to 1926
4s, J&D, 14,000	June 1, 1926
4s, F&A, 2,993	Feb. 1, 1927
4s, F&A, 1,335	Feb. 1, 1928
4s, J&J, 2,800	June 1, 1929
4s, J&J, 1,600	June 1, 1930

ELECTRIC LIGHT BONDS—	
4s, J&D, $11,000	June 1, 1916
4s, J&D, 4,000	June 1, 1917
4s, J&J, 5,500	July 1, 1928
3½s, A&O, 4,000	Apr. 1, 1929
3½s, A&O, 1,500	Apr. 1, 1930
, , 5,500	Apr. 1, 1931
Bond. debt Mar. 1, 1902	$348,343
Floating debt	20,000
Sinking fund	100,096
Water debt (incl. above)	248,843
Water s. f. (incl. above)	94,350
Tax valuation 1901	5,282,580
Tax rate (per $1,000) 1901	$15·60
Population in 1900 was	8,542
Population in 1890 was	7,454

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

This town is in Norfolk County.

LOANS—	When Due.
SEWER BONDS—	
4s, F&A, $117,000	Feb. 1, 1903-41
3½s, A&O $52,000	Oct. 1, 1907-32
3½s, A&O 1,000	Oct. 1, 1933
SCHOOL LOAN—	
4s, , $69,050	1902-1917
3½, , 57,000	1903-1922

TOWN NOTES—	
4s, , $45,825	1902-1917
Bond. debt Oct. 1, 1902	$170,000
Note indebtedness	190,275
Total valuation 1902	9,964,775
Tax rate (per $1,000) 1901	$16·10
Population in 1890 was	7,123
Population in 1900 was	7,457

EASTHAMPTON.—JOS. W. WILSON, Treas.

This town is in Hampshire County.

Water debt, 3½s & 4½s.	$24,500
Sewer debt, 4s & 4½s	23,600
School loan, 4s	16,000
Miscel. loans, 3½s & 4s.	12,700
Bonded debt Feb., 1902	76,800
Tax valuation, real	2,535,580
Tax valuation, person'l	$689,235
Total valuation 1901	3,224,816
Assessment about ¾ actual value.	
Tax rate (per $1,000) 1901	$16·00
Population in 1890 was	4,395
Population in 1900 was	5,602

EVERETT—CHARLES BRUCE, 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.

LOANS—	When Due.
SEWER BONDS—	
4s, J&J, $50,000	Jan. 1, 1911
4s, J&J, 50,000	July 1, 1911
4s, J&J, 125,000	July 1, 1923
4s, M&S, 100,000	Mar. 1, 1929
4s, J&D, 40,000	June 1, 1931
WATER BONDS—	
4s, J&J, $30,000	July 1, 1922
4s, J&J, 100,000	July 1, 1921
4s, J&J, 70,000	Jan. 1, 1924
CITY NOTES—	
4s, A&O, $25,000	Apr. 1, 1903-12
3½s to 4½s, $341,650	1902-1924

SURFACE DRAINAGE BONDS—	
4s, J&D, $73,000	June 1, 1931
Floating debt	$355,343
Total debt Sept. 1, 1902	963,343
Sinking fund	153,872
Net debt Sept. 1, 1902	809,471
Water debt (included)	200,000
Assessed val't'n, real	18,615,600
Assessed val't'n, pers'l.	1,589,900
Total valuation 1902	20,205,500
Assessment about actual value.	
Tax rate (per $1,000) 1902	$16·90
Population in 1900 was	24,336
Population in 1890 was	11,068
Population in 1870 was	2,220

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

FALL RIVER.—CHAS. P. BRIGHTMAN, Treasurer. HENRY W. CLARKE, City Auditor.

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

LOANS—	When Due.
PUBLIC LIBRARY—	
4s, J&D, $75,000*	June 1, 1925
4s, J&D, 75,000*	Dec. 1, 1925
4s, J&J, 75,000*	Jan. 1, 1927
4s, M&N, 25,000	May 2, 1918
HIGHWAY LOANS—	
4½s, A&O, $10,000	Oct. 2, 1903
4s, M&S, 102,000	Mch. 1, 1906
3½s, F&A, 14,000	Aug. 1, 1910
3½s, J&J, 30,000	July 1, 1911
3½s, M&N, 15,000	Nov. 1, 1911
3½s, A&O, 120,000	Apr. 1, 1912
PAVING LOANS—	
4s, M&N, $20,000	May 1, 1909
3½s, A&O, 30,000	Apr. 1, 1912
MUNICIPAL LOANS—	
4s, J&J, $75,000*	July 1, 1903-12
4s, M&S, 86,500	Mar. 1, 1903
4s, A&O, 21,000	Oct. 1, 1904
4s, F&A, 173,000	Feb. 1, 1905
4s, M&S, 190,000	Mch. 1, 1904
4s, J&J, 28,000	Jan. 1, 1906
4s, M&S, 150,000	Mar. 1, 1907
4s, F&A, 205,000	Feb. 1, 1908
4s, F&A, 190,000	Feb. 1, 1909
4s, F&A, 15,000	Aug. 1, 1909
3½s, F&A, 130,000	Feb. 1, 1910
3½s, F&A, 133,000	Feb. 1, 1911
3½s, J&D2, 30,000	Dec. 2, 1911
PARK BONDS—	
3½s, A&O, $25,000*	Apr. 1, 1952
WATER BONDS—	
6s, F&A, $300,000	Feb. 1, 1904
6s, F&A, 300,000	Aug. 1, 1905
6s, M&N, 100,000	Nov. 1, 1906
5s, M&N, 100,000	May 1, 1908
5s, F&A, 100,000	Feb. 1, 1909
5s, M&N, 100,000	May 1, 1909
4½s, J&D, 25,000	June 1, 1905
4s, J&D, 75,000	June 1, 1923
4s, M&N, 25,000	Nov. 1, 1923
4s, M&N, 25,000	May 1, 1924
4s, M&N, 25,000	Nov. 1, 1924
4s, M&N, 25,000	May 1, 1925
4s, J&D, 50,000	June 1, 1925
4s, M&N, 25,000	Nov. 1, 1925
4s, M&N, 25,000	May 1, 1926
4s, M&N, 25,000	Nov. 1, 1926
4s, A&O, 25,000	Apr. 1, 1927
4s, M&N, 25,000	Nov. 1, 1927

WATER BONDS—(Concluded)—	
4s, A&O, $25,000	Apr. 1, 1928
4s, M&N, 25,000	Nov. 1, 1928
4s, M&N, 50,000	May 1, 1929
4s, F&A, 150,000	Aug. 1, 1929
3½s, M&N, 175,000	Nov. 1, 1929
3½s, F&A, 100,000	Feb. 1, 1930
3½s, M&N, 20,000	May 1, 1930
3½s, A&O, 20,000	Apr. 1, 1931
3½s, A&O, 20,000	Apr. 1, 1932
3½s, A&O, 50,000*	Apr. 1, 1932
SCHOOL LOANS—	
4½s, 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
3½s, M&N, 100,000*	May 1, 1925
TEXTILE SCHOOL BONDS—	
3½s, F&A, $25,000*	Aug. 1, 1911
4s, F&A, 25,000*	Aug. 1, 1909
SEWER LOANS—	
4½s, J&D, $22,500	June 1, 1903
($2,500 due y'rly) to	June 1, 1911
4½s, A&O, $10,000	Oct. 2, 1913
4s, A&O, 25,000	Apr. 1, 1903
($2,500 due y'rly) to	Apr. 1, 1912
4s, M&N, $25,000	May 1, 1913
4s, A&O, 75,000	Apr. 1, 1926
4s, A&O, 18,000	Oct. 1, 1914
4s, F&A, 65,000	Feb. 1, 1925
4s, M&S, 25,000	Mch. 1, 1914
4s, J&J, 100,000*	July 1, 1926
3⅞s, M&N, 125,000	May 1, 1905
3⅜s, M&N, 4,500	Nov. 5, 1902
($500 due yearly) to	Nov. 5, 1910
3½s, M&N, $21,000	May 1, 1903
($3,000 due y'rly) to	May 1, 1909
3½s, A&O, $20,000	Apr. 1, 1903
($2,500 due y'rly) to	Apr. 1, 1910
4s, A&O, $50,000	Apr. 1, 1927
4s, A&O, 40,000	Apr. 1, 1928
4s, J&J, 100,000*	July 1, 1928
4s, F&A, 20,000	Feb. 1, 1929
4s, M&N, 40,000	May 15, 1929
4s, F&A, 25,000	Aug. 1, 1929
3½s, M&N, 25,000	May 1, 1930
3½s, F&A, 20,000	Aug. 1, 1930
3½s, A&O, 20,000	Apr. 1, 1931
3½s, J&J, 20,000	July 1, 1931
3½s, A&O, 100,000*	Apr. 1, 1932

* 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, '02.	Jan. 1, '01.	Jan. 1, 1900.
Municipal bonded debt	$3,335,000	$3,143,500	$2,919,250
Permanent loan, &c.	87,338	84,863	81,088
Total debt.	$3,422,338	$3,228,363	$3,000,338
Sinking fund, &c.	1,007,423	682,935	533,457
Net city debt.	$2,414,915	$2,374,782	$2,317,403
Special loans, less sinking f'ds.	727,621	735,691	670,831
Net city debt, less spec'l loans.	$1,687,294	$1,639,091	$1,646,572
Water debt (additional)	1,940,000	$1,920,000	$2,000,000
Water sinking funds	635,648	581,648	628,960
Net water debt.	$1,304,352	$1,338,352	$1,371,031
Tot. net debt	$3,719,267	$3,713,134	$3,688,434

Borrowing capacity Jan. 1, 1902, was $140,749 76.

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.
1902	$46,919,300	$28,474,997	$75,394,297	$18 20
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	70,941,286	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— *When Due.*

BRIDGE—
4s, M&N, $9,000 (reg.) Nov. 1, 1902

HOSPITAL—
4s, J&D, $90,000 (reg.) Dec. 1, '03
3½s, A&O, 100,000... Apr. 1, 1915
(Redeemable at option of city.)
3½s, M&N $1 500 Nov. 1, '02-'06

FIRE DEPARTMENT—(Reg.)
4s, J&D, $35,000 (reg.) June 1, 1903
4s, J&D, 4,000..... June '03-07
3½s, J&D, 1,800..... June '03-08
3½s, J&J, 1,600... Nov., 1902-'09
3½s, J&J, 11,200. July, 1903-1910
3½s, M&N 8,000... Nov. 1, 1902 11

CITY BONDS—
4s, J&D, $200,000 (reg.) J'ne 1, '13
3½s, M&N, 4,500. Nov., 1902-10

GRADE CROSSING—
4s, J&D, $8,000 (reg.) Dec. 1, 1905

PAVING—(Reg.)
4s, M&N, $2,500 ... Nov. 1, 1902
3½s, J&D, 3,500.... Dec. 1902-'08
3½s, J&J, 13,300.... July 1903-'09
3½s, M&N, 2,400... Nov. 1902-09
3½s, M&N, 11 000... Nov. 1, 1902-11

POLICE STATION—
4s, M&N, $2,000 (reg.) 1902 to 1903
4s, A&O, 32,000 (reg.) Apr. 1, 1904

SCHOOL—
4s, M&N, $20,000 (reg.) Nov. 1, 1902
3½s, J&J, 14,000... July, 1903-'09
4s, J&D, 25,000..... June 1, 1914
4s, M&N, 200,000 (c&r), May 1, 1923
4s, J&D, 50,000 (reg.) June 1, '25
3½s, J&J, 15,200. July, 1903-1910
3½s, M&N, 12,000 (reg.) Nov., '02-7

SCHOOL—(Con.)
3½s, M&N, $8,100 (r.) May 1, '03-11

SEWER—
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
3½s, J&D, 6,000.... June, 1903-'08
4s, J&D, 6,000 (reg.) Dec. 1, 1906
4s, J&D, 9,000.. Dec., 1902-1907
3½s, M&N, 8,000.. Nov., 1902 1909
3½s, M&N, 4,500.. Nov., 1902-1910
3½s, M&N, 3,000 (reg.) Nov., '02-11

SIDEWALK—
4s, J&D, $4,200.... Dec., 1902-'07
3½s, J&D, 1,200 .. June, 1903-'08
3½s, M&N, 4,900 (reg.).... 1903 '09
3½s, M&N, 4,000..... 1903-1910
3½s, M&N, 3,000 (reg.) Nov., '02-11

STREET—
4s, A&O, $50,000 (reg.) Oct. 1, 1903
4s, J&D, 8,000 (reg.) J'ly 1, '03-'06
4s, J&D. 3,000..... Dec., 1902
3½s, J&D, 6,000..... June, '03-'08
3½s, J&D, 4,000..... Dec., '02-'08
3½s, M&N, 11,200 (reg.) Nov., 1902
3½s, M&N, 4,500 Nov., 1902-1910
3½s, M&N, 5,000 (reg.) Nov., '02-08
3½s, A&O, 27,000 (reg.) Oct., '03-11

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
3½s, 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, 1901.	Dec. 1, 1900.	Dec. 1, 1899.
Total city bonded debt	$1,677,200	$1,723,600	$1,592,200
Sinking funds, cash, etc.	422,415	459,431	398,878
Net debt	$1,254,785	$1,264,169	$1,193,322
Water debt, included above	$548,000	$648,000	$648,000
Water sink. fund, incl. above	$118,175	$195,909	$173,018

ASSESSED VALUATION AND TAX RATE.—

	Real Estate.	Personal Property.	Total Valuation.	Rate of Tax per $1,000
1901	$19,056,250	$4,977,239	$24,033,489	$19·20
1900	18,430,275	5,009,617	23,439,892	18·00
1899	18,127,160	4,983,091	23,110,251	18·00
1898	17,778,838	4,656,253	22,435,091	18·60
1897	16,603,260	4,652,016	21,255,276	19·20
1896	16,113,647	4,660,212	20,773,859	19·20
1895	15,328,719	4,526,755	19,855,474	18·10
1894	14,267,106	4,210,573	18,477,679	18·10
1893	13,855,603	4,419,556	18,275,159	18·00
1892	12,971,915	4,093,630	17,065,545	16·40
1890	11,885,080	3,591,126	15,476,216	16·40

POPULATION.—In 1900 (Census) was 31,531; in 1890 it was 22,037; in 1880 it was 12,429; in 1870 it was 11,260.

FRAMINGHAM.—This town is in Middlesex County.

LOANS— *When Due.*

SEWER BONDS—
4s, F&A, $140,000....Aug. 1, 1908

Floating debt..... $189,994
Total debt May 1, 1902.. 329,994
Sinking funds..... 86,608
Net debt May 1, 1902... $243,386
Total valuation 1902....8,750,925
Total tax (per $1,000) 1902..$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— *When Due.*

JAIL LOANS—
4s, J&J, $9,000.....On demand

STATE HIGHWAY LOAN—
3s, ..., $5,274 98...Dec., 1902-'07

Total debt Jan. 1, 1902. $18,152
Tax valuation 1901.....23,159,825
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—
3½s, ..., $20,300.....1903-1931
3½s, ..., 48,000....1903 to '26

SCHOOL LOAN—
4s, J&J, $55,000.....1903 to 1924
3½s, A&O, 18,000... Oct. 1903-11
3½s, A&O, 18 000 Oct. 1, 1903-11

Total debt May 1, 1901..$194,756
School loans, included... 55,000
Sewer loans, included.... 82,000
Tax valuation in 1901..$5,535,725
Tax rate (per $1,000) 1900..$20·00
Population in 1900 was.....10,813
Population in 1890 was.....8,424

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

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

Gloucester is in Essex County.

LOANS— *When Due.*

HIGHWAY IMPROV. BONDS—
3½s, ..., $4,000 1903-1910

SCHOOL BONDS—
4s, J&J, $3,600..... ...1903-1911

IMPROVEMENT LOAN NOTES—
4s, J&D, $4,500..... 1903

SCHOOL-HOUSE NOTES—
4s, M&S, $26,000.....1903-1915
3½s, J&D, 25,500..June 1, 1903 to ($1,500 due yearly) June 1, 1919

DRAINAGE BONDS—
4s, &&O, $2,000.....1903-1907

LOANS— *When Due.*

CITY AND MUNICIPAL BONDS—
4s, J&J, $136,000...July 1, 1908
4s, J&J, 15,000.... 1903
4s, J&D, 6,000.... 1903-1905
4s, M&N, 16,000.... 1903-1906
4s, J&J, 14,414.... 1902-1907
4s, J&D, 20,400..Dec. 1, 1902-'07
4s, J&J, 67,500....July 1, '03, to ($1,875 due y'rly) July 1, 1938
4s J&D, $25,900..Dec. 1, 1902, to ($3,700 due y'rly) Dec. 1, 1908
3½s, J&J, $15,400..July, 1903-'09
4s, J&D, 49,000.....1903-'09
4s, J&D, 18,900. Dec. 1, 1902-'10
3½s, J&D, 81,000. June, 1903-12

WATER BONDS—
3½s, A&O, $754 000 Oct. 1, '03-'31
3½s, A&O, 60,000 Apr., 1903-'32

Bonded debt Jan. 1, 1902..$452,624
Floating debt..... 52,666
Total debt Jan. 1, 1902.. 505,290
Sinking fund..... 161,168
Net debt Jan. 1, 1902..... 344,122
Park debt (additional)... 69,375
Water debt (additional).. 780,000
Total net debt Jan. 1, '01 1,193,497
Total valuation 1901.. 16,463,855
Assessment about ¾ actual value.
Tax rate (per $1,000) 1901..$18·00
Population in 1890 was.....24,651
Population in 1900 was.....26,121

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

GRAFTON.—A. A. SIMMONS, Treasurer.

This town is in Worcester County.

LOANS— *When Due.*

FUNDING BONDS—
3½s, J&J, $43,500.....1939
4s, A&O, 55,500....Oct. 1, 1903
($1,500 due yearly) to Oct. 1, 1939

Total debt Aug. 1, 1902.. $100,500
Total valuation 1901.. $2,394,305
Tax rate (per $1,000) 1902 $18·00
Population in 1890 was.....5,002
Population in 1900 was.....4,869

SCHOOL BONDS—
3½s, J&J, $44,500...1901 to 1939

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— *When Due.*

BRIDGE LOAN—
4s, J&J, $8,000.....May 1, 1905

GENERAL LOAN—
4s, J&J, $10,925.....Oct. 25, 1905

SCHOOL LOAN—
4s, A&O, $15,000. Oct. 15, '03-'04
3½s, A&O, 18,000. Oct. 15, '08 '10
3½s, A&O, 12,000. Oct. 15, 1911

SEWER LOAN—
4s, J&J, $12,000.....July 16, 1914

SETTLEMENT TOWN OF DEERFIELD
4s, J&J, $5,000 ....Oct. 15, 1906
4s, J&J, 5,000 May 1, 1907
Interest is payable at Greenfield.

Tot. town d'bt Mar. 10, '02. $100,925
Tax valuat'n, real.....4,880,556
Tax valuation, personal. 1,312,235
Total valuation 1902....6,192,791
Assessment same as actual value.
Town total tax 1902..... $18·00
Population in 1900 was.....7,927
Population in 1890 was.....5,252

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

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

REFUNDING BONDS—
4½s, A&O, $5,625. Oct. 15, '03-'09

Total debt Apr. 24, 1902..$18,625
District valuation, 1901..5,359,305

HAMPDEN CO.—M. WELLS BRIDGE, Treasurer.

County seat is Springfield.

LOANS— *When Due.*

COURT HOUSE NOTES—
7s, J&D, $10,000. .....Jan. 1, 1903

JAIL & H. OF CORR. BONDS—
3s, F&A, $200,000....Aug. 1, 1905
Temp'y loan Nov. 5, 1902. $100,000
Funded debt Feb. 20, 1902. 210,000

Floating debt..... ... $126,738
Total debt Feb. 20, 1902 336,738
S. f. and cash Jan. 1, '02 82,519
Tax valuation in 1901. 151,201,215
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— *When Due.*

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, 110,000....Oct. 1, 1905
4s, A&O, 25,000....Oct. 1, 1922
4s, A&O, 25,000....Oct. 1, 1923
4s, A&O, 65,000....Oct. 1, 1906
4s, M&S, 66,000....Mar. 1, 1907
4s, A&O, 36,000.....Oct. 1, 1909
4s, A&O, 50,000.....Apr. 1, 1910
3½s, A&O, 35,000 ..Apr. 1, 1911
3½s, A&O, 12,000 Apr., '03-05&06; 5,000...Apr. 1, 1904

WATER LOAN—
4s, J&D, $300,000.....Dec. 1, 1912
4s, J&D, 500,000.....Dec. 1, 1922
4s, J&D, 100,000.....Dec. 1, 1927

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

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

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

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

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

	June 12, 1902.	July 12, 1901.	Jan. 1, 1901.
Municipal bonded debt	$856,200	$899,750	$895,950
Sinking funds	3 9,205	301,774	301,774
Net debt	$546,995	$597,976	$594,176
Water debt (additional)	1,001,000	1,006,000	1,011,000
Water sinking fd. (additional).	165,347	142,596	142,596
Net water debt (additional)	$835,653	$863,404	$868,404
Total net debt of city	$1,382,648	$1,461,380	$1,462,580

Borrowing capacity June 12, 1902, for municipal purposes, $177,802 24.

ASSESSED VALUATION of the city and the tax rate have been as follows in the years indicated. Assessment about ¾ actual value.

Years.	Assessment.—Real.	Assessment.—Personal.	Total.	Tax rate per $1,000.
1901	$20,726,799	$5,588,003	$26,314,802	$17·40
1900	20,604,310	5,839,623	26,443,933	17·40
1899	20,394,766	5,209,468	25,604,234	17·80
1898	20,307,669	5,194,814	25,502,483	17·80
1897	19,804,497	5,137,599	24,942,096	16·80
1896	16,667,257	4,561,414	21,228,671	16·80
1895	16,058,448	4,734,556	20,793,004	16·70
1890	13,139,666	4,731,106	17,870,772	17·00

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

LOANS— *When Due.*

BRIDGE BONDS—
4s, J&J, $3,150.....July 1, 1903
($1,050 due yearly) to July 1, 1905

SCHOOL HOUSE BONDS—
4s, J&J, $10,000 .....Jan. 1, 1903
($1,000 due yearly) to Jan. 1, 1912

SEWER BONDS—
4½s, J&J, $4,500.....July 1, 1903
($500 due yearly) to July 1, 1911

LOANS— *When Due*

IMPROVEMENT BONDS—
4s, J&J, $25,000.....Jan. 1, 1903
($2,500 due yearly) to Jan. 1, 1912

Tot. bds. outstdg. Mar. 1, '02 $44,200
Water debt (additional)...111,000
Population in 1890 was.....3,720

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—	When Due.
WATER WORKS—	
4s, A&O, $30,000	Apr. 1, 1907
4s, A&O, 30,000	Apr. 1, 1912
4s, A&O, 40,000	Apr. 1, 1917
4s, J&J, 35,000	July 1, 1922

Interest is paid in Boston.

Bonded debt Jan. 1, 1902. $135,000
Floating debt 19,960
Total debt Jan. 1, 1902.. $154,960
Sinking fund assets..... 48,239
Net debt Jan. 1, 1902.... 106,721
Total value town prop'ty 177,251
Tax valuation in 1901...1,230,370
Tax rate (per $1,000) 1901..$19·50
Population in 1900 was.....2,229
Population in 1890 was.....2,474

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

This city is in Hampden County.

LOANS— NAME OR PURPOSE.		Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'ng.
Bridge bonds	1891	4g.	M & S	Sept. 1, 1911	*$85,000
"	1894	4g.	J & D	June 4, 1914	*105,000
City bonds	1894	4g.	J & J	July 1, 1904	190,000
"	1895	4g.	A & O	Apr. 1, 1905	150,000
"	1896	4g.	J & J	July 1, 1906	125,000
"	1897	4g.	J & D	1907	166,000
"	1898	4g.	M & S	Sept. 1, 1908	90,000
"	1899	3½g	J & J	July 1, 1909	30,000
"	1899	4g.	M & N	May 1, 1909	7,000
"	1902	3½g	J & D	June, 1903-12	70,000
School loan	1895	4g.	J & D	June 1, 1915	*150,000
"	1896	4g.	J & J	July 1, 1916	*100,000
"	1897	4g.	M & S	Mar. 1, 1917	*109,000
"	1900	3½g	M & N	May,'03 to'20	135,000
Sewer bonds	1893	4g.	M & N	May 1, 1913	*50,000
"	1893	4g.	A & O	Oct. 1, 1913	*100,000
Water loan	1897	4g.	J & J	Jan. 1, 1927	250,000
"	1900	4g.	J & J	July 1, 1930	50,000
Holyoke & Westf. RR. (ref.)		4g.	J & J	July 1, 1913	*60,000
do do	1890	4g.	A & O	Oct. 1, 1910	*166,000

* Exempted by special Acts of the Legislature.

INTEREST is payable at the State National Bank, Boston.

TOTAL DEBT, SINKING FUND, Etc.—

	Aug. 1, '02.	Jan. 1, '02.	June 15, '01.	June 30, '00
Total debt*	$2,188,000	$2,125,500	$2,125,500	$2,083,000
Sinking fd. & RR. stk.	690,822	630,571	543,583	470,228
Net debt	$1,497,178	$1,494,929	$1,581,917	$1,612,772
Water debt, incl. above	$300,000	$300,000	$300,000	$250,000

* On Aug. 1, 1902, the bonds exempted in figuring the borrowing capacity were $1,225,000. The water sinking fund (included above) on Aug. 1, 1902, was $42,908.

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. The value of all city property not including water-works is estimated at $1,618,405. The water-works of the city are valued at $1,100,000.

ASSESSED VALUATION AND TAX ROLL—

Years—	Assessed Valuation. Real	Personal	Total	Rate of Tax per $1,000.
1902	$30,143,380	$10,114,450	$40,259,830	$16·00
1901	29,658,610	10,293,320	39,951,930	16·20
1900	29,374,720	10,360,830	39,735,550	16·40
1899	28,703,830	8,957,120	37,660,950	16·00
1898	28,239,530	7,637,010	35,876,540	14·40
1897	25,057,810	7,414,450	32,472,260	15·80
1896	21,908,720	7,648,505	29,557,225	16·40
1895	20,578,390	7,126,235	27,704,625	16·80
1890	16,914,870	5,158,955	22,073,825	18·00

POPULATION—In 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—	Amount.
Town Notes	$60,800
Water Notes	106,100
Electric-light notes	36,000
Total debt Jan. 1, 1902..	202,900
Cash & uncollected taxes	34,407
Net debt Jan. 1, 1902....	$168,493
Tax valuation in 1901...3,047,701	
Total tax (per $1,000) 1901.$19·00	
Population in 1900 was.....5,454	
Population in 1890 was.....4,670	
Population in 1880 was.....3,739	

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

This town is in Norfolk County.

LOANS—	When Due.
TOWN BONDS—	
4s, M&N, $4,000	Nov. 1, 1902
($2,000 due yearly)	to Nov. 1, 1903
LIBRARY BONDS—	
4s, M&N, $17,000.	May 1, 1903
($2,000 yearly)	to May 1, 1903
($1,000 yearly)	to May 1, 1918
SCHOOL BONDS—	
4s, J&J, $16,000	July 1, 1903-18
4s, J&J, 57,000	July 1, 1903-21

SEWER LOAN—
4s, M&N, $125,000.....1903-1927
($5,000 annually on May 1.)
Total debt Feb. 1, 1902.. $230,000
Tax valuation, real.....9,646,825
Tax valuation, personal 1,168,015
Total valuation 1901...10,814,840
Tax rate (per $1,000) 1901. 17·80
Population in 1900 was.....13,244
Population in 1890 was.....10,193

LAWRENCE—WM. H. RUSSELL, 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—	When Due.
SCHOOL BONDS—	
4s, F&A, $168,000.	Aug. 1, 1903, to
($8,000 due yearly)	Aug. 1, 1923
3½s, M&S, $32,000.	Sept., 1903-10
4s, A&O, 40,000.	Oct. 1, 1903-10
CEMETERY BONDS—	
4s, J&D, $2,500	June, 1903
CITY DEBT OF 1896—	
4s, M&N, $7,500.	Nov., 1902-1906
MUNICIPAL DEBT BONDS—	
6s, F&A, $3,000	Feb. 1, 1905
4s, J&J, 262,000	July 1, 1924
4s, J&D, 70,000	1902-1908
3s, J&J, 63,000	July, 1903-1909
3½s, M&N, 110,000	May 1, '03-12
SEWER BONDS—	
3½s, M&N, $22,500.	Nov. 1, 1902-10
4s, J&J, 300,000	July 1, 1904
4s, M&S, 30,000.	Sept., 1903-1912
4s, J&D, 10,000	Dec., 1902-1903
4s, J&D, 63,250.	June, 1903-1925
4s, M&N, 24,000.	Nov., 1902-1917
4s, J&D, 36,000	1902 to 1925
4s, A&O, 50,000	April 1, '03-12
PUBLIC BUILDING BONDS—	
4s, J&D, $26,000	Dec., 1902-1905

PUBLIC BUILDING BONDS—(Con.)
4s, M&N, $15,000. Nov., 1902-1906
4s, J&D, 37,500. Dec., 1902 1906
4s, ..., 27,500. Sept., 1903-1907
WATER BONDS—
6s, A&O, $100,000.....Apr. 1, 1906
4s, J&J, 477,000.....July 1, 1923
4s, A&O, 175,000 ... Oct. 1, 1923
(Subject to call after Oct. 1, 1913.)
Bonded debt Jan. 1, '02. $2,096,500
Floating debt..... 81,082
Total debt Jan. 1, 1902. 2,177,582
Sinking funds..... 404,455
Net debt Jan. 1, 1902.. 1,773,127
Assets oth. than sink. fund. 338,963
Water debt (included).. 752,000
Water sink'g fund (inc.) 18,996
Net water debt (includ.) 733,004
Borrow'g capacity Jan. 1, 1902..... 282,353
Assessed val'at'n, real..31,472,250
Assessed val'ation, per'l 9,186,233
Total valuation 1901...40,658,483
Assessment about ¾ value.
Tax rate (per $1,000) 1901. $15·60
Population in 1890 was.....44,654
Population in 1900 was ...62,559

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

CITY PROPERTY.—The city owns property valued at $2,538,597 99, including $1,220,890 70 for water works.

LEOMINSTER.—C. A. Joslin, Treasurer.

This town is in Worcester County.

LOANS—	When Due.
WATER WORKS—	
4s, A&O, $103,000	Oct. 1, 1925
4s. A&O, 49,000	Oct., 1926
REFUNDING WATER BONDS—	
3½s, M&N, $50,000.	May, 1903-07
3½s, M&N, 5,000	May, 1908
3½s, A&O, 70,000.	Aug., 1909-15
SEWER LOANS—	
4½s, M&N, $7,000	Nov. 1, 1903
3⅞s, M&N, 6,000	May 1, 1904
4s, F&A, 7,000.	Feb. 1, 1905
TOWN HALL AND SCHOOL—	
4½s, J&J, $13,900	July 1, 1918
4s, M&S, 50,000.	Mar., 1914-19
4s, M&S, 30,000.	Mar., 1920-21
4s, M&S, 11,000.	Mar., 1922
4s, J&J, 3,500.	Jan., 1913
4s, F&A, 9,300.	Feb., 1914
SCHOOL BONDS—	
3½s, M&S, $20,000.	May, 1909 &'10
3½s, M&S, 8,500.	May 1, 1908

MISCELLANEOUS LOANS—
4s, F&A, $2,300 .....Feb. 1905
4s, J&D, 5,000.....June, 1905
4s, A&O, 20,000 ...Oct., 1905-06
3⅞s, M&N, 4,000.....May, 1904
4s, A&O, 7,000.....April, 1903
4s, A&O, 7,000.....April, 1905
4s, A&O, 6,000.....April, 1907
4., J&J, 8,500.....July, 1908
4s, Mar., 2,500.....On demand
6s, J&J, 1,200.....On demand
4s, A&O, 20,000.....On demand
Trust funds..... 25,489
Total debt Aug. 12, 1902..552,189
Tax valuation, real.....6,645,450
Tax valuation, personal.1,180,335
Tot'l valuation in 1902..7,825,785
Total tax (per $1,000), 1902.$20·00
Population in 1890 was.....7,269
Population in 1900 was....12,392

INTEREST on part of town debt is payable at the Boston Safe Deposit & Trust Co.; remainder at office of Treasurer.

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

This town is in Middlesex County.

LOANS—	When Due.
WATER WORKS BONDS—	
4s, M&N, $150,000	1902-1916
($10,000 due yearly on Nov. 1.)	
4g, J&J, $4,000, g.	July 1, 1903-06
($1,000 due yearly.)	
4s, ..., $6,000 g.	Jan., 1903-1908
4s, M&N, g. 10,000	Nov. 1, 1921
REFUNDING WATER—	
4s, ..., $10,000 g.	Nov. 1, 1917
4s, ..., 10,000	Nov. 1, 1918
4s, ..., 10,000	Nov. 1, 1919

REFUNDING WATER—(Con.)—
4s, g. M&N, $10,000. Nov. 1, 1920
Bonded debt Jan. 1, 1902. $257,000
Floating debt..... 43,760
Total debt Jan. 1, 1902.. 300,760
Tax valuation, real..... 4,536,835
Tax valuation, personal 848,250
Tax valuation 1901..... 5,385,085
Assessment same as actual value.
Tax per $1,000 1901.....$18·00
Population in 1900 was.....3,831
Population in 1890 was.....3,197

LOWELL—ANDREW G. STILES, Treasurer. DAVID CHASE, Auditor.

This city is in Middlesex County.

LOANS—	When Due.
BRIDGES—	
3⅞s, F&A, $12,000	1903 to 1904
($6,000 due yearly on Feb. 21.)	
4s, F&A, $5,200	1903 to 1904
($2,600 yearly on Feb. 21.)	
4s, J&J, $22,500	1903 to 1905
($7,500 yearly on Jan 4.)	
4s, M&N, $6,060	1902 to 1907
($1,010 yearly on Nov. 24.)	
4s, J&D, $21,070.	Dec., 1902-1908
4s, J&J, 21,000.	July, 1903-1908
3½s, F&A, 15,000	1903 to 1908
($2,500 yearly on Aug. 6.)	
4s, J&J, $8,400	July, 1903-09
C. H. & M. BUILDING—	
4s, A&O, $3,000	April, 1903-04
4s, A&O, 450,000	Oct. 1, 1920
CHARITABLE BEQUESTS—	
6s, semi-an., $36,000	Perpetual
MISCELLANEOUS—	
4¼s, M&N, $31,000.	1902 to 1903
($15,500 due yearly on Nov. 1.)	
4s, M&N. 10,000	Nov. 1, 1902
3½s, A&O, 20,000	1903 to 1904
($10,000 due yearly on Oct. 19.)	
4s. M&N, $40,000 (reg.)	1902 to 1905
($10,000 due yearly on Nov. 27.)	
4s, M&N, $25,000	1902 to 1906
($5,000 due yearly on Nov. 18.)	
4s, M&N, $60,000.	May, 1903-08
4s, M&N, 70,000.	Nov., 1902-08
4s, J&D, 33,600.	Dec., 1902-08
3½s, M&S, 24,500.	Mar., 1903-09
3½s, M&S, 19,600.	Sept., 1903-09
3½s, F&A, 20,650.	Aug., 1903-09
4s, J&D, 23,100.	June, 1903-09
4s, J&D, 12,250.	June, 1903-09
4s, J&D, 11,200.	Dec., 1902-09
3⅝s, M&N, 4,880.	Nov., 1902-09
4s, M&N, 20,800.	Nov., 1902-09
3½s, A&O, 2,800.	Apr., 1903-10
3½s, A&O, 2,800.	Apr., 1903-10
3½s, A&O, 14,400.	Oct., 1903-10
3½s, J&D, 6,750.	Dec., 1902-10
3·30s, F&A, 49,500.	Aug., 1903-11
3½s, J&J, 53,550.	July, 1903-11
3½s, M&N, 32,400.	May, 1903-11
3·30s, M&N, 29,900.	Nov., 1902-11
3·30s, F&A, 13,500.	Aug., 1903-11
3·30s, J&D, 40,000.	Dec., 1902-11
3·30s J&D, 12,000.	Dec., 1902-11
PARK BONDS—	
3½s, F&A, $70,210.	Feb. 19, 1904
PAVING LOANS—	
4s, J&D, 3,990.	June, 1903
3½s, J&D, 10,200.	June, 1903-04
4s, M&N, 10,000.	May, 1903-06
3½s, M&N, 9,600.	May, 1903-10

LOANS—	When Due.
TEXTILE SCHOOL LOAN—	
4s, M&N, $10,000	May, 1903-06
PUBLIC BUILDINGS—	
3½s, A&O, $1,400	1903 to 1904
($700 due yearly on Oct. 19.)	
4s, M&S, $8,600 (reg.)	1903 to 1906
($1,900 due yearly on Sept. 19.)	
4s, A&O, $21,600.	Oct., 1903-08
3½s, A&O, 18,400.	Apr., 1903-10
SCHOOLS—	
4s, A&O, $150,000.	April 1, 1921
4s, J&J, 200,000	July 1, 1926
3½s, J&D, 5,000	1903 to 1904
($2,500 due yearly on July 12.)	
4s, F&A, $22,500	1903 to 1907
($4,500 due yearly on Aug. 10.	
3½s, A&O, $6,000.	April, 1903-10
STATE AID—SPANISH WAR—	
4s, F&A, $3,120	Aug., 1903-1908
SEWER BONDS—	
4s, A&O, $94,000	Apr. 2, 1903
4s, J&J, 3,600	1903 to 1905
($1,200 due yearly on Jan. 4.)	
3½s, M&N, $10,000.	1903 to 1904
($5,000 due yearly on May 4.)	
4s, F&A, $30,000	1903 to 1905
($10,000 due yearly on Aug 7.)	
4s, J&D, $5,800	June 17, 1903
4s, J&D, 24,400.	1902 to 1903
($12,200 due yearly on Dec. 3.)	
4s, M&N, $9,000	1902 to 1907
($1,500 due yearly on Nov. 8.)	
3⅝s, M&N, $30,000.	1903 to 1906
($7,500 due yearly on May 5.)	
4s, M&N, $37,500	1903 to 1907
($7,500 due yearly on May 11.)	
4s, M&S, $18,000.	Sept. 22, 1903-08
4s, J&D, 8,000	Dec., 1902-09
4s, J&D, 21,000.	June, 1903 to '09
3½s, F&A, 21,000.	Aug. 9, 1903-'09
3½s, F&A, 4,800.	Feb 1, 1903-'10
3½s, A&O, 30,800.	Apr 21, 1903-'10
4s, F&A, 24,000.	Aug. 6, 1903-'10
3½s, A&O, 27,000.	Oct 31, 1902-'10
3½s, M&N, 7,830.	May 4, 1903-'11
DRIVEN WELL LOAN—	
4s, F&A, $60,000	Aug. 8, 1903
WATER WORKS—	
4s, J&D, $10,000.	Dec. 1, 1902
4s, M&N, 75,000.	Nov. 1, 1911
4s, M&N, 1,000,000.	Nov. 1, 1920
3½s, F&A, 10,000	1903 to 1904
($5,000 due yearly on Aug. 6.)	
4s, F&A, $40,000	1903 to 1910
($5,000 due yearly on Aug. 7.)	
4s, M&N, $24,000	1902 to 1907
($4,100 due yearly on Nov. 8.)	

TOTAL DEBT, SINKING FUNDS, Etc.—

	Jan. 1, 1902.	Jan. 1, 1901.	Jan. 1, 1900.
City debt	$2,518,890	$2,550,780	$2,647,020
Sinking funds	356,408	320,523	294,332
Net city debt	$2,162,482	$2,230,257	$2,352,688
Water debt	$1,237,100	$1,274,700	$1,229,800
Water sinking fund	312,895	287,226	273,623
Net water debt	$924,205	$987,474	$956,177
Total net debt of city	$3,086,687	$3,217,731	$3,308,865

The city's borrowing capacity on Jan. 1, 1902, was $237,456 18.

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—	Assessed Valuation— Real Estate.	Personal.	Total.	Rate of Tax per $1,000.
1902	.....	.....	$71,894,907	$19·60
1901	$56,247,145	$15,420,793	71,667,938	18·00
1900	56,007,135	15,489,600	71,496,735	18·80
1899	55,878,355	15,373,017	71,251,372	19·60
1898	55,622,880	15,318,363	70,941,243	18·00
1897	54,678,720	15,707,450	70,386,170	17·40
1896	53,935,960	15,965,987	69,901,947	15·00
1895	52,257,400	16,524,642	68,782,042	18·00
1890	45,316,150	17,037,462	62,353,612	17·00
1887	41,322,794	15,426,459	56,749,253	15·70

POPULATION.—In 1900 was 94,969; in 1890 it was 77,696.

LYNN.—{AUSTIN H. EDWARDS, Auditor. {H. S. FRENCH, Treasurer.

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

LOANS—	When Due.
CEMETERY LAND—	
4s, J&J, $25,000, r	Jan. 1, 1903
ENGINE HOUSE—	
4s, J&J, $5,000, r	Jan. 1, 1904
4s, J&J, 4,000, r	Jan. 1, 1906
4s, A&O, 10,500, r	Apr. 1, 1908
4s, A&O, *10,000, r	Apr. 1, 1916
MUNICIPAL LOAN—	
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, r	Apr. 1, 1905
4s, J&J, 38,000, r	July 1, 1905
4s, A&O, 29,150, r	Oct. 1, 1905
4s, A&O, 54,000 r	Apr. 1, 1906
4s, A&O, 72,000 r	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, r	Apr. 1, 1909
4s, A&O, *30,000, r	Jan. 1, 1919
4s, A&O, 121,000, r	Apr 1, 1910
3½s, A&O, 56,500, r	Apr. 1, 1911
3½s, J&D, 22,500	Dec. 1, 1911
3½s, A&O, 56,000	Apr. 1, 1912
PARK LOAN—	
4s, J&J, $5,000, r	Jan. 1, 1903
4s, J&J, 30,000, c	July 1, 1919
4s, A&O, 6,000, r	Oct. 1, 1919
4s, A&O, 20,000, r	Apr. 1, 1920
4s, A&O, 5,000, r	Oct. 1, 1920
3½s, A&O, 12,000	Apr. 1, 1912
SCHOOL HOUSE LOAN—	
4s, J&J, $3,000, r	Jan. 1, 1903
4s, J&J, 10,000, r	July 1, 1903
4s, J&J, 5,000, r	Jan. 1, 1904
4s, A&O, 10,200, r	Oct. 1, 1904
4s, *A&O, 60,000, r	Apr. 1, 1909
4s, *A&O, 50,000, r	Oct. 1, 1910
4s, *A&O, 140,000, c&r	Apr. 1, 1911
4s, J&J, 5,500, r	Jan. 1, 1908
4s, J&J, *35,000, r	Jan. 1, 1918
4s, A&O, 25,000, r	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
4s, J&J, 20,000, r	July 1, 1912
4s, J&J, 50,000, r	Jan. 1, 1913

LOANS—	When due.
SEWER LOAN—(Con.)—	
4s, A&O, *$40,000, r	Apr., 1916
3¾s, J&J, 10,000, r	July 1, 1904
4s, A&O, 20,000, r	Apr. 1, 1908
4s, J&J, 20,000, r	July 1, 1915
4s, A&O, *100,000, r	Apr. 1, 1927
STREET IMPROVEMENT—	
4s, J&J, $50,000, r	Jan. 1, 1903
4s, A&O, 5,000, r	Oct. 1, 1903
4s, J&J, 30,000, r	Jan. 1, 1904
4s, J&J, 25,000, r	Jan. 1, 1904
4s, J&J. 50,000, r	July 1, 1905
4s, A&O, 35,000, r	Apr. 1, 1908
4s, *A&O, 125,000, r	Apr. 1, 1920
4s, *A&O, 25,000, r	Oct. 1, 1921
PUBLIC LIBRARY LOAN—	
4s, A&O, *$35,000	Apr. 1, 1917
WATER LOAN—	
5s, J&J, $200,000, c&r	Jan. 1, 1905
4s, M&S, 8,000, r	Mar. 1, 1903
4s, J&J, 150,000, c&r	Jan. 1, 1905
4s, M&N, 20,000, r	Nov. 1, 1913
4s, M&S, 50,000, r	Mar. 15, 1914
4s, J&D, 20,000, r	Dec. 1, 1914
4s, M&S, 10,000, r	Sept. 1, 1916
4s, A&O, 9,000, r	Oct. 1, 1916
4s, J&J, 7,500, r	July 1, 1917
4s, F&A, 5,000, r	Aug. 1, 1917
4s, A&O, 2,000, r	Oct. 1, 1917
4s, M&N, 6,500, r	Nov 1, 1917
4s, A&O, 15,000, r	Apr. 1, 1918
4s, J&D, 10,000, r	June 1, 1918
4s, J&J, 85,000, c&r	July 1, 1919
4s, A&O, 100,000, c&r	Apr. 1, 1919
4s, J&J, 75,000, r	July 1, 1919
4s, J&J, 35,000, r	Jan. 1, 1920
4s, A&O, 150,000, r	Apr. 1, 1920
4s, A&O, 50,000, r	Apr. 1, 1921
4s, A&O, 25,000, r	Oct. 1, 1921
4s, J&J, 50,000, r	Jan. 1, 1922
4s, J&J, 25,000, r	July 1, 1922
4s, A&O, 40,000, r	Apr. 1, 1923
4s, J&J, 165,000, r	July 1, 1925
4s, J&J, 50,000 r	July 1, 1926
4s, J&J, 25,000, r	July 1, 1927
4s, J&J, 25,000, r	July 1, 1928
4s, A&O, 10,000, r	Oct. 1, 1928
4s, J&J, 25,000, r	July 1, 1929
4s, J&J, 25,000, r	Jan. 1, 1930
4s, A&O, 25,000	Oct 1, 1930
3¾s, M&N, 7,300, r	May 1, 1904
3¾s, M&N, 31,000, r	Nov. 1, 1913
3¾s, J&D, 6,000, r	Dec. 1, 1915
3½s, M&N, 66,500, r	May 1, 1905
3¾s, J&D, 5,000, r	Dec. 1, 1905
3½s, A&O, 2,000, r	Apr. 1, 1916
3½s, M&N, 24,500, r	May 1, 1916
3½s, J&D, 3,500, r	June 1, 1917
3½s, F&A, 6,500, r	Feb. 1, 1917
4s, A&O, 100,000, r	on demand.
3½s, J&J, 25,000	July. 1931
3½s. J&J, 75,000	Jan. 1, 1932
3½s, A&O, 325,000	Apr. 1, 1932
MISCELLANEOUS BONDS—	
4s, Var., $35,800, r	1902 to 1904
4s, A&O, 56,000, r	Oct. 1, 1907

(c) coupon, (r) registered.

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

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

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

TOTAL DEBT, ETC.—

	Dec. 19, 1901.	Dec. 20, '00.	Dec. 20, '99.
Funded debt (excl. of water)	$2,534,150	$2,555,150	$2,464,650
Sinking funds	847,398	796,334	680,750
Net debt	$1,686,752	$1,758,816	$1,783,900
Water debt (additional)	1,775,300	1,800,300	1,810,300
Water works sinking fund	489,137	451,718	449,054
Net water debt	1,286,163	1,348,582	1,361,246
Total net municipal debt	2,972,915	3,107,398	3,145,146

The funded debt as given above for Dec. 19, 1901, includes loans to the amount of $750,000 in excess of debt limit and issued under authority of special acts of Legislature; sinking fund, special debts, $246,272 84. Temporary loans, amounting to $500,000, are not included in totals. Borrowing capacity for 1902, $101,938.

CITY PROPERTY AND WATER WORKS.—The city property, consisting of real estate, school buildings and public parks, amounts to $2,448,025. 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—	Assessed Valuation— Real	Personal	Total.	Rate of Tax per $1,000.
1902	.....	.....	$52,759,481	$18 00
1901	$42,638,505	$9,529,510	52,168,015	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—	When Due.
FIRE DEPARTMENT—	
4s, , $6,000	Apr., 1903-08
4s, M&N, 600 ($300 due yearly) to Nov. 1, 1903	Nov. 1, 1902
4s, ..., $7,800 ($600 due yearly) to April 1 1915	April, 1903
3½s, J&J. $17,000.	July 1, '03-'19
PUBLIC PARKS—	
4s, J&J, $80,000	July 3, 1944
4s, J&J, 10,000	July 3, 1945
4s, J&J, 10,000	July 3, 1947
4s, J&J, 20,000	July 3, 1924
3½s, J&J, 12,000	July 1, 1926
BRICK SIDEWALKS—	
4s, M&S, $2,000 ($1,000 due yearly to Mar. 15, 1904	Mar. 15, 1903
4s, J&D, $2,400 ($800 due yearly) to June 1, 1905.	June 1, 1903
4s, J&J, $4,000 ($1,000 due yearly) to July 1, 1906	July 1, 1903
4s, ..., $5,000 ($1,000 annually) to July 1, 1907.	July 1, 1903
4s, J&J, $1,000	June, 1903
3½s, ... 2,000	June, 1903-1904
3½s, J&J, 5,000	July, 1903-07
3½s, J&J, 6,000	July, 1903 08
3½s, J&J, 4,000.	July 1, 1903-'05
SCHOOL HOUSE LOANS—	
4s, M&N, $65,000 ($5,000 due yearly) to Nov. 1, 1914	Nov. 1, 1902
4s, J&J, $22,750 ($1,750 due yearly) to July 1, 1915	July 1, 1903
4s, J&D, $24,050 ($1,850 due yearly) to June 1, 1915	June 1, 1903
4s, F&A, $45,000.	Aug., 1903-1917
4s, ..., 4,000 ($1,000 annually) to Aug. 1, 1906.	Aug. 1, 1903
4s, A&O, $1,000	Apr., 1903
3½s, ..., 1,000	June, 1903
3½s, ..., 1,3 5	July, 1903
3½s, ..., 3,375	Sept. 2, 1903 05
3½s. J&J, 5,000	July 1, 1903-'07
DRAINAGE BONDS—	
3½s, ..., $7,000.	June, 1903 to 1909
3½s, ..., 15,000	1932

LOANS—	When Due.
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, $2,000 ($1,000 due yearly) to Mar. 15, 1904	Mar. 15, 1903
4s, J&D, $6,000 ($2,000 due yearly) to June 1, 1905	June 1, 1903
4s, J&J, $8,000 ($2,000 due yearly) to July 1, 1906	July 1, 1903
4s, ..., $5,000 ($1,000 annually) to July 1, 1907	July1, 1903
4s, ..., $1,500 ($1,000 due y'rly) to Nov. 1, 1903	Nov. 1, 1902
4s, J&J, $6,000.	June 1, 1903-1908
3½s, 7,000	June, 1903 to 1909
3½s, J&J, 3,000	July, 1903-05
3½s, J&J, 8,000	July, 1903-10
3½s, J&J, 1,000	July 1, 1903
3½s, J&J, 9,000	July, 1903-'11
3½s, J&J, 4,000	July, 1903-'06
3½s, J&J, 6,000	July, 1903 '08
4s, J&J, 2,100.	July 1, 1903-'05
3½s, J&J, 8,000.	July1, 1903-'10
MISCELLANEOUS LOANS—	
3½s, ..., $1,000	May 1, 1903
3½s, ..., 6,000	Feb., 1903-'08
4s, J&J, 2,100	July 1, '03-'05
3½s, J&J, 5,000	Jan. 1, '03-'07
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
3½s, J&J, 25,000	July 1, 1905
3½s, J&J, 15,000	July 2, 1920
3½s, J&J, 15,000	July 1, 1911
3½s, ..., 25,000	1922

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

TOTAL DEBT, SINKING FUNDS, ETC.—

	Jan 1, 1902.	Jan. 1, 1901.	Jan. 1, 1900.	Jan. 1, 1899
Total debt	$1,669,550	$1,677,075	$1,714,200	$1,706,550
Sinking fund, etc	319,893	280,495	258,776	236,722
Net debt	$1,349,657	$1,396,580	$1,455,424	$1,469,828
Water debt (includ'd)	$590,000	$585,000	$585,000	$571,500
Water sinking fund	$178,437	$155,077	$142,629	$134,163

CITY PROPERTY.—The city owns property valued at $1,653,398 not including the water works, which cost $1,093,881.

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

Years—	Assessed Valuation— Real.	Personal.	Total.	Rate of Tax per $1,000.
1901	$24,108,000	$3,338,600	$27,446,600	$17·30
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) 33,664; in 1890 it was 23,031; in 1880 it was 12,017.

MANCHESTER.—EDWIN P. STANLEY, Treas.

This town is in Essex County.

LOANS—	When Due.
PARK BONDS—	
3½s g., $60,000	1903-1908
WATER BONDS—	
4s, M&N, $90,000. ($6,000 due yearly.)	Nov., 1902 to '16
Bonded debt Feb., 1902	$160,000
Floating debt	3,219

Tax valuation, real	$5,009,555
Tax valuation, personal	3,906,980
Total valuation, 1901	8,916,535
Tax rate (per M.) 1901	$8·70
Assessment is about actual value.	
Population in 1890 was	1,789
Population in 1900 was	2,522

MARBLEHEAD.—EVERETT PAINE, Treasurer.

This town is in Essex County.

LOANS—	When Due.
REFUNDING BONDS—	
4s, A&O, $17,000 ($5,000 due yearly on Oct. 1.)	1903-1906
TOWN NOTES—	
4s, ..., $4,000	Dec., 1902, to '03
4s, ..., 1,500	On demand
3½s, ..., 9,500	Jan., 1903 to '06
ELECTRIC-LIGHT BONDS—	
4s, J&J, $50,000	July 1, 1924
WATER BONDS—	
4s, M&N, $54,000	Nov., 1902-'18
4s, M&N, 22,500	May, 1902-'19
4s, J&J, 24,500	Jan., 1902 to '20
4s, J&J, 53,500	July, 1902 to '21

WATER BONDS—(Con.)—	
4s, J&D, $30,000	Dec., 1902 to '21
Bonded debt Mar. 1, 1902.	$256,500
Floating debt	15,000
Total debt Mar. 1, 1902.	271,500
Sinking fund	7,000
Net debt Mar. 1, 1902	264,500
Water debt (included)	184,500
Assessed valuation real.	5,874,250
Assessed valuat'n, pers'l.	965,023
Total valuation 1901	6,839,273
Assessment about actual value.	
Tax rate (per $1,000) 1901	$16·80
Population in 1900 was	7,582
Population in 1890 was	8,202

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.

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

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

LOANS—	When Due.
GENERAL LOANS—	
4s, J&D, $50,000	June 1, 1915
4s, M&S, 15,000	Sept. 1, 1905
4s, M&S, 21,100	Mar., 1903-'10
SEWER BONDS 1891—	
4s, A&O, $125,000	Apr. 1, 1911
4s, J&J, 100,000	July 1, 1911
4s, M&S, 30,000	Sept. 1, 1914
4s, J&J, 20,000	July 1, 1918

WATER BONDS—	
4s, M&N, $20,000	May 1, 1904
4s, M&S, 125,000	Sept. 1, 1912
4s, M&S, 75,000	Sept. 1, 1913
4s, M&S, 30,000	Sept. 1, 1921
4s. F&A, 150,000	Aug. 1, 1922
4s, M&S, 70,000	Sept. 1, 1924
4s, J&J. 48,000	July 1, 1926
4s, M&N, 20,000	May 1, 1930

LOANS—	When Due.
SCHOOL NOTES—	
4s, J&J, $50,000	1903 to 1917
($3,000 annually to 1912, and $4,000 annually 1913 to 1917.)	
Trust funds, on demand	$1[illegible],456
Total debt Jan. 1, 1902	$964,456
Sinking funds	292,[illegible]81
Net debt Jan. 1, 1902	671,675

Water debt (included)	$538,000
Tax valuation, real	7,845,596
Tax valuation, personal	1,388,377
Total valuation 1902	9,233,973
Tax rate (per $1,000) 1901	$20·30
Assessment is 7-10 actual value.	
Population in 1900 was	13,609
Population in 1890 was	13,805

INTEREST on bonds is payable at the Winthrop Nat. Bank, Boston.
WATER WORKS are self-supporting and the value of the city property is $1,406,540.

MARSHFIELD.—GEO. H. WEATHERBEE, Clerk.

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

LOANS—	When Due.
3½s,	$2 5 0 Dec. 30, 1902
3½s,	4,0[illegible]0 Apr. 1903-1904
3½s,	2,500 June 1, 1905
3½s,	1,500 Apr. 2, 1906
3½s,	2,0[illegible]0 Nov. 10, 1907
3½s,	1 000 Nov. 10, 1908
3 1/10s,	1,000 Nov. 10, 19[illegible]8
3 1/10s	4,000 Nov. 10, 1909-10
3 1/10s,	15,000 Nov. 10, 1911

Total debt Jan. 1, 1902	$33,500
Tax valuation, real	$1,4[illegible]0,820
Tax valuation, personal	111,785
Total valuation 1901	1,512,605
Tax rate (per $1,000) 1902	$15·00
Assess't is about actual value.	
Population in 1890 was	[illegible],713
Population in 1900 was	1,810

INTEREST is payable by the Cambridge Savings Bank.

MAYNARD.—GEO. H. GUTTERIDGE, Treasurer.

This town is in Middlesex County.

LOANS—	When Due.
WATER BONDS.	
4s, J&J, $125,000	Jan. 1, 1919
Interest is payable in Boston.	
Total debt Sept. 1, 1902	$125,000
Sinking fund	18,045
Net debt Sept. 1, 1902	106,955

Tax valuation, real	$1,831,366
Tax valuation, personal	[illegible]5,[illegible]50
Total valuation 1902	2,684,516
Total tax (per $1,000) 1902	$13·50
Population 1900 was	3,142
Population 1890 was	2,700

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

This city is in Middlesex County.

LOANS—	When Due.
PLAY-GROUND BONDS—	
4s, J&J, $7,000	July 1, 1904
4s, J&D, 14,000	Dec. 1, 1914
PUBLIC BUILDING BONDS—	
4s, J&J, $45,000	July 1, 1913
4s, M&N, 56,000	Nov. 1, 1914
4s, J&J, 16,000	July 1, 1903
4s, J&J, 4,000	July 1, 1904
4s, J&J, 4,000	July 1, 1907
4s, J&J, 21,000	July 1, 1908
4s, J&J, 26,000	July 1, 1909
4s, J&J, 26,000	July 1, 1911
4s, J&J, 26,000	July 1, 1912
4s, J&J, 18,000	July 1, 1915
4s, F&A, 90,000	Aug. 1, 1918
4s, M&S, 35,000	Mar. 1, 1919
SEWER BONDS—	
4s, J&J, $20,000	July 1, 1905
4s, A&O, 10,000	Oct. 1, 1905
4s, J&J, 12,000	July 1, 1906
4s, A&O, 10,000	Oct. 1, 1906
4s, J&J, 12,000	July 1, 1907
4s, J&J, 10,000	July 1, 1915
4s, A&O, 10,000	Oct. 1, 1915
4s, F&A, 80,000	1916-1919
($20,000 due yearly on Aug. 1.)	
4s, F&A, $75,000	1920-1922
($25,000 due yearly on Aug 1.)	
4s, F&A, $30,000	Aug, 1, 1923
4s, J&J, 10,000	July 1, 1924
4s, A&O, 10,000	Oct. 1, 1924
4s, J&J, 20,000	July 1, 1925
4s, J&J, 41,000	July 1, 1926

MUNICIPAL LOAN BONDS—	
4s, M&N, $200,000	May 1, 1917
4s, J&J, 100,000	Jan. 1, 1918
PARK BONDS—	
4s, F&A, $50,000	Feb. 1, 1930
NOTES—	
4s, ..., $45,000	Dec. 15, 1908
4s, ..., 18,000	Oct. 16, 1909
3½s, ..., 24,500	Dec. 1, 1910
WATER-WORKS BONDS—	
4s, J&J, $125,000	July 1, 1910
4s, J&J, 84,000	1903-1923
($4,000 due yearly on Jan. 1.)	
4s, A&O, $25,000	Oct. 1, 1914
4s, A&O, 25,000	Oct. 1, 1919
4s, J&D, 45,000	Dec. 1, 1922
4s, J&J, 6,000	July 1, 1916
4s, J&J, 6,000	July 1, 1917
4s, J&J, 11,000	July 1, 1918
4s, J&J, 15,000	July 1, 1920
4s, J&J, 15,000	July 1, 1921
4s, J&J, 52,000	July 1, 1923
Total debt Feb. 1, 1902	$1,680,500
Sinking funds	450,212
Net debt Feb. 1, 1902	1,230,[illegible]88
Water debt (included)	409,000
Borrow.capac.Feb.1,'02	158,1[illegible]0
Tax valuation, real	17,585,450
Tax valuation, person'l	2,539,150
Total valuation 1901	20,124,600
Assessment about market value.	
Tax rate (per $1,000) 1901	$18·00
Population in 1890 was	11,079
Population in 1900 was	18,244

The Municipal Loan bonds were issued to take up the unfunded debt as it matures.
There is also a fund known as the Bradbury Fund, amounting to $11,252. This is invested in the Medford Savings Bank and is not included in estimating the city's indebtedness.
INTEREST on bonds is paid at the Nat. Bank of the Republic of Boston. All notes and interest on same are paid by City Treasury.

MELROSE.—JOHN LARRABEE, Mayor. EDWIN C. GOULD, Auditor.

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

LOANS—	When Due.
SEWER BONDS—	
4s, J&D, $100,000	June 1, 1924
4s, J&D, 100,000	June 1, 1925
4s, J&J, 50,000	July 1, 1926
4s, J&D, 25,000	June 1, 1907
4s, J&D, 25,000	June 1, 1912
4s, J&D, 50,000	June 1, 1917
SCHOOL BONDS—	
4s, F&A, $200,000	Feb. 24, 1916
TOWN HALL (renewal)—	
4s, M&S, $45,000	Sept. 1, 1912
WATER WORKS—	
4s, M&N, $37,000	Nov. 1, 1905
4s, M&N, 50,000	May 1, 1907
4s, M&N, 25,000	May 1, 1912
4s, M&S, 37,000	Sept. 1, 1912
4s, A&O, 50,000	Oct. 1, 1913
4s, J&J, 38,000	July 1, 1925
PARK NOTES—	
..., ..., $6,000	May 15, '03 '08
..., ..., 6,000	May 15 1909

DRAINAGE NOTES—	
3½s, A&O, $10,000	Oct. 30, '02-'06
NOTES—	
.., ..., $19,000	Jan., 1905
.., ..., 10,000	Apr. 22, 1903
.., ..., 8,000	Jan. 6, 1903
Bonded debt Feb. 1, '02	$832,000
Floating debt	196,968
Total debt Feb. 1, 1902	1,028,968
Total assets	346,415
Net debt Feb. 1, 1902	682,553
Water debt, included	237,000
Sewer debt, included	350,000
Total value city prop'ty	1,819,414
Tax valuation, real	13,6[illegible]3,875
Tax valuation, personal	1,286,890
Tax valuation 1901	14,890,765
Total tax (per 1,000) 1901	$16·20
Assessment same as actual value.	
Population in 1890 was	8,519
Population in 1900 was	12,962

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

METHUEN.—JOSEPH S. HOWE, Town Clerk.

This town is in Essex County.

LOANS—	When Due.
WATER BONDS—	
4s, M&N, $100,000	May 1, 1924
4s, F&A, 50,000	1904-1924
4s, A&O, 25,000	Oct. 1, 1925
4s, ., 25,000	Feb. 1, 1[illegible]28
4s, J&D, 15,000	Dec. 1, 1930
TOWN NOTES—	
6s, ..., $8,350	On demand.
4s, J&D, 3,309	Dec. 1, 1903
4s, J&J, 9,000	July 1, 1905
SCHOOL HOUSE NOTES—	
4s, F&A, $18,800	1906-1908
4½s, J&D, 8,000	Dec. 1, 1903
3½s, J&D, 5,000	1921
ENGINE HOUSE LOAN—	
4s, ..., $15,000	Aug. 1, 1909

SEWER LOAN—	
4s, J&D, $20,000	1911
BRIDGE NOTES—	
4s, F&A, $4,500	1908
Bonded debt Jan. 1, 1902	$215,000
Floating debt	100,559
Total debt Jan. 1, 1902	315,559
Sinking fund	22,941
Net debt Jan. 1, 1902	292,618
Tax valuation, real	3,921,395
Tax valuation, personal	888,170
Total valuation 1901	4,809,565
Assessment about ¾ actual value.	
Total tax (per $1,000) 1901	$18·50
Population in 1900 was	7,512
Population in 1890 was	4,814

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

MIDDLEBOROUGH.—A. H. EATON, Treas.

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

LOANS—	When Due.
LIGHT BONDS—	
4s, ..., $15,000	Nov. 1, 1904-06
4s, ..., 1,200	Nov. 1, 1915
4s, ..., 65,500	Nov. 1, 1902-23
RAILROAD LOAN—	
4s, M&N, $20,000	Nov. 1, 1918
($5,000 due yearly) to	Nov. 1, 1921
GEN'L IMPROVEMENT LOAN—	
4s, ..., $8,000	Nov. 1, 1902
4s, ..., 5 000	Nov. 1, 1903
4s, ..., 3,800	Nov. 1, 1915
SEWER LOAN—	
4s, M&N, $35,000	Nov. 1, 1907
($5,000 due yearly) to	Nov. 1, 1913

SCHOOL LOAN—	
4s, ..., $5,000	Nov. 1, 1914
WATER BONDS (FIRE DISTRICT)—	
4s, M&N, $55,000	1902 to 1923
Int. paid by Middleboro Sav. Bank.	
Town debt Jan. 1, 1902	$175,844
Assets	33,046
Net Town debt Jan. 1,'02	142,798
Fire dist. debt Jan. 1,'02	55,000
Assessed valuat'n, real	3,270,840
Assessed valuat'n, pers'l	673,430
Total valuation, 1901	3,944,270
Tax rate (per $1,000) 1901	$20·00
Population in 1900 was	6,885
Population in 1890 was	6,065

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

County seats are Lowell and Cambridge.

LOANS—	When Due.
BUILDING BONDS—	
4s, J&D, $130,000.	Dec. 1, 1902-14
4s, J&D, $40,000	Dec. 1, 1902
($10,000 due yearly to	Dec. 1, '05.)
4s, J&D, $170,000	1907-1924
4s, J&D, 40,000	1902 to 1905
($10,000 yearly on Dec. 1.)	
4s, J&D, $200,000	Dec. 1, 1906
($20,000 due yearly) to	Dec. 1, '15.
4s, [illegible]&D, $110,000.	Dec., 1916 to '21
SCHOOL & HOSPITAL NOTES—	
3½s, J&D, $6,000	Dec., 1902-'03
3½s, J&D, 6,000	Dec., 1902-'04

COURT HOUSE BONDS—	
4s, J&D, $100,000	1923 to 1932
($10,000 yearly on Dec. 1.)	
4s, J&D, $40,000	1902-1905
($10.000 due yearly on Dec. 1.)	
3½s, J&D, $30,000	Dec., 1902-04
Notes, 3½s, 6,000	Dec., 1902-04
Notes, 3½s, 80,000	Dec. 21, 1906
Total debt Jan. 1, 1902	$958,000
Tax valuation 1901	528,255,610
Population in 1900 was	565,696
Population in 1890 was	431,167

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

MILFORD.—CLIFFORD A. COOK, Treasurer.

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

LOANS—	When Due.
TOWN HALL LOAN—	
3½s, M&N, $22,500.	Nov., '02-10
3½s, g.M&S, 12,000.	Sept. 15 '03-10
REFUNDING (gold notes)—	
4½s, M&N, $5,700.	Sept. 15, 1903
4s, ..., $25,000	1904 to 1907
($6,250 annually.)	

SCHOOL—	
4s, g., A&O, $2,000	Oct. 5, 1903
3½s, g. M&N, 60,000	Nov., '03-19
3½s, F&A 5,000.	Sept. 15 '03-07
Bonded debt Feb. 7, '02.	$144,300
Tax valuation 1901	5,907,396
Total tax (per $1,000) 1901.	$18·80
Population in 1900 was	11,376
Population in 1890 was	8,780

INTEREST is payable at the Milford Savings Bank.

MONSON.—F. L. CUSHMAN, Treasurer.

This town is in Hampden County.

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

Bonded debt Sept. 1, 1902	$51,000
Total valuation 1902	1,783,376
Assessment at "fair cash value."	
Tax rate (per $1,000) 1902	$15·80
Population in 1890 was	3,650
Population in 1900 was	3,402

NATICK.—EDWARD CLARK, Treasurer.

This town is in Middlesex County.

LOANS—	When Due.
SEWER BONDS—	
4s, J&J, $17,000	July 15, 1926
218,000	1915-1927
Water bonds, $49,500	1901-1908

Total debt May 1, 1901	$417,024
Tax valuation 1901	5,935,650
Total tax per $1,000 1901	$20·40
Population in 1900 was	9,488
Population in 1890 was	9,118

NEEDHAM.—LEVI LADD, Treasurer.

This town is in Norfolk County.

LOANS—	When Due.
WATER DEBT—	
4s, $169,000	Various
Issued in anticipation of taxes.	
SCHOOL BONDS—	
4s, ..., $20,500	1903-1916
($1,500 yearly.)	
3½s refunding bonds	$5,500

Total debt May 1, 1901	$198,000
Tax valuation, real	3,3[illegible]7,146
Tax valuation, personal	[illegible]67,854
Total valuation 1901	3,725,000
Assessment about ½ actual value.	
Total tax (per $1,000) 1901.	$14·50
Population in 1900 was	4,016
Population in 1890 was	3,035

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

This city is in Bristol County.

LOANS—	When due.
CITY IMPROVMENT (reg. & cou.)—	
6s, A&O, $60,000	Oct. 1, 1903
($10,000 due yearly) to	Oct. 1, 1908
6s, A&O, 12,000	Oct. 1, 1909
6s, A&O, 28,000	Oct. 1, 1910
4s,g, A&O, 162,000g.	Apr. 1, 1903
4s, A&O, 89,000	Apr. 1, 1904
4s,c., A&O, 24,000	Apr. 1, 1905
4s,g, M&S, 172,000 g.	Mar. 1, 1907
3½s, g. F&A, 62,000	Feb. 1, 1908
3½s, g. F&A, 108,000.	Feb. 1, 1909
4s, J&D, 20,000	Dec. 5, 1907
3½s, M&S. 170,000.	Mar. 1, 1912
PARK BONDS (reg.)—	
4s, A&O, $100,000.	Apr. 1, 1942
3½s, J&J, 28,000.	July 1, 1951
SEWER BONDS (reg.)—	
4s, A&O, $35,000	Apr. 1, 1908
4s, A&O, 43,000	Apr. 1, 1909
4s, A&O, 48,000	Apr. 1, 1910
4s, A&O, 57,000	Apr. 1, 1911
4s, A&O, 100,000	Apr. 1, 1912
4s, A&O, 108,000	Apr. 1, 1913
4s, A&O, 32,000	Apr. 1, 1914
4s, A&O, 58,000	Apr. 1, 1925
4s,g.,M&S, 69,000 g.	Mar. 1, 1927
3½4s, A&O, 30,000	Apr. 1, 1906

SEWER BONDS (reg.)—(Con.)—	
3½4s, A&O, $30,000	Oct. 1, 1906
3½s, A&O, 15,000	Apr. 1, 1908
3½s,g, F&A, 35,000	Feb. 1, 1927
3½s,g, F&A, 33,000	Feb. 1, 1929
3½s, M&S, 30,000	Mar. 1, 1932
SCHOOL & PUBLIC BLDG. BONDS—	
4s. g., M&S, $128,000 g.	Mar. 1, 1917
3½s. g., F&A, 92,000	Feb. 1, 1918
3½s. g., F&A, 30,000	Feb. 1, 1919
3½s, g ,J&D, 200,000.	June 1, 1920
3½s, M&S, 65,000.	Mar. 1, 1922
WHARF BONDS—	
4s, M&N, $52,000 g.	May 1, 1927
WATER LOAN (reg. & cou.)—	
7s, A&O, $70,000	Oct. 1, 1903
($10,000 due ye'rly) to	Oct. 1, 1909
6s, A&O, $100,000	Oct. 1, 1905
($20,000 due ye'rly) to	Oct. 1, 1909
5s, A&O, $40,000	Oct. 1, 1903
($20,000 due ye'rly) to	Oct. 1, 1904
4s, A&O, $20,000	Apr. 1, 1918
4s, A&O, 120,000	Apr. 1, 1924
4s, A&O, 200,000	Dec. 15, 1924
4s, g, A&O, 400,000g.	Apr. 1, 1926
4s, g, J&J, 400,000 g.	Jan. 1, 1927
4s, g, J&J, 200,000 g.	Jan. 1, 1927
3½s,g., J&D, 48,000.	June 1, 1930

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.—

	Apr. 1, 1902.	Apr. 1, 1901.	Feb. 1, 1899.	Feb. 1, 1898.
Bonded debt	$3,644,000	$3,813,000	$2,813 000	$3,696,000
Sinking funds	873,835	843,989	651,979	530,217
Net debt	$2,770,165	$2,969,011	$3,070,021	$3,165,783
Water debt, incl. above	$1,628,000	$1,658,000	$1,660,000	$1,780,000
Park and wharf debt incl. above	$152,000	$152,000	$152,000	$120,000

The Park Loan of 1942 and the wharf bonds are authorized outside of debt limit.

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:

	Assessed Valuation.			Rate of Tax
Years.	Real.	Personal.	Total.	per $1,000
1901	$36,170,900	$26,725,150	$62,896,050	$17·40
1900	35,762,290	22,122,162	57,884,452	17·60
1899	35,558,755	20,548,663	56,107,418	19·20
1898	35,871,525	21,480,601	57,352,126	19·20
1897	35,595,820	22,575,978	58,171,798	16·20
1896	33,920,700	22,360,417	*56,034,917	15·40
1895	31,984,150	20,658,583	52,642,733	15·40
1890	20,041,700	16,829,154	36,870,854	16·30
1880	13,138,400	13,137,519	26,275,919	15·70

* Less remittances by assessors.

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

NEWBURYPORT.—{MOSES BROWN, Mayor. / J. V. FELKER, Treasurer.

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

LOANS—	When Due.
CITY BONDS—	
4s, J&J, $65,000	July 1, 1908
4s, J&J, 90,000	July 1, 1911
4s, A&O, 25,000	Apr. 1, 1913
SEWER BONDS—	
4s, M&S, $107,500	Sept. 1, 1919
3½s, M&S, 46,000	Sept. 1, 1931
SCHOOL BONDS—	
3½s, J&D, $27,500	June 1, 1910
3½s, J&J, $18,000	July 1, 1922

Trust bonds, 4-4½s, $79,750..dem.
Total debt Dec. 21, 1901. $559,957
Sinking funds, etc..... 242,685
Net debt Dec. 21, 1901.. 317,272
Assessed valuation, real. 7,405,200
Assessed valuation, per'l. 2,925,015
Total valuation 1902...10,330,215
Assessment about ¾ actual value.
Tax rate (per $1,000) 1902. $18·20
Population in 1890 was.....13,947
Population in 1900 was.....14,478

PAR VALUE coupon bonds are for $1,000 each.

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

NEWTON.—{CAPT. JOHN W. WEEKS, Mayor. / SETH A. RANLETT, Treasurer.

The city is situated in Middlesex County.

LOANS—	When Due.
BOULEVARD BONDS—	
4s, J&D, $100,000	June 1, 1914
4s, A&O, 80,000	Oct. 1, 1914
4s, A&O, 80,000	Apr. 1, 1915
4s, M&N, 100,000	Nov. 1, 1915
4s, J&J, 100,000	July 1, 1916
4s, M&N, 40,000	May 1, 1917
3½s, J&D, 15,000	June 1, 1919
DRAINS AND CULVERTS—	
4s, J&J, $10,000	July 7, 1904
4s, A&O, 11,000	Oct. 1, 1904
4s, M&N, 10,000	Nov. 30, 1904
4s, J&D, 13,000	Dec. 18, 1904
4s, J&D, 29,000	June 1, 1914
4s, A&O, 7,500	Apr 1, 1917
ENGINE HOUSE LOAN—	
4s, J&J, $10,500	July 1, 1906
HIGHWAY LOANS—	
4s, A&O, $16,500	Oct. 1, 1903
4s, A&O, 15,000	Nov. 28, 1903
4s, F&A, 7,900	Feb. 16, 1904
4s, A&O, 5,800	Apr. 13, 1904
4s, J&D, 13,687	June 16, 1904
4s, A&O, 6,500	Oct. 1, 1905
4s, J&J, 4,600	Jan. 1, 1905
4s, F&A, 25,000	Feb. 1, 1915
4s, A&O, 52,000	Apr. 1, 1915
4s, J&D, *10,000	Dec. 26, 1915
4s, M&N, *80,000	May 1, 1936
MISCELLANEOUS LOANS—	
4s, J&J, $9,250	July 8, 1903
4s, M&N, 14,000	Nov. 28, 1903
4s, J&D, 9,000	Dec. 1, 1904
4s, J&D, 30,000	Dec. 1, 1907
4s, J&D, 10,000	June 1, 1908
4s, M&S, 5,000	Sept. 1, 1908
3½s, M&N, 12,500	Nov. 1, 1911
3·10s, J&D, 17,900	June 1, 1921
SCHOOL LOANS—	
4s, M&N, $7,826	Nov. 28, 1903
4s, M&N, 11,000	May 1, 1905
4s, J&D, 50,000	June 1, 1914
4s, J&J, 9,000	July 1, 1914
4s, A&O, 60,000	Apr. 1, 1915
4s, F&A, 75,000	Aug. 1, 1915
4s, J&D, 50,000	Dec. 1, 1916
4s, J&J, 100,000	Jan. 1, 1917
4s, M&S, 50,000	Sept. 1, 1917
4s, J&J, 15,000	July 1, 1918
4s, F&A, 35,000	Feb. 1, 1918
3½s, M&S, 82,950	Sept. 1, 1919
3½s, A&O. 34,000	Oct. 1, 1921
3½s, J&J, 211,000	Jan. 1, 1922
3½s, A&O, 7,850	Apr. 1, 1922

LOANS—	When Due.
HIGHWAY STABLE LOANS—	
4s, F&A, $13,000	Aug. 1, 1903
4s, F&A, 8,000	Feb. 16, 1904
PARK BONDS—	
4s, A&O, $25,000	Apr. 1, 1908
*SEWER NOTES—	
4s, J&D, $98,000	Dec. 1, 1922
4s, J&D, 21,000	Dec. 15, 1922
4s, J&D, 70,000	Dec. 2, 1925
HOSPITAL BONDS—	
3s, A&O $30,000	Oct. 1, 1920
*WATER LOANS—	
6s, J&J, $600,000	July 1, 1905
5s, J&J, 250,000	July 1, 1906
4s, A&O, 100,000	Oct. 1, 1910
4s, A&O, 100,000	Apr. 1, 1914
4s, A&O, 100,000	Oct. 1, 1917
4s, A&O, 100,000	Oct. 1, 1918
4s, A&O, 250,000	Oct. 1, 1920
4s, A&O, 100,000	Apr. 1, 1921
4s, A&O, 100,000	Apr. 1, 1922
4s, F&A, 50,000	Aug. 1, 1923
4s, A&O, 75,000	Apr. 1, 1924
4s, F&A, 60,000	Aug. 1, 1925
4s, J&J, 70,000	July 1, 1926
4s, J&J, 45,000	July 1, 1927
4s, M&S, 75,000	Mch. 1, 1928
3½s, M&S, 25,000	Sept. 1, 1931
3½s, J&D, 35,000	June 1, 1932
*SEWER BONDS—	
4s, A&O, $250,000	Apr. 1, 1911
4s, A&O, 200,000	Apr. 1, 1912
4s, F&A, 100,000	Aug. 1, 1923
4s, J&J, 100,000	Jan. 1, 1924
4s, A&O, 125,000	Oct. 1, 1924
4s, J&J, 70,000	July 1, 1926
4s, M&N, 100,000	May 1, 1927
4s, M&S, 50,000	Sept. 1, 1928
3½s, M&N, 25,000	May 1, 1930
3·10s, A&O, 20,000	Apr. 1, 1931
3½s, J&D, 50,000	Dec. 1, 1931
*WASHINGTON STREET LOAN—	
3s, J&D, $45,000	Dec. 1, 1925
3½s, J&D, 35,000	Dec. 1, 1926
4s, F&A, 300,000	Aug. 1, 1935
4s, F&A, 200,000	Feb. 1, 1936
4s, J&J, 60,000	July 1, 1936
4s, J&D, 100,000	Dec. 1, 1936
4s, M&S, 100,000	Sept. 1, 1937
4s, J&D, 50,000	Dec. 1, 1937
4s, M&N, 50,000	Nov. 1, 1938
4s, J&D, 63,000	Dec. 1, 1939
STREET BONDS—	
3½s, J&J, $50,000	July 1, 1912

* Bonds issued outside debt limit,

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

INTEREST payable at National Bank of Redemption, Boston, or in Newton.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Aug. 1, 1902.	Jan. 1, 1902.	Jan., 1901.	Jan. 1, 1900.
Municipal debt	$4,177,263	$3,908.413	$3,749,013	$3,659,563
Water debt	2,135,000	2,100,000	2,075,000	2,075,000
Total debt	$6,312,263	$6,008,413	$5,824,013	$5,734,563
Sinking fund	1,896.941	1,809,186	1,617,431	1,409,878
Net debt	$4,415,322	$4,199,227	$4,206,582	$4,324,685

The sinking fund receives yearly about $130,000 and is nearly all invested in the city's own securities. The water sinking fund on Aug. 1, 1902 amounted to $941,718, and is included in the total above.

BORROWING CAPACITY on Jan. 1, 1902, was $301,393 19.

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

	Assessed Valuation.			Rate of Tax
Years—	Real.	Personal.	Total.	per $1,000.
1902	$46,973,150	$14,966,430	$61,939,580	$16·40
1901	46,213,250	12,962,780	59,176,030	16·80
1900	45,363,800	12,270,920	57,634,720	15·20
1899	44,156,200	12,225,120	56,407,320	15·40
1898	43,419,650	11,883,800	55,303,450	16·20
1897	41,550,350	10,471,650	52,022,000	16·20
1896	39,223,450	10,728,375	49,951,825	16·60
1895	36,887,950	10,513,394	47,401,344	14·60
1893	31,786,200	10,067,600	41,853,800	14·80
1880	17,718,270	7,481,830	25,200,100	14·00

Tax rate in 1902 included city tax proper, $14·92; State tax, $0·48; county tax, $1·00; total, $16 40 per $1,000.

POPULATION.—In 1900 (Census) was 33,587; in '90 it was 24,379; in 1880 it was 16,995; in 1870 it was 12,825.

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

Dedham is the county seat.

NOTES—	When Due.
3½s, J&D, $30,000	1903-1904
($15,000 yearly on June 26.)	
Total debt Sept. 1, 1902	$30,000

Assessed val't'n '01..$211,140,561
Population in 1890 was....118,950
Population in 1900 was. 151,539

NORTH ADAMS.—{EDW. S. WILKINSON, Mayor. / JAS. W. HARDENBERGH, Treas.

This city is in Berkshire County.

REFUNDING LOANS.	When Due.
3½s, g, $10,000	July, 1903-04
3·15s, g, 65,083 33	1912-1920
3·15s, 14,916 64	Mar., 1920
3·15s, 15,616 69	Mar., 1921
3½s, g, 30,533 33	Feb., '21-'23
BRIDGE LOANS—	
3·18s, g, 10,800	Nov., '02-'10
3½s, g, 9,000	Nov., '02-'11
SCHOOL LOANS—	
3½s, g, $2,500	July 1, 1908
3½s, g, 16,000	July 1, '09-12
4s, 3,000	July 1. 1905
3½s, g, 2,500	July, 1903-'07
3·2s, g, 5,250	July, 1903-'09
3½s, g, 38,500	1903 to 1909
3·17s, g, 11,000	June, '02-'11
SEWER LOANS—	
4s, $20,000	May 1, '02-11
3½s, g, 26,000	June 1, '03-28
3·2s, g, 19,600	1902 to 1929
3·2s, g, 28,000	Apr., '03-30
3·17s g, 10,150	June, '03-'31
SUNDRY LOANS—	
3½s, g, $116,666 67	June 1, '02-26

SUNDRY LOANS—(Concl'd)—	When Due.
3 6/10s, g, $24,000	June 1, '03-26
3½s, g, 173,333 36	Mar., 1902 27
3½s, g, 7,500	Aug., 1903-08
3·18s, g, 10,800	Nov., 1902-1910
PERMAN'NT IMPROVEM'T LOANS—	
3½s, g, $5,000	June, 1903
3·2s, g, 6,000	1903 to '04
WATER LOANS—	
3½s, $62,000	June, 1902-12
3½s, $156,000	July, 1903-19
3½s, g, 110,500	July, 1902-36
3 6/10s, g, 33,000	July, 1903-35
3½s, g, 26,250	June, 1902-36
3 5/8s, g, 4,050	Jan., 1902-09

Inside debt limit..... $260,077
Outside debt limit..... 464,223
Water debt..... 380,350
Tot Bond. d't Dec. 1,'01. 1,104,650
Borrow'g capac., Dec. 1,'01 64,480
Tax valuation 1902....13,636,645
Tot. tax (per $1,000) 1902..$19·50
Population in 1900 was.....24,200
Population in 1890 was.....16,074

INTEREST is payable in Boston and North Adams.

NORTHAMPTON.—{HENRY C. HALLETT, Mayor. / GEO. W. CLARK, Treasurer.

This city is in Hampshire County.

LOANS—	When Due.
ARMORY BONDS—	
4s, J&D, $10,000	Dec. 1, 1912
REFUNDING RAILROAD LOAN—	
3½s, M&N, $20,000 g.	May 1, '03-'12
BRIDGE LOANS—	
4s, A&O, $10,000	Apr., '03 to '06
4s. A&O, 3,500	Apr. 1, 1903
SCHOOL BONDS—	
4s, J&J, $50,000	July 1, 1915
4s, M&N, 15,000	Nov. 1, 1907
4s, J&J, 23,000	July 1, 1910
REFUNDING SEWER BONDS—	
3½s, J&J, $135,000 g.	July 1, '03-'17

WATER BONDS—	
4s, M&N, $100,000	May 1, 1909
3½s, g., J&J, 192,000	July 1, '03-'26
3½s, g, M&S, 50,000.	Sept. 1, '03 '12

Bond. debt Aug. 1, 1902. $573,500
Floating debt..... 150,000
Sinking fund assets..... 19,000
Net debt Aug. 1, 1902.. 704,500
Water debt included..... 300,000
Assessed valuation, real. 9,960,750
Assessed valuat'n, pers'l. 2,449,484
Total valuation 1902...12,410,234
Assessm't about 80% actual value.
Tax rate (per $1,000) 1902. $16 60
Population in 1890 was....14,990
Population in 1900 was.....18,643

NORTH ATTLEBOROUGH.—A. T. PARKER, Treasurer.—This place is in Bristol County.

LOANS—	When Due.
WATER BONDS—	
4s, J&J. $60,000	July, 1904-1909
4s, J&J, 35,000	July 1, 1914
4s, J&J, 40,000	July 1, 1908-13
4s, J&J, 62,000	July 1, 1918-23
NOTES—	
Water 3½s, $1,700	Apr. 8, 1910
Town 4s, 18,000	June 1903-'05
do. 4s, 1,000	July 9, 1903
do. 3½s, 4,000	Jan. 30, 1907
do. 3½s, 15,300	July, 1903-'19
Highw'y 3½s, $4,000	Jan. 30, 1906
Electric 3½s, 4,000	June 19, 1908

ELECTRIC LIGHT BONDS—	
4s, J&J, $50,000	Jan. 1, 1924
3½s, J&J, 11,815	July 1, 1903-'19

Fund'd debt Feb. 1, 1902. $314,410
Floating debt..... 30,000
Total debt Feb. 1, 1902.. 344,410
Sinking fund..... 81,581
Interest payable in Boston.
Tax valuation in 1902. $3,967,975
Total tax per $1,000 1902..$22·00
Population in 1900 was.....7,253
Population in 1890 was.....6,727

NORWOOD.—CHAS. T. WHEELOCK, 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, $10,000	June 1, 1906
4s, J&D, 8,000	June 1, 1915
4s, J&D, 5,000	June 1, 1918
4s, J&D, 7,000	June 1, 1917
4s, J&D, 4,000	June 1, 1920
Int. paid by N. E. Tr. Co., Boston.	

Bonded debt Feb. 1, 1902. $79,000
Floating debt..... 23,100
Total debt Feb. 1, 1902. 102,100
Sinking funds..... 17,515
Net debt Feb. 1, 1902.. 84,885
Tax valuation 1902 .. 4,601,910
Tot. tax (per $1,000) 1902.. $20·00
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, $131,000	$1,000 yearly.
SEWER BONDS—	
4s, M&N, $43,000	2,000 yearly.
REFUNDED DEBT—	
4s, F&A, $775	775 yearly.
SCHOOL HOUSE LOANS—	
4s, F&A, $34,800	part yearly.
Bonded debt Mar. 1902	$174,000

Floating debt..... $35,575
Total debt Mar. 1, 1902. 209,575
Water debt (incl. above) 131,000
Tax valuation, real..... 2,492,560
Tax valuation, pers'n'l. 583,915
Total valuation 1902 .. 3,076,475
Assessment about actual value.
Total tax (per $1,000) '02..$20·00
Population in 1900 was.....5,520
Population in 1890 was.....4,568

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

PEABODY.—Elmer M. Poor, Treasurer.

This town is in Essex County.

LOANS—	When Due.
3½s, ..., $10,000	1903 to 1907
Park Loan—	
4s, F&A, $3,000	Aug., 1903-'05
School Loans—	
4s, A&O, $20,000	Oct. 1903-'04
3½s, M&N, 10,000	Nov. 1902-'06
3½s, F&A, 95,000	Aug. 15,'03-21
Electric Light Bonds—	
4s, J&D, $40,000	June 1, 1922
3½s, M&N, 8,000	Nov. 1902-'05
Refunding Water Bonds—	
4s, M&N, $32,000	1903-1910

Funded debt Jan. 15, 1902 $138,000
Floating debt 43,095
Total debt Jan. 15, 1902. 181,095
Sinking fund and assets. 115,447
Net debt Jan. 15, 1902.. 65,648
Tax valuation 1901 7,960,850
Assessment about cash value.
Total tax (per M.) 1901 ... $19·00
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, 55,000g	Sept., 1903-'13
4s, M&N, 50,000g	May, 1903-'07
Temporary notes, 3½s	$58,734
Sewer Bonds—	
4g, J&D, $160,000, g.	June 1, 1903
($10,000 due y'rly)	to June 1, 1918
Temporary notes, 3½s	$170,000

School Bonds—
4s, g, M&N, $150,000 ...1903-1917
($10,000 annually on May 15.)
3½s, g., F&A. $114,000. Aug., '02-20
Total debt Dec. 27, 1901 $887,734
Water debt (included).. 273,734
Total valuation 1902...16,386,690
Total tax (per $1,000) 1902. $17·00
Population in 1900 was....21,766
Population in 1890 was.... 17,281

INTEREST is payable in Boston.

PLYMOUTH.—Edward L. Burgess, Clerk.

This town is in Plymouth County.

LOANS—	When Due.
Water Loans—	
4s, $32,600	June 1, 1903-'14
4s, 19,500	Aug. 1, 1903-'17
4s, 13,600	Aug. 1, 1903-'19
4s, 25,500	Oct. 2, 1903-'19
3½s, 19,000	May 1, 1903-'21
School Loans—	
3½s, $9,000	May 1, 1903-'11
4s, 6,399 84	Aug. 1, 1902-'25
Sewer Loans—	
4½s, $9,000	Nov. 1, 1902-'13

Street Loans—
4s, $6,900 .... Aug. 1, 1903-'25
4s, 7,200 .... Sept. 8, 1903-'10
3½s, 7,200 .... May 1, 1903-'11
3½s, 4,500 .... May 1, 1903-'11
4s, 4,200 .... July 1, 1903-'09
Total debt Jan. 1, 1901.. $198,689
Assessed valuation (real. 6,046,150
Assessed valu n. (pers.)..2,257,443
Total valuation 1901....8,303 593
Tax rate (per $1,000) 1901..$16·80
Population in 1900 was.....9,592
Population in 1890 was.....7,958

PROVINCETOWN.—Seth Smith, Treasurer.

This town is in Barnstable County.

LOANS—	When Due.
School Bonds—	
4s, J&D, $2,000.	June 1, 1903 to '03
Water Bonds—	
4½s, J&D, $42,000	Jne 1, 1903 to '23
Tot'l bond. debt Jan. 1, 1902	$60,000
Floating debt	21,658
Total debt Jan. 1, 1902..	81,658

Assets $16,024
Net debt Jan. 1, 1902... 65,634
Water debt (included)... 56,000
Tax valuation, real.....1,199,660
Tax valuation, personal. 669,750
Total valuation, 1902...1,869,410
Tax rate (per $1,000) 1902..$19·40
Population in 1900 was.....4,247
Population in 1890 was.....4,642

QUINCY.—{CHAS. M. BRYANT, Mayor. H. WALTER GRAY, Treasurer.

This city is in Norfolk County.

LOANS—	When Due.
Parks, g, $42,000	1902 to 1923
School 4s, 30,000	1903 to 1906
($7,500 due yearly on July 1.)	
School 3½s, $32,000.	Mar.'03 to '10
School 3½s, 60,000	July 1, 1942
(Optional after July 1, 1912.)	
Municipal, 1902 to '24	$251,955
Sewer 4s, M&N $193,000.	'03 to '37
($5,500 due yearly.)	
Sewer 4s, A&O, $87,500.	1903-'37
($2,500 yearly on Oct. 1.)	
Sewer 3½s, A&O, $64,000.	1903-39
($2,000 yearly on Apr. 1 to 1929 and $1,000 yearly to 1939.)	

LOANS—	When Due.
Street 3½, $18,400	1903 to 1925
Water, $605,000	to 1927
do, 4s, M&N, $26,000.	'03 to '28
($1,000 annually on April 1.)	
Water 3½s, $27,000.	1903 to 1929
Water 3½s, 28,000.	1903 to 1930

Total debt Jan. 1, 1901. $1,518,605
Tax valuation, real. 19,159,850
Tax valuation, personal 3,017,692
Tax valuation 1902 22,177,542
Tax rate (per $1,000) 1902. $17·40
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, $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, 1902.	$143,000
Floating debt and accid't.	77,070

Total debt $220,070
Sinking funds, etc..... 90,388
Net debt Jan. 1, 1902.... 129,682
Tax valuation, real.....1,653,950
Tax valuation, personal. 287,150
Total valuation 1901....1,941,100
Assessment is about actual value
Total tax (per ($1,000) '01..$20·20
Population in 1900 was.....3,993
Population in 1890 was.....3,946

READING.—E. N. Hunt, Auditor.

This town is in Middlesex County.

LOANS—	When Due.
Water Bonds—	
4s, J&D, $91,000	1903 to 1915
($7,000 yearly on June 1.)	
4s, J&D, $10,000	June 1, 1923
4s, J&D, 84,000	1916 to 1922
($12,000 yearly on June 1.)	
4s, J&D, 10,000	June 1, 1924
Electric-Light Bonds—	
4s, A&O, $2,000	Oct. 1, 1903
($1,000 due yearly)	to Oct. 1, 1904
4s, A&O, $40,000	Oct. 1, 1905
($2,000 due yearly)	to Oct. 1, 1924
4s, May, $6,000	May 1, 1903
($1,400 due yearly)	to May 1, 1906

School Bonds—
4s, F&A, $12,000 ....1903 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, 1902. $317,500
Floating debt..... 42,000
Total debt Jan. 1, 1902.. 359,500
Tax valuation, real.....3,894,156
Tax valuation, personal. 470,132
Total valuation 1901....4,364,288
Assessment about actual value.
Total tax (per $1,000) 1901. $20·00
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, $125,000	1902 to 1916
4s, .., 6,000	1904-05 & '06
Sewer Loan—	
4s, F&A, $35,650	1902 to 1919
Street Loan—	
4s, F&A, $27,400	1902 to 1908
Town Hall Notes—	
4s, M&S, $94,000	1902 to 1918
Refunding Bonds—	
4s, M&S, $200,000	Mch. 1,'03 22

Water Loan—
4s, J&D. $11,730.....1902&1903
Sundry Purposes—
4s, ... $650.....
Total debt Feb. 1, 1902. $300,430
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.
School Bonds—	
3½s, M&S, $900	Sept. 1, 1903
Water Works—	
4s, M&N, $56,000.	May 1, 1903-'16
4s, F&A, 15,000..	Feb. 1, 1903-'17
Funding Notes—	
...., $8,000	May 1, 1903 to '06

Bonded debt Mar. 1, '02. $90,300
Floating debt..... 23,000
Tax valuation, real.....2,671,836
Tax valuation, personal. 532,982
Total assessment 1901..3,204,818
Tax rate (per $1,000) 1901..$20·00
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.

T is town is in Essex County.

LOANS—	When Due.
Water Bonds—	
4s, ..., $23,000	July, 1903, to '25
4s, M&N, 48,000.	May, 1903, to '14
4s, M&N, 50,000.	May, 1915, to '24

Bond. debt Sept. 1, 1902. $121,000
Assessed val'tion, 1902. 2,769,031
Assessment abt 75% actual value.
Tax rate (per M), 1902.....$14·00
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, $1,500.	Mar. 1, 1903-'05
Cemetery Bonds—	
3½s, A&O, $11.700.	Apr., 1903-11
3½s, F&A, 5,000	Aug. 1903-07
High School Bonds—	
4s, F&A, $16,800	Aug., 1903
($4,200 due yearly)	to Aug., 1907
Improvement Loan—	
4s, A&O, $5,000	Oct. 1, 1903
4s, M&S, 18,000	Mar. 1, 1903
($9,000 due yearly)	to Mar. 1, 1904
4s, A&O, $7,500	Apr. 1, 1903
$2,500 due yearly)	to Apr. 1, 1905
Municipal Loan—	
4s, J&D, $15,000	June 1, 1903
($3,000 due yearly)	to June 1, 1917
4s, J&D, $6,000	June 1, 1903
3½s, M&S, 3,200	Sep., 1903 to '04
3½s, J&J, 5,512 50	1902-1904

Public Library—
6s, A&O, $25,000 ....Apr. 1, 1908
Bridge Loan—
3½s, F&A, $5,640 1902-1904
Sewer Loans—
4s, A&O, $36,000 ....Apr. 1, 1903
($2,000 due yearly) to Apr. 1, 1920
Water Bonds—
5s, J&J, $398,500 ....July 1, 1904
4s, J&D, 144,000 ....June 1, 1903
($8,000 yearly) to June 1, 1920
4s, F&A, $12,000 ....Feb. 1, 1903
($2,000 due yearly) to Feb. 1, 1908
4s, F&A, $7,000 ...Mar. 1, 1903-16
4s, M&S, 3,400 .....1903 1906
$850 due Aug. 1 yearly.
3½s, A&O, $9,000 .....1903-'08
3½s, A&O, 17,500..Apr.'03 to '09
3½s, A&O, 8,000 ..Oct., 1903-10
3½s, M&N, 4,000..Nov. 1902-'05
3½s, J&J, 13,500... .July,'03-'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.—

	Dec. 1, 1901.	Dec. 1, 1900
Bonded debt (other than water)	$236,952 50	$274,273
Sinking fund	16,428 92	15,365
Net debt (other than water)	$220,523 58	$258,908
Water debt	634,750 00	637,100
Water sinking fund	279,742 82	241,037
Net water debt	$355,007 12	$396,063
Net funded debt of city	575,530 70	654,971
Other debt, floating, trust funds, &c.	209,604 00	222,925
Total net debt of city	$785,134 70	$877,896
Borrowing capacity	$476,924	$440,179

ASSESSED VALUATION.—

Years.	Assessed Valuation.—Real.	Personal.	Total.	Tax per $1,000
1902	$	$	$	$17·50
1901	19,042,100	10,156,600	29,198,700	18·00
1900	18,910,900	10,084,400	28,995,300	18·00
1899	18,772,400	10,664,100	29,436,500	18·50
1898	18,551,600	11,018,700	29,570,300	16·80
1897	18,166,200	10,805,000	28,971,200	17·30
1896	17,542,700	10,100,000	27,642,700	16·00
1895	17,076,400	10,507,200	27,583,600	18·50
1894	16,463,200	11,897,000	28,360,200	16·80
1890	14,289,500	11,909,390	26,198,890	17·00

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, ..., $2,000	Nov. 1, 1902
4s, ..., 4,000	Oct. 19, 1908
Water Loan—	
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.)	
4½s, ..$10,000.	Dec., 1908 to 1909
4s, ..., 3,500	Dec., 1913
4s, ..., 5,000	1914
4s, ..., 2,500	1915
4s, ..., 5,000	Dec. 1, 1916
School-House Loan—	
4s, ..., $3,400	1902 to 1903
($1,700 yearly on Dec. 1.)	

School-House Loan—(Con.)—
4s, ..., $900 .....1903 to 1904
($450 yearly on Mar. 7.)
4s, ..., $36,000 .....1904 to 1915
($3,000 yearly on July 1.)
3½s, ..., $25,000. May, 1915 to '19
3½s, ..., 2,800. May, 1902 to '09
Other debts..... $5,701
Total debt Jan. 1, 1901.. 283,751
Sinking fund..... 77,480
Net debt Jan. 1, 1901.... 206,271
Assessed val'n, real.....3,599,825
Assessed val'n, personal 172,818
Total valuation 1901....3,772,643
Total tax (per $1,000) 1901. $21·00
Population in 1890 was.....3,673
Population in 1900 was.....5,084

SOMERVILLE.—{EDWARD GLINES, Mayor. JAS. F. BEARD, Treasurer.

This city is in Middlesex County. Value public property, $3,509,117.

LOANS—	When Due.
Paving Bonds—	
4s, A&O, $50,000	Oct. 1, 1903
($5,000 due yearly)	to Oct. 1, 1912
Sewer Bonds—	
4s, J&J, $12,000	July 1, 1903
($1,000 due yearly)	to July 1, 1914
4½s, A&O, $9,000	Oct. 1, 1903
($1,000 due yearly)	to Oct. 1, 1911
4s, J&J, $20,000	1903 to 1922
($1,000 due ann. on July 1.)	
4s, $72,000	1903-1925
($4,000 yearly on July 1 to 1905 and $3,000 yearly to 1925.)	
3½s, J&J, $25,000	July 1, 1903-27
4s, ... 21,000	July 1, 1903
($1,000 yearly)	to July 1, 1923
3½s, J&J, $29,000	July, 1903-31

Water Bonds—
5½s, J&J, $10,000 ....July 1, 1906
4s, J&J, 18,000 ....July 1, 1903
4s, J&J, 10,000 ....July 1, 1904
4s, J&J, 10,000 ....July 1, 1907
4s, A&O, 36,000 ....Oct. 1, 1903
($2,000 due ye'rly) to Oct. 1, 1920
4s, A&O, $4,000 .....Oct. 1, 1903
($2,000 due ye'rly) to Oct. 1, 1904
4s, A&O, $30,000 ....Oct. 1, 1905
($3,000 due ye'rly) to Oct. 1, 1914
4s, A&O, $10,000 ....Oct. 1, 1915
($2,000 due ye'rly) to Oct. 1, 1919
4s, J&J, $12,000 ....July 1, 1907
($1,000 due ye'rly) to July 1, 1918
4s, J&J, $6,000 ....July 1, 1903
($1,000 due y'rly) to July 1, 1908
Park Bonds—
3½s, J&J, $27,000 ..July 1, '03-29

LOANS— *When Due.*
CITY BONDS—
4½s, A&O, $35,000...Oct. 1, 1903
4s, J&J, 18,000...July 1, 1903
($9,000 due yearly) to July 1, 1904
4s, J&J, $72,000...July 1, 1903
($8,000 due yearly) to July 1, 1911
4s, J&J, $35,000...July 1, 1912
($7,000 due yearly) to July 1, 1916
4s, J&J, $60,000...July 1, 1905
($6,000 due yearly) to July 1, 1914
4s, A&O, $9,000...Oct. 1, 1903
($3,000 due yearly) to Oct. 1, 1905
4s, J&J, $194,000 July, 1903 to '15
(Due yearly: $18,000 to '05, $15,000 to '08, $14,000 to '12, $13,000 to '15).
3½s, J&J, $123,000. July 1, 1903-22
(Due yearly: $ 0,000 to '06, $9,000 to '12, $3,000 to '21, $2,000 in '22.)
CITY BONDS (Con.)—
4s, J&J, $89,000. July 1, 1903 to '17
(Due yearly: $9,000 1903 to '07; $5,000 '08 to '11; $4,000 '12-'17.)
4s, ..., $109,000..... 1903-1918
(Due yearly on July 1: $10,000 to 1907; $9,000 1908; $5,000 1909 to 1918).
4s, J&J, $86,000..... 1903-1919
(Due y'rly on July 1: $8,000 to '05, $7,000 to '09, $4,000 to '14, $3,000 to '18, $2,000 in '19.)
3½s, J&J., $128,000. 1903 to 1920
(Due y'rly on July 1; $12,000 to '0 ; $10,000 to '10; $5,000 to '12; $4,000 to '20.)
3½s, J&J, $108,000 1903 to 1921
Due yearly on July 1: $8,000 1902 to 1907; $7,000 1908 to 1911; $4,000 1912 to 1921.

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

TOTAL DEBT ETC.—	*Jan.* 1, 1902.	*Jan.* 1, 1901.	*Jan.* 1, 1900.
Total debt	$1,461,000	$1,478,000	$1,492,500
Water debt (included above)	175,000	207,000	239,500
Borrowing capacity	148,000	146,440	154,000

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, 1902, was $300,000.

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

	Assessed Valuation.			*Rate of Tax*
Years.	*Real.*	*Personal.*	*Total.*	*per* $1,000.
1902	$49,697,500	$5,787,870	$55,485,370	$16·40
1901	48,721,800	5,202,400	53,924,200	15·90
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
1880	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.*
School-house 4s..... $25,000
Sewer b'ds 4s (outsi. limit) 50,000
Sewer notes 4s..... 11,500
Sewer land loan 4s..... 3,500
Armory and engine-house notes 4s..... 24,400
High School notes 4s..... 3,600
School house 4s..... 3,000

Total debt Mar. 1, 1902 $121,000
Sink'g fund May 1, 1901. 8,159
Tax valuation, real.....3,220,530
Tax valuation, pers'l.... 989,060
Total valuation 1901.....4,209,590
Assessment about ⅔ actual value
Tax rate (per $1,000) 1901 $18·20
Population in 1900 was 10,025
Population in 1890 was.....7,655

SPENCER.—E. JONES, Treasurer.

This town is in Worcester county.

LOANS— *When Due.*
3½s, J&J, $30,000. July 1, 1903-12
SEWER BONDS—
4s, J&J, $17.000.....July 1, 1904
WATER BONDS—
4s, J&J, $240,000.....July 1, 1914
Bonded debt Mar. 1, 1902. $257,000
Floating debt..... 69,500

Total debt Mar. 1, 1902.. $326,500
Assets..... 133,357
Net debt Mar. 1, 1902.... 193,143
Assessed valuat'n 1902 3,428,715
Tax rate (per $1,000) 1902. $17·00
Population in 1900 was.....7,627
Population in 1890 was.....8,747

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

SPRINGFIELD.—RALPH W. ELLIS, Mayor. ELIPHALET T. TIFFT, Treasurer.

This city is in Hampden County.

LOANS— NAME AND PURPOSE.	*Interest.* P. Ct. Payable.	*Principal,* When Due.	*Principal,* Outstand'g.
Fire Dept. bonds, reg. 1894	4g J & D	June 1, 1904	$29,000
do do reg. 1894	4g M & N	Nov. 1, 1904	6,000
do do reg. 1901.	3½g M & S	Sept. 1, 1903-11	36,000
School bonds, g'd, reg. '93.	4 g J & J	June 1, 1903	25,000
do do g'd, reg. '95.	4 g A & O	Oct. 1, 1915	35,000
do do g'd, reg. '97.	4 g J & J	Jan. 1, 1927	370,000
do do g'd, reg. '97.	4 g J & J	1903 to 1917 $4,500 annually.	67,500
do do g'd, reg. '98.	3½g J & J	July, 1903-1918 $8,700 yearly.	139,200
do do g'd, reg. 1900	3½g J & D	Dec. 1, 1919	20,000
do do g'd, c or r. 1900	3g J & D	June 1, 1920	125,000
do do gold, r...1901	3½g M & S	Sept 1, 1921	125,000
Sewer bonds.....1891..	4g J & J	July 1, 1906	70,000
do do g'd, 1892.....	3½g M & N	May 1, 1907	35,000
do do g'd, c. or r. 900	3g J & D	June 1, 1930	142,000
do do gold, reg. 1901	3½g M & S	Sept., 1903-26	24,000
Improvement bonds g., '97.	3½g F & A	Aug. 1, 1907	35,000
do do gold, reg.	3½g J & J	July, 1903-1908 $4,000 yearly.	24,000
Water bonds.....1873-74..	7 A & O	Apr. 1, 1903	775,000
do do .....1875..	6 A & O	Apr. 1, 1905	200,000
do do gold...1893..	4 g A & O	Apr. 1, 1913	200,000
do do gold...1893..	4 g A & O	Oct. 1, 1923	150,000
do do gold...1890..	3½g A & O	Oct. 1, 1920	125,000

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 debt Aug 1, 1902.	$2,762,700
Total assets Aug. 1, 1902.	800,000
Net debt Aug. 1, 1902	$1,962,700
Water debt, included above	$1,450,000
Water sinking fund (included above)	531,000
Net water debt Aug 1, 1902 (included above)	$919,000

CITY PROPERTY.—The city values its property at $6,037,513. including $2,0 5,410 for property of water department. In year 1901 water receipts were $237,827; payment for maintenance, $56,479; interest on water loans, $87,250; balance, to be credited to the sinking fund, $94,097.

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

	Assessed Valuation			*Tax per*
Years.	*Real.*	*Personal.*	*Total.*	$1,000
1902.....	$58,411,160	$16,424,905	$74 836,065	$14·50
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	65,6 9,913	13·80
1897.....	50,344,460	14,553,919	64,898,319	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 1902 included State tax, $0·32; county tax, $0·71; city tax, $13·47; total, $14·50 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.*
ARMORY LOAN—
4s, J&J, $2,000 .July 18, '03 to '04
($1,000 due yearly.)
SEWER BONDS—(outs. debt limit)
4s, J&D, $97,000..J'ne 1, '03 to '25
($4,000 due yearly to 1917, then $5,000 yearly.)
TOWN NOTES—
4s, J&D, $5,000..June 9, 1903
4s, J&D, 5,000..June 1, 1904
4s, J&D, 10,000..Dec. 1, 1905-6
SCHOOL BONDS—
3½s, A&O, $50,000. Apr. 1, '03-'19

SCHOOL NOTES—
4s, J&J, $6,000...July, 1903 to '05
($2,000 yearly.)
WATER BONDS—
3½s, M&N, $25,000..May 1, '03-07
3½s, M&N, 85,000..May 1, '08-24
3½s, M&N, 2,000 .May 1, 1925
Tot. bond. debt Aug. 1, '02 $259,000
Floating debt..... 28,000
Total debt Aug. 1, 1902. 287,000
Total valuation 1902... 5,027,310
Assess't 80 to 90% of actual value.
Total tax (p. $1,000), 1902. $21·00
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.*
WATER BONDS—
3½s, g., F&A, $120,000. Aug. 1, '28
Bond. debt May 1, 1901..$120,000
Total debt May 1, 1901.. 188,100
Assessed valuat'n real. $4,762,420

Ass'd valuation, pers'l. $1,745,119
Total valuation 1902.. 6,507,539
Assessment about actual value.
Tax rate (per $1,000) 1902. $12·00
Population in 1890 was.....3,198
Population in 1900.....4,548

TAUNTON—RICHARD E. WARNER, Mayor. EDWARD H. TEMPLE, Treasurer.

This city is in Bristol County.

LOANS— *When Due.*
CITY BONDS—
4s, J&D, $15,000.....June 1, 1903
4s, J&D, 49,000.....June 1, 1904
4s, J&D, 63,325. June & Dec. 1905
4s, J&D, 15,000.....June 1, 1906
4s, J&D, 21,000.....June 1, 1907
4s, J&D, 16,100. June & Dec. 1908
4s, J&D, 17,850.....June 1, 1909
4s, J&D, 5,000.....June 1, 1911
4s, J&D, 15,000.....June 1, 1913
4s, J&D, 21,000.....June 1, 1914
4s, J&D, 62,000 June & Dec 1, 1915
4s, J&D, 46,800.....June 1, 1916
4s, J&D, 45,000.....Dec. 1, 1906
3½s, J&D, 15,000 ....June 1, 1912
SCHOOL BONDS—
4s, J&D $34,500.....June 1, 1909
4s, J&D, 27,000.....June 1, 1917
4s, J&D, 45,000.....June 1, 1919
ELECTRIC-LIGHT BONDS—
4s, J&D, $125,000....June 1, 1927
4s, ..., 7,500....June 1, 1917
4s, J&D, 3,500....June 1, 1918
4s, J&D, 5,000....Dec. 1, 1928
3½s, J&D, 3,000....Dec. 1, 1920
3½s J&D, 175,000....June 1, 1932
SEWER BONDS—
4s, J&D, $83,500...June 1, 1927
4s, J&D, 16,500...June 1, 1928
4s, J&D, 50,000....Dec. 1, 1928
4s, J&D, 30,000...June 1, 1929
4s, J&D, 75,000...June 1, 1930
3½s, J&D, 100,000....Dec. 1, 1930

STREET IMPROVEMENT—
3½s, J&D, $22,000....June 1, 1910
3½s, J&D, 35,000.....June 1, 1911
WATER BONDS—
4s, J&J, $12,000.....July 1, 1904
4s, J&J, 1,700.....July 1, 1905
4s, J&J, 27,000.....July 1, 1906
4s, J&J, 5,000.....July 1, 1908
4s, J&J, 15,000.....July 1, 1909
4s, J&J, 45,000.....July 1, 1910
4s, J&J, 38,000.....July 1, 1911
4s, J&J, 45,000.....July 1, 1917
4s, J&J, 506,500.....July 1, 1922
4s, J&J, 50,000.....July 1, 1918
4s, J&J, 4,000..... July 1, 1919
4s, J&J, 45,000.....Jan. 1, 1920
4s, J&J, 40,000.....July 1, 1930
4s, J&J, 15,000.....Jan. 1, 1920
Bond. debt Aug. 1, 1902 2,082,675
Floating debt..... 5,300
Total debt Aug. 1, 1902 2,087,975
Sinking fund..... 440,187
Net debt Aug. 1, 1902. 1,647,788
Water debt (included). 829,200
Water sinking fund ... 206,026
Bor'g cap'y Dec. 1, 1901. 38,794
Assessed valuat'n, real. 15,536,930
Assessed valuat'n, per. 5,640,507
Total valuation 1902 21,177,437
Assessment abt. 90% actual value.
Tax rate (per $1,000) 1902. $19·60
Population in 1890 was.....25,443
Populat'n in 1900 (Census). 31,036

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

OUTSIDE DEBT LIMIT—The electric light, sewer and water bonds are outside debt limit.

TURNERS FALLS.—

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

LOANS— *When Due.*
WATER BONDS—
4s, M&S, $15,000.....Sept. 1, 1906
4s, M&S, 25,000.....Sept. 1, 1911
4s, M&S, 25,000.....Sept. 1, 1916
Total debt Sept. 1, 1902. $65,000

Tax valuation, real .. $2,213,132
Tax valuation, personal 677,550
Total valuation 1902.... 2,890,682
Assessment about ⅔ actual value.
Total tax (per $1,000), 1902 $20·00
Population 1901 (est.).....5,000

INTEREST is payable at the National Shawmut 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—
3½s, M&N, $50,000. Nov. 1, '11 to '20
3½s, M&N, 100,000. Nov. 1, 1931-40
MUNICIPAL LIGHT LOAN—
4s, A&O $159,000. Oct., 1903 to '24
ARMORY LOAN—
4s, F&A, $9,000. ....Dec. 1, 1902
($3,000 due yearly) to Dec. 1, 1904
MISCELLANEOUS LOANS—
4s, J&D, $1,000 .....1902 to 1903
4s, J&D, 4,000 .....1902 to 1908
4s, M&S, 2,000 1902-1905
3½s, J&D, 4,000 1902-1909

FIRE STATION BONDS—
3½s, J&D, $14,000.....1902-1915
SCHOOL LOAN—
4s, M&N, $21,000..... 1902-1914
4s, A&O, 35,000..... 1902-1913
3½s, A&O, 30,000.....1902-1915
3½s, J&D, 14,000. .. 1902-1915
Total debt Mar. 1, 1902.. $414,000
Tax valuation, real.....6,821,520
Tax valuation, personal. 1,527,770
Total valuation 1901....8,349,290
Total tax (per $1,000) 1901. $19·20
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, $92,000	1903 to1925
($4,000 due yearly on Aug. 1.)	
Street 3½s, $3,000	Nov. 17, 1904
do 3½s, 3,000	Nov. 17, 1905
do 3½s, 4,000	Apr.,1903 '06
Sidewalk 3½s, $3,000	Apr.,'03-'05
Fire Dep. 3½s, 4,000	Sept.13,1903

SCHOOL NOTE—

4s, M&N, $8,500	Nov. 2, 1906
Bonded debt, Aug. 2, 1902	$92,000
Floating debt	26,200
Tax valuation, real	2,256,316
Tax valuation, personal	649,570
Total valuation 1902	2,905,886
Total tax per $1,000, 1902	$20·80
Population in 1890 was	2,604
Population in 1900 was	3,572

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

WALTHAM.—{M. D. CLEMENT, Mayor. E. J. SANDERSON, Treasurer.

This city is in Middlesex County.

LOANS—	When Due.
CITY BONDS—	
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	July 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
3½s, J&J, 16,000	July 1, 1909
3½s, J&J, 7,000	Jan. 1, 1910
3½s, J&J, 29,000	Jan. 1, 1911
PUBLIC PARK BONDS—	
4s, A&O, $20,000	Oct. 1, 1923
HIGH SCHOOL BONDS—	
3½s, J&J, $102,000	July 1, 1920
3½, J&J, 31.000	Jan. 1, 1921
SCHOOL BONDS—	
3½s, J&J, $30,000	July 1, 1921
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

WATER BONDS—(Con.)—

4s, A&O, $125,000	Apr. 1, 1913
4s, J&J, 24,000	Jan. 1, 1913
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
3½s, A&O, 6,000	Apr. 1, 1911
3½s, 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, 4,000	Jan. 1, 1919
3½s, J&J, 4,000	July 1, 1919
3s½, J&J, 3,000	July 1, 1920

SEWER BONDS—

4s, A&O, $50,000	Oct. 1, 1911
4s, A&O, 50,000	Apr. 1, 1921
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 May1,1901	$1,153,000
Sinking funds	366,677
Net debt May 1, 1901	786,323
Water debt (included)	432,000
Assessed valu'tion,real	15,311,500
Assessed valu'tion,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	$4,000
Sewer loan, 4s	23,250
Macadam road loan 4s	4,000
Misc. loans 4s	1,000
Water debt	38,700
School notes 3½s, '03-'21.	28,500

Almhouse notes 3½s	$13,600
Sewer extension 3½s.	3,500
Total debt Mar. 1, 1902	125,850
Tax valuation in 1901	4,173,250
Tax rate (per $1,000) 1902	$19·82
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—	
4½s, J&D, $5,000	Dec. 1, 1902
SCHOOL HOUSE NOTES—	
4s, M&S, $24,000	Sept. 1, 1903
($2,000 yearly) to Sept., 1914	
4s, M&S, $11,000	Sept. 1, 1904
4s, A&O, 24,000	Oct., 1903-08
SEWER NOTES—	
4½s, 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, 12,000	Aug.1,1903 '06
4s, F&A, 30,000	Aug. 1, 1907
4s, J&D, 8,000	Dec. 1, 1907

TOWN NOTES—(Con.)—

4s, M&N, $15,000	Nov, 1, 1908
3½s, F&A, 21,800	Aug. 1, 1909
4s, J&J, 8,500	Jan. 1, 1910
3½s, J&J, 20,000	July 1, 1910
3½s, J&J, 30,000	July 1, 1911
3½s, J&J. 20,000	July 1, 1912

WATER BONDS—

3½s, J&J, $243,000	Jan.1,1903, to
($9,000 due yearly)	Jan. 1, 1929
5s, J&J, $150,000	Jan. 1, 1905
Total debt Aug. 9, 1902	$696,300
Water debt (included)	393,000
Total valuation 1902	11,776,250
Total tax (per $1,000) 1902	$18·00
Population in 1900 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, $4,400	1903-1906
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 1901	1,691,074
Assessment about ¾ actual value.	
Total tax (per $1,000) 1901	$15·50
Population in 1900 was	2,303
Population in 1890 was	2,060

Interest is payable in Boston.

WELLESLEY—FRED O JOHNSON, Treas.

This town is in Norfolk County.

LOANS—	When Due.
ROAD BONDS—	
4s, M&S, $18,000	1903-1905
4s, M&S, 20,000	1906-1909
4s, M&S, 4,000	1910
4s, M&S, 2,000	1911
ELECTRIC-LIGHT PLANT—	
4s, M&S, $5,000	Sept. 1, 1903
($1,000 due y'rly) to Sept. 1, 1907	
SCHOOL HOUSES—	
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, 8,000	Sept. 1, 1903
($2,000 due y'rly) to Sept. 1, 1906	
4s, M&S, 4,000	Sept 1, 1903-06
BUILDING BONDS—	
4s, M&S, $11,000	Sept. 1, 1903-08
($2,000 y'rly to 1907; $1,000 in '08)	
POLICE DEPARTMENT BONDS—	
4s, M&S, $3,000	1903-1005

PARKWAY BONDS—

4s, M&S, $5,000	Sept. 1, 1903-07

DEPARTMENT SHEDS—

4s, M&S, $1,000	Sept. 1, 1903

WATER WORKS—

4s, J&D, $5,000	Dec. 16, 1907
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, 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
4s, M&S, 6,000	Mar. 1, 1924-27

Total debt, Feb. 1, 1902	$432,000
Water debt (included)	278,000
Sinking fund assets	93,592
Net debt Feb. 1, 1902	338,408
Tax valuation real	5,709,050
Tax valuation personal.	3,571,300
Total valuation 1901	$9,280,350
Assessment ¾ actual value.	
Total tax (per $1,000) 1901	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, 6,000	Nov. 1, 1925
SEWER BONDS—	
4s, $31,000	1922
4s, 10,000	1926
3½s, M&N, $25,000	Nov. 1, 1928
(Interest payable in Boston.)	

MUNICIPAL DEBT—

3⅞s, $5,500	1902-1903
3 5s, 19,000	1904-1908
3½s, 3,000	1909
3½s, 5,900	

LIBRARY NOTES—

4s, $5,000	1904-1905
Total debt Jan. 1, 1902	$236,400
Water debt (included)	132,000
Sinking funds	68,058
Tax valuation 1901	3,013,883
Assessment is ⅘ actual value.	
Total tax (per $1,000) 1901	$16·50
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, $5,400	Oct. 1, 1903-05
4s, 10,200	Oct. 1, 1903-08
WATER BONDS—	
4s, A&O, $10,000	Oct. 1, 1903
($5,000 due yearly) to Oct. 1, 1904	
4s, A&O, 38,500	Oct. 1, 1903
($5,500 due yearly) to Oct. 1, 1909	
4s, A&O, $12,500	Oct. 1, 1903
($2,500 due yearly) to Oct. 1, 1907	
4s, A&O, $44,000	Oct., 1902-22
SCHOOL NOTES—	
5s, $7,200	Sept. 1, 1903
($1,800 due yearly) to Sep. 1, 1906.	
4s, $13,800	Jan. 1903 to 1908
GAS AND LIGHT BONDS—	
3½s, J&D, $108,000	June 1, 1903
($4,000 due y'rly) to June 1, 1929	

GRADE CROSSING NOTES—

4s, $18,000	Dec., 1902 to '07

SEWER NOTES—

4s, A&O, $5,000	Jan. 1, 1908
3½s, A&O, 20,000	Oct. 1, 1903
($5,000 due y'rly) to Oct. 1, 1906	
4s, $10,000	1908-1909
($5,000 due yearly.)	
4s, $5,000	Dec. 15, 1910
3½s, 2,000	Sept. 17, 1911
Bond. debt Feb. 1, 1902	$371,900
Water debt (included)	155,000
Tax valuation 1902	8,620,811
Assessment about 9/10 actual value.	
Total tax (per $1,000) 1902	$18·60
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, $20,000	May 5, 1903
($1,000 due yearly) to May 5, 1922	
4s, A&O, $16,000	Oct. 1, 1903
($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
3½s, g., A&O, 25,000	Oct. 1, 1930
REFUNDING BONDS—	
4s, g., $25,000	May 1, 1929
Tax valuation 1901	5,075,449
Total tax (per $1,000) 1902	$16·00
Population in 1900 was	7,105
Population in 1890 was	5,077

WEYMOUTH.—J. H. STETSON, Treasurer.

The town is in Norfolk County.

LOANS—	When Due.
TOWN DEBT—	
3½s, $5,500	May 1, 1903
3½s, 10,000	May 8, 1909-10
SCHOOL BONDS—	
4s, J&J, $50,000	July 1, 1907
3½s, 12,000	May 1, 1904-05
3½s, 15,000	Jan. 1, 1906 07
3½s, 7,500	June 15, 1910
3½s, 25,000	May 1, 1911-20
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
4s, M&N, 5,000	May 1, 1927
4s, M&N, 8,000	May 1, 1926

WATER BONDS—(Con.)

4s, M&N, $6,000	May 1, 1929-30
4s, M&N, 6,000	Nov. 1, 1930-31
Town debt, Jan. 1, 1902	$130,000
Water debt additional)	457,000
Floating debt (additi'al)	42,500
Total debt Jan. 1, 1902	629,500
SINKING FUND—	
Water	$151,003
School	18,882
	169,885
Net debt Jan. 1, 1902	459,615
Borrow'g capac. Jan. 1, '02.	90,465
Tax valuation, real	5,666,947
Tax valuation, personal.	1,135,826
Total valuation 1901	6,802,773
Property assessed at actual value.	
Tax rate (per $1,000) 1901	$19·30
Population in 1900 was	11,324
Population in 1890 was	10,866

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, Ch. Bd. of Assess'rs.

This town is in Plymouth County.

LOANS—	When Due.
SO. ABINGTON WATER BONDS—	
4s, M&S, $100,000	1912
Interest payable in Boston.	
Total debt May 1, 1901	136,000
Sinking funds, etc	34,894
Tax valuation, real	3,149,250
Tax valuation, person'l	$ 338,268
Total valuation 1901	3,687,518
Assessment same as actual value.	
Tax rate (per $1,000) 1901	$19·80
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—	
3¾s, F&A, $22,000	1903-1913
($2,000 yearly on Aug. 31.)	
3¾s, F&A, $31,000	Aug., 1907
Cemetery loan, 5s, $5,000.	On dem.
Bonded debt Feb. 1, 1902.	$57,000
Float'g debt Feb. 1, 1902.	5,000
Total debt Feb. 1, 1902	$62,000
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

INTEREST is payable in Boston.

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

This town is in Middlesex County.

LOANS—	When Due.
PLAYGROUND BONDS—	
4s, J&D, $62,500	Dec 1, '15 to '24
SCHOOL LOANS—	
3½s, M&N, $38,500	1902 to 1909
SEWER BONDS—	
4s, J&D, $30,000	1917-1922
($5,000 due yearly.)	
4s, J&D, $50,000	Dec. 1, '18 to '22
($10,000 due yearly.)	
4s, J&D, $20,000	Dec. 1, '23-'24
($10,000 due yearly)	
WATER BONDS—	
4s, Var's, $271,000	1902 to 1926
(Part due each year.)	
4s, J&D, $33,000	June 1, 26-'28
3½s, M&N, 7,000	1914 to 1916
3½s, J&D, 10,000	Dec. 1909-10
3½s, M&N, 12,000	Nov. 1, 1929-'30

HIGHWAY BONDS—	
½s, 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).	
4s, J&D, $14,000	1902-1904
($5,000 Dec. 1, 1902; $2,000 in 1903 and $7,000 in 1904.)	
Total debt Mar 1, 1902	$571,500
Water works, value	343,000
Tax valuation, real	7,801,154
Tax valuation, personal	1,136,500
Total valuation 1901	8,937,654
Assessment about ¾ actual value.	
Tax rate (per M.) 1901	$15·80
Population in 1900 was	7,248
Population in 1890 was	4,861

WINTHROP.—{GEO. A. FOXCRAFT, Treasurer. E. S. FREEMAN, Sec. Assessors.

This town is in Suffolk County.

LOANS—	When Due.
TOWN BONDS—	
5s,	$34,500 1905
Bonded debt Sept. 1, 1902	$34,500
Funded debt	237,454
Total debt Sept. 1, 1902	271,954

Sinking fund	$28,523
Net debt Sept. 1, 1902	243,431
Tax valuation 1902	7,955,155
Tax rate (per $1,000) 1902	$15·30
Population in 1900 was	6,058
Population in 1890 was	2,726

WOBURN.—{— — FEENEY, Mayor. DANIEL J. McCOLGAN, Auditor.

This city is in Middlesex County.

LOANS—	When Due.
GENERAL MUNICIPAL LOANS.	
4s, A&O, $500	Oct. 1, 1902
4s, J&D, 7,000	Dec., 1902-'08
4s, J&J, 14,000	July, 1903-'09
3½s, M&N, 1,000	Nov., 1902-'03
4s, J&D, 1,500	Dec., 1902-'04
4s, A&O, 500	Apr., 1903
4s, M&N, 1,000	Nov., 1902
4s, J&J, 4,000	July, 1903-'06
4s, M&N, 10,000	Nov., 1902-'06
4s, J&D, 5,000	Dec., 1902 '06
4s, J&J, 500	July, 1903
4s, J&J, 3,000	June, 1903-'04
4s, M&N, 2,000	Nov., 1902-'05
4s, J&J, 3,000	July, 1903-'08
4s, J&J, 16,000	July, 1903-'10
3½s, A&O, 36,000	Oct. 1, '03-'11
WATER DEBT—	
4s, J&J, $50,000	July 1, 1903
($10,000 due y'ly) to July 1, 1905	
4s, , $18,000	July 1, 1903
($6,000 due yearly) to July 1, 1905	
4s, A&O, $10,000	Apr. 1, 1905
4s, A&O, 10,000	Apr. 1, 1903
4s, A&O, 9,000	Apr. 1, 1904

WATER DEBT—Con.—	
4s, J&D, $2,500	June, 1903-'07
4s, J&J, 1,600	July, 1901-'03
SEWER DEBT—	
4s, , $500	Jan. 1, 1903
4s, A&O, 14,000	Aug. 1, 1903
($2,000 due y'rly) to Aug. 1, 1909	
4s, M&S, $500	Sept. 1, 1903-'03
4s, A&O, 30,000	Apr., 1903-'08
4s, A&O, 9,000	Oct., 1903-'11
4s, A&O, 4,000	Apr., 1903-'10
4s, J&D, 3,500	June, 1903-'09
4s, J&J, 1,000	July, 1903-'04
Municipal debt	$121,500
Water debt	97,650
Sewer debt	73,550
Tot. b'nded d'bt Jan. 1, '02	292,700
Floating debt, additional	72,937
Total debt Jan. 1, 1902	365,637
Tax valuation 1901	$10,524,821
Borrow'g cap'ty Jan. 1, '02	63,092
Assessment same as actual value.	
Tax rate (per $1,000) 1901	$18·50
Population in 1890 was	13,499
Population in 1900 was	14,254

INTEREST is payable in Woburn.

WORCESTER.—{EDWARD F. FLETCHER, Mayor. FRED. W. WHITE, Treasurer.

This city is in Worcester County.

LOANS—	When Due.
FUNDED CITY LOANS—	
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, 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, A&O, 200,000	Apr. 1, 1907
4s, J&J, 100,000	Jan. 1, 1909
3½s, A&O, 60,000	Apr. 1, 1909
4s, J&J, 160,000	July 1, 1908
3½s, A&O, 32,000	Apr. 1, 1909
3½s, J&J, 50,000	July 1, 1909
3½s, A&O, 20,000	Apr. 1, 1921
3½s, A&O, 25,000	Apr. 1, 1911
3½s, A&O, 45,000	Apr. 1, 1911
3½s, J&J, 95,000	July 1, 1921
3½s, A&O, 25,000	Oct. 1, 1911
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

LOANS—	When Due.
FUNDED WATER LOAN—(Con.)—	
4s, A&O, $100,000	Apr. 1, 1925
4s, J&D, 300,000	June 1, 1905
3½s, J&D, 150,000	June 1, 1905
4s, A&O, 100,000	Apr. 1, 1925
4s, A&O, 75,000	Apr. 1, 1926
4s, A&O, 300,000	Apr. 1, 1927
4s, A&O, 350,000	Apr. 1, 1928
4s, J&J, 25,000	Jan. 1, 1929
3½s, J&D, 700,000	June 1, 1929
3½s, J&D, 250,000	June 1, 1930
3½s, A&O, 150,000	Apr. 1, 1931
3½s, J&J, 35,000	July 1, 1931
HOSPITAL BONDS—	
3½s, J&D, $10,000	June 1, 1910
FUNDED PARK LOAN—	
4s, A&O, $250,000	Apr. 1, 1938
SCHOOL LOANS—	
3½s, J&J, $177,000	July 1, 1919
3½s, J&J, 30,000	Jan. 1, 1920
FUNDED SEWER LOANS—	
4½s, 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
3½s, A&O, 20,000	Apr. 1, 1920
4s, J&J, 200,000	Jan. 1, 1927
4s, J&J, 300,000	July 1, 1928
3½s, J&J, 170,000	July 1, 1929
3½s, A&O, 200,000	Apr. 1, 1930
3½s, A&O, 100,000	Apr. 1, 1931
3½s, A&O 100,000	Apr. 1, 1931

PAR VALUE OF BONDS is $500 and multiples thereof.

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

TOTAL DEBT, SINKING FUNDS, ETC.—

	Aug 1, 1902.	Feb. 1, 1902.	Feb. 1, 1901.	Feb. 1, 1900.
Total bonded debt	$10,069,000	$10,204,000	$9,684,000	$9,229,000
Sinking funds	4,525,295	4,509,870	4,043,593	3,603,287
Net debt	$5,543,705	$5,694,130	$5,640,407	$5,625,713
Water & park debt (inc. above)	$3,935,000	$3,935,000	$3,750,000	$3,500,000

In addition to above, there was a floating debt on August 1, 1902, of $800,000.

The sinking fund receives yearly a sum sufficient with accumulations of interest on sinking fund investments to retire entire debt at maturity. In 1901 $334,118 65 was paid into sinking funds other than the water bonds sinking fund. The water sinking fund on Aug. 1, 1902, amounted to $1,419,932 25.

CITY PROPERTY.—The city owned property in 1902 valued at $13,900,164, including water works costing $3,729,545. Receipts from water assessments in year 1901-02 were $141,099; interest on water loans, $99,237 50; paid to water sinking fund, $72,345 15.

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":

Years.	Real Estate.	Personal Property.	Total.	Rate of Tax per $1,000.
1902	$90,140,650	$26,090,073	$116,230,723	$16·00
1901	88,054,200	26,223,935	114,278,135	16·40
1900	86,158,600	25,885,373	112,043,973	16·40
1899	83,478,100	28,857,999	112,336,099	16·00
1898	81,260,650	19,638,000	100,898,650	16·20
1897	78,501,750	18,843,450	97,345,200	14·80
1896	74,986,450	15,703,250	90,689,700	15·60
1895	71,104,650	16,939,866	88,044,516	15·40
1890	57,819,250	15,633,010	73,452,266	15·60

In 1902 tax rate includes: State tax, $0·26; county tax, $0·80; city tax, $14·94; total, $16·00.

Average assessed valuation for three years 1900 to 1902, inclusive, was $114,184,277.

POPULATION.—In 1900 (Census) 118,421; in 1890 was 84,655; in 1880 was 58,291.

WORCESTER CO.—E. A BROWN, Treas.

Worcester is the county seat.

Notes.—		When Due.
3·30s,	$40,000	Oct. 15, 1902
3·25s,	40,000	Oct. 15, 1903
3 25s,	40,000	Oct. 15, 1904
3 25s,	40,000	Oct. 15, 1905
3·25s,	40,000	Oct. 15, 1906
3·12½s,	40,000	Oct. 15, 1907
3·12½s,	10,000	Oct. 15, 1908
3·25s,	30,000	Oct. 15, 1908
3 25s,	40,000	Oct. 15, 1909
Total debt Jan. 1, 1902.		$320,000

Assets, cash	$34,273
Assets, land	505,000
Assets, buildings	1,136,000
Assets, personal	162,500
Total assets	1,837,773
Asses'd valuat'n 1901	264,691,745
Tax rate 1901	1·13
Population 1900	346,958
Population 1890	280,787

ADDITIONAL STATEMENTS.

In the table below we give statements regarding all towns in the State of Massachusets 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.

Location.	Total Debt.	Assessed Valuation.	Tax Rate.	Population.
Avon (T.) Norfolk Co	$63,100	$861,530	$19·60	1,741
Barnstable, Barnstable Co	36,860	4,913,360	11·50	4,364
Blackstone, Worcester Co	35,988	2,665,150	18·90	5,721
Bourne, Barnstable Co	46,485	2,210,025	11·20	1,657
Chatham (T.) Barnstable Co	35,615	905,022	19·00	1,749
Cohasset, Norfolk Co	61,000	5,901,826	9·80	2,759
Cottage City, Dukes Co	40,037	1,662,400	17·60	1,100
Deerfield, Franklin Co	27,599	1,385,614	12·00	1,969
Douglas, Worcester Co	25,173	1,085,010	14·50	2,113
Dracut, Middlesex Co	35,800	2,136,541	12·75	3,253
Duxbury (T.) Plymouth Co	28,000	1,712,259	14·30	2,075
Essex (T.) Essex Co	25,328	992,608	8·40	1,663
Fairhaven (T.) Bristol Co	97,900	2,330,992	17·00	3,567
Falmouth (T.) Barnstable Co	25,000	7,352,874	12·30	3,500
Foxborough (T.) Norfolk Co	42,000	1,978,700	16·80	3,266
Great Barrington, Berkshire Co.	86,643	4,210,716	12·50	5,854
Great Barrington Fire District	123,441	.....	.....	.....
Hadley (T.) Hampshire Co	58,565	1,040,865	17·00	1,789
Hampshire Co	62,126	33,973,253	1·30	58,820
Hatfield, Hampshire Co	49,000	1,163,888	12·00	1,500
Hingham (T.) Plymouth Co	36,000	4,276,227	16·00	5,059
Hinsdale, Berkshire Co	27,000	579,838	18·75	1,485
Hopkinton (T.) Middlesex Co	83,960	1,691,560	18·20	2,623
Hull, Plymouth Co	184,543	4,029,199	18·30	1,703
Ipswich (T.) Essex Co	164,765	3,367,043	12·00	4,658
Kingston, Plymouth Co	36,500	1,374,420	12·00	1,955
Lancaster, Worcester Co	36,500	3,115,949	13·25	2,478
Leicester, Worcester Co	48,392	2,571,135	16·60	3,416
Lincoln (T.) Middlesex Co	57,000	2,495,689	8·00	1,127
Long Meadow (T.) Hampden Co.	48,000	946,652	10·50	811
Mansfield, Bristol Co	56,000	2,003,070	20·25	4,006
Millbury, Worcester Co	46,119	2,220,429	18·00	4,460
Millis, Norfolk Co	38,500	734,245	16·00	1,053
Milton, Norfolk Co	198,935	21,428,700	12·00	6,578
Montague (T.) Franklin Co	50,000	3,752,047	14·40	6,150
North Andover, Essex Co	107,000	4,323,885	15·80	4,243
North Brookfield, Worcester Co.	109,000	1,838,052	24·00	4,587
Northfield, Franklin Co	30,230	963,698	15·60	1,966
Palmer (T.) Hampden Co	53,379	2,902,313	15·90	7,801
Pepperell (T.) Middlesex Co	46,500	2,802,389	16·66	3,701
Plymouth Co	51,722	82,824,168	.....	113,985
Rutland, Worcester Co	53,700	646,309	22·00	1,334
Scituate, Plymouth Co	70,500	2,746,400	15·00	2,470
Sharon, Norfolk Co	84,000	1,935,800	13·70	2,060
South Hadley, Hampshire Co	71,125	2,574,791	15·50	4,526
Stoughton, Norfolk Co	287,200	2,999,124	20·00	5,442
Tewksbury (T.) Middlesex Co	45,700	1,725,529	15·00	3,683
Upton, Worcester Co	25,000	1,243,522	16·00	1,937
Uxbridge, Worcester Co	45,000	2,434,860	16·00	3,599
Webster (T.) Worcester Co	147,420	5,703,135	10·00	8,804
Weston (T.) Middlesex Co	52,000	4,871,970	9·80	1,834
Westport, Bristol Co	38,340	1,576,350	14·40	2,890
Winchendon, Worcester Co	99,563	2,754,007	20·80	5,001
Wrentham, Norfolk Co	30,068	1,531,382	17·00	2,720

T.—Town.

State of Rhode Island.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State	One of Original Thirteen
Total area of State (square miles)	1,250
State Capital	Providence
Governor (term exp. first Tues. Jan., 1903),	Chas. Dean Kimball
Sec. of State (term exp. first Tues. Jan., 1903),	Chas. P. Bennett
Treasurer (term expires first Tues. Jan., 1903),	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:

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
State House loan, 1894	3½	g.J & J	Jan. 1, 1904	$278,000
do do 1894	3½	g.J & J	Jan. 1, 1914	400,000
do do 1894	3½	g.J & J	Jan. 1, 1924	400,000
do do 1894	3½	g.J & J	Jan. 1, 1934	400,000
do do 1898	3	g. A & O	July 15, 1938	800,000
do do 1901	3	g. M & N	May 1, 1941	700,000

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

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

INTEREST is payable in Providence at the Rhode Island Hospital Trust Company.

TOTAL DEBT, SINKING FUNDS ETC.—

January 1—	1902.	1901.	1900.	1899.
Total funded debt	$2,978,000	$2,300,000	$2,300,000	$2,300,000
Sinking funds	389,436	338,036	295,752	255,089
Net debt	$2,588,564	$1,961,964	$2,400,248	$2,044,911

The sinking fund is largely invested in city, town and district bonds and notes, and it is to receive $41,000 yearly.

TAX VALUATION.—The assessed valuation of real estate in Rhode Island in 1901 was $320,318,384; personal property, $87,086,388; total $407,404,772. Tax rate (per $1,000) in 1901 was $1·80.

POPULATION OF STATE.—

1900	428,556	1860	174,620	1820	83,059
1890	345,506	1850	147,545	1810	76,931
1880	276,531	1840	108,830	1800	69,122
1870	217,353	1830	97,199	1790	68,825

STATE AND MUNICIPAL INDEBTEDNESS LIMITATIONS.—Under Section 13, Article IV., of the State Constitution, the General Assembly has no power to incur State debt to an amount exceeding $50,000 without the consent of the people, except in time of war or of insurrection or invasion. In no case is the Assembly to pledge the faith of the State for the payment of obligations of others without the approval of the people. In reference to city debts, there is nothing in the Constitution of Rhode Island limiting the amount of such obligations. The following, however, are two sections taken from Title 7, Chapter 36 (page 157) of the Revised Statutes of the State of 1896. Since 1878 these provisions have been in force, and consequently 3 per cent of the taxable property has been the limit of the power of each town (which includes city) to create debt.

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

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

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.

LOANS—	When due.
TOWN NOTES—	
4s, J&J, $62,850	1902-1905
SEWER BONDS—	
3½s, g., M&S, $55,000	Sept. 1, 1930
REFUNDING BONDS—	
3½s, M&S, $100,000	Sept. 1, 1930
Short term notes	$5,000
Bonded debt Feb. 1, 1902	130,000

Floating debt and notes	$67,850
Sinking fund	10,025
Tax valuation, real	4,814,000
Tax valuation, personal	974,000
Total valuation 1902	5,788,000
Assessment about actual value.	
Town tax (per $1,000) 1902	$13 40
Population in 1890 was	5,478
Population in 1900 was	6,901

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

BURRILLVILLE.—FRANCIS FAGAN, Treas'er.

This town is situated in Providence County.

LOANS—	When Due.
FUNDING BONDS—	
3½s, g..., $60,000	Sept. 1, 1939
HIGHWAY IMP. BONDS—	
4s, g., J&J, $50,000	g. Jan. 1, 1907
(Part due every five years) to 1922	
Interest at 3d Nat. Bk., Boston.	
REFUNDING BONDS—	
3½s, F&A, $40,000	g. Aug. 1, 1942

Bonded debt Aug. 1, 1902	$150,000
Sinking fund	16,000
Tax valuation, pers'l	1,003,000
Total valuation 1901	3,586,100
Tax rate (per $1,000) 1902	$10·00
Population in 1890 was	5,492
Population in 1900 was	6,317

CENTRAL FALLS.—JAS. E. LOVELACE, Auditor. 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 $624,225 is owned by the city.

Central Falls is in Providence County.

LOANS—	When Due.
FIRE DISTRICT BONDS—	
4½s, g., M&N, $68,000	'03 to 1919
($4,000 due yearly on May 15.)	
TOWN OF LINCOLN BONDS—	
4s, $94,920	$3,390 each J & J
CITY BONDS—	
4s, J&D, $200,000	g. Dec. 1, '02 to '21

Bonded debt Jan. 15, '02	$370,310
Floating debt	69,000
Tax valuation, real	7,063,605
Tax valuation, person'l	1,578,600
Total valuation 1902	8,642,205
Tax rate (per M.) 1902	15·00
Population in 1895 was	15,828
Population 1900 was	18,167

INTEREST is paid at Industrial Trust Company of Providence.

CRANSTON.—D D. WATERMAN, Clerk.

This town is in Providence County.

LOANS—	When Due.
GOLD BONDS—	
4s, g, $150,000, g	1922
4s, g, 100,000, g	Aug. 15, 1925
4s, g, F&A $135,000, g.	Aug. 1, 1929
4s, 150,000, g	1937
4s, M&N, 50,000	Nov. 1, 1939
Bonded debt Mar. 1, '02	$585,000

Floating debt (Apr. 1, '01)	$167,000
Sink'g oth. f'ds Apr., '01	168,470
Assessed valuat'n, real	10,985,150
Assessed valuat'n, pers.	1,281,215
Total valuation 1901	12,266,365
Tax rate (per $1,000) 1902	12·50
Population in 1900 was	13,343
Population in 1890 was	8,099

CUMBERLAND.—CYRUS TAFT, Treasurer.

This town is in Providence County. We have found it impossible to procure any recent returns for this town. The following statement has been compiled from the best data available:

LOANS—	When Due,
FUNDING BONDS—	
4s, J&J, $50,000	Jan. 1, 1903
($5,000 due yearly) to Jan. 1, 1912	
TOWN HOUSE BONDS—	
4s, J&J, $22,000	July 1, 1903
($2,000 due yearly) to July 1, 1914	
Interest payable in Providence.	

Bond. debt (latest ret'ns)	$165,895
Tax valuation, real	5,756,312
Tax valuation, personal	2,431,979
Total valuation 1901	8,188,291
Assessm't ab't 9-10 actual value.	
Tax rate (per $1,000) 1901	$10·00
Population in 1900 was	8,925
Population in 1890 was	8,090

EAST PROVIDENCE.—DAVID S. RAY, Treas.

This town is in Providence County.

LOANS—	When Due.
TOWN (COUPON) BONDS—	
4s, J&D, $90,000	$5,000 yearly
GOLD BONDS (con.), 1893—	
4s, g., J&J, $25,000	July 1, 1923
4s, g., J&J, 60,000	July 1, 1933
4s, g., J&J, 60,000	July 1, 1943
GOLD FUNDING BONDS—	
4s, g, J&D, $100,000	c.&r. '22 &'47
($50,000 in '22 and $50,000 in '47.)	

Bonded debt Mar. 7, 1902	$330,000
Other liabilities	100,747
Total debt Mar. 7, 1902	430,747
Sink. fund and other assets	63,054
Valuation, real	7,872,066
Valuation, personal	723,910
Total valuation 1901	8,595,976
Tax rate (per $1,000) 1902	$14·00
Population in 1900 was	12,138
Population in 1890 was	8,422

INTEREST on the town bonds is (first issue) payable at Blake Bros. & Co., Boston; all other bonds at the Rhode Island Hospital Trust Co., Providence.

EAST PROVIDENCE FIRE DISTRICT.—Providence Co'ty.

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

LOANS—	When Due.
4½s, g., J&J, $15,000	g. July 1, 1907
4½s, g., J&J, 35,000	g. July 1, 1917
4½s, g., J&J, 50,000	g. July 1, 1922

4½s, g., J&J, $100,000	g. J'ly 1, 1932
Total debt Apr. 1, 1902	$200,000
Tax valuation	4,162,301
Real value (estimated)	5,250,000

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

JOHNSTON.—HERBERT C. CALEF, Treasurer.

This town is in Providence County. On June 1, 1898, a portion of this town, representing about five-sevenths of the assessed valuation, was annexed to the city of Providence. The commission appointed to apportion the debt to be assumed by the city of Providence report that the city's share of the net debt is $255,720·64, leaving $101,677·48 as the town debt remaining. Bonds Nos. 1 to 100 and 151 to 191 (all inclusive) remain as an obligation of the town of Johnston, and interest will be paid, when due, by the Union Trust Co. as usual. The bonds given below are those remaining as an obligation of the town after division.

LOANS—	When Due.
GEN. IMP. & ROAD BONDS.—Gold.	
4s, g., F&A, $50,000	g. Feb. 1, 1907
4s, g., F&A, 50,000	g. Feb. 1, 1912
4s, g., F&A, 41,000	g. Feb. 1, 1917
Bonded debt Apr. 1, 1901	$141,000
Floating debt	29,773
Total debt Apr. 1, 1901	170,773
Sinking fund	58,900

Net debt April 1, 1901	$111,873
Tax valuation, real	1,866,620
Tax valuation, personal	522,175
Total valuation 1901	2,387,995
Assessment about ¾ actual value.	
Town tax (per $1,000) '01	$13·00
Population in 1895 was	11,203
Population in 1890 was	9,778
Population in 1900 was	4,305

INTEREST is payable by the Union Trust Company, Providence

LINCOLN.—ALFRED E. SHERMAN, Treasurer.

This town is in Providence County.

LOANS—	When Due.
4s, g. A&O, $125,000	Oct. 15, '28
Bonded debt May 1, 1902	$171,690
Floating debt	55,950
Total debt May 1, 1902	227,640
Sinking fund and cash	31,466
Assessed valuat'n, real	3,383,880

Assessed valuat'n, per'l	$825,450
Total valuation 1902	4,487,330
Tax rate (per M.) 1902	$11·00
Population in 1900 was	8,937
(Central Fall detached since 1890.)	
Population in 1890 was	20,355

NARRAGANSETT.—JAS. F. CROSS, Treas.

This place, located in Washington County, was incorporated as a town in June, 1901.

LOANS—	When Due.
GENERAL BONDS—	
4s, J&D 15, $60,000	g. 1929
IMPROVEMENT BONDS—	
4s, M&N, $100,000	g. May 1, 1919
Interest payable in New York.	
Bonded debt May 1, '02	$160,000
Floating debt	16,864

Total debt May 1, 1902	$176,864
Town has no water debt.	
Tax valuation, real	3,516,000
Tax valuation, personal	187,100
Total valuation 1902	3,703,100
Total tax (per $1,000) 1902	$7·50
Population in 1900 was	1,408

NEWPORT.—CLARENCE A. HAMMETT, Treasurer. DAVID STEVENS, Clerk.

Newport is situated in the county of the same name.

LOANS—	When Due.
CITY HALL & IMP. BONDS—	
4s, g., M&N, $153,000	May 15, 1948
3½s, g., J&J, 50,000	July 25, '15
3½s, g., J&J, 50,000	July 25, '30
4s, g., J&J, 18,000	July 25, '30
INDUSTRIAL SCH. AND CONSOL.—	
4s, M&N, $146,000	May 15, '23
3½s, g., M&N, 15,000	Nov. 13, '30
PARK BONDS—	
4s, g., .., $40,000	Feb. 15 1927
PUBLIC IMPROVEMENTS—	
4s, M&N, $100,000	g. May 1, 1925
SCHOOL HOUSE—	
4s, M&S, $30,000	Mar. 1, 1905
4s, J&D, 16,000	Dec. 1, 1906
4s, J&J, 16,000	July 15, 1909
4s, J&J, 40,000	g. Jan. 1, 1928
SEWER BONDS—	
4s, M&N, $35,000	Nov. 1, 1916
4s, F&A, 98,000	Feb. 1, 1918

LOANS—	When Due.
SEWER AND STREET IMPROVEM'T.	
4s, A&O, $70,000	Apr. 15, 1921
4s, g., F&A, 50,000	Aug. 1, 1929
Bonded debt Jan. 4, '02.	$927,000
Floating debt	105,000
Total debt Jan. 4, 1902.	1,032,000
Sinking fund	180,934

Net debt Jan. 4, 1902	$851,066
Assessed valu'n, real.	$33,853,200
Assessed valu'n, pers'l.	7,900,900
Total valuation 1902	42,754,000
Assessment about actual value.	
Tax rate (per $1,000) 1902	11·40
Population 1900 was	22,034
Population 1890	19,457

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

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

NORTH PROVIDENCE.—J. OGDEN, Treas.

724 Douglas Ave., Geneva, R. I. This town is in Providence County.

LOANS—	When Due.
4s, J&D[15], $50,000	Dec. 15, 1912
Bonded debt Mar. 8, 1902	$50,000
Floating debt	57,000
Total debt Mar, 8, 1902	107,000
Sinking fund	13,660
Net debt Mar. 8, 1902	93,340

Assessed val'tion, real.	$1,431,930
Assessed val'tion, per'l.	348,200
Total valuation 1902	1,780,130
Assessment about actual value.	
Total tax (per $1,000) 1902.	$11 00
Population in 1890 was	2,084
Population in 1900 was	3,016

PAWTUCKET.—GEO. M. REX, Auditor. J. ELLIS WHITE, Treasurer.

Pawtucket is in Providence County.

LOANS—	When Due.
GENERAL DEBT BONDS—	
4s, J&J, $150,000 g.	July 1, 1915
4s, J&J, 300,000	July 1, 1904
($50,000 every 5 yrs) to	July 1, 1929
4s, A&O, $600,000 g.	Apr. 1, 1923
4s, J&J, 300,000 g.	July 1, 1934
4s, J&J, 300,000 g.	July 1, 1936
4s, M&N, 175,000 g.	May 1, 1937
SEWER BONDS—	
4s, A&O, $400,000 g.	Apr. 1, 1923
3½s, A&O, 40,000 g.	Apr. 1, 1930
4s, J&J, 175,000 g.	July 1, 1934
4s, M&N, 225,000 g.	May 1, 1937
STREET IMPROVEMENT BONDS—	
3½s, A&O, $100,000 g.	Apr. 1, '39
SCHOOL BONDS—	
3½s, A&O, $50,000 g.	Apr. 1, 1939

WATER BONDS—	
4s, J&J, $600,000 g.	July 1, 1910
4s, J&J, 400,000 g.	July 1, 1919
3½s, A&O, 60,000 g.	Apr. 1, 1930
4s, J&J, 125,000 g.	July 1, 1934
4s, M&N, 100,000 g.	May 1, 1937
Bond. debt Aug. 1, 1902.	$4,100,000
Floating debt	558,735
Total debt Aug. 1, 1902	4,658,735
Sinking fund	701,694
Net debt Aug. 1, 1902.	3,957,041
Assessed valuat'n, real.	29,732,240
Assessed valuat'n, per'l	5,710,660
Total valuation 1901	35,442,900
Assessment fair cash value	
Tax rate per $1,000) 1901.	$16·50
Population 1890 was	27,633
Population 1900 (Census)	39,231

INTEREST—Coupons are payable at Nat. Bank of Red., Boston.

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.

LOANS— NAME AND PURPOSE.	Interest. Rate	Interest. Payable.	Principal, When Due.	Principal, Outstand'g.
Davis estate loan	1891. c&r	4g. J & J	July 1, 1909	$75,000
Park loan	1892. c&r	4g. M & S	Mar. 1, 1922	500,000
do	1897. r	3½g. M & N	May 1, 1947	674,000
Public improvement	1897. r	3½g. M & N	May 1, 1937	640,000
do do	1899. c	3g. M & N	May 1, 1929	84,000
School loan	1891. c&r	4g. J & J	July 1, 1911	300,000
do	1895. r	4g. M & N	May 1, 1925	300,000
do	1897. c&r	4g. A & O	April 1, 1927	500,000
do	1899. c&r	3½g. M & N	May 1, 1929	350,000
Sewer loan	1891. c&r	4g. J & J	July 1, 1921	1,125,000
do	1892. c&r	4g. M & S	Mar. 1, 1922	500,000
do	1893. c&r	4g. A & O	April 1, 1923	500,000
do	1895. c&r	4g. M & N	May 1, 1925	800,000
do	1896. c&r	4g. J & D	June 1, 1926	500,000
do	1897. c&r	4g. A & O	April 1, 1927	300,000
do	1898. c&r	3½g. A & O	April 1, 1928	200,000
do	1899. c&r	3g. M & N	May 1, 1929	250,000
do	1900. c&r	3g. M & N	May 1, 1930	300,000
do	1901. r	3g. M & N	May 1, 1931	300,000
Weybosset Brdge. ln.	1899. c&r	3½g. M & N	May 1, 1929	270 000
Water loan	1876. c&r	5g. J & J	July 1, 1906	1,500,000
do	1886. c&r	3½g M & S	Sept. 1, 1916	483,000
do	1893. c&r	4g. A & O	Apr. 1, 1923	817,000
do	1896. r	4g. J & D	June 1, 1926	200,000
do	1897. c&r	4g. A & O	Apr. 1, 1927	250,000
do	1901. r	3g. J & J	July 1, 1906	90,000
Refund'g water loan.	1900. c&r	3g. M & N	May 1, 1930	2,666,000
Highway loan	1894. r	4g. M & N	May 1, 1924	1,200,000
do do	1897. r	4g. A & O	Apr. 1, 1927	500,000
do do	1900. c&r	3g. M & N	May 1, 1930	300,000
do do	1902.	3g. J & J	Jan. 1, 1912	150,000
Johnston annexat'n.	1899. r	3 M & S	Sept. 1, 1939	166,000
JOHNSTON BONDS—				
School Dist. No. 15.	1894. c	4s A & O	Oct, 1, 1909,	25,000
do do "	1894,. c	4s A & O	Oct, 1, 1924,	30,000
School Dist. No. 1.	1897. c	4s M & N	Nov. 1, 1927,	17,000
Town bonds,	1892. c	4s F & A	Feb. 1, 1912,	50,000
do do	1892. c	4s F & A	Feb. 1, 1917,	59,000

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

INTEREST on the bonds is payable as follows:

Title of Loan	Interest, where payable.
Davis estate loan, due 1909	N. Y., Nat. City Bank, and Prov.
Park loan	N. Y., Nat. City Bank, and Prov.
Public improvement loans	Providence, City Treasury, and N. Y.
School loan, due 1911 and 1927	N. Y., Nat. City Bank, and Prov.
do due 1925 and 1929	Providence, City Treasury.
Sewer bonds	N. Y., Nat. City Bank, and Prov.
Water 3s & 5s, due 1906	New York, Nat. City Bank, & Prov.
do 3½s, due 1916	do do
do 4s&3s, due 1923, '27 and '30	do do
do 4s, due 1926	Providence, City Treasury.
Highway, due 1912, 1924 & 1927.	do do
Highway, 3s, due 1930	N. Y., Nat. City Bank, and Prov.
Johnston school bonds	Industrial Trust Co., Providence.
Johnston town bonds	Union Trust Co., Providence.
Johnston annexation bonds	Providence, City Treasury.

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

	July 1, 1902.	Feb. 1, 1902.	Jan. 1, 1901.
Bonded debt (incl. water debt).	$16,974,000	$16,974.000	$16,435,000
Floating debt	775,523	429,803	465,584
Total debt	$17,749,523	$17,403,803	$16,900,584
Sinking funds, etc. (list below).	3,610,271	3,547,661	2,980,486
Net debt	$14,139,252	$13,856,142	$13,920,098
Water debt (included above)	$6,009,000	$6,009,000	$6,010,000

The debt of the city of Providence, less the sinking fund and water debt, is 4·11 per cent of the assessed valuation of the city.

The notes representing the floating debt on July 1, 1902, were issued for and are chargeable to the following accounts:

Police station, Seventh District	$40,000 00
Sewer construction	165,000 00
Casino	10,803 08
Weybosset Bridge and river walls	40,000 00
School house and lots, loan account	192,500 00
Central Fire Station, etc.	171,500 00
State tax	175,720 83
Total	$775,523 91

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, 1902, are shown by the following table:

Public-improvement loan, due in 1929	$5,779 17
Public improvement loan due in 1937	44,540 36
Water loan, due in 1906	752,454 37
Water loan, due in 1916	112,277 22
Water loan, due in 1923	63,366 02
Water loan, due in 1926	31,314 66
Water loan, due in 1927	37,046 23
Water loan, due 1930	3,253 46
Davis estate loan, due in 1909	41,369 89
School loan, due in 1911	179,704 48
School loan, due in 1925	94,031 56
School loan, due in 1927	137,550 27
School loan, due in 1929	54,174 26
Sewer loan, due in 1921	346,687 13
Sewer loan, due in 1922	179,657 17
Sewer loan, due in 1923	141,626 61
Sewer loan, due in 1925	233,361 86
Sewer loan, due in 1926	144,468 23
Sewer loan, due in 1927	79,764 68
Sewer loan, due in 1928	31,172 37
Sewer loan, due in 1929	15,634 09
Sewer loan due 1930	12,092 98
Sewer loan 1931	6,126 89
Park loan, due in 1922	175,466 46
Park loan, due in 1947	30,886 54
Highway loan, due in 1924	410,585 88
Highway loan, due in 1927	142,287 87
Highway loan due 1930	12,770 35
Weybosset Bridge loan, due in 1929.	41,718 35
Johnston Annexation loan, due 1939	7,059 57
Johnston School District No. 15, loan due in 1909	9,456 89
Johnston School District No. 15, loan due in 1924	4,572 13
Johnston School District No. 1, loan due in 1927	2,291 16
Johnston loan due in 1912 and 1917	18,548 13
Sinking fund for redemption of city debt	7,174 04
Total sinking funds July 1, 1902	$3,610,271 33

WATER WORKS.—The water works construction account to Oct. 1, 1901, amounted to $6,902,441 18. In year 1900-01 income from water rents, etc., was $614,957 29; cost of maintenance and interest on water loans, $362,195 91; surplus, $252,761 38. The total value of city property in 1901 was $12,369,521 69, and of trust funds, $432,402 89.

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

Years.	Assessed Valuation— Real	Personal	Total	Tax per $1,000.	Amount of Tax.
1902	$154,711,860	$43,161,140	$197,873,000	$16·00	$3,165,968 00
1901.	151,533,940	41,267,920	192,801,860	16·00	3,084,829 76
1900.	149,094,840	43,022,400	192,117,240	16·00	3,073,875 84
1899.	146,701,900	41,799,880	188,501,780	16·50	3,110,279 37
1898.	142,430,200	39,127,920	181,558,120	16·50	2,995,708 98
1897.	135,805,460	38,237,020	174,042,480	16·50	2,871,700 92
1896.	133,296,200	40,936,300	174,232,500	16·50	2,874,836 25
1895.	129,438,060	40,351,000	169,789,060	16·00	2,716,552 96
1890.	104,684,440	35,932,620	140,617,060	15·00	2,109,255 90
1880.	88,012,100	27,908,900	115,921,000	13·50	1,564,933 50
1870.	52,511,800	40,565,100	93,076,900	13·50	1,256,538 15
1860.	37,089,800	21,042,000	58,131,800	5·60	325,538 80

The tax rate in 1902 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.

This town is in Washington County.

LOANS—	When Due.
IMPROVEMENT BONDS—	
4s, J&D, $110,000	Dec. 15, 1902
(part due yearly) to	Dec. 15, 1921
Bond. debt Feb. 21, '02.	$110,000
Floating debt	14,500
Total debt Feb. 21, 1902	124,500

Tax valuation, real.	$3,118,675
Tax valuation, personal.	2,082,860
Total valuation 1902.	5,201,535
Assessment is 7-10 actual value.	
Total tax (per $1,000) 1902.	$9·00
Population in 1890 was	4,823
Population in 1900 was	4,972

The above bonds become due yearly in amounts of $5,000 and $6,000 alternately. On December 15, 1902, $5,000 will be taken up.

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

WARREN.—CHARLES W. GREENE, Treasurer.

This town is in Bristol County.

LOANS—	When Due.
REFUNDING BONDS—	
4s, g., , $65,000	1903-1922
($3,000 yearly on Oct. 1 to 1917, and $4,000 yearly thereafter.)	
SCHOOL BONDS—	
3½s g. J&J, $30,000.	July 1, '03-17

Bond. debt Sept. 18, 1902	$98,000
Assessed val'ation, real.	2,859,650
Assessed val'tion, per'l.	1,593,700
Total valuation 1902.	4,453,400
Assessment abt. 75% actual value.	
Tax rate (per $1,000) 1902.	$11·10
Population in 1890 was	4,489
Population in 1900 was	5,108

INTEREST payable at the Massachusetts Trust Co., Boston.

WARWICK.—J. B ALLEN, Town Treasurer.

This town is in Kent County.

LOANS—	When Due.
3½s, g, J&J, $400,000.	Jan. 1, 1932
Total debt Feb. 22, 190	$400,000
Assesssed val'n 1901.	$15,839,870

Tax rate (per $1,000) 1901.	$6·00
Population in 1900 was	21,316
Population in 1890 was	17,761

WESTERLY.—JAMES M. PENDLETON, Treas.

This town is in Washington County.

LOANS—	When Due.
REFUNDING BONDS—	
4s, g, J&J, $30,000	Jan. 2, 1929
WATER LOAN—	
4s, M&S, $200,000	Sept. 1, 1927
3½, g, F&A, $73,000	Feb. 1, 1929
Bonded debt Feb. 1,1902.	$303,000
Sinking fund	36,608
Net debt Feb. 1, 1902	266,392

Float'g debt (additional)	$30,000
Water debt (included)	273,000
Tax valuation, real	5,626,800
Tax valuation, person'l	1,104,620
Total valuation 1901	6,731,420
Tax (per $1,000) 1901	$9·00
Population in 1900 was	7,541
Population in 1890	6,813

WESTERLY SCHOOL DIST. No 1 —A. H. Spicer, Clk.

FUNDING BONDS—	
4½s, M&S, $32,000	1921
Subject to call after 1896	
Interest payable in Westerly.	

Bond. debt Feb. 20, 1902.	$32,000
Floating debt	10,000
Assessed val'n 1901	3,354,000
School tax (per $1,000) 1901.	$6·00

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

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

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

LOANS—	When Due.
FUNDING BONDS—	
4s, J&D, $20,000	1902 to 1903
($10,000 yearly on Dec. 1.)	
4s, F&A, $200,000	Aug, 1, 1907
4s, g, A&O, $335,000	Apr. 1, 1924
4s, g, M&N, 297,000	May 1, 1927
SEWER BONDS—	
4s, g, F&A, $48,000	Aug. 15, 1921
4s, g, F&A, 47,000	Feb. 15, 1921
4s, g, F&A, 44,000	Feb. 15, 1925
4s, g, F&A, 48,000	Aug. 15, 1925
3½s, g, F&A, $100,000	Feb. 15, 1925
WATER BONDS—	
4s, g, M&N, $92,000	Nov. 1, 1916
4s, g, M&N, 100,000	May 1, 1915
4s, g, M&N, 100,000	May 1, 1915
4s, g, M&N, 90,000	Nov. 1, 1911
3½s, g, M&N, 200,000	May 1, 1931

REFUNDING WATER BONDS—	
4s, A&O, g., $150,000	Apr. 1, 1919
Bond. debt Aug. 19, '02.	$1,871,000
Floating debt	485,000
Tot. debt Aug. 19, 1902.	2,356,000
Sinking fund	223,534
Net debt Aug. 19, 1902.	2,132,466
Water debt (included)	732,000
Water sink. fund (incl.)	93,831
Assessed val'n, real	13,655,550
Assessed val'n, pers'n'l.	2,507,250
Total valuation 1902	16,162,800
Assessment about ⅔ actual value.	
Tax rate (per $1,000) 1902.	$15·00
Value of city property.	$1,207,000
Population 1890	20,830
Population 1900 (Census)	28,204
Interest payable in Woonsocket.	

PAR VALUE OF BONDS.—Bonds are for $1,000 each.

ADDITIONAL STATEMENTS.

In the table below we give statements of the debt of such towns in the State of Rhode Island having a debt of $20,000 and over as are not represented among the foregoing detailed returns. We add in each case the population from the Census of 1900.

	Total debt.	Valuation.	Tax rate p. 1,000.	Population in 1900.
Barrington (T), Bristol Co.	$25,712	$2,683,940	7·00	1,135
Coventry (T.) Kent Co.	62,543	3,917,700	5·00	5,279
East Greenwich (T.), Kent Co.	34,437	2,159,725	7·50	2,775
Jamestown (T), Newport Co.	58,900	2,600,293	....	1,498
New Shoreham (T.), Newp't Co.	100,000	897,000	12·00	1,396
North Kingstown (T.), Wash. Co.	37,000	4,233,250	6·00	4,194
North Smithfield (T.), Prov. Co.	23,000	2,032,262	8·00	2,422
Richmond (T), Wash, Co.	27,919	1,207,360	8·50	1,506
Scituate (T.), Providence Co.	43,750	2,441,100	10·00	3,361
Tiverton (T.), Newport Co.	21,000	2,694,179	8·00	2,977

T.—Town.

State of Connecticut.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State	One of Original Thirteen
Total area of State (square miles)	5,004
State Capital	Hartford
Governor (term expires Jan. 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— NAME AND PURPOSE.		Interest.—Rate	Pay'le.	Principal,—When Due.	Outstand'g.
War loan	1865	Ceased.		Oct. 1, 1885	$100
do renewal	1882 c & r	3½	J & J	Jan. 1, 1903	335,000
do do	1885	3	A & O	Oct. 1, 1910	1,428,000

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 Nov., 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.

	July 1, 1902.	Oct. 1, 1901.	Oct. 1, 1900.	Oct. 1, 1899.
Total funded debt	$1,763,100	$2,131,100	$3,140,100	$3,240,100
Civil list funds	.....	410,273	1,031,227	682,884
Net debt	.....	$1,720,827	$2,108,873	$2,557,216

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

Years.	Tax valuation.	Years.	Tax valuation.
1900	$694,200,162	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

Under Chapter 106, as amended by Chapter 165, Laws of 1901, the State collects the tax on every bank, national banking association, trust, insurance, investment and bridge companies whose stock is not exempt from taxation, and remits the amount so collected to the various city and town treasurers. As the value of such stocks was included in the grand list of each town heretofore this will explain the apparent reduction in values in the 1901 returns.

PROPOSED NEW CONSTITUTION DEFEATED.—After a constitutional Convention occupying over four months, the document drafted by that body was defeated at a popular election on June 16, '02.

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

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

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

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

Exemption from Taxation has been accorded by general statute to certain bonds issued by cities and towns to aid in the construction of railroads; and this exemption has been extended to new bonds issued for the purpose of redeeming or providing a fund to redeem the railroad aid bonds above referred to. This exemption is found in Section 3,820 Chapter 241 of the Revised Statutes (last clause of Section), and the bonds there named are those "issued by any town or city in aid of the "construction of the railroads of the Connecticut Western Railroad "Company, the New Haven Middletown & Willimantic Railroad Com- "pany, the Shepaug Valley Railroad Company, the Connecticut Valley "Railroad Co., the Connecticut Central Railroad Company, or either of "them." All railroads which are in whole or in part in the State are taxed by the State under Section 3920, Chapter 244 of the Revised Statutes, so that the tax on these bonds is paid by the railroads.

Exemption from tax of new bonds issued to redeem or to provide a fund to redeem the railroad aid bonds, or to redeem or to provide a fund to redeem any reissue of the same, is conferred fully by an act approved June 19, 1889, and found in the "Public Acts" for that year.

POPULATION OF STATE.—Population has been as follows:

1900	908,420	1860	460,147	1820	275,248
1890	746,258	1850	370,792	1810	261,942
1880	622,700	1840	309,978	1800	251,002
1870	537,454	1830	297,675	1790	237,946

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 it is found in sections 3,428 and 3,429, General Statistics of Connecticut, Revision of 1902. We indicate by means of a black-faced bracket [ ] the parts of the law which were added by the Act of 1901.

SECTION 3,428—*Investments by Savings Banks.*—Savings banks may invest their deposits and surplus as follows:

(1) Not exceeding twenty per cent thereof in notes secured by the pledge of stocks or bonds as collateral, *provided*, such stocks or bonds shall have paid dividends or interest of not less than three per cent 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 section, can be purchased by savings banks;

(2) Not exceeding twenty per cent thereof in notes, each of which shall be the joint and several obligation of two or more parties, all residents of this State;

(3) 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;

(4) 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;

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

(6) 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;

(7) In the bonds of any other incorporated city located in any of the States mentioned in this section 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 such 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 cent of the valuation of property in such city as assessed for taxation next preceding such investment; *and provided, further*, that the State or city issuing such 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 section 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;

(8) In the bonds of any railroad company organized under the laws of any of the States mentioned in this section, and which bonds are secured by a first mortgage as the only mortgage security given by such 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 such bonds, upon some portion of the railroad owned by it but leased or operated by the railroad company issuing such bonds, and which portion of such railroad in either case shall be located wholly or in part in one or more of the States mentioned in this section, *provided* the entire railroad of such company is located wholly within the United States; 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 such company; *provided*, that in every case such company shall have paid each year, for a period of not less than five years next previous to such investment, in addition to the interest on its funded indebtedness, dividends of not less than four per cent 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 such bonds;

(9) In the bonds of the following-named railroad companies, 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. 5s & 6s, due July, 1937,
Willmar & Sioux Falls Ry. Co., 1st M. 5s, due June 1, 1938;
Ill. Cent. RR. Co.—Ch. St. L. & N. Orl. 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 consolidated mortgage 6 per cent bonds are to retire at maturity;
Chicago & Eastern Illinois Railroad Co., gen. con. & 1st M. 5s, 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;

(10) In any general or consolidated mortgage bonds issued by any of the following-named railroad companies 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 such 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 such general or consolidated mortgage bonds issued by any of the railroad corporations last named] shall such railroad corporation have failed to pay regularly and punctually the principal, at maturity or as extended, and interest on all its mortgage indebtedness, and, in addition thereto, dividends upon all its outstanding capital stock during the preceding five years; and *provided further*, that at the date of every such dividend the outstanding capital stock of such railroad corporation shall have been equal to at least one-third of the total mortgage indebtedness of such railroad corporation, including all bonds issued or to be issued under any mortgage securing any bonds in which such investment shall be made [No bond of any railroad corporation named in this section shall be a legal investment for a savings bank when such corporation, or the system of which it is a part, shall fail to pay dividends on all of its capital stock; and] this section 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 railway company.

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, or of loans secured by mortgage on unincumbered real estate situated in this State (except as provided in (3429) [see section below], worth double the amount of the loan secured thereon.

SECTION 3429—*When Mortgages May be Made in Adjoining States.*—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.

The subjoined sections, 3431, 3432, 3433 and 3434, provide certain *restrictions* with reference to loans—section 3431 restricting loans on Mortgage Security to Manufacturing Corporations and Ecclesiastical Societies; section 3432 restricting amount of loans to one party on personal security; section 3433 forbidding loans on single names.

SECTION 3431—*Loans to Corporations and Societies Regulated.*—No loan shall be made by any savings bank to any corporation or association or ecclesiastical society, secured by mortgage upon its property, unless the same shall be accompanied by the individual guaranty of some responsible party or parties, or by other collateral security of value equal to the amount of the sum loaned. The directors or trustees of any such bank consenting to any loan contrary to the provisions of this section shall be held individually responsible for any loss to the full extent of such loan.

SECTION 3432—*Loans Restricted.*—No savings bank having more than twenty-five thousand dollars of 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.

SECTION 3433—*Obligations of One Person or Firm Not to be Taken.*—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.

SECTION 3434—*Record of Names of Directors Consenting to Loans*—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 such bank, and said record shall be open at all times to the inspection of the corporators and auditors of such 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 254 of Chapter 22 of the Revised 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 168. 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	22,142 993 58	5,005,323 09	27,624,827 4
1896	19,749,667 08	4 384 980 56	24 581,066 5
1892	16,023,832 46	4,473 571 36	20,627,058 4
1888	15,569,418 67	3,759,642 86	19,392 804 8
1884	14 655,903 75	2,980 386 15	17.636 289 9
1880	15,388,375 69	1,967,623 60	17,355,999 2
1877	14,437,742 93	2,713,584 35	17,151,327 2

ANSONIA.—STEPHEN CHARTERS, Mayor. HENRY A JORDAN, Treasurer.

Ansonia is in New Haven County. By an act of the Connecticu Legislature of 1893 the borough, town and fire district of this nam were consolidated to form the present city.

LOANS—	*When Due.*
TOWN OF ANSONIA BONDS—	
4s, g., J&J, $100,000, g.	Jan. 1, 1912
Subject to call after Jan. 1, 1902	
CITY OF ANSONIA BONDS—	
4s, g., M&N, $150,000, g.	May 1, '15
Note, 3½ p. c.	10,000
BOROUGH OF ANSONIA BONDS—	
3½s, A&O, $75,000	1908

Demand notes	$31,50
Total debt Aug. 22, 1902	366,50
Tax valuation 1902	8,182,09
Assessment about actual value	
Tax rate (per $1,000) 1902	$10·0
Population in 1890 was	10,34
Population in 1900 was	12,68

BETHEL.—WILLIAM H. JUDSON, Treasurer.

This town is in Fairfield County.

LOANS—	*When Due.*
TOWN BONDS—	
4s, M&N, $12,000	1903-1908
($2,000 yearly on May 1.)	
SCHOOL BONDS—	
4s, A&O, $30,000	Oct. 1, 1919
Bonded debt Oct. 1, 1901	$44,000

Floating debt	$20.79
Total debt Oct. 1, 1901	64,79
Total valuation 1901	1,239,70
Assessment about ¾ actual valu	
Tax rate (per $1,000) 1901	$15·0
Population in 1890 was	3,40
Population in 1900 was	3,33

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

BETHEL.—H. H. WOODMAN, Treasurer.

This borough is in Fairfield County.

LOANS—	*When Due.*
WATER-WORKS BONDS—	
6s, M&S, $8,000	Sept. 1, 1903
6s, M&S, 9,000	Sept. 1, 1908
WATER BONDS, 1895—	
4s, A&O, 15,000	1915, '20, '25
($5,000 due each year on Oct. 1.)	
Bonded debt Apr. 1, '02	$32,000

Floating debt	$6,0
Total debt Apr. 1, 1902	38,0
Tax valuation 1900	1,027,5
Estimated actual value	2,000,0
Borough tax (per M.) 1901	$5·
Population in 1890 was	2,3
Population in 1900 was	2,5

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

BRIDGEPORT.—BERNARD KEATING, Audito

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

LOANS—	*When Due.*
CITY & FUNDING BONDS—	
5s, J&J, $150,000	July 1, 1908
3½s, J&J, 125,000	July 1, 1915
4s, J&J, 400,000	July 1, 1919
4s, J&J, 280,000	1921
4s, J&J, 220,000	1924
3½s, J&J, 70,000	July 1, '03 to '09
IMPROVEMENT BONDS—	
3½s, J&J, $200,000	July 1, '05 to '24
COURT HOUSE (TOWN BONDS)—	
4½s, J&J, $150,000	July 1, 1910
(Subject to call after July 1, 1900.)	
4½s, J&J, $150,000	June 1, 1918
(Subject to call after June 1, 1903)	

BRIDGE BONDS—	
3½s, J&J, $135,000	July 1, '05 to'
REFUNDING BONDS—	
3½s, J&J, $138,000	1903-19
Bond. debt Apr. 1, 1902	$1,929,0
Sinking fund	332,1
Net debt Apr. 1, 1902	1,596,8
Assessed valuat'n 1901	62,906,2
Assessment about actual value.	
Tax rate (per $1,000) 1901	$12
Value city property	2,148,4
Population 1890	48,8
Population 1900 (Census)	70,9

BRISTOL.—E. L Dunbar, 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, '01	$142,000

Floating debt..... $137,449
Total debt Sept. 1, 1901. 279,449
Sinking funds..... 50,589
Net debt Sept. 1, 1901... 228,860
Tax valuation 19 1.....5,713,351
Assessment is ½ actual value.
Town tax (per $1,000) '01.. $13·00
Population in 1890 was.... 7,382
Population in 1900 was.... 9,643

CHATHAM.—A. H. Conklin, Auditor.

This town is in Middlesex County.

LOANS—	When Due.
Railroad Aid Bonds—	
4s, J&J, $30,000	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, 1902	$102,000

Total valuation 1902.....$798,247
Assessm't from ⅔ to ¾ act. value.
Tax rate (per $1,000) 1902..$25·00
Population in 1890 was.....1,949
Population in 1900 was.....2,271

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.

DANBURY.—C. D. RYDER, Treasurer, W. G. OLMSTEAD, Clerk.

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

City of Danbury Debt—

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.)	
4½s, A&O, $215,000	Oct. 1, 1941
Water Bonds—	
4½s, J&J, 30,000	July 1, 1905
4½s, J&J, 30,000	July 1, 1910
4s, J&J, 60,000	Jan., 1903
(Payable $3,000 semi-an. to 1912)	

Water Bonds—(Con.)—
4s, J&J, $45,000....Jan. 1, 1920
Bonded debt Feb. 1, 1902. $620,000
Floating debt..... 60,000
Total debt Feb. 1, 1902.. 680,000
Water debt (incl. above). 168,000
Total valuation 1902...11,250,000
Assessm't is about ½ actual value.
Value of city property . $600,000
Tax rate (per $1,000) 1901.. $7·00
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.

Danbury (Town)—Alex. Turner, Selectman.

This town is in Fairfield County.

Funding Bonds—	When Due.
4½s, M&S, $225,000	Mar. 1, 1932
School Bonds—	
4½s, M&S, $50,000	Mar. 1, 1932

Bonded debt Mar. 15, '02.$275,000
Tax valuation 900 13,088,801
Population in 1900 was....19,474
Population in 1880 was....19,473

INTEREST is payable at the Import. & Traders' N. Bank, N. Y. City.

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—	
4½s, g., J&J, $18,000	July 1, 1914
(Subj. to call after July 1, 1900.)	
Funding Bonds—	
4s, A&O, $60,000	Oct. 1, 1908
4½s, g., J&J, 102,000g.	July 1, 1914
Improvement Bonds—	
4s, ..., 10,000	July 1, 1906
Subject to call since July 1, 1897.	
School Bonds—	
4s, J&D, $8,000	June 1, 1921
(Optional after June 1, 1902.)	

Bonded debt Jan. 1, 1902.$198,000
Floating debt..... 8,956
Total debt..... 206,956
Sinking fund and cash.... 39,479
Net debt Jan. 1, 1902.... 167,477
Interest is payable at Derby.
Tax valuation 1901 ....$5,151,450
Assessment same as actual value.
City tax (per $1,000) 1902...$9·00
Population in 1900 was.....7,930
Population in 1890 was.....5,969

EAST HADDAM.—M. H. Watrous, Clerk.

This town is in Middlesex County.

LOANS—	When Due.
Funding Bonds—	
4s, ..., $9,900	Jan. 1, 1919
Refunding Bonds—	
4s, ..., $34,100	Jan. 1, 1919
Bonded debt Oct. 1, 1901.	$42,291

Assessed valuation, real..$668,665
Assessed valuation, per'l. 341,868
Total valuation 1900....1,010,533
Assessment about ⅔ 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—	
4s, A&O, $39,600	Oct. 1, 1919
Subject to call after	Oct. 1, 1899
Notes—	
....., $4,000	May 1, 1903-'04

Bridge and Road Bonds—
4s, A&O, $60,000. Apr. 2, 1904-'24
Funded debt Feb. 1, 1902.$114,600
Tax valuation 1901.....3,000,000
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1901..$15·00
Population in 1900 was.....6,406
Population in 1890 was.....4,455

East Hartford Fire District.—Jas. O. Goodwin, Auditor.

LOANS—	When Due.
Water Loans—	
....., $135,000	
....., 115,000	
Sewer Notes—	
....., $61,500 (temp. obligat'n)	

Bonded debt June 10, '02. $250,000
Floating debt..... 61,500
Total debt June 10, '02.. 311,500
Assessed valuat'n 1901..1,509,552
Assessm't about 75% actual value.

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—	
4s, F&A, $30,000	Feb. 13, 1926

Bonded debt Feb. 1, 1902..$75,000
Cash on hand Sept. 9, '01.. 20,939
Ass'd valuation 1901...$2,544,336
Assessment about ⅖ actual value.
Tax rate (per $1,000) 1901..15·00
Population 1890 was.....7,199
Population 1880 was.....6,755
Population 1900 was.....6,699

INTEREST payable at the Thompsonville Trust Co.

FAIRFIELD.—F. P. Sherwood, Treasurer.

This town is in Fairfield County.

LOANS—	When Due.
Town Bonds—	
4s, ..., $9,000	July, 1903-05
4s, ..., 40,000	1901-1916
3½s, g..., 25,000	1916
Bonded debt Sept. 1, 1902.	$74,000

Floating debt..... $38,650
Total debt Sept. 1, 1902. 112,650
Tax valuation 1900.....5,040,600
Tax rate (per $1,000) 1902 ..11·00
Population 1890 was.....3,868
Population 1900 was.....4,489

FAIRFIELD CO.—JOHN H. LEIGHT, Treasurer. HENRY LEE, Co. Commissioner.

County seats are Bridgeport and Danbury.

LOANS—	When Due.
County Bonds—	
4s, ..., $45,000	1913
Subject to call	1903
Jail Bonds—	
3½s, J&J, $40,000	July 1, 1909
Subject to call after	July 1, 1899

Bond. debt July 1, 1902. $85,000
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 Feb. 20, 1902.	$95,000

Sinking fund Feb. 15, 1902.$12,615
Assessed valuation 1901.1,621,926
Tax rate (per $1,000) 1901..$16·00
Population 1890 was.....3,457
Population 1900 was.....4,260

GREENWICH.—R. Wellstood, Treasurer.

The town and borough of same name are located in Fairfield County.

Debt of Town—	
Funded debt, Sep. 3, '01.	$285,000
Floating debt.....	171,520
Total debt Sep. 3, 1901..	456,520
Town valuation 1900...13,241,830	
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, 1901..	$107,067
Borough valuat'n 1900..	1,866,424
Borough tax rate (p $1,000).	$9·00
Population in 1900 was.....	2,420

GROTON.—Nelson Morgan, Clerk.

This town is in New London County.

LOANS—	When Due.
Refunding—	
4s, M&N, $35,000	May 1, 1903
($5,000 biennially) to	May 1, 1915
4s, M&N, $20,000	May 1, 1908
Bonded debt Mar. 1, 1902.	$55,000

Total valuation 1901...$2,047,608
Assessm't from ½ to ⅓ act'l value.
Total tax (per $1,000) 1901.$15·00
Population 1890 was.....5,539
Population in 1900 was.....5,902

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

HARTFORD.—I. A. SULLIVAN, 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.

LOANS— Name and Purpose.	Interest. Rate	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Funding bonds.....1893	4g,	J & J	July 1, 1918	$290,000
Park improvement..1896	3½,g.	J & J	Jan. 1, 1926	150,000
do 1898	3½,g,	J & J	Jan. 1, 1926	150,000
Paving bonds.1898-1900	3½,g,	J & J	Jan. 1, 1938	200,000
do 1900	3½,g.	J & J	Jan. 1, 1930	20,000
Municipal bonds....1898	3½,g,	J & J	Jan. 1, 1938	200,000
Police department..1898	3½,g,	J & J	Jan. 1, 1923	75,000
Consolidated bonds*.1889	3	J & J	July 1, 1909	750,000
Refunding bonds....1897	3½g,	J & J	Jan. 1, 1922	800,000
do do 1897	3½g,	M & N	May 1, 1922	270,000
Improvement bonds.1897	3½g,	J & J	Jan. 1, 1922	250,000
Water 1893	4g.	J & J	July 1, 1918	475,000
do (Reservoir)...1893	4g.	J & J	July 1, 1918	200,000

(Subject to call after July 1, 1908.)

* Non-taxable.

INTEREST on all of the city bonds is payable at the city treasury

TOTAL DEBT, Etc.—

	Apr. 1, 1902.	Apr. 1, 1901.	Apr. 1, 1900.
Total bonded debt	$3,830,000	$3,830,000	$3,878,000
Floating debt	248,956	226,162	233,405
Total debt	$4,078,956	$4,056,162	$4,111,405
Sinking fund	597,592	516,003	450,012
Water debt (included)	675,000	675,000	723,000

WATER DEPARTMENT is self sustaining, raising from water rents $30,000 to $40,000 each year above interest on its bonds and all ordinary expenses.

ASSESSED VALUATION AND TAX RATE—

Years.	Real Estate.	Personal Property.	Total.	Tax Rate.
1901	$52,650,809	†$7,021,954	$59,672,763	*$18·00
1900	49,904,740	20,146,633	70,051,373	*17·50
1899	48,300,035	20,542,392	68,842,427	*17·50
1898	46,265,130	17,594,593	63,859,723	*17·50
1897	44,064,148	17,267,100	61,331,248	*17·00
1896	39,471,428	16,163,055	55,634,483	*17·00
1895	36,808,488	16,403,193	53,211,681	17·00
1890	30,596,238	16,629,086	47,225,324	20·50
1889	30,171,885	16,048,479	46,220,364	20·50
1888	27,847,349	19,500,122	47,347,471	20·50

* School tax (average $3 per $1,000) additional. † Excluding $21,913,715 corporation stock assessment. See note on page 33.

POPULATION.—In 1900 the population (Census) was 79,850; in 1890 it was 53,230; in 1880 it was 42,553.

Hartford "Arsenal School District."—Chas. W. Skinner, Chairman District Committee.

LOANS—	When Due.
4s, J&D, $70,000	June 1, 1917

Bonded debt Mar. 6, 1902.$70,000
Assessed valuat'n 1901 $3,282,000
School tax (per $1,000), '01..$4·50

Hartford "First School District."—George C. Bailey, Chairman of Committee.

LOANS—	When Due.
4s, ..., $100,000	May 1, 1927

(Subject to call after May 1, 1907)

Hartford "Northeast School District."—Marshall L Hill, Chairman of Committee

Building Bonds—	When Due.
3½s, J&D, $34,000	June 1, 1931
(Exempt from all taxes.)	

Bonded debt July 1, 1902. $64,000
Assess'd valuation 1901.1,436,276
School tax (per $1,000), '02..$6·00

Hartford "South School District."—Chas. T. Welles, Treasurer.

LOANS—	When Due.
4s, M&N, $200,000	1925
4s, M&N, 50,000	1927
3½s, M&N, 200,000	May 1, 1931

Bonded debt June 1, '01 $150,000
Ass'd valuation 1902..14,500,000
School tax (per $1,000), '02..$5·00

Hartford "West Middle School District."—James P. Taylor (Pres Charter Oak Nat. Bk), Treas.

LOANS—	When Due.
3½s, ..., $126,000	July 31, 1912
3½ F&A, 94,000	July 31, 1926

Bond. debt Oct. 1, 1902..$220,000
Floating debt..... 33,000

HUNTINGTON.—Edward W. Kneen, Clerk.

This town is in Fairfield County. (P. O. Shelton.)

LOANS—	When Due.
4s, J&J, $75,000	July 1, 1917
Bonded debt Sept. 1, 1901	$95,000
Floating debt	26,662
Total debt Sept. 1, 1901	121,662
Assessed valuat'n 1900	$4,112,611
Tax rate (per M.) '01 (town)	$7·00
Population in 1890 was	4,006
Population in 1900 was	5,572

KILLINGLY.—Cyrus D. Evarts, Treasurer.

This town is in Windham County.

LOANS—	When Due.
Funded Loan 1893—	
4s, M&N, $25,000	On demand
Loan of 1900—	
3½s, J&D, g., $125,000	Dec. 1, '20
Total debt Oct. 1, 1901	$140,000
Tax valuation 1900	3,460,745
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.

LITCHFIELD.—G. M. Woodruff, Treasurer.

Litchfield (Town) is the county seat of Litchfield County.

LOANS—	When Due.
Railroad Bonds—	
4s, J&D, $20,000	On demand
4s, J&D, 20,000	On demand
4s, J&D, 20,000	June 1, 1906
6s, J&D, 20,000	June 1, 1911
Floating debt, 4½ & 5s	$18,000
Total debt May 1, 1902	98,000
Tax valuation, real	2,328,233
Tax valuation, personal	306,883
Total valuation 1901	2,635,116
Tax rate (per $1,000) 1901	$11·00
Population in 1890 was	1,058
Population in 1900 was	1,120

Interest is payable in Litchfield. Bonds are all tax free.

Bonds are all subject to call five years before date of maturity.

MERIDEN.—GEO. S. SEELEY, 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.
Funding Bonds—	
4s, J&J, $50,000	July 1, 1914-18
Sewer Bonds—	
4s, M&N, $100,000	May 1, '03 to '12
4s, M&N, 5,000	May 1, 1913
Water Bonds—	
4s, M&N, $160,000	May 1, '03 to '10
4s, M&N, 10,000	May 1, 1911

Water Bonds—(Concluded)—	
4s, J&J, $50,000	July, 1911 to '13
Bonded debt Aug. 13, '02	$375,000
Floating debt	77,000
Total debt Aug. 1, 1902	452,000
Assessed valuat'n 1901	12,030,499
Tax rate (per $1,000) 1901	$10·00
Population in 1890 was	21,652
Population in 1900 was	24,296

TOWN OF MERIDEN BONDS.—Eugene A. Hall, Town Treas.

LOANS—	When Due.
Funding Bonds—	
4½s, M&N, $100,000	May, 1903-'12
3½s, M&N, 80,000	May 1, '17 to '24
High School Bonds—	
4s, M&N, $50,000	May, 1903-07
Town Bonds—	
4s, M&N, $40,000	May, 1908-'11

Cold Springs Home Bonds—	
3½s, M&N, $40,000	May 1, '13 to '16
Bonded debt, Sept. 1, '02	$310,000
Floating debt	18,586
Total debt Sept., 1902	328,586
Assessed valuat'n '01	$13,681,451
Tax rate (per $1,000) 1902	$10·00
Population in 1890 was	25,423
Population in 1900 was	28,695

INTEREST on the city's bonds is payable at the Importers' & Traders' National Bank, New York.

MIDDLETOWN.—LYMAN D. MILLS, Mayor. JAMES P. STOW, City 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.
Funding Debt Bonds—	
4s, M&N, $25,000	Nov. 1, 1909
4s, M&N, 25,000	Nov. 1, 1914
4s, A&O, 25,000	Oct. 1, 1914
(Subject to call after Oct. 1, 1904)	
3½s, J&J, $70,000	July 1, 1921
Municipal Building—	
4s, M&N, $36,000	May 1, 1915
(Subject to call after May 1, 1905)	
Sewer Bonds—	
4s, M&S, $28,000	Mar. 1, '04 to '17
4s, M&N, 35,000	May 1, 1915
(Subject to call after May 1, 1905)	

Refunding Bonds—	
3½s, J&D, $53,000	Dec. 1, 1921
Water Bonds—	
4s, M&N, $20,000	May 1, 1908
4s, F&A, 14,000	Feb., 1903 to '09
3·65s, J&J, 55,000	July 1, 1915
4s, J&J, 200,000	July 1, 1922
Bonded debt Jan. 1, 1902	$588,000
Water debt (included)	291,000
Water sinking fund	33,415
Assessed valuation '01	6,500,000
City tax rate (per M.) 1901	$10·00
Population in 1890 was	9,013
Population in 1900 was	9,589

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

LOANS—	When Due.
Railroad Bonds—	
4s, F&A, $244,000	Aug. 1, 1910
4s, J&J, 120,000	Jan., '03 to '08
3·65s, J&D, 340,000	June 1, 1909
Bond. debt Sept. 1, 1901	$724,000
Floating debt	69,000
Assessed val'tion 1900	10,719,398
Population in 1890 was	15,205
Population in 1900 was	17,486

MILFORD.—Richard R. Hepbun, Clerk.

This town is in New Haven County.

LOANS—	When Due.
Town Bonds—	
5s, $3,000	Jan. 1, 1898
4s, J&J, $29,900	Jan. 1, 1915
4s, $45,600	Jan. 1, 1910
Total debt Sept. 17, 1901	$80,714
Cash assets	5,102
Net debt Sept. 17, 1901	75,612
Tax valuation 1901	1,529,052
Tax rate (per $1,000) 1901	$8·00
Population in 1890 was	3,811
Population in 1900 was	3,783

Int. payable at Treasurer's office.
Bonded debt Sept. 17, 1901 $78,500
Floating debt 2,214

NAUGATUCK.—George T. Wigmore, Treas.

This borough is in New Haven County.

LOANS—	When Due.
School Bonds—	
4s, M&S, $30,000	Sept., 1905-19
Borough Bonds—	
4s, $25,000	Mar. 1, 1907
Refunding Town Bonds—	
4s, A&O, $100,000	April 1, 1912
Bonded debt Feb. 1, 1902	$155,000
Floating debt	75,070
Total debt Feb. 1, 1902	230,070
Tax valuation 1901	6,910,674
Tax rate (per $1,000) 1901	$13·00
Population in 1890 was	6,218
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.
Subway Bonds—	
3½s, g., $36,000	Oct., 1905-29
Sewer Bonds—	
4s, J&J, $15,000	July 1, 1913
4s, F&A, 100,000	Aug. 1, 1918
4s, F&A, 100,000	Aug. 1, 1925
(Subject to call after Aug. 1, 1910)	
3½s, J&J, $150,000	July 1, 1924
3½s, J&J, 100,000	July 1, 1932
Street Bonds—	
4s, ..., $50,000	Aug. 1, 1925
Water Bonds—	
4s, J&J, $30,000	July 17, 1908

LOANS—	When Due.
Water Bonds—(Concluded)—	
4s, J&J, $20,000	Mar. 12, 1909
4s, F&A, 200,000	Aug. 1, 1918
Optional after Aug. 1, 1908	
4s, F&A, $250,000	July 1, 1927
Notes, 3½s, 26,000	Aug., 1902-04
Total debt May 20, 1902	$977,000
Sinking funds	10,966
Net debt May 20, 1902	966,034
Assessed valuation, '02	10,367,494
Tax rate (per M), 1902	$10·00
Population in 1900 (Census)	25,998
Population in 1890 was	16,519

Town of New Britain Debt—August Voigt, Treas.

Park bonds, 1904-'24	$75,000	Sch. 3½s, F&A, Aug. '03-'32	$60,000
Funding bonds, Jan. 1, 1911	100,000	Bonded debt Oct. 1, 1901	427,000
Funding 3½s, May, '02-'26	75,000	Assessed valua., 1900	10,734,365
School bonds, 1902-'28	135,000	Tax rate (per M) 1900	$12·00
do do 3½s, 1909-'29	50,000	Population, 1890	19,007
do 3½s, May, '02-'35	67,000	Population in 1900 was	28,202

NEW CANAAN.—E. B. Lawrence, Treas.

A town in Fairfield County.

LOANS—	When Due.
Funding Bonds—	
3½s, M&S, $100,000	Sept. 15, 1929
Bonded debt, Oct. 1, 1901	$100,000
Assess. valuation, real	1,774,718
Assess. valuat'n, pers'l	208,221
Sch. 3½s, F&A, Aug. '03-32	$60,000
Total assess. val'n 1900	$1,939,190
Assessment about ⅘ actual value.	
Total tax (per $1,000) 1900	$10·00
Population in 1890 was	2,701
Population in 1900 was	2,968

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

NEW HAVEN—JUDGE JOHN P. STUDLEY, Mayor. JONATHAN 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.
4s, $25,000	Oct. 1, 1914
4s, 40,000	Oct. '15 & '16
3½s, A&O, $185,000	Oct. 1, 1920
Boulevard Sewerage—	
3½s, J&D, $150,000	June, '03-'08
Fund'g & High School Bonds—	
3½s, A&O, $480,000	Oct., 1905-24
Library Bonds*—	
4s, J&J, $100,000	Jan. 1, '10-'19

Paving Bonds—	
4s, $187,500	Oct. 1, 1906, to Oct. 1, 1916 ($62,500 due every 5 y'rs).
3½s, A&O, 200,000	Oct. '05-10-15-20
City Sewerage—	
4s, A&O, $400,000	Apr. 1, 1910, to Apr. 1, 1925 ($25,000 due yrly).
4s, J&D, 100,000	1926 to 1929
3½s, F&A, 30,000	Feb. 1, '03-'04

Town of New Haven Debt.

Air Line RR. bonds	1889	3½	J & J	July 1, 1910 ($25,000 due yearly) to July 1, 1929		$500,000
East Haven, ref.	1887	4	M & N	May 1, 1907		60,000
Funding		3½	J & J	July 1, 1909		200,000
				Subject to call after July 1, 1899		
Park bonds	1889	3½	J & J	July 1, 1939		100,000
				Subject to call 1910		
do do		4		July 1, 1939		100,000

* Exempt from taxation.

New Haven City School District

LOANS—	When Due.
4s, F&A, $230,000	1909-1920 ($20,000 yearly on Aug. 1.)
4s, M&N, $70,000	1921-1924
4s, F&A, 75,000	1925-1928
4s, M&N, 125,000	1929-1934

PAR VALUE OF BONDS.—The bonds are all for $1,000 each except the town war bonds, part of which are for $200 and $500.

INTEREST on all issues is paid at the City Treasury.

TOTAL DEBT, SINKING FUND, Etc.—

	Jan. 1, 1902.	Oct. 1, 1901.	Oct. 1, 1900
Bonded debt of city	$1,937,500	$1,938,000	$2,265,000
Old debt of town	992,000	992,000	992,000
Old debt of school district	500,000	500,000	500,000
Total bonded debt	$3,429,500	$3,430,000	$3,757,000
Floating debt	455,000	75,000	100,000
Total debt	$3,884,500	$3,505,000	$3,857,000
Sinking funds	60,906	55,000	257,383
Net debt	$3,823,594	$3,450,000	$3,599,617

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 raised to full value:

Years.	Total Valuation.	Rate of Tax per $1,000.
1901 (est)	$114,499,483	..
1900	113,531,508	$13·50
1899	66,041,453	21·00
1898	62,159,080	18·00
1897	57,683,452	24·00
1896	$56,000,000	$22·50
1895	53,800,000	21·00
1893	54,500,000	21·00
1891	51,995,329	19·50
1890	52,171,131	19·50

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

Yale College, estimated at	$6,500,000
School-houses, estimated with contents and land	1,500,51
Churches and institutions	2,150,000
State, county, town and city public property	850,000
Railroad property and other lawful exemptions	2,800,000
Total	$13,800,51

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.
3½s, g., M&N, $140,000, g.	Nov. 1, '15
Optional at 2 per cent premium.	
Bond. debt Aug 1, 1902	$140,00
Tax valuation 1901	209,296,41
Population in 1890 was	209,05
Population in 1900 was	269,16

NEW LONDON—M. 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.
Annexation Bonds—	
3½s, F&A, $11,500	c. Aug. 1, 1919
Floating Debt Bonds—	
7s, J&J, $100,000	c. Jan. 1, 1905
Park Bonds—	
4s, M&N, $25,000	r. May 1, 1923
School Bonds—	
4s, J&J, $21,000	c. July 1, 1919
4s, J&J, 63,000	c. July 1, 1920
4s, J&D, 40,000	c. June 1, 1924
4s, M&N, 60,000	c. May 1, 1925
3½s, J&D, 35,000	Dec. 1, 1931
Sewer Bonds—	
4s, J&J, $10,000	r. July 1, 1917

Sewer Bonds—(Con.)	
3½s, J&J, $35,000	c. July 1, 191
3½s, J&J, 20,000	r. July 1, 191
Water Bonds—	
4s, J&J, $116,000	c. July 1, 191
4s, J&J, 60,000	c. July, 192
3½s, J&J, 225,000	c. Jan. 1, 192
3½s, g., J&J, 100,000	c. July 1, 192
Bond. debt Feb. 1, 1902	$941,50
Water debt (included)	501,00
Assessed valuati'n 1901	9,873,44
Assessment about ⅔ actual value	
Tax rate (per $1,000) 1901	$15·0
Population 1890	13,75
Population 1900 (Census)	17,54

INTEREST on the bonds is payable at the office of the Treasurer.

NORWALK.—GEO. B. BUXTON, Mayor. H. P. 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.

CITY DEBT, VALUATION, ETC.

LOANS—	When Due.
REFUNDING FUNDED DEBT—	
3½s, J&J, $50,000	July 1, 1929
Subject to call after Jan., 1919.	
SEWER BONDS—	
4s, J&J, $75,000	July 1, 1907
4s, J&J, 75,000	July 1, 1908
REFUNDING WATER BONDS—	
3½s, g., J&J, $200,000	July 1, '29
Subject to call after Jan. 1919.	
MUNICIPAL PURPOSES—	
4s, g., J&J, $50,000, g.	May 1, 1935

WATER BONDS—	
4s,g.,J&J, $50,000	May 1, 1935
Bond. debt Mar. 26, 1902	$500,000
Floating debt	11,500
Total debt Mar. 26, 1902	511,500
Sinking fund	39,956
Net debt Mar. 26, 1902	471,544
Water debt (incl)	250,000
Tax valuat'n 1900	5,104,857
Assessm't about 9/10 actual value.	
City tax (per $1,000) 1901	$7·50
Population in 1900 was	6,125

INTEREST on the gold bonds due in 1935 is payable at American Exchange National Bank; other interest payable in Norwalk.

TOWN DEBT, VALUATION, ETC.

LOANS—	When Due.
FUNDING BONDS—	
3½s, A&O,	$300,000 Oct. 1, 1919
Town bonds,	100,000 1921
Bonded debt	Sept. 1, 1901 $400,000
Floating debt	39,077

Total debt Sept. 1, 1901	$439,077
Sinking fund	29,570
Tax valuation 1900	$13,840,031
Tax rate (per $1,000) 1901	$7·00
Population in 1900 was	19,932
Population in 1890 was	17,747

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.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
CITY OF NORWICH DEBT.				
City debt bonds, ref., 1883	4	A & O	Oct. 1, 1913	$125,000
Court house	7	J & J	Jan. 1, 1905	164,000
Funding bonds	3½	J & D	June 1, 1925	166,000
Sinking fund bonds of 1877	5	A & O	Apr. 1, 1907	160,000
do do 1878	5	A & O	Apr. 1, 1908	150,000
Water fund bonds 1890	5	J & J	Jan. 1, 1910	50,000
Refunding water bonds	3½	J & J	Jan. 1, 1923	150,000

TOWN OF NORWICH—Chas. S. Holbrook, Treasurer.

LOANS—	When Due.
COURT-HOUSE BONDS—	
7s, semi-an., $160.000	1905
REFUNDING BONDS—	
3½s, A&O, $115,000	1913
TOWN BONDS—	
3·40s, J&J, $50,000	1920
Town Deposit Fund 6s.	
On demand	$13,301

Bond'd debt Sept. 1, 1902	$325,000
Floating debt	13,301
Total debt Sept. 1, 1902	338,301
Sinking fund	26,013
Net debt Sept. 1, 1902	312,288
Assess'd valua'n 1901	14,510,411
Town tax (per $1,000) 1901	$6·00
Population in 1890	23,048
Population in 1900	24,637

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

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

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

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

	May 15,'02.	May 15,'01.	May 15,'00.
Total bonded debt of city	$965,000	$965,000	$965,000
Sinking fund	227,182	.....	.....
Net debt	$737,818	....	....
Water debt included above	$300,000	$300,000	$300,000

The sinking fund receives yearly ½ mill on city and town list.

CITY PROPERTY.—The city owned property in 1902 valued at $1,226,305. This included buildings, fire department, etc., as well as water works, which were held at $900,000. In the year 1901-02 the regular receipts of the water works were $56,222 78; expenditures $26,274 41

ASSESSED VALUATION.—Property assessed "at ¾ cash value."

Years.	Real Estate.	Personal Property.	Total.	City Tax per $1000.
1902	$9,409,838	$1,807,997	$11,217,835	$10·00
1901	8,439,762	1,842,913	10,282,675	10·00
1900	8,450,881	1,815,455	10,266,336	10·00
1899	8,490,454	1,856,898	10,347,352	11·00
1898	8,461,638	1,947,293	10,408,931	10·00
1895	8,112,102	2,232,708	10,344,810	10·00
1894	8,150,418	1,958,274	10,108,692	10·00
1893	8,062,744	1,999,476	10,062,220	10·00
1892	7,981,334	2,087,514	10,068,848	10 00
1891	7,857,924	2,023,101	9,881,025	10·00
1890	7,826,459	2,129,351	9,955,810	9·50
1880	7,438,097	2,976,028	10,414,125	8·00

POPULATION.—In 1890 was 16,156; in 1900, 17,251.

ORANGE.—WALTER A. MAIN, 1st Selectman. JAMES C. HYDE, Treasurer.

This town is in New Haven County.

LOANS—	When Due.
FUNDING BONDS (GOLD)—	
4s,g, J&J, $100,000 g.	Jan. 1, 1916
Bond. debt Sept. 15, 1902.	$100,000
Float'g debt Sept. 15,'01.	96,884
Total debt Sept. 15, 1901.	196,884

Tax valuation 1901	$3,922,000
Assessment is ½ actual value.	
Town tax (per M.) 1901	$10·00
Population in 1890 was	4,537
Population in 1880 was	3,341
Population in 1900 was	6,995

ORANGE UNION SCHOOL DIST.—C. E. Thompson, Pres.

LOANS—	When Due.
4½s, g, J&D, $35,000	1909

Bonded debt Jan. 1, 1902.	$35,000
Floating debt	17,500

PORTLAND.—W. H. PENFIELD, Treasurer.

This town is in Middlesex County.

LOANS—	When Due.
REFUNDING BONDS—	
4s, M&N, $100,000	Nov. 1, 1905
3·65s, J&J, 85,000	July 1, 1909
3½s, J&J, 90,000	July 1, 1919
Interest payable at Town Treas'y.	

Bonded debt Feb. 1, '02.	$275,000
Tax valuation 1901	1,681,719
Assessment about ⅔ actual value.	
Total tax (per M.) 1901	$20·00
Population in 1890 was	4,687
Population in 1900 was	3,856

TAX FREE.—The bonds of the town are exempt from taxation.

PRESTON.—GEO. A FRINK, Treasurer.

This town (P. O. Norwich) is in New London County.

LOANS—	When Due.
TOWN BONDS—	
4s, J&J, $40,000	Apr. 1, 1906
REFUNDING BONDS—	
3·40s, J&J, $50,000	July 1, 1920
Bonded debt Mar. 1, 1901.	$90,000

Tax valuation 1900	$1,250,742
Assessment about ⅔ actual value.	
Total tax (per $1,000) 1900.	$13·00
Population in 1890 was	2,555
Population in 1900 was	2,807

INTEREST is payable in Norwich, Conn.

PUTNAM.—WILLIAM R. BARBER, Mayor. C. H. BROWN, Treasurer.

This city is in Windham County.

STREET IMPT. BONDS—	
4½s, J&J, $40,000	July 1, 1929
Bonded debt Mar. 1, 1902.	$40,000
Floating debt	15,500

Total debt Mar. 1, 1902	$55,500
Total valuation 1902	2,900,000
City tax (per M.) 1901	7·00
Population in 1900 was	6,667

RIDGEFIELD.—H. K. SCOTT, Clerk.

This town is in Fairfield County.

LOANS—	When Due.
FUNDING BONDS—	
3½s,g., F&A, $60,000.	Aug. 1, 1929
(Subject to call after Aug. 1, 1917.)	
SEWER BONDS—	
3½s, J&J, $50,000	Jan. 1, 1932
(Subject to call after Jan. 1, 1922.)	

Bonded debt Jan. 1, 1902.	$60,000
Sinking fund assets	4,240
Tax valuation 1901	2,034,140
Total tax (per $1,000) 1901.	$3·00
Population in 1900 was	2,626
Population 1890 was	2,235

ROCKVILLE.—FRANK GRANT, Treasurer.

This City is in Tolland County.

LOANS—	When Due.
SEWER BONDS—	
4s, J&J, $50,000	Jan. 1, 1925
Optional after Jan. 1, 1900.	
4s, J&J, $90,000	July 1, 1927
Total debt Jan. 1, 1902.	$147,000

Interest payable at Treas'r's office.	
Assessed valuation '00.	$6,890,278
Assessm't in '98 about full value.	
Tax rate (per $1,000) 1899.	$30·00
Population in 1890 was	7,772
Population in 1900 was	7,287

SIMSBURY.—A. S. CHAPMAN, Treasurer.

This town is in Hartford County.

LOANS—	When Due.
RAILROAD BONDS—	
4s, J & J.	$12,000 July 1, 1903
($2,000 yearly) to	July 1, 1908
4s, J & J.	$4,000 July 1, 1909
Bond. debt Oct. 1, 1902	$16,000
Floating debt	5,025

Total debt Oct. 1, 1902	$21,025
Tax valuation 1901	1,117,468
Assessment about ⅔ actual value.	
Total tax (per $1,000) 1901.	$12·00
Population 1890 (Census)	1,874
Population 1900 (Census)	2,094

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

INTEREST is payable at the Hartford National Bank.

SOUTHINGTON.—E. G. LEWIS, Treasurer.

This town is in Hartford County.

LOANS—	When Due.
4s, J&J, $90,000	1907-1927
($30,000 due every 10 years.)	
Total debt Sept. 1, 1902.	$90,000
Sinking fund	19,410
Net debt Sept. 1, 1902	70,590

Water debt (included)	$15,000
Total valuation 1901	2,547,228
Assessment 60% actual value.	
Tax rate (per $1,000) 1901.	$18·50
Population 1900 (Census)	5,890
Population 1890 (Census)	5,501

SO. NORWALK.—M. M. LEE, Mayor. J. R. TAYLOR, Clerk.

This city is in Norwalk Town, Fairfield County.

LOANS—	When Due.
ELECTRIC LIGHT BONDS—	
4s, A&O, $20,000	Apr. 1, 1928
LIBRARY BONDS—	
4s, A&O, $5,000	Apr. 1, 1928
REFUNDING BONDS—	
4s, M&S, $90,000	July 1, 1913
(Subject to call 1903.)	
WATER BONDS—	
6s, J&J, $40,000	July 1, 1905
4s, J&J, 52,000	July 1, 1909
4s, J&J, 9,000	July 1, 1910

WATER BONDS—(Con.)—	
4s, J&J, $12,500	Apr. 1, 1910
4s, J&J, 47,500	Apr. 1, 1911
4s, J&J, 30,000	July 1, 1925
Bond. debt Jan. 11, 1902.	$306,000
Floating debt	65,900
Total debt Jan. 11, 1902	371,900
Water debt (included)	191,000
Assessed valuation '01.	4,954,919
Assessment about actual value.	
City & town tax (per M.)'01.	$13·50
Population in 1900 was	6,591

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.

LOANS—	When due.
TOWN BONDS—	
6s, Mar., $45,000	Mar. 27, 1906
Bonded debt Sept. 15, 1901.	$45,000
Floating debt	19,700
Total debt Sept. 15, 1901.	64,700
Sinking funds Sept. 15, 1901	20,066

Net debt Sept. 15, 1901	$44,634
Town has no water debt.	
Tax valuation 1900	817,355
Assessment about ⅔ actual value.	
Total tax (per $1,000) 1900.	15·00
Population 1890	1,106
Population in 1900 was	1,339

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

STAMFORD (City).—L. C. BISHOP, Treas.

This city is in Fairfield County.

LOANS—	When Due.
SEWER BONDS—	
4s, M&N, $5,000	May 1, 1906
4s, M&N, 20,000	Nov. 1, 1906
4s, J&J, 50,000	July 1, 1914
4s, M&N, 25,000	Nov. 1, 1914
3½s,g. M&S, 25,000.	Mar. 1, 1921
FUNDING BONDS—	
3½s,g, M&S, $60,000.	Mar. 1, 1921
REFUNDING BONDS—	
3½s, M&N, $25,000	Nov. 1, 1921

Interest payable at Stamford.	
Bond. debt Feb., 21, '02	$210,000
Floating debt	3,500
Total debt Feb. 21, 1902	213,500
Sinking fund	30,180
Net debt Feb. 21, 1902.	183,320
Tax valuation 1901	17,226,723
Assessment abt. 75% actual value	
Population in 1900 was	15,997

The city's tax rate (per $1,000) in 1901 was $6·30 in one district, $5·10 in another and $2·30 in the third.

STAMFORD (Town).—W. D. DASKAM, Tr.

This town is in Fairfield County.

LOANS—	When Due.
TOWN HALL, 1890—	
4s, A&O, $94,000	Oct. 1, 1910
SCHOOLS AND BRIDGES, 1893—	
4s, F&A, $96,000	Aug. 1, 1923
HIGH SCHOOL—	
4s, F&A, $75,000.	Aug. 1, 1914-24
Interest is payable in Stamford.	
FUNDING BONDS—	
4s, F&A, $75,000g.	Feb. 1, 1927

Bonded debt Feb., 1902.	$340,000
Floating debt	160,000
Total debt, Feb. 1, 1902.	500,000
Sinking funds	92,796
Net debt Feb. 1, 1902	407,204
Tax valuation 1902	19,000,000
Assessment about actual value.	
Town tax (per $1,000) 1901.	$6·00
Population in 1890 was	15,700
Population in 1900 was	18,839

STRATFORD.—HENRY C. STAGG, Clerk.

This town is in Fairfield County.

FUNDING BONDS—	When Due
3½s, J&J, $30,000	July 1, 1920
Bonded debt Oct. 1, 1901.	$65,000
Floating debt July 1, 1900.	31,400

Assessed val't'n 1900.	$1,940,031
Tax rate (per $1,000) 1900.	$15·00
Population 1890 was	2,608
Population in 1900 was	3,657

SUFFIELD.—S. R. SPENCER Treasurer.

This town is in Hartford County.

LOANS—	
Town notes, 4½%	$44,515
Town notes, 5%	7,000
Total debt Oct. 1, 1901.	51,473

Assessed valuat'n 1900.	$2,782,902
Tax rate (per $1,000) 1901.	$12·50
Population 1891	3,169
Population 1900 was	3,521

THOMASTON.—F. I. ROBERTS, Treasurer

This town is in Litchfield County.

LOANS—	When Due.
TOWN HALL BONDS—	
4s, J&D, $50,000	Dec. 1, 1904
Interest payable at Treas'r's office.	
Bonded debt Aug. 1, 1902.	$50,000
Floating debt	23,833
Total debt Aug. 1, 1902	73,833

Cash and uncollect. taxes.	$9,871
Tax valuation 1900	2,331,010
Assessment ⅓ to ½ actual value.	
Total tax (per $1,000) 1900.	$15·00
Population in 1890 was	3,278
Population in 1900 was	3,300

TORRINGTON.—ISAAC W. BROOKS, Treasurer. WM. W. BIERCE, Clerk.

This town (and the borough of the same name) is in Litchfield County

Debt of Town.		*Debt of Borough.*	
Town debt Feb. 1, 1902.	$91,000	Bonded debt Feb. 1, 1902.	$30,000
Town valuation 1901	7,057,478	Floating debt	48,900
Town tax (per M) 1901	$11·00	Borough assessm't 1901.	6,109,693
Population in 1890 was	6,048	Borough tax (per $1,000) '01.	$5·00
Population in 1900 was	12,453	Population 1900 (est.)	8,360
		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.

LOANS—	*When Due.*
RAILROAD BONDS 1896—	
3s, J&J, $60,000	July 1, 1906
MEMORIAL HALL, 1889—	
3½s, M&N, $125,000	Nov. 1, 1919
(Optional after Nov. 1, 1899.)	
HIGH SCHOOL, 1892—	
..., J&J, $50,000	July 1, 1922

Bonded debt Feb. 1, 1902. $235,000
Floating debt 47,500
Total debt Feb. 1, 1902 282,500
Tax valuation 1901 5,763,036
Assessment about ⅔ actual value.
Town tax (per $1,000) 1901. $7·00
Population in 1890 was 8,808
Population in 1900 was 8,483

INTEREST is payable at the Town Treasurer's office.

WALLINGFORD.—WM. H. NEWTON, Town Treas. G. G. THOMPSON, Boro. Treas.

The town and borough of Wallingford is situated in New Haven Co.

TOWN DEBT—	
4s, ..., $30,000	1927
REFUNDING BONDS—	
3·65s, M&N, $54,000	1903 to 1929
Town debt Aug. 1, 1902	$86,000
Floating debt Aug. 1, '02	38,504
Tax valuation, town, '00	3,850,462
Town tax (per $1,000) 1900.	$7·50
Population town 1890	6,584
Population town 1900 was	9,001
BOROUGH DEBT.	
FUNDING BONDS—	
3½s, M&N, $50,000	Nov. 15, 1929
ELECTRIC-LIGHT BONDS—	
3½s, M&N, $10,000	May 1, 1925

BOROUGH DEBT—(Con.)	
WATER BONDS—	
4s, J&J, $144,000	1903-1915
REFUNDING WATER BONDS—	
3½s, J&J $54,000	July 1, '04-'12
Sewer bonds 4s 1913	$25,000
Improvement bonds 4s	45,000
Electric light 3½s	45,000
Borough bonded debt Aug 1, 1902	313,000
Asses'd val'n Bor. 1900.	3,990,373
Tax rate (per $1,000), 1900	23·00
Population in 1890	4,230
Population in 1900 was	6,737

INTEREST on the water bonds of Wallingford Borough is payable at the First National Bank of Wallingford.

WALLINGFORD CENTRAL SCHOOL DISTRICT—W. H. NEWTON, Treasurer.

LOANS—	*When Due.*
4s, ..., $18,000	1904
4s, ..., 40,000	1927
3½s, ..., 29,000	1903-1919
($3,000 due in odd years to 1917.)	

Bonded debt Aug. 1, 1902. $87,000
Assessed valuation 1901. 2,900,000
Assessment ½ actual value.
Tax rate (per $1,000) 1901. $8·00

WASHINGTON.—WM. H. FOULOIS, Treasurer.

This town is in Litchfield County.

LOANS—	*When Due.*
RAILROAD BONDS—	
4s, J&J, $28,000	1903-1916
($2,000 due yearly on July 1.)	
Bonded debt Sept. 2, 1901.	$30,000
Floating debt	4,163

Total debt Sept. 2, 1901. $34,163
Tax valuation 1900 1,432,057
Assessment same as actual value.
Tax rate (per $1,000) 1900. $15·00
Population in 1890 was 1,633
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. The city and town governments were consolidated in 1901.

LOANS—	*When Due.*
FUNDING BONDS—	
3½s, J&J, $100,000, J'y 1, '05 to '14	
CITY HALL BONDS—	
7s, J&J, $10,000	1906
SEWER BONDS—	
4s, J&J, $60,000	1911
SCHOOL BONDS—	
3½s, J&J, $300,000.	Jan., '03 to '32
WATER BONDS—	
4½s, J&J, 35,000	1905
4s, J&J, 80,000	Jan. 1, 190
($5,000 due yearly)	to Jan. 1, 1918
4s, J&J, $400,000	Jan. 1, 1919
4s, J&J, 200,000	Jan. 1, 1927

3½s, J&J, $120,000. Jan., '03 to '26
STORM WATER DRAINAGE BONDS—
3½s, J&J, $96,000. Jan. 1, '03-'26
CONSOLIDATED FUND'G BONDS—
3½s, J&J, $100,000. July 1, '03-'12
Interest is payable in Waterbury.
Bond. debt Sept. 1, '02. $1,726,000
Floating debt (addit'nal). 31,180
Sinking fund assets 87,130
Total valuation 1901. 14,240,811
Assessment is ⅙ actual value.
Total tax (per $1,000) 1902. $40·00
Population in 1890 was 28,646
Population 1900 (Census) 45,859

WATERBURY, CENTER SCHOOL DISTRICT.—

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

LOANS—	*When Due.*
FUNDING BONDS—	
4s, J&J, $200,000	1927-1946
($10,000 annually), (optional after July 1, '12, $10,000 annually).	

..., ..., $80,000 1903-1910
($10,000 annually.)
Total debt Mar. 20, 1899. $379,850
School tax (p. $1,000) 1902. $17·00

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

LOANS—	*When Due.*
REFUNDING BONDS—	
4s, M&S, $30,000	1920
Subject to call after 1910	
SCHOOL AND FUNDING NOTES—	
4s, A&O, $5,000	1903
4s, A&O, 15,000	1904-1907
Interest payable in Hartford.	

ROAD BONDS—
4s, M&S, $45,000 1920
Subject to call after 1910
Bonded debt Apr. 1, 1902. $123,000
Floating debt 47,000
Tax valuation 1901 3,411,304
Assessment is ½ to ¾ actual value.
Town tax (per $1,000) 1901. $10·00
Population in 1890 was 1,930
Population in 1900 was 3,186

WILLIMANTIC.—D. CLIFFORD BARROWS, Mayor. FRED. A. SANDERSON, Treas.

This city is situated in the town of Windham, Windham County.

LOANS—	*When Due.*
MUNICIPAL BONDS—(Coupon.)—	
4s, A&O, $100,000	Oct. 1, 1925
Optional after	Oct. 1, 1910
WATER BONDS—	
4s, A&O, $50,000	Oct. 1, 1904
4s, A&O, 50,000	Oct. 1, 1909
4s, A&O, 50,000	Oct. 1, 1914
4s, A&O, 75,000	Oct. 1, 1924
Bonded debt Nov. 1, 1900	$325,000

Floating debt $35,000
Total debt Nov. 1, 1900. 360,000
Water debt (included) 325,000
Tax valuation 1900. 3,794,693
Interest payable at City Treasury.
Assessment about ½ actual value.
Tax rate (per $1,000) 1902. $10·00
Population in 1890 was 8,648
Population in 1900 was 8,937

WINCHESTER.—J. E. SPAULDING (P. O. Winsted), Treas.

This town is in Litchfield County, and contains Winsted Borough.

LOANS—	*When Due.*
TOWN BONDS—1902—	
3½s, M&N, $84,000	May 1, '03-'16
Bonded debt May 1, 1902.	$84,000
Floating debt	15,754
Total debt May 1, 1902	99,754

Tax valuation 1901. $4,910,577
Assessment about actual value.
Tax rate (per $1,000) 1902. $10·00
Population in 1890 was 6,183
Population in 1900 was 7,763

WINDHAM COUNTY.—C. P. BACKUS, Tr.

Putnam and Willimantic are the County seats.

FUNDING BONDS—	*When Due.*
3½s, A&O, $20,000	April 10, 1904
3½s, A&O, 20,000	April 10, 1906
Bonded debt Mar. 1, 1902.	$55,000

Assessed valuat'n '00. $24,004,546
Assessment abt. 65% actual value
Population in 1890 was 45,158
Population in 1900 was 46,861

WINDSOR LOCKS.—J. D. OUTERSON, Treas

This town is in Hartford County.

LOANS—	*When Due.*
TOWN BONDS—	
4s, J&J, $35,000	Jan. 1, 1922
4s, J&J, $30,000	1909-'19 '29
($10,000 due Jan. 1.)	
Bonded debt Oct. 1, 1901.	$65,000

All bonds are tax free.
Notes $11,000
Tax valuation 1901 1,698,207
Assessment about ⅔ actual value
Tax rate (per $1,000) 1901. $10·00
Population in 1890 was 2,758
Population in 1900 was 3,064

WINSTED.—H. W. ROBINSON, Treas.

This borough is in Litchfield County.

Bond. debt 4s, May 1, 1902.	$85,000	Net debt May 1, 1902	$151,36
Floating debt	76,477	Assessed valuation '01	4,380,94
Total debt May 1, 1902	161,477	Population 1890 was	4,84
Sinking fund and cash	10,112	Population in 1900 was	6,80

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor civil division in the State of Connecticut which have an indebtedness of ove $10,000, and which are not represented among the foregoing detaile reports. We add the population from the U. S. Census of 1900.

Location.	*Indebtedness.*	*Tax Valuation.*	*Tax Rate.*	*Popu lation*
Avon, Hartford Co	$16,169	$504,555	$14·00	1,30
Barkhamsted, Litchfield Co	15,065	325,277	20·00	86
Berlin, Hartford Co	31,670	1,537,024	13·00	3,44
Bloomfield (Town), Hartf'd Co	54,096	943,965	16·00	1,51
Bolton, Tolland Co	9,250	165,538	17·00	45
Branford, New Haven Co. (Town)	95,995	3,074,745	12·00	5,70
Bristol (Borough) Hartford Co	86,000	4,022,602	3·00	6,26
Brooklyn (Town), Windham Co.	26,641	1,263,092	10 00	2,35
Canaan, Litchfield Co	20,000	471,986	14·50	82
Canton (Town), Hartford Co	25,410	1,572,877	17·00	2,67
Cheshire, New Haven Co	12,000	1,333,603	11·00	1,98
Chester, Middlesex Co	11,000	690,684	15·00	1,32
Clinton, Middlesex Co	16,744	905,946	10·00	1,42
Colchester (T.), New London Co.	60,000	883,215	18·00	1,99
Coventry, Tolland Co	12,320	618,748	16·00	1,63
Cromwell, Middlesex Co	55,818	1,008,189	13·00	2,03
Danielson (Boro.), Windham Co.	8,674	854,833	10 00	2,85
Darien, Fairfield Co	18,196	2,928,241	8·00	3,11
Eastford, Windham Co	15,360	155,984	20·00	5
East Granby, Hartford Co	4,967	597,718	10·00	6
East Lyme, New London Co	27,230	991,151	15·00	1,8
Easton, Fairfield Co	27,315	550,310	15·00	9
East Windsor, Hartford Co	60,650	1,553,051	20·00	3,1
Ellington, Tolland Co	19,166	1,189,094	15·00	1,8
Essex (Town), Middlesex Co	58,000	1,276,955	15·00	2,5
Farmington, Hartford Co	60,000	2,090,164	12·00	3,3
Griswold, New London Co	53,294	2,185,760	10·00	3,4
Guilford (Town), N. Haven Co.	12,135	1,315,839	10·00	2,7
Hamden, New Haven Co	52,400	2 384,457	10·00	4,6
Hartford County	161,000	139543052	2·50	195,4
Hartland, Hartford Co	11,044	199,325	23·00	5
Hebron, Tolland Co	41,818	414,676	16·00	1,0
Jewett City (Boro), N. London Co.	24,253	1,169,815	4·50	2,2
Lebanon, New London Co	18,777	834,837	14·00	1,5
Lisbon, New London Co	10,198	288,674	13·00	6
Lyme, New London Co	39,425	281,350	16·00	7
Madison, New Haven Co	24,173	1,212,674	12·00	1,5
Manchester, Hartford Co	99,265	7,938,137	8·00	10,6
Mansfield, Tolland Co	32,398	695,720	20·00	1,8
Meeting House School District.	50,000	3.000,000		3,5
Middlebury, New Haven Co	9,000	568,648	10·00	7
Middlefield (T.) Middlesex Co	32,808	463,461	20·00	8
Montville (T.), New London Co.	40,259	1,205 800	16·00	2,3
Naugatuck Center School Dist.	26,715	5,697,207	2·00	
New Hartford, Litchfield Co	50,000	1,489,493	13·00	3,4
Newington (Town), Hartford Co.	10,000	639,679	12 00	1,0
New Milford, Litchfield Co	42,959	3,698,300	14·00	4,8
Newtown (Town), Fairfield Co.	30,000	2,113,763	12·00	3,2
Norfolk, Litchfield Co	21,704	1,472,888	14·00	1,6
North Canaan, Litchfield Co	29,150	1 000,958	15·00	1,8
North Haven, New Haven Co	33,625	1,000 377	15·00	2,1
No. Stonington, New London Co.	29,453	455,728	10·00	1,2
Old Lyme, New London Co	20,166	684,580	16·00	1,1
Old Saybrook, Middlesex Co	26,215	615,046	15·00	1,4
Oxford (Town), New Haven Co.	22,000	423,194	26·00	9
Plainfield (Town), Windham Co.	53,200	2,662,341	13·00	4,8
Plainville, Hartford Co	30,000	1,191,645	12·00	2,1
Plymouth (Town), Litchfield Co.	16,889	991,861	15·00	2,8
Pomfret, Windham Co	6,778	1,524,461	10·00	1,8
Putnam (Town), Windham Co.	87,679	4,266 294	8·00	7,3
Redding, Fairfield Co	32,000	575,274	15·00	1,4
Rocky Hill, Hartford Co	30,950	531,417	12·50	1,0
Roxbury, Litchfield Co	25,527	459,041	14·00	1,0
Salem, New London Co	9,500	186,255	14 00	4
Salisbury, Litchfield Co	21,000	1,891,775	11·00	3,4
Saybrook, Middlesex Co	51,000	951,832	18·00	1,6
Seymour, New Haven Co	40,084	2,803,781	10·00	3,5
Sharon, Litchfield Co	15,047	1,728,427	10 00	1,9
Shelton (Boro.), Fairfield Co	48,057	2,939,138	5·00	2,8
Southbury (Town), N. Haven Co.	16,550	481,110	12 00	1,2
Southington, Hart. Co. (Borough)	15,000	1,703,093	5·00	3,4
South Norwalk Sch. Dist.	29,500		1·25	8,0
So. Windsor (Town), Hartford Co.	15,000	1,440,758	15·00	2,0
Stafford, Tolland Co	19,004	1,989,274	20·00	4,2
Stafford Spgs. (Boro.), Tolland Co.	17,800	736,243	7·50	2,4
Stonington (Bor.) N. London Co.	30,000	392,110	12 50	2,3
Stonington (T.), New London Co.	62 238	3,315,038	12·50	8,5
Tolland County	10,010	12,981,312		24,6
Trumbull, Fairfield Co	17,659	867,293	12·00	1,3
Voluntown (T.), New London Co.	11,408	339,681	20 00	8
Waterford, New London Co	68,017	1,322,758	15·00	2,4
Watertown, Litchfield Co	30,000	1,441.946	12·00	3,0
Westbrook, Middlesex Co	12,550	5 0,786	10·00	4
West Chelsea S Dist. (Norwich).	16,000	1,725,434	5·00	
Westport. Fairfield Co	92,559	3,1 1,055	12·00	4,7
Wethersfield, Hartford Co	36,151	1,710,635	10·00	2,7
Wilton, Fairfield Co	25,000	8 0,014	10·00	1,8
Windham, Windham Co	168,115	5,696.464	10·00	10,7
Windsor, Hartford Co	85,137	1,851,069	15·00	3,4
Woodbury, Litchfield Co	35,240	951,136	13·00	1,8
Woodstock (T.), Windham Co.	14,692	821,823	14·00	2,5

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.
Secret'y of State (term expires Jan. 1, 1903) John T. McDonough
Treasurer (term expires Jan. 1, 1903) - - John P. Jaeckel
Comptroller (term expires Jan. 1, 1903) - Nathan L. Miller

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, 1902, $8,500,660, which, with the $220,000 Comptroller's Certificates, $400,000 Adirondack Park Bonds and $800,000 Defense Bonds, a total of $9,920,660, constituted the State's indebtedness on Oct. 1, 1902. The sinking fund on Sept. 30, 1902 was $2,545,115 61.

LOANS— NAME AND PURPOSE.	Interest.— Rate.	Payable.	Principal.— When Due.	Outstand'g.
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	3	F&A	1907-1908	400,000
Public Defense Bonds, 1898	3½	M&N	{Nov. 1, 1902-'05 $100,000 yearly}	400,000
do do 1899	3½	M&N	{May 1, '03 to '06 $100,000 yearly}	400,000
Comptroller's Certificates..	....	....	1903 to 1906	*220,000

* 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.

1902.....	$9,920 660	1891.....	$2,927,655	1868.....	$45,148,786
1901.....	10,075,6 0	1890.....	4,964,304	1863.....	30,122,124
1900.....	10,130.660	1889.....	6,774,854	1858.....	31,735,668
1899.....	10,185,660	1888.....	6,965,354	1853.....	24,288,568
1898.....	9,340,660	1883.....	8,473,854	1848.....	23,937,248
1897.....	6,265,660	1878.....	9,154,054	1843.....	27,535,739
1893.....	660	1873.....	36,530,406	1838.....	11,953,852
1892.....	763,160				

TAX VALUATION, TAX RATE, ETC.—

Year.	Valuation.— Real Estate.	Personal.	Total Equalized Valuation.	State Tax.— Rate per $1,000.	Total Levied.
1902.	$5,169,304,070	$585,092,312	$5,754,400,382	$0·13	$ 748,072
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	1·96	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	2·08	10,189,111
1897.	4,041,826,586	465,159,108	4,506,985,694	2·67	12,033,652
1896.	3,908,853,377	459,859,526	4,368,712,903	2·69	11,751,358
1895.	3,841,582,748	450,499,419	4,292,082,167	3·24	13,906,346
1894.	3,761,679,384	438,202,694	4,199,882,058	2·18	9,155,742
1893.	3,626,645,093	411,413,856	4,038,058,949	2·58	10,418,192
1892.	3,526,645,815	405,095,684	3,931,741,499	1·98	7,784,848
1891.	3,397,234,679	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	7·26¼	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 ayes and noes, to be duly entered on the journals thereof, and shall be: "Shall this bill pass, and ought the same to receive the sanction of the people?" The Legislature may at any time, after the approval of such law by the people, if no debt shall have been contracted in pursuance thereof, repeal the same; and may at any time, by law, forbid the contracting of any further debt or liability under such law; but the tax imposed by such act, in proportion to the debt and liability which may have been contracted, in pursuance of such law, shall remain in force and be irrepealable, and be annually collected, until the proceeds thereof shall have made the provision hereinbefore specified to pay and discharge the interest and principal of such debt and liability. The money arising from any loan or stock creating such debt or liability, shall be applied to the work or object specified in the act authorizing such debt or liability, or for the repayment of such debt or liability and for no other purpose whatever. No such law shall be submitted to be voted on, within three months after its passage, or at any general election when any other law, or any bill, or any amendment to the Constitution, shall be submitted to be voted for or against.

Sinking Fund, how kept and invested.—SEC. 5. The sinking funds provided for the payment of interest and the extinguishment of the principal of the debts of the State shall be separately kept and safely invested, and neither of them shall be appropriated or used in any manner other than for the specific purpose for which it shall have been provided.

DEBT LIMITATION.—CITIES, COUNTIES, TOWNS AND VILLAGES.—The new Constitution of New York State puts a general and uniform limit to the power of all counties and cities of the State to contract and put out their obligations, leaving to the Legislature to fix the debt-making power of villages and towns only. These provisions are found in Article 8, Section 10. We give that section in full. The separation into paragraphs and the figures in parenthesis which number and begin the paragraphs are our own, we having inserted them so that those who need to refer to or use any particular portion can the more readily find the part desired. With that exception we give Section 10 of Article 8 as it reads, preserving even the punctuation.

(1) No county, city, town or village shall hereafter give any money or property, or loan its money or credit to or in aid of any individual, association or corporation, or become directly or indirectly the owner of stock in, or bonds of, any association or corporation; nor shall any such county, city, town or village be allowed to incur any indebtedness except for county, city, town or village purposes. This section shall not prevent such county, city, town or village from making such provision for the aid or support of its poor as may be authorized by law.

(2) No county or city shall be allowed to become indebted for any purpose or in any manner to an amount which, including existing indebtedness, shall exceed ten per centum of the assessed valuation of the real estate of such county or city subject to taxation, as it appeared by the assessment rolls of said county or city on the last assessment for

State or county taxes prior to the incurring of such indebtedness; and all indebtedness in excess of such limitation, except such as may now exist, shall be absolutely void, except as herein otherwise provided.

(3) No county or city whose present indebtedness exceeds ten per centum of the assessed valuation of its real estate subject to taxation, shall be allowed to become indebted in any further amount until such indebtedness shall be reduced within such limit.

(4) This section shall not be construed to prevent the issuing of certificates of indebtedness or revenue bonds issued in anticipation of the collection of taxes for amounts actually contained, or to be contained in the taxes for the year when such certificates or revenue bonds are issued and payable out of such taxes.

(5) Nor shall this section be construed to prevent the issue of bonds to provide for the supply of water; but the term 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.

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.—In the Tax Law of 1896 (Section 4, Sub-division 6,) there is a general provision exempting from taxation "bonds of a municipal corporation heretofore issued for the purpose of paying up or retiring the bonded indebtedness of such corporation." It will be seen that the reference is to bonds *heretofore* issued, &c. In the Municipal Bond Law of 1892, as amended by Chapter 466 of the Laws of 1893, there is also a tax-exempting clause, but one much broader in its scope, as it seems to apply to the funding of any bonds heretofore or hereafter put out—see editorial article in STATE AND CITY SUPPLEMENT for April, 1894. The Tax Law of 1896 contains a schedule of the laws repealed by it, but we do not find Chapter 466, Laws of 1893, in the list; hence it is presumably still in force.

In the case of New York City the existing provision of law governing the matter will be found in the revised City Charter which went into effect Jan. 1, 1902. This provides that "such corporate stock and all assessment bonds and revenue bonds, as well as all bonds hereafter to be issued by the City of New York by virtue of this Act or of any other Act, whether general or special, shall be free and exempt from all taxation, except for State purposes—Section 16', Title 2.

It remains to add that under special laws some New York City bonds are exempt from *all* taxes, including those for State purposes. Such is the case as regards the public-library bonds (Bryant Park) authorized by Chapter 427, Laws of 1900.

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. In 1902 paragraph 6 was again amended by adding the bonds of certain other railroad corporations, as was also paragraph 5 by adding the city of Los Angeles, Cal.

We give section 116 below as it stands after these various amendments. The changes and additions made by the 1902 enactments we indicate by means of brackets [ ].

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 Kentucky; Paterson, Trenton, Newark and Camden, in New Jersey; Baltimore, in Maryland; [Los Angeles in the State of California.] 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 [to the extent of sixty per centum of the value thereof] (previously 50 per cent was the limit). 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 mortgages 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 following securities:]

(a) 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 [or] 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.

(b) 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. [Morris & Essex Railroad Co., Central Railroad of New Jersey, United New Jersey Railroad & Canal Company, also in the mortgage bonds of railroad companies whose lines are leased or operated or controlled by any railroad company specified in this paragraph if said bonds be guaranteed both as to principal and interest by the railroad company to which said lines are leased or by which they are operated or controlled.] Provided that at the time of making [any] investment [authorized by this paragraph] the said railroad [corporations issuing such bonds] 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 authorized for investment [by this sub-division] shall be secured by a mortgage which is a first mortgage on either the whole or some part of the railroad and railroad property [of the company issuing such bonds, or,] that such bonds shall be mortgage bonds of an issue to retire all prior mortgage debts of such railroad company.

(c) [The mortgage bonds of the Chicago Milwaukee & St. Paul Railway Co., and the Chicago Rock Island & Pacific Railway Co., so long as they shall continue to earn and pay at least four per centum dividends per annum on their outstanding capital stock, and provided their capital stock shall equal or exceed in amount one third of the par value of all their bonded indebtedness, and further provided that all bonds of either of said companies hereby authorized for investment shall be secured by a mortgage which is a first mortgage on either the whole or some part of the railroad or railroad property actually in the possession of and operated by said company, or that such bonds shall be mortgage bonds of an issue to retire all prior debts of said railroad company.]

(d) 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-five] (previously twenty) per centum of the deposits of any bank shall be loaned or invested in railroad bonds, and not more than [ten] (previously five) per centum of the deposits of any bank shall be invested in the bonds of any one railroad [corporation described in paragraph "a" of this sub-division, and not more than five per centum of such deposits in the bonds of any other railroad corporation.] 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 might invest under the amendment of 1899. For list of, such bonds see CHRONICLE, V. 68, p. 1111. 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.

SECTION 118. The trustees of every such corporation shall as soon as practicable invest the moneys deposited with them in the securities authorized by this article; but for the purpose of meeting current payments and expenses in excess of the receipts, there may be kept an available fund not exceeding ten per centum of the whole amount of

deposits with such corporation, on hand or deposit in any bank in this State organized under any law of this State or of the United States, or with any trust company incorporated by any law of the State; but the sum so deposited in any one bank or trust company shall not exceed twenty-five per centum of the paid-up capital and surplus of any such bank or company; or such available fund, or any part thereof, may be loaned upon pledge of the securities or any of them named in subdivisions one, two, three, four and five of the preceding section but one, or upon the first mortgage bonds, or any of them, of the railroads mentioned and described in sub-division six of said preceding section but one, but not in excess of ninety per centum of the cash market value of such securities so pledged. Should any of the securities so held in pledge depreciate in value, after making any loan thereon, the trustees shall require the immediate payment of such loan or of a part thereof, or additional security therefor, so that the amount loaned shall at no time exceed 90% of the market value of the securities pledged for the same.

SECTION 119. Every such corporation may also deposit temporarily in the banks or trust companies specified in the last section the excess of current daily receipts over the payments, until such time as the same can be judiciously invested in the securities required by this article. Whenever it shall appear to the superintendent of banks that the trustees of any such corporation are violating the spirit and intent of this provision by keeping permanently uninvested all or an undue proportion of the moneys received by them, he shall report the facts to the Attorney-General, who shall proceed against such corporation in the manner provided in section eighty-two of this chapter.

SECTION 120. The trustees of any savings bank shall not loan the moneys deposited with them or any part thereof, upon notes, bills of exchange, drafts or any other personal securities whatever. In all cases of loans upon real property, a sufficient bond secured by a mortgage thereon, shall be required of the borrower, and all the expenses of searchers,* examinations and certificates of title or appraisal of value, and of drawing, perfecting and recording papers, shall be paid by the borrower.

POPULATION OF STATE.—New York ranks first in population among the States of the Union. The following gives the U. S. Census figures:

1900	7,268,894	1860	3,880,735	1820	1,372,812
1890	5,997,853	1850	3,097,394	1810	959,049
1880	5,082,871	1840	2.428,921	1800	589,051
1870	4,382,759	1830	1,918,608	1790	340,120

* So in the original.

CITIES, COUNTIES AND TOWNS IN THE STATE OF NEW YORK.

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

ALBANY.—HOWARD N. FULLER, Comptroller. WM. M. RICHARDS, Deputy Comptroller.

Albany is in Albany County.

GENERAL BONDED DEBT.

LOANS—NAME AND PURPOSE.	Interest.—Rate.	Payable.	Principal.—When Due.	Outstand'g.
P. O. site	1874 7	M & N	May 1, 1904	b$115,000
Public Market	1888 4	J & J	Jan. '03 to 1908	a60,000
Public build'g bonds.	1892 4	M & N	May 1 '03 to 1911 $5,000 yearly.	a45,000
do do	1892 4	M & N	May 1, 1912	a165,000
Public Bath bonds	1899 3½	F & A	Feb. 1, '03-'09	a21,000
do do	1901 3½	F & A	Feb. 1, '03-'21	9,500
City Hall	1882 4	J & J	July 1, '05 to '09 $25,000 yearly.	a125,000
do do	1882 4	J & J	July 1, 1910	a20,000
School	1900 3½	M & N	May, 1903-1920	54,000
Sewer (Beaver Cr.)	1889 3	M & S	Mar. 1901-1909	a35,000
do do	1896 3½	M & N	Nov. 1, 1902-'17 $1,500 yearly.	a24,000
Washington Park	1870 7	M & N	Aug. 1, 1910	b50,000
do do	1871 7	M & N	May 1, 1911	b100,000
do do	1872 7	M & N	May 1, 1912	b100,000
do do	1874 7	M & N	May 1, 1914	b155,000
dc do	1874 7	M & N	May 1, 1916	b49,000
do do	1875 6	M & N	May 1, 1915	b75,000
do do	1875 6	M & N	Nov. 1, 1917	b37,000
do do	1876 6	M & N	May 1, 1918	b38,000
do do	1877 6	M & N	May 1, 1919	b20,000
do do	1878 5	M & N	May 1, 1920	b40,000
do do	1880 4	M & N	May, 1920-1930 abt. $25,000 yr'ly	b295,000
do do	1880 4	M & N	May 1, 1922	7,000
do do	1881 4	M & N	May 1, 1921	a30,000
do do	1882 4	M & N	May 1, 1922	a28,000
do do	1882 4	M & N	Nov. 1, 1922	a24,000
do do	1885 4	F & A	Feb. 1, 1925	a10,000
do do	1894 2	J & D	June 1, 1934	a3,000
do do	1896 3½	M & N	May 1, 1936	a7,000
Riverside Park	1901 3½	A & O	Oct. 1, 1902-21	55,000
Hawk St. Viaduct	1889 3½	F & A	Feb. 1, 1903-1909 $5,000 yearly.	a35,000
Dudley Observatory	1892 2	J & D	June, 1903-1907 $1,000 yearly.	a5,000
Broadway widening	1898 3½	A & O	Oct. 1, 1903-1908 $5,000 yearly	a30,000
do do	1901 3½	A & O	Oct. 1, 1902-1921	22,000
Watershet Avenue	1901 3½	A & O	Oct. 1, 1902-1921	9,100
Re-surfacing	1901 3½	A & O	Oct. 1. 1902-1921	56,000
Beaver Park	1894 4	J & D	June, 1903 to '14, $18,000 yearly.	a216,000
do do	1895 4	J & J	June, 1903 to '14, $4,000 yearly.	a52,000
do do	1897 4	A & O	Oct. 1, 1903-1917 $1,250 yearly.	a18,750
do do	1898 3½	A & O	Oct. 1, 1903-1918 $700 yearly	a11,200
do do	1899 3½	J & J	July, 1903 to '19 $1,500 yearly	a25,500
do do	1901 3½	F & A	Feb., 1903-1921	9,500
Knox Street Viaduct.	1897 4	J & D	Dec. 1, 1902-1906 $5,000 yearly	a25,000

a Interest payable in Albany. b Interest payable in New York at the Merchant's National Bank.

STREET IMPROVEMENT BONDS

Principal and interest paid by holders of property benefited.

Various streets	1896 4	M & N	1902-1911		$167,500
do do	1897 4	M & N	Nov., 1902		25,000
do do	1897 4	M & N	Nov. 1903-1907 ($17,600 yearly.)		88,000
Sewer improvem'ts	1898 4	M & N	.....		1,600
Street improvem't	1898 4	M & N	Nov., 1902-'08		92,000
($39,000 yearly to 1903; $2,500, '04-'05; $3,000 to '08.)					
do do	1899 4	M & N	Nov., 1902-1904		78,000
do do	1901 3½	F & A	Feb. 1, 1903-'06		52 000
do do	1901 3½	M & N	Nov. 1, 1902-'06		157,500
do do	1902 3½	F & A	Feb. 1, 1903-'07		55,000

The total amount of improvement bonds outstanding on Jan. 1, 1902, was $674,600.

WATER DEBT.

LOANS—NAME AND PURPOSE.	Interest.—Rate.	Payable.	Principal.—When Due.	Outstand'g.
Water (Interest payable in New York.)	1874 7	F & A	Feb. 1, 1903	$99,000
do	1876 6	F & A	Feb. 1, 1906	100,000
do	1876 6	F & A	Feb. 1, 1908	*50,000
do	1876 6	F & A	Feb. 1, 1909	50,000
do	1877 6	F & A	Feb. 1, 1911	50,000
do	1877 6	F & A	Feb. 1, 1912	50,000
do (Interest is payable in Albany.)	1887 4	F & A	Feb. 1 1903-1907 $5,000 yearly.	25,000
do	1888 4	F & A	Feb. 1, 1903-1908 $7,500 yearly.	45,000
do	1889 4	J & D	June 1, '03-1908 $17,500 yearly.	105,500
do	1895 4	F & A	Feb. 1, 1903-1915 $7,000 yearly.	91,000
do	1896 4	F & A	Feb. 1, 1913	20,000
do	1896 4	F & A	Feb. 1, 1914	20,000
do	1896 4	F & A	Feb. 1, 1915	10,000
do	1888 3½	M & N	May 1, 1903-1907 $10,000 yearly.	50,000
do	1894 3½	F & A	Feb. 1, 1903-1914 $2,500 due y'rly.	30,000
do	1897 4	M & N	May 1, 1903-1917 $5,000 yearly.	75,000
do	1898 3½	M & N	May 1, 1903-1918 $10,000 yearly.	160,000
do	1899 3½	M & N	May 1, 1903-1919 $5,000 yearly.	85,000
do	1899 3½	M & N	May 1, 1903-1919 $5,000 yearly.	85,000
do	1900 3½	F & A	Feb. 1, 1903 to '20 $7,500 yearly	135,000
do (refd'g) (tax ex.)	1901 3½	F & A	Feb., 1903-1921	98,500
Refunding water	1902 3½	F & A	Feb. 1, 1903-22	78,000

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Albany's general and water debt. The street improvement bonds, amounting to $661,600 on Feb 1, 1902, are not included.

	Feb. 1, 1902.	*Sept.* 1, 1901.	*Sept.* 15, 1900.	*Sept.* 1, 1899.
General bonds	$2,356,000	$2,251,350	$2,295,300	$2,367,250
Water bonds	1,486,300	1,611,000	1,739,000	1,813,500
Total bonds	$3,842,300	$3,862,350	$4,034,300	$4,180,750
Sinking funds	1,521,009	1,595,220	1,414,920	1,548,230
Net debt	$2,321,291	$2,267,130	$2,619,380	$2,632,520

The sinking funds are invested mostly in the city's own bonds.

CITY PROPERTY.—Real estate property owned by city Feb. 1, 1902, was $5,306,606.

ASSESSED VALUATION.—Property is assessed about full value.

Years.	Assessed Valuation.—*Real.*	*Personal.*	*Total.*	*Rate of Tax.* per $1,000.
1901	$59,58[illegible],370	*$5,492,905	$65,073,275	$21·00
1900	59,790,690	9,237,194	69,027,884	21·40
1899	59,418,890	7,422,405	66,841,295	22·60
1898	59,159,515	7,525,425	66,684,940	20·60
1897	58,768,650	9,508,245	68,276,895	20·00
1895	58,548,720	6,426,995	64,975,715	20·00
1893	64,623,680	6,565,790	71,189,470	20·00
1890	63,380,046	6,282,525	69,662,571	19·00
1880	34,310,305	2,790,120	37,100,425	36·00
1870	24,981,511	5,954,825	30,936,336	45·70
1860	20,283,245	6,006,803	26,290,048	12·60
1850	9,430,100	3,171,589	12,601,689	15·70
1846	7,792,340	3,449,098	11,241,438	13·20

* Including special franchise tax amounting 1901 to $1,780,030.

POPULATION.—In 1900 (Census) population was 94,151; in 1890 (Census) 94,923; in 1880, 90,758.

ALBANY CO.—JOHN A. HOWE JR., Treasurer. JAS. E. NOBLE, Deputy Treasurer.

County seat is the city of Albany.

LOANS—	When Due.
CITY HALL—	
3½s, A&O, $45,000	Oct. 1, 1903
HIGHWAY IMPROVEM'T BONDS—	
3½s, F&A, $20,000	Aug., '03-'22
3½s, F&A, 16,000	Aug. 1, 1923
3½s, M&S, $17,000	Mar.1 1903-'19
3½s, M&S, 11,000	Mar.1, 1903-'13
ALMSHOUSE BONDS—	
3½s, M&N, $42,750	May 1, '03-21
COUNTY COURT HOUSE—	
4s, semi-an., $105,000	Feb.15, 1911
WAR LOAN (REFUNDING)—	
4s, semi-an., $9,000	Mar., 1903
4s, semi-an., 69,000	Mar., 1904
4s, semi-an., 107,000	Mar., '05 '07
4s, semi-an., 70,000	Mar., '08-'09
4s, semi-an., 37,000	Mar., 1910
4s, semi-an., 39,000	Mar., 1911
4s, semi-an., 20,000	Mar., 1912
4s, semi-an., 19,000	Mar., 1913

LOANS—	When Due.
WAR LOAN—(Con.)—	
4s, semi-an., $18,000	Mar., 1914
4s, semi-an., 17,000	Mar., 1915
4s, semi-an., 38,000	Mar., 1916
4s, semi-an., 20,000	Mar., 1917
4s, M&S, 40,000	Mar. 1, 1918-19
REFUNDING CITY HALL BONDS—	
3½s, A&O, $17,000	Oct. 1, 1903-19
3½s, A&O, 21,000	Oct. 1, 1920
3½s, A&O, 26,000	Oct. 1, 1921
Total debt Aug.1, 1902	$858,750
Ass'd valuation, real	93,297,880
Ass'd valuation, pers'l.	5,581,950
Ass'd value b'k stock.	5,693,793
Total valuation 1901.	104,573,623
County tax (per M.) 1902	$4·90
Population in 1900 was	165,571
Population in 1890 was	164,555

INTEREST is payable at the County Treasurer's Office. The bonds are all registered.

AMSTERDAM.—THOS. J. HAZLETT, City Clerk.

This city is in Montgomery County.

LOANS—	When Due.
SEWER BONDS—	
3s. $235,000	July 1, 1902-'34
3½s. 12,000	July 1, 1939-'40
WATER BONDS—	
5s, $42,000	Oct. 1, 1906
5s, 49,000	Oct. 1, 1911
5s, 59,000	Oct. 1, 1916
5s, 65,000	Oct. 1, 1921
3s, 25,000	Oct. 1, 1926
3s, 100,000	Mar. 1, 1910
3½s, J&D, 75,000	Dec. 1, 1921
SCHOOL BONDS—	
4s, A&O, $64,000	1912

LOANS—	When Due.
MISCELLANEOUS BONDS—	
3½s, Oct., $10,000	1910
4s, Jan., 4,000	1906
Bonded debt Mar.1, 1902.	$730,000
Water debt (included)	415,000
Tax valuation, real	8,946,132
Tax valuation, personal.	755,680
Total valuation 1901	9,201,812
Assessment ½ to ⅗ actual value	
Total tax rate (per M) 1901.	$20·45
Population in 1900 was	20,929
Population in 1890 was	17,336

INTEREST is paid at the National Park Bank of New York City.

AMSTERDAM SCHOOL DISTRICT—H. B. WALDRON, Cl'k.

LOANS—	When Due.
4s, $3,000	Jan., 1903
4s, 6,000	Oct., 1903-1908
4s, 10,000	
4s, $1,500	
4s, 8,000	
20,000	Sept.1, '09-'18
Bonded debt Aug. 1, 1902.	$49,500

AUBURN.—WM. C. BURGESS, Mayor. WM. C. FIRTH, Treasurer.

This city is the county seat of Cayuga County. In 1894 the city purchased the plant of the Auburn W. W. Co. for $425,000. At the same time the city assumed the water company's bonds to the amount of $112,000, which were refunded in June, 1895.

LOANS—	When Due.
SEWER & LOCAL IMP'T BONDS-	
4, 4⅜ & 5%, $77,672 27....1902 10	
SOUTHERN CENTRAL RR.—	
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	
3s, M&S, 25,000....Mar. 1, 1909	
WATER WORKS CO.'S BONDS ASSUMED BY CITY—	
5s, ... $31,000.....1902-1905 (Part due yearly.)	

WATER BONDS 1894—
3½s, J&D, $300,000...May 1, 1914
($25,000 due yearly) to May 1,'25
Bonded debt Jan. 1, 1902.$633,672
Water debt (included)... 331,000
Assessed valuat'n, real 13,174,371
Assessed valu'n, person'l 1,476,752
Total valuation, 1902..14,651,123
Assessment about actual value.
Tax rate (per $1,000) 1902. 24 86
Population in 1900 was....30,345
Population in 1890 was....25,858

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.

POPULATION.—In 1900 (Census) was 30,345; in 1890 it was 25,858; in 1880 it was 21,924.

BINGHAMTON.—DR. S. L. SMITH, 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—	
3½s, M&S, $18,000...Sept.,'08-'25	
ALBANY & SUSQ. RR. BONDS—	
3½s, M&S, $14,000...1903 to 1907 ($3,000 due yearly.)	
BRIDGE BONDS—	
4s, ... $33,000.....	1906
3s, S-A, 77,000	1929
3½s, ..., 71,000.....1930-1934	
3½s, ..., 4,000.....Aug. 1, 1934	
3½s, F&A, 40,000...Aug. 1, 1935	
3½s, F&A, 50,000...Aug. 1, 1937	
LIBRARY-SITE BONDS—	
3½s, M&S, $1,000..Sept. 1, 1938	
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	
NURSE'S HOME BONDS—	
3½s, F&A, $4,000....Aug. 1, 1936	

HOSPITAL BONDS—
3½s, ..., $25,000.....1908-1912
3½s, M&N, 5,000....Nov. 1, 1907
3½s, F&A, 6,000....Aug. 1, 1936
FIRE STATION BONDS—
3½s, ..., $25,000.....1913-'14-'15
3½s, ..., 6,000.....1902-1906
3½s, M&S. 15,000....Sept. 1, 1936
SCHOOL BONDS—
3½s, ..., $30,000 1920-1922
3½s, ..., 20,000 1923-1926
WATER BONDS—
3s, F&A, $91,000...Aug. 1, 1907
3½s, F&A, 62,000...Aug. 1, 1918
Bond. debt Feb. 21, 1902 $694,000
Floating debt..... 73,635
Water debt (included).. 153,000
Total valuation 1902...20,588,803
Assessment about ¾ actual value.
Tax rate (per M.), 1902.....$23 00
Population in 1890 was.....35,005
Population in 1900 (Census) 39,647

INTEREST.—On City Hall, water, $148,000 bridge and $8,000 fire station bonds in N.Y City. On remaining loans, City Treasurer's office.

BROOKLYN.—See New York City.

BROOME CO.—JOHN A. RIDER, Treasurer.

County seat is Binghamton.

LOANS	When Due.
COURT HOUSE BONDS—	
4s, F&A, $20,000.....1903 to 1904	
JAIL BONDS	
4s, J&J, $50,000 1906	

Bond. debt Aug. 1, 1902..$70,000
Assessed val., real.....$32,167,884
Assessed val, personal 2,112,240
Total valuation 1901.. 34,280,124
Population 1890 62,973
Population in 1900 was....69,149

BUFFALO.—ERASTUS C. KNIGHT, Mayor. F. W. M. HEERWAGEN, Comptroller. FRANK T. MOULTON, Deputy Comptroller.

Buffalo is in Erie County, and the city's tax valuation is about 6/7 that of the entire county ($196,410 bonds were sold Oct. 4).

LOANS— NAME AND PURPOSE.	Interest.— Rate	Payable.	Principal— When Due.	Outstand'g
1. CITY LOANS—VARIOUS PURPOSES:				
Abate. nuis..Ohio Ba.1902	3½	J & J	July 1, 1903-1922	$100,000
Municipal building....1890	3½	J & J	July 15, '03 to 1905	15,000
Deficiency, ref.....1890	3½	M & S	Mar. 1903 to 1905	45,000
Market.....1890	3½	A & O	Apr. 1, 1920	80,000
Plank road award....1890	3	J & D	June 2, 1910	115,000
Refunding bonds.....1898	3½	J & D	June 1,'03-'07 1-5 yearly.	84,548
Grade crossing b'ds..1896	3½	F & A	Feb. 1, 1916	171,000
do do 1897	3½	.....	1917	577,927
do do 1898	3½	.....	Feb. & Mar., 1918	89,137
do do 1898	3½	A & O	Apr. 1, 1918	200,000
do do 1898	3½	M & N	Nov. 1, 1918	16,913
do do 1899	3½	M & S	March 1, 1919	18,703
do do 1899	3½	J & D	June 1, 1919	285,187
do do 1899	3½	J & J	July 1, 1919	182,716
do do 1899	3½	A & O	Oct. 2, 1919	75,455
do do 1899	3½	J & D	Dec. 1, 1919	335,772
do do 1900	3½	F & A	Feb. 1, 1920	45,799
do do 1900	3½	J & D	June 1, 1920	45,799
do do 1900	3½	J & J	July 1 1920	173,487
do do 1900	3½	F & A	Aug. 1, 1920	10,927
do do 1901	3½	J & J	Jan. 15, 1921	55,918
do do 1901	3½	F & A	Feb. 1, 1921	5,070
do do 1901	3½	M & S	Mar. 1, 1921	141,516
do do 1901	3½	A & O	Apr. 1, 1921	111,542
do do 1902	3½	F & A	Feb. 1, 1922	482,284
Ref'd'g gde. crossing.1896	3½	J & J	July 1, 1916	83,000
S. Buff. flood bonds 1897	3½	.....	1926-1927	73,000
Chic. Fire Relief Fud¶1897	3½	A & O	1903-1917	37,500
Main&Hamb'gCa.bds1900	3½	A & O	Oct. 1, '03-'20	405,000
City and County Hall.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
Refund.C. Hall & C.H.1902	3½	F & A	Aug. 1, 1903-'22	100,000
Schools.....1888	3½	F & A	Aug.1,'03 to 1908 $12,500 yearly.	75,000
do 1889	3½	M & N	Nv.1,1902to1909 $7,500 yearly.	60,000
do 1892	3½	A & O	Apr. 1, 1912	150,000
do 1894	3½	F & A	Feb. 1, 1914	300,000
do 1895	3½	J & D	J'ne 1,'03 to 1915 $12,500 yearly.	162,500
do 1897	3½	J & J	Jan 1,1903-1917 $25,000 yearly.	350,000
do 1898	3½	M & N	May 2,1903-1918 $5,000 yearly.	80,000
do 1898	3½	M & N	Nov., 1903-1918 $5,000 yearly.	85,000
do 1899	3½	M & S	Mar. 1903-1919	85,000
do 1899	3½	J & D	Dec. 1,1902-1919 $10,000 yearly.	180,000
do 1900	3½	M & N	May, 1903-1920	90,000
do 1900	3½	M & N	Nov. 1, 1903-'20	190,000
do 1902	3½	F & A	Feb 1, 1903-'22	300,000
do 1902	3½	J & D	June 1, 1903-'22	150,000
do 1902	3½	A & O	Apr. 1, 1903-'22	100,000

LOANS— NAME AND PURPOSE.	Interest.— Rate	Payable.	Principal— When Due.	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 1887	3½	F & A	Feb. 1, 1927	120,000
do 1890	3½	J & J	Jan. 1, 1925	50,000
do 1891	3½	J & J	July 1, 1921	200,000
do 1894	3½	J & J	July 1, 1924 & '26	100,000
do 1886	3	J & J	July 1, 1910	50,000
do 1886	3	J & J	July 1, 1926	30,000
do 1897	3½	J & J	Jan.1,1903-1917 $2,750 yearly.	41,250
do 1897	3½	J & J	April 1, 1917	30,000
do 1897	3½	J & J	June 1, 1917	8,946
do 1897	3½	J & D	Dec.1,1902-1917 $2,750 yearly.	44,000
do 1900	3½	J & J	Jan. 15, 1903 20	4,972
do 1900	3½	M & S	Mar. 15, 1903-20	22,500
Refund'g Park Bonds.1898	3½	J & J	J'ne 1,1903-1918 $12,500 yearly.	200,000
3. RAILROAD LOANS:—				
Buff.&JamestownRR.1893	3½	J & J	Jan. 1, 1913	75,000
do do ref., 1893	3½	F & A	Feb. 1, 1913	75,000
do do ref., 1893	3½	J & D	June 2, 1913	75,000
do do ref., 1895	3½	A & O	Oct. 1, 1915	77,000
do do ref., 1902	3½	A & O	Apr. 1, 1903-22	75,000
do do 1884	4	M & N	Nov. 1, 1902	75,000
do do 1885	4	J & J	Jan. 1, 1904	75,000
do do 1886	3½	F & A	Feb. 1, 1904	75,000
do do 1894	3½	J & J	July 1, 1914	75,000
Buff. N.Y. & Phil. RR., 1885	4	J & J	Jan. 1, 1904	30,000
do do RR., 1886	3½	J & J	Jan. 1, 1906	40,000
do do RR., 1889	3½	A & O	Oct. 2, 1909	100,000
do do ref., 1890	3½	J & J	July 1, 1910	100,000
do do ref., 1890	3½	J & D	Dec. 15, 1910	100,000
do do ref., 1891	3½	J & J	July 1, 1911	100,000
do do ref., 1892	3½	J & J	July 1, 1912	100,000
4. SEWER LOANS:—				
Bird Avenue.....1883	4	M & N	May 1, 1913	238,000
Buffalo Trunk....¶1888-90	3½	F & A	Aug.1,1903 to '20 $15,000 yearly.	255,000
do ¶1886-87	3	F & A	Aug.1,1903-1916 $10,000 yearly.	145,000
Babcock & Seneca St..1886	3	M & N	May 1, 1911	30,000
do do 3		M & N	May 1, 1912	30,000
Bailey Avenue.....1888	3½	J & J	July 1, 1918	200,000
Hertel Avenue.....1887	3	F & A	Aug. 1, 1917	200,000
5. TAX LOANS:				
Tax loan.....1898	3½	F & A	Aug. 15, 1903	466,003
do 1899	3½	A & O	Oct. 2, 1904	192,748
do 1900	3½	F & A	Aug. 1, 1905	189,730
do 1900	3	F & A	Aug. 1, 1906	212,340
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	3½	J & J	July 1, 1905	100,000
do 1886	3½	A & O	Oct. 1, 1903	100,000
do 1887	3½	M & S	Mch. 1, 1906	100,000
do 1887	3½	A & O	Apr. 1, 1906	50,000
do 1888	3½	J & D	June 15, 1908	57,500
do 1888	3½	J & J	June 15, 1914	275,000
do 1888	3½	J & J	Dec. 1, 1908	100,000
do 1889	3½	M & N	May 1, 1919	225,000
do 1889	3½	A & O	Oct. 1, 1909	145,000
Water refunding.....1890	3½	J & J	J & J 1910	150,000
do do 1891	3½	J & J	Jan. 1, 1911	100,000
do do 1891	3½	F & A	Aug. 1, 1911	50,000
do 1891	4	.....	Nov. 1, 1911	100,000
do do 1892	3½	A & O	Oct. 1, 1912	100,000
do do 1892	3½	J & D	Dec. 1, 1912	100,000
do do 1894	3½	J & J	July '03-1914	120,000
do do 1896	3½	J & J	Jan. 1, 1916	50,000
do do 1896	3½	J & J	July 1, 1916	100,000
do do 1897	3½	J & D	1902-1917, $20,000 yearly on June 1.	300,000
do do ....¶1898	3½	M & S	1903-1918.	42,500
do do ....¶1899	3½	A & O	Apr. 1903-'19	85,000
do do ....¶1900	3½	A & O	Apr. 1903 '20	90,000
do do 1901	3½	A & O	Apr. 1, 1903-21	85,000
do do ....¶1902	3½	J & D	June 1, 1903-22	100,000

¶FREEDOM FROM TAXATION.—The Buffalo trunk sewer, the Chicago fire relief bonds and the refunding water bonds of 1898, 1899, 1900 and 1902 are exempt from city taxation.

INTEREST—WHERE PAYABLE.—Interest on the bonds is payable by City Comptroller in Buffalo and by the Gallatin National Bank in New York, as follows:

INTEREST PAYABLE.

In New York only—	School bonds.	*In both N. Y. & Buff.*
Volunteer relief.	Swing bridge.	Buffalo Trunk sewer.
Sewer bonds—	Market bonds.	City and County Hall.
Hertel Avenue.	Plank road awards.	Grade crossing.
Babcock & Seneca St.	Municipal Court b'ld'g.	Park & railroad bonds.
Bird Avenue.		Refunding bonds.
Bailey Ave. sewer.	*In Buffalo only—*	School bonds.
Buffalo Charter, 1891.	Deficiency loan.	Tax loans
	Monthly local work.	Water loans.
	Temporary loans.	Hamburgh Canal.

TOTAL DEBT, SINKING FUNDS, ETC.—

	July 1, 1902.	*July* 1, 1900.	*July* 1, 1899.
Total bonded debt.....$17,098,145		$16,051,799	$15,555,605
Sinking funds..... 687,720		1,222,778	1,371,089
Net debt..... .....$16,410,425		$14,829,021	$14,184,516
Water debt (incl. above) $3,664,882		$3,754,382	$3,791,882

The sinking funds are all invested in the city's own bonds. In addition to the indebtedness as given above, there was outstanding on July 1, 1902, $823,880 44 local warrants collectible by assessment.

CITY PROPERTY.—The city owns real estate estimated at $11,134,327; personal property valued at $10,920,171 32; total, $22,054,492 32. This total includes the water works, real estate valued at $690,405 and personal property valued at $7,708,169 88. The total resources of the city on July 1, 1901, including the above property, were figured by the Comptroller at $25,874,395 and the liabilities at $17,086,642, and $8,787,752 as the excess of resources over liabilities.

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

Years.	Assessed Valuation. Real.	Personal.	Total.	City Tax per $1,000.
1902.....	$223,947,690	*$19,957,930	*$243,905,620	$17·20
1901.....	221,405,290	*20,943,848	*242,349,138	18·14
1900.....	223,078,010	*22,795,577	*245,873,587	17·46
1899.....	225,218,555	11,750,980	236,969,535	18·21
1898.....	230,425,520	15,249,110	245,674,630	18·04
1897.....	230,698,810	16,689,465	247,388,275	14·18
1896.....	225,485,795	13,486,550	238,972,345	15·02
1895.....	220,290,690	14,360,710	234,651,400	15·39
1890.....	151,356,325	11,003,125	162,359,450	14·68
1880.....	81,708,905	7,523,580	89,232,485	14·16

*Including special franchise val'n amounting (1902) to $13,164,430.

POPULATION.—In 1900 (census) was 352,387; in 1890 it was 255,664; in 1880 it was 155,134.

CATSKILL.—Louis T. Beach, Treasurer.

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

LOANS— *When Due.*
VILLAGE HALL BONDS—
3½s, J&J, $11,000.Jan. 1909-1919
VILLAGE WATER BONDS—
($1,000 each.)
4s, J&J, $132,000..$5,000 due y'rly
TOWN BONDS—
4s, Jan., $16,500 ....Jan., 1904-07

Interest on village bonds is payable at the Catskill National Bank.
Village debt Mar., 1901.. $143,000
Town debt Feb. 1, 1901 .. 18,500
Village tax val'n, 1900..2,860,506
Town tax valu'n, 1900...4,369,531
Population of village, 1890..4,920
Population of village 1900...5,484
Population of town 1900....8,566

CAZENOVIA.—D. H. DOREMUS, President. A. E. FITCH, Village Clerk.

Cazenovia is in Madison County.

LOANS— *When Due.*
WATER BONDS—
3½s, M&N, $41,000...Nov. 1, 1914
SEWER BONDS—
4s, M&N, $31,000.....May 1, 1915
Interest payable in New York.
Total debt Apr. 1, 1902....$72,000

Tax valuation, real.....$817,125
Tax valuation, personal. 135,850
Total valuation 1901..... 952,975
Assessment about 60% actual val.
Total tax (per $1,000) 1900.$25·70
Population in 1900 was.....1,819
Population in 1890 was.....1,987

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

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

This village is in Schoharie County.

LOANS— *When Due.*
SEWER BONDS—
4s, F&A, $7,500 .....Feb., 1903
($2,000 due yearly) to Feb. 1, 1906
WATER WORKS—
3½s, F&A. $51,000...Feb. 1, 1907
(Part due yearly) to Feb. 1, 1917
SCHOOL BONDS—
3½s, F&A, $9,000.....1907-'11
($2,000 due yearly.)

Total debt Jan. 1, 1902....$67,500
Village has no sinking fund.
Tax valuation 1901 ...$1,202,650
State & Co. tax (per $1,000) .$2·80
City and school tax, 1901.$10·30
Population in 1890 was.....1,822
Population in 1900 was.....2,327

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.*
CEMETERY BONDS—
4s, ..., $1,500.....July 1, 1903
($500 due yearly) to July 1, 1905
CITY HALL BONDS—
4s, Ann., $100,000...Dec. 15, 1909
($5,000 due yearly)to Dec. 15, 1928
CITY HOSPITAL BONDS—
4s, ... $9,000....July 1, 1903
($1,000 due y'rly) to July 1, 1911
4s, ... $5,000....July 1, 1912
IMPROVEMENT BONDS—
4s, J&J, $1,933 ..... Jan. 1, 1905
3s, J&J. 15,680 54. Jan., '29 to '31
4s, M&N, 4.000..July 1,'03 to '04
3½s, J&J, $40,245 88.....1932-'39
($5,000 due yearly on Jan. 1.)
3½s, J&J, $2,426 67..Jan. 1, 1937
3½s, J&J, 36,906 45.Jan.,1928 31
($6,906 45 in '28 & $10,000 y'ly.)
3½s, J&J, $18,438 ..Jan.. 1926-27
3½s, J&J, 10,916 61 Jan. 1, 1923
3½s, J&J, 20,000..Jan. 1, '24-'25
3½s, J&J, 15,000. July 1, '03-'05
3½s, J&J, 10,685 09.Nov. 1,'02-'05
3½s, J&J { 30,597 41..June 10, '03 / 16,805 85. Jan. 1, 1921 / 10,000 00..Jan. 1, 1922
SCHOOL BONDS—
4s, ..., $13,000.....July 1, 1903
($1,000 due y'rly) to July 1, 1915
4s, ..., $5,000 ... July 1, 1916
4s, J&J, 15,000. July 1,'09 to '11

SCHOOL BONDS (Con.)—
3½s,J&J,$40,000 ...July 1, 1926
FIRE DEPT. BONDS—
3½s, J&J, $20,000..Jan. 1, '21-24
CERTIFICATES OF INDEBT'NESS—
3½s, J&J, $14,930 33..1902 to '05
WATER BONDS—
7s, J&J, $22,000....July 1, 1903
($2,000 due yearly) to July 1, 1913
7s, J&J, $8,000....July 1, 1903
($1,000 due yearly) to July 1, 1910
4s, J&J, $65,000(c&r)July 1, 1918
Subject to call July 1, 1903.
4s, F&A, $25,000....Aug. 1, 1907
($5,000 due yearly) to Aug. 1, 1911
4s, J&J, $75,000(reg.)July 1, 1920
Subject to call July 1, 1905.
4s, J&J, $14,000....July 1, 1923
4s, J&J, $25,000.....July 1, 1905
($5,000 due yearly) to July 1, 1909
4s, J&J, $12,000.....Jan. 1, 1903
($1,000 due yearly) to Jan. 1, 1914
Bonded debt Mar. 12, '01.$533,131
Water debt (included).... 253,000
Tax valuation, real.....10,579,684
Tax valuation, personal 1,096,165
Franchise tax 207,100
Total valuation 1901...11,882,849
City tax (per $1,000) 1901..$11·40
State & co. tax (per M)1900. 5·60
Population in 1900 was....23,910
Population in 1890 was....22,509

INTEREST on 7 per cent water bonds is payable at the Nat. Bank of Cohoes; on $65,000 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.*
COURT HOUSE BONDS—
3½s, M&S { $70,000..Mar. 1, '17-'23 / 15,000...Mar. 1, 1924
REFUNDING BONDS—
3½s, Mar. 1, $35,000....1903-1909
($5,000 due yearly on Mar. 1.)
3½s, Mar. 1, $12,500.Mar.1,'10-'11
3½s, Mar.1, 20,000.Mar. 1, 1912-3
3½s, Mar.1, 24,100.Mar. 1, 1914-8
ARMORY BONDS—
4s, M&S, { $18,000..Mar. 1, '03-08 / 2,000..Mar. 1, 1909

FUNDING BONDS—
4s, M&N, { $25,000..May 1, '09-13 / 30,000..May 1, '04-16
Int. payable at County Treasury.
Bonded debt Mar.1,190 .$166,600
Tax valuation, real...$22,420,948
Tax valuation,personal 1,958,131
Special franchises..... 158,805
Total valuation 1901.. 25,767,727
Assessment is 4-5 actual value.
Population in 1900 was.....43,211
Population in 1890 was....46,172

CORNING.—E. J. Kelly, City Clerk.

This city situated in the town of the same name, is in Steuben County.

LOANS— *When Due.*
CITY BRIDGE BONDS—
4s, F&A, $4,250...Feb., 1903-1908
($850 due yearly.)
RIVER BONDS—
4s, J&J, $100,000.July 1,'26 to '35
($10,000 due yearly.)
4s, J&J, $35,000 1936-1939
($10,000 annually 1936-1938 and $5,000 1939.)
CITY SEWER BONDS—
7s, J&J, $50,000..Jan., 1908 to '17

CITY HALL BONDS—
4s, A&O, $25,000.....Oct. 1, 1903
($5,000 due yearly) to Oct. 1, 1907
Tot. city debt Sept. 15,'02..$217,250
Tot. valuation of city '02.3,581,395
Population, city, 1890..... 8,550
Population, city, 1900, was.11,061
Town of Corning—
7s, J&J, $40,000.. . .....
Assessed valuation, '01..$817,033

CORNING SCHOOL DISTRICTS.—

School District No. 9—
5s, M&S, $16,000.. 1903-1910
5s, M&S, 1,000..... 1911
4s, ..., 12,000 1912-1917
4s, M&S, 26,500..Mar. 1918-1931
Bond. debt Feb. 21, 1902 $55,500

School District No. 9—(Con.)—
Assessed valuat'n 1901.$3,137,400
School tax (per $1000)1901..$6·00
School District No. 13—
4s, J&J $8,000.....1902-1909

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

CORTLAND.—Edmond C. Alger, City Clerk.

This city is in Cortland County.

LOANS— *When Due.*
SEWER BONDS—
4s, M&S, $53,000...Sept. 1, 1914
(Subject to call after Sept. 1,1904)
PAVING BONDS—
4s, M&S, $3,500.....Sept., 1903
4s, Sept., 2,128....Sept., 1903-06
4s, Oct., 8,000....Oct., 1908-11
4s, Oct., 1,000....Oct., 1907
4s, Oct., 8,000....Oct., 1915-18
4s, Oct., 15,549....Oct., 1902-08

PAVING BONDS (Con.)—
4s, A&O, $10,000 .Apr. 2, 1908
(Subject to call).
4s, J&J, $35,514 08... July 1, '21
4s, July, 13,637 66..July 1, '02-11
4s, July, 13,550 65..July 1, '02-10
Un.Sch'l 3¾s Oct 20,000.May4,'12
Bond. d'bt Aug.15,'02.$192,912 08
Assessed valua'n 1901...5,515,415
Population in 1890 was.....8,590
Population in 1900 was.....9,014

CORTLANDVILLE.—

This town is in Cortland County and was separated from the city of Cortland in March, 1899. Cortlandville pays 18·7 per cent of the refunding bonds and interest and the city of Cortland 81·3 per cent.

LOANS— *When Due.*
TOWN DEBT—
REFUNDING BONDS—
3½s, ...$43,000.....1902-1944
(Part annually.)
4s, ...$84,000..... ..1902-1915
(Part annually)

BRIDGE BONDS—
4s, $8,000.... 1903-10
Town debt Jan. 1, 1902..$127,000
Tax valuation, real.....1,313,450
Tax valuation, personal.. 54,200
Total valuation, 1901...1,367,650
Tax rate (per $1,000) '99. $8·17
Population of T'n 1900 was..2,907

DEER PARK.—W. S. Berans, Clerk.

This town (P. O. Port Jervis) is in Orange County.

REFUNDING RR. BDS—*When Due.*
3½s, F&A, $183,000..Feb., '03-'29
($4,000 yearly to '05 $5,000 from '06 to '10, $6,000 from '11 to '15, $7,000 from '16 to '20, $8,000 from '21 to '23, $9,000 from '24 to '26, & $10,000 from '27 to '29.)

Bond. debt Mch. 1, 1902.$183,000
Total valuation 1901....2,377,667
Assessment about ⅓ actual value.
Tax rate (per $1,000) 1901.$15·00
Population in 1890 was.....11,483
Population in 1900 was....11,317

DELHI.—This town is in Delaware County.

LOANS— *When Due.*
N. Y. & OSWEGO MIDL'D RR.—
3½s, Ann., $24,000.....1903-1908
($4,000 due yearly on May 1.)
3½s, Ann., $30,000.....1910-14
($6,000 due yearly on May 1.)
3½s, Ann., $102,000..May 1, 1915
Interest is payable at Albany.
3½s, Ann., $14,000..Feb. 1, 1903-9
($2,000 due yearly.)

Town debt Feb. 1, 1902. $178,000
Total valuation 1901... 1,327,765
Assessment about ½ actual value.
Total tax (per $1,000) 1901.$23·12
Population in 1900 was.....3,243
Population in 1890 was.....2,908
Village Water Loan—
4s, M&N, $8,000..... 1902
4s, M&N, 40,000.....1907-1922
($10,000 every 5 years).
4s, M&N, $12,000.....1927

TAX FREE.—The bonds are exempt from taxation,

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

This city is in Chautauqua County.

LOANS— *Amt. Outstand'g.*
School bonds, 4s..... $96,000
Street imp't bonds, 4s. 56,854
Water bonds, 4s & 3½s... 212,500
Warrants, 6s 11,624
Total debt Dec. 15, 1901.. 376,978

Total valuation 1901...$3,428,051
Assessment same as actual value.
Total tax (per $1,000) 1901.$44·29
Population in 1890 was..... 9,416
Population in 1900 was....11,616

ELMIRA.—DANIEL SHEEHAN, Mayor. SEYMOUR LOWMAN, Chamberlain. M. H. MURPHY, City Clerk.

Elmira is the capital of Chemung County.

LOANS— *When Due.*
CONTINGENT EXP. BONDS—
3½s, J&J. $40,000 .July 1, '03-12
GRADE CROSSING BONDS—
3½s, J&J, $5,000...July 1, 1913
BRIDGE BONDS—
3½s, r, A&O, $90,000 g.
Oct. 1, 1922-3-4
3½s, r, A&O, $25,000 g .Oct. 1,'25
CEMETERY BONDS—
4s, ..., ... $2,000.....1903
CITY HALL BONDS—
3½s, r, A&O, $5,000 g ..Oct. 1, '25
3½s, r, A&O, 60,000 g.Oct. 1, '26-7
3½s, r, A&O, 10,000 g.Oct. 1, 1928
4½s, M&S, 5,000..Sept. 1, 1929
4½s, M&S 30,000..Sept. 1, 1930
4½s, M&S, 10,000..Sept. 1, 1931
FIRE DEPARTMENT—
3½s, J&J, $12,000..Jan. 1, 1910
3½s, J&J, 1,500..Jan. 1, 1910
PARK BONDS—
3½s, M&S15, $16,000 Sept.15,1926
FUNDING DEBT BONDS—
4s, ..., $2,000 1903-1904
4s, ..., 21,000 1905
4s, M&N, 4,000 ....a Nov.1902-05
4s, M&N, 14,000a. Nov. 1, 1906
3½s, r, M&N, 5,000 a, Nov..1902-06
($1,000 yearly.)
3½s, r, M&N, $20,000 a.Nov. 15,'07
4s, M&N, 6,000a-Nov.1902-7
($1,000 due yearly.)
4s, M&N, $8,000.....Nov. 1, 1908

FUNDING DEBT BONDS—Contin'd.
3½s, M&N, $7,000.. Nov.,1902-'08
3½s, M&N, 18,000... Nov. 1, 1909
3½s. A&O, 25,000.Oct. 1, 1903-'27
4½s, ..., { 3,000.... .1903-1905 / 22,000.....1906
3¼s, J&J, 98,000... July 1, 1930
PAVEMENT BONDS—
3½s, r, M&S, $20,000 g.Nov. 15, '28
3½s, r, M&N, 20,000g.Nov. 15, '29
4¼s, M&S, 20,000 Sept. 1, 1931
4s, M&S, 3,000..Sept. 1, 1932
4s, M&N, 27,000..Nov. 1, 1932
REDEMPTION BONDS—
3½s, ... , $235,000 .1912-1921
3¼s, M&S, 26 000.Sep., 1903-28
3½s, J&J 18,000 July 1,'03.20
3½s, J&J, { 500 July 1, 1903 / 15,000.July 1,'04-18
SCHOOL BONDS—
4s, r, M&N, $20,000 July 1, 1903
4s, r, M&N, 28,500 July 1, 1904
4s, r, M&N, 30,000 a., Aug. 1, 1908-9-10
($10,000 yearly.)
4s, c, ..., $16,500.....1911
3½s, r, M&N, 2,000 a.May 1, '11
4s, r, M&N, 20,000g.May 1, '10
4s, r, M&N, 20,000g.May 1, '11
4s, M&N, 8,000 May 1, '05
4s, M&N, 12,000 May 1, '07
4s, M&N, 21,000 May 1, '08
4s, M&N, 8,500 May 1, '09
3½s, M&S, 25,000 Sept. 1, '26

a $1,000 each. b $500 each. g $5,000 each. c Coupon. r Registered.

The only provision for paying the city's indebtedness as it matures is direct taxation, excepting the cemetery bonds, which are paid from cemetery funds.

TOTAL BONDED DEBT.—

	Feb. 1, 1902.	Feb. 1, '01.	Feb. 1, '00.	Feb. 1, '99.
Total bonded debt..	$1,113,000	$1,077,000	$1,008,500	$1,020,000

ASSESSED VALUATION.—Assessed valuation is about two-thirds actual value.

Years.	Real Estate.	Personal Property.	Total.	City Tax per $1,000.
1901.....	$15,945,483	$2,761,724	$18,707,207	$16 30
1900.....	15,703,320	1,912,238	17,615,158	17·12
1899.....	15,711,485	1,530,726	17,242,211	16·95
1898.....	15,600,716	1,588,637	17,189,353	16·98
1897.....	15,515,855	1,818,690	17,334,545	16·98
1895.....	14,894,645	1,545,892	16,440,537	17·18
1890.....	12,258,494	1 116,200	13,374,694	14·15
1880.....	9,959,975	511,300	10,471,275	13·15

Tax rate for 1902 (city), $17·60.

POPULATION.—In 1900 (Census) 35,672; in 1890 it was 30,893; in 1880 it was 20,541.

ERIE COUNTY.—{WILLIAM H. DANIELS, Treasurer. FRED. O. MURRAY, Dep. Treas.

County seat is Buffalo.

LOANS—	When Due.
ROAD BONDS—	
3½s, A&O, $95,000	July 1,'03-'21
3½s, A&O, 7,918	July 1, 1922
COUNTY BONDS—	
7s, J&J, $125,000	July, 1903 to '07
7s, J&J, 100,000	July 1, 1910
6s, M&N, 100,000	Nov. 1, 1911-'14
4s, M&N, 7,000	July 1, 1902-'04
4s, M&N, 56,000	Nov. 1, 1902-'09
4s, F&A, 20,000	Aug., '07 & '12

ARMORY BONDS—
3½s, A&O, $200,000 .. July 1,'05-'14
3½s, A&O, 10,000 .. July 1, 1916
3½s, J&J, 75,000 July 1,'03-12
Total debt Sept. 1, 1902 .. $778,000
Assess'd val'n, real .263,181,612
Assessed val'n, pers'l. 9,981,128
Valuat'n of franchises 14,126,133
Total valuation 1901 287,288,873
State & Co. tax (per M) 1901 $4·85
Population in 1890 was ... 322,981
Population in 1900 was ... 433,686

FAR ROCKAWAY.—See New York City.

FLATBUSH.—See New York City.

FLATLANDS.—See New York City.

FLUSHING.—See New York City.

FREDONIA.—{J. A. WARREN, President. H. L. CUMMING, Treasurer.

This village is in Chautauqua County.

LOANS—	When Due.
WATER BONDS—	
4s, F&A, $50,000	Aug. 1, 1903
($2,500 due y'rly) to Aug. 1, 1922	
4s, M&S, $20.000	Sept. 1, 1930
BUILDING BONDS—	
3½s, A&O, $23,000	1902-1925
4s, , 10,000	
STREET BONDS—	
4s, M&S, $24,300	Sept. 1, 1903-11
4s, F&A, 12,600	Aug., 1903 to '11

SCHOOL BONDS—
3½s, Oct., $3,000 .. Oct., 1903-1905
Bonded debt Mar. 1, 1902. $140,500
Tax valuation, real 1,310,750
Tax valuation, personal. 181,300
Total valuation 1900 1,492,050
Assessment abt. 65% actual value.
Total tax (per $1,000) 1901. $22·00
Population 1890 was 3,399
Population 1900 was 4,127

INTEREST on the water and hall bonds is payable in N. Y. City and on the school bonds at the Comptroller's office, Albany.

FULTON.—{CALVIN R. DINES, Treasurer. W. P. HILLICK, Clerk.

This city (incorporated in 1902) is in Oswego County.

LOANS—	When Due.
WATER BONDS—	
3·40s, J&D, $200,000	1905-1929
Sewer debt	$67,500
Bond. debt Jan. 1, 1902.	267,500

Total valuation 1901 ... $2,136,727
Local tax (per $1,000) '01 .. $10·23
Population in 1890 was 4,214
Population in 1900 was 5,281

GENESEO.—W. W. KILLIP, Treasurer.

This village is in Livingston County.

LOANS—	When Due.
SEWER BONDS—	
3½s, J & J, $10,000	July 1, 1910
WATER BONDS—	
3½s, M&N, $20,000	May 1, 1907
3½s, M&N, 25,000	May 1, 1917
Total debt Feb. 1, 1902	$58,000

Tax valuation, real $1,114,622
Tax valuation, personal. 1,116,214
Total valuation 1901 2,230,836
Assesment about 4/5 actual value.
Total tax (per $1,000) 1901. $6 51
Population in 1900 was 2,400
Population in 1890 was 2,286

INTEREST on the sewer bonds is payable in Schenectady; on the water bonds in New York City.

GENEVA.—JOHN H. RIGBY, Chairman Fin. Com.

This city is in Ontario County.

LOANS—	When Due.
WATER BONDS—	
4s, , $150,000	Oct. 26, 1926
STREET BONDS—	
3½s, $160,850	
3½s, A&O, 31,150	Apr. 1,'03-22
3½s, A&O, 19,305	Oct. 1,'03-11

SEWER BONDS—
4s, , $88,000 .... Sept. 1, 1916
Bonded debt Feb. 26,'02. $398,850
Sinking fun.d 31,077
Assessed valuat'n 1901 .. 5,552,782
Population 1890 7,557
Population 1900 10,433

GLENS FALLS.—TIMOTHY I. DILLON, Clerk.

This village is in Warren County.

LOANS—	When Due.
SEWER BONDS—	
3½s, Sept., $25,000	1912
3½s, Sept., 142,000	1907-1912
WATER BONDS—	
4s, J&J, $80,000	1903-1917
4s, M&S, 60,000	1902-1914
Interest payable in Glens Falls.	

VILLAGE HALL BONDS—
3½s, J&D, $60,000 ... June, '05-'29
Bond. debt Feb. 1, 1902 .. $367,000
Total valuation 1901 6,204,014
Assess. valuat'n abt. ½ actual value
Vil. tax (per $1,000) 1901 .. $13·95
Population in 1890 was 9,509
Population in 1900 was 12,613

GLENS FALLS UNION FREE SCHOOL DISTRICT.—

LOANS—	When Due.
5s, , $25,000	1902 to 1906
($5,000 annually on Dec. 1.)	

Bonded debt Mar. 1, 1902. $25,000

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.

LOANS—	When Due.
DEFICIENCY BONDS—	
4s, M&N, $28,000	May 1, 1922
LOCAL IMP'T BONDS—	
3½s, M&N, $5,000	May 1, 1906
4½s, Feb., 400	Feb., 1903
4½s, Feb., 4,000	Feb., 1903-'04
4½s, Dec., 13,675 93	1902 to '04
(V. 69, p. 1116, for maturity.)	
4½s, Feb., $1,200	1903 to 1905
4½s, Jan., 10,500	1902-1906
(V. 71, p. 1323, for maturity.)	
PAVING BONDS—	
4½s, Dec., $3,500	Dec. 1, 1902
4½s, Dec., 6,600	Dec., 1903-04
4½s, Dec., 6,400	Dec., 1905-06
VOTING MACHINE BONDS—	
4s, Jan., $3,000	Jan., 1903-'05
4s, Jan., 500	Jan., 1906
SCHOOL BONDS—	
3½s, Oct., $11,000	Oct. 1, 1902-04
3½s, Sept., 16,000	Sept. 1, 1904-07
FIRE DEPARTMENT BONDS—	
3½s, Aug. 1, $25,000	Aug. 1, 1932

SEWER BONDS—
4½s, Feb., $8,200. 1903-07
RAILROAD BONDS—
4s, A&O, $14,000 ..... Apr. 1, 1915
3½s, A&O, 22,000 ..... Apr. 1, 1911
3½s, A&O, 23,000 .... Apr. 1, 1913
3½s, F&A, 27,000 .... Feb. 1, 1917
WATER LOAN—
6s, Sept. 1, $23,000 ... Sept. 1, 1907
5s, Jan. 1, 17,500 ... Jan. 1, 1909
3s, J&D, 55,000 .. June 1, 1910
3½s, J&D, 50,000 .. Dec. 1, 1917
Total debt Aug. 11, '02 $397,476
Water debt (included) ... 168,500
The city has no sinking fund.
Assessed valuat'n, real. $6,011,945
Assessed val't'n, pers'l. 465,335
Total valuation 1902. .. 6,477,280
Assessm't about 60% actual value.
Tax rate (per $1,000) 1901. $25·20
Population in 1900 was 18,349
Population in 1890 was 13,864

INTEREST on the water bonds issued in 1885 and 1889, on the Fire Department bonds and on the school bonds, is payable at Gloversville; on all other issues at the Fourth National Bank, New York.

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.

County seat is Catskill.

LOANS—	When Due.
TURNPIKE BONDS—	
3½s, F&A, $15,000	1905-1918
(V. 72, p. 500, for maturity.)	
REFUNDING BONDS—	
3½s, M&S, $100,000	Mar., '04-08
3½s, M&S, 15,000	Mar. 1, '03

Interest payable at Co. Treasury.
Total debt July 1, 1902. $138,000
Tax valuation 1901 12,943,119
Tax rate per ($1,000) 1898 ... $8·84
Population in 1900 was 31,478
Population in 1890 was 31,598

HAMDEN.—This town is in Delaware County.

LOANS—	When Due.
REFUNDING BONDS—	
3½s, Feb. 1, $7,200	1903-1914
($600 due yearly on Feb. 1)	
3½s, Feb. 1, $13,000	Feb. 1, 1915
3½s, May 1, 16,800	1903-1914
($1,400 due yearly on May 1.)	

3½s, May 1, $32,000 .. May 1, 1915
Total debt Sept. 1, 1900 ... $73,000
Total valuation 1900 587,316
Total tax per $1,000 1899 .. $17·16
Population in 1900 was 1,378
Population in 1890 was 1,507

INTEREST is payable at the American Exch. Nat. Bank, N. Y. City

HAMILTON.—N. R WICKWIRE, Pres. Bd. of Trus.

This village is in Madison County.

LOANS—	When Due.
WATER BONDS—	
4s, , $53,500	Dec. 1, 1924
LIGHT BONDS—	
4s, , $20,000	Dec. 1, 1924
FIRE DEPARTMENT BONDS—	
4s, , $2,000	July 1, 1903-06

MUNICIPAL BONDS—
3½s, , $3,500 .. Dec. 1, 1903-09
4s, , 5,500 .... July 1, 1910
Bonded debt Mar. 4, 1902 $85,200
Tax rate (per $1,000) 1902. $22·80
Population 1890 1,744
Population 1900 1,627

HEMPSTEAD.—SMITH COX, Supervisor.

Hempstead is now a town in Nassau County, but was formerly a town in Queens Co., then including Far Rockaway, Hempstead, Inwood, Lawrence, Rockaway Beach and Seaford villages. On Jan. 1, 1898, that portion of the town lying "westerly of a straight line drawn from the southeasterly point of the town of Flushing through the middle of the channel between Rockaway Beach and Shelter Island, in the county of Queens, to the Atlantic Ocean," became part of New York City, under the Greater New York Charter. This boundary was changed by the Legislature in April, 1899, and the new boundary is that portion of the old town of Hempstead "bounded on the east and north by the east and north bounds of the former village of Far Rockaway, and on the east by a line drawn due north from the northwest corner of said village to the 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.

LOANS—	When Due.
ROAD BONDS—	
4s, J&J, $293,000	July 1, 1923
Bonded debt Mar. 1, '02.	$303,000
Assessed valuat'n, real ..	8,957,512

Assessed valuat'n, pers'l $700,145
Total valuation 1901 9,657,657
Tax rate (per $1,000) 1901. $11·40
Population in 1900 was 27,066
Population in 1890 was 23,756

(For debts of Hempstead School Districts see "Additional Statements" at end of New York State.)

INTEREST is payable at the First National 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.

HEMPSTEAD (Village), NASSAU COUNTY.—

LOANS—	When Due.
4s, g., $50.000	1921
WATER BONDS—	
3½s, g., , $3,000	May 1,'05-19
3½s, g., , 6,900	May 1,'05-27

Bonded debt Jan. 1, '02. $50,000
Assessed valuat'n 1901. 1,101,660
Population 1900 ..... (?)

HORNELLSVILLE.—M. B. SMITH, Clerk.

This city is in Steuben County.

LOANS—	When Due.
WATER BONDS—	
3½s, F&A, $175,000	Aug. 1, 1921
3½s, F&A, $117,000	Feb. 1,'03-20
3½s, F&A, 8,000	Feb. 1, 1921
PAVING BONDS—	
6s, ann., $3,000	Oct., 1903
6s, June, 1,500	June 20, 1903
($2,000 yearly on June 20.)	
PARK BONDS—	
4s, July, $50,000	July 1, 1911

SEWER BONDS—
4s, M&N², $100,000 1917-1926
($10,000 yearly on May 29.)
Bond. debt Mar. 1, 1902. $334,500
Assessed valuation, real. 4,154,918
Assessed valuation, per'l 211,200
Total valuation 1901 4,366,118
Assessment about actual value
Tax rate (per $1,000) 1901. $26·02
Population in 1890 was 10,996
Population in 1900 was 11,918

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.

LOANS—	When Due.
CEMETERY BONDS—	
4s, F&A, $20,000	Feb. 1, 1905-'14
4s, A&O, 10,000	Feb. 1, 1912-'16
($2,000 yearly).	
4s, M&N, $6,000	May 1, 1918
($2,000 due yearly) to May 1, 1920	
DEFICIENCY BONDS—	
4s, July, $20,000	July 1, 1903-'12
FUNDING BONDS—	
7s, F&A, $2,250	Feb. 10, 1903-'12
STREET IMPROVEMENT BONDS—	
4s, F&A, $25,000	Feb. 1, 1904-'08
4s, F&A, 25,000	Feb. 1, 1909-'13
4s, Feb., 19,000	Feb. 1, 1914-'23
4s, M&S, 25,000	Mar. 1, 1915-'27
3½s, Aug., 6,000	Aug. 1, 1908-'13
4s, F&A, 15,000	Feb., 1914 to '16
4s, F&A, 10,000	Feb., 1917-'18
REFUNDING WATER BONDS—	
4s, F&A, $10,000	Aug. 22, 1908
4s, F&A, 10,000	Aug. 22, 1909

REFUNDING LOAN—
4s, F&A, $4,500. Feb. 10, 1903-04
3½s, A&O, 9,000 .... Oct., 1903-20
3½s, M&N, 10,000 .. May 1, 1903-12
(Exempt from all taxes.)
SCHOOL BONDS—
4s, Feb., $4,000 ..... Feb. 1, 1907
4s, F&A, 20,000 .. Feb. 1, 1908-'11
3½s, Aug., 6,000 .. Aug. 1, 1905-'06
3½s, M&S, 20,000 .. Sept. 1, 1912-21
Bonded debt Mar. 1, 1902 $254,250
Sinking fund. 7,531
Net debt Mar. 1, 1902.... 246,719
Ass'd valuation, real..... 4,020,000
Ass'd valuation, pers'al .. 1,465,160
Total valuation 1901 5,485,160
Assessm't about 66% actual value.
Tax rate (per M.) 1901 .. $24·7869
Population in 1890 was 9,970
Population in 1900 was 9,528

INTEREST is payable in Hudson at the office of the City Treasurer

ILION.—{C. S. JEPSON, Treasurer. L. G. GETMAN, Clerk.

This village is in Herkimer County.

LOANS—	When Due.
WATER BONDS—	
4s, J&J, $95,000	July 1, 1922
Subject to call after July 1, 1912	
SEWER BONDS—	
4s, , $14,500	1901 to 1907
3s, , 30,000	1914
4s, , 10,500	1908 to 1911
($2,500 yearly on July 1.)	
4s, , 4,500	1907-11

ELECTRIC LIGHT BONDS—
3½s, A&O, $29,000. Oct. 20,'02-30
SCHOOL BONDS—
4s, , $10,000 1906
4s, J&J, 6,000. July, 1903 to '14
Bond. debt Jan. 1, 1902. $157,500
Tax valuation 1900 1,490,933
Real valuation 3,000,000
Tax rate (per $1,000) 1900 $38·00
Population in 1890 was 4,057
Population in 1900 was 5,138

ITHACA.—Arthur G. Marion, Clerk.

This city is in Tompkins County.

LOANS—	When Due.
3·3s, ..., *25,000	July 1, 1903-07
Bridge Bonds—	
4s, ..., $20,000	1916 to 1926 ($2,000 due yearly).
Sewer Bonds—	
4s, g, J&J, $125,000	July 1, '06 to '26
School Bonds—	
4s, ..., $10,000	1919
3½s, ..., 45,000	1919
Deficiency Bonds—	
4s, ..., $15,000	1903-1905

Vot. machine bds. '02-'07. $3,500
Paving bonds 25,151
Tot. debt Feb. 20, 1902.. 248,651
Exempt valua'n, 1901..10,697,5 5
Unexempt valu'n, 1901 6,788,650
Assessment about 2/3 actual value.
Total tax rate (per M) 1901..$22·20
Population in 1900 was.....13,136
Population in 1890 was.....11,079
For School District debt see Additional Statements end N.Y.State.

JAMESTOWN.—{J. E. JOHNSON, Mayor. JOHN B. SHAW, Treasurer.

This city is in Chautauqua County.

LOANS—	When Due.
City Hall Bonds—	
4s, M&N, $65,000	May 15, 1925
Electric Light Bonds—	
4s, J&D, $32,000	Dec. 1, 1903
4s, J&D, 29,000	June 1, 1903-'31
Paving Bonds—	
4s, A&O, $13,000	Oct. 1, 1905
4s, J&J, 3,000	Jan. 1, 1907
4s, A&O, 18,000	Apr. 1, 1909
3½s, A&O, 6,000	Oct. 9, 1907
3½s, J&D, 11,700	Nov. 1909
3½s, J&D, 6,100	Jan. 1910
Sewer Bonds—	
3½s, M&S, $50,000	Mar. 1, 1923
4s, J&D, 111,000	Dec. 1, 1923
4s, J&D, 50,000	May 1, 1917
4s, J&J, 20,000	Mar. 15, 1918
3½s, J&J, 20,000	July 1, 1920
3½s, J&J, 25,000	June 1, 1921

Fire Department Bonds—
4s, J&D, $7,000 ..... Dec. 1, 1903
Voting Machines—
4s, Jan., $3,500 1903-1905
Paving Certificate Fund—
3·75s, June 30 $3,780 1909
4s, J&D, 24,000 1905-1908
4s, J&D, 12,000 1903-1904
4s, J&D, 6,000 ..... Dec. 31, '02
4s, J&D, 6,000 1909
4s, J&D, 11,520 1903-1910
Bond. debt Mar. 1, 1902 $472,800
Floating debt. 16,7 5
Paving certificates..... 69,280
Tot. debt Mar. 1, 1902.. 558,855
Total valuation 1901...11,060,220
Assessment about actual value.
Total tax (per $1,000) 1901.$22·83
Population in 1900 was.....22,892
Population in 1890 was.....16,038

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, 1901, 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.)	
School Bonds—	
4s, J&D, $22,500	June 15, 1914
($2,500 due y'rly)	to June 15, 1923
Water Bonds—	
4s, ..., $122,500	1900-1918

Water Bonds—(Con.)
6s, ..., $40,500 ..... 1903 & 1908
4s, A&O, 18,000 .. Apr., 1903-'20
Bonded debt Mar. 1, '02. $297,000
Water debt (included)... 182,000
Assessed valuation, real. 3,234,218
Assessed valuation, per'l. 662,100
Total valuation 1900....3,896,318
Tax rate (per M) 1901.....27·30
Population in 1900 was....10,130

KINGS CO.—See New York City.

KINGSTON.—{DAVID WEIL, Treasurer. JOHN T. CUMMINGS, Clerk.

This city is the capital of Ulster County.

LOANS—	When Due.
Refunding Bonds—	
4s, J&J, $4,000	Jan. 15, 1903
4s, J&J, 50,000	Jan. 15, '11-'12
3s, J&J, 36,500	Jan. 15, 1914
3s, J&J, 31.500.	Jan. 15, 1915
Refund. Wallkill Val. RR.—	
3½s, F&A, $9,000	Feb. 1. 1903
3½s, F&A, 154,000	Feb. 1, '04-'10
Water Bonds—	
3½s, semi-an., $600,000	1912-'36

Water Bonds—(Con.)
4s, semi-an., $150,000 1913-1937
4s—Note due June 1, '03 $4,015
Total debt Sept. 1, '02.. 1,034,000
Water debt (included). 750,000
Assessed val'n, real ...10,863,654
Assessed val'n, per'l... 1,937,248
Total valuation 1900 .12,800,902
Assessed about 80% actual value.
Tax rate (per $1,000) 1901..$19·14
Population in 1900 was....24,535
Population in 1890 was....21,261

All the refunding bonds are optional and are now subject to call.

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, $26,000	Dec. 1, 1903 to '14 $2,000 due yearly.
4s, J&D, $34,000	1915 to 1931 ($2,000 annually on Dec. 1.)
Int. payable in New York City.	

Total debt Feb. 1, 1902.. $60,000
Tax valuation 1901..... 6,823,870
Assess't about 94 p. c. actual value
School tax (per $1,000) 1901 $6·19
Value of sch. prop'y, 1900..$150,000

LEWISTON.—J. W. H. Kelly, Supervisor.

This town is in Niagara County.

LOANS—	
Railroad Aid Bonds—	
5s, ..., $11,000	.....
4½s, ..., 162,000	.....
Bonded debt Sept. 1, '01.	$173,000

Total valuation 1900...$1,576,246
Assessment about actual value.
Tax rate (per $1,000), 1900.$13·88
Population in 1890 was.....2,577
Population in 1900 was.....3,221

INTEREST is payable at the Bank of New York, N. B. A.

LITTLE FALLS.—{FRANK W. KLOCK, City Clerk. CHAS. A. FOX, City Treasurer.

This city is in Herkimer County.

LOANS—	When Due.
School Bonds—	
3½s, July, $65,000	July 1, 1903 ($2,000 due yearly) to July 1, '35.
School dist. loan 3½%	$13,000 ($1,000 due annually on Nov. 15.)
Floating debt	$4,000 ($2,000 due annually.)
Water Bonds—	
3½s, ..., 83,000	1906
3½s, ..., 40,000	1916
3½s, ..., 110,000	1917

Water Bonds—(Continued)
3½s, ..., $5,000 1919
3½s, J&J, 25,000 1913
3s, J&J, 50,000 ... 1907 to 1916
3½s, M&N, 10,000 .... May 1, 1920
Total debt Apr. 1, 1902. $405,000
Water debt (included)... 323,000
Total valuation 1901....4,679,165
Assessment is at 60% actual value.
Total tax rate (p. M.) 1901..$19·90
Population in 1890 was.....8,783
Population in 1900 was....10,381

LOCKPORT.—{T. N. VAN VALKENBURGH, Clerk. J. C. HARRINGTON, Treasurer.

This city (incorporated April 11, 1865,) is situated in Niagara Co.

LOANS—	When Due.
Water Bonds—	
3½s, M&N, $13,333 35	Nov. 1, 1902 ($2,666 67 yearly) to Nov. 1, 1906
4s, J&J, $6,000	1903-1908 ($1,000 yearly on Jan. 1)
Union School Bonds—	
3½s, M&N, $110,000	Nov. 1, 1903 ($10,000 due y'rly) to Nov. 1, 1913
3½s, M&N, $5,000	Nov. 1, 1914

Fire, Highway & Lighting Bds.
4s, M&N, $2,900 .. May 20, 1903 ($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 Apr. 1, '02. $220,909
Total valuation 1901....7,467,142
City tax (per $1,000) 1901...19 90
Population 1890 was..... 16,038
Population 1900 was..... 16,581

Included in the above is a debt of $61,125 97 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, $14,000	July 1, 1903
4s, J&J, 24,000	July 1, 1904-'06
4s, J&J, 27,000	July 1, 1907-'09
4s, J&J, 40,000	July 1, 1910-'13
3½s, —, 5,000	.....

Total debt Apr. 1, 1902.$110,000
Assessed valuation 1901. 686,044
Assessment abt. 80 p.c. of full value
Population in 1900 was.....3,128
Population in 1890 was.....3,401
Village Wurtsboro Wat. Bds.
4s, A&O, $7,000 .... Oct., 1902-'15

MECHANICSVILLE.—N. T. Bryan, Treas.

Mechanicsville is in Saratoga Co.

LOANS—	When Due.
School Bonds—	
4s, Nov., $48,000.	Nov. 1, 1902-'38
Sewer Bonds—	
4s, A&O, $40,000	Nov. 1, 1925
Paving Bonds—	
3·65s, July, $15,000	July 1, '07-32
Water-works Bonds—	
5s, F&A, $35,000	Aug. 1, 1903

Water-works Bonds—(Con.)
4s, M&N, $23,000 ..... May 1, 1912
4s, M&N, 30,000 ..... May 1, 1917
4s, M&N, 52,000 ..... May 1, 1922
Bonded debt Mar, 1, '02. $228,850
Water debt (included).... 140,000
Tax valuation 1901.....1,700,000
Population in 1891 was.....2,679
Population in 1900 was.....4,695

INTEREST on the school bonds is payable at the First Nat. Bank and Manufacturers' Nat. Bank of Mechanicsville; 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.

LOANS—	When Due.
Railroad Bonds*—	
3½s, A&O, $50,000	Apr. 1, '03-'07
Refunding Bonds—	
4s, M&S, $10,000	May, 1903-'21
4s, M&S, 10,000	May, 1922-'31
Water Bonds—	
4s, F&A, $40,000	Aug. 1, 1911
3½s, M&S, 12,000	Mar. 1, 1913
3½s, J&J, 100,000	July 2, 1918 (Subject to call after July 2, 1898.)

Water Bonds—(Con.)
3½s, M&N, $75,000 ... May 1, 1910
3½s, F&A, 10,000 ... Feb. 1, 1913
3½s, F&A, 100,000 ... July 1, 1921
3½s, F&A, 90,000 ... Apr. 1, 1931
Bonded debt Feb. 1, 1902. $507,000
Assessed valuat'n, real. 4,309,663
Assessed valuat'n, per'l. 212,550
Total valuation 1901 ..4,522,213
Tax rate (per $1,000) 1901..$30·16
Population in 1900 was ...14,522
Population in 1890 was ...11,977

*The railroad bonds included above were issued jointly by the city of Middletown and the town of Wallkill.

INTEREST is paid at city treasury.

MONROE CO.—J. B. Hamilton, Treas.

County seat is Rochester.

LOANS—	When Due.
Court House Bonds—	
3½s, F&A, $850,000	1904-1920 ($50,000 due yearly on Feb. 1.)
Total debt Feb. 21, 1902.	$850,000
Assessed val., real	142,745,8 52

Assessed val'n, per'l..$10,929,842
Total valuation 1901..153,675,704
Assessment about 4-5 actual value.
Tax rate (per $1,000) 1901.. $3·83
Population in 1900 was... 217,854
Population 1890 was.....189,586

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 Co. Refunding bonds are tax exempt

LOANS—	When Due.
Refunding Bonds—	
3½s, J&J, $10,000.	July 1, 1903-'11
3½s, J&J, 32,000.	July 1, 1912-'27
Bridge Bonds—	
4½s, Feb., $9,000	1903-1912 ($1,000 yearly on Feb. 1.)
Bonded debt Feb. 21, 1902.	$52,000

Assessed valuat'n, real. $1,828,000
Assessed val., personal.. 95,000
Total valuation 190 1,923,000
Assessm't about 90% actual value.
Tax rate (per $1,000) 1902. $20·55
Population 1890..... 3,761
Population 1900.....3,715

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. [$50,000 redemption bonds were offered Oct. 2.]

LOANS—	When Due.
Assessment Bonds—	
5s, F&A, $50,000	Aug. 1, 1903
5s, M&S, 21,000	Mar. 1, 1904
5s, F&A, 40,000	Aug. 1, 1904
5s, M&N, 25,000	Nov. 1, 1904
5s, M&S, 35,000	Mar. 1, 1905
4s, ..., 40,000	1905
4s, F&A, 40,000	Feb. 1, 1905
4s, A&O, 28,000	Apr. 2, 1905
4s, J&J, 59,000	July 24, 1905
4s, ..., 60,000	Dec. 1, 1905
4s, J&J, 60,000	July 1, 1906
4s, J&D, 38,000	Dec. 1, 1906
4s, M&S, 80 000	Feb. 1, 1907
Highway Bonds—	
4s, ..., $10,000.	Aug. 1, 1906-'07
4s, ... 320,000	1908-1939 ($10,000 yearly.)
4s, M&N, $40,000.	Nov. 1, 1940-'43
4s, J&J, 30,000	July, 1944-'46
4s, J&J, 20,000	July, 1947-'48
4s, M&N, 30,000	May, 1949-'51
4s, M&N, 5,000	May 1, 1952
Sewerage Bonds—	
4s, J&D, $25,000.	June, 1903-1907
4s, J&D, 110,000.	June, 1908-1918
4s, J&D, 5,000	June 1, 1919
4s, A&O, 20,000.	Apr. 1, 1919-'21
3½s, M&S, 30,000.	Mar., 1922-1924
3½s, M&N, 60,000.	May, 1925-1927
3½s, F&A, 50,000	Feb. 1, 1928
3½s, M&N, 40,000	Nov. 1, 1929
Deficiency Bonds—	
3½s, M&S, $130,000	Mar. 1, 1923-35
3½s, F&A, 50,000.	Aug. 15, '27-31
Redemption Bonds—	
5s, F&A, $4,000	Aug. 1, 1905
4s, ..., 59,000	1906
4s, F&A, 5,000	Feb. 1, 1905
4s, F&A, 64,000	Feb. 1, 1908

Bridge Bonds—
5s, ..., $30,000 1921-1923
Tax Relief Bonds—
4s, J&J, $28,000 .... Jan. 2, 1903
4s, F&A, 29,000 .... Feb. 1, 1903
3½s, ..., 40,000 .... Nov. 20, 1903
4s, ..., 60,000 .... Sept. 25, 1903
4s, ..., 45,000 .... Jan. 2, 1904
4s, F&A, 70,000 .... Aug. 1, 1904
4s, J&D, 16,000 .... Dec. 1, 1904
4s, F&A, 40.000 .... Aug. 1, 1905
School Tax Relief Bonds—
4s, F&A, $36,000 .... Feb. 1, 1905
Bond. debt Sept. 22, '02..$2,400,300
Sinking fund..... 55,517
Net debt Sept. 22, 1902. 2,344,783
Board of Education bonds (included)..... 392,300
Assessed valuat'n, real. 22,202,615
Assessed val., personal 1,994,448
Special franchises 794,000
Total valuation 1901...23,991,263
Tax rate (per $1,000) 1900..$15·53
Population in 1890 was....10,830
Population in 1900 was....21,228
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.)
3½s, F&A, $50,000 .. Feb., 1939-'48
3½s, F&A, 30,000 .. Aug. 1, 1931
Library Site Bonds—
4s, M&S, $16,000 .. Mar. 1, 1932
School Bonds, District No. 5—
4s, ..., $21,000 .... Mar. 1, 1903
($2,000 due yearly to Mar. 1, 1913.)
4s, ..., $9,000 .. Aug. 1, 1903-'08
School Bonds, District No. 4—
4½s, ..., $19,300 .. Sept., 1903-'08

NASSAU CO.—C. F. Lewis, 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.*
COURT HOUSE BONDS—
3½s, g, M&S, $65,000 Sept. 1, 1930
3½s, g. M&N, 85,000. Nov. 1, 1931
3½s, g, J&J, 100,000 July 1, 1929
Bond. debt Apr 1, 1902. $250,000

Floating debt.......... $37,494
County's proportion
Queens Co. debt Sep. 1 '02 989,868
Total valuation 1901.. 25,300,427
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.*
CITY HALL—
4s, A&O, $5,000...Apr. 1, 1903-13 ($500 yearly.)
4s, A&O, $7,000...Apr. 1, 1903-15 ($500 yearly.)
GLOBE FUND—
3s, Ann., $25,170.....Aug. 5, 1935
3s, Aug., 1,437....July 20, 1943
PARK BONDS—
4s, J&J, $6,000...June 1, 1903-'14
3½s, J&J, $10,000. July 1, 1915
3½s, M&N, 10,000. May 1, 1916
PAVING BONDS—
4s, M&N, $5,209...Jan. 1, 1903-05 ($1,736 yearly.)
4s, J&J, $6,969...Jan. 1, 1903-06 ($1,742 yearly.)
4s, J&J, $5,819.. Jan. 1, 1903-06 ($1,455 yearly.)
SEWER BONDS—
3½s, J&D, $110,652. Dec., 1902-16 ($7,377 yearly.)
3½s, M&S, $2,880. Sept. 1903-'10
SCHOOL BONDS—
3½s, J&J, $20,000... Jan. 1, 1903 ($2,000 due yearly) to Jan. 1, 1912
IMPROVEMENT BONDS—
3½s, ..., $21,700..... 1903-1909 ($3,100 due yearly.)
3½s, M&S, $18,677. Sep. 1, 1903-09 ($2,666 due yearly.)
3½s, M&N, $12,464. Nov., 1902-09 ($1,558 due yearly.)

LOANS— *When Due.*
WATER BONDS—
4s, M&S, $500. Sept...1, 1903
4s, M&N, 4,500 May, 1903-11
4s, M&S, 7,000. Mar. 1, 1904
4s, M&N, 13,000. Nov. 1, 1905
4s, M&S, 20,000. Sept. 1, 1911
4s, F&A, 125,500. Feb. 1, 1912
4s, F&A, 44,000. Feb. 1, 1912
3½s, M&N, 42,000 Nov., 1902-23 ($1,750 yearly.)
3½s, M&S, $18,000. Sept. 1, 1907
3s, M&S, 20,000. Sept. 1, 1906
4s, M&N, 10,500. May 1, '03-'16 ($750 yearly.)
3½s, M&S, $7,000. Mar. 1, 1903-09 ($1,000 yearly.)
3½s, J&D2, $3,000. Dec. 1, 1902-'11
REFUNDING WATER BONDS—
3½s, ..., $57,500...1903 to 1917 ($1,500 an. to '16, $35,000 in '17.)
3½s, M&S, $14,250. Sept. 1, '03 '21
3½s, M&S, 10,000. Sept. 1, '03-'22
Bond debt Mar. 1, 1902. $680,244
Water debt (included).. 402,750
Assessed valuat'n real. 9,608,300
Assessed val't'n pers'l.. 523,050
Total valuation, 1901.. 10,131,350
Assessment about ½ actual value.
Tax rate (per M) 1901.....$18·20
Population in 1890 was....23,087
Population in 1900 was....24,943

NEW LOTS.—See New York City.

NEW ROCHELLE.{HENRY S. CLARK, Mayor. A. J. SELZ, Clerk.

This city is in Westchester County.

LOANS— *When Due.*
FIRE DEPARTMENT BONDS—
3½s, M&N, $12,000. Nov., 1904-15
CITY HALL BONDS—
3½s, J&D, $13,000. June, 1904-'16
STREET & HIGHWAY IMPR'M'T—
5s, M&N, $15,000. May 1, 1903-04
3½s, M&N, 25,000. Nov., 1902-'26
3½s, J&D, 150,000. June, 1904-'33
3½s, A&O, 38,000. Apr. 1, 1911-'29
4s, J&D, 23,000....Dec. 1, 1931
SEWER CERTIFICATES—
5s, ... $15,000. before Jan. 1, '04
SCHOOL BONDS—
3½s, F&A, $10,000..Aug. 1910-'19
3½s, F&A, 45,000..Aug. 1910-'32 ($2,000 due yearly.)
PARK BONDS—
4s, ..., $24,000 May 1, 1903-'14

LOANS— *When Due.*
SEWER BONDS—
4s, A&O, $100,000. Oct. 1, 1908-'27
5s, A&O, 95,000. Oct. 1, 1928-'46
4s, A&O, 65,000...... 1947-1959 ($5,000 annually on Oct. 1.)
3½s, ..., $34,778.....1910-1928
3½s, F&A, 120,000..Aug. 1, '10-'49
LAND DAMAGE BONDS—
3½s, A&O, $80,000. Apr., 1904-23
3½s, J&D, 20,000. July, 1924-28
CERTIFIC'S OF INDEBTEDNESS—
3½s, J&J, $29,750..July, 1904-32
6s, F&A, 54,752 86.....1902-05
6s, M&N6, 40,000... Nov. 6, 1902
Bond. debt Dec. 1, 1901. $1,246,651
Assessed valuat'n 1901. 15,951,762
Population 1890 was........ 9,057
Population 1900 was........14,720

Interest payable at New Rochelle and New York.

NEW UTRECHT.—See New York City.

NEW YORK CITY.{SETH LOW, Mayor. EDW. M. GROUT, Comptroller.

The consolidation provided under the Greater New York Charter became effective January 1, 1898, and New York City now includes Kings County, Richmond County, and the following portions of Queens County, namely, Long Island City, the towns of Newtown, Flushing and Jamaica, and part of the town of Hempstead. For comparative purposes we give below a statement of the debt of the various boroughs forming Greater New York as it stood at the date of consolidation, Jan. 1, 1898.

DEBT OF GREATER CITY AT CONSOLIDATION, JAN. 1, 1898.

Boroughs.	*Tot. Funded Debt.*	*Sinking Fund.*	*Net Debt.*
Manhattan and The Bronx........	$226,079,678 79	$85,654,317 52	$140,425,361 27
Brooklyn...........	85,158,775 53	6,734,055 69	78,424,719 84
Queens.............	8,558,491 19	330,000 00	8,228,491 19
Richmond...........	3,358,449 96	....	3,358,449 96
Total...........	$323,155,395 47	$92,718,373 21	$230,437,022 26

DEBT OF GREATER CITY AT PRESENT TIME.

Since consolidation up to the Sept. 1, 1902, the greater city has issued $163,043,596 73 of new bonds, but the previously outstanding debt of the various boroughs has been reduced. The following compares gross and net debt of consolidated city at different dates, revenue bonds being *included* in all the years.

	Funded Debt. $	*Temporary Loans.* $	*Total Debt.* $	*Sinking Funds.* $	*Net Debt.* $
Jan. 1, 1898...........	323,155,395	7,600	323,162,995	92,718,373	230,444,622
Jan. 1, 1899...........	343,269,127	7,600	343,276,727	99,056,291	244,220,435
Jan. 1, 1900...........	358,104,307	7,600	358,111,907	105,435,871	252,676,035
Jan. 1, 1901...........	389,905,899	2,107,600	392,013,499	112,288,129	279,725,370
Jan. 1, 1902...........	416,262,224	9,912,600	426,174,824	117,399,480	308,775,344
Sept. 1, 1902...........	431,164,607	*54,793,600	485,958,207	125,371,132	360,587,075

* The revenue or temporary loan bonds reach the maximum figure at this time of the year, and during the next few months will be reduced to their normal amount out of the tax collections now being made.

The water debt, *included* in the foregoing, was as follows at the several dates below:

Water debt.	*Jan. 1, 1898.*	*Jan. 1, 1899.*	*Jan. 1, 1900.*	*Jan. 1, 1901.*	*Jan. 1, 1902.*
Gross......	$59,568,249	$62,679,249	$63,714,092	$67,146,092	$70,585,092
Net........	42,796,855	45,407,855	45,243,355	48,326,355	51,340,355

Gross water debt Sept. 1, '02, was $70,697,093, and net, $44,533,100.

The following table shows the assessed valuation of property in the consolidated city for the year 1902:

	Real Estate. $	*Pers'l Estate.* $	*Total.* $	*Tax Rate.* $
Manhattan and The Bronx...	2,512,440,186	425,071,368	2,937,511,554	22·7344
Brooklyn........	*670,533,508	85,577,102	*756,110,610	23·5353
Queens..........	108,859,704	9,026,134	117,885,838	23·1873
Richmond........	38,814,181	6,725,535	45,539,716	23·3653
Total........	3,330,647,579	526,400,139	3,857,047,718	......

* Includes $1,150,500 of property liable for taxation of State purposes only.

PAR VALUE OF BONDS—Under the provisions of the city charter registered bonds may be issued in denominations of $10 or any multiple thereof.

APPROPRIATIONS—The total appropriations for Greater New York in 1898 was $77,559,332 37; in 1899 it was $93,520,082 03; in 1900 it was $90,778,972 48, for 1901 it was $98,096,413 43 and for 1902 it is $97,974,541 83.

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, 1902, is 3,632,501.

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. See page 40 under head of "exemption from taxation" for charter provisions relative to tax exemptions.

LOANS— NAME AND PURPOSE.	—Interest.— Rate.	Payable.	—Principal.— When Due.	Outstand'g.
CORPORATE STOCK— *Greater New York Charter*—				
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
do ....¶	3	M & N	1942	s.f. 565,803
Am. Museum Nat. Hist.¶	3½	M & N	Nov. 1, 1928	450,000
do do ..¶	3½	M & N	1929	400,000
do do ..¶	3	M & N	1940-1941	s.f. 350,000
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 ..¶	3½	M & N	1940	250,000
do do ..¶	3	M & N	1942	s.f. 187,500
Metropolitan Mus. Art.¶	3½	M & N	Nov. 1, 1928	600,000
do do ....¶	3	M & N	1929	s.f. 50,000
do do ...¶	3	M & N	1940-1941	s.f. 120,000
do do ...¶	3	M & N	1942	s.f. 81,000
Botanical Museum.....¶	3½	M & N	Nov. 1, 1928	200,000
do do ....¶	3	M & N	Nov. 1, 1928	s.f. 175,000
ds do ...¶	3	M & N	1942	s.f. 50,000
Mus. Arts & Sci., Bklyn..¶	3½	M & N	1930	300,000
do do .¶	3	M & N	1941	300,000
Paving Jerome Ave....¶	3½	M & N	Nov. 1, 1928	60,000
do do ....¶	3	M & N	Nov. 1, 1928	s.f. 5,000
Repaving streets ......¶	3½	M & N	Nov. 1, '28 & 29	550,000
do do ....¶	3	M & N	Nov. 1, '28 & 41	s.f. 334,000
do do ...¶	3½	M & N	Nov. 1, 1940	2450,000
do do ...¶	3½	M & N	1941	2,000,000
do do ...¶	3½	M & N	1942	1,000,000
Dept. Correction bldgs.¶	3½	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. 35,000
do do ..¶	3	M & N	1942	s.f. 61,000
Dept. Street Cleaning..¶	3	M & N	1929	s.f. 100,000
do do ....¶	3½	M & N	1929	300,000
do do ...¶	3	M & N	1940	s.f. 62,668
do do ...¶	3	M & N	1942	s.f. 151,431
Health Dept. bldgs.....¶	3	M & N	1919	s.f. 44,287
Fire Dept. Bonds......¶	3½	M & N	1929	300,000
do do ......¶	3½	M & N	1941	241,000
do do ....¶	3	M & N	1941	s.f. 800,000
Police Dept. Bonds....¶	3	M & N	1940	s.f. 136,390
do do ....¶	3	M & N	1941	375,000
CourtHouse—Appellate¶	3½	M & N	Nov. 1, '28 & 29	625,00
do do ..¶	3	M & N	1929	s.f. 85,00
Criminal Court House..¶	3	M & N	1923	s.f. 20,00
New Hall of Records...¶	3	M & N	1929	s.f. 150,00
do do ..¶	3½	M & N	1929	500,00
do do ..¶	3½	M & N	1930	250,00
do do ..¶	3½	M & N	Nov. 1, 1940	2810,00
Docks and Ferries, &c.¶	3	M & N	1928	s.f. 2075,29
do do ..¶	3	M & N	1940	s.f. 1374,70
do do ..¶	3	M & N	1941	s.f. 2000,00
do do ..¶	3	M & N	1942	s.f. 600,00
do do ..¶	3½	M & N	1940	2500,00
do do ..¶	3½	M & N	1941	450,00
do do ..¶	3½	M & N	Nov. 1, '28 & 29	4600,00
Impt. Wallabout Bas..¶	3	M & N	1929	s.f. 100,00
Sch. Houses, Sites & bldg¶	3½	M & N	Nov. 1, 1928	1820,78
do do ..¶	3½	M & N	1940	300,00
do do ..¶	3	M & N	Nov. 1, 1928	s.f. 1174,05
do do .¶	3½	M & N	1942	s.f. 1800,00
do do Bor. M. & B.¶	3	M & N	1909-1929	s.f. 2383,64
do do do ..¶	3½	M & N	1929	1700,00
do do do ..¶	3½	M & N	1940	1900,00
do do do ..¶	3½	M & N	1941	1000,00
do do do ..¶	3	M & N	1941	s.f. 1000,00
do do Boro. Brook.¶	3	M & N	1929	s.f. 85,61
do do do ..¶	3	M & N	1940	s.f. 7,38
do do do ..¶	3	M & N	1941	s.f. 300,00
do do do ..¶	3½	M & N	1929	1800,00
do do do ..¶	3½	M & N	1940	2190,00
do do do ..¶	3½	M & N	1941	900,00
do do Bor. Queens.¶	3	M & N	1909-1929	s.f. 17,65
do do do ..¶	3	M & N	1940	s.f. 49,35
do do do ..¶	3	M & N	1941	400,00
do do do ..¶	3½	M & N	1929	500,00
do do do ..¶	3½	M & N	1940	150,00
do do Boro. Rich..¶	3	M & N	1909 & 1940	s.f. 50,00
do do do .¶	3½	M & N	1929	100,00
do do do ..¶	3	M & N	1941	150,00
High Schools & sites...¶	3	M & N	1929 & 1940	s.f. 273,27
do do ..¶	3½	M & N	1940	813,48
do do ..¶	3½	M & N	1941	800,00
do do ..¶	3	M & N	1941	s.f. 212,63
New East Riv. Bridge.¶	3½	M & N	Nov. 1, '28-'29	2700,00
do do ....¶	3	M & N	1929	s.f. 1287,82
do do ...¶	3½	M & N	Nov., 1940	4500,00
do do ...¶	3½	M & N	1941	750,00
Con. & Imp. St. John's Pk¶	3	M & N	1916	s.f. 50,00
do do ..¶	3	M & N	1941	s.f. 15,00
East River Park Impt.¶	3	M & N	1911	s.f. 71,50
Cen. Park Asphalt Walk.¶	3	M & N	1940	s.f. 2,00
Const'n & Imp. of Pkys .¶	3	M & N	1914	s.f. 100,00
do do ..¶	3	M & N	1923	s.f. 65,00
do do .¶	3	M & N	1940	s.f. 100,00
do do ..¶	3	M & N	1941	s.f. 30,00
do do ..¶	3	M & &	1942	s.f. 80,00
do do .¶	3½	M & N	1929	100,00
Imp. of Pub. Pks. & Pkys¶	3	M & N	1909 & 1921	s.f. 146,50
do do ..¶	3½	M & N	1918	15,00
do do ..¶	3½	M & N	1942	167,00
do do ..¶	3	M & N	1942	s.f. 250,00

LOANS— NAME AND PURPOSE.	Interest. Rate	Payable.	Principal. When Due.	Outstand'g.
CORPORATE STOCK—(Con.)				
Impt. Bronx Park.....¶	3	M & N	1929	s.f. $63,000
Pub. Dr'vw'y, Harl'm R.¶	3½	M & N	1940	300,000
Lib'ry Bdg., Bryant Pk.¶	3½	M & N	19 9	500,000
do do ..¶	3½	M & N	1942	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	M & N	1941	538,700
do do ¶	3	M & N	1942	1,640 992
do do ..¶	3½	M & N	1929&1941	2961,233
Public Park 111th St..¶	3½	M & N	Nov. 1, 1928	1738,362
do do ..¶	3	M & N	Nov.1,'28,'29	s.f. 235,033
do do ..¶	3½	M & N	1940	886,886
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 ..¶	3½	M & N	1940	2000,000
Bridge over Harlem R.¶	3½	M & N	Nov. 1, 1928	1029,845
do do ..¶	3	M & N	1919	s.f. 40,000
do do ¶	3	M & N	1941	s.f. 35,000
do do ..¶	3	M & N	1942	s.f. 79,620
do do ..¶	3½	M & N	1930	500,000
do do ..¶	3½	M & N	1928	250,000
do do ..¶	3½	M & N	1929	1000,000
do do ¶	3½	M & N	1941	400,000
Bdg. Con'g Pelham Bay¶	3	M & N	1919	s.f. 135,000
do do ..¶	3	M & N	1941	s.f. 80,000
Bdg. over Bronx River¶	3	M & N	1919	s.f. 16,000
do do ..¶	3	M & N	1941	s.f. 75,000
Pub. Bldg. Crotona Pk.¶	3½	M & N	Nov. 1, 1928	75,000
do do ..¶	3	M & N	1914	s.f. 2,500
Hos. Bldg. Gouv'r Slip.¶	3½	M & N	Nov. 1, 1928	50,000
do do ..¶	3½	M & N	Nov. 1, 1930	85,000
Rapid Transit RR.....¶	3½	M & N	1948-1950	6,500,000
do do ..¶	3	M & N	1950	1,500,000
do do ..¶	3½	M & N	1949	4,000,000
do do ¶	3½	M & N	1951	11,000,000
Pub. Bath Rivington St.¶	3½	M & N	Nov. 1, 1928	50,000
do do ¶	3	M & N	Nov. 1, 1928	s.f. 20,000
Pub. Baths City of N. Y.¶	3	M & N	1942	s.f. 100,000
Pub. Pks. 2 th-28th St.¶	3	M & N	1921	s.f. 1,248
do do ..¶	3	M & N	1941	s.f. 125,000
do do ¶	3½	M & N	1941	3,000,000
Pub. Park in 12th Ward¶	3	M & N	1921	s.f. 29,495
do do ..¶	3	M & N	1941	s.f. 20,000
do do ..¶	3½	M & N	1929	1365,000
Pub. Park—Hester St. ¶	3	M & N	1920	s.f. 31,908
do do ..¶	3	M & N	1941	s.f. 125,000
do do ¶	3½	M & N	1941	2,050,000
Bdg. over tracks N.Y.C.¶	3	M & N	1921 & 1941	s.f. 35,000
do do ..¶	3½	M & N	1921	50,000
Bridge over Pt. M. Br..¶	3	M & N	1921 & 1940	s.f. 10,000
Bridge over E. River..¶	3	M & N	1928	s.f. 20,000
do do ..¶	3	M & N	1928	s.f. 20,000
do do ..¶	3	M & N	1940	s.f. 62,000
do do ..¶	3	M & N	1941	s.f. 15,000
do do ..¶	3½	M & N	1941	1,500,000
Bdg. over Newt'n Creek¶	3	M & N	1940	s.f. 180,000
Bdg. ov. N.Y. & N.H.RR.¶	3	M & N	1942	s.f. 50,000
Riverside Drive Ext...¶	3½	M & N	1928 & 1929	600,000
do do ..¶	3	M & N	1941	150,000
do do ..¶	3	M & N	1941	s.f. 20,000
do do ..¶	3	M & N	1942	s f. 50,000
Vi'd't over 96St. 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 ..¶	3	M & N	1941	s.f. 75,000
do do ..¶	3	M & N	1942	s. f. 15,600
Compl'n Riv. Pk. & Dr.¶	3	M & N	1940	s.f. 1,500
Imp., etc., Crotona Pk.¶	3	M & N	1928	s.f. 30,000
Park, 54th Street.....¶	3	M & N	1929	s.f. 7,162
do do ..¶	3½	M & N	1941	1,250,000
New Pk., &c., 23,24 Wds¶	2½	M & N	1909-29	s.f. 13,000
Park - Wo th & Baxter ¶	3	M & N	1942	s. f. 185,604
Park - Hest r & Essex ¶	3	M & N	1942	s.f 1 000
Prospect Park—Imp't. ¶	3	M & N	1942	s. f. 10,000
Im't W. & H. Seward P'k ¶	3	M & N	1942	s. f. 5,000
Park—7 St & East Riv ¶	3	M & N	1942	s. f. 11,541
Public Park—12 Ward ¶	3	M & N	1942	s. f. 7,500
Melrose Ave. Viaduct..¶	3½	M & N	1928	140,000
do do ¶	3	M & N	1941	s.f. 20,000
Redemp. Brk. Water L'n¶	3	M & N	1929	s.f. 1215,000
Red. Ass. Bds. Park Av.¶	3½	M & N	Nov. 1, 1929	458,000
do do ..¶	3	M & N	Nov. 1, 1929	s.f. 210,801
Soldiers' Mem. Arch...¶	3	M & N	1929 & 1940	s.f. 7,000
do do ..¶	3½	M & N	1940	200,000
do do ¶	3½	M & N	1942	43.0 0
New Bldgs, Cent. Islip.¶	3	M & N	1929	s.f. 2,000
Grad. & Pav. Gr'dSt., Bln¶	3	M & N	1940	s.f. 10,200
Court House site, Bronx¶	3½	M & N	1940	147,079
Bronx Park, Zoo. Gar..¶	3½	M & N	1940	100,000
do do ..¶	3	M & N	1941	s.f. 75,000
do do ..¶	3	M & N	1942	s. f. 65.0 0
Skate & Golf H., V.C.P'k.¶	3	M & N	1940	s.f. 20,000
Silver Lake Park, Rich.¶	3	M & N	1940	115,000
Entrance Cen Pk., 66 St¶	3	M & N	1940	s.f. 8,200
Imp. N Y. Botan. Gard'n ¶	3	M & N	1941	s.f. 125,000
Departm't of Health...¶	3	M & N	1941	s.f. 25,000
do do ..¶	3	M & N	1942	s. f. 3,000
So. 3d Av. ap. to Br., Har ¶	3½	M & N	1941	800,000
do do do ..¶	3	M & N	1941	s.f. 11,000
Bdg. ov. Mott H C. 135 St¶	3½	M & N	1941	30,000
Armories and sites ....¶	3½	M & N	1941	550,000
Bdg. over Eastches. Bay¶	3	M & N	1941	10,000
Site Col. of City N. Y....¶	3	M & N	1941	s. f. 14,831
do do ..¶	3	M & N	1942	s. f. 137,170
Imp. of Central Park...¶	3	M & N	1941	7,883
Imp. Parks, Boro Rich.¶	3	M & N	1941	s. f. 5,000
do do ¶	3	M & N	1942	s. f. 25,000
Imp. Hall Rec'ds, Bklyn.¶	3	M & N	1941	s.f. 20,000
Widen'g B'way, 19th St.¶	3	M & N	1941	s.f. 5,000
Addition'l Water Sup'y¶	3	M & N	1911-1920	s.f. 283,000
do do ..¶	3	M & N	1921	s.f. 195,000
do do ..¶	3½	M & N	1919	250,000
New Aqueduct.....¶	3½	M & N	Oct. 1, 1917	2000,000
do do ..¶	3½	M & N	1918-1921	6200,000
do do ..¶	3	M & N	1912-1920	s.f. 1340,000
San. Prot. of Water.. .¶	3½	M & N	Nov. 1, 1917	700,000
do do ....¶	3	M & N	Nov.1,'09-'19	s.f. 400,000
do do ....¶	3½	M & N	1920	500,000
do do .. ¶	3	M & N	1921	s.f. 500,000
Laying Water Mains...¶	3½	M & N	Nov. 1, 1917	300,000
do do ...¶	3	M & N	Nov. 1, 1917	s.f. 50,000
do do Brklyn¶	3	M & N	1918-1920	s.f. 225,000
do do do ..¶	3	M & N	1920	850,000
do do do ..¶	3½	M & N	1920	150,000
Long Is. Water Plant..¶	3½	M & N	Nov. 1, 1918	570,000
Water M'ns & Pumping¶	3	M & N	1918	106,343
do do ..¶	3½	M & N	1920	350,000
Main Relief Sewer. ... ¶	3½	M & N	1942	167,000
Carnegie Library Sites.¶	3	M & N	1942	s.f. 250,000
Land Awards..... ¶	3	M & N	1942	s.f. 5,000

LOANS— NAME AND PURPOSE.	Interest. Rate.	Payable.	Principal. When Due.	Outstand'g
Assessment Bonds—				
Assessment bonds.....¶	3	M & N	1907-1911	s.f. 1,420,100
do do ...¶	3½	M & N	Nov. 1, 1908	500 000
Street Improvements..¶	3	M & N	On or aft '01 &'06	s.f. 2,150,000
Fort Wash. Road.....¶	3	M & N	1900-1903	s.f. 65,979
Streets 26 Wd. Brook..¶	3	M & N		s.f. 50,000

BOROUGHS OF MANHATTAN AND THE BRONX.

DEBT OF OLD CITY OF NEW YORK.

In the following statement loans wholly in the sinking fund are distinguished by s. f. prefixed to the amount outstanding. Loans exempt from taxation have a paragraph mark (¶) added to the title of the loan.

LOANS— NAME AND PURPOSE.	Interest. Rate	Payable.	Principal. When Due.	Outstand'g
a.—*Secured by Sinking Fund Preferred—*				
Croton Reservoir Bonds...	6	Q—F	Aug. 1, 1907	$20,000
Water Stock.....	6	M & N	Nov. 1, 1902	63,000
Water Stock.....	7	M & N	Nov. 1, 1902	412,000
b.—*Secured by Sinking Fund (Second Lien), Act of June 3, 1878—*				
Consolidated Stock, gold..	5	M & N	Nov. 1, 1928	6,900,000
Consolidated Stock.....¶	4	M & N	Nov. 1, 1910	2,800,000
c.—*Secured by Special Sinking Fund, Derived by Annual Taxation Act of June 3, 1878—*				
Additional Water Stock..¶	3	A & O	Oct. 1, 1933	100,000
do do do ..¶	3½	A & O	Oct. 1, 1933	300,000
do do do ..¶	3	A & O	Oct. 1, 1933	s.f. 45,000
Armory bonds.....¶	3	M & N	Aug. 15, 1904	200,000
do do	3	M & N	Nov. 1, 1907	s.f. 142,632
do do	3	M & N	Nov. 1, 1907	250,000
do do	2½	M & N	Nov. 1, 1907	s.f. 213,500
do do .....¶	3	M & N	Nov. 1, 1909	442,000
do do	3	M & N	Nov. 1, 1910	s.f. 884,115
do do	3	M & N	Nov. 1, 1911	s.f. 249,450
do do	3 g	M & N	Nov. 1, 1914	270,500
Assessment Fund Stock...	5	M & N	1903	500
City Park Improv't Stock.	5	M & N	1904	s.f. 11,000
CONSOLIDATED STOCK—				
N. Y. Bridge Bonds.....	3	M & N	Nov. 1, 1922	s.f. 330,000
do do	5	M & N	1928	s.f. 300,000
do do	4	M & N	1928	s.f. 866,666
do do Ser. "4."	3	M & N	1923	s.f. 100,000
do do	3	M & N	1925	s.f. 120,000
do do	3	M & N	1926	s.f. 30,000
Metropol. Museum of Art	3	M & N	1905	s.f. 25,000
do do do ..	3	M & N	1913	s.f. 727,000
do do do ..	2½	M & N	1913	s.f. 120,000
do do do ..	3	M & N	Nov. 1, 1912	s.f. 90,000
do do do ..	3	M & N	1907	s.f. 40,000
do do do ..	3½g.	M & N	1916	200,000
Amer. Mus. of Nat. His'y.	3	M & N	Nov. 1, 1913	s.f. 595,000
do do do ..	2½	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 ..	3g.	M & N	Nov. 1, 1920	475,000
do do do ..	3	M & N	Nov. 1, 1925	s.f. 50,000
do do do ..	3½g.	M & N	Nov. 1, 1917	250,000
Temp'y bdg. ov. Bronx R.	3	M & N	1919	s.f. 5,000
Bridge over Bronx River	3	M & N	1920	s.f. 15.000
Brg ov. Bronx R. 177th St	3	M & N	1919	s.f. 30,000
Harlem R. Br. "Wash'n"..	3	M & N	Nov. 1, 1906	s.f. 50,000
do do do ..	3	M & N	Nov. 1, 1907	s.f. 350,000
do do do ..	3	M & N	Nov. 1, 1907	900,000
do do do ..	3	M & N	Nov. 1, 1908	s.f. 800,000
do do do ..	3	M & N	Nov. 1, 1908	350,000
do do do ..	2½	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 ..	2½	M & N	1910	s.f. 14,500
do do do ..	3	M & N	1913	s.f. 17,175
do do do ..	3	M & N	1911	s.f. 89,508
do do do ..	3	M & N	1912	s.f. 60,078
do do do ..	3	M & N	1914	s.f. 45,590
do do do ..	3	M & N	1915	s.f. 39,325
Harlem R "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 g	M & N	1920	80,000
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 ..	3½g	M & N	1916-1920	1,050,000
do do do ..	3	M & N	1920	s. f. 655,980
do do do ..	3½g	M & N	1918	400,000
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 g	M & N	1920	100,000
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. bdg. N.Y. & H.RR.	3	M & N	1921	s.f. 50,000
Br. over H. RR., 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	3	M & N	1908	s.f. 330,000
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	2½	M & N	Nov. 1, 1907	s.f. 110,000
Central Park.....	3	M & N	1907	s.f. 163,000
do do	2½	M & N	1907	s.f. 45,000
City Improvement Stock.	3 g	M & N	1915	778,772
Castle Garden imp. Aq'm	3	M & N	1912	s.f. 230,000
do do ..	3	M & N	1920	70,000
East River Park.....	3	M & N	Nov. 1, 1907	s.f. 7,000
do do	2½	M & N	Nov. 1, 1907	s.f. 3,500
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	2½	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	2½	M & N	1907	s.f. 25,000
do do	3	M & N	Nov. 1, 1912	s.f. 1,500
do (Women's Cottage)	3	M & N	Nov. 1, 1912	s.f. 7,000
New Parks, 23d & 24th W.	2½	M & N	1909	s.f. 466,100
do do .....¶	2½	M & N	1909	9,357,000
Van Cortlandt Park.....	3	M & N	Nov. 1, 1909	s.f. 237,500
do do	2½	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 g	M & N	1920	199,000
Repaving.....¶	3	M & N	Nov. 1, 1909	s.f. 105,000
do	2½	M & N	Nov. 1, 1909	s.f. 895,000
do .....¶	3	M & N	Nov. 1, 1910	1,000,000
do	3	M & N	Nov. 1, 1911	s.f. 1,000,000
do	3	M & N	Nov. 1, 1913	s.f. 1,500,000
do .....¶	3	M & N	Nov. 1, 1913	500 000
do	3	M & N	Nov. 1, 1916	500,000

Boroughs of Manhattan and the Bronx.—(Con.)

LOANS— NAME AND PURPOSE.	Interest. P. Ot.	Payable.	Principal, When Due.		Outstand'g.
CONSOLIDATED STOCK—(Con.)—					
Repaving	3	M & N	1920	s.f.	$525,000
do	3 g	M & N	1920		700,000
do	3½g	M & N	1916		475,000
do	3½g	M & N	1917		600,000
do	3½g	M & N	Nov. 1, 1918		1,400,000
do 3d Ave	3	M & N	Nov. 1, 1923	s.f.	176,308
Columbus Celebration	3	M & N	1903	s.f.	28,500
Mosholu 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	3 g	M & N	1920		800,000
do do	3½g	M & N	1916		250,000
Awards, Change of Grade	3	M & N	1907-1912	s.f.	616.865
do do do	3½g.	M & N	1910-1911		385,000
New Municipal Building	3	M & N	1912	s.f.	8,300
Washington Bridge Park	3	M & N	1915	s.f.	36,779
do do do	3 g	M & N	1920		640,000
Gore of Land 135th St	3	M & N	1916	s.f.	183,509
Ward's Island Purchase	3	M & N	Nov. 1, 1913	s.f.	147,359
do do do	3	M & N	Nov. 1, 1913		672,409
Br. Approaches, Macomb	3	M & N	1916	s.f.	69,388
do do do	3 g	M & N	1920		274,181
Park Imp (N.Y.City & Pel)	3	M & N	Nov. 1, 1919	s.f.	690 000
do do do	3 g	M & N	Nov. 1, 1920		310,000
Corlears Hook Park	3	M & N	1912	s.f.	47,500
do do do	3	M & N	1913		1,370,421
do do do	3 g	M & N	1914		124,500
El'zone Plant Riker's Is.	3	M & N	1913	s.f.	37,000
Cathedral Parkway	3	M & N	Nov. 1, 1912	s.f.	5,000
do do	3 g	M & N	1914		195,000
Mulberry Bend Park	3 g	M & N	1924		1,584,371
do do do	3 g	M & N	1920		100,000
Crotona Pk., Pub. Bldg	3 g	M & N	1914	s.f.	5,000
do do do	3 g	M & N	1914		60,000
do do do	3	M & N	1920	s.f.	65,111
Fire Department	3 g	M & N	1914		108,015
do do	3	M & N	1915	s.f.	150,000
do do	3	M & N	Nov. 1, 1916	s.f.	300,000
do do	3	M & N	Nov. 1, 1916	s.f.	300,000
Street & Park Opening.¶	3½g	M & N	Nov. 1, 1918		1,868,867
Street-Cleaning Dept	3	M & N	1914	s.f.	130,115
do do	3½	M & N	1912		133,000
do do ..¶	3½g	M & N	Nov. 1, 1916		150.000
College of N. Y. City	3 g	M & N	1914		47,000
do do	3½g	M & N	1914		204,250
do do ....¶	3	M & N	Nov. 1, 1915	s.f.	350,000
High School Bonds	3	M & N	1916	s.f.	5,000
New Hall of Records	3	M & N	1923	s.f.	105,100
Bldgs for Botan'l Mus'm	3	M & N	1921	s.f.	125,000
Riverside Park & Drive	3 g	M & N	1914		380,000
do do do	3½g.	M & N	1912		200,000
Repaving 3d Av., 23d Wd.	3 g	M & N	1920		50,000
do Avenue A	3	M & N	1912	s.f.	45,000
do Avenue A	3 g	M & N	1920		100,000
do 23d&24th Wds.	3	M & N	1920-1921	s.f.	413,425
do do	3½g	M & N	1917		185,000
Paving Jerome Avenue	3	M & N	1922	s.f.	125,000
Improv'nt of Parkways	3 g	M & N	1914	s.f.	700
do do	3 g	M & N	1914		65,000
do do	3	M & N	1914	s.f.	100,000
Fire Hydrant	3 g	M & N	1925		50,000
do do	3½g	M & N	1925		50,000
do do	3	M & N	1925		25,000
Police Department	3 g	M & N	1925		60,549
do do	3½g	M & N	1925		100,000
do do	3	M & N	Nov. 1, 1918	s.f.	14,000
do do	3½g	M & N	Nov. 1, 1918		20,000
New East River Bridge	3	M & N	1920	s.f.	137,325
do do do	3½g	M & N	1917		100.000
do do do	3½g	M & N	1918		300,000
Public Park (St. John's)	3½g	M & N	1916		554,565
St. John's Pk. construct'n	3	M & N	1916	s.f.	35,000
Public Park, 111th St	3	M & N	1917-1918	s.f.	88,690
do do 12th Ward	3	M & N	1921	s.f.	66,307
Fort Washington Park.¶	3½g	M & N	Nov. 1, 1918		867,310
Extension Kings Bdg.Rd.	3	M & N	1919	s.f.	2,000
Improv'nt Pk. & Parkw's.	3½g	M & N	1917		123,000
do do do	3½g	M & N	1918		175,000
do do do	3	M & N	1921	s.f.	102,000
do do do	3	M & N	1918	s.f.	37,000
State Tax for Insane	3½g	M & N	1916		1,200,000
do do	3½g	M & N	1915		177.000
Redemption of Bonds	3½g	M & N	1922		7,000,000
Red. Assessm'nt Park Ave	3	M & N	1920	s.f.	100,000
Pub. Pk., St. Nicholas Av.	3	M & N	Nov. 1, 1911	s.f.	43,074
Croton Water Main	3	M & N	1918	s.f.	250,000
do do	3½	M & N	Nov. 1, 1918		400,000
Public Park, 11th Ward	3	M & N	1920	s.f.	23,709
Harlem R. Br. (145th St.)	3	M & N	1918	s.f.	4,000
do do do	3	M & N	1919	s.f.	96,000
Pelham Bay Bridge	3	M & N	1916-1919	s.f.	35,000
Public Park, 28th St	3	M & N	1921	s.f.	16,096
Public Park, Hester St	3	M & N	1920-1923	s.f.	16,561
Viaduct, Riverside Drive	3	M & N	1914	s.f.	65,000
Imp. Sp'ten Duyv. Pkway	3	M & N	1923	s.f.	55,000
Melrose Ave. Viaduct	3	M & N	1922	s.f.	25,000
Depart. of Correction	3	M & N	1921	s.f.	50,000
do do	3½g	M & N	Nov. 1, 1918		250,000
Depart. of Charities	3	M & N	1921	s.f.	418,175
do do	3½g	M & N	Nov. 1, 1918		350,000
Ambulance Station	3	M & N	1916	s.f.	50,000
Hospital Building Gouverneur Slip	3	M & N	1916	s.f.	65,000
Bldgs. for Public Health and Comfort	3	M & N	1919	s.f.	25,000
Public Bath, Rivingt'n St.	3	M & N	1919	s.f.	30,000
Board of Health	3	M & N	1919	s.f.	38,027
Court House—Appel'te Div.¶	3½g	M & N	Nov. 1, 1918		389,431
do do do	3	M & N	1919	s.f.	64,593
Criminal Court-House Bds.	3	M & N	1908	s.f.	1,445,000
Croton Water Main Stock	5	M & N	1906	s.f.	585,000
do do do	4	M & N	Nov. 1, 1906	s.f.	15,000
Dock Bonds	5	M & N	1908	s.f.	225,000
do	5	M & N	Nov. 1, 1909	s.f.	300,000
do	5	M & N	Nov. 1, 1909		200,000
do	5	M & N	1910	s.f.	520,000
do	5	M & N	1911	s.f.	191,000
do	4	M & N	1911	s.f.	672,000
do	4	M & N	1912	s.f.	1,080,000
do	4	M & N	1913	s.f.	820,000
do	4	M & N	1914	s.f.	175,000
do	3	M & N	Nov. 1, 1914	s.f.	270,000
do ....¶	3	M & N	Nov. 1, 1914		355,000
do ....¶	3½	M & N	Nov. 1, 1915		1,150,000
do ....¶	3	M & N	1916-1918		1,500,000
do ....¶	3	M & N	1918	s.f.	500,000
do	3	M & N	1919		1,000,000
do ....¶	2½	M & N	1919	s.f.	50,000

Boroughs of Manhattan and the Bronx.—(Con.)

LOANS— NAME AND PURPOSE.	Interest. P. Ot.	Payable.	Principal. When Due.		Outstand'g.
Dock Bonds....¶	2½	M & N	1920	s.f.	$400,000
do	3	M & N	1920		1,050,000
do	3	M & N	1921	s.f.	450,000
do	3	M & N	1921		1,250,000
do	3	M & N	1922	s.f.	2,480,000
do	3	M & N	1922		20,000
do	3	M & N	1923	s.f.	1,660,000
do	3	M & N	1923		865,000
do	3	M & N	1924	s.f.	960,000
do	3	M & N	1924		1,125,000
do	3½	M & N	1924		500,000
do	3	M & N	1925	s.f.	30,000
do ....¶	3½g	M & N	Nov. 1, 1927		3,000,000
do ....¶	3½g	M & N	Nov. 1, 1928		1,750,000
do	3	M & N	1928	s.f.	250,000
do	3 g	M & N	1925		1,160,000
do	3½g	M & N	1926-1927		2,000,000
Museum of Art & Nat. His.	5	M & N	1903	s.f.	31.000
do do do	4	M & N	1903	s.f.	2,000
School-House Bonds	3	M & N	Nov. 1, 1908	s.f.	25,023
do do	3	M & N	Nov. 1, 1908		3,575,945
do do	2½	M & N	1908	s.f.	9,500
do do ....¶	3	M & N	Nov. 1, 1911	s.f.	1,336,872
do do ....¶	3	M & N	Nov. 1, 1911		897,205
do do	3½	M & N	Nov. 1, 1912		542,553
do do	3	M & N	Nov. 1, 1913		754,560
do do	3 g	M & N	1914	s.f.	77,621
do do	3 g	M & N	1914		809,013
do do	3	M & N	1914		27,000
do do	3½g	M & N	1911		806,502
do do	3½g	M & N	1914		84,694
do do	3½g	M & N	1915		1,925,141
do do	3	M & N	Nov. 1, 1916	s.f.	2,542,784
do do	3½g	M & N	Nov. 1, 1916		3,691,269
do (Sanit. Imp.)	3	M & N	Nov. 1, 1914		42,000
do do	3½g	M & N	1916		112,058
do do	3 g	M & N	1914	s.f.	959
do do	3 g	M & N	1914		87,871

d.—*Secured by Special Sinking Fund Derived from Annual Taxation Under the Provisions of the Constitutional Amendment Adopted November 4, 1884—*

Add'l Croton Water Stock	3	M & N	Nov. 1, 1904	s.f.	$2395000
do do	2½	M & N	Nov. 1, 1904	s.f.	300,000
do do	3	M & N	1905	s.f.	182,000
do do	3	M & N	1911		450,000
do do	3 g	M & N	1914		200,000
do do	3½g	M & N	1911		400,000
Additional Water Stock	3	M & N	1912		250,000
do do ..¶	3½	A & O	Oct. 1, 1904		1,500,000
do do .¶	3	A & O	Oct. 1, 1904		5,000,000
do do ..¶	3	A & O	Oct. 1, 1904	s.f.	1,000,000
do do ..¶	3	A & O	Oct. 1, 1905		5,000,000
do do ..¶	3	A & O	Oct. 1, 1907		8,200,000
do do ..¶	3	A & O	Oct. 1, 1907	s.f.	4,350,000
do do ..¶	2½	A & O	Oct. 1, 1907	s.f.	950,000
do do	3	M & N	1912	s.f.	4,569,500
do do	3	M & N	1912		175,000
do do	3½g	M & N	1915		3,030,500
do do	3½g	M & N	1916		1,750 000
do do	3 g	M & N	Nov. 1, 1912	s.f.	1,383,500
do do	3	M & N	1914		391,500
Water Main Stock	3	M & N	1912	s.f.	250,000
do do	3 g	M & N	1914		250,000

Payable from Taxation, or from Sinking Fund, if Approved by Commissioners, Provided Such Payment Shall Not in Any Way Impair the Preferred Claims Thereon.—(Section 6, Chapter 383, Laws of 1878)—

Assessment Fund Stock	7	M & N	Nov. 1, 1903		$336,600
do do	6	M & N	Nov. 1, 1903	s.f.	156,100
do do	6	M & N	Nov. 1, 1910	s.f.	364,850
do do	6	M & N	Nov. 1, 1910		535,600
City Pks. Imp't Fund Stk.	6	M & N	July 1, 1903	s.f.	704,000
do do do ..	6	M & N	July 1, 1903		100,000
do do do ..	7	M & N	July 1, 1903		446,000
do do do ..	6	M & N	July 1, 1904	s.f.	125,000
do do do ..	6	M & N	July 1, 1904		100,000
do do do ..	5	M & N	July 1, 1904	s.f.	325,000
Consol. Stock—County	3·30 g	J & J	1917-1921		8,699,000
Croton Water Main Stock	5	M & N	1906	s.f.	691,000
do do ..	5	M & N	1906		173,000
Dock Bonds	7	M & N	1902		750,000
do	6	M & N	1902	s.f.	250,000
do	6	M & N	1904	s.f.	976,000
do	7	M & N	1904		348,800
do	6	M & N	Nov. 1, 1905	s.f.	321,200
do	6	M & N	Nov. 1, 1905		744,000
do	6	M & N	1906	s.f.	150,000
do	5	M & N	1906	s.f.	278,000
do	5	M & N	1907	s.f.	460,800
do	5	M & N	1908	s.f.	147,000
do	5	M & N	1908		169,200
Museum of Art, &c	6	M & N	May 1, 1903	s.f.	665,000
do do	5	M & N	May 1, 1903	s.f.	260,000
N.Y.Br.Bds.(Consol Stk.)	6	M & N	Nov. 1, 1905	s.f.	1,252,000
do do do ..	6	M & N	Nov. 1, 1905		248,000

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.)—*

Assessment Bonds	3	M & N	On or aft. 1888	s.f.	$75,000
do do	3	M & N	do 1893	s.f.	1,639,000
do do	3	M & N	do 1894	s.f.	125,000
do do	3	M & N	do 1895	s.f.	1,602,542
do do	3	M & N	do 1896	s.f.	1,180,987
do do	3	M & N	do 1897	s.f.	7,165
do do	2½	M & N	1899	s.f.	518,000
do do	3	M & N	1900	s.f	825,000
do do	3	M & N	1903		950,000

ANNEXED TERRITORY BONDS.

Town of Morrisania—				
Central Av. construction	7	Ann'ly	1903 to 1915 $1,000 yearly.	13,500
Central Av. construction	7	semi-an	1916–1980 $1,000 yearly.	64,000
St. Ann's Av. construct'n	7	M & S	1903 to 1910 $1,000 yearly.	8,000
Town of West Farms—				
Central Av. construction	7	An'ly & s'mi-an.	1902 to 2147 $1,000 yearly.	244,000

These bonds mature $1,000 yearly, except in the years 1916 and 1917 when in each year $1,500 mature; in 1949 and 1975, none; in 1950, $2,000; in 1959 and 2147, each $500. Interest on about one-half the bonds is paid annually, on the remainder semi-annually.

Town of West Farms—				
So. Boulevard constr't'n.	7	M & S	1903 to 1909 $10,000 yearly.	$68,500

NAME AND PURPOSE—		Outstanding.
Village of Williamsbridge....	Highway imp..... $126,000	
	Sewers..... 175,000	
		301,000
Town of Westchester.....	Improvement..... 225,000	
	School district..... 61,000	
		286,000
Village of Wakefield, highway improvements.....		76,800
Town of Eastchester, school district bonds.....		12,000

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

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows the *old* city's debt, etc.:

	Sept. 1, 1902.	*Jan* 1, 1902.	*Jan.* 1, 1901.
Total funded debt..	$198,395,728	$199,362,128	$209,075,428
Sink'g f'nd, inc. cash	113,409,461	107,565,163	106,272,540
Net funded debt..	$84,986,267	$91,796,965	$102,802,888

The annexed table shows the *old* city's net funded debt *(not including revenue bonds)* as it was on the first day of January of each of the following years:

1902.....	$91,796,965	1895.....	105,777,854	1888....	$93,300,581
1901.....	102,802,888	1894.....	101,428,481	1885....	93,648,100
1900.....	114,291,956	1893.....	98,995,651	1881....	106,066,240
1899.....	126,185,281	1892.....	97,550,036	1876....	116,773,721
1898.....	136,847,276	1891.....	98,064,418	1871....	73,373,552
1897.....	120,710,525	1890.....	98,663,072	1866....	35,973,597
1896.....	112,450,020	1889.....	91,313,135	1862....	20,087,310

SINKING FUNDS.—The total sinking fund assets of the *old* city (Manhattan and the Bronx) on Sept. 1, 1902, were $113,409.461. Of this amount $23,79?,355 was held in a special sinking fund (sinking fund redemption No. II.) for account of certain water bonds and $89,617,106 (sink. 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:

	Sinking Fund Redemption I.	*Sinking Fund Redemption II.*	*Total.*
City b'ds (par value)..	$88,097,143	$23,763,540	$111,860,683
Cash.....	1,519,963	28,815	1,548,778
Total.....	$89,617,106	$23,792,355	$113,409,461

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.

a Total issues having a first lien on sink. f. redemp. No. I...	$506,000
b Total issues having a second lien on sinking fund redemption No. I.....	9,700,000
c Consolidated stock, etc., having a lien on special fund derived from taxation and from sink. f. redemp. No. I .106,973,142	
d Total issues payable from sinking fund redemption No. II.	41,977,000
e Consolidated stock (new parks) payable from sinking fund redemption No. I in accordance with act of authorization.....	9,823,100

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

Years.	*Real Estate.*	*Personal Estate.*	*Total Assessed Valuation.*	*Rate of Tax per* $1,000.
1902.....	$2 512,440,186	$425,071,368	$2,937,511,554	$22·734
1901.....	2,428,997,016	440,468,558	2,869,465,574	23 173
1900.....	2,369,997,504	429,874,168	2,799,871,672	22·477
1899.....	2,178,605,905	490,482,930	2,669,088,835	24·804
1898.....	1,856.467,923	509,022,449	2,365,490,372	20·10
1897.....	1,787,186,791	381,449,065	2,168,635,856	21·00
1896.....	1,731,509,143	374,975,762	2,106,484,905	21·40
1895.....	1,646,028,655	370,919,007	2,016,947,662	19·10
1894.....	1,613,057,735	390,274,302	2,003,332,037	17·90
1893.....	1,562,582,393	370,936,136	1,933,518,529	18·20
1892.....	1,504,904,603	323,359,672	1,828,264,275	18·50
1891.....	1,464,247,820	321,609,518	1,785,857,338	19·00
1890.....	1,398,290,007	298,688,383	1,696,978,390	19·70
1889.....	1,331,578,291	272,260,822	1,603,839,113	19·50
1888.....	1,302,818,879	250,623,552	1,553,442,431	22·20
1887.....	1,254,491,849	253,148,814	1,507,640,663	21·60
1886.....	1,203,941,065	217,027,221	1,420,968,286	22·90
1885.....	1,268,443,137	202,673,866	1,371,117,003	24 00

POPULATION OF THE BOROUGHS 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.

DEBT OF BOROUGH OF BROOKLYN.

	Total Debt.	*Sinking Fund.*	*Net Debt.*
Jan. 1, 1898.....	$85,158,775 53	$6,734,055 69	$78,424,719 84
Jan. 1, 1899.....	80.500,867 93	7,610.972 73	72,889,895 00
Jan. 1, 1900.	77,680,225 93	6,797.317 15	70,882,908 78
Jan. 1, 1901.....	76,890,666 93	7,740,101 28	69,150,565 65
Jan. 1, 1902	75,951,120 10	7,818,478 28	68,132,641 82
Sept. 1, 1902.....	73,782,612 10	9,686,271 36	64,096,340 74

OLD 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 AS CONSTITUTED PRIOR TO CONSOLIDATION, INCLUDING ALSO ANNEXED TOWNS AND KINGS COUNTY,

	Sept. 1, 1902.
Payable from sinking funds.....	$18,088,567 41
" " water revenue.....	12,868,749 76
" " assessments.....	6,202 686 00
" " taxation.....	36,622,608 93
Total.....	$73,782,612 10
Less sinking fund—	
Investments..... $9,541,162 45	
Cash..... 145,108 91	
	9,686,271 36
Net debt.....	$64,096,340 74

Borough of Brooklyn—Old City of Brooklyn.—*(Con.)*

LOANS— NAME AND PURPOSE.	*Interest.* Rate.	*Interest.* Payable.	*Principal.* When Due.	*Principal.* Outstand'g.
Arrearage 10-40s.....	4	J & J	July 1, 1923	$1,500,000
do 10-40s.....	4	J & J	July 1, 1923	s.f.150,000
do 10-40s.....	3½	J & J	May 1, 1924	700,000
	Subject to call.			
do county taxes...	4	J & J	July 1, 1924	549,000
Asphalt repaving bonds...	4	J & J	July 1, 1905	43,000
BRIDGE BONDS—				
Brooklyn City bonds for completion of bridge.	7	J & J	July 1, 1905	405,000
	7	J & J	July 1, 1906	400,000
	7	J & J	July 1, 1907	345,000
do do	7	J & J	July 1, 1908	100,000
do do	6	J & J	July 1, 1908	260,000
do do	6	J & J	July 1, 1909	400,000
do do	6	J & J	July 1, 1910	440,000
do do	6	J & J	July 1, 1911	400,000
do do	6	J & J	July 1, 1912	400,000
do do	6	J & J	July 1, 1914	350,000
do do	6	J & J	July 1, 1916	300,000
do do	5	J & J	July 1, 1917	500,000
do do	5	J & J	July 1, 1918	250,000
do do	5	J & J	July 1, 1919	810,000
do do	5	J & J	July 1, 1920	319,000
do do	4	J & J	July 1, 1921	371,000
do do	4	J & J	July 1, 1922	400,000
do do	4	J & J	July 1, 1923	200,000
do do	4	J & J	Jan. 1, 1925	257,000
do do	4	J & J	July 1, 1927	300,000
do do	4	J & J	July 1, 1928	356,000
New York Bridge	7	J & J	July 1, 1903-'04 $100,000 yearly	200,000
do do	7	J & J	July 1, 1905	71,000
do do	7	J & J	July 1, 1906	128,000
do do	7	J & J	July 1, 1907	101,000
do do	7	J & J	July 1, 1908	50,000
do do	7	J & J	July 1, 1909	100,000
do do	7	J & J	July 1, 1910	100,000
do do	7	J & J	July 1, 1911	50,000
do do	7	J & J	July 1, 1912-'16 $100,000 yearly.	500,000
do do	7	J & J	July 1, 1917	91,000
do do	7	J & J	July 1, 1918	105,000
do do	7	J & J	July 1, 1919	104,000
do do	7	J & J	July 1, 1920	200,000
do do	7	J & J	July 1, 1921	181,000
do do	7	J & J	July 1, 1922	154,000
do do	7	J & J	July 1, 1924	65,000
Bridge Connecting Co's of Kings & Queens.....	3½g	J & J	Jan. 1, 1936	112,000
do terminal improv's....	3½	J & J	Jan. 1, 1922	40,000
do do	3½	J & J	Jan. 1, 1926-31 $100,000 y'rly.	600,000
do do Con. g. stk.	3½	J & J	July 10, 1925	100,000
do do	3½g	.....	Mar. 12, 1926	60,000
do do	3	J & J	Jan. 1, 1922-'25	360,000
Of this loan $60,000 is in the sinking fund.				
do Approach.....	4	J & J	July 1, 1925-'27	275,000
do do	3½	J & J	Jan. 1, 1923-'27	982,000
Of this loan $82,000 is in the sinking fund.				
do do	3½	J & J	July 1, 1923-27	500,000
do do Con. g. stk.	3½	J & J	Jan. 1, 1928	100,000
do do Con. g. stk.	3½	J & J	Jan 1, 1929	70.000
New E.R. Bdg. con. g. stk.	3½	J & J	Jan. 1, 1935	25,000
do do	3½g	J & J	Jan. 1, 1936	150,000
do do	3½g	J & J	Jan. 1, 1937	332,000
New East River Bdge....	3½	F & A	Jan. 1, 1937	30,325
CERT. OF INDEBTEDNESS. .	3½g	J & J	Nov. 10, 1902	5,000
COUNTY DEFICIENCY—				
Con. gold stock.....	3½g	J & J	Jan. 1, 1926	s.f.48,000
do do	3½g	J & J	Jan. 1, 1936	700,000
IMPROVEMENT BONDS.—Various purposes.				
City Hall impts.....	3½g	J & J	Jan. 1, 1920	95,000
do do	3½g	J & J	Jan. 1, 1920	s.f.35,000
do do	3½g	J & J	Jan. 1, 1921	25,000
Gravesend Local impts.	3½g.	J & J	July 10, 1932-'34 $100,000 yearly.	300,000
do do ...	3½	J & D	Dec. 17, 1925	s.f.13,000
do do ...	3½	J & J	May 21, 1925	8,500
Int. due on Grav. bonds.	3½g	J & J	Jan. 1, 1936	21,242
Local improvement.....¶	4	J & J	1920 to 1921	108,000
do do	3	.....	Feb. 13, 1904-'16 $100,000 yearly.	1,300,000
do do fund, ...	3	J & J	Jan. 1, 1916-'24 $100,000 yearly.	900,000
Of this loan $500,000 is in the sinking fund.				
do do	3½	J & J	1918 to 1921	340,000
Of this loan $140,000 is in the sinking fund.				
do do	3	J & J	Jan. 1, 1921	s.f.7,000
do do Laws of'94	4	J & J	Jan. 1, 1920-'22 $100,000 yearly.	300,000
do do	4	J & J	Jan. 1, 1925-'28 $100,000 yearly.	400,000
do do	4	J & J	Jan. 1, 1929	35,000
do do	3½	J & J	Jan. 1, 1923-24	sf200,000
do do	3½g	J & J	Jan. 1, 1930	100,000
do do Laws of'95¶	g	J & J	Jan. 1, 1914	200,000
do do	½g	J & J	Jan. 1, 1915	100,000
do do	½g	J & J	Jan. 1, 1916	300,000
do do Laws of'96	3½g	J & J	Jan. 1, 1917	s.f.270,000
do do	3½g	J & J	Jan. 1, 1917	195,000
do do	3½g	J & J	Jan. 1, 1937	37,000
Eighth ward improv....¶	3	J & J	July 1, 1905-'10 $100,000 yearly.	600,000
do do		J & J	July 1, 1911	50,000
School improvement....¶	3	J & J	Jan. 21, 1917-'20 $100,000 yearly.	400,000
do do	3	J & J	Jan. 1, 1916-'23 $100,000 yearly.	800,000
Of this loan $758,000 is in the sinking fund.				
Museum Arts & Sciences.	3½g.	J & J	Jan. 1, 1925-26	200,000
do do	3½	J & J	Jan. 1, 1927	92,000
do do	3½	J & J	Jan. 1, 1928	s.f.25,000
PARK BONDS—				
East Side Park.....	4	J & J	Jan. 1, 1914	50,000
Prospect Park.....	7	J & J	July 1, 1915	6,561,000
do do	7	J & J	July 1, 1916	134,000
Prospect Park.....	7	J & J	Jan. 1, 1917	500,000
do do	7	J & J	Jan. 1, 1918	410,000
do do	6	J & J	July 1, 1924	1,092,000
Park purchase bonds....	3	J & J	Jan. 1, 1912-'18	650,000
Park improvement.....	4	J & J	Jan. 1, 1909-'10	100,000
do do	3½	J & J	Jan. 1, 1911-'12	s.f.100,000
do do	3½g	J & J	July 1, 1913	s.f.40,000
Road bonds.....	3½g	J & J	Jan. 1, 1917	s.f. 105,000
Public Library.....	3½g	J & J	Jan. 1, 1937	5,000

Borough of Brooklyn.—Old City of Brooklyn.—*(Con.)*

LOAN— NAME AND PURPOSE	Interest. P.	Ct.	Payable.	Principal, When Due.	Outstand'g.
Re-indexing Bonds—					
Con. gold stock	3½	J	& J	Jan. 1, 1927 s.f.	$136,500
do do	3½g	J	& J	Jan.1,'11-'12	134,500
SEWER BONDS:					
Sewer No. 2d. St. pier	3½g	J	& J	Aug. 6, 1916 s.f.	40,000
do Con. g. stock	3½	J	& J	Jan. 1, 1925	250,000
do	3½	J	& J	Jan. 1, 1936	75,000
do	3½g	J	& J	Jan. 1, 1936	100,000
Sewer'ge,Flath.S.Ass't.¶	3½g.	F	& A	Aug 1, 1903-'06 $5,000 yearly.	20,000
do do	3½	F	& A	Aug.1, 1907-'10 $10,000 yearly.	40,000
do do Bonds¶	3½	F	& A	Aug. 1, 1910-'20	50,000
do do	3½g.	F	& A	Aug.1,1911-1915 $7,000 yearly.	35,000
do do	3½g	F	& A	Aug.1,1921-1928 $9,000 yearly.	70,000
Sew'e fundKnick.Av.se'r	3½	J	& J	July2,1903 to '05 $29,000 yearly.	82,000
do do	3	J	& J	July1,1906 & '07	49,161
Main sewer relief, etc	3	J	& J	July 1, 1908 s.f.	90,000
do do	3	J	& J	July 1, 1922 s.f.	117,000
Main sewer relief, etc	3½	J	& J	1933 s.f.	50,000
do do	3	J	& J	July1,1923,to'26 $100,000 yearly.	400,000
do do	3½	J	& J	1922 to 1927	643,000
Of this loan $250,000 is in the sinking fund.					
do do	4	J	& J	1931 & 1932	200,000
Auxiliary (con. g. stk.)	3½	J	& J	Jan. 1, 1925	50,000
do do	3½g.	J	& J	Jan. 1, 1936-'37	268,000
do do	3½g.	J	& J	1938 s.f.	15,000
Twenty-sixth and adjacent wards	4	J	& J	1917-'23	650,000
do do	4	J	& J	Jan. 1, 1926	100,000
do do	3½	J	& J	Jan. 1, 1915-'16	200,000
do do	3½g.	J	& J	Jan. 1, 1918	45,000
do do 1892	3½	J	& J	Jan. 1, '24-'25 s.f.	150,000
do do	3½	J	& J	Jan. 1, 1925	50,000
do do	3½g.	J	& J	Jan. 1, 1927	100,000
do do	3g.	J	& J	Jan. 1, 1914	100,000
do do	3g.	J	& J	Jan. 1, 1914 s.f.	49,000
SITE AND BUILDING LOANS:					
Fourth Precinct station	3	J	& J	Jan. 1, 1903 sf.	5,000
Memorial monument	3½g.	J	& J	Jan. 1, 1924 to '27 $10,000 yearly.	40,000
do Fowler Statute	3½g.	J	& J	Oct. 4, 1917	7,000
do Warren Pedestal	3½g.	J	& J	Jan. 1, 1906 s.f.	4,000
Municipal site	3	J	& J	July1,1914-'15&'16 sf.	265,000
Public market	4	J	& J	Jan.1,1920,to'23	1,209,000
do do	3½g.	J	& J	Jan. 1, 1924	90,000
do do ¶	3	J	& J	Jan. 1, 1917,'18 &'19	750,000
Public site and const'ct'n	3	J	& J	July1,1920,to'24 $100,000 yearly.	500,000
Of this loan $370,000 is in sinking fund.					
School building	4	J	& J	Jan 1, 1920	100,000
do do	4	J	& J	Jan. 1, 1920 to '22	250,000
do do 1892¶	3½	J	& J	Jan. 1, 1918	100,000
do do 1892¶	3½	J	& J	Jan. 1, 1919	100,000
do do	3½	J	& J	Jan. 1, 1923	40,000
do do	3½	J	& J	Jan. 1, 1923 '24 s.f.	200,000
do do	3½	J	& J	Jan. 1, 1925 s.f.	18,000
do do 1894	3½g.	J	& J	Jan. 1, 1925	32,000
do do 1894	3½g.	J	& J	Jan. 1, 1924-26	250,000
do do	3½g.	J	& J	Jan. 1, 1935-36	692,000
do do	3½g.	J	& J	Jan. 1, 1936 s.f.	100,000
do do ¶	3	J	& J	1917-1921	266,000
Of this loan $162,000 is in the sinking fund.					
do do	3½g.	J	& J	Jan. 1, 1937	250,000
Disciplin'y Train'g School	3½g.	J	& J	Jan. 1, 1937	90,000
High School bonds	....		.....	1927 s.f.	24,500
Sold'rs' and sail'rs' mon't	3	J	& J	1903-1905 $20,000 to 1905. sf	60,000
do do	4	J	& J	June, 1925	100,000
Station house	4	J	& J	Sept. 14, 1904	50,000
do do	3½	J	& J	Jan. 21, 1905 s.f.	14,000
do do	3½	J	& D	Dec. 17, 1905 s.f.	1,000
do do	3½	J	& J	Mar. 16, 1906 s.f.	10,000
do do	3½g.	J	& J	May 1, 1906	39,000
do do	3½g.	J	& J	Oct. 29, 1906 s.f.	4,000
WALLABOUT MARKET—					
do Con. stock.	3½	J	& J	Jan. 1, 1903 s.f.	10,000
do Con. stock.	3½	J	& J	Jan. 1, 1925 s.f.	25,000
do do	3½g.	J	& J	Jan. 1, 1925	15,000
do do bonds.	3½g.	J	& J	Nov. 10, 1916	25,000
do do	3½g.	J	& J	Oct. 4, 1917	20,000
WALLABOUT BONDS—					
do do	3½g.	J	& J	Jan. 1, 1925 s.f.	70,000
do do	3½g.	J	& J	Jan. 1, 1926	65,000
do do	3½g.	J	& J	Jan. 1, 1926	190,000
Con. g. Leonard St. imp. stk.	3½g.	J	& J	Jan. 1, 1937 s.f.	70,000
WATER BONDS—					
Water bonds	7	J	& J	Jan. 1, 1904	287,000
do do	7	J	& J	Jan. 1, 1906	60,000
do do	7	J	& J	Jan. 1, 1909	87,000
do do	7	J	& J	July 1, 1909	100,000
do do	7	J	& J	Jan. 1, 1910	341,000
do do	7	J	& J	July 1, 1910	97,000
do do	7	J	& J	July 1, 1912	97,000
do do	6	J	& J	Jan. 1, 1902	1,229,000
do do	6	J	& J	Jan. 1, 1904	260,000
do do	6	J	& J	Jan. 1, 1906	30,000
do do	6	J	& J	Jan. 1, 1907	445,000
do do	6	J	& J	Jan. 1, 1909	100,000
do do	4	J	& J	1910 to 1914	4,094,000
(Of the above loan $30,000 is in the sinking fund.)					
do do 1892	3½	J	& J	Jan. 1, 1911	400,000
do do 1892	3½	J	& J	Jan. 1, 1912	1,500,000
do do	3½g	J	& J	1913 s.f.	30,000
do do	3½g	J	& J	Mar., 1916	205,855
do do	3½g	J	& J	Aug. 6, 1916 s.f.	10,000
do do Con. g. stk.	3½	J	& J	Jan. 1, 1925	350,000
do do	3½g.	J	& J	May 21, 1917	16,500
do do	3½g.	J	& J	Jan. 1, 1937	375,000
do do	3½g.	J	& J	Jan. 1, 1936	350,000
do do	3½g	J	& J	Jan. 1, 1937	750,000
do do	3	J	& J	Jan. 1, 1905 & '06	1,000,000
do do	3	J	& J	July 1, 1908	500,000
do do	3	J	& J	Jan. 1, 1909	600,000
do do	3	J	& J	Jan. 1, 1912 s.f.	125,000
do do	3	J	& J	Jan. 1, 1913 s.f.	420,000
do do Con. g. stk.	3½g.	J	& J	Jan. 1, 1937 s.f.	116,395

SINKING FUND.—The sinking fund is invested in Brooklyn's own bonds, those issues marked with "s. f." in the table above being held entirely by this fund.

TAX FREE.—Certain loans of the city of Brooklyn are exempt from taxation, and where the fact is known to us we have added a paragraph mark (¶) to the title of the loan.

Borough of Brooklyn.—Old City of Brooklyn—*(Con.)*

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.

Years.	Assessed Valuation. Real.	Personal.	Total.	Rate of Tax per $1,000.
1902	$670,523,508	$85,577,102	$756,110,610	$23·525
1901	658,962,119	89,241,624	748,203,743	23·885
1900	651,398,500	43,937,440	695,335,940	23·2113
1899	609,822,267	45,270,713	655,092,980	23·6424
1897	570,107,742	33,688,721	603,796,463	28·31
1895	540,359,686	23,627,446	563,987,132	27·40
1890	430,911,794	21,846,807	452,758,601	25·80
1885	311,308,060	19,375,702	330,683,762	29·00
1880	223,620,197	11,215,794	234,835,991	26·90

POPULATION.—In 1890 population of the old city of Brooklyn was 806,343; in 1880 it was 566,653. In 1900 the population (U. S. Census) of the borough of Brooklyn was 1,166,582.

GRAVESEND.

Gravesend was annexed to the city of Brooklyn in 1894.

LOANS—	When Due.
SEWER BONDS—	
5s, J&J, $142,000	1906
4½s, J&J, 66,000	1918-1927
($6,600 yearly on Jan. 2.)	
3·65s, J&J, $20,000	1918-1927
($2,000 yearly on Oct. 4.)	
3½s, J&J, $83,000	1919-1928
(Part yearly on July 2.)	
5s, J&J, $60,000	1921-1930
($6,000 yearly on July 2.)	
5s, J&J, $30,000	1922-1931
($3,000 yearly on July 2.)	
5s, J&J, $70,000	1923 1932
($7,000 yearly on July 2.)	
5s, J&J, $280,000	1921-1930
($28,000 yearly on July 2.)	
SEWER BONDS—(Con.)—	
5s, J&J, $21,000	1922-1931
5s, J&J, 40,000	1923-1931
($5,000 yearly on July 2.)	
IMPROVEMENT BONDS—	
5s, J&J, $330,000	July 1, 1933
5s, J&J, 127,000	Jan. 1, 1934
5s, J&J, 300,000	July 1, 1939
5s, J&J, 40,000	July 1, 1934
SCHOOL BONDS—	
6s, Jan., $8,000	1903-1904
($4,000 yearly on Jan. 6.)	
6s, Sept., $4,000	1903
(Part yearly on Sept. 15.)	
Bond. d't Sept. 1, 1902	$1,620,000

FLATBUSH.

Flatbush was annexed to the city of Brooklyn in 1894.

LOANS—	When Due.
SCHOOL BONDS—	
6s, Mar., $2,000	1903-1904
($1,000 yearly on Mar. 10.)	
ASSESSMENT BONDS—	
3½s, M&N, $40,000	1902-1909
($5,000 yearly on Nov. 1.)	
4s, M&N, $160,000	1902-1909
($20,000 yearly on Nov. 1.)	
SEWER BONDS—	
3½s, J&J, $90,000	1903-1911
($10,000 yearly on July 15.)	
3½s, J&J, $75,000	1912-1928
(Part yearly on July 15.)	
SEWER BONDS—(Con.)	
4s, J&J, $23,000	1903-1928
($9,000 yearly on July 15.)	
3½s, M&N, $40,000	1902-1909
($5,000 yearly on Nov. 1.)	
4s, M&N, $80,000	1902-1909
($10,000 yearly on Nov. 1.)	
4s, M&N, $8,000	1902-1909
($1,000 yearly on Nov. 1.)	
3½s, F&A, $1,500	1903-1904
($500 yearly on Aug. 1, except in 1904, when $1,000 mature.)	
Bond. debt Sept. 1, 1902	$730,000

FLATLANDS.

This town was annexed to the city of Brooklyn on January 1, 1896.

LOANS—	When Due.
POLICE BONDS—	
5s, M&N, $15,300	May 29, 1903
Bonded debt Sept. 1, 1902	$15,300

NEW LOTS.

New Lots was annexed to the city of Brooklyn in 1894.

LOANS—	When Due.
4s, J&J, $500,000	1906-1925
($25,000 yearly on July 15.)	
Bonded debt Sept., 1902	$500,000

NEW UTRECHT.

New Utrecht was annexed to the city of Brooklyn in 1894.

LOANS—	When Due.
FLAGGING BONDS—	
5s, J&D, $5,040	1903-1904
($2,520 yearly on June 20.)	
STREET IMPROVEMENT BONDS—	
5s, J&J, $500,000	1905-1954
($10,000 yearly on Jan. 1.)	
SEWER BONDS—	
5s, J&J, $14,240	1903-1904
($7,120 yearly on July 10.)	
SEWER BONDS—(Con.)	
5s, J&J, $3,428	1903-1908
($568 yearly on Jan. 15.)	
IMPROVEMENT BONDS—	
5s, J&J, $70,000	1903-1906
($5,000 yearly on Jan. 5.)	
5s, J&J, $12,500	1903-1907
($2,500 yearly on Jan. 5.)	
Bond. debt Sept. 1, 1902	$556,834

COUNTY OF KINGS.

Kings County and the city of Brooklyn were consolidated on Jan. 1, 1896. [See V. 62, p. 49.]

LOANS—	When Due.
BUILDING IMPROVEMENT—	
4s, $250,000	May 1,'10 to '19
($25,000 due yearly.)	
COUNTY FARM—	
4s, $175,000	May 1,1903
4s, 325,000	" 1904
4s, 32,000	" 1905
4s, 32,000	" 1906
4s, 119,000	" 1907
4s, 119,000	" 1908
4s, 115,000	" 1909
4s, 115,000	" 1910
4s, 119,000	" 1911
4s, 119,000	" 1912
4s, 119,000	" 1913
3½s, 325,000	" 1903
3½s, 325,000	" 1904
3½s, 325,000	" 1905
3½s, 100,000	" 1906
3½s, 100,000	" 1914
DRIVEWAY & PARKWAY—	
4s, ..., $3,200,000	July1,1902-'33
4s, ... 150,000.	Jan.1,'02 to '05
($50,000 due yearly.)	
PARK FUND LOAN—	
4s, ... $1,950,000.	May 1,'05 to'44
($50,000 due yearly.)	
4s, ... 460,000.	July 1,'33 to'40
REFUNDING LOAN—	
4s, $119,000	May, 1903
4s, 200,000	" 1904
4s, 197,000	" 1905
4s, 197,000	" 1906
4s, 100,000	" 1907
4s, 100,000	" 1908
4s, 204,000	" 1909
4s, 204,000	" 1910
3½s, 121,500	" 1903
3½s, 130,000	" 1918
3s, 180,000	" 1915
STATE TAX LOAN—	
4s, $119,000	May 1, 1904
STREET IMPROVEMENTS—	
4s, ... $500,000.	July 1,'15 to '19
($100,000 due yearly.)	
4s, ... $1,050,000.	July 1,'20 to'26
($150,000 due yearly.)	

CERTIFICATES OF INDEBTEDNESS.

LOANS—	When Due.
ARMORY—(13th Regiment.)	
4s, $10,000	" 1902
4s, 60,000	" 1903
4s, 10,000	" 1904
4s, 60,000	" 1905
4s, 10,000	" 1906
4s, 60,000	" 1907
4s, 80,000	" 1909
LOANS	When Due.
ARMORY—(14th Regiment.)	
4s, $150,000.	May 1, 1903 to 1907
($30,000 due yearly.)	
4s, $60,000	May 1, 1908
COUNTY RECORDS—	
4s, $18,000	Nov. 1, 1905
4s, 35,000	Jan. 1, 1905
4s, 99,000	July 1, 1907

TOTAL DEBT, ETC.—The subjoined statement shows the total county debt in each of the years named.

	Sept. 1, 1902.	Jan. 1, 1902.	Jan. 1, 1901.	Jan. 1, 1900.
Total debt	$12.497,500	$13,243,000	$13,767,393	$14,307,393

BOROUGH OF QUEENS.

Debt of old civil divisions now comprised within the Borough of Queens.

	Total Debt.	Sinking Fund.	Net Debt.
Jan. 1, 1898	$8,558,491 19	$330,000 00	$8,228,491 19
Jan. 1, 1899	7,550,221 22	330,000 00	7,220,221 22
Jan. 1, 1900	8,767,217 52	330,000 00	8,437,217 52
Jan. 1, 1901	*12,858,450 87	330,000 00	*12,528,450 87
Jan. 1, 1902	12,646,544 79	505,000 00	12,141,544 79
Sept. 1, 1902	12,424,251 27	430,000 00	11,994,251 27

* New York City's portion of the old debt of Queen's County is included for the first time at this date. The city was held to be responsible on final adjudication for $3 796,032 of this debt, but amount Jan. 1, 1901, had been reduced to $3,772,346 39 and this is the sum included.

	Assessed Valuation. Real.	Personal.	Total.	Tax Rate.
1902	$108,859,704	$9,026,134	$117,885,838	$23·187
1901	107,179,620	10,826,810	118,006,430	23·5702
1900	104,427,772	5,498,681	109,926,453	23·4216
1899	103,752,600	6,314,032	110,066,632	32·7445

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, 1902, was $4,703,000, of which $3,713,132 08 was chargeable to New York City.

LONG ISLAND CITY.

This was formerly a city in Queens County.

LOANS— When Due.

Newtown (funded debt)—
7s, F&A, $64,000 Feb. 1, '08-'11 ($16,000 yearly.)
6s, F&A, $112,500 Feb. 1, '13-'19 (Part each year.)
4s, F&A, $16,000 Feb. 1, 1920

Water Loan (funded)—
7s, M&S, $30,000 Sept. 1, '03-'04 ($20,000 yearly.)

Refunding Water Loan—
5s, M&S, $37,500 Sept. 1, '18-'19 ($15,000 each year)
5s, ..., $37,500 ..... '23-'25
4s, M&S, 45,000 Sept. 1, '20-'22

Water Loan—
3½s, M&N, $21,500 May 1, 1920
3½s, ..., 18,500 May 1, '15-'24
6s A&O, 47,000 Oct. 1, '11-'14 (Part each year.)
4½s, ..., 19,000 Oct. 7, 1915

Fire Department Bonds
4½s, ..., $35,000 1924

Survey & Map Bonds (ref'd'g)
5s, J&J, $66,000 July 1, '18-'25

Public School Bonds—
4½s, M&S, $220,000 1908-1910
4½s, M&S, 122,000. 1912

Engine House Bonds—
5s, J&D, $16,000 June 1, 1909

Funded Debt Bonds—
4½s, A&O, $112,000. 1913
4½s, ..., 103,500. 1903

Station House Bonds—
5s, ..., $15,000 1909

General Improvem. Bonds—
4½s, M&S, $50,000 Sept. 1, 1904
4½s, M&S, 50,000 Sept. 1, 1905
4½s, M&S, 50,000 Sept. 1, 1906
4½s, M&S, 50,000 Sept. 1, 1909
4½s, M&S, 190,000 Sept. 1, 1914
4½s, M&S, 615,500 1903-1923
4½s, ..., 50,000 Dec. 31, 1907

Street Improvem. Bonds—
4½s, M&N, $100,000 ..... May, 1911
4½s, M&N, 88,000 ..... Nov., 1902
4½s, M&N, $130,000 Mar. 1, 1913

Park Award Bonds—
..., ..., $78,000 1917

Revenue Bonds*—
4s, M&N, $77,000 May 1, 1910
4½s, ..., 43,000. 1903
4½s, ..., 50,000. 1904
4½s, A&O, 10,000 Apr. 1, 1904
..., ..., 50,000. 1905
..., ..., 105,000 1906
..., ..., 195,000. 1907

Recognized bonded debt Sept. 1, 1902, $3,130,000.

(r) The 7 per cent survey and map bonds are registered and all held by savings banks. All other issues are coupon bonds.

(*) The principal and interest of the revenue bonds are payable from the outstanding taxes and water rents

PAR VALUE.—Bonds are in $1,000 and $500 pieces.

INTEREST is payable by the city of New York—registered interest at the Chamberlain's office and coupons at the office of the Comptroller of New York City.

TOWN OF FLUSHING.

LOANS— When Due.

Bridge Bonds—
5s, ..., $7,000 ..... 1903 to 1909
4s, ..., 8,000 ..... 1903 to 1906

Causeway Bonds—
4s, ..., $6,000 ..... 1903 to 1908

Road Bonds—
4s, ..., $45,000 ..... 1902 to 1999
4s, ..., 29,000 ..... 1907 to 1921
5s, ..., 16,000 ..... 1903 to 1918

Drainage Bonds—
5s, ..., $1,000 ..... 1903 to 1903

TOWN OF FLUSHING SCHOOL DISTRICTS.

LOANS— When Due.

District No. 1—
5s, ..., $500 1902
5s, ..., 3,500 ..... 1903 to 1906

District No. 2—
5s, ..., $3,000 ..... 1902 to 1903
5s, ..., 15,000 ..... 1902 to 1916

District No. 3—
5s, ..., $2,500 ..... 1902 to 1906

District No. 4—
5s, ..., $6,500 ..... 1903 to 1910
5s, ..., 2,500 ..... 1902 to 1915

District No. 5—
4s, F&A, $93,500 ..... 1907 to 1925 ($5,000 annually to 1924 inc. and $3,500 in 1925.)
4s, M&S, $1,000 ..... Sept. 30, 1907
4s, M&S, 44,000 ..... Sept. 30, 1908 ($2,000 yearly to Sept. 30, 1929.)
7s, A&O, $11,000. ..... 1902-1907 ($2,000 payable y'rly on Sept. 30.)
4s, M&S, $10,000. Sept. 30, 1930 to (part due y'rly) Sept. 30, 1934.

District No. 7—
4s, ..., $50,000 ..... 1917 to 1936
4s, ..., 20,000 ..... 1937 to 1944

VILLAGE COLLEGE POINT—TOWN OF FLUSHING.

LOANS— When Due.

Improvement Bonds—
3½s, ..., $115,000 ..... 1902-1926 ($4,600 annually.)
4s, ..., $45,000 ..... 1902-1916 ($3,000 yearly Dec.)

Water Bonds—
7s, J&J, $12[illegible],000 ..... 1903-1913 ($11,000, due yearly on July 1.)
4s, J&J, 22,000 1914-1915
4s, J&J, 11,000 ..... July, 1916
4s, J&J, 11,000 ..... July, 1917
4s, ..., 25,000 1937
Bonded debt Sept. 1, 1902. $355,000

VILLAGE OF FLUSHING—TOWN OF FLUSHING.

LOANS— When Due.

Assessment Bonds—
5s&6s, .. $20,500 ..... Part yearly

Funding Bonds—1892-3-4—
4s, ... $6,500 1903-1915
4s, A&O, 10,000 ..... 1903-1912 ($1,000 due yearly on April 1.)
4s, A&O, $18,000 1902-1919

Street Improvement Bonds—
4s, M&N, $32,000 ..... Nov. 1, 1902 ($4,000 due y'rly) to Nov. 1, 1909

Street Imp'v't Bonds—(Con.)—
4s, M&N, $34,000 ..... May 1, 1910 ($4,000 due yearly) to May 1, 1918
4s, A&O, 120,000 ..... Oct. 1, 1919 ($4,000 due yearly) to Oct. 1, 1948

Water Bonds—
7s, A&O, $125,000 1903
5s, A&O, 23,000 1909
5s, A&O, 20,000 1914
4s, J&D, 30,000 ..... 1900-1932 ($1,000 annually.)

VILLAGE OF WHITESTONE—TOWN OF FLUSHING.

LOANS— When Due.

Water Bonds—
4½s, ..., $30,000 1922
4½s, ..., 20,000 1912
4½s, ..., 22,000 1922
4½s, ..., 7,500 1924
4½s, ..., 3,000 ..... 1913 to 1918
4½s, ..., 3,500 ..... 1906 to 1912

Sewer Bonds—
..... $15,586 1902-1907

Accr'd Indebtedness Bonds—
4s, ..., $4,500 ..... 1903 to 1911

Fire Dept. Bonds—
6s, ..., $600 ..... 1903 to 1904

Improvement Bonds—
5s, ..., $50,000 ..... 1906 to 1921
5s, ..., 50,000 ..... 1911 to 1926

Borough of Queens.—(Con.)

TOWN OF HEMPSTEAD.

The bonds of the old town of Hempstead which have been assumed by New York City are given below. The rest of the bonded debt of the old town will be found under the town's own name in its proper place elsewhere.

LOANS— When Due.

Road Bonds—
4s, J&J, $127,000 ..... July 1, 1923

Bonded debt Sept. 1, 1902. $127,000

The amount of the outstanding bonds of the school districts contained in the town of Hempstead (except those below) which will be chargeable to the city of New York has not yet been judicially determined.

TOWN OF HEMPSTEAD SCHOOL DISTRICTS.

(See note above under Hempstead.)

LOANS— When Due.

District No. 18—
5s, ..., $7,000 1913
5s, ..., 5,000 1918
5s, ..., 22,000 ..... 1917 to 1938

District No. 27—
5s, ..., $17,000 ..... 1917 to 1933

District No. 23—
5s, ..., $11,000 ..... 1902 to 1912
5s, ..., 77,000 ..... 1903 to 1979
5s, ..., 65,000 ..... 1937 to 1949

For other Hempstead School Districts see "Additional Statements" at the end of New York State.

VILLAGE OF ARVERNE-BY-THE-SEA—TOWN OF HEMPSTEAD.

LOANS— When Due.

Drainage Bonds—
5s, ..., $5,000 ..... 1915 to 1919
5s, ..., 9,000 ..... 1920 to 1922

Building Bonds—
5s, ..., $8,000 ..... 1917 to 1924

Improvement Bonds—
5s. ....., $40,000 ..... 1920 to 1927
5s, ..., 60,000 ..... 1920 to 1923
5s, ..., 4,000 ..... 1920 to 1923
5s, ..., 40,000 ..... 1920 to 1923

VILLAGE OF FAR ROCKAWAY—TOWN OF HEMPSTEAD.

LOANS— When Due.

Improvement Bonds—
5s, J&J, $61,000 ..... Jan. 1, 1922
5s, J&J, $19,000 ..... 1903 to 1921 ($1,000 annually.)
5s, J&D, $9,000 ..... 1903 to 1911 ($1,000 annually.)
4s, J&J, $14,000 ..... 1903 to 1916 ($1,000 annually on Jan. 1.)

Improvement Bonds—(Con.)
4s, ..., $15,000 ..... 1903 to 1917
4s, ..., 15,000 ..... June 1, 1918

Sewer Bonds—
5s, J&J, $75,000 ..... Jan. 1, 1916
5s, J&J, 35,000 ..... Jan. 1, 1917
3½s, J&J, 46,000 ..... 1903-1925 ($2,000 yearly on Jan. 1.)

VILLAGE OF ROCKAWAY BEACH—TOWN OF HEMPSTEAD.

Street Improvement Bonds—5s. ....., 1903 to 1920 ..... $54,000

TOWN OF JAMAICA.

Road Bonds—4s, $450,000 ..... due 1926
Town Hall Bonds, 40,000 ..... due 1906-1925

VILLAGE OF JAMAICA—TOWN OF JAMAICA.

Sewer Bonds—
..., ..., $150,000 1917

Street Improvem't Bonds—
..., ..., $400,000 1917-1936

TOWN OF JAMAICA SCHOOL DISTRICTS.

LOANS— When Due.

District No. 1—
4½s, ..., $50,000 ..... 1927 to 1976

District No. 2—
5s, ..., $25,000 ..... 1905 to 1924

District No. 3—
5s, ..., $14,000 ..... 1904 to 1914

District No. 4—
4s, ..., $94,000 ..... 1903 to 1949
5s, ..., 8,500 ..... 1903 to 1919

District No. 5—
4s, ..., $7,000 ..... 1902 to 1908

District No. 6—
6s, ..., $5,250 ..... 1902 to 1922
5s, ..., 12,000 ..... 1917 to 1928
5s, ..., 4,000 ..... 1930 to 1933

District No. 7—
4s, ..., $2,233 ..... 1903 to 1904

District No 7—(Con.)
4s, ..., $35,000 ..... 1903 to 1937
4s, ..., 22,000 ..... 1903 to 1924
4s, ..., 20,000 ..... 1910 to 1929
5s, ..., 88,000 ..... 1910 to 1953
5s, ..., 125,000 ..... 1950 to 1974

District No 8—
5s, ..., $20,000 ..... 1909 to 1918
4s, ..., 18,000 ..... 1919 to 1927
5s, ..., 75,000 ..... 1930 to 1954

District No 10—
5s, ..., $4,500 ..... 1902 to 1910
5s, ..., 1,500 ..... 1911 to 1913
5s, ..., 2,000 ..... 1925 to 1928
5s, ..., 5,000 ..... 1914 to 1923

District No. 11—
5s, ..., $5,500 ..... 1903 to 1913

VILLAGE OF RICHMOND HILL—TOWN OF JAMAICA.

LOANS— When Due.

Street and Sidewalk Bonds
4s, ..., $50,000 ..... 1926 to 1935
4s, ..., 70,000 ..... 1937 to 1950
4s, ..., 50,000 ..... 1916 to 1925
4s, ..., 150,000 ..... 1952 to 1981

Village Hall Bonds—
4s, ..., $10,000 ..... 1916 to 1925

Fire Bonds—
4s, ..., $5,000 ..... 1921 to 1925

TOWN OF NEWTOWN.

LOANS— When Due.

Road Bonds—
4½s, ..., $20,000 1927
4½s, ..., 600,000 1927

Bridge Bonds—
4s, ... $10,000 ..... 1902 to 1906

Flushing Ave. Imp.—
4s, ..., $47,000 ..... 1913-'17

Causeway Bonds—
4s, ..., $10,000 1906

Refunding Bonds—
5s, ..., $155,000 ..... 1902 to 1914
5s, ..., 35,000 1908
4s, ..., 88,000 ..... 1909 to 1912
4s, ..., 15,000 ..... 1903 to 1916

NEWTOWN SCHOOL DISTRICTS.

LOANS— When Due.

District No. 1—
4s, ..., $50,000 ..... 1903 to 1927
4s, ..., 15,000 ..... 1913 to 1927

District No. 2—
5s, ..., $2,000 1903
5s, ..., 15,000 ..... 1904 to 1918
5s, ..., 15,000 ..... 1904 to 1918
5s, ..., 6,000 ..... 1919 to 1924

District No. 3—
5s, ... $8,450 ..... 1902 to 1914
5s, ..., 8,000 ..... 1910 to 1917

District No. 4—
5s, ..., $9,600 ..... 1903 to 1926

District No. 5—
5s, ..., $4,000 ..... 1903 to 1910
4½s, ..., 4,000 ..... 1910 to 1913
..., ..., 50,000 ..... 1903 to 1927

District No. 7—
5s. ....., $2,400 ..... 1902 to 1913

District No. 9—
5s. ....., $9,000 ..... 1902 to 1920

District No. 10—
5s, ..., $28,500 ..... 1903 to 1921
5s, ..., 35,000 ..... 1908 to 1927
5s, ..., 15,500 ..... 1907 to 1926

District No. 11—
..., ..., $10,000 ..... 1905 to 1914

District No 12—
5s, ..., $9,000 ..... 1905 to 1922

District No. 13—
5s, ..., $10,000 ..... 1903 to 1912

District No. 14—
5s, ..., $9,000 ..... 1903 to 1920
4½s, ..., 5,000 ..... 1903 to 1911
5s, ..., 35,000 ..... 1911 to 1928

BOROUGH OF RICHMOND.

DEBT OF OLD CIVIL DIVISIONS NOW COMPRISED IN RICHMOND BOROUGH.

	Total Debt.	Sinking Fund.	Net Debt.
Jan. 1, 1898	$3,358,449 96	.....	$3,358,449 96
Jan. 1, 1899	3,136,798 20	.....	3,136,798 20
Jan. 1, 1900	2,961,386 70	.....	2,961,386 70
Jan. 1, 1901	2,824,698 28	.....	2,824,698 28
Jan. 1, 1902	2,739,798 46	.....	2,739,798 46
Sept. 1, 1902	2,686,731 25	.....	2,686,731 25

	Assessed Valuation. Real.	Personal.	Total.	Tax Rate.
1902	$38,814,181	$6,725,535	$45,539,716	$23·3653
1901	42,639,506	9,655,620	52,295,126	23·5191
1900	42,723,924	6,264,204	48,988,128	22·2073
1899	40,264,692	3,838,890	44,103,582	24·2377

POPULATION.—In 1900 (Census) was 67,021.

Borough of Richmond.—(Con.)

COUNTY OF RICHMOND.

LOANS—	When Due.
COUNTY BONDS—	
3½s, F&A, $50,000	Aug. 1, 1904
3½s, J&J, 63,000	July 31, 1905
3½s, F&A, 50,000	Aug. 1, 1906
3½s, F&A, 40,000	Apr. 1, 1908
3s, A&O, 50,000	Aug. 1, 1909
FUNDING BONDS 1894—	
4s, g., J&D, $95,000	1914
ROAD BONDS—	
5s, g., J&D, $90,000	June 1, 1919

LOANS—	When Due.
ROAD BONDS—(Con.)	
3½s, F&A, $100,000	Aug. 1, 1915
4½s, F&A, 150,000	Aug. 1, 1916
3½s, M&N, 45,000	Nov. 1, 1917
4s, g., $35,000, g.	June, 1920
4s, g., 100,000, g.	Aug., 1920
4s, g., J&D, $168,000	June 1, 1921
4s, g., J&D, 202,000	June 1, 1922
4s, g,, A&O, 230,000	Oct. 1, 1922
Total debt Sept. 1, 1902.	$1,526,000

CASTLETON SCHOOL DISTRICTS.

LOANS—	When Due.
DISTRICT NO. 1—	
6s, ..., $60,000	1902 to 1913
DISTRICT NO. 3—	
5s, ..., $60,000	1903 to 1922
DISTRICT NO. 4—	
5s, ..., $18,000	1903 to 1911
DISTRICT NO. 5—	
4½s, ..., $4,725	1903 to 1916

VILLAGE OF EDGEWATER—TOWN OF CASTLETON.

Village Hall Bonds—4s, ... 1904.....$15,000

VILLAGE OF PORT RICHMOND -TOWN OF CASTLETON.

Boulevard Certificates of Indebtedness—6s, ...1903.....$2,147

VILLAGE OF TOTTENVILLE—TOWN OF CASTLETON.

LOANS—	When Due.
WATER BONDS—	
3½s, ..., $30,000	1902 to 1926
SEWER BONDS -	
3½s, ..., $20,000	1902 to 1926
ROAD BONDS—	
3½s, ..., 12,000	1902 to 1924

TOWN OF MIDDLETOWN.

LOANS—	When Due.
REFUNDING BONDS—	
4s, ... $24,000	1902 to 1925
ROAD BONDS—	
5s, ..., $130,000...	1927

MIDDLETOWN SCHOOL DISTRICTS.

LOANS—	When Due,
DISTRICT NO. 1—	
5s, ..., $33,750	1903 to 1917
DISTRICT NO. 2—	
5s, ..., $86,000	1902 to 1944

TOWN OF NORTHFIELD.

Road Improvement Bonds—5s, ..., 1927 .....$150,000

NORTHFIELD SCHOOL DISTRICTS.

LOANS—	When Due.
DISTRICT NO. 3—	
4⅞s, ..., $2,395	1903 to 1915
DISTRICT NO. 4—	
6s, ..., $860	1903 to 1904
DISTRICT NO. 5—	
5s, ..., $18,000	1902 to 1920
DISTRICT NO. 6—	
5s, June, $39,000	1903 to 1922
($2,000 annually to 1921 and $1,000 in 1922 on June 1.)	
DISTRICT NO. 7—	
6s, ..., $2,275	1903 to 1915
DISTRICT NO. 8—	
4¾s, ..., $630	1903 to 1905
5s, ..., 5,250	1902 to 1916

TOWN OF SOUTHFIELD.

LOANS—	When Due.
REFUNDING BONDS—	
4s, ..., $24,000	1902 to 1932
ROAD BONDS—	
5s, ..., $140,000...	1927
5s, ..., 115,000...	1927

SOUTHFIELD SCHOOL DISTRICTS.

LOANS—	When Due.
DISTRICT NO. 1—	
5s, ..., $10,500	1902 to 1916
DISTRICT NO. 2—	
5s, ..., $7,800	1903 to 1914
DISTRICT NO. 3—	
5s, ..., $5,700	1903 to 1921
DISTRICT NO. 4—	
5s, ..., $1,500	1902 to 1907
DISTRICT NO. 6—	
5s, ..., $2,700	1903 to 1914

TOWN OF WESTFIELD.

LOANS—	When Due.
ROAD BONDS—	
4s, ..., $35,000....	1920
ROAD BONDS—(Con.)	
5s, ..., $80,000....	1922

WESTFIELD SCHOOL DISTRICTS.

LOANS—	When Due.
DISTRICT NO. 1—	
6s, ..., $3,000	1902 to 1916
DISTRICT NO 2—	
6s, ..., $2,500	1902 to 1907
DISTRICT NO. 5 -	
6s, ..., $9,000	1902 to 1919
DISTRICT NO. 6—	
5s, ..., $7,000	1903 to 1914
DISTRICT NO. 7—	
4½s, ..., $3,000	1902 to 1907

NIAGARA FALLS.—{J. M. HANCOCK, Mayor-elect. GEO. F. DIEMER, City Clerk.

This city is in Niagara County. All bonds are exempt from local taxes.

LOANS—	When Due.
SCHOOL BONDS—	
4½s, A&O, $8,000	1903-1909
4s, J&J, 20,000	1910-1913
4s, M&N, 3,000	1914
4s, A&O, 4,000	1915 & 1917
4s, M&N, 10,000	1915-1918
4s, J&J, 32,500	1916-1922
4s, J&J, 24,000	1923-1927
4s, g., A&O, $25,000	Apr., 1921-25
4s, J&J, 10,000	July, 1926-27
4s, g., J&J, 150,000	July, 1928-41
4s, A&O, 2,000	Oct. 1, 1921
3½s, g. M&N {30,000	May 1, '42-44
{5,000	May 1, 1945
PAVING WARRANTS -	
5s, Dec. 23 $12,816.	Dec. 23, 1902-'10
WATER BONDS—	
5s, J&J, $24,000	1903-1910
4s, J&J, 24,000	1901-1914
5s, J&J, 27,000	1909-1916
4s, J&J, 6,000	1917-1918
4s, J&J, 6,000	1907-1908
4½s, J&J, 6,000	1911-1912
4s, J&J, 50,000	1914
3¾s, J&J, 38,000	1915
4s, J&J, 9,000	1915-1917

LOANS—	When Due.
SEWER BONDS—	
5s, J&J, $16,000	1903-1910
4s, J&J, 10,000	1903-1908
4s, J&J, 100,000	1908-1912
4s, J&J, 130,000	1913
4s, J&J, 200,000	1914
4s, M&S, 160,000	1914
4s, A&O, 9,000	1917
4s, J&J, 4,000	1921
4s, M&N, 15,000	May 1, 1919
4s, J&J, 68,000	July 1, 1920
4s, M&N, 115,000	Nov. 1, 1921
4s, J&J, 4,000	Jan. 1, 1922
MISCELLANEOUS BONDS—	
4s, J&J, $9,000	1914
3¾s, J&J, 9,000	1915
CERTS. OF INDEBTEDNESS—	
5s, Var., $20,828	1903-1905
Interest payable in New York.	
Total debt Feb. 1, 1902.	$1,338,328
Water debt (included)..	190,000
Ass'd valuation, real ..	15,545,852
Ass'd valuation, pers'l..	184,100
Valuation of franchises	374,300
Total valuation 1901...	16,104,252
Assessment about ⅔ real value.	
Tax rate (p. $1,000) 1901.	$16·64
Population in 1900 was....	19,457

NO. HEMPSTEAD.—EDWIN C. WILLETS, Sup.

This town is in Nassau County.

LOANS—	When Due.
ROAD BONDS—	
4s, J &J, $48,000	Dec. 1902-1925
4s, J &J, 7,000	July. 1903-1909
4s, J &J, 50,000.	July 1, 1903-1926
($1,000 yearly to 1925 and $27,000 in 1926.)	
BRIDGE BONDS—	
4s, J &J, $4,500.	July 1. 1910-1914
Bonded debt Mar 1, 1902.	$111,500
Assessed valuation 1901	5,969,645
Tax rate (per M) 1901	$17·20
Population in 1900 was	12,048
Population in 1890	8,134

NO. TONAWANDA.—LEONARD SMITH, Tr's.

This city is in Niagara County.

LOANS—	When Due.
PAVING BONDS (assessment)—	
6s, J&D, $4,950	Dec. 27, 1902
5s, M&S, 13,800	1903-1905
($4,600 due yearly on Sept. 15.)	
SEWER BONDS—	
5s, M&S, $60,000	1907-1918
($5,000 due yearly on Sept. 25.)	
4s, J&J, $72,000	1903-1926
($3,000 due yearly on Jan. 1.)	
4s, J&J, $17,000	Jan. 1903-1919

WATER BONDS.	
4s, A&O, $275,000	Apr. 1, 1924
4½s, A&O, 125,000	Aug. 1, 1926
Bonded debt Mar. 1, 1902.	$172,350
Water debt, included ...	400,000
Tax valuation 1901.....	6,074,309
Assessment about ½ actual value.	
Total tax (per $1,000) 1901.	$24·41
Population in 1890 was.....	4,793
Population in 1900.....	9,069

INTEREST on all bonds except paving 5s is payable at the Chase National Bank; on the paving 5s at the Bank of America, N. Y. City.

NORTH TONAWANDA SCHOOL DISTRICT NO. 1.—

A portion of the city's territory.

LOANS—	When Due.
4s, J&J, $19,000	Jan. 1903-1931
($1,000 y'rly to '11; $2,000 to '31.)	
4s, J&J, $9,000	Jan 1903-1911
4s, J&J, $85,000	Jan., '15 to '35
($5,000 in 1915 and $4,000 y'rly.)	

Bond. debt Mar. 1, 1902.	$143,000
Assessed valuat'n 1901..	5,365,923
School tax (per $1,000) '01..	$8·06
Population in 1900 (est.)....	9,000

OGDENSBURG.—{R. J. DONAHUE, Treasurer. D. J. CRICHTON JR., Clerk

This city is in St. Lawrence County.

LOANS—	When Due.
HIGHWAY BONDS 1893—	
4s, A&O, $2,000	May 1, 1903
4s, A&O, 2,000	May 1, 1904-5
4s, A&O, 36,000	1906 to 1923
($2,000 due yearly on May 1.)	
3½s, A&O, $2,000	May 1, 1904-5
SCHOOL BONDS—	
4s, J&J, $26,250	1903-1917
($1,750 annually on July 1.)	
3½s, J&J, 13,500	July, 1903-'20
WATER-WORKS BONDS—	
3½s, M&N, $18,000	1903-1908
($3,000 due yearly on May 30.)	
3½s, M&N, $40,000	May 30, '09-18
3½s, J&J, 13,500	July, 1903-20

LOANS—	When Due.
WATER WORKS BONDS—(Con.)	
3½s, F&A, $16,000.	Aug. 1, 1903-10
4s, J&J, 56,250	July 1, 1903
($3,750 due yearly) to July 1, 1917	
3½s, J&J, $15,200.	July 1, 1903-21
Total debt Mar 1, 1902..	$255,500
Water debt (included)...	169,250
Tax valuation, real.....	3,432,270
Tax valuation, personal.	618,100
Total valuation 1901....	4,050,370
Assessment about 3-5 actual value.	
Total tax (per $1,000) 1901.	$23·18
Population in 1900 was....	12,633
Population in 1890 was.....	11,662

INTEREST is payable at New York and Ogdensburg.

TAX FREE.—All bonds are exempt from city taxes.

OLEAN.—{J. H. WARING, Mayor. CHAS. KEENAN, Clerk.

Olean is in Cattaraugus County and was incorporated as a city April 25, 1893, succeeding the village of Olean.

LOANS—	When Due.
CITY BUILDING—	
4½s, A&O, $6,000	1903-1908
($1,000 due yearly on Oct. 1.)	
PAVING BONDS—	
5s, July, $2,500	July 1, 1903-4
5s, Nov. $12,900	1902-1904
($4,300 due yearly on Nov. 1.)	
4s, F&A, $15,700	1903-1906
($3,850 yearly on April 15.)	
4s, F&A, $9,500	1903-1907
($1,900 due yearly on Feb. 1.)	

SEWER BONDS—	
4s, J&J. $35,000	1912-1918
($5,000 due yearly on Jan. 1.)	
WATER WORKS BONDS—	
4½s, J&J, $10,000	1902-1903
4½s, J&J, 12,500	1909-1914
Total debt Mar. 1, 1902..	$163,171
Water debt (included)...	69,000
Total valuation 1901....	4,170,157
Assessment about actual value.	
Total tax (per $1,000) 1901.	$11·00
Population in 1900 was....	9,462
Population in 1890 was....	7,358

For debts of Olean School Districts see "Additional Statements" at end of New York State.

INTEREST on the city building bonds is payable at the National Park Bank, New York; on all other bonds at Farmers' Loan & Trust Co., New York, and Seaboard National Bank, New York.

ONEIDA.—J. F. CONNOR Clerk.

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

LOANS—	When Due.
WATER BONDS -	
3½s, ..., $150,000.	1905-'10 & '15
O. & W. RR. BONDS—	
4s, Aug. 1, $6,000	1904 & 1905
SCHOOL BONDS—	
3½s, ..., $6,000	1904 & 1905
3½s, M&N, 36,000.	May 1, 1907-'18
PUBLIC IMPROVEMENT BONDS—	
3½s, F&A 15, $25,000.	Aug. 15, '03-12

Bond. debt Aug. 15, 1902.	$223,000
Assessed valuation, real.	3,502,705
Assessed valuat'n, pers'l.	373,125
Total valuation 1901 ...	3,875,830
Assessment a t. 70% actual value.	
Tax rate (per $1,000) 1901	$24·05
Population 1900.....	6,364
Population 1890.....	6,083

ONEONTA.—HENRY D. MCLAURY, Clerk.

This village is in Otsego County.

LOANS—	When Due.
4s, J&J, $4,000.	Jan. 1, 1903
($1,000 due y'rly) to Jan. 1, 1906	
3½s, Aug. 13, $17,000.	Aug. 13, 1903
($1,000 due y'rly) to Aug. 13, 1919	
5s, May, 6,000.	May 1, 1904
5s, M&N, 4,500.	May 1, 1906
4s, M&S, 5,000.	Mar. 1, 1904

3½s, M&S 15, $15,900.	Mar. 15, '04-19
STREET BONDS—	
3½s, July 1, $37,500	July 1, '06-30
Bonded debt Sept. 1, 1902.	$89,900
Total valuation 1901....	3,332,350
Population in 1890 was.....	6,272
Population in 1900 was.....	7,147

ONONDAGA CO.—IRVING COONLEY, Treas.

County seat is Syracuse.

LOANS—	When Due.
PENITENTIARY BONDS—	
3s, J&J, $155,000	July, 1903-'29
($5,000 y'rly to '19; $7,000 to '29.)	
Interest is payable at Syracuse.	

Total debt Sept. 1, 1902..	$155,000
Tax valuation, real..	115,209,992
Tax valuation, person'l.	8,366,088
Total valuation 1901.	223,576,080
Population in 1900 was...	168,735
Population in 1890 was...	146,247

OSSINING.—This village is in Westchester County. Name was changed from Sing Sing by Legislature at 1901 session.

LOANS—	When Due.
IMPROVEMENT BONDS—	
4s, M&N, $8,692	1900-1908
4s, A&O, 8,076 05	1900-1909
4s, ..., 5,441 53	1912
WATER BONDS—	
4s, A&O, $10,000	Oct. 1, 1903
($2,000 due yearly) to Oct. 1, 1907	

4s, A&O, $30,000	Oct. 1, 1908
($3,000 due yearly) to Oct. 1, 1917	
4s, A&O, $100,000	Oct. 1, 1918
4s, A&O, 30,000	Oct. 1, 1919
Total debt Feb. 1, 1900 ..	$176,000
Int. pay. at 1st Nat. Bk. Ossining.	
Tax valuation 1900...	$10,492,830
Population in 1890 was.....	9,352
Population in 1900 was....	7,939

OSWEGO.—F. M. HART, City Chamberlain.

This city is in Oswego County.

LOANS—	When Due.
VOTING MACHINE BONDS—	
4s, ..., $4,000	Jan., 1903-06

WATER BONDS—	
3½s, A&O, $50,000.	Apr. 1, '03-22

LOANS—	When Due.
CITY BONDS—	
3½s, J&D, $384,000	1903-1918
($24,000 due yearly.)	
3½s, A&O, $100,000	1903-1917
($7,000 due yearly.)	
4s, ..., $13,000	1903-1915
IMPROVEMENT BONDS—	
4s, A&O, $27,767 05	Oct., '02-'06

Total debt Aug. 1, 1902. $1,081,767
Assessed valuat'n, real. 9,204,876
Assessed valuat'n, per'l 1,180,777
Total valuation 1902. 10,385,653
Tax rate (per $1,000) 1902. $25·20
Population in 1900 was. 22,199
Population in 1890 was. 21,842

OSWEGO COUNTY.—THOMAS MOORE, Treas.

County seats are Oswego and Pulaski.

LOANS—	When Due.
COUNTY BONDS—	
3½s, ..., $12,000	1903-1905
($4,000 due yearly on Mch. 1).	
BRIDGE BONDS—	
3½s, M&S, $30,000	Mar., 1906-08
3½s, M&S, 9,000	Mar. 1, 1909
FUNDING FLOATING DEBT—	
3½s, M&S, $30,000	1903-1905

Total debt Sept. 1, 1902. $81,000
Valuation, real. 24,297,210
Valuation, personal. 2,797,142
Total valuation 1901. 27,094,352
State & Co tax (per M.) 1901. $5·24
Population in 1900 was. 70,881
Population in 1890 was. 71,883

INTEREST on the funding bonds is payable New York City.

OTSEGO.—GEO. W. WEDDERSPOON, Supervisor.

This town is in Otsego County.

LOANS—	When Due.
C. & C. V. RR.—	
4s, Mar., $22,000	1903 to 1904
($7,500 in 1904, $14,500 in 1903.)	
3½s, Mar., $14,000	Mar. 1, 1910
3½s, Mar., 6,000	Sept 1, '03-14
REFUNDING—	
3½s, M&S, $44,000	Sept. 1, '03-30
($1,500 yearly to 1926, $2,000 1927 to 1930.)	

3½s, M&S, $15,000 Mar. 1, 1932
3½s, M&S, 2,800 Mar., 1903-16
3½s, M&S, 4,500 Mar., 1917-31
Bond. debt Dec. 1, 1901. $110,000
Total valuation 1901. 2,285,457
Assessment about actual value.
Total tax (per M) 1901. $8·50
Population in 1900. 4,497
Population 1890 (Census). 4,917

PEEKSKILL.—CHAS. R. SWAIN.

This village is in Westchester County.

LOANS—	When Due.
WATER BONDS—	
7s, ..., $150,000	1904
3·70s, J&J, 40,000	July 1, 1922
3½s, ..., 1,500	$500 yearly
3½s, ..., 8,000	1929
3·95s, ..., 2,500	$500 yearly
SEWER BONDS—	
3½s, ..., $51,285 70	Aug. 1, '19-44

Bonded debt Feb. 1, 1900. $202,000
Floating debt. 14,000
Total debt Feb. 1, 1900. 216,000
Sinking fund. 33,000
Net debt Feb. 1, 1900. 183,000
Tax valuation 1899. 5,754,555
Total tax (per $1,000). $22·50
Population in 1900 was. 10,358
Population in 1890 was. 9,676

PLATTSBURG.—ALBERT SHARRON, Mayor.

This city is in Clinton County.

LOANS—	When Due.
IMPROVEMENT BONDS—	
3½s, g., $54,000	July 1, 1905-31
3½s, g., 1,000	July 1, 1904
RENEWAL BONDS—	
4s, ..., $3,000	1902 to 1904
SCHOOL BONDS (tax exempt)—	
3½s, ..., $7,300	
4s, ..., 19,800	
WATER BONDS—	
4s, ..., $27,000	1902 to 1928
3½s, 4s & 5s, $100,000	

REFUNDING WATER BONDS—
3½s, J&J, $24,000. July 1, 1903-26
Total debt July 1, 1901. $182,100
Ass'd valuation, real. 1,246,062
Ass'd valuation, person'l 329,753
Total valuation 1900. 1,675,815
Tax rate (per M.) 1901. $56·55
Population in 1890 was. 7,010
Population in 1900 was. 8,434

PORT CHESTER.—NICHOLAS DUFFY, Treasurer. JEROME A. PECK, Clerk.

This village is in Westchester County.

LOANS—	When Due.
STREET-IMPROVEM'T BONDS—	
3½s, A&O, $41,000	Oct. 1, 1903
($2,000 due yearly) to Oct. 1, 1923	
3½s, g., A&O, $16,000	Oct. '03-18
3½s, M&N, $1,000	Nov. 1, 1902
3½s, M&N, 3,165	Nov. 1, '02-'06
($1,165 in 1902, then $500 yearly)	
ROAD BONDS—	
4s, J&J, $315	July 1, 1907
4s, J&J, 6,000	July 1, 1908-19

DRAINAGE BONDS—
4½g., J&J, $592 July 1, 1907
4½g., J&J, 8,000. July 1, 1908-15
Sewer bonds. $48,500
Park bonds. 2,500
Bond. debt Sept. 1, 1902. 126,072
Assessed valuat'n 1901. 5,500,000
Assessm't about 70% actual value.
City rate (per $1,000) 1901. $6·88
Population in 1890 was. 5,274
Population in 1900 was. 7,440

PORT JERVIS.—A. P. ALTEMERER, Clerk.

This village is in Orange County.

LOANS—	When Due.
SEWER BONDS—	
4s, F&A, $50,000	Aug. 1, 1911
4s, F&A, 35,000	Aug. 1, 1911
Interest payable at National Bank, Port Jervis, N. Y.	

Total debt Mar. 1, 1902. $85,000
Total valuation 1901. 1,902,160
Assessment about ⅓ actual value.
Tax rate (per $1,000) 1901. $22·88
Population in 1890 was. 9,327
Population in 1900 was. 9,385

POUGHKEEPSIE.—GEO M. HINE, Mayor. C. S. HOWLAND Chamberlain.

This city is the county seat of Dutchess County.

LOANS—	When Due.
WATER BONDS—	
7s, M&N, $297,000	May 1, '03-'13
4s, ... 37,000	
3½s, ... 94,000	
3s, ... 10,000	Feb. 1, 1913
RAILROAD BONDS—	
7s, M&N, $30,000	May 1, 1903-08
4s, ... 34,000	May 1905
3½s, ... 10,000	
FALLKILL IMPROVEM'T BONDS—	
7s, F&A, $58,000	Aug. 1, 1909-'10
DEFICIENCY BONDS—	
7s, M&N, $83,000	May 1, 1914
SEWER BONDS—	
4s, F&A, $46,000	Aug. 1, 1903
4s, F&A, 20,000	Feb. 1, '04-'05
4s, F&A, 10,000	Aug. 1, 1906
4s, J&D, 60,000	June 1, '15-'17
4s, J&D, 21,000	June 1, '04-'14
4s, J&D, 13,00	June 1, '04-'16
3½s, F&A, 40,000	Aug. 1, '05-'06
3½s, F&A, 20,000	Aug. 1, 1911
3½s, F&A, 10,000	Feb. 1, 1912
3½s, A&O, 6,0 0	1903-1908
3s, F&A, 50,000	Feb. 1, '07-'11
3s, F&A, 38,000	Aug. 1, '07-'08
3s, F&A, 40,000	Aug. 1, '09-'10

HIGH SCHOOL BONDS—
5s, J&J, $3,000 July 1, 1906
BOUNTIES—
5s, M&S, $8,000 1909
4s, M&S, 20,000 1903
4s, M&S, 18,000 1904
4s, M&S, 20,000 1905
3s, M&S, 20,000 1906
3s, M&S, 20,000 1907
ASYLUM BONDS—
3s, M&S, $15,000 1908
3s, M&S, 32,000 1909-1910
REFUNDING BONDS—
3s, ..., $69,000 Oct., 1903-'29
($2,000 yearly to 1928 and $19,000 in 1929.) (This issue is tax-exempt.)
3½s, M&S, $42,000, Sept. 15, '02-'28
3½s, M&S, 31,500, Sept. 15, 1930
3s, M&S, 43,500, Sept. 15, '02-'30
3s, M&N, 10,000 1902-1930
3½s, M&S, 145,000, Sept. 15, '02-'30
3½s, M&S, 105,000, Sept. 15, 1931
CERTS. (Sinking Fund Com's)—
3½s, M&N, $74,000 1928
3½s, ... 1,000

INTEREST is payable at Fallkill National Bank, Poughkeepsie.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Jan. 1, 1902.	Jan. 1, '01.	Jan. 1, '00.
Tot. funded debt (incl. water debt)	$1,674,000	$1,678,000	$1,688,000
Water debt, included above	475,000	538,000	538,000

CITY PROPERTY.—The city owns buildings valued at $200,000.

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

Years—	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per $1,000.
1901.	$11,777,400	$1,981,700	$13,759,100	.....
1900.	11,777,400	1,981,700	13,759,100	$25·40
1899.	11,539,175	1,856,700	13,394,875	24·50
1898.	11,512,170	1,879,100	13,391,270	23·40
1897.	11,721,675	2,055,600	13,777,275	23·44
1895.	10,799,170	1,890,050	12,689,050	25·10
1891.	10,556,320	2,379,850	12,436,170	23·44
1890.	9,718,890	3,813,850	13,532,740	23·44

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 amount of the outstanding bonds of this county which will be chargeable to the city of New York has been finally determined by the Supreme Court (V. 71, p. 875.) Under this decision the city of New York is liable for $3,796,032 11 of the old debt of Queens County as it stood at the date of division and the remaining $1,011,967 89 becomes an obligation of Nassau County. Instead of apportioning certain bonds to New York City and to Nassau County, the debt and interest will not be divided, but will be paid by New York City, Nassau County paying over its proportion as it becomes due. New York City pays ·78952414973 of the principal and interest as it becomes due, and Nassau County ·21047585027.

The statement below shows the obligations of the old County of Queens which remained outstanding on Sept. 1, 1902.

LOANS—	When Due.
GOLD BONDS—	
4s, J&J, $110,000	.....
4g, J&J, 151,000g	July 1, 1916
FUNDING BONDS—	
4s, J&D, $260,000	Dec. 1, 1927
4s, J&D, 50,000	Dec. 15, 1917
BUILDING BONDS—	
4s, J&D, $10,000	Dec. 27, 1902
4s, J&D, 120,000	Dec. 15, 1927
OTHER BONDS—	
4s, J&J, $75,000	1903
($15,000 due yearly)	to 1907
4s, J&J, $100,000	Jan. 1, '10-'19

ROAD BONDS—
4s, A&O, $340,000 Oct. 15, 1917
4s, M&N, 375,000 Nov. 15, 1917
4s, J&D, 55,000 Dec. 27, 1917
4s, J&D, 1,339,000 Dec. 1, 1917
4s, J&D, 50,000 Dec. 15, 1917
4s, J&D, 240,000 Dec. 15, 1917
4g, J&J, 400,000 May 1, 1922
4s, M&N, 275,000 g. Nov. 1, 1916
4s, A&O, 618,000 Apr. 1, 1917
4s, A&O, 135,000 Oct. 1, 1917
Total debt Sept. 1, 1902. $4,703,000
N. Y. City's prop'n. 3,713,132 08
Nassau's proportion. 989,867 92

RENSSELAER.—PHILIP J. GOMPH, 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.

LOANS—	When Due.
BROADWAY BONDS—	
4½s, J&D, $19,000	June 1, 1905
PAVING BONDS—	
4s, Sep. 11, $56,000	Sept. 11, 1911
4s, Oct. 20, 32,000	Oct. 20, 1911
4s, Dec. 15, 72,000	Dec. 15, 1911
4s, A&O, 30,000	Oct. 11, 1912

SEWER BONDS—
4s, J&J, $10,000 July 2, 1903
Total debt Jan. 1, 1902. $231,000
Sinking fund. 9,647
Assessed valuat'n 1901. 3,475,000
Total tax (per $1,000) 1901. $24·15
Population in 1900 was. 7,466
Population in 1890 was. 7,301

INTEREST on the sewer bonds is payable at the National Commercial Bank, Albany; on all other bonds at the Albany County Bank.

RENSSELAER CO.—ELIAS P. MANN, Treas.

County seat is Troy.

LOANS—	When Due.
COURT-HOUSE BONDS (reg.)—	
3½s, A&O, $48,000	1903-1910
($6,000 due yearly on April 1.)	
3½s, A&O, $120,000	1911-1930
($6,000 due yearly on April 1.)	
3½s, A&O, $105,000	Apr. 1, '31-'45
($7,000 due yearly.)	
3½s, A&O, $25,000	1941 to 1945
($5,000 yearly on April 1.)	
ARMORY BONDS—	
3½s, F&A, $33,225	Feb. 1, '03-'19
($1,225 due in 1903).	
TOLL ROAD BONDS—	
3½s, F&A, $63,500	Feb. 1, '03-'23
($3,500 due in 1903.)	
SINKING FUND BONDS—	
3½s, A&O, $50,000	Apr. 1, 1903
($10,000 due yearly) to Apr. 1, '07)	
3½s, A&O, $75,000	1913 to 1917
($15,000 yearly on April 1.)	
WAR BONDS (renewal)—	
4s, F&A, $13,000	Feb. 1, 1903
4s, F&A, 7,000	Feb. 1, 1904

WAR BONDS (renewal)—
4s, F&A, $30,000 Feb. 1, 1905
4s, F&A, 30,000 Feb. 1, 1906
4s, F&A, 20,000 Feb. 1, 1907
4s, F&A, 27,000 Feb. 1, 1908
4s, F&A, 1,000 Feb. 1, 1903
4s, F&A, 28,000 Feb. 1, 1903-'16
($2,000 due yearly.)
3½s, F&A, $28,000 Feb., 1903-'30
3½s, F&A, 19,000 Feb. 1, 1903, to ($1,000 due yearly) Feb. 1, 1921
3½s, F&A, $15,000 Feb. 1, '03-'17
REFUNDING BONDS—
3½s, F&A, $40,000 Feb. 1, '03-'22
Bonded debt Apr. 1, 1902. $780,725
Sinking fund. 1,966
Tax valuation, real. 72,357,516
Tax valuation, pers'l. 8,412,576
Total valuation, 1901. 80,770,092
Population in 1900 was. 121,697
Population in 1890 was. 124,511

INTEREST on the court-house, armory, toll roads and sinking fund bonds is payable at the office of the County Treasurer; on all other bonds at National State Bank, Troy.

RICHFIELD SPRINGS.—A. MONROE FREEMAN, Treasurer.—This village is in Otsego County.

LOANS—	When Due.
RAILROAD BONDS—	
5s, ..., $4,000	Past due
SEWER BONDS—	
5s, ..., $25,000	June, 1915-24
WATER BONDS—	
4s, ..., $18,000	1903 1920
($1,000 yearly.)	
5s, ..., $20,000	Aug. 1, 1903
5s, ..., 7,000	Nov. 15, 1909

Total debt Feb. 25, 1902 $75,000
Water debt (included). 47,000
Tax valuation, real. 1,205,180
Tax valuation, personal. 90,950
Total valuation 1900. 1,296,130
Assessment about ½ actual value.
Total tax rate (per M.) '00. $28·00
Population in 1890 was. 1,623
Population in 1900 was. 1,537

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.

LOANS— NAME AND PURPOSE.		Interest— Rate.	Payable.	Principal— When Due.	Outstand'g.
*Bridge bonds	r	3	J & J	Jan. 1, 1920	$100,000
Subject to call after Jan. 1, 1900.					
*Bridge bonds	r	3½	J & J	July 1, 1922	100,000
Subject to call after July 1, 1902.					
*Bridge bonds	r	3¼	J & J	Sept. 1, 1921	100,000
Subject to call after Sept. 1, 1901.					

LOANS— NAME AND PURPOSE.		Interest. Rate.	Payable.	Principal. When Due.	Outstand'g.
*Consolidated loan	r	3½	F & A	Aug. 1, 1912	$100,000
High School bonds		3½	J & J	Jan. 1, 1912	150,000
(Optional after Jan. 1, 1907.)					
*East side trunk sewer	r	4	J & J	Jan. 1, 1922-'27 $25,000 yearly.	150,000
Subject to call after 20 years.					
do do	r	3½	J & J	Jan. 1, 1903-'21 $25,000 yearly.	475,000
Subject to call after 20 years.					
do do		3½	J & J	Jan. 1, 1928-'37 $25,000 yearly.	250,000
Subject to call after 20 years.					
†Funding, 1875	r	7	J & J	Jan. 1, 1905	410,000
Local imp't bonds, 1899		3½	F & A	Oct. 2, 1919	500,000
Subject to call after Aug. 1, 1909.					
†Park bonds, 1888	r	3	J & J	July 1, 1928	300,000
Subject to call on and after July 1, 1898.					
†do 1896		3½	J & J	Feb. 29, 1936	60,000
Subject to call after Feb. 29, 1906.					
Railroad loans—					
†Refunding RR	c	7	J & J	Jan. 1, 1903	72,000
*Refunding RR., 1893	r	3½	F & A	Feb. 1, 1913	740,000
Subject to call after Feb. 1, 1903					
*†Water w'ks, 1873-76	r&c	7	J & J	Jan. 1, 1903	3,182,000
†do do	r	4	F & A	Feb. 1, 1943	300,000
Subject to call after 20 years.					
†do 1892	r	3½	F & A	Feb. 1, 1942	500,000
Subject to call after 1912.					
†do 1894	r	3½	F & A	Feb. 1, 1944	950,000
Subject to call Feb. 1, 1914					
*do		3½	F & A	Feb. 1, 1914	250,000
*Water shed bonds 1898		3½	F & A	Aug. 1, 1918	200,000

* $5,000 each. † $1,000 each

INTEREST—With the exception of the City Hall Commissioners' loan, which is payable at the office of the City Treasurer, all bonds and interest are payable at the office of the Union Trust Co. of New York.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Aug. 1, '02.	*Jan.* 1, '01.	*Jan.* 1, '00.	*Aug.* 1, '99.	*Jan.*, 1898.
Bonded debt	$8,889,000	$9,103,000	$9,112,000	$8,616,000	$8,420,000
Water debt	5,792,000	5,792,000	5,792,000	5,792,000	5,592,000

On January 1, 1902, the city had a sinking fund of $415,696 34. In addition to the above debt the city had on Aug. 1, 1902, a floating debt of $1,888,425, consisting of outstanding notes and "contractors' acceptances," payable largely by assessments.

Genesee Valley Railroad refunding loan, due 1903, is provided for by excess of receipts from lease to N. Y. L. E. & W. RR. after interest on the loan is paid.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, real estate being assessed at from 60 to 80 per cent of actual value.

Years.	Real Estate.	Personal Property.	Rate of Tax per $1,000.
1902	$104,635,600	$11,932,365	.....
1901	102,963,875	13,485,098	$15·65
1900	102,303,200	13,644,950	19·83
1899	102,153,875	8,107,820	17·27
1898	101,827,725	10,966,015	15·90
1897	101,065,200	5,113,050	16·18
1896	100,054.350	5,692,304	20·37
1895	99,389,050	6,081,200	16·19
1890	88,053,750	5,937,950	15·20
1880	34.408.725	1.430.144	23·86

POPULATION.—In 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.

New City is the county seat.

LOANS— *When Due.*

COUNTY ROAD BONDS—
4½s, ..., $19,500..Mar. 1, '03-'05

COUNTY BONDS—
5s, ..., $48.000 Mar. 1, '06-'13
3½s, J&D, 110,000 June, 1914-'24

Bond. debt Sept. 1, 1902 $177,500
Assessed val'ation, real. 15,697,912
Assessed val'ation, per'l 793,247
Total valuation, 1901..16,491,159
Population in 1890 was....35,162
Population in 1900 was 38,298

ROME.—H. A. CASWELL, Mayor. K. S. PUTNAM, Chamberlain.

This city is in Oneida County

LOANS— *When Due.*

CITY HALL BONDS—
4s, J&J, $3,000..... Nov. 1, 1902
($1,000 due y'rly) to Nov. 1, 1904
4s, J&J, $4.000...Jan., 1903 to '06
($1 000 yearly.)

SEWER BONDS—
4s, J&J, $150,000.Apr.15,1907-21
($5,000 y'ly to 1920; bal. due 1921)
4s, J&J, $37,000.... Apr. 15, 1921

SCHOOL BONDS—
4s, F&A, $52,000.....Feb. 1, 1903
($3,250 yearly) to Feb. 1, 1918

VOTING MACHINE BONDS—
4s, Mar., $3,000 .Mar.1,'03 to '05

WATER BONDS—
3½s, J&J, $160,000.Sept. 15,1911

STREET BONDS—
3½s, J&D, $24,000.June 1, '03-'06
3½s, J&J, 9,263 32.Jan.,'03-'05
4s, Mar.5, 3,032 32.Mar.5 '03-'04
3½s, Jan., 10,379 55.Jan.'03-'05
3½s, Jan., 1,663 85.Jan.'03-'06
3½s, Mar.,14,408 10.Mar.1,'03-'06
3½s, Apr. 1, 8,427 11.Apr.1,'03-'06
3½s, July 1, 1.559 84.July1,'03-'06
Total debt Aug 12, 1902. $496,734
Water debt (included).... 160,000
Assessed valuation, real. 6,638,464
Assessed valuation, per'l 547,657
Total valuation 1901 7,186,121
Total tax (per $1,000) 1901...27·60
Population in 1900 was 15,343
Population 1890 was.....14,991

SCHOOL DIST. NO. 1 BONDS—
3½s, J&J, $15,000..July 1, '03-'17

PAR VALUE.—The water, sewer and voting machine bonds are for $1,000 each; all others $500 each.

ST. LAWRENCE CO.—M. H. FLAHERTY, Tr.

County seat is Canton.

LOANS— *When Due.*

ARMORY BONDS—
4s, Feb., $4,000.....Feb., 1903-'04

COURT HOUSE BONDS—
4s, M&S, $45,000.....1903-1911
($5,000 due yearly on Mar. 1)

JAIL BONDS—
4s, M&S, $25,000.....Mar. 1, 1913
($5,000 due y'rly) to Mar. 1, 1917

Total debt Sept. 1, 1902. $74,000
Assessed val., real.....35,326,562
Assessed val., person'l 3,372,900
Franchises..... 79,760
Bank stocks 916,229
Total valuation 1901.. 39,695,451
Assessm't is 85% of act. value.
Population in 1890 was.....85,048
Population in 1900 was.....89,083

INTEREST is payable at County Treasurer's Office, Massena.

SALINA.—G. BAXTER, Supervisor.

This town is in Onondaga County

LOANS— *When Due.*

SYRACUSE NORTH. RR BONDS—
4s, M&S, $122,400.Sept. 1, 1903 to
($3,600 due yearly) Sept. 1, 1936
Total debt March 1, 1901. $129,600

Total valuation 1900...$1,527.230
Assessm't about 70 p. c. real value.
Total tax (per $1,000) 1900.$9·77½
Population in 1900 was.....3,745
Population in 1890 was.....3,490

INTEREST is payable by he Union Trust Co., New York City.

SARANAC LAKE.—SEAVER A. MILLER, Clerk.

This village is in Franklin County.

LOANS— *When Due.*

WATER BONDS—
5s, ..., $10,000.....1924
5s, ..., 28.000 1926
3½s, F&A, 50,000..Aug. 1906 30

SEWER BONDS—
5s,....., $2,500.....1903-1907
4s, F&A, 40,000 . July 1, 1903-'32

SIDEWALK BONDS—
3½s, F&A, $12,500..Aug. 1906-30
Bonded debt Dec. 1, 1901.$103,500
Assessed valuation, 1901. 924,545
Assessm't about hal actual value.
Village tax (per $1,000) '01 $15·50
Population in 1890 was..... 768
Population in 1900 was.....2,594

INTEREST on 3½ and 4 per cents is payable in Saranac Lake; on 5 per cents in New York.

SARATOGA SPRINGS.—C. H. KNAPP, Clerk.—This village is in Saratoga County.

LOANS— *When due.*

VILLAGE HALL BONDS—
4s, ..., $90,000.....1903-1920
($5,000 due yearly on Aug. 1.)

WATER BONDS—
6s, M&S, $5,000.....Sept. 1, 1910
5s, M&S, 35,000.....1911-1917
($5,000 due yearly on Sept. 1.)
5s, M&S, $19,000 1901-1905
4s, M&S, 105,000.....1902-1917
(Part due yearly on Sept. 1.)
4s, M&S, $20,000 Sept., 1903-'06
4s, M&S, 25,000..Sept., 1907-'11

SEWER BONDS—
5s, M&S, $2,000..Sept., 1903-1904
5s, M&S, 24,000 Sept. 1, 1905-'08

SEWER BONDS (Con.)—
5s, M&S, $3,000.Sept.1, 1909-1911

WATER AND SEWER BONDS—
4s, M&S, $25,000. .Sept., 1912-'16
4s, M&S, 50,000.Sept.1, 1917-'21
Bonded debt Sept. 1, 1901 $340,000
Floating debt 5,000
Assessed valuation, real. 6,070,627
Assessed valuat'n, pers'l 245,228
Total valuation 1901 ...6,315,855
Assessment ¾ actual value.
Tax rate (per M) 1901 .....$30·00
Population in 1890 was....11,975
Population in 1900 was....12,409

School District Bonds—(Addit'l).
4s, ..., $30,000.....1903-1912

(For debt of Saratoga Springs "town," see additional statements end of New York State.)

SCHENECTADY.—HORACE S. VAN VOAST, Mayor. JOS. H. BERNARDI, Treasurer.

This city is situated in the county of the same name, and was incorporated in 1798.

LOANS— NAME AND PURPOSE.		Interest. Rate.	Payable.	Principal. When Due.	Outstand'g.
School	1889	3	F & A	Feb. 11, 1910-15 $5,000 yearly.	$30,000
do	1890	3	F & A	Feb.1, 1916 to'19 $5,000 yearly.	20,000
do	1898	4	F & A	Aug. 1, 1903	3,000
do	1899	4	A & O	April, 1920-1923 $3,000 in'20, then $5,000 yearly.	18,000
do	1900	4	F & A	1902-1920. V. 71, p. 202.	75,000
do	1902	4	F & A	Aug. 1, 1921 '32	60,000
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 $10,000 yearly.	30,000
do	1891	4	A & O	Oct. 1, 1920	10,000
do	1892	4	A & O	Oct. 1, 1921	10,000
do	1894	4	F & A	Aug. 1, 1922	15,000
do	1896	4	J & J	July 15, 1923	5,000
do	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
do	1902	4	M & N	May 1, 1923-1929	35,000
				May 1, 1930 & '31	20,000
				May 1, 1932	13,000
Street improvements		4	.....	1902 to 1905	146,310
Assessmt & Defic. bds.	1902	4	F & A	Feb. 1, 1923-26	20,000
do do	1902	4	J & D	June 1, 1912	6,000
				June 1, 1913	5,000
Water	1885	4	M & N	Nov. 1, 1902	5,000
do	1885	4	M & N	Nov. 1, 1903	5,000
do	1885	4	M & N	Nov. 1, '08 to '15 $10,000 yearly.	80,000
do	1894	4	F & A	Aug. 1, 1911	13,000
do	1894	4	F & A	Aug. 1, 1912-13 $8,000 each year	16,000
do	1893	4	F & A	Aug.15, 1911-'13	28,000
do	1895	4	M & N	May 15, 1911	15,000
do	1895	4	M & N	May 15, 1912	40,000
do	1895	4	M & N	May 15, 1913	40,000
do	1895	4	M & N	May 15, 1914	60,000
do	1895	4	M & N	May 15, 1915	60,000
do	1896	4	J & J	July 15, 1916	30,000
do	1886	3	M & N	Nov. 1, 1902	3,000
do	1886	3	M & N	Nov. 1, 1903	4,000
do	1889	3	F & A	Feb. 1, 1907	13,000
do	1889	3	F & A	Feb. 1, 1908	15,000
do	1889	3	F & A	Feb. 1, 1909	15,000
do	1886	3	M & N	Nov. 1, 1916	10,000
do	1898	4	J & D	June, 1917-1918	32,000
do	1899	4	J & J	July 1, 1919	15,000
do	1901	4	F & A	Aug. 1, 1921	15,000

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 Jan. 1, 1902, was $933,000. Water debt (included), $527,000; sinking fund, $136,834—all applicable to water debt. In addition to the above debt there are notes outstanding for street improvements aggregating on Jan. 1, 1902, $146,310.

ASSESSED VALUATION.—The city's assessed valuation (from ½ to ⅔ actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per $1,000.
1901	$11,841,149	$2,067,235	$13,908,384	$20·00
1900	10,654,300	1,851,660	12,505,960	20·00
1899	10,429,100	1,570,900	12,000,000	20 50
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	10,031,436	20·00
1895	8,872,750	1,110,036	9,982,786	20·10
1890	7,636,700	567,970	8,204,670	17·30
1880	2,933,400	460,010	3,393,410	.....

POPULATION.—In 1900 (Census) was 31,682; in 1890, 19,902; in 1880, 13,655; in 1870, 11,026.

SENECA FALLS.—G. W. PONTIUS, Supervisor.

This town is in Seneca County.

LOANS— *When Due.*
REFUNDING BONDS:
5s, J&J, $109,500....July 1, 1903
5s, J&J, 110,000....July 1, 1913
Total debt Nov. 20, 1901 $219,500
Assess'd valuation, real.. 3,374,905

Assess'd valuat'n, pers'l. $404,510
Total valuation 1901....3,779,415
Assessment about actual value.
Total tax (per $1,000), 1901..$9·08
Population in 1900 was.... 7,305
Population in 1890 was.... 6,961

INTEREST is payable by the Metropolitan Trust Co., N. Y. City.

SING SING.—See Ossining.

SODUS.—W. J. TOOR, Clerk Bd. Supervisors.

This town is in Wayne County.

LOANS— *When Due.*
ROME WATERT'N & OGD. RR.—
5s, F&A, $80,000....Feb. 1, 1903
($10,000 due yearly) to 1910
5s, F&A, $12,000 Feb. 1....1911
Interest is payable in N. Y. City.
Total debt Dec. 1, 1901...$102,000
Sinking fund assets..... 18,800

Net debt Dec. 1, 1901.... $83,200
Assessed valuation, real..1,934,698
Assessed valuation, pers'l..295,900
Total valuation 1901....2,230,598
Assessment said to be full value.
Total tax (per $1,000) 1901..$8·95
Population in 1900 was..... 5,118
Population in 1890 was 5,157

SPRINGVILLE.—IRA W. SMITH, Clerk.

This village is in Erie County.

LOANS— *When Due.*
ELECTRIC LIGHT BONDS—
5s, July, $4,000 ..July 1, 1903-06
4s, J&J, 16,500.....1903-1927
($660 yearly on Jan. 1)
4s, J&J, $4,850.....1903 to 1927
($194 due yearly on July 1.)

WATER BONDS—
4s, ..., $28,000.....1927
4s, J&D, 6,000 Dec. 1, '05 to '19
Total debt Sept. 20, '02...$59,350
Assessed valuation 1902..708,225
Tax rate (per M, 1902... $11·00
Population in 1900 was.....1,992
Population 1890.....1,883

SYRACUSE.—EUGENE J. MACK, Comptroller. GEO. J. METZ, City Clerk. FRANK W. TRANGOTT, City Treasurer.

Syracuse is situated in Onondaga County. The village of Elmwood was annexed on Jan. 1, 1900.

LOANS— NAME AND PURPOSE.			Interest.—Rate.	Interest.—Payable.	Principal.—When Due.	Principal.—Outstand'g.
Refunding RR. Bonds		1899	4	J & D	Dec. 30, 1929	$915,000
Collegiate bonds			4	J & D	Dec. 1, 1929	100,000
Local improvem't bonds		1899	4	J & J	Jan. 1, 1903-'08 $22,000 yearly	132,000
do	do	1899	4	J & D	Dec. 1902 to '03	217,000
do	do	1900	4	J & J	July, 1903-'09	42,000
do	do	1901	4	F & A	Feb. 1903-'10	192,000
do	do	1901	4	F & A	Aug., 1903-'09	41,000
do	do	1902	3½	A & O	Apr. 1, 1903-11	126,000
Park bonds		1901	3½	F & A	Aug., 1903-'21	23,750
do		1901	3½	F & A	Aug., 1903-'06	40,000
Library bonds		1901	3½	F & A	Aug., 1903-'21	36,100
Bridge bonds		1901	3½	F & A	Aug., 1903-'21	13,300
Fire Department bonds		1901	3½	F & A	Aug., 1903 '21	39,900
do	do	1902	3½	M & N	May 1, 1903-22	25,000
Voting machine bonds		1901	4s.	J & J	Jan. 1903-'04	20,000
Temporary loans (advances to contractors)						312,700
Refunding bonds		1894	4	F & A	Feb. 1, 1903	1,000
do	do	1894	4	F & A	Feb. 1, 1904	28,500
School bonds		1896	4	J & D	Dec., 1902-'06 $5,000 yearly.	25,000
do	do		4	J & J	Jly 1, '03 to '05 $20,000 yearly	60,000
do	do	1900	3½	J & J	July, 1906-'45 $10,000 yearly	400,000
do	do	1901	3½	F & A	Aug., 1903-21	47,500
do	do	1902	3½	J & J	July 1, 1903-22	124,000
Elmwood school bonds			5s,	June;	June 1903-'06	6,000
City Hall bonds		1889	3	F & A	Aug. 1, 1909	300,000
Water loan		1894	4½	J & J	July 1, 1920	500,000
do		1892	3½	J & J	July 1, 1920	500,000
do		1892	3½	J & J	July 1, 1920	500,000
do		1893	3½	J & J	July 1, 1920	500,000
do		1894	3½	J & J	July 1, 1920	500,000
do		1895	3½	J & J	July 1, 1920	300,000
do		1890	3	J & J	July 1, 1920	500.000
do		1891	3	J & J	July 1, 1920	500,000
do		1897	3½	J & J	Jan. 1, 1927	100,000
do		1898	3½	J & J	Jan. 1, 1928	100,000
do		1901	3½	A & O	Apr. 1, 1903-21	95,000

PAR VALUE OF BONDS.—The bonds are in $1,000, $5,000 and $10,000 pieces.

TAX FREE—The local improvement bonds are exempt from taxation.

INTEREST on the water bonds is payable at the office of the Metropolitan Trust Company, New York; on all other bonds at the office of the United States Mortgage & Trust Company, New York.

TOTAL DEBT, ETC.—The total bonded debt on Aug. 1, 1902, was $7,370,750, including water debt, $4,095,000, local improvement bonds, $758,000, and $312,700 temporary loans advanced to contractors. Sinking fund, $39,446 07.

ASSESSED VALUATION.—In 1902 the assessed valuation of real estate was $77,385,690; of personal property, $5,445,490; of franchises, $3,437,600; total, $86,268,980, not including $2,589,512 of bank stock subject to 1% tax; total tax rate 1902 (per $1,000) $21·30. Property is assessed at "about 75 per cent of its actual value."

POPULATION.—In 1900 (U. S. Census) was 108,374; in 1890 it was 88,143; in 1880, 51,792.

TARRYTOWN.—EDW M. BERRIEN, Vil. Clk.

This village is in Westchester County.

LOANS— *When Due.*
SEWER BONDS—
4s, M&S / J&D, $51,000.1903 to 1916
($3,000 due yearly).
WATER BONDS—
4s, J&D, $48,000 June 1, 1903-'18
4s, J&D, 75,000.....June 1, 1919
4s, J&D, 180,000.....June 1, 1926

4s, J&D, $65,000.....June 1, 1919
Total debt Mar. 1, 1902...$425,000
Assessed valuation, real.8,701,170
Ass'd valuation, pers'al..2,285,750
Special franchise..... 52,250
Total valuation 1901...11,039,170
Tax rate (per $1,000) 1901..$6·00
Population in 1890 was.....3,562
Population in 1900 was.....4,770

Interest on sewer bonds is payable at the Tarrytown Nat. Bank.

THOMPSON.—C. S. THORNTON, Supervisor.

This town is in Sullivan County.

LOANS— *When Due.*
RAILROAD BONDS—
5s, M&S, $72,000...Mar. 1, 1903
4½s, M&S, 163,000...Mar. 1, 1903
Total debt Oct. 1, 1902..$235,000
Assessed valuation, real.. 648,796

Assessed valuat'n, pers'l...$11,650
Franchises 15,100
Total valuation 1901.....675,546
Total tax (per $1,000) 1901 $30·00
Population in 1900 was..... 3,739
Population in 1890 was..... 3,462

INTEREST is paid at the National Union Bank of Monticello.

TICONDEROGA.—This village is in Essex County.

LOANS— *When Due.*
WATER BONDS—
4s, F&A $10,000. ... Aug. 1, 1907
4s, F & A 15,000..... Aug. 1, 1912
4s, F & A 17,000.....Aug. 1, 1917
4s, F & A 20,'00..... Aug. 1, 1922

Bonded debt Mar. 1, 1902.. $70,000
Sinking fund 3,500
Total valuation 1901..... 902,050
Tax rate (per $1,000) 1900. 27·00
Village population 1890.....2,267
Village population 1900..... 1,911

TONAWANDA.—J. G. BILLINGER, Vil. Treas.

This village is in Tonawanda Town, Erie County.

VILLAGE LOANS— *When Due.*
SEWER BONDS—
4s, J&J, $126,000...July 1, 1902-9
WATER BONDS—
4s, J&J, $150,000...July 1, 1912
5s, J&J, 65,000...July 1, 1914
STREET BONDS—
6s, J&J, $25,000..July 1, '01-1903
Village bonds are tax exempt.
Bonded debt Mar. 1, 1901. $366,000
Floating debt.....18,000
Tax valuation 1901.....3,559,910

Assessment is ⅔ actual value.
Village tax (per M) 1901... $14·41
Population 1890 was..... 7,145
Population in 1900 was.....7,421
TOWN DEBT—J. K. Patton, Sup.
Town debt Jan. 1, 1901.. $10,000
Town debt in litigation.. 202,000
Town valuation 1900....7,523,028
Town tax (per $1,000) 1900....8·50
Town population 1890.....7,666
Town population in 1900....8,626

INTEREST is payable at the Seaboard Bank, New York City

TONAWANDA UNION FREE SCHOOL DISTRICT No. 3.—E. G. RIESTERER, Treasurer.

LOANS— *When Due.*
4s, 1892, $30,000...1913 to 1922
4s, 1897, 42,000...1938 to 1947
4s, 1898, 12,000...1919 to 1922

Total debt Apr. 1, 1901... $84,000
School tax (per M.) 1899.....$8 97
Assessment ⅔ actual value.

TROY.—DANIEL E. CONWAY, Mayor. LEROY RICKERSON, Comptroller.

Troy is situated in Rensselaer County. On Jan. 1, 1901, a bill known as the "Greater Troy Bill" became operative. Under its provisions the village of Lansingburg and portions of the towns of North Greenbush and Brunswick became part of the City of Troy.

LOANS— NAME AND PURPOSE.			Interest.—Rate.	Interest.—Payable.	Principal.—When Due.	Principal.—Outstand'g.
Bonds (funding)			c 4	J & D	Jne 2, '03 to '1904	b$45,000
Maturing $20,000 or $25,000 each year.						
do	do	r	3½	F & A	Aug. 12, 1905-'07	bc30,000
do	do	1887 r	3½	J & J	July 14, 1907	c10,000
Park bonds		1894	3½	M & N	May 1, 1909	a3,000
do		1894	3½	A & O	Oct. 1, 1910	a5,000
do		1895	3½	J & D	June 1, 1911	a4,000
do		1895	3½	J & D	June 1, 1912-'13	a2,000
do		1895	3½	J & D	June 1, 1914	a4,000
Public building,		1884 r	4	M & S	Sept. 20, '03-1909	b70,000
do	do	r	4	M & S	Sept. 20, 1910	b15,000
do	do	1886r	4	M & N	Nov. 20, 1911	ad11,500
do	do	1893.	4	A & O	Oct. 16, 1904	8,000
do	do	1893.	4	A & O	Oct. 16, '05 to '08 $10,000 yearly.)	40,000
do	do	1895.	3½	F & A	Aug. 1, 1905-'07 $8,000 yearly.	24,000
do	do	1895.	3½	F & A	Aug. 1, 1908	c10,000
do	do	1891.	3	J & D	June 1, 1910	6,000
do	do	1891.	3	J & D	June 1, 1911	6,000
do	do	1898.	3½	M & N	Nov., 1909-'13 $10,000 yearly	52,000
do	do	1899.	3½	F & A	Feb. 1905-1914	b107,000
($10,000 in '05, '06, '08, '10 to '14; $12,000 in '07, and $15,000 in '09.)						
do	do	1902.	3½	J & J	Jan., 1903-1922	9,800
do	do	1902.	4	M & N	May 1, 1918	9,800
Market site bonds		1899.	3½	F & A	Aug. 15, '03-12 $2,000 yearly	a21,000
Market House bonds.		1900	3½	F & A	Feb. 1902-'09	a15,700
High school site b'ds.		1898.	3½	M & N	1902-1908	50,000
School bonds		1901.	3½	M & N	1902-1921	42,466
do	do	1902.	4	F & A	Aug. 1, 1918	9,800
Public Improvem't,		1893.	4	A & O	Oct. 16, 1912	15,000
do	do	1893.	4	A & O	Oct, 16, 1913	40,000
do	do	1893.	4	A & O	Oct. 16, 1914	40,000
do	do	1891.	3½	J & D	Dec. 1, 1910	15,000
do	do	1891.	3½	J & D	Dec. 1, 1911	20,000
do	do	1891.	3½	J & D	Dec. 1, 1912	30,000
do	do	1892.	3½	J & D	Dec. 15, 1905-'11 $10,000 yearly.	c70,000
do	do	1892.	3½	J & D	Dec. 15, 1912	b5,000
do	do	1894.	3½	F & A	Aug. 1, 1909-'14 $10,000 yearly.	c60,000
do	do	1895.	3½	J & J	Jan. 10, 1913	c10,000
do	do	1895.	3½	J & J	Jan. 10, 1914	8,000
do	do	1895.	3½	F & A	Aug. 1, 1915	cd25,000
do	do	1890.	3	M & S	Sept. 1, 1902	20,000
do	do	1890.	3	M & S	Sept. 1, 1903	20,000
do	do	1890.	3	M & S	Sept. 1, 1904	16,000
do	do	1890.	3	J & D	Dec. 1, 1905-'08	c40,000
do	do	1891.	3	J & D	June 15, 1908	c10,000
do	do	1891.	3	J & D	June 15, 1905	c10,000
do	do	1891.	3	J & D	June 15, 1906	c10,000
do	do	1890.	3	J & D	Dec. 1, 1909	8,000
do	do	1890.	3	J & D	Dec. 1, 1909	750
do	do	1891.	3	M & S	Sept. 1, 1908	c10,000
do	do	1891.	3	M & S	Sept. 1, 1909	20,000
do	do	1896.	3½	J & D	Dec. 1, 1915-'16 $24,000 yearly.	48,000
do	do	1897.	3½	J & D	Dec. 15, 1916	23,500
do	do	1898.	3½	J & D	Dec. 15, 1915-20 $10,000 yearly.	c60,000
do	do	1902.	4	J & J	Jan., 1903-1922	15,430
Rensselaer St. imp.		.1895	3½	M & N	Nov. 1, 1902-'04 $5,000 yearly.	15,000
WATER WORKS BONDS:—						
Issue of Aug. 1, 1879.	c*		4½	F & A	Aug. 1, 1904	a7,500
do	do	c*	4½	F & A	Aug. 1, 1907-'19	a40,000
Maturing $8,000 every third year from 1907 to 1919.						
do	May, 1883.	c*	3½	M & N	May 1 1910 to '19 $5,000 yearly.	b50,000
do	June 2, 1884.	r	4	J & D	June 1, 1903	b5,000
do	do	r	4	J & D	June 1, 1904	b5,000
do	do	r	4	J & D	June 1, 1905-'09	c 40,000
Maturing $10,000 yearly, omitting 1907.						
Issue of Novem. 2, 1885		r	3½	M & N	Nov. 1, 1911	a$5,000
do	do	r	3½	M & N	Nov. 1, 1912	a5,000
do	do	r	3½	M & N	Nov. 1, 1914	a7,500
do	do	r	3½	M & N	Nov. 1, 1915	a7,500
do	do	r	3½	M & N	Nov. 1, 1917	a1,000
do	of Feb., 1896.....		3½	F & A	Feb. 1, 1903	a5,000
do	do		3½	F & A	Feb. 1, 1907	a5,000
do	1901		3½	J & J	1911 to 1915	125,000
do	1901		3½	J & J	1916	10,000
do	1902		3½	J & J	July 1, '15-36	578,125
For amount maturing each year see V. 75, p. 408						
Brunswick School.....			5	.....	Nov. 15, 1902-'14	$2,800

LANSINGBURG BONDS—Annexed Jan. 1, 1901.

LOANS—	When Due.
WATER BONDS—	
4s, M&S, ad$20,000	1904
4s, M&S, a30,000	1914
4s, M&S, a40,000	1924
4s, M&S, a60,000	March 1934
4s, M&N, a25,000	Nov. 1938
4s, J&J, a10,000	July, 1939
4s, M&N, a15,000	May, 1941
4s, A&O, d15,000	1935
4s, F&A, a60,000	Aug. 1949

WATER BONDS—(Con.)—	
4s, F&A, a$25,000	Aug. 1920
4s, M&N, a20,000	Nov. 1950
SEWER BONDS—	
4½s, A&O, $10,833 34	$2,500 y'rly
4s, ... 45,000	1904-1912
PAVING BONDS—	
3½s, J&D, $63,000	June 1, 1904
Outst'g bonds, an. 1, '02	$438,833
Population in 1900 was	12,595

a Bonds for $1,000 each. b Bonds for $5,000 each. c Bonds for $10,000 each. d Bonds for $500, etc. y Bonds for $1,000 and $10,000

INTEREST is paid at office of City Treasurer.

TOTAL DEBT, SINKING FUND, ETC.—The village of Lansingburg with a debt of $441,333, was annexed Jan. 1, 1901, and the indebtedness assumed by the city of Troy; this debt is not included in the figures below.

	Dec. 31,'01.	Dec. 31,'00.	Dec. 31,'99.	Mch. 1,'99.
Total municipal debt.	$1,273,240	$1,295,055	$1,340,605	$1,393,606
Sink. funds	3,638	3,576	*23,259	*47,981
Net municipal debt	$1,269,602	$1,291,479	$1,317,346	$1,345,625
Water debt additional	328,500	211,000	236,000	246,000
Sinking funds	21,235	21,510	*54,112	*42,962
Net water debt	$307,265	$189,490	$181,888	$203,038

* Includes cash on hand in addition to sinking fund.

WATER BONDS.—The interest and principal of the water works bonds are provided for by the Water Department from water rents.

ASSESSED VALUATION.—By provisions of Chapter 550, Laws of 1901, the taxable personal estate of shareholders in banks was relieved from city taxation, bank shares being now subject only to a tax of 1 per cent for all purposes, which tax is collected by the County Treasurer, and a share of the same returned to the city in cash. This accounts for the reduction in personal property in 1901. The assessment is at about full value.

	Assessed Valuation.			Total Tax
Years.	Real.	Personal.	Total.	per $1,000.
1901	$46,421,606	$3,010,785	$49,432,391	*
1900	43,806,291	5,341,258	49,147,549	19·71
1899	42,622,125	5,004,673	47,626,798	.....
1898	42,494,633	5,282,425	47,777,058	18·09
1897	42,411,511	5,368,077	47,779,588	17·26
1896	42,535,685	5,133,025	47,668,710	19·48
1895	42,566,736	5,392,051	47,958,787	19·86
1890	41,851,392	5,198,587	47,049,979	18·45
1888	42,454,445	5,598,427	48,052,872	17·20

*The city has several different tax rates. In city of Troy generally (excepting portions of wards 5, 6, 13 and 14) tax for 1902 was $15·10. In the excepted portions of wards named rate was $12·70; in Sycaway School District, $13 00; in St. Mary's School District, $13·00; in annexed territory of North Greenbush, $13·50, and in wards 15, 16 and 17 (formerly Lansingburg), $12·30.

POPULATION.—In 1900 (Census) was 60,651, excluding the sections annexed in 1901, which brings the aggregate up to 75,000; in 1890 population was 60,956; in 1880 it was 56,747.

TRUXTON.—JOHN O'DONNELL, Supervisor.

A town in Cortland County. Bonds are tax exempt.

LOANS—	When Due.
N. Y. & Os. MID. RR. BONDS—	
4s, J&J, $112,000	July 15, 1912
Subject to call after July 15, 1902	
Bonded debt Mar. 1, 1902.	$112,000
Tax valuation, real...	397,800

Tax valuation, pers'l	$24,350
Total valuation 1901	422,150
Assessment about ¾ actual value.	
Total tax (per $1,000) 1901.	$26·00
Population in 1900 was	1,217
Population in 1890 was	1,328

INTEREST is payable at the First National Bank of Cortland.

ULSTER CO.—ARCHIE MCLAUGHLIN, Treasurer. J. E. CASE, Deputy County Treasurer.

County seat is Kingston.

LOANS—	When Due.
COURT HOUSE BONDS, 1895, (ref.)	
4s, M&S, $57,000	1903-1921
($3,000 due yearly on Mar. 1.)	
4s, M & S, $60,000	Mar. 1, 1903
($3,000 due yearly) to Mar. 1, 1922	
4s, M&S, $32,000	Mar. 1, 1923
COUNTY BONDS—	
4s, M&S, $63,000	Mar., 1903-'23
($3,000 yearly)	
4s, Mar., $140,000	Mar. 1, 1904
4s, M&S, 50,000	Mar. 1, 1905
4s, M&S, 60,000	Mar. 1, 1920
4s, M&S, 85,000	Mar. 1, 1903 to
($5,000 due yearly)	Mar. 1, 1919
JAIL BONDS—	
4s, M&S, $50,000	Mar. 1, 1925
4s, M&S, 30,000	Mar. 1, 1926

TURNPIKE BONDS—	
4s, M&S, $8,000	Mar. 1, 1903-06
4s, M&N, 1,000	Mar. 1, 1903
4s, M&N, 6,000	Mar. 1, '04-'06
4s M&N, 14 000	Mar. 1, '03-'16
REFUNDING BONDS—	
4s, M&S, $14,000	Mar., 1924
4s, M&S, 46,000	Mar., 1903 to '25
4s, M&S, 48,000	Mar. 1, 1903-26
4s, M&S, 10,000	Mar. 1, '03-'07
Bonded debt Nov. 1, 1901.	$634,000
Assessed valuat'n, real	25,93[illegible],020
Assessed val'n, pers'l.	1,304,316
Total valuation 1901..	27,235,316
Population in 1900 was	88,422
Population in 1890 was	87,062

The court house bonds are exempt from taxation.

UTICA.—JOHN A CANTWELL, City Clerk.

This city is in Oneida County.

LOANS—	When Due.
ACADEMY AND SCHOOL BONDS—	
4s, ..., $114,750	1902 to 1916
4s, ..., 34,000	Jan., 1903-'19
4s, ..., 17,000	Jan., 1903-'19
4s, ann., 17,000	Jan., 1903-'19
4s, ann., 17,000	Jan., 1903-'20
3½s, Jan., 34.000	Jan., '03 to '19
3½s, Jan., 500	Jan.1, 1903
3½s, Jan., 24,000	Jan , 04 to '19
FIRE DEPARTMENT BONDS—	
3½s, Apr.18, $22,000.	Apr.18, '03 07

PAVING BONDS—	
4s, ann., $131,867	part yearly
PUBLIC IMPROVEMENT—	
4s, Jan., $130,000	Jan., '03 to '28
4s, Jan., 30,000	Jan., '29 to '31
4s, J&J, 150,000	Jan. 1, '22-'31
BRIDGE BONDS—	
4s, ..., $6,000	1902-1907
4s, ..., 1,000	Nov., 1902
Bond debt July 17, 1902.	$595,968
Pav'g assess. debt (incl'd)	131,867
Assets, railroad stock	200,000

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.

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per $1,000.
1901	$32,864,213	$5,679,674	$38,563,887	.....
1900	32,182,139	8,926,521	41,108,660	.....
1899	28,576,331	9,219,307	37,795,638	$22·72
1898	28,472,140	9,222,004	37,694,144	19·62
1897	32,014,624	8,642,398	40,657,022	16·17
1896	16,437,262	2,613,826	19,051,088	22·02
1895	16,548,046	2,630,263	19,178,309	20·81
1890	16,461,052	2,330,606	18,791,658	27·23
1880	16,998,760	2,476,800	19,475,560	.....

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.—G. O. MEAD, Supervisor.

This town is in Delaware County.

LOANS—	When Due.
RR. AID BONDS (reg.)—	
4s, F&A, $36,000	Feb., 1903-08
4s, F&A. 30,000	Feb., 1914-18
3½s, F&A, 30,000	Feb. 1, 1909-13

Total debt Mar. 1, 1902	$96,000
Total valuation 1901	1,592,617
Total tax (per M.) 1901	$17·91
Population in 1890 was	4,543
Population in 1900 was	4,869

The four per cents are payable to the Union Dime Savings Bank, N.Y.

WALTON SCHOOL DISTRICT.—H. C. TOBEY, Clerk.

LOANS—	When Due.
REFUNDING BONDS—	
4s, J&J, $16,000	July 1, 1911
($2,000 due yearly) to July 1, 1918.	
4s, J&J, $6,000	July, 1905-07
4s, J&J, 2,000	July 1, 1903
4s, J&J, 1,000	July 1, 1904

Total debt July 1, 1902	$30,000
Ass'd valuation, real	732,737
Assessed val'n, personal.	105,875
Total valuation 1902	838,612
Assessment abt. 45% actual value.	
Sch'l tax (per $1,000) 1902	15·125

INTEREST is payable at the Chase National Bank, New York City

WARSAW.—J. C. BAXTON, President. FRED. LESTER, Treasurer.

The town of Warsaw, containing the village of the same name, is situated in the county of Wyoming.

LOANS—	When Due.
REFUNDING RR. BONDS—	
3·2s, F&A, $48,000	Aug.1, '03-26
3·2s, F&A, 18,000	Aug.1, '27-32
VILLAGE WATER BONDS—	
4s, J&J, $75,000	1910 to 1925
$15,000 in 1910, 1915 and 1925, $30,000 in 1920.	

Town debt Sept. 1, 1902.	$66,000
Village debt Sept. 1, 1902	75,000
Total valuation 1900	1,977,697
Assessment about 4-5 actual value.	
Total tax (per $1,000) 1902.	$10·49
Population in 1890 was	4,468
Population in 1900 was	4,341

TAX FREE.—Railroad bonds exempt by statute from any taxation

WATERTOWN.—FRANK WALTS, Treasurer.

This city is in Jefferson County.

LOANS—	When Due.
PAVING BONDS—	
5s, $8,461 36	1903-1906
HIGH SCHOOL BONDS—	
3½s, M&N, $100,000.	May 1, '22-41
CITY BONDS—	
3⅜s, $40,000	1905 1914
4s, 66,000	1903-1925
CITY HALL, 1896—	
4½s, ..., $40,000	1926 to 1930
($8,000 due yearly.)	
WATER BONDS—	
5s, M&S, $13,000	1903 to 1906
4s, M&S, 60,000	1903 to 1906
3½s, M&S, 117,000	1906 to 1922
3s, M&S. 10,000	1906-1922
3¼s, M&S, 35,000	1922

PAV'G SEWER & HIGH'Y BONDS—	
3½, M&N, $75.0 0.	May 1, 1930-44
FUNDING BONDS—	
3½s, $105,000.	Feb. 1, 1904-'24
($5,000 due yearly.)	
SEWER BONDS—	
3½s, M&N, $6 000	May, 1910
3½s, M&N. 85.000	May. 1911-27
Total debt Sept. 1, 1902	$760 461
Water debt (included)	235,000
Tax valuation, real	8,357,480
Tax valuation, pers'l	1,611,100
Total valuation 1902	9,968,580
Tax rate (per M) 1902	$20·009
Assessment about ¾ actual value.	
Population in 1900 was	21,696
Population in 1890 was	14,725

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.

LOANS—	When Due.
a PAVEMENT BONDS—	
4s, A&O, $232,000	1902 to 1914
(Part due yearly on Oct. 1.)	
SCHOOL BONDS—	
4s, J&D, $33,000	June, 1903
($5,000 due y'ly) to June, 1908.	
3½s, F&A, $32,000	Aug.1, 1903-34

SEWER BONDS—	
4s, M&S, $54,000	1902 to 1909
(Part due yearly on Sept. 1.)	
Bonded debt Sept.1, '02	$351,000
City has no floating debt.	
Total valuation 1902	$4,667,132
Assessment about actual value.	
Total tax (per $1,000) '01	$26·50
Population in 1890 was	12,967
Population in 1900 was	14,321

a $1,000 each.

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.

LOANS—	When Due.
RAILROAD AID LOAN—	
3½s, F&A, $99,000	1903 to '10
Town debt March 1, 1902	$99,000
Assessed val'tion, real	1,132,525
Assessed val'tion, pers'l.	38,650

Total valuation 1901	$1,171,175
Assessment about ¾ actual value.	
Total tax (per $1,000) 1901.	$30·33
Population 1900	7,225
Population 1890	7,758

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.

LOANS—	When Due.
GENERAL PURPOSES—	
3¾s, J&D, $15,000	June 1, 1903
3½s, J&D, 25,000	June 1, 1904
3½s, J&D, 20,000	June 1, 1905
4s, J&D, 25,000	June 1, 1911
($10,000 due yearly) to June 1, '13	
3·10s, J&D, $13.000	1914
3½s, J&D, 50,000.	June 1, '27-'28
NEW INDICES—	
3½s, J&D, $15,000	June 1, 1912
HIGHWAY BONDS—	
3½s, J&D, $60,00	June 1, '29-30
3½s, J&D, 40,340.	June 1, 1931
REFUNDING BONDS—	
3·10s, J&D, $10,000.	June, 1903-12
3·10s, J&D, 4,000.	June 1, 1913
3·10s, J&D, 10,000	June 1, 1914
3½s, J&D, 5,000.	June 1, 1903
3½s, J&D, 2,000.	June 1, 1904
3½s, J&D, 14,000	June 1, '03-09
3½s, J&D, 4,000	June 1, '11-12

WARBURTON AVE. BONDS—	
4s, J&D, $34,978	June 1, 1903
($10,000 due y'rly) to June 1, 1905	
FUNDING BONDS—	
3½s, J&D, $25,000	June 1, 1925
3½s, J&D, 21,742	June 1, 1926
COUNTY JAIL BONDS—	
4s, J&J, $51,000	1906-1911
($10,000 yearly on July 1.)	
TEMPORARY LOAN BONDS—	
3½s, J&D, $28,000	June 1, 1915
3½s, J&D, 13,500	June 1, 1916
Bond. debt Aug. 1, 1902	$537,220
Floating debt	59,010
Total debt Aug 1, '02	596,260
Tax valuation, real	173,339,132
Tax valuation, pers	14,623,588
Total valuation 1901	187,962,720
Assessment at about actual value.	
Population in 1900 was	184,257
Population in 1890 was	146,772

INTEREST is payable by County Treasurer at White Plains.

WHITEHALL.—S. A CONERY Clerk

This village is in the town of Whitehall and in Washington County.

LOANS—	When Due.
REFUNDING WATER BONDS—	
3½s, ..., $20,000	May 1, 1903-22
($1,000 due yearly on May 1.)	
WATER BONDS—	
4s, A&O, $25,000	Apr. 15, 1904
4s, A&O, 25,000	Apr. 1, 1914
Bonded debt Sep. 12, 1902.	$89,000

Tax valuation, real	$781,153
Tax valuation, personal	95,445
Total valuation 1902	877,598
Assessment about ⅗ actual value.	
Total tax (per $1,000) '02	$41·40
Population in 1890 was	4,434
Population in 1900 was	4,377

INTEREST is payable at the Fourth National Bank, New York.

WHITE PLAINS.—Howard E. Foster, Treas.

This village is in Westchester County.

LOANS— *When Due.*

Paving Bonds—
4s, ..., $15 000...June, 1926-'28
3½s, M&N, 100,000..,May 1, 1931
3½s, A&O, 75,000...Oct. 1, 1930

Sewer Bonds—
3½s, A&O, $10,000 ...Oct. 1, 1930

Refunding Bonds—
4s, ..., $12,000.Nov. 1, 1902-'13

Fire Department Bonds—
4s, M&S, $13,000.Sept. 1, 1908-20

Water Bonds—
4s, F&A, $130,000, Aug. 1, 1914-28 ($4,000 in 1914 & $9,000 yearly to Aug. 1, 1928.)
4s, J&D, $25,000...June, 1926-'29 ($4,000 in 1926; $7,000 to 1929.)
3½s, A&O, $60,000....Oct, 1, 1929
3½s, A&O, 86,000..Oct. 31, 1931

Tax and Assessment Bonds—
4s, J&J, $10,000 .....Oct. 1, 1921
4s, .., 10.000 1912

Current Debt Bonds—
4s, F&A, { $9,000..Aug. 1, 1912-14 / 2,000.. Aug. 1, 1915

Bonded debt Aug. 1, '02.1,021.668
Certs. of indebtedness ... 186,000
Total debt Aug. 1, 1902..1,207,668
Sinking fund 28,500
Tax valuation 1902.....7,632,476
Population in 1900 was.....7,899

Town of White Plains Bonds—
(Additional to village bonds.)
3½s. semi-an., $78,000.....1929
Bonded debt Mar. 1, 1902..$78,000
Ass'ed valuation 1901..$8,462,144

WILLIAMSBRIDGE.—See New York City.

YONKERS.—{MICHAEL J. WALSH, Mayor. / JOHN H. KEELER, Jr., Deputy Clerk.

Yonkers is in Westchester County.

LOANS— *When Due.*

Pavilion Bonds—
3½s, A&O, $2,500....Apr. 1, 1905
3½s, .., 19,500...Apr. ,1905-09

Crematory Bonds—
4s, A&O, $2,500.....1903-1905 ($1,000 due yearly on Apr. 1.)
4s, ..., $3,600 .....Apr. 1906-'09
3½s, ..., 1,000.....April, 1910

Emergency Bonds—
4s, ..., $4,452 30..July 15, 1903

Fire Department—
4s, ..., $24,000...Apr. 1, 1903-13
3½s, ..., 30,000 ..Apr., 1906-11

Chanfrau Place Bonds—
4s, M&N, $4,000....May, 1904-'06

Assessment Bonds—
4s, ...,$132,500...Feb. 1, 1903
4s, ..., 118,700...Feb. 1, 1904

Paving Bonds—
4s, ..., $15,300...Mar. 1, 1903-05
4s, ..., 40,000...Mar, 1, 1903-06
4s, ..., 237,450...Apr. 1. 1903-25
4s, ..., 10,000 .....Apr. 1, 1927
3½s, ...10,000.....April 1, 1928
3½s, ..., 5,000.....April 1, 1929

Park Bonds—
3½s, .., $150,000. May, '10 to '24
3½s, .., 20,000.May 1, '06 to '15
3½s, .., 10,000 .May 1,1916-'17

Public Bath Bonds—
4s, ..., $15,000....1905, '10,'15 ($5,000 each payment.)

Bridge Bonds—
4s, ..., $4,400 .....Apr. 1, 1907
4s, ..., 5,000 .....Apr. 1, 1906

Public Building and Dock—
4s, A&O, $16,200..Apr. 1, 1903-12
4s, F&A, 110,000.Apr.,1903 to '13 ($10,000 due yearly.)
3½s, ..., $30,000..Apr., 1906-'08
3½s, ..., 1,000...Apr. 1, 1909

School Building—
3½s, A&O, $489,650.Apr., 1919-81
4s, ..., 210,500..Apr. 1,'03-55

Redemption Bonds—
3½s, F&A, $80,000...Feb. 1, 1903
3½s, ..., 50,000...Feb. 1, 1904
3½s, .., 80,000...Feb. 1, 1905

Tax Relief—
4s, .., $250,000.....July 1, 1903
4s, .., 200,000....June 15,'04-'05

Water Works—Pay'e by Wat. Bd.
7s, .., $625,000.Apr. 1, 1903 to '14
5s, .., 30,000.Apr. 1, 1909 to '12
4s, .., 775,000.Apr. 1, 1912 to '22
3½s, .., 20,000. .....Apr. 1, 1917
3½s, .., 25,000.....Apr. 1, 1920
3½s, A&O, 110,000..April 1, 1921

North Broadway Bonds—
4s, A&O, $5,000 .....Apr. 1, 1903

Yonkers School District—J. H. Claxton, Sec'y.

LOANS— *When Due.*

3½s, A&O, $30,000 Apr. 1, '22-'24
3½s, A&O, 25,000 Apr. 1, '08-'10
3½s, A&O, 56,000 1914 to 1920
3½s, A&O, 10,000 1910 & 1914
3½s, A&O, 50,000.Apr.1,'27 to'31
3½s, A&O, 30,000...1911 to 1913
3½s, A&O, $7,250...Apr. 1, 1921
3½s, A&O, 10,000...Apr. 1, 1925
3½s, A&O, 3,000...Apr. 1, 1920
3½s, A&O, 3,250...Apr. 1, 1906
3½s, A&O, 50,000..Apr.1,'27-'31
3½s, A&O, 102,450..Apr.1,'26-'37
(V. 75, p 209, for maturity.)

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.10, 1902, was $4,007,356 02; sinking fund assets, $817,389 28; net debt, $3,189,966 74. Tax relief bonds raised by taxation (included above), $450,000. 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:

Years—	*Real Estate.*	*Personal Property.*	*Total Assessed Valuation.*	*Average Rate of Tax per $1,000.*
1901	$36,097,970	$2,933,600	$39,031,570	$24·1092
1900	35,124,400	3,086,830	38,211,230	23·709
1899	33,478,245	3,125,210	36,603,455	23·92
1898	32,283,460	3,205,860	35,489,320	21·82
1897	30,711,880	3,155,974	33,867,854	22·2998
1896	29,545,945	334,235	29,880,180	25·3486
1890	22,574,226	398,240	22,972,466	17·3902
1880	10,024,677	430,295	10,454,972	.....

POPULATION.—In 1900 (Census) was 47,931; in 1890 it was 32,033; in 1880 it was 18,892.

EXPLANATORY OF BONDS.—The redemption bonds were issued for purchase of lands bid in by the city at sales of property for non-payment of taxes and assessments, and the bonds are to be paid out of money received for redemption of lands so purchased.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding civil divisions in the State of New York which have an indebtedness 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.

	Total Debt.	*Interest.*	*Maturity.*	*Assessed Val'ation.*	*Population. 1900.*
	$			$	
Adams (V.) Jefferson Co ...	32,000	3¼	1905-'26	685,475	1,292
Andes (T.), Delaware Co....140,500		3½	1902-'31	742,211	1,927
Andover (V.) Allegany Co...	18,800	..	.....	241,916	954
Angelica (T.), Allegany Co..	37,000	4	1902-'25	589,077	1,639
Angelica (V.), Allegany Co .	28,000	3½	1927	225,006	978
Antwerp (T.), Jefferson Co..	15,000	3½	1907-'21	1,493,130	3,008
Arcadia (T.), Wayne Co	91,000	3½	1903-31	3,095,459	7,046
Attica (Town), Wyoming Co.	17,800	3½	1903-09	1,393,195	2,677
Ballston Spa (V.),Sar'ga Co.104,500		3¼ to 5	'04-'28	1,600,000	3,923
Ballston Spa School District	45,000	4	.....	1,500,000	3,923
Berlin (T.), Rensselaer Co..	14,000	5	1903-'15	377,208	1,677
Bradford (T.), Steuben Co...	14,000	7	.....	301,370	771
Brasher (T.), St. Lawr'nce Co.	13,000	4	1902-14	979,061	2,705
Brockport (V.) Monroe Co..	75,000	3·65	1907-'31	1,823,181	3,398
Bronxville (V.) Westch'r Co	21,000	..	1907-'27	1,400,000	579
Canandaigua(V.),OntarioCo.145,000		4	1902-'15	3,825,905	6,151
Canajoharie Sch. Dist. No. 8, Montgomery Co.	21,000	....	1902-'22	.....	.....
Caneadea, Alleghany Co	12,000	4½ & 5	.....	486,851	1,310
Canton (V.)St Lawrence Co.	77,500	3½	1909 '19	1,118,330	2,757
Carlton (T.), Orleans Co ...	11,200	4	1903-10	1,159,501	2,338
Cattaraugus Co	30,000	4	1902-'04	25,248,062	65,643
Cattaraugus (Village), Cattaraugus Co.....	28,000	4	1900-14	.....	1,382
Champlain (V.), Clinton Co..	20,000	4½	'22-'26	266,135	1,311
Charlotte (V.), Monroe Co..	56,000	4½	1925	800,000	1,400
Chemung County.....	63,715	..	.....	25,342,585	54,063
Cherry Creek (Town), Chautauqua Co.....	49,000	4	'09-'27	472,596	1,745
Cherry Valley(T.),Otsego Co.	40,000	3¼&3½	'02-'15	702,313	1,802
Cherry Valley (V.),Otsego Co.	21,000	4	1902-'16	.....	772
Chester (V.) Orange Co.....	68,300	3½	1903 '26	485,000	1,250
Cincinnatus(T.),Cortland Co	36,000	4	1902-37	326,655	912
Clifton Spgs (V.),Ontario Co.	50,000	4	1916	662,800	1,617
Clinton Co.....	25,000	3½	1904-'11	7,500,000	47,430
Colton (T.), St.Lawrence Co.	13,000	4	1903-15	741,853	1,678
Columbus (T.),Chenango Co.	16,000	4	.....	522,566	997
Cooperst'wn (V.), Otsego Co.	15,000	4	1902-31	.....	2,368
Copenhagen (V.), Lewis Co.	18,980	3½	1906-31	.....	587
Corinth (V.) Saratoga Co ...	44,000	3½	1906-'27	462,000	2,039
Covert (Town), Seneca Co...	46,000	3½	1902-'21	1,361,915	1,897
Coxsackie (V.), Greene Co..	71,000	..	.....	1,145,502	2,735
Crawford (T.) Orange Co...	20,000	3½	1903-11	1,117,680	1,778
Cuba (V.) Allegany Co.....	31,000	3½	1903-09	866,565	1,502
Cuyler (T.), Cortland Co ...	53,500	3½	1902-36	406,465	991
Dansville(V.) Livingst'n Co.	90,500	3½&4	.....	1,500 000	3,633
Deer Park Sch. Dist. No. 1..	22,000	4	1899-'09	1,931,435	.....
Depew (V.) Erie Co. ..	83,200	4	1902-21	1,850.850	3,379
De Ruyter (T.), Madison Co.	50,000	4	.....	603,055	1,410
Diana (T.), Lewis Co..	16,900	4&5	.....	464,879	2,083
Dolgeville (V.) Herkim'r Co..	69,000	3½&4	1902-'23	.....	1,915
Dryden (V.), Tompkins Co .	25,000	4	.....	.....	699
Earlville (V.) Madison Co...	26,000	..	1914	.....	711
Eastchester(T.),Westches.Co	170,000	4&5	1903-'28	3,652,180	3,040
Eaton (T.), Madison Co.....	80,000	4	.....	1,291,022	2,705
Ellenville (V.), Ulster Co....	15,000	3½	1907	300,000	2,879
Elmira Heights (Village), Chemung Co.....	17,000	4	'98-'13	.....	1,763
Enfield (T.), Tompkins Co...	25,000	3½	1911	580,799	1,214
Erin (T.), Chemung Co.....	13,700	7	Feb 1900	328,961	996
Fallsburgh, Sullivan Co.....	82,200	3½	.....	525,692	2,974
Fishkill Land.(V.),Dutch.Co	100,000	3¼	'05-'29	1,640,000	3,673
Fishkill Un. Sch. Dis. No. 8, Dutchess Co.....	15,000	3½	.....	.....	.....
Fonda (V.) Montgomery Co.	41,000	..	.....	600,000	1,145
Forestburgh, Sullivan Co...	17,500	3½	.....	72,458	625
Fort Plain (V.) Montg. Co ..	71.500	..	.....	.....	2,444
Frankfort(V.),HerkimerCo.	76,000	3½&4½	'03-'28	538,790	2,664
Franklinville (Village), Cattaraugus Co.....	23,000	4	1910	.....	1,360
Freeport (V.), Nassau Co....	55,750	5	'99-'19	776,650	2,612
Fulton County	7,666	3½	1903	14,739,180	42,842
Gainesville(T.),Wyoming Co.	12,000	4½	1900-02	1,043,048	2,325
Geneva (Town), Ontario Co..	16,650	7	1900-'01	902,262	1,091
Geneva Classical School District, Ontario Co.....	29,500	4&5	1901-'10	.....	.....
German Flatts (Town), Herkimer Co	31,000	3½	'03-'33	3,987,706	8,663
Gilbertsville(V.),Otsego Co.	13,500	3½	'02-'25	.....	476
Gouverneur (V.) St. Law.Co	56,000	3½	1910	1,631,730	3,689
Gowanda(V),CattaraugusCo	17,000	4	1900-16	.....	2,143
Granby (Town) Oswego Co.	39.000	4	1903-'41	1,741.765	5.120
Greenburg (Town),West. Co.162,500		4&4½	'01-'14	27,272,593	15,564
Greenport (V.) Suffolk Co....	55,000	3 1/10 to 4	.....	1,600,000	2,366
Groton (V.), Tompkins Co...	63,000	3&3½	.....	.....	1,344
Guilderland Sch. Dist. No. 7.	15,000	4	1904-18	265.200	900
Guilford (T.), Chenango Co.	25,000	4	.....	1,206,853	2,208
Hamilton Co.....	26,000	..	.....	3,716,085	4,947
Hancock (T.), Delaware Co.	51,000	4	.....	1,147,962	5,308
Harrietst'n (T.) Frankl'n Co.	19,500	..	.....	770,257	3,390
Harrison (T.), Westches. Co.	31,000	4	'01-'16	3,721,755	2,048
Hastings (T.), Oswego Co...	11,000	4	.....	764,974	2,303
Hempstead S. D. No. 1.....	10,000	4	.....	.....	.....
Hempstead Sch. Dist. No. 9.	49,000	..	.....	728,725	.....
Hempstead S. D. No. 15.....	27,000	5&6	'00-'12	1,300,000	.....
Hempstead S. D. No. 20.....	14,200	5	'00-'27	.....	.....
Hempstead S. D. No. 21.....	32,400	4	'97-'20	.....	.....
Hempstead S. D. No. 22.....	15,000	4½	'05-'19	.....	.....
Hempstead S. D. No. 24.....	10,000	5	'03-'12	.....	.....
Herkimer(T.), Herkimer Co.	12,000	4	'02-'13	3,984,780	6,748
Herkimer(V.), Herkimer Co.119,000		4&5	..... Co.	4,086,165	5,555
Herkimer Sch. Dist. No. 1...	16,000	4	1917	.....	.....
Highlands Sch. Dist. No. 2..	21,000	..	.....	750,000	.....
Holley (V.), Orleans Co.....	15,000	4	1906-20	841,000	1,380
Hoosick (T.), Rensselaer Co.	14,000	3½	'03-'09	4,319,225	8,631
Hoosick Falls (V.) Rens. Co..	46,225	3½&4	1900-11	2,123,004	5,671
Horseheads(T.),ChemungCo	50,000	4	1911-15	1,751,979	4,944
Hounsfield (T.),Jefferson Co.	35,000	4	1901-12	1,281,730	2,772
Hunter (T.), Greene Co.....	10,500	4	1903-'10	861,100	2,788
Irvington (Vil'ge), West. Co.153,000		..	1902-28	3,875.000	2,231
Islip S. D. No. 1, Suffolk Co.	30,000	4	1904-'29	2,000,000	.....
Ithaca S. D., Tompkins Co...	59,000	4	.....	.....	.....
Jefferson County.....	13,500	4&6	1901-'03	37,209,269	76,748
Keeseville (V.), Clinton Co..	13,000	4-5	1902-'14	728,639	2,110
Kirkland U. F. S. D. No. 4, Oneida Co.....	28,000	.....	.....	.....	.....
Lancaster (V.), Erie Co	42,000	3½	1905-25	1,721,260	3,750
Lancaster Sch. Dist. No. 8...	40,000	3½	1902-'21	1,329,597	.....
Lebanon (T.), Madison Co...	51,700	4	.....	665,870	1,243
Lestershire (V.) Broome Co.	57,900	..	.....	744,570	3,111
Lewis Co.....	16,000	4	1904-'07	10,34 ,316	27,427
Liberty (V.), Sullivan Co.....	32,500	..	.....	353,650	1,760
Liberty (T.), Sullivan Co.....102,000		4	.....	914,529	4,568
Lincklaen (T.),Chenango Co.	11,500	4	.....	182,565	646
Little Falls(T.), Herkim'r Co.	15,000	4	'01-'15	522,505	718
Little Valley (Village), Cattaraugus Co.....	20,400	4-5	'02'&'15	.....	1,085
Livingston County.....	15.000	4½	1903-05	26,384,892	37,059
Lowville (T.), Lewis Co.....	17,000	3½	1903-19	2,525,930	3,746
Lowville (V.), Lewis Co.....	94,000	3½	1924	.....	2,352
Lyons (T.), Wayne Co.....	17,500	4	1902-23	3,017,319	5,824
Lysander (T.) Onondaga Co..	23,000	3½	1903-25	2,940,852	4,838
Madison (T.), Madison Co...	20,000	..	.....	246,035	2,024
Mamaroneck (V.), West. Co.	41,000	3 3 5-4	'99-'19	5,061,160	4,722
Manheim Sch. Dist. No. 2, Herkimer Co.....	14,000	3	'02-'15	.....	.....
Manlius (T.), Onondaga Co..102,900		3½	1929	3,478,728	5,374
Marathon (V.) Cortland Co..	39,000	4	1902-'26	850 950	1,092
Middlebury(T.),WyomingCo.	12,000	4	.....	986,574	1,406
Middleville(V.),Herkim'r Co.	20,000	3½	1924	.....	667
Milford (V.), Otsego Co.....	14,000	4	1903	.....	532
Millerton (V.), Dutchess Co..	16,000	4	.....	.....	802
Mohawk (V.), Herkimer Co..	62,000	4	'02-'32	.....	2,028
Montgomery Co.....	44,000	..	.....	25,218,924	47,488
Morris (V.), Otsego Co.....	13,000	4	.....	.....	553
Naples (Town), Ontario Co..	50,000	7	1902	615,607	2,370
Naples (V.), Ontario Co	23,000	4	1915	698,497	1,048
Nelson (T.), Madison Co.....	42,250	3½	.....	632,024	1,296
New Albion (T.), Cattar. Co	26,500	4	1902-'15	683,433	2,372
New Berlin(T.),Chenango Co.	49,500	4	.....	1,082,765	2,525
Newfane (T.), Niagara Co..	61,000	3½	.....	1,507,355	3,248
Newfield (T.), Tompkins Co.	45,000	3½	1902-'24	728,238	1,902
NewHartford(V.),OneidaCo.	20,000	..	1907-32	400,000	1,007

	Total Debt. $	Interest.	Maturity.	Assessed Valuation. $	Population in 1900.
N. Lebanon(T.),Columb. Co.	62,460	4	1915-24	559,875	1,556
Newport (V.), Herkimer Co..	10,000	4	1914	.....	610
Newport (T.), Herkimer Co.	11,000	4	'14-'18	769,463	1,613
Niagara Co.....	52,500	..	.....	44,319,572	74,961
No. Greenbush Sch.Dist.No. 6, Rensselaer Co.....	19,000	4	'03-'08	.....	.....
North Olean (Village), Cattaraugus Co.....	12,000	5	'02-'13	.....	1,549
Northville (V.), Fulton Co...	30,000	3½	'06-'21	.....	1,046
Norwich (T.), Chenango Co.	30,000	4	'99-'01	2,818,455	7,004
Nunda (T.), Livington Co....	16,000	4&4½	.....	1,193,798	2,397
Nyack (V.), Rockland Co....	305,000	..	.....	2,786,300	4,275
Olean (Town), School Dist. No. 1, Cattaraugus Co.....	56,500	4-4½	1902-15	.....	.....
Oneonta S.D.No.5, Otsego Co.	17 000	4	1903-11	3,200,250	.....
Ontario (T.), Wayne Co.....	49,400	4	1903-26	884,098	2,550
Ontario County.....	10,000	4	1900-01	29,858,228	49,605
Orleans County.....	10,000	4	1902-03	16,109,304	30,164
Oswegatchie(T.),St.Law.Co.	34,000	4, 5&6	.....	1,558,603	2,368
Oswego Falls School Dist. No. 2, Oswego Co.....	41,750	4	1901-19	825,000	.....
Otego (T.), Otsego Co.....	15,000	4	1902-16	791,906	1,817
Otego (V.), Otsego Co.....	17,400	3½	1902-30	.....	658
Otsego County.....	25,000	3½	1902-07	21,276,331	48,939
Otselic (T.), Chenango Co...	55,600	3 4/10	1903-23	384,715	1,234
Ovid (Town) Seneca Co.	40,000	3½	1902-21	1,288,930	3,734
Owego (Town), Tioga Co....	28,000	4	1903-06	5,279,900	8,378
Oyster Bay Sch. Dist. No. 5..	36,500	4&5	1898-'40	.....	.....
Parish (Town), Oswego Co..	18,000	3½	.....	396,921	1,530
Patchogue (V.). Suffolk Co..	19,000	3 4/10-4	1903-10	2,500,000	2,926
Pawling (V.), Dutchess Co	45 000	..	.....	.....	781
Perry (V.) Wyoming Co.....	54,000	3½	1904-'30	1,098,825	2,763
Persea (V.), Cattaraugus Co.	16,000	4	1901-'16	.....	1,940
Persea School Dist. No. 1, Cattaraugus Co.....	16,000	4	1904-16	.....	.....
Phelps (Town), Ontario Co..	26,000	4	1903-'17	3,005,728	4,788
Philmont (V.),Columbia Co.	52,000	3·65to4	'02-'25	1,050,000	1,964
Pittsfield (T.), Otsego Co....	11,000	4	1902-07	453,347	1,101
Plattsburg (T.),Clinton Co..	15,000	7	'99-'01	2,054,520	11,612
Plattsburg Sch. D. No. 1....	17,800	4	.....	.....	.....
Pleasantville (V.), West Co.	34,000	..	1906-30	974,174	1,204
Plymouth(T.),Chenango Co.	29,000	4	1901-'10	350,125	1,026
Port Leyden (V.), Lewis Co.	15,360	3½	1903-'26	.....	746
Portville (V.) Cattaraug. Co.	11,000	4	1902-11	.....	748
Potsdam (V.) St. Lawr'ce Co.	59,500	4	1900-12	1,719,860	3,843
Red Hook (V.),Dutchess Co.	30,000	4	.....	.....	857
Renssel. Sch. D. Nos. 1 & 2..	28,000	4½	1903-'16	.....	
Richland (T.), Oswego Co...	38,000	3½	.....	1,508,437	3,535
Richmondville (V.), Schoharie Co.....	39,000	3½&4	.....	.....	651
Ridgeway Sch. Dist. No. 5, Suffolk Co.....	31,000	4	99-'18	1,341,904	.....
Ridgeway and Shelby School District, Orleans Co.....	15,000	6	1902-16	.....	.....
Riverhead School Dist No. 5, Suffolk County.....	31,000	4	'99 '18	1,341,904	.....
Rockville Centre (Village), Nassau Co.....	61,400	3·4&4	1900 '21	431,570	.....
Rossie (T.), St. Lawrence Co.	23,000	4	1903-23	399,494	1,136
Rouses Pt. (V.), Clinton Co. .	38,000	4	'09-'12	.....	1,675
Rutland (T.), Jefferson Co	14,899	4	1900-09	989,080	1,885
Rye (T.), Westchester Co ..	154,676	..	.....	12,677,859	12,861
Rye Sch. Dist. No. 3.....	71,000	3½	1907-'26	2,751,959	.....
St. Johnsv.(T) Mont'y Co..	11,000	.	1903-'13	1 531,455	2,674
St. Johnsv.,(V.) Mont'g'y Co	65,200	3½-4½	....	800,000	1,873
Salamanca(T'wn),Cattar.Co.	13,000	5	1901-08	1,249,810	5,174
Salamanca(V.),Cattaraug.Co	60,510	3½-4-5	.....	.....	4,251
Sandy Cr'k (T.), Oswego Co.	38,000	3½	.....	824,539	2,232
Sandy Hill School District..	23,000	..	.....	.....	.....
Sandy Hill(V.),Washing'n Co.	62,500	3½	1906-30	1,932,130	4,473
Santa Clara (T.),Fr'klin Co..	12,550	..	.....	430,375	580
Saratoga (T.), Saratoga Co..	77,500	4½	.....	1,405,745	3,999
Saratoga County.....	160,000	3½-4	1902-13	23,640,804	61,089
Saratoga Springs(T.),Sar. Co	64,000	4&5	.....	7,202,340	13,534
Scarsdale (T.), Westches.Co.	58,000	3½&5	'02-'29	1,716,700	885
Schoharie (T.), Schoharie Co.	10,500	4	1902-08	1,176,611	2,700
Schroeppel (T.), Oswego Co.	35,000	5&7	.....	1,309,780	3,012
Sea Cliff (V.), Nassau Co....	54,000	5	'01-'21	844,570	1,558
Sharon (T.), Schoharie Co...	31,000	3½	.....	1,176,611	2,058
Sharon Springs(V.),Scho. Co.	40,000	3½	'02-'21	.....	567
Shawangunk (T.) Ulster Co.	15,468	4 & 5	.....	548,880	2,406
Sherburne (V.),Chenango Co.	35,000	3½	1903-20	611,390	899
Sidney (T.) Delaware Co....	22,000	3½	1903-'10	1,251,739	4,023
Smithtown (T.) Suffolk Co..	50,000	7	1901	1,870,014	5,863
Smyrna (T.), Chenango Co..	33,000	4	1907	576 863	1,290
Sodus Sch. Dist. No. 4.....	15,000	4	1903-'17	476,000	.....
Solon (T.), Cortland Co.....	73 000	4	1902-'39	240,045	622
Somerset (T.), Niagara Co...	41,500	5	.....	1,134,343	1,923
So. Nyack (V.) Rockland Co.	12,000	3½	1901-06	1,342,420	1,601
Stockbridge(T.),Madison Co.	90,000	..	....	733,175	1,622
Stuyvesant (T.) Columb. Co.	11,000	4	1903-'05	1,725,739	2,125
Suffern (V.), Rockland Co...	36,000	3½	1905-'28	505,000	1,619
Suffolk County.....	52,000	..	.....	46,831,070	77,582
Taylor (T.), Cortland Co ...	27,000	4	1902-19	.....	762
Trumansburg School District, Tompkins County...	15,000	4	.....	.....	1,225
Ulster (T.) Ulster Co.....	28,015	4	.....	1,184,573	3,582
Ulysses (T.), Tompkins Co .	54,000	3½	1926	1,418,314	2,776
Unadilla Sch. D., Otsego Co.	10,000	6	1901-'10	.....	.....
Valatie (V.), Columbia Co...	25,000	5	1903-'27	.....	1,300
Van Buren(T.)Onondaga Co.	27,000	3½	1901-27	2,681,085	3,297
Venice (T.), Cayuga Co ..	55,000	4	.....	783,250	1,448
Vienna (T.), Oneida Co.....	21,000	4	.....	556,253	2,218
Volney (Town), Oswego Co.	197,480	3½-4-5	.....	2,681,084	7,674
Wallkill (T.), Orange Co.....	50,000	3½	1903-'07	1,238,390	2,725
Wap'gers Falls(V.),Dutc's Co	15,000	3¼	.....	.....	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	3½	1901-'31	1,984,201	.....
Watertown(T.),Jefferson Co.	142,000	4	1901-'11	789,900	1,159
Watkins (V.) Schuyler Co...	95,000	..	.....	1,202,398	2,943
Wayne (Town), Steuben Co..	28,000	3½	1903-'20	364,788	838
Wayne County.....	40,000	3¼	1903-'12	24 800 811	48,660
Webb (T.), Herkimer Co.....	20,000	6	1902-'21	987,074	920
Wellsburg(V.),Chemung Co.	10,500	5	1899-'20	.....	536
Westfield (V.),Chautauq. Co	115,000	..	.....	1,332,740	2,430
Westfield School Dist. No. 1.	35,000	3½	1910-27	1,418,640	.....
Wheatland (T.), Monroe Co..	41,000	4	1899 '14	1,452,824	2,071
White Pl'ns (T.) We·tch'r Co	78,000	3½	1929	9,180,153	7,869
Whitesboro' (V.), Oneida Co	35,000	3½	1921-'31	738,239	1,958
Wilson (Town), Niagara Co.	79,000	3½	.....	1,189,374	2,881
Winfield School District No. 4, Herkimer Co.....	11,000	..	1903-'23	.....	.....
Wolcott (T.), Wayne Co.....	63.000	5	1903-'11	996,815	3,207
Yates (T.) Orleans Co.....	52,000	5	1902-'14	931,811	1,884

C stands for ;T,'town;V¶village.

State of New Jersey.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - -	One of Original Thirteen
Total area of State (square miles) - - - -	7,815
State Capital - - - - - - - -	Trenton
Governor (term exp. Mon. bef. 2d Tues. Jan. '05) -	F. Murphy
Secretary of State (term expires Apr. 1,'07)	Col. S. D Dickinson
Treasurer (term expires Feb. 11, 1905) - -	Frank O. Briggs
Comptroller (term expires Feb. 20, 1905) -	J. Willard Morgan

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 last of these war bonds were retired on Jan. 1, 1902.

TOTAL DEBT.—With the exception of $48,000 certificates issued to the Commissioners of the Agricultural College under Act approved June 13, 1895, the State is now clear from debt, and has been since Jan. 1, 1902. At previous dates the debt was:

Nov. 1, 1901.....	$71,000	Nov. 1, 1895.....	$660,400
Nov. 1, 1899.....	71,000	Nov. 1, 1894.....	735,400
Nov. 1, 1898.....	194,000	Nov. 1, 1880.....	1,996,300
Nov. 1, 1897.....	394,000	Nov. 1, 1866.....	3,395,200
Nov. 1, 1896.....	593,400		

On Nov. 1, 1901, the cash balance on hand in the State Fund was $2,351,683 17; this fund also held on the same date 1,887 shares (par value $188,700), of the joint stock of the Delaware & Raritan Canal and Camden & Amboy Railroad and Transportation companies.

ASSESSED VALUATION.—The assessed valuation, etc., has been

1901.....	$918,418,741	1895.....	$786,998,070	1884....	$554,828,114
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

In addition to the above the valuation of railroad and canal property in 1899 was $222,216,534, in 1900 $219,656,014 and in 1901 $219,934,579. No general tax is imposed in New Jersey, the State deriving its revenue from other sources.

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 irrepealable 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	1,883,669	1860	672,035	1820	277,575
1890	1,444,933	1850	489,555	1810	245,562
1880	1,131,116	1840	373,306	1800	211,149
1870	906,096	1830	320,823	1790	184,139

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 percentum 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—JAS. A. BRADLEY, Mayor. WM. C. BURROUGHS, City Clerk.

This city is in Monmouth County.

LOANS—	When Due.
FIRE BONDS—	
5s, A&O, $10,000	Oct. 1, 1915
4s, J&J, 6,000	Jan. 1, 1915
LIBRARY BONDS—	
4s, M&N, $18,000	Nov. 1, 1931
WATER BONDS—	
5s, J&D. $60,000	June 1, 1915
Subject to call after June 1, 1900	
5s, J&D, $10,000	June 1, 1917
5s, J&D, 50,000	June 1, 1924
5s, J&D, 48,000	Dec. 1, 1926
4s, semi-an., 22,000	1927

Bond. debt Apr. 15, 1902. $224,000
City's propor.sch.dis bds. 60,500
" " twn'p. rd. bds. 9,000
Total liability Apr. 15,'02 293,500
Tax valuation, real..... 3,505,750
Tax valuation, personal. 316,120
Total valuation 1902.....3,821,870
Assessment 1/3 to 1/2 actual value
Total tax (per $1,000) '02..$23·19
Population in 1900 was.....4,148
Interest payable at Treas. office.

ASBURY PARK SCHOOL DISTRICT.—Fred S. Shepherd, Superintendent.

This district is in Monmouth County and comprises Asbury Park.

LOANS—	When due.
SCHOOL BONDS—	
5s, semi-ann., $60,500	1912-1942
($2,000 due yearly on June 20.)	

Total debt Sept. 10, 1902 $60,500
Tax valuation 1902.....3,800,415
Assess. is about 50% actual value.

ATLANTIC CITY.—FRANKLIN P. STOY, Mayor. A. M. HESTON, Comptroller.

This city is in Atlantic County. A new city charter was adopted May 6, 1902

LOANS—	When Due.
CITY BONDS—	
5s, M&N, $4,000	March 1, 1904
CITY HALL BONDS—	
4s, g, F&A, $90,000	Aug. 1, 1930
4s, g, J&J, 35,000	July 1, 1911
4s, J&J, 5,000	July 1, 1905
CITY IMPROVEMENT BONDS—	
5s, M&S, $9,000	1906
5s, M&S, 11 000	1911
4½s, M&N, 40,000	May 1, 1906
4½s, M&N, 40,000	May 1, 1911
4½s, M&N, 49,000	May 1, 1916
4½s, A&O, 5,000	Apr. 1, 1918
4½s, M&N, 10,000	May 1, 1914
4s, A&O, 1,000	Apr. 1, 1920
4s, M&N, 10,000	May 1, 1911
4s, M&N, 15,000	May 1, 1916
4s, M&N, 25,000	May 1, 1921
CREMATORY BONDS—	
4½s, g., J&J, $40,000	July 1, 1918
4½s, g., J&J, 16,000	Jan. 1, 1920
4s. J&J, 32,000	Jan. 1, 1921
WATER BONDS—	
5s, J&J, $6,500	Jan. 1, 1906
5s, J&D, 763,000	June 1, 1925
WATER BONDS—(Con.)	
4½s, M&S, $100,000	Mar. 1, 1926
4½s, J&J, 12,000	July 1, 1917
4½s, J&J, 4,000	Jan. 1, 1909
4s, g., J&J, 200,000	July 1, 1930
4s. g., J&J. 70,000	July 1, 1931
PAVING BONDS—	
4½s, g., J&D, $100,000	Dec. 1, 1908
4s, M&N, 119,000	Nov. 1, 1919
4s, g., J&J, 135,000	July 1, 1921
FIRE-HOUSE BONDS—	
4s, g., J&J. $15,000	Jan. 1, 1906
ROAD CONSTRUCTION BONDS—	
4½s, J&D, $5,000	June 1, 1903
PARK BONDS—	
4½s, g., J&J, $100,000	July 1, 1930

Bond. debt Aug. 1, 1902. $2,061,500
Sinking fund. 245,000
Net debt Aug. 1, 1902.. 1,816,500
Total valuation 1901...21,396,606
Assessment about 1/3 actual value
Tot. tax rate (p. $1,000) '02. $33·50
Population in 1900 (Census) 27,838
Population in 1890 (Census) 13,055
Summer population (est.) .175,000

ATLANTIC HIGHLANDS.—JOHN H. VAN MATER, M. D., Mayor; N. H. ROBERTS, Treas'r.

This Borough is in Monmouth County.

LOANS—	When Due.
REFUNDING WATER—	
4½s, J&J, g., $60,000	July 1, 1928
REFUNDING SEWER—	
4s, J&J, g., $39,000	July 1, 1928
ELECTRIC-LIGHT BONDS—	
5s, M&N, $15,000	May 15, 1906

Tot. bor'h debt Mar. 1, '02. $114,000
Bonds are exempt from taxation.
Asses'd valuation, real. $1,244,200
Assessed valuat'n, pers'l. 187,925
Total valuation 1901 ...1,432,125
Tax rate (per $1,000) 1901. $23·22
Population in 1890 was.....945
Population in 1900 was..... 1,383
School District Bonds—
5s, $30,000 ..... 1905 to 1919
($2,000 due yearly.)
Bonded debt Sept. 1, '02..$30,000

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 4½ 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, $100,000 4% 10-year tax bonds, $56,000 4% 30-year gold water bonds and $50,000 4 p. c. 6-year improvement 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, 1901, to the New Jersey State authorities

FINANCIAL STATEMENT.

Loans—	Amount.
City of Bayonne bonds..	$518,000
Funded assessm't bonds.	118,000
Funded road const'n bds	40,000
Funded tax bonds.....	165,000
Improvement bonds.....	379,000
Refunded assess't bonds.	337,000
Road bonds.....	39,000
Township bonds.....	500
Water bonds.....	162,000
Tax bonds	210,000

Bonded debt May 1, '01.	$1,968,500
Floating debt.	118,205
Total debt.....	2,086,702
Sinking funds.....	179,539
Net debt May 1, 1901.	1,907,163
Tax valuation, real.....13,817,102	
Tax valuation, personal.	885,019
Total valuation 1901...14,702,121	
Total tax (per $1,000) 1901.	$27·00
Population in 1890 was....	19,033
Population in 1900 (Census)	32,722

Of the bonded debt, $4,000 bears 6 per cent; $1,095,000 bears 5 per cent; $257,000 bears 4½ per cent; $612,000 bears 4 per cent; $500, no interest. This debt was and is due as follows: in 1901, $23,000; in 1902, $167,000; in 1903, $101,000; in 1904, $75,000; in 1905, $59,000; in 1906, $130,000; in 1907, $70,500; in 1908, $49,000; in 1909, $100,000; in 1911, $450,000; 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 1920, $12,000; in 1925, $33,000; in 1928, $16,000; in 1929, $5,000; in 1930, $5,000; in 1931, $5,000; $500 on demand.

BELLEVILLE.—Thos H. Breen, Chairman.

This township is situated in Essex Co

LOANS—	When Due.
Sidewalk Bonds—	
4½s, ..., $8,500	1905
4½s, ..., 11,000	1907
Improvement Bonds—	
4s, J&D, $50,000	Dec. 1, 1919
(Subject to call after Dec. 1, 1909)	
4s, ..., $65,000	July 1, 1925
Subject to call after July 1, 1915	
Water Bonds—	
4½s, ..., $15,000	1915
4½s, ... , 5,000	1909

Water Bonds—(Con.)—	
4½s, ... $5,000	1912
Tot. debt Sept. 1, 1902..	$160,000
Water debt (included)...	20,000
Tax valuation, real.....	2,148,675
Tax valuation, personal	198,530
Total valuation 1902....	2,347,205
Assessment is ½ to ⅔ actual value.	
Total tax (per $1,000) 1901.	$26·56
Population 1890 was.....	3,487
Population 1900 was.....	5,907

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., and on water bonds at the National Newark Banking Co. of Newark.

BERGEN CO.—James H. Coe, Collector.

Hackensack is the county seat.

Bounty Bonds—	When Due.
7s, J&J, $36,000	Jan., 1903-'05
(Above bonds are tax-exempt.)	
Bridge Bonds—	
3½s, J&J, $78,000	Jan., 1907-'19
3½s, J&J, 7,000	Jan. 1, 1920

Bonded debt Mar. 1, '02.	$121,000
Assessed valuat'n real	39,853,665
Assessed valuat'n persl.	2,916,710
Total valuation 1901...	42,770,375
Population in 1890 was ...	47,226
Population in 1900 was	78,441

BERNARDS.—John A. Layton, Treasurer.

This township is in Somerset County.

LOANS—	When Due.
Refunding Bonds—	
5s, $97,400..$5,000 y'ly from	1903
Total debt Feb. 1, 1901..	$107,400
Tax valuation, real.....	2,537,282

Tax valuation, personal.	$365,000
Total valuation 1901....	2,902,282
Tax rate (per $1,000) 1901.	$16·00
Population in 1890 was.....	2,558
Population in 1900 was.....	3,066

BLOOMFIELD.—Wm. L. Johnson, Clerk.

This town is in Essex County.

LOANS—	When Due.
Sewer Bonds—	
5s, M&N, $30,000....	Nov. 1, 1902
($2,500 due y'ly) to	Nov. 1, 1913
4s, F&A, $50,000.....	Feb., 1930
School Bonds—	
4s, M&N, $103,000.....	1901-1926
4s, J&J, 50,000.....	1905-1930
($1,000 y'rly to '26; $7,000, '27-'30	

Street Impt. Bonds—	
4s, J&D, $75,000...	June, '19 to '29
($5,000 in '19; $7,000 y'r'ly to '29)	
Bonded debt Apr. 1, 1902	$357,000
Floating debt.....	40,000
Total debt Apr. 1, 1902..	397,000
Total valuation 1902.....	5,046,750
Assessment is ⅖ actual value.	
Total tax (per $1,000) 1902	$29·00
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.)	
Water Bonds—	
6s, F&A, $32,000	Aug. 1, 1903
($3,000 due yearly) to	Aug. 1, 1913

School Bonds—	
4½s, M&S, $4,000	1905
4½s, M&S, 21,000	1906 to 1912
4s, A&O, 15,000....	Apr., '14-'18
4s, J&J, 25,000	July 1, 1920
(Optional after July 1, 1910.)	
Interest payable at Bridgeton.	
Bond. debt Sept 1, '02.	$197,000
Total valuation 1902...	5,735,000
Assessment is ½ actual value.	
Total tax (per $1,000) 1902.	$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.
Meadow Drainage—	
4s, J&D, $14,000	Dec. 1, 1921
Subject to call after	Dec. 1, 1901
Paving Bonds—	
4s, ..., $5,500	1906
4s, J&D, 7,000	1908
4s, J&J, 3,500	Dec. 31, 1911
Water Bonds—	
4s, M&N, $20,000	Nov 1, 1916
4s, J&J, 24,500	July 1, 1908
Steam Fire Engine—	
4s, ... , $6,800	Mar. 1, 1907
4s, ... , ,600	1906
Deficiency & Health Bonds—	
4s, J & J, $9,500	July 1, 1912
Refunding Bonds—	
4s, J&J, $10,000	July 1, 1921
(Subject to call after	July 1, 1911.)

City Bonds (refunding)—	
4s, M&S, $22.000	Sept. 1, 1904
Interest is payable in Burlington.	
Bond. debt Mar. 10, 1902	$123,400
Floating debt	15,597
Total debt Mar. 10, 1902	138,997
Sinking fund.....	4,545
Net debt Mar. 10, 1902..	134,452
Assessed valuat'n, real..	2,170,325
Assessed valuat'n, pers'l	383,480
Total valuation 1901 ...	2,553,805
Total tax (per $1,000) 1901.	$25·40
Population in 1890 was.....	7,264
Population in 1900 was.....	7,392
School District Bonds—(Addi'l.)	
4s, M&S, $25,500	Sep., 1903 to '28
4s, M&S, 8,000	Sep., 1928 to '38
Bonded debt Sept. 1, '02	$33,500
Assessed valuat'n 1902.	2,575,775

TAX FREE.—All bonds issued by this city are exempt from taxation.

CAMDEN.—{JOSEPH E. NOWREY, Mayor. R. R. MILLER, Treasurer.

This city, which is in Camden County, in March, 1899, annexed the town of Stockton. [$70,000 refunding bonds offered for sales Oct. 16].

LOANS—	Interest.		Principal.	
Name and Purpose.	Rate.	Payable.	When Due.	Outstand'g.
Bounties loans, 1898	4	J & J	July 1, 1928	$9,000
City hall, 1874	7	J & J	Jan. 1, 1903	75,000
Fire department, 1889	4	A & O	Oct 1, 1909	15,000
do do 1899	4	J & J	July 1, 1919	25,000
do do 1900	4	J & D	June 1, 1906	12,000
Floating debt, 1876	7	M & N	May 1, 1906	130,800
do 1881	4	J & J	July 1, 1911	218,000
do 1883	4	J & J	Jan. 1, 1934	34,000
School Bonds, 1898	4	J & D	June 1, 1918	85,000
do 1902	4	J & J	July 1, 1932	50,000
Paving Bonds, 1898	4	A & O	Apr. 1, 1928	200,000
do 1899	4	M & N	May 1, 1929	50,000
Repaving bonds, 1900	4	M & N	May 1, 1930	35,000
do do 1901	4	J & D	June 1, 1921	18,000
Funding, 1886	4	J & D	June 1, 1916	40,000
do 1872	4	J & D	Dec. 1, 1902	35,000
Refunding	4	J & D	1930	19,000
do 1902	4	J & D	June 1, 1932	70,000
Interest account, 1873	7	J & J	Jan. 1, 1904	25,000
do 1875	7	J & J	Jan. 1, 1905	25,000
Park bonds, 1897	4	J & J	July 1, 1921	75,000
Pay bonds, 1877	7	J & J	Jan. 1, 1907	25,000
Water bonds, 1887	4	J & J	July 1, 1912	50,000
do 1887	4	J & J	July 1, 1917	50,000
do 1890	4	J & D	Jan. 1, 1920	95,000
do 1892	4½	J & D	July 1, 1922	95,000
do 1893	4½	J & J	Jan. 1, 1923	95,000
do 1896	4	J & D	June 1, 1926	600,000
Refunding water bonds, 1900.	4	J & D	June 1, 1920	91,000
STOCKTON BONDS—				
Refunding, 1895	5	M & S	Sept. 1, 1905	$16,000
do 1897	4½	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 & S	Mar. 1, 1903	600
do do	5	J & J	July 1, 1911	5,500
Rosedale School Bonds	6	A & O	Oct. 1, 1906	6,000

TOTAL DEBT, SINKING FUND, Etc.—

	Sept. 1, 1902.	Sept. 1, 1901.	May 7, 1900.
Total bonded debt	$2,494,150	$2,501,900	$2,510,500
Floating debt	81,814	73,000	74,005
Sinking fund	179,875	130,473	90,466

The city water works, city hall and other property was valued in 1902 at $4,086,258 26. The water debt included in the above statement on July 1, 1902, was $1,985,000, and the water sinking fund (also included above) $78,264.

ASSESSED VALUATION—

	Assessed valuation			Rate of Tax
Years.	Real.	Personal.	Total.	per $1,000.
1902	$27,953,557	$2,286,370	$30,239,927	$21·60
1901	26,552,660	2,101,550	28,654,210	19·60
1900	25,578,560	2,029,250	27,607,810	21·40
1899	24,618,462	1,881,700	26,500,126	22·00
1898	21,965,630	1,766,300	23,731,930	21·00
1897	22,889,309	1,928,950	24,818,259	22·00
1896	22,550,702	1,761,350	24,312,052	22·00
1895	24,616,920	1,744,200	26,361,120	19·00
1891	17,141,770	1,416,610	18,558,380	24·50
1886	13,701,474	1,592,210	15,293,684	26·50
1880	9,908,235	1,657,850	11,566,080	22·00

The assessments since 1893 have been made at full cash value.

POPULATION—In 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. JOHN W. THOMPSON, 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
4s, J&D, 75,000	June 1, 1922
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
5s, 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.	
Bond. debt May 1, 1902.	$123,300
Floating debt	26,000
Sinking fund.....	8,895
Total valuation 1902	2,263,000
Assessment is ¾ actual value.	
Tax rate (per $1,000) 1901.	$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.
4½s, ..., $34,000	Dec., 1902 to 1935

CUMBERLAND CO.—William O. Garrison, County Collector. Bridgeton is the county seat.

LOANS—	When Due.
Asylum Bonds—	
4½s, J&J, $70,000.	Jan. 1903 to '16
4½s, J&J, 5,000 ...	1903 to 1907
Jail Bonds—	
4½s, M&N, $15,000..	Nov. 1, 1906
Bridge Bonds—	
4½s, F&A, $3,000	Feb., 1903
4½s, M&N, 10,000	May 1, '11-12
4½s, M&N, 3,000	May 1, 1913

Bond. debt Sept. 1, '02.	$106,000
Floating debt..... ...	24,500
Assessed valuat'n, real.	14,336,647
Assessed valuat'n, per'l	2,747,832
Total valuation, 1901..	17,084,479
Assessment abt. 66% actual value.	
State & Co tax (per M) '01.	$6·93+
Population in 1890 was....	45,438
Population in 1900 was....	51,193

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.
Sewer Bonds—	
5s, ..., $37,500	1902 to 1906
5s, ..., 52,500	1902 to 1907
5s, ..., 8,750	1902 to 1908
5s, ..., 7,000	1902 to 1908
5s, ..., 8,000	1902 to 1909
4½s, ..., 17,250	1902 to 1910
5s, ..., 5,500	1902 to 1912
5s, ..., 13,200	1902 to 1914
5s, ..., 7,000	1902 to 1915
4½s, ..., 14,000	1902 to 1915
4½s, ..., 17,900	1902 to 1916
5s, ..., 16,000	1902 to 1918
4½s, ..., 8,500	1902 to 1918
4s, ..., 26,500	1902 to 1919

School Bonds—	
5¾s, ..., $600	1902-1903
5s, ..., 5,000	1902-1903
4s, J&J, 40,000	July 1, 1931
Town Hall Bonds—	
4s, M&N, $24,000	May 2, 1903
($1,500 due yearly) to	May 2, 1918
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, ..., $176,000	June 1903 to '24

LOANS— *When Due.*
STREET IMP'T BONDS—4½, 5 & 6%

Due		Due	
1902.	$25,799 24	1908.	$20,594 30
1903.	32,898,71	1909.	19,164 04
1904.	28,318 06	1910.	16,402 26
1905.	27,282 59	1911.	8,269 12
1906.	25,829 84	1912.	709 81
1907.	24,709 88		
Total			$229,917 85

Bonded debt Mar. 1902 $1,054,617
Sinking fund 140,636
Net debt Mar. 1, 1902 913,981
Board of Ed debt (ad'l). 149,250
Ass'd valuation, real 16,281,200
Ass'd valuation, pers'l 2,004,700
Total valuation 1902 18,285,900
Tax rate (per $1,000) 1902 $27·20
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— *When Due.*
ADJUSTMENT BONDS—
4s, J&J $3,06 ,280..July 1, 1922
SCHOOL BONDS—
5s, J&D $36,000 1903
5s, M&N, 27,500 1905
4s, A&O, 4,000 1906
4s, J&J, 45,000 1910
DAMAGE BONDS—
4s, M&S, $15,000 1906
STREET IMPROVEMENT—
4s, J&J, $33,000 1903-1907
FIRE DEPARTMENT—
4s, M&S, $12,000 1906

Bond. debt Mar. 1, 1902 $3,235 780
Sinking fund 3 ,809
Bonds are exempt from city tax.

A sinking fund of about $75,000 per annum is applied to redemption of outstanding bonds.

INTEREST on adjustment bonds is paid by the Mercantile Trust Company of New York; on all other issues in Elizabeth.

ASSESSED VALUATION, TAX RATE, ETC.—

Years.	*Assessed valuation. Real.*	*Personal.*	*Total.*	*Rate of Tax per $1,000.*
1902	$	$	$20,168 0 0	$29·60
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 1901 included 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.

LOANS— *When Due.*
SCHOOL BONDS—
5s, J&J, $1,000 July, 1903
5s, J&J, 2,500 July, 1903-'07
3½s, J&D, 65,000 June 1, 1930
3½s, M&N 18,000 May 1, 1932
FIRE HOUSE BONDS—
3½s, F&A, $8,000 Feb. 1, 1910
FIRE HOUSE BONDS—(Con.)
3½s, M&N, $15,000 May 1, 1932

Bonded debt Sept. 1, '02. $109,500
Assessed valuation 1901. 5,218 600
Assessment about actual value.
Tax rate (per $1,000) 1901. $21·80
Population in 1900 was 6,253

INTEREST on $3,000 school bonds is payable at the First National Bank, Jersey City; on the $15,000 fire and $18,000 school at the U. S. Mort. & Trust Co., New York 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, $500,000. Aug. 1, 1940
ROAD BONDS—
5s, A&O, $32,715 69 1902-1906
4s, F&A, 96,567 25 1902 to 1910
4s, g., F&A, $90,000 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, F&A, $150,000 July 1, 1917
REFUNDING BONDS—
4s, A&O, $63,000 1903 to 1905
($21,000 due yearly on Apr. 1.)
REFUNDING WAR BONDS—
4s, A&O, g, $300,000. Apr. 1, 1919

Tot. debt May 12, 1902 $4,650,000
Sinking funds 551,000
Net debt May 12, 1902. 4,099,000
Tax valuation, real 191,453,207
Tax valuation, person'l 40,212,201
Total valuation 1902 231,665,407
Co. tax (per $1,000) 1902 $5·936
Population in 1890 was 256,098
Population in 1900 was 359,053

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.

FRANKLIN.—*(See Nutley.)*

FRANKLIN TOWNSHIP SCHOOL DISTRICT.—W. Ackerman (P. O. Nutley) District Clerk.

LOANS— *When Due.*
4s, g., ..., $28,000 June 1, 1931

Bond. debt July 1, 1901. $55,000
Assessed valuation 1,400,000

GLEN RIDGE.—

This borough is in Essex County.

LOANS— *When Due.*
ROAD IMPT. BONDS—
4½s, F&A, $26,000 1903-15
4½s, F&A, 30,000 1916-25
PARK BONDS—
4s, M&N, $20,000 Nov. 1, '20-29
4s, M&N, 15,000 Nov. 1, 1930
SEWER BONDS—
4s, J&D, $37,000 June 1, 1909-27
($2,000 due yearly.)
SEWER BONDS—(Concluded.)—
5s, J&D, $24,000 June 1, 1914
(Subject to call after June 1, 1900.)

Bonded debt Apr. 1, 1902. $154,000
Assess'd valuation, real 1,657,000
Ass'd valuation, pers'l 196,500
Total valuation 1902 1,853,500
Tax rate (per M.) 1902 $26·70
Population in 1900 was 1,960

GLEN RIDGE SCHOOL DISTRICT.—

LOANS— *When Due.*
4s, M&S, $30,000. Sept. 1914 to '28
4s, M&S, $50,000 Sept. 1, 1929

Bonded debt Oct. 1, 1901. $86,001

GLOUCESTER CITY.—{JOHN H. BOYLEN, Mayor. G. W. DICKENSHEETS, Treasurer.

This city is in Camden County.

LOANS— *When Due.*
SEWER BONDS—
4s, J&J, $18,000 Jan. 1, 1920
4s, 18,000 1922
IMPROVEMENT BONDS—
4½s, F&A, $8,000 Aug. 1, 1904
4½s, M&N10, 5,000 Nov., 1905
4½s, M&N10, 5,000 Nov., 1908
4s, J&D, 100,000 Dec., 1919
4s, 30,000 1922
WATER BONDS—
6s, J&J2, $20,000 1914 to 1923
($2,000 due yearly.)
WATER BONDS—(Con.)—
5s, M&N, $10,000 1924 to 1928
($2,000 due yearly.)
5s, M&N, $8,000 1929 to 1932
($2,000 due yearly.)
4s, J&J2, $19,000 1903 to 1913
($2,000 due yearly.)

Bond. debt Feb. 12, 1902. $195,000
Water debt (included) 59,000
Temp'y loan (additional) 22,000
Total valuation 1902 2,119,200
Total tax (per $1,000) 1901. $19·50
Population in 1890 was 6,564
Population in 1900 was 6,840

GLOUCESTER CO.—GEORGE E. PIERSON, Collector. County seat is Woodbury.

LOANS— *When Due.*
ROAD BONDS—
4s, M&N, $8,000 1902 to 1906
4s, J&J, 7,500 1902 to 1907
4s, F&A, 9,000 1902 to 1908
4s, A&O, 28,000 1902 to 1910
4s, J&J 27,000 1902 to 1911
4s, J&J, 20,000 Jan 1, 1903-12
Interest payable in Woodbury.

Total debt Jan. 1, 1902 $99,500
Floating debt 13,500
Tax valuation, real 10,920,006
Tax valuation, personal 3,614,947
Total valuation 1901 14,534,953
County tax (per $1,000) 1901. $6·60
Population in 1890 was 28,649
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.*
SCHOOL BONDS—
5s, ..., $25,000 May '02, 1926
REFUNDING BONDS—
5s, A&O, $90,000 Apr. 16, 1903
($10,000 every 5 yrs. to Apr. 16, '13, and $60,000 April 16, 1918.)

Total debt March, 1901 $95,008
Tax valuation, real 900,000
Tax valuation, personal 48,350
Total valuation 1901 948,350
Tax rate (per $1,000) 1901 $15·30
Population in 1890 was 1,947
Population in 1900 was 3,825

HACKENSACK.—JACOB BAUER, President.

This village is in Bergen County.

LOANS— *When Due.*
ROAD BONDS—
5s, ..., $30,000 Feb., 1903-1908
IMPROVEMENT BONDS—
4s, A&O, $4,000 Apr. 1, 1903
4s, A&O, 6,000 Apr., 1904-05
SEWER BONDS—
4s, g., $44,000 Feb. 1, 1903 to
($4,000 due yearly) Feb. 1, 1913.
4s, J&D, 21,000 1902, 1905
(V. 71, p. 1009 for maturities)

Bonded debt May 1, 1901. $118,400
Floating debt 82,527
Total debt May 1, 1901 200,927
Assessed valuat'n, real 4,168,045
Assessed valuat'n, pers'l 322,200
Total valuation 1900 4,490,245
Assesm't about 30% actual value.
Town tax rate (per M) 1901. $22·00
Population in 1900 was 9,443

HARRISON—{EDW. J. RICE, President. E. J. GRACE, Treasurer.

This town is in Hudson County.

LOANS— *When Due.*
SCHOOL BONDS—
5s, May, $7,000 1902 to 1903
4½s, ..., 14,000 1928
STREET IMPROVEMENT BONDS—
4½s, ..., $66,300 1928
FIRE BONDS—
4½s, ..., $14,000 1928
TOWN HALL BONDS—
5s, J&J, $16,000 July 1, 1913
REFUNDING BONDS.
4s, J&J, $300,000 Jan. 1, 1930

Bonded debt Jan. 1, 1901 $415,500
Floating debt 35,717
Total debt Jan. 1, 1901 451,217
Sinking fund 61,011
Net debt Jan. 1, 1901 390,206
Total valuation 1901 3,837,160
Assessment about actual value.
Total tax (per $1,000) 1901. $24·20
Population in 1890 was 8,338
Population in 1900 was 10,596

HOBOKEN.—{ADOLPH LUNKERING, Mayor. FRED. KAUFMANN, Comptroller.

Hoboken is in Hudson County.

NAME AND PURPOSE.		*Interest. Rate.*	*Payable.*	*Principal. When Due.*	*Outstand'g.*
A	City Loan, 1898 c	4	J & D	Dec. 1, 1918	$312,000
A	Judgment, 1875 r	7	F & A	Feb. 1, 1905	54,000
A	Library bonds, 1897 c	4	J & J	Mch 1, 1917	50,000
B&C	School-house, 1887. r	4½	F & A	Aug. 1, 1907	45,000
A&B	do 1890. c&r	4	J & J	July 1, 1910	100,000
A	do 1897 c	4	J & J	Mch 1, 1917	90,000
A	do 1898 c	4	J & D	June 1, 1918	13,000
A	Sewer bonds, 1897 c	4	J & J	1917-1926	100,000
D	Water bonds, 1883 r	5	A & O	Apr. 12, 1903	5,000
D	do 1890 r	4½	M & N	Nov. 1, 1910	20,000
B	Engine house, 1882. r	6	M & N	Nov. 1, 1902	15,000
B	do 1897 r	4	.....	Oct 1, 1917	25,000
A	Fire house, 1892 r	4½	M & N	Nov. 1, 1907	13,000
	do 1893 r	4½	F & A	Aug. 1, 1908	7,000
B	do 1894 r	4	.....	Aug. 1, 1909	10,000
A	Refunding, 1899	4	.....	Feb. 1, 1919	75,000
A	do 1901	3½	M & N	1931	196,000
A	City Hall, 1880 c&r	5	M & S	Sept. 1, 1910	60,000
A	Police Dept., 1892 c	4½	M & N	Nov. 1, 1912	24,000
A	Repaving bonds, 1898-c	4	M & N	May 1, 1928	150,000
A&B	Paving bonds, '98 r&c	4	.....	Oct. 1, 1928	50,000

"c," coupon bonds; "r," registered bonds.

PAR VALUE OF BONDS—A is $1,000; B is $5,000; C is $10,000; D is $500.

INTEREST on registered bonds is payable at the City Treasurer's office. Coupons are payable by the First National Bank of Hoboken and interest on water bonds at Water Registrar's office.

TOTAL DEBT, ETC.—

	May 1, 1902.	*May*, 1901.	*May* 7, 1900.	*May* 1, 1899.
Total bonded debt	$1,424,000	$1,424,000	$1,424,000	$1,458,500
Sinking funds	99,192	98,720	57,523	68,251
Net debt	$1,324,808	$1,325,280	$1,36 ,477	$1,390,249
Floating debt	$78,765	$90,136	97,824	$115,800

The sinking fund receives yearly a portion of the license fees and moneys collected from assessment after certificates are paid.

CITY PROPERTY—The city owns parks, public buildings, a water system and other assets amounting to over a million dollars.

ASSESSED VALUATION—The city's assessed valuation (about 66 per cent of the cash value) and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Total Assessed Valuation.*	*Rate of Tax per $1,000*
1902	$26,089,800	$2,132.600	$28,222,400	$2 ·90
1901	26,184,000	2,126,800	28,310,800	22·90
1900	25,770,900	2,020,230	27,791 130	24·20
1899	26,138,800	1,909,300	28,048,100	24·30
1898	25,513,700	1,855,010	27,368,720	24·80
1897	25,138,500	1,634,390	26,772,890	24·20
1896	24,828,600	2,884,640	27,713,240	22·00
1895	22,124,400	2,242,480	24,366,880	24·20
1890	17,275,600	1,622,862	18,898,462	24·70
1887	15,621,100	1,491,300	17,112,400	25·36
1880	13,575,600	1,284,447	14,860,047	21·81

POPULATION—In 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.—STEPHEN M. EGAN, Collector.

This county contains the cities of Jersey City, Hoboken and Bayonne. The county seat is Jersey City.

LOANS— *When Due.*
BRIDGE BONDS—
4½g, M&S, $100,000 g c&r. Sep. 1, '18
4s, J&J, 106,000 r. Jan. 2, 1917
4s, J&J, 26,000 r. Jan., 1903-15
3½s, J&J, 28,000 r. July 1, 1915
3½s, A&O 105,000 r Ap., 05 to '19
3½s, A&O, 5,000 c&r. Apr. 1, '20
4s, M&N30, 27,000 Nov. 30, 1916
LUNATIC ASYLUM BONDS—
4½s, J&J, $100,000 c&r. Jan. 1, 1911
($10,000 due yearly) to Jan. 1, 1920
4s, J&J, $80,000 r. Jan. 1, 1903
($10,000 due yearly) to Jan. 1, '10
3s, J&J, $12,000 r. Jan. 1, 1903
($2,000 due yearly) to Jan. 1, '08
3s, J&J, $1,000 r. Jan. 1, 1909

LOANS— *When Due.*

REFUNDING BONDS—
3½s, M&N, $64,000...May 1, 1922

PUBLIC ROAD BONDS—
4½s, M&N, $100,000 c&r Nov. 1, '22
4½s, J&J, 500,000..c&r. Jan. 1, 1923
4½s, J&J, 250,000 c&r..Jan. 1, 1923
4½g, J&J, 500,000 g. c&r. Jan. 1, '24
4½s, J&J, 600,000 g c&r Jan. 1, '25
4g, J&J, 150,000 g r. Jan. 1, 1926
4s, J&J, 48,000 r...July 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

PUBLIC ROAD BONDS—(Con.)
4s, g, M&S, $44,000 r..Mar. 1, 1928
4½s, J&J, 50,000 c&r. July 1, '19
3½s, J&J, 84,000 r. July 1, 1903-10
4s, J&J, 65,000....July 7, 1912

PURCHASE BONDS—
4½s, M&N, $73,000 r..Nov. 2, 1911

HOBOKEN EXTENSION—
4½s, A&O, $65,000 r..Oct. 1, 1929
3½s, A&O 12,500 r..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, 1901, was $4,769,296. On Dec. 1, 1901, the sinking fund was $981,448 and the net debt $3,787,848.

ASSESSED VALUATION and tax rate have been as follows:

Years.	*Assessed Valuation— Real.*	*Personal.*	*Total.*	*Tax rate per $1,000.*
1902				$5·32
1901	$157,487,349	$15,441,162	$172,928,511	5·40
1900	154,731,840	14,396,050	169,127,890	5·53
1899	147,617,758	12,672,206	160,289,964	5·98
1898	145,979,101	12,333,782	158,312,887	5·48
1897	144,038,741	12,135,498	156,174,239	.....
1896	137,687,292	12,261,922	159,949,214	.....
1894	135,386,022	11,921,881	147,307,903	5·80
1893	130,209,003	11,382,210	141,591,212	.....
1892	123,387,636	10,107,418	133,495,054	5·60

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.

JERSEY CITY.—MARK M. FAGAN, Mayor. GEORGE R. HOUGH, Comptroller.

Jersey City formerly suffered greatly from difficulty in collecting taxes and assessments. Under the Martin Act, however, passed some years ago by the Legislature, arrears of taxes are made liens on the property, and if not paid within three years the property can be sold to satisfy them. The city has also succeeded in adjusting the taxes with the railroads, and the latter now pay into the treasury about $225,000 annually. On Feb. 13, 1900, the citizens authorized the purchase of a water plant (now building) for the sum of $7,595,000. V. 70, p. 344. A contract was signed early in April, 1902, whereby Patrick H. Flynn was given until Dec. 25, 1903, to finish the water works, the city agreeing to advance $3,280,000 on his contract. V. 74, p. 730 Bonds to the amount of $500,000 were offered but not sold on Aug. 6, 1902. The city thereupon negotiated a temporary loan for that amount, to be retired when market conditions warrant the re-offering of the bonds. Jersey City is in Hudson County.

LOANS—

NAME AND PURPOSE.	*Interest.— Rate.*	*Payable.*	*Principal.— When Due.*	*Outstand'g.*
Refund. assess. b'ds, 1893..c&r	5g.	M & S	Sept. 1, 1923	z$700,000
do do 1894...c&r	5g.	M & N	May 1, 1924	z600,000
City government, 1872.....r	7	J & J	July 1, 1913	a550,000
City Hall, 1891.....part c&r	5	F & A	Feb. 10, '03 to '12	100,000
($10,000 due yearly to Feb. 10, 1912.)				
do 1894.....r	5g.	J & J	Jan. 1, '13 to '22	200,000
($20,000 due yearly.)				
do 1894.....c&r	5g.	J & J	Jan. 1, 1923	350,000
do 1896 and 1897....r	4	F & A	Feb. 1, 1903-07	50,000
Refunding, 1897.....c & r	4½g.	M & N	May 1, 1927	450,000
do 1900.....r	3½	J & D	June 1, 1920	125,000
do 1900.....r	3½	A & O	April 2, 1910	30,000
Park, 1897.....c&r	4g.	M & N	May, 1927	100,000
City of Jersey City, 1884..c&r	6	A & O	Apr. 1, 1904	†1,000,000
Fire Engine House, Police Station, etc., Bonds—				
Engine house.....1896...r	4½	J & J	Dec. 28, 1903	4,000
Fire Department....1897...r	4	J & J	June 1, 1909	12,000
do do buildings.....r	3½	A & O	Apr. 1, 1903-10	8,000
Police stations, 1890.....r	4½	A & O	Oct. 1, 1903-4	10,000
do do 1892.....r	5	J & J	Jan. 1, 1909	20,000
do do 1891.....r	4½	J & J	Jan. 1, 1905-7	15,100
do do 1897.....r	5	J & J	Feb. 15, 1910	7,500
Police Department, 1901....r	..	.....	{Sept. 1, '10-13 ($10,000 y'ly.)}	35,000
Funded debt bonds, 1901....r	4g.	M & N	May 1, 1931	207,000
Funding Loans to Fund—				
Assessment bonds, 1875..c&r	7	J & D	June 1, 1905	z600,000
do 1876..c&r	7	J & J	Jan. 1, 1906	z300,000
do 1891....r	5	A & O	Apr. 1, 1916	z†1,469,000
Floating debt, 1879..c&r	6	F & A	Feb. 1, 1909	†1,353,000
Maturing bonds, 1880....r	6	J & D	June 1, 1910	†450,000
do do 1892....r	5	J & J	Jan. 2, 1922	†200,000
Differences, &c., 1881....r	5	A & O	Apr. 1, 1911	†150,000
Street lighting.....1897....r	4	J & J	July 1, 1903-7.	19,000
do do ..1900....r	3½	J & J	{Jan. 1, '03-11 ($2,500 y'ly)}	17,492
do do ..1901..c&r	3½	.....	{Sept. 1, '03-11 ($2,000 y'ly)}	18,216
Public library bonds 1898..c	4g.	A & O	Apr. 1, 1928	150,000
do do .1900..r	3½	A & O	Apr. 1, 1928	75,000
Funding Loans to Fund—				
Tax arrearages, C. RR. of N.J.	4	.....	Dec. 1902-'03	199,001
do 1898.....c&r	4	J & J	Jan. 1, 1903	800,000
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		499,216
School Bonds, including Bergen, etc., issues—				
Pub. schools 1897.....c&r	4	F & A	Aug. 2, 1927	200,000
do 1898.....r	4g.	F & A	Aug. 1, 1918	100,000
do 1900.....r	3½	J & J	Jan. 2, 1910	55,000
do 1901.....r	4g.	M & N	May 1, 1931	182,000
Streets and Sewers Assessment Bonds—				
Streets and sewers, 1892..c&r	5	J & J	Jan. 2, 1922	†z$548,000
Water loan, 1874.....c&r	7	J & J	Jan. 1, 1904	a250,000
do 1876.....r	7	J & J	Jan. 1, 1906	a60,000
do 1876.....r	7	M & N	Nov. 1, 1906	a61,000
do 1878.....r	7	M & S	Mch. 26, 1908	a47,000
do 1873.....c&r	7	M & N	May 1, 1913	a500,000
do 1877.....c&r	6	J & J	July 1, 1907	a255,000
do 1879.....c&r	6	F & A	Feb. 1, 1909	a50,000
do 1879.....c&r	6	J & J	July 1, 1909	a50,000
do 1883.....c&r	5	F & A	Feb. 1, 1913	†a525,000
do 1891.....c&r	5	A & O	Apr. 1, 1916	†586,000
do 1891.....c&r	5	J & D	June 1, 1921	350,000
do 1892.....c&r	5	J & J	Jan. 2, 1922	†248,000
do 1893.....c&r	5	J & J	Jan. 2, 1923	†200,000
do 1895.....r	4½	J & J	Jan. 2, 1925	179,000
do 1899.....r	4	J & J	Jan. 2, 1929	100,000
Refund'g Water Bonds, 1902..c	4g.	A & O	Apr. 1, 1932	1,175,000
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	4,000
Morgan Street dock.....	7	.....	June 8, 1900	2,000

a $1,000 each. † Secured by special sinking fund.
s Wholly in sinking fund. z These are assessm.ent 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, 1901, was $19,412,629, which amount included $4,218,000 of assessment bonds and $5,136,000 of water bonds. The floating debt at that date was $247,550.

	Dec. 1, 1901.	Dec. 1, 1900.
General account debt.	$9,208,400 90	$8,237,777 57
Assessment account debt	4,218,000 00	4,218,000 00
Temporary loans	247,550 06	698,376 16
Improvement certificates.	880,228 32	975,040 14
Other accounts	1,174,177 12	897,926 36
Tot. liabilit's (exclud'g water debt).	$15,728,356 40	$15,027,120 23
Cash in City Treasury	$687,614 62	$587,288 93
Cash and bonds held in sinking funds	2,801,945 39	2,408,529 78
Taxes due and unpaid	4,273,650 22	3,985,352 22
Assessments due and unpaid	2,613,332 06	2,678,245 19
City property	4,561,950 00	4,543,650 00
Other items	392,326 56	462,717 27
Total resources	$15,330,818 85	$14,665,783 39
Water debt (sink'g funds not deducted).	$5,136,000	$5,136,000 00

SINKING FUNDS—The sinking funds, all of which are invested in the city's bonds and certificates, on Dec. 1, 1901, were as follows:

	Cash.	*Securities.*	*Total.*
General sinking funds.	$140,224 15	$2,661,521 24	$2,801,745 39
Water sinking funds...	32,028 17	650,879 38	682,907 55
Total	$172,252 32	$3,312,400 62	$3,484,752 94

ASSESSED VALUATION.—

	Assessed Valuation. Real.	*Personal.*	*Total.*	*Tax Rate per $1,000.*
1901	$86,241,745	$9,360,817	$95,602,562	$28·00
1900	84,552,605	8,772,395	93,325,000	28·20
1899	83,900,055	8,121,041	92,021,096	28·40
1898	82,934,859	7,510,141	90,445,000	28·60
1897	82,415,220	7,547,541	89,962,761	28·90
1895	81,968,790	7,370,832	89,339,622	27·50
1890	73,059,265	5,898,150	78,957,415	26·40
1886	61,894,739	4,985,200	66,879,939	29·40
1880	54,122,875	5,343,815	59,466,690	28·00

POPULATION.—In 1900 (U. S. Census), 206,433; in 1890 it was 163,003; in 1880 it was 120,722; in 1870 it was 82,546.

KEARNY.—C. H. SILLIMAN, Chairman.

This town is in Hudson County.

LOANS— *When Due.*

REDEMPTION RR. BONDS—
5s, J&D, $6,000....June 1, 1903
5s, J&D, 48,000....June 1, 1904

FUNDING BONDS—
4s, M&N, $150,000 Nov 1, 1902-'11
4s, J&J, 110,000..July 1, 1903-'24

FIRE DEPARTMENT—
5s, F&A, $4,000 ... 1903 to 1906
($1,000 annually on Aug. 1.)

SCHOOL BONDS—
5s, J&D, $2,000.....1904
5s, M&S, 5,000.....1906
5s, M&S, 10,500.. 1907
5s, J&D, 5,000.....1908
4s, M&S, 12,000.....1908 to 1909
4s, M&S, 7,000.....1910
4s, F&A, 34,000.. Feb. 1, 1911-31
($8,000 due in 1911; $6,000 in 1916-1921; $7,000 in 1926-31.)
4s, ..., $30,000.....1932

IMPROVEMENT—
5s, F&A, $2,000 ...Aug. 1, 1903
5s, F&A, 500....Aug. 1, 1903
4s, F&A, 35,000 ...Feb., 1903-06
($10,000 yearly to 1905.)
4½s, M&N, 40,000.....1907

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, A&O, 13,000..Oct. 1919 & '20
5s, A&O, 13,000.....Oct. 1, 1918
4s, F&A, 10,000 ..Feb. 1, 1929

Bonded debt Mar, 1, 1902..$680,800
Floating debt (add'al).... 164,156
Sinking fund assets..... 125,000
Total valuation 1902....5,369,195
Tax rate (per $1,000) 1902..$27·60
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 Nat. Newark Banking Co.; on all others at the Essex County Nat. Bank.

LONG BRANCH.—THOS. R. WOOLLEY, Collector.

Long Branch is in Monmouth County.

Bond. debt Mar. 1, 1902 $89,000
Floating debt. 10,000
Total debt Mar. 1, 1902. 99,000
Tax valuation, real 10,646,025
Tax valuation, personal 993,835

Total valuation 1901..$11,614,980
Tax rate (per $1,000) 1901..18·50
Population in 1890 was.....7,231
Population in 1900 was.....8,872

MADISON.—H. VAN W. MYER, Clerk.

This borough is in Morris County. Bonds are tax exempt.

LOANS— *When Due.*

ELECTRIC-LIGHT BONDS—
5s, A&O, $15,000.....Apr. 1, 1923
(Subject to call Apr., 1903.)

ROAD BONDS—
4½s, F&A, $23,000...1903 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

LOANS— *When Due.*

WATER BONDS—
5s, A&O, $10,000. ....Apr. 1, 1923
(Subject to call April, 1903)

Bond. debt Feb. 1, 1902..$140,000
Floating debt..... 22,000
Total debt Feb. 1, 1902.. 162,000
Sinking Fund 16,000
Total valuation 1901....2,237,335
Assessment is ½ actual value.
Total tax (per $1,000) 1901.$23·24
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.

LOANS— *When Due.*

BRIDGE BONDS—
5s, ..., $65,000.....Feb. 1, 1903
(Part due yr'ly) to Feb. 1, 1909

ROAD IMPT. BONDS—
4s, ..., $50,000...Dec. 1, 1902
($10,000 due yearly) to Dec. 1, '06
4s, A&O, $80,000....Oct., 1903-10

DEFICIENCY BONDS—
4s, ..., $25,000.....June 8, 1903

BUILDING BONDS—
3½s, $28,500.....1941

BUILDING BONDS—(Con.)—
3½s, A&O. $100,000..Apr. 1, 1941

Bonded debt Feb. 26, '02 $258,500
Floating debt 442,500
Total debt Feb. 26, 1902 701,000
Sinking fund 372,733
Tax valuat'n, real 39,090,147
Tax valuation, person'l. 11,610,664
Total valuation 1901...50,700,811
Tax rate (per $1,000) 1901...$5·96
Population 1890 was..... 79,978
Population in 1900 was.....95,365

MIDDLESEX CO.—ASBURY FOUNTAIN, Director. DAVID SERVISS, Collector.

County seat is New Brunswick.

LOANS— *When Due.*

BRIDGE BONDS—
4s, J&J, $10,000.....Jan. 1, 1903

RENEWAL BONDS—
4s, J&J, $10,500.. .....Jan., 1903
4s, J&J, 40,000.... 1904-1911
($5,000 due yearly on Jan. 1.)

3½s, J&J, {$15,000 Jan. 1, '12-'14 / 4,000..Jan. 1, 1915}

ROAD BONDS—
3½s, J&J, $8,000.....1903-1912
3½s. F&A, $37,800. Feb. 9, 1903-'11

Bonded debt Aug. 21, '02. $125,300
Floating debt 52,000
Total debt Aug. 21, 1902. 177,300
Total valuation 1902...28,623,988
State & Co. tax (per M.) '02...$9·57
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.

LOANS—	When Due.
School Bonds—	
5s, ..., $18,000	Aug. 1, 1903-'11
Refunding Bonds—	
4s, J&J, $31,000	July 1, 1909-'28

Bonded debt Mar. 1, '02. $51,000
Assessed valuation, '01..4,396,110
Tax rate (per $1,000) 1901..$18·20
Population in 1890 was.....10,002
Population in 1900 was.....10,583

MONTCLAIR.—{D. D. DUNCAN, Chairman. / SILAS STUART, Treasurer.

This town is situated in Essex County. All bonds are tax exempt.

LOANS—	When Due.
Railroad Bonds—	
5s, M&N, $80,000	1902-1909
($10,000 due yearly on Nov. 1.)	
5s, M&N, $135,000	1910-1918
($15,000 due yearly on Nov. 1.)	
Fire House Bonds—	
3½s, g. A&O, $40,000	Apr. 1, 1921
School Bonds	
5s, M&N, $22,000	1903-1921
(Part due yearly.)	
4s, g., M&S, $27,000, g.	1903-1911
($3,000 due yearly on Sept. 1.)	
3½s, g. J&J, $11,000	July 1, '03-'13
5s, M&N, 27,500	May 1, 1913

LOANS—	When Due.
Refunding Bonds—	
3½s, J&J, $100,000 g.	July 1, 1932
Sewer Bonds—	
5s, M&N, $105,000	May 1, 1913
4s, J&D, $60,000	June 1, 1905

Bonded debt Oct. 1, 1902 $607,500
Tax valuation, real.....8,907,800
Tax valuation, personal.1,467,600
Total valuation 1902...10,375,400
Assessment about $^2/_5$ actual value.
Tax rate (per $1,000) 1902..$28·00
Population in 1890 was.... 8,656
Population in 1900 was 13,962

INTEREST on the railroad bonds is payable at the office of the Mutual Benefit Life Insurance Co., Newark, N. J.; on the $105,000 of sewer bonds at the National Shoe & Leather Bank of New York City; on all other issues at the Bank of Montclair, Montclair, N. J.

NEPTUNE TOWNSHIP SCHOOL DISTRICT.—Situated in Neptune Township, Monmouth Co.

LOANS—	
School bonds, 5s.....	$90,800
Bonded debt Jan. 1, '02	90,800

Total valuation 1900...$2,419,975
Assessment about ½ actul value.
School tax (per $1,000) '00. 12·19

NEWARK.—Frederick T. Johnson, Compt'r.

Newark is situated in Essex County. All bonds are tax exempt.

LOANS— Name or Purpose.	Interest—Rate.	Interest—Payable.	Principal—When Due.	Principal—Outstand'g.
Annexation.....1886	4	M & S	Mch. 1, 1906	$126,000
City Hall bonds.....1901	3½	J & J	Jan. 1, 1931	1,000,000
do do 1902	3½	J & J	Oct. 1, 1932	500,000
City Hospital bonds.....1902	3½	J & J	Jan. 1, 1932	300,000
City improvement refunding..	4	M & S	Mch., 1923	1,500,000
City tax.....1886	4	M & S	Mch. 1, 1906	158,000
Corporate.....1878	6	F & A	Aug. 1, 1908	700,000
do 1880	5	J & D	June 1, 1910	500,000
Intercepting sewer.....1888	4	A & O	Apr. 10, 1908	620,000
School bonds 1897	3·35	A & O	Oct. 1, 1917	200,000
do do 1896	6	J & D	June 1, 1916	100,000
do do 1898	4	F & A	Aug. 8, 1918	100,000
do do 1899	3½	J & D	Dec. 1, 1929	300,000
do do 1902	3½	J & J	Oct. 1, 1932	100,000
Sewer.....1879	6	M & S	Mch. 1, 1909	180,000
do 1897	4	M & S	Mch. 1, 1907	30,000
Street improvement.....1879	6	M & S	Mch. 1, 1909	270,000
do do and sewer.1886	4	M & N	May 10, 1906	500,000
Street opening 1895	4	F & A	Aug. 5, 1915	100,000
Tax arrearage.....1893	4	.....	July 1, 1903	31,000
do 1894	4	.....	July 1, 1904	53,000
do 1895	4	.....	July 1, 1905	66,000
do 1896	4	.....	July 1, 1906	66,000
do 1897	4	.....	July 1, 1907	86,000
do 1898	4	.....	July 1, 1908	88,000
do 1899	4	.....	July 1, 1909	89,000
do 1900	4	.....	July 1, 1910	87,000
do 1901	4	J & J	July 1, 1911	75,000
Track Elevation bonds...1902	3½	J & J	Jan. 1, 1932	500,000
Public Library.....1897	4	J & J	June 1, 1927	300,000
do 1901	3½	J & J	Jan. 1, 1931	50,000
Old bury'g ground lease..1899	3½	A & O	Apr. 1, 1909	25,000
Water debt	7	F & A	Aug. 1, 1906	50,000
do 1875	7	M & N	May 1, 1905	500,000
do 1879	5	M & N	May 1, 1909	100,000
do 1891	5	M & S	Sept. 15, 1911	70,000
do 1885	4½	M & N	May 1, 1915	215,000
do 1888	4½	M & S	Mch. 6, 1918	20,000
do 1888	4	J & D	Dec. 2, 1908	20,000
do 1890	4	J & D	Dec. 31, 1910	20,000
do 1884	4	M & N	May 1, 1914	30,000
do 1886	4	M & N	May 1, 1916	12,000
do 1887	4	A & O	Apr. 1, 1917	15,000
do 1892	4	F & A	Feb. 1, 1922	2,450,000
do 1892	4	M & N	May 1, 1922	4,000,000
do 1892	4	A & O	Oct. 10, 1912	20,000
do 1893	4	M & N	Nov. 15, 1913	55,000
do 1895	4	F & A	Aug. 21, 1915	40,000
do 1896	4	A & O	Oct. 20, 1916	40,000
do 1897	4	F & A	Aug. 1, 1927	100,000
do 1899	4	A & O	Oct. 12, 1919	20,000
do 1900	4	F & A	Aug. 1, 1920	20,000
do 1900	4	M & N	Nov., 1922	2,000,000
do 1901	4	M & S	Sept. 1, 1921	20,000
Market.....1891	4	.....	1911	335,000

INTEREST is payable at office of City Treasurer and at local banks

TOTAL DEBT, SINKING FUNDS, Etc.—

	Sept. 1, 1902.	Dec. 31, 1901.	Dec. 31, 1900.
Tot. bond. debt (incl. water dbt)	$18,452,000	$17,585,000	$16,474,000
Sinking funds.....	4,928,560	4,928,560	4,295,359
Net bonded debt.....	$13,523,440	$12,656,440	$12,178,641
Water debt (included above)..	$9,817,000	$9,817,000	$9,797,000
Temporary loans (additional) .	.....	2,146,000	1,999,000

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.—Fifteen per cent of the total valuation.

ASSESSED VALUATION.—

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Total Tax per $1,000.
1902.....	$131,243,762	$33,247,650	$164,491,412	$22·20
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. Assessment about 70% actual value

POPULATION.—In 1900 (U. S. Census), was 246,070; in 1890 it was 181,830; in 1880 it was 136,508.

NEW BRUNSWICK.—J. B. Kirkpatrick, Treasurer.

This city is situated in Middlesex County.

LOANS—	When Due.
Sinking Fund Bonds—	
6s, M&S, $10,000	Mar., 1903
6s, J&J, 2,000	Jan., 1903
6s, J&J, 18,000	Jan., 1905
6s, J&J, 75,000	Jan., 1906
4s, M&N, 12,000	May, 1907
3s, M&N, 10,000	Nov., 1908
3s, M&S, 40,000	Sept., 1917
4½s, A&O, 95,000	Oct., 1919
4½s, M&N, 65,000	Nov., 1920
4½s, M&N, 68,000	Nov., 1921
4s, M&N, 10,000	Nov., 1921
4s, M&N, 201,000	May, 1922
4s, M&N, 97,000	Nov., 1922
4s, M&N, 110,000	May, 1923
3½s, M&N, 24,000	July, 1923
3½s, M&N, 29,000	Aug., 1923

LOANS—	When Due
Sinking Fund Bonds—(Con.)	
4s, M&N, $62,000	Nov., 1923
3½s, M&N, 20,000	Nov., 1924
3½s, M&N, 2,000	Nov., 1924
3½s, M&N, 48,000	Nov., 1924
3½s, M&N, 25,000	Nov., 1924
3½s, M&N, 5,300	Dec., 1924
3½s, M&N, 3,375	Feb., 1925
3½s, M&N, 4,350	Apr., 1925
3½s, M&N, 3,375	July, 1925
3½s, M&N, 13,000	Nov., 1925
3½s, M&N, 1,500	Jan., 1926
3½s, ..., 15,950	Apr., 1927
3½s, ..., 1,925	Feb., 1927
6s, Improvement bonds	$78,500
Refunding Bonds—	
4s, M&S, $50,000	Sept. 1, 1932

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, 1902.	Apr. 1, 1901.	Apr. 1, 1900.
Total municipal debt.....	$1,228,775	$1,247,900	$1,244,175
Sinking funds and cash assets....	296,640	312,833	280,974
Net debt.....	$932,135	$935,067	$963,201
Water debt, included above.....	50,000	50,000	50,000
Floating debt (included above)...	.....	4,500	5,396

CITY PROPERTY.—The city owns public buildings, steam fire engines, etc., and water works valued at $750,000. 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.
1902.....	$7,953,776	$1,900,131	$9,850,907	$25·50
1901.....	8,108,071	1,956,660	10,064,731	25·50
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.

NUTLEY.—

This town, located in Essex County, was formerly the township of Franklin. Name and government changed by Legislative Act of 1902.

LOANS—	When Due.
Road Bonds—	
4s, reg., $36,000	April 1, 1903
($2,000 due yearly) to	1920
Water Bonds—	
4s, coup., $47,000	1925
5s, reg., 5,000	Nov. 1, 1906
Sidewalk Bonds—	
4½s, ..., $13,000	Apr. 1, 1910
Optional after Feb. 1, 1905	

Woodside Bonds—	
5s, reg., $6,000	1906
Bonded debt Mar. 1, 1901.	$126,000
Water debt (included)	54,000
Tax valuation, real.....1,566,890	
Tax valuation, personal..	51,500
Total valuation 1902....1,618,390	
Total tax (per $1,000) 1902.	$31·00
Population in 1890 was.....	2,007
Population in 1900 was....	3,682

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—	
6s, ..., $57,000	1929 to 1933
5s, J&D, 5,000	June 1, 1922
5s, J&D, 250,000	June 1, 1923
($25,000 due yly) to	June 1, 1932
5s, J&J, $30,000	Jan. 1, 1904
($5,000 due y'rly) to	Jan. 1, 1909
5s, J&J, $16,000	Jan. 1, 1910-11
5s, J&J, 20,000	Jan. 1, 1913-14
5s, J&J, 60,000	Jan. 1, 1915
($15,000 due y'rly) to	Jan. 1, 1918
5s, J&J, $80,000	Jan. 1, 1919
($20,000 due y'rly) to	Jan. 1, 1922
5s, J&J, $50,000	Jan. 1, 1923
($5,000 due y'rly) to	Jan. 1, 1932
4½s, ..., $125,000	1915 to 1921
4½s, ..., 150,000	1904 to 1914
4s, J&D, 50,000	June 1, 1919
($10,000 due y'rly) to	June 1, 1922
4s, J&D, $42,000	June, 1903-'09

School House Bonds—	
5s, M&N, $1,800	Nov., 1903
5s, J&D, 5,000	Dec. 1, 1902
5s, J&D, 5,000	Dec. 1, 1903
4½s, ... 30,000	1905 to 1907
($5,000 due yearly on	Nov. 1.)
4½s, J&J, $62,000	1913 to 1918
($10,000 yearly on	July 1.)
4s, J&J, $40,000	July 1, '24-'31
4s, J&J, 2,000	July 1, 1932
Street Assess. Arrears—	
4½s, A&O, $8,100	Apr., 1903-'08
4½s, M&S, 3,000	Mar., 1903-'08
Water Bonds—	
5s, A&O, $344,000	Oct. 1, 1912
4s, F&A, 90,000	Aug., '24 to '29
Tax Arrears—	
4½s, A&O, $4,000	Apr., 1903-'06
4½s, A&O, 32,000	Apr., 1906
4½s, M&S, 32,000	Mar., 1902-'08
4½s, A&O, 56,000	Apr., 1903-'10
4s, A&O, 60,000.	Apr. 1, 1903-12

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.—

	Feb. 20, 1902.	Aug. 1, '01.	May 1, '00.	May 1, '99.
Total municipal debt.	$1,622,800	$1,537,800	$1,595,600	$1,562,900
Sinking funds.....	256,729	207,567	198,333	144,745
Net debt	$1,366,071	$1,330,233	$1,397,267	$1,418,155
Water debt (included above)	$434,000	$344,000	$344,000	$344,000
Float'g debt (addit'l).	123,300	.....	29,900	.....

CITY PROPERTY is valued at $2,658,000.

ASSESSED VALUATION.—The city's assessed valuation (about one-half of the cash value) and tax rate for a series of years have been as follows:

Years.	Real Estate.	Personal Property.	Indebtedness to be deducted.	Total Assessed Valuation.	Tax Rate per $1,000
1902.....	$9,625,650	$1,127,448	$75,382	$10,677,716	$28·20
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	27·60
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 9,348.

PASSAIC.—Thos. R. Watson, Clerk.

This city is in the county of the same name.

LOANS—	When Due.
City Bonds—	
5s, J&D, $17,000	June 1, '03 '19
5s, ..., 13,000	1902-1914
5s, ..., 11,500	1918
5s, ..., 23,000	Nov., 1902-'24
4½s, ..., 7,500	1906
5s, ..., 25,000	1902 to 1911
($2,500 yearly on Mar. 1.)	
5s, J&D, 5,000	Sept. 1, 1904
4½s, F&A, 7,500	Aug. 1 1919
5s, M&N, 12,000	May, 1913-'24
Public Improvements—	
5s, ..., $55,000	1902-1912
Public Park Bonds—	
5s, J&J, $33,000	1905
($3,000 due yearly)	to 1915
Funding Bonds—	
3½s, F&A, $57,000	Aug., 1902-'20
3½s, F&A, 40,000	Aug., 1921-'30
School House Bonds—	
5s, J&J, $7,000	1902 to 1906
4½s, J&D, 35,000	1913 to 1917
($7,000 yearly on Dec. 1.	

LOANS—	When Due.
School House Bonds—(Con.)—	
5s, ..., $9,000	1912
5s, ..., 14,000	1902-1915
4½s, ..., 39,000	1902-1914
4½s, J&D, 22,000	Nov., '16-17
3½s, ..., 38,000	1919-20
3½s, ..., 50,000	1911-1920
Street Imp. Bonds—	
4½s, ..., $50,000	1913-1917
($5,000 yearly to July 1, 1913, and 1914, $10,000 in 1915, $15,000 in 1916 and 1917.)	
Sewer Bonds—	
5s, ..., $15,000	1902
Bond. debt Jan. 1, 1902	$588,000
Floating debt	330,233
Sinking fund and cash	4,256
Net debt Jan. 1, 1902	913,977
Total valuation 1902	10,442,370
Assessment is ⅖ actual value.	
Total tax (per $1,000) 1901	$29·00
Population in 1890 was	13,028
Population in 1900 (Census)	27,779

INTEREST is payable a Passaic Nat. Bank, Passaic, N. J., except the funding bonds, which is payable at U S. Mort. & Tr. Co., N. Y. City.

PASSAIC CO.—George W. Botbyl, Clerk. P. H. Shields, Collector.

County seat is Paterson.

LOANS—	When Due.
Bridge Bonds—	
5s, A&O, $13,000	Oct. 1, 1905
5s, M&S, 24,000	Sept. 1, 1905
5s, M&S, 40,000	Sept. 1, 1906
5s, J&J, 33,000	Jan. 1, 1904
5s, F&A, 12,000	Feb. 1, 1904
5s, F&A, 104,000	Feb., 1912 '13
4s, M&S, 75,000	Sept 1, 1917
Road Bonds—	
5s, J&J, $20,000	Jan. 1, 1904
Court House Bonds—	
4s, J&J, $50,000	Jan. 1, 1903
4s, F&A, 50,000	Feb. 1, 1908

Court House Bonds—Con.	
4s, F&A, $50,000	Aug. 1, 1909
4s, F&A, 100,000	Feb., 1910 & '11
4s, J&J, 125,000	Jan. 1, '13, '14, '15, '16
Interest is payable in Paterson.	
Total debt Aug. 1, 1902	$621,000
Floating debt	50,000
Tax valuation, real	59,611,605
Tax valuation, pers'l	12,227,301
Total valuation 1901	67,405,727
Assessment about ⅔ actual value	
Population in 1890 was	105,046
Population in 1900 was	155,202

PATERSON.—James Parker, Comptroller.

This city is in Passaic County.

LOANS—	When Due.
School Bonds—	
7s, J&D, $10,000	1903 to 1904
5s, J&J, 50,000	1907
5s, F&A, 50,000	Aug. 1, 1908
4½s, A&O 25,000	Oct. 1, 1910
4½s, A&O, 25,000	Oct. 1, 1911
4s, A&O, 50,000	1913-15
($25,000 on April 1.)	
4s, ..., $15,000	1918
4s, ..., 50,000	———
4s, J&D, 100,000	June 1, 1919
Street Impt. Bonds—	
4s, ..., $97,000	July 1, 1908
4s, ..., 150,000	1909
4s, M&S, 150,000	Mar. 1, 1910
4s, M&S, 150,000	Mar. 1, 1911
Sewer Appropriations—	
4s, J&D, $65,500	1900 to 1905
4½s, J&D, 36,000	1909
5s, J&D, 67,000	———
5s, M&N, 14,000	———
Sewer Bonds—	
4s, ..., $18,000	1913
4s, J&J, 50,000	June 30, 1920
Park Bonds—	
4s, A&O, $125,000	1908 to 1921
4s, J&D, 20,000	1921
5s, J&D, 15,000	1911

LOANS—	When Due.
City Hall Bonds—	
5s, M&N, $115,000	May, '97-1907
5s, A&O, 155,000	part yearly
4½s, M&N, 120,000	———
4s, J&J, 100,000	———
4s, , 30,000	1908
4, F&A, 76,000	Aug. 1, 1932
Renewal Bonds—	
6s, F&A, $60,000	1903 to 1904
6s, J&D, 20,000	1905
6s, M&S, 14,500	1903
5s, A&O, 9,500	———
4s, J&D, 23,000	———
4½s, J&D, 47,000	1904
4½s, J&D, 58,000	1906
4½s, J&D, 42,000	1906
5s, J&D, 41,000	1907
4s, J&D, 100,000	1908 to 1916
4s, J&D, 32,400	1909 to 1911
4s, J&D, 34,500	1913
4s, J&D, 85,000	1914
4½s, ..., 59,000	1917
4s, ..., 20,000	1908
4s, J&D, 22,000	Dec. 1, 1909
4s, ..., 38,000	1910
4s, J&D, 30,000	Dec. 1, 1910
4s, M&N, 38,000	May 1, 1911
4s, M&N, 39,000	Nov. 30, 1911
4s, M&N, 49,000	May 1, 1917

PAR VALUE OF BONDS—Most of the bonds are for $500 each.

INTEREST is payable at the City Treasurer's office.

TOTAL DEBT.—

	Aug. 1, '02.	May 1, '02.	May. 1, '01.	Jan. 17, '00.
Total bonded debt	$3,308,500	$3,331,500	$3,342,500	$2,927,500
Bills payable, certificates, &c	979,041	978,759	723,526	343,428
Total debt	$4,287,541	$4,310,259	$4,066,026	$3,270,928

The sinking fund on Aug. 1, 1902, aggregated $180,624. The value of the city property is $2,273,100.

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:

Years.	Real Estate.	Personal Property.	Total Assessed Val.	Rate of Tax per $1,000.
1902	.....	.....	$53,074,424	.....
1901	$40,960,583	$8,372,115	49,332,698	.....
1900	40,537,453	8,141,402	48,678,855	$25·00
1899	39,704,725	7,858,367	47,563,092	24·60
1898	37,934,677	7,445,959	45,380,636	25·00
1897	37,223,438	7,207,981	44,431,419	25·00
1896	36,320,148	7,243,536	43,563,684	25·00
1895	33,383,259	6,837,093	40,220,352	25·00
1890	23,981,681	4,947,009	28,928,690	25·00
1880	16,348,608	3,544,517	19,893,125	21·10

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.—Chas K. Seaman, Mayor. Garret Brodhead, Treas.

This city is in Middlesex County. Bonds are exempt from all taxes.

LOANS—	When Due.
School Bonds—	
4s, g., M&S, $25,000	Sept. 1, 1918
4s, ..., 10,000	March, 1919
4s, ... 36,000	Oct., 1915
4s, ... 18,000	July, 1917
Tax Arrearage Bonds—	
4s, F&A, $15,000	Aug. 1, 1909
Assessment Bonds—	
4½s, $120,700	1901-1908
Refunding Water Bonds—	
4½s, $17,000	Feb., 1929
Water Bonds—	
4s, ...$250,000	Sept., 1922
4s, ... 25,000	Jan., 1917
4s, ... 12,000	July, 1916
4s, ... 3,000	Sept., 1908

Interest is all payable at First National Bank of Perth Amboy.

Improvement 4s, $24,800	1904-08
Judgment 4s	24,000 1920
Recapitulation—	
Water bonds	$307,000
School bonds	89,000
Assessment bonds	120,700
Tax-arrearage bonds	15,000
Miscellaneous bonds	54,800
Bond. debt Mar 1, 1902	586,500
Sinking fund and cash	31,114
Tax valuation, real	4,171,650
Tax valuation, personal	352,870
Total valuation 1901	4,524,520
Total valuation 1902	4,534,945
Total tax (per $1,000) 1902	$23·70
Population in 1890 was	9,512
Population in 1900 was	17,699

PHILLIPSBURG.—B. C. Frost, Mayor.

This town is in Warren County.

Street and Sewer Bonds—	
4s, A&O, $60,000	Oct. 3, 1917
4s, A&O, 9,500	1906 & 1914
Total debt Aug 1, 1902	$165,000
Tax valuation, real	3,037,920
Tax valuation, personal	733,158
Total valuation 1901	$3,771,078
Assessment about ¾ actual value.	
Tax rate (per $1,000) 1901	$18·00
Population in 1890 was	8,644
Population in 1900 was	10,052

PLAINFIELD.—W. F. Arnold, Treasurer.

This city is in Union County.

LOANS—	When Due.
Sewer Bonds—	
4s, M&N, $35,000	May 1, '28-'34
4s, M&N, 6,000	May 1, 1935
Sewer 4s, 1901-1927	$112,000
Floating debt	9,000
Total debt Jan. 1, 1902	$149,000
Total valuation 1901	8,69·.155
Assessment about ½ actual value.	
Total tax (per $1,000) 1901	$25·00
Population in 1890 was	11,267
Population in 1900 was	15,369

RAHWAY.—Chas. B. Holmes, Mayor. Frank H. Bliss, Treasurer.

This city, of Union County, was declared bankrupt in 1882, and a compromise of the debt exclusive of the water debt ($185,000) was forthwith agreed to with most of the leading creditors at 35 cents on the dollar, the debt, exclusive of water debt, then amounting to about $1,200,000. This settlement was completed in 1894, and interest is now paid promptly on the new bonds. The water bonds were renewed in 1891 at 4 per cent, an agreement having been made in 1890 by which all accrued interest at 7 per cent was adjusted at the 35 per cent rate. Interest on the water bonds is also promptly paid.

LOANS—	When Due.
Adjustment Bonds 1882—	
4s, M&N, $525,697	Nov. 1, 1922
Subject to call at any time.	
Bldg. & Fire Appar. Bonds—	
4½s, $6,000	1903-1912
(Subject to call after 5 years).	
School Bonds—	
4½s, J&J, $35,000	Mar. 1, 1918
Water Bonds Renewed——	
4s, J&J, $185,000.	July 1, 1932
Bonded debt Jan. 1, 1902	$566,697
Water debt (additional)	185,000
Floating debt (addit'al)	5,500
Total debt Jan. 1, 1902	757,197
Sinking fund	5,141
Assessed valuation	2,864,575
Assessed valuation	412,050
Total valuation 1901	3,274,625
Total tax (per $1,000) 1901	$27 80
Population in 1890 was	7,105
Population in 1900 was	7,935

Interest payable at Mercantile Trust Co., New York City.
All bonds are exempt from taxation when held in New Jersey.

RED BANK.—E. O. Davis, Chief Commissioner.

This town is in Monmouth County.

LOANS—	When Due.
Water-Works Bonds—	
5s, ..., $60,000	1914
4s, ..., 25,000	1919
4s, A&O, 10,000	Oct. 1, 1930
(Subject to call after Oct 1, 1920.)	
Bonded debt Apr. 1, 1902	$95,000
Assessed valuat'n '99	$2,886,676
Tax rate (per M.) 1901	15·00
Population in 1890 was	4,145
Population in 1900 was	5,428
School District Bonds—(Addit'l.)	
4s, F&A, $60,000	Aug. 1906-'35

RIDGEFIELD PARK.—Geo. J. Smith, Clerk.

This village is in Bergen County.

LOANS—	When Due.
Sewer Bonds—	
4½s, J&J, $54,000.	Jly 1, 1903 to '20
4½s, semi-an., $45,000.	1902 to '21
Bonded debt Jan. 1, 1902	$102,000
Assessed valuation '99	1,038,615
Assessment ½ to ¾ actual value.	
Tax rate (per M) 1901	$21·80

RUTHERFORD.—Frank P. Newman, Mayor. Robert Leeds, Cerk.

Is in Bergen County. The bonds are exempt from taxation

LOANS—	When Due.
Funding Bonds—	
4s, g., M&S, $83,500	1916
Improvement Bonds—	
4½s, g., J&J, $75,000.	July 1, 1922
Street Bonds—	
4s, gold, $40,000	1932
Bonded debt Feb. 1, 1902	$158,500
Floating debt	$23,400
Sinking fund Feb. 1, 1902	26,600
Tax valuation, real	3,367,558
Tax valuation, personal	221,290
Total valuation 1901	3,588,848
Total tax (per $1,000) 1901	$22·30
Population in 1890 was	2,293
Population in 1900	4,411

INTEREST on funding and street bonds is payable at Rutherford Nat Bank; on improvement bonds at Nat. Bank of the Republic, N. Y.

Rutherford School District—G. R. Alyea, Clerk.

LOANS—	When Due.
5s, ...$11,975	.....
4s, J&D, 49,570	June 20, 1930
Bonded debt Feb. 1, 1902	$61,545
Assessed valuation 1900	3,774,495

SOMERSET CO.—W. J. Logan, Director. E. B. Allen, Collector.

County seat is Somerville.

LOANS—	When Due.
County Notes.	
4s, var	$78,245 On demand
Total debt Sept. 1, 1902	$78,245
Tax valuation, real	16,971,879
Tax valuation, person'l.	$5,179,480
Total valuation 1901	21,551,359
County and school tax 1901	$5·70
Population in 1900 was	32,948
Population in 1890 was	28,311

INTEREST payable at County Collector's office.

SOUTH ORANGE.—Robert S. Sinclair, Pres. Thomas G. Conway, Treas.

This village is in Essex County.

LOANS—	When Due.
Refunding Bonds—	
4s, g., J&J, $51,000	Jan 1, 1930
(Subject to call 1920.)	
4s, g., F&A, $15,000	Aug. 1, '05-'19
Bonded debt Sept. 1, 1902	$66,000
Tax valuation, real	$3,520,550
Tax valuation, personal.	421,000
Total valuation 1902	$3,941,600
Tax rate (per M.), 1902	$21·00
Population in 1890 was	3,106
Population in 1900 was	4,608
Sch. D. Bonds—H. W. Foster, Cl.	
4s, semi-an. $17,500	1903-1909
4s, semi-an. 21,000	1910-1916
4s, semi-an. 27,500	1917-1923

Principal and interest of bonds are payable in gold.

SUMMIT.—J. F. Haas, Treasurer, Daniel C. Day, Clerk.

This city is in Union County.

LOANS—	When Due.
Fire Department Bonds—	
4s, May, $10,000	May 1, 1926
School Bonds—	
5s, J&D, $4,500	June 1, 1903
($1,500 due yearly) to June 1,	1905
Sewer Bonds—	
5s, J&D, an., $20,000.	June 1, 1903
($10,000 due y'rly) to June 1,	1904
Interest payable at Summit.	
Bonded debt Apr. 1, 1901	$36,000
Floating debt (additional)	5,100
Tax valuation, real	2,766,050
Tax valuation, personal	293,400
Tax valuation 1901	2,559,450
Tax rate (per $1,000) 1901	$28·40
Average school tax	2·60
Population in 1890 was	3,502
Population in 1900 was	5,302

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.

LOANS— NAME AND PURPOSE.		Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Alms House	1894	4	.....	1904	$1,700
City Hall Improv't	1897	4	.....	Feb. 27, 1907	2,000
Contingent bond	1897	4	.....	Nov. 22, 1907	2,000
do do	1899	4	F & A	Feb. 28, 1909	2,000
Coupon bonds	1895	4	F & A	Aug. 1, 1903 to '09 ($7,900 due y'rly.)	55,300
Crematory	1901	3½	J & J	July 1, 1921	50,000
Fire Department	1892	4	.....	1912	45,000
do do	1898	4	A & O	Apr. 20, 1908	2,880
do do	1901	3½	J & J	July 1, 1921	15,000
do do	1902	3½	F & A	Feb., 1922	17,000
do do	1902	3½	M & S	Sept. 1, 1922	10,000
Funding	1881	4	J & J	July 1, 1911	170,000
do	1885	4	M & N	May 1, 1905	130,000
Library bonds	1901	3½	J & J	Jan. 1, 1931	100,000
do do	1902	3½	F & A	Feb. 1, 1932	15,000
Park improvement	1891	5	.....	Dec. 1, 1916	5,000
do do	1888	4	J & D	June 15, 1913	69,000
do do	1891	4	.....	May 1, 1916	25,000
do do	1891	3½	J & D	Dec. 1, 19 6	5,000
do do	1892	4	.....	July 1, 1917	5,000
do do	1893	4	.....	1918	27,000
do do	1901	3½	.....	1926	20,000
P'vem., So. Warren St	1899	3½	F & A	Aug. 21, 1929	15,500
Pavem., Clinton Ave.	1896	4	.....	Feb. 24, 1906	4,000
do do	1898	4	J & J	July 1, 1928	6,160
Repaving bonds.	1902	3½	M & S	Sept. 1, 1932	35,000
Police Department	1890	4	.....	Dec. 15, 1910	18,000
do do	1895	4	.....	June 15, 1905	6,000
Poor, alms h. & print'g.	'95	4	.....	Feb. 15, 1905	5,700
Poor bonds	1897	4	.....	Feb. 27, 1907	2,000
School house	1891	4	.....	Feb. 16, 1911	22,000
do do	1893	4	.....	May 15, 1913	18,000
do do	1892	4	.....	Oct. 1, 1917	9,000
do do	1893	4	.....	Jan. 16, 1918	6,000
do do	1894	4	.....	Oct. 25, 1914	18,000
do do	1896	4	.....	Nov. 2, 1916	21,000
do do	1897	4	.....	Feb. 1, 1917	8,000
do do	1897	4	.....	Jan., 1918	14,500
do do	1899	3½	.....	Nov 1, 1929	25,000
do do	1900	3½	.....	May 1, 1930	100,000
do do	1901	3½	J & D	June 1, 1931	2,500
do do	1902	3½	F & A	Feb. 1, 1922	11,800
do do	1902	3½	M & S	Sept. 1, 19 2	48,50
do do	1902	3½	J & D	June 3, 1932	15,000
Special school-h. loan	1888	4	J & J	July 1, 1908	12,000
do do do	1888	4	A & O	Oct. 1, 1908	8,000
Sewer bonds	1893	4	.....	Jan. 14, 1903	39,000
do	1893	4	.....	Aug. 1, 1903	45,000
do	1894	4	.....	1904	101,000
do	1895	4	.....	1905	240,800
do	1896	4	.....	1906	158,400
do	1897	4	.....	1907	51,600
do	1901	3½	.....	.....	13,800
Sewer Commission'rs.	1897	4	.....	Jan. 1, 1907	17,100
do do	1898	4	J & D	June 1, 1908	1,800
Refunding Bonds,	1897	..	.....	Apr. 16, 1907	26,500
do do	1897	..	.....	Aug. 13, 1907	29,000
do do	1897	..	.....	Nov. 10, 1907	8,200
do do	1898	..	.....	1908	45,000
do do	1898	4	M & S	Sept. 5, 1908	72,000
do do	1899	3½	F & A	1909	50 900
do do	1899	3½	M & S	Sept. 11, 1909	52,000
do do	1900	3½	F & A	Feb. 24, 1910	43,100
Ewing Twp. bonds	1896	5	.....	July 1, 1911	3,000
CHAMBERSBURG BONDS, ASSUMED:					
Parks, 1888		5	A & O	Apr. 20, 1913	13,000
Subject to call in 1898.					
Redemption, etc.	1885-6	5	Semi-an.	1905 & 1906	36,000
Subject to call after 10 years.					
WILBUR BONDS, ASSUMED:					
School	1893	5	A & O	1903-1914	12,000
do	1898	5	M & S	1900-1913	11,000
Improvement	1893	5	J & J	July 21, 1913	15,000
do	1895	5	F & A	Aug. 1, 1915	15,000
LOANS PAYABLE BY SPECIAL ASSESSMENT:					
Assessed upon city—					
Street improvement	1893	5	.....	1903	7,185
do do	1894	4	.....	1904	3,801
do do	1895	4	.....	1905	12,625
do do	1896	4	.....	1906	4,196
do do	1897	4	.....	1907	21,395
do do	1898	4	M & N	19 8	29,418
do do	1901	3½	.....	Feb. 1, 1911	9,124
Assessed upon property benefited—					
Street improvement	1893	5	.....	Nov. 15, 1903	22,815
do do	1894	4	.....	1904	19,899
do do	1895	4	.....	1905	27,875
do do	1896	4	.....	1906	29,5 4
do do	1897	4	.....	1907	96,955
do do	1898	4	M & N	1908	5,567
do do	1901	3½	.....	Feb. 1, 1911	43,522
WATER LOANS REPORTED SEPARATELY:					
City water	1893	4	.....	May 15, 1913	75,000
do	1897	4	J & J	Jan. 1, 1917	175,000
do	1898	4	J & J	Jan. 1, 1927	175,000
do	1896	4	.....	June 1, 1916	45,000
do	1902	3½	A & O	Apr. 1, 1922	75,000
Chambersburg water	1885	5	.....	Jan. 1, 1905	11,000
do do	1886	5	F & A	Feb. 5, 1906	5,000
do do	1886	5	J & J	July 1, 1906	7,000
do do	1887	5	J & J	July 1, 1907	20,000

INTEREST is payable at Treasurer's office in Trenton.

TOTAL DEBT, ETC.—

	Mar 1, '02.	Mar. 1, '00.	Mar. 1, '99.	Mar. 1, '98.
Total bonded debt	$3,279,063	$2,966,566	$3,001,165	$2,730,950
Sinking funds	1,451,899	1,167,919	1,028,555	886,506
Net debt	$1,827,164	$1,798,647	$1,972,610	$1,844,444
Water debt inc. above	$513,500	$515,500	$795,504	$343,500

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."

Years.	Real Estate.	Personal Property.	Deductions.	Net Valuation.	Rate of Tax per $1,000.
1901	$28,347,950	$6,709,182	$1,404,909	$33,652,223	$21·50
1900	27,100,245	6,763,730	1,576,624	32,287,351	21·50
1899	25,421,305	6,684,498	1,403,768	30,702,035	21·50
1898	25,321,405	6,271,361	1,321,551	30,271,215	21·50
1897	23,992,680	6,227,132	1,360,142	28,859,670	.....
1896	23,616,407	6,500,000	1,449,692	28,696,715	21·50
1895	22,940,786	5,496,217	.....	28,437,003	20·00
1890	20,199,162	6,981,643	1,484,959	25,695,846	.....

POPULATION.—In 1900 (U. S. Census) was 73,307; in 1890 it was 57,458; in 1880 it was 29,910.

UNION.—This town is in Hudson County.

LOANS—	When Due.
SCHOOL HOUSE BONDS—	
5s, ... $43,000	1902-1915
SEWER BONDS—	
5s, ... $30,000	Jan. 1, 1903
($5,000 due y'rly) to Jan. 1, 1908	
5s, ... $15,000	Jan. 1, 1913
5s, J&J, 120,000	Jan. 1, 1903
($10,000 due yearly) to Jan. 1, 1914	
TOWN HALL CONSTRUCTION—	
5s, ... $12,000	July 1, 1903
($2,000 due y'rly) to July 1, 1908	

Bonded debt Mar., 1901 . $272,000
Floating debt 56,020
Total debt Mar., 1901 ... 328,020
Total valuation 1901 4,730,600
Tax rate (per $1,000) 1901. $24·30
Population 1890 was 10,643
Population 1900 was 15,187
School District Bonds.—J. P. Phelan, Clerk.
4½s, F&A, $60,000 ..Feb. 1, '17-28

UNION CO.—J. F. HUBBARD, Director. E. M. WOOD, Collector.

County seat is Elizabeth.

LOANS—	When Due.
DEFICIENCY BONDS (freshet)—	
4s, J&J, $32,000	1902 to 1907
ROAD BONDS—	
4s, J&J, $35 ,000	1901 to 1910
Subject to call after ten years.	
WAR BONDS—	
4s. J&J, $26,000	1907 to 1909
Sheridan House Pur. bds.	$28,000

Interest payable at Elizabeth.
Total debt May 13, '02. $4 6,000
Tax valuation, real 39,907,340
Tax valuation, person'l. 6,220,715
Total valuation 1902 ...46,128,055
Assessment about 3/5 actual value.
County tax (per $1,000) 1901. $4·80
Population in 1890 was 72,467
Population in 1900 was 99,353

All bonds issued by this county are exempt from taxation.

WEEHAWKEN.—THOMAS CARROLL, Clerk.

This township is in Hudson County. (P. O. Station 1, Hoboken.)

LOANS—	When Due.
ROAD AND SEWER BONDS—	
5s, semi-an., $29,000	1905
Bonded debt Feb. 1, 1902	$29,000
Floating debt	29,600
Tax valuation, real.....	4,315,640

Tax valuation, personal. $147,960
Total valuation 190 4,463,580
Tax rate (per $1,000) 1901. $17·40
Population in 1890 was 1,943
Population in 1900 was 5,325

WEEHAWKEN SCHOOL DISTRICT—C. ROEHR, Clerk.

LOANS—	When Due
4s, ..., $18.000	1920
4s, semi-an., $25,000	1904
4½s, semi-an., 20,000	1911
4s. M&N, $15.000	May. 1914
4s, M&S, 45,000	Mar. 1, 1916-30
4s, M&S 25.000	Mar. 1, 1931
Bond. debt Feb. 1, 1902	...$148,000

WESTFIELD.—CHAS. D. REESE, Clerk.

This town is in Union County.

LOANS—	When Due.
SCHOOL BONDS—	
5s, ..., $15,000	Nov. 20, 1910
5s, ..., 10.000	Nov. 20, 1920
3-5s, 50,000	Apr. 2, 1920
SEWER BONDS—	
4s, J&J, $30,000	July 1, 1927
(Optional after July 1, 1917.)	
4½s, J&J, $13,000	1903 to 1907
($3,000 yearly on July 1.)	

Bond. debt Nov. 1, 1901.. $121,000
Assessed valuation, real. 1,791,400
Ass'd valuation, pers'l.. 184,800
Total valuation 1901 1,976,200
Tax rate (per $1,000) 1901. $25·60
Population 1900 4,328
Population 1890 2,739

WEST HOBOKEN.—F. A. SCHWARTZ, Treasurer. JOHN P. McMAHON, Clerk.

This town is situated in Hudson County.

LOANS—	When Due.
SCHOOL BUILDING & SITES—†	
5s, J&J, $18,000	July 1, 1903-'08
5s, J&J, 18,000	July 1, 1903-'10
($2,500 due yearly.)	
4s, M&S, $43,500	Mar. 1, 1903 to
($1,500 due yearly)	Mar. 1, 1931
ASSESSM'T & RENEWAL BONDS—†	
5s, M&N, $50,000	Nov. 1, 1904
5s, J&J, 25,000	Jan. 1, 1906
4½s, J&J, 24,750	Jan. 1. 1908
4½s, J&J, 1,200	July 1, 1903
STREET IMPROVEM'T BONDS—†	
4s, J&J, $75,000	Jan. 1, 1910
3½s, A&O, $40,000	Apr. 1 1912
RENEWAL BONDS—	
6s, ... $21,500	Jan. 1, 1905
6s, ... 27,000	July 1, 1910
6s, ... 9,000	Jan. 1, 1911
6s, ... 7,000	July 1, 1911

Bonded debt July 1, '02..$.3 9,950
Floating debt 28,964
Total debt July 1, 1902. 388,914
Assessed valuation, real. 6.94 ,740
Assessed valuation, pers'l 784 585
Total valuation 1901 . .7,731,325
Tax rate (per $1,000) 1902 $24·80
Population in 1890 was 11,665
Population in 1900 was 23,094

INTEREST on bonds marked * is payable at the First National Bank of Hoboken and those marked † at the Hudson Trust Co.

WEST NEW YORK.—FRANCIS F. TONN, C'k.

This town is in Hudson County.

LOANS—	When Due.
SEWER BONDS—	
4s, A&O, $25,000	Apr. 1, 1911
4s, A&O. 30,500	Apr. 1, 1916
FIRE HOUSE BONDS—	
4s, A&O30, $6,000	Apr. 30, 1903-8
4s, A&O30, 800	Apr. 30, 1909
SCHOOL BONDS—	
5s, A&O, $6,500	1902-08
STREET BONDS—	
4s, A&O, $15,000	Apr. 1, 1912

Bonded debt Jan. 1, 1902 $69,800
Floating debt 10,000
Assessed valuation 1901. 3,914,817
Assessm't about 60% actual value.
Tax rate (per M) 1901 .....17·90
Population in 1900 was 5,267

WEST ORANGE.—S. H. ROLLINSON, Chairman. JOS. McDONOUGH, Clerk.

This town is situated in Essex Co.

LOANS	When Due.
REDEMPTION BONDS—	
4½s, J&J, $25,000	July 1, 1921
REFUNDING ROAD BONDS—	
4s, J&J, $45,000	July 1, 1927
Bonded debt Sept. 1, 1902. $ 0,000	
Assessed valuation, real. 3,549,850	

Ass'd valuation, pers'l... $369,325
Total valuation 1902 3,919,175
Assessment about ½ actual value.
Tax rate (per $1,000) 1902. $27·60
Population in 1890 was 4,358
Population in 1900 was 6,889

WEST ORANGE SCHOOL DISTRICT.—O. E. FREEMAN, Clerk.

LOANS—	When Due.
4s, F&A, $15,000	Feb., '10 to '12
4s, g., A&O, $50,000.	Apr. 1, '13-22
4s, g., F&A, 10,000..	Feb. 1, '23,24

INTEREST is payable at the Orange National Bank, Orange, N. J.

TAX FREE—All of the West Orange bonds are exempt from taxation.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding all minor civil divisions in the State of New Jersey which have reported an indebtedness of over $10,000, and which are not represented among the foregoing detailed returns. We add in each case the population from the Census of 1900.

Place—	Total Debt.	Assessed Valuation.	Tax rate per $1,000.	Population in 1900.
Allendale (Boro.), Bergen Co.	$11,076	$311,725	$16 80	694
Allenhurst (Boro), Monm'th Co.	12,500	1,392,735	17·70	165
Anglesea (Boro.), Cape May Co.	13,000	187,917	30·00	161
Atlantic County	4 ,000	27,103,433	.	46,402
Avalon (Boro.), Cape May Co.	10,700	265,750	23·00	93
Avon by-the-Sea (Bo.), Mon. Co.	23, 00	510,375	26 64	.....
Beach Haven (Boro.), Ocean Co.	14,000	323,365	19·30	239

Place—	Total Debt.	Assessed Valuation.	Tax rate per $1,000.	Population in 1900.
Belmar (Boro.), Monmouth Co.	$132,000	$1,396,975	$31·30	902
Bergenfield (Boro), Bergen Co.	22,000	315,852	22·60	729
Bordent'wn (City), Burl'gt'n Co.	24,950	1,252,400	12·40	4,110
Bordent'n (Townsh.), Burl. Co.	11,100	255,420	18·80	488
Bound Br'k (Bor.), Somers't Co.	17,875	1,254,800	18·00	2,622
Bradley Beach (Bor.), Mon. Co.	29,000	480,900	33·50	982
Brigantine, Atlantic Co.	29,000	246,961	24·50	99
Burlington Co.	100,000	24,449,729	11·59	58,241
Caldwell, Essex Co.	20,000	554,099	18·30	1,619
Camden County	46,000	40,066,241		107,643
Carlstadt (Boro.) Bergen Co.	41,259	680,788	25·00	2,574
Chatham (Boro'gh), Morris Co.	46,000	357,425	23·00	1,361
Chester (Twp.), Burlington Co.	39,000	2,742,622	4·50	4,420
Cranford (Twp.), Union Co.	123,000	1,502,700	27·40	2,854
Delford (Boro.), Bergen Co.	19,000	856,623	14·75	746
Delford School District.	17,500	860,000		
Dover (Town) Morris Co	27,000	1,680,205	34·10	5,938
East Newark (Bor.), Hudson Co	159,000	1,937,100	17·10	2,500
E. Rutherford (Bor.), Bergen Co	42,848	1,186,860	22·50	2,640
Ewing (Twp.), Mercer Co.	21,250	918,735	12·90	1,333
Flemington (V.) Hunterdon Co.	36,000	1,500,000	20·20	2,145
Franklin (Twp.), Bergen Co.	75,000	875,850	16·20	2,139
Freehold (T'n), Monmouth Co.	68,875	4,098,837	5·00	2,934
Freehold (Tp.), Monmouth Co	15,000	2,238,969	11·13	2,234
Garfield (Bor.), Bergen Co.	59,800	781,776	28·40	3,504
Hackettstown, Warren Co.	38,000	1,518,700	14·20	2,474
Hammonton (T'n), Atlantic Co.	45,000	957,200	21·60	3,481
Hasbr'k Heights (B.), Berg. Co.	54,280	820,620		1,255
Hawthorne (Bor.), Passaic Co.	17,900	594,735	20 30	2,096
High Bdge. (Bo.), Hunterdon Co.	17,500	661,904	15 00	1,377
Hightstown (Bor.), Mercer Co.	21,800	1,000 568	17 70	1,749
Holly B'ch (Bor.), Cape May Co.	32,100	337,477	37 50	569
Irvington (Town), Essex Co.	67,133	2,200,250	22·00	5,255
Keyport (Town), Monmc'th Co.	65,601	1,376,953	7·37	3,413
Lakewood (Twp.), Ocean Co.	29,050	3,642,500	15·19	3,094
Lodi (Boro.), Bergen Co.	39,888	555,015	26·00	1,917
Longport (Boro), Atlantic Co.	15,000	365,500	18·50	80
Matawan (Bor.), Monmo'th Co.	41,000	625,000		1,511
Matawan (Twp.), Monmo'th Co.	12,000	666,057	18·10	1,310
Maywood (Boro.), Bergen Co.	18,600	335,780	21·10	536
Merchantville (Bor.), Camd. Co.	37,500	763,885	27 00	1,608
Midl'nd Park (Bor.), Bergen Co.	20,000	324,718	23 10	1,348
Millburn (Twp.), Essex Co.	48,000	1,630,075	21·70	2,837
Monmouth Co.	230,000	54,916,028		82,057
Morris County.	400,000	28,957,673	10·44	65,156
Mt. Arlington (Bor.), Morris Co	20,000	411,265	20·50	275
Neptune (Town), Monm'th Co	59,000	2,402,500	28·49	7,943
Newton (Town), Sussex Co.	135,000	2,892,100	17·00	4,376
Northampton (Tp.), Burling. Co.	29,750	2,195,717	20·00	5,168
No. Bergen (Twp.), Hudson Co.	91,307	3,669,710	21·90	9,213
No. Plainfield School District.	46,500	2,542,640		5,000
No. Plainfield (B.), Somerset Co.	12,500	2,451,500	24·60	5,009
No. Spring Lake (Bo.), Monm. Co.	33,814	664,400	23·80	361
Ocean City, Cape May Co.	125,000	2,116,000	24·00	1,307
Orvil (Twp.), Bergen Co.	21,308	434,810	25·80	1,207
Palmyra (Tp.), Burlington Co.	42,439	538,480	30·00	2,300
Park Ridge (Boro), Bergen Co.	15,000	468,900	17·20	870
Princeton (Bor'gh), Mercer Co.	27,600	2,972,590	17·60	3,899
Princeton School District.	30,200	2,860,206		4,149
Ridgewood (Twp.), Bergen Co.	25,000	1,626,100	26·40	3,298
Rockaway (Boro.), Morris Co.	25,000	366,900	29 60	1,483
Roselle (Boro.), Union Co.	19,000	976,250	22·80	1,652
Saddle River, Bergen Co.	94,000	875,855	20·80	1,954
Salem (City), Salem Co.	81,000	3,743,570	13·60	5,811
Salem County	33,207	15,971,545	4·00	25,530
Seabright (Boro), Monm'th Co.	14,520	869,700	23·14	1,198
Sea Isle City (B.), Cape May Co.	44,053	832,507	31·00	340
South Amboy (B.) Middle'x Co.	56,090	1,340,550	19·00	6,349
Spri'g Lake (Bor.), Monm'th Co	80,000	784,970	27·00	526
Sussex (Bor.), Sussex Co.	58,500	687,297	17·00	
Union (Twp.), Bergen Co.	50,810	730,005	16·80	1,590
Vailsburg (Boro.), Essex Co.	68,543	1,179,325	21·00	2,779
Vailsburg School District.	46,000	900.000		
Vineland (Boro), Cumb'land Co	165,000	1,331,300	28·80	4,370
Wallington (Bor.), Bergen Co.	83,401	553,861	21·80	1,812
Warren County.	10,000	19,908,477		37,781
Westwood (Bor.), Bergen Co.	10,000	474,238	21·10	828
Wharton School District	18,500	300,000		
Wildwood (Bor.), Cape May Co.	29,820	378,251	35·00	150
Woolbr'ge (Tp.), Middlesex Co.	29,000	2,474,042	23·60	7,631
Woodbury (C.), Gloucester Co.	56,000	2,343,100	19·40	4,087
Woodstown (Boro.), Salem Co.	37,500	1,270,075	13·50	1,371

State of Pennsylvania.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - -	One of Original Thirteen
Total area of State (square miles) - - - - -	45,215
State Capital - - - - - - - - -	Harrisburg
Governor (term expires 3d Tues. Jan,, 1903) -	Wm. A. Stone
Secretary of State* (term expires Jan. 1903) -	W. W. Griest
Treasurer - - - - - - -	Frank G. Harris

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.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal, When Due.	Principal, 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, 1901.	Dec. 1, 1900.	Dec. 1, 1899.
Total public debt	$6,815,299	$6,815,299	$6,815,299
Sinking funds	6,311,623	6,021,402	5,750,088
Net debt	$503,676	$793,897	$1,065,211
Unfunded debt (incl'd above)	$134,149	$134,149	$134,149

The sinking fund on December 1, 1901, held the following securities Allegheny Valley Railroad bonds, $800,000; interest on same, $16,666; United States 4 per cent consols, at par, $2,775,000; cash, $2,719,956; total, $6,311,623.

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.
1901	$3,218,593,792	$800,248,173	$4,018,841,965
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 disqualiffcation to hold office for a period of not less than five years.

State loans in Pennsylvania, whether created for original indebtedness or authorized to fund existing indebtedness, are usually negotiated through the Governor and Commissioners of the sinking fund.

The last act of the Pennsylvania Legislature authorizing a public loan was the act of June 8, 1881, when a thirty-year loan was effected to fund existing indebtedness at a lower rate of interest.

The earliest date at which the last of the existing indebtedness of Pennsylvania will mature is February 1, 1912, and under existing arrangements the accumulations in the sinking fund will at that time pay the total State indebtedness.

(2) *County and Municipal Indebtedness.*—Under the laws of Pennsylvania the power to create county loans is in the Board of County Commissioners, which consists in each county of three persons, elected tri-ennially under the minority system of voting, by which the minority party in each County usually has one member of the Board.

In cities and boroughs the power to create indebtedness is vested in councils, municipal debts being created by ordinance.

The creation of county, city and other municipal indebtedness is subject to the following constitutional limitations.

ARTICLE IX, Sec. 7. The General Assembly shall not authorize any county, city, borough, township or incorporated district to become a stockholder in any company, association or corporation, or to obtain or appropriate money for, or to loan its credit to, any corporation, association, institution or individual.

SECTION 8. The debt of any county, city, borough, township, school district, or other municipality or incorporated district, except as herein provided, shall never exceed seven per centum upon the assessed value of the taxable property therein, nor shall any such municipality or district incur any new debt, or increase its indebtedness to an amount exceeding two per centum upon such assessed valuation of property, without the assent of the electors thereof at a public election in such manner as shall be provided by law; but any city the debt of which now exceeds seven per centum of such assessed valuation may be authorized by law to increase the same three per centum, in the aggregate at any one time, upon such valuation.

SECTION 9. The Commonwealth shall not assume the debt, or any part thereof, of any city, county, borough or township, unless such

debt shall have been contracted to enable the State to repeal invasion, suppress domestic insurrection, defend itself in time of war, or to assist the State in the discharge of any portion of its present indebtedness.

SECTION 10. Any county, township, school district or other municipality incurring any indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest, and also the principal thereof within thirty years.

(3) *Townships and School Districts.*—In the various school districts of the State the school directors have the power to create loans, subject to the limitations of Section 10 above quoted, to provide for the redemption of the same within thirty years.

In townships, the only authority, except that of the school directors to borrow money, is in the road supervisors, who have no power to create bonded indebtedness, but simply to make a temporary loan for necessary expenses, which must be provided for by an assessment of sufficient township tax rate, known as road tax.

POPULATION OF STATE.—The population of Pennsylvania has been reported as follows in the years named

1900	6,302,115	1860	2,906,215	1820	1,049,458
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 common wealth. 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, 1901, being 16, with deposits aggregating $114,033,933 29.

The provisions of the special charters are all liberal as to investments. A law passed in 1885, and a supplement of the same passed in 1889, authorizing the extension for twenty years of special charters, contains the following.

"*Provided also*, that no * * * Savings Institution or Savings Bank having no capital stock, renewing or extending its charter, corporate rights and franchises, under the provisions of this act, shall thereafter be allowed the privileges of a bank of discount, nor be allowed to loan any money received on deposit, EXCEPT first mortgage or lien upon real estate within this commonwealth, upon the bonds or securities of the United States or of this State, or upon county, city, borough, township or school bonds of any county, city, borough, township or school district within this commonwealth, *or any other good and valid securities.*"

Authority to loan on any "good and valid security "appears to confer about as broad a discretion upon the managers as could be expressed in a statute.

It was not until 1889, as already stated, that a general law facilitating the organization of savings institutions was passed. That law of 1889 is indeed well adapted not only for facilitating, but for stimulating, the growth of the system. Its influence in the latter direction would seem to be assured under the liberality of the provisions respecting investments. The following is section 17, which contains the investment limitations; we would especially direct attention to subdivision four of this section:

SECTION 17.—It shall be lawful for the trustees of any savings bank to invest money deposited therein only as follows:

(1.) In the stocks or bonds or interest-bearing notes or the obligations of the United States, or those for which the faith of the United States is pledged to provide for the payment of the interest and the principal.

(2) In the stocks or bonds of the Commonwealth of Pennsylvania bearing interest.

(3) In the stocks or bonds of any State in the Union that has not within ten years previous to making such investments, by such corporation, defaulted in the payment of any part of either principal or interest of any debt authorized by any Legislature of such State to be contracted.

(4) In the stocks or bonds of any city, county, town or village of any State of the United States, issued pursuant to the authority of any law of the State, or in any interest-bearing obligations issued by the city or county in which such bank shall be situated.

(5) In bonds and mortgages on unincumbered, improved real estate, situated in this State.

It will be noted that according to the foregoing (sub-division four), Pennsylvania savings banks are allowed to invest their deposits in the bonds and stocks of any city, county town or village in any of the United States. Furthermore, by the fifth subdivision bonds and mortgages are left to the discretion of the trustees in all purchases, except that they must be first mortgages on improved real estate in Pennsylvania. The next section (18) relates to the temporary deposit of funds in banks and trust companies. It makes it lawful to deposit temporarily in banks or trust companies the excess of current daily receipts over the payments until such time as the same can be judiciously invested in the securities named above.

CITIES, COUNTIES AND TOWNS IN THE STATE OF PENNSYLVANIA.

NOTE.—*For debt of counties not mentioned below see "Additional Statements" at the end of this State.*

ALLEGHENY.—JAMES BROWN, Comptroller.

Allegheny is situated in the county of the same name.

LOANS— NAME AND PURPOSE.			Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
City park bonds		1886	4	J & J	July 1, 1906	$15,000
do	do	1890	4	A & O	April 1, 1910	25,000
City Home bonds		1901	3½	A & O	Oct. 1, '03-'21 / Oct. 1, '22-'31	57,000 / 40,000
Electric-light bonds	A.	1891	4	A & O	April 1, 1921	160,000
do	do B.	1893	4	A & O	Oct. 1, 1923	14,000
do	do C.	1894	4	J & J	July 1, 1924	86,000
do	do	1901	3½	A & O	Oct. 1, '03-'21 / Oct. 1, '22-'31	57,000 / 40,000
Municipal bonds (renew).		1886	4	J & J	July 1, 1906	13,000
do	do	1891	4	A & O	Apr. 1, 1911	150,000
Public Safety bonds		1901	3½	A & O	Oct. 1, '03-'08 / Oct. 1, '09-'31	12,000 / 69,000
Renewal bonds		1890	4	J & J	Jan. 1, 1910	117,000
SEWER BONDS:—						
Renewal		1883	4½	J & J	Jan. 1, 1903	8,000
Refunding renewal		1883	4	M & N	Nov. 1, 1903	7,000
Renewal		1884	4	J & J	Jan. 1, 1904	75,000
Sewerage bonds		1887	4 *g*	J & J	July 1, 1917	50,000
Sewer	A.	1893	4	A & O	Oct. 1, 1923	55,000
do	B.	1894	4	A & O	Apr. 1, 1924	100,000
do	C.	1894	4	J & J	July 1, 1924	145,000
do		1895	4	J & J	July 1, 1905-'20 ($33,000 every five years.)	132,000
do		1895	4	J & J	July 1, 1925	35,000
do		1901	3½	A & O	Oct. 1, '03-'11 / Oct. 1, '12-'31	9,000 / 40,000
STREET IMPROVEMENT BONDS:—						
McClure Ave. renewal		1883	4	J & J	July 1, 1903	13,000
do	do	1884	4	J & J	July 1, 1904	13,000
California Avenue		1891	4	A & O	Apr. 1, 1911	23,000
do	do	1899	4	J & J	Jan. 1, 1904	22,000
Charles Street renewal		1884	4	J & J	July 1, 1904	13,000
Highway improvement		1895	4	J & J	July 1, 1905-25 ($50,000 every five years.)	250,000
Clifton Ave. bonds		1899	4	J & J	Jan. 1, 1904	3,000
Street improvement		1895	4	J & J	July 1, 1905-25 ($50,000 every five years.)	250,000
Street Improvement		1891	4	A & O	Apr. 1, 1911	75,000
do	do A.	1893	4	A & O	Oct. 1, 1923	200,000
do	do B.	1894	4	A & O	Apr. 1, 1924	200,000
do	do C.	1894	4	J & J	July 1, 1924	200,000
do	do	1897	4	J & J	1907-1927, $66,000 every five years.	334,000
do	do	1895	4	J & J	1905-1925 ($33,000 every five years.)	167,000
do	do	1901	4	J & J	Jan. 1, 1906	77,595
do	do	1901	3½	A & O	Oct. 1, '03-'26 / Oct. 1, '27-'31	264,000 / 60,000
Water bonds		1883	4	J & J	July 1, 1903	64,000
do		1886	4	J & J	July 1, 1906	20,000
do		1884	4	A & O	Apr. 1, 1914	132,000
do		1887	4	J & J	July 1, 1917	100,000
do		1889	4	J & J	Jan. 1, 1919	175,000
do	(renewal)	1893	4	J & J	July 1, 1923	150,000
do	(renewal)	1890	4	J & J	July 1, 1910	100,000
do	(renewal)	1892	4	J & J	July 1, 1912	100,000
do	do	1895	4	J & J	June 1, 1905-25 ($100,000 every five years.) Subject to call June 1, 1913.	500,000
do		1895	4	J & D	June 1, 1905-'20 ($108,000 every fifth year.)	432,000
do		1895	4	J & D	June 1, 1925	110,000
do		1896	4	J & D	Dec. 1, '06-'16 $66,000 every five years.	198,000
do		1896	4	J & D	Dec. 1, 1921	68,000
do		1896	..	J & D	Dec. 1, 1926	68,000
do		1901	3½	A & O	Oct. 1, '03-'21 / Oct. 1, '22-'31	266,000 / 150,000
Wharf renewal bonds,		1887	4	J & J	July 1, 1907	28,000

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, SINKING FUNDS, ETC.—

	Feb. 28,'02.	*Feb.* 28,'01.	*Feb.*28,'00.	*Feb.*28,'99.
Total bonded debt	$6,460,233	$5,586.595	$5,968,763	$6,022,558
Sinking funds	1,157,612	1,178,811	1,406,323	1,211,970
Net debt	$5,302,621	$4,407,784	$4,562,440	$4,810,588
Water debt (incl. above)	$2,647,000	$2,283,000	$2,491,000	$2,491,000

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.)

Years.	*Total Assessed Valuation.*	*City Tax per M.*	*Years.*	*Total Assessed Valuation.*	*City Tax per M.*
1901	$85,513,125	$13·50	1897	$80,604,975	$12·00
1900	84,589,950	13 50	1896	79,843,625	12·00
1899	81,601,300	13·50	1895	74,500,000	9·30
1898	80,861,875	14·00	1890	50,299,550	13·77

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 on June 1, 1902, together with the value of school property for each.

Districts.	*Bonded Debt.*	*Val. of Property.*	*Districts.*	*Bonded Debt.*	*Val. of Property.*
B'rd of Cont'l.	$280,000	$365,000	9th Ward	$21,000	$50,000
1st Ward	56,000	124,282	10th Ward	67,000	86,900
2d Ward	186,500	424,275	11th Ward	89,500	116,000
3d Ward	422,045	550,000	12th Ward	21,000	51,000
4th Ward	None	160,000	13th Ward	35,000	60,000
5th Ward	36,000	169,000	14th Ward	12,500	28,500
6th Ward	109,000	250,000	15th Ward	34,500	55,738
7th Ward	33,500	80,000			
8th Ward	None	44,993	Total	$1,403,545	$2,615,688

ALLEGHENY CO.—{W. E. THOMPSON, Comptroller. THOS. G. McCLURE, Treas.

Pittsburg is the county seat.

LOANS—	When Due.
COMPROMISE BONDS—	
5s, J&J, $1,125,375 68.	Jan. 1, 1913
The Act of 1863 requires $25,000 of these bonds to be retired yearly on Jan. 1, beginning with lowest number outstanding.	
POOR HOUSE BONDS—	
3½s, J&J, $75,000	July 1, 1910
COURT HOUSE BONDS—(Reg.)	
4s, J&J, $300,000	July 1, 1908
3½s, A&O, 497,500	Oct. 1, 1906
INSANE ASYLUM BONDS—	
3½s, J&J, $250,000	July 1, 1908
ROAD BONDS—	
3½s, A&O, $550,000	Oct. 1, 1931
(Subject to call Oct. 1, 1921.)	
RIOT BONDS—	
4s, J&J, $864,500	Jan. 1, 1906
Subject to call.	

Bond. debt Jan. 1, 1902	$3,687,402
Floating debt	205
Total debt	3,687,607
Sinking fund assets	24,988
Net debt Jan. 1, 1902	3,662,619
Tax valuation, real	557,436,135
Tax valuat'n, pers'l	49,412,805
Total valuation 1902	606,848,940
Assessment about 4/5 actual value.	
State & Co. tax (per M). 1901	$7·00
Population in 1890 was	551,959
Population in 1900 was	775,058

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.—{FRED. E. LEWIS, Mayor. A. L. REICHENBACH, Treasurer.

Allentown is the county seat of Lehigh County.

LOANS—	When Due.
CITY BONDS—	
4s, J&J, $40,000	Jan. 1, 1903
4s, J&J, 59,900	Jan. 1, 1904
4s, J&J, 47,200	July 1, 1907
4s, F&A, 25,000	Aug. 1, 1926
(Optional after Aug. 1, 1901.)	
4s, J&J, $36,500	Jan. 1, 1927
(Optional after Jan 1, 1902.)	
4s, F&A, $27,000	Aug. 1, 1927
(Subject to call) after Aug. 1, 1902	
3½s, J&J, $100,000	July 1, 1931
(Subject to call after July 1, 1906.)	
REFUNDING BONDS—	
3½s, J&J, $22,000	Jan. 1, 1932
(Subject to call Jan. 1, 1907.)	
REFUNDING WATER BONDS—	
3½s, A&O, $60,000	Oct. 1, 1929
(Optional after Oct. 1, 1904.)	

Interest payable by City Treasurer	
Bond. debt Feb. 1, 1902	$435,300
Water debt (included)	60,000
Sinking fund assets	88,258
Net debt Feb. 1, 1902	347,042
Tax valuation, real	22,910,555
Tax valuation, personal	64 235
Total valuation 1901	21 941,175
Assessment about 3/5 actual value.	
City tax prop. (per M.) 1902.	$4 85
School tax (per $1,000) 1901.	5·00
Population in 1890 was	25,228
Population 1900 (Census)	35,416

TAX FREE.—All bonds issued by this city are exempt from taxation.

ALLENTOWN SCHOOL DISTRICT.—

LOANS—	When Due.
4s, ..., $18,000	Dec. 1, 1903
4s, ..., 58,300	Apr. 1, 1904
4s, ..., 5,000	Oct. 1, 1904
4s, ..., 18,500	Oct. 1, 1905
4s, ..., 67,500	Apr. 1, 1907
4s, ..., 72,200	Jan. 1, 1911
4s, ..., 15,200	Jan. 1, 1916
4s, ..., 24,000	Aug. 1, 1916
4s, ..., $8,000	Apr. 1, 1917
4s, ..., 16,000	Jan. 1, 1919
3½s, ..., 64,000	Oct. 1, 1930
3½s, A&O, 5,000	Oct. 1, 1907
3½s, A&O, 30,000	Oct. 12, '17 & 22
3½s, A&O, 15,000	Oct. 1, 1927
3½s, A&O, 18,000	Oct. 1, 1932

Bonded debt Sept 1, '02. $369,700

ALTOONA.—JOSEPH F. HAMMER, Comptroller.

This city is in Blair County. Bonds are tax exempt,

LOANS—	When Due.
IMPROVEMENT BONDS—	
4s, J&J, $100,500	1902 to 1906
4s, J&J, 280,000, g	1925
Subject to call after 1905.	
WATER BONDS—	
4s, J&J, $259,000	1901 to 1906
4s, J&J, 220,000, g.	1904 to 1924
Bond. debt July 1, 1902.	$909,000
Floating debt	23,600

Total debt July 1, 1902.	$932,600
Sinking fund	37,643
Net debt July 1, 1902.	874,957
Water debt (included)	479,000
Tax valuation, 1901	18,298,304
Assessment about 2/3 actual value.	
Total tax (per $1,000) '01.	$16·00
Population in 1890 was	30,337
Population 1900 (Census)	38,973

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, 1902, was $1,561,600.

ALTOONA SCHOOL DISTRICT—C. M. PIPER, Sec'y.

Bonds of 1886	$13,000
Bonds of 1888	6,500
Bonds of 1894	31,500
Refunding bonds of 1900.	103,000
Bond. debt June 2, 1902	$154,000
Interest payable in Altoona.	
Tax valuation 1902	$18,298,292
School tax (per M.) 1902	$5·50

ASHLAND.—{GEORGE H HELFRICH, Treas. JOHN X. DENCE, Town Clerk.

This borough is in Schuylkill County. Bonds are free from State tax.

LOANS—	When Due.
COMMON BONDS—	
4s, Jan. 3, $26,000	Jan. 3, 1913
(Subject to call after 1903.)	
WATER BONDS—	
4s, A&O, $34,700	Sept. 1, 1916

Int. payable in Ashland.	
Bonded debt July 1, 1902.	$59,700
Tax valuation 1902	1,091,710
Total tax (per $1,000) 1902.	22·00
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.

ASHLAND SCHOOL DISTRICT.—A. M. Keim, Sec.

Bonded debt June 1, 1902.	$12,000
Floating debt	3,700
Value sch. property 1902.	$60,500

AVALON.—ANDREW M. KIRKER, Ch. Fin. Com.

This borough is in Allegheny County.

LOANS—(Ex'pt from State taxes)	
Street bonds of 1890	$8,000
do do 1891	12,000
do do 1893 (held in sinking fund)	10,000
State 6·3s	1911 1930. 20,000
Sewer bonds of 1898	26,000

Bonded debt Apr. 1, 1902.	$76,000
Floating debt	6,150
Sinking fund assets	12,989
Assessed valuation '01.	$1,725,000
Assess't about 65% of actual value.	
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.
GENERAL IMPROVEM'T BONDS—	
6s, J&D, $4,750	1903 & 1906
Subject to call.	
4s, M&S, $14,600	1903, '04 & '09
STREET IMPROVEMENT BONDS—	
5s, Oct., $2,000	Oct., 1903 to 1906
5s, Sept., 38,000.	Sept. 1903 to 1921
5s, June, 10,000.	June, 1903 to '22
STREET IMP. BONDS—(Con.)—	
4s, J&J, $3,000.	July 1, 1903 to 1905

Interest payable in Beaver Falls.	
Total debt Mar. 1, 1902.	$98,302
Tax valuation 1900	4,274,650
Tax rate (per M.) 1899	$20·00
Assessment about 2/3 actual value.	
Population in 1900 was	10,054
Population in 1890 was	9,735

BEAVER FALLS SCHOOL DIST.—W. F. Rayl, Sec.

LOANS—	When Due.
3½s, semi an., $10,000	1905 24
Bond. debt June 30, 1902.	$60,600

Assessed valua'n 1902.	$4,000,000
School tax (per $1,000) 1902.	$6·00

BELLEVUE.—J. M. SIMERAL, Sec. of Council.

This borough is in Allegheny County.

LOANS—	
6s, ..., $5,000	1903 1907
5s, ..., 11,500	1903-1914
4½s, ..., 18,000	1902-1919
4½s, ..., 7,000	1907-1913
4½s, ..., 16,000	1914 1917
4½s, ..., 5,000	1918
4½s, ..., 12,000	1919 1920
4s, J&D, 50,000	June 2, 1904-31
(V. 74, p. 1102 for maturity.)	
SEWER BONDS—	
4s, ..., $48,000	1914 to 1924
(Due $2,000 yearly to 1920; $8,000 '21-'23, and $10,000 in 1924).	
4s, J&D, $40,000.	Dec. 1925 to '28

Bonded debt Oct. 1, 1902	$211,500
Assessed valuation 1901.	3 314,565
Assessment about 50% ac'l't value.	
Tax rate (per $1,000) 1901.	$17 00
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 Mar. 1, 1902.	$220,300
All 4% borough bonds.	
Assessed valuat'n 1901.	$3,853,461
Tax rate (per $1,000) 1901.	$15·60
Population in 1890 was	6,762
Population in 1900 was	7,293

BLAIR CO.—{JOHN A. SMITH, Pres. Board Commission's. W. S. HOSTLER, Clerk.

County seat is Hollidaysburg.

LOANS—	When Due.
COUNTY BONDS—	
3·65s, J&J, $34,000	Jan. 1, 1918
4s, J&J, 20,500	Jan. 2, 1905
4s, J&J, 19,500	Jan. 1, 1909
Interest payable at Co. Treas. office	

Bond. debt June 1, 1902	$74,000
Tax valuation 1902	32,168,815
County tax (per $1,000) '02	$3·00
Population in 1890 was	70,866
Population in 1900 was	85,099

BRADDOCK.—EDGAR S. MILLS, City Treas.

This borough is in Allegheny County.

LOANS—	
FUNDING & IMP'T BONDS—	
4s, semi-an., $101,000	1902-1930
Street impt., 4·9s, J&D	$79,000
Reservoir, 4½s, M&S	98,000
Sewer, 4·8s, M&N	38,500
Refund. street, 4½s, J&J.	9,500
Impt. bonds, 4½s, A&O	8,000
WATER BONDS—	
5s, J&J, $38,500	Jan. 1, 1904

Total debt July 1, 1901.	$330,000
Tax valuation 1901.	6,301,190
Assessment about 3/4 actual value.	
Population in 1890 was	8,561
Population in 1900 was	15,654

BRADDOCK SCHOOL DIST.—VICTOR C. KNORR, Sec'y.

Bonded debt June 1, '02.	$126,500
Floating debt	35,138
Total debt June 1, 1902.	161,638
Value school prop'ty '02.	$310,000
School tax 1901	$8·00

BRADFORD.—EDWARD C. CHARLTON, Clerk.

This city is in McKean County.

LOANS—	When Due.
IMPROVEMENT BONDS—	
3½s, M&S, $12,000	Sept. 1, 1908
($500 each M&S) to Mch. 1,	1920
3½s, M&S, $1,000	Sept. 1, 1920
3½s, M&S, 1,000	Mch. 1, 1921
3½s, Mch., 20,700	1906-1921
3½s, F&A. $20,000	Aug. 1, 1907
($1,000 each F&A) to Feb 1, '17	
Unpaid bonds optional 1912)	
REFUNDING BONDS—	
3½s, M&S, $5,000	Sept. 1, 1908
($500 each M&S) to Mch. 1,	1913
3½s, M&S, $3,000	Sept. 1, 1913
($600 each M&S) to Sept. 1,	1915
3½s, Sept., $13,881	1906-1921
BUILDING BONDS—	
6s, M&N, $2,000	1903-1904
($1,000 due yearly on May 1.)	
4s, ..., $30,000	1906-1926
($10,000 due every 10 years.)	
WATER WORKS BONDS—	
6s, J&D, 25,000	Dec. 1, 1903

Total debt Mar. 1, 1902.	96,581
Sink'g fund Mar 1, 1902.	17,581
Tax valuation 1902	3,930,014
Assessment is about 2/3 actual value	
Total tax rate (per M.) 1902.	$27·25
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 SCHOOL DISTRICT.—C. G. Boyd, Sec'y.

4s, M&N,	$2,500	Nov. 1, 1902 06
	10,000	Nov. 1, 1907-16
	7,500	May 1, 1903-17

Total debt May 1, 1902.	$67,650
Assessed valua'n 1901.	3,832,715

BRADFORD CO.—FRED. R. PRINCE, Com'rs Cl.

Towanda is the county seat.

LOANS—	When Due.
COURT HOUSE BONDS—	
4s, J&J, $100,000	Jan. 1, 1907
Bond. debt Aug. 1, 1902.	$100,000
Assessed val'ation, real.	19,894,960
Assessed val'ation, per'l	$1,133,420
Total valuation 1902	21,028,380
County tax (per M) 1902	$5·00
Population in 1890 was	59,233
Population in 1900 was	59,403

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.
GENERAL PURPOSES—	
3·6s, A&O, $1,700	Apr. 1, 1907
4s, A&O, 6,200	Apr. 1, 1907
4s, A&O, 16,500	Apr. 1, 1908
4s, J&J, 25,000	Jan. 1, 1909
4s, J&J, 20,000	July 1, 1909
4s, J&J, 5,500	July 1, 1911
4s, J&J, 15,000	July 1, 1913
4s, ..., 20,000	Apr. 1, 1916

Int. paid by Carlisle Deposit Bank.	
Bonded debt Oct. 1, 1901.	$109,900
Total valuation 1900	3,460,959
Assessment is 2/3 actual value.	
Total tax (per ($1,000)	$13·50
Population in 1890 was	7,620
Population in 1900 was	9,626

OPTIONAL.—All bonds are subject to call on 60 days' notice.

TAX FREE.—The bonds are all exempt from taxation.

CHAMBERSBURG.—J. C. GERBIG, Treas.

This borough is the capital of Franklin County.

LOANS—	When Due.
3½s, $25,000	1930
(Subject to call after 1905.)	
REFUNDING BONDS—	
3·8s, J&J, $97,000	July 1, 1929
($10,000 subject to call after 1900 and the remaining bonds after '09)	
Total debt Mar. 1, 1902.	$122,000

Total valuation 1901	$2,286,430
Assessment is 2/3 actual value.	
Bond tax (per $1,000) 1901.	4·50
Borough tax (per $1,000) '01.	4·50
School tax (per $1,000) 1901.	6·00
Population in 1890 was	7,863
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—	
4s, S-A, $20,000	July, 1903
4s, S-A, 70,000	July, 1904
4s, J J, 4,000	Jan, 1905
4s, A-O, 2,500	Apr, 1905
4s, M-S, 15,000	Sept, 1905
4s, F-A, 10,000	Feb, 1907
4s, J-J, 40,000	July, 1907
4s, S-A, 10,000	Oct, 1908
4s, S-A, 26,000	Sept., 1909
4s, S-A, 30,000	Aug., 1914
4s, S-A, 10,000	Feb., 1917
4s, S-A, 7,000	Oct., 1918
4g, M&S, 80,000 g	Sept, 1926

Optional after 1906.

CITY BONDS—(Con.)
4s, ..., $25,000....July 1, 1927
(Subject to call after 1906.)
4s, J&J, $80,000....Jan. 1, 1929
(Subject to call after 1909.)
REFUNDING BONDS—
3½s, ..., $176,000....July, 1929
Bond. debt July 1, 1902 $634,000
Sinking fund..... 36,031
Tax valuation 1902....14,883,773
Assessmen about ⅔ actual value.
Total tax (per $1,000) 1902.$19·50
Population in 1890 was.... 20,226
(So. Chester annexed since 1890.)
Population 1900 (Census)..33,988

CHESTER SCHOOL DISTRICT.—D. F. Rose, Secretary.

LOANS—	When Due.
HIGH SCHOOL BONDS—	
3½s, J&J, $125,000	July 1, 1931
Bond. debt Jan. 1, 1902..$291,000	

Sinking fund.....$25,858
Assessed valuation. See city.
School tax (per $1,000) 1901.$6·50

CHESTER CO.—W. E. PENNYPACKER, Clerk.

The county seat is West Chester.

LOANS—	When Due.
COUNTY CERTIFICATES—	
4s, A&O, $77,000	.....
Total debt Aug. 1, 1902... $77,000	

Tax valuation 1902...$54,077,125
State & Co. tax (per M.) 1902.$6·50
Population in 1890 was....89,377
Population in 1900 was... 95,695

CLINTON CO.—JOHN NOBLE, Treasurer.

County seat is Lock Haven.

LOANS—	When Due.
REFUNDING BONDS—	
3½s, J&D, $49,000...June 1, 1919	
Total debt Jan. 1, 1902..$144,000	
Assessed valuation, real.5,994,561	
Assessed valuation, per.. 585,734	

Total valuation 1901...$6,580,695
Tax rate (per $1,000) 1901
(State and County.).....$11·00
Population in 1900 was....29,197
Population in 1890.....28,685

COATESVILLE.—W. A. P. THOMPSON, B'rgess.

This borough is in Chester County.

LOANS—	When Due.
REFUNDING BONDS—	
3½s, J&J, $76,980....July 1, 1931	
REPAVING STREETS—	
4½s, J&J, $14,800. Within 23 years	
WATER BONDS—	
4s, J&J, $19,400.....Jan. 1, 1927	
(Subject to call) after July 1, 1898	
4s, J&J, $1,900 1926	
IMPROVEMENT BONDS—	
4s, J&J, $25,000.....1901-1930	
FUNDING BONDS—	
4s, J&J, $9,900.....1926	
(Subject to call after 1906.)	
Bonded debt Aug. 1, 1900 $147,580	
Total valuation 1900....2,782,505	

Assessment is ¾ actual value.
Total tax (per $1,000) 1900.$14·50
Population in 1890 was.....3,680
Population in 1900 was.....5,721
School District Bonds— (addit'l.)
W. H. Gibbons, President. The district is redeeming part of the bonds below each year and expects to have the entire amount liquidated before their maturity. All bonds are subject to call at any time.
3½s, A&O, $30,000....Oct. 1, 1931
4s, F&A, 16,000....Feb. 1, 1926
4½s, A&O, 14,700....Apr. 1, 1916

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.
REFUNDING BONDS—	
3½s, J&J, $163,000.....1929	
(Subject to call after 1909.)	
Total debt Mar. 1, 1902...$163,000	

Tax valuation 1902.....$3,225,270
Assessment nearly ⅔ actual value.
Total tax (per $1,000) 1901.$22 00
Population in 1890 was.....10,599
Population in 1900 was... 12,316

INTEREST is payable at the Central National Bank, Columbia.

COLUMBIA SCHOOL DIST.—Columbia Nat. Bk., Treas.

LOANS—	When Due.
4s, ..., $1,500	July 1, 1905
(Subject to call.)	
4s, ..., *25,000	Apr. 1, 1915
(Subject to call.)	
Bonded debt Mar. 1, 1902.$26,500	

Sinking fund..... $2,678
Net debt Mar. 1, 1902. 23,822
Assessed valua'n 1901. 3,213,810
Value school prop'ty 1901.$76,300
School tax (per $1,000) 1901.$7·50

CORRY.—{ROBT. A. PATTERSON JR., Treasurer. GEO. M. TITUS, Comptroller.

This city is in Erie County.

LOANS—	When Due.
4s, J&J, $8,500	1921
REFUNDING BONDS—	
4s, M&N, $90,300	..... May 1, '29
(Subject to call after May 1, 1904.)	
Bonded debt Jan. 1, 1902... $98,800	

Tax valuation 1902 ....$1,681,226
Assess't about 75% actual value.
Total tax (per $1,000) 1902.$27·50
Population in 1900.....5,369
Population in 1890 was.....5,677

CORRY SCHOOL DISTRICT—C. L. Covell, Treasurer.

REFUNDING BONDS—	
3-4s, J&J, $29,400...Jan. 2, 1932	
(Subject to call after Jan. 2, 1904.)	
Bonded debt Jan. 2, 1902.$29,400	

Floating debt..... $500
Assessed valua'n 1902 1,682,509
Assessm't about 60% actual value.
School tax (per $1,000) '01.$10·50

DANVILLE.—HARRY ELLENBOGEN, Treasurer.

This borough is in Montour County.

LOANS—	When Due.
REFUNDING WATER BONDS—	
3s, J&J, $83,000.....Nov. 1, 1925	
REFUNDING BOROUGH BONDS—	
3s, M&N, $14,000...July 1, 1915	
Interest payable in Danville.	

Bonded debt Mar. 1, 1902. $97,000
Total valuation 1900.... 871,486
Assessment about ⅓ actual value.
Total tax (per M) 1898.....$47·00
Population in 1890 was.....7,998
Population in 1900 was.....8,042

DAUPHIN CO.—A. C. KNISELY, Treasurer.

County seat is Harrisburg.

LOANS—	Amount.
REFUNDING BONDS—	
3s, J&J, $300,000 ...Jan. 1, 1931	
(Bonds are free from tax.)	
Bonded debt Jan. 6, 1902.$417,000	

Tax valuation 1902....$53,758,180
County tax (per M) 1902.... $4 00
Population in 1890 was.... 96,977
Population in 1900 was...114,443

DELAWARE CO.—J. M. ROGERS, Com. Cl'k.

County seat is Media.

LOANS—	When Due.
WAR DEBT—	
3½s, A&O, $325,000..Oct. 6, 1906	
Subject to call after 1900.	
Interest payable in Media.	

Bond. debt Jan. 1, 1902. $325,000
Tax valuation in 1902..52,758,051
Assessment about ⅔ actual value.
Co. tax (per $1,000), 1902 .. $3·50
Population in 1890 was 74,683
Population in 1900 was 94,762

DONORA.—JOHN R SCHOOLEY, Clerk.

This borough, incorporated in 1901, is in Washington County.

ST. & SEWER BONDS—	When Due.
4s, ...,$76,000.	2-14-19-24 29 31
Bonded debt Aug. 1, 1902 $76,000	

Sinking fund..... $5,000
Ass'd valuation 1901 .. 1,150,000
Tax rate (per M), 1902... 25·00

DONORA SCHOOL DISTRICT.—JAS. P. CASTNER Sec.

LOANS—	When Due.
4½s, M&N, $20,000	1909 & 1914
4½s, M&N, 12,000	1919
4½s, M&N, 8,000	1922

Bonds are exempt from State tax.
Bonded debt Aug 1, 1902 $40,000
Ass'd valuation 1901... 1,150,894
Assessm't about 60% actual value.

EASTON.—{HORACE LEHR, Mayor. JAMES R. BUTZ, Treasurer.

Easton is situated in Northampton County.

LOANS—	When Due.
CITY LOAN—	
4s, semi-an., $212,700. y'rly to 1925	
3½s, A & O, 120,200. Apr. 1, 1928	
Interest payable by City Treasurer.	
Total debt Mar. 1, 1902.. $375,000	
Tax valuation 1901....15,000,000	

Assessment is ¾ actual value.
Tax rate (per M.), 1901 .... $12·50
Population 1890 was.....14,481
(So. Easton annexed since 1890.)
Population 1900 (Census) ..25,238
Easton School Dist.— (add'l)—
Bonded debt Jan. 1, '02..$182,900
School tax (per $1,000,' 1..$6·00

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 in Erie County. All bonds are free from State tax.

LOANS—	When Due.
REFUNDING BONDS—	
4s, J&J, $256,500 ....Jan 1, 1907	
(Subject to call after Jan. 1, 189)	
4s, M&S, $50,000....March 1, 1909	
(Subject to call after Mar. 1, 1899)	
4s, J&J, $500,000....Jan. 1, 1914	
STREET BONDS—	
4s, July, $70,000.....July 1, 1921	
(Subject to call after July 1, 1911)	

Bonded debt Mar. 1, 1902. $876,500
Sinking fund..... 278,555
Water debt (included) .. 517,012
Water sinking fund (inc.) 65,000
Value of city property..2,118,724
Assessed valuation '01.19,993,249
Assessment about ⅔ actual value.
Tax rate (per $1,000). '01..$24·00
Population in 1900 was....52,733
Population in 1890 was....40,634

INTEREST on the loan due in 1907 is payable at the City Treasurer's office, and at the Importer's and Traders' Bank, N. Y.; on the loans due in 1909 and 1921 at the City Treasurer's office and at the First Nat'l Bank, N.Y.; on the loan due in 1914 at the First Nat'l Bank, N.Y.

ERIE SCHOOL DISTRICT.—W. J. Flynn, C'k B'd Ed.

LOANS—	When Due.
4s, M&N, $2,500	.....Nov. 1 1902
4s, M&N, 5,000	.....Nov 1, 19 4
4s, A&O, 26,000	1903-1908
($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, 35,000	1903-1909
($5,000 annually in Oct.)	

4s, J&J, $8,000... June 1903-'09
($1,000 yearly except 1903, when $2,000 matures.)
4s, M&N, $12,000...May 1, '03-'06
4s, M&N, 16,000...May 1, '07-'14
4s, M&N, 1,000...May 1, 1915
Bonded debt Mar 1, 1902..$137,000
School tax (per M.) 1901.....$8·00
(For valuation, population, &c., see city of Erie.)

FAYETTE CO.—O. R. BROWNFIELD, Com. Clerk.

County seat is Uniontown.

LOANS—	When Due.
COURT HOUSE BONDS—	
4s, M&N, $113,900..... 1903	
($9,000 due yearly) to 1915	
Interest payable in Uniontown.	
Total debt May 1, 1902.. $130,000	

Total valuation 1902.$47,908,702
Assessment about ⅓ actual value.
County tax (per $1,000) '02..$5·00
Population in 1890 was.... 80,006
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. This city on Feb. 18, 1902, voted to issue $1,090,000 bonds for various purposes.—V. 74, p. 442.

LOANS—	When Due.
WATER BONDS—	
6s, J&J, $101,400 ..	July 1, 1903
6s J&J, 91,000	....Jan. 1, 1904
6s J&J, 7,500	....July 1, 1904
4s, J&J, 130,500	....Jan. 1, 1913
4s, J&J, 22,600	....Jan. 1, 1914
4s, J&J, 182,500	....Jan. 1, 1915
4s, J&J, 51,300	....Jan. 1, 1916
3s, J&J, 75,000	.....Jan. 1, 1932
CITY BONDS	
6s, J&J, $14,900	.....Jan. 1, 1903
6s, J&J, 10,000	.....July 1, 1904
4s, J&J, 65,000	.....July 1, 1920

CITY BONDS—(Con.)
4s, ..., $27,500 1918
4s, ..., 5,000 1917
4s, ..., 17,000 1919
4s, ..., 45,700 1921
Bonded debt Apr 7, '02. $847,300
Sinking fund assets 127,870
Net debt Apr 7, 1902.... 719,430
Improvem t debt (add'l). 43,100
Improv. sinking fund.... 18,209
City property 1902.....2,124,251
Population in 190 was....50,167
Population in 1890 was.....39,385

TAX FREE.—All bonds are exempt from taxation.

INTEREST is payable at the office of the City Treasurer.

The sinking fund receives yearly appropriations sufficient to pay interest on the city's debt and 5 per cent of the principal.

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

Years.	Total Assessed Valuation.	Rate of Tax per $1,000.
1902.....	$28,509,155	$ .....
1901.....	26,631,875	17·00
1900.....	26,000,000	17·00
1898	25,538,741	17·00
1896.....	23,500,000	22·50
1894.....	$22,500,000	$18·833
1890.....	20,412,135	12·25
1889.....	21,396,240	20·50
1880.....	5,384,629	37·50

The city's tax rate for 1901 is $7·00 per $1,000.

HARRISBURG SCHOOL DISTRICT.—D. D. Hammelbaugh, Secretary.—

This district, comprising the city of the same name, is in Dauphin County.

LOANS—	When Due.
4s, A&O, $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, 47,000	...†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

Bonds are free from all tax except State.
Bonded debt June 1, 1902.$432,500
Floating debt..... ... 7,000
Total debt June 1, 1902.. 439,500
Sinking fund assets 16,497
Net debt June 1, 1902.... 423,003
Ass'd valuation, real ..28,309,155
Ass'd valuation, pers'l. 3,150,000
Total valuation 1902 31,459,155
Assessment about actual value.
School tax (per $,000), 1902 $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.

LOANS—	When Due.
BOROUGH BONDS—	
5s, A&O, $5,000	Optional
WATER BONDS—	
4½s, J&D, $45,000	Opt. after 1913
Bond debt Feb. 15, 1902	$50,000
Tax valuat'n (real 1901)	1,149,875

Boro. tax rate (per $1,000)	$4·00
Population in 1890 was	2,975
Population in 1900 was	2,998
School District Bonds (additional)—	
Bonded debt Feb. 1. 1902.	$9,800
Ass'd valuation 1901	1,204,330
School tax (per $1,000), 1901.	$7·00

INTEREST on the borough bonds is payable at Hollidaysburg; on the 4½s of 1913 at Philadelphia, Pa.

HOMESTEAD.—{J. C. MILLER, Burgess. LOUIS ROTT, Treasurer.

This borough is in Allegheny County.

LOANS—	When Due.
BOROUGH BONDS—	
4s, J&J, $30,000	July 1, 1917
4s, J&J, 41,000	July 1, 1922
4s, J&J, 93,000	July 1, 1932
STREET AND SEWER BONDS—	
5·4s, J&D, $44,000	yrly' to 1914
5·4s, J&D, 22,000	y'rly to 1918
5·4s, M&S, 5,000	Sept. 1, 1905
5·4s, M&S, 20,000	Sept. 1, 1915
5s, M&S, 10,000	Mar.1,'02to'10
5·4s, M&S, 8,000	Yearly to 1912
5·4s, J&J, 20,000	Jan. 1, 1917
Optional after 1902.	
5·4s, J&J, 25,000	Jan. 1, 1918
4s, J&J, 15,500	Jan. 1, 1919
4s, M&N, 20,000	Sept. 1, 1930

WATER BONDS—	
5·4s, M&S, $14,000	Yearly to '09
5·4s, M&S, 15,000	Sept. 1, 1910
5·4s, A&O, 24,000	Yearly to '16
5s, A&O, 54,000	Yearly to '16
Bonded debt Oct. 1, 1902	$296,500
Water bonds (incl. above).	107,000
Tax valuation 1901	5,416,420
Assessment about ⅖ actual value.	
Borough tax (p'r $1,000)'02.	$11·00
County tax (per $1,000)	2·50
School tax (per $1,000) 1902.	8·00
Population in 1890 was	7,911
Population in 1900 was	12,554

HOMESTEAD SCHOOL DISTRICT.—J. H. Williams, Sec.

LOANS—	When Due.
5·4s, M&S, $22,000.	Sept., 1903-'13
4½s, M&N, 6,000.	May, 1903-'08
4·3s, J&D, 25,000.	June 20, 1910
4s, M&N, $35,000	May 1, 1919
4s, J&J, 20,000	Dec. 1, 1925
Bonded debt Sept. 1, 1902.	$108,000
Ass'd valuation 1902	5,663,360
School tax (per $1,000), '02.	$8·00

HUNTINGDON CO.—A. B. McELWEE, Clerk

County seat is Huntingdon. Bonds are tax exempt.

LOANS—	When Due.
BRIDGE BONDS—	
5s, A&O, $19,500	1902 to 1906
(Payable part yearly.)	
REFUNDING BONDS—	
3½s, ..., $60,000	
Interest paid by County Treas.	
Bonded debt Jan. 1, 1901.	$75,500
Floating debt	23,550

Total debt Jan. 1, 1901.	$99,050
Sinking fund assets	23,675
Net debt Jan. 1, 1901	75,375
Tax valuation 1900	7,752,840
Assessment about ⅓ actual value.	
St. & Co. tax (per M.) 1900.	$12·00
Population in 1890 was	35,751
Population in 1900 was	34,650

INDIANA CO.—D. W. SIMPSON, Treasurer.

County seat is Indiana.

LOANS—	When Due.
REFUNDING BONDS—	
3·4s, J&J, $9,000	1903
BONDS—	
4·4s, ..., $24,000	1903
2·4s, J&J, 9,000	Jan. 1, 1904
Bonded debt Jan. 1, 1902.	$42,450
Floating debt	$2,359
Total debt Jan. 1, 1902.	44,809

Sinking fund	$28,154
Tax valuation 1902	9,148,392
Co. tax rate (per $1,000) 1902.	$5·00
Population in 1890 was	42,175
Population in 1900 was	42,556
School District Bonds.	
REFUNDING BONDS—	
3s, M&N, $33,500	May 2, 1922
(Optional after May 2, 1907.))	

JEANNETTE.—GEO. S. KIRK, Clerk.

This borough is in Westmoreland County.

LOANS—	When Due.
STREET & SEWER BONDS.	
4½s, g., A&O, $120,000	Apr.,'06-31
($5,500 due in 1906; $15,500 in 1911; $18,500 in 1916; $23,000 in 1921; $28,000 in 1926 and $29,500 in 1930.)	

Bonded debt April 1, '01.	$153,250
Assessed valua'n, 1900.	2,131,181
Population in 1890 was	3,296
Population in 1900 was	5,865

JOHNSTOWN.—ALEX. WILSON, Comptroller.

This city is in Cambria County.

LOANS—	When Due.
FIRE ALARM—	
4s, J&J, $8,000	Jan. 1, 1924
Subject to call after Jan. 1, 1904	
BUILDING BONDS—	
4s, M&S, $60,000	Sept. 1, 1930
Subject to call after Sept. 1, 1910	
RIVER IMPROVEMENT BONDS—	
5s, M&N, $40,000	May 1, 1921
Subject to call after May 1, 1896	
STREET IMPROVEMENT—	
4½s, M&S, $25,000	Sept. 1, 1923
Subject to call after Sept. 1, 1903	
4½s, F&A, $50,000	Aug, 1, 1924
Subject to call after Aug. 1, 1904	
4s, A&O, $20,000	Oct. 1, 1926
Subject to call after Oct. 1, 1906	
REFUNDING BONDS—	
3½s, J&D, $93,000.	June 1, 1931
Subject to call after June 1, 1921	

MORRELLVILLE BORO. BONDS—	
5s, , $10,000	Sept. 1, 1912
Subject to call after Sept. 1, 1897	
5s, ..., $10,000.	Sept. 1, 1913
Subject to call after Sept. 1, 1898.	
COOPERSDALE BORO. BONDS—	
5s, , $2,600	Jan. 1, 1905
Subject to call after Jan. 1, 1900	
5s, ..., $900	Jan. 1, 1907
Subject to call after Jan. 1, 1902	
Interest payable in Johnstown.	
Total debt Apr. 7, 1902.	$319,500
Sinking fund	64,692
Tax valuation 1902	14,310,263
Assessment is ¾ actual value.	
Tax rate (per $1,000) 1899.	$15·45
Population in 1890 was	21,805
(Several boroughs annexed since 1890.	
Population 1900 (Census)	35,936

JOHNSTOWN SCHOOL DISTRICT.—W. A. COCHRAN, Sec.

LOANS—	When Due.
5s, ..., $16.000	Dec. 1, 1906
4½s, .. 30,000	Feb. 1, 1925
(Subject to call after Feb. 1, 1905.)	
3½s, ..., $130,000.	May 1, 1931
(Subject to call after May 1, 1906.)	
3½s, J&D, $35 000.	June 1, 1932
Subject to call June 1, 1907.)	
MORRILLVILLE BONDS—	
5s, ..., $14,000.,	Apr. 1, 1904

COOPERSDALE BONDS—	
5s, ... $5,500..	Jan. 3, 1903
(Now subject to call.)	
Woodvale bonds	$2,000
Temporary debt	22,206
Total debt June 2, 1902.	219,706
Sinking fund	20,181
Net debt June 2, 1902.	199,525
Value sch. property 1902.	540,000

JUNIATA CO.—JOHN R. JENKINS, Com. Clerk.

County seat is Mifflintown. Bonds are tax exempt.

LOANS—	When Due.
COUNTY BONDS—	
3s & 4s, $94,230	
Interest payable by County Treas.	
Bonded debt Jan. 1, 1902.	$94,230
Floating debt	5,898

Tax valuation, real.	$4,412,222
Tax valuation, pers'l.	801,486
Total valuation 1902.	5,213,708
County tax (per M.) 1902	$6·00
Population in 1890 was	16,655
Population in 1900 was	16,054

LACKAWANNA CO.—C. F. WAGNER, Cl'k.

County seat is Scranton.

LOANS—	When Due.
REFUNDING BONDS—	
4s, M&N, $225,000	May 1, 1922
Total debt Jnne 1, 1902	$225,000
Tax valuation 1900	35,700,836

Assessment about ½ actual value.	
State & Co. tax (per M) '99.	$11·00
Population 1890 was	142,088
Population in 1900 was	193,831

LANCASTER.—{J. H. RATHFON, Treasurer. E. S. SMELTZ, City Clerk.

This city is the capital of Lancaster County.

LOANS—	When Due.
JUDGMENT BONDS—	
4s, A&O, $120,000	Oct. 1, 1925
(Subject to call after 1915.)	
RELIEF FUND BONDS—	
6s, Jan., $14,000	Perpetual
WATER BONDS—	
4s, J&J, $125,000	Jan., 1900-18
4s, J-Q. 169,500.	April 1, 1905-20
4s, J&J, 116,000	1922

Bond. debt Jan. 1, 1902.	$1,134,958
Sinking funds	590,458
Value city property	1,257,983
Assessed valua'n, 1901.	16,685,148
Real estate, about	26,000,000
Tax rate (per M.) 1902.	17·00
Population in 1900 was	41,459
Population in 1890 was	32,011

INTEREST is payable in Lancaster.

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

LANCASTER SCHOOL DIST.—H. A. Schrover, Treas.

Bonded debt Jan. 1, 1902.	$135,000
Value sch. property 1901.	$483,150
School tax (per $1,000)	$5·00

LANCASTER CO.—JACOB STONER, Treas.

County seat is Lancaster.

LOANS—	When Due.
COUNTY BONDS—	
3½s, $50,000	
COURT HOUSE BONDS—	
3½s, $50,000	1918
(Subject to call after 1908.)	

Bonded debt Sept. 1, 1901.	$270,800
Interest payable at Co. Treas.'office.	
Tax valuation 1900.	$86,736,064
State & co. tax per $1,000 '90.	$6·50
Population in 1890 was	149,095
Population in 1900 was	159,241

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.
CITY BONDS—	
4s, A&O, $44,700	1923
Subject to call at any time.	
REFUNDING BONDS—Tax free.—	
3½s, A&O, $125,000.	Apr. 1, '07-'32
($21,000 due every 5 years.)	
FUNDING BONDS—Tax free.—	
3½s, A&O, $85,000.	Apr. 1, '07-'22
($21,000 due every 5 years.)	

Interest paid at City Treas'r office.	
Total debt Aug. 1, 1902.	$254,700
Water debt (included)	250,000
Tax valuation, real	8,780,222
Tax valuation, personal.	206,430
Total valuation 1901	8,986,652
Assessment about actual value.	
Total tax (per M.) 1901	10·25
Population in 1890 was	14,664
Population in 1900 was	17,628

LEBANON SCHOOL DISTRICT.—Ira M. Rutter, Sec'y.

Bonded debt J'ne 20, '02.	$129,150
Value school property '02.	$350,000

LOCKHAVEN.—{WM. F. SPIRRING, Mayor. JOS. HABERSTROH, Treasurer.

This city is in Clinton County.

LOANS—	When Due.
CITY BONDS—	
6s, ..., $25,000	Nov. 1, 1910
5s, ..., 10,000	Oct. 1, 1903
4s, ..., 25,000	Jan. 1, 1907
4s, ..., 25,000	May 1, 1915
WATER LOANS—	
5s, ..., $10,000	Oct. 1, 1903
5s, ..., 84,500	May 1, 1904
3½s, J&J, 8,500	July 1, 1910
4s, ..., 19,500	July 1, 1914

REFUNDING BONDS—	
4s, ..., $25,000	Dec. 1, 1918
(Subject to call after 1908.)	
Total debt Mar. 1, 1902.	$232,500
Total valuation 1901	1,700,000
Assessment about ⅓ actual value.	
Population in 1890 was	7,358
Population in 1900 was	7,210
School District Bonds—	
REFUNDING BONDS—	
3s, M&N. $33,500.	May 2, 1922
(Optional after May 2, 1917.)	

LUZERNE CO.—FRED. C. KIRKENDALL, Treas.

The county seat is Wilkes-Barre.

LOANS—	When Due.
COUNTY BONDS—	
4s, F&A. $37,500, g.	Feb. 1, 1903
4s, ..., 50,000	1903 to 1907
Int. is payable in Wilkes-Barre.	

Total debt Aug. 10, '02	$87,500
Total valuation 1902	125,450,100
Assesment abt. 10 p. c. of act'l val.	
County tax (per $1,000), '02.	$8·00
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.—T. R. WINDER, Clk. Co. Com.

County seat is Williamsport.

LOANS—	When Due.
4s, ..., $20,000.	Feb. 1, 1913
(Optional after Feb. 1, 1903.)	
4s, ..., $40,000	Dec. 1, 1914
(Optional after Dec. 1, 1904.)	
REFUNDING BONDS	
3½, M&N, $235,000	Nov. 1, '08-'13
($40,000 yearly.)	

3s, M&S, $130,500	Sept. 2, 1926
(Subject to call after Sept. 2, 1916.)	
Total debt Jan. 1, 1902	$425,500
Tax valuation 1901	20,836,579
Population in 1890 was	70,579
Population in 1900 was	75,663

MAHANOY CITY.—{M. J. LEONARD, Burgess R. R. WEBB, Sec. of Council.

Borough in Schuylkill County.

LOANS—	When Due.
BOROUGH BONDS—	
4s, M&S, $2,500	Sept. 1, 1908
4s, F&A, 10,000	Aug. 1, 1909
4s, J&J, 10,000	1916
4s, J&J, 17,000	1922
(Subject to call after 1907.)	
4s, J&J, $45,000	Jan. 1, 1928
(Subject to call Jan. 1, 1908.)	

Total debt Mar. 1, 1902.	$84,500
Floating debt	1,653
Total debt Mar. 1, 1902.	87,153
Tax valuation 1901	2,175,836
Assessment is ⅔ the actual value.	
Total tax (per $1,000) 1902.	$22·00
Popula ion 1890 was	11,286
Population in 1900 was	13,504
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 Reynoldton, assuming a bonded debt of $25,500.

LOANS—	When Due.
FUNDING BONDS—	
4½s, J&J, $42,000	July 1, 1920
4s, M&S, $121,000	serially to Sep,'17
RR. COMPROMISE BONDS—	
6s, J&J, $104,600	July 1, 1906
REYNOLDTON BONDS—	
Water 4½s, $9,500	1910
Impt. 5·4s, 13,000	1902-1914
IMPROVEMENT BONDS—	
4s, J&J, $2.000	Jan. 1, 1919
4s, J&J, 18,000.	Jan. 1, 1920-25
WATER BONDS—	
5s, J&J, $75,000*	July 1, 1911
5s, J&J, 27,000	July 1, 1904
Interest payable by City Treasurer.	

Bonded debt Apr. 7, 1902	$395,100
Water debt (included)	102,000
Floating debt	154,075
Total debt Apr. 7, 1902.	549,175
Sinking fund	216,265
Oth. assets, asess'ts, etc.	144,117
Net debt Apr. 7, 1902.	188,703
Ass'd valuation 1901	15,955,346
Assessment about ½ actual value.	
City & sch. tax (per M) 1901.	$17·25
Total tax (per $1,000) 1901.	20·25
Population 1890 was	20,741
(Reynoldton Boro. and part Versailles Twp. annexed since 1890.)	
Population 1900 (Census)	34,227

* 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.

The 3½% bonds are tax-exempt.

LOANS—	When Due.
4½s, M&S, $19,000	1910
4½s, M&S, 48,000	1910
4½s, J&J, 20,000	1910
4½s, A&O, 65,000	1924
3½s, J&J, 96,000 p'rt y'rly to '27	

3½s, M&N, $100,000 ... May 1, 1930
Bond. debt Feb. 1, 1902 .. $348,000
Sinking fund ... 74,841
Net debt Feb. 1, 1902 ... 273,159
Assessed valuation ... See City
School tax (per M.) 1901 ... 7·50

MEADVILLE.—A. M. GUNDAKER, Comptroller.

This city is in Crawford County.

LOANS—	When Due.
WATER WORKS BONDS—	
4s, A&O, $151,000 ...	Jan. 1, 1929
(Subject to call after Jan. 1, 1904.)	
CITY BONDS—	
4·4s, J&J, $6,000 ...	July 1, 1907
4s, J&J, 10,000 ...	July 1, 1906
4s, J&J, 19,700 ...	July 1, 1907
4s, M&S, 7,900 ...	Mar. 1, 1916

All bonds are subject to call. Bonds of 1907 and '16 free of State tax.

Interest is payable at City Treas'y.
Bonded debt Jan. 1, 1902 $194,600
Sinking fund ... 49,200
Net debt Jan. 1, 1902 ... 145,400
Total valuation 1902 .. $2,964,007
Assessment abt. 50% actual value.
City tax (per $1,000)'1902. $12·00
Population 1890 was ... 9,520
Population 1900 was ... 10,291

MEADVILLE SCHOOL DIST.—J. D. Roberts, Sec'y.

BUILDING BONDS—	When Due.
4s, J&J, $7,000 ...	Part yearly
4s, M&S, 10,000 ...	1902 to 1906

Bonded debt Feb. 21, 1902. $17,000
Assessed valuat'n 1902 .. 2,194,000
School tax (per M.) 1902 ... $10 00

MEDIA.—C. D. M. BROOMHALE, Treasurer. W. H. TRICKER, Clerk.

This borough is in Delaware County.

LOANS—	When Due.
REFUNDING & WATER BONDS—	
3½s, M&N, $100,000	1904 to 1929
(On May 1, $5,000 in 1904, $10,000 in 1909, $15,000 in 1914, $20,000 in 1919 and 1924 and $30,000 in 1929.)	

Int. payable by Borough Treas.
Total debt May 1, 1902 .. $100,000
Tax valuation 1900 ... 2,366,575
Tot. tax (per $1,000) 1901 .. $13·50
Population in 1890 was ... 2,736
Population in 1900 was ... 3,075

MILLVALE.—E. B. W. PFISCHNER, Burgess.

This borough is in Allegheny County.

LOANS—	When Due.
5s, ..., $4,300	1907
5s, ..., 8,700	1910
5s, ..., 5,600	1915
5s, ..., 57,000	1913
5s, ..., 4,500	1919

Bonded debt Mar. 1, 1902. $80,100

Floating debt ... $6,200
Total debt Mar. 1, 1902 .. 86,300
Total valuation 1902 ... 2,236,845
Assessment abt. 70% actual value.
Boro. tax (per $1,000) 1902. $17·00
Population in 1890 was ... 3,809
Population in 1900 was ... 6,736

MONROE CO.—FRED. EILENBERGER, Treasurer. S. L. MOSIER, Clerk.

County seat is Stroudsburg.

LOANS—	When Due.
COURT HOUSE BONDS—	
4s, M&S, $59,100	1909
Subject to call.	
Interest payable at Co. Treasury.	
Bonded debt Jan. 1, 1902 .. $59,100	

Total valuation 1901 .. $7,048,108
Assessment same as actual value.
Co. tax (per $1,000) 1901 .. $5·00
Population in 1890 was ... 20,111
Population in 1900 was ... 21,161

MONTGOMERY CO.—D. H. HITNER, Clerk.

County seat is Norristown.

LOANS—	When Due.
REFUNDING COUNTY BONDS—	
3½s, A&O, $75,000 ...	Apr. 1, 1920
Subject to call after Apr. 1, 1910.	
Total debt Mar. 1, 1902 ... $75,000	

Tax valuation 1901 ... $82,545,825
State & Co. tax (per M.) 1901 .. 6·00
Population in 1890 was ... 123,290
Population in 1900 was ... 138,995

NEW CASTLE.—CHARLES WARNEROCK, Mayor. CHAS. C. DUFF, City Clerk.

This city is the capital of Lawrence County. In 1897 the boroughs of West New Castle and Mahoning town were annexed to the city.

LOANS—	When Due.
CITY FUNDING BONDS—	
4s, F&A, $12,500 ...	Aug. 1, 1906
Subject to call at any time.	
SEWER BONDS—	
4s, F&A, $15,000 ...	Aug. 1, 1911
Subject to call after 1906.	
4s, F&A, $15,000 ...	Aug., 1903
CONDUIT BONDS—	
3½s, M&S, $30,000 ..	Mar. 1, 1922
(Optional after Mar. 1, 1912.)	
STREET IMPROVEMENT BONDS—	
4s, F&A, $40,000 ...	Aug. 1, 1916
Subject to call after 1906.	

STREET IMPROV'T BONDS—Con.—
4s, M&S, $25,000 ... Sept. 1, 1917
Subject to call after 1907.
4s, F&A, 35,000 ... Aug. 1, 1918
(Subject to call after Aug. 1, 1903.)
Interest payable at city treasury.
Total debt Mar. 1, 1902 .. $158,000
Total valuation, 1901 ... 13,216,923
Assessment about ¾ actual value.
County tax (per $1,000) ... $3·50
City tax (per $1,000) 1901 ... 8·50
School tax (per $1,000) 1901. 7·00
Population 1890 was ... 11,600
Population 1900 (Census) ... 28,339

TAX FREE.—Bonds are exempt from taxation.

NEW CASTLE SCHOOL DIST.—LOTTIE A. PERRY, Clerk.

LOANS—	When Due.
4s, A&O, $10,000 ...	Oct. 1, 1910
(Subject to call after Oct. 1, 1895.)	
4½s, A&O, $1,000 ...	Oct. 1, 1914
(Subject to call after Oct. 1, 1895.)	
4s, J&J, $35,000 ...	July 1, 1916
(Subject to call after July 1, 1901.)	
4s, F&A, $40,000 ...	Aug. 1, 1918
(Subject to call after Aug. 1, 1903.)	
5½s, $5,000 ...	June 1, 1912
3½s, M&F, $56,000 ...	May 1, 1919
(Subject to call after 1909.)	

3½s, F&A, $40,000 .. Aug. 1, 1920
(Subject to call after Aug. 1, '10.)
REFUNDING BONDS—
3½s, A&O, $18,000 .. Oct. 1, 1920
(Subject to call after Oct. 1, 1910.)
3½s, F&A, $20,000 ... Aug. 1, 1921
(Optional after Aug. 1, 1911.)
Bonded debt July 1, 1902. $225,000
Assessed valuat'n '01. $13,949,315
School tax (per $1,000) 1901 $7·00
Tax exempt.—Bonds are all tax exempt.

NORRISTOWN.—EDWIN METCALF, Treas'r.

This borough is the capital of Montgomery County.

LOANS—	When Due.
BOROUGH BONDS—	
3½s, ..., $200,000 ..	Oct. 1, 1927
(Subject to call after 1902.)	
3½s, A&O, $150,000 ..	Apr. 1, 1932
(Optional April 1, 1907.)	
REFUNDING BONDS—	
3s, J&J, $160,000 ...	July 1, 1930
Subject to call after 1905.	

Bonded debt Apr. 1, 1902. $510,000
Tax valuation 1902 ... 9,906,130
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1902. $15·50
Population 1890 was ... 19,791
Population 1900 was ... 22,265

INTEREST is payable at the Borough Treasurer's office.

TAX FREE—The refunding bonds are free of tax.

NORRISTOWN SCHOOL DISTRICT—Geo. R. Kite, Sec.

LOANS—	When Due.
3½s ... $100,000	1919
(Optional after 1909.)	
3½s, $50,000	
4s, 19,000	

Bonded debt Feb. 1, 1902 $169,000
Sinking fund ... 15,608
Assessed valuat'n 1901 .. 9,121,855
Value school prop'y 1901 300,000
School tax (per $1,000) 1901. $7·00

PERRY CO.—W. D. MESSIMER, Treasurer.

New Bloomfield is the county seat. Bonds are exempt from tax.

Bonded debt Jan. 1, 1902 $110,351
Total valuation 1901. $7,844,186
Assessment about ¾ actual value.

State & co., tax (per M) 1901. $9·00
Population in 1890 was ... 26,276
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, 1899, $2,800,000 in July, 1900, and $1,400,000 in July, 1902.

$5,000,000 bonds voted Feb. 18, 1902, were sold July 24, 1902.

LOANS— NAME AND PURPOSE.	Interest.—Rate	Interest.—Payable.	Principal.—When Due.	Principal.—Outstand'g.
New funding loan, series S to Y ... 1879	4	J & J	Dec. 31, '02 to 1904 $400,000 yearly.	$1,200,000
Three p. ct. loan, 1890-91, series A to T ...	3	M & N	Nov. 1, 1902 to '19 $230,000 yearly.	4,140,000
Serial loan ... 1893	3	J & J	Dec. 31, 1903-17 $175,000 yearly.	2,625,000
do ... do	4	J & J	Dec. 31, 1918-'22 $175,000 yearly	875,000
do ... 1894	3½	J & J	Dec. 31, 1904-'23 $205,000 yearly.	4,100,000
do ... 1895	3	J & J	Dec. 31, 1905-'24 $120,000 yearly.	2,400,000
do ... 1896	3½	J & J	Dec. 31, 1905-24 $100,000 yearly.	2,000,000
do ... 1899	3	J & J	Dec. 31, 1908-17 $560,000 yearly.	5,600,000
do ... 1898	3	J & J	Dec. 31, 1908-'27 $65,300 yearly.	1,306,000
do ... 1900	3	J & J	Dec. 31, 1918-'22 $560,000 yearly.	2,800,000
do ... 1902	3½	J & J	Dec. 31, 1923-'24 / Dec. 31, 1925	1,120,000 / 280,000
Five-million-dol. loan '02	3½	J & J	1932	5,000,000
Refunding loan ... 1894	3½	J & J	Dec. 31, 1904-'23 $136,000 due yrly	2,720,000
Subway loan ... do	3½	J & J	Dec. 31, 1904-'10	2,084,000
do do do	3	J & J	Dec. 31, 1904	16,000
do do 1897	3½	J & J	Dec. 3, 1911-1918 $300,000 yearly.	2,400,000
do do 1898	3½	J & J	Dec. 31, 1919-'21 $300,000 yearly.	900,000
do do ...	3½	...	Dec. 31, 1922	25,000
Refunding loan ... 1895	3½	J & J	Dec. 31, 1905-'23 $50,000 yearly.	950,000
do do do	3½	J & J	Dec. 31, 1924	44,000
do do do	3¼	J & J	Dec. 31, 1924	5,000
do do do	3⅛	J & J	Dec. 31, 1924	1,000
do do ... 1897	3½	J & J	1907-1926, $32,500 annually on Dec. 31	650,000
Reservoir loan, series A to T. 1892 ...	3	J & J	Dec. 31, '02 to '21 $50,000 yearly.	1,000,000
TAXED CITY LOAN—				
Consolidated ...	6	J & J	Jan. 1, 1904	31,100
do ...	6	J & J	July 1, 1904	1,400
UNTAXED CITY LOAN—				
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
Sewers, No. 61 ...	6	J & J	July 1, 1905	499,400
Twelve million water loan ... 1900	3	J & J	July 31, 1930	3,000,000
do do ... 1901	3½	J & J	July 31, 1931	9,000,000

Registered loans overdue and yet outstanding ... 22,475
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, 1902.	Jan. 1, 1901.	Jan. 1, 1900.
Bonded debt ...	$59,932,895	$54,919,595	$55,443,145
Outstanding warrants ...	1,441,606	1,583,738	1,329,085
Total debt ...	$61,374,501	$56,503,333	$56,772,230
City loans held in sink. fds.	9,877,500	12,268,050	15,561,200
Net debt on dates named ..	$51,497,001	$44,235,283	$41,211,030

The cash on hand in the city treasury Jan. 1, 1902, was $18,198,969, exclusive of the cash in the sinking fund, which aggregated $495,213.

The amount of bonded debt redeemed by the Sinking Fund Commission during the year 1901 was $4,017,600. 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 $46 per share.

CITY PROPERTY—The real estate owned by the city Jan. 1, 1902, was valued at $62,313,294, an increase over that of Jan. 1, 1901, of $3,899,900.

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.	Paym'ts to Sink. Fund.	Total Municipal Debt Jan. 1.	Assessed real and Personal Valuat'n.	Tax rate. per $1,000.
1903 ...	...	...	$911,968,674	$18·50
1902 ...	$1,263,941	$61,374,591	901,009,664	18·50
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.*
WATER BONDS—
4·4s, A&O, $189,000..Apr. 1, 1914
Subject to call after Apr. 1, 1899
Interest payable at Phœnixville.
Total debt Feb. 21, 1902.$173,500

Floating debt..... $8,000
Tax valuation 1901.....3,000,000
Assessment about 3/5 actual value.
Total tax (per $1,000) 1901..12·50
Population in 1890 was.....8,514
Population in 1900 was.....9,196

PITTSBURG.—J. O BROWN, City Recorder. JOHN B. LARKIN, Comptroller.

This city is situated in Allegheny County.

LOANS— NAME AND PURPOSE—	Rate.	—Interest.— Pay'ble.	When Due.	—Principal.— Outstand'g
City building bonds, refun.c&r	5	A & O	Apr. 1, 1910	$170,000
Free bridge bonds.....c or r	4	M & N	May 1, 1925	*1,200 000
Subject to call 1-10 every 3 years.				
Funded debt bonds.....c	7	J & J	July 1, 1909	140,000
do do .....r	7	J & J	July 1, 1909	360,000
do do .....r	7	J & J	Jan. 1, 1912	121,000
Funded debt improv. bonds.c	5	J & D	June 1, 1913	80,000
do do do r	5	J & D	June 1, 1913	1,323,000
do do do .r	5	J & D	June 1, 1912	77,000
City bonds, loan of 1900.....	3½	A & O	Apr. 1, '03-30 $700.000 every 3 years	7,000,000
Improvement bonds.....r	4	J & D	Dec. 1, 1915	53,000
do do c	4	J & D	Dec. 1, 1915	3,681,700
Market bonds, refunded.....r	5	A & O	Apr. 1, 1910	25,000
Municipal consol. bonds.....r	6g	A & O	Oct. 1, 1904	g.210,000
Public Park bonds.....c & r	4	M & N	May 1, 1925	*1,425,000
Subject to call 1-10 every 3 years.				
Public Safety bonds.....c & r	4	M & N	May 1, 1925	*400,000
Subject to call 1-10 every 3 years.				
Boulevard bonds.....r	4	M & N	May 1, 1925	*400,000
Subject to call 1-10 every 3 years.				
Railroad scrip.....4&5		.....	.....	501
Railroad compromise bonds..c	5	J & J	Jan. 1, 1913	8?2,000
do do do ..r	5	J & J	Jan. 1, 1913	997,803
do do do ..c	4	J & J	Jan. 1, 1913	210,000
do do do ..r	4	J & J	Jan. 1, 1913	143,3?7
Water bonds.....r	6	J & J	Jan. 1, 1908	300,000
do .....c or r	4	M & N	May 1, 1925	*1,600,000
Subject to call 1-10 every 3 years.				
Refund. Water extens'n loan..r	3½	.....	1903-1909, $90,000 y'rly Apr. 1.	603,000
East Birmingham funded.....	4	.....	Mar. 15, 1918	62,000

(c) Coupon bonds. (r) Registered bonds. (g) Payable in gold.
* These issues form parts of the $6,250,000 loan authorized in 1895, and the amounts here given represent the portion thus far issued.

PAR VALUE OF BONDS.—Bonds are for $100 and multiples.

TAX FREE.—All issues of this city's bonds are exempt from taxation except the refunding water extension loan and the 3¼% 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.—

	Feb. 1, 1902.	*Feb.* 1, 1901.	*Jan.* 1, 1900.	*Feb.* 1, 1899.
Total bonded debt (incl. water bonds)	$ 21,506,201	$ 22,146,701	$ 15,236,701	$ 15,331,202
Sinking funds.....	4,942,863	5,446,071	4,584,867	4,058,245
Net debt.....	16,563,338	10,700,630	10,651,834	11,272,956

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:

Year.	—Assessed Valuation.— *Real.*	*Personal.*	*Total.*	*City Tax per* $1,000.
1902.....	$358,883 332	$4,900.935	$363 784,267	.....
1901.....	347,988,437	4,594.355	352,582,792	.....
1900.....	320,393,234	1,866.130	322,255,364	$17·00
1899.....	315,521,713	1,821,878	317,343,591	15 00
1898.....	310,576,437	1,902,284	312,478.721	15·00
1897.....	293,368,242	1,948,020	295,316,262	13·00
1896.....	286,497,437	1,988,985	288,486,422	12·00
1893.....	273,390,506	2,259,660	275,650,166	11·00
1890.....	198,580,267	1,873.359	200,453.626	15·00
1885.....	108,530,608	3,000,000	111,530,608	13·00
1884.....	105,404,720	1,838,258	107,342,978	16·00

For the year 1902 the assessed valuation of real estate includes the valuation of property to the amount of $143,717,541 which paid a rural tax (two-thirds of full tax), and $10,150,633 which paid a so-called agricultural tax, or one-third of the full tax rate. The *taxable* valuation of all property for 1902, after making some slight deductions for exemptions, is $309,111,331.

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. Reisfar 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, 1902, aggregating $1,957,000, and the assessed valuation of each for 1902.

	Bonded Debt.	*Assessed Valuation 1902.*
Allen Sub School District—31st Ward.....	$49,000	$2,132,537
Beltzhoover Sub-School District—38th Ward....	11 000	1,231,897
Brushton Sub-School District—37th Ward.....	93,500	3,205,560
Colfax Sub-School District—22d Ward.....	29,000	16,640,103
Forbes Sub-School District—6th Ward	24,000	6,317,986
Franklin sub-School District—7th & 8th Wards..	40,000	6,226,325
Highland Sub-School District—19th Ward	250.000	23,461,302
Homewood Sub-School District—2 st Ward.....	190,000	9,533,199
Howard Sub School District—16th Ward.....	105.000	7,176,921
Liberty Sub School District—20th Ward.....	120,000	38 473,558
Lincoln Sub-School District—21st Ward.....	87,000	9,201,766
Luckey Sub-School District—35th Ward..	37,000	2,036,215
Minersville Sub-School District—13th Ward.....	153,000	8,655,399
Moorhead Sub-School District 11th Ward.....	15,500	5,109,325
Mt. Albion Sub-School District—18th Ward.....	135,000	8,481,906
Mt. Washington Sub-School District 32d Ward.	37,000	4,496,365
Oakland Sub-School District—14th Ward.....	145,000	23,997,412
Peebles Sub-School District—23d Ward.....	197,000	10,751,611
Riverside Sub-School District—34th Ward.....	14.000	1,567,?39
Sterret Sub-School District—22d Ward.....	120,000	8,832,893
St. Clair Sub-School District—27th Ward	60.000	3,448,273
Stevens Sub-School District—36th Ward.....	42,000	1,686,447
Washington Sub-School District—17th Ward..	.....	8,628,203
Wickersham Sub-School District—24th Ward....	3,000	4,060,926

PITTSTON.—P. Y. Joyce, Treasurer.

This city is in Luzerne County. Bonds are free from tax.

LOANS— *When Due.*
IMPROVEMENT BONDS—
4s, M&S, $33,000..... 1921
Paving 6s, 5,000.. .....
Redemption 4s, 7,000.....
Bonded debt Mar. 1, 1902..$45,000
Sinking fund..... 900

Net debt Mar. 1, 1902... $44,100
Tax valuation 1901 1,359,159
Assessment about 1/5 actual value.
Total tax (per $1,000) 1901.$50·50
Population 1890 was.....10,302
Population 1900 was.....12,556

INTEREST is payable at the Treasurer's office, Pittston.

POTTSTOWN.—Jno. A. Selinger, Treasurer.

This borough is in Montgomery County.

LOANS— *When Due.*
3½s, A&O, $55,000....Oct. 2, 1929
(Subject to call part each 5 years.
V. 69, p. 819.)
Bonded debt Mar. 1, 1902.$55,000

Assessed valuat'n 1901.$5,500,000
Assessment about 2/3 actual value.
Tax rate (per M.) 1901..... $14·00
Population 1891 was.....13,285
Population in 1900 was.....13,696

POTTSVILLE.—S. M. Mortimer, Treasurer.

This borough is in Schuylkill County.

LOANS— *When Due.*
FUNDING BONDS—
4s, M&N, $33,000.....May 1, 1911
ENGINE HOUSE BONDS—
4s, J&J, $5,000 1913
4s, J&J, 2,000 1904
REFUNDING BONDS—
3½s, J&J, $54,000.....1929
(Subject to call after 1909.)
BUILDING IMPROVE'MT LOAN—
4s, J&J, $2,500... Jan. 1, 1903-07

BRIDGE BONDS—
4s, J&D, $6,000.....1903-1908
Int. is payable at Boro' Treas'y.
Bond. debt Mar. 3, 1902. $106,500
Sinking fund..... 5,702
Tax valuation 1901.....6,171,113
Assessment about 1/2 actual value.
Boro' tax (per $1,000) 1901..$8·00
Population in 1890 was.....14,117
Population in 1900 was.....15,710

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.

REFUND'G B'DS—(Free from tax.)
3½s, , $121,500.....1932
(Optional after 1907.)
Bonded debt June 1, 1902.$121,500

Val. school prop'ty 1901.$332,410
Assessed valuation 1901.6,348,239
School tax (per M.) 1902....$7·00

PUNXSUTAWNEY.—IRA J. CAMPBELL, Burg's. J. R. LOWRY, Secretary.

This borough is in Jefferson County.

LOANS— *When Due.*
PAVING BONDS—
4s, J&J, $8,000.....Jan. 1, 1927
(Optional after Jan. 1, 1905.
4s, F&A, $5,000 .... Aug. 1, 1927
(Optional after Aug. 1, 1905.)
4s, J&D, $9,000. .June 1904-1924
STREET IMPROVEMENT BONDS—
4s, J&D, $15,000.....1903-1921
SEWER BONDS—
4s, ..., $4,000.July, 1903 to '20

REFUNDING BONDS—
4s, J&J, $14,000 .....Jan. 1, 1928
(Optional after Jan. 1, 1903.)
Bonded debt Apr. 1, 1902.$55,000
Floating debt..... 6,602
Sinking fund..... 6,664
Total valuation 1902....1,489,569
Assessment about 2/3 actual value.
Total tax (per M.) 1900.....$19·00
Population in 1890 was.....2,792
Population in 1900 was.....4,375

VALUE of city property, $10,031 15.

INTEREST on paving bonds payable at Borough Treasurer's office, and on the refunding bonds at the First National Bank, Punxsutawney.

READING.—CHAS. L. MOLL, Comptroller. E. L. LINDEMUTH, City Clerk.

This city is the County seat of Berks County. All bonds are tax exempt.

LOANS— *When Due.*
FUNDING BONDS—
4s, A&O, $99,000 .....Apr. 1, 1903
REFUNDING BONDS—
4s, A&O, $200,000 ...Apr. 1, 1918
Subject to call af'r Apr. 1, 1898
4s, A&O, 100,000...April 1, 1913
Optional after April 1, 1903.
WATER BONDS—
4s, J&J, $75,000 .....Jan. 1, 1912
(Subject to call Jan 1, 1907.)
REFUNDING WATER BONDS—
4s, J&J, $125,000.....Jan. 1, 1919
(Subject to call Jan. 1, 1904.)
4s, J&J, $200,000.....July 1, 1920
PAVING BONDS—
4s, ..., $160,000....1907 to 1922
($40,000 ev'ry fifth year on Feb. 1.)
4s, A&O, $100,000.....1903-1923
($20,000 every fifth year on Apr. 1)

PAVING BONDS—(Con.)—
4s, J&J, $80,000 1903-1922
($20,000 every fifth year on July 1.)
4s, A&O, $100,000.....1904-1924
($20,000 every fifth year on Apr. 1.)
SEWER AND PAVING BONDS—
4s, A&O, $100,000 ..1907-1927
($20.000 every fifth year on Apr. 1.)
Bonded debt Apr. 7, '02 $1,359,000
Sinking funds..... 85,975
Net debt Apr. 7, 1902.. 1,272 025
Water debt (included).. 400,000
Water sink. fund (incl.) 6,190
Value city property—
Water Works 1 937,762
Other property 1,133,888
Assessed valuat'n 1902.41,766,565
Assessment about 2/3 actual value.
City tax (per $1,000) 1901...$8·00
Population in 1900 was....78,961
Population in 18 0 was. ..58,661

INTEREST is payable at the office of the City Treasurer.

Reading School District.—J. B. Renninger, Treasurer.

This district, comprising the city of the same name, is in Berks County.

LOANS— *When Due.*
3½s, F&A, $35,000 1929
3½s, A&O, 65,000. April 1, 1930
(Subject to call after April 1, 1905.)
3½s, J&D, $ 0,000 .June . 1931
(optional after June 1, 1906)

Bonded debt Oct. 1, 1902.$140,000
School tax (per $1,000) 1900,$4·00
For assessed valuation, population, &c., see city of Reading.

SCHUYLKILL CO.—HARRY MULDOON, Cont'ller. G. A. DOERFLINGER, Treas.

County seat is Pottsville.

LOANS— *When Due.*
4s, A&O $90,000.....Apr. 1, 1914
Optional after Apr. 1, 1899
4s, A&O, $75,000..... Oct. 1, 1916
Subject to call after Oct. 1, 1906
3s, J&J, $200,000. July 1, 1919
(Subject to call July 1, 1899)
3s, J&J, $74,100..... Jan. 1, 1921
(Subject to call Jan. 1, 1901.)

3s, M&S, $32,800.....Sept. 1, 1921
(Subj. to call after Sept. 1, 1901.)
All bonds exempt from taxation.
Interest payable in Pottsville
Bond. debt July 1, 1902 $471,900
Total valuation 1901...49,136,772
County tax (per $1,000) '01..$7·00
Assessment abt. 60 p.c. actual val.
Population in 1890 was... 154,163
Population in 1900 was...172,927

SCRANTON.—W. L. CONNELL, Recorder. P. W. COSTELLO, Comptroller. JOHN J. FAHEY, Deputy Comptroller.

This city is in Lackawanna County.

LOANS— NAME AND PURPOSE.	—Interest.— Rate.	Payable.	—Principal.— When Due.	Outstand'g.
Bridge loans.....1894	4½	J & D	June 1, 1904	$90,000
do do 1894	4½	J & D	June 1, 1909	50,000
do do 1894	4½	J & D	June 1, 1914	50,000
do do 1894	4½	J & D	June 1, 1919	60,000
Sewer bonds.....1900	3½	J & D	.....	135,000

LOANS— NAME AND PURPOSE.		—Interest— P. Ot.	Payable.		—Principal.— When Due.	Outstand'g.
City improvement	1886	4	J	& J	July, '03 to 1906 $2,000 yearly.	$10,000
do do	1886	4	J	& J	July 1, 1907-'16 $3,500 yearly.	35,000
Municipal improv'm't	1891	4½	J	& D	Dec. 1, 1906	23,000
do do	1891	4½	J	& D	Dec. 1, 1911	22,000
do do	1891	4½	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	1900	4	J	& J	July 1, 1910	10,000
do	1901	4	J	& J	July 1, 1913	10,000
Redemption bonds	1893	4½	J	& D	June 1, 1903	34,000
do do	1893	4½	J	& D	June 1, 1908	34,000
do do	1893	4½	J	& D	June 1, 1913	38,000
do do	1893	4½	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, '02.	Apr. 1, 1901.	Apr. 2, '00.	Nov. 1, '99.
Total bonded debt	$742,000	$636,000	$628,000	$638 000
Floating debt	171,225	164,782	97,862	209,185
Total municip. debt	$913,225	$800,782	$725,862	$847,185
Less sinking funds, &c.	381,185	369,771	290,385	248,541
Net debt	$532,040	$431,011	$435,477	$598,644

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 (previously one-third cash value) was assessed at full value in 1902.

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per $1,000.
1902	$64,322,093	$1 364 610	$65 686 703	.....
19 0	22.1 6,533	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 DIST.—Eugene D Fellows, Sec.

LOANS—
$150,000 4½s, redeemable July, 1908-1913 and 1918.
($50,000 redeemable every 5 years)
$75,000 4 s, redeemable July, 1915, 1919 and 1920.
40,000, maturing April 1, 1922
40,000, maturing April 1, 1925
40,000, maturing April 1, 1927
$60.000, maturing June, 1926 & '28
40,000, maturing June 1, 1930
75,000 4s, maturing June 1, 1931
3½s, F&A, $60.000 Aug. 1, '14 '28; 100,000 Aug. 1, '16-'20; 40,000 Aug. 1, 1926; 50 000 Aug. 1, 1932
Bonded debt July 1, 1902 $520,000
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.
STREET IMP. BONDS—	
4½s, F&A, $3,500	Var.
(Subject to call at any time)	
STREET AND SEWER BONDS.	
4-9s, ... $18,000	1903
WATER BONDS—	
5s, A&O, $60,000	Apr. 1, 1903
4s, A&O, 15,000	1905

Bonded debt Apr. 1, 1901. $96,500
Water debt (included) 75,000
Floating debt 31,466
Total debt Apr. 1, 1901. 127,966
Tax valuation 1901 3,842,525
Assess't ab't ⅔ actual value.
City tax (per $1,000) 1900...$6·50
Population in 1890 was 2,750
Population in 1900 was 3,568

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.—I. S. HUBER Treasurer.

This borough is in Northumberland County.

LOANS—	When Due.
BOROUGH PURPOSES—	
4s, J&J, $28,600	July 1, 1909
4s, A&O, 59,000	Oct. 15, 1903 to '18
($2,000 yearly to '08, Oct. 15, '28 $2,200 to '18, and $2,500 to '28.)	
3½s, J&D, $4,000	June 1, 1906
FUNDING BONDS—	
4½s, M&N, $6,000	May 18, 1903
4½s, M&S, 3,000	Sept. 9, 1905
4s, M&N, 6,000	Nov. 16, 1904
4s, M&S, 2,500	Sept. 9, 1905
REFUNDING BONDS—	
4s, J&J, $2,500	Jan. 23, 1904
4s, M&N, 4,000	Nov. 9, 1904
4s, M&N, 10,000	May 1, 1905

Bond. debt Mar. 4, 1902. $121,600
Floating debt 10,300
Tax valuation 1900 1,613,832
Assessm't about 10% actual value.
Total tax (per $1,000) ..... $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 $59,000 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—John Harris, Sec'y.

LOANS—	When Due.
3½s, .., $12,000	1911
(Subject to call after 1904.)	
3½s, semi-an., $21,500	1930
(Subject to call after 1905.)	
3½s, ., $7,000	1907
(Subject to call after 1903.)	
3½s, ..., 15,000.	1932
(Subject to call after 1922)	
REFUNDING BONDS—	
3½s, ... $18,600	1932
Subject to cal after 1907.	

Bonded debt Mar. 1, '02..$114,500
Floating debt 41,200
Total debt Mar. 1, 1902.. 155,700
Value of sch. prop'y (est. 300,000
Assessed valuat'n 1901..1,341 860
School tax (p. $1,000) 1901.$26·00

SHARON—MALIN EWING, Secretary.

This borough is in Mercer County.

LOANS—	When Due.
REFUNDING—	
4s, M&N, $90,000	Nov. 1, 1915
Bonds are tax exempt.	
SEWER BONDS—	
3½s, M&N, $60,000	Nov. 1, 1931
(Subj. to call after Nov. 1, 1906.)	
3½s, F&A, $40,000	Aug. 1, 1932
(Optional after Aug. 1, 1912.)	

Total debt Mar. 1, 1902.. $150,000
Sinking fund 6,199
Tax valuation 1902 3,394,760
Assessment is ¾ actual value.
Boro' tax (per M.) 1902 ....$12·00
Total tax (per $1,000) '02 22·50
Population in 1890 was 7,459
Population in 1900 was 8,916

SHENANDOAH.—Dr. J. G. CHURCH, Treasurer. P. W. BIERSTEIN, Secretary.

Shenandoah is in Schuylkill County.

LOANS—	When Due.
REFUNDING BONDS—	
4s, J&J, $25,000	1926
WATER BONDS—	
5s, J&J, $121,900	1923 1924

Bond debt Mar. 4, 1902. $146,900
Floating debt 45,347
Total debt Mar. 4, 1902 $192,247
Water debt (included) ... 121,900
Tax valuation 1902 2,387,812
Assessm't about 30 p. c. actual val.
Total tax (per $1,000), 1902. $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—J. S. Williams, Secretary

LOANS—	When Due.
4s, J&J, $13,200	1915
4s J&J, 19 000	1907
4s, J&J, 10.000	1915
4s, J&J, 20,000	1917
All bonds optional at any time.	

Bonded debt June 3, 1902. $62,200
Floating debt 27,200
Total debt June 3, 1902... 91 400
Value school prop'ty 1902. 130.000
School tax (per $1,000), '02. $16·25

SOUTH BETHLEHEM.—THOS. GANEY, Clk.

This borough is in Northampton County.

LOANS—	When Due.
PERMANENT STREET IMP. BONDS.	
4s, A&O, $15,000	Apr. 1, 1919
4s, A&O, 15,000	Apr. 1, 1920
4s, J&J, 5,000	July 1, 1921
4s, J&J, 15,000	July 1, 1922
REDEMPTION BONDS—	
4s, F&A, $69,500	Aug. 1, 1916
SEWER BONDS—	
4s, M&N, $10 ,000	May 1, 1932
(Optional after May 1, 1922.)	
MARKET BUILDING BONDS—	
4s, J&D, $15,000	June 1, 1909
4s, J&D, $24,000	June 1, 1909-19

Bonded debt June 1, 1902 $258,500
Tax valuation 1902 5,289,215
Assessment abt. 66 p. c. act. value.
Total tax (per $1,000) '02.. $16 00
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, unless otherwise stated, fifteen years.

SOUTH BETHLEHEM SCHOOL DIST—John Donegan, Chairman Finance Committee.

4s, J&D, $39,100	June 1, 1932
(Optional after June 1, 1912.)	

Bonded debt June 1, '02. $140,000
Assess'd valuat'n, 1901..5,248,107

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.

LOANS.	When due.
3½s, F&A, $83.700	Aug. 1, 1932
(Optional after Aug. 1, 1912.)	

Bonded debt Aug. 1, 1902. $83,700
Sinking fund 4,943
Net debt Aug. 1, 1902... 78,757
Assessed valuat'n 1902. $1,096,729
Assessment about 5 actual value.
Tax rate (per $1,000) 1902 $52·00
Population in 1890 was..... 5,930
Population in 1900 was..... 9,810

TARENTUM.—F. A. READY, Clerk.

This borough is in Allegheny County.

LOANS—	When Due.
ELECTRIC LIGHT BONDS—	
5s, M&S, $34,500	1922
(Subject to call $1,500 yearly.)	
SEWER BONDS—	
5s, M&S, $15.000	Sept. 1, 1928
(Subject to call Sept. 1, 1908.)	
4s, J&D, $5,000	June 1, 1932
PAVING BONDS—	
5s, M&S, $40, 00...	Sept. 1, 1928
(Subject to call Sept. 1, 190 .)	
FUNDING BONDS—	
4s, J&D, $13,000	June 1, 1932
STREET BONDS—	
4s, J&D, $2,500.	June 1, 1932

Bonded debt Sept. 1, 1902 $110,000
Assessed valuation 1902. 1,907,545
Assessm't about 70% actual value.
Total tax (per $1,000) 1902. $28·75
Population in 1890 was. .4,627
Population in 1900 was..... 5,472

INTEREST is payable at the National Bank of Tarentum.

TIOGA COUNTY.—FRANK WATKINS, Com. Cl.

County seat is Wellsboro.

LOANS—	When Due.
COUNTY BONDS—	
4s, J&J, $87,000	Jan. 1, 1923
Optional at any time.	

Bonded debt Jan. 6, 1902 $87,000
Interest is payable at Wellsboro.
Tax valuation, real... $13,952,452
Tax valuation, pers'nal 1,275,652
Total valuation 1901.. 15,228,104
County tax (per M.), 1901....$6·00
Population in 1890 was..... 52,313
Population in 1900 was..... 49,086

TITUSVILLE.—A. C. HARTON, Compt'r.

This city is in Crawford County.

LOANS—	When Due.
PAVING BONDS—	
4s, ..., $20,000	1902 to 1912
3½s, ., 6,000	1921
(Subject to call after 1911.)	
REFUNDING BONDS—	
3s, F&A, $25,000	Aug. 1, 1919
(Subject to call Aug. 1, 1909.)	
3½s, ..., $74,800	Jan. 1, 1920-21
(Subject to call Jan. 1, 1910.)	
REFUNDING BONDS—(Con.)—	
4s, J&J, $14,900	Jan 1, 1908
(Subject to call after Jan. 1, 1898.)	

Bonded debt Apr. 6, 1902. $115,700
Impr'vem't bonds (add'l) ...26,000
Tax valuation 1901 2,839,410
Tax rate (per $1,000) 1901..12·00
Population in 1890 was..... 8,073
Population in 1900 was..... 8,244

INTEREST is payable by the City Treasurer.

CITY PROPERTY.—The city owns a water works and electric light plant, and other property and assets amounting to about $259,304.

TITUSVILLE SCHOOL DIST.—

Tot. bds., 3½s, July 1, '02. $13,400
Tax valuation 1901..... 2,208,000
Tax rate (per $1,000), 1902. $12·00

TURTLE CREEK.—V. G. WILLIAMS, Treas'r.

This borough is in Allegheny Co.

LOANS—	When Due.
BOROUGH BONDS—	
4½s, A&O, $20,000	1925
4½s, M&N, 50,000	1925
4s, A&O, 42,000	1904-1929
SCHOOL BONDS—	
4½s, ..., $46.000	1903-1925

Borough debt Jan. 1, '02 $106,000
Assessed valuation 1902. 2,400,000
Assessm't about 70% actual value.
Tax rate (per $1,000) 1901..$20·00
Population in 1900 was..... 3,262

INTEREST on the borough bonds is payable at the Chemical National Bank, New York City, and on the school bonds at the Citizens' Bank of Turtle Creek.

WASHINGTON.—William McEnrue, Sec.

This borough is in Washington County.

LOANS—	When Due.
Paving Bonds—	
4s, A&O, $60,000	1908-1912
3·6s, J&J, 75,000	Oct. 1, 1913
($15,000 due yearly) to Oct. 1, 1917	
3½s, ..., $6,500	1922-23
4s, M&N { 40,000	Nov., 1918-21
4s, M&N { 30,000	Nov., 1922 & 27
4s, M&N { 80,000	Nov., 1923-26

Sewer Bonds—	
4s, A&O { $60,000	Oct. 1, 1918-21
4s, A&O { 10,000	Oct. 1, 1922
Bond. debt Sept. 1, 1902	$465,400
Floating debt	10,000
Total debt Sept. 1, 1902	475,400
Tax valuation 1902	7,566,759
Tax rate (per $1,000) 1902	$21·75
Population in 1890 was	7,063
Population in 1900 was	7,670

Washington School District.—Harry A. Jones, Secretary.

LOANS—	When Due.
4s, M&S, *35,000	1903-1912
3½s, M&S, *50,000	1910-1921
(For dates of maturity see V. 69, p. 613.)	
3½s, J&D, *$3,500	Dec. 1, 1922
3½s, J&D, *3,000	Dec. 1, 1923

Bond. debt Feb. 1, 1902	$95,000
Assessed valuat'n 1901	5,324,810
Assessment abt. 70% actual value.	
School tax (per M) 1901	$5·00
Population in 1900 was	7,176

* Free from tax.

WASHINGTON CO.—Geo. E. Lockhart, Clerk County Commissioners.

Washington is the county seat.

LOANS—	When Due
Court-House & Jail Bonds—	
4s, F&A, $459,000	Aug. 1, 1903-26
(Various amounts yearly.)	
4s, F&A, $300,000	

Bonded debt Aug. 1, 1902	$759,000
Assessed valuation '01	55,893,624
Population in 1890 was	71,155
Population in 1900 was	92,181

WEST CHESTER.—W. S. Underwood, Treas.

This borough is the capital of Chester County.

LOANS—	When Due.
Street Improvement Bonds—	
3s, A&O, $15,000	1929
(Optional on 60-days' notice.)	
Water Bonds—	
3½s, J&J, $51,900	1927
(Optional on 60 days' notice.)	
Redemption Bonds—	
3½s, A&O, $66,700	1927
(Optional on 60 days' notice.)	
Int. payable by Borough Treas.	
Total debt Jan. 1, 1902	$133,600

Sinking fund	$6,504
Net debt Jan. 1, 1902	127,096
Tax valuation, real	6,297,433
Tax valuation, personal	529,665
Tax valuation 1902	6,827,098
Assessment about actual value.	
Total tax (per $1,000) 1902	$12·50
Population 1890 was	8,028
Population 1900 was	9,524
School Dist. Debt (additional)—	
Walter H. Lewis, Secretary.	
Bonded debt June 3, 1901	$41,000

All taxes on bonds are paid by the borough.

WATER WORKS, Etc.—The borough in 1901 owned water works, school houses and other buildings valued at $275,000.

WILKES-BARRE.—{OWEN D. JONES, Treasurer. FRANK DEITRICK, Clerk.

Wilkes-barre is in Luzerne County.

LOANS—	When Due.
Refunding Bonds—	
4½s, J&D, $100,000	1902 to 1927
4½s, M&N, 50,000	1904-1924
($10,000 due every 5 yrs. on May 1.)	
3½s, F&A, 210,000	1905-1929
($8,000 yearly on Feb. 1 to 1919 & $9,000 yearly to 1929.)	
Improvement Bonds—	
3½s, F&A, $100,000	Aug. 1905-'29

Bonded debt Apr. 7, 1902	$464,600
Floating debt	5,000
Total debt Apr. 7, 1902	469,600
Sinking fund	16,426
Tax valuation 1902	$36,335,090
Total tax (per $1,000) 1902	$27·00
Tax valuation 1880	2,822,931
Population 1890 was	37,718
Population 1900 (Census)	51,721

CITY PROPERTY.—The city owns property valued at $263,985.

Wilkes-Barre School Dist.—{G. W. GUTHRIE, Pres. A. W. MOSS, Clerk.

Building Bonds—	
5s, F&A, $35,000	1910-1914
4s, M&S, 40,000	Sept. 1, '15-'18

Bonded debt June 1, '01	$120,500
Assess'd val'at'n 1902	$18,266,070
School tax (per $1,000) 1902	$8·00

WILKINSBURG.—B. F. Shafer, Sr., Secy.

This borough is in Allegheny County. Sewer bonds are tax exempt.

LOANS—	Amount.
Street Bonds—	
4½s, J&J	$40,000
4½s, J&D	108,000
3½s, ...,	60,000
4s, ..., $13,000	1903-1915
3½s, J&J, 38,000	1903-1930
(For maturity, see V. 70, p. 1266.)	
4s, ..., $30,000	1918
3½s, J&J[10], 60,000	July, 1902-30
(For maturity, see V. 73, p. 1128)	

Sewer Bonds—	
4½s, M&S	$140,000
Total debt July 1, 1901	380,000
Tax valuation 1901	10,551,285
Assessment abt. 75 % actual value.	
Total tax (per $1,000) '99	$12·40
Population in 1890 was	4,662
Population in 1900 was	11,886

INTEREST is payable at the First National Bank of Wilkinsburg.

WILLIAMSPORT.—{JOHN F. LAEDLEIN, Mayor. EDWARD L. TAYLOR, Treas

This city is the capital of Lycoming County. Bonds all tax exempt.

LOANS—	When Due.
City Bonds—	
4s, M&S, $86,000	Mar. 1, 1925
Subject to call after Mar. 1, 1905.	
Grafius Run Bonds—	
3s, F&A, $81,000	Aug. 1, 1922
(Optional after Aug. 1, 1912)	
City Hall Bonds—	
4s, M&N, $70,000	May 1, 1923
Subject to call after May 1, 1903.	

Refunding Bonds—	
3½s, M&S, $500,000	Sept. 1, 1929
(Subject to call after Sept. 1, 1909)	
Interest is paid by City Treasurer.	
Bonded debt Apr. 1, 1902	$677,000
Sinking fund	93,019
Net debt Apr. 1, 1902	583,981
Improvem't bonds (add'l)	21,400
Tax valuation 1902	9,500,000
Assessm't abt. 50% actual value.	
City tax (per $1,000) 1901	$16·40
Population 1890 was	27,132
Population 1900 (Census)	28,757

Williamsport School Dist.—W. M. Dietrick, Sec.

LOANS—	When Due.
3½s, F&A, $20,000	Feb. 1, 1911
Bonded debt, Apr. 1, 1902	$57,000

Assessed valuat'n, 1902	$9,236,000
Assessed about ½ to ⅔ actual value.	
School tax (per $1,000) 1901	$7·25

WILMERDING.—C. C. Cowell, Clerk.

This borough, organized in 1890, is in Allegheny County.

LOANS—	When Due.
School Bonds—	
5s, A&O, $22,000	Apr. 1, 1911
Street Improvement Bonds—	
5s, A&O, $53,000	Oct. 1, 1915
5s, A&O, 31,000	Oct. 1, 1926

Total debt Feb. 1, 1902	$105,000
Total valuation 1901	2,252,490
Actual value (est.)	3,500,000
Tax rate (per $1,000) 1901	$10·00
Population in 1890 was	419
Population in 1900 was	4,179

TAX FREE. The street improvement bonds are free from taxation.

YORK.—B F. Frick, Comptroller.

York is the capital of York County. Several suburban districts were annexed early in 1900.

LOANS—	When Due.
Highway Imp. Bonds—	
4s, J&J, $21,000	July 1, 1914
4s, A&O, 39,000	Oct. 1, 1912
4s, A&O, 32,500	Oct. 1, 1916
4s, A&O, 40,000	Apr. 1, 1917
4s, A&O, 5,000	Oct. 1, 1911
3½s, A&O, 74,000	1910-1930
3½s, M&S, 65,000	Sept. 1, 1932
(Subject to call Sept. 1, 1922.)	
Fire Dept. Bonds—	
3½s, F&A, $30,000	Feb. 1, 1932
(Subject to call after Feb. 1, 1922)	
Interest is payable at York, Pa.	

Bond. debt Aug. 1, 1902	$241,500
Sinking fund	11,110
Floating debt (addit'l)	6,000
Tax valuation 1902	17,465,607
Assessment about ⅘ actual value.	
Total tax (per $1,000) '02	$17·25
Population in 1890 was	20,793
(Parts of several townships annexed since 1890.)	
Population in 1900 (Census)	33,654

TAX FREE.—All of the above securities are exempt from taxation.

CITY PROPERTY.—The city in 1900 owned public buildings and available assets amounting to $130,666 44.

York School District.—Wade W. McClure, Sec.

LOANS—	When Due.
4s, J&D, $165,000	June 1906-'28
($5,000 yearly to 1906, $6,000 1907 to '23, $9,000 1924 to '26 and $13,000 yearly therafter.)	
4½s, M&S, $30,000	1905-7-9-11
(Subject to call before maturity.)	
3½s, M&N, $60,000	1922
(Subject to call after 1907)	

Bonded debt July 1, 1902	$266,000
Assessed valuat'n '01	$17,153,766
Assessment ¾ actual value.	
School tax (per M.) 1901	$5·00
[$60,000 bonds were offered for sale on April 8.]	

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.

Name of County.	*Total Debt.*	*Assessed Valuation.*	*Population.*
Adams	$10,000	$11,953,252	34,496
Armstrong	104,045	9,342,228	52,551
Beaver	75,000	26,230,402	56,432
Bedford	15,000	8,899,074	39,468
Berks	67,979	80,389,942	159,615
Bucks	No debt.	38,608,136	71,190
Butler	157,000	14,398,542	56,962
Cambria	No debt.	27,668,515	104,837
Cameron	38,000	874,259	7,048
Carbon	105,500	5,802,717	44,510
Centre	No debt.	11,751,471	42,894
Clarion	No debt.	8,658,138	34,283
Clearfield	141,000	18,674,911	80,614
Columbia	116,800	11,830,431	39,896
Crawford	No debt.	19,173,377	63,643
Cumberland	No debt.	22,671,131	50,344
Elk	No debt.	3,873,339	32,903
Erie	No debt.	43,154,988	98,473
Forest	55,000	2,319,755	11,039
Franklin	No debt.	18,057,327	54,902
Fulton	No debt.	2,173,392	9,924
Greene	No debt.	13,946,952	28,281
Jefferson	10,158	12,472,609	59,113
Lawrence	No debt.	20,919,769	57,042
Lebanon	33,250	30,859,075	53,827
Lehigh	No debt.	42,649,309	93,893
McKean	No debt.	7,552,582	51,343
Mercer	No debt.	25,000,000	57,387
Mifflin	58,500	9,212,397	23,160
Montour	17,800	5,240,444	15,526
Northampton	105,000	48,565,397	99,687
Northumberland	203,100	12,700,465	90,911
Pike	No debt.	1,155,781	8,766
Potter	No debt.	10,324,947	30,621
Snyder	1,000	4,784,306	17,304
Somerset	No debt.	11,656,362	49,461
Sullivan	49,420	1,671,451	12,134
Susquehanna	15,000	4,365,909	40,043
Union	25,000	8,068,967	17,592
Venango	No debt.	14,112,736	49,648
Warren	96,500	10,063,121	38,946
Wayne	15,350	4,428,904	30,171
Westmoreland	No debt.	65,975,757	160,175
Wyoming	39,200	3,684,856	17,152
York	545,534	44,674,429	116,413

Cities, Boroughs, etc.	*Total Debt.*	*Assessed Valuation.*	*Tax Rate.*	*Population.*
Abington (Twp.) Montg. Co.	$98,900	$4,264,915	....	3,803
Ambler (Bor.), Montgomery Co	26,300	1,000,000	$21·00	1,884
Ashley School District	26,400	.....	.....	.....
Aspinwall (Bor.), Allegheny Co.	55,000	994,610	17·00	1,231
Bath (Boro.), Northampton Co.	20,000	387,575	9 00	731
Beaver (Boro.), Beaver Co.	100,020	1,513,935	.....	2,348
Bellefonte, Centre Co	125,000	1,627,615	25·00	4,216
Berwick School District	32,500	948,720	13·00	.....
Bloomsburg, Columbia Co	60,000	2,329,814	9·00	6,170
Bridgeport School District	26,600	.....	.....	.....
Bristol School District	16,000	.....	.....	.....
Butler School District	97,000	2,793,491	17·00	.....
Butler Twp. Sch. D., Schuylkill Co.	12,200	....	.....	.....
Camb'ge Sprgs. (Bor.) Cr'wf'd Co.	21,527	.....	.....	1,495
Carbondale, Lackawanna Co.	43,066	2,805,976	.....	13,536
Carbondale School District.	63,788	.....	.....	.....
Carlisle School District	50,200	3,125,000	16·00	.....
Carnegie, Allegheny Co	152,000	3,101,285	6·50	7,330
Carnegie Sch. D., Allegheny Co.	71,000	.....	.....	.....
Catasauqua (City), Lehigh Co.	27,800	1,524,005	18·00	3,963
Charleroi (Boro.), Wash'ton Co.	145,200	2,040,422	24·00	5,930
Clifton H'ights (Bor.), Delaw'e Co	29,500	989,000	7·50	2,330
Coal Twp., Sch. D, Northum. Co.	48,744	....	.....	.....
Connellsville (Boro.), Fayette Co.	165,500	2,244,395	.....	7,160
Conshohocken (Bor.), Montg. Co.	46,393	2,317,525	7·50	5,762
Coraopolis (Bor.), Allegheny Co.	48,000	2,002,080	.....	2,555
Crafton (Bor.), Allegheny Co.	67,000	2,034,725	12·25	1,927
Darby (Boro.), Delaware Co	67,100	1,500,000	17·50	3,429
Darby School District	50,000	1,500,000	.....	.....
Denver (Boro.), Lancaster Co.	14,000	214,000	.....	700
Dorranceton (Bor.), Luzerne Co.	23,595	.....	.....	.....
Du Bois (Boro.), Clearfield Co.	175,533	2,431,894	31·60	9,375
Du Bois School District	101,000	.....	.....	.....
Dunmore (Boro.) Lackawanna Co.	26,000	1,859,084	.....	12,583
Dunmore School District.	60,000	1,879,344	.....	.....
Duquesne (Bor.), Allegheny Co.	198,000	3,888,205	19·75	9,036
E. Pittsburg (Bor.), Allegheny Co	96,000	1,658,100	.....	2,883
East Pittsburg School District.	26,000	.....	.....	.....
Edgewood (Bor.), Allegheny Co.	49,500	2,100,000	8·00	1,139
Elizabeth (Boro.), Allegheny Co.	9,000	700,000	20·00	1,866
Elliot, Allegheny Co	23,000	1,153,000	22·00	3,345
Ellwood City (Bor.), Lawrence Co.	42,000	1,000,000	26·02	2,243
Ellwood City School District.	39,000	777,885	.....	.....
Etna (Bor.), Allegheny Co.	97,500	2,045,855	17·00	5,384

Cities, Boroughs, etc.	Total Debt.	Assessed Valuation.	Tax Rate.	Population.
Etna School District	19,528	.....	.....	.....
Everett School District	15,000	.....	.....	.....
Franklin (City), Venango Co	45,000	2,275,815	35·00	7,317
Franklin School District	75,000	2,500,000	15·00	10,000
Freeland School District	17,045	262,758	26·00	...
Girardville School District	41,586	.....	.....	.....
Glassport Allegheny Co	20,000	1,388,535	6·50	4,500
Greensburg (Bor.), Westm'l'd Co.	86,000	4,541,495	.....	6,508
Greenville (Bor.), Mercer Co	39,880	1,711,955	.....	4,814
Hamburg School District	11,700	850,000	3·50	.....
Hazleton (City), Luzerne Co	81,800	4,465,243		14,230
Hazleton School District	52,100	.....	.....	.....
Huntingdon (Boro) Hunt'don Co.	45,500	1,741,233	29·25	6,053
Indiana (Boro.), Indiana Co	21,300	970,087	...	4,142
Jenkintown (Bor.), Montg. Co	36,900	1,222,050	14·50	2,091
Jersey Shore (Bor.) Lycoming Co.	14,500	.....	.....	3 070
Johnsonburg (Bor.), Elk Co	25,000	434,010	.....	3,892
Kennett Sq. (Bor.), Chester Co	40,000	818,050	14·00	1,516
Landsdale (Bor.), Montg'ry Co	38,390	1,200,000	13·50	2,754
Lansdale School District	21,400	.....	6·50	.....
Lehighton School District	21,425	622,691	11·00	...
Lehighton (Boro.) Carbon Co	33,600	.....	.....	4,629
Lewisburg School District	10,000	.....	.....	...
Lower Merion Sch D., Montg. Co.	80,000	8,675,998	.....	.....
Mauch Chunk (Bor.), Carbon Co	25,000	.....	.....	4,029
Mechanicsb'g (Bor.), Cumber. Co.	28,000	1,370,997	15·50	3,841
Meyersdale School District	12,595	.....	.....	.....
Middletown School District	35,000	.....	.....	.....
Milton (Town), N'thumberl'd Co.	23,000	600,000	69·50	6,175
Milton School District	33,500	934 131	.....	.....
Monongahela, Washington Co	59,000	1,540,000	23·00	5,173
Monongahela School District	10,200	.....	.....	...
Mt. Carmel (Bor.), N'thumb'd Co.	51,660	897,976	.....	13,179
Mt. Carmel School District	57,481	.....	.....	.....
Mt. Pleasant (Bor.), Westmore. Co	51,400	1,500,000	20·00	4,745
Mt. Pleasant School District	28,000	1,468,028	.....	4,745
New Brighton (Bor.), Beaver Co.	47,500	2,939,973	.....	6,820
North East (Bor.), Erie Co	40,250	833,975	16·50	2,068
Northumberland (Boro.) Northumberland Co.	12,635	.....	.....	2,748
Northumberland School District	12,628	.....	21·00	.....
Oil City, Venango Co	78,000	2,810,715	36·00	13,264
Oxford (Bor.), Chester Co	39,700	997,430	15·00	2,032
Plymouth (Bor.), Luzerne Co	24,900	794,000	19·00	13,649
Radnor Township School Dist	67,500	3,735.145	25 12	.....
Rankin (Bor.), Allegheny Co	73,500	2,588,420	17·00	3,775
Renovo (Bor.), Clinton Co	45,000	700,000	39·00	4,082
Reynoldsville School District	31,981	.....	.....	.....
Ridley Park School District	10,500	2,000,000	6·00	.....
Rochester (Bor.), Beaver Co	47,500	.....	.....	4,688
Rochester School District	50,000	.....	.....	.....
Rockledge (Bor.), Montgom. Co.	20,000	304,350	10·50	512
Royersford (Bor.), Montgom. Co.	22,400	.....	.....	2,607
Royersford School District	16,500	.....	.....	...
Scottdale (Bor.), Westmorel'd Co.	75,500	1,735,671	17·50	4,261
Scott Township, Allegheny Co	10,000	2,307,590	.....	3,975
Sharpsburg (Bor.) Allegheny Co.	157,500	3,371,885	13·25	6,842
Sharpsburg School District	36,500	.....	.....	.....
Sheraden (Bor.), Allegheny Co	49 000	2,373,625	12·50	2,948
Shippensburg (Bor.) Cumberl. Co.	35,800	812,470	20·00	3,228
Souderton (Bor.), Montgom. Co.	28,700	539,885	12·00	1,077
South Sharon School District	39,500	1,988,335	.....	.....
Spring City (Bor.), Chester Co	21,250	932,892	.....	2,566
Steelton, Dauphin Co	225,000	4,072,990	25·75	12,086
Steelton Sch. Dist., Dauphin Co.	112,850	4,800,000	8·50	.....
Tamaqua, Schuylkill Co	81,000	1,748,714	.....	7,267
Tarentum School District	59,500	1,705,584	11·00	.....
Tremont (Bor.), Schuylkill Co	8,554	.....	.....	1,947
Tyrone (Bor.), Blair Co	19,400	2,000,000	.....	5,847
Verona School District	22,000	.....	.....	.....
Warren (Bor.), Warren Co	102,000	3,150,032	27·00	8,043
Waynesboro, Franklin Co	58,000	1,500,000	12·00	5,396
Waynesboro School District	36,500	1,257,550	.....	.....
Waynesburg (Bor.), Greene Co	59,000	1,864,663	22·00	2,544
West Homestead School District.	30,000	2,254,095	.....	.....
West Middlesex (Bor.), Mercer Co.	16,000	392,068	4·50	930
West Pittston School District	15,760	.....	.....	.....

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.

LOANS— 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 Oct. 1, 1902, were $769,750. The assets on Oct. 1 1902, were $1,128,445; 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.....72,749
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.
County Bonds-	
4s, semi-an., $40,000	Optional
Certificates—	
5s, semi-an., $1,000	Optional
4½s, semi-an., 10,500	Optional
Bond. debt Oct. 15, 1900	$40,000

Floating debt certifs	$11,500
Total debt Oct. 1, 1900.	51,500
Tax valuation 1900	13,003,171
Co. tax per $1,000 1900.	$4·50
Population in 1890 was	32,664
Population 1900 (Census)	32,762

NEWARK.—Samuel B. Herdman, Treasurer.

Newark is in New Castle County.

LOANS	When Due.
Electric-Light Bonds—	
5s, J&D, $2,500	1903
Refunding Water Bonds—	
4s, J&D, $37,000	1926
(Subject to call after 1906.)	
Bonded debt Aug. 1, 1902	$39,500

Tax valuation, real	$530,000
Tax valuation, personal	75,000
Total valuation 1902	605,000
County tax (per $1,000) '02	$7·00
Town tax (per $1,000) '02	10·00
Population 1890 was	1,191
Population 1900 was	1,213

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—	
3½, J&J $69,000 ($10,000 due yearly)	July 1, 1914 to 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, $10,000	1903
5s, M&N, 60,000, g	1904-1909
($10,000 due yearly.)	
4s, 4½s, 5s, $97,000	1902-1913

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 June 30, '02.	$691,000
Total valuation 1902	47,353,347
Assessment ½ to ⅓ actual value.	
County tax (per $1,000) '02	$7·00
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.
4s, J&J, $50,000	July 1, 1906-'22

Total debt Sept. 1, 1902.	$50,000
Assessed valuation '01.	9,566,707
Population 1890	38,647
Population 1900 (Census)	42,276

WILMINGTON.—{GEO. M. FISHER, Mayor. WM. L. HAMANN, Clerk.

The city of Wilmington is in New Castle County.

LOANS— NAME AND PURPOSE.			Interest.— P.	Ct.	Payable.	Principal.— When Due.	Outstand'g.
Funding loan	No. 29		4½	M	& N	Nov. 1, 1902-'04 $7,000 yearly.	$21,000
Park loan	No. 33		3½	A	& O	1915 to 1917 part each year.	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
do		1902	4	A	& O	Oct. 1, 1926	6,900
						Oct. 1, 1927	8,100
Crematory loan			4	A	& O	1903 to 1907 $1,500 y'ly in Oct.	7,500
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
do	do	1902	4	A	& O	Apr., 1, 1927	25,000

LOANS— NAME AND PURPOSE.		Interest— Rate.	Payable.	Principal— When Due.	Outstand'g.
Water loan (reser.)	No. 25	6	J & J	July 1, 1903-'08 $6,000 yearly.	$32,000
do (reser.)	No. 26	6	M & S	Sept. 1903 to '11 $3,500 yearly.	27,000
do	No. 31	4½	A & O	var. 1913-1914	60,000
do	No. 32	4	A & O	Oct. 1, 1919-'23	25,000
do	No. 32	3½	A & O	var. 1914-1915	60,000
Sinking fund loan		4, 4½, etc.		Various.	702,050
do do		4	A & O	1910 to 1913	176,000
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, 1902.	Jan. 1, 1902.	Jan. 1, 1901.	Jan. 1, 1900.
Total bonded debt.	$1,983,350	$1,959,350	$1,918,200	$1,965,100

Floating debt July 1, 1902, was $60,000.

ASSESSED VALUATION.—The assessed valuation of real estate for 1902 was $43,000,000; in 1891 it was $33,813,543. Property is assessed at about ⅗ its actual value. Personal property is not taxed. For 1902 the tax rate per $1,000 was $15·00.

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	Mortgage debt 5%	$10,000
Bonded debt Mar. 1, 1902.	150,000	Assessed valua'n 1901.	40,000,000
		School tax (per $1,000) '01	15·00

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'ry of State (term expires with Gov'r) -	Wilfred Bateman
Treasurer (term expires Jan., 1904) - -	Murray Vandiver
Comptroller (term exp. Jan., 1904) -	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.

LOANS— NAME AND PURPOSE.	Interest— Rate	Payable.	Principal— 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	500,000
(Subject to call after July 1, 1910.)				
State loan of 1902.....	3	J & J	July 1, 1917 op. July 1, '12	600,000

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.'01.	Sep. 30, 1900.	Sept. 30,'99.	Sept. 30,'98.
Total funded debt....	$6,509,326	$6,309,326	$5,709,326	$9,284,986
Sinking funds, &c....	*3,846,982	3,424,057	3,112,283	6,251,958
Net debt.....	$2,662,344	$2,885,269	$2,597,043	$3,033,028

* The $3,846,982 included in "sinking funds, &c.," on Sept. 30, 1901, above was composed of $1,500,000 mortgage bonds of the Northern Central Ry., $1,709,512 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 $2,662,344 Sept. 30, 1901, the State had as an offset her unproductive stocks, amounting to $8,099,627, and $616,783 due from accounting officers and incorporated institutions.

The receipts of the State for the year ending Sept. 30, 1901, amounted to $3,243,154; balance in treasury Sept. 30, 1900, $849,885; total, $4,093,039; disbursements, $3,120,626. The cash balance in the treasury on September 30th, 1901, amounted to $972,413.

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
1901.....	.....	.....	$643,812,408	$1·70
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 and for '03 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	1,188,044	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, in 1890 20·92 per cent and in 1900 19·8 per cent. In number, blacks were 165,091 in 1850; 171,131 in 1860; 175,391 in 1870; 210,230 in 1880; 218,004 in 1890 and 235,064 in 1 00.

SAVINGS BANKS INVESTMENTS.—There are in this State general banking laws under which savings banks may be organized, and yet we notice that as late as 1890 a special charter was granted incorporating the Germania Sav 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.—JOHN N. FRANTZ, Clerk.

County seat is Cumberland.

LOANS—	When Due.		
FUNDING BONDS—		Tax valuation 1901...	$22,400,000
4s, A&O, $90,000..	Oct. 1, '03-04	State tax (per $1,000)..	$1·70
REFUNDING BONDS—		County tax (per M) 1901....	$10·00
3½s, A&O, $210 000	Oct. 1, '05-25	Population in 1890 was.....	41,571
Bond. debt Oct. 1, 1902...	$300,000	Population in 1900 was.....	53,694

TAX FREE.—All bonds are exempt from State and municipal taxation.

ANNAPOLIS.—SAMUEL JONES, Treasurer.

This city is the county seat of Anne Arundel County.

LOANS—	When Due.		
4s, J&J, $13,000...	Jan. 1, 1908	Bonded debt July 1, '02...	$163,000
5s, J&D, 30,000....	June 1, 1903	Sinking fund.....	33,331
($5,000 every 5 yrs.) to	June 1, 1928	Net debt July 1, 1902 ...	129,669
PERMANENT IMP. BONDS—		Assessed valuat'n, 1900.	3,057,080
4s, J&J, $48,000....	July, 1910-'20	City tax rate (per M.) 1902...	$7 50
4s, J&J, 72,000....	'31, '41 & '50	Population in 1890 was....	7,604
		Population in 1900 was....	8,525

BALTIMORE.— { THOMAS G. HAYES, Mayor. GEO. N. NUMSEN, City Register.

A new charter for Baltimore was enacted by the Legislature March 22, 1898.

LOANS— NAME AND PURPOSE.		Interest— Rate.	Payable.	Principal— When Due.	Outstand'g.
Refunding.....	1896..	3½	J & J	July 1, 1936	x$1,453,300
Four million.....	1895..	3½	M & S	Mch. 1, 1945	x3,892,500
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..	3½	J & J	Jan. 1, 1922	x 60,000
Refunding.....	1900..	3½	J & J	Jan. 1, 1940	x4,300,000
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.	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...	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.,	1900.	3½	M & S	Mar. 1, 1950	x875,000
do do	....1902.	3½	J & J	Jan. 1, 1952	x1,000,000
Overdue stock, no interest allowed.....					21,682 95

† 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 consolidated loan of 1890, Western Maryland Railroad 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 West. Maryland loans of 1882 and 1902 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, 1901.	Dec. 31, 1900.	Dec. 31, '99.
Gross water debt	$8,500,000	$8,500,000	$8,300,000
Water sinking fund	2,102,246	1,972,011	1,420,732
Net water debt	$6,397,754	$6,527,989	$6,879,268
Bond. debt (oth. than water)	$31,664,683	$31,503,883	$30,840,182
Sink. fund (oth. than water)	7,213,732	6,258,897	4,791,344
Net general debt	$24,450,951	$25,244,986	$26,048,838
Total bonded debt	$40,164,683	$40,003,883	$39,140,182
Total sinking funds	9,315,977	8,230,908	6,212,076
Net general & water debt.	$30,848,705	$31,772,975	$32,928,106

Against the net debt of $30,848,705 on Dec. 31, 1901, the city reports productive assets amounting to $13,362,519; $12,500,000 of this representing the cash price of the water works.

On Dec. 31, 1901, besides the above assets, the city held unproductive assets to the amount of $14,654,171, consisting of stock and mortgages, with accrued interest thereon, of the Western Maryland RR. Co.; also stock of the Valley Railroad Co. and the new court house. The value of city property was $11,500,000. The city's holdings in the Western Maryland were sold early in May, 1902, for $8,751,3[illegible]5. V. 74, p 999. The disposition made of this sum was fully given in V. 75, p. 2[illegible]2—4,283,000 being deposited with several local banks and trust companies, for a fixed period of 25 years at 3¼ per cent interest to meet the Western Maryland bonds for the payment of which the city is responsible. The remainder was deposited at 3½ per cent, subject to withdrawal on 30 days' notice.

INTEREST CHARGE.—Of total debt Dec., 1901, ($40,164,683) interest was payable from taxation on only $26,6[illegible]3,800.

ASSESSED VALUATION, ETC.—City's assessed valuation (about 80 per cent cash value), and tax rate have been as follows:—

	Assessed Valuation.			Rate of Tax
Years—	Real.	Personal.	Total.	per $1,000.
1902	$257,845,659	$171,805,767	$429,651,426	$21·20
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

Suburban property in 1901 was taxed at a "60-cent rate" and securities at a "30-cent rate."

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.

LOANS— NAME AND PURPOSE.	Interest.— P. Ct.	Payable.	Principal,— 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, 1903-1904 $5,000 yearly.	10,000
do	4	M & N	May, 1904-1909 $5,000 yearly.	30,000

INTEREST is payable at Cumberland.

TOTAL DEBT, ETC.—The total bonded debt on May 1, 1902, was $503,000; deduct sinking fund assets, $61,420; net bonded debt, $446,580.

DEBT LIMITATION.—This city cannot issue indebtedness over $10,000 without act of Legislature and vote of people.

ASSESSED VALUATION.—In 1902 the total assessed valuation was $8,464,667; 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 1902 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.—{GEO. E. SMITH, Mayor. E. A. GITTINGER, City Register.

The county seat of Frederick County. [Chapter 15, Laws of 1902, authorizes the refunding on July 1, 1903, of the $512,000 bonds below into 3½ per cents.]

LOANS—	When Due.
REFUNDING BONDS—	
4s, J&J, $512,500	July 1, 1913
Subject to call after July 1, 1903	
RESERVOIR BONDS—	
4s, J&J, $35,000	July 1, 1924
Subject to call after July 1, 1904	
WATER WORKS IMPT. BONDS—	
4s, J&J, $32,000	July 1, 1929
(Subject to call July 1, 1909.)	
Interest payable in Frederick.	

Bonded d'bt June 1, 1902. $579,500
Sinking funds June 1, 1902 57 3 2
Net debt June 1, 1902... 522,118
Tax valuation 1902.....3,737,561
Assessment about 4/5 actual value.
City tax (per $1,000) 1902..$10·00
Population in 1890 was.....8,193
Population in 1900 was.....9,296

FREDERICK COUNTY.—C. C. AUSHERMAN, Clerk County Com.—Frederick is the county seat.

LOANS—	When Due.
4s, g., M&N, $125,000	1930
(Subject to call after 1910.)	
3½s, g., J&J, $188,700	1940
(Subject to call after 1920.)	

Bond. debt Sept. 1, 1902 $313,700
Assessed valuat'n 1902.20,563,248
Assessment abt. 70% actual value.
State & co tax (p. M) 1902...$10·40
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. METZGER, Clerk.

This city is in Allegany County.

LOANS—	When Due.
REFUNDING WATER BONDS—	
4s, J&J, $55,000	1929
(Subject to call after 1904.)	
Interest payable in Frostburg.	
Bonded debt Feb. 20, 1902.	$55,000

Floating debt..... $8,000
Tax valuation 1901.....2,245,878
Tax rate (per $1,000) 1901 $16·70
Assessm't about 85% actual value.
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.
ELECTRIC-LIGHT BONDS—	
4s, J&J, $40,000	July 1, 1924-63
(Exempt from city and county tax)	
Electric 4s, J&J,	20,000
Drainage and street 4s, J&J.	48,000
Improvement 4s, J&J	6,000
Drainage 4s, J&J	10,000
Fire Department 4s, J&J	1,000
PAVING BONDS—	
4s, J&J, $3,000	1902 to 1916
4s, J&J, $4,000	1902 to 1911
($400 annually.)	
4s, J&J, $6,300	
4s, J&J, $2,100	July 1, '02 to '12

Interest payable in Hagerstown.
Bonded debt Feb. 1, 1902. $140,900
Tax valuation 1902 6,727,001
Assessment about 2/3 actual value.
City tax (per $1,000) 1902 .$6·00
Population in 1890 was 10,118
Population in 1900 was.... 13,591

MONTGOMERY CO.—R. G. HILTON, Clerk.

County seat is Rockville.

LOANS—	When Due.
COURT HOUSE BONDS—	
4s, A&O, $26,000	1903 to 1915
($2,000 due yearly on Oct. 1.)	
TURNPIKE BONDS—	
4s, J&J, $23,500	Jan. 1, 1903
($500 yearly) to Jan. 1, 1949	

Total debt Mar. 1, 1902 $51,500
Total valuation 1901...12,472,480
Assessment about ¾ actual value.
State & Co tax (per M) 1901 $10·30
Population in 1890 was.....27,185
Population in 1900 was.....30,451

TAX FREE—The above issue of bonds is exempt from taxation.

INTEREST is payable at the Montgomery Co. Nat. Bank, Rockville

WASHINGTON CO.—J. E. WAGAMAN, Clerk.

Hagerstown is the county seat.

LOANS—	When Due.
REFUNDING RAILROAD BONDS—	
4s, J&J, $54,600	July 1, 1918
4½s, court-house bds.	1908 $18,000
Bonded debt Aug. 12, '02.	*72,600
Assets—Cash on hand	198,000

Assess'd val'at'n 1902. $20,968,677
Assessment about 2/3 actual value
State & co. tax (per M) 1902...$8·45
Population in 1890 was .. 39,782
Population in 1900 was....45,133

* The county in June, 1902, received $434,000 for its interest in the Western Maryland Railroad, and with the proceeds greatly reduced its debt.

TAX EXEMPT.—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.
Anne Arundel County.	$40,000	30,000	$12,537,957	$10 1[illegible]	39,620
Caroline County	33,500	6,644	.....	11·20	16,248
Cecil County	9,000	.....	13,011,090	10·70	24,662
Charles County	37,000	.....	3,760,294	.....	17,662
Hyattsville (T.), Prince George County.	30,000	.....	700,000	14·80	1,222
Laurel (C), Pr Geo. Co.	29,000	2,000	1,045,000	14·425	2,079
Prince George's County.	100,000	.....	11,498, 31	9·80	29,898
Somerset Co.	38,000	3,500	4,625,906	13·10	25,923
Talbot County	42,770	7,100	8,854,938	10 50	20 342
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— NAME AND PURPOSE.	Interest.— P. Ct.	Payable.	Principal.— When Due.	Outstand'g.
DISTRICT OF COLUMBIA—				
*Fifty-yr. funding 1874 c & r	3·65	F & A	Aug. 1, 1924	$13,481,050
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	494,500

*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.—

	Oct. 1, 1902.	Apr. 1, 1902.	Apr. 1, 1901.	Apr. 1, 1900.
Total fund. debt..	$13,989,550	$14,2[illegible]4,650	$15,075,600	$15,092,300

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, 1902, stock and bonds to the amount of $1,880 on which interest has ceased were still outstanding; funds for their payment are deposited in the United States Treasury.

ASSESSED VALUATION.—

Year.	Real Estate.	Personal Property.	Total Ass'd. Valuation.	Rate of Tax per $1,000.
1901	$182,5[illegible]5,608	$15,962,805	$198,488,413	$15·00
1900	179, 51,811	11,697,933	191,049, 44	1[illegible]·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. 1904) - 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. 1904) 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:

LOANS— NAME AND PURPOSE.		Interest, P. Ct.	Interest, Payable.	Principal, When Due.	Principal, Outstand'g.
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, 1901 was $451,665; in 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 1901 AND 1900.

	1901.	1900.
Funded State debt (loans)	$451,665 00	$701,665 00
Irreducible State debt (trust funds)	4,716,219 00	4,697,581 70
Local Debts—		
Debts of counties	$10,702,660 00	$10,521,247 58
Debts of cities, first and second class	71,613,712 00	70,041,687 30
Debts of incorporated villages	6,898,573 00	7,564,574 10
Debts of townships	893,171 00	912,109 71
Debts of special school districts	7,509,932 00	7,153,895 25
Total local debts	$97,618,048 00	$96,193,513 94

ASSESSED VALUATION.—The assessed valuation of real and personal property in the State has been as follows:

Years.	*Real Estate.*	*Personal Property*	*Total.*
1901	$1,377,253,183	$591,026,817	$1,968,280,000
1900	1,274,20[illegible],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 1902 was $1·35 and $2·89 for 1901.

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 legal-

ty 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 enter- "prises. The inhibitions are directed only against a particular manner "or means by which under the Constitution of 1802 many public im- "provements had been accomplished."

In compliance with section 6, article 13 (cited above), which provides for the organization of cities, etc., by general law, the Legislature made an elaborate classification of municipal corporations, which was in existence for years. First they were divided into cities, villages and hamlets. Then cities were 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. In addition many special laws found their way on to the statute books, nominally general in their scope, but really so worded as to apply to only one city. In June, 1902, however, the State Supreme Court handed down several decisions declaring such laws special legislation and therefore unconstitutional. The decisions were considered to be of such broad application that the Governor called an extra session of the Legislature for the purpose of framing a new general municipal code. The extra session convened Aug 25 but radical differences of opinion developed between the two branches of the Legislature, and up to the time when this form of the SUPPLEMENT was sent to press (October 7) these differences had not been reconciled, thus leaving the precise nature of the new enactment still in doubt.

It remains to be said that at the regular session of the Legislature in 1902 an Act popularly known as the "Longworth Omnibus bill." was passed and subsequently upheld by the State Supreme Court. This Act (which will be found in full in V. 74, p. 1329) amends Sections 2835, 2836 and 2837 Revised Statutes of Ohio, relating to the issuance of bonds by cities, villages and other municipal corporations. Under the new law the municipal boards of legislation, councils, etc., may by two-thirds vote issue bonds for *certain specified purposes* to the extent of 1% of the assessed valuation yearly (but not exceeding 4% in the aggregate) without submitting the question to a vote of the people. Bonds issued under this Act in excess of 1% in any one year, or in excess of 4% in the aggregate, must first be submitted to a vote of the people and carried by two thirds of those voting on the proposition, but not more than 8% in the aggregate can be authorized in any event. The law passed at the extra session re-affirms the provision of this statute, which therefore remains in full effect.

POPULATION OF STATE—The population of Ohio has been as follows in the years named.

1900.....4,157,545	1860.....2,339,511	1820.....581,434
1890.....3,672,316	1850.....1,980,329	1810.....230,760
1880.....3,198,062	1840.....1,519,467	1800..... 45,365
1870.....2,665,260	1830.....937,903	

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.

County seat is West Union.

LOANS—	*When Due.*
FUNDING BONDS—	
4s, ..., $50,000.....Feb. 2, 1917	
JAIL BONDS—	
4s, ..., $12,000.....1903-1914	
REDEMPTION BONDS—	
4s, ..., $10,000.....1903-1904	

TURNPIKE BONDS—
4s, ..., $20,000 .....Sept. 2, 1905
4s, ..., 20,000 1910-1911
Total debt Jan. 15, 1902. $224,000
Tax valuation 1901.....4,690,950
State & Co. tax rate (per M)'01 17·29
Population in 1890 was.....26,093
Population in 1900 was....26,328

AKRON.—{WILLIAM B. DOYLE, Mayor. CHAS. H. ISBELL, City Clerk.

This city is the county seat of Summit County.

LOANS—	*When Due.*
FUNDING BONDS—	
4s, J&D, $125,000..June, 1907-27	
($25,000 due each 5 years.)	
REFUNDING BONDS—	
5s, M&S, $4,700 Sept. 6, 1903	
5s, M&S, 25,600..Mar. 18, 1909	
4s, J&D, 13,000..June 16, 1907	
4s, J&D, 73,000..June 16, 1910	
5s, semi-an., 12,000.....1903-1908	
($2,000 due yearly on June 16.)	
5s, semi-an., $20,000.Sept. 7, 1905	
FIRE BONDS—	
5s, M&N, $44,000.May, 1903-1904	
(Part each M&N, V. 70, p. 805.)	
SEWER BONDS—	
Due.	*Due.*
1902, 4s, $3,500	1903, 5s, $15,800
1902, 5s, 15,800	1904, 5s, 6,000
1903, 4s, 4,000	1905, 5s, 3,000

STREET IMPROVEMENT 4s—

Due.		*Due.*	
1902.....	$4,000	1904.. ...	$3,500
1903.....	3,000		

STREET IMPROVEMENT 5s—

Due.		*Due.*	
1902....	$64,100	1906....	$24,000
1903....	51,300	1907 ...	1,000
1904 ...	34,600	1908....	500
1905....	28,600		

Total debt June 14, 1922. $722,000
Spec. assessmt. debt (incl.) 351,100
Sinking fund Jan. 11,'02. 58,000
Population in 1890 was.. 27,601
(Parts of several townships annexed since 1890.)
Popula'n in 1900 (Census) 42,728

INTEREST is payable at the office of the City Treasurer in Akron and at the National Park Bank in New York.

ASSESSED VALUATION.—The city's assessed valuation (which is 50 per cent of actual value) and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Total Assessed Valuation.*	*Rate of Tax per* $1,000
1901.....	.....	.....	$20,424,680	$24·80
1900.....	$11,853,500	$5,877,510	17,731,010	25·30
1899.....	11,748,080	4,804,580	16,552,660	24·20
1898.....	11,748,080	4,804,580	16,552,660	24·20
1897.....	11,598,200	5,218,250	16,816,450	24·20
1896.....	11,475,550	5,104,450	16,580,000	23·20
1895.....	11,176,540	5,831,360	17,007,900	22·00
1890.....	7,103,520	4,513,480	11,617,000	25·40
1880.....	4,930,662	2,543,130	7,473,792	12·00

AKRON SCHOOL DISTRICT.—J. W. Smith, Clerk Board of Education.

LOANS—	*When Due.*
SCHOOL CONSTRUCTION BONDS—	
4s, J&D, $30,000..June 7, 1906-8	
4s, J&D, 5,000..June 7, 1909	
4s, M&N15, 30,000 ..Nov., 1912-14	
4s, M&N15, 5,000..Nov. 15, 1915	
REFUNDING BONDS—	
5s, M&N, $10,000...Nov. 18, 1902	
5s, J&J, 10,000...July 29, 1903	

REFUNDING BONDS—(Con.)—
4s, M&N, $5,000...May 22, 1904
4s, J&J, 10,000.. July 29, 1905
4s, J&J, 10,000.. July 29, 1910
4s, J&J, 20,000 ..July 29, 1911
Total debt Oct 1, 1902...$135,000
Assess'd valuat'n 1901.20,423,080
School tax (per $1,000) 1901.$7 60

ALLIANCE.—{FRANK V. CASSADY, Treasurer. CHAS. O. SILVER, Clerk.

This city is in Stark County.

LOANS—	*When Due.*
ELECTRIC LIGHT BONDS—	
5s, M&S, $33,000..... 1903-1916	
($2,000 yearly on Sept. 15 to 1910, and then $3,000 yearly.)	
WATER WORKS BONDS—	
4s, F&A, $81,000 Feb. 20, 1920-'29	
($8,000 due yearly.)	
5s, M&S, $16,000.....1903-1910	
5s, M&S. 15,000....Sept. 1911-'15	
REFUNDING BONDS—	
5s, M&N, $8,500.....Nov. 25, 1902	
4s, ... 9,000.....	
4s, M&S, 29,000....Sept. 15, 1920	
4s, ..., 8,000 .....1903 to 1904	
4s, M&S, 62,650.....Mar 1, 1922	

IMPROVEMENT BONDS—
Payable by special assessment.
5s & 6s, $195,550.....1896-1906
5s, J&D, 4,000....June 1, 1903
5s, F&A, 2,400....Aug. 1, 1903
4s, J&D, 40,000....1900 to 1906
4s, ..., 13,000....1902 to 1906
SEWER BONDS—
4s, M&S, $4,500.....Sept., 1903
4s, M&S, 29,000... Sept. 15, 1920
4s, A&O, 6,000...Oct. 1, 1903-05
Total debt Sept. 1, 1901. $379,150
Tax valuation 1901.....3,282,560
Total tax (per $1,000) 1901.$24·80
Population in 1890 was.....7,607
Population in 1900 (Census)..8,974

ALLIANCE SCHOOL DISTRICT—G. H. Judd, Clerk.

LOANS—	*When Due.*
5s, ..., $8,000.....May, 1903-06	

Bonded debt Sept. 1, 1902. $8,000
Assessed valuat'n 1901..3,000,000

ASHLAND.—W. G. HELTMAN, Mayor.

This village is the county seat of Ashland County.

LOANS—	*When Due.*
SEWER BONDS—	
4s, M&S. $60,000 .. Mar. 20, 1908	
($1,000 due ea. M&S) to Sept. 20,'37	
Second Street Impt..... $3,000	
Fire Department 2,000	
Funding bonds 5,500	
Water-works construct'n.. 34,000	

Main St. imp, (special) $20,000
Cottage St. impt. (special) 9,500
Bond. debt May 1, 1902. 134,000
Assessed valuat'n 1901..1,414,190
Real value about..... 2,500,000
Tax rate (per M.) 1901.....33·00
Population in 1890 was.....3,566
Population in 1900 was.....4,087

ASHTABULA.—FRANK W. WAGNER, Clerk.

The city and school district of Ashtabula are in Ashtabula County.

LOANS—	*When Due.*
REFUNDING ELECTRIC BONDS—	
5s, A&O, $10,000.....Apr. 1, 1911	
($1,000 every A&O) to Oct. 1, 1915	
Bond. city dbt. Sept. 1,'01. $198,370	
Valuation (City) 1901.. 3,259,300	
Tax rate (City) 1901.....$33·80	
Tax rate (School Dist.) 1900. 36·20	

Population (City) 1890 was..8,338
Population (City) 1900 was.12,949
School District Bonds (additional)—JAMES REED, Cl'k.
4s, $16,150..... 1904-1905
4½s, A&O, $22,500. A&O, 1903-'11
Bonded debt Sept. 1, 1902..$39,000
School tax (per M.) 1902.....$9·00

ATHENS.—{HENRY LOGAN, Mayor. W. B. GOLDEN, Clerk.

This village is the county seat of Athens County.

LOANS—	*When Due.*
REFUNDING BONDS—	
6s, ..., $10,000.....Sept. 1, 1903	
6s, ..., 80,000...1913-'18-'23-'25	
($20,000 on May 1 each year)	
5s, ..., $20,000 .....Jan. 1, 1926	
5s, M&S, 6,000.....Mar. 1, 1903	
($1,000 each M&S) to Mar. 1, 1905	

IMPROVEMENT BONDS—
5s, ..., $2,500 1903-1907
Bond. debt Sept. 1, 1901. $121,000
Total valuation 1901....1,099,080
Assessment about ⅓ actual value.
Tax rate (per $1,000) 1901.$35·60
Population in 1890 was..... 2,620
Population in 1900 was.....3,066

ATHENS CO.—WILBUR F. SCOTT, Auditor.

County seat is Athens.

LOANS—	*When Due.*
COUNTY BONDS—	
5s, M&S, $60,000.....1903-1908	
($10,000 yearly on Sept. 1.)	
ROAD IMPROVEMENT BONDS—	
5s, M&S, $200,000.1929 and 1939	
REFUNDING BONDS—	
6s, ... , $3,000 .....Sept. 1, 1903	

Bond. debt Sept. 1, 1901. $275,000
Total valuation 1901....8,448,385
Assessment abt. 3-5 actual value.
Total tax rate (p. $1,000) '96 $12·30
Population in 1890 was....35,194
Population in 1900 was.....38,730

AUGLAIZE CO.—{G. A. ORPHAL, Auditor. D. A. CLARK, Treasurer.

County seat is Wapakoneta.

LOANS	*When Due.*
BRIDGE BONDS	
5s, J&J, $14,000.....July 1, 1903	
($1,000 due y'rly) to July 1, 1916	
COURT HOUSE BONDS—	
6s, ..., $6,000.....1903-1905	
5s. ...., 63,000.....1903-1909	
SPECIAL ASSESSMENT BONDS—	
6s, ..., $5,900.....1902-1903	

SPECIAL ASSESS. BONDS—(Con.)—
6s, ..., $18,500.....1903-1907
Bonded debt Sept 1, 1901. $161,600
County has no floating debt.
Tax valuation 1901...$12,561,554
Assessm't 40 to 60 p. c. actual value
Tax rate (per $1,000) '97...$11 00
Population in 1890 was.....28,100
Population in 1900 was.....31,192

AVONDALE.—See the city of Cincinnati.

BARNESVILLE.—E. M. WILKES, Clerk.

Village is in Belmont County.

LOANS—	*Amt. Outstand'g.*
Street bonds, 6s.....$34,360	
do 5s.... 2,854	
Bonded debt Sept. 1, 1902..35,442	
Floating debt..... 2,500	

Total debt Sept. 1, 1901. $37,942
Tax valuation 1901.....1,348,720
Tax rate (per $1,000) 1902.$28·40
Population in 1890 was.....3,207
Population in 1900 was.....3,721

BELLAIRE.—{ISAAC FREEZE, Mayor. F. A. JACKSON, City Clerk.

This city is in Belmont County.

LOANS—	*When Due.*
CITY NOTES—	
6s, M&S, $14,741.....part yearly.	
SEWER BONDS—	
6s, $1,200.....Part yearly	
STREET PAVING BONDS—	
6s, M&S., $8,685.....1902-1906	
(Part due yearly.)	
WATER BONDS—	
6s, semi-ann. $9,500..Sept. 1, 1903	
($2,000 due yearly) to Sept. 1, 1905	
5s, A&O, $50,000.....Oct. 1, 1910	
City Bldg. 4s, $40,000.....	

REFUNDING WATER BONDS—
4s, A&O, $50,000 .....Oct. 1, 1920
Total debt Sept. 1, 1901..$180,126
Tax valuation 1901.....3,248,234
Assessment less than ⅓ actual val.
Total tax (per 1,000) 1901.$26·60
Population in 1890 was.....9,934
Population in 1900 was.....9,912
Interest is payable at Bellaire.
School District Bonds—(addit'l)—
H. A. Lichtenberger, Clerk.
4s, M&S15, $15,000..Mar. 15, 1903, to ($1,000 in M & $500 in S) Sep. 15,'12

BELLEFONTAINE.—C. W. ROEBUCK, Clerk.

This city is in Logan County.

LOANS—	*When Due.*
LIGHT AND PAVING—	
6s, ..., $15,000. Aug. 1, 1905 to '19	
5s, M&S, $7,500....Mar., 1904-18	
5s, M&S, 7,500... Sept., 1904-18	

REFUNDING BONDS—
6s, J&J, $1,000 .....July 1, 1905
6s, J&J, $4,000.....Jan. 1, 1906
($4,000 due J&J) to Jan. 1, 1916

LOANS— *When Due.*
WATER WORKS—
6s, ..., $13,000..Feb., 1917 to '19
6s, ..., 4,000......Apr. 1, 1903
6s, ..., 3,000 ... ... Oct., 1903
6s, ..., 10,000..Feb., 1915 to '16
6s, , 16,000.Sept. 1, 1921.
($500 due M&S) to Mar 1, 1937
FIRE DEPARTMENT BONDS—
5s, July, $5,000...July 1905 to '14
Total debt Mar. 1, 1901.. $207,392

Street imp'm't debt (incl.) $40,992
Tax valuation 1901......2,647,210
Assessment about ⅓ actual value.
Total tax (per $1,000) 1901.$33·40
Population in 1890 was......4,245
Population in 1900 was..... 6,649
School District Bonds—
4s, M&S, $12,000.....1903 to 1914
4s, M&S, 8,500. 1903 to 1906
Bonded debt Oct 1, 1902. $20,500
School tax (p $1,000) 1902..$9·00

INTEREST on the water-works bonds 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.

LOANS— *When Due.*
COUNTY BONDS—
4s, M&S, $30.000........1911-1913
4½s, , 8,000.....Mar. 1, 1907
4½s,...., 7.000......Mar. 1, 1908
BRIDGE BONDS—
5s, M&S, $50,000...Sept. 1, 1905
5s, M&S, 16,000.. Sept. 1, 1910
4½s, ..., 7,000...Mar. 1, 19 8

COURT HOUSE AND JAIL—
5s, M&S, $45,000 ..Sept. 1, 1903
4½s, ... , 25,000 ..Sept 1, 1910
4s, ... , 53,000. Sept 1, 1914
Total debt Sept. 1, 1901 $211,000
Tax valuation in 1901..21.983,236
Assessm't about 60% actual value.
Population in 1890 was....57,413
Population in 1900 was....60,875

BEREA.—{C. F. LANE, Mayor. O. R. STONE, Clerk.

This village is in Cuyahoga County.

LOANS— *When Due.*
PAVING BONDS—
5s, Nov., $2,700 ..Nov. 1, '02-'13
5s, M&N, 2,9 0 .May 1, '03-'06
5s, M&N, 8,450.Nov.'02, Nov.'08
4s, A&O, 12,500...Oct. 1, 1904-16
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, 00.....Nov. 1, 1920
ELECTRIC LIGHT BONDS—
4s, M&N, $11,500..Nov. 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, $1,000..May, 1903-1904
REFUNDING BONDS—
5s, Jan. .. $3,000 .Jan.1,1903-'08
SEWER BONDS—
5s, J&J, $3,000...July 1, 1903 '07
5s, M&N, 1,650 ...Nov. 1, 1902, to
($150 each M&N) Nov. 1, 1908
Bonded debt Feb. 20, 1902 92,900
Assessed valuation 1902 796,5 0
Tax rate (per $1,000) 1902.$25 10
Population in 1890 was...... 2,533
Population in 1900 was ... 2,510
School District Bonds (addit'l)—
5s, M&S, $3,000 .... 1903 to 1905
School tax (per M) 1902 ...$10·00

INTEREST is payable at the Bank of Berea Co.

BOWLING GREEN. {A. R. CAMPBELL, Mayor. ALEX. WILLIAMSON, Clerk

This city is in Wood County.

LOANS— *When Due.*
REFUNDING BONDS—
5s, M&S, $10,000........1908-1917
($500 every M&S.)
4s, M&S, $10,000 May 1, 1908, to
($500 each M S) Sept. 1, 1917
4s, M&S, $6,600 Mar. 1, 1915
($500 each M&S) to Mar. 1, 1921
SEWER BONDS—
4s, M&S, $9,000..Mar. 1, 1902, to
($500 each M&S) Sept. 1, 1911
4s, M&S $9,000..Mar. 1, 1903, to
($500 each M&S) Sept. 1, 1911
4s, M&S, { $5,000..Sept. 1, '03-'12 / 1,500 Mar 1, '10-'12 }
4s, M&S, 15,000....Mar. 1, 1903
($500 each M S) to Sept. 1, 1917
4s, M&S, { $7,500..Sept. 1, 1903-17 / 4,500 .Mar. 1, 1909-17 }

GAS, TOWN HALL, ETC.—
6s, ..., $56,000.....Sept. 1, 1912
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, $1,500......Sept. 1, 1902
($500 every 6 mos.) to Sept. 1, 1903.
4s, M&S, { $10,000. Mar. 1, '0 to '12 / 13,500 Sep 1, '03 to '11 / 2,000. Sept. 1, 1912 }
Total debt Sept. 1, 1901.$205,850
Tax valuation in 1901 ..1,747,230
Tax rate (per $1,000) 1901.$35·00
Population in 1890 was......3,467
Population in 1900 was. ..5,067
School District Bonds (addit'l)—
5s, ..., $5,000 ......1902 to 1905

BRIDGEPORT.—This village is in Belmont County.

LOANS— *When Due.*
Sewer 5s, 1904-1913...... $25,000
Water 5s, 1906-1917 31,000
Street Impt. 4s, 1916-27,.. 75,000
Bonded debt Sept. 1, 1901.131,000

Assessed valuat'n 1901 $1,239,081
Tax rate (per M.) 1901.....$29·40
Population 1890 was 3,369
Population in 1900 was......3,963

BUCYRUS.—{C. F. BIRK, Mayor. W. H. IAMS, Clerk.

This city is the county seat of Crawford County.

LOANS— *When Due.*
STREET IMPROVEMENT BONDS—
6s, M&S, $7,500.....Sept. 1, 1908
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, 1908
6s, Nov. 45,000.Nov. 1, 190 -'10
5s, F&A, 5,?00.Feb.15,1903-'13

REFUNDING BONDS—(Con.)—
6s, A&O, $4,000......Apr. 1, 1903
($1,000 yearly) to April 1, 1906.
Total debt Sept. 1, 1901.. $108,?30
Tax valuation 1901......2,945,460
Assessment about 40% act. value.
Total tax (per $1,000) 1901.$33·00
Population in 1890 was......5.974
Population in 1900 was...... 6,560
School District Bonds (addit'l)—
6s, M&S, $6,000..... Aug, 27, 1904

INTEREST on the street improvement bonds is payable at Bucyrus.

BUTLER COUNTY.—CHRISTIAN PABST, Aud.

County seat is Hamilton.

LOANS— *When Due.*
BRIDGE BONDS—
4½s, J&J, $35,000............1908
4½s, J&J, 30,000....1910-'11-'13
($10,000 due each year.)
4½s, J&J, $15,000............1915
4½s, J&J, 10.000............1917
4½s, J&J, 15,000............1919
4½s, J&J, 10,000............1921
4½s, J&J, 20,000............1924
4½s, J&J 30,000.....July 1, 1903
($10,000 due y'rly) to June 1, 1905
4½s, J&J, 2,000..... Jan. 1, 1903
4½s, J&J, 14,000 July,1903-1908
4s, M&S, 9.000.Sept., 1903-'11
4s, J&J, 48,000.Jan.1,'05 to '16
4s, J&J, 2,000....Jan. 1, 1904
4s, J&J, 50,000....Sep., '04-'16
COUNTY FUND—
4½s, M&N, $20,000............1903
4½s, M&N, 20,000. 1904-'06-'09
4½s, M&N, 20,000..'12-'14-'16-'18
($5,000 due each year.)
3·65s, J&J, 66.500..July,1903-21
ROAD IMPROVEMENT—
4½s, M&S, $25,000............1906

COURT HOUSE BONDS—
4s, M&N, $6 ,000. ....May 6, 1903
($20,000 due yearly) to May 6, 1905
4½s, J&J, $20,000...July 10, 1906
4½s, J&J, 25,000...July 10, 1907
5s, Sept., 1,600 . Sept., '02 '06
5s, Sept., 1?,737 75 Sept., '0?-'08
REFUNDING BONDS—
4½s, J&J, $15,000.Jan. 1,1903-'10
($2,000 due yearly)
4s, J&J, $20,000 July 1,1904 to '13
4s, J&J, 10.000 ... ..July 1, 1914
4s, J&J, 12.000......July 1, 19 6
AGRICULTURAL SOCIETY BONDS—
4s, J&J, $14.000...July, '03 to '09
JAIL BONDS—
6s, F&A, $5,000.... ..1903
Interest payable at Hamilton.
Bond. debt Sept. 1, 1902 $533,809
Assessed valuat'n, real*21,683,160
Assess. valuat'n, pers'l. 9,451,808
Total valuation 1901...31,134,968
Assessment about 40% act'l value.
County tax (per $1,000) 1902.$6·88
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—
4½s, M&S, $9,000....Sept. 1, 1923
4s, J&J, 17,000.....July 1, 1919
5½s, Oct., 6,311 yearly to 1908
5s, Apr., 28,718...Apr., 1901-'10
4s, J&J, 4.000... June 1, 1926
5s, Apr., 9.830....Apr. 1, '03-'12
FUNDING, ETC.—
6s, M&S, $4,000.......Mar. 1, 1903
($1,000 due yearly) to Mar. 1, 1906
STREET BONDS—
4½s, M&S, $9,000.... Sept. 1, 1923
4½s, 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, 1926
5s, Apr., 17,762 10... Apr. 1,'03-12
ROLLING MILL—
6s, J&J, $14,000......Jan. 1, 1900
(due semi-annually).to July 1, 1903

REFUNDING BONDS—
4½s, A&O, $5,000 Apr. 1, 1908
4s, Jan. 17,000.. Jan. 1907-'23
4s, F&A, 15,000..Aug. 1, 1916
4s, J&D, 7,000 ..June 1, 1912
WATER BONDS—
4½s, A&O, $6,000....Apr. 1, 1910
4½s, 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, 1901.$207,000
Tax valuation 1901......2,4?2,356
Assessment 50 to 60% actual value.
Total tax (per $1,000) 1901.$34 00
Population in 1890 was......4,361
Population in 1900 was......8,241
School District Bonds (addit'l)—
5s, ..., $32,000. .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—
3½s, $12,500........ Mar. 1, 1909
3½s, 12,500.........Sept. 1, 1914
3½s, 25,000 ....Dec 21, 1915
4s, 13,933 .... Mar. 1. 1908
4½s, 24,000.Dec. '03, '06, '08, '10
4½s, 30,000... Feb. 191?, '15, '18
5s, 30,000....July 1, 1902-1907
5s, 4,?00..........Sept. 1, 1903
5s, 29,000.........June 1, 1906
5s, 6,000 ....Aug. 1, 1908
5s, 13,000 .... Aug. , 1909
FIRE DEPARTMENT BONDS—
5s, ... , $2,000 Feb.15,'03&'05
3½s, ..., 25,000....Aug. 1, 1909
MARKET HOUSE BONDS—
5s, J&D, $26,000 June 1, 1909
5s, ..., 3,000 ...Sept. 1, 1903
5s, ..., 75,000 ....
SEWER BONDS—
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, ..., $,000... Aug. 1, 1908
5s, ..., 6,000....July 1, 1911
5s, M&N20, 13,000....May 1, 1914
5s, ... , 85,000 . ...
REFUNDING WATER BONDS—
4s, semi-an., $38,000 Sept. 1, 1907
4s, M&S, 15,000.Sept. 1, 1908
3½s, F&A, 15,000..Feb. 1, 1909
4½s, F&A, 15,000.. 1912-15-18
3½s, J & D, 6,000 ..Dec. 21, '15

STREET IMPROVEMENT BONDS—

		Due.			*Due.*
4s,	$9,790..	'03	5s,	$2,400	'06
4½s,	3,815..	'03	4s,	1,820	.'07
5s,	3,9?0.	'03	4½s,	4?3	.'07
4s,	9,640..	'04	5s,	1,700	'07
4½s,	483 .	'04	4s,	1,8 0..	'08
5s,	3,420..	'04	4½s,	483	'08
4s,	9,790	'05	5s,	1,300	'08
4½s,	483..	'05	4s,	1,820	'09
5s,	3,020..	'05	5s,	1,300..	'09
4s,	1,820.	'06	4s,	1,820..	'10
4½s,	483	'06	5s,	1,300..	'10

WATER WORKS BONDS—
4½s, ..., $6,000 .. Dec. 21, 1903
4½s, ..., 6,000... Dec. 21, 1906
4½s, ..., 6,000 .. Dec. 21, 1908
4½s, ..., 6,000....Dec. 21, 1910
4s, ..., 10,000.... July 14, 1910
5s, F&A, 30,000....Aug. 20, 1904
($10,000 due y'rly) to Aug. 20, 1906
5s, J&J, 15,000....July 15, 1903
($5,000 due y'rly) to July 15, 1905
5s, ..., $100,000..................
PARK BONDS—
5s, A&O, $1,000.........June, 1903
5s, A&O, 20,000.. .July, '04 & '06
Bond. debt Sept. 1, '02. $961,885
Water bonds (included) 268 000
Street-imp. debt (incl'd) 115,000
Assessed valua'n 1901 12,69?,380
Tax rate (per M) 1901......$29·30
Population 1890........... 26,189
Population 1900............30,667

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.

REFUNDING BONDS—
4s, ... { $50 000......1916-1917 / 20,000. ... . 1918 }
Bond. debt Sept. 1, 1902.$210,000

Assessed valua'n 1902 $13,479,760
School tax, 1902... .... $8·30
Population 1899 (est.)......40,000

CELINA.—{F. S. COLLINS, 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
STREET IMPROVEMENT BONDS—
6s, ..., $6,000.....Aug. 15, 1903
4s May, 25,000...May, '09 to '13
4s, J&D, 25, 00.June20,'?3 to '32
WATER-WORKS BONDS—
6s, ..., $50.000....Oct. 15. 1931
Int. payable at Village Treasury.

HIGHWAY BONDS—
4s, J&J, $25,000 . July, 20,'16-'20
Total debt Sept. 1, 1901..$1?1,000
Total valuation 1901... 1,089,720
Total tax (per $1,000) 1901.$39·00
Population in 1890 was......2,702
Population in 1900 was......2,815
School District Bonds (addit'l)—
6s, ..., $15,000.... Mar. 30, 1917
Assessed valuat'n, '02..$1 144,820
School tax (per $1,000) 1902.$8·00

CHICAGO JUNCTION.—A. I. SHEPARD, Cl'k.

This village is in Huron County.

LOANS— *When Due.*
STREET IMPROVEMENT BONDS—
5s, M&S, $3,500 ....Mar. 1, 1903
5s, M&S, 3,300..Mar. 1, 1904.
...., , 23,000........1903-1925
ELECTRIC LIGHT BONDS—
5s, ..., $15,000. 1903-1917
WATER BONDS—
5s, F&A, $10,000........1926-1935

Bonded debt Sept. 1, 1901.$59,300
Assessed valuation 1901 642,180
Tax rate (per $1,000) 1901.$38·40
Population in 1890 was......1,299
Population in 1900 was.. 2,348
School District Bonds (addit'l)—
6s, ..., $13,000......1901 to 1912

CHILLICOTHE.—{WALLACE YAPLE, Mayor. ROBERT D. ALEXANDER, Clerk.

This city is in Ross County.

LOANS— *When Due.*
REFUNDING BONDS (GOLD)—
4½g, 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. 1, 1902..$224,200
Floating debt...... 12,000
Total valuation 1902....4,102,355
Assessment about ⅔ actual value.
Total tax (per $1,000) 1902.$29·80
Population in 1890 was.....11,288
Population in 1900 was.....12,976
School District Bonds (addit'l)—
6s, ..., $8,000.........1902-1917
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. The project, however, fell through. V. 71, p. 1060.

LOANS— NAME AND PURPOSE.	Interest— Rate.	Payable.	Principal— When Due.	Outstand'g.
Bridge Repair	1901 3½	A & O	Apr. 1, 1921	50,000
	Subject to call after Apr. 1, 1911			
Cincinnati South. Ry.	1876 6g.	M & N	May 1, 1906	2,890,000
do do	1876 7·3	M & N	May 1, 1906	1,865,000
do do	1878 7	M & N	Nov. 1, 1908	835,000
do do	1879 6	F & A	Aug. 1, 1909	895,000
Ref'd'g Cin. South. Ry.	1902 3½	J & J	July 1, 1952	7,810,000
	Subject to call after July 1, 1932			
Con. sink. fund 30-50s,	1880 5	M & N	May 1, 1930	1,332,000
	Subject to call after May 1, 1910			
do do	1881 4	J & J	July 1, 1931	967,000
	Subject to call after July 1, 1911			
do do	4	J & J	July 1, 1941	77,000
do do R'f'g	1897 3·65	F & A	Feb. 1, 1937	**3,600,000
Funding	1874 7	M & N	May 15, 1904	992,000
Hospital, 1876, Letter S3	7	M & N	May 1, 1906	50,000
Liberty Street viaduct	4	J & D	June 1, 1939	*68,000
House of Refuge bonds, '96.	4	J & J	July 1, 1926	34,000
Mc Lean Ave. sewer, Let. U2	6	M & N	May 1, 1904	35,000
do do do	5	M & N	May 1, 1909	*35,000
Madisonville Ave. bonds, '96	4	J & D	June 1, 1915	16,000
Market House bonds	1901 3½	J & D	June 1, 1921	50,000
	Subject to call after June 1, 1911			
Orphan asylum, registered	6	M & S	Mar. 17, 1908	100,000
Pavement	4	J & D	June 1, 1914	*200,000
	Subject to call June 1, 1904			
do	3½	J & D	Dec 1. 1920	150,000
Park bonds	3½	J & J	July 1, 1927	50,000
Garbage bonds	1902 3½	J & D	June 1, 1932	37,350
	Subject to call after June 1, 1921			
Trunk sewer	4	J & D	June 1, 1929	*50,000
	Subject to call after June 1, 1919			
do	1893 4	J & D	June 1, 1932	300,000
	Subject to call after June 1, 1922			
Special condemnation	1901 3½	A & O	Apr. 1, 1921	50,000
	Subject to call after Apr. 1, 1911			
Street Improvement	1901 3½	A & O	Oct. 1, 1911	35,000
do	1902 3½	J & D	June 1, 1922	75,000
	Subject to call after June 1, 1912			
University, Letter H2	4	J & J	July 1, 1918	*100,000
Waterworks	1898. 3½	F & A	Aug. 1, 1938	*540,900
	Subject to call after Aug. 1, 1918			
do	1899 3	F & A	Aug. 1, 1939	*1,000,000
	Subject to call after Aug. 1, 1919.			
do	1901 3	F & A	Feb. 1, 1941	**1,000,000
	Subject to call after Feb. 1, 1921.			
Viaduct bonds	4	J & D	June 1, 1922	*350,000
	Subject to call after June 1, 1912			
Workhouse imp., 1893	4	J & D	June 1, 1923	*100,000
AVONDALE—				
Sewer loan	5	Various	1904–1917	$57,500
Sidewalk bonds	5	J & J	July 1, 1913	2,500
Street improvement	4	Various	1921-1925	230,000
Fire and police impt	5	Various	1914-1923	74,500
Turnpike & improvem't	5	M & N	May 1, 1914	25,000
Water loan	5	J & J	Jan. 1, 1907	75,000
CLIFTON				
Gen. improvement bonds	4½	J & J	July 1, 1918	$99,500
do do	4½	M & N	May 1, 1920	50,000
Sewer bonds	4½	J & J	July 1, 1917	50,000
Water bonds	5	J & J	Jan. 1, 1916	20,000
do	4½	A & O	Apr. 15, 1922	12,000
LINWOOD—				
Water-works & elec.-lgt bds.	6	A & O	April 1, 1904	$3,000
do do	5	A & O	Aug. 1, 1923	29,000
do do	5	A & O	Feb. 1, 1923	40,000
RIVERSIDE—				
Street and sewer improve't.	5	Various	1902-1922	$11,000
do do	5	J & D	Dec. 1, 1912	19,000
WESTWOOD—				
Town-hall bonds	6	J & J	July 1, 1908	**$7,400
do do	6	F & A	Feb. 1, 1909	**1,700

PAR VALUE OF BONDS.—The bonds in the above table marked thus * are, in whole or in part, $500 pieces. Bonds marked thus ** are in whole or in part, $100 pieces, or uneven amounts. All others, $1,000.

INTEREST on bonds is payable at the American Exchange National Bank of New York and the Third National Bank of Cincinnati, which are the authorized agents of the trustees of the sinking fund.

TOTAL DEBT, SINKING FUND ETC.—

	Jan., 1902.	Jan., 1901.	Jan., 1900.	Jan., 1899.
Tot. bonded debt.	$27,326,500	$26,997,400	$27,371,600	$27,185,700
Sinking fund	1,880,228	2,134,206	1,825,143	2,016,168
Net debt	$25,446,272	$24,863,194	$25,546,457	$25,169,532
Water debt (incl'd)	2,719,900	$1,918,900	$2,081,900	$1,081,900

There were outstanding on Jan. 1, 1902, street bonds to the amount of $961,434 31 payable by special assessment and not included in the above statement of total debt. Of this amount bonds to the amount of $895,352 93, together with $92,500 bonds of the Board of Education, were held by the sinking fund, these, and the cash on hand amounting to $892,374 88, being applicable to the payment of the general bonds.

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 would have expired. A new lease was submitted to a vote of the people at the 1901 election and ratified. Under its terms the lease is extended to Oct. 12, 1966, at an annual rental of $1,050,000 until October 12, 1906, and for the 20 years following; $1,100,000 for the second period of 20 years and $1,200,000 for the remaining 20 years. The railroad company is also to pay the interest on $2,500,000 bonds to be issued for terminal facilities, as well as a sum annually in addition for a sinking fund. V. 72, p. 499; V. 73, p. 628. The legality of the lease was upheld in a decision handed down by the Superior Court on Feb. 6, 1902 (V. 74, p. 392), and affirmed upon appeal by the State Supreme Court. V. 74, p. 741. The water-works pays the interest and sinking fund on all water bonds.

ASSESSED VALUATION, ETC.—The net debt on Dec. 31, assessed valuation and tax rate, have been as follows. Tax rate 1902, $23 17.

Years.	Net Debt.	Assessed Val'n.	Tax per $1,000
1901	$25,446,272	$210,480,530	$24·82
1900	24,863,194	202,415,840	25·98
1899	25,546,456	197,020,800	25·74
1898	25,169,532	196,141,670	25·30
1897	25,482,459	196,818,200	26·18
1896	25,951,249	198,536,580	26·40
1895	25,465,867	188,484,880	28·32
1890	24,723,068	177,773,240	26·66
1885	24,468,405	170,086,968	26·86
1880	23,953,981	167,535,356	31·00

POPULATION.—In 1900 population (U. S. Census) was 325,902; in 1890 it was 296,908; in 1880 255,139; in 1870 216,239.

CINCINNATI SCHOOL DIST.—WM GAUTMAN, Clerk.

LOANS—	When Due.
5s, M&S, $15,000	1905-1912
5s, M&N, 4,000	$2,000 yearly
6s, J&J, 6,000	1,000 yearly
5s, J&D, 15,400	1,000 yearly
5s, M&N, 10,100	700 yearly
5s, M&S, 11,500	500 yearly
4s, A&O, 250,000.	Oct. 1, 1911
(Subject to call after Oct 1, 1901.)	
4s, M&S, $257,500	Sept. 1, 1936
(Subject to call after Sept. 1, 1906.)	
3½s, M&S, $42,500	Sept. 1, 1936
(Subject to call after Sept. 1, 1906.)	
3s, A&O, $30,000	Oct. 1, 1940
(Subject to call after Oct. 1, 1910.)	
3-8s, A&O, $70,000	Oct. 1, 1940
(Optional after Apr. 1, 1912.)	

Bond. debt Sept. 1, 1902. $742,000
Sinking fund 180,400
Asses'd val't'n 1901 $217,445,000
School tax (per $1,000) 1901. $4·33

LIBRARY BONDS—
3½s, A&O, $180,000..Oct. 1, 1932

CIRCLEVILLE.—J. C. GOELLER, Ch. Fin. Com.

The city is situated in Pickaway Co.

LOANS—	When Due.
HALL BONDS—	
6s, $6,000	Sept. 1, 1905
REFUNDING BONDS—	
6s, $30,000	Sept. 1, 1911

Total debt Mar. 14, 1902 $36,000
Tax valuation, 1901 $3,034,642
Total tax, per $1,000 1901 $29·50
Population in 1890 was 6,556
Population in 1900 was 6,991

School District Bonds—
6s, ..., $12,000 ....Mar. 1, 1912

CLERMONT COUNTY.—H. P. WILLIAMS, Auditor.—County seat is Batavia.

LOANS—	When Due.
DEFICIENCY BONDS—	
5s, ..., $72,500	1902-1923
BRIDGE BONDS 1897—	
5s, ..., $20,000	1906-1915
TURNPIKE BONDS—	
5s, ..., $10,700	1905-1911

Total debt Sept. 1, 1901. $103,200
Assessed valuat'n, real. 7,880,270
Assessed valuat'n, p'snl 2,183,210
Total valuation 1901.. 10,063,480
Tax rate (per $1,000) 1900. $11·70
Population in 1890 was 33,553
Population in 1900 was 31,610

CLEVELAND.—{TOM L. JOHNSON, Mayor. J. P. MADIGAN, Auditor.

Cleveland is in Cuyahoga County. Bonds are for $1,000 each.

LOANS—	When Due.
BRIDGE BONDS—	
5s, J&D, $125,000	June, 1907
4s, A&O, 150,000	Oct. 1, 1904
5s, J&D, 150,000	June, 1903
5s, J&D, 232,000	June, 1904
4s, J&J, 100,000	Jan., 1903
4s, J&D, 75,000	June, 1903
5s, A&O, 285,000	Oct., 1903
4s, A&O, 25,000	Oct. 1, 1903
4s, A&O, 45,000	April 1, 1906
4s, A&O, 90,000	Oct. 1, 1907
4s, A&O, 90,000	Apr. 1, 1926
4s, A&O, 249,000	Oct. 1, 1926
4s, A&O, 65,000	Oct. 1, 1909
4s, A&O, 100,000	Oct. 1, 1911
4s, A&O, 100,000	Oct. 1, 1912
4s, A&O, 30,000	Oct. 1, 1915
4s, A&O, 150,000	Apr. 1, 1920
CANAL BONDS—	
5s, A&O, $150,000	Oct., 1903
FIRE DEPARTMENT—	
5s, A&O, $147,000	Oct., 1903
4s, M&S, 205,000	May 1, 1925
PARK BONDS—	
4s, A&O, $500,000	Oct. 1, 1923
4s, A&O, 500,000	Apr. 1, 1924
4s, A&O, 600,000	Apr. 1, 1927
4s, A&O, 400,000	Apr. 1, 1928
4s, A&O, 500,000	Oct., '29&'31
4s, A&O, 250,000	Oct. 1, 1933
4s, A&O, 250,000	Oct. 1, 1935
FUNDED DEBT—	
4s, A&O, $100,000	Apr. 1, 1904
4s, A&O, 276,000	Oct. 1, 1916
4s, A&O, 225,000	Oct. 1, 1908
4s, A&O, 265,000	Oct. 1, 1909
4s, A&O, 39,000	Oct. 1, 1911
4s, M&N, 100,000	Nov. 1, 1911
4s, F&A, 22,000	Oct. 1, 1912
MARKET HOUSE BONDS	
4s, A&O, $110,000	Oct. 1, 1923
POLICE STATION—	
4s, A&O, $100,000	Oct., 1917
PUBLIC BATH BONDS—	
4s, A&O, $25,000	Apr. 1, 1912
POLICE PATROL BONDS—	
4s, M&N, $125,000	May 1, 1925
RIVER AND HARBOR BONDS—	
4s, A&O, $500,000	Oct. 1, 1926
4s, A&O, 250,000	Oct. 1, 1928
4s, A&O, 100,000	Oct. 1, 1919
4s, A&O, 200,000	Apr. 1, 1920
GIDDINGS BROOK BONDS—	
4s, A&O, $50,000	Oct. 1, 1918
CITY FARM SCHOOL BONDS—	
4s, A&O, $35,000	Oct. 1, 1911
CITY HALL BONDS—	
4s, A&O, $700,000	Oct. 1, 1921
SEWER BONDS—	
4s, A&O, $51,000	A&O, 1903
4s, A&O, 20,000	Apr. 1, 1904
4s, A&O, 23,000	Oct. 1, 1905
4s, A&O, 78,000	Apr. 1, 1906
4s, A&O, 29,000	Oct., 1906
4s, A&O, 262,000	Oct. 1, 1907
4s, A&O, 295,000	Oct. 1, 1908
4s, A&O, 291,000	Apr. 1, 1909
4s, A&O, 390,000	Apr. 1, 1910
4s, A&O, 73,000	Oct. 1, 1910
4s, A&O, 230,000	Apr. 1, 1911
4s, A&O, 200,000	Apr. 1, 1911
4s, A&O, 63,000	Apr. 1, 1912
4s, A&O, 6[illegible],000	Oct. 1, 1912
4s, A&O, 988,000	Apr. 1, 1913
4s, A&O, 115,000	Apr. 1, 1914
4s, A&O, 23,000	Oct. 1, 1916
4s, A&O, 30,000	Oct. 1, 1917
4s, A&O, 100,000	Apr. 1, 1920
4s, A&O, 400,000	Apr. 1, 1921
4s, A&O, 100,000	Apr. 1, 1921
4s, A&O, 200,000	Oct. 1, 1921
4s, A&O, 110,000	Oct. 1, 1926
4s, A&O, 240,000	Oct. 1, 1926
ELEVATED ROADWAY BONDS—	
4s, A&O, $100,000	Oct. 1, 1916
GARBAGE PLANT BONDS—	
4s, A&O, 100,000	Oct. 1, 1916
FLOOD DAMAGE BONDS—	
4s, A&O, $70,000	Apr. 1, 1914
STREET IMPROVEMENT BONDS—	
6s, M&S, $4,000	Sept., 1903
6s, M&S, 4,000	Sept., 1904
6s, M&S, 2,800	Sept., 1905
STREET IMPROVEMENT NOTES—	
5s, M&N, $1,640,029	1901 to 1908
REFUNDING BONDS—	
4s, A&O, $2[illegible],000	Oct. 1, 1910
4s, J&J, 175,000	Jan. 1, 1921
WATER WORKS—	
6s, J&J, $12,000	July, 1903
4s, J&J, 100,000	Jan., 1903
4s, A&O, 200,000	Apr., 1903
4s, A&O, 200,000	Oct. 1, 1905
4s, M&S, 275,000	Mar. 1, 1910
4s, A&O, 500,000	Apr. 1, 1917
4s, A&O, 600,000	Oct. 1, 1926
4s, A&O, 300,000	Apr. 1, 1920
4s, A&O, 400,000	Apr. 1, 1922
4s, M&S, 100,000	Sept. 1, 1922

INTEREST is payable at American Exchange Nat. Bank, New York.

TOTAL DEBT, SINKING FUNDS, ETC.—

Bonds and notes Aug. 1, 1902		$18,814,137
Water debt included in above	$3,287,000	
All sinking funds	2,260,228	
City Hall debt	700,000	
Special improvement notes	1,615,587	7,862,815
Net debt Aug. 1, 1902		$10,951,322
Cleveland debt limit (7 p. c. of ass. val.)		$13,751,755
Reserve under Ohio (Cleveland) debt limit		$2,800,433

WATER WORKS.—The city owns its water works. The income from water rents and fees in 1900 amounted to $780,173 60.

ASSESSED VALUATION ETC.—Assessment ab't 35% actual value.

Years.	Assessed Valuation.	Tax Rate per $1,000.	Years.	Assessed Valuation.	Tax Rate per $1,000.
1902	$	$30 50	1897	$141,915,430	$29·30
1901	196,453,615	26·70	1895	134,562,905	28·50
1900	149,769,420	30·00	1890	99,614,055	29·30
1899	145,071,985	29·40	1885	88,285,845	26·00
1898	142,290,775	29·55	1880	73,647,194	26·30

POPULATION.—In 1900 (Census) population was 381,768; in 1890 it was 261,353; in 1880 it was 160,146; in 1870 it was 92,829.

CLEVELAND SCHOOL DISTRICT.—J. P. MADIGAN, Auditor; CHAS. H. CARRAN, Deputy Auditor.

LOANS—	When Due.
6s, M&S, $28,000	Sep. 1903 to '16
5s, J&D, 100,000	June 1, 1905
5s, J&D, 100,000	June 15, 1906
4s, J&D, 190,000	Dec. 1, 1904
4s, M&N, 300,000	May 1, 1908
4s, M&S, 200,000	May 1, 1920
4s, F&A, 150,000	Feb. 1, 1921
4s, A&O, $600,000	Apr. 1, 1922

Total debt June 1, 1902. $1,070,000
Sinking fund 105,400
School tax (per $1,000) 1901. $8·10
Tax valuation 1902.. $197,470,715
Population in 1900 (est.) .. 400,000

Public Library Bonds—(Add'l).
5s, A&O, $250,000....Oct. 1, 1918

CLIFTON.—See the City of Cincinnati.

CLYDE.—Chas. T. Hurd, Clerk.

This village is in Sandusky County.

LOANS—	Amount outstand'g.
Refunding 5s, M&S, 1922	$19,000
do 4s,	9,387
Street 6s, F&A, 1913	9,000
Rf'd'g water 5s, F&A, 1910.	4,500
Water-works 6s, M&S, '07.	6,000
Sewer 6s, M&S, 1903-1909	2,100
Registered 6s,	10,500

Interest paid at 4th Nat. Bk., N.Y.
Bond. debt Mar. 15,1902 .$60,787
Assessed valuation 1901..727,670
Assessment about $^3/_{10}$ actual value.
Total tax (per $1,000) 1901.$34·20
Population in 1890 was.....2,327
Population in 1900 was.....2,515

COLLEGE HILL.—Geo. E. Henshaw, Treas.

This village is in Hamilton County.

Judgment Bonds—	
3½s, J&J, $10,000...Jan. 14, 1931	
Water Bonds—	
3½s, M&N, $50,000...May 1, 1929	

Bonded debt Oct. 1,1901. $109,199
Assessed valuat'n 1901.. 635,000
Tax rate (per $1,000) 1901.$31 10
Population in 1900 was.....1,104

COLUMBIANA CO.—J. F. Adams, Auditor.

Lisbon is the County seat.

LOANS—	When Due.
Deficiency Bonds—	
5s, A&O, $40,000	Apr. 23, 1904
Bridge Bonds—	
5s, J&J, $5,000	1903-07
Refunding Bonds—	
4s, J&J, $45,000...July 20,'03-'11	

Bonded debt Sept. 1, 1902.$90,000
Floating debt. 26,500
Total valuation 1901...28,250,540
Assessment abt. 25% actual value.
County tax (per M) 1902.... $5·05
Population in 1890 was.....59,029
Population in 1900 was.....68,590

COLUMBUS.—JOHN N. HINKLE, Mayor. M. A. GEMUENDER, Sec'y Trust S. F.

This city is in Franklin County.

LOANS— NAME AND PURPOSE.	Interest.— P. Ct.	Payable.	Principal.— When Due.	Outstand'g
City Hall refunding..1886	4	J & D	June 1, 1906	$16,000
do do 1889	4	M & S	Mar. 1, 1909	125,000
City Prison refunding 1888	4	M & N	Nov. 1, 1908	35,000
Deficiency—				
Police and fire....1890	5	M & N	Nov. 1, 1910	150,000
Police 1888	4	J & J	July 1, 1908	42,000
do 1893	5	A & O	Apr. 1, 1913	60,000
Fire Dep. and gas.1888	4	M & S	Sept. 1, 1908	43,000
Poor Fund.....1898	4	J & D	June 1, 1918	50,000
City fund.....1902	3½	A & O	Apr. 1, 1922	160,000
(Subject to call after April 1, 1912.)				
Fourth St. Bridge....1890	4	M & N	May 1, 1905	130,000
do do 1891	5	M & N	July 1, 1906	30,000
Franklin Park.....1893	5	J & J	July 1, 1908	100,000
Front St. Viaduct.....1894	4½	M & S	Mar. 1, 1914	50,000
High St. Viaduct.....1891	5	J & J	Jan. 1, 1911	5,000
do do 1892	4½	M & N	Nov. 1, 1902	400,000
do do 1894	4½	J & J	July 1, 1909	150,000
Ref'd'g viaduct bonds.1902	3½	J & J	July 1, 1922	95,000
(Optional after July 1, 1912.)				
Levee.....1884	4	A & O	Apr. 1, 1904	2,000
do 1898	4	A & O	Oct. 1, 1918	50,000
do 1899	4	J & D	June 1, 1909	50,000
do 1899	4	A & O	Oct. 1, 1919	50,000
do 1900	4	A & O	Oct. 1, 1920	50,000
Market House 1888	4	J & J	July 1, 1908	9,000
do 1889	4	F & A	Aug. 1, 1909	15,000
Steam Fire Dep't.....1890	5	M & N	Nov. 1, 1910	150,000
do do 1893	5	J & D	June 1, 1904	100,000
do do 1896	4	J & D	June 1, 1916	100,000
Electric light.....1897	4	J & D	Dec. 1, 1927	68,000
Sewer farm claim.....1898	4	J & D	Dec. 1, 1902	26,000
Refunding bonds.....1900	4	A & O	Apr. 1, 1920	153,000
Subject to call after April 1, 1910				
Small.pox epid. bds..1900	4	J & D	June 1, 1920	60,000
Subject to call after June 1, 1910.				

LOANS—	When Due.
Sewer Bonds—	
6s, J&D, 20,000	June 1, 1904
6s, J&J, 17,000	July 1, 1904
5s, M&N, 40,000	Nov. 1, 1910
5s, J&D, 10,000	Dec. 1, 1910
5s, J&J, 200,000	Jan. 1, 1911
5s, M&S, 1,500	Mar. 1, 1911
5s, J&J, 30,000	July 1, 1912
5s, M&S, 100,000	Sept. 1, 1913
4½s, M&S, 250,000	Sept. 1, 1921
4s, M&N, 165,000	May 1, 1903
4s, M&N, 29,000	May 1, 1904
4s, J&D, 118,000	Dec. 1, 1905
4s, J&D, 25,000	June 1, 1906
4s, F&A, 45,000	Aug. 1, 1906
4s, A&O, 10,000	Oct. 1, 1906
4s, J&J, 17,000	July 1, 1907
4s, J&D, 8,000	Dec. 1, 1907
4s, F&A, 12,000	Feb. 1, 1908
4s, J&D, 5,000	June 1, 1908
4s, J&J, 20,000	July 1, 1908
4s, F&A, 47,000	Aug. 1, 1909
4s, M&S, 15,000	Sept. 1, 1909
4s, M&N, 43,000	Nov. 1, 1909
4s, A&O, 300,000	Apr. 1, 1910
4s, J&D, 10,000	June 1, 1918

LOANS—	When Due.
Refunding Sewer Bonds—	
3½s, J&J, $48,000	July 1, 1922
(Optional after July 1, 1912.)	
Water Bonds—	
5s, A&O, $150,000	Apr. 1, 1907
5s, M&N, 175,000	Nov. 1, 1910
4s, J&J, 50,000	July 1, 1903
4s, M&N, 100,000	Nov. 1, 1908
4s, M&N, 57,000	Nov. 1, 1909
4s, J&J, 100,000	July 1, 1912
4s, J&J, 50,000	July 1, 1918
4s, J&D, 125,000	June 1, 1928
Refunding Water Bonds—	
3½s, M&N, $180,000	Nov. 1, 1919
Street Improvement Bonds, payable by assessment—	
6s, var., $1,333,600	
5s, ..., 9,800	
4½s, ..., 436,000	
4s, ..., 194,500	

All of the street improvement bonds are subject to call one year from date of issue. They are mostly held in the city sinking fund.

INTEREST on police deficiency bonds of 1888, the main trunk sewer bonds of 1898, the Boston loan, the sewer farm loan, the Poor fund loan, the Scioto River Dam loan, on the levee bonds due in 1904, 1918 and 1919, on the epidemic bonds, on the refunding water bonds, and on assessment bonds, is payable at the City Treasurer's office; other interest at the National Park Bank, New York City.

TOTAL DEBT, SINKING FUNDS, ETC.—

	July 1,'02.	Jan. 1,'02.	Jan. 1,'01.	Jan. 1,'00.
Total bonded debt	$7,093,500	$6,914,900	$7,253,400	$7,334,600
Sinking funds	2,335,980	2,274,265	2,348,416	2,301,532
Net debt	$4,757,520	$4,640,635	$4,904,984	$5,033,068
Waterdebt(inc.above)	987,000	987,000	1,237,000	1,187,000
Floating debt				*25,730

* Contingent liability to contractors.

The total bonded debt as given for July 1, 1902, included street improvement bonds payable by special assessment to the amount of $1,953,000. The sinking fund receives yearly about $125,000, which does not include assessments for street improvement bonds.

ASSESSED VALUATION, ETC.—The city's net debt on December 31, assessed valuation (about ½ of actual) and tax rate have been:

Years.	Net Debt.	Asses'd Val. Tax p.	$1,000
1901	$4,440,635	$65,514,400	$28·50
1900	4,904,984	66,847,590	27·50
1899	5,033,068	64,344,990	27·50
1898	5,350,905	63,303,920	27·50
1897	5,595,700	62,685,080	27·00
1896	5,824,521	62,130,350	27·00
1895	6,082,947	61,086,700	27·00
1894	6,575,859	59,939,040	29·00
1890	4,351,090	43,663,270	23·00
1885	1,896,400	35,279,170	22·50

POPULATION.—In 1900 (Census) was 125,560; in 1890 it was 88,150; in 1980 it was 51,647; in 1870 it was 31,274.

Columbus School District.—J. A. Williams, Clerk.

LOANS—	When Due.
5s, J&D, $85,000	Dec. 1, 1906
5s, A&O, 110,000	Oct. 1, 1912
5s, M&S, 110,000	Sept. 1, 1913
5s, A&O, 40,000	Oct. 1, 1914
4½s, F&A, 25,000	Aug. 1, 1916
4s, M&S, 75,000	Mar. 1, 1917
4s, M&S, 65,000	Mar. 1, 1918
4s, M&S, 65,000	Mar. 1, 1919

LOANS—	When Due.
3½s, J&J, $27,000	July 1, 1910
3½s, F&A, 85,000	Feb. 1, 1921
3½s, M&S, 65,000	Mar. 1, 1922
Bond. debt Sept. 1,1902	$752,000
Sinking fund.	21,500
Assessed valuation '02.	67,500,000
School tax (per M.) 1902	$7·00

INTEREST is payable at Nat. Park Bank, New York City.

COSHOCTON.—E. M. Wimmer, Clerk.

This city is in Coshocton County.

LOANS—	When Due.
Street-Paving Bonds—	
6s, M&S, $18,000	Sept. 1, 1903
($1,500 due yearly) to	Sept. 1, 1914
6s, M&S, $1,200	Sept., 1903-14
6s, M&S, 23,400	Sept. 1, 1903 to
($1,800 due yearly)	Sept. 1, 1915
4½s, M&S, $22,100	Sept., 1903-15
6s, M&S, 11,700	Sept., 1903-15
5s, ..., 12,000	
4½s, M&S, 28,500	Sept. 1, '03-17
Sewer Bonds—	
6s, ..., $2,000	Part yearly
6s, M&N, 2,000	1902-1905
6s, M&S, 1,800	Sept., 1903-06

Sewer Bonds—(Con.)—	
6s, M&S, $1,480	Sept., 1903-06
4½s, M&S, 2,000.	Sept. 1, 1903-08
Water Works—	
6s, M&S, $39,000. ($2,500 y'rly).	'03
6s, M&S, 10,000	Sept., 1903-12
School House—	
6s, M&S, $5,000	1901-1903
Cemetery Bonds—	
6s, M&S, $500	1903
Total debt Sept. 1, 1901.	$166,800
Tax valuation 1901	2,388,880
Assessment about ½ actual value.	
Total tax (per $1,000) 1901.	$32·80
Population in 1890 was	3,672
Population in 1900 was	6,473

Coshocton School District—Wm. Burns, Secretary.

LOANS—	When Due.
4s, M&S, $25,000	Mar. 1, 1904
($1,000 each M&S) to	Mar. 1, 1916
6s, ..., $5,000.	

Bonded debt Sept. 1, '02. $30 000
Assessed valuation, '01. 3,400,000
School tax (per M), 1902... $11·10

CRESTLINE.—L. J. Lindsey, Clerk.

This village is in Crawford County.

LOANS—	When Due.
Building Bonds—	
5s, M&S, $9,000	Sept. 1, 1905-08
Street Improvem't Bonds—	
6s, J&J, $7,000	Jan. 1, 1903-'07
Water-Works Improvement—	
6s, Dec., $2,000	Dec. 16, 1903-04
6s, June, 3,000	June 10, 1903-04

LOANS—	When Due.
Refunding Bonds—	
4s, ..., $15,000	Aug. 1, 1905 to '09
Total debt Sept. 1, 1901.	$48,500
Total valuation 1901	1,090,550
Assessment about ⅔ actual value.	
Tax rate (per $1,000) 1901.	$27·80
Population in 1890 was	2,911
Population in 1900 was	3,282

INTEREST on general improvement bonds is payable in N.Y. City; on remaining issues in Crestline.

CUYAHOGA CO.—ROBERT WRIGHT, Audit.-elect. JOHN I. NUNN, Treasurer.

County seat is Cleveland.

LOANS.	When Due.
Refunding Bonds—	
4s, A&O, $264,000.	Oct., 1903 to '24
4s, A&O, 12,000.	Oct, 1925-1926
Chagrin River Bridge—	
5s, A&O, $50,000	Oct. 1, 1905
5s, A&O, 10,000	Apr. 1, 1906
So. Rocky River Bridge—	
5s, M&N, $150,000	Nov. 1, 1904
Brooklyn Bridge—	
5s, A&O, $60,000	Apr. 1, 1903

Building Bonds, 1902—	
4s, F&A, $936 000	Aug.1,'03-'20
4s, F&A, 64,000	Aug. 1, 1923
Total debt Jan. 1, 1902	$558,000
Floating debt	70,000
Sinking fund.	240,879
Total valuation 1902.	232,803,680
Assessment about ⅖ actual value.	
State & Co. tax (p.$1,000) '02.	$5·70
Population in 1890 was	309,970
Population in 1900 was	439,120

DARKE CO.—Edmund Culbertson, Auditor.

County seat is Greenville. [$25,000 bonds offered Oct. 2.]

Ditch Bonds—	When Due.
6s, M&S, $21,000	Sept., 1902-05
6s, A&O³, 4,000	Oct. 3, 1904
6s, A&O³, 6,000	Oct. 3, 1903
6s, A&O³, 2,000	Oct. 3, 1905
Road Bonds—	
6s, A&O³, $3,000.	Oct 3'02,'05&'06
6s, A&O³, 4,000.	Oct. 3, '03 & '04

Bond. debt Sept. 16, 1901.	$47,500
Tax valuation, real.	$17,500,000
Tax val'tion, personal.	7,000,000
Total valuation 1901..	24,529,170
Assessm't about 70 p. c. actual val.	
State & Co., tax (per M), '01..	$6·80
Population in 1890 was	42,961
Population in 1900 was	42,532

DAYTON—JESSE R. LINDEMUTH, Mayor. ROBERT H. FERGUSON, Comptroller.

This city is the county seat of Montgomery County.

LOANS—	When Due.
Bridge Bonds—	
5s, M&S, $5,000	Sept. 1, 1903
5s, A&O, 12,000	Oct. 1, 1904
3½s, J&J¹⁵, 140,000	J'ly 1,'03-22
Extending Indebted. Bonds—	
5s, J&D, $72,000	June 1, 1903
($12,000 due y'rly) to	June 1, 1908
5s, J&D, $15,000	June 1, 1909
5s, J&D, 15,000	June 1, 1910
Funded Debt Bonds—	
5s, A&O, $90,000.	Apr. 1, 1903
($15,000 due y'rly to	Apr. 1, 1908.)
Gen'l Street & Imp't Bonds—	
5s, A&O, $50,000	Apr. 1, 1903
($10,000 due y'rly) to	Apr. 1, 1907
Sewer Bonds—	
5s, A&O, $25,000	Apr. 1, 1912
5s, A&O, 25,000	Apr. 1, 1914
5s, A&O, 50,000	Apr. 1, 1915
5s, A&O 25,000	Apr. 1, 1916
5s, A&O, 25,000	Apr. 1, 1918
4s, A&O, 50,000	Oct. 1, '08 to
($10,000 due yearly.)	Oct. 1. 1912
Police Deficiency Bonds—	
5s, M&S, $4,000	Sept. 1, 1903
Board of Health Bonds—	
4s, A&O, $2,000	Oct. 1, 1903
Street Paving Bonds—	
5s, F&A, $25,000	Aug. 1, 1906
5s, A&O, 300,000	Apr. 1, 1911
($50,000 due y'rly) to	Apr. 1, 1916
5s, A&O, $75,000	Apr. 1, 1917
($25,000 due y'rly) to	Apr. 1, 1919
5s, M&N, 25,000	Nov. 1, 1913
5s, M&N, 25,000	Nov. 1, 1915
5s, M&N, 25,000	Nov. 1, 1917
3½s, J&D, 10,000	Dec. 1, 1918
5s, M&N, 25,000	Nov. 1, 1919
3½s, M&S, 20,000	Mar. 1, 1920
Fire Department Bonds—	
3½s, J&D, $100,000	June, '03-12
Park Street Sewer Bonds—	
4s, A&O, $8,000	Oct. 1, 1903
Garbage Crematory Bonds—	
5s, F&A, $4,000	Feb. 1, 1903

Garbage Creamat'y Bds.—Con.	
5s, F&A, $5,000	Feb. 1, 1904
5s, F&A, 4,000	Aug. 1, 1905
3½s, J&J¹⁵, 75,000	July 1, '14-18
Street Improvement Bonds—	
5s, J&D, $72,000	June 1, 1903
($12,000 due y'rly) to	June 1. 1908
5s, J&D, $15,000	June 1, 1909
5s, J&D, 15,000	June 1 1910

Assess. Bonds—*Paving* 6s.

Due.	Amount.	Due.	Amount.
1902...	$143,000	1906...	$15,000
1903...	126,000	1907...	4,000
1904...	61,000	1908...	1,000
1905...	17,000	1909...	7,000

Assess. Bonds.		Sewer 6s—	
1902....	$17,000	1907	$3,000
1903....	17,000	1908....	3,000
1904....	2,000	1909....	3,000
1905....	2,000	1910....	3,000
1906....	3,000	1911 ...	3,000

Water-Works Bonds—	
4s, M&N, $505,000	May 1, 1905
Water-Works Impr'v't Bonds—	
5s, F&A, $15,000	Aug. 1, 1903
($5,000 due y'rly) to	Aug. 1, 1905
5s, M&S, $5,000	Sept. 1, 1903
5s, A&O, $100,000	Apr. 1, 1906
($25,000 due y'rly) to	Apr. 1, 1909
4½s, F&A, $6,000	Aug. 20, 1903
($3,000 due ye'rly) to	Aug. 20, 1904
4s, A&O, $16,000	Oct. 1, 1903
($4,000 due y'rly) to	Oct. 1, 1906
4½s, F&A, $5,000	Aug. 20, 1905
3½s, J&D, $88,000	June 1, '03-10
$60,000	June 1, '11-15
3½s, J&J, 100,000	July 1, '13-22
Levee Bonds—	
5s, A&O, $15,000	Oct. 1, 1904
4s, A&O, $60,000	Oct. 1, 1907-15
$90,000	Oct. 1, 1913-18
Gen'l debt June 16, '02.	$2,358,000
Assessment debt.	394,000
Total debt June 16, '02	2,752,000
Sinking fund	418,000
Net debt June 16, 1902	2,234,000

GENERAL DEBT, ASSESSED VALUATION & TAX RATE.—

Years.	Gen'l Debt Mar. 1.	Assessed Val.	Tax p. $1,000
1902	$2,388,000	$45,364,366	$26·80
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 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. Haevssler, Clerk Board of Education.

LOANS—	When Due.
REFUND. & DEFICIENCY BONDS—	
5s, ..., $25,000	June 15, 1908
4s, J&J, 30,000	July 20, 1909
4s, J&J, 27,000	Jan. 15, 1910
5s, ..., 100,000	June 1, 1913-16
4s, ..., 20,000	July 1, 1917
4s, J&J, 20,000	July 1, 1921
4s, A&O, 18,000	Apr. 1, 1907
SCHOOL BONDS—	
5s, ..., $50,000	Apr 1, 1903
5s, ..., 100,000	Feb. 1, 1904-07
SCHOOL BONDS (Con.)—	
4s, J&J, $33,000	July 1, 1911
4s, J&J, 50,000	July 1, 1912
4s, ..., 50,000	May 1, 1918
4s, ..., 36,000	Mar. 1, 1919
4s, ..., 50,000	Mar. 1, 1920
4s, A&O, 30,000	Apr. 1, 1917
4s, A&O, 60,000	Apr. 1, 1922

Bond. debt Sept. 1, 1901..$641,000
Sinking fund 10,300
School tax (per $1,000) '97...$7·80

DEFIANCE.—J. J. MALLEY, Clerk.

This city is the county seat of Defiance County.

LOANS.—	When Due.
REFUNDING BONDS—	
4½s, ..., $25,000	1917
5s, ..., 24,000	1902 to 1912
4½s, M&S, 20,000	Sept. 1, '10 to 1920
($1,000 each M&S.)	Mar. 1,
4s, M&S, $21,000	Mar. 1, 1910 to
($1,000 each M&S.)	Mar. 1, 1920
4s, M&S, $22,000	Mar. 1, 1910
($1,000 each M&S)	to Sept. 1, 1920
4s, M&S, $500	Mar. 1, 1907
4s. M&S, 25,000	Sept. 1, 1907
($1,000 each M&S)	to Sept. 1, 1919
SEWER BONDS—	
5½s, ..., $1,000	
5s, ..., 55,000	
ELECTRIC LIGHT BONDS—	
4½s, M&S, $25,000	Mar., 1904 to
($1,000 each M&S)	Mar., 1916
STREET IMPROVEMENT BONDS—	
6s, ..., $22,600	
5s, ..., 55,000	
4½s, ..., 10,400	Mar., 1903 '10

Bonded debt Feb. 20, '02..$247,600
Assessed valuat'n 1901.2,448,190
Tot. tax rate (per $1,000) '01..$39 90
Population in 1890 was.....7,694
Population in 1900 was.....7,579

Interest is mostly payable at City Treasury, but on the 6 per cent bonds in New York.

School District Bonds—(ad't'nal.)
6s, M&S, $3,000.....1903 to 1904
5s, M&S, 8,000.....1903 to 1910
Bonded debt Sept. 1, 1902 $11,000
School tax (per M) 1902 .....$7·00

EAST LIVERPOOL.—W. C. DAVIDSON, Mayor. J. N. HANLEY, Clerk.

This city is in Columbiana County.

LOANS—	When Due.
STREET IMPROVEMENT BONDS—	
5s, M&S, $62,000	Sept. 1, 1920
Subject to call after Sept. 1, 1900	
4s, M&N, $15,000	May 1, 1903
($1,000 due yearly) to May 1, 1917	
5s, M&S, $11,000	Sept. 1, 1903 to
($1,000 due yearly.)	Sept. 1, 1913
4s, M&N, $12,000	1903-1914
6s, Sept., 17,208	Sept., 1900-'04
6s, Mar., 18,612	1903 to 1905
See V. 70, p. 243, for maturities.	
6s, M&S, $16,357	1902-'06
LIBRARY BONDS—	
4s, J&D, $20,000	Dec. 1, 1919
REFUNDING—	
6s, J&D, $3,000	June 1, 1903
($1,000 due yearly) to June 1, 1905	
4s, J&J, $105,000	July 1, 1940
Optional after July 1, 1920	
SEWER BONDS—	
6s, M&N, $8,000	Nov. 1, 1902-05
6s, Nov., 8,000	Nov., 190 -1905
WATER BONDS—	
5s, M&S, $33,000	Sept. 1, 1924
Optional after Sept. 1, 1914	
4s, M&N, $24,000	May 24, 1937
Optional since May 24, 1917	
5s, J&D, $18,500	June 1, 1923
5s, J&J, 50,000	Jan. 1, 1922
(Subject to call after Jan. 1, 1912.)	

Total debt July 1, 1901.. $390,354
Sinking fund..... 20,000
Net debt July 1, 1901... 370,354
Water debt (included)... 147,500
Tax valuation 1901.....5,520,532
Total tax (per $1,000) 1901.$27·60
Population in 1890 was.....10,956
Population in 1900 was.....16,485

EAST LIVERPOOL SCHOOL DIST.—W. B. HILL, Clerk.

LOANS—	When Due.
SCHOOL BONDS—	
5s, A&O, $12,000	Oct., 1903-1908
5s, J&D, 50,000	June 1909-1933
4s, M&S, 6,000	Sept., 1903-1905
4s, A&O, 6,000	Oct., 1906-1908
SCHOOL BONDS (Con.)	
4s, F&A, $25,000	Aug., 1911-1923
4s, J&J, 20,000	July 1, 1910-'29

Total debt Sept. 1, 1902. $121,000
School tax (per $1,000).. $9·00
Assessed valuat'n, 1901.5,520,532

ELYRIA.—W. H. PARK, Clerk.

This city is situated in Lorain County.

LOANS—	When Due.
CITY HALL BONDS—	
6s, J&J, $6,000	Sept., 1909
SEWER BONDS—	
6s, ..., $1,700	Feb., 1903-1904
6s, M&N. 1,500	May. 1903-1905
WATER WORKS BONDS—	
4½s, J&J, $45,000	July 1, 1924
($10,000 yearly) to July 1, 1928	
4s, A&O, $150,000	Aug. 1, '09-'23
STREET IMPROVEMENT BONDS—	
6s, A&O, $1,200	Oct., 1903-'04
STREET IMP'V'T BONDS—(Con.)	
5s, F&A, $20,000	Aug. 15, '03-'08

Bond. debt Mar. 1, 1902.... $76,2 0
Floating debt 8,500
Total debt Mar. 1, 1902.. 84,750
Water debt (included)... 45,000
Total valuation 1902....3,831,681
Assessment about ⅓ actual value.
Tax rate (per $1,000) 1902..$26·96
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.—C. H. Snow, Clerk.

LOANS—	When Due.
6s, J&J, $8,000	1903-1918
($500 due yearly on July 1).	
6s, F&A, $11,000	Feb. 1, 1903
($1,500 each F&A).	
5s, M&N, $4,000	May, 1903 to '06
5s, M&N, $30,000.	May, 1907 to '21

Bonded debt Sept. 1, 1902 $55 500
Assessed valuation 1901.3 873,000
Assessment about ⅓ actual value.
School rate (per M.) 1902....$7·70

EVANSTON.—A. J. CHAMBERS, Clerk.

This village is in Hamilton County.

LOANS—	When Due.
STREET BONDS—	
5s, A&O, $10,000	April, 1920
WATER BONDS—	
5s, A&O, $15,000	April, 1920
6s, ..., 11,000	1905
SEWER BONDS—	
5s, A&O, $7,000	April, 1920
TOWN HALL BONDS—	
5s, A&O, $18,000	April, 1920
Light bonds 6s, $1,000	1905
Cement 6s..... $5,960	1916
Sewer assess. 6s, 3,100	1901 '10
" " 5s, 13,095	1901-'10
St. assess. 6s, 44,000	1901-'10
" " 5s, 154,497	1901-'10

Bond. debt Mar. 1, 1901. $68,960
Assess. debt (additional) .214,692
Assessed valuation 1901. 712,850
Assessment about ½ actual value.
Total tax rate (per M) 1901. 26·90
Population in 1900 was..... 1,716

FAYETTE CO.—JOHN CRAIG, Auditor.

County seat is Washington C. H.

LOANS—	When Due.
REFUNDING DEBT—	
6s, M&S, $15,000	Sept. 1, 1903
6s, J&D, 15,000	Dec. 1, 1905
6s, M&S, 15,000	Sept. 1, 1908
ROAD AND DITCH BONDS—	
6s, ..., $13,700	1903-1904
5s, Nov. 20	2,000 Nov. 20, 1903
	2,100 Nov. 20, 1904

Bond. debt Sept. 1, 1902 $62,800
Total valuation 1901...12,653,573
Assessment is abt. ½ actual value.
State & Co. tax (per M.)'01..$9·69
Population in 1890 was....22,309
Population in 1900 was....21,725

INTEREST payable at Auditor's office.

FINDLAY.—C. B. METCALF, Mayor. FRANK C. RAY, Clerk.

This city is the county seat of Hancock County.

LOANS—	When Due.
CITY HALL BONDS—	
3½s, M&S, $48,000	Sept., 1903-21
($2,000 in even yrs.; $3,000 in odd)	
CITY BONDS—	
4½s, ... $9,000	1901-1908
4¾s, ... 6,500	1905-1910
6s, ... 10,000	1903-1912
GAS BONDS—	
6s, ... $55,000	1901-1907
5s, ... 10,000	1906
STREET IMPROVEMENT BONDS—	
6s, ..., $78,730	1901-1909
4s, ..., 13,500	1901-1910
3½s, F&A, 22,000	Apr. 1, 1903
(Part each A&O.—V. 71, p. 97.)	
3½s, A&O, $2,000	Apr., '02 to '04
3½s, A&O, 14,000	Apr., '05 to '11
4s, A&O, 3,000	Apr 1, 1903
($500 due A&O.)	to Oct. 1, 1905
4s, A&O, 3,000	Oct., '06 to '11
WATER BONDS—	
6s, Sept., $50,000	1907 & 1922
6s, ... 13,000	Aug., 1922
5s, ... 150,000	Mar. 1, 1908
5s, ... 20,000	Apr. 1, 1914
5s, ... 25,000	Apr. 1, 1919
5s, A&O, 25,000	Oct. 1, 1921
4s, J&J, 150,000	July 1, '03-'27
4s, J&D, 75,000	July 1, '03-'27
4s, J&D, 75,000	Dec. 1, '04-'28
SEWER, ETC.—	
6s, ..., $18,280	1901 to 1909
4s, A&O, 22,500	April. 1902
($1,250 each A&O)	to Oct. 1, 1910
4s. A&O, $9,000	Apr. 1, '03 to '11
4s, A&O, 18,000	Oct. 1, '03 to '11

Total debt Sept. 1, 1901. $634,570
Water debt (included).... 291,750
Tax valuation 1901.....5,561,420
Tax rate (per $1,000) 1901..$34·00
Population in 1890 was.....18,553
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.
6s, ..., $107,000	1903-1920
3½s, M&S, 25,000	1915-1923
5s, ..., $10,000	1921-1925
4s, ..., 22,000	1903-1913

Bond. debt Sept. 1, 1901.$141,000

FOSTORIA.—J. M. SCHATZEL, Clerk.

This city is in Hancock and Seneca Counties.

LOANS—	When Due.
STREET IMPROVEMENT BONDS—	
4s, M&S, $16,500	Mar. 1, 1903
(500 each (M&S)	to Mar. 1, 1919
REFUNDING BONDS—	
6s, ..., $8,000	1903-1906
4s, M&S, 29,734	Mar. 1, '18-'19
4½s, M&S, 9,867	Sept. 1, 1918
4s, M&S, 50,000	Sept. 1, 1919
4s, M&S, 8,867	Sept. 1, 1921
4s, M&S, 12,500	Mar. 1, 1921
4s, M&S, 9,867	Sept. 1, 1921
4s, ... 14,367	1922
4s, M&S, 10,000	Sept. 1, 1922
WATER WORKS BONDS—	
5s, ..., $150,000	.....

Total debt Sept. 1, 1902. $618,707
Sewer debt (included)... 282,500
Street debt (included)... 128 207
Water debt (included)... 200,000
Tax valuation 1901.....2,593,660
Tax rate (per $1,000) 1901..$36·60
Population in 1890 was.....7,070
Population in 1900 was.....7,730

Interest on Water 5s due 1910 is payable at the Shoe & Leather Bank New York City.

School District Bonds—(addit'l.)
6s, ..., $27,000.....Sept. 1, 1907
4s, M&S, 15,000.....March, 1905
(2,000 each M&S) to Sept 1, 1908

FRANKLIN CO.—L. EWING JONES, Auditor. NELSON A. SIMS, Treasurer.

County seat is Columbus.

LOANS—	When Due.
BRIDGE EMERGENCY NOTES—	
5s, M&S, $20,000	Mar. 1. 1903
4s, M&S, 80,000	Mar. 1, 1903
($20,000 each M&S)	to Sept. 1. 1904
4s, A&O, $60,000	Apr. 1, '03-'05
4s, A&O, 10,000	Apr. 1, 1906
4s, A&O, 100,000	Apr. 1, '03-'07
DEFIC'Y & BRIDGE BONDS—	
5s, M&S, $25,000	Sept. 1, 1903
4½s, ... 240,000	May 1, '03-'08
DEFIC'Y & BRIDGE BDS.—(Con.)	
6s, J&D, $5,000	Dec. 1. 1902
5s, M&N, 96,000	1903 to 1918
($6,000 yearly on May 1.)	
4s, A&O, $102,000	Apr. 1, 1903 '19

Total debt Mar. 1, 1902. $730,000
Tax valuation, 1901....87,243,710
Assessment about ½ actual value.
State & Co. tax (per M.).1901.$8·74
Population in 1890 was....124,087
Population in 1900 was...164,460

FREMONT.—C. F. BELL, Clerk.

This city is in Sandusky County.

LOANS—	When Due.
Water 5s,	$29,000
Water 4s	30,500
Refunding 6s	53,000
do 5s	35,500
do 4s	35,050
Improvement 4s	31,900

Total debt Mar. 16, 1902.$214,950
Water debt (included).... 59,500
Tax valuation 1901.....2,717,140
Total tax (per $1,000) 1901 $28·80
Population in 1890 was.....7,141
Population in 1900 was.....8,439

GALION.—J. O. ROSS, Clerk.

This city is in Crawford County.

LOANS—	When Due.
REFUNDING BONDS—	
6s, ..., $81,000	1906-1912
4½s, M&S, 6,000	Mar. 1, 1906
STREET BONDS—	
4½s, J&J, $42,500	July, 1903-'10
4½s, M&S, 6,000	Sept. 1903-'08
4½s, M&S, 1,500	Sept. 1909-'11
4½s, M&S, 4,000	Sept. 1903-'10
4½s, M&S, 300	Sept. 1, 1911
SEWER BONDS—	
4½s, A&O, $11,700	Oct., 1902-'10
Elec. light 5&6s, $25,000	1904-'06
Judgment 5s..... $8,000.	Mar. 1906

Total debt Sept. 1, 1902. $187,500
Tax valuation 1901.....2,704,630
Tax rate (per $1,000) 1901..$32·00
Population in 1890 was.....6,326
Population in 1900 was.....7,282

School Dist. Bonds (additional)—
6s, $1,000.....Apr. 1, 1903
4½s, 1,000.....Apr. 1, 1906
4½s, 500.....Mar. 1, 1904
4½s, 17,000.....Mar. 1, 1905-21

Bonded debt Apr. 1, 1902 $20,500
School tax (per $1,000) 1901..$7·00

INTEREST on bonds due January 1, 1906, is payable at Galion.

GALLIA CO.—JAMES T. HANSON, Auditor.

County seat is Gallipolis.

LOANS—	When Due.
TURNPIKE BONDS—	
5s, ... $40,000	1905-09-11-15
$10,000 due each year on Jan. 15	
5s, ... $5,000	Jan. 15, 1913
5s, ... 30,000	1914 & 1916
$15,000 due each year on Jn. 15	
4s, F&A, 60,000	Aug. 17, 1917
5s, ... 54,500	July 1, 1903
($3,500 to 1902; $4,000, 1903-'05; $4,000 to 1907; $5,000 to 1909; $5,500 in 1910; $6,000 in 1911 & 1912, and $6,500 in 1913.)	
5s, A&O, $40,000	Apr. 6, 1918
5s, J&J, 60,000	July 28, 1919
REFUNDING BONDS—	
5s, J&J, $20,000	July 1, 1904-'13
5s, J&J. 0,000	July 1, 1907-'16

Interest paid by County Treasurer.
Bonded debt Sept. 1, 1902. $40,000
Turnpike bonds (add'al). 318,000
Tax valuation 1902.....6,219,000
Real valuation.....15,000,000
Tax rate (per M.) 1902.....4·00
Population in 1890 was....27,005
Population in 1900 was.....27,918

GALLIPOLIS.—Geo. F. Bovie, Clerk.

This city is in Gallia County.

LOANS— *When Due.*
WATER BONDS 1894—
5s, ..., $85,000....Feb. 25, 1914
5s, M&N, 2,000.....Nov. 1, 1916
REDEMPTION BONDS—
6s, ..., $7,600 ...Aug. 25, 1904
5s, ..., 500....Aug. 25, 1905
5s, ..., 11,000.....1907
5s, ..., 8.500.....1910
5s, ..., 17,000 1911
5s, ..., 13,000.....1912
5s, ..., 13,500.....1913
5s, ..., 4,500 ...Feb. 25, 1914
5s, ..., 1,500....Aug. 25, 1915
5s, ..., 3,000 ...Aug. 25, 1916
5s, F&A, 10,500....Aug. 25, 1917
5s, F&A, 9 000....Feb. 25, 1918
5s, F&A, 7,000....Aug. 25, 1918

REDEMPTION BONDS—Con.
5s, F&A, $13,000....Aug. 25, 1919
4s, F&A, 6,000....Feb. 25, 1920
4s, ..., 13,000 ....Aug. 25, 1920
STREET IMPROVEMENT—
5s, ..., $5,500.....1903-1909
5s, ..., 14,000.....1903-1909
5s, ..., 21,000.....1903-1910
4s, F&A25, 8,000 ...1903 to 1911
4s, F&A25, 17,000....1903 to 1911
Total debt Sept. 1, 1902. $291,100
Interest payable at City Treas'ry.
Total valuation 1901 ...$1,986,617
Assessment about 3/5 actual value.
Total tax (per $1,000) 1902.$34·80
Population in 1890 was.....4,498
Population in 1900 was.....5,432

GLENVILLE.—B F. Davies Jr., Clerk.

This city is in Cuyahoga County.

LOANS— *When Due.*
SEWER BONDS—
6s, A&O, $6,000...Oct. 1, 1903, to
($500 each A&O) Oct., 1908
5s, Sept., $10,000.Mar. 1 '03 to '07
5s, Sept., 500 ...Sept 1, 1908
5s, Oct., 8.000..Oct. 1, 1903-04
STREET IMPROVEMENT BONDS—
6s, May, $61,750...May 1, 1903-21
5s, Sept., 58,500..Sept. 1, 1903-11

FIRE, WATER, LIGHTING, ETC.
4½ to 6, $132, 00...1900 to 1917
5s, A&O, 21,000....Oct. 1, 1919
Bonded debt Sept. 1, 1901. $251,704
Assessed valuation 1901.4 016,810
Tax rate (per $1,000) 1902..$25·50
Population in 1900 was.....5,588

GLENVILLE SCHOOL DISTRICT.—Chester L. Arthur, Clerk Board of Education.

LOANS— *When Due.*
5s, A&O, 28,500 1902-1917
(For maturity see V. 70, p. 495.)

5s, A&O, $28,000....Oct., 1903-30
Bonded debt Sept. 1, 1901. $60,050

GREENE CO.—J. H McPherson, Auditor.

Xenia is the county seat.

LOANS— *When Due.*
5s, A&O, $10,000..Apr. 1, 1904-07
COURT HOUSE BONDS—
4s, M&S, $100,000..Mar. 1, '06-30
4s, g, M&S, 84,000.Sept. 1, '06-'26
Bonded debt Sept. 1, '02..$220,000

Sinking funds..... $25,238
Assessed valuat'n 1901.17.659,857
Assessment about 2/3 actual value.
County tax (per M) 1902)...$5·65
Population in 1890 was.....29,820
Population in 1900 was.....31,613

GREENFIELD.—W. M. Porter, Clerk.

This city is in Highland County.

LOANS— *When Due.*
SEWER & STREET BONDS—
4s, F&A, $25,000....Sept. 1, 1930
4s, M&S, $ 6,000 ...Mar. 1, '03-'14
4s, M&S, $ 6 000 ...Sep. 1. '03-'14
Water 5s, 35,000....Sept. 1, 1911
Electric 6s, 20,000....Sept. 1, 1911

Elect. & water 4s, $10,000..'02-11
Improvement 6s, $15,700.....
Total debt Sept. 1, 1902. $103,000
Tax valuation 1902.... 1,220,635
Total tax rate (per M.) 1901.$33·20
Population in 1890 was.....2,460
Population in 1900 was.....3,979

GREENFIELD SCH. DIST.—W. H. Anderson, Clerk.

LOANS *When Due.*
4s, M&S, $19,000.....Mar. 1, 1921
6s, M&S, 8,000.....Sept. 1, 1910

5s, M&S, $3,500. . Sept. 1, 1909
School tax (per M) 1902....$10 00

GREENVILLE.—E. E. Calderwood, City Clk.

This city is in Darke County.

LOANS— *When Due.*
4s, Jan., $57,200....Jan., 1903-'15
IMPROVEMENT BONDS—
5s, May, $2,400.....1903-1905
STREET PAVING BONDS—
4s, ... $18,000.....Feb., 1902-16
REFUNDING BONDS—
5s, $10,000 1905
WATER WORKS BONDS—
5s, ... $19,000....Dec. 12, 1917
5s, ... 56,000....Dec. 12, 1918
SEWER BONDS—
4s, M&S, $3,000.....Mar., 1918

SEWER BONDS—(Con.)
4s, M&S, $70,000..Mar., 1919-1928
NATURAL GAS REFUND. BONDS—
6s, ... $30,000.....1903-1905
($10,000 yearly on June 1.)
Total debt Sept 1, 1901. $294,100
Tax valuation 1901.....3,411,600
Total tax (per M.) 1901 .....$28·60
Population in 1890 was.....5,473
Population in 1900 was.....5,501
School Dist Bonds (additional)—
6s, ..., $7,000.....1903-1905
6s, ..., 2,000.....1906

GUERNSEY CO.—Wm. P. De Hart, Auditor.

Cambridge is the county seat

LOANS— *When Due.*
4s, J&J, $30,000.....July, 1906-15
Bond. debt Sept. 1, 1902. $42,000
Floating debt..... 12,000
Total debt Sept. 1, 1902. 54,000
Assessed valuation, real.7,001,129

Assess. valuation, per'l $2,859,249
Total valuation 1901.. 9,860,378
Assessment about 2/3 actual value.
Population 1890 (Census)..28,645
Population in 1900 (est.)...34,425

HAMILTON.—M. O. Burns, Clerk.

This city is in Butler County.

LOANS— *When Due.*
DEFICIENCY BONDS—
4½s, ..., $87,100.....1903-1911
ELECTRIC-LIGHT BONDS—
5s, M&S, $100,000.July 1, '04 to '18
GAS WORKS BONDS—
5s, F&A, $130,000.Feb. 1, '03 to '18
(Subject to call after Feb. 1, '09.)
CREMATORY BONDS—
4s, J&J, $11,000 Aug. 1903 to 1913
SEWER BONDS—*(General.)*
..s, ..., †32,000.....1904
SEWER BONDS—*(Assessment)*
..s, ..., $56,918 42....1902-1910
..s, ..., 6,651 00..1902½-1909
REFUNDING SEWER BONDS—
4½s, F&A, $1,500..Aug. 1, 1903
($250 yearly) to Aug. 1, 1908.
4½s, ..., 1,160.....1900-1908

FIRE DEPT. BONDS—
4s, $3,000 1902-06
INTERSECTION BONDS—
4s, F&A, $51,741 1902-1908
STREET IMPROVEMENT BONDS—
4½s, ... $3 ,034 20. .1902-1908
4s, ..., 75,742 38....1902-1910
WATER WORKS BONDS—
5s, J&J, $2 0,000.....1902-1915
5s, ..., 2,500.....1901-1907
City debt Jan. 1, 1902....$690,341
Assessment debt..... 235,346
Total debt Jan. 1, 1902.. 925,687
Water debt (included).... 263,000
Total valuation 1901.. 9,487,165
Assessm't about 2-5 actual value.
Total tax (per $1,000) 1901.$32·40
Population in 1900 was.....23,914
Population in 1890 was.....17,565

INTEREST on water bonds is payable at First National Bank, New York City, and upon all other bonds at city treasury.

HAMILTON SCHOOL DISTRICT.—Fred. W. Gradolph, Clerk Board Education.

LOANS— *When Due.*
REFUNDING BONDS—
4s, ... $13,500.....1908-1934
($500 yearly.)
4s, semi-an , $12,000....1910-1921

BUILDING BONDS—
4s, J&D, $10 000...June, '19 & '24
4s, ..., 4, 00 1903-1911
4s, ..., 20.000.....1918 1922
4s, ..., 6,000.....1925

BUILDING BONDS—(Con.)—
4s, ..., $14,000 1926-1927
5s, Mar. 2, 40,000 ...Mar. 2, 1903
($4,000 due yearly) to Mar. 2, 1912
5s, Oct. 9, $20,000..Oct. 9, 1913
($4,000 due yearly) to Oct. 9, '17
4½s, July 7, $30,000..July 7, 1905
($3,000 due yearly) to July 7, 1914

BUILDING BONDS—(Con.)—
4s, ..., $14,000.....1903 to 1909
3½s, ... 16,000.....1923-1928
Bonded debt Sept. 1, '00.$160,500
Interest payable at First National Bank, Hamilton, O.

HAMILTON CO.—{EUGENE L. LEWIS, Auditor. {JOHN H. GIBSON, Treasurer.

County seat is Cincinnati. The armory bonds mentioned were issued to refund old bonds declared illegal by the courts.

LOANS— *When Due.*
ARMORY BONDS—
3s, A&O, $15,000.....Oct. 1, 1952
BRIDGE BONDS—
4s, M&N, $16,000..Nov. 1, 1902
4s, Feb. 7, 20,000..Feb. 7, 1904
4s, Feb. 28, 75,000..Feb. 28, 1904
4s, J&J. 17,000..July 11, 1904
4s, A&O, 15,000..Oct. 1, 1905
4s, J&D, 25,000..June 16, 1916
4s, M&N, 79,500..Nov. 25, 1916
4s, F&A, 107,000...Aug. 10, 1918
4s, A&O, 99,000...Oct. 26, 1918
4s, J&J. 31,000...July 8, 1919
3½s. Aug. 26, 4.750...Aug. 26, 1919
COURT HOUSE—
5s, F&A, $50,000...Aug. 1, 1934
Subject to call aft. Aug. 1, 1914
5s, J&D, $35,000...Dec. 1, 1934
Subject to call aft. Dec. 1, 1915
4s, J&D, $15,000...June 1, 1934
Subject to call aft. June 1, 1914
4s, M&N, $350,000..May 1, 1935
Subject to call aft. May 1, 1914
4s, J&D, $125,000...June 15, 1936
Subject to call aft. June 15, 1916
COUNTY BONDS—
5s, J&D, $150,000... Dec. 16, 1914
Subject to call aft. Dec. 16, 1904
4s, M&N, 260,000..May 15, 1916
LONGVIEW IMPROVEMENT—
5s, A&O, $25,000...Oct. 1, 1916
Subject to call aft. Oct. 1, 1906
5s, J&D, $50,000...Dec. 1, 1917
Subject to call aft. Dec. 1, 1907
5s, A&O, $25,000...Nov. 1, 1918
Subject to call aft Nov. 1, 1908
4s, J&D, $30,000...Dec. 12, 1921
Subject to call aft. Dec. 12, 1911
4s, F&A, $30,000...Feb. 6, 1922
Subject to call aft. Feb. 6, 1912
AQUEDUCT BONDS—
4s, F&A, $25,000....Aug. 22, 1916
Subject to call aft. Aug. 22, 1906
4s, J&J, $60,000....Jan. 27, 1917
Subject to call aft. Jan. 27, 1907
3½s, M&S, $15,000...Mch. 4, 1919
Subject to call after Mch. 4, 1909

LOANS— *When Due.*
DECENNIAL APPRAISM'T BONDS—
4s, J&D, $80,000. June 1, 1903-10
OVERDRAFT BONDS—
3½s, M&S, $60,000 Sept. 1, '03-10
REAL ESTATE RECORD—
5s, Var., $30,000...Various, 1915
Subject to call after 1905
5s, Var., $5,500.Jan. & Feb., 1916
Subject to call after 1906
5s, M&S, $4,500...Mar. 1, 1917
Subject to call aft. Mar. 1, 1907
TAX DUPLICATE—
5s, M&N, $65,000...May 1, 1915
Subject to call aft. May 1, 1905
PLATTING—
4s, J&J, $12,280...Jan. 22, 1903
4s, F&A, 8,000...Feb. 13, 1904
4s, F&A, 24,500...Feb. 1, 1919
Subject to call aft. Feb. 1, 1909
4s, J&D, $15,000..June 1, 1922
Subject to call aft. June 1, 1912
ROAD AND AVENUE BONDS—
5s, Mar. 14, $5,500..Mar. 14, 1904
4s, Feb. 7, 32,000....Feb. 7, 1904
(Subject to call $4,000 yearly.)
4s, J&D, 30,000...Dec. 12, 1911
4s, J&D, 70,000...June 1, 1912
4s, M&N, 45,000 ..Nov. 1, 1913
4s, J&D, 13,000...June 30, 1914
4s, A&O. 29,000.....Oct. 1, 1914
4s, Oct. 25, 90,000...Oct. 25, 1913
Subject to call aft. Oct. 25, 1903
4s, F&A, $18,000.... Aug. 7, 1903
($6,000 due yearly) to Aug. 7, 1905
TURNPIKE BONDS—
5s, Sept. 16, $12,000.Sept. 16, 1903
4s, J&D, 20,000 .Dec 12, 1911
4s, J&D, 31,000...Dec. 24, 1912
4s, M&N, 14,400...May 31, 1913
4s, M&S, 27,000...Sept. 1, 1919
Subject to call aft. Sept. 1, 1909
Total debt Sept. 1, 190 .$2,598 430
Tax valuation, real....203,580,300
Tax valuat'n, personal. 51,616,170
Total valuation 1901..255,196.470
State & co. tax (per M.) 1902 $23·00
Population in 1890 was....374,573
Population in 1900.....409,479

HANCOCK COUNTY.—Surrel P. De Wolfe, Auditor. County seat is Findlay.

LOANS— *When Due.*
4½s, F&A $44,000.. } Aug. 1, 1903
($2,000 y'rly to 1912; } to
$3,000 thereafter.) } Aug. 1, 1920
4s, ..., $20 000 .....
COURT HOUSE BONDS—
5s, ...,$105,000.....1907-1918
4½s, ..., 30,000.....1903-1905

DITCH BONDS—
5s, F&A, $7,200...Aug. 1903 to '05
Total debt Sept. 1, 1901 $201,500
Total valuation 1901...21,255,060
Assess't abt. 40 per cent. act'l val.
County tax (per 1,000) 1899 $6·70
Population in 1890 was.....42,563
Population in 1900 was.....41,993

HARDIN CO.—James Bastable, Auditor.

County seat is Kenton.

LOANS— *When Due.*
INFIRMARY BONDS—
6s, A&O, $11,500.Apr. 1903 to '07
DITCH BONDS—
6s, J&J $57,146 93 1903-07
(Payable by special assessment.)
BRIDGE BONDS—
6s, A&O, $29,000.Apr. 1903 to '08
POOR BONDS—
6s, J&J, $3,000.....1903 to 1905

Interest is payable in N. Y. City.
Total debt Sept. 18, 1901.. $43,500
Floating debt..... 20,000
Ditch bonds (additional). 57,147
Total valuation 1901...12,548,200
Assessment abt. 3/5 actual value.
State & co. tax (per M.) 1901.$12·00
Population in 1890 was.....28,939
Population in 1900 was.....31,187

INTEREST is payable at the County Treasurer's office.

HENRY COUNTY.—David F. Coe, Auditor.

County seat is Napoleon.

LOANS. *When Due.*
REFUNDING BONDS—
5s, ..., $30,000.....April 1, 1904
TOWNSHIP ROAD IMP. (Special)—
5s, J&J, $24,000 ..July 1, 1905-07
5s, ..., 13,000.....Nov. 1, 1907
4s, J&J, 3,000.....J&J, 1905
4s, J&D, 9,000 ....Dec., 1902-10
4s, J&D, 18,000....June, 1903-11
4s, A&O, 15,000 . Apr. 1, 1905
($1,000 each A&O) to Apr. 1, 1912

TOWN'P ROAD IMP., Spec—(Con.)
4s, A&O, $24,000 Apr. 1, 1903, to
($1,500 each A&O) Oct. 1, 1910
4s, M&N, $92,000..M&N, 1903-'11
(V. 74, p. 902 for maturity.)
Total debt Mar. 1, 1902.. $100,000
Sinking fund..... 36,500
Total valuation 1901....9,645,380
Assessment about 1/3 actual value.
State & co. tax (per M.) 1901.$9·99
Population in 1890 was.....25,080
Population in 1900 was.....27,282

IRONTON.—{H. W. MOUNTAIN, Mayor. {GEO. H. DAVIES, City Clerk.

This city is the county seat of Lawrence County.

LOANS— *When Due.*
MEMORIAL HALL.
5s, M&S, $20,000.....Sept. 1, 1910
5s, M&N, 3,500.....May 1, 1914
REFUNDING BONDS—
5s, M&S, $30,000.....Sept. 1, 1915
REFUNDING WHARF BONDS—
5s, J&J, $5,500. ..July 11, 1908
Subject to call after July 11, 1903.
SEWER BONDS—
5s, J&D, $25,000.....June 1, 1912
WATER BONDS.
5s, J&J, $90,000.....Jan. 1, 1906
5s, M&S, 18,000.....Mar. 1, 1911
4s, J&J, 27,000....July 1, 1906
4s, J&J, 20.000 ...July 1, 1907
STREET BONDS—
5s, J&D, $25,000.....June 1, 1912

STREET IMPROVEMENT.
Payable by special assessment.
6s, ..., $5,104 50.....1903-1913
TEMPORARY LOAN BONDS—
4s, ..., $10,400.....
Bonded debt Sept. 1, 1902.$270,000
Water debt (included)... 155,000
Spec. asst. debt (add'l). 5,104
Temporary loans (add'l) 10,400
Total debt Sept. 1, 1902...285,504
Sinking fund..... 8,200
City real estate 256,500
Tax valuation 1901.....3,945,331
City tax (per $1, 00) 1902..$10·50
Total tax (per $1,000) 1902 29·20
Population in 1890 was 10,939
Population in 1900 was....11,868

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.—I. N. Henry, Clerk.

LOANS—	When Due.
5s, ..., $11,000	Mar. 1, 1903
5s, ..., 8,000	1902-1906
5s, ..., $10,000	1908-1912

Bonded debt Oct. 1, 1902. $29,000
Value of school property..140,000

JACKSON CO.—O. P. SCHELLENGER, Auditor.

Jackson is the county seat.

LOANS—	When Due.
TURNPIKE BONDS—	
5s, M&S, $20,000	Sept. 1, '07-10
4s, M&N, 80,000	May 4, '11-18
4s, A&O, 100,000	April 1, '11-20
4s, A&O, 60,000	April, 1907-10
4s, A&O, 20,000	April 1919-20
4s, A&O, 20,000	April 12, 1921
TURNPIKE BONDS—(Con.)	
4s, M&S, $100,000	Mar., 1922-26

Bond. debt, Sept. 1, 1902. $400,000
Total valuation, 1901 7,285,308
Assessment about ½ actual value.
State & Co. tax (per M.) '01..$14 9
Population 1890 was.....28,408
Population in 1900 was.....34,248

JEFFERSON CO.—GEO. P. HARDEN, Auditor.

County seat is Steubenville.

LOANS—	When Due.
TURNPIKE BONDS—	
5s, J&D, $116,500	June 1, 1910
Subject to call June 1, 1905	
5s, J&D, $87,000	June 1, 1911
Subject to call June 1, 1899	
5s, A&O, $75,000	Apr. 1, 1913
6s, F&A, 36,000.	Feb. 20, 1903-'11
5s, ..., 16,000	
5s, F&A, $6,000	1906-08
(V. 71, p. 1082, for maturity.)	
5s, A&O, $8,000.	Oct. 1, 1908

Interest payable at County Treas.
Total debt Sept. 1, 1901 $393,500
Township bonds (add'l) 134,000
Total valuation 1901...18,588,460
Assessment is ⅘ actual value.
State & Co. tax (per M.) '99..$19 80
Population in 1890 was.....39,415
Population in 1900 was.....44,357

KENT.—DAVID L. ROCKWELL, Mayor.

This village is situated in Portage County.

LOANS—	When Due.
REFUNDING BONDS—	
6s, M&S, $80,000	Mar. 1, 1915-22
5s, J&J, 33 389	Jan. 1, 1918-23
5s, J&J, 1,162 93	July 1, 1905-06

Tot. debt Sept. 11, '02 $114,551 93
Assessed valuation '02 1,600,000
Tax rate (per $1,000) 1901. $24·60
Population in 1890 was.....3,501
Population in 1900 was 4,541

The coupons from the 6 per cent bonds due Sept., 1896, and for some years after were not paid, pending a decision as to the legality of a sufficient levy of taxes to meet the interest. In 1901 the United States Court of Appeals affirmed the legality of the same and the village has now paid all past-due coupons, with interest on them at 6 per cent, and will, it is stated, promptly pay future coupons at maturity.

KENTON.—JOHN P. DUGAN, Clerk.

This city is in Hardin County.

LOANS—	When Due.
SEWER BONDS—	
4s, A&O, $1,200	Apr., 1903
($150 each A&O)...to	Oct. 1, 1906
STREET IMPROVEM'T BONDS—	
6s, ..., $21,000	1901-1903
4s, A&O, 15,000	Apr., 1903
($1,000 due each A&O)	to Apr. 1910
WATER WORKS BONDS—	
5s, ..., $79,000	1901-1919
4s, ..., 15,000	1903-'07-'09
PARK BONDS—	
4s, A&O, 50,000.	Oct. 1, '20-'24
REFUNDING BONDS—	
4s, A&O, $4,000	Oct. 1, '03-'06
4s, A&O, 6,000	Oct. 1, 1907
4s, ..., 58,000	1907-1925

Total debt Aug. 10, 1901 $195,665
Floating debt..... 2,024
Tax valuation 1901.....2,305,620
Total tax (per $1,000) 1901. $36·20
Population in 1890 was.....5,557
Population in 1900 was..... 6,852
School District Bonds—(Add'l.)—
6s, A&O, $10,000....Oct., 1916-'17
6s, ..., 35,000.....1902-1915

LAKE CO.—E. D. HEARTWELL, Auditor.

Painesville is the county seat.

LOANS—	When Due.
BRIDGE BONDS—	
5s, J&J, $27,500	1916
4s, ..., 32,000	1919

Bonded debt Sept. 1, 1901. $63,000
Assessed valu'n 1901. 15,415,860
State & co tax (per M) 1901. $7·10
Population 1890.....18,235
Population 1900 was.....21,680

LANCASTER.—H. T. MECHLING, City Clerk.

This city is in Fairfield County.

LOANS—	When Due.
FIRE IMPROVEMENT BONDS—	
5s, J&J, $7,000	$2,000 yearly
STREET IMPROVEMENT BONDS—	
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, 5,200.	Feb., 1903-10
($325 each F&A.)	
5s, M&N, $8,398	Nov. 1, 1902
($442 each M&N)..to	Nov. 1, 1911
LOANS—	When Due.
CITY HALL BONDS—	
6s, F&A, $15,000	1903 to 1904
($10,000 yearly).	
WATER WORKS—	
5s, M&N, $21,000	$2,000 yearly

Bonded debt Mar. 22, 1902 $89,027
Prop owners' debt (incl.) $23,237
Total valuation 1901...$3,685,740
Assessment about ⅗ actual value.
Total tax (per $1,000) 1901. $24·30
Population in 1890 was..... 7,555
Population in 1900 was.....8,991

The city owns its natural gas plant, from which is derived a net income of about $25,000 per annum.

LAWRENCE CO.—H. R. BROWN, Auditor.

County seat is Ironton.

LOANS—	When Due.
TURNPIKE BONDS—	
5s, M&S, $220,000	Mar., 1903-'23
($5,000 due semi-annually.)	
4s, M&S, $20,000	Mar 1, 1904, to
($1,000 each, M&S.)	Sept. 1, 1913
4s, ..., $1,500	Mar., 1903 to
($500 each, M&S)	Mar., 1904.
4s, M&S, 10,000	1904-1908
($1,000 due M&S.)	
TURNPIKE BONDS—(Con.)	
4s, M&S, $10,000	Mar. 1, 1909
($1,000 each M&S)..to	Sept. 1, 1913

Bonded debt Sept. 1, 1901 $257,500
Total valuation 1901... 8,202,633
Assessment is ½ actual value.
Total tax (per $1,000), '99..$12·90
Population in 1890 was.....39,556
Population in 1900 was.....39,534

INTEREST on $50,000 of the turnpike bonds is payable at the Park Bank, N. Y.; on all other bonds at the office of the County Treasurer.

LEIPSIC.—A. A. KOBER, Clerk.

This village is in Putnam County.

LOANS—	When Due.
WATER BONDS—	
5s, J&J, $24,000	1911 to 1920
STREET-IMPROVEMENT BONDS—	
6s, M&S, $46,400.	1904-1920

Assessed valuation 1901. $410,699
Assessment about ⅓ actual value.
Tax rate (per $1,000) 1902. $44·00
Population in 1890 was.. . 1,353
Population in 1900 was.....1,726
Bonded debt Sept. 1, 1902. $60,400

LICKING CO.—ANTHONY R. PITZER, Auditor.

County seat is Newark.

LOANS—	When Due.
BRIDGE & ROAD REPAIR BONDS—	
5s, J&J, $50,000	July 1, 1905
($10,000 due yearly)	to July 1, 1908
COUNTY BUILDING BONDS—	
6s, J&J, $30,000	1903-1907
REFUNDING BONDS—	
6ss, J&J, $10,000	1904 & 1905

Total debt Sept. 1, 1901 $102,000
Assessed val'n, real....15,674,960
Assessed val'n, pers'l.. 7,544,487
Total valuation, 1901..23,219,477
Assessment about 65% actual val.
State & co. tax (per M) 1901. $8 40
Population in 1890 was.....43,279
Population in 1900 was.....47,070

INTEREST is payable at Newark, Ohio.

LIMA.—L. H. ROGERS, Mayor. FRED. C. BEAM, Clerk.

This city is the county seat of Allen County.

LOANS—	When Due.
FIRE DEPARTMENT BONDS—	
4s, A&O, $8,000	Apr 1, 1903
($500 each A&O)...to	Oct. 1, 1910
SEWER BONDS—	
4s, A&O, $94,000.	Apr. 1, 1903 to
($2,000 each A&O)...	Oct. 1, 1925
4s, A&O. $49,000	Apr. 1, 1903
($1,000 each A&O)	to Apr. 1, 1927
STREET FUND BONDS—	
5s, J&J, $16,000.	J&J, 1903-1910
SPECIAL STREET IMPT. FUND—	
5s, J&J, $16,000.	J&J, 1903-1910

STREET IMPT. BONDS—
Special Assessment.

6s,	$23,000	4s,	$119,542
5s,	134.815	3·90s,	24 840
4½s,	2,000	3½s,	49,000
Total			$330,515

Part due J&J.....1902 to 1910

MARKET PLACE BONDS—
4s, M&S, $5,000 Sept. 1, 1903-07
REFUNDING BONDS—
3½s, A&O, $100,000 Apr. 1, 1930
(Subject to call after Apr. 1, 1925.)
REFUNDING WATER BONDS—
3½s, M&S, $150,000 Mar. 1, 1925
(Subject to call after Mar. 1, 1920.)
WATER WORKS—
5s, M&S, $50,000 Mar. 1, 1906
($10,000 due y'rly) to Mar. 1, 1910
5s, M&S, 138,000 Apr. 1, 1916

Bonded debt Sept 1, 1902 $980,697
Floating debt..... 50,000
Total debt Sept. 1, 1902. 1,030,697
Water debt (included).... 438,000
Assessed valuation 1901. 8,730,8 6
Total tax (per $1,000) 1902 $29·20
Assessm't about ⅔ actual value.
Population in 1890 was.....15,981
Population in 1900 was....21,723

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.

LOANS—	When Due.
5s, M&N, $12,000.	Sept. 1903 to '14
5s, M&S, 13,000.	Sept. 1903 to '15
5s, M&S, $15,000.	Sept. 1, 1903-'16
5s, M&S, 15,000.	Sept. 1, 1903-'17

Bonded debt of district Sept. 1, 1901, $57,000.

LOGAN.—CHAS. H. BECK, Clerk.

This village is in Hocking County.

LOANS—	When Due.
GAS, WATER & SEWER BONDS	
6s, ..., $3,000	Jan. 1, 1906
5s, J&D, 53,000	1903-1929
($2,500 due yearly on June 1.)	

Total debt Sept. 1, 1901. $58,500
Tax valuation 1901.....1,003,359
Total tax (per $1,000) 1901. $38·00
Population in 1890 was.....3,119
Population in 1900 was.....3,480

INTEREST is payable at the Western German Bank, Cincinnati, O., and Spitzer & Co., Toledo.

LOGAN CO.—FRANK E. MILLIGAN, Auditor.

County seat is Bellefontaine.

LOANS—	When Due.
BRIDGE BONDS—	
4s, J&J, $10,000	Jan. 1, 1905
4s, M&S, 15,000	Jan. 1, 1910
5s, J&J, 4,500	Jan. 1, 1904 to
($500 each J&J)	Jan. 1, 1908
4s, J&J, $10,500	Jan. 1, 1906 to
($1,500 each J&J)	Jan. 1, 1909
4s, J&J, 2,000	July 1, 1909
4s, J&J, 10,000	Jan. 1, 1911-'12
PIKE BONDS—	
5s, J&J, $2,500	Jan. 1, 1903, to
($500 each J&J)	Jan. 1905
DITCH BONDS—	
6s, J&J, $5,000	1903
4s, J&J, 5,000	Jan. 1, 1903, to
($2,500 each J&J.)	July 1, 1903
DITCH BONDS—(Con.)—	
4s, M&N, $12,000.	Jan., 1903-1905
($2,000 due each J&J.)	
4s, J&J, $11,000.	July 1, 1902, to
(Part J&J. V. 73, p. 1373).	Jan. 1, '07
4s, J&J, $17,000	See V. 74, p. 1212
GRAVEL ROAD BONDS—	
5s, J&J, $21,500	J&J, 1903-1907
(V. 73, p. 252 for maturity.)	
BUILDINGS AND ROAD IMP'TS—	
6s, ..., $6,000	1902-1903

Total debt. May, 22, '02. $109,000
Total valuation 1901...14,566,240
Population in 1890 was.....27,386
Population in 1900 was.....30,420

LORAIN.—F. J. KING, Mayor. J. J. MAHONEY, Clerk.

This city is in the county of the same name.

LOANS—	When Due.
REFUNDING BONDS—	
6s, ..., $2,000	1902-1903
($1,000 due yearly on Oct. 28.)	
6s, ..., $30,000	1903-1912
($3,000 due yearly on Aug. 1.)	
RIVER IMPROVEMENT BONDS—	
5s, J&J, $75,000	July 15, 1918
($5,000 due yearly)	to July 15, 1932
5s, ..., $100,000.	1914-1933
($5,000 due yearly on Sept 15.)	
REF'D'G WATER-WORKS BONDS—	
5s, ..., $125,000	Aug. 25, 1915
5s, ..., 90,000	Nov. 1, 1914
4s, M&S, 15,000	Sept. 1, 1919
PAVING BONDS—	
4s, ..., $24.000	1903 to 1904
4s, M&S15, $31,000	Mar. 15, '03, to
(Part M&S. V. 73, p 973)	Sept. 15, '12
Street imp. 6s, $36,279	part y'rly.
SEWER BONDS—	
6s, ..., $15,500.	Part due yearly
4s M&S, $4,000.	Mar. 15, '03-'04
4s M&S, 4,000.	Sept. 15, '03-'04
4s M&S, 15,000.	Mar. 15, '05-'10
4s M&S, 15,000.	Mar 15, '05-'10
4s, M&S, $5,000	Mar. 1, 1903-'05
($1,000 each M&S.)	
5s, M&S, $5,000.	Mar. 15, 1903-'07
5s, M&S, 5,000.	Sept. 15, 1903-'07
5s, M&S, 5,000	Sept. 15, 1903-'12

Total debt Aug. 20, 1902. $618,924
Water debt (included)... 230,000
Spec. assess. bds. (incl.). 173,224
Tax valuation 1901.....4,720,517
Assessment about ⅙ actual value.
Tax rate (per $1,000) 1901. $31·50
Population in 1890 was..... 4,863
Population in 1900 was.....16,028

LORAIN SCHOOL DISTRICT.—E. E. HOPKINS, Clerk.

LOANS—	When Due.
5s & 6s, ..., $62,500	Aug., 1916
4s, F&A, $55,000	Aug. 1, 1917, to
($2,500 each F&A)	Feb. 1, 1928

LORAIN CO.—G. H. LEWIS, County Auditor.

Elyria is the county seat.

LOANS—	When Due.
CHILDREN'S HOME BONDS—	
4½s, F&A, $24,000.	Aug. 15, 1903
($3,000 due y'rly)	to Aug. 15, 1910
BRIDGE BONDS—	
4s, M&S, $135,000.	Mar. 1, 1903, to
($5,000 every 6 mos.)	Mar. 1, 1916

Bonded debt Sept. 1, 1902. $159,000
Total valuation 1901...22,814,772
Assessm't about 35% actual value.
County tax (per M) 1902.... $4·95
Population in 1890 was 40,295
Population in 1900 was.....54,857

INTEREST is payable at the County Treasurer's office.

LUCAS COUNTY.—WM. M. GODFREY, Auditor. JOSEPH L. YOST, Treasurer.

County seat is Toledo.

LOANS—	When Due.
ARMORY BONDS—	
4½s, var., $73,000	1941-1942
CHILDREN'S HOME—	
5s, F&A, $35,000	1903
($7,000 due yearly)	to 1907
5s, ... 12,000	1908
4½s, ... 10,000	1905-1906
COURT-HOUSE—	
4s, M&S, $500,000*	1944
Subject to call 1924.	
GENERAL BONDS—	
4½s, M&S, $20,000	1903
($4,000 due yearly)	to 1907
STONE ROAD IMP. BONDS—	
4s, ..., $25,500	1902-1910
4½s, ..., 22,500	1901-1908
5s, ..., 15,000.	1902-1904
4s, M&N, 15,000.	May 10, '03-'07
4s, M&N, 10,000	May 10, '08-'11
4s, M&N, 2,000	May 10, 1912
BRIDGE BONDS—	
4s, J&J, $36,000.	Jan. 15, 1903-'05
4s, J&J, 10,800....	Jan. 15, 1906
4s, M&N10, 37,500.	May 10, '03-'07
STONE ROAD LEVY BONDS—	
4½s, ..., $45,000	1902-1911
STONE ROAD REPAIR BONDS—	
5s, ..., $15,000....	1911
DITCH BONDS—	
4½s, ..., $17,840.	1902-1904
4½s, M&N, $7,0 0.	May 10, '03-'04
4½s, M&N, 1,561.	May 10, 1905

Interest payable at Co. Treasury.
Total debt May 30, '02.. $849,702
Assessment debt (incl.) $104,402
Total valuation 1901...76,229,930
Real valuation about..180,000,000
State & co. tax (per M) 1901. $7·05
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, $20,000, part y'rly to 1911

COURT HOUSE AND JAIL—
6s, ..., $72,000, part yrly to 1906

DITCH IMPROVEMENT—
5s&6s, $22,974.....
4s, J&J, 12,270 ....J&J, 1903-'07
(V. 74, p. 1268, for maturity.)

REFUNDING BONDS—
5s, M&S, $25,000. Mar., 1903 to '07

ROAD IMPROVEMENT—
6s, M&N, $5,160. Nov. 1, 1902-1903
($1,720 due each M&N.)
5s, J&J, $4,460 .....part yearly
Total debt Mar. 1, 1902 $122,000
Road & ditch bonds (add'l) 34,314
Tax valuation 1901....13,876,650
State & Co. tax (per M) 1901. $11·20
Population in 1900 was.....20,590

MADISONVILLE.—John A. Conant, Clerk.

This village is in Hamilton County.

LOANS— *When Due.*

ELECTRIC-LIGHT AND WATER-WORKS BONDS—
5s, ..., $15,000.....1923
5s, ..., 10,000.....1924
4s, J&J, 25,000..... Jan. 2, 1932
(Subject to call after Jan. 2, 1922.)

STREET IMPROV. BONDS—
6s, ..., $46,235...Part due y'rly

SUBWAY BONDS—
4½s, 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
4½s, ..., 15,000.....1922
Bonded debt Apr. 1, 1902. $151,735
Tax valuation 1901.....1,032,830
Total tax (per $1,000) 1901. $32·68
Population in 1890 was.....2,214
Population in 1900 was.....3,140

MADISONVILLE SCHOOL DIST.—G. L Krieger, Clerk.

LOANS— *When Due.*
4s, M&N, $35,000.....May 1, 1930

Bonded debt July 1, 1901..$35,000
Assessed valua'n 1901. $1,200,000
School tax (per M.) 1901....$10·50

MAHONING CO.—Wm. R. Leonard, Auditor.

County seat is Youngstown.

LOANS— *When Due.*

BRIDGE BONDS—
5s, M&S, $32,000.....1903 to 1909
($5,000 annually.)
4½s, M&S, $75,000...Sept. 1, 1903
($5,000 yearly) to Sept. 1, 1917.
4½s, M&S, 170,000..1903 to 1917
($5,000 to 1909, $15,000 to 1915, $20,000 to 1916, $25,000 in '17.)
4½s, M&S, $24,000...Sept. 1, 1907 to Sept. 1, 1918
($1,000 y'rly to '11; $2,000 to '18.)

ROAD BONDS—
5s, Sept., $4,000.....Sept., 1906

VIADUCT BONDS—
4½s, M&S, $8,000. Sept., '03 to '06

LOANS— *When Due.*

CHILDREN'S HOME—
4½s, M&S, $20,000..Sept., 1903-'12

INFIRMARY BONDS—
5s, M&S, $75,000.....1902 to 1917
4½s, M&S, $45,000..Sept. 1, 1903
($3,000 due yearly.) to Sept. 1, '17
Int. payable at Youngstown, O.
Total debt Mar. 1, 1902. $475,000
Tax valuation, real....22,289,530
Tax valuation, pers'l...10,500,700
Total valuation 1901...32,790,230
Assessm't about ½ actual value.
State & Co. tax (per M) 1901. $9·20
Population in 1890 was.....55,979
Population in 1900 was.....70,134

MANSFIELD.—{HUNTINGTON BROWN, Mayor. D. S. KOONTZ, City Clerk.

This city is in Richland Co.

LOANS— *When Due*

SEWER BONDS—
4s, July, $18,000. July 15, '03 to '11

FUNDING FUNDS—
4s, M&S, $44,000 Mar. 1, 1903
($1,000 each M&S) to Sept. 1, 1924
4s, M&S, $4,000 .....M&S, 1925

SANITARY BONDS—
5s, M&S, $45,000 ..Sept., 1903-'11
4s, F&A, 35,000...Aug., 1912-'21

STREET IMPROVEMENT BONDS—
6s, ann., $65,950.....1902-1907

LOANS— *When Due.*

WATER-WORKS BONDS—
5s, July, $10,000..July 1, 1903-'04
5s, A&O, 14,000. Oct. 23, 1902-1915
($1,000 due yearly on Oct. 23.)
Interest is payable at City Treas'y
Tot. debt Mar. 29, 1902. $252,950
Total valuation 1901... 7,456,015
Assessment about ½ actual value.
Total tax (per $1,000) 1901. $31·90
Population in 1890 was.....13,473
Population in 1900 was....17,640

MANSFIELD SCHOOL DIST.—J. L. Balliet, Clerk.

LOANS— *When Due.*
5s, ..., $4,000.....1903
6s, ..., 13,000....1904 to 1906
4s, J&J, 7,000....1904 & 1905
4s, J&J, 6,500.....1906
4s, J&D, $3,000...June 12, 1907
4s, J&D, 10,500 .June, 1908-'10
Bonded debt Sept 1, 1901..$52,000
School tax (per M.), 1901....$9·40

MARIETTA.—Carl Becker, Clerk.

This city is in Washington County.

LOANS— *When Due.*

CITY HALL IMPROVEMENT—
5s, F&A, $1,000...Aug 1, 1903-04

VILLAGE OF HARMON—
6s, J&J, $5,000.....$500 semi-an.

STREET IMP. & ELEC. L'T BONDS—
4½s, M&S, $4,000.....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, 7,000.....Aug., 1903
($1,000 due yearly.)
5s, ..., $15,000.....1906-1926
5s, F&A, 10,000..... Aug. 1, 1927
(Subject to call after 1907.)

REFUNDING BONDS—
4½s, F&A, $74,000.....Aug., 1912

REFUNDING WATER BONDS—
3½s, A&O, $90,000....Jan. 1, 1920

BRIDGE BONDS—
5s, J&J, $67,000... Jan. 1, 1903 to
($1,500 every J&J) July 1, 1923

WATER WORKS BONDS—
5s, J&D, $10,000. June, '02 to '12
4½s, M&S, 10,000.....Sept., 1921
3½s, ..., 100,000. 1932
(Subject to call after 1922.)

SPECIAL ASSESSMENT BONDS—
6s, semi-an., $84,318..part yearly.
(Part due semi-annually.)
Interest is payable in Marietta.
Bond. debt Sept. 1, 1901. $437,738
Special assess. b'ds (incl.) 84,318
Sinking fund..... 25,826
Net debt Mar. 27, 1901.. 412,992
Tax valuation 1901.....6,262,675
Assessment about ½ actual value.
Total tax (per $1,000) 1901..$28·60
Population in 1890 was.....8,273
Population in 1900 was.....13,348

MARION.—D. M. Odaffer, Clerk.

This city is in Marion County.

LOANS— *When Due.*

FUNDING BONDS—
4s, M&S, $46,000. Mar. 1, 1903-1925
($1,000 each M&S.)
General city b'ds for sts..$44,500
" " " for sewers 43,500
Ass't b'ds { for streets.....180,157 / for sewers..... 7,846 / for sidewalks.. 15,540

Bonded debt (city).....$136,000
Special assessment debt. 203,543
Total debt Feb. 21, 1902. 339,543
Assessed valuat'n, real..3,211,440
Assessed valuat'n, pers'l. 2,198,810
Total valuation 1901....5,410,250
Total tax (per $1,000) 1901. $37·00
Population in 1900 was.... 11,862
Population in 1890 was.... 8,327

INTEREST 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., $4,000.....to 1906

ENGINE HOUSE BONDS—
6s, ..., $3,000.....to 1903
4s, A&O, $12,000..Apr. 15, 1903
($1,000 each A&O) to Oct. 15, 1908

SEWER BONDS—
4½s & 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 1901.....4,484,380
Total tax (per $1,000) 1901. $29·50
Population in 1890 was....10,092
Population in 1900 was.....11,944
School District Bonds (Addit'l).—
Wm. B. Humberger, Clerk.
4s, M&S, $80,000 ....Mar. 1, 1903
($2,000 each M&S) to Sep. 1, 1922
Bonded debt Sept. 1, 1902 $80,000
School tax (per $1,000) 1902. $7·00

MEIGS CO.—A. W. Vale, Auditor.

County seat is Pomeroy.

LOANS— *When Due.*

DEFICIENCY BONDS—
5s, M&N8, $16,000...1906 to 1916

FUNDING BONDS—
4½s, J&D, $35,000....June 4, 1917
4s, M&S, 12,000. Mar. 1903 & '04
4s. M&S, 5,000....Mar. 1, 1905

Bond. debt Sept. 1, 1902.. $68,000
Tax valuation 1901.....6,479,640
State and Co. tax (per M) '01. $12·20
Population in 1890 was.....29,813
Population in 1900 was 28,620

MERCER CO.—Chas. A. Kloeb, Auditor.

County seat is Celina.

LOANS—

DITCH BONDS—
6s, M&S, $500 .....Sept. 1, 1903
4s, M&S, 7,000...Mar. 1, 1903, to (part each M&S) Sept. 1, 1907

ROAD IMPROVEM'T BONDS—
6s, J&J, $4,000.....Jan. 1, 1903
6s, J&J, 1,500.....Jan., 1903
4s, M&S, 14,000..Sept., 1903-1904
4s, M&S, 6,000..Sept., 1903-1908
4s, semi-an. 24,500 Jan 1, 1903, to (V. 73, p 461, for matu'y) July 1, '11
4s, semi-an., $21,000. Jan. 1, 1903 to (V. 73 p. 201, for matu'y) July 1, '11
4s. M&S. $2,750 Sept. 1, 1903, to (V. 75 p. 305 for matu'y) Sept 1, '07
4s M&S. $9,000 Sept 1, 1903, to (V. 75, p. 305 for matu'y) Sept. 1, '12

ROAD IMPROV'T BONDS—Con.—
4s, M&S, $25,000 Mar. 1, 1903, to (V. 75, p. 305 for matu'y) Sept 1, '12

COUNTY FAIR BONDS—
6s, J&J, $3,000..... ...Jan., 1903

PIKE REPAIR BONDS—
6s, J&J, $5,000..... Jan., 1903
Interest payable at Co. Treasury.
Total debt Sept. 1, 1902...$86,500
Tax valuation, real.....7,352,080
Tax valuation, person'l..3,008,110
Total valuation, 1901...10,360,190
Assessment is ⅓ 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, J&J, $122,000....1903 to 1907

DITCH BONDS—
6s, J&J, $6,400.....1903-1904
5s, J&J, 31,900..... 1903-07

BRIDGE BONDS—
5s, J&J, $32,000.....Jan. 1, 1903
($4,000 every 6 mos.) to July 1, '08

PIKE BONDS—
5s, J&J, $4,000,.....1903 to 1904

Interest payable at Treas. office.
Total debt July 1, 1902. $253,900
Tax valuation, real.... 16,944,995
Tax valuat'n, personal. 7,621,131
Total valuation 1902...24,566,126
Assessment is ½ actual value.
State tax (per $1,000) 1902..$1·35
County tax (per $1,000) 1902 6·00
Population in 1890 was.... 39,754
Population in 1900 was.... 43,105

MIAMISBURG.—{CARL F. SHULER, Mayor. CHAS. F. ECK, Clerk.

This village is located in Montgomery County.

LOANS— *Amt. Outst'd'g.*
Electric-light 5s, 1910.....$6,400
General improvement 5s...26,000
Total debt Sept. 1, 1902....32,400

Total valuation 1901 ..$1,765,880
Tax rate (per $1,000) 1901. $25·80
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, ..., $7,000.....1916

REFUNDING BONDS—
4s, J&J, 43,000.....July, 1920
Interest payable at Middleport.

Bonded debt Mar. 18, 1902. $50,000
Total valuation 1901.....593,519
Assessment about ½ actual value.
Tax rate (per $1,000) 1901. $35·20
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—
3½s, 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, $4,943 10..Mar. 30, 1903
($823 85 due y'rly) to Mar. 30, '08
Sewer 5s, $42,000.....part y'rly

Bond. debt Sept. 1, 1901. $214,000
Water bonds (included). 64,000
Tax valuation 1901.....4,457,177
Total tax (per $1,000) 1901. $30·10
Population in 1890 was..... 7,681
Population in 1900 was.....9,215

School District Bonds—
5s, ..., $44,000..July, 1902 to '16
5s, ..., 12,000..Apr. 1903 to '14
Bonded debt Feb. 20, 1902 $56,000
School tax (per M) 1902.....$8·50

MONTGOMERY CO.—Alfred G. Feight, Auditor.—County seat is Dayton.

LOANS— *When Due.*

INFIRMARY BONDS—
4s, M&N, $7,000. May 1903 to '06
($1,500 to 1904; $2,000 to 1906.)
4s, M&S, $10,000. Mar. 1902 to '07

BRIDGE BONDS—
4s, M&S, $35,000....Sept. 1, 1903
($18,000 due y'rly) to Sept 1, 1904
4s. A&O, $25,000..Oct. 1, 1905-09

LEVEE BONDS—
4s, M&S, $105,000 Mar. 1903 to '09
4s, A&O, 15,000... Oct. 1, 1910

DITCH BONDS—
4s, M&S, $13,500. Mar. 1902 to '05
County debt Jan. 1, '02. $231,500
Tax valuation, real.....34,596,760
Tax valuation, personal. 18,770,220
Total valuation 1901. .67,929,980
Assessment is ⅗ actual value.
State & Co. tax (per M.) '01. $10·35
Population in 1890 was...100,852
Population in 1900 was...130,146

MT. VERNON.—W. A. Hosack, City Clerk.

This city is in Knox County.

LOANS— *When Due.*

SEWER BONDS—
6s, ..., $3,475....Jan., 1903-1908
($375 each J & J.)
5s, Sept., $2,800 . Sept., 1903-16

STREET IMPROVEMENT—
6s, J&J, $2,500.....1903-1916

Interest is payable at City Treas'y.
Total debt Sept. 1, 1902. $30,000
Tax valuation 1901.....2,205,684
Assessment is abt. ½ actual value.
Total tax (per $1,000) 1901. $29·90
Population in 1890 was.....6,027
Population in 1900 was 6,633

MUSKINGUM CO.—Jas. L. Starkey, 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 Mar. 1, 1902...$538,000
Floating debt..... 25,000

Total debt Mar. 1, 1902...$563,000
Asses'd valuation 1901. 23,635,508
Real valuation (est.).. 35,000,004
State & Co. tax (per M) '01. $10·00
Population in 1890 was.....51,210
Population in 1900 was ...53,185

NELSONVILLE—T. J. Davis, Treasurer.

This city is in Athens County.

LOANS— *When Due.*
6s, F&A, $4,900.Feb, 1903 to 1909
($350 each F&A.)
STREET IMPROVEMENT BONDS—
6s, F&A, $4,000.....Feb., 1903 to
($250 each F&A) Feb. 1, 1910
5s, M&S, $18,000.....Mar., 1903
($1,000 each M&S).to Sept.1, '11

WATER WORKS & SEWERAGE—
6s, ..., $60,000....Sept. 1, 1924
Total debt Sept. 1, 1901.. $74,600
Tax valuation 1901..... 944,840
Real valuation (est.).....4,000,000
Total tax (per $1,000) 1901.$45·50
Population in 1890 was.....4,558
Population in 1900 was.....5,421

NELSONVILLE SCHOOL DISTRICT—A GRADY, Clerk.

6s, ..., $19,000....May 15, 1910
6s, ..., 5,500....Sept. 1, 1911
6s, ..., 16,000....Sept. 1, 1914

6s, ..., $4,500....Sept. 1, 1909
Bond. debt Mar. 1, 1902..$44,500
Assessed valuation 1901..895,885

NEWARK.—F. T. MAURATH, Clerk.

This city is the county seat of Licking County.

LOANS— *When Due.*
REFUNDING LIGHT BONDS—
5s, ... $35,000 1902-1932
PAVING BONDS—
5s, ... $49,500..... 1901-1905
SEWER BONDS—
5s, ... $19,000..... 1902-1905
REFUNDING BONDS—
5s, ... $16,000.... Jan. 1, 1906
4s, J&D, 20,000..June, 1906-'09
4s, F&A, 25,000.Aug. 1, 1903-'11
(V. 73, p. 408, for maturity.)

REFUNDING SEWER BONDS—
5s, ... $3,000..... 1902-1904
Bond. debt Mar. 17,1902 $186,072
Assessm't debt (included) 55,500
Total valuation 1901....6,578,057
Tax rate (per $1,000) 1901.$29·60
Population in 1890 was....14,270
Population in 1900 was....18,157
School District Bonds—(Addit'l.)
5s, ... $16,500....1903 to 1909
School tax (per $1 000) '02..$8·00
Township Bonds (additional)—
6s, ... $40,000....1901 to 1912

INTEREST on all bonds is payable at the City Treasury, Newark, O.

NEW PHILADELPHIA.—{C.H ACKEY, Mayor / R.J.W.DODD Clerk.

This city is in Tuscarawas County.

LOANS— *When Due.*
PAVING BONDS—
6s, ...,$5,334 70.June 1901 to '07
CEMETERY BONDS—
6s, M&N, $6,000..Nov. 1, 1905-'07
SEWER BONDS—
6s, A&O, $24,000.Apr. 1, 1903-'14
6s, J&J, 8,100.....Jan., 1908-18
6s, A&O, 3 000.....Oct., 1908-10
6s, A&O, 4.000...Oct. 1, 1911-12

GENERAL IMPROVEMENT—
6s, J&J, $2,000..Jan. 1903 to '03
6s, M&N, 15,000..May 1908 to '15
5½s,M&N 9,000...Nov. 1, 1902-'04
Bond. debt Sept. 1, 1901. $67,572
Total valuation 1901....2,009,100
Assessment ⅓ to ½ actual value.
Total tax (per $1,000) 1901.$31·00
Population in 1890 was.....4,456
Population in 1900 was.....6,213

INTEREST on cemetery and sewer bonds is payable at New Philadelphia, Ohio; on improvement bonds of 1902-1903, at Cleveland, Ohio; on remaining bonds at New York.

NILES.—{E. L. BOYNTON, Mayor. / DANIEL CASEY, City Clerk.

This city is in Trumbull County.

PAVING BONDS— *When Due.*
4½s, A&O, $8,000.....Oct. 1, 1903
4½s, A&O, 18,000..Oct. 1,'04-'05
5s, ..., 12,000.....
5s, A&O. 10,940..Oct. 1, 1902-06
Sewer bonds..... $25,000
Miscellaneous bonds.... 9,000
Imp't bonds 23,000

Water debt..... $62,000
Light bonds..... 13,000
Tot. debt Sept. 1,1901.. 98,000
Tax valuation 1901.....1,983,919
Total tax (per $1,000) 1901.$28·60
Population in 1890 was.....4,289
Population in 1900 was.....7,468

NORWALK.—T. P. KELLOGG, Clerk.

This city is in Huron County.

LOANS— *When Due.*
WATER BONDS—
5s, ..., $123,000....1902 to 1928
5s, M&S, 10,000.. Mar. 1, 1903
($250 each M&S) to Sept. 1, 1922
PAVEMENT IMPROVEMENTS—
6s, M&S, $1,000.....1902 to 1903
5s, ..., 26,922.....1902 to 1910
BRIDGE BONDS—
5s, M&S, $11,000.....Mar. 1, 1904
($500 each M&S) to Sept. 1, 1914

REAL ESTATE BONDS—
5s, M&S, $3,140.....Mar. 1, 1903
($160 each M&S) to Mar. 1, 1912
CITY HALL BONDS—
4s, M&S, $2,625.....Mar. 1, 1903
($175 each M&S) to Mar. 1, 1910
Funded debt Mar.1,1902.$165,397
Unfunded debt..... 7,201
Total debt Mar. 1, 1902.. 172,598
Assessed valuation 1901.2,736,900
Tax rate (per $1,000) 1901.$32·40
Population 1890.....7,195
Population in 1900 was.....7,074

NORWOOD.—{GEO. E. MILLS, Mayor. / W. E. WICHGAR, Clerk.

This village is in Hamilton County.

LOANS— *When Due.*
ELECTRIC LIGHT BONDS, 1895—
5s, semi-an., $24,000 ...1903-1926
($1,000 due yearly on Oct. 1.)
4s, M&N[15], 20,000..May 15, 1922
FIRE AND GEN. PURPOSE, 1894—
5s, ..., $25,000.....Aug. 15, 1914
GEN. PURPOSE BONDS, '92-4-5—
5s, ..., $25,000....Sept. 1, 1915
MONTGOMERY PIKE WID'NG BDS.
4s, A&O, $25.000...April 16, 1930
SEWER, DRAIN. & DITCH BONDS—
4s, A&O, $25,000....Apr. 16, 1930
STREET REPAIR BONDS—
4s, A&O, $20,000....Apr. 16, 1930
SIDEWALK BONDS—
5½s, ..., $7,000.....
5s, ..., 35,000.....
4s, ..., 30,000.....

REFUNDING BONDS—
6s, ... $25,568 45 ..Oct. 1, 1906
5s, ... , 24,426 16.....
5s, ..., 24,293 64..Sept. 1, 1908
4s, ..., 22.620 62..Apr. 16, 1920
4s, ..., 22,388 32..Apr. 15, 1921
4s, ... , 17,818 24.....
WATER WORKS BONDS, 1893-4—
5½s, ..., $75,000.....
5s, ..., 45,000.....
4½s, ..., 15,000.....Mar. 1, 1915
5s, ..., 5,000.....Sept. 1, 1917
4s, A&O, 15,000...Apr. 16, 1930
Assessment bonds..... $296,477
Total debt Mar.17, 1902. 845,593
Tax valuation 1901.....3,850,190
Total tax (per $1,000) 1901.$29·84
Population in 1900 was.....6,480

OBERLIN.—C. H. SNYDER, Clerk.

This village is in Lorain County.

LOANS— *When Due.*
DISTRICT SEWER BONDS—
6s, semi-an., $1,600...1903-1905
5s, M&S[5], 100.Sept. 5, 1905
PAVING BONDS—
6s, semi-an., $4,500.....1903-1904
6s, M&S[15], 2,000 Sept. 15, 1903
16.000 Sept.15,'04-07
WATER WORKS—
3½s, F&A, $4,000 Aug.1,1903-04
30,000 Aug.1,1906-20
9,000 Aug.1,1921-23

SEWERAGE & DRAINAGE, 1892—
3½s, J&D[13], $8,000..June 13,1910
Subject to call at any time.
Bond. debt Mar. 1, 1902. $84,600
Water debt (included)... 45,000
Sinking funds..... 9,758
Tax valuation 1901.....1,251,858
Assessment about ⅗ actual value.
Total tax (per $1,000) 1901.$30·80
Population in 1890 was.....4,376
Population in 1900 was.....4,082

OHIO STATE UNIVERSITY.—ALEXIS COPE, Secretary.

This university is located at Columbus, and is established under the provisions of Sections 8,418, 8,419, 8,422, 8.425 8,426, 8,440 and 8,444, Revised Statues of Ohio. Provision is made in Section 3,951, of the Revised Statutes for a tax to be levied on the grand list of the taxable property of the State, the amount to be determined by the General Assembly.

LOANS— *When Due.*
6s, J&D, $30,000..June 1, '03-05
4½s, J&D,110 000...Dec. 1, '02-03
4½s, J&D, 30,000...Dec. 1, '04-05
4½s, J&D, 50,000...Dec. 1, '06-09
4½s, J&D,$25,000....Dec. 1, 1908
4½s, J&D, 25,000....Dec. 1, 1909
4½s, J&D, 10,000....Dec. 1, 1910
Bonded debt Oct. 1, '02..$280 000

OTTAWA COUNTY—JOHN OETH, Auditor.

The county seat is Port Clinton.

LOANS—
Refunding 5s, Dec., '02-'15.$7,500
Bridge 5s, June, '07-'18... 12,000
Bridge 6s, 1900-1917..... 39,000
Bridge 5s, June, 1904-20 . 17,000
Court House 5s, 1900-'18.. 46,500
Court House 5s, 1902-'11. 10,000
Ditch 6s, 1902..... 2,000
Ditch 6s, 1903-1906..... 7,500

Ditch 5s, 1903 .....$14,500
Creek 6s, 1900-1902..... 16,000
Total debt Sept. 1, 1901. 162,000
Assessed valuat'n 1901..8,219,755
Assessment ⅓ actual value.
State and Co. tax (per M)'00.$9.50
Population 1890.....21,974
Population in 1900 was.....22,213

PAULDING CO.—ALLEN BYBEE, Auditor.

County seat is Paulding.

LOANS. *When Due.*
BRIDGE AND JAIL BONDS—
5s, Feb., $12,000.....Feb. 1, 1907
5s, J&D, 24,000.....June 1, 1903
($6,000 due y'rly) to June 1, 1906
5s, M&S, $30,000.May, 1907 to '21
5s, F&A, 20,000..Aug. 1 1909-18
COURT HOUSE BONDS—
5s, Feb., $16,000.....Feb. 1, 1904
PIKE BONDS—
5s, M&S, $164,000.Sept.,1902 to'08
5s, M&S, 18,000 Mar.,1903 to '08
5s, M&S, 1,000.Mar.,1905&'08
5s, M&S, 84,400.. Sept.1,1903-09
DITCH AND ROAD BONDS—
5s, ..., $53,000.....1901-1905
5s, ... 39,500.....1900-1906

DITCH and R. BONDS—(Con.)
5s,M&S,$34,000.....1903 to 1907
5s, J&D, 1,905.....1902 to 1904
5s, F&A, 19,000..Aug., 1902 to '06
EXPENSE AND POOR—
5s, J&D, $10,000..June, '03 to '06
Total Court-house bonds....8,000
Total bridge bonds 70,000
Total exp. & poor bonds...32,000
Total pike bonds.....373,810
Total ditch bonds..... 21,710
Total debt Feb. 25 25, '02..505,520
Total valuation 1901....6,702,745
Assessment about ⅓ actual value.
County tax (per $1,000) '01.$11·80
Population in 1890 was....25,932
Population in 1900 was.....27,528

PERRYSBURG.—T. M. FRANEY, Corporation Clerk.—This village is in Wood County.

LOANS— *When Due.*
NATURAL GAS BONDS—
6s. F&A, $10,000..... 1903-1911
($2,000 yearly).
REFUNDING BONDS—
4s, F&A, $5,500....Aug. 15, 1913
Interest payable in New York.
LIBRARY ENDOWMENT—
4s, M&S, $15,000.....Sept. 1, 1917
Interest payable at Perrysburg.

Bonded debt Sept. 1, 1902.$30,500
Assessed valuation 1902..390,000
Assessment about ⅖ actual value.
Tax rate (per M.) 1901.... $41·00
Population 1890..... 1,747
Population in 1900 was.....1,766
School District Bonds (add'l)—
5s, M&S, $13,000... 1916
Bonded debt Sept. 1, '02....13,000
Assessed valuation, 1901..567,960

PICKAWAY CO.—B. F. YATES, Auditor.

County seat is Circleville.

LOANS— *When Due.*
COUNTY BONDS—
6s, ... $2,000 1902-1904
COURT HOUSE BONDS—
6s, M&S, $98,000.. ...1902 to 1907
JAIL BONDS—
6s, M&S, $17,000.....Sept. 1, 1907
Total debt Sept. 1, 1901..$119,000

Sinking funds..... $9,475
Tax valuation real.....11,903,380
Tax valuation, personal.4,602,152
Total valuation. 1901..16,505,482
Assessment about ⅔ actual value.
Co. tax rate (per $1,000) '01..$6·00
Population in 1890 was.....26,959
Population in 1900 was.....27,016

INTEREST is payable at Treasurer's Office.

PIQUA.—BERT A. REED, Clerk.

This city is in Miami County.

LOANS— *When Due.*
4s, ..., $40,000.....
IMP. & REFUNDING BONDS—
6s, ...,$132,400 1909
3½s, J&J, 175,000....July 1, 1925
SCHOOL BONDS—
6s & 5s, ..., $84,000..1910-1913
5s, F&A, 15,000.Aug. 1, 1913
STREET IMPROVEMENT—
5s, ..., $120,000.....1905

WATER-WORKS BONDS—
5s, J&J, $65,000....July 1, 1905
5s, M&S, 50,000....Sept. 1, 1909
5s, F&A, 11,500....Aug. 1, 1911
Interest payable in New York.
Total debt Sept. 1, 1901. $542,150
School bonds (addition'l) 99,000
Tax valuation 1901 4,993,260
Assessm't is about ½ actual value.
Total tax (per $1,000) 1901.$30·20
Population in 1890 was.....9,090
Population in 1900 was.....12,172

POMEROY.—ABE A. MASSAR, Clerk.

This city is in Meigs County.

LOANS— *When Due.*
STREET PAVING BONDS—
5s, ..., $3,420.....Mar., 1903-1907
($342 due each M&S.)
4½s, $2,426 25.....1902 to 1909
4s, 3.705..... .1902 to 1912
REFUNDING BONDS—
4½s, M&S, $7,000....Sept. 1, 1917
6s, M&S, 8,000....Sept. 1, 1904
6s, M&S, 8,000....Sept. 1, 1908
6s, M&S, 93,000....Sept. 1, 1914
6s, M&S, 6,000....Sept. 1, 1915

REFUNDING BONDS—(Con.)
6s, M&S, $6,000....Sept. 1, 1916
5s, M&S, 4,000....Sept. 1, 1907
5s, M&S, 24,000....Sept. 1, 1917
4½s, M&S, 7,000....Sept. 1, 1918
Total debt Mar. 1, 1902..$172,893
Tax valuation 1901.....1,262,601
Assessment about ½ actual value.
Total tax (per $1,000) '01..$30·50
Population in 1890 was.....4,726
Population in 1900 was.....4,639

INTEREST on the 5% refunding bonds due 1907 and on the street paving bonds is payable at Pomeroy; on all others in New York.

PORT CLINTON.—WM. H. CLEAVER, Clerk.

This village is in Ottawa County.

LOANS— *When Due.*
WATER-WORKS AND STREET IMPROVEMENT—
5s & 6s, $77,770.....To 1929
SEWER BONDS—
5s, M&S, $2,100.....1903-1909
5s, M&S, 2,475..Sept., 1903-1911
5s, J&D, 3,800.June, 1903 to '21
STREET IMPROVEMENT BONDS—
5s, M&S, $6,660.Sept., 1903 to '20
5s, M&S, 2,250.Sept., 1903 to '20

FUNDING BONDS—
4s, M&S[10], $76,000.Sept., 1903-'21
Total debt Sept.12, 1902. $84,335
Sinking funds..... 9,020
Water debt (included)... 42,000
Tax valuation 1901..... 570,404
Real valuation (est.).....1,400,000
Total tax (per $1,000) 1902 $38·00
Population in 1890 was.....2,049
Population in 1900 was.....2,450

PORTSMOUTH.—FRANK L. SIKES, City Clerk.

This city is the county seat of Scioto County.

LOANS— *When Due.*
CITY BONDS—
5s, ..., $20,000.....June 1, 1916
WATER WORKS—
5s, ..., $33,000....May 1, 1906
4s, M&N, 50,000. ....May 1, 1906
4s, M&N, 50,000. ....May 1, 1916
4s, A&O 40,000.....April 1, 1926
STREET IMPROVEMENT BONDS—
4s, ... , $21,000..Sept.,1903 to '09
4s, J&D, 16,000... ..June 1, 1910
(Optional $2,000 yearly.)
4s, J&D, $10,000. . . July 1, 1910
(Optional yearly, $1,000 to 1906; $1,500 yearly thereafter.)
4s, A&O, $19,500.....Oct. 1, 1910
(Optional $2,000 yearly.)
LEVEE BONDS—
4s, F&A, $13,000..Feb. 1, 1903-15

REFUNDING BONDS—
4s, M&S[10],$76,000.Sept., '03 to '21
5s, M&N, 20,000....June 27, 1918
5s, F&A. 25,000.....Aug. 1, '03
($5,000 due yearly to Aug. 1, '07)
SEWER BONDS—
4s, M&S, $20,000.....Mar. 1, 1920
REFUNDING SEWER BONDS—
4s, ..., $15,000.....Aug. 1, 1917
5s, ..., 35,000.....July 1, 1923
Interest payable in New York.
Bond. debt Sept. 1, 1902 $467,500
Water debt (included).... 173,000
Tax valuation, 1901.....5,250,000
Assessment about ⅓ actual value.
Total tax (per $1,000) 1901.$30·00
Population in 1890 was.... 12,394
Population in 1900 was.....17,870

PORTSMOUTH SCHOOL DIST.—Wm. L Reed, Clerk.

LOANS— *When Due.*
6s, F&A, $3,000....Aug. 1, 1903
4½s, M&N, 9,000.May,1904 to'06
4½s, M&N, 900...May 28 1907
4s, J&D, 900..June 16, 1906
4s, A&O, 9,000 June, '07 to '09
4s, F&A, 9,000.Aug.1,'10 to'21
4s, F&A, $900....Aug. 1, 1913
3½s, A&O, $8,000 .Apr.1,'12-'15
3½s, A&O, 1,900..Apr. 1, 1916
3½s, A&O, $30,000.Apr 25,'17-'21
3½s, A&O, 8 000..Apr. 25, 1922
School Dist. debt Sep.1,'02.$80,600

PREBLE COUNTY.—

Eaton is the county seat.

LOANS— *When Due.*
BRIDGE AND BUILDING BONDS—
6s & 4s, ...$36.800.....1902-1914
4s, F&A, 15 000. .....Feb., 1903
($500 each F&A) to Aug. 1917
4s, F&A, $11,000. .... Feb., 1903
($500 each F&A) to Aug., 1913
DITCH AND ROAD BONDS—
4s, J&D, $9,000 ....Dec. 7, 1902
($1,000 each J&D) to Dec. 7, 1906
4s, A&O, $9,000.....Oct. 21, 1903
($1,500 each A&O)to Apr 21, 1905

COUNTY BONDS—
6s, ..., $4,000 May, 1902 to '06
Bond. debt Sept.10 1902 $90,800
Ditch bonds (included).. $24,000
Assessed valua'n real..10.567.160
Assessed valuat'n, per. 6,169,03 ›
Total valuation 1901..16,736,195
Assessm't about 75% actual value.
County tax (per M) 1901....$4·65
Population in 1900 was.....23,713

INTEREST is payable at County Treasurer's office.

PUTNAM COUNTY.—LOUIS N. WELDE, Aud.

County seat is Ottawa.

LOANS— *When Due.*
BRIDGE BONDS—
5s, ..., $10,000.....1905-1906
4½s, semi-ann., $10,000...1907-'08
JAIL BONDS—
5s, semi-an., $4,000, 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 Sept. 1, 1901. $79,726
Tax valuation, real..... 8,325,165
Tax valuation, personal 2,945,493
Total valuation, 1901..11,270,658
Assessment 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.....32,525

RAVENNA.—S. J. POST Clerk.

This village is situated in Portage County.

LOANS— *When Due.*
STREET IMPROVEMENT—
6s, F&A, $9,856.....Feb., 1903
$704 due each F&A) to Feb., 1909
PARK IMPROVEMENT BONDS—
6s, J&D, $95,000.....1903
($5,000 due yearly) to 1921
WATER WORKS CONSTRUC. B'DS—
5s, M&S, $48,000....Mar. 15, 1903
($4,000 yearly) to Mar. 15, 1914

Bonded debt Sept.1, 1902. $152 152
Water debt (included)... 48,000
Sinking fund..... 3,200
Net debt Sept. 1, 1902.... 148,952
Floating debt (addit'l)... 1,500
Total valuation 1902....1,648,170
Assessment is 2/3 actual value.
Total tax (per $1,000) 1902.$2 ·80
Population in 1890 was.....3,417
Population in 1900 was.....4,003

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.

ROSS COUNTY.—HARRY S. ADAMS, Auditor.

County seat is Chillicothe.

LOANS. *When Due.*
COUNTY BONDS—
6s, J&J15, $10,000..July 15, 1903
COURT HOUSE & JAIL BONDS—
6s, J&J, $38,000 ..Jan. 1, 1907
Bonded debt Sept.1, 1902.$48,000

Floating debt..... $64,000
Total debt Sept 1, 1902. 112,000
Tax valuation 1902....17,939,482
State & Co. tax (per M) 1900 $9·40
Population in 1900 was 40,940

SALEM.—J. D. FOUNTAIN, Mayor. GEO. HOLMES, Clerk.

This city is in Columbiana County. The Salem Railroad bonds issued by this city to the amount of $125,000 have been declared unconstitutional, but 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.*
SPECIAL ASSESSMENT BONDS—
..., ..., $15,000..... Due yearly
SCHOOL BONDS—
5s, J& D, $5,700..June 15,'01 to '20
REFUNDING BONDS—
4s, Mar., $19,000.Aug.,1903 to '21
4s, ..., 17,000 Aug.15.'03 to'19
6s, ..., 7,600.....1903-1907
($1,520 yearly.)
6s, ..., $1,740.....1903-1908
($290 yearly on Apr. 1)
5s, Nov., $780 Nov. 1902 to '04
4s, June15, 14,000..June 15,'03-'16

STREET BONDS—
6s, ..., $2,750.....1903 to 1907
($550 due yearly.)
6s, ..., $500..... 1903
5s, 40,320..... 1901-1918
6s, 2,015..... 1899-1908
6s, 5,047.....Sept. 1899-1908
5s, Apr., $144,193 20 part yearly.
Total debt Dec. 20, 1901 $208,528
Tax valuation 1901 2,787 650
Assessment 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 is payable 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.*
DOCK IMPROVEM'T BONDS—
5s, F&A. $18,000*.. Aug. 1, 1903
($2,000 due yearly) to Aug. 1, 1911
5s, F&A, $45,000*.. Aug. 1, 1912
($3,000 due yearly) to Aug. 1, 1926
REFUNDING BONDS—
5s, J&D, $40,000.June 1903-1910
5s, M&S, 7,500....Sept. 1, 1911
4½s, M&S, 6,500....Sept. 1, 1912
4½s, A&O, 1,500....Oct. 15, 1912
4s, M&S, 14,000.....Mar. 1, 1914
4s, J&D, 16,000..Dec. 31, '02-'09
4s, J&D, 4,000..Dec. 31, 1910
4s, M&S, 8 000.....Sept. 1, 1912
4s, M&S, 13,000.....Mar. 1, 1915
SANITARY BONDS—
4s, J&J, $8,000....Jan., 1903-'06
REFUNDING WATER BONDS—
5s, A&O, $30,000*.Apr.15,'03-'05
5s, A&O, 12,000*.Apr. 1, '06-'09
5s, A&O, 2,000*...Apr. 1, 1910
5s, A&O. 4,000....Apr. 2, 1903
5s, M&N, 10,000...May 1, 1906
4½s, J&J, 30,000*.July15,'03-'08
4s, A&O, 10,000*..Apr. 15, 1909
4s, A&O, 10,000 Apr. 15, 1910
4s, M&S, 8,000..Mar. 1, 1911
4s, M&N, 10,000..May 15, 1912
4s, M&N, 4,000 May 15, 1913
WATER BONDS—
5s, J&J, $9,000.July 1,1903-'05
REFUNDING STREET BONDS—
5s, A&O, $4,000... Apr. 1, 1903
4s, M&N, 17,500..May 1, '06-'10
4s, M&N, 1,500....May 1, 1911
4s, M&S, 12,000....Sept. 1, 1913

REFUNDING SEWER BONDS—
5s, J&D, $6,000†.June 1, '03-'04
5s, J&J, 5,000 July 16, 1903
5s, M&N, 2,500....May 1, 1905
5s, M&N, 1,500 ...May 1, 1906
5s, A&O, 1,000 ...Apr. 2, 1906
5s, A&O, 5,000 Apr. 1907 '08
4½s, M&S, 6,000... Sept. 1, 1905
4½s, A&O, 3,000...Oct. 15, 1905
4½s, M&N, 5,000....Nov. 1, 19 6
4s, M&S, 9,000 ..Sept. 1, 1910
4s, J&J, 7,000...July 16, 1909
4s, &N, 2,500.. May 1, 1905
4s, &N, 30,000...May 1906-'11
WHARF BONDS—
4s, M&S, $45 000,Sept. 1, 1917-36
PAVING BONDS—
5s, M&N, $12,000..May 1, '03-'04
5s, F&A, 18,000 Feb. 15, '03-'08
5s, A&O, 300 ..Oct. 15, 1903
5s, A&O, 900.Oct. 15, '05-'0
5s, A&O, 400...Oct. 15, 1908
5s, J&J, 12,500 July 1, '03-'07
5s, F&A, 18,000 Feb. 15, '03-'08
5s, M&S, 19,500 Sept. 1, '03 '05
5s, M&S, 6,500 Sept. 1, 1906
5s, J&J, 1,000 .July 1, '03-'04
5s, J&D, 12,000.Dec. 15, '02-'05
4s, M&S, 18,000 Mar. 1, '03-'11
4s, J&J, 3,000 .July 1, '03-'08
4s, J&J, 2,000 .July 1, '09-10
4s, J&J, 500 ...July 1, 1911
4s, M&S, 40,000. Mar. 1, '03-10
SEWER BONDS—
4s, N&S, $1,000...Sept.1,'03-'04
4s, A&O, 500...Apr. 1, 1903

INTEREST on bonds marked * is payable in New York City at the American exchange National Bank on bonds marked † by Spitzer & Co., New York City; on all other bonds by the City Treasurer.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Mar.19'02.	Mar.19'01.	Mar.19'00.	Mar.20,'99
Total bonded debt	$626,900	$623,400	$631,300	$630,000
Sinking funds	35,780	30,571	15,000	.....
Net debt	$591,1 0	$592,829	$616,300	$630,000
Water debt(includ'd above)	$153,000	$161,000	$173,000	$185,000

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.*
1901	$5,135,300	$2,279,180	$7,414,480	$30·00
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

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.*
5s, J&J, $30,000 .Jan. 1, 1912 to
($1,000 each J&J), July 1, 1926
STREET IMPROVEMENT BONDS—
5s, J&D, $42,500.. ..June 1903-14
($3,500 to '13, $4,000 in '14.)
5s, J&D, $7,200 ....June, 1903-14
5s, J&D, 6,500.... June, 1903-14
($500 yearly to '13, $1,000 in '14.)
5s, J&J, $3,350 July 1, 1903-'07
ELECTRIC LIGHT BONDS—
6s, ..., $8,000.....1903-1910
5s, J&D, 15,000..June 1, '03-'17
REFUNDING BONDS—
6s, ..., $20,000.....1900-'08

SEWER BONDS—
4½s, A&O, $20,000.....1912-1931
($1,000 yearly on April 1.)
5s, A&O, $9,900....Oct. 1902-'03
Bond. debt Sept. 1, 1901 $182,000
Assessed valuation 1901 1,6 9,920
Tax rate (per $1,000) 1901 $41·90
Population in 1890 was.....1,977
Population in 1900 was.....4,685
School District Bonds—(addit'l.)
J. O. Hughes, Clerk,
6s, ..., $11,000..... ... 1912
5s, J&D, 28,000.... June. '03-'30
Bonded debt Mar. 1, 1902 $40,000
Assessed valuation 1901 1,728,570
School tax (p. $1,000) 1901 $11·00

SIDNEY.—BEN. B. AMANN, Treasurer.

This city is in Shelby County.

LOANS— *When Due.*
Improvement 6s, $100,000...1920
Water 5s, 66,000...1917
Water & Str., 6s, 13,000...1909
Sewer 3½s, $50,000...July 1, 1926

Total debt Sept. 1, 1901. $229,000
Tax valuation 1901.....2.553,600
Tax rate per $1,000 1901...$31·70
Population in 1890 was.....4,850
Population in 1900 was.....5,688

SPRINGFIELD.—R. N. LANTZ, Clerk.

This city is in Clark County.

LOANS— *When Due.*
BRIDGE BONDS—
5s, M&S, $5,000..... 1903
($2,000 March, $3,000 Sept.)
5s, M&S, $3,000..... Mar. 1, 1904
CEMETERY AND PARK BONDS—
5s, ... $5,000.....1904 & 1905
MARKET HOUSE & CITY B'LD'G—
4½s, M&S, $225,000..Sept. 1, 1907
($15,000 yearly) to Sept. 1, 1921
PARK IMPROVEMENT BONDS—
5s, M&S, $10,000.Sept., 1918-1919
5s, ... 17,000.....1915 to 1917
5s, M&S, 10,000 .Sept., 1920&'21
FIRE DEPARTMENT BONDS—
5s, M&S, $21 000.Mar. 1, '15 '21
5s, M&S, 14,000 Sept. 1, '15-'21
WATER BONDS—
5s, M&S, $60,000.Mar.,1903-1905
($10,000 M&S of each year.)
5s, M&S, $12,000 .. Mar. 1, 1906
5s, M&S, 13,000....Sept. 1, 1906
5s, M&S, 25,000..... M&S, 1907
5s, M&S, 50,000 ...Mar., '08-'11
(Part due each M&S.)
5s, M&S, $5.000 .. Mar. 1, 1912
5s, M&S, 5,000....Sept, 1, 1912
5s, M&S, 2,000....Mar. 1, 1913
5s, M&S, 3,000 ...Mar. 1, 1919
5s, M&S, 50,000 ...Mar., '13-'15
($10,000 each M&S.)

WATER BONDS—(Con.)—
5s, M&S, $50,000 Sept., '15-'17
($10,000 each M&S.)
5s, M&S, $10,000....Mar. 1, 1918
5s, M&S, 7,000....Mar. 1, 1920
5s, M&S, 5,000 . Sept. 1, 1910
5s, M&S, 8,000 ...Sept 1, 1918
5s, M&S, 10,000.....Mar. 1, 1919
5s, M&S, 10,000.....Sept. 1, 1920
4s, M&S, 20,000 .Mar 1, '21-'22
4s, M&S, 10,000 .Sept. 1, 1921
STREET PAVING BONDS, 6 *p. cts*—
1903, $5,953 93 | 1907, $4,848 93
1904, 5,953 93 | 1908, 4,848 93
1905, 5,922 67 | 1909, 4,713 93
1906, 4,848 93 | 1910, 4,465 80
STREET PAVING BONDS, 5 *p cts.*—
1903, $5.000 00 | 1906, $5,000 00
1904, 5,000 00 | 1907, 5,000 00
1905, 5,000 00 | 1908, 5,000 00
SEWER BONDS, 6 *per cents*—
1903, $4,055 54 | 1905, $3,528 11
1904, 4,055 54 | 1906, 1,-35 67
GRADING BONDS—6 *per cents*—
1903, $1,908 89 | 1904 $1,908 89
Total debt Mar. 2, 190 $768,000
Tot. water debt (incl'd). 330,000
Tax valuation 1901....18,045,286
Assessment about 1/2 actual value.
Total tax (per $1,000) 1901.$23·10
Population 1900 (Census) ..38,253
Population in 1890 was....31,895

INTEREST is payable at Springfield and New York.

SPRINGFIELD SCHOOL DISTRICT.—O. H. MILLER, Clerk.

LOANS— *When Due.*
BUILDINGS AND SITES—
5s, A&O, $8,000.Apr. 22, 1903
5s, A&O, 8,000.Apr. 22, 1904
5s, J&D, 11,000.June 8, 1905
5s, J&D, 11,000 June 8, 1906
5s, J&D, 11,000.June 8, 1907
5s, M&S, 11,000. Mar. 1, 1908
5s, M&S, 11,000.Mar. 1, 1909
5s, ..., 10,000.June,'03 to'04

FLOATING DEBT—
5s, M&S, $12,000.Mar. 1, 1910
5s, A&O, 10,000.Mar. 12, 1911
Interest payable at New York.
Bond. debt Sept.6,1902. $103,000
Foating debt about ... 45,000
Tot. debt Sept.6, 1902. 148,000
Tax valuation 1902....18,523,464
Assessment about 1/5 actual value.
Total tax (per $1,000) 1902.$22·80

STARK COUNTY.—W. M. REED, Auditor.

County seat is Canton.

LOANS— *When Due.*
COURT-HOUSE BONDS—
5s, ..., $100,000.....1904-1913
REFUNDING BONDS—
5s, ... , $95.000.....1903-1912
4s, J&D, 50,000 Dec. 1, 1913, to
($10 000 each J&D) Dec. 1, 1915.
GENERAL FUND BONDS—
5s, ..., $25,000.....1902-1913

DITCH BONDS—
5s, ..., $5,000 1903
Total debt Sept. 1, 1902 $272,000
Sinking fund..... 18,627
Tax valuation 1902....44,000,000
Assessment is 1/2 actual value.
County tax (per M) 1902.....·95
Population in 1890 was 84,170
Population in 1900 was 94,747

INTEREST on court house and refunding bonds is payable in New York: on all others in Canton.

STEUBENVILLE.—WM. M. TRAINER, Clerk.

This city is in Jefferson County.

LOANS— *When Due.*
Library bonds 4s, '03-'17..$15,000
Various 5s.... 8,000
Water 5s..... ... 140,000
Total debt March 1, 1902.. 163,000
Floating debt..... 32,400
Total debt March 1, 1902..195,400

Sinking fund..... $3,750
Net debt March 1, 1902.. 191,650
Tax valuation 1902.....5.354,630
Assessment about 1/3 actual value.
Total tax (per $1,000) 1902.$28·79
Population in 1890 was....13,394
Population in 1900 was....14,34[illegible]

TIFFIN.—John E. Diemer, Clerk.

This city is in Seneca County.

LOANS—	When Due.
Extending Indebtedness—	
6s, ..., $150,500	1897 to 1907
6s, M&S, 9,500	Mar. 1, 1908
6s, M&S, 25,000	Sept. 1, 1908
Street Imp't Bonds.—	
6s, ..., *$240,400	1897-1907
6s, ..., 11,500	1899-1905
4½s, M&S, 3,400	Sept., 1903-04
Refunding Bonds—	
6s, ..., $38,000	1902-1906
4½s, M&S, 40,000	Mar. 1, 1909
4s, M&S, 80,000	Sept. 1, 1919
4s, M&S, 54,000	Sept. 1, 1915
Refunding Bonds—	
4s, M&S, $10,700	Mar. 1, 1911
4s, M&S, 73,000	Sept. 1, 1916
4s, M&S, 12,500	Sept. 1, 1912
Natural Gas—	
6s, ..., $66,700	1902-1906
Sewer Bonds—	
6s, ..., *$30,155	1897-1907
Floating debt	$9 400
Total debt Sept. 2, 1901.	653,000
Tax valuation 1901	4,210,000
Total tax (per $1,000) 1901.	$39·10
Population in 1890 was	10,801
Population in 1900 was	10,989

The street improvement bonds (marked thus *) and sewer bonds are payable by special assessment.

Tiffin School District—E. H. Good, Clerk.

LOANS—	When Due.
6s, ..., $5,000	Sept., 1903
6s, ..., $7,000	Sept. 1, 1904
Bonded debt sept. 1, 1902.	$12,000

TOLEDO.—J. H. Wylie, Auditor.

Toledo is situated in Lucas County.

LOANS—	When Due.
Bridge Bonds—	
5s, J&J, $19,000	Jan. 2, 1911
Subject to call after Jan. 2, 1901	
4½s, M&N, $21,000	May 1, 1908
4½s, J&D, 10,000	June30,1908
4½s, M&S, 15,000	Sep. 10,1911
4½s, A&O, 32,000	Oct. 1, 1913
4½s, J&D, 43,000	Dec. 1, 1914
4s, F&A, 200,000	Feb. 1, 1925
Fire Department—	
4½s, J&J, $30,000	July 1, 1912
4½s, M&S, 30,000	Sept. 1, 1912
4s, J&J, 50,000	July 1, 1908
General Fund Deficiency	
4½s, A&O, $40,000	Oct. 10, 1903
General Fund Refunding—	
5s, A&O, $100,000	Apr. 1, 1905
4½s, M&N, 70,000	May 1, 1908
4½s, M&N, 90,000	Nov. 1, 1911
4½s, M&N, 60,000	May 26,1911
4½s, J&J, 110,000	July 1, 1912
4½s, M&N, 69,000	May 15,1914
4s, A&O, 190,000	Apr.30,1906
4s, J&D, 57,000	Dec. 1, 1906
4s, J&J, 70,000	July 1, 1917
4s, J&J, 190,000	July 1, 1919
3s, J&D, 15,000	Dec. 1, 1919
3s, ..., 10,000	Oct. 1, 1919
Cemetery Bonds—	
3½s, ..., $30 000	Oct., 1930
(Subject to call Oct., 1910)	
Boulevard Bonds—	
3½s, M&N, $75,000	May 1, 1920
3½s, M&S, 75,000	Mar. 1, 1921
Street Intersection—	
5s, M&N, $100,000	May 1, 1911
5s, M&N, 91,850	Nov. 2, 1911
5s, J&J, 93,000	Jan.20, 1912
5s, M&N, 75,000	Nov. 1, 1913
4½s, M&S, 30,422	Sept. 4, 1910
4½s, M&S, 25,000	Sept. 1, 1912
4½s, J&J, 20,000	Jan,15, 1913
4½s, M&S, 50,000	Mar. 1, 1914
4½s, M&N, 10,000	May 1, 1915
4½s, ..., 6,000	Dec. 1, 1906
4½s, J&J, 10,500	Jan. 1, 1907
4½s, J&D, 2,900	June 1, 1907
Street Intersection—(Con.)	
4½s, M&S, $5,000	Sept. 1, 1907
4s, M&S 26 800	Mar. 1 1909
3½s, ..., 79,000	May 1, 1920
3½s, A&O, 46,000	Oct. 1, 1921
Street and Sewer Improvem't—	
4½s, ..., $5,346	May 29, 1907
4s, ..., 9,600	Mar. 1, 1908
4s, ..., 19,500	Oct. 10, 1908
4s, semi-an. $109,096	
3½s, A&O, $16,000	Oct. 1, 1921
Ref'd'g Tol. & Woodv'e Ry.—	
3½s, M&N, $432,000	May 4, 1930
Water Works Refunding—	
5s, J&D, $497,000	June 1, 1903
4½s, M&S, 500,000	Sept. 20, '14
Park Bonds—	
4s, J&J, $200,000	J'ly 1,'22 '44
4s, J&J, 400,000	July 1, 1942
3½s, J&D, 100,000	June 1, 1930
Refunding Park Bonds.	
3½s, ..., $150,000	June 1, 1929
(Subject to call after June 1. 1924.)	
Refunding Bridge Bonds—	
4s, ..., $250,000	Apr. 1, 1929
(Subject to call after Apr 1. 1919.)	
Refunding Sanitary Bonds—	
3½s, ..., $10,000	Apr. 8, 1920
Natural Gas—	
4½s, A&O, $100,000	Oct. 1, 1904
4½s, A&O, 150,000	Oct. 1, 1909
4½s, A&O, 150,000	Oct. 1, 1914
4½s, J&J, 100,000	July 1, 1917
4½s, M&N, 75,000	May10,1919
4½s, A&O, 175,000	Oct. 1, 1919
Natural Gas Judgments—	
4½s, A&O, $300,000	Oct. 2, 1903
University Bonds—	
4s, ..., $20.000	Aug. 31, 1908
Improvement Deficiency—	
4½s, A&O, $70,000	Apr.20, 1914
Memorial Hall—	
5s, A&O, $40,000	Apr. 1, 1905
Refunding University Bonds—	
5s, M&N, $20,000	Nov. 16, 1905
Market, Patrol and Dredging	
5s, M&S, $7,000	Mar. 1, 1906
4½s, M&N, 10,000	May 15,1911
4½s, J&J, 8,000	July 15,1912

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.

BONDED DEBT, ETC.—The city debt has been as follows:

	Jan. 1, 1902.	Jan. 1, 1901.	Jan. 1, '00.
Total bonded debt	$6,261,918	$6,084,918	$6,030,919
Sinking funds	815,677	756,107	672,374
Net debt	5,446,241	$5,328,811	$5,358,545
Spec. assess't debt (additional)	$808,773	$575,570	$383,230
Total debt	$6,255,014	$5,904,382	$5,741,775

The sinking fund is invested in city bonds.

CITY PROPERTY.—The city owns its water works, the original cost of which was $1,000,000.

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

Years.	Real Estate.	Personal.	Total.	Tax Rate.
1901	$49,410,580	$14,658,830	$64,060,410	$30·10
1900	39,840,370	13,605,390	53,445,760	32·60
1899	38,968,940	12,811,466	51,780,406	33·00
1898	38,409,750	12,488,920	50,898,670	33·20
1897	37,530,070	12,116,210	49,646,280	29·80
1896	.....	.....	47,583,050	31·20
1895	35,396,600	10,767,430	46,164,030	29·00
1894	34,764,240	10,691,000	45,455,240	28·60

The actual valuation in 1898 was estimated at $175,000,000.

POPULATION.—In 1900 the population was 131,822, a gain of 61·88% over that for 1890, 81,434; in 1880 it was 50,137; in 1870 it was 31,584.

Toledo School District—Franklin Hubbard, Cl'k.

LOANS—	When Due.
4½s, ..., $88,000	1904 to 1909
4½s, ..., 177,000	1907 to 1916
4s, ..., 180,000	1923 to 1929
4s, ..., $125,000	1921 to 1926
Bonded debt of School District Mar. 1, 1902..	$570,000
School tax (per $1,000) 1901.	$6·75

TORONTO.—C. E. MILLER, Mayor. D. O. AULT, City Clerk.

This village is in Jefferson County.

LOANS—	When Due.
Water Works—	
5s, J&J, $16,000	Jan. 18, 1910
5s, J&J, 18,000	Jan. 18, 1920
5s, M&S, 10,000	Sept. 8, 1910
5s, M&S, 15,000	Sept. 8, 1920
5s, M&N, 2,000	May 27, '04-05
Refunding Water Bonds—	
4s, J&J, $16,000	Jan. 1, 1920
Total debt Sept. 1, 1902..	$77,000
Total valuation 1901	844,280
Assessment is ½ actual value.	
Total tax (per $1,000) 1902.	$30·00
Population in 1890 was	2,536
Population in 1900 was.	3,526

INTEREST on refunding bonds is payable at City Treasurer's office; on other bonds at Chase National Bank, New York.

TAX FREE.—All bonds are exempt from taxation.

TROY.—John W. Morris, Mayor. N. K. Staley, City Clerk.

This city is the county seat of Miami County.

LOANS—	When Due.
5s, M&S, $6,000	Sept. 1, 1908
4s, M&S, 8,000	Mar. 1, 1911
City Hall Refunding—	
5s, M&S, $6,000	1906-1911
5s, M&S, 3,000	1912-1914
5s, M&S, 3,000	1915-1916
($1,000 each March 1 and Sept. 1.)	
Improvement Bonds—	
6s, M&S, $6,000	Mar., 1922
5s, M&S, 31,000	1917-1921
5s, M&S, 10,000	1923-1924
5s, M&S, 15,000	Mar. 1, 1905
4½s, A&O, 10,000	Apr. 1, 1908
4½s, ..., 15,000	1908
5s, M&S, 8,000	1903-1910
Electric Light Bonds—	
4½s, J&J, $18,000	Jan. 1, 1918
5s, M&S, 2,000	Mar. 1, 1903
Refunding Bonds—	
5s, M&S, $6,000	Mar. 1, 1910
($1,000 due M&S,) to	Sept. 1, 1912
Real Estate Refunding—	
5s, M&S, $4,000	1903-1905
Bridge Bonds—	
5s, M&S, $1,500	Sept. 1, 1910
Water Bonds.	
6s, M&S, $64,000	Mar. 15, 1903
($4,000 due yearly) to	Sept., 1918
5s, M&S, $4,000	1911-1914
5s, M&S, 6,000	1910 1912
Total debt Mar. 17, 1902	$233,100
Sinking fund.	2,876
Interest payable at Troy.	
Water debt (included)...	78,000
Tax valuation 1901.	3,082,728
Assessment is ½ actual value.	
Total tax (per $1,000) 1901.	$30·20
Population in 1890 was	4,494
Population in 1900 was..	5,881
School District Bonds (addit'l)—	
5s M&S. $7,000	M&S, 1903
Bonded debt Sept. 1, 1902	$7,000
Assessed valuation, 1902.	2,987,687
School tax (per $1,000) 1902.	$9·00

TRUMBULL CO.—C. B. Selby, Auditor.

Warren is the County seat.

LOANS—	When Due.
County Bonds—	
4s, A&O, $139,000	1903-1920
Bond debt Sept. 1, 1902	$139,000
Assessed val'tion, real..	13,403,570
Assessed valuation, per.	$8,847,759
Total valuation 1901	22,251,321
County tax (per M.) 1902.	$4·05
Population in 1890 was	42,373
Population in 1900 was	46,591

UHRICHSVILLE.—H. O. Snyder, Clerk.

This village is in Tuscarawas County.

LOANS—	
Fire and imp'm't bds., 6s..	$11,000
C. L. & W. RR bonds, 6s..	13,500
Pav and sewer bds., 5s&6s.	34,150
Refunding bonds, 5s	35,000
do 4s 1932, op. 1917..	14 000
Bond. debt Mar. 20, 1902.	93,850
Total valuation 1901	836,650
Assessment about ½ actual value.	
Tax rate (per $1,000) 1901.	$40·00
Population in 1890 was	3,842
Population in 1900 was.	4,582
School District Bonds—(Addit'l.)	
6s, ..., $5,000	1903 to 1907
4s, ..., 4,000	1902 to 1908
4s, ..., 20,000	1908 to 1928
Bonded debt, Mar. 1, 1902	$31,000
Assessed valuation, 1901	909,320
School tax (per $1,000) 1901.	$16·00

UPPER SANDUSKY.—T. P. SYLVAN, Mayor. O. A. HALBEDEL, Clerk.

Upper Sandusky is in Wyandot County.

LOANS—	When Due.
Refunding Bonds—	
6s, A&O, $6,000	Apr. 1, 1903
6s, A&O, 8,000	Apr. 1, 1904
6s, A&O, 7,000	Apr. 1, 1905
6s, A&O, 6,000	Apr. 1, 1906
6s, A&O, 8,000	Apr. 1, 1907
5s, ..., 6,000	1913
Total debt Sept. 1, 1901..	$43,000
Total valuation 1901	1,152,530
Assessment about 2-5 actual value.	
Total tax (per $1,000) 1901.	$32·00
Population in 1890 was	3,572
Population in 1900 was	3,355

INTEREST is payable at the Ninth National Bank, New York.

VAN WERT.—H. C. Redrup, Village Clerk.

This city is the county seat of Van Wert County.

LOANS—	When Due.
City Hall Bonds—	
5s, J&D, $3,000	June, 1903
($2,000 due yearly) to	June, 1904
Paving Bonds, Spcl. Imp.—	
5s, J&D, $2,500	June, 1903
5s, F&A. 6,660	1903-1905
($2,220 annually on Aug. 14.)	
5s, J&J, $2,150	July, 1903 '07
5s, J&J, 4,550	July, 1903-'04
5s, F&A, 1,760	1903-1913
($160 annually on Aug. 14.)	
Refunding Bonds—	
4½s, J&J, $7,000	July 1, 1907
4s, J&D, 10,000	Dec. 1, 1910
4s, J&D, 9,000	Dec. 1, 1915
Street-Improvement Bonds—	
4½s, M&S, $42,000	May, '02 '10
Water Bonds—	
5s, A&O, $50,000	Apr. 1, 1921
Subject to call after Apr. 1, 1911	
5s, A&O, $70,000	Apr. 1, 1941
Subject to call after Apr. 1, 1911	
5s, J&D, $5,000	June, 1905
4½s, M&S, 5,000	March, 1910
Bond. debt Sept. 15, 1901	$ 43,075
Tax valuation 1901	2,142,140
Total tax (per $1,000) 1901.	37·40
Assessment about ⅓ actual value.	
Population in 1890 was	5,512
Population in 1900 was	6,422

INTEREST on $5,000 of water bonds due 1910 is payable at the First National Bank, New York; all other interest by Village Treasurer.

WAPAKONETA.—Chas. E. Fisher, Clerk.

This village is in Auglaize County

LOANS—	When Due.
Electric-Light Bonds—	
6s, ..., $10.000	1902-1906
5s, J&D, 3.500	Dec. 1, 1902
($500 each J&D) to	Dec. 1, 1905
Street Improvement Bonds—	
5s, M&S, $35,000	907 1920
4s, F&A, 40,800	Feb. 1, 1910
($2,040 each F&A,) to	Aug. 1, 1910
4s, F&A, $15,575	Feb. 1, 1903
($925 each F&A) to	Feb. 1, 1912
4s, J&D, $9,100.	June 1, 1903-12
4s, J&D, 9,100.	Dec. 1, 1903-12
Water Works Bonds—	
5s, semi-an., $1,000.	1903
5s, semi-an., $4,000	Mar. 1, 1904
($1,000 due semi-an.) to	Sep. 1, 1905
5s, semi-an., $12,000,	Mar. 1, 1906
($1,500 due semi-an. to	Sep. 1, 1909
5s, semi an., $20,000.	Mar. 1, 1910
($2,000 due semi an.) to	Sep. 1, 1914
5s, semi-an., $20,000.	Mar. 1, 1915
($2,500 due semi an.) to	Sep. 1, 1916
Total debt Sept. 1, 1901	$161,700
Tax valuation 1901.	1,352,970
Total tax (per $1,000) 1901.	$32·00
Population in 1890 was	3,516
Population in 1900 was	3,915

WASHINGTON C. H.—J. BLACKMORE, Mayor. W. E. ROBINSON, Clerk.

This city is the county seat of Fayette County.

LOANS—	When Due.
Extending City Debt—	
6s, M&S, $500	Mar. 15, 1903
5s, M&S, 2,500	Mar 1, 1903
($500 due semi-an) to	Sept.1, 1904
Street Imp., Spec. Act—	
5s, M&S, $40,000	March 1, 1910
($4,000 due yearly) to	Sept.1, 1919
Refunding Street Imp.—	
5s, M&S, $3,500	Sept. 1, 1903
Library Bonds—	
5s, M&N, $3,000	May 15, '06-11
Interest payable at City Treasury.	
Bond. debt Mar. 17, '02.	$71,545
Assessment bonds (inclu'd)	6,475
Total valuation 1901	2,118,989
Assessment is ¾ actual value.	
Total tax (per $1,000) 1901.	$32·50
Population in 1890 was	5,742
Population in 1900 was	5,751
School District Bonds (add'l) —	
6s, ..., $5,500	1901-1906
6s, ..., 6,500	1901-1907

The sinking fund receives over $3,500 yearly from the tax levy.

WELLSTON.—T. P. Wangler, Clerk.

This city is in Jackson County.

LOANS—	When Due.
Water-Works Improv't Bds.—	
5s, A&O, $15,000	Mar. 1, 1926
($1,000 every 6 mos.) to	Mar. 1,'33
Water 5s,	$38,000 1902-1920
Water 5s,	$10,000 1921-1925
Sanitary 5s,	2,000 1902-1905
Elec. Light 5s,	15,000 1902-1916
Elec. Light 4s,	14,500 1905-1932
Cemetery 5s,	4,000 1904-1911

LOANS—	When Due.
Improve'nt 6s,	$5,000.1902-1906
do 5s,	6,741 54.1900-'08
do 5s,	7,218 67.1902-'09
do 4s,	18,596 80.1902-'11
do 5s,	8,904 .1902-'10
Total debt Sept. 1, 1902.	$133,595
Tax valuation 1901.....	1,617,602
Total tax (per $1,000) 1901.	$35·80
Population in 1890 was.....	4,377
Population in 1900 was.....	8,045
School District Bonds (add'l)—	
6s, A&O, $4,000	1906
6s, A&O, 5,000	1912
Bond. debt Sept. 13, 1902	$9,000
School tax (per M.) 1902...	9·50

WELLSVILLE.—T. R. ANDREWS, Treasurer. J. W. McQUEEN, Clerk.

This city is in Columbiana County.

LOANS—	When Due.
CEMETERY BONDS—	
6s, Jan., $4,000	1903 to 1906
FLOATING DEBT REDEMPTION—	
5s, J&J, $15,000	Jan. 15, 1920
SCHOOL BUILDING—	
5s, J&J, $9,000	1903 to 1911
REFUNDING BONDS—	
4s, M&S, $21,000	May, 1903-'09
4s, July, 30 000	July 1, 1912-'41
4s, Sept., $16,360	Sept. 1912-1944
SEWER BONDS—	
4s, Feb., $75,000	Feb. 3, 1913-'27
($5,000 due yearly)	
4s, J&J, $65,000	Jan. 1, 1905-'26
($3,000 due yearly.)	
STREET IMPROVEMENT—	
6s, var., $7,500	1903-1914
WATER-WORKS BONDS—	
4s, Mar., $12,000.	Mar., 1909-1914
WATER-WORKS EXTENSION—	
5s, J&J, $5,000	Jan. 15, 1920
4s, J&J, 75,000	Jan. 1, 1905 to '19
Total debt Aug. 1, 1902.	$338,000
Water debt (included)	105,000
Tax valuation 1901	2,082,000
Assessment about ⅓ actual value.	
Tot. tax rate (per M.) 1901.	$36·80
Population in 1890 was	5,247
Population in 1900 was	6,146

INTEREST on the bonds is payable at the office of the City Treas.

WESTERVILLE.—C. P. SPRAGUE, Clerk.

This village is in Franklin County.

SEWER BONDS—	When Due.
4½s, A&O. $20.000	1922
WATER BONDS—	
4½s, A&O, $25,000	1922
STREET BONDS—	
4½s, A&O, $30,000	1922
Bonded debt May 1, 1902.	$75,000
Ass'd valuation 1901	431,330
Tax rate (per M.), 1901	25·40
Population 1890	1,329
Population 1900	1,462

WOOD COUNTY.—BERT C. HARDING, Auditor.

County seat is Bowling Green.

LOANS—	When Due.
JAIL BONDS—	
5s, M&S, $16,000	Mar., 1903-04
5s, M&S, 14,000	Sept., 1903-04
ROAD BONDS—	
5s, M&S, $28,000	M&S, 1901-'05
5s, M&S, 14,000	M&S, 1901-'05
5s, M&S, 8,000	Mar. 1, 1903
($2,000 each M&S)	to Sept 1, 1904
5s, M&S, $16,000.	Mar. 1, 1903
($2,000 each M&S)	to Sept. 1, 1906
5s, M&S, $6,000	Mar. 1, '03-'07
5s, M&S, 6,000.	Sept. 1, '03-'07
DITCH BONDS—	
5s, M&S, $12,000	Mar. 1, 1903
($6,000 each M&S,)	to Sept. 1, '03
BRIDGE BONDS—	
5s, M&S, $20,000.	Mar. 1, 1903
($2,000 each 6 mos.)	to Sep. 1, 1907
Bond. debt Mar 1, 1902	$73,000
Road & ditch bds. (add'l).	70,000
Tax valuation, real	15,328,000
Tax valuation, pers'l.	9,602,540
Total valuation 1902	24,930,540
Co. tax (per $1,000) 1901	$9·25
Real valuation '02 abt.	$80,000,000
Population in 1890 was	44,392
Population in 1900 was	51,555

WOOSTER.—R. J. SMITH, Mayor. WESTON T. PECKINPAUGH, Clerk.

This city is the county seat of Wayne County.

LOANS—	When Due.
CITY HALL BONDS—	
5½s, Mar., $20,000	Mar. 16, 1913
Subject to call after Mar. 16, 1903	
REFUNDING BONDS—	
5s, ..., $19,000	Oct., 1908
5s, ..., 10,000	July, 1909
5s, ..., 14,000	Sept. 1, 1911
5s, ..., 5,000	Oct., 1912
4½s, .., 5,200	Oct., 1913
4s, J&D, 6,250	June 15, 1915
(Optional after June 15, 1906.)	
4s, F&A, $40,000	Feb. 14, 1915
5s, ..., 5,000	Oct., 1909
SPECIAL ASSESSMENT BONDS—	
6s, ..., $2,750	Sept., 1903
6s, ..., 630	June, 1903-1904
5s, ..., 22,500	Oct., 1905
LOANS—	When Due.
SPEC. ASSESSMENT BDS.—(Con.)	
5s, ..., $7,150	June, 1899-1904
5s, ..., 800	Oct., 1899-1904
5s, ..., 25,500	April, 1899-1905
5s, ..., 6,000	1900-1906
5s, ..., 795	June, 1903
4s, A&O, 1,200	Oct. 1, 1905-'16
Interest payable at City Treasury.	
Bonded debt Sept. 1, 1901	$189,729
Total valuation 1901	2,469,148
Assessment about $^{3}/_{10}$ actual value.	
Total tax (per $1,000) 1901.	$24·80
Population in 1890 was	5,901
Population in 1900 was	6,063
School District Bonds—	
4s, ..., $30,000	1903-1914

XENIA.—C. W. LINKHART, Mayor. C. F. LOGAN, Clerk.

This city is in Greene County.

LOANS—	When Due.
FRESHET BONDS—1887-1892.	
4½s, ..., $10,000	July 1, 1907
SEWER BONDS—	
4s, J&J, $30,000	1920
4s, A&O11. 36,000	Oct. 11, '02-'11
REFUNDING BONDS—1892-94.	
4½s, J&J $89,200	1902-1912
Subject to call 1902	
5s, ..., $6,000	
FUNDING & REFUNDING BONDS—	
4½s, J&J, $26,500	July 1, 1917
(Subject to call after July 1, 1907)	
STREET IMPROVEMENT—	
5s, ...$5,750	
Past due bonds	$500
Bond. debt Sept. 20, 1901	169,523
Total valuation 1901	3,732,162
Interest payable in New York.	
Assessment is $^{3}/_{5}$ actual value.	
Total tax (per $1,000) 1901.	$29·50
Population in 1890 was	7,301
Population in 1900 was	8,696
School District Bonds—	
5s, A&O, $10,000	Apr. 1, 1905
($1,000 each A&O,)	to Oct. 1, 1909
4s, A&O, $45,000	Apr. 1, 1913, to
($1,500 each A&O to '17)	Oct. 1, '24
(2,000 each A&O to '23)	
(3,000 each A&O, 1924)	

YOUNGSTOWN.—FRANK BROWN, Mayor. WM. I. DAVIES, City Clerk.

This city is in Mahoning County.

LOANS—	When Due.
FIRE DEPARTMENT—	
5s, A&O, $29,000.	Oct. 1, 1902 to '17
GARBAGE DISPOSAL BONDS—	
5s, F&A, $3,000	Aug., 1903
WATER BONDS—	
5s, M&N, $90,000	May 1, '03 to '11
($10,000 due yearly.)	
4s, M&S, $95,000	Sept. 1, '03-'21
STREET IMP'T BONDS—	
4s, 5s & 6s, $336,639	1902-1911
Bonded debt Nov. 1, '01.	$571,639
Floating debt	32,000
Total debt Nov. 1, 1901.	603,639
Total valuation 1901	19,213,390
Assessm't about 40 p.c. actual val.	
Total tax (per $1,000) 1901.	$30·40
Population in 1890 was	33,220
Population in 1900 (Census)	44,885

INTEREST is payable at the office of the City Treasurer.

YOUNGSTOWN SCH. DIST.—W. N. ASHBAUGH, Clerk.

LOANS—	When Due.
5s, ..., $28,000	Sept. 1907-08
4s, M&S, 20,000	Sept. 1, '11-'12
4s, M&S, 18,000	Sept. 1, '13-'14
Bonded debt Sept. 1, '01.	$133,500
Assessed val'tion '01.	19,213,390
Assessment about ⅓ actual value	
School tax (per $1,000) 1901.	$9 00

ZANESVILLE.—C. W. McSHANE, City Clerk.

This city is the capital of Muskingum County.

LOANS—	When Due.
CEMETERY BONDS—	
5s, semi-an., $10,000.	July 1, 1908
REFUNDING WATER BONDS—	
4s, A&O, $125,000	Oct. 1, 1915
REFUNDING BONDS—	
4s, A&O, $79,000	Oct. 1, 1915
3½s, A&O, 30,000	Oct. 1, 1919
Subject to call after Oct. 1, 1909	
4s, M&S, $10,000	Mar. 1, 1910
LOANS—	When Due.
WATER W'RKS BONDS (refund'g).	
5s, semi-an. $25,000	July 1, 1913
4½s, J&J, 60,000	July 1, 1907
4½s, A&O, 20,000	Oct. 1, 1909
4½s, A&O, 70,000	Apr. 1, 1913
4½s, J&J, 50,000	May 1, 1916
NATURAL GAS, ETC. (refunding)—	
4½s, M&N, $40,000	May 1, 1905
STREET PAVING BONDS—	
5s, M&S, $10,440	Mar., '02-'04
5s, M&S. 6,960	Sept. 1903-'09
5s, Oct., 17,558	1900-1904
5s, M&S, 9,350	Sept., 1901-09
5s, M&S, 1,080	Mch., 1903-05
ZANESVILLE RAILWAY (refund'g).	
4½s, J&J, $25,000	July 1, 1905
4½s, J&J, 14,000	Jan. 1, 1910
Bond. debt Sept. 1, 1901.	$597,680
Tax valuation 1901	9,615,134
Assessment about ⅓ actual value.	
Total tax (per $1,000) 1901.	$31·00
Population in 1890 was	21,009
Population in 1900 was	23,538
School District Bonds (add'l)—	
4s, ..., $80,000.	1915-1916
Bonded debt Mar. 1, '02.	$80,000
Assessed valuation, '01.	9,615,134
School tax (per $1,000) 1901.	$7 00

INTEREST is paid at Nassau Bank, N. Y. C. or at Treasurer's office.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding all minor civil divisions in the State of Ohio which have reported an indebtedness of over $25,000 and which are not represented among the foregoing detailed reports. We have added the population from the Census of 1900.

Place—	Total Debt.	Interest Rate.	Assessed Valuation.	Tax Rate.	Population in 1900.
Ada (V.), Harden Co.	$55,098	6	$522,690	$42·20	2,576
Ada S. D., Harden Co.	32,000	5 & 6	136,470	29·20	.....
Addyston (V.), Hamilt'n Co.	25,000	4	467,100	25 92	1,513
Batavia (V.), Clermont Co.	39,300	4 & 6	372,010	36·40	1,029
Belle Center Sch. Dist	11,500	6	113,430	23·90	.....
Bellevue, Huron and Sandusky Counties	84,900	4 & 5	1,204,090	32·60	4,101
Bellevue S. D., Huron Co.	29,500	4	.....	.....	.....
Blanchard (Tp.) Putn. Co.	30,500	5½ & 6	661,543	23·04	1,778
Blanchester (V.), Clinton Co	34,000	6	409,408	41·40	1,788
Bond Hill (V.), Hamilt'n Co.	73,580	5	561,530	27·60	1,081
Bryan (Vil.), Williams Co.	69,321	4-4½-5	982,740	34·20	3,131
Cadiz (V.), Harrison Co.	32,000	5	1,074,600	28·00	1,755
Caldwell (V.), Noble Co.	31,293	6	313,824	35·20	927
Canal Dover S. D., Tuscarawas Co.	42,000	5 & 6	152,950	21·60	.....
Canal Dover (V.), Tuscar. Co	37,000	4-5	1,598,040	29·20	5,422
Carrollton (Vil.), Carroll Co	26,000	5 & 6	453,050	29·40	1,271
Carthage (V.), Hamil. Co.	105,923	5	975,760	30·10	2,559
Chagrin Fls (V.), Cuy'ho. Co	35,000	6	526,200	32·00	1,586
Collinwood (V.) C'y'hoga Co	212,000	4 & 5	1,655,995	29·30	3,639
Columbia Tp., Hamilton Co.	89,200	5	1,766,520	11·40	12,885
Columbiana (V.), Colum. Co	32,000	5	534,520	29·60	1,339
Conneaut S.D., Asht'b'la Co.	49,000	4-5-6	.....	.....	.....
Conneaut (V.), Ash'bula Co	96,800	5	1,959,040	28·00	7,133
Cranberry Tp., Crawf'rd Co.	24,500	6	583,460	16·20	1,819
Crane (Twp.), Wyandot Co.	40,000	4½	859,450	17·60	1,262
Defiance County	28,000	4½	9,335,842	.....	26,387
Delaware (C.), Delaw're Co	44,200	5 & 6	3,598,080	28·60	7,940
Delphos (V.), Allen & Van Wert Counties	89,000	5 & 6	1,185,870	36·10	4,517
Dennison (V.), Tuscarawas Co.	83.245	6	744,990	40·00	3,763
E. Cleve. (V.), Cuyah'ga Co.	210,000	4&4½	3,109,115	20·70	2,757
E. Cleve. S.D., C'yaho'a Co..	38,000	5	.....	.....	.....
E. Pales. (V.), Columb. Co..	38,000	5 & 6	654,070	26·90	2,493
Eaton (V.), Preble Co.	46,000	6	1,874,025	26·30	3,155
Elmw. Pl. (V.), Hamil. Co.	101,024	5-6	754,620	26·60	2,532
Erie County	35,000	5	15,845,310	.....	37,650
Ft. Recovery (V.), Mercer Co	30,000	4	289,780	37·00	1,097
Franklin (V.), Warren Co..	64,500	4½ & 5	941,420	28·90	2,724
Gibsonb. (V.), Sand'ky Co	32,400	6	397,970	44·60	1,791
Greene S. D., Ashtabula Co.	29,000	4	.....	.....	.....
Hardy Twp., Holmes Co..	45,000	6	519,450	21·19	3,181
Hartwell (V.), Hamilt. Co.	70,475	5	1,045,650	32·16	1,833
Hartw'll S.D., H'milton Co.	27,100	5	.....	.....	.....
Hicksville (V.) Defiance Co.	24,900	5	508,190	42·00	2,520
Hillsboro (V.), Highl'd Co.	81,500	5&6	1,622,441	32·60	4,535
Hillsb'ro S. D., Highl'd Co.	34,000	5	.....	.....	.....
Home City (V.), Hamil. Co.	56,500	5	362,390	28·34	868
Huron (V.) Erie Co.	15,000	6	446,070	32·70	1,708
Hyde Park (V.), Hamilt'n Co	53,890	4 & 4½	926,710	27·94	1,691
Jackson Tp., Crawford Co.	40,000	6	311,220	14·90	3,670
Lebanon, Warren Co.	73,500	5	1,411,193	26·60	2,867
Leetonia (V.), Col'mb'na Co	38,000	5	778,000	29·60	2,744
Liberty Twp., Wood Co.	25,000	5	1,457,500	23·20	3,048
Lisbon (V.), Columb'na Co.	73,880	5&6	997,210	30·00	3,330
Lockland (V.), Hamilt'n Co.	61,597	5 & 6	532,300	28 28	2,695
McConnellsv., Morgan Co.	67,500	4-5-6	842,950	33·90	1,825
Madison Tp., Richland Co.	24,000	6	1,374,970	22·50	20,221
Mantua, Portage Co	18,000	..	403,606	19·40	743
Marion U. S. D., Marion Co.	90,801	4½ & 5	.....	.....	.....
Martin'sF'y (V.), Belm't Co.	266,870	5 to 5½	2,470,520	28·40	7,760
Martin'sF'y S.D., B'lm't Co.	70,300	5 & 6	.....	.....	.....
Maumee (V.), Lucas Co.	77,000	5	495,230	32·00	1,856
Medina (V.), Medina Co.	26,500	5	1,012,172	27·80	2,232
Millersb'rg (V.), Holmes Co.	50,200	5 & 6	638,293	31·99	1,998
Monroev. (V.), Huron Co..	34,000	5 & 6	425,760	32·40	1,211
Montp'r (V.), Williams Co.	31,000	6	358,140	36·80	1,869
Napoleon (V.), Henry Co.	149,120	4-5	908,190	40·80	3,639
New Comerstown (V.), Tuscarawas County	33,000	6	725,010	30·00	2,659
New Richm. (V.), Clerm. Co.	29,000	4	386,730	37·00	1,916
Niles S. D., Trumbull Co.	23,000	5 & 6	.....	.....	.....
Oak Harbor (V.), Ottawa Co	25,800	5	355,523	34·20	1,631
Oakley (V.), Hamilton Co..	46,501	4	293,120	24·58	528
Orrville (V.), Wayne Co.	50,000	5 & 6	451,191	24·80	1,901
Ottawa Twp., Putnam Co.	22.000	6	.....	25·84	4,207
Ottawa (V.), Putnam Co..	73,378	4-6	609,101	42·34	2,322
Oxford (V.), Butler Co.	56,000	4½-6	666,192	32·50	2,009
Painesv. S. D., Lake Co.	42,000	4½-5	.....	.....	.....
Painesv. Vill'ge, Lake Co..	163,500	4-5-6	2,477,650	29·50	5,024
Pike Co	79,624	5 & 6	4,051,709	.....	18,172
Piqua S. S. D., Miami Co..	101,000	5 & 6	.....	.....	.....
Plain City S.D., Madison Co.	22,500	6	.....	.....	.....
Pleas't Ridge (V.), Ham. Co.	112,379	5	425,120	27·84	958
Polk (Twp.), Crawford Co.	35,000	4-5	551,320	16·80	1,151
Pultney Twp., Belmont Co.	120,000	5	988,502	21·80	13,833
Reading (V.), Hamilton Co.	67,500	5	695,730	.....	3,076
Richland County	80,000	....	22,983,815	.....	44,289
Riley (T'w'p), Putnam Co..	24,000	6	656,943	26·24	1,837
Ripley (Vil.), Brown Co.	53,180	5	715,040	32·00	2,249
Sabina (Vil.), Clinton Co..	30,000	4½	372,731	35·40	1,487
St. Clair Sch. Dist., Fr'nkl. Co.	25,000	6	738,420	20·00	.....
St. Mary's S. D., Augl. Co.	31,000	5	.....	.....	.....
St. Mary's Vill'ge, Aug. Co.	135,069	5 & 6	1,306,807	31·20	5,355
Salem S. D., Columb. Co..	57,000	5	2,787,650	29·20	7,587
Salinev. (V.), Columb'na Co.	38,800	6	468,220	31 20	2,35
Sandusky County	13,741	5 & 6	16,413,090	.....	34,31
Sharon Tp., Richland Co..	45,000	5 & 6	711,770	14·00	5,55
Shelby County	125,000	4-6	12,706,710	.....	24,62
S. Brooklyn (V.) C'y'hoga Co	56,500	5	776,170	26·20	2,34
Tippecanoe S.D., Miami Co.	22,000	5 & 6	.....	.....	.....
Tippecanoe (V.), Miami Co.	33,905	6	732,424	28·50	1,70
Union County	51,000	4½-5	10,920,240	.....	22,34

Place—	Total Debt.	Interest Rate.	Assessed Valuation.	Tax Rate.	Population in 1900
Urbana City, Champ'n Co.	$242,000	4½-5-6	$3,269,975	$28·40	6,808
Urbana S. D., Champ'n Co.	65,000	5	.....	.....	.....
VanBuren (Tp.), Putnam Co	40,000	6	676,314	24·24	3,687
Van Wert County	59,000	5	11,255,970	.....	30,394
Vinton County	25,000	6	3,470,643	.....	15,330
Warren (C.), Trumbull Co.	80,750	4 & 5	4,079,929	27·40	8,529
Warren (Tp.), Belmont Co.	21,000	4½	682,540	19·25	5,881
Warren City S.D., Trum. Co.	62,000	4 & 4½	.....	.....	.....
Warren County	36,656	5	14,029,528	.....	25,584
Washington County	112,500	4	17,378,703	5·29	48,245
Wauseon (Vil.), Fulton Co.	72,000	4 & 6	547,090	38·30	2,148
Wayne County	28,510	4-5-6	21,220,143	.....	37,870
Wellington (V.), Lorain Co.	27,000	4	798,744	28·00	2,094
West Liberty Sch. District	22,600	4	397,000	13·70	.....
Williams County	31,000	6	9,361,730	.....	24,953
Willoughby (V.), Lake Co.	31,800	5 & 6	770,920	26·00	1,753
Wilmingt'n (C.), Clinton Co.	39,000	5	1,720,035	31·60	3,613
Wint'n Pl'ce (V.), Hami'n Co	48,980	5	581,720	28·34	1,219
Wyandot County	103,625	5 & 6	11,267,830	.....	21,125
Wyoming (V.), Hamil. Co.	97,526	5 & 6	1,207,400	28·22	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:

FOREIGN DEBT.

LOANS— NAME AND PURPOSE.	Interest. P. Ot.	Payable.	Principal. When Due.	Outstand'g.
School fund refunding	r. 3	J & D	June 18, 1909	$1,313,000
	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.—

	Aug. 1, '02.	Jan. 1, '02.	Jan. 10, '01.	Mar. 1, 1900.
Foreign debt	$2,403,615	$3,403,615	$4,020,615	$4,520,615
Domestic debt	484,000	484,000	484,000	484,000
Total debt	$2,887,615	$3,887,615	$4,504 615	$5,004,615
Int. on foreign debt	77,365	$107,365	$125,875	$140,875
Int. on domestic debt	24,200	24,200	24,200	24,200
Total annual int.	$101.565	$131,565	$150,075	$165,075

($1,000,000 3 per cent school fund refunding bonds were paid off in July, 1902.)

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
1901	$1,360,445,139	$0·90	1889	$843,483,466	$1·20
1899	1,342,831,161	0·90	1885	793,526,079	1·20
1898	1,311,508,008	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

The total tax rate (per $1,000) for 1900 was $2·96⅔, including Benevolent Institution tax $0·50, school tax $1·10, State debt sinking fund tax $0·30, and Educational Institution tax $0·16⅔, 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 14·8 per cent.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF INDIANA.

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

ADAMS CO.—J. H. VOGLEWEDE, Treasurer.

County seat is Decatur.

LOANS—	When Due.
ROAD BONDS—	
4½s, J&J, $36,611	1901-1920
4½s, M&N, 43,217 75	1901-20
4½s, M&N[15], $8,920.	May 15'03-12
4½s, M&N[15], 8,920.	Nov. 15'03-12
INFIRMARY BONDS—	
4s, J&J[15], $28,000	1902-1911

Bonded debt Jan. 1, 1901 $40,000
Floating debt 41,417
Gravel bonds (additi'nal) 114,881
Total valuation 1900 $10,178,435
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, 1902 $94,000
Tax valuation 1900 2,000,000
Real valuation 4,000,000
Tax rate (per M.) 1901 $30·20
Population in 1890 was 715
Population in 1900 was 7,221

ALLEN COUNTY.—G. C. A. ORTLIEB, Audit'r.

County seat is Fort Wayne.

LOANS—	When Due.
COURT HOUSE BONDS.	
4s, J&J, $525,000	1906-'35
COURT H'SE & POWER STA'N BDS.	
3½s, M&N, $200,000.	Nov. 1, 1919
Bond. debt Sept. 1, 1902.	$725,000
Sinking fund Jan. 1, 1902	37,954

Tax valuation, real $34,750,290
Tax valuation, person'l. 9,186,255
Total valuation 1901 $43,936,545
Assessment abt. 60% actual value.
State & Co. tax (per M.) 1901 $7·70
Population in 1890 was 66,689
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.
FUNDING BONDS—1893—	
6s, semi-an., $26,000.	Feb. 14, 1913
6s, semi-an., 21,000.	Nv.15,1902-'08
($3,000 due yearly.)	
5s, M&N $4,000	May 1, 1917
SCHOOL BONDS—1890—	
4s, semi-an., $20,500.	Aug. 1, 1920
REFUNDING BONDS—	
4½s, ..., $7,000	July 1, 1919

INTEREST is payable at Fourth National Bank of New York City.

REFUNDING WATER BONDS—	
5s, J&J, $9,000	July 1, 1917
5s, J&J, $5,000	July 1, 1917
5s, ..., 60,000	Aug. 1, 1918
Total debt Mar. 1, 1901	$155,500
Tax valuation 1900	8,050,080
Actual valuation	24,000,000
City tax rate (per M.), 1900.	$11·60
Population in 1890 was	10,741
Population in 1900 was	20,178

BLACKFORD CO.—JOHN H. STEWART, Treas.

County seat is Hartford City.

LOANS.	When Due.
ROAD BONDS-	
4½s, M&N $23,732 54	1902-20
COURT HOUSE BONDS.	
5s, J.&J., $60,000	1908 to 1913
(Part due yearly.)	
5s, A&O, $29,000	1904-1907
5s, A&O, 30,000	1913-1917

INTEREST is payable by Winslow, Lanier & Co., New York.

Bonded debt Mar., 1902	$142,732
Total valuation 1901	8,606,255
Assessment is ¾ actual value.	
State & Co. tax (per M) 1901.	$6·50
Population in 1890 was	10,461
Population in 1900 was	17,213

BRAZIL.—{W. W. MOORE, Mayor. FRED. DEARNEY, City Clerk.

This city is in Clay County

LOANS—	When Due.
SCHOOL HOUSE—	
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.

REFUND'G WATER W'KS—(Con.)—	
..s, M&S, $6,000	Sept. 1, 1906
Bond debt Mar. 22, 1901.	$86,500
Floating debt	27,000
Total debt Mar. 22, 1901.	113,500
Water debt (included)	42,000
Tax valuation, real	1,900,129
Tax valuation, personal.	871,140
Total valuation 1900	2,771,269
Assessm't about 7/10 actual value.	
Tax rate (per $1,000), 1900.	$27·36
Population in 1890 was	5,905
Population in 1900 was	7,786

CLARK CO.—G. W. BADGER, Auditor.

County seat is Jeffersonville.

LOANS—	When Due.
ROAD BONDS—	
4½s, M&N, $45,000.	May 15, 1903
(Part each six mos.) to Nov. 15, '22.	
4½s, M&N, $9,500	May 16, 1903
($500 each M&N to Nov. 16, 1912	
4½s, M&N, $39,000.	May 16, 1903
($1,000 each M&N) to Nov. 16, 22	
FUNDING BONDS—	
5s, J & D, $60,000	1903 to 1908
($10,000 due yearly on June 1)	
Interest is payable in New York.	

Total debt Jan. 1, 1902.	$70,000
Sinking fund.	10,000
Road bonds (addition'l)	95,000
Tax valuation, real	8,216,383
Tax valuation personal	4,790,442
Total valuation 1902	13,006,825
Assessment about ¾ actual value.	
State & Co. tax (per M.) 1902.	$7·40
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

INTEREST is payable at the Third Nat. Bank, New York.

Total valuation 1901.	$12,494,265
Assessment about ½ of actual value	
State & Co. tax (per M.) '01.	$7·966
Population in 1890 was	30,536
Population in 1900 was	34,285

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

All bonds are subject to call after 10 years from date of issue.

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 ⅓ actual value.	
City tax (per $1,000 1900.	$8·50
Population in 1890 was	6,719
Population in 1900 was	8,130

CRAWFORDSVILLE.—M. B. WAUGH, Treas.

This city is in Montgomery County.

LOANS—	When Due.
GENERAL CITY BONDS—	
5s, semi-an., $20,000	20 years
ELECTRIC-LIGHT BONDS—	
4½s, semi-an., $15,000	10-20s
4s, semi-an., 20,000	10-20s
Bonded debt Feb. 22, '02.	$55,000
Floating debt	15,000

Total debt Feb. 22, 1902	$70,000
Tax valuation, real	2,452,375
Tax valuation, person'l.	1,647,845
Total valuation 1901	4,100,220
Assessment about ¾ actual value.	
Tax rate (per $1,000) 1901.	$22·20
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, 1902	$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.) 1901.	$6·20
Population in 1890 was	23,364
Population in 1900 was	22,194

DECATUR CO.—GEO. P. SHOEMAKER, Treas.

County seat is Greensburgh.

LOANS—	When Due.
GRAVEL ROAD BONDS—	
4s, M&N, $52,540	1902-1920
5s, M&N, 20,536	1902-1908
4½s, M&N, 1,612	1902-1920
4½s, M&N, 116,951	1902-1921
COURT HOUSE BONDS—	
4s, 5s & 6s, ..., $28,500	

County debt Oct. 1, 1902.	$28,500
Gravel road debt (addit'l).	207,639
Total valuation 1902.	$12,274,083
Assessment is ¾ actual value	
State & Co. tax (per M.), '99.	$6·866
Population in 1890 was	19,277
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, $85,000.	May 15, 1903-'08
($15,000 yearly, 1904-1907, and $13,000 in 908.)	
Interest is payable in New York.	
Bonded debt Jan. 1, 1902.	$122,000

INTEREST is payable at the National City Bank, New York City.

Sinking fund	$9,000
Net debt Jan. 1, 1902.	113,000
Tax valuation, real	15,088,645
Tax valuation, person'l	9,953,990
Total valuation 1901.	25,042,635
Assess. about ⅔ of actual value.	
State & Co. tax (per M.) 1901.	$7·40
Population in 1890 was	30,131
Population in 1900 was	49,624

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, $10,000 g.	July 1, 1911
Subject to call on 60 days' notice.	
Bond. debt Mar. 1, 1902.	$32,000

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

INTEREST on the railroad and school bonds is payable at Delphi; on the water bonds at Chicago.

School debt (additional).	$10,000
Tax valuation, real	695,785
Tax valuation, personal.	519,225
Total valuation 1901.	1,215,010
Assessm't is about ¾ actual value.	
Total tax per $1,000 1901.	$30·00
Population in 1890 was	1,923
Population in 1900 was	2,135

ELKHART.—E. V. ANDERSON, Clerk.

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)	
4½s, J&D, $25,000	Dec. 1, 1915
SCHOOL BONDS—	
5s, J&J, $6,000	1903-1905
($2,000 due yearly on July 1)	
4s, A&O $15,000	Oct. 1, 1919

INTEREST on the funding bonds of 1915 is payable in New York City; on all other bonds at the Treasurer's office.

TAX FREE—All city bonds are exempt from taxation.

Bonded debt Oct. 1, 1902.	$69,000
City has no floating debt.	
Total valuation 1902.	2,684,215
Assessment about ⅝ actual value.	
City tax (per $1,000) 1900.	$12·00
Population in 1890 was.	11,360
Population in 1900 was.	15,184

ELKHART CO.—PETER D. BERKEY, Auditor.

County seat is Goshen.

LOANS—	When Due.
COUNTY BONDS—	
4½s, ..., $10,000	Feb. 1, 1903
FUNDING BONDS—	
5s, M&S, $50,000	Mar. 1, 1904
($5,000 due y'rly) to Mar. 1, 1913	

INTEREST on funding bonds is payable at County Treasurer's office.

Bonded debt Jan. 1, 1902	$70,000
Floating debt	36,982
Tax valuation 1901.	22,259,950
St. & Co. tax (per M) 1901.	$5·90
Real valuation (est'd).	50,000,000
Population in 1890 was.	39,201
Population in 1900 was.	45,052

ELWOOD.—JAMES J. DAVIS, Clerk.

This city is in Madison County.

Bond debt Sept. 6, 1901.	$71,000
Assessed valuation, real.	2,648,720
Assessed valuat'n, per'l.	1,442,775
Total valuation 1900.	4,091,495

Assessment about ⅔ actual value.	
City tax (per $1,000) 1902.	$16·10
Population in 1890 was	2,284
Population in 1900 was	12,950

EVANSVILLE.—{CHARLES G. COVERT, Mayor. R. M. MILLICAN, Comptroller.

Evansville is the county seat of Vanderburgh County.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Series A	5	J & J	Jan. 1, 1912	$648,000
Do. B	4½	J & J	Jan. 1, 1912	326,000
Do. C	4	J & J	July 1, 1912	685,000
Water bonds	6	J & J	July 1, 1912	400,000
Refunding school bonds	5	J & D	1907	32,000
Old bonded debt	6	.....	.....	36,000

INTEREST is payable by Winslow, Lanier & Co., New York.

TOTAL DEBT, ETC.—The total bonded debt August 1, 1902, was $2,127,000, including water debt of $400,000. In addition to this there is outstanding an old bonded debt of $36,000. The city has no floating debt and the sinking fund amounts to $1,808 95.

ASSESSED VALUATION (total) in 1901 was $25,889,800, including $18,502,720 for real estate and $7,387,080 for personal property; the city tax rate (per $1,000) was $12·10 and the total rate, $27·199.

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.

FORT WAYNE.—{JOS. V. FOX, Comptroller. AUG. M. SCHMIDT, City Clerk.

This city is the county seat of Allen County. The $15,800 of waterworks 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 LOANS—	
4½s, A&O, $299,000.	Oct. 10, 1913
REFUNDING WATER BONDS—	
3½s, M&N, $100 000	Nov. 15, 1919
3½s, J&J, 146,000	Jan. 15, 1920
3½s, J&D, 24,000	Dec. 31, 1909
3½s, A&O, 35,000	Oct., 1903-'09
WATER WORKS—	
6s, J&J, $15,800.	July 10, 1914

INTEREST is payable in New York—on 4½% and 6% bonds at the Third National Bank; on all other bonds at U. S. Mortgage & Trust Co.

Bonded debt Jan. 1, '02	$624,800
Sinking fund.	18,738
Net debt Jan. 1, 1902.	606,062
Water debt (included).	285,800
Assessed valuat'n, real.	19,211,760
Ass'd valuation, pers'l.	5,632,625
Total valuation 1901.	24,844,385
Tax rate (per $1,000) 1901.	$21·80
Population in 1890 was	35,393
Population in 1900 was	45,115

FORT WAYNE SCHOOL DISTRICT.—J. N. Study, Supt.

LOANS—	When Due.
3½s, A&O, $75 000.	Oct. 1, '06-20
3½s, A&O, 50,000.	Oct. 1, 1921

Bonded debt Oct. 1, '02.	$125,000
Ass'd valuation 1902.	24,595,780

FRANKFORT.—OTTO WOLF, Clerk.

This city is in Clinton County.

LOANS—	When Due.
ELECTRIC LIGHT BONDS—	
4s, J&D, $25,000.	Jan. 15, 1906-'10
HIGH SCHOOL BONDS—	
5s, A&O. $27,000	Oct., 1903-'11
SEWERAGE BONDS—	
4½s, A&O, $22,000	Oct. 1, 1909

INTEREST is payable at the First Nat. Bank, New York City.

Total debt June 1, 1902.	$78,000
Tax valuation, real	2,391,825
Tax valuation, person'l.	1,794,950
Total valuation 1901.	4,186,775
City tax (per $1,000) 1900.	$11·00
Population in 1890 was	5,919
Population in 1900 was	7,100

FULTON COUNTY.—R. S. Lowry, Auditor.

Rochester is the county seat.

Court-house bonds, 5s....	$81,500	Ditch bonds (additional)	$8,515
Refunding bonds, 5s.....	35,000	Total valuation 1901...	8,072,960
Bond. debt Feb. 20, 1902.	106,500	State & co. tax (per M.) 1901.	$5·51
Sinking fund	8,680	Population 1890.....	16,746
		Population 1900 was.....	17,453

GOSHEN.—Geo. A. Beck, City Clerk.

This city is in Elkhart County.

Bonded debt Sept. 1, '01.	$52,303	Assessment about ¾ actual value.	
Floating debt....	52,871	City tax (per $1,000) 1899	$10·00
Total debt Sept. 1, 1901.	105,174	Population in 1890 was....	6,033
Assessed valuation '99..	3,479,000	Population in 1900 was.....	7,810

GRANT CO.—Elsworth Harvey, Treasurer.

County seat is Marion.

Tot. gen. debt Aug. 1, 1902.	$40,000	State & Co. tax (per M) '99..	$8·00
Gravel r'd bonds (addit'l)	58,375	Population 1890 was.....	31,493
Tax valuation 1902....	25,915,680	Population 1900 was.....	54,693

GREENFIELD—S. A. Curry, City Treasurer.

This city is in Hancock County.

Net debt Feb. 23, 1901...	$66,000	Tax rate (per M.) 1900.....	$23·10
Water debt (included)...	33,000	Population in 1890 was.....	3,100
Tax valuation 1900.....	2,000,000	Population in 1900 was.....	4,489

HAMILTON COUNTY.—Samuel Craig, Treasurer.—County seat is Noblesville.

LOANS—	When Due.
Funding Bonds—	
6s, Aug., $20,000.....	Aug. 26, 1903
5s, Jan., 20,000.....	Jan. 2, 1906
5s, ..., 35,000.....	Aug. 6, 1912
Gravel Road Bonds—	
5s, A&O, $9,000.. ..	1903 to 1905
(Subject to call after 1901.)	

County debt Jan. 1, '02 $75,000
Total valuation 1900...17,096,410
Assessment is about ⅔ actual val.
County tax (per M.) 1902....$4·03
Population in 1890 was.....26,123
Population in 1900 was.....29,914

INTEREST on $40,000 funding bonds is payable at New York; on $35,000 at Noblesville.

HARRISON CO—James A. Watson, Auditor.

County seat is Corydon.

LOANS—	When Due.
Road Bonds—	
5s, Nov., $7,512..	1901 to 1909
4½s, M&N 1841,400	May 15, 1903
($1,035 each M&N) to Nov. 15, 1922	
Funding Bonds—	
5s, M&N, $7,000 ...	Sept. 26, 1903
Refunding Bonds—	
4s, M&N, $20,000....	1902 to 1911

Bonded debt Jan. 1, 1902. $25,000
Sinking fund..... 8,000
Net debt Jan. 1, 1902. 17,000
Gravel road bonds (addit'l) 58,500
Total valuation 1902... 6,08[illegible],000
Assessment is ⅔ actual value.
County tax (per M) 1902...$4·53⅓
Population 1890 was.....20,786
Population 1900 was.. 21,702

HOWARD COUNTY.—John A. Morrison, Treasurer.—County seat is Kokomo.

LOANS—	When Due.
4½s, M&N, $19,000...	1902-1920
Gravel Road Bonds—	
4½s, M&N, $25,720.....	
5s, J&D, 4,800...	Dec. 1, '03-08
Bonded debt Jan. 1, 1902	$30,000

Gravel road bonds (add'l) $75,568
Total valuation 1901..$15,522,650
Assessment is 4-5 actual value.
State & Co. tax (per M) '01) $6·60
Population in 1890 was.....26,186
Population in 1900 was 28,575

HUNTINGTON—This city is in Huntington County.

Total debt Jan. 1, 1902.	$17,786	Population in 1890 was.....	7,328
Tax valuation 1900....	4,000,000	Population in 1900 was.....	9,491
Real valuation.....	15,000,000		

INDIANAPOLIS.—CHAS. A. BOOKWALTER, Mayor. GEO. T. BREUNIG, Comptroller.

Indianapolis is the county seat of Marion County.

LOANS—	When Due.
Fire Dept. & Hospital Bonds—	
3½s, J&J, $126,000..	Jan., 1903 11
3½s, J&J, 3,000...	Jan. 1, 1912
Bridge Bonds—	
3½s, J&J, $150,000...	Jan., '05-'14
Funding Bonds—	
4s, J&J, $45,000.....	Jan. 1, 1910
Improvements—	
4s, J&J, $10,000.....	Jan. 1, 1903
Park Improvement Bonds—	
4s, J&J, $350,000.....	Jan. 1, 1927
Refunding Bonds—	
4s, J&J, $200,000...	July 1, 1915
4s, J&J, 109,500...	Jan. 26, 1924
4s, J&J, 600,000...	Mar. 1, 1924
4s, J&D, 300,000...	June 30, 1924
3½s, J&J, 110,000.....	Jan. 1, 1909
Emergency Bonds—	
3½s, J&J, $190,000 .	Jan. 1, 1903
($10,000 each J&J) to	Jan. 1, 1912

LOANS—	When Due.
Station House Bonds—	
4s, J&J, $150,000.....	Jan. 1, 1927
ANNEXED DIST. BONDS—	
Brightwood Water B'ds—	
6s, F&A, $4,000..	Feb. 15, 1905
6s, F&A, 10,000.	Feb., 1910 & '15
Houghville School B'ds—	
5s, $12,800.....	1915
Mt. Jackson School B'ds—	
6s, M&S, $300.....	($100 y'rly)
West Indianapolis School Bonds—	
6s, J&J, $26,000.....	1903-1912
Funding Bonds—	
6s, ..., $42,000.....	1903-1917
Town of Irvington—*Annexed '02*	
6s, ..., $4,000..	Aug. 1, '03-06
5s, ..., 1,000	July 31, '03 04
3·65s, ..., 2,000..	Sept. 1, '07.08
....., 1,500...	Sept. 1, 1909
4s, ..., 3,000.	Aug. 1, '10-17

PAR VALUE OF BONDS.—Bonds are in pieces of $500 and $1,000

INTEREST is payable by Winslow, Lanier & Co., New York.

TOTAL DEBT, ETC.—

	Aug. 1, '02.	*Jan.* 1, '02.	*Jan.* 1, '01.	*Jan.* 1, '99.
Total funded debt....	$2,343,500	$2,348,500	$2,034,500	$1,904,500
Debt assu. by annex'n	112,600	98,100	101,200	112,900
Total liabilities.....	2,456,100	2,446,600	2,135,700	2,017,400

The city had no sinking fund on Jan. 1, 1902. 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, 1902, was $2,357,996 60.

ASSESSED VALUATION.—The city's assessed valuation (about 60 per cent of cash value) and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Total Assessed Valuation.*	*Total Tax per* $1,000
1901*.....	$94,935,180	$34,249,770	*$129,184,950	$19·50
1900.....	90,297,385	36,442,655	126,740,040	19·20
1899.....	88,875,345	34,420,495	123,295,840	18·00
1898.....	86,783,715	33,072,965	119,856,680	18·50
1897.....	85,160,245	32,586,425	117,746,670	17·30
1896.....	77,922,520	30,363,395	108,285,915	16·50
1895.....	74,454,630	31,183,230	105,637,860	16·50
1890.....	69,694,230	24,006,960	93,701,190	15·55
1887.....	35,765,855	14,719,765	50,485,620	18·20
1886.....	39,069,305	19,136,585	58,205,890	13·50
1880.....	.....	.....	48,099,940	16·00

*1901 valuation of town of Irvington, annexed in 1902, was $1,923,225.

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.

LOANS—	When Due.
Building, Refunding, &c.—	
5s, J&J, $90,000..	July 1, 1903-11
4s, J&J, 500,000....	1902 to 1926
(Various am'nts y'rly except in '11)	
Funding Bonds—	
3½s, J&J, $100,000	July 1927-28
Coupon Notes—	
4½s, J&J, $40,000.	Jan. 1, 1903-13
4½s, M&N, 60,000.	Nov. 1, 1910-24

Coupon Notes—(Continued)—
4s, F&A, $40,000...Feb. 1, 1911
4s, M&S, 8,000...Mar. 31, 1918
Trust Fund—
6s, J&J, $22,000 1914
Total debt July 1, 1902..$860,000
Floating debt. 8,087
Library, school & compulsory education tax rate (per $1,000) 1902 .....$5·10

JAY COUNTY.—A. C. Manor, Auditor.

County seat is Portland.

LOANS—	When Due.
County Bonds—	
5s, y'rly, $55,000.	Dec., 1902 to '07
($5,000 in 1902; 10 M '03 to '06.)	
5s, ..., $5,000.....	July 1, 1902
Road Bonds—	
6s, ..., $2,000.....	1902 to 1905

Jail Bonds—
3½s, ..., $24,000.. April, '08, to '10
Bonded debt Jan. 1, 1901. $106,500
Floating debt 15,000
Ass'ssed valuat'n 1900 12,558,942
State & Co. tax (per M) 1900. $8·60
Population in 1890 was.....23,478
Population in 1900 was.....26,818

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.

LOANS—	When Due.
Refunding City Bonds—	
3½s, ..., $80,000.....	1902-1924
(See note at head of statement.)	
5s, J&J, 34,900.....	Jan. 1, 1906
5s, A&O, 54,000.....	Apr. 1, 1922
5s, J&J, 73,500.....	July 1, 1922
3½s, M&N, $100,000 .	Nov., 1925
Bonded debt Jan. 1, 1902	$342,400

Floating debt..... $59,422
Total debt Jan. 1, 1902.. 401,822
Tax valuation, real 2,684,812
Tax valuation, personal. 697,740
Total valuation 1901....3,382,552
Assessment is ½ actual value.
Tax rate (per $1,000) 1901. $17·00
Population in 1890 was.....10,666
Population in 1900 was.....10,774

INTEREST is payable at the City Treasurer's office in New York and in Chicago.

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.

LOANS—	When Due.
Road Bonds—	
6s, M&N, $113,351 07.....	1901-20
4½s, M&N, 29,975.....	1901-20
4½s, M&N 15, 47,000.	May 15, 1903
($587 50 each M&N) to	Nov. 15, '22
Drainage Bonds—	
6s, ..., $66,994...	Feb., 1901-'11
6s, ..., 27,500...	Mar., 1902-'10
6s, ..., 5,500 ..	Dec., 1901-'07
6s, ..., 6,426	1901-1907
6s, F&A, 27,718..	Aug. 1901 to '10
6s, semi-an., 17,288.....	1902-11

Building Bonds—
4s, J&D, $35,000..June 1, 1907-13
General Purposes—
5s, M&S, $30,000..Mar. 15, '03-'08
Bond. debt May 1, 1902. $65,000
Floating debt May 1, '02 5,000
Drainage and roadbeds, Jan. 1, 1901..... 296,152
Tax valuation 1902....17,069,840
Assessment about 65% act. value.
State & Co. tax (per M) 1900..$5·71
Population in 1900 was. .. 32,746
Population in 1890 was....28,044

INTEREST on $35,000 bond issues is payable at the Hanover Nat. Bank, New York; on ditch bonds at the National Park Bank, New York.

KOKOMO.—M. A. BROUSE, Mayor. J. A. BURKHALTER, Treasurer.

This city is in Howard County.

LOANS—	When Due.
Building Bonds—	
6s, M&N, $25,000....	May 1, 1908
Funding Bonds—	
4s, A&O, $14,000.....	Apr. 1, 1905
Refunding Bonds—	
4s, J&J, $10,000	July 15, 1904
School Bonds—	
6s, M&S $3,000.....	Sept. 1, 1909
6s, J&J, $17,000.....	July 1, 1912
Subject to call after 1907.	

Interest payable at New York.
Bond. debt Jan., 1, 1902..$104,000
Tax valuation, real.....3,275,975
Tax valuation, personal. 2,120,390
Total valuation 1901....5,396,365
Assessment is about ¾ actual val.
Total tax (per M.), 1901...$23·40
Population in 1890 was..... 8,261
Population in 1900 was.....10,609

LAFAYETTE.—RICHARD B. SAMPLE, Mayor. FRANK DU TEIL, Treasurer.

This city is the county seat of Tippecanoe County.

LOANS.	When Due.
Refunding Water Bonds—	
4½s, J&D, $225,000..	June 1, 1920
Subject to call after June 1, 1915.	
4½s, J&D, $75,000 ..	June 1, 1921
(Subject to call after June 1, 1916.)	
Interest payable at New York.	
Tot. dbt. (wat.) Mar. 1, '02	$300,000

Tax valuation, real.....$7,922,760
Tax valuation, person'l 4,035,195
Total valuation 1901...11,957,955
Assessment about ⅗ actual value.
Tax rate (per $1,000) 1901. $24·20
Population in 1890 was.....16,243
Population in 1900 was.....18,116
Pop. 1901 (Police census)..21,581

LA PORTE.—W. W. Hans, Clerk.

This city is the county seat of La Porte County.
The water bonds are free from city tax when held in the city.

LOANS—	When Due.
School Bonds—	
5s, M&N, $1[illegible],000.	May 1, 1903-'10
($2,000 due yearly.)	
Water-Works Bonds—	
3½s, F&A, $30,000..	Aug. 15, 1919
Int. payable at city treas. or in N. Y.	

Total debt Oct. 20, 1901.. $53,000
Tax valuation, real.....2,227,540
Tax valuation, personal. 1,523,235
Total valuation 1901....3,750,775
Assessment about ½ actual value.
Total tax (per $1,000) 1901. $21·90
Population in 1890 was.....7,126
Population in 1900 was.....7,113

LA PORTE CO.—Francis H. Doran, Auditor.

County seat is La Porte.

LOANS—	When Due.
Court House Bonds—	
5s, Feb. 1, $80,000.....	1904
($20,000 due yearly)	to 1907
Total debt Jan. 1, 1902 ..	$124,000
Gravel road bonds (addit.)	$83,675

Tax val'ation 1900....$23,995,195
Assessment is ½ actual value.
Tax rate (per $1,000) 1901..$14 00
Population in 1890 was.....34,445
Population in 1880 was.....30,985
Population in 1900 was.....38,386

INTEREST is payable at the Chemical Nat. Bank, N.Y.

LAWRENCEBURG.—Jos. F. Frazer, Clerk.

This city is in Dearborn County.

LOANS—	When Due.
Refunding Bonds—	
4½s, A&O, $10,000	1913
Refunding Bonds—	
4½s, J&D, $40,000	1914

Interest payable at City Treasury.

Total debt Mar. 1, 1901.	$52,000
Tax valuation, real	695,165
Tax valuation, personal.	517,105
Total valuation 1900	1,212,270
Total tax (per $1,000) 1900	$26·50
Population in 1890 was	4,284
Population in 1900 was	4,326

INTEREST is payable by Winslow, Lanier & Co., N. Y.

LOGANSPORT.—A. D. Fansler, Clerk.

This city is in Cass County.

LOANS—	When Due.
Funding Bonds—	
M&N, $235,000	Nov. 1, 1915
Optional after Nov. 1, 1905	
Int.—N. W. Harris & Co., N. Y.	
School bonds	$50,000
Pratt charitable fund	5,000
Bond. debt May. 1, 1902	290,000
Floating debt	97,440

Total debt May 1, 1902	$387,440
Sinking fund	14,500
Assessed valuation, real.	5,819,120
Assessed valuation, per'l.	1,927,225
Total valuation 1901	7,746,345
Assessment about ¾ actual value.	
Tax rate (per $1,000) 1902.	$23·20
Population in 1890 was	13,328
Population in 1900 was	16,204

MADISON.—{JOHN G. MOORE, Mayor. GEORGE F. HARPER, City Clerk.

Madison is the county seat of Jefferson County.

LOANS—	When Due
Funding "D"—	
4s, M&N, $8,000	Nov. 1, 1907
4s, M&N, 8,000	Nov. 1, 1908
4s, M&N, 8,000	Nov. 1, 1909
4s, M&N, 8,000	Nov. 1, 1910
4s, M&N, 3,000	Nov. 1. 1911
Refunding Bonds, "E"—	
4s, M&N, $72,000	Nov. 1, 1902, to
($6,000 due yearly)	Nov. 1, 1913
Waterworks Funding Bonds—	
4½s, F&A, $51,200	Aug. 1, 1903
($7,000 due yearly) to	Aug. 1, 1909

Bonded debt, Mar. 1901.	$183,200
Sinking fund	12,000
Net debt, March 1, 1901.	171,200
Water debt (incl'd'd ab'e)	58,200
Assessed valuation, real.	2,372,755
Assessed valuat'n, pers'l.	1,588,632
Total valuation, 1900	3,961,387
(Assessment about actual value.)	
Tax rate (per M.) 1901	$24·10
Population in 1890 was	8,936
Population in 1900 was	7,835

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.

LOANS—	When Due.
County Bonds—	
6s, Sept., $17,000	Sept. 1, 1903
Gravel Road Bonds—	
6s, ..., $4,560	1902-1909
6s, ..., 3,200	1902 1905
4½s, M&N, 23,358 80	1901-1922
4½s, ..., 6,150	1903-1909

Bonded debt Jan. 1, 1902.	$33,000
Gravel road bonds (add'l).	36,959
Total valuation 1901	33,979,681
Assessment abt. ¾ actual value.	
State & Co. tax (per M.) 1901.	$6·50
Population in 1890 was	36,487
Population in 1900 was	70,470

INTEREST is payable in Anderson.

TAX FREE.—Bonds are all exempt from taxation.

MARION.—John W. Ryckman, Treasurer.

This city is in Grant County.

LOANS—	Amount.
Electric-light 6s	$33,000
Funding 5s and 6s	61,000
Funding 4½s	18,000
School 6s	3,000
Water-works	7,500

Interest payable in New York.
Bonded debt Jan. 1, '02 $120,000

Sinking fund	$17,409
Net debt Jan. 1, 1902	102,591
Tax valuation 1901	7,942,780
Water debt (included)	16,500
Assessment is ½ actual value.	
Total tax rate (p. $1,000)'01.	$26·60
Population in 1890 was	8,769
Population in 1900 was	17,337

MARION COUNTY.—Harry B. Smith, Aud'r.

County seat is Indianapolis.

LOANS—	When Due.
County Bonds—	
5s, J&D, $200,000	June 1, 1908
4½s, J&D, 200,000	June 1, 1905
3½s, J&D, 270,000.	June, '03, to '29
Refunding Bonds—	
4s, J&D, $200,000.	Dec. 10, 1927
3½s, M&N, 200,000	May 21, 1920
3½s, J&D20, 100,000	June 20, 1921

Bond. debt Jan. 1, 1902.	$1,180,000
Tax valuation 1901	153,602,505
Assessment about ¾ actual value.	
County tax (per M) 1902	$3 73⅓
Population in 1890 was	141,156
Population in 1900 was	197,227

MICHIGAN CITY.—{M. T. KRUEGER, Mayor. CHAS. H. MILLER, Treasurer.

Michigan City is in La Porte County.

LOANS—	When Due.
Water Bonds—	
5s, July, $20,000	1904-1919
School Bonds—	
6s, Nov., $3,000	Nov. 1, 1903
5s, May, 32,000	May 1, 1916
5s, June, 2,800	1903 to 1904
($1,400 annually on June 1.)	
Street Bonds—	
5s, ..., $18,320	1902-1909
5s, J&J, 6,210	Jan., 1902-1910

Interest payable at Treas'r's office.

Bonded debt Sept. 1, 1901	$59,200
Sinking fund	4,375
Net debt Sept. 1, 1901	54,825
Tax valuation, real.	2,669,269
Tax valuation, personal.	1,070,903
Total valuation 1901	3,740,172
Assessment is 50 p.c. actual value.	
City tax (per $1,000) 1901.	$13·00
Population 1890 was	10,776
Population in 1900 was	14,850

MONROE CO.—John P. Harrell, Treasurer.

County seat is Bloomington. Gravel road bonds not included in total debt.

LOANS—	When Due.
Building and Refunding—	
6s&5½s, J&J, $19,000.	July, '03-'08
($4,000 due yearly.)	
Subject to call.	
Road Bonds—	
5s, Nov., $10,000	Nov. 15, 1903
($2,500 due yearly) to	Nov. 15, 1906
4s, ..., $28,100	1901-1919

Road Bonds—(Con.)	
4½s, ... $26,109	1901-1920
Bonded debt Mar. 1, 1901	$64,500
Total valuation 1901	7,888,868
Assessment nearly actual value.	
Total tax (per $1,000) 1901.	$10·16
Population in 1890 was	17,673
Population in 1900 was	20,873

INTEREST is payable at the office of Winslow, Lanier & Co., N. Y

MT. VERNON.—Frank Smith, City Clerk.

This city is the county seat of Posey Coounty.

LOANS—	When Due.
Funding:	
5s, J&D, $10,000	June 1, 1904
5s, J&D, 10,000	June 1, 1909
Bonded debt Jan. 1, 1902.	$20,000
Floating debt	12,500

Total debt Jan. 1, 1902.	$32,500
Sinking fund	5,788
Total valuation 1901	1,623,059
Assessment about ⅔ actual value.	
City tax (per $1,000) 1901.	$13·00
Population in 1900 was	5,132

INTEREST is payable at the office the City Treasurer.

MUNCIE.—{T. H. BARTON, Treasurer. F. W. CLEVENGER, Clerk.

This city is the county seat of Delaware County.

LOANS—	When Due.
General City Debt—	
5s, J&D, $10,000	Dec. 15, 1906
5s, Var., 23,000	Feb. & Dec. '09
5s, J&D, 15,000	Dec. 15, 1911
5s, A&O, 25,000	Apr. 15, 1912
5s, F&A, 10,000	Feb. 15, 1913
5s, F&A, 20,000	Feb. 1, 1914
Bonded debt Jan. 1, 1902	$110,000
Floating debt	4,500

Total debt. Jan. 1, 1902.	$114,500
Sinking fund	4,580
Net debt. Jan. 1, 1902	109,920
Tax valuation, real	5,674,125
Tax valuation, personal.	2,957,725
Total valuation 1901	8,631,850
Assessm't about 60% actual value.	
City tax (per $1,000) 1902.	$11·60
Population 1890 was	11,345
Population in 1900 was	20,942

INTEREST is payable in New York.

NEW ALBANY.—{FRANK L. SHRADER, Mayor. T. M. McCULLOCH, Clerk.

This city is the county seat of Floyd County.

LOANS—	When Due.
Funding Bonds—	
5s, A&O, $40,000	Oct. 15, 1908
Refunding Air Line RR. Bonds.	
5s, J&J, $291,000	July 1, 1915
Refunding Bonds—	
3s, semi-an., $21,000	1902-1907
Bonded debt Jan. 1, 1902.	$352,000

Sinking funds	$16,657
Net debt Jan. 1, 1902.	335,343
Assessed valuation, real.	6,745,445
Assessed valuat'n, pers'l.	1,813,740
Total valuation 1901	8,559,185
Assessment about ¾ cash value.	
City tax (per $1,000) 1902.	$14·00
Population in 1900 was	20,628
Population in 1890 was	21,059

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.

Funding Bonds—	
4s, M&N, $64,000	May 1, 1920
Bonded debt Mar. 1, 1902.	$64,000
Floating debt	28,800
Total debt Mar. 1, 1902.	92,800

Total valuation 1901	$3,257,310
Assessment is ⅓ actual value.	
State & Co. tax (per M) 1901.	$11·00
Population in 1890 was	18,240
Population in 1900 was	18,778

PERU.—{ANDREW WEY, Treasurer. JESSE HORAN, Clerk.

This city is in Miami County.

LOANS—	When Due.
Refunded Debt Bonds—	
5s, J&J, $7,000	1903-1910
($1,000 yearly on Jan. 1.)	
Road Bonds—	
6s, M&N, $2,000	1903-1904
($1,000 due yearly on May 1.)	
School City Bonds—	
6s, M&N, $5,000	Nov. 1, 1910
Subject to call after	Nov. 1, 1900
4½s, J&J, $15,000	Jan. 1, 1913

Ref'd'g Water Works Bonds—	
4s, J&J, $45,000	July 1, 1903
($5,000 due y'rly) to	July 1, 1911
Bond. debt Mar. 1, 1902.	$74,000
Floating debt	8,000
Total water debt (incl.)	45,000
Tax valuation, real	1,806,200
Tax valuation, personal.	916,275
Total valuation 1899	2,722,475
Assessment about ⅓ actual value.	
Total tax (per $1,000) '02.	$17·20
Population in 1890 was	7,028
Population in 1900 was	8,463

INTEREST is payable in New York on all bonds except gravel road bonds, which is payable in Peru.

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

PORTER CO.—M. J. Stuichfield, Auditor.

County seat is Valparaiso.

LOANS—	When Due.
*Gravel Road Bonds—	
4s, ..., $78,750	Nov, 1902, to
($2,250 each M&N)	Nov. 1919
Interest payable at Valparaiso.	

Bond. debt Jan 1, 1902.	$12,000
Total valuation 1901	16,231,890
Assessment is ¾ actual value.	
State & co. tax (per M.) 1901.	$6·00
Population in 1890 was	18,052
Population in 1900 was	19,175

* Not properly county debt, being chargeable to townships.

PORTLAND.—E. R. Stanton.

This city is the county seat of Jay County.

Bonded debt Feb. 1, 1902.	$70,500
Floating debt	16,000
Total debt Feb. 1, 1902.	86,500
Sinking fund	15,400
Net debt Feb. 1, 1902.	71,100

Total valuation 1902.	$1,746,565
City tax (per $1,000) 1902.	$15·00
Population in 1890 was	3,725
Population in 1900 was	4,798

PULASKI CO.—James N. Hayworth, Auditor.

County seat is Winamac.

LOANS—	When Due.
Court House Bonds—	
5s, ..., $10,000	1905
5s, ..., 40,000	1909
5s, ..., 10,000	1917
Ditch Bonds—	
6s, ..., $5,764 36	1903-1907
6s, ..., 23,304 39	1902-1907
Bonded debt Jan. 1, 1902.	$64,000

Outst'g ditch b'ds (add't'l)	$29,069
Ass'd valuation, real	3,442,775
Ass'd valuation, pers'l.	1,354,065
Railr'ds, telegraph, &c.	1,659,095
Total valuation 1901	6,455,935
Assessment about ½ actual value.	
State & Co. tax (per M.) 1901.	$7·77
Population in 1890 was	11,233
Population in 1900 was	14,033

RICHMOND.—{W. W. ZIMMERMAN, Treasurer. JOHN F. TAGGART, Clerk.

This city is the county seat of Wayne County.

LOANS—	When Due.
City Bonds—	
4s, F&A, $7,000	Feb. 1, 1909
Improvement Bonds—	
6s, ..., $60,050	Var. to 1910
Park Bonds—	
6s, ..., $3,000	July 1, 1903
($500 due yearly) to	July 1, 1908
4s, A&O, $10,000	Apr. 1, 1915
(Subject to call after 1905)	
4s, J&J, $15,000	July 1, 1915
Light Plant Bonds—	
4s, M&S, $100,000	Mar. 4, 1927
4s, M&S, 44,000	Mar. 18, 1927

Bonded debt Feb 1, 1902.	$35,500
Floating debt	120,000
Total debt Feb. 1, 1902.	155,500
Street Impt. bonds (add'l).	68,000
Total valuation 1901	11,786,087
Assessment about ½ actual value.	
City tax per $1,000 1901	$10·40
Population 1890 was	16,608
Population 1900 was	18,226

INTEREST is payable in New York City.

ST. JOSEPH CO.—John M. Brown, Auditor.

South Bend is the county seat.

LOANS—	When Due.
Court House Bonds—	
4½s, g. J&D,	$90,000. Dec. '02 to '10
4½s, g. J&D,	32,000. Dec. '17 to '18
4½s, g. J&D,	51,000. Dec. '19 to '21
4½s, g. J&D,	50,000. Dec. '13 to '16

Bridge Bonds—	
4s, g, J&D.	$50,000 1911 to 1916
Bonded debt Aug. 1, 1902.	$273,000
Total valuation 1902.	$33,560,530
Population in 1900 was	58,881
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— *When Due.*
GENERAL PURPOSES—
4s, M&S, $5,000.....Sept. 15, 1909
4s, M&S, 5,000 ....Sept. 20, 1909
4s, M&S, 6,500.....Sept., 1903
4s, M&S, 5,000....Sept. 20, 1910
4s, M&S, 5,000..Mar. 1, 1906 '10
3½s, M&S, 20,000....Sept. 1, 1911
3½s, A&O, 10,000.....Apr. 1, 1912
3½s, J&J, 5 000.....July 1, 1912
3½s, M&S. 22,000.....Sept. 1, 1912
STREET IMPROVEMENT BONDS—
3½s, M&S. $10,000...Sept. 1, 1911
MARKET SITE BONDS—
4s, M&S, $4,000 Mar. 1, 1906-10
Interest at 6 per cent..$220,990
Interest at 5 per cent.. 256,074
Total..... 477,064
WATER BONDS—
5s, F&A, $40,000...Aug. 1, 1903
5s, M&N, 7.000...May 15, 1903
5s, J&J, 7,000...July 15, 1904
5s, F&A, 50,000...Aug. 1, 1908
WATER BONDS—(Con.)—
5s, M&N, $10,000 .May 15, 1913
5s, J&J, 8,000...July 15, 1914
4s, M&N, 38.000...May 1, 1915
4s, J&J, 20,000...July 1, 1915
4s, F&A, 25,000...Feb. 1, 1916
4s, A&O, 8,000...April 1, 1916
4s, J&J, 5,000...July 1, 1917
4s, J&J, 5,000...July 1, 1918
4s, J&J, 5,000...Jan. 2, 1919
4s, Oct., 10,000...Oct. 15, 1909
Total debt Jan. 1, 1902. $289,500
Water debt (included).. 238,000
Water sinking fund.... 44,829
St &. sewer bds. (ad'al). 477,064
Assessed valuat'n, real. 14,689,730
Assessed valua'n, pers'l. 1,210,880
Total valuation 1902...15.900,610
Assessment about ½ actual value.
City tax rate (per M) 1902..$12·50
Total tax (per $1,000) 1902.$25·50
Population 1900 (Census)..35,999
Population 1890.....21,819

SPENCER COUNTY.—{J. G. RIMSTIDT, Auditor; E. M. PAYNE, Treasurer.

County seat is Rockport.

FUNDING BONDS—
3½s, J&J, $100,000...Jan., '03-'16
(See V. 70, p. 246, for maturities.)
Bond. debt Jan. 15, 1902.$100,000
Total valuation 1901...$7,142,880
State and Co. tax (per M)'01.$9·00
Population in 1890 was.....22,060
Population in 1900 was....22,407

SULLIVAN CO.—J. M. LANG, Auditor.

County seat is Sullivan.

Gravel road bonds..... $393,742
Ditch and levee..... 63,000
Bond. debt July 1, 1902. 456,742
Tax valuation 1902....12,635,820
Actual valuation abt. $25,000,000
State & Co. tax (per M) 1902. 8·70
Population in 1890 was.....21,877
Population in 1900 was....26,005

TERRE HAUTE.—W. K. HAMILTON, Compt'r.

This city is the county seat of Vigo County.

LOANS— *When Due.*
FUNDING BONDS (1890-1895)—
4½s, J&J, $98,000.....1903-1909
($14,000 due yearly on July 1)
4s, M&N, $123,000....May 1, 1915
REFUNDING BONDS—
4s, M&N, $40,000.....1916
(Subject to call after 1906.)
SEWER BONDS—
4s, A&O, $70,000.....1917
JUDGMENT BONDS—
4s, M&S, $39,000.....Mar. 1, 1922
Subject to call after Mar. 1, 1912
STREET IMPROVEMENT BONDS—
6s, J&J, $75,644 41...Part yearly
STREET RY. BONDS—
6s, J&J, $11,673 80...Part yearly
Interest payable in New York.
Bonded debt July 1, 1902.$331,000
Street impt.bds. (not incl) 75,644
Street Ry. bds. (not incl.) 11,673
Total valuation 1901...20,920,685
Assessment is ⅔ actual value.
Tax rate (per $1,000) 1901.$10·80
Population in 1890 was.....30,217
Population in 1900 (Census) 36,673

TIPPECANOE CO.—G. A. JAMISON, Auditor.

County seat is Lafayette.

LOANS— *When Due.*
COURT HOUSE REFUND. BONDS—
5s, M&N, $175,000.. May 20, 1903
Total debt Mar. 1, 1902..$175,000
Sinking fund assets..... 144,902
Tax valuation, real....$22,378,735
Tax valuation, person'l.$6,596,435
Total valuation 1901...28,975,170
Assessment is ⅔ actual value.
State & Co. tax (per M) 1902.$7·90
Population 1890 was 35,078
Population 1900 was.....38,659

INTEREST on the court house bonds is payable in New York.

TIPTON COUNTY.—E. PERRY, Auditor.

County seat is Tipton.

LOANS— *When Due.*
COURT HOUSE BONDS—
5s, J&J, $170,000..... 1904
Floating debt..... $3,600
Total debt Jan. 1, 1902 ...173,600
Asses'd valuation 1900.$9,112,205
St. & co. tax (per M.). 1901 .$8·23
Real valuation (est.)....12,000,000
Population in 1890 was.....18,157
Population in 1900 was....19,116

INTEREST is payable at the Third National Bank, New York.

UNION CO.—M. MAXWELL, Auditor.

County seat is Liberty.

LOANS— *When Due.*
REFUNDING BONDS—
5½s, ..., $40,000 1903-1910
Total debt Mar. 1, 1902. $45,000
Tax valuation, real.....3,538,530
Tax valuation, personal$2,073,800
Total valuation 1902... 5,612,330
Assessment is 60 p. c. actual value.
State & Co. tax (per M) 1902..$8·41
Population in 1890 was.....7,006
Population in 1900 was.....6,748

INTEREST is payable at Liberty.

VANDERBURGH CO.—L. H. LEGLER, Aud.

County seat is Evansville.

LOANS— *When Due.*
COURT HOUSE BONDS—
5s, J&J, $100,000.....Jan. 1, 1910
5s, J&J, 220,000.....Jan. 1, 1918
FUNDING BONDS—
5s, J&J, $175,000.....1907
REFUNDING BONDS—
3½s, M&N, $80,000...May 1, 1914
Bonded debt Sept.1,1902.$575,000
Tax valuation, real....$24,268,060
Tax valuation, person'l..9,912,550
Total valuation, 1901..34,180,610
Assessment about ¾ actual value.
State tax (per $1,000) 1901..$2·96
County tax (per $1,000) 1901.$6·87
Av'ge school tax (per $1,000) 4·60
Population 1890 was.....59,809
Population 1900 was.....71,769

INTEREST is payable in New York.

VIGO COUNTY.—JAMES SOULES, Auditor.

County seat is Terre Haute.

LOANS— *When Due.*
FUNDING BOND—
3½s, F&A, $75,000.....1919
COURT HOUSE (Ser. A, B & C)—
5s, M&N, $80,000.....1911
5s, M&S, 50,000... 1902 to 1906
5s, ..., 60,000....1909 to 1911
Tot. bond. debt Aug.1,'02.$265,000
Sinking fund..... 10,000
Total valuation 1901...34,043.550
Assessment abt. 75% actual value.
State & Co. tax (per M) 1901.$8·00
Population in 1890 was.....50,195
Population in 1900 was.....62,035

INTEREST is payable in New York.

VINCENNES.—GEO. W. ROUSH, Mayor.

This city is in Knox County.

LOANS— *When Due.*
REFUNDING BONDS—
5s, ..., $12,000.....
4½s, semi-an., 16,000.Aug. 1, '13
4s, J&J, 16,000.....July 1, 1913
CITY HALL BONDS—
4s, ..., $8,000.....
SCHOOL BONDS—
5s, ..., $36,000.....
Bond. debt Sept. 1, 1902 $70,000
Floating debt..... $38,555
Total debt Sept. 1, 1902.. 108,555
Sinking fund assets..... 8,078
Net debt Sept. 1, 1902 ... 100,477
Total valuation 1902....5,517,190
Assessment about ⅔ actual value.
City tax rate (per M.) 1902.$12·00
Population in 1900 was.....10 249
Population in 1890 was.....8,853

INTEREST on City Hall 4s payable in Vincennes; all others in New York.

WASHINGTON.—T. G. UNDERDOWN, Treas'r.

This city is in Daviess County.

LOANS— *When Due.*
STREET, SHOP, ETC.—
6s, M&N, $3,000....Nov., 1902-04
6s, M&N, 4.000.....Nov. 1, 1905
6s, J&J, 8,500.....July 1, 1908
SCHOOL BONDS—
..., ..., $10,000.....1903-1904
5s, ..., 20,000 Oct.,1910 & 1912
5s, ..., 5,000 Nov. 15, 1902-06
ELECTRIC LIGHT BONDS—
4s, Nov., $10,000..Nov. 1, 1905-14
Total debt Feb. 20, 1902. $60,500
Tax valuation, real 2,186,105
Tax valuation, pers'l....1,099,145
Total valuation 1901....3,285,250
Total tax (per $1,000)1901.$28·80
Population 1890 was..... 6,064
Population in 1900 was..... 8,551

TAX FREE—All bonds are exempt from taxation.

WAYNE CO.—ALEX. S. REID, Auditor.

County seat is Richmond.

LOANS— *When Due.*
COURT HOUSE BONDS—
5s, J&J, $125,000.July 1, 1905-'09
5s, J&D, 100,000 Dec. 1, 1910-'13
4½s, F&A, 7,000....Aug. 1, 1903
4½s, F&A. 13,000....Aug. 1, 1904
REFUNDING BONDS—
4½s, M&N, $80,000.....May'03-16
($10,000 in 1903 & 1904; $20,000 in 1914, '15 & '16.)
Bond. debt Sept. 1, 1902. $325,000
Tax valuation, real.....16,954,900
Tax valuation, pers'l...10,726,808
Total valuation 1901...27,681,708
Assessment about actual value.
State & Co. tax (per M) 1901..$5·13
Population in 1890 was.....37,628
Population in 1900 was.....38,970

WELLS CO.—WM. A. MARSH, Auditor.

County seat is Bluffton.

LOANS— *When Due.*
FUNDING BONDS—
4s, J&D, $30,000....Dec., 1902-04
Court-house bonds.....$93,000
Bonded debt Jan. 1, 1901..$128,000
Assessed valuat'n 1900.13,507,760
Population in 1900 was.....23,449
Population in 1890 was....21,514

WEST INDIANAPOLIS.—Marion County.

This city has been annexed to Indianapolis and debt assumed by it.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor civil divisions in the State of Indiana which have an indebtedness of over $10,000, and which are not represented among the foregoing detailed reports. In the first table we give such counties as come under this head, and in the second other civil divisions.

Counties—	*Bonded Debt.*	*Float'g Debt.*	*Gravel Road Bonds.*	*Valuation.*	*State & Co. Tax Rate.*	*Population. 1900.*
Barthol'mew	$41,000	.....	$44,979	$16,043,924	$10·30	24,594
Boone.....	30,000	$2,500	36,000	16,167,090	10·00	26,321
Brown.....	15.000	.....	14,394	1,859,615	8·00	9,727
Carroll.....	80,000	21,000	1,000	12,000,000	8·50	19,953
Cass	¢0,000	.....	.....	21,000,000	7·30	34,545
Crawford.....	41.000	14,000	.....	1,900,000	.....	13,476
Daviess.....	25,000	.....	.....	11,288,065	5·48	29,914
Fayette.....	49,000	.....	.....	8,825,680	6·90	13,495
Floyd	75,000	24,240	.....	11,882,305	.....	30,118
Fountain.....	20,000	.....	.....	12,000,000	7·30	21,446
Gibson	.....	.....	101.992	15,089,930	6·60	30,099
Greene.....	74,000	.....	326,000	10,455,930	7·30	28.530
Hancock.....242,000		.....	.....	13,676,435	15·50	19,189
Jackson.....	50,000	.....	120,000	10,810,515	20·00	26,633
Jasper.....152,500		1,614	37,500	8,336,520	7·50	14,292
Jefferson.....108,525		.....	.....	9,215,290	.....	22,913
Jennings.....	55,000	.....	141,356	5,553,891	7·70	15,757
Johnson.....	50,000	.....	.....	13,561,315	9·00	20.223
Kosciusko....	30,000	.....	.....	17,579,515	4·50	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.....	48,000	.....	23,595	7,119,891	8·50	14,711
Miami.....	.....	.....	10,000	14,630,950	6·90	28,344
Morgan.....	5,000	.....	28,000	10,400,000	6·50	20,457
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	7·20	28,653
Ripley.....	14,000	2,000	4,000	7,427,102	7·90	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		.....	73,114	5,634,000	10·90	10,431
Switzerland..	8,000	10,848	93.967	3,875,040	9·50	11,840
Vermillion....	15,000	.....	19,800	8.666,010	9·10	15,252
Warren.....	.....	.....	35,000	9,375,000	5·40	11,371
Warrick.....	23,000	.....	46,572	6,739,685	10·46	22,329
Washington..	9,000	.....	95.958	7,500,295	6·80	19,409
White.....	65,000	.....	44,860	11,399,130	8·00	19,138
Whitley	19,000	.....	.....	11,557,910	4·96	17,328

Cities, Townships, Etc.	*Bonded Debt.* $	*Float'g Debt.* $	*Valuation.* $	*Tax Rate.* $	*Popu'n 1900.*
Albion (T.), Noble County..	29,400	591	....	.....	1,324
Bluffton (City , Wells Co. .	30,000	8,969	2,014,000	28·00	4,479
Brookville (T.). Franklin Co	15,800	.....	.....	.....	2,037
Butler (T.), Dekalb County	20,613	.....	.....	.....	2,063
Cannelton (C.) Perry Co...	24,000	10,000	.....	.....	2,188
Cicero, Hamilton Co.....	23 000	.....	.....	.....	1,603
Connersville (C.) Fay'te Co.	57,500	.....	3,131,306	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
Decatur (C.), Adams Co....	79,000	.....	1,529,086	6·86	19,518
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....	11,500	1,000	.....	20·00	1,703
New Castle, Henry Co.....	26,500	7,741	.....	.....	3,406
No.Manch'r(T.) Wabash Co.	27,000	.....	.....	.....	2.398
N. Vernon (C.) Jennings Co.	15,000	.....	.....	.....	2.823
Perry (Twp.) Vanderb'h 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..	20,000	13,300	2,379,320	26·50	6,445
Shelbyville (C.) Shelby Co..	30,000	.....	4,148,410	17·80	7,169
Tipton (City) Tipton Co....	21,000	4,500	1,300,000	31·10	3.764
Union City, Randolph Co..	67,000	.....	.....	.....	2,716
Valparaiso (C.) Porter Co.	77 040	24,745	2,378,640	29·90	6 280
Warsaw (C.) Kosciusko Co.	42 000	.....	.....	.....	3,987
Winamac (T.) Pulaski Co..	55,000	5,441	.....	.....	1,684

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, 1902, 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 1901 was $5·00.

Years.	Equalized Val.	Years.	Equalized Val.	Years.	Equalized Val
1901*...	$999 231 829	1892....	$831,310,306	1883....	$817,904,721
1900*...	809,733,405	1891....	822,109,429	1882....	809,995,895
1899*...	953,099,574	1890....	808,892,782	1881....	799,813,566
1898....	778,474,910	1889....	792,197,542	1880....	786,616,394
1897 ..	799,695,853	1888....	784,911,874	1879....	784,632,550
1896....	816,679,620	1887....	796,752,888	1878....	857,235,762
1895....	833,188,469	1886....	793,563,498	1873....	1,355,401,317
1894....	824,651,628	1885....	798,482,823		
1893....	847,191,516	1884....	809,169,803		

* For explanation as to the falling off of values in the year 1900 see letter of State Auditor in V. 74, p. 741.

Under a law passed Feb. 25, 1898, there will be a general assessment of real estate but once in every four years instead of annually; personal property will be listed every year. The law also provides that property shall be appraised at full value but assessed at only one-fifth of such value.

DEBT LIMITATION.—No State has developed a greater repugnance to the creating of debt than Illinois, if we may judge from the provisions of its present Constitution. We say developed, because this antagonism has apparently been progressive. Nothing of it is to be found in the Constitution of 1818. The Constitution of 1848 contains no reference to municipalities, but has in it stringent restrictions limiting to $50,000 the power of the Legislature to create State debt, except in case of war, invasion, etc., unless the law proposing the issue of bonds is submitted to a vote of the people. But turning to the Constitution of 1870 we find the whole subject of debt-making most thoroughly considered and its basis settled.

FIRST, as to the State, the provisions are not very unlike the provisions of the Constitution of 1848, except that as to the limit for casual deficits and failures of revenue, the aggregate which can be created is very properly raised to $250,000. But with that exception and with the further exception for the purpose of repelling invasion etc. no debt can be contracted unless the law is submitted to a vote of the people at a general election, which law must contain a provision for the payment of interest as it accrues, and previous notice of the election be given by publication for three months prior to such election. These last two restrictions as to interest and notice of election are only found in the 1870 Constitution. The sections which cover these matters are as follows; we omit the first portion of Section 18, which relates only to appropriations and payment of appropriations out of funds belonging to the State:

SECTION 18. * * * * * *Provided*, the State may, to meet casual deficits or failures in revenues, contract debts never to exceed in the aggregate $250,000, and moneys thus borrowed shall be applied to the purpose for which they were obtained, or to pay the debt thus created, and to no other purpose; and no other debt except for the purpose of repelling invasion, suppressing insurrection or defending the State in war (for payment of which the faith of the State shall be pledged), shall be contracted, unless the law authorizing the same shall at a general election have been submitted to the people, and have received a majority of the votes cast for members of the General Assembly at such election The General Assembly shall provide for the publication of said law for three months at least before the vote of the people shall be taken upon the same; and provision shall be made at the time for the payment of the interest annually as it shall accrue, by a tax levied for the purpose or from other sources of revenue; which law providing for the payment of such interest by such tax, shall be irrepealable until such debt be paid: *And provided further*, that the law levying the tax shall be submitted to the people with the law authorizing the debt to be contracted.

SECTION 20. The State shall never pay, assume or become responsible for the debts or liabilities of, or in any manner give, loan, or extend its credit to or in aid of any public or other corporation, association or individual.

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.

The matter of the amount of bonds that might be issued on the basis of the debt limitations given has been complicated in late years by changes in the method of assessing property. A letter of the State Auditor in V. 74, p. 741, throws some light on these changes.

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. This decision was confirmed by Supreme Court. V. 74, p. 491.

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 instalments or otherwise and such city or village may issue bonds sufficient to pay the assessment. In that case the bonds are a lien on the lots, 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 instalments.

POPULATION OF STATE.—The population of Illinois has been reported as follows in the years named.

1900.....4,821,550	1860.....1,711,951	1830.....157,445
1890.....3,826,351	1850..... 851,470	1820..... 55,211
1880.....3,077,871	1840..... 476,183	1810..... 12,282
1870.....2,539,891		

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 and are exempt from all taxes.

LOANS— *When Due.*
FUNDING BONDS—
6s, J&J, $55,000 .....July 1, 1915
Interest is payable in New York.
Bond. debt Feb. 20, 1902. $55,000
Judgments agst. county. 43,615

Total debt Mar. 1, 1902.. $98,615
Assesssed valuat'n 1901.2,233,089
County tax (per M.) 1901... $7.50
Population in 1890 was....16,563
Population in 1900 was....19,384

ALTON.—ANTHONY W. YOUNG, Mayor. OTTO J. GOSSRAU, Comptroller.

This city is in Madison County.

LOANS.— *When Due.*
REFUNDING BONDS—
4s, J&J, $14,000....July 1, 1909
4s, F&A, 6,000....Aug. 1, 1910
4s, J&J, 2,000....July 1, 1911
4s, J&D, 23,500....June 1, 1916
4s, J&J, 5,500....July 1, 1916
4s, F&A, 5,000....Aug. 1, 1917
4s, F&A, 4,500....Aug. 1, 1918
Interest payable at Alton.
Total debt April 1, 1902.. $60,500

Impt. bonds (additional) $14,400
Total valuation 1902....1,974,210
Total tax per $1,000 1899..$49·70
Population in 1890 was.....10,294
Population in 1900 was.....14,210
School District Bonds—Geo. Emery, Secretary.
4s, Mar., *8,000.....Mar., 1905-08
4s, J&D. $6,000.June 2, 1909-'11; 44,000.June 2, 1912-'22
Bonded debt Oct. 1, 1902.$72,000

AURORA.—Aurora is in Kane County.

LOANS— *When Due.*
*b*WATER BONDS—
5s, F&A, $46,000.....Feb. 1, 1905
5s, F&A, 26,000.....1905
4s, F&A, 8,000.....1905
5s, F&A, 20,000.....1912
5s, F&A, 30,000.....Aug. 1, 1914
5s, ..., 8,000.....1910
4s, J&D, 20,000....June 1, 1917

PAVING BONDS—
4s, Nov, $35,000 1910
Bond. debt Feb. 24, 1902.$173,000
Assessed valuation, '01..3,939,320
City tax (per M.) 1901... 12·90
Population 1890 (Census)..19,688
Population in 1900 was....24,147

b $1,000 coupon bonds.

TAX EXEMPT.—All bonds are free from taxation.

BONDS ILLEGALLY ISSUED.—"Many years ago bonds were issued by the town to the Ott. Os. & Fox Valley R. R. Co. which were declared illegal by the Supreme Court of the United States in a suit instituted by the town of Ottawa, which issued similar bonds under the same act of the Legislature of the State of Illinois, and of course town could not legally levy a tax to pay them."

AURORA SCHOOL DISTRICT NO. 129.—

LOANS—	When Due.
SCHOOL BONDS—1895.	
5s, J&J, $12,000	1903-1908
($2,000 due yearly on July 1.)	
Interest payable in New York.	

Total debt July 1, 1902.. $12,000
Tax valuation 1898.....1,287,270
School tax (per 1,000), 1899. $20·00

BEARDSTOWN.—W. G. SMITH, Clerk.

This city is situated in Cass County.

LOANS—	When Due.
REFUNDING BONDS—	
4s, J&J..	$22,000..Jan. 1, 1903 13
	45,000..Jan. 1, 1914-22
WATER BONDS—	
6s, A&O,	$8,000.Apr., 1903 to '06
6s, A&O,	1.000....Apr. 1, 1907
BRIDGE BONDS—	
6s, J&J,	$21,000..Jan., 1903 to '09

6s, J&J, $8,000..Jan., 1910 and '11
6s, J&J, 1,000 .....Jan. 1, 1912
Bonded debt Sept. 1, 1902. $108,000
Tax valuation 1902.....630,572
Assessment is 1/5 actual value.
Total tax (per $1,000) 1902. $53·70
Population in 1890 was.....4,226
Population in 1900 was.....4,827

INTEREST on the refunding bonds is payable by the State Treasurer; on the water bonds at the First National Bank of Beardstown; on the bridge bonds in Beardstown.

BELLEVILLE.—G. H. BEINEKE, Comptroller.

This city is in St. Clair County.

LOANS.—	When Due.
REFUNDING BONDS—	
4s, M&S, $84,000	Sept. 2, 1909
Subject to call after Sept. 2, 1899	
4s, J&J, 40,000	Jan. 1, 1910
Subject to call after Jan. 1, 1900	
Interest payable at Belleville.	

Total debt Sept. 1, 1902. $124,000
Ass'd valuation, real.... 1,564,625
Ass'd valuation, pers'l.. 650,922
Total valuation 1899....2,215,547
Total tax (per $1,000) '02...$63·30
Population in 1890 was.....15,361
Population in 1900 was.....17,484

TAX FREE.—All of the bonds issued by this city are tax exempt.

BELLEVILLE SCHOOL DISTRICT NO. 4.—A. M. Wolleson, Secretary Board of Education.

LOANS—	When Due.
5s, F&A, $20,000	Aug. 31, 1913
Subject to call Aug. 31, 1903.	
4s, M&S, 12,000	Sept. 1, 1918
4s, F&A, 5,500	Feb. 1, 1919
REFUNDING BONDS—	
4s, M&N, $12,000	Nov. 1, 1919
REFUNDING BONDS—(Con.)	
4s, M&S20 $8,000	Sept. 20, 1921
Subject to call after 1911.	

Bonded debt Jan 1, 1902. $49,500
Assessed valuation 1901. 2,326,538
School tax (per M.) 1902....$23·70

BIG LAKE SPECIAL DRAINAGE DISTRICT.—This district is in Jackson County.

LOANS—	When Due.
6s, J, $7,000	July 1, 1903
6s, J, 8,000	July 1, 1904
6s, J, 8,000	July 1, 1905
6s, J, 5,000	July 1, 1906
REFUNDING BONDS—	
5s, J&J, $6,000	July 1, 1906-'08
5s, J&J, 7,500	July 1, 1909 '11
5s, J&J, 12,000	July 1, 1912 '15
5s, J&J, 9,000.	July 1, 1916
Subject to call after July 1, 1911	
Total debt Aug. 12, 1902..$62,500	

BLOOMINGTON.—LEWIS B. THOMAS, Mayor. C. C. HASSLER, Clerk.

This city is in McLean County. The city owns its water works and electric-light plant.

LOANS—	When Due.
IMPROVEMENT BONDS—	
4s, ... $20,000	1907
4s, ... 40,000	July 1, 1920
(Subject to call after 1910)	
4s, ... , $20,000.	Nov. 1, 1909
(Subject to call after Nov. 1, 1904.)	
FIRE DEPT. BONDS—	
4s, A&O, $34,000	1922
Optional after 1912.	
FUNDING BONDS—	
4s, A&O, $25,000	Oct. 1, 1907
4s, J&J, $20,000	July 1, 1908
(Subject to call after July 1, 1903.)	
FUNDING BONDS—(Con.)—	
4s, ... $15,000	Aug. 1, 1920
(Subject to call after 1910)	

Bonded debt May 1, 1902. $174,000
Floating debt..... 5,025
Total debt May 1, 1902....179,025
Total valuation 1902....5,902,267
Assessment about 1/5 actual value.
Total tax (per $1,000) 1902. $55 80
Population in 1890 was.....20,484
Population in 1900 was.....23,286

BLOOMINGTON SCHOOL DISTRICT.—Horatio G. Bent, President Board of Education.

LOANS—	When Due.
BUILDING AND IMPROV. BONDS—	
5s, Sept., $10,000	Sept. 2, 1905
5s, Sept., 5,000	Sept. 2, 1906
5s, J&D, 5,000	June 1, 1906
5s, J&D, $10,000	June 1, 1907
4s, ... 35,000	1909-1912
($10,000 yearly on Oct. 1.)	
5s, J&D, $10,000	June 1, 1908

Bonded debt Sept. 1, 1902. $75,000

BRIMFIELD.—CHAS. L. DUNGAN.

This township is in Peoria County. The bonds described are registered with the State Auditor.

LOANS—	When Due.
FUNDING BONDS—	
5s, J&J, $9,000	1903-1904
($5,000 due in even years and $4,000 in odd years on July 1.)	
5s, J&J, $25,000	July 1, 1905
($5,000 yearly) to July 1, 1909	

Bonded debt Feb. 21, '02. $39,000
Total valuation 1901.... 453,550
Tax rate (per $1,000) 1901. $34·50
Population in 1890 was.....1,589
Population in 1900 was 1,426

INTEREST is payable by the State Treasurer, Springfield.

CAIRO.—J. S. REARDEN, Comptroller.

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

The railroad bonds due in 1892 and street bonds due in 1894 are subject to compromise at the rate of fifty cents on the dollar after adding due coupons and interest on them to date of compromise. In making up debt statement they are given that valuation.

LOANS—	When Due.
REFUNDING RAILROAD BONDS—	
6s, J&J, $55,700	Jan. 1, 1914
RAILROAD BONDS—	
8s, J&J, $3,000	1892
STREET BONDS—	
8s, F&A, $1,000	Aug. 2, 1894

Bonded debt Jan, 1, 1902..$68,883
Floating debt..... 38,991
Total debt Jan. 1, 1901.. 107,874
Total valuation 1901....1,509,406
Total tax (per $1,000) 1901. $81 70
Population in 1890 was....10,324
Population in 1900 was....12,566

INTEREST on reg. bonds is paid by State Treasurer, Springfield.

CHAMPAIGN.—CHAS J. MULLIKIN, Mayor.

This city is in Champaign County.

LOANS—	When Due.
IMPROVEMENT BONDS—	
5s, ... , $15,000	1901-1906
5s, F&A, 5,000	Aug. 1, 1908
5s, ..., 5,000	Aug. 1, 1908

Bond. debt Sept. 24 1902. $25,000
Tax valuation 1901....$1,714,629
Assessment about 1/5 actual value.
Tax rate (per $1,000), 1901. $65·00
Population in 1890 was.....5,839
Population in 1900 was.....9,098
Champaign t'wnship debt. $77,000
Champaign sch. dist debt.. 38,000

CHARLESTON.—T. T. SHOEMAKER Sup. of T.

This city is in Coles County and is part of the town of Charleston. The bonds described are registered with the State Auditor.

LOANS—	When Due.
WATER WORKS (CITY) BONDS—	
City 5s, ... $20,000	
TOWN REFUNDING BONDS—	
Township 4½s, ... $56,000	1917

5s, ..., $14,000.....1903-1916
Town debt Mar. 1, 1902 ..$71,000
Assessed valuation 1898..715,214
Population (city) 1900 was...5,488
Population (town) 1900 was.6,760

INTEREST is payable by the State Treasurer, Springfield.

CHICAGO.—CARTER H. HARRISON, Mayor. LAWRENCE E. McGANN, Comptroller. JAS. G. HUBBELL, Dep. Compt.

This city is in Cook County. Besides the issues below some new issues were in contemplation, the matter hinging on the interpretation to be given to the new assessment law. See V. 70, p. 600. The Circuit Court on Dec. 1, 1900, however, granted an injunction preventing the city from issuing any more bonds (V. 71, p. 1183), which ruling has been confirmed by the Supreme Court.—V. 72, p. 450.

LOANS—	When Due.
RIVER IMPROVEMENT BONDS—	
4s, J&J,	$250,000 Jan. 1, 1911
4g, J&J,	g249,000 July 1, 1912
4s, J&J,	500,000 July 1, 1913
4s, g, J&J,	343,500 July 1, 1914
4s, g, J&J,	1,263,000 July 1, 1915
SCHOOL BONDS (R)—	
4s, J&J,	$65,000 Apr. 1, 1907
4s, J&J,	81,000 Jan. 1, 1908
4s, J&J,	138,000 July 1, 1908
3½s, J&J,	135,000 July 1, 1910
4s, J&J,	476,000 Jan. 1, 1911
SEWERAGE BONDS—	
4s, J&J,	$458,000 July 1, 1904
4s, J&J,	25,000 July 1, 1908
4s, J&J,	369,000 Jan. 1, 1911
4s, J&J,	490,000 July 1, 1912
4s, g, J&J,	782,500 July 1, 1914
REFUNDING BONDS—	
3½s, J&J,	$100,000 Jan. 1, 1918
3½s, g J&J,	98,000. July 1, 1918
3½s, g. J&J,	100,000. Oct. 1, 1918
3½s, g. J&J,	98,000..Jan. 1, 1919
3½s, g. J&J,	547,000..July 1, 1919
3½s, g. J&J,	228,000 Sept. 1, 1919
CITY BONDS, E. & K.—	
4s, J&J,	$60,000 Jan. 1, 1914
TUNNEL BONDS (P)—	
4s, J&J,	$100,000 July 1, 1916
WATER BONDS—	
4s, J&J,	$150,000 July 1, 1908
4s, J&J,	159,500 Jan. 1, 1911
4s, J&J,	821,000 July 1, 1912
4s, J&J,	130,000 Jan. 1, 1914
4s, g, J&J,	446,000 July 1, 1914
4s, g, J&J,	1,485,000 July 1, 1915
3½s, J&J,	225,000 July 1, 1909
3½s, J&J,	103,500 July 1, 1910
ROGERS' P'K TOWN HALL BDS.—	
5s, J&D, *7,000	June 1, 1910
HYDE PARK—WATER BONDS—	
5s, J&J,	$50,000 Jan. 1, 1904
WORLD'S FAIR BONDS—	
4s, J&J,	$4,517,000 Jan. 1, 1921
WATER CERTIFICATES—	
3½s, ...	*$500,000 Dec. 1, 1902
4s, , ...	*500,000 June 1, 1903
5s, ...	500,000 June 1, 1904
LAKE VIEW WATER BONDS—	
5s, J&J,	$23,000 July 1, 1904
4s, J&J,	50,000 July 1, 1907

*Not included in city's debt.

Bonds of 1893 and all subsequent issues are payable in gold.

INTEREST.—Interest on the Chicago city bonds is paid in New York by the American Exchange National Bank.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Jan. 1, 1902.	Jan. 1, 1901.	Jan. 1, 1900.	Jan. 1, 1899.
Tot. bonded debt.	$15,470,000	$16,328,450	$16,825,050	$16,922,450
Sinking funds ...	1,872,691	2,081,431	2,296,008	1,817,814
Net debt.....	$13,597,309	$14,247,019	$14,529,042	$15,104,636

The floating debt including judgments on Jan. 1, 1902, was $5,641,553. On Jan. 1, 1902, judgments amounting to $3,434,724, and water certificates aggregating $1,800,000, were outstanding against the city. The total liabilities on that date were placed at $13,459,311, and included, in addition to the amounts already enumerated, $13,673,288 special fund debts. The assets were given as $91,410,001. The city's water debt (excluding the water certificates) on Jan. 1, 1902, was $4,005,000, and is included in above total. Special assessment improvement bonds to the amount of $4,163,575 were also outstanding on Jan. 1, 1902. [Some of the figures given above are estimated.]

CITY PROPERTY—The city owns buildings and real estate of the value of $69,585,545, including water works which cost $29,238,490 and an electric-light system.

EQUALIZED VALUATION AND TAX RATE.—

Years.	Real Estate.	*Per. Property.	*Total Val.	City Tax Rate.
1901.....	$259,254,598	$115,325,842	$374,580,440	$16·10
1900.....	202,884,012	73,681,868	276,565,880	20·00
1899.....	‡260,265,058	‡84,931,361	‡345,196,419	.....
1898.....	178,801,172	42,165,275	220,966,447	55·24
1897.....	184,632,905	47,393,755	232,026,660	55·90
1896.....	195,684,875	48,672,411	244,357,286	.....
1895.....	192,498,842	50,977,983	243,476,825	.....
1894.....	190,163,364	56,462,078	†246,625,442	47·60
1893.....	189,299,120	56,491,231	245,790,351	46·08
1890.....	170,553,854	48,800,514	219,354,368	43·52
1888.....	123,292,358	37,349,369	160,641,727	35·63

*Includes valuation of railroad property, which for 1899 was $13,650,820. †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.)

Year.	Population.	Valuation.	City tax raised.	Bonded debt.
1901.....	.....	$374,580,440	.....	$15,470,000
1900 (Census)	1,698,575	276,565,880	*$18,384,195	16,328,450
1899.....	.....	345,196,419	13,359,270	16,825,050
1898.....	.....	220,966,447	12,207,906	16,922,450
1897.....	.....	232,026,660	12,939,333	17,018,450
1896.....	.....	244, 57,286	12,290,145	17,078,950
1895.....	1,616,635	243,476,825	14,239,685	17,188,950
1893.....	.....	245,790,351	11,810,969	18,431,450
1890.....	1,099,850	219,354,368	9,558,334	13,545,400
1880.....	503,185	117,133,643	3,899,126	12,752,000
1870.....	306,605	275,986,550	4,139,799	*11,041,000
1860.....	109,206	37,053,512	573,315	2,336,000
1850.....	28,269	7,220,249	25,270	93,395

*Includes both city and school tax raised.

CHICAGO SANITARY DISTRICT.—F. M. BLOUNT, Treas. A. R. PORTER, Clerk.

This district was organized in 1889 and it includes practically the city of Chicago and the greater part of the towns of Lyons and Cicero.

LOANS—	When Due.
5s, M&N, $1,100,000.	Nv. 1902 to '12
($100,000 due yearly)	
5s, J&J, $1,800,000.	Jan. 1903 to '14
($150,000 due yearly.)	
5s, J&J, $1,800,000.	July, '03 to '14
($150,000 due yearly.)	
4½s, J&J, $2,600,000.	Ja. 1903 to '15
($200,000 due yearly.)	
4½s, J&J, $560,000.	Ja. 1, 1903-'16
($40,000 due yearly.)	
4½s, J & J, $600,000.	1903 to 1917
($40,000 yearly on Jan. 1.)	
3½s, J&J, $190,0 0..	Jan. 1, 1919
3½s, J&D, 200,000.	June 30, 1918
4s, J&J, 900,000	1903 to 1920
($50,000 yearly on Jan. 1.)	
4s, J&J, $900,000.	July, 1903-'20
4s, A&O, $2,250 000.	Oct., '03 '20
4s, J&J, 2,000,000.	Jan. 1, 1903-22

Total debt Mar. 1, 1902 $15,225,000
Tax valuation 1901...365,172,520
District tax (per M.) 1901.. $5·00

LINCOLN PARK BONDS.—Located in towns, North Chicago and Lake View.

5s, A&O, $300,000.....Oct. 1, 1907
5s, F&A, 160,000.....Oct. 1, 1911
5s, J&J, 40,000.....Oct, 1, 1918

Total debt Apr. 1, 1902...$500,000
Interest payable at Metropolitan Nat. Bank of Chicago.

SOUTH PARK BONDS.—EDWARD G. SHUMWAY, Sec'y.

Located in towns, South Chicago, Hyde Park and Lake.

5s, F&A, $250,000.....1911
4s, J&J, 475 000...July, 1903-'21
Total debt Feb. 1, 1902...$750,000

Tax valuation 1901..$228,440,147
Interest payable at Chic. Nat. Bank

WEST CHICAGO PARK BONDS.—W. FIELDHOUSE, Sec.

5s, ..., $610,000.....July 1, 1911
5s, ..., 520,000.....July 1, 1915
5s, ..., 280,000.....July 1, 1917
(Subject to call after July 1, 1902.)

Special ass'mt warrants..$226,600
Warr'nts agst. '01 tax levy. 300,000
Total debt Mar. 1, 1902..2,076,600
Interest payable at Chicago National Bank.

WEST CHICAGO TOWN BONDS.—

Refunding 5s, $302,000..July, '10 (Subject to call.)

Town debt April 1, 1902..$302,000

COOK CO.—JOHN J. HANBERG, President Board of Com. SAMUEL B. RAYMOND, Treasurer.

Cook County contains the City of Chicago.

LOANS— *When Due.*
FUNDING BONDS—
4s, M&S, $300,000...Mar. 1, 1903
($50,000 due y'rly) to Mar. 1, 1908
REFUNDING BONDS—
4s, g, M&N, $1,035,000. May 1, '03-20
4s, M&N, 500,000...May 1, 1905
4s, M&N, 675,000....May 1, 1903
($67,500 due y'rly) to May 1, 1912
4s, g., J&J, $637,500. Jan. 1903 to
($37,500 due yearly) Jan., 1919

Bond. debt Dec 1, 1901..$3,360,000
Floating debt Dec. 1, 1901 156,930
Assess. valuat'n, real 279,734,712
Assess. valuat'n, pers'l. 83,380,765
Assess. valuat'n, RRs..21,163,541
Capital stock.....19,942,100
Total valuation 1901. 404,221,418
Population in 1890 was. 1,191,922
Population in 1900 was. 1,838,735

INTEREST.—Interest on all bonds is payable in Chicago.

CRAWFORD CO.—CHAS. O. HARPER, Clerk.

County seat is Robinson.

LOANS— *When Due.*
REFUNDING BONDS—
4s, J&J, $90,000...Jan. 1, 1903-11
(Interest payable by State Treas.)
Bond. debt Mar. 1, 1902....$90,000

Assess, valuat'n 1900..$2,143,723
(Assessment 1/5 actual value.)
Population in 1890 was....17,283
Population in 1900 was....19,240

DANVILLE.—M. B. BAILEY, Mayor. J. TORRANCE, Clerk.

This town is in Vermillion County. The refunding bonds below are registered with the State Auditor.

LOANS— *When Due.*
BRIDGE BONDS—
5s, F&A, $1,500...Feb. 1, 1903-'05
SEWER BONDS—
5s, A&O, $8,000...Apr. 1, '02-'09
4½s, M&S, 16,000. Sept. 1, 1903-'10
4½s, J&D, 13,500..June 10, '03-'11

IMPROVEMENT BONDS—
4s, J&D, $20,000. June 1, 1903-'12
Total debt Sept. 3, 1902.. $59,000
Total valuation 1902....2,000,000
Assessment is 1/5 actual value.
Total tax (per $1,000) '98..$73·65
Population in 1890 was.....11,491
Population in 1900 was.....16,354

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.—C. F. SHILLING, Mayor. H. F. ROBBINS, Comptroller.

Decatur is the county seat of Macon County.

LOANS— *When Due.*
REFUNDING BONDS—
5s, A&O, $20,000....Oct. 1, 1904
WATER WORKS BONDS—
5s, J&J, 40,000.....Jan. 1, 1913
(Subject to call after Jan. 2, 1903)
Bonded debt Feb. 20, 1902. $60,000

Sinking fund..... $30,000
Net debt Feb. 20, 1902.. 30,000
Total valuation 1901.... 3,724,923
Total tax (per $1,000) 1901. $60·40
Population 1890 was 16,841
Population in 1900 was.....20,754

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.

LOANS— *When Due*
REFUNDING BONDS—
4s, $60,000, July 1, 1903 to 1917
($3,000 due yearly to July 1, 1908;
$4,000 due yearly to July 1, 1911;
$5,000 due yearly to July 1, 1917.)

Bonded debt Mar. 1, 1902..$63,000
Population in 1890 was.....4,480
Population in 1900 was.....5,641

INTEREST is payable by the State Treasurer, Springfield.

EAST OAKLAND.—G. S. GILBERT, Sup'v'r.

This township, located in Coles County, has no legal bonded debt, $75,000 10% railroad-aid bonds having been declared illegal by the courts.

EAST ST. LOUIS.—J. W. KIRK, Comptroller.

This city is in St. Clair County.

LOANS— NAME AND PURPOSE.	—Interest.— P.	Ot.	Payable.	—Principal.— When Due.	Outstand'g.
Refunding bonds, 1888.....		5	Sept. 1	Sept. 1, 1908	$650,000
Street-improv't bonds, 1899..		6	July 1	1903	29,700
do do	1900..	6	July 1	1903-1904	55,000
do do	1901..	6	June 1	1903-1905	57,300

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, 1902, 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 1901 of real estate was $3,641,919; personal property, $759,105, and railroads, $1,002,895; total, $5,403,919; total tax (per $1,000) $55·00. The fair cash value of all property is placed at $40,000,000.

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 UNION SCHOOL DISTRICT.—David Sullivan, Treasurer.

St. Clair County. All school districts of East St. Louis were consolidated in Sept., 1901.

Total debt Mar. 1, 1902.. $157,000
Floating debt..... 11,000

School tax (per M.) 1901...$27·50
Assessed valuation see city.

ELGIN.—WM. F. SYLLA, Clerk.

This city is in Cook and Kane Counties.

LOANS— *When Due.*
WATER WORKS BONDS—
5s, J&J, $28,000...July 1, 1903-06
5s, J&J, 58,000.....July 1, 1907
Bonded debt Mar. 1, 1902. $93,000

Total valuation 1901...$3,585,454
Assessment about 1/5 actual value.
Total tax (per $1,000) 1901 $70·62
Population in 1890 was.....17,823
Population in 1900 was.....22,433

ELGIN SCHOOL DISTRICT.—H. L. Given, Treas.

This district is in Kane County.

LOANS— *When Due.*
SCHOOL BONDS—
5s, J&J, $131,000.....1903-1912
Bonded debt Aug. 1, 1902. $131,000
Tax valuation, real..... 2,045,754

Tax valuation, person'l. $1,485,523
Total valuation 1901... 3,531,271
Assessment about 1/5 actual value.
School tax (per M) 1901....$34·00

INTEREST on the bonds above described is payable at Elgin.

ELMWOOD.—This township is in Peoria County. The bonds described are registered with the State Auditor.

LOANS— *When Due.*
FUNDING BONDS—
5s, ..., $10,000. July 1, part yearly
5s, J&J, 80,000.....July 1, 1909

Bonded debt Sep. 30, 1900. $90,000
Equalized valuat'n 1899..512,555
Total tax (per $1,000) 1900. $81·60
Population in 1890 was.....2,451
Population in 1900 was.....2,330

INTEREST is payable by the State Treasurer, Springfield.

EVANSTON.—A. L. CURREY, Comptroller. J. W. ATKINS, Chief Clerk.

Evanston is in Cook County.

LOANS— *When Due.*
PUBLIC IMPROVEMENT BONDS—
5s, ..., $34,000.... 1901-12
4s, A&O, 24,000.....1901-1918
($3,000 in even years on April 1.)
REFUNDING BONDS—
4s, ..., $55,000.....1903-1913
($5,000 yearly on July 1.)

JUDGMENT BONDS—
4s, F&A, $7,000. Feb. 1, 1902 to '06
Bonded debt Apr. 1, 1901. $133,000
Sinking fund assets..... 20,000
Tax valuation, real.....4,193,598
Tax valuation, personal. 996,398
Total valuation 1900....5,189,996
Tax rate (per M.) 1900.....$63·61
Population in 1900 was.....19,259

EVANSTON SCHOOL DIST. NO. 1—Homer H. Kingsley, Superintendent.

LOANS— *When Due.*
4s, A&O, $4,000.....Apr. 1, 1911
4s, A&O, 27,000.....Apr. 1, 1912
($4,500 due y'rly) to Apr. 1, 1917
4s, A&O, $4,000.....Apr. 1, 1918

REFUNDING BONDS—
4s, A&O, $4,500....April 1, 1903
2,000....April 1, 1909
4,500....April 1, 1910
1,000....April 1, 1911
4½s, ..., $25,000. July, '04 to '13
Bonded debt Apr. 1, 1902. $72,000
Total valuation 1901... 3,800,000
School tax (per M.), 1901...$21·40

FORD COUNTY.—W. B. FLORA, Clerk.

County seat is Paxton. Bonds are registered with the State Auditor.

LOANS— *When Due.*
FUNDING BONDS—
5s, J&J, $61,000..July 1, 1903-'06
($15,000 yearly to 1905; $16,000
1906.)

Total debt Mar. 1, 1902.. $76,000
Total valuation 1901....5,483,203
State & Co. tax (per M) 1901..8·50
Population in 1890 was.....17,035
Population in 1900 was....18,359

INTEREST is payable by the State Treasurer, Springfield.

FRANKLIN CO.—County seat is Benton.

The bonds below described are registered with the State Auditor. The U. S. Supreme Court has declared the Belleville & Eldorado RR. bonds null and void, and they are not included in total below.

LOANS— *When Due.*
BELLEVILLE & ELDORADO RR.—
8s, J&J, $149,000....Nov. 13, 1897
FUNDING BONDS—
4½s, $40,000.....1918
(Subject to call after 1903.)
Interest payable by State Treas'r.

Total debt Jan. 1, 1901.. $40,000
Floating debt..... 16,000
Assessed valuati'n 1900. 1,350,676
Assessment 1/5 actual value.
State & Co. tax (per M) 1900. $12·50
Population in 1896 was.... 17,138
Population in 1900 was.... 19,675

FREEPORT.—ALBERT BAUMGARTEN, Mayor. GEO. H. TANDY, Clerk.

Freeport is in Stephenson County.

LOANS— *When Due.*
CITY HALL BONDS—
5s, M&S, $34,000. 1918
REFUNDING BONDS 1890—
4½s, F&A, $62,000...Aug. 2, 1910
4½s, ..., $4,500..... Oct. 1, 1907
Int. payable at City Clerk's office.

Total debt Apr. 1, 1902...$100,500
Tax valuation, real.....1,526,833
Tax valuation, personal. 656,683
Total valuation 1901....2,183,516
Assessment is 1/5 actual value.
Total tax (per M.) 1901 ....$69·35
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.*
REFUNDING BONDS—
4s, Aug., $31,050.....Part yearly
ELECTRIC LIGHT BONDS—
4s, J&D, $9,000...June, 1912 '14
4,000...June 1, 1915

Total debt Apr. 1, 1902...$44,055
Assessed valuation 1900...755 083
Tax rate (per M.) 1900.... 47·80
Population in 1890 was.... 5,635
Population in 1900 was.... 5,005

GALESBURG—A. W. TRUEDSON, Clerk.

This city is in Knox County.

LOANS— *When Due.*
WATER BONDS—
5s, A&O, $43,000....Oct. 1, 1910
5s, M&N, 25,000....Nov. 1, 1903
5s, M&N, 25,000....Nov. 1, 1913
ELECTRIC-LIGHT—
4s, A&O, $40,000.....Oct, 1905
($10,000 each 5 years) to Oct., '20
Bonded debt Mar. 1, '01.. $133,000

Total debt Apr. 1, 1902.. $133,000
Sinking fund..... 9,811
Net debt Apr. 1, 1902.... 123,189
Tax valuation 1901.....3,480,205
Assessment is 1/5 actual value.
Total tax (per $1,000) 1901. $58·40
Population in 1890 was.....15,264
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.*
REFUNDING BONDS—
4s, J&J, $135,000. July 1, 1903-'11
4s, J&J, 40,000..July 1, 1912-'13
Bonded debt Sept. 1, 1902. $175,000

Interest is payable in New York.
Assessed val'tion 1900. $1,164,373
State & Co. tax (per M.), '99. 11·70
Population in 1890 was.... 14,935
Population in 1900 was.....15,836

GROSSDALE.—A. C. WRIGHT, 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, 1902....$14,300
Floating debt..... 4,729
Total debt Mar. 1, 1902.... 19,029

Assessed valuation 1902. $327,000
Population in 1900 was.....1,111

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. 70% of these bonds have been paid.

JACKSONVILLE.—Sam'l B. Stewart, Clerk.

This city is in Morgan County.

LOANS—	When Due.
Funding Bonds—	
5s, J&J, $99,000	Apr. 27, 1905
Refunding Bonds—	
4s, J&J, $131,500	July 1, 1919
(Part subject to call yearly.)	

Bond. debt Apr. 15,'02.. $230,500
Floating debt 41,000
Total valuation 1901 . 2,640,095
Total tax (per $1,000) 1901. $60 70
Population in 1890 was.....12,935
Population in 1900 was. ..15,078

The $99,000 bonds are registered with the State Treasurer.
INTEREST is payable at State Treasury; in New York City and at the City Treasury.

JASPER COUNTY.—H. K. Powell, Clerk.

County seat is Newton. The bonds described below are registered with the State Auditor.

LOANS—	When Due.
Funding Bonds—	
5s, Oct. 1, $27,000	Oct. 1, 1902
(Part due yearly) to	Oct. 1, 1907

Bonded debt Mar. 1, 1901. $31,500
Ass'd valuation 1900.....1,603,572
Population in 1890 was.....18,188
Population in 1900 was....20,160

INTEREST is payable by the State Treasurer, Springfield.

JEFFERSON COUNTY.—J. R Piercy, Cl'k.

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.
Funding Bonds—	
5s, J&J, $57,000	yearly to 1907
...., ..., $25,000	1908-1913
(Part yearly.)	

Bonded debt Feb. 1, 1902 $82,000
Assessed valuation 1901. 2,529,440
State & co. tax (per M) 1901. 12·50
Population in 1890 was.. 22,590
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.

JOLIET.—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—V. 73, p. 94, and V. 74, p. 491.

LOANS—	When Due.
Improvement Bonds—	
4½s, ... $58,800	Oct. 10, 1904
3½s, ann., 15,000	...1911
Refunding Bonds—1895.	
4½s, June, $15,000	June, 1905
4½s, June, 20,000	June, 1910
Park bonds, 25,000	1919
Bridge bonds, 15,000	1903
Water Bonds—	
5s, ... $50,000	July 30, 1904

Bond. debt Mar. 27, 1902. $182,800
Total valuation 1901....3,831,023
Assessment ⅕ of actual value.
Total tax (per $1,000) '01...$77·50
Population in 1890 was.....23,264
Population 1900 (Census)..29,353
Township High-School District Bonds (additional)—
3½s, J&J, $100,000 ..July, '05-'14
Bonded debt Mar 1, 1902. $100,000
Assessed valuation, 1901. 5,241,800
School tax (per $1,000) '01..$15·40

INTEREST on the refunding bonds is paid by the City Treasurer.

KANKAKEE CO.—J. S. Garrett, Treasurer.

County seat is Kankakee.

LOANS.	When Due.
Funding Bonds—	
5s, July 1, $53,000	July 1, 1904
Bonded debt Apr. 1, 1902	$53,000
Tax valuation 1900.....	$6,534,022

Assessment about 20% actual value.
State & Co. tax (per M) 1900. $12·50
Population in 1890 was 28,732
Population in 1900 was ...37,154

INTEREST is payable by the State Treasurer, Springfield.

KANKAKEE SCHOOL DISTRICT.—John F. Lueth, Treasurer.

LOANS—	When Due.
5s, J&J, $2,000	July 1, 1907
5s, J&J, 14,000	July 1, 1903
($3,500 due yearly) to	July 1, 1906

Bond. debt Aug. 1, 1902.. $16,000
Tax valuation 1901.....$1,419,965
Real valuation (est.)...14,000,000

LINCOLN.—J. E. MILLER. Mayor. DONALD DANKEN, Clerk.

This city is in Logan County.

LOANS—	When Due.
Refunding Bonds—	
4s, $33,000	1903-1914
($3,000 yearly on July 1.)	
Bonded debt Sept. 1, 1902	$33,000

Total valuation 1901.....$842,739
Tax rate (per M.) 1901.....$72·50
Population in 1890 was.....6,725
Population in 1900 was.....8,962

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.
6s, A&O, $20,000	1903
5s, F&A, 3,000	1904
4½s, ... 10,000	1912

Total debt Apr. 1, 1901.. $33,000
Total valuation 1900 650,133
Taxation (per 1,000) 1900..$67·10
Population in 1890 was..... 4,052
Population in 1900 was 5,375

MACON CO.—J. M. Dodd, County Clerk.

County seat is Decatur.

LOANS—	When Due.
Court House Bonds—1893.	
5s, ..., $60,000	1903-1912
($6,000 due yearly.)	
Interest is payable at New York.	

Total debt Feb. 20, 1902. $60,000
Assess'd valuation, real. 7,952,238
Ass'd valuation, pers'l...1,924 497
Total valuation 1901.....9,876,735
State & Co. tax (per M.) 1901. $12·50
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.
4½s, J&J, $480,000	July 1, '03 to
($60,000 due yearly.)	July 1, 1910
Bonded debt Aug. 1, '02.	$480,000
Total valuation 1902...	6,000,000

Assessment about ⅕ actual value.
St. & co. tax (per M.) 1900. $13·10
Population in 1890 was.....40,380
Population in 1900 was....42,256

MATTOON CITY.—W. T. Avey, Comptroller.

This city is in Coles County.

LOANS—	When Due.
Refunding Bonds—	
4s, Mar., $15,000	Mar. 22, 1920
Railroad Aid Bonds—	
4½s, Mar., $21,000	Mar. 22, 1915
4½s, May, 25,000	May 1, 1910
Total debt Mar. 1, 1902	$61,000
Spec. imp. bds. (additional)	19,000
Assessed valuat'n 1901	973,000
Total tax (per $1,000) '02	$98·40

Population in 1890 was.....6,833
Population in 1900 was.....9,622
School District No. 100 Bonds—
O. W. Ferguson, Sec.
4s, J&J, $28,000 ..... July 1, 1919
(Subject to call after July 1, 1919.)
4s, J&J, $20,000 ..... July 1, 1922
(Optional after July 1, 1912.)
Bonded debt July 1, '02. $54,000
Assessed valuat'n 1902. 1,200,000

MATTOON TOWNSHIP.—Val. Schlicher, Supervisor.

This township is in Coles County. The bonds described are registered with the State Auditor.

LOANS—	When Due.
Funding Bonds—	
5s, July 1, $46,000	July 1, 1911
Refunding Bonds—	
4s, May, $50,000	May 1, 1920

Bonded debt Mar. 1, 1902. $96,000
Assessed valuation 1900. 1,120,828
Population in 1890 was..... 7,790
Population in 1900 was.....10,583

INTEREST is payable by the State Treasurer, Springfield.

MOLINE.—Chas. G. Carlson, Clerk.

This city is in Rock Island County.

LOANS—	When Due.
Bridge Bonds—	
5s, M&N, $3,000	Nov. 1, 1906
Street Improvement—	
4½s, M&S, $15,000	Sept. 1, 1914
Subject to call after	Sept. 1, 1909
4½s, J&J, $10,000	Jan. 2, 1917
Water Works Extension—	
4½s, F&A, $10,000	Aug. 1, 1914
Subject to call after	Aug. 1, 1904

Water Works—
4½s, M&S, $10,000 ... Sept. 1, 1903
4½s, M&S, 8,000 .... Sept. 2, 1904
4½s, M&S, 7,000 .. Sept. 2, 1905
Tot. debt Feb. 24, 1902.. $73,000
Tax valuation, real.....1,452,143
Tax valuation, personal. 774,308
Total valuation 1901....2,226,451
Tot. tax (per $1,000) 1901. $84·50
Population in 1890 was.... 12,000
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.
4s, July, $30,000	July 1 '14 to '19
5s, July, 57,000	July 1, '02-'13
7s, ..., 900	Aug. 1, '03-'05

Bond. debt Mar. 1, 1902. $88,200
Assessed valuation 1901. 1,900,000
School tax (per M.) 1901....$8·70

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.
Refund'g Court House -1887.	
4s, June 15, $100,000.	June 15, 1907
Subject to call aft.	June 15, 1897
Total debt Mar. 1, 1902..	$100,000

Assess. valuation 1901. $8,625,114
State tax (per $1,000) 1901..$5·00
County tax (per $1,000) 1901. 7·50
Population in 1890 was.....32,636
Population in 1900 was....35,006

INTEREST on bonds is payable at New York City.

MOUNT VERNON.—Ralph K. Weber, Treas.

This city is the county seat of Jefferson County. The water and light plants for which the greater portion of the city's debt was created were turned over on May 1, 1902, to Trowbridge & Niver Co. of Chicago, who assume the payment of principal and interest on the water and light bonds.

LOANS—	When Due.
Refunding Bonds—	
4s, g., semi-an.,	$5,000 ..1903-'04
Water Bonds—(*See note above.*)	
4s, g., semi-an.,	$10,000 ..1905-'09
6s, g., semi-an.,	55,000 ..1901 '30
Light Bonds—(*See note above.*)	
6s, g., semi-an.	.....$25,000

Bonded debt Aug. 1, 1902.. $5,000
Floating debt..... 8,000
Assessed valuat'n, 1901... 406,000
Assessment about ⅕ actual value.
Tax rate (per $1,000) 1901..$79·50
Population 1890.....3,233
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.
5s, July, $6,000	July, 1915-'20

Bonded debt Mar. 1, 1902 $20,000
School tax (per $1,000) '01. $32·00
Assessed valua'n 1900..$2,341,810

OREGON.—Frank E. Thayer, Clerk.

This township is in Ogle County.

LOANS—	When Due.
Refunding Bonds—	
4½s, July, $40,000	1908-1917
Bonded debt Mar. 1, 1902.	$40,000
Tax valuation, real.....	268,810

Tax valuation, personal.. $90,926
Total valuation 1901..... 359,736
Tax rate (per M.) 1901.....69·69
Population in 1890 was.....1,951
Population in 1900 was.....2,357

INTEREST is payable at the First National Bank, Chicago.

PANA.—(City.)—J. M. Kuhn, City Clerk.

This city is in Christian County.

LOANS.	When Due.
R'f'd'g Water Works Bonds—	
4s, Mar., $34,000	Mar., 1903-19
($2,000 due yearly)	
Total debt Sept. 1. 1902	.$34,000

Total valuation, 1900.... $888,000
Total tax (per M.) 1900.... $57·00
Population in 1890.....5,077
Population in 1900 was.....5,530

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

Total debt Apr. 1, 1902.. $138,000
Tax valuation, real..... 751,337
Tax valuation, personal. 201,694
Total valuation 1901.... 953,031
Population in 1890 was.....6,143
Population in 1900 6,561

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, ..., $5,000	1903 to 1905
Water (City) Bonds—	
5s, F&A, $7,000	1905
5s, F&A, 10,000	1910

City bond. d'bt May. 1, 1901. $27,000
Sinking fund..... 3,000
Net debt May. 1, 1901..... 24,000
Total valuation 1900.....745,829
Assessment ⅕ actual value.
Total tax (per $1,000) '99..$67·50
Population in 1890 was.....4,996
Population in 1900 was.....6,105

INTEREST is payable by National Park Bank, N. Y. City.

PEKIN.—This city is in Tazewell County. The $75,000 issue described below is registered with the State Auditor. Interest on $53,000 bond issue is payable at Amer. Exchange Nat. Bank, N. Y. City.

LOANS—	When Due.
Refunding Bonds—	
5s, ... $75,500	July 1, 1915
Subject to call after	July 1, 1905
4½s, J&D, $53,000	Dec. 1, 1907
Total debt Mar. 1, 1902..	$128,500

INTEREST on registered bonds is payable at State Treasury.
Assessed valua'n 1901. $1,218,629
Tax rate (per M.) 1900.....64·70
Population in 1890 was.....6,347
Population in 1900 was.....8,420

PEORIA.— {WM. F. BRYAN, Mayor. JAMES E. PILLSBURY, Comptroller.

This city is in Peoria County.

LOANS—	When Due.
BOUNTY BONDS—	
4½s, M&S, $21,000	Mch. 1, 1903
REFUNDING BOUNTY BONDS—	
4s, J&D, $21,000	June 1, 1922
PEORIA & ROCK. IS. RY. BONDS—	
4½s, J&J, $100,000	July 1, 1908
SCHOOL BONDS—	
4½s, M&N, $8,000	May 1, 1908
4½s, 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—	
4½s, J&D, $195,000	June 1, 1908
PARK BONDS—	
3½s, J&J, $50,000	July 1, 1921

Bonded debt Sept. 1, '02.	$414,500
Floating debt	295,163
Total debt Sept. 1, 1902.	709,663
Mortgage on water works (see below)	195,000
Special impt. debt (add'l)	112,200
Assess'd valuation, real.	7,540,036
Assess'd valuat'n, pers'l.	2,394,046
Railroads	456,638
Total valuation 1901	10,390,717
Tax rate (per M.) 1901	$80 20
Population 1890 (Census)	41,024
S. and N. Peoria annexed since '90.	
Population 1900 (Census)	56,100

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 Jan. 1, 1902.

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—	
4½s, July, $40,000	July 2, 1903

Bonded debt Aug. 1, 1902.	$40,000
Floating debt	166,500
Total debt Aug. 1, 1902	206,500
County has no sinking fund.	
Ass'd valuation, real	$13,096,237
Ass'd valuation, pers'l.	3,309,010
Ass'd valuation, rail'ds.	1,701,034
Total valuation 1902	18,106,281
Assessment about 1/5 actual value.	
State and co. tax (per M.) '02.	$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. The payments of 1901 reduce this amount to about $115,000. 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, 1902, abt.	$115,000
Equalized val'tion, 1902.	1,807,374
Assessment about 1/5 actual value.	
Population, 1890	17,529
Population, 1900 was	19,830

PIKE COUNTY.— J. R. GICKER, Clerk.

County seat is Pittsfield. County has no bonded debt.

Float'g debt Mar. 1, 1902	$26,000
Tax valuation, 1902	4,742,209
State & Co. tax (per M) 1902.	$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 was the subject of 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, 00	Nov. 1, 1920

Bonded debt Mar. 1, 1902.	$42,000
Ass'd valuation 1901	$1,140,148
St. & co. tax (per M.) 1901.	$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.
aREFUNDING BONDS—	
4½s, July 1, $131,000	July 1, 1906
4½s, July 1, 155,000	July 1, 1908
4½s, July 1, 115,000	July 1, 1910
4s, July 1, 1,000	July 1, 1917
4½s, July 1, 314,000	1911 to 1917
($50,000 yearly to 1916, inclusive, $14,000 in 1917.)	
4s, July 1, $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.)	

Bond. debt Sept. 1, '02.	$1,016,000
Sinking fund	5,000
Assessed valuat'n, real.	3,673,691
Assessed val'n, pers'l.	1,955,837
Total valuation 1901.	5,629,528
Assessment about 1/5 actual value.	
Tax rate (per $1,000) 1901.	$67·80
Population in 1900 was	36,252
Population in 1890 was	31,494

a $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.

ROCKFORD.— {NORMAN F. THOMPSON, Treasurer. H. C. SCOVILL, Clerk.

This city is in Winnebago County.

LOANS—	When Due.
CITY BONDS—	
5s, —— $10,000	Nov. 1, 1903
5s, —— 20,600	June 1, 1903-4
4½s, —— 27,700	July 1, 1905
4½s, —— 36,200	June 1, 1906
4½s, M&S, 43,900	Mar. 1, 1907
4½s, —— 17,000	Aug. 20, 1907
4½s, —— 28,500	Dec. 15, 1908
REFUNDING BONDS—	
4s, F&A, $5,000	Aug. 1, 1907
4s, s. an., 12,000	Sept. 15, 1910
4½s, ——, 40,000	Feb. 1, 1909
REFUNDING BONDS.—(Con.)—	
4s, ——, $11,900	Sept. 16, 1911
4s, J&J, 14,000	Aug. 1, 1907
4s, M&N, 13.000	Nov. 1, 1907

Interest payable by City Treasurer.	
Bonded debt Aug. 1, 1902.	$291,800
Water debt (included)	93,600
Equal'd valuation, real.	4,208,199
do do personal.	1,957,785
Total valuation 1901	6,165,984
Assessment 1/5 actual value.	
Tax rate (per $1,000) 1901.	$34·26
Population in 1890 was	23,584
Population, 1900 (Census).	31,051

ROCK ISLAND.— {K. T. ANDERSON, Treasurer. H. C. SCHAFFER, City Clerk.

In Rock Island County.

LOANS—	When Due.
REFUNDING BONDS—	
4½s, M&S. $170,000	Sept. 1, 1917
($120,000 subject to call 1907.)	
($50,000 subject to call 1912.)	
WATER BONDS—	
5s, F&A, $25.000	Feb. 1, 1922
6s, ——, 15,000	Dec. 1, 1902-04
WATER CERTIFICATES—	
5s, J&J, $1,000	Jan. 1, 1903
5s, J&J, 39.000	Jan. 1, 1904-16

Bonded debt Mar. 1, '02.	$250,000
Water debt (included)	80,000
Assessed valuat'n, real.	1,671,421
Assessed valuat'n, pers'l	635,222
Total valuation 1901	2,306,643
Tax rate (per $1,000) 1901	$95·50
Population in 1900 was	19,493
Population in 1890 was	13,634

INTEREST is payable at the office of the City Clerk, except on the refunding 4½s, which is payable at the office of the State Treasurer, and the water 5s at the office of Winslow, Lanier & Co.

ROCK ISLAND SCHOOL DISTRICT—R. A. DONALDSON, Clerk.

Bonded debt Aug. 20, 1900.	$65,000
Floating debt	6,000
Total debt Aug 20, 1900	71,000
Assessed valuation, real.	1,712,025
Assessed valuat'n, per'l.	$635,102
Total valuation 1899	2,347,127
School tax 1899	$3 55

ROCK ISLAND COUNTY.—PLEASANT F. COX, Treasurer.—County seat is Rock Island.

LOANS—	When Due.
COURT HOUSE BONDS—	
5s, M&S, $63,000	*Mar. 1, 1903-07
Interest payable in Chicago.	

Bonded debt Sept. 1, 1902.	$63,000
Floating debt	80,000
Total debt Sept. 1, 1902.	143,000
Sinking fund	$3,000
Net debt Sept. 1, 1902	140,000
Ass'd valuation 1901	8,535,212
Assessment 1/5 of actual value.	
State & co. tax (per M) 1901.	$17·50
Population in 1890 was	41,917
Populat'n in 1900 was	55,249

* Thirteen thousand dollars of the county's bonds are payable in 1903, $12,000 in 1904 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.

LOANS— NAME AND PURPOSE.	Interest.— P. Ct.	Interest.— Payable.	Principal,— When Due.	Principal,— 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.	6	———	———	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.
FUNDING BONDS—	
$5, an., $60,000	July 1, 1903
($15,000 due y'rly) to July 1, 1906	
3½s, July 1,	$20,000 July, '03-'04
	120,000 July, '05-'08
	35,000 July 1, 1909

Interest is payable in Springfield.	
Total debt Aug. 1, 1902	$23 ,000
Total valuation 1901.	17,028,716
Assessment about 1/5 actual value.	
State & co. tax (per M.) '01.	$15·00
Population in 1890 was	61,195
Population in 1900 was	71,593

SCHUYLER CO.—ISAAC LEWIS, Clerk.

County seat is Rushville. Bonds are registered with State Auditor.

LOANS—	When Due.
JAIL BONDS—	
5s, A&O, $12.000	Apr., 1904 '06
FUNDING BONDS—	
5s, J&J, $40,000	July 1, 1903 & '08

Bonded debt Mar. 1, 1902.	$62,000
Assessed valu't'n 1901	$2 585,285
State tax (per $1,000) 1901.	$5·00
County tax (per $1,000) 1902.	15·00
Population in 1890 was	16,013
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.
FUNDING BONDS—	
6s, July 10, $55,000	July 10, 1904

Total debt Oct. 1, 1900	$55,000
Assessed valuation, real.	415,662
Ass'd valuation, pers'al.	$319,270
Total valuation 1900	734,932
Total tax (per $1,000) 1900.	$20·00
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, (V. 71, p. 957) which Court has confirmed the opinion of the lower Court.

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.	
REFUNDING—	5s, Sept. 1, $128,000..Sept. 1, 1905
5s, Sept. 1, $155,800..Sept. 1, 1903	5s, Sept. 1, 75,000..Sept. 1, 1906
5s, Sept. 1, 3,100..Sept. 1, 1904	5s, Sept. 1, 17,000..Sept. 1, 1907
	3½s, Sept., 207,500..Sept. 1, 1920
	3½s, Sept., 294,600..Sept. 1, 1921

INTEREST is paid at the State Treasury in Springfield.

TOTAL DEBT—

	Mar. 1, 1902.	Mar. 1, 1901.	Mar., 1900.	Mar., 1899.
Total bonded debt....	$898,700	$898,700	$899,100	$902,350

On March 1, 1902, the city had a floating debt, consisting of certificates of indebtedness, warrants, etc., amounting to $122,923 57.

CITY PROPERTY.—The estimated value of city property on March 1, 1902, was $1,747,050.

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.
1902	$4,605.54	$2,070,012	$6,675,553	$9·02
1900	3,877,671	1,716,426	5,594,097	.....
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.	
REFUNDING RR. BONDS—	Bonded debt Sept. 1, 1902..$154,000
4s, July, $154,000 ....July 1, 1910	Assessed valuation 1901..6,533,882
Subject to call $20,000 yearly after July 1, 1901.)	St. & Co tax (per M.) 1901..$15·00
	Population in 1890 was 29,556
Interest payable in New York City.	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.	
RAILROAD BONDS—	Total valuation 1902...$2,286,170
6s, Mar., $50,000.....Mar. 1, 1903	State & Co. tax (per M) 1901..$15·00
($10,000 due yearly) to Mar. 1, 1905	Population in 1890 was.....19,262
Total debt Mar. 1, 1902.. $50,000	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 for both principal and overdue interest.

LOANS— When Due.	
CAIRO & VINCENNES RR.—	Floating debt $6,000
8s, J&J, $17,500 1892	Total debt Mar. 1, 1902.. 244,000
FUNDING BONDS—	Assessed valuat'n, '01. 2,252,000
4½s, J&J, $224,000. July, 1903-'18	St. & Co. tax (per M) 1900..$12·50
Bonded debt Mar. 1, 1902. $238,000	Population in 1890 was.....25,005
	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.	
4½s, $40,000.....1902 to 1909	Bonded debt Mar. 1, 1902..$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.	
REFUNDING BONDS—	Assessed val., personal .. $53,011
5s, ..., $47,000.....1901-1918	Total valuation 1897..... 267,207
Bond debt Sept. 30, 1900 $47,000	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 statistics regarding minor civil divisions in the State of Illinois having an indebtedness of over $10,000, and which are not represented among the foregoing detailed reports. We add the population in 1900 according to the U. S. Census.

INDEBTEDNESS OF OTHER PLACES.

	Bonded debt.	Float'g Debt.	Assessed valuation.	Tax Rate per M.	Population.
Amboy Township, Lee Co.	$79,500	$.....	$432,073	$70 30	2,726
Aroma Twp., Kankakee Co.	18,000	1,000	23[illegible],268	47·50	1,142
Blue Island, Cook Co.	25,000	.....	507,000	.....	6,11
Blue Ridge Twp., Piatt Co.	23,500	.....	84[illegible],6[illegible]3	14·20	2,023
Canton Sch. D., Fulton Co.	23,000	.....	1,151 758	67·00	.....
Carroll County.	17,000	.....	4,980,000	.....	18,963
Champaign Tp., Champaign County	69,500	.....	2,173,256	7·50	9,966
Clinton County.	17,000	.....	2,119,262	11·70	19,824
De Kalb, De Kalb County.	26,000	.....	785 000	.....	5,904
Delevan Twp., Tazewell Co.	31,000	.....	524,864	61·20	2,312
Dixon, Lee Co.	31,000	1,693	1,675,046	47·00	7,917
Drummer Twp., Ford Co.	47,000	.....	762,097	6·10	3,301
Effingham City, Effing. Co.	24,000	.....	.....	.....	3,774
Freeport Sch. Dist.	46,500	.....	2,279,000	.....	.....
Goose Creek Twp., Piatt Co.	30,000	.....	.....	.....	1,577
Green River Sp'l Dr. Dist.	27,000	.....	.....	.....	.....
Hamilton County.	255,000	.....	1,217,748	.....	20,197
Hoopeston, Vermilion Co.	17,400	10,000	520,000	70·40	3,823
Inlet Swamp Drain Dist., Lee Co	§49,500	.....	.....	.....	.....
Jerseyville (City), Jersey Co.	26,000	1,800	.....	.....	3,517
Kane County.	106,000	.....	14,977,838	7·50	78,792
Kansas Twp., Edgar Co.	27,000	.....	506,557	56·40	1,999
Lacey Levee & Dr. Dist., Fulton Co.	§62 000	.....	....	.....	.....
Lee County	90,000	27,663	9,038,189	12·50	29,894
Litchfield City, Montgom'y County	15,500	2,500	490,000	76·50	5,918
Little Beaver Drain. Dist., Ir. and Kan Co's	§33,500	.....	.....	.....	.....
McLean County	192,000	.....	15,841,300	.....	67,843
Maine School District	15 000	.....	860,000	.....	.....
Merose Park, Cook Co.	15,000	.....	172,700	61·70	2,592
Meredosia Lev Dist., Rock Isl. and Whiteside Co's.	§21,600	.....	.....	.....	.....
Momence Tp., Kankakee Co.	36 000	.....	251,270	60·00	2,077
Monroe County.	100,000	10,000	1,983,955	12 50	13,847
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	116 000	.....	10,342,820	56·40	57,578
Pontiac Twp., Liv'gston Co	60,000	.....	1,256 796	79 90	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	.....	368,628	.....	2,427
Shawneeto'n (C), Gallatin Co	37,000	.....	186,020	.....	1,698
Sterling, Whiteside Co	12,500	7,276	.....	.....	6,309
Streator Sch. Dist.	41,000	.....	1,300,000	32·85	.....
Urbana Tp., Champaign Co.	40,000	.....	1,128,198	79·90	6,948
Wade Twp., Jasper Co ...	23,500	.....	1,938,689	.....	4,283
Waverly, Morgan Co.	26,000	.....	192,282	20·00	2,731
Whitehall (City), Greene Co.	10,700	.....	300,000	66·33	2,030
Wild Cat Spec. Drain. Dist. Champaign Co	§25,000	.....	.....	.....	.....
Williamson Co.	65,000	20,000	2,432,034	12·50	27,796

§ 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 attending which members can receive no more than 20 days' pay.

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, 1902, consisted of $416,300 war loan bonds of 1898. The sinking fund applicable to the retirement of the war bonds on July 1, 1902, amounted to $473,311 99. The "Trust fund debt" on July 1, 1902, amounted to $6,497,036 49. The term "Trust Fund Debt" is, however, a misnomer. In explanation it should be said that the United States Government set aside certain lands in the State of Michigan for educational purposes, and under the Michigan statutes the money received from the sale of these lands is used to pay the general expenses of the State; the law provides, however, that a certain specified rate of interest must be annually figured on the total amount accumulated from said sales and be paid over to the educational institutions specified. The amount of interest to be so paid is raised by taxation.

		Interest		Principal	
LOANS.		P. et. Payable.		When Due.	Outstanding.
War loan	1898	3½	M & N	May 1, 1908	$178,500
		Subject to call after		May 1, 1903	
do do	1898	3	M & N	May 1, 1908	237,800
		Subject to call after		May 1, 1903	

EQUALIZED VALUATION.—Since 1856 the equalized valuation has been determined only once in five years. The following shows the equalized valuation and tax rate for State purposes for every fifth year since 1846.

Year.	Equalized Val.	Tax Rate	Year.	Equalized Val.	Tax Rate
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 1900 the *assessed valuation* of real estate was $1 006,453,013; personal property, $310,997,015; total valuation, $1,317,450,028.

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	8,896
1880	1,636,937	1840	212,267	1810	4,762
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.—F. W. CULVER, Clerk.

Albion is in Calhoun County.

LOANS—	When Due.
IMPROVEMENT BONDS—	
..., ..., $8,000	1903 to 1906
($2,000 due yearly.)	
WATER BONDS—	
5s, J&J, $50,000	July 1, 1919
5s, Oct., 5,000	Oct. 25, 1903
(Part due yearly)	to 1905

Total debt Sept. 1, 1902. $79,000
Water debt included..... 55,000
Assessed valuation 1902.2,454,170
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1900.$17·20
Population in 1900 was.....4,519
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.
SEWER BONDS—	
5s, ..., $14,000	Dec. 1, 1902
($2,000 yearly.)	to Dec. 1, 1908
PAVEMENT BONDS—	
5s, $24,869....	1901-1904

Bonded debt Mar. 1,1900 $46,468
Assessed valuat'n 1900.10,016,891
Assessment about ⅔ actual value.
Tax rate (per M) 1900 .....14·25
Population in 1890 was..... 9,431
Population in 1900 was.....14,509

School District Bonds—
4s, J&D $4,000 June 2, 1910
4s, J&D $10,000 June 2, 1911-'12

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.
SEWER BONDS—	
5s, M&N, $10,000	Nov. 1, 1907
5s A&O, 10,000	Oct. 16, 1908
5s, M&S, 10,000	Sept. 1, 1909
5s, ... 10,000	Oct. 1, 1910
4s, ... 10,000	Sept. 1, 1911
3½s, ... 10,000	Sept. 1, 1913
3½s, M&S, 10,000	Mar. 1, 1914
4s, ..., 15 000	1910-1912
PAVING BONDS—	
4s, M&S, $30,000	1918 to 1920
($10,000 annually on Sept. 1.)	
4s, M&S, $10,000	Sept. 1, 1906
4s, M&S, 10,000....	Sept. 1, 1912

WATER WORKS BONDS—
5s, M&S, $30,000..Sept. 1, 1915
($10,000 due y'ly) to Sept. 1, 1917
4½s, F&A, $40,000.Sept. 1, 1902
($10,000 due y'ly) to Sept. 1, 1905
Total debt July 1, 1902.. $240,000
Water debt (included)... 70,000
Tax valuation, real 6,509,585
Tax valuation, persona'l.4,724,905
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.
CITY HALL BONDS—	
5s, M&N, $25,000	May 1, 1909
4s, J&D, 25,000	June 1, 1907
4s, J&D, 25,000	June 1, 1912
4s, J&D, 25,000	June 1, 1922
4s, J&J, 25,000	July 1, 1925
4s, J&J, 25,000	July 1, 1930
4s, ..., 35,000	July 1, 1928
BRIDGE BONDS—	
5s, M&S, $25,000	Sept. 1, 1920
4s, J&J, 48,000	July 1, 1904 to
($12,000 every five years)	1919
LOCAL IMPROVEMENT BONDS—	
5s, June, $6,500	June 1, 1903
4s, ..., 33,000	July 1, 1903-'04
4s, ..., 49,500	July 1, 1904-'06
4s, July 1, 49,500	July 1, 1905-'07
WATER-WORKS BONDS—	
8s, M&S, $ 0,000	Mar. 1, 1903
8s, F&A, 19,000	Feb. 16, 1904
8s, F&A, 80,000	Feb. 16, 1905 to
($10,000 due yea'ly)	Feb. 16, 1912
8s, A&O, 20,000	Apr 15, 1913

LOANS—	When Due.
WATER WORKS BONDS (Con.)—	
5s, M&N, $25,000	May 1, 1906
5s, M&N, 25,000	May 1, 1911
5s, M&N, 12,500	May 1, 1917
5s, M&N, 12,500	May 1, 1918
4s, A&O, 20,000	Oct. 1, 1925
4s, A&O, 20,000	Oct. 1, 1921
4s, , 20,000	Oct. 15, 1927
REFUNDING WATER BONDS—	
4s, Oct., $18,000	Oct. 1, 1928
4s, Mar., 20,000	Mar. 1, 1930
4s, Mar., 20,000	Mar. 1, 1931
4s, J&D, 10,000	June 1, 1932

Bond. debt May 7,1902.. $748,500
Water debt (included)... 352,000
Assessed valuation, real.8,310,851
Assessed valuat'n, pers'l.3,356,936
Total valuation 1901... 11,667,787
Assessm'nt about 70% actual value
Val. of city prop'ty 1901.1,464,594
Tax rate (per M) 1899.....25·47
Population in 1890 was....27,839
Population in 1900 was....27,628

INTEREST on the 8 per cent water bonds is payable at the City Treasury; on all other bonds at New York City.

TAX FREE.—All bonds issued by this city are exempt from taxation.

BAY CO.—L. DANIELS, Clerk. CHAS J. SMITH, Treasurer.

County seat is Bay City.

LOANS—	When Due.
BRIDGE BONDS—	
5s, se.-an, $75,000	1903
5s, J&J, $30,000	1906
5s, J&J, 30,000	1911
COUNTY BONDS—	
5s, J&D, $38,000	Dec. 15, 1907
5s, J&D, 38,000	Dec. 15, 1908
5s, J&D, 39,000	Dec. 15, 1909
STONE ROAD BONDS—	
4s, ...$60,000	

STONE ROAD BONDS—(Con.)—
4s, Refund'g, $50,000. Aug. 1, 1922
4s, do 50,000. Aug. 1, 1927
Total debt Sept. 1, 1902. $410,000
Tax valuation, real.....18,412,000
Tax valuation, personal 5,159,508
Total valuation 1901...23,571,508
Assessment about ⅔ actual value.
State & Co. tax (per M) '01. 8·88
Population in 1890 was.....56,412
Population in 1900 was.....62,378

BENTON HARBOR.—W. J. BANYON, Clerk.

This City is in Berrien County.

LOANS—	When Due.
WATER BONDS—	
4s, October, $25,000	Oct. 1, 1921
Water, 4s&6s 78,500	1921
Imp't 4s, 55,000	1921
Cemetery, 5s, 2,000	
Bridge, 5s, 1,700	

Bond debt Aug. 11, 1902. $161,000
Floating debt (additional). 1,200
Sidew'k & sew. war'(add.). 63,000
Assessed valuation, 1902.3,811,305
Population, 1900..... 6,562
Population, 1890..... 3,692

BIG RAPIDS.—E. C NEWCOMBE, Mayor.

The city of Big Rapids is in Mecosto Co.

LOANS—	When Due.
NEW WATER BONDS—	
4½s, J&J, $30,000	Jan. 1, 1903
BRIDGE BONDS—	
5s, F&A15, $15,000	Aug. 15, 1904
5½s, M&S, 15,000	Sept. 1, 1907
RAILROAD BONDS—	
5s, Feb. 1, $15,000	Feb., 1908
EXP. & IMP. BONDS—	
5s, ..., $9,000	

GENERAL EXPENSE BONDS—
4½s, J&J, $5,000 .....Jan. 1, 1911
Total debt Mar. 20. 1902. $74,000
Water debt included..... 530,000
Tax valuation, real..... 955,190
do personal..... 384,610
Total valuation 1901....1,289,800
Real ass'd abt. ⅔ & pers'l ⅓ value.
Total tax per $1,000 '01. 36·20
Population in 1900 was.....4,686
Population in 1890 was.....5,303

INTEREST on water-works bonds is payable in Detroit, on bridge bonds in Chicago and Boston, on railroad bonds in New York, on improvement bonds in Toledo, and on general expense bonds in Cleveland.

CHEBOYGAN.—H. J A. TODD, Mayor. GEORGE N. CASE, Clerk.

This city is in Cheboygan County.

LOANS—	When Due.
SCHOOL BONDS—	
..... $40,000	
WATER WORKS BONDS—	
5s, A&O, $6,500	Oct. 1, 1906
5s, J&D, 7,000	1908
5s, Aug. 1, 33,000	July 2, 1914
5s, ..., 2,000	1903

Total debt Feb. 21, 1902. $101,500
Water debt included..... 61,000
Tax valuation, real.....1,067,660
Tax valuation, personal. 550,136
Total valuation 1901....1,487,317
Actual valuation (est.)...2,800,000
Population in 1890 was.....6,235
Population in 1900 was.....6,489

INTEREST on the water-works bonds is payable in New York, Detroit and Sheboygan.

CHIPPEWA CO.—John E. Parsille, Clerk.

County seat is Sault de Ste. Marie.

Road Bonds—
...., $100,000.....June 15, 1910
Refunding Bonds -
...., $35,000.....Apr. 15, 1904
5s, J&D, $40,000.....June 1, 1912

Bond. debt, Mar.1, 1902. $175,000
Assessed valuation '01.11,292,835
State & Co. tax (per M)1901.$7 14
Population in 1890 was.....12,019
Population in 1900 was.....21,338

COLDWATER.—P. H. Sweeney, Clerk.

This city is in Branch County.

LOANS—	When Due.
Water Bonds—	
5s, A&O, $56,000.....Oct. 1, 1903	
($7,000 due yearly) to Oct. 1, 1910	
Bonded debt. Oct. 1, 1902..$56,000	
Valuation, real.....2,130,470	
Valuation, personal.....1,599,240	

Total valuation 1901...$3,766,090
Total tax (per $1,000) 1901..$17·01
City tax proper..... 8·00
School tax..... 5·30
Population in 1890 was.....5,247
Population in 1900 was.....6,216

DETROIT.—{William C. Maybury, Mayor. / Francis A. Blades, Comptroller.

Detroit is situated in Wayne County. All bonds issued by the City of Detroit are exempt from city taxation, value 74, page 1049. Water bonds (issued by the Water Commissioners) are an exception to this rule.

LOANS—	When Due.
Boulevard Imp. Bonds—	
4s, J&J, $200,000....July 1, 1921	
4s, M&S, 200,000....Sept. 1, 1922	
4sg, M&N, 100,000...Nov. 1, 1923	
Park and Boulevard Bonds—	
4s, M&S, $100,000...Sept. 1, 1921	
4s, J&J, 105,000...July 15, 1922	
4sg, F&A, 25,000...Aug 1, 1924	
3½s, M&N[15], 81,000.Nov. 15, '31	
3½s, F&A[15], 100,000.. Feb. 15, '32	
Park Improvement Bonds—	
4s, M&S, $100,000....Mar. 1, 1920	
4s, A&O, 100,000....Apr. 1, 1921	
4s, F&A, 100,000....Aug. 1, 1922	
4sg, J&J, 100,000....Jan. 9, 1924	
3½s, M&S, 150,000.....Mar. 1, 1930	
Public Improvement Bonds—	
3·65s, J&J, $100,000 Jan. 1, 1918	
3½s, F&A, 30,000 Feb. 1, 1911	
3½s, J&D, 100,000 Dec. 1, 1916	
3½s, J&D, 270,000 Dec. 31, 1916	
4s, J&J, 50,000..July 1, 1926	
Public Building Bonds—	
4s, A&O, $38,000.... Apr. 1, 1929	
Public Lighting Bonds—	
4sg, J&J, $600,000,..Jan. 2, 1924	
4s, J&J 50,000...July 1, 1926	

School Bonds—	
4sg, A&O, $450,000..Apr. 2, 1924	
4sg, F&A, 150,000..Feb. 1, 1925	
3½s, J&J, 156,000...July 1, 1929	
3½s, J&J, 250,000...July 2, 1930	
3½s, J&J, 155,000...July 1, 1931	
3½s, J&J, 77,000...July 1, 1932	
Public Sewers—	
4s, J&D, $200,000..June 1, 1918	
4s, A&O 260,000..Oct. 1, 1919	
4s, J&J, 240,000..July 1, 1920	
4s, A&O, 500,000..Apr. 1, 1922	
4sg, M&S, 150,000..Mar. 3, 1924	
4sg, J&J, 100,000..July 2, 1924	
4sg, F&A, 160,000..Feb. 1, 1925	
4s, M&S, 90,000..Mar. 2, 1926	
3½s, A&O, 100,000..Oct. 1, 1900	
3½s, J&J, 63,000..July 1, 1932	
Water Bonds issued by Commissioners on city's credit—	
7s, F&A, $50,000....Aug. 1, 1903	
7s, F&A, 41,000....Feb. 1, 1904	
7s, F&A, 244,000....Aug. 1, 1904	
7s, J&D, 149,000....June 1, 1905	
6s, J&D, 199,000....June 1, 1906	
4s, J&J, 100,000...Jan. 10, 1925	
Refunding Water Bonds—	
3½s, g, F&A, $200,000.Feb. 1, 1930	

INTEREST is payable in New York City at the current official bank or at the office of the City Treasurer.

TOTAL DEBT, SINKING FUNDS, Etc.—

	July 1, '02.	July 1, '01.	July 1, '00.	July 1, '99.
General bonded debt.	$5,660,000	$5,324,000	$5,074,000	$4,868,000
Sinking funds.....	1,937,236	1,761,091	1,609,810	1,571,598
Net general debt.	$3,722,764	$3,562,909	$3,464,190	$3,296,402
Net special debt.....	215,972	360,351	260,447	320,763
Total net debt....	$3,938,736	$3,923,260	$3,724,637	$3,617,165
Water debt (add'n'l)..	$1,033,000	$1,033,000	$1,033,000	$1,033,000

Charter limit of debt, July 1, 1902, $4,990,074, water debt being outside the limit.

The sinking fund consists of cash and city bonds.

Month and Year.	*Gross Debt.	Sinking Fund.	*Net Debt.
1902, July 1.....	$5,660,000	$1,937,236	$3,722,764
1901, July 1.....	5,324,000	1,761,091	3,562,909
1900, July 1.....	5,074,000	1,609,810	3,464,190
1899, July 1.....	4,868,000	1,571,598	3,296,402
1898, July 1.....	4,830,000	1,483,144	3,346,856
1897, July 1.....	4,837,000	1,347,277	3,489,723
1896, July 1.....	4,915,000	1,376,516	3,538,483
1895, July 1.....	4,825,000	1,223,203	3,601,796
1890, July 1.....	1,634,500	745,274	889,225
1880, July 1.....	1,360,400	528,627	831,772
1875, Feb. 1.....	1,081,900	121,285	960,614
1870, April 1.....	704,283	37,252	667,030

*Not including special assessment or water debt.

CITY PROPERTY.—The city owns property free from all encumbrance which was valued on July 1, 1902, at $25,427,139 29.

ASSESSED VALUATION.—The city's assessed valuation (about ¾ actual value) and tax rate have been as follows in the years named:

Years.	Assessed Valuation. Real.	Personal.	Total.	Tax Rate per $1,000.
1902..	$180,142,340	$69,361,380	$249,503,720	$17·29
1901..	175,766,620	71,481,880	247,248,500	15·70
1900..	174,165,440	70,206,110	244,371,550	15·40
1899..	171,343,730	45,627,270	216,971,000	16·33*
1898..	169,087,260	38,549,600	207,636,860	15·99*
1897..	165,836,780	40,989,090	206,825,870	17·68*
1895..	162,554,510	47,031,820	209,586,330	15·70
1890..	123,391,610	38,436,960	161,828,570	15·73
1885..	87,536,645	28,713,300	116,249,945	10·77
1880..	64,556,085	19,867,705	84,363,790	11·83

* Average.

The tax rate includes that for city, school, police and highway.

POPULATION.—In 1900 (Census) was 285,704; in 1890 it was 205,876; in 1880 it was 116,340; in 1870 it was 79,577.

ESCANABA.—M. Fillian, Treasurer.

The city of Escanaba is in Delta County.

LOANS—	When Due.
School Bonds—	
5s, ann., $21,000.....July 1, 1920	
5s, J&J, 15,000....1909, '14 & '19	
4s, ..., 25,000.....	
Refunding sewer 4s..... $15,000	
Street 5s & 6s..... 10,000	

Park 5s.....$20,000	
Light 6s & 7s..... 48,000	
Bond. debt, Mar. 23, 1901. 134,000	
Tax valuation 1900.... 2,316,628	
Population in 1900 was.....9,549	
Population in 1890 was.....6,808	

GLADSTONE—D. C. McIntyre, Clerk.

This city is in Delta County.

LOANS—	When Due.
Water 6s, $3,000.....	
do. 5s, 2,000.....10-year	
School 5s, 15,000.....20-year	
Elec. light 6s, 7,000.....20-year	
do. 5s, 5,000.....10-year	
Judgment 6s, 14,000.....20-year	
Sewer 4s. 15,000..... ...1921	
Other issues 5,000.....	

Refunding Bonds—	
4½s, ..., $35,000..May 1, 1919	
Bonded debt Jan. 1, 1902 ..$82,500	
Assessed valuat'n 1901 1,100,000	
Assessment about actual value.	
Tax rate (per $1,000) 1901..$23·50	
Population in 1890 was.....1,337	
Population in 1900 was.....3,380	

GRAND HAVEN.—Wm. Glerum, Clerk.

This city is in Ottawa County.

LOANS—	When Due.
Electric Light Bonds—	
5s, ..., $10,000..Oct. 14, 1906-'10	
Park Bonds—	
4½s, J&D, $20,000.June 15, '20-'24	
4½s, J&D, 2,000..June 15, 1925	
Railroad Aid Bonds—	
5s, A&O, $17,000....June 1, 1905	
Water Bonds—	
5s, J&J, $4,000.....Jan. 1, 1903	

Water Bonds—(Con.)—	
5s, A&O, $1,508·54...Apr. 1, 1904	
5s, ..., 3,000.....July 15, 1906	
Total debt Apr. 1, 1901.. $60,508	
Sinking fund..... 15,000	
Total valuation 1901....1,511,125	
Assessment abt. ½ actual value.	
Total tax (per $1,000) 1901.$26·70	
Population in 1890 was.....5,023	
Population in 1900 was.....4,743	

INTEREST on the railroad bonds is payable at New York; on $1,508 of the water bonds at Grand Haven and on the remaining water bonds at New York.

GRAND RAPIDS.—{Leo A. Caro, Comptroller. / Isaac F. Lamoreaux, Clerk.

The city of Grand Rapids is in Kent County.

LOANS—	When Due.
City Hall Bonds—	
5s, J&J, $150,000.....July 1, 1904	
Funding Bonds—	
4s, M&N, $150,000....May 1, 1905	
Market Site Bonds—	
4s, M&N, $75,000.....May 1, 1916	
Bridge Bonds.	
4s, M&N, $100,000....May 1, 1922	
School Bonds—	
5s, J&D, $10,000....June 1, 1903	
5s, A&O, 9,000.....Oct. 1, 1904	
4½s, J&D, 25,000.....June 1, 1906	
4½s, J&D, 25,000.....June 1, 1908	
4½s, J&D, 23,000.....June 1, 1909	
4½s, J&D, 12,000.....June 1, 1910	
4½s, A&O, 55,000....Oct. 1, 1911	
4½s, J&D, 28,000.....June 1, 1912	
4s, M&N, 21,000..Nov. 20, 1905	
4s, F&A, 21,000.....Feb. 4, 1907	
4s, J&D, 8,000....June 2, 1910	
Electric Light Bonds—	
4s, M&N, $125,000....May 3, 1917	

Street Improvement—	
5s, M&N, $40,000.....May 1, 1903	
4s, M&N, 80,000..May, '03 to '04	
4s, M&N, 60,000..May, '03 to '05	
4s, M&N, 120,000.May, 1903 to '06	
4s, M&N, 100,000.May, 1903 to '07	
Water Bonds—	
5s, M&S, $150,000....Sept. 1, 1908	
5s, M&N, 80,000....May 1, 1909	
4½s, J&J, 300,000....Jan. 1, 1912	
4½s, A&O, 225,000....Oct. 1, 1913	
4s, J&D, 100,000....June 1, 1915	
Bonded debt July 10, '02. $2,032,000	
Sinking fund..... 168,902	
Assessed val'n, real....41,494,010	
Assessed val., personal. 18,462,719	
Total valuation 1901...59,956,729	
Assessed val 1902..... 70,521,491	
Assessment about ⅓ actual value.	
Tax rate (per M.) 1901.....$17·33	
Population 1890 (Census)..60,278	
(Parts of several townships annexed since 1890.)	
Population 1900 (Census)..87,565	

INTEREST on the water, city hall, electric-light and funding bonds is payable at New York; on other bonds at Grand Rapids.

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

HOLLAND.—{C. J. De Roo. / Wm. O. Van Eyck, City Clerk.

This city is in Ottawa County.

Sewer Bonds—	
4s, Feb., $10,000. ...Feb. 1, 1911	
Fire Dept. Bonds—	
5s, Feb., $2,500.....Feb. 1, 1909	
Electric Light Bonds—	
5s, Feb. $12,000.....Feb. 1, 1905	
5s, Feb. 12,000....Feb., 1918-'29	
3¾s, Feb. 25,000.....Feb. 1, 1923	
Water Bonds—	
5s, Jan., $8,000..Jan. 31, 1903-'10	
5s, Jan., 700.....Jan. 31, 1911	
5s, Jan., 5,000..Jan. 31, 1912-'16	
5s, Jan., 1,300.....Jan. 31, 1917	

Water Bonds—(Con.)—	
5s, F&A, 17,950.....1906	
5s, Feb., 6,000.....Feb. 1, 1905	
5s, Feb., 18,000.....Feb. 1, 1908	
4s, Feb., 30,000.....Feb. 1, 1923	
Park Bonds—	
4s, ..., $50,000.....Feb. 1, 1931	
Bond. debt, Sep. 15, 1902. $198,450	
Tax valuation 1902..... 4,607,876	
Assessm't abt. 45 p. c. actual value.	
Total tax (per $1,000) 1901 $16·86	
Population in 1900 was.....7,790	
Population in 1890 was.....3,945	

ISHPEMING.—This city is in Marquette County.

Bond. debt Sept. 1, 1902..$106,000	
Ass'd valuation 1901....7,766,904	
Tax rate (per $1,000) 1901..$17·47	
Population in 1900 was.....13,255	

Population in 1890 was.....11,197	
School District Bonds—(Addit'l.)	
4s, J&J, $30,000....July, 1906-'11	
4s, M&S, 45,000....Mar., 1912-'16	

JACKSON.—C. E. Aldrich, Recorder.

This city is the capital of Jackson County.

Loans— Name and Purpose.	Interest.— P.	Ct.	Payable.	Principal.— When Due.	Outstanding
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, 1903	2,600
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		Sept. 1, 1908 / Sept. 1, 1909-11	10,000 / 60,000
do do 1898.....	4½	J & J		July 15, 1914	10,000
do do 1900.....	3½	J & J		July 15, 1915	25,000
do do	3½	J & J		July 15, 1916	25,000
Water ext'n and connect'n.	5	M & S		Sept. 1, 1912	20,000
Refunding water bonds....	5	M & S		1903 to 1904 Sept. 1.	20,000
Intersection bonds.....	5	M & S		Sept. 1903	5,000

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 Sept. 1, 1902, was $338,500, of which water debt was $245,000. Special assessment debt (additional), $2,600.

TAX VALUATION in 1902 was $12,565,800. Property is assessed at about one-third of its actual value. The total tax per $1,000 for 1900 was $23·40, of which $13·20 was for city purposes. City tax rate 1902, $13 50.

POPULATION.—The population in 1900 was 25,180; in 1890 it was 20,798; in 1880 was 16,105; in 1870 was 11,447.

LANSING.—{James F. Hammell, Mayor. / John C. Durst, Treasurer.

Lansing, the capital of Michigan, is in Ingham County.

LOANS—	When Due.
Bridge Bonds—	
5s, J&D, $10,000....July 1, 1903	
5s, J&D, 15,000....July 1, 1908	
5s, M&S, 25,000.... 1906-1914	
Optional after 1906.	
4s, J&J, $25,000.... 1911-1915	
City Hall—	
5s, M&S, $75,000.... 1909-1914	
Optional after 1906.	
4s, J&J, $50,000.....1910-1916	
Paving Bonds—	
4½s, Jan., $10,000...Jan. 15, 1903	
4½s, Jan., 20,000...Jan. 15, 1905	
Electric-Light Bonds	
5s, J&D, $60,000.....July 1, 1913	
($20,000 ev'y 5 yrs.) to July 1, 1923	

LOANS	When Due.
School Bonds—	
5s, A&O, $15,000..... 1903-1905	
Water Works Bonds—	
4½s, J&J, $15,000 ...May 1, 1905	
4½s, J&J, 25,000 ...May 1, 1910	
4½s, J&J, 25,000 ...May 1, 1915	
4s, J&J, 25,000 ...July 1, 1920	
Bond. debt Feb. 24, '02.. $410,000	
Water debt (included)... 100,000	
Assessed valuation, real. 6,371,395	
Assessed valuat'n, pers'l. 1,614,927	
Total valuation, 1901...7,986,322	
Assessment about ¾ actual value.	
Tax rate (per $1,000) 1901..$23·00	
Population in 1890.. 13,102	
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.

LOANS—	When Due.
Water Bonds—	
4s, Oct., $100,000	1909-1928
4s, Oct., 10,000	1904-1908
Street 4s, 23,000	May,'14-'25
($2,000 due yearly to 1924.)	
Funding 5s, $10,000	1905-1914
Judgment 4s, 2,000	1903-1904
Judgment 4s, $1,000	1903-1904
Refunding 4s, 4,000	1903-1904

Bonded debt Feb. 1, 1902. $153,500
Assessed valuation 1901. 2,736,037
Total tax rate (per M) 1901. $24·34
Population in 1890 was..... 7,517
Population in 1900 was..... 7,166

MANISTEE.—Wm. Pfeiffer, City Clerk.

This city is the county seat of Manistee County.

LOANS—	When Due.
5s, ..., $64,000	$8,000 yearly
Water Bonds—	
4s, ..., $100,000.	Oct. 1903 to '12
Street Impr't Bonds—	
4s, M&N, $50,000	May 1, 1910
4s, M&N, 120,000.	May 1, 1911-22

Bonded debt Mar., 1902. $166,000
Ass'ed valuation, real. $2,533,545
Ass'ed valuation, per'l. $4,126,196
Total valuation 1901... 6,659,741
Assessment about 2/3 actual value.
Tax rate (per $1,000) 1901. $29·96
Population in 1890 was..... 12,812
Population in 1900 was..... 14,260

MARQUETTE.—James Russell, Mayor. Franklin E. Bay, Comptroller.

This city is in Marquette County.

LOANS—	When Due.
General City Bonds—	
4s, J&J, $10,000	Jan. 1, 1911
City Hall Bonds—	
5s, F&A, $50,000	Aug. 15, 1903
Ref'g Elec. Light Bonds—	
4s, J&J, $5,000	July 1, 1903
4s, J&J, 5,000	July 1, 1904
4s, J&J, 20,000	Jan. 1, 1910
4s, J&J, 20,000	July 1, 1910
3½s, J&J, 10,000	July, 1908 & '09
Electric Lighting—	
5s, M&S $25,000	Sept. 1, 1912
5s, F&A, 10,000	Aug. 1, 1913
Municipal Impr'vem't Bonds—	
3½s, J&J, $20,000	July 1, 1911
Refunding Water Bonds—	
4s, J&J, $20,500	Jan. 1, 1910
4s, A&O, 35,000	Apr. 1, 1916
4s, M&S, 25,000	Mar. 1, 1921
3½s, J&J, 25,000	July 1, 1926

Bond. debt Sept. 1, 1902. $370,500
Water debt (included)... 105,500
Sinking fund..... 10,000
Assessed valuation 1902. 6,890,705
Assessment nearly actual value.
Population in 1890 was..... 9,093
Population in 1900 was..... 10,058

INTEREST is payable at Marquette.

Marquette School Dis. No 1—Peter White, Assessor.

LOANS—	When Due.
School Bonds—	
4s, M&N, $60,000	May 1, 1912
Refunding Bonds—	
4s, M&S, $30,000	Sept. 1, 1909

Bonded debt June 1, '02.. $90,000
Assessed val'tion 1901. $6,413,035

MENOMINEE.—

This city is in Menominee County.

LOANS—	When Due.
Sewer Bonds—	
6s, M&N, $35,000	May 1, 1903
(Part due yearly) to May 1, 1911	
General Improvement—	
6s, M&N, $10,000	May 1, 1903
($1,000 due yearly) to May 1, 1912	
6s, M&N, $10,000	May 1, '12&'13
Refunding Bonds.	
5s, A&O, $47,500	Apr. 1, 1914

Bonded debt Sept. 2, 1902. $105,340
Sinking fund.. 1,263
Tax valuation 1902..... 5,227,869
Assessment is 2/5 actual value.
Total tax (per $1,000) 1902. $5·60
Population in 1890 was..... 10,630
Population in 1900 was..... 12,818

INTEREST is payable at the office of N. W. Harris & Co., New York

Menominee School District.—This school district is co extensive with the city, and has a separate debt.

LOANS—	When Due.
School Bonds—	
6s, Apr. 1, $45,000	Apr. 1, 1903
($5,000 due yearly) to Apr. 1, 1911	

Total debt Mar. 1, 1900. $55,000
Tax valuation 1899..... 2,460,777
School tax (per $1,000) '99. $18·30
Assessment 2/5 actual value.

INTEREST on the school bonds is payable in Menominee.

MENOMINEE CO.—Chas. C. Hansen, Treasurer. Fred S. Norcross, Clerk.

County seat is Menominee.

LOANS—	When Due.
County Bonds, 1894 5—	
5s, ann., $35,000	1903-1909
($5,000 due yearly on April 1.)	
5s, Apr., $10,000	Apr. 1, 1905
Interest payable by County Treas.	
Total debt Mar. 1, 1902	$15,000

Tax valuation, real..... $6,807,220
Tax valuation, pers'l... 3,778,072
Total valuation 1900... 10,585 292
State & co. tax (per M.) 1900. $15·00
Population in 1890 was..... 33,639
(Part of county detached in 1891.)
Population in 1900 was..... 27,046

MUSKEGON.—P. P. Misner, Recorder.

This city is in a county of the same name.

LOANS— Name and Purpose.	Interest.— P.	Ct.	Payable.	Principal,— When Due.	Outstand'g.
Bridge	5	J & J		1910	$8,500
Contingent fund bonds	5	J & J		1907	10,000
do do	5	J & J		1908	4,000
Interest and sink. fund bds.	5	J & J		1909	10,000
do do	5	J & J		1910	6,000
Loan extension bonds		J & J		....	10,000
Public parks.....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
do do	5	J & J		1903-1907	72,500
Water works	5	J & J		1907	10,000
do 1890	5	J & J		1903 to 1925 $10,000 yearly.	230,000
do Extension	5			1903	10,000
do Refunding	4			1906	20,000
Special refunding	4	J & J		1921	35,000

INTEREST on contingent fund bonds and on the interest and sinking fund 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 Sept. 1, 1902, was $572,500, including the water debt of $260,000; floating debt $178,208; making a total debt of $750 708

ASSESSED VALUATION in 1902 of real estate, $5,017,100; personal property, $2,506,405; total, $7,523,505. Total tax (per $1,000) for 1901 was $35·38. Assessment is about 90 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.
Refunding Bonds—	
4s, semi-an., $10,000	Jan. 2, 1911
4s, ..., 5,000	1921
Improvement Bonds—	
....., ..., 7,000	Mar. 14, 1914
Water-Works Bonds—	
.., ..., $15,000	1920
.., ..., 20,000	1910
.., ..., 20,000	1924
Refunding Water Bonds—	
4s, ..., $40,000	1920
Paving Bonds—	
4s, semi-an., $31,000	1901-1903
4s, May, $12,000	1901 to 1904
Bridge Bonds—	
4s, semi-an., $15,000	1909-1913
Sewer Bonds—	
4s, semi-an., $1,000	1904
General Fund Bonds—	
4s, J&D, $15,500	1905

Bond. debt Mar. 1, 1901. $186,500
Assessed valuation, real 2,470,150
Assessed valuation, per'l. 1,275,755
Total valuation 1900. ..3,745,905
Tax rate (per $1,000) 1900. $19·40
Population in 1890 was.... 6,564
Population in 1900 was..... 8,696

School District Bonds—(Addit'l.) H. C. Frincke, Secretary.

4s, J&J, $20,000	July, 1907-'16

Bonded debt Feb. 21, '02.. $26,000
Assessed valuation, '01.. 3,765,835

PETOSKEY.—James E. Niles, Clerk.

This city is in Emmet County.

LOANS—	When Due.
Water Bonds—	
5s, Oct., $15,000	Oct. 1, 1912
(Optional after Oct. 1, 1902.)	
5s, June, $12,000	June 1, 1914
(Optional after June 1, 1909.)	
4s, Mar., $16,000	Mar. 1, 1928
(Optional after Mar. 1, 1918.)	
4s, J&J, $50,000	July, 1919-'28
Improvement Bonds—	
5s, June, $8,000	June 1, 1914
(Optional after June 1, 1904.)	
Electric-Light Bonds—	
4s, J&D, $16,000	1918
4s, M&N, 12,000	May 1, 1919
(Subject to call after 1909.)	
4s, J&D, $10,000	June 1, 1930
(Subject to call after June 1, 1920.)	
City Hall Bonds—	
4s, F&A, $20,000	Aug. 1, 1930
(Subject to call after Aug. 1, 1920.)	
Park Bonds—	
4s, ..., $5,000	Dec. 1, 1931
(Subject to call after Dec. 1, 1921)	
Bridge Bonds—	
5s, June, $9,000	June 1, 1916
(Optional after June 1, 1911.)	

Bonded debt Feb. 22, '02 $125,000
Sinking fund..... 3,550
Net debt Feb. 22, 1902.... 121,450
Water debt (included)..... 43,000
Assessed valuat'n 1902.. 3,128 000
Assessment about actual value.
Tax rate (per $1,000) 1902. $20·90
Population in 1890 was..... 2,872
Population in 1900 was..... 5,285

Petoskey School District—P. B Wachtel. Sec.

LOANS—	When Due.
5s, Aug., $8,000	Aug. 1, 1904
4s, ..., 10,000	1916

Bond. debt Mar. 1, 1902. $18,000
Assessed valuation 1900. 3,549,590

PONTIAC.—Dr Harry C. Gvillot, Mayor.

This city is in Oakland County.

LOANS—	When Due.
Sewer Bonds—	
5s, M&S, $25,000	Sept. 2, 1915
Water Bonds—	
4½s, var. $80,000	1903-18
4s, $50,000	July 15, 1919-28
Paving Bonds—	
5s, ... $52,000	
Int. pay'le in N. Y. City and Pontiac.	
Total debt July 15, '01..	$212,000

Total valuation 1901... $5,298,000
Assessment about 3-5 actual value
Total tax (per $1,000) 1900. $16·42
Population in 1890 was..... 6,200
Population in 1900 was..... 9,769

School District Bonds—(Addit'l.) Harry A. Knowdon, Sec'y.

5s, ..., $10,000	1902 to 1912
($1,000 due yearly)	
5s, F&A, $50,000	Aug. 1, 1911

PORT HURON.—Fred T. Moore, Mayor. E. A. Cady, Comptroller.

City of Port Huron is in St. Clair County.

LOANS—	Am't Outstand'g
Bridge bonds	$35,350
Canal construction	100,000
Contingent bonds	9,340
General road bonds	44,540
Park bonds	19,000
Public building bonds	20,500
Public improvem't bonds	92,990
Street openings	3,125
Refunding bonds	229,000
Repaving bonds	119,560
School bonds	53,000
Sewer bonds	$17,690
Sidewalk assessment	29,600
Water bonds	37,000

Total debt Sep 15, 1902. 805,695
Total valuation, 1902.. 11,584,935
Assessment about 2/3 actual value.
Tax rate (per $1,000) 1902. $18·00
Population in 1890 was.... 13,543
(Some outlying districts annexed since 1890).
Population in 1900 was.... 19,158

INTEREST MATURITY.—Bonds mature from 1902 to 1932 inclusive, and bear interest as follows: $25,000 at 6 per cent, $213,200 at 5 per cent, $535,495 at 4 per cent, $19,000 at 3½ per cent and $13,000 at 3 per cent. Interest largely payable at the Hanover National Bank, New York City.

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.

LOANS—	When Due.
City Hall—	
4½s, F&A, $90,000	Feb. 1, 1903
($10,000 yearly) to Feb. 1, 1911	
4½s, F&A, $15,000	Feb. 1, 1912
4s, ..., 40,000	Aug. 1, 1908
($10,000 due yr'ly) to Aug. 1, 1911	
4s, ..., $5,000	Aug. 1, 1912
Genesee Street Improv.—	
4½s, ..., $20,000	May 1, 1915
Bridge Bonds—	
4s, A&O, $60,000	1918-1923
($10,000 yearly on April 1.	
3½s, F&A $8,000	Aug. 15, 1909
Court House—	
5s, J&D, $60,000	Dec. 1, 1902
($10,000 yearly) to Dec. 1, 1907	
Sewers—Eastern Tax. Dist.—	
4s, ..., $30,000	1908&1918
4s, ..., 15,000	June, 1911
3½s, ..., 8,000	June 1, 1919
3½s, 4s & 4½s, 19,560	1902-1911
Sewers—West. Tax. Dist.—	
5s, J&D, $50,000	June 1, 1904
($10,000 yearly) to June 1, 1908	
4s, F&A, 15,000	Aug., '09 to '11
4s, F&A, 6,000	Aug. 1, 1912
3½s, 4s&5s, 25,460	1902-1911
Street Imp.—East. Tax Dist.—	
3½s, 4s & 5s, $172,000	1902-1911
Street Bds.—West. Tax. Dis.—	
3½s, 4s & 5s, $127,466	1902-1911
Water Bonds—East. Tax. Dis.—	
5s, M&N, $70,000	May 1, 1905
4½s, M&N, 31,500	May 1, 1903
4½s, M&N, 50,000	May 1, 1904
4½s, ..., 14,000	May 1, 1906
4½s, J&J, 12,000	May 1, 1914
4s, ..., 12,000	May 1, 1915
4s, ..., 25,000	May 1, 1916
4s, ..., 30,000	Apr. 15, 1907
4s, ..., 18,000	May 1, 1913
4s, ..., 18,500	May 1, 1920
4s, M&N, 25,000	May 1, 1920
4s, M&N, 25,000	May 1, 1921
3½s, M&N, 50,000	May 1, 1922
Water Bds.—West. Tax. Dis.—	
4s, ..., $10,000	May 1, 1915
5½s, M&N, 25,000	Nov. 1, 1913
5s, M&N, 10,000	Mch. 10, 1903
4½s, ..., 10,000	Mar. 10, 1904
4½s, ..., 7,000	Mch. 10, 1905
4½s, ..., 20,000	1914
4½s, ..., 10,000	Mch. 10, 1916
4s, June, 5,000	June 1, 1918
4s, J&D, 15,000	Dec. 1, 1919
4s, ..., 5,000	Mch. 1, 1906
4s, ..., 10,000	Mch. 10, 1917
3½s, ..., 10,000	Mch. 10, 1920
4s, M&S, 10,000	Mch. 10, 1921
4s, ... 10,000	1920
3½s, M&S, 10,000	Mch. 10, 1922

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.:

	July 10, '02.	Feb. 1, '02.	June 30, '01	June 30, '00.
Bonded debt	$1,315,486	$1,317,886	$1,322,258	$1,343,280
Sinking funds	52,311	65,248	32,258	63,954
Net debt	$1,263,175	$1,252,638	$1,290,000	$1,279,326
Water debt (incl. above)	$548,000	$548,000	$548,000	$548,000

Assessment bonds, issued for sewers and street improvements, are included in the above-mentioned figures of bonded debt. On July 1o, 1902, they amounted to $244, 86.

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 1902 the assessed valuation was $22,815,089. Total tax rate (per $1,000) 1902 $14·92 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.

LOANS—	When Due.
ELECTRIC-LIGHT PLANT—	
5s, J&J, $8,000	1911-1914
($2,000 due yearly on July 15.)	
5s, J&J, $27,000	1915-1923
($3,000 due yearly on July 15.)	
SEWER BONDS—	
5s, A&O, $16,000	1903-1910
($2,000 due yearly on Oct. 1.)	
WATER-WORKS BONDS—	
5s, A&O. $45,000	Oct. 1, 1914

Total debt Sept. 1, 1901. $115,000
Water debt (included)... 60,000
Tax valuation, real.....1,180,360
Tax valuation, personal. 580,830
Total valuation 1901....1,761,190
Assessment is ½ actual value.
Total tax (per $1,000).....$22·80
Population in 1890 was.....3,127
Population in 1900 was.....3,388

INTEREST on the electric-light bonds and on the sewer bonds, due from 1906 to 1910, is payable at the Third National Bank, New York; on the water-works bonds, due in 1914, at the Wayne County Savings Bank, Detroit; on the sewer bonds due from 1902 to 1905, at the Liberty National Bank, New York.

SAULT STE. MARIE.—H. A. Harrison, Recorder.—This city is in Chippewa County.

LOANS—	When Due.
GENERAL STREET IMPROVEM'T—	
6s, M&S, $29,000	Sept. 15, 1908
5s, F&A, 30,000	Aug. 1, 1917
4s, g., J&J. 35 000	July 1, 1932
PAVING BONDS—	
6s, F&A, $1,983 34	Aug. 1, '01-04
5s, F&A, 15,000	1903-1908
($2,500 yearly on Feb. 1.)	
5½s, J&J, 10,594·42	Jan. 1, 1903
($1,500 due yearly.)	to Jan. 1, 1909
REFUNDING BONDS—	
6s, M&S, $11,000	Sept. 15, 1908
5s, A&O, 30,000	Apr. 1, 1917
5s, M&S, 4,000	Sept. 1, 1917
WATER BONDS—	
6½s, F&A, $8,000	Aug. 1, 1903
($4,000 due yearly)	to Aug. 1, 1904
6s, J&J, $20,000	July 1, 1911

WATER BONDS—(Con.)—
6s, M&N, $30,000....Nov. 1, 1913
4s,g.,J&J, 120,000....July 1, 1921
4s, g, J&J, 125,000..July 1, 1932
REFUNDING WATER BONDS—
5s, ..., $14,000.....Sept. 1, 1917
SEWER BONDS—
4s, g., M&N, $70,000.Nov. 1,'02-06
4s. g., J&J, 40,000..July 1, 1932
BRIDGE BONDS—
4½s, July, $75,000...July 1, 1920
Interest payable in New York.
Bond. debt July 1, 1902. $575,000
Tax valuation, real.....5,781,436
Tax valuation, personal.1,886,133
Total valuation, 1901....7,667,569
Assessment about ¾ actual value.
Total tax per $1,000 1900..$16·50
Population in 1890 was..... 5,760
Population in 1900 was.....10,538

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

SAULT STE MARIE SCH. DIST.—J. T. Moore, Sec.

LOANS—	When Due.
5s, M&S. $12,000	Sept. 2, 1905
4½s, J&J, 22,000	Jan. 1, 1909
4½s, M&S, 22.000	Sept.1, 1908
4s, J&D, 25,000.	June 15, 1911

4s, J&D, $25,000...Sept.$15, 1911
Bonded debt Aug. 1, '02. 107,000
Sinking fund..... 500
Assessed valuat'n 1902..9,280,000

TRAVERSE CITY.—CHAS. M BEERS, Clerk.

This city is the county seat of Grand Traverse County.

LOANS—	When Due.
REFUNDING BONDS—	
5s, ..., $7,500	June 30, 1904
PARK BONDS—	
6s, ..., $21,000	Dec. 1, 1911
IMPROVEMENT BONDS—	
6s, ..., $14.000	June 1, 1912
WATER BONDS—	
4s, ..., $14,000	July 1, 1910

WATER BONDS—(Con.)—
4s, ..., $15,000.....July 1, 1915
4s, ..., 14,667.....July 1, 1920
4s, M&N, 25,000.....Nov. 1, 1930
(Subject to call Nov. 1, 1920.)
Bonded debt Mar. 1, '02 $111,167
Assessed valuat'n 1900.3,900,000
Population in 1890 was.....4,833
Population in 1900 was.....9,407

TRAVERSE CITY SCH. DIST. No 1—Chas. M. Beers, Clk.

5s, J&J, $9,000	July 1, 1906
5s, Aug. 1, 10,000	

Bonds are tax-exempt.
Bonded debt Sept. 1, 1902..$19,000

WAYNE CO.—{WM. H. McGREGOR, Clerk. / CHAS. A. BUHRER, Treasurer.

County seat is Detroit.

LOANS—	When Due.
COUNTY BONDS—	
4s, M&N, $1,500,000	May, 1910
Int. payable in New York City.	
4s, Dec., $50,000	Dec., 1902
3½s, M&N, 700,000	May 1, 1914
3½s, M&S, 100,000	Mar. 1, 1917

Total debt Aug. 1, '02..$2,350,000
Sinking fund Mar. 1 ... 42,714
Net debt Mar. 1, 1902.. 2,207,286
Total valuation 1901..297,058,200
Assessment is ¾ actual value.
State & Co. tax (per M) 1901.$3·94
Population in 1900 was...348,793
Population in 1890 was...257,114

WEST BAY CITY.—{PETER LIND, Mayor. / C. M. LA RUE, Treasurer.

This city is in Bay County.

LOANS—	When Due.
SEWER BONDS—	
4s, June, $60,000	1918
BRIDGE BONDS—	
5s, M&S, $12,000	1904
5s, J&J, 5,000	1911
SCHOOL BONDS—	
5s, J&J, $15,000	1908
5s, J&J, 50,000	1920
4s, A&O, 12,000	Oct. 1, 1921
REFUNDING BONDS—	
5s, J&J, $58,000	1925
5s, J&J, 16,000	1927

ELECTRIC-LIGHT BONDS—
5s, F&A, $20,000.....1917
WATER BONDS—
4s, J&J, $140,000....July 1, 1929
Bonded debt Mar. 1, '02..$431,000
Floating debt(additi'al). 53,500
Tax valuation, real.....2,756,935
Tax valuation, personal 634,365
Total valuation 1901...3,391,300
Assessment about actual value.
Total tax (per $1,000)1901.$35·10
Population in 1900 was.....13,119
Population in 1890 was.....12,981

YPSILANTI.—{MARTIN DAWSON, Mayor. / W. E. McLEOD, City Clerk.

A city in Washtenaw County.

LOANS—	When Due.
4s, $6,000	1903-1908
WATER WORKS BONDS—1889—	
4s, J&J, $75,000	July 1, 1919
4s, M&N, 50,000	Oct. 7, 1919
Total debt Sept.1, 1902 .	$130,800

Water debt (included)... $125,000
Total valuation 1901... 4,117,135
Assessment about ¾ actual value.
Av. city tax (per M.) 1901..$10·00
Population in 1900 was.....7,378
Population in 1890 was.....6,129

YPSILANTI SCH. DIST. No. 4—Edgar D. Holmes, Sec.

4s, ann., $16,000	1902-1910
4s, Feb., 2,000	Feb. 1903 to '04

Bond. debt Sept. 1, 1902. $18,000
Assessed valuat'n 1902 4,210,450

INTEREST is payable at First National Bank, Ypsilanti.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding minor civil divisions in the State of Michigan which have reported an indebtedness of over $10,000, and which are not represented among the foregoing detailed returns. We add the population from the Census of 1900.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Popula'n 1900.
Alma (V.), Gratiot Co.	$24,000	$.....	$1,033,064	$	$2,047
Bessemer (C.), Gogebic Co.	34,200	.....	1,431,545	37·30	3,911
Cadillac, Wexford Co	38,000	.....	1,444,000	.....	5,997
Charlotte (C.), Eaton Co..	66,000	.....	2,350,000	.....	4,092
Delray, Wayne Co.....	50,000	35,700	3,276,888	15·00	4,573
Dickinson Co.....	21,333	.....	9,407,635	6·95	17,890
Eaton Rpds. (C.), Eaton Co	25,000	5,000	949,715	20·00	2,103
Flint Sch. Dist	33,000	.....	7,400,000	.....	.....
Gaylord (V.), Otsego Co...	22,500	....	415,347	12·50	1,561
Gogebic Co.....	36,000	.....	11,531,750	12·98	16,738
Grand Traverse Co.....	35,000	.....	4,777,000	5·33	20,479
Gratiot Co.....	34,000	.....	11,481,242	.....	29,889
Highl'd P'k (V.), Wayne Co.	89,800	2,000	2,844,830	5·00	427
Hillsdale (C.), Hillsdale Co.	47,000	.....	1,950,000	17·50	4,151
Hudson (C.), Lenawee Co.	33,000	.....	1,450,075	13·70	2,403
Ionia (City), Ionia Co.....	41,000	5,000	2,486,970	26·50	5,209
Iron Mount., Dickinson Co	71,000	.....	.....	.....	9,242
Ironwood (C.), Gogebic Co	54,010	5,293,110	25·96	9,705
Ironwood Sch. Dist.....	43,000	.....	3,500,000	.....	.....
Kalamazoo (C.), Kal'zoo Co	20,000	.....	12,221,800	14·20	24,404
Lake Linden (V.), H'ton Co	75,000	4,760	.....	.....	2,587
Marshall (C.), Calhoun Co.	91,000	.....	2,075,269	.....	4,370
Mason Co.....	21,000	.....	6,575,475	12·80	18,885
Midland Co.....	40,577	.....	3,100,000	11·24	14,439
Midland (C.), Midland Co.	37,000	.....	.....	.....	2,363
Mt. Pleasant, Isabella Co.	34,000	.....	1,040,000	31·11	3,662
Munising (V.), Alger Co...	30,000	.....	499,600	.....	2,014
Muskegon Co.....	130,000	.....	11,065,646	10·74	37,036
Muskegon Sch. Dist	30,500	7,000	6,509,045	.....	.....
Ontonagon, Ontonagon Co.	40,000	2,000	205,000	67·50	1,267
Portland (V.) Ionia Co...	38,500	.....	550,000	.....	1,874
Saginaw Co.....	40,000	.....	31,181,381	5·09	81,222
St. Louis (C.), Gratiot Co..	42,000	.....	604,000	25·00	1,989
Woodmere (V.), Wayne Co.	93,000	.....	1,893,000	.....	4,474
Zeeland (V.), Ottawa Co...	18,000	.....	.....	.....	1,326

C.—city. V.—village.

Debts and Resources

OF THE

States, Cities and Towns

IN THE

WESTERN STATES.

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State of Wisconsin.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act. Apr. 20, 1836) - July 3d, 1836
Admitted as a State (Act. Aug. 6, 1846) - May 29th, 1848
Total area of State (square miles) - - - - 56,040
State Capital - - - - - - - - - Madison
Governor (term expires 1st Monday, 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 if buildings thereon for the use of the police department.

For the construction of viaducts, bridges, and for repairs of the same.

For the erection and construction of library and museum buildings and the purchase of sites for the same.

For the establishment of public baths and hospitals and the purchase of sites for the same.

For the purchase of lands for public parks and improvements thereof and for the payment of purchase money and interest thereon which may be or become due for park lands already acquired or contracted for.

For permanently improving streets in such city, and for creating a fund out of which to advance the cost of repairs to sidewalks in anticipation of the collection of special assessments for such cost of repairs by the Treasurer of such city.

For the construction or purchase of electric or gas light plants for lighting streets and public buildings.

For refunding existing indebtedness.

The law further provides that bonds issued under this act shall bear interest, payable annually or semi-annually, at a rate not exceeding 6 per cent per annum; that the Common Council shall annually levy a tax upon all the taxable property sufficient to pay the annual interest thereon, and to provide a sinking fund each year equal to 5 per cent on the principal of said bonds; that no bonds shall be issued so that the amount thereof, together with all the other indebtedness of the city, shall exceed 5 per cent of the assessed valuation of the city and also that the bonds *shall show on their face the amount of indebtedness* of the city issuing the same, the annual amount of the assessment of the taxable property therein for the five years next preceding the issue, and the average amount thereof, and they shall not be sold for less than their par value and accrued interest.

No system could be devised better adapted for keeping municipal debt at a minimum than the foregoing amendment establishes.

ASSESSED VALUATION.—The total assessed valuation of the State, as determined by the State Board of Assessors, and the tax rate for State purposes, have been as follows for the years named below:

Year.	Real Estate.	Personal Property.	Total Valuation.	State Tax Rate (per M.)	Taxes Raised.
	$	$	$	$	$
1901.	1,186,349,139	249,934,861	*1,436,284,000	1·57201	2,800,639
1900.	503 690,767	126,309 232	630,000,000	2·135825+	1,345,570
1899.	505,263,975	119,736,025	625,000,000	2·144912	1,340.170
1898.	482,283,031	117,716,769	600.000,000	2·487616+	1,492,570
1897.	519,990,522	108,513,489	628,504,011	3·325116+	1,995,070
1896.	519,669,155	110,06[illegible],353	629,735,508	1·999178	1,195,070
1895.	482,799,128	120,674,398	603,473,526	2·276472+	1,372,713
1894.	466,455,903	133,544,117	600,000,000	40	240,000
1890.	464,782,237	128,108,482	592,890,719	1·503920+	891,660
1880.	344,788,721	94,183.030	438,971.751	1·4858	662,058

*The large increase in values for 1901 is due to the formation of a new State Board of Assessment by Chapter 237, Laws of 1901, which has construed the meaning of the existing law to be a command to assess at *full value*, whereas former boards did not so construe the Act.

POPULATION of Wisconsin has been as follows:

1900.....2,069,042	1870.....1,054,670	1840..... 30,945
1890.....1,686,880	1860..... 775,881	
1880.....1,315,497	1850..... 305,391	

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.

This city is the county seat of Outagamie County. The issuance of $280,000 4% water bonds recently authorized has been enjoined. V. 74, p. 542. On Sept. 15, 1902, the matter was still in the courts.

BRIDGE BONDS—	When Due.
4s, M&S, $24,000	Oct., 1903-1914
($2,000 payable yearly.)	
PUBLIC BUILDINGS & ST. BOND—	
3½s, A&O, $42,500	April 1, 1903, to
($2,500 due yearly)	April 1, 1919
Bond. debt Sept. 15, 1902	$68,500

Assessed valuat'n, real. $7,223,705
Assessed valuat'n, per'l. 1,611,650
Total valuation 1901.. 8,835,355
State, co., city tax rate '01 $14·53
School tax (per M.)..$4·19 to $7·55
Population in 1890 was.....11,869
Population in 1900 was.....15,085

INTEREST is payable in Appleton. Bonds are tax exempt.

ASHLAND.—BURT WILLIAMS, Mayor. W. W. FISHER, Clerk.

County seat of Ashland County.

LOANS—	When Due.
CITY BONDS—	
5s, J&J, $100,000	Nov. 1, 1909
5s, J&J, 5,000	July 1, 1910
5s, J&J, 25,000	Oct. 1, 1912
FUNDING BONDS—	
5s, J&J, $22,000	July 1, 1912
PAVING BONDS—	
4s, J&J, $42,830	1903 to 1908
($8,000 due yearly)	
IMPROVEMENT BONDS—	
5s, J&J, $25,000	Oct. 1, 1911
5s, J&J, 75,000	July 1, 1912

Bonds are exempt from taxation.

*JUDGMENT BONDS—	
5s, J&J, $110,900	Jan. 1, 1918
Bond. debt Sept. 1, 1902.	$423,730
Floating debt	3,000
Total debt	426,730
Sinking fund	7,815
Net debt Sept. 1, 1902	418,815
Tax valuation, real	4,754,815
Tax valuation pers'l	2,770,536
Total assessment 1901	7,525,351
Assessment about actual value.	
Total tax (per M.) 1901	$25·00
Population in 1890 was	9,956
Population in 1900 was	13,074

*$120,000 of these bonds were authorized, of which $110,900 had been exchanged for judgments at date of our statement.

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.

ASHLAND CO.—THEO. R. YANKEE, Clerk.

County seat is Ashland.

LOANS—	Amount.
REFUNDING BONDS—	
5s, J&J, $23,750	1903 to 1921
$1,250 due yearly on Sept. 3.	
JAIL AND POOR-HOUSE BONDS—	
5s, J&J, $60,000	Oct. 1, 1913
FUNDING JUDGMENT BONDS—	
5s, J&J, $10,000	1903-23
($2,000 due yearly.)	
Bonded debt Jan. 1, 1902	$150,000

Floating debt..... $35,720
Total debt..... 185,720
Sinking fund..... 16,324
Net debt Jan. 1, 1902.... 169,396
Total valuation 1901...10,125,554
State & Co. tax (per M) '01...$8·75
Population in 1890 was.....20,063
(Several towns detached since '90)
Population in 1900 was.....20,176

INTEREST on the funding 5s is payable at the First National Bank, Milwaukee.

BARABOO.—DR. D. M. KELLY, Mayor. J. S. WORTHMAN, Clerk.

This city is in Sauk County.

LOANS	When Due.
BRIDGE BONDS—	
5s, Feb. 1, $6,000	Feb. 1, 1903
($1,500 due yearly)	to Feb. 1, 1906
CITY HALL BONDS—	
5s, Feb. 1, $11,500	Feb. 1, 1903
($2,000 due yearly)	to Feb. 1, 1907
SCHOOL BONDS—	
5s, Feb. 1, $8,000	Feb. 1, 1903
($2,000 due yearly)	to Feb. 1, 1906
5s, Feb. 1, $15,000	Feb. 1, 1906
(part due yearly)	to Feb. 1, 1912

LOANS—	When Due
SEWER BONDS—	
5s, Sept. 1, $3,000	1903 to 1907
$600 due yearly on Sept. 1.	
Bond. debt Apr. 1, 1902.	$44,100
Total valuation 1902	3,793,649
Assessment about ⅔ actual value.	
Total tax (per $1,000) 1902.	$24·69
Population 1890 was	4,605
Population in 1900 was	5,751

BAYFIELD CO.—H. P. AXELBERG, Dep. Co. Tr.

Washburn is the County seat.

LOANS—	When Due.
RAILROAD-AID BONDS—	
5s, A&O, $185,000	July 7, 1918
Bond. debt Sept. 23, '02	$205,000
Floating debt	5,000
Sinking fund	27,000
Tax valuation, real	7,588,204

Tax valuat'n, person'l. $2,448,024
Total valuation 1902 .. 10,036,231
County tax (per M.) 1901....$7·20
Assessment about actual value.
Population in 1890 was.... 7,390
Population in 1900 was.....14,392

INTEREST payable at Ill. Trust & Savings Bank, Chicago.

BROWN CO.—ANDREW REIS, Treasurer.

County seat is Green Bay.

LOANS—	Amount.
ASYLUM BONDS—	
4s, ..., $10,000	
RAILROAD BONDS—	
5s, ..., $65,560	1911
Total debt Jan. 1, 1902..	$65,560

Tax valuation, real.....$7,342,811
Tax valuat'n, pers'l..... 1,773,715
Total valuation 1900... 9,480,157
Total tax (per $1,000), '99..$9·488
Population in 1890 was.....39,164
Population in 1900 was.....46,359

BURLINGTON UNION SCHOOL DISTRICT.—M. G. PRASCH, Treasurer. C. A. JONES, Clerk.

This district is in Racine County.

LOANS—	When Due.
SCHOOL BONDS—	
5s, annual, $7,500	1903-1905
($2,500 due yearly on Feb. 1.)	
5s, annual, $12,500	Feb. 1, 1906

Total debt Feb. 1, 1902.. $20,000
Tax valuation 1901.....1,737,970
Assessment about ½ actual value.
Sch. tax rate (per M.) 1901.....$5 54

INTEREST is payable at the Chase National Bank, New York.

CHIPPEWA CO.—MAGNUS FRITH, Co. Clerk.

County seat is Chippewa Falls. Part of this county was taken in 1901 to form the county of Gates.

LOANS—	When Due.
CERTIFICATES OF IND'TEDNESS—	
5s, Jan. 1, $40,000	Jan. 1, 1903
Part due yearly to Jan. 1, 1914	
Floating debt	4,000
Total debt Feb. 20, 1902..	44,000

Tax valuation, real..... $7,925,437
Tax valuation, personal. 2,290,738
Total valuation 1901...10,216,175
Assessment about ½ actual value.
St. & co. tax (per M.) 1901..$11·769
Population 1890 was.....25,143
Population in 1900 was.....33,037

INTEREST on all bonds is payable in New York City.

CHIPPEWA FALLS.—R. P. WANDS, Treas.

This city is the county seat of Chippewa County.

LOANS—	When Due.
EXTENDED BONDS—	
5s, ..., $15,000	Jan. 15, 1903
REFUNDING BONDS—	
4s, J&J, $74,000	July 15, 1919
(Subject to call July 15, 1909.)	

Bonded debt Feb. 20, 1902..$89,000
Total valuation 1901....3,048,900
Assessment about actual value.
Total tax (per $1,000) '01..$30·00
Population in 1890 was.....8,670
Population in 1900 was.....8,094

DOOR COUNTY.—JAS. S. HALSTEAD, Clerk. CHAS. PLINSKE, Treasurer.

County seat is Sturgeon Bay.

LOANS—	Amount.
REFUNDING RAILROAD BONDS—	
3½s, ..., $18,000	1903 to 1919
($3,000 payable yearly.)	
Total debt Jan. 1, 1902..	$51,000
Tax valuation, real	2,925,631

Tax valuation, personal..$910,769
Total valuation 1901....3,836,631
Assessment about ¼ actual value.
Population in 1890 was....15,682
Population in 1900 was....17,583

EAU CLAIRE.—WILLIAM ROWE, Mayor. J. C. FENNESSEY, City Clerk.

Eau Claire is in Eau Claire County.

LOANS—	When Due.
BRIDGES—	
6s, J&J, $50,000	Jan. 1, 1903
6s, J&J, 25,000	Jan. 1, 1905
5s, J&J, 25,000	Jan. 1, 1907
4s, J&J, 10,000	Jan. 1, 1919
REFUNDING—	
5s, J&J, $25,000	Jan. 1, 1907
5s, J&J, 35,000	Jan. 1, 1917
4½s, J&J, 50,000	Jan. 1, 1912
4½s, J&J, 30,000	Jan. 1, 1912

STREET IMPROVEMENT BONDS—	
6s, M&S, $16,500	Mar. 15, '03-'05
6s, M&S, 5,400	Mar. 15, 1906
Total debt Sept. 1, 1901.	$250,000
Tax valuation, real	4,738,875
Tax valuation, personal.	1,834,731
Total valuation 1901	6,573,606
Assessment about ⅔ actual value.	
Total tax (per $1,000) '99	$36·72
Population in 1890 was	17,415
Population in 1900 was	17,517

INTEREST is payable in New York by the Central National Bank.

EAU CLAIRE SCH DIST.—E sie Fitzgerald, Asst. Sec.

LOANS—	When Due
4s, ..., $20,000,	1903-1912
($2,000 due yearly.)	
Bond. debt Mar. 13, 1902.	$20,000

Tax valuation, real..... $4,737,945
Tax valuation, person'l..1,834,626
Total valuation 1902 ... 6,572,571
School tax (per $1,000) 1902. $9·28

FOND DU LAC.—DR. A. L BISHOP, Mayor.

Fond du Lac is situated in Fond du Lac County.

LOANS—	When Due.
PARK BONDS—	
5s, ann., $600	1903
4s, S.-ann., 10,000.	Opt. (aft. 1900)
REFUNDING R.R. AID—	
4s, Mar., $60,000)	Mar. 1, 1917
Subject to call after 1906.	
Interest payable at Milwaukee Nat. Exchange Bank.	
SCHOOL BONDS—	
5s, July 1, $10,000	July 1, 1904
5s, July 1, 10,000	July 1, 1914
3½s, ..., 30,000	1920

STATE LOAN—	
4s, Jan., $14,000.	1903-1916
($1,000 yearly on Jan. 1).	
SEWER BONDS—	
3½s, ..., $40,000	1921
Int. payable at City Treas. office.	
Bond. debt Feb. 20, 1902.	$176,200
Tax valuation, real	4,227,235
Tax valuation, personal	1,073,873
Total valuation 1901	5,301,108
Tax rate (per M.) 1901..	$25·00
Population in 1890 was..	12,024
Population in 1900 was.	15,110

GRAND RAPIDS.—W. E. WHEELAN, Mayor.

This city is in Woods County.

LOANS—	When Due.
WATER WORKS BONDS—	
4s, ..., $66,000	
Total debt Jan. 16, 1902..	$69,880
Sinking fund	2,880

Net debt Jan. 16, 1902.... $67,000
Total valuation 1901....2,047,147
Total tax (per $1,000) 1901. $21·00
Population in 1901 was.....4,493

GREEN BAY.—J. H. TAYLOR, Mayor. W. L. KERR, City Clerk.

Green Bay in in Brown County.

LOANS—	When Due.
BRIDGE BONDS—	
5s, ..., $3,000	Jan. 1, 1903
BRIDGE AND SCHOOL BONDS	
5s, ..., $14,000	Jan. 1, 1903-09
5s, ..., 3,000	Jan. 1, 1910-12
CITY HALL & HOSPITAL BONDS—	
4s, M&N, $40,000	May 1, 1903-22
SCHOOL BONDS—	
5s, ..., $3,000	1903 to 1904
(Part due yearly Aug. 1.)	
4s, J&J, $12,000	Jan., 1903-14
4½s, ..., 30,000	Jan. 1, 1903-08

REFUNDING BONDS—	
5s, ... $21,000	1903 to 1916
($1,500 due yearly Jan. 1.)	
4½s, $8,800	1903 to 1918
($550 yearly on Jan. 1.)	
4s, J&J, $15,000	Jan. 1, 1903-12
4s, J&J, 2,000	Jan. 1, 1913-14
5s, ..., 8,250	1903 to 1917
($550 due yearly Jan. 1.)	
4s, ..., $1,000	Jan. 1, 1903
4s, ..., 8,500	Jan. 1, 1904-20
SEWER BONDS—	
4s, ..., $50,000	May, 1903-1922

LOANS— *When Due.*
CITY HALL BONDS—
4s, ..., $33,250 July 1, '03 to '21
Bonded debt Sept. 1, '02.. $240,800
Tax valuation, real.....8,109,810
Tax valuation, personal.2,405,765
Total valuation 1902..$10,515,575
Assessm't about 75% actual value.
Total tax (per $1,000) '02...$3[illegible]50
Population 1890 was 9,069
(Fort Howard annexed since 1890)
Population in 1900 was.....18,684

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.

HUDSON.—FRANK McGUIRE, Mayor. A. KARRAS, City Clerk.

This city is the county seat of St. Croix County.

LOANS— *When Due.*
CITY HALL BONDS—
4s, Feb. 1, $3,500....1903 to 1909
($500 yearly Feb. 1.)
HIGH SCHOOL—
4s, Feb., $10,000 ..Feb. 1913-1922
WATER WORKS—
4½s, Feb., $24,000.Feb. 1, 1907-'08
Total debt Feb. 1, 1902.. $37,500
Tax valuation 1901.....1,013,566
Assessment is ¾ of actual value.
Tax rate (per $1,000)'01. $25 00
Population 1890 was.....2,885
Population in 1900 was ... 3,259
Interest payable in Hudson.

IRON COUNTY.—County seat is Hurley.

LOANS— *When Due.*
JAIL BONDS—
5s, Jan., $30,000..... 19 years.
(Part due yearly on Jan. 20.)
Bonded debt Oct. 1, 1902 $49,069
Tax valuation, real.....$2,600,000
Tax valuation, personal. 286 000
Total valuation 1902 2,886,000
Population in 1900 was.....6,616

INTEREST on the jail bonds is payable at New York.

JANESVILLE.—VICTOR P. RICHARDSON, Mayor. JAS. A. FATHERS, Treasurer.

Janesville is situated in Rock County. Street improvement bonds are not considered a city liabi ity.

LOANS— *When Due.*
HIGH SCHOOL BUILDING—
5s, Nov. 1, $39,000... 1902-1912
(Part due yearly on Nov. 1.)
CITY HALL & LIBRARY BONDS—
4s, {$9,000.....Nov. 1, '02-04 / 56,000.....Nov. 1, '05-'20
STREET IMPROVEMENT BONDS—
6s, Nov. 1, $1,259..Jan. 23, 1905
Total debt Jan. 1, 1902..$104,000
Tax valuation, real. ...$6,827,535
Tax valuation, pers'l... 2,186.557
Total valuation 1902... 9,157,271
Assessment is about actual value.
Total tax (per $1,000) 1901.$14·71
Population in 1890 was.....10,836
Population in 1900 was....13,185

INTEREST is payable at the office of the City Treasurer.

KENOSHA.—CHAS. H. PFENNIG, Mayor. GUS JACOB, Clerk.

Kenosha is situated in Kenosha County.

LOANS— *When Due.*
REFUNDING RAILROAD AID—
3½s, J&J, $170,000...July 1, 1919
(Subject to call after 1909.)
Total debt Jan. 1, 1902... $170,000
Tax valuation, real..... 1,462,661
Tax valuation, personal $406,478
Total equaliz'd val. 1901 1,869,139
Assessment ¼ to ⅕ actual value.
Total tax (per $1,000)1901.$50·00
Population in 1890 was.....6,532
Population in 1900 was.....11,606

INTEREST is payable at the First National Bank, Milwaukee, and in Kenosha.

LA CROSSE.—L. HOLMES, Comptroller.

La Crosse is in La Croess County.

LOANS— *When Due.*
SCHOOL BONDS—
5s, J&D, $10,000.....June 1, 1912
Optional after June 1, 1902
5s, J&D, $20,000.....June 1, 1913
Optional after June 1, 1903
5s, M&N, $12,500. ...May 1, 1914
Optional after May 1, 1904
5s, M&N, $20,000.....May 1, 1915
Optional after May 1, 1905
3½s, J&J, $20,000....July 1, 1919
Optional after July 1, 1909
3½s, J&D, $20,000. June 15, 1920
Optional after June 15, 1910
3½s, M&S, $20,000. Mar. 15, 1921
Optional after Mar. 15, 1911
STREET BONDS—
3½s, M&S, $25,000 .Sept. 1, 1919
Subject to call after 1909.
3½s, J&J, $15,000...July 15, 1921
Optional after July 15, 1911
3½s, J&J, $15,000 ...July 1, 1922
Optional after July 1, 1912
SEWER, WATER & SCHOOL B'DS—
5s, J&J, $60,000.....July 1, 1915
Optional after July 1, 1905
CITY HALL BONDS—
5s, M&S, $15,000.....Mar. 16, 1911
Optional after Mar. 16, 1901
SEWER BONDS—
3½s, J&J, $10,000..July 15, 1919
Optional after July 15, 1909.
3½s, J&D, $4,000 June 1, 1922
Optional after June 1, 1912.
WATER BONDS—
5s, J&D, $13,000.....Dec. 1, 1911
Optional after Dec. 1, 1901
5s, J&D $25,000....Dec. 30, 1912
Optional after Dec. 30, 1902
5s, J&D, $75,000....June 1, 1915
Optional after June 1, 1905
5s, J&J, $10,000. Oct. 1, 1916
Optional after Oct. 1, 1906
3½s, J&J, $15,000..July 15, 1919
Optional after July 15, 1909
3½s, J&J, $25,000.....July, 1921
Optional after July 15, 1911
3½s, J&D, $6,000 ...June 1, 1922
Optional after June 1, 1912
3s, J&J, $22,000.....July 15, 1916
Optional after July 15, 1899
REFUNDING BONDS—
4s, J&J, $25,000.....July 1, 1918
Subject to call after 1908.
3½s, A&O., $52,000 ..Oct. 1, 1919
3½s, J&J, 42,000 .Jan. 15, 1920
3½s, J&D, 12,000.....Dec, 1921
Optional after Dec., 1911
Bond. debt Aug. 15, 1902 $599,200
Sinking fund..... 130,595
Net debt Aug. 15, 1902. 468,604
Water debt (included) . 191,000
Assessed valuat'n, real. 9,858.493
Assessed val., personal 3,251,883
Assessment is about 80% value.
Total valuation 1901...13,110,376
Tax rate (per $1,000) 1902.$17·00
Population 1890 25,090
Population 1900 (Census)..28,895

INTEREST on all recent issues is paid in La Crosse; on the water 5s (due 1915) in New York at State Trust Company.

LIMIT OF INDEBTEDNESS.—The limit of indebtedness prescribed by the Constitution of the State of Wisconsin is 5 per cent of the total valuation.

LA CROSSE CO.—J. E. KEIZER, Co. Clerk

County seat is La Crosse.

LOANS— *Amount.*
Bonded debt Jan. 1, 1902..$40,000
County has no floating debt.
Tax valuation, real....$13,099,046
Tax valuation, person'l.$3,978,133
Total valuation 1901...17,077,179
Population in 1890 was....38,801
Population in 1900 was.....42,997

MADISON.—JOHN W. GRAVES, Mayor. O. S. NORSMAN, Clerk.

Madison is situated in Dane County.

LOANS— *When Due.*
SPECIAL IMPROVEMENT BONDS—
6s, Apr. 1, $101,000 ..Apr. 1, 1903
(Part due yearly) to Apr., 1912
STREET REPAIR BONDS—
4½s, Jan. 1, $15,000..Jan. 1, 1913
Subject to call after Jan. 1, 1903
4½s, Jan. $15,000.....Jan. 1, 1917
Subject to call after 1907.
SEWER BONDS—
4s, July 1, $37,000....July 1, 1918
Subject to call after 1908.
3½s, Apr. 1, $40,000..Apr. 1, 1919
Subject to call after 1909.
WATER BONDS—
4½s, Jan. 1, $10,000..Jan. 1, 1913
Subject to call after Jan. 1, 1903
REFUNDING BONDS OF 1900—
4s, A&O, $72,000. Apr., 1903 to '10
Interest is payable at City Treas'y
Bonded debt Jan. 1, 1902 $316,000
Board of Education debt 59,000
Total debt Jan. 1, 1902.. 375,000
Sinking fund..... 30,000
Net debt Jan. 1, 1902..... 345,000
Water debt (included) .. 22,000
Tax valuation, real .$15,201 182
Tax valuation, personal 3,018,405
Total valuation 1901...18,219,587
Assessment about actual value.
Total tax (per $1,000) 1901.$10·50
Population in 1890 was.....13,426
Population in 1900 was.....19,164

TAX-RECEIVABLE COUPONS.—The water bonds carry tax-receivable coupons.

MANITOWOC.—WILLIAM RAHR, Mayor. ARTHUR REICHERT, Clerk.

Manitowoc is in Manitowoc County.

LOANS— *When Due.*
BRIDGE BONDS—
5s, Nov., $15,000....Nov. 1, 1902
($5,000 due yearly) to 1904
DRAINAGE BONDS—
4s, J&J, $8,000....1907-'09-'11-'13
($2,000 due Jan. 2, in years named)
IMPROVEMENT BONDS—
3½s, ... , $25,000 ... .
REFUNDING BONDS—
5s, Nov., $35,000....Nov. 1, 1902
4s, J&J, 5,000.....Jan. 2, 1907
HARBOR BONDS—
4½s. ...., $15,000...Jan. 15, 1906
Total debt Feb. 25, 190 . $80,000
Tax valuation, real.... 4,367,485
Tax valuation, person'l. 1,232,765
Total valuation 1901....5,600,250
Assessment from ¾ actual value.
Total tax (per $1,000) 1901.$24·94
Population in 1890 was..... 7,710
Population in 1900 was.....11,786

MANITOWOC CO.—E. SCHAFFLAND, Co. Cl'k.

County seat is Manitowoc.

LOANS *When Due.*
REFUNDING BONDS—
4s, J&J, $30,000..July 1, 1903-'05
Bond. debt Jan. 1, 1902. $60,000
Floating debt..... 15,000
Total debt Jan 1, 1902... 75,000
Tax valuation, real....$9,909,761
Tax valuat'n personal...$2,102,600
Total valuation 1901. 12,012,261
Assessment about ⅔ actual value.
State & Co. tax (per M) '01....$9·00
Population in 1890 was.....37,831
Population in 1900 was.... 42,261

INTEREST is payable at State Treasurer's Office, Madison.

MARATHON CO.—ANTON MEHL, Treasurer.

County seat is Wausau. The $4,000 due yearly on asylum bonds mentioned below will be paid by the asylum.

LOANS— *When Due.*
ASYLUM BONDS—
5s, J&D, $64,000..June '03 to '18
($4,000 due yearly)
Interest payable in Wausau.
AGRICULTURAL SCHOOL B'DS.—
4s, M&S, $16,000..Mar. 1, 1903-18
Total debt Aug. 1, 1902. $80,000
Tax valuation, real, ...10,341,796
Total valuation pers'l.. 3,042,222
Total valuation 1902 ..13,384,018
Assessment at actual value.
Population in 1890 was.....30,369
Population in 1900 was.... 43,256

MARINETTE.—W. C. CAMPBELL, Mayor. A. B. GIFFORD, Clerk.

This city is in Marinette County.

LOANS *When Due.*
ARMORY BONDS—
3½s, ..., $15,000 Feb 1, 1903-17
BRIDGE BONDS—
5s, March, $6,000.Mch. 1, '03-'05
SCHOOL BONDS—
6s, ..., $12,000.Aug. 1, '03-'14
SEWER BONDS—
5s, Aug., $25,000.....Aug. 1, 1903
($2,500 due y'rly) to Aug. 1, 1912
5s, ..., $6,000, 1903 to 1914
($500 due yearly.)
REFUNDING BONDS—
6s, ..., $43,500 .. 1903 to 1917
($2,500 due yearly.)
Bonded debt Oct. 1, 1902. $107,500
Tax valuation, real.....3,844,680
Tax valuation, pers'l... 2,371 335
Total valuation 1902....6,216,015
Assessment about actual value.
Total tax (per $1,000) 1902.$25·00
Population in 1890 was.....11,523
Population in 1900 was.....16,195

INTEREST on the bridge and sewer bonds is payable in New York; on armory bonds in Madison; on the school bonds in Milwaukee.

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

MILWAUKEE.—DAVID S. ROSE, Mayor. —— PAWENSKI, Comptroller.

This city is situated in Milwaukee County.

LOANS— *When Due.*
BATH BONDS—'88-'93—
5s, J&J, $11,000...July 1, 1903 to
($1,000 called y'rly).July 1, 1913
4s, J&J, $7,500 ....July 1, 1903 to
($1,250 called y'rly).July 1, 1908
BRIDGE BONDS—
4s, J&J, $3,750...July 1, 1903
4s, J&J, 17,000 ..Jan. 1, 1903 to
($2,500 called y'rly).Jan. 1, 1910
5s, J&J, $40,000...July 1, 1903 to
($5,000 called y'rly).July 1, 1911
5s, J&J, $100,000...July 1, 1903 to
($10,000 cal'd y'rly).July 1, 1912
5s, J&J, $33,000 ..July 1, 1903 to
($3,000 called y'rly).July 1, 1913
5s, J&J, $52,500 ..Jan. 1, 1903 to
($3,750 called y'rly.)Jan. 1, 1916
3½s, J&J, $135,000.J'ly 1, 1903 to
($7,500 called y'rly).J'ly 1, 1920
3½s, J&J, $95,000.July 1, 1903 to
($5,000 called y'rly).July 1, 1921
3½s, J&J, $135,000.Jan 1, 1903, to
($6,750 called yr'ly.).Jan 1, 1922
3½s, J&J, $100,000.July 1, 1903-22
CITY HALL BONDS—
4s, M&S, $21,000 .Mar. 1, 1903 to
($3,000 called y'rly).Mar. 1, 1910
5s, J&J, $90,000...July 1, 1903 to
($10,000 called y'ly).July 1, 1911
5s, J&J, $100,000...July 1, 1903 to
($10,000 called y'ly).July 1, 1912
5s, J&J, $120,000..July 1, 1903 to
($10,000 called y'ly).July 1, 1914
5s, J&J, $195,000 ..July 1, 1903 to
($15,000 called y'ly).July 1, 1915
FIRE DEPARTMENT BONDS—
5s, J&J, $27,500 .July 1, 1903 to
($2,500 called y'rly).July 1, 1913
3½s, J&J, $45,000..Jan. 1, 1903 to
($2,500 called y'rly).Jan. 1, 1920
3½s, J&J, $95,000 Jan. 1, 1903 to
($5,000 called y'rly) Jan. 1, 1921
3½s, J&J, $47 500 July 1, 1903 to
($2,500 called y'rly).July 1, 1921
3½s, J&J, $100,000 Jan.1, 1903 to
($5,000 called y'rly) Jan.1, 1922
HOSPITAL BONDS—
5s, J&J, $27,500...July 1, 190 3to
($2,500 called y'rly).July 1, 1913
LIBRARY & MUSEUM BONDS—
5s, J&J, $45,000...July 1, 1903 to
($5,000 called y'rly).July 1, 1911
5s, J&J, $75,000 .July 1, 1903 to
($7,500 called y'rly).July 1, 1912
5s, J&J, $90,000 July 1, 1903 to
($7,500 called y'rly.)July 1, 1914
5s, J&J, $150,000..July 1, 1903 to
($10,000 called y'ly).July 1, 1917
5s, J&J, $90,000...July 1, 1903 to
$6,000 called y'rly).July 1, 1917
LIBRARY BONDS—
4s, J&J, $21,000...Jan. 1, 1903 to
($3,000 called y'rly).Jan. 1, 1910
FLUSHING TUNNEL—
5s, J&J, $90,000...July 1, 1903 to
($6,000 called y'rly).July 1, 1917
3½s, J&J, $45,000 July 1, 1903 to
($2,500 called y'ly).July 1, 1920
3½s, J&J, $47,500.Jan. 1, 1903-21
3½s J&J, 100,000 Jan. 1, 1903-22
GENERAL CITY BONDS, 1871-'86—
4s, J&J, $21,500 .July 1, 1903 to
($7,500 called y'rly).July 1, 1905
4s, J&J, $29,000...July 1, 1903 to
($7,500 called y'rly).July 1, 1906
PARK BONDS—
4s, J&J, $40,000..July 1, 1903-10
5s, J&J, $87,000...July 1, 1903 to
($8,000 called y'rly).July 1, 1911
5s, J&J, $34,500...July 1, 1903 to
($5,000 called y'rly).July 1, 1912
5s, J&J, $55,000 ..July 1, 1903 to
($5,000 called y'rly).July 1, 1913
5s, J&J, $60,000 .July 1, 1903 to
($5,000 called y'rly).July 1, 1914
5s, J&J, $65,000...July 1, 1903 to
($5,000 called y'rly).July 1, 1915
5s, J&J, $84,000....July 1, 1903 to
($6,000 called y'rly).July 1, 1916
5s, J&J, $75,000 ..July 1, 1903 to
($5,000 called y'rly).July 1, 1917
3½s, J&J, $47,500.Jan. 1, 1903 to
($2,500 called y'rly).Jan. 1, 1921
3½s, J&J, $50,000 Jan. 1, 1903 to
($2,500 called yr'ly) Jan. 1, 1922
BRIDGE AND VIADUCT BONDS—
3½s, J&J, $50,000.July 1, 1903-22
SCHOOL BONDS—
5s, J&J, $50,000 July 1, 1903-12
5s, J&J, 137,500...July 1, 1903 to
($12,500 due y'rly).July 1, 1913
5s, J&J, $21,000...July 1, 1903 to
($1,750 called y'rly).July 1, 1914
5s, J&J, $65,000. Jan. 1, 1903 to
($5,000 called y'rly).Jan. 1, 1915
5s, J&J, $97,500 July 1, 1903 to
($7,500 called y'rly).July 1, 1915
5s, J&J, $154,000..July 1, 1903 to
($11,000 called y'ly).July 1, 1916
5s, J&J, $105,000...July 1, 1903 to
($7,000 called y'rly).July 1, 1917
4s, J&J, $60,000. July 1, 1903 to
($10,000 called y'ly).July 1, 1907
4s, J&J, $88,000...July 1, 1903 to
($12,500 called y'ly).July 1, 1909
4s, J&J, $90,000 .July 1, 1903 to
($10,000 called y'ly).July 1, 1911
3½s, J&J, $237,500 July 1, 1903 to
($12,500 call'd y'ly)July 1, 1921
3½s, J&J, $400,000.Jan.1, 1903 to
($20,000 called y'ly) Jan.1, 1922

LOANS— *When Due.*
REFUNDING BONDS—
5s, J&J, $70,000...July 1, 1903 to
($5,000 called y'rly).July 1, 1916
MIL. RIVER DAM BONDS—
4s, J&J, $17,500 .July 1, 1903 to
($2,500 called y'rly).July 1, 1909
VIADUCT BONDS—
5s, J&J, $22,500...July 1, 1903 to
($2,500 called y'rly).July 1, 1911
5s, J&J, $75,000...July 1, 1903 to
($7,500 called y'rly).July 1, 1912
5s, J&J, $60,000...July 1, 1903 to
($5,000 called y'rly).July 1, 1914
SEWER BONDS—(INTERCEPTING.)
4s, J&J, $18.000...July 1, 1903 to
($3,000 called y'rly).July 1, 1907
3½s, J&J, $45,000 Jan. 1, 1903 to
($2,500 called y'ly).Jan. 1, 1920
WATER BONDS—
5s, J&J, $68,750...July 1, 1903 to
($6,250 due yearly).July 1, 1913
5s, J&J, $25,000. July 1, 1903 to
($2,500 called y'rly).July 1, 1912
5s, J&J, $60,000.. July 1, 1903 to
($5,000 called y'rly).July 1, 1914
5s, J&J, $70,000...July 1, 1903 to
($5,000 called y'rly).July 1, 1916
4s, J&J, $9,000...July 1, 1903
4s, J&J, 50,000.....Jan. 1, 1903 to
($12,500 called y'ly).Jan. 1, 1906
4s, J&J, $63,000...Jan. 1, 1903 to
($12,500 called y'ly)Jan. 1, 1907
4s, J&J, $175,000 .Jan. 1, 1903 to
($25,000 called y'ly).Jan 1, 1910
4s, J&J, $40,000...Jan. 1, 1903 to
($5,000 called y'rly).Jan. 1, 1910
4s, J&J, $5,000...July 1, 1903
4s, J&J, 15,000...July 1, 1903 to
($7,500 called y'rly).July 1, 1904

POLICE DEP'T BONDS—
3½s, J&J, $60,000 Jan. 1, 1903 to
($3,000 called y'rly)Jan. 1, 1922
PUB. BATH & LIBRARY BONDS—
3½s, J&J, $50,000 .Jan. 1, 1903 to
($2,500 called y'rly) Jan 1, 1922
SEWER BONDS—
5s, J&J, $17, 00...July 1, 1903 to
($1,500 called y'rly).July 1, 1913
5s, J&J, $30,000...July 1, 1903 to
($2,500 called y'rly).July 1, 1914
5s, J&J, $13,000...July 1, 1903 to
($1,000 called y'rly).July 1, 1915
5s, J&J, $28,000. July 1, 1903 to
($2,000 called y'rly).July 1, 1916
5s, J&J, $75,000...July 1, 1903 to
($5,000 called y'rly).July 1, 1917
5s, J&J, $64,000...Jan. 1, 1903 to
($4,000 called y'rly).Jan. 1, 1918
3½s, J&J, $45,000 Jan. 1, 1903 to
($2,500 called y'ly).Jan. 1, 1920
3½s, J&J $142,500.Jan. 1, 1903-21
3½s, J&J, $50,000, Jan. 1, 1903-22
STREET BONDS—
5s, J&J, $60,500...July 1, 1903 to
($5,500 called y'rly).July 1, 1913
5s, J&J, $65,000...July 1, 1903 to
($5,000 called y'rly).July 1, 1915
5s, J&J, $112,000..July 1, 1903 to
($8,000 called y'rly).July 1, 1916
5s, J&J, $60,000...July 1, 1903 to
($4,000 called y'rly).July 1, 1917
3½s, J&J, $136,000.July 1, 1903 to
($8,000 called y'rly) July 1, 1919
3s, J&J, $144,000..Jan. 1, 1903 to
($8,000 called y'rly) Jan. 1, 1920
3½s, J&J, $152,000.Jan. 1, 1903 to
($8,000 called y'rly).Jan. 1, 1921
3½s, J&J, $200,000.Jan. 1, 1903-22
3½s, J&J, 100,000, July1, 1903-22

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.—

	May 10, '02.	*Jan.* 1, '02.	*Jan* 1, '01.	*Jan.* 1, '00.
Total bonded debt.	$7,020,250	$6,075,250	$6,114,000	$6,060,750
Sinking funds	513,750	513,750	556,550	574,237
Net debt	$6,506,500	$5,561,500	$5,557,450	$5,486,513
Water debt (included).	$676,500	$676,500	$944,250	$1,123,000

The floating debt on Jan. 1, 1902, was $203,000.
The limit of indebtedness on Jan. 1, 1902, was $1,433,355.

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, 1902, was $21,712,832.

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. p'r*	*Tax Rate* $1,000
1902	$137,404,281	$34,476,258	$171,880 539	
1901	134.135,624	31.089,263	165,224.887	$22·46
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	19,881.035	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. The State Supreme Court has declared invalid a law passed by the State Legislature authorizing this county to issue $275,000 bonds for the construction of a viaduct across the Menomonee Valley. V. 74, p. 166. Part of these bonds was awarded May 23, 1901, but sale never consummated. V. 72, p. 1201.

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, J&J 4 ,' 00...July 1, 1912
3½s, F&A, 25,000...Aug. 1, 1916
3½s, J&J, 45,000...July 1, 1922

Bond. debt July 1, 1902..$3 5,000
Sinking fund..... 14,000
Net debt July 1, 1902.... 371,000
County has no floating debt.
Tax valuation 1902..$196,237,169
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.—{CHARLES SCHULTZ, 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 Jan. 1, 1902... 60,000
Tax valuation, real.....$2,576,283
Tax valuation, personal. 776,746

Tot.equalz'd valu'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. 68, p. 1238.)
ELECTRIC LIGHT BONDS—
4s, Feb. 1, $30,000...Feb. 1903-17
Bonded debt Feb. 1, 1902..$72,000

Assessed valuat'n, real.$1,455,100
Ass'd valuation, per'l.. 546,905
Total valuation 1901.. 2,002,005
Assessment about actual value.
Tax rate (per $1,000) 1901..$17·08
Population in 1890 was.....2,729
Population in 1900 was.....2,880

OSHKOSH.—{JOHN MULVA, Mayor. / DAN WITZEL, Clerk.

Oshkosh is situated in Winnebago County.

LOANS— *When Due.*
CITY HALL BONDS—
5s, Feb. 15, $10,000..1903 to 1907
($2,000 due yearly in Feb.)
FUNDING BONDS—
4s, A&O, $91,000. ..Aug. 1, 1918
4s, ..., 75,000 ....Oct. 15, 1918
IMPROVEMENT BONDS—
4s, ..., $10,000.....1903-04
($5,000 due each year.)
LIBRARY BONDS—
4s, ... $50,000.June 6, 1918
SEWER BONDS—
3½s, ..., $25,000 1903 to 1907

LOANS— *When Due.*
SCHOOL BONDS—
4s, A&O, $15,000....Aug. 1, 1918
4s, ..., ... 19 0
3½s, ..., 50,000 .1906 to 1915
($5,000 due yearly.)

SCHOOL BONDS—(CON.)—
3½s, ..., $75 000...1903 to 1917
($5,000 due yearly)
Total debt Jan. 1, 1902. $456,667
Assessed valuat'n, '02..18,395,570
Population in 1890 was ...22,836
Popula ion in 1900 was ...28,284

INTEREST on the city hall bonds at Madison, Wis., by State Treasurer; on all other bonds at Oshkosh.

OUTAGAMIE CO.—County seat is Appleton.

LOANS— *Amount.*
COUNTY BONDS—
5s, A&O, $40,000..... 1903-1910
($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

PORTAGE CO.—M. O. WROLSTAD, Co. Treas.

County seat is Stevens Point.

LOANS— *When Due.*
BUILDING RAILROAD—
5s, Jan., $100,000.....Jan. 1, 1912
CERTIFICATES OF IND'T'NESS—
3½s, Jan., $80,000 Jan. 1, 1911
$8,000 due yearly.
Interest payable by the County Treasurer.

Total debt Feb. 20, 1902 $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 BONDS—
5s, ..., $20,000.....1903 to 1917
($1,000 yearly on Sept. 1).
5s, J&J, $7,000 .....Jan. 1, 1914
5s, ..., 16.000 1916
Optional after 10 years from date.
4s, F&A, 15,000.....Aug. 1, 1910
4s, J&D, 50,' 00 ..June 1, 1913
4s, July 1, 30,000....Mch. 1, 1903, to Mch. 1, 1919
$1,000 yearly, 1903 to 1909; $2,000 yearly, 1910 to 1918; $5,000 Mch. 1, 1919.
3½s, July 1, $17,000..July 1, 1919
3½s, ..., 48,000 ...1903 to 1921
$2,000 due yearly on June 12 to 1911; $3,000 y'rly 1912 to 1021.
3½s, ... {$21,000..Apr., '03 '09 / 4,000....Apr., 1910

LOANS— *When Due.*
PAVING BONDS—
5s, M&N, $25,000.....May 1, 1914
Optional after 10 years from date.
5s, ..., $20,000.....1916
4½s, ..., 50,000 .....
4s, ..., 47,000 Mar.1, '03 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 Aug. 10, 1902 $486,000
Sinking fund..... 53.350
Net debt Aug. 10, 1902....432,650
Total valuation 1901...10,702,315
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

RACINE COUNTY.—WM. BELL, Co. Clerk.

County seat is Racine.

LOANS— *When Due.*
ASYLUM AND JAIL BONDS—
5s, F&A, $37,000....$5,000 yearly.
Int. is payable at County Treasury
Total debt Feb. 15, 1902 ..$37,000

Tax valuation, real....$19,917,940
Tax valuat'n, person'l.. 3,885,434
Total valuation 1901...23,803,374
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., $24,000.,Jan. 1, 1903-10
$2,000 due yearly, 1903-04, and $3,000 yearly, 1905 to 1910.
Total debt Mar. 20, 1902...$24,000

Tax valuation 1901.....$799,938
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.

Rhinelander is the county seat of Oneida County.

LOANS— *When Due.*
FUNDING BONDS—
5s, A&O, $18,000 .....Feb. 1, 1903
($3,000 due yearly to Feb. 1, 1908)
Bonded debt Mar. 1, 1901 $21,000
Tax valuation real..... 945,780

Tax valutation, 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, $7,000 ...Jan. 1, 1903, to
($500 due yearly) Jan. 1, 1916
WATER BONDS—
5s, semi-an., $25,000 May 1, 1914
Bonded debt Jan. 1, 1902.$32,000
Sinking fund..... 7,500

Net debt Jan. 1, 1902 ... $24,500
Assessed valuation, real. 594,687
Assessed valuation, per'l. 187,793
Total valuation 1901..... 782,480
Assessment abt. 80% actual value.
Tax rate (per $1,000) 1901..$21·63
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.—J F. ARMSTRONG, City Clerk.

This city is in Sheboygan County.

LOANS— *When Due.*
SEWER AND PAVING BONDS—
6s, ..., $5,300.....Jan. 2, 1908
Subject to call after 1906.
6s, ..., $5,500 ..Dec. 2, 1908
Subject to call after 1906.
REFUNDING BONDS—
4½s, M&N, $120,000 May 1, 1909
4½s, M&N, 28,000..May 1, 1911

REFUNDING BONDS—Continued.
3½s, J&D, $50.0 0. June 2, 1922
Optional after June 2, 1907.
SCHOOL HOUSE BONDS—
4s, ..., $25,000.....1918
Subject to call after 1903.
4s, ..., $15,000.....1920
Subject to call after 1905.

Bonded debt Sept. 19,'02.$250,500
Tax valuation, real.....9,573,707
Tax valuation, personal.2,912,724
Total valuation 1902...12,486.431
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—Addit'nal 4s, M&S, $40,000.....Mar. 1, 1918
Subject to call after 1908.

INTEREST on the refunding bonds is payable at the Fourth National Bank, New York City.

SO. MILWAUKEE.—Jos. Baxter, City Clerk.

This place is in Milwaukee County.

LOANS—	*Amt. Outstand'g.*
School bonds, 5s, 1903....	$15,000
Sewer bonds, 5s, 1913	15,000
Water bonds, 5s, 1913....	40,000
Total debt Mar. 1, 1902...	70,000
Sinking fund.....	14,280

Net debt Mar. 1, 1902... $55,720
Cemetery note (additional)..2,500
Tax valuation 1901.....1,163,651
Real valuation (about)..5,000,000
Total tax (per M) 1901.....$30·00
Population in 1900 was.....3,392

SUPERIOR.—J. J Surch, 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. Several suits have been instituted recently which involve the legality of some $600,000 or $700,000 special improvement bonds. V. 73, p. 801, 124, and V. 74, p. 110 and 590. These bonds were still in litigation Sept. 1, 1902.

LOANS—	*When Due.*
Bridge Bonds—	
6s, F&A, $50,000....Aug. 1,	1910
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
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
Special Assessment Loans—	
Harbor Improvements—	
6s, J&D, $78,470.....	to 1908

Street Improvement—
5s, J&J, $683,847.....to 1908
Sewer Improvement—
5s, J&J, $92,805.....to 1908
Gen.bond debt Aug.,'02 $681,000
Special bonded debt.... 855,123
Total debt Aug. 20, '02. 1,536,123
Sinking fund..... 249,524
Net debt Aug. 20, 1902. 1,286,599
Assessed valuat'n, real.13,565,589
Assessed val't'n, pers'l. 1,919,794
Total valuation, 1901..15,485,383
Assessment about actual value.
Total tax (per $1,000) '01..$34 70
Population in 1890 was....11,983
Population in 1900 was....31,091

INTEREST on general bonds is payable at Nat'l Bank of Republic, New York; on special bonds at Superior.

WAUKESHA.—Walter Hartshorne, Compt.

This city is the county seat of Waukesha County.

LOANS—	*When Due.*
Sewer Bonds—	
5s, Feb., $30,000.....	1910
Public Building Bonds—	
5s, J&J, $9,000.....1903 to	1911
School Bonds—	
5s, Feb., $4,060.....1903 to	1904
4s, J&J, 28,000.....1903 to	1918
Street Impt. Bonds—	
6s, M&S, $8,613 96..March '99-'08	

Land Purchase Bonds—
4s, F&A, $15,000..Aug. 1, '03-17
4s, F&A, 10,000..Aug. 1, '18-22
Bond. debt July 20, '02.. $99,600
Total valuation 1901....3,670,050
Assessment about ½ actual value.
Tax rate (per $1,000) 1900..$23·00
Population in 1900 was.....7,419
Population 1890 (Census)...6,321

INTEREST payable at office City Treasurer.

WAUSAU.—H G. Lemke, Treasurer.

This city is situated in Marathon County.

LOANS—	*When Due.*
Refund'g Municipal Bonds—	
5s, M&S, $25,000....Sept. 18,	1906
($5,000 due y'rly) to Sept. 18,	1910
School House Bonds—	
5s, M&S, $15,000....Sept. 18,	1903
($5,000 due y'rly) to Sept. 18,	1905
Water Works Bonds—	
5s, A&O, $90,000.....Apr. 1,	1905
Bonded debt Aug. 15,'02.$130,000	
Floating debt..... 63,400	

Total debt Aug. 15, 1902 $193,400
Sinking fund..... 20,000
Net debt Aug. 15, 1902.. 173,400
Water debt (included)... 90,000
Tax valuation, real.....2,527,227
Tax valuation, personal.1,105.056
Total equal. val. 1901.. 3,632,283
Assessment is ⅔ actual value.
Total tax (per $1,000) 1901.$34·11
Population in 1890 was 9,253
Population in 1900 was.... 12,354

WINNEBAGO CO.—M. J. Rounds, Treas.

Oshkosh is the county seat.

LOANS—	*When Due.*
Asylum Bonds—	
4½s, Mar.15, $59,000.Mar.15,	1904
Jail Notes—	
3½s, Apr. 1, $10,000.Apr.1,	'02-04
Bonded debt Aug. 1, 1902.$59,000	
Floating debt (incl. notes) 10,000	
Total debt Aug. 1, 1902... 69,000	

Tax valuation, real...$25,768,125
Tax valuation, pers'l... 6,584,112
Total valuation 1901..32,352,237
Assessment about actual value.
State & Co. tax (per M.) '01 $5·569
Population in 1890 was....50,097
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 (besides a few other civil divisions) which have reported an indebtedness of over $20,000 and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1900. Valuation figures are for 1900.

Counties—	*Bonded debt.*	*Total debt.*	*Assessed valuation.*	*Population.*
Dunn	$20,000	$20,000	$5,852,259	25,043
Eau Claire	20,000	20,000	9,755,329	31,692
Gates	25,000	25,000	.....	
Green Lake	20,000	20,000	5,190,048	15,797
Iowa	30,000	30,000	18,549,854	23,114
Monroe	42,000	42,000	8,075,000	28,103
Oneida	.....	22,000	3,872,435	8,875
Polk	25,000	25,000	4,776,882	17,801
Price	45,000	45,000	4,541,595	9,106
Richland	.....	30,000	3,637,977	19,483
Rock	70,000	70,000	40,000,000	51,203
St. Croix	.....	75,000	6,019,929	26,830
Sawyer	50,000	50,000	1,031,623	3,593
Trempealeau	.....	74,000	8,816,428	23,114
Vernon	15,000	15,000	1,090,086	28,351
Washburn	41,610	47,610	598,829	5,521
Washington	50,625	64,725	11,774,482	23,589
Cities, Towns, &c.—				
Beloit (C.), Rock County..	30,800	30,800	.....	10,436
Berlin (C.). Gr'n Lake Co.	32,000	32,000	960,000	4,489
De Pere, Brown County..	28,000	28,000	834,866	4,038
Elroy (C.), Juneau Co ...	16,350	27,414	.....	1,685
Marshfield (C.), Wood Co..	18,000	18,000	2,844,605	5,240
Marshfield Sch. Dis., No. 1	26,500	26,500	2,844,605	.....
Menasha City, Winnebago County	14,583	14,583	1,573,055	5,589
Menasha City Sch. Dist..	35,000	35,000	.....	.....
Oconto (City), Oconto Co. (C.)—City.	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:

LOANS.— NAME AND PURPOSE.	*Interest.— Rate.*	*Payable.*	*Principal.— When Due.*	*Outstand'g.*
State funding bonds.....	3½	J & J	July 1, 1921	$1,134,000
Subject to call at any time (limit, $150,000 yearly.)				
Certificates of indebtedness...	4	J & J	July 1, 1903	50,000
do do	3	J & J	July 1, 1903	50,000
do do	3	J & J	July 1, 1904	100,000
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	100,000
do do	3	J & J	July 1, 1909	100,000
do do	3	J & J	July 1, 1910	100,000
do do	3	J & J	July 1, 1911	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, 1902, the total bonded debt of the State was $1,134,000. On Jan. 1, 1902, there were $396,000 State bonds held in various Minnesota State funds. $690,000 of the $800,000 certificates of indebtedness are held in the State School Fund.

TAXABLE VALUATION.—The taxable valuation, total tax levied and the rate of State tax have been as follows for the years named.

	Taxable Valuation.— Real.	*Personal.*	*Total.*	**Total Taxes State Tax. Levied.*	*p.* $1,000.
1901....	$493,140,570	$107,840,044	$600,980,614	$12,269,671	$1 60
1900....	489,213,453	98,803,235	588,016,688	14,963,901	1·60
1899....	492,275,174	92,808,154	585,083,328	14,539,285	1·80
1898....	489,803,334	89,448,796	579,252,130	13,847,896	1·80
1897....	484,974,679	85,624,134	570,598,813	14,084,405	1·80
1896....	478,451,788	85,493,875	563,945,663	13,595,948	1·80
1895....	556,135.887	85,114,394	641,250,281	14,770,864	1·80
1893....	543,956,153	98,947,498	642,903,651	14,645,741	2·20
1892....	546,496,309	91,043,649	642,539,958	14,214,938	2·60
1889....	463,943,397	95,418,115	559,361,512	12,243,956	1·90
1887....	391,823,360	94,846,604	486.669,964	10,796,483	1·90
1885....	319,008,864	82,720,902	401,729,766	8,383,696	1·80
1880....	203,473,637	54,581,906	258,055,543	4,191,811	1·80
1875....	173,693,276	45,162,467	218,855,743	3,892,482	2·10
1870....	67,221 348	19,912,525	87,133,673	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 1901 there was a tax of $1·23 for school and university purposes.

DEBT LIMITATION.—Minnesota has protected the State from extravagant expenditures through restrictions which its Constitution puts on every kind of debt making. That instrument fixes the limit at $250,000 "for the purpose of defraying extraordinary expenditures;" and an amendment, ratified in 1879, extended this power to $250,000 additional "for erecting and completing buildings for the insane, a deaf, dumb and blind asylum, and State prison." Besides the foregoing, it is also provided that the State credit shall not be loaned, &c. With regard to the debt of municipalities there is but one section in the Constitution which relates to that subject, and that has reference to making railroad debt.

FIRST, as to State indebtedness, the sections which treat of the subject are in article 9, sections 5, 6, 7, 8 and 14.

Section 5. *(Public debt may be contracted.)* For the purpose of defraying extraordinary expenditures, the State may contract public debts, but such debts shall never, in the aggregate, exceed two hundred and fifty thousand dollars; every such debt shall be authorized by law for some single object, to be distinctly specified therein; and no such law shall take effect until it shall have been passed by the vote of two-thirds of the members of each branch of the Legislature, to be recorded by the yeas and nays on the journals of each House, respectively; and every such law shall levy a tax, annually, sufficient to pay the annual interest of such debt, and also a tax sufficient to pay the principal of such debt within ten years from the final passage of such law, and shall specially appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation and taxes shall not be repealed, postponed, or diminished, until the principal and interest of such debt shall have been wholly paid. The State shall never contract any debts for works of internal improvement, or be a party in carrying on such works, except in cases where grants of land or other property shall have been made to the State, especially dedicated by the grant to specific purposes; and in such cases the State shall devote thereto the avails of such grants, and may pledge or appropriate the revenues derived from such works in aid of their completion.

Section 6.—*(Public debt how contracted.)* All debts authorized by the preceding section shall be contracted by loan on State bonds of amounts not less than five hundred dollars each, on interest, payable within ten years after the final passage of the law authorizing such debt; and such bonds shall not be sold by the State under par. A correct registry of all such bonds shall be kept by the Treasurer in numerical order, so as always to exhibit the number and amount unpaid and to whom severally made payable.

Section 7.—The State shall never contract any public debt, unless in time of war, to repel invasion or suppress insurrection, except in the cases and in the manner provided in the fifth and sixth sections of this article.

Section 8.—*(Appropriation of money received from loan or State bonds.)* The money arising from any loan made, or debt or liability contracted, shall be applied to the object specified in the act authorizing

such debt or liability, or to the repayment of such debt or liability, and to no other purpose whatever.

SECTION 14.—*(State debt for public buildings).* For the purpose of erecting and completing buildings for a hospital for the insane, a deaf, dumb and blind asylum, and State prison, the Legislature may by law increase the public debt of the State to an amount not exceeding two hundred and fifty thousand dollars, in addition to the public debt already heretofore authorized by the Constitution, and for that purpose may provide by law for issuing and negotiating the bonds of the State and appropriate the money only for the purpose aforesaid; which bonds shall be payable in not less than ten nor more than thirty years from the date of the same, at the option of the State.

SECOND, as to city, county or other municipality the only restriction on the debt-making power in the Constitution is the following, found in article 9, section 15.

SECTION 14.—*(Municipal debts in aid of railroads.)* The Legislature shall not authorize any county, township, city or other municipal corporation to issue bonds or to become indebted in any manner to aid in the construction or equipment of any or all railroads to an amount that shall exceed five per centum of the value of the taxable property within such county, township, city, or other municipal corporation; the amount of such taxable property to be ascertained and determined by the last assessment of said property made for the purpose of State and county taxation previous to the incurring of such indebtedness.

The foregoing was adopted as an amendment in 1879. Before its adoption the section read so as to authorize municipal corporations to issue bonds in aid of railroads to *ten per cent* of valuation. Hence the amendment consisted in simply changing the word *ten* and making it *five.*

This is all the Constitution contains with reference to the debts of municipalities. The Legislature, however, has made some general provisions governing bond issues, which will be found in the STATE AND CITY SUPPLEMENT for October, 1899, and in previous numbers of that publication.

POPULATION OF STATE.—The population of Minnesota has been as follows in the years named:

1900.....1,751,394	1880.....780,773	1860.....172,023
1890.....1,301,826	1870.....439,706	1850..... 6,077

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.—

The township of Albert Lea is situated in Freeborn County, and includes the city of the same name.

Township debt Jan. 1, 1902. $11,000	Assessment is ⅓ actual value.
Tax valuation, real..... 256,529	Total tax (per M.) 1901.....$21·40
Tax valuation, personal.. 37,232	Population in 1900 was.....4,500
Total valuation 1901..... 293,761	Population in 1890 was.....3,305

AUSTIN.—T. M. FOSTER, Recorder.

This city is the county seat of Mower County

LOANS—	*When Due.*
CITY BONDS	
6s, M&S, $10,000.....Mar. 1, 1909	
RAILROAD AID BONDS—	
6s, M&N, $16,000.....Nov. 1, 1904	
REFUNDING BONDS—	
6s, J&J, $14,000...July 1, 1903	
5½s, M&S, 4,000...Sept. 1, 1905	
WATER BONDS—	
6s, M&N, $25,000.....Nov. 1, 1902	

Bonded debt Mar. 1, '02.	$69,000
Floating debt.....	12,000
Total debt Mar. 1, 1902.	81,000
Tax valuation, real.....	832,785
Tax valuation, personal.	233,678
Total valuation 1900....1,066,463	
Total valuation 1901....1,115,347	
Assessment is about ⅓ actual val.	
Total tax (per M.) 1901.....$42·20	
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.

LOANS—	*When Due.*
FUNDING BONDS—	
3s, Mar. 15, $25,000.Mar. 15, 1907	
3s, June 15, 16,000.Mar. 28, 1909	
3s, May 15, 16,000.May 15, 1911	
COURT HOUSE AND JAIL BONDS—	
7s, July 1, $18,000...June 1, 1904	
Total debt Jan. 1, 1902....$75,720	
Sinking fund..... 26,619	

Net debt Jan. 1, 1902....	$49,101
Tax valuation, real.....2,203,705	
Tax valuation, personal.	554,047
Total valuation 1901....2,757,754	
Assessment about ¼ actual value.	
State tax (per $1,000) 1901..$2·83	
County tax (per $1,000) 1901.10·80	
Population in 1890 was.... 9,401	
Population in 1900 was.....14,375	

INTEREST on the 7 per cent bonds is payable in 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.

LOANS—	*When Due.*
REFUNDING BONDS—	
5s, ..., $25,000..... Oct. 1, 1917	
ELECTRIC LIGHT BONDS—	
6s, J&J, $40,000.....Jan. 1, 1908	
3s, M&S, 20.000.....Mar. 1, 1909	
REFUNDING JAIL BONDS—	
.....,$3,000.....	
SEWER BONDS—	
6s, A&O, $15,000.....Apr. 1, 1907	
CERTIFICATES OF INDEBT.—	
6s, g., J&D, $2,000...Jan., 1903-08	

Bonded debt Mar. 1, 1902.	$102,000
Floating debt.....	$18,000
Total debt Mar. 1, 1902.	120,000
Sinking fund.....	4,500
Net debt Mar. 1, 1902....	115,500
Tax valuation, real.....1,336,486	
Tax valuation, personal.	430,567
Total valuation 1901..	1,767,053
Assessment about ⅝ actual value.	
Total tax (per $1,000) 1901.$44·00	
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.—M. Mahlum, Sec'y.

Total debt Jan. 1, 1902...$110,000	Assessment about ⅔ actual value.
Sinking fund..... 6,000	School tax (per $1,000) '01.$20·00
Tax valuation 1901.....1,767,053	

CLAY COUNTY.—JOHN EID, Auditor.

County seat is Moorhead.

LOANS.—	*When Due.*
COURT HOUSE & JAIL BONDS—	
6s, Apr. 16, $32,000..Apr. 16, 1903	
REFUNDING BONDS—	
6s, A&O, $30,000. ....Apr. 1, 1905	
FUNDING BONDS—	
6s, June 1, $40,000...June 1, 1915	
Total debt Mar. 1, 1902..$102,000	
Sinking fund..... 14,000	

Net debt Mar. 1, 1902...	$88,000
Tax valuation, real.....4,326,883	
Tax valuation, personal.	910,952
Total valuation 1901. ..5,237,835	
Assessm't about 40% actual value.	
St. & Co. tax (per M.) 1902.. $9·00	
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.

LOANS—	*When Due.*
WATER-WORKS BONDS—	
7s, ..., $33,000....June 1, 1912	
FUNDING BONDS—	
7s, ..., $16,000....May 1, 1908	
BRIDGE AND FUNDING BONDS—	
7s, ..., $30,000....June 1, 1915	
IMPOVEMENT BONDS—	
5s, ..., $24,000....Dec. 1, 1918	
Bond. debt Feb. 23, 1902.$103,000	
Sinking fund assets..... 11,000	

Net debt Feb. 23, 1902 ..	$92,000
Assessed valuation, real.	732,745
Assessed valuation, per'l.	464,780
Total valuation 1901....1,197,525	
Assessment abt. ⅓ of actual value.	
Tax rate (per $1,000) 1901.$52·00	
Population in 1890 was.....3,457	
Population in 1900 was.....5,359	
Independ. School District No. 1—	
4s, J&J, $5,000 .....July 1, 1912	

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.

LOANS—	*When Due.*
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	
4½s, J&J, 100,000...Jan. 1, 1920	
4½s, M&N, 100,000...Nov. 1, 1922	
4½s, 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	
4½s, M&N, 500,000..May 1, 1914	
4½s, 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, $20,000.....July 1, 1903	
($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	
4s. J&J, 60,000..Jan. 1, 1932	
Dul. Gas & Water Co. (assumed.)	
6s, M&N, $295,000....May 1, 1906	

INTEREST on the Duluth Gas & Water Co. bonds is payable 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.—

	Jan. 1, '02.	*Jan.* 1, '01.	*Feb.* 17, '00.	*Aug.* 1, '99.
†Total bonded debt...	$2,664,250	$2,699,248	$2,600,250	$2,100,250
Floating debt.....	‡38,121	83,616	*179,438	589,603

* Includes $104,573 of special assessment certificates.

† Not including water debt, which amounted January 1 1902, to $2,356,000. ‡ Special assessment debt.

The city had a sinking fund and cash in the treasury on Feb. 20, 1902, $107,859.

The $138,250 of 6 per cent refunding bonds are not strictly a liability of the city, as they were issued by the village of Duluth under a special Act of the Legislature which provides that the County Commissioners of St. Louis County shall levy a special tax to pay the interest on them and provide a sinking fund to meet them at maturity.

ASSESSED VALUATION.—The city's assessed valuation (estimated at 50 per cent of actual value) and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Assessed Valuation.*	*Tax Rate per* $1,000
1901.....	$20,626,465	$4,343,844	$24,970,309	$29·90
1900.....	20,407,724	4,192,609	24,600,333	24·30
1899.....	22,716,258	3,442,777	26,159,035	24·90
1898.....	22,779,274	4,142,669	26,921,943	28·10
1897.....	26,112,865	4,178,754	30,291,619	31·40
1896.....	26,037,311	4,438,844	30,476,155	31·40
1895.....	36,157,713	4,855,550	41,013,263	27·90
1894.....	35,848,886	4,914,577	40,763,463	28·30
1890.....	19,385,553	4,381,100	23,766,653	....

POPULATION.—In 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.

LOANS—	*When Due.*
BUILD'G AND PURCHAS'G SITES—	
6s, M&N, $20,000.....May 1, 1903	
6s, M&N, 12,000.....May 1, 1909	
5s, J&J, 15,000.....July 1, 1905	
5s, J&J, 15,000.....July 1, 1906	
5s, M&S, 45,000.....Sept. 1, 1907	
5s, M&N, 50,000.....Nov. 1, 1913	
5s, F&A, 200,000.....Aug. 1, 1921	
5s, M&S, 100,000.....Sept. 1, 1922	
5s, M&N, 200,000.....May 1, 1923	
5s, J&D, 150,000.....June 1, 1924	
BUILD'G & PURCH. SITES—(Con.)	
4½s, J&J, $150,000...Jan. 1, 1921	
OTHER BONDS—	
5s, J&J, $20,000.....Jan. 15, 1904	

Total debt Aug. 1, 1902	$977,000
Sinking fund.....	4,829
Net debt Aug. 1, 1902..	972,171
Tax valuation, real ...20,626,465	
Tax valuat'n, personal.	4,343,844
Total valuation 1901 ..24,970 309	
School tax rate (per M.) 1901.$5·00	

INTEREST on bonds is payable at Amer. Exch. Nat'l Bank, N. Y.

FERGUS FALLS.—G. H. GARD, City Clerk.

Fergus Falls is in Otter Tail County.

LOANS.—	*When Due.*
BUILDING AND IMP. BONDS—	
6s F & A, $26,000...Aug. 1, 1912	
Subject to call after Aug. 1, 1902	
CITY HALL, &C., BONDS—	
6s A&O, $10,000.,.....Oct. 17,1908	
ELECTRIC LIGHT BONDS—	
5s, J&D, $25,000.....Dec. 1, 1905	
REFUNDING BONDS—	
4½s, ..., $10,000.....July 1, 1908	

Total debt Apr. 10, 1902..$71,000	
Total valuation 1901.....976,790	
Assessment is 30 p. c. actual value.	
Total tax (per $1,000) 1901.$49·20	
Population in 1890 was.....3,772	
Population in 1900 was.....6,072	

HASTINGS.—{J. G. SIEBEN, Mayor. / M. W. HILD, City Clerk.

Hastings is in Dakota County.

LOANS—	*When Due.*
ASYLUM BONDS	
4s, M&N, $8,000.....May 1, 1919	
Optional after May 1, 1909.	
HIGH WAGON BRIDGE BONDS—	
5s, J&J, $40,000.....July 1, 1924	
REFUNDING BONDS—	
5s, J&J, $20,000.....July 1, 1914	
4s, M&S, $16,000 1903-1910	
$2,000 due yearly on March 1.	
Bonded debt Mar. 1, 1902.$84,000	

Floating debt, note.....	$2,000
Tax valuation, real.....648,502	
Tax valuation, personal...193,780	
Total valuation 1901.....842,282	
Total tax (per $1,000), '01..$26·30	
Population in 1890 was.....3,705	
Population in 1900 was.....3,811	
Hastings School District No. 26—	
Irving Todd, Secretary.	
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.

*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

HENNEPIN CO.—DAVID C. BELL, Treasurer. HUGH R. SCOTT, Auditor.

County seat is Minneapolis.

LOANS—	When Due.
CT. HOUSE & CITY HALL B'DS—	
4½s, J&J, $335,000	July 1, 1917
4½s, J&J, 315,000	July 1, 1921
4½g, A&O, 600,000	Apr. 2, 1924
4½s, A&O, 400,000	Apr. 1, 1925
4s, J&J, 100,000	Jan. 1, 1920
BRIDGE BONDS—	
4½s, M&S, $75,000	Sept. 1, 1917
4½s, M&S, 35,000	Sept. 1, 1919
OTHER BONDS—	
4½s, J&D, $15,000	Dec. 1, 1919

Bond debt Jan. 1, '02.	$1,875,000
Sinking fund	397,892
Net debt Jan. 1, 1902.	1,477,108
Tax valuation, real	89,573,334
Tax valuation, pers'l	23,299,418
Total valuation 1902	112,875,752
Assessment about ⅗ actual value.	
County tax (per M.) 1902	$2·2
Average tax in county 1899.	*28·02
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.

LAKE CO.—JOHN OLSON, Auditor.

County seat is Two Harbors.

LOANS—	When Due.
ROAD AND BRIDGE BONDS—	
6s, Mar., $10,000	Mar. 15, 1907
6s, Apr., 10,000	Apr. 1, 1908
6s, July, 20,000	1912 to 1916
($4,000 due yearly on July 12.)	
Total debt Jan. 1, 1902	$40,000
Floating debt	5,011
Total debt Jan. 1, 1902	45,011

Cash in treasury	$23,350
Tax valuation, real	2,771,705
Tax valuation, personal.	227,892
Total valuation 1901	2,999,597
Assessm't less than ⅔ actual value	
State & Co. tax (per M.) 1901.	$10·3
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.—N. PETERSON, Mayor. O. THRODAHL, 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
3½s, F&A, $15,000	Aug. 1, 1919
3½s, 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

LOANS—	When Due.
WATER BONDS—(Con.)	
5s, M&N, $40,000	Nov. 1, 1909
Bonded debt Feb. 10, '02.	$197,500
Water debt (included)	87,000
Floating debt	21,473
Total debt Feb. 10, 1902.	218,973
Sinking fund	483
Net debt Feb. 10, 1902.	218,490
Tax valuation, real	2,346,702
Tax valuation, personal.	884,758
Total valuation 1901	3,231,460
Assessment 30 to 40% actual value.	
Total tax (per $1,000) '01.	$29·00
Population in 1900 was	10,599
Population in 1890 was	8,838

INTEREST is payable in New York City and Mankato.

MANKATO SCHOOL DISTRICT.—P. B. Sparrow, Sec.

LOANS—	When Due.
HIGH SCHOOL BONDS—	
5s, Ann., $30,000	Sept. 3, 1905
Total debt Mar. 1, 1902.	$30,000

Tax valuation, real	$2,402,964
Tax valuation, personal.	890,891
Total valuation 1901	3,293,855
School tax (per $1,000) 1901.	$7·50

MINNEAPOLIS.—DR. 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
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.—	
4½s, J&J, $250,000	July 1, 1917
4½s, J&J, 250,000	July 1, 1921
4½s, J&J, 50,000	Jan. 1, 1922
4s, J&J, 200,000	Jan. 1, 1920
4s, J&J, 186,000	1905 to '14
$10,000 Jan 1, 1905; $20,000 yearly, 1906 to 1913, and $16,000 1914.	
COURT-HOUSE CERTIFICATES OF INDEBTEDNESS—	
4s, J&J, $75,000	Jan. 1, '03-'04
$50,000, 1903; and $25,000, Jan. 1, 1904.	
LIBRARY FUND—	
4½s, J&D, $60,000	Dec. 1, 1915
4s, J&D, 40,000	Dec. 15, 1916
PARKS—	
4½s, J&J, $200,000	July 1, 1913
4½s, J&J, 100,000	Jan. 1, 1914
4½s, 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	May 1, 1923
3½s, J&J, 70,000	Apr. 1, 1932
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
3½s, J&J, §200,000	Jan. 1, 1929
FIRE DEPARTMENT—	
4s, J&D, $15,000	June 13, 1920

LOANS—	When Due.
CITY HOSPITAL—	
4s, J&J, $25,000	July 1, 1922
4s, J&J, 75,000	July 1, 1923
SEWERS—	
4½s, J&J, $50,000	July 1, 1906
4s, J&J, 90,000	Aug. 1, 1918
PERMANENT IMPROVEMENTS—	
4½s, J&J, $40,000	July 1, 1908
4½s, A&O, 134,000	Apr. 2, 1913
4½s, J&J, 45,000	July 2, 1913
4½s, M&S, 75,000	Mar. 15, 1914
4½s, M&N, 270,000	May 1, 1915
4s, J&J, 35,000	July 15, 1916
4s, A&O, 320,000	Apr. 1, 1917
4s, F&A, 100,000	Aug. 15, 1917
4s, J&D, 50,000	Dec. 1, 1917
4s, M&S, 170,000	Mar. 15, 1919
4s, M&N, 125,000	May 15, 1919
4s, J&D, 100,000	June 20, 1919
4s, J&J, 55,000	Jan. 15, 1920
4s, J&J, 187,000	July 1, 1922
4s, semi-an, 150,000	June 1, 1931
PERM. IMP. REV. FUND—	
4½s, J&J, $245,000	July 1, 1921
4s, A&O, 150,000	Apr. 1, 1917
4s, F&A, 155,000	Aug. 1, 1918
4s, J&D, 50,000	Dec. 15, 1918
4s, F&A, 100,000	Feb. 1, 1919
4s, M&N, 50,000	May 15, 1919
4s, J&J, 50,000	Jan. 15, 1920
4s, J&J, 200,000	Nov. 1, 1920
VIADUCTS, etc.—	
4½s, M&S, $100,000	Mar. 15, 1914
WATERWORKS—	
4½s, J&J, $280,000	July 2, 1913
4½s, M&N, 30,000	May 1, 1915
4s, J&J, 120,000	July 15, 1916
4s, A&O, 330,000	Apr. 1, 1917
4s, F&A, 170,000	Aug. 1, 1918
4s, J&J, 50,000	Jan. 15, 1920
4s, J&J, ¶200,000	Jan. 1, 1925
4s, J&J, ¶400,000	Jan. 1, 1927
3½s, J&J, 250,000	July 1, 1932

§ Outside of the 5-per-cent-limit of indebtedness.

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.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Aug. 1, '02.	*Jan.* 1, '02.	*Jan.* 1, 1901.	*Jan.* 1, '00.
Bonded debt	$8,049,000	$8,250,000	$8,500,000	$8,415,000
Sinking funds	1,708,928	1,877,103	1,872,115	1,736,317
Net debt	$6,340,072	$6,372,897	$6,627,885	$6,678,683
Water debt (incl.)	$1,955,000	$1,745,000	$1,730,000	$1,770,000

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 1901 $147,180. The sinking fund is invested in city of Minneapolis 4 and 4½ per cent bonds.

The city of Minneapolis is restricted in its debt-making power to 5 per cent of the assessed valuation after deducting the sinking fund from the debt; exception is made by Chapter 204, Laws of 1893, as amended by Chapter 128, Laws of 1895, wherein it is provided that debt created for the purchase of water works shall be considered outside of the 5 per cent limit, and also that an additional 5 per cent debt may be created for certain purposes, provided the same be authorized by a two-thirds vote of the people. We have marked above with a section (§) mark those issues put out in excess of the 5 per cent limit.

WATER RECEIPTS.—The receipts from water in 1901 were $295,078; current expenses for water works, $272,297.

VALUATION AND INDEBTEDNESS.—The city's assessed valuation (property being assessed about 40% to 50% of its actual value), tax rate and bonded debt have been as follows:

Years.	*Tax Valuation.*	*Tax Rate, per $1,000.*	*Total Bonded Debt.*
August 11, 1902.	$126,115,060	.....	$8,049,000
December 31, 1901.	102,212,506	$29·86	8,250,000
December 31, 1900	99,492,054	27·40	8,500,000
December 31, 1899	106,729,265	26 15	8,415,000
December 31, 1898	107,227,385	23 00	8,315,000
December 31, 1897	109,654,337	25 00	8,215,000
December 31, 1896	109,316,247	23 25	7,840,000
December 31, 1890	136,944,372	19 30	7,080,500
December 31, 1885	77,468,267	19 60	2,461,000
December 31, 1879	23,415,733	14 50	1,101,000

In 1902 the valuation of real estate was $98,916,841 and of personal property $27,198,219.

The tax rate in 1901 was $29·86 and included city tax, $16·46; State tax, $3·88; county tax $2·92 and school tax $6·59.

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.

LOANS—	When Due.
ELECTRIC LIGHT AND WATER—	
6s, J&D, $10,000	1916
SEWER AND STREET BONDS—	
7s, ..., $35,000	1904
BRIDGE BONDS—	
7s, ... $20,000	1902
Bonded debt Sept. 1, 1902.	$95,000
Floating debt	28,000

Total debt	$123,000
Cash on hand	11,890
Net debt Sept. 1, 1902	111,110
Tax valuation 1902	910,000
Assesss't is abt. 40% actual value.	
Total tax (per $1,000) 1902.	$50·00
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, $163,000	July 1, 1904
Interest payable in New York.	

Total debt Aug. 1, 1902.	$193,000
Total valuation 1901	7,234,323
State & co. tax (per M.) '01.	$12·50
Av'ge tax in county 1899.	*31·59
Population in 1890 was	34,232
Population in 1900 was	45,375

POLK COUNTY.—JOHN PETTERSON, 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—	
5½s, July $36,000	July 15, 1907
5s, June, 15,000	June 6, 1904
6s, June, 20,000	June 1, 1908
6s, July 1, 24,000	July 1, 1908
6s, Aug. 1, 20,000	Aug 1, 1908
4½s, ... 40,500	Aug. 1, 1910
4½s, ... 26,400	1912
FUNDING BONDS—	
6s, May, $40,000	May 14, 1913
5s, Mar., 20,000	Mar. 8, 1919
ROAD AND BRIDGE BONDS—	
6s, Apr., $2,500	Apr. 10, 1916
6s, June, 8,000	June 1, 1915
6s, Sept., $3,000	Sept. 1, 1917

Bond. debt Sept. 23, 1902	$229,000
Floating debt	14,478
Sinking fund	33,066
Net debt Sept. 23, 1902.	210,412
Ditch bonds (included).	155,000
Ditch bonds s. f. (inc.)	22,875
Tax valuation, real	5,362,743
Tax valuation, personal.	1,625,315
Total valuation 1901	6,988,058
Assessment about ¼ actual value.	
State & Co. tax (per M.) 1901	$13·00
Av'ge tax in county 1901.	*38·83
Population in 1890 was	30,192
Population in 1900 was	35,429

POPE COUNTY.—P. I. RONNING, Auditor.

County seat is Glenwood.

LOANS—	When Due.
RAILROAD BONDS—	
8s, July, $65,000	July 1, 1906
Int. payable at St. Paul, Minn.	
Total debt Jan. 1, 1902.	$65,000
Sinking fund	27,124
Net debt Jan. 1, 1902.	37,876

Tax valuation, real	$2,240,386
Tax valuation, personal	502,816
Total valuation 1901.	2,743,202
Assessment is ¼ actual value.	
State & Co. tax (per M) 1901	$14·83
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—	
4½s, F&A, $75,000	Aug. 1, 1917
COURT HOUSE AND CITY HALL—	
5s, J&J, $50,000	Jan. 1, 1915
4½s, J&J, 100,000	Jan. 1, 1916
4½s, M&N, 200,000	May 2, 1917
4½s, J&J, 150,000	July 2, 1918
RENEWAL BONDS—	
5s, A&O. $31,000	Apr. 1, 1904
4½s, M&S, 50,000	Mar. 1, 1905
JAIL BONDS—	
3½s, J&D, $100,000	Dec. 1, 1920
3½s, J&D, 50,000	Dec. 15, 1920
3½s, M&N, 60,000	May, 1921

REFUNDING BONDS—	
3½s, M&S, $50,000	Sept. 2, 1908
3½s, M&N. 18,000	May 1, 1909
FUNDING FLOATING DEBT—	
4½s, M&N, $75,000	May 2, 1907
STREET BONDS—	
..s, ... $2,460	Past due.
Total debt Jan. 1, 1902.	$958,460
Assessed valuation	74,352,535
Assessed val., pers'l	16,092,920
Total valuation, 1901	90,445,455
State & Co. tax (per M.) '01.	7·58
Aver. tax in county, '01.	*26·53
Population in 1900 was	170,554
Population in 1890 was	139,796

INTEREST is mostly payable in New York at the Nat. Park Bank

RED WING.—JOHN H. RICH, Mayor. C. E. HARRISON, Clerk.

Red Wing is situated in Goodhue County.

LOANS—	When Due.
REFUNDING BONDS—	
4s, J&J, $5,000	July 1, 1918
4s, ..., 5,000	1920
BRIDGE BONDS—	
5s, J&J, $5,000	July 1, 1903
($5,000 due yearly) to July 1, 1913	
R. W. & IOWA RY. BONDS—	
4s, Jan. 1, $18,000	Jan. 1, 1909

*This is the average of taxes per $1,000 for *all purposes*, including amounts raised by municipalities as well as by the State and County

LOANS—	When Due.
WATER WORKS—	
5s, J&J, $75,000	July 1, 1903
($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, 95

Tax valuation, personal. $521,847
Total valuation 1901....2,120,942
Assessment about ½ 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.—S. N. TOMPKINS, Auditor.

County seat is Redwood Falls.

LOANS—	When Due.
JAIL BONDS—	
5s, J&J, $6,000	1903 to 1908
REFUNDING RAILROAD BONDS—	
4s, J&J, $20,000	1903-1908
($3,000 yearly to 1904 inc., $4,000 to 1907 inc. and $5,000 1908.)	
Int. is payable at St. Paul ann.	

Total debt Feb. 1, 1902.. $28,000
Sinking fund 1,543
Assessed valuation, real. 5,508,933
Assessed valuat'n, pers'l. 1,027,993
Total valuation 1902 ...6,536,926
Ass'nt is about 40% actual value.
State & co. tax (per M) 1901 $8 00
Population in 1900 was.....17,261
Population in 1890 was.....9,386

ROCK COUNTY.—C. S. BRUCE, Auditor.

County seat is Luverne.

LOANS—	When Due.
COURT HOUSE AND JAIL BONDS—	
4½s, Aug., $5,000	Aug. 5, 1907
4½s, Aug., 5,000	Aug. 5, 1909
4½s, 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
Equalized valuat'n, real. 3,939,076
Equal'ed valuat'n, pers'l 826,733
Total valuation 1902.....4,765,809
Assessment is ⅓ actual value.
State tax (per $1,000) 1902...$2·83
County tax (per $1,000) 1902 5·37
Aver tax in County, 1901. *23·07
Population in 1890 was.....6,817
Population in 1900 was.....9,668

INTEREST on the 4½ 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—	When Due.
BRIDGE BONDS—	
5s, J&J, $80,000	1912-1919
($10,000 due yearly.)	
FUNDING BONDS—	
5½s, 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

RIGHT OF WAY BONDS—
6s, July, $15,000.. ..1908-1912
($3,000 due yearly.)
Bond. debt Apr. 1, 1902. $220,000
Assessed valuation '01 2,368,384
Assessment abt. 40% actual value.
Tax rate (per $1,000) 1900. $36·50
Population in 1890 was.... 7,686
Population in 1900 was.....8,663

FREE OF TAX.—Bonds of this city are tax exempt.

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 ⅓ 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—	When Due.
RAILROAD AID BONDS—	
5s, Oct., $250,000	1923
REFUNDING—	
6s, J&J, $91,150	1907
County bonds outstanding.	$1,000
ROAD AND BRIDGE BONDS—	
5s, J&J, $40,000	1908
4½s, J&J, 30,000	1909
4½s, J&J, 50,000	1910
4½s, J&J, 30,000	July 1, 1911
4s, J&J, 130,000	1916

Bonded debt Aug 31,'02.. $641,150
Floating debt 49,758
Total debt..... 691,108
Sinking fund..... 142,129
Net debt Aug. 31, 1902 ... 548,979
Tax valuation, real.....64,088,000
Tax valuat'n, person'l.. 6,943,000
Total valuation 1902...71,031,000
Assessment about 50% actual value
State and co. tax (per M.) '02..$6·20
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. LOUIS BETZ, Comptroller.

St. Paul is in Ramsey County, and its valuation is only slightly less than the valuation of the entire county. Some of the Ramsey County bonds have the faith and credit of both county and city pledged for their payment, principal and interest.

LOANS—	When Due.
ABUTMENTS—R.R. CROSSINGS—	
4½s, 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
4½s, F&A, 50,000	Feb. 1, 1916
4½s, M&N, 150,000	May 2, 1917
4½s, J&J, 144,000	Jan. 2, 1918
4½s, M&N, 100,000	May 1, 1919
4s, J&J, 100,000	Jan. 15, 1920
COUNCIL APPROPRIATIONS—	
4½s, M&N, $100,000	May 2, 1917
FIRE DEPARTMENT—	
4½s, J&J, $50,000	Jan. 1, 1916
4½s, M&N, 100,000	May 2, 1917
HOSPITAL—	
4½s, M&N, $50,000	May 2, 1917
4½s, 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—	
4½s, M&S, $25,000	Sept. 1, 1921
PARKS—	
7s, J&J, $100,000	July 1, 1903
5s, A&O, 25,000	Apr. 2, 1913
4½s, J&J, 25,000	Jan. 1, 1916
4½s, 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

PARK LOAN CERTIFICATES—
4s, J&J, $4,700 ..... July 1 1903
4s, J&J, 6,5·2 ..... July 1, 1904
4s, J&J, 5 325 ..... July 1, 1905
4s, J&J, 5,325 ..... July 1, 1906
4s. J&J. 6,925 ..... July 1, 1907
4s. J&J. 5,025 ..... July 1, 1908
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
3½s, M&N, 260,000 ... Nov. 1, 1908
REDEMPTION—
5s. A&O, $22,000 .. Apr. 1 1906
COURT HOUSE AND CITY HALL—
5s, J&J, $50,000 .. Jan. 1, 1915
4½s, J&J, 100,000 .. Jan. 1, 1916
4½s, M&N, 200,000 .. May 2, 1917
4½s, J&J, 150,000 .. July 2, 1918
BRIDGE LOANS—
5s, A&O, $5,000 .. Apr. 2, 1908
5s, M&N, 200,000 .. May 1, 1915
4½s, J&J, 100,000 .. July 1, 1916
4½s, M&N, 214,000 .. May 2, 1917
4½s, M&N, 50,000 .. Nov. 15, 1917
4½s, J&J, 300,000 .. July 2, 1918
4½s, F&A, 16,000 .. Aug. 1, 1918
4s, F&A, 5,000 .. Aug. 1, 1906
4s. J&D, 26,000 .. J'ne 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
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, 22,000 .. Jan. 1, 1920

LOANS—	When Due.
WATER—	
5s, A&O, $442,000	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
4½s, M&N, 200,000	May 2, 1917
4½s, M&S, 300,000	Mar. 1, 1918
4½s, J&J, 98,000	Jan. 1, 1919
4½s, J&J, 148,000	Jan. 1, 1919
4½s, 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

SEWERAGE—
7s, M&N, $24,000 .. 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
4½s, J&J, 100,000 .. July 1, 1916
4½s, M&N, 200,000 .. May 2, 1917
4½s, 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, 145,000 .. May 1, 1920

TAX LEVY CERTIFICATES (See CHRONICLE, V. 65, p. 847).

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal, When Due.	Principal, Outstand'g.
Department funds	4	.....	June 15, 1903	$1,639,300

PAR VALUE.—The bonds are all, or nearly all, for $1,000 each.

INTEREST on all bonds of this city is payable at the Mechanics' National Bank, New York.

TOTAL DEBT, ETC.—

	Aug. 1, 1902.	Jan. 1, 1902.
Total bonded debt (including water bonds)	$7,880,100	$7,980,100
Tax levy certificates of indebtedness	1,639,300	1,336,400
Park loans	33,842	23,365
Total city debt	$9,553,242	$9,339,865
Less sinking funds	683,592	741,713
Net debt	$8,869,650	$8,598,152
Water debt included in the above total	$2,386,000	$2,436,000

CITY PROPERTY.—The water works owned by St. Paul are self-sustaining and cost $6,603,641. 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 1902) at $11,021,614, 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. Real.	Personal.	Total.	Tax Rate per $1,000.	Total City Bonds. Dec. 31.
1901...	$71,067,159	$15,890,170	$86,957,329	$26·90	$7,980,100
1900...	70,877,728	15,759,918	86,637,646	22·40	8,001,100
1899...	78,918,440	14,977,714	93,896,154	22·20	8,121,100
1898...	78,523,015	14,509,467	93,032,482	22·20	8,211,100
1897...	78,240,156	14,399,538	92,639,694	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...	108,389,268	16,341,783	124,731,051	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—	When Due.
REFUNDING BONDS—	
5½s, M&S, $5,000	Sept. 1, 1906
5½s, M&S, 5,000	Sept. 1, 1911
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

Bonds past due $2,000
Bond. debt Sept. 22, '02. 42,000
Floating debt 5,000
Tax valuation, real..... 520,609
Tax valuation, personal...348,623
Total valuation 1902.....869,232
Total tax (per $1,000) 1902. 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.

LOANS.—	When Due.
REFUNDING BRIDGE BONDS—	
4½s, 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, $47,000 ..... 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 Feb. 1, 1902. $203,520
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
Warrants, etc.	111
Total debt Aug. 20, 1901.	$82,348

Equalized val't'n, real. $2,828,284
Equal'd valuat'n, pers'l. 624,526
Total valuation 1902....3,45 ,810
Aver. tax in County, 1 99 *$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—	When Due.
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 Feb. 1, 1902. $365,000
Sinking fund 20,000
Net debt Feb 1, 1902..... 345,000
Tax valuation, real..... 2,935,581
Tax valuation, personal 1,045,147
Total valuation 1901.. 3,980,728
Assessment is 3-5 actual value.
Tot. tax (per $1,000) 1901...$33·00
Population in 1890 was.....11,260
Population in 1900 was.....12,318

INTEREST is payable at Fifth Avenue Bank, New York.

*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.

TODD COUNTY.—Walter Peltier, Auditor.

County seat is Long Prairie.

LOANS—	When Due.
Court House—	
7s, J&J, $25,000	May 13, 1913
Total debt Sept. 1, 1902	$25,000
Tax valuation, real	2,8[illegible]4,768
Tax valuation, personal	505,319

Total valuation 1901.. $3,360,037
Assessment about 2/3 actual value.
State & Co. tax (per M.) '01 $11·30
Aver tax in County, 1899 $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.

TRACY.—W. O. Musser, City Treasurer.

Tracy is in Lyon County.

Bonded debt Feb. 1, 1902..$39,000
Sinking fund..... 2,000
Net debt Feb. 1, 1902.....37,000
Tax valuation 1901.....376,730

Assessment about 2/5 actual value.
Total tax (per $1,000) 1901.$47·63
Population in 1900 was.....1,911
Population in 1890 was.....1,400

WADENA.—A. Murray, Treasurer.

County seat of Wadena County.

LOANS—	When Due.
Water-Works Bonds—	
5 1/2s ....., $10,000	1917
(Optional after 1900.)	
Electric-Light Bonds—	
4s, ..., $8,000	1917
(Optional after 1900.)	

Bonded debt Mar. 1, 1902.$18,000
Floating debt..... 9,000

Total debt Mar. 1, 1902... $27,000
Tax valuation, real..... 239,724
Tax valuation, personal.. 155,963
Total valuation 1901..... 395,692
Assessment about 30% actual val.
Total tax (per $1,000) 1901 $32·60
Population in 1890 was..... 895
Population in 1900 was.....1,520

WINNEBAGO CITY—E. C. Moulton, Township Clerk. This township is in Faribault county.

LOANS—	When Due.
Refunding RR.-Aid Bonds—	
5s, Jan. $25,000	Jan., 1921
5s, July, 10,000	July, 1918
4 1/2s, J&J, 13,000	Dec. 31, 1925

Bonded debt Feb. 25, 1902.$48,000

Assessed valuation, real .$538,011
Assessed valuation, per'l..117,757
Total valuation 1901.....655,768
Assessment about 1/3 actual value.
Tax rate (per $1,000) 1901...$2·00
Population in 1890 was..... 486
Population in 1900 was.....2,250

WINONA.—D. A. STEWART, Mayor. PAUL KEMP, City Recorder.

This city is the county seat of Winona County.

LOANS—	When Due.
Ferry Road & Bridge Bonds—	
5s, J&J, $23,500	Jan. 1, 1903
High Wagon Bridge—	
5s, Jan. 1, $100,000	Jan. 1, 1919
(Payable $10,000 yearly.)	
Sewer Bonds—	
5s, J&J, $19,000	July 1, 1917-'18
3 1/2s, J&J. 32,000	July, 1916-28
($3,000 due y'rly 1912 to 1916 and 1924 to 1927, and $5,000 July 1, 1928.)	
Winona S. W. Ry.—	
5s, J&J, $100,000	Jan. 1, '08 to '17
(Payable $10,000 yearly.)	

Water-Works Bonds—
3 3/4s, J&J, $45,000 July 1, 1929-31
3 3/4s, J&J, 5,000 Jan. 1, 1932
5s, J&J, 25,000 July 1, 1919
(Payable $5,000 yearly.)...to 1923
4 1/2, J&J, $40,000 July 1, '04 to '11
(Payable $5,000 yearly.)
Bonded debt Aug 4, '02.$389,500
Water debt (included)... 115,000
School bonds (additional) 79,000
Tax valuation, real.....5,109,915
Tax valuation, personal.1,558,649
Total valuation 1901....6,668,564
Assessment about 1/2 actual value.
Total tax (per $1,000) 1901.$33·50
Population in 1890 was....18,208
Population in 1900 was....19,714

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:

Location.	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Population 1900.
Blue Earth (C) Faribault Co.	$36,000	.....	$769,085	.....	2,900
Blue Earth Co	35,000	$.....	11,493,143	$7·10	32,263
Brown Co. Ind. Sc. D. No. 24.	29,000	.....	.....	.....	.....
Crow Wing Co	270,000	.....	3,057,568	12·20	14,250
Dakota County	26,000	.....	7,860,923	7·80	21,733
Fairmont (C), Martin Co	8,000	.....	409,144	46·78	3,040
Faribault, Rice Co	157,000	34,500	2,251,945	33·00	7,868
Grand Rapids (V), Itasca Co.	44,000	3,000	407,036	49·20	1,428
Le Sueur (C), Le Sueur Co.	40,000	.....	379,596	37·00	1,937
Little Falls (C), Morrison Co.	25,000	12,000	1,099,580	.....	5,774
Luverne (V), Rock Co	45,000	.....	586,218	39·00	2,223
Madelia (V.) Watonwan Co.	19,000	.....	.....	.....	1,272
Mille Lacs Co	66,280	.....	1,338,761	.....	8,066
Morrison County	115,000	.....	4,200,000	11·00	22,891
New Ulm (C), Brown Co.	72,000	.....	1,014,088	34·08	5,403
New Ulm Sch. District	20,000	.....	1,014,088	.....	.....
Ortonville (C), Bigstone Co.	19,000	13,788	225,619	.....	1,247
Pipestone (V), Pipestone Co.	25,000	.....	463,000	43·20	2,536
Pipestone School District	40,000	.....	.....	.....	.....
Redwood Falls (C), Redwood Co	30,000	.....	400,080	32·31	1,661
Renville County	50,000	.....	6,435,000	6·13	23,693
Rochester (C), Olmstead Co.	45,000	6,000	1,923,488	30·00	6,843
Warren (C.), Marshall Co.	19,000	.....	206,003	20·00	1,276
Wells (V), Faribault Co.	30,000	.....	456,770	35·00	2,017
Wheaton (V), Traverse Co.	14,500	3,847	151,903	38·00	1,132
Willmar, Kandiyohi Co.	50,000	3,000	694,015	52·10	3,409
Winona County	15,000	.....	11,919,775	7·40	35,686

(C) City. (V) Village.

State of Iowa.

ITS

DEBT, RESOURCES, &c.

Organized as a Territory (Act June 12, 1838) - July 3, 1838
Admitted as a State (Act August 4, 1846) - - Dec. 28, 1846
Total Area of State (square miles) - - - - - 56,025
State Capital - - - - - - - - - Des Moines
Governor (term expires Jan. 1904) - - Albert B. Cummins
Secretary of State (1st Monday Jan. 1903) - - W. B. Martin
Treasurer (1st Monday Jan. 1903) - - G. S. Gilbertson
Auditor (1st Monday Jan. 1903) - - F. F. Merriam

Legislature meets biennially in even years, the 2d Monday in January, and there is no limit to length of sessions.

HISTORY OF DEBT.—For history of Iowa's debt see State and City Supplement of April 1894, page 110.

TOTAL DEBT.—Iowa has a bonded debt of only $10,937. On July 1, 1901, there were no warrants outstanding and the State had cash in general the revenue fund amounting to $1,114,159 and a claim on the United States Government for Spanish war expenses amounting to $55,226 69 and also a claim for interest on Civil War bonds amounting to $456,000.

EQUALIZED VALUATION.—The equalized assessed valuation has been as follows in the years named:—

	Lands.	Personal Property.	Railroads.	Telephone & Telh. Cos.	Total.
	$	$	$	$	$
1901	405,541,075	104,030,797	47,328,911	*1,561,805	558,462,618
1900	393,250,888	98,856,185	46,194,727	*1,451,959	539,753,759
1899	391,618,831	90,229,004	44,736,070	1,028,845	527,682,750
1898	411,556,521	88,084,467	44,606,794	931,938	545,179,720
1897	414,223,421	95,509,523	44,494,024	834,306	555,061,274
1896	413,970,588	96,775,721	44,532,125	706,115	555,984,549
1895	413,970,588	100,493,479	44,521,225	665,532	559,650,824
1894	408,053,626	106,865,954	45,063,782	659,984	560,643,346
1893	408,053,626	112,816,334	44,987,839	672,172	566,529,971
1890	374,753,112	105,543,264	42,902,608	663,874	523,862,858
1885	353,614,837	103,372,905	31,672,339	293,046	488,953,127
1880	303,381,498	82,638,655	23,646,161	152,706	409,819,020
1875	294,313,368	79,032,896	22,076,876	.....	395,423,140
1870	222,561,061	71,971,191	.....	.....	294,532,252

* Includes express companies also.

TAX RATE.—The State tax (per $1,000) for 1902 was $4·00; this includes general State tax, $3·50, and special tax, 50 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 n 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 or 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.—

1900.....2,231,853	1870.....1,194,020	1850.....192,214
1890.....1,911,896	1860..... 674,913	1840..... 43,112
1880.....1,624,615		

CITIES, COUNTIES AND TOWNS IN THE STATE OF IOWA.

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

BLACK HAWK CO.—D. W. FOOTE, Co. Aud

County seat is Waterloo.

LOANS—	When Due.
COURT HOUSE AND JAIL BONDS—	
4s, A&O, $90,000...	April 1, 1911
Optional $40,000, 1906; $10,000 yearly, 1907 to 1911.	
Bonded debt Jan. 1, '02...$90,000	
Floating debt 24,635	
Total debt Jan. 1, 1902. 114,635	

Tax valuation, real.....$6,442,931	
Tax valuation, personal	1,877,866
Tax valuation, railroads.	637,736
Total valuation,1901	8,958,533
Assess't about ¼ appraised value,	
State & Co. tax (per M.) '01	$13 00
Population in 1890 was....	24,219
Population in 1900 was....	32,399

BURLINGTON.—F. C. NORTON, Auditor.

Burlington is in Des Moines County.

LOANS—	When Due.
REFUNDING BONDS—	
5s, A&O, $60,000..	Oct. 1, 1903
($20,000 due y'rly)	to Oct. 1, 1905
5s, A&O, $3 ,000.....	Oct. 1, 1907
4s, M&N, 40,000.....	June 1, 1906
Subject to call after 1901.	
BURL. WATER CO. 1ST MORTGAGE BONDS, INTEREST ASSUMED—	
6s, M&N, $158,000...Nov. 1, 1902	

Bonded debt June 10,'02.	$153,000
Floating debt.....	77,367
Total debt June 10, 1902	230,367
Assessed valuat'n 1901.	3,386,306
Tax rate (per $1,000) 1901.	$72 30
Population in 1900 was	23,201
Population in 1890 was	22,565

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.

SCHOOL BONDS—	When Due.
4½s, M&N, $7,000....July 1, 1907	
Subject to call at any time.	
4s, M&N, $35,000...Sept. 30, 1907	
Subject to call after Nov. 1, 1902.	

Bonded debt Feb. 15, '02	$42,000
Tax valuation, real.....	2,666,083
Tax valuation, personal.	1,067,863
Total valuation 1901....	3,733,946
School tax (per $1,000) '99.	$22·50

CASS COUNTY.—E. C. WORTHING, Dep. Aud.

County seat is Atlantic.

LOANS—	When Due.
REFUNDING BONDS—	
4s, semi-an. $23,000..	Mar. 1, 1920
Optional after Mar 1, 1910.	
3s, semi-an. $7,000..	Feb. 1, 1911
FUNDING BONDS—	
4s, semi-an. $14,000.....1903-'09	
9,000.....1910-'12	
4½s, semi-an. 15,000.....1906	

Bonded debt Sept. 1, 1902	$68,000
Tax valuation, real.....	4,071,080
Tax valuation, personal.	1,410,131
Total valuation 1902....	5,481,211
County tax (per 1,000) 1902.	$16·75
Assessm't abt. ¼ appraised value.	
Population in 1890 was.....	19,645
Population in 1900 was	21,274

CEDAR RAPIDS.—C. D. HUSTON, 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. The case was at our last report in the State Supreme Court.

LOANS—	When Due.
REFUNDING BONDS—	
4s, J&J, $100,000	July 1, 1916
Redeemable in 1915.	
FUNDING BONDS—	
4s, ..., $181,000 ...	1903 to 1919
$10,000 yearly on June 1, to 1918; $21,000 June 1, 1919.	

Bonded debt Oct. 1, '02.	$281,000
Floating debt.....	2,543
Total debt Oct. 1, 1902..	283,543
Tax valuation 1901.....	4,125,181
Assessm't abt. ¼ appraised value.	
Population in 1890 was....	18,020
Population in 1900 (Census)..	25,656

INTEREST on $100,000 of bonds due in 1916 is payable at the Farmers' Loan & Trust Co. of New York City; on the funding bonds at the First National Bank, Chicago.

CEDAR RAPIDS SCHOOL DIST..—E. W. VIRDEN, Treas.

LOANS—	When Due.
REFUNDING BONDS—	
4½s, J&J, $5,000...	July 1, 1905
4s, J&J, 73,000...	July 5, 1908
Subject to call after 1903.	
3½s, M&N, $10,000...	May 1, 1909
Subject to call after May 1, 1904	

3½s, J&D, $45,000...	June 1, 1910
Subject to call after June 1, 1905.	
3½s, J&D, $63,000. .	June 1, 1911
Subject to call after June 1, 1906	
Bond. debt Mar. 1, 1902.	$196,000
Tax valuation 1901.....	4,263,468
Assessment about ¼ actual value.	
School tax (per $1,000) '01..	$34·00

INTEREST is payable at the Treasurer's office.

CERRO GORDO CO.—S. B. DUFFIELD, Aud'r.

Mason City is the county seat.

LOANS—	When Due
4s, ... , $15,000.....	Mar. 17 1922
Optional after March 17, 1907.	
COURT HOUSE BONDS—	
3½s, A&O, $75,000...	Apr. 1, 1910
Subject to call after Apr. 1, 1905	
Bonded debt Mar. 1, '02.	$75,000

Tax valuation, real....	$4,398,329
Tax valuat'n, personal..	1,412,453
Total valuation 1901...	5,810,782
Assessment ¼ appraised value.	
State & Co. tax (per M.) '01..	15·10
Population in 1890 was....	14,864
Populaiton in 1900 was....	20,672

INTEREST is payable at the office of the County Treasurer.

CHARLES CITY.—W. S. PROUTY, Mayor. GEO. E. MAY, Treasurer.

Charles City is in Floyd County.

LOANS—	When Due.
REFUNDING WATER BONDS—	
4s, J&J, $19,000.....	July 1, 1918
(Subject to call after 1903.)	
4s, J&D, $10 000....	June 1, 1922
Optional after June 1, 1907.	
Interest payable in Charles City.	
Bonded debt Aug. 25, 1902.	$29,000
Floating debt.....	6 495
Total debt Aug. 25, 1902..	35,495

Tax valuation, real & RR.	$488,563
Tax valuation, personal...	285,625
Total valuation 1902.....	774,188
Assessm't abt. ¼ appraised value.	
Total tax (per $1,000) 1900.	$53·80
Population in 1890 was.....	2,802
Population in 1900 was.....	4,227
School District Bonds—(add'l)—	
4s, ..., $33,000.....1905-1910	

CLAY COUNTY.—WM. BARNES, Auditor.

Spencer is the county seat.

LOANS—	When Due.
COURT-HOUSE LOAN—	
4s, J&S, $50,000.	July, 1905 to '10
($22,000 in 1905, $5,000 in 1906, $6,000 in 1907, '08 and '09 and $5,000 in 1910).	
Bond. debt Jan. 1, 1902.	$50,000

Tax valuation, real....	$3,084,374
Tax valuat'n. personal..	995,184
Total valuation 1902....	4,079 558
Assessm't abt. 25% apprais. value.	
State & Co tax (per M.), '02.	$16 90
Population 1890 was.....	9,309
Population in 1900 was....	13,401

INTEREST payable at Treasurer's office or at Hanover Nat. Bank, New York City.

COUNCIL BLUFFS.—— MORGAN, Mayor-elect. F. L. EVANS, Auditor.

Council Bluffs is in Pottawattamie County.

Regular Bonded Debt.	
REFUNDING 1883—	
4½s, A&O, $30,000. .	Oct. 1, 1918
Subject to call after 1903.	
Special bonds (all 10-20s).	
FUNDING BONDS—	
4½s, M&S, $200,000.	Sept., '04 to '19
($13,000 in even and $13,500 in odd years.)	
INTERSECTION IMP., 10-20s—	
6s, ——, $28,000.....	1908
6s, ——, 17,000.....	1909

INTERSECT'N IMP., 10-20s (Con.)	
6s, ——, $33,500.....	1910
6s, ——, 11,000.....	1911
6s, ——, 7,500.....	1912
6s, ——, 4,000.....	1913
6s, ——, 10,500.....	1914
6s, ——, 2,500.....	1915
INTERSECTION IMPROV.—(5-20s.)	
4½s, —, $40,000.....	1915
Special assessment bonds.	
6s, ——, $3,300.....	1903
6s, ——, 200.....	1902 & 1904

INTEREST on all the bonds is payable in New York City at the National Park Bank; also at City Treasury.

TOTAL DEBT, ETC.—

	Apr. 1,'02.	*Apr.* 1,'01.	*Apr.* 1,'00.
Total bonded debt under 5 p. c. limit.	$230,000	$239,500	$261,400
Special bonds.....	157,000	168,500	177,500
Special assessment bonds.....	3,500	11,200	21,900
Bonded debt.....	$390,500	$419,200	$460,800

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, 1902, was $79,586.

ASSESSED VALUATION.—The city's assessed valuation has been as given below in the years named. The noticeable decrease in 1899 is due to a change in the law. Property was formerly assessed at from 30 to 40 per cent of its value, but under a new law all real estate is appraised at its supposed full cash value, of which, however, only 25 per cent constitutes the listed or assessed value.

Years.	*Real Estate.*	*Personal Property.*	*Railroads.*	*Total.*
1901.....	$2,650,115	$573,271	$375,000	$3,598,386
1899.....	2,457,616	416,910	438,645	3,313,171
1898.....	.....	.....	.....	4,455,090
1897.....	.....	.....	.....	4,580,096
1896.....	.....	.....	.....	5,000,000
1894.....	.....	.....	.....	5,357,265
1890, (partly est.)	4,475,159	1,007,432	433,006	5,915,597
1881.....	2,266,802	659,406	149,325	3,075,535

TAX LEVY.—The total tax for 1902 (per $1,000) was $87·50. In 1902 the city tax rate per $1,000 was $42·50.

POPULATION.—In 1900 (Census) was 25,802; in 1890, 21,474; in 1880, 18,063.

COUNCIL BLUFFS SCHOOL DISTRICT.—D. L. ROSS, Sec.

This district is co-extensive with Kane Township and the city of Council Bluffs.

LOANS—	When Due.
REFUNDING BONDS—	
4s, J&J, $60,000.....	July 2, 1910
Optional after July 2, 1905.	
4s, J&J, $102,000 ..	July 1, 1912
Optional after July 1, 1907.	
SCHOOL BUILDING BONDS—	
4s, J&J, $57,000.....	July 1, 1909
(Optional after July 1, 1904.)	
Total debt Mar. 1, 1902..	$229,000
Tax valuation 1902....	3,848,866
Assessm't abt. ¼ appraised value.	
School tax (per M.) 1902....	$31 25

DAVENPORT.—JAMES BRENTON, Mayor-elect. A. J. SMITH, Clerk.

This city is in Scott County.

LOANS.	When Due.
REFUNDING BONDS—	
4½s, F&A, $275,000.....	1909
IMPROV'T PAVING BONDS—	
6s, A&O, $30.000.....	1903
(Now subject to call.)	
Bond. debt Mar. 1, 1902..	$275,000

Improvem't bonds (add'l)	$30,000
Assessed val'tion, real.	9,280,875
Ass'd valuation, pers'l.	6,340,960
Total valuation 1901...	15,621,835
City tax (per $1,000) 1901.	$14·50
Population in 1890 was....	26,872
Population 1900 (Census)..	35,254

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

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

DAVENPORT SCHOOL DISTRICT—J. D McCollister.

4s, M&S, $53,000...Sept 25, 1910	
Subject to call 1905.	
Interest is payable at Davenport.	

Total debt Mar. 1, 1902....	$53,000
School tax (per M.), 1901...	$17·00

DES MOINES.—H. F. GROSS, Treasurer.

Des Moines is situated in Polk County.

LOANS—	When Due.
FUNDING BONDS—	
4s, J&J, $323,000....	July 1, 1915
4s, M&N, 300,000.....	May 1, 1916
4s, M&N, 35,000.....	May 1, 1917
3½s, J&D., 60,000.....	Dec., '05-'06
REFUNDING BONDS—	
4s, F&A, $27,000....	Aug. 1, 1908
Subject to call at any time.	

Bonded debt June 1, 1902	$745,000
Floating debt.....	21,500
Total debt June 1, 1902	766,500
Cash on hand	370,166
Assessed valuat'n 1902.	14,207,540
Assessment about ¼ actual value.	
Total tax (per $1,000) 1902.	$62·75
Population in 1900 was.....	62,139
Population in 1890 was.....	50,093

DUBUQUE.—C. H. BERG, Mayor. F. B. HOFFMAN, Auditor.

Dubuque is situated in Dubuque County.

LOANS—	When Due.
REFUNDING BONDS—	
6s, F b., $1,545.....	Feb. 1, 1904
5s, J&D, 26,500....	Dec. 1, 1911
4s, F&A, 96,000.....	Feb. 1, 1916
4s, A&O, 105,000....	Apr. 1, 1916
4s, J&J, 120,000....	Jan. 1, 1917
4s, F&A, 240,000....	Feb. 1, 1917
4s, A&O, 34,132.....	Oct. 1, 1919
4s, J&J, 35,000.....	Jan. 1, 1921
4s, F&A, 15,400.....	Feb. 1, 1922
3½s, F&A, 13,250....	Feb. 1, 1920
WATER WORKS BONDS—	
4½s, ... , $525,000	Jan. 1, 1920
STREET IMP. & PAV'G BONDS—	
5s, M&S, $87,787.....	
(Subject to call.)	

Interest is payable by the City Treasurer and in New York.	
Bond. debt Mar. 1, '02..	$ 686,827
Improvem't bonds(add'l)	87,787
Floating debt (net).....	191,215
Total debt Mar. 1, 1902..	965,829
Water debt (additional)	525,000
Appraised value 1901..	24,207,583
Tax valuation, real....	4,266,736
Tax valuation, person'l	1,785,159
Total tax valua'n 1901 (being ½ of appr'd val)	5,976,895
Tax rate (per M) 1901—	
City tax rate on tax value.	$42·00
Do on appraised val..	10·50
Population in 1890 was....	30,311
Population, 1900 (Census)..	36,297

DUBUQUE CO.—F. N. KRETSCHMER, Treas.

County seat is Dubuque.

LOANS— *When Due.*
COURT HOUSE BONDS—
4s, J&J, $125,000.....Jan. 1, 1916
Total debt Aug. 1, 1902. $125,000
Ass'd valuation, real...10,158,535
Ass'd valuation, pers'l. 2,916,511

Total valuation 1900..$13,075,046
Assessment about ¼ actual value.
State & Co.tax (per M) 1900.$15·00
Population in 1890 was.....49,848
Population in 1900 was.....56,403

FORT DODGE.—S. J. BENNETT, Mayor.

This city is in Webster County.

LOANS— *When Due.*
WATER WORKS BONDS—
5s, J&J, $16,000.....1914
Subject to call 1904.
REFUNDING BONDS—
4s, M&S, $36,000.....Mar. 1, 1918
Optional after 1908.

Total debt Feb. 1, 1901.. $52,000
Total valuation 19 0.....1,550,000
Assessment is ¼ appraised value.
Total tax (per $1,000) 1900.$63·50
Population in 1890 was..... 4,871
Population in 1900 was.....12,162

FORT MADISON.—C H. FINCH, Mayor.

County seat of Lee County.

LOANS— *When Due.*
REFUNDING BONDS—
4s, J&J, $120,000 ..July 1, 1922
Optional after July 1, 1907.
Bond. debt Mch.1, 1902. $120,000
Floating debt..... 19,500

Total debt Mar. 1, 1902. $139,500
Assessed val'tion 1901 1,326,760
Total tax (per M.) 1900.....$50·50
Population in 1890 was.....7,901
Population in 1900 was.....9,278

IOWA CITY.—J. W. HOLLAND, Clerk.

Iowa City is in Johnson County.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, J&D, $20,000 ..June 1, 1917
(Opt. $4,000 each year on June 1.)
4½s, J&D, $12,000....1908-'09 '10
SPECIAL ASSESSMENT BONDS—
Paving Bonds.
6s, A&O, $4,174 36..... 1904
6s, A&O, 9,076 91.....1905
5s, A&O, 2,000 00.. .....
Sewer Bonds.
6s, Apr., $855 33.....1904

Sewer Bonds—(Con.)
6s, Apr., $471 06.....1905
6s, Apr., 885 31.....1905
6s, Apr., 1,166 32 1907
Interest payable in Iowa City.
Bonded debt Feb. 1, 1902. $54,629
Special ass't bonds (includ.) 18,629
Tax valuation 1901.....7,418,284
Assessm't is 25% appraised value.
Total tax (per $1,000) 1901.$54·00
Population 1890 was.....7,016
Population in 1900 was 7,987

IOWA CITY INDEPENDENT SCHOOL DISTRICT—

LOANS— *When Due.*
REFUNDING BONDS—
4s, J&J, $16,000.....1905
(Subject to call $3,000 yearly.)
SCHOOL-HOUSE BONDS
4s, J&J, $65,000.....July 2, 1910
(Subject to call after July 2, 1905.)

Bond. debt Mar. 1, 1902. $81,000
Assessed valuat'n 1900 1,723,736
Assessment 25% appraised value.
School tax (per M) 1900....$17·50

INTEREST payable First National Bank, Chicago.

JOHNSON CO.—D. A. REESE, County Treas.

Iowa City is the county seat.

LOANS— *When Due.*
COURT-HOUSE BONDS—
3½s, .., $100,000.part y'rly Apr.1
($40,000 in 1904, $10,000 in 1905, '06&'07, $15,000 in 1908&'09.)
Bond. debt Aug. 1, 1902..$100,000
Tax valuation, real.....5,954,422

Tax valuation, RR $538,884
Tax valuation, per'l 1,829,551
Total valuation 1902....8 32 ,857
Assessm't abt. ¼ appraised value.
State & Co. tax (per M) '02.$15·40
Population in 1890 was.....23,082
Population in 1900 was....24,817

KEOKUK.—H. J. BONHAM, City Clerk.

Keokuk is in Lee County. Its debt, which amounted to over $600,000 some years ago (caused by the wild issue of bonds in aid of proposed railroads, few of which were built), is being reduced at the rate of $4,500 per annum. City has no floating debt.

LOANS— *When Due.*
GRADUATED BONDS—
5s, A. & O., $48,000...Part yearly
REFUNDING BONDS:
5s, J. & J., $100,000...Jan. 1, 1906
5s, J. & J.. 100,000...July 1, 1914
Bonded debt Jan. 1,1902..$24·,000
Tax valuation, real ...6,237,000

Tax valuation, per'l....$1,817,228
Total valuation 1901... 8,054,228
City tax prop'r (per M)1901..$8·75
Population in 1890 was.... 14,101
Population in 1900 was.... 14,641

School District Debt—
Total debt Mar. 1, 1902.. $54,050

INTEREST is payable in New York City.

DEBT LIMIT.—City debts in this State are limited by provisions of the State Constitution (see State of Iowa), but the debt of Keokuk was created before Constitutional inhibition took effect.

LEE COUNTY.—JOHN MENZ, Treasurer. WM. F. KIEL, Deputy Treasurer.

County seat is Fort Madison.

LOANS— *When Due.*
REFUND. COMPROMISE BONDS—
3¾s, J&D, $530,000.Dec. 1,'02-'20
($20,000 due yearly to 1905, $25,000 yearly 1906 to 1910, $30,000 yearly 1911 to 1915, $35,000 yearly 1916 to 1920).
Bond. debt Jan. 1, 1902..$530,000
Sinking fund.. 20,000

Net debt Jan. 1, 1902... $510,000
Tax valuation, real,.... 6,442,503
Tax valuation, pers'l .. 1,248,767
Total valuation 1901... 7,691,270
Assessm't abt. ¼ appraised value.
State & Co.tax (per M) 1902.$20·00
Population in 1890 was.....37,715
Population in 1900 was.....39,719

LYON COUNTY.—GEO F DEITRICH, Auditor.

Rock Rapids is the county seat.

LOANS— *When Due,*
REFUNDING BONDS—
4½s, M&N. $145,000.1902 to 1910
($10,000 in 1902, '03, '04 and '05, $20,000 in 1906, '07, '08 and '09 and $25,000 in 1910.)
Bond. debt Mar. 1, 1902..$145,000

Assessed valuat'n, real.$3,202,891
Assessed valuat'n, per'l 519 326
Total valuation 1901 . 3,722,217
Assess't abt 25% appraised value.
State & Co tax (per M) 1901.$20·20
Population in 1890 was. .. 8,680
Population in 1900 was.....13,165

MARSHALLTOWN.—L. B. JONES, Mayor. C. H. SHAW, Clerk.

This city is situated in Marshall County.

LOANS— *When Due.*
REFUNDING BONDS—
4s, J&J, $34,000.....Jan. 1, 1920
WATER-WORKS REF'D'G BONDS—
4½s, J&J, $37,000....July 1, 1916
Subject to call after 1909.
Total debt Mar. 1, 1902.. $71,000

Tax valuation, real.....$1,282,575
Tax valuation, personal 412,546
Total valuation 1901... 1,695,121
Assessment is ¼ appraised value.
Total tax (per M.) 1901.....$70 00
Population 1890..... 8,914
Population in 1900 was.....11,544

INTEREST on all bonds is payable in Chicago, Ill.

MARSHALLTOWN INDEP. S. D.—H. GERHART, Treas.

REFUNDING BONDS—
4s, ..., $57,000 .. July 1, 1912
Optional after July 1, 1907.

Total debt May 1, 1902.. $69,000
Assessed valuat'n 1902..1,900,677

MUSCATINE.—R. S. MCNUTT, Mayor.

Muscatine is situated in Muscatine County. The water bonds are not a direct city obligation, being payable only from receipts of the water works.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, A&O., $239,000.Oct.,1903-'19
($7,500 due semi-an Ap.1 & Oct.1)
WATER BONDS—
5s, J&D, $92,500...June, 1903-'20
($2,500 due semi-ann. June&Dec.)
Interest is paid in New York.
Bond. debt Aug 1, 1902. $239,000
Water bonds (addition'l). 92,500
Tax valuation, real 1,448,657

Tax valuation, personal. $561,172
Total valuation, 1900 2,009,829
Assessment ¼ appraised value.
Total tax (per $1,000), '99..$50·00
City tax (per $1,000) 190 . 39·50
Population in 1890 was....11,454
Population in 1900 was....14,073
Indep. Schoo District—
4s, ... , $25 000 1912
Optional after 1907.

O'BRIEN COUNTY.—L. T. ALDINGER, Treas.

County seat is Pringhar.

LOANS— *When Due.*
REFUNDING BONDS—
4s, M&S, $81,000....Sept. 15, 1913
Subject to call.
Interest payable at County Treas.
Total debt Jan. 1, 1902.. $81,000
Tax valuation, real.....3,520,331

Tax val., pers'l & RR..$1,240,267
Total valuation 1901....4,760,598
Assessm't abt. ¼ appraised value.
State & Co.tax (per M) 1901.$15·70
Population in 1890 was.....13,060
Population in 1900 was.....16,985

TAX FREE.—The county's bonds are exempt from taxation.

OTTUMWA.—T. J. PHILLIPS, Mayor. JAS. V. CURRAN, Treasurer.

Ottumwa is in Wapello County.

LOANS— *When Due.*
FUNDING BONDS—1897—
4½s, A&O, $35,000...Mch. 1, 1917
Optional after 1912.
4½s, A&O, $30,000. .....
RAILROAD AID BONDS—
4s, A&O, $6,000..... 1903
4s, F&A, 34,000....Feb. 10, 1906

REFUNDING BONDS—(1897)—
4½s, A&O, $30,000. Mar. 1, 1917
Optional after 1912.
Bond. debt Aug 1, 1902..$135,000
Tax valuation 1901. 2,320,210
Assessm't abt. ¼ appraised value.
Total tax (per $1,000) '01...$86·00
Population 1890..... 14,001
Population 1900 was 18,197

OPTIONAL—All bonds are optional after five years from date.

INTEREST on the railroad bonds is payable at Ottumwa; on the funding and refunding bonds at the First National Bank Chicago, Ill.

POLK COUNTY.—FRED. A. COPE, Auditor.

Des Moines is the county seat.

LOANS— *When Due.*
COURT-HOUSE BONDS—
3½s, A&O, $300,000.1905 to 1917
Bond. debt July 1, 1902..$300,000
Floating debt 4,351
Total debt July 1, 1902.. 304,351
Cash on hand..... 438,616

Tax valuation, real....$15,440,582
Tax valuation, person'l. 3,359,310
Total valuation 1902. 18,799,892
Assessment 25% appraised value
State & Co. tax (per M) 1901.$15·10
Population 1890 (Census)..65,410
Population in 1900 was....82,624

POTTAWATTAMIE CO.—R. V. INNES, Aud.

County seat is Council Bluffs.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, M&N, $10,000. May 1, 1903
4½s, M&N, $40,000. ....1904-'05
$20,000 yearly on May 1.
Bonded debt June 1, 1902 $50,000
Sinking fund..... 20,000
Net debt June 1, 1902.. 30,000

Tax valuation real... $9,546,925
Tax valu't'n, per'l & RR 3,472,653
Total valuation 1903 ..12,019,578
Assessm't abt. ¼ appraised value.
State & Co tax (per M) 1902.$16·75
Population in 1890 was.....47,430
Population in 1900 was.... 54,336

RED OAK.—C. A HOUGH Treasurer.

Red Oak is situated in Montgomery County.

LOANS— *When Due.*
WATER WORKS BONDS—
5s, J&J, $14,000.....Jan. 1, 1914
Subject to call after Jan. 1, 1904
REFUNDING BONDS—
4½s, J&D, $16,000....Jan 1, 1918
4s, J&J, $17,000 1908
Subject to call 1903.
Total debt Feb. 25, 1901..$30,000
Total valuation 1898. 697,179

Assessm't abt. ¼ appraised value.
Total tax (per $1,000).. .. $56·20
Population in 1890 was.....3,321
Population in 1900 was.....4,355
School District Debt—(addit'nal.)
HIGH SCHOOL BONDS—
4½s, ..., $15,000. 1908
$5,000 optional any time.
$10,000 optional after 1903.

INTEREST on the bonds due in 1914 is payable by N. W. Harris & Co., N.Y.; on the $16,000 ref'ding bonds by the First Nat. B'k, Chicago.

SIOUX CITY.—E W CALDWELL Mayor.

Sioux City is situated in Woodbury County.

LOANS— *When Due.*
REFUNDING BONDS—
5s, ... $95,000.....Oct. 1, 1917
Subject to call after 1915.
5s, ... 125,000....Nov. 1, 1917
Subject to call after 1915.
4½s, ... 375,000....May 1, 1906
($25,000 yearly) to 1920
4½s, ... $40,100....Jan. 1, 1916
Subject to call after 1906.

REFUNDING BONDS—Con.—
4½s, ... $159,900 .. ..Aug.,1920
IMPROVEMENT BONDS—
6s, ... $11,100.....1907 to 1913
5s, ... 36,500.....Oct., 1917
Subject to call after 1907.
FUNDING BONDS—
4s, J&J, $236,000 ..Jan. 1, 1919
Subject to call after 1914.

ASSUMED INDEBTEDNESS (NOT CITY OBLIGATIONS.)
WATER BONDS—
6s, ..., $ 0,000.....May 1, 1904, subject to call in part.

INTEREST is payable in New York City.

TOTAL DEBT.—The city's bonded debt on February 1, 1900, was $1,077,600; floating debt, $78,000; total debt, $1,155,600; sinking fund and cash assets, $68,000; net debt, $1,087,600. This amount includes $300,000 water debt, but not the $137,000 of assumed indebtedness, which is not considered city debt.

ASSESSED VALUATION in 1899 of real estate was $4,512,355; personal property, $1,075,028; railroads, $235,865; total, $5,823,248. Property is assessed at 25 per cent of its actual value. In 1899 the total tax rate (per $1,000) was $67·50, which included State tax $3·00, county tax $11·50, city tax $31·50, and school tax, $21·50.

POPULATION.—In 1900 (Census) 33,111; in 1890 it was 37,806.

SIOUX CITY INDEPENDENT SCHOOL DISTRICT.—H. W. CHASE, Secretary.

LOANS— *When Due*
REFUNDING BONDS—
4s, J&J, $344,000.....Jan. 2, 1909
Subject to call after Jan. 2, 1904

Total debt Sept. 1, 1901 $344,000
Tax valuation 1900 5,583,032
Assessm't abt. ¼ appraised value.
School tax (per $1,000) '00 $22·50

INTEREST is payable at Fourth National Bank, New York City.

WAPELLO CO.—R. P. DANA, Treasurer.

County seat is Ottumwa.

LOANS— *When Due.*
FUNDING BONDS—
4½s, ... $20,000...1904 to 1907
($5,000 yearly on Oct. 1.)
4½s, ... $14,000.....1908-1909
($7,000 yearly on Oct. 1.)
Bonded debt Sept.1, 1901.$74,000
Floating debt..... $5,000

Total debt Feb. 1, 1900.. $119,000
Tax valuation, real.....4,040,000
Tax valuation, personal.1,026,872
Total valuation 1901.....5,066,872
Assessm't abt. ¼ appraised value.
State & co. tax (per M.) 1901.$6·90
Population in 1890 was.....30,426
Population in 1900 was.....35,426

WATERLOO.—{P. J. MARTIN, Mayor. H. C. SCHULTZ, City Clerk.

County seat of Black Hawk County.

LOANS—	When Due.
FUNDING & REFUNDING BONDS—	
4½s, M&N, $79,000	May 1, 1917
Subject to call after 1907-1912.	
REFUNDING BONDS—	
4s, J&D, $19,000	June 1, 1922
Interest at Nat. Park Bank, N.Y.C.	
Bonded debt Sept. 1, 1902.	$58,000
Floating debt	9,000

Total debt Sept. 1, 1902.	$67,000
Tax valuation, real	1,964,127
Tax valua'n, personal	992,234
Total valuation, 1902	2,956,361
Assess't is abt. ¼ appraised value.	
Tot. tax (p.M.), '02	$53·20 to $59·30
Population in 1900 was	12,580
Population in 1890 was	6,674

WATERLOO INDEPENDENT SCHOOL DISTRICT—Ira Rodamar, Secretary.

LOANS—	When Due.
4s, J&D, $24,000	June 1, 1908
Optional June 1, 1903.	
4s, M&N, $25,000	May 1, 1911
Optional May 1, 1906.	
4s, ..., $7,500	May 1, 1912
Optional after May 1, 1907.	

Total debt Jan. 1, 1902	$49,000
School tax (p. $1,000) 1901.	$17·60

WEBSTER CITY.—This city is the county seat of Hamilton County.

LOANS—	When Due.
ELECTRIC LIGHT BONDS—	
4s, J&J, $7,000	Jan. 1, 1921
(Optional 1911)	
CONSOL. AND FUNDING BONDS—	
6s, J&D, $13,000	
5s, M&N, 15,000	Nov. 1, 1912
Interest payable in N. Y. City.	

Bonded debt Mar. 1, 1902.	$35,000
Tax valuation 1900	840,000
Assessm't about ¼ appraised value	
Tax rate (per $1,000) 1900.	$13·80
Population 1890	2,829
Population 1900 was	4,613

WEBSTER CO.—J. F. FORD, Auditor.

County seat is Fort Dodge.

LOANS.	When due.
COURT HOUSE BONDS—	
3½s, ann., $100,000	1910
REFUNDING BONDS—	
4s, ..., $40,000	1902-1907
Bond. debt Feb. 20, 1902	$140,000

Total valuation 1901	$7,271,645
Assessment is ¼ appraised value.	
State & Co. tax (per M), 1901.	$15·00
Population in 1890 was	21,582
Population in 1900 was	31,757

WOODBURY CO.—J. A. MAGOUN JR., Treas.

County seat is Sioux City.

LOANS—	When Due.
FUNDING BONDS—	
4½s, J & D, $238,000	June 15, '05
4½s, J&J, 65,000	July 1, 1906
REFUNDING BONDS—	
3½s, M&N, $150,000	May 1, 1914
JUDGMENT BONDS—	
4s, M&N, $9,000	May 1, 1905
(Optional after May 1, 1901.)	
4s, M&N, $125,000	May 1, 1920
(Optional after May 1, 1910)	

Bonded debt Aug. 10, '02.	$597,000
Tax valuation, real	8,540,264
Tax valuat'n, personal	2,023,878
Total valuation 1901	10,564,142
Assessment is ¼ appraised value.	
State & Co. tax (per M), 1902.	$21·00
Population 1890 was	55,632
Population 1900 was	54,610

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.
Appanoose Co.	$60,000	....	$3,598,773	.....	$25,927
Boone Sch. Dist	50,000	3,000	1,163,109	.....	.....
Cedar Falls Ind. S. D.	35,000	.....	968,542	.....	.....
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	86·00	7,752
Emmet Co.	38,000	.....	.....	16·50	9,936
Estherville, Emmet Co.	17,000	.....	365,162	30·00	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	.....
Lake City (C) Calhoun County	15,732	.....	.....	.....	2,703
Marion Sch. Dist.	26,500	.....	656,471	.....	.....
Mason City, Cerro Gordo Co	40,000	10,000	1,500,000	60·42	6,746
Mitchell County	15,000	7,327	3,985,842	13 60	14,916
Monroe County	36 000	15,218	2,798,746	16·60	17,985
Sheldon Sch. Dist.	24,000	.....	425,000	.....	.....
Sioux Co.	60,000	.....	6,720,025	11·90	23,337
Vinton (C), Benton Co.	34,100	.....	.....	.....	3,499

(C) City.

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.
3½s, J&J, $787,000.	Jan. 1, 1908
Subject to call at any time.	
Cert's of indebt. to State fund—	
SCHOOL FUND:	
6 p. c., July 1, $2,909,000	1911
5 p. c., semi-an., 249,000.	1903 '18
Total	3,158,000
SEMINARY FUND:	
6 p. c., Jan. 1, $122,000	1911
5 p. c., J&J, 1,113,839	1903-'45
Total	$1,235,839

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

INTEREST is payable at the Merchants' Laclede National Bank, St. Louis, Mo.

TOTAL DEBT, ETC.—The subjoined statement shows Missouri's total debt on dates named.

	Jan. 1, 1902.	Jan. 1, 1901.	Jan. 1, 1900.
Total bonded debt	$1,287,000	$1,887,000	$2,847,000
School & sem'ry certific's	4,393,839	4,393,839	4,393,839
Total debt	$5,680,839	$6,280,839	$7,240,839

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
1901	$1,004,469,071	$1·90
1900	1,001,766,464	2·50
1899	993,025,441	2·50
1898	971,935,839	2·50
1897	976,754,152	2·50
1896	952,576,356	2·50
1895	938,202,003	2·50
1894	931,853,800	2·50
1893	861,426,560	2·50
1892	853,754,205	2·50

Years.	Assessed Valuation.	Tax Rate.
1891	$826,141,721	$3·00
1890	805,668,844	3·00
1888	738,421,083	4·00
1885	684,446,002	4·00
1880	532,692,043	4·00
1875	556,444,456	4·50
1870	559,082,559	5·00
1865	262,354,932	....
1863	198,602,216	....
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.—

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' Laclede National Bank has been appointed the State's fiscal agents in St. Louis.

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.
REFUNDING BONDS—	
4s, ..., $200,000	1922
Optional after 1912.	
4s, ..., $60,000.	1922
Optional after 1907.	

Total debt June 1, 1902.	$260,000
Total valuation 1902	3,608,684
Assessment is ½ actual value.	
Total tax (per M.) 1900	$17·50
Population 1890 was	14,973
Population 1900 was	16,556

INTEREST is payable in St. Louis at National Bank of Commerce

BLOOMINGTON.—N. D. GOFF, Co. Treasurer.

This township is in Buchanan Co.

LOANS—	When Due.
REFUNDING BONDS—	
5s, May, $24,000.	Oct. 15, 1915
Subject to call.	

Bonded debt Aug 1, 1902	$24,000
Taxable wealth 1901	4,000,000
Population in 1890 was	1,357
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.
RR. Aid $1,000 Bonds—	
7s, J&J, $100,000	July 1, 1903

Total debt Jan. 1, 1902.. $100,000
Tax valuation 1900.....5,790,575
Population in 1890 was....10,53
Population in 1900 was....11,73

INTEREST at Ninth National Bank, New York City.

BUCHANAN CO.—N. D. Goff, Treasurer.

The county seat is St. Joseph.

LOANS.	When due.
Refunding Bonds—	
3½s, F&A, $250,000	Aug. 1, 1921
Subject to call $50,000 Aug. 1, 1906; $50,000 Aug. 1, 1911; $50,000 Aug. 1, 1916; $100,000 due Aug. 1, 1921.	

Interest payable in New York at American Exchange Nat. Bank.
Total debt Aug. 1, 1902. $250,000
Sinking fund..... 6,000

Net debt Aug. 1, 1902 .. $244,000
Assessed valu'n, real...21,500,000
Assessed valu'n, pers'l.. 7,000,000
Assessed val'n, RR., etc. 3,000,000
Ass'd val., mer. and man. 2,500,000
Total valuation 1901...34,000,000
Assessment is ½ actual value.
State & Co. tax (per M.) 1902. $6·50
Population in 1890 was.... 70,100
Population in 1900 was....121,838

TAX FREE.—Bonds issued by this county are exempt from taxation.

BUTLER COUNTY.—G. C. Orchard, Clerk.

County seat is Poplar Bluff.

LOANS—	When Due.
Refunding Bonds—	
4s, A&O, $30,000	Apr. 1, 1920
Bonds optional after 1910.	
Drainage Bonds—	
6s, May, $3,408	1902-1920
(Part due yearly.)	
Bonded debt July 1, 1901..$30,000	

Drainage debt..... $3,408
Floating debt (warrants).. 25,012
Total debt July 1, 1901.... 58,020
Tax valuation 1901.....3,818,883
Assessment about ⅔ actual value.
State & Co. tax (per M) 1901. $9·00
Population in 1890 was.....10,164
Population in 1900 was.....16,769

CALLAWAY CO.—W. P. Robison, Dep. Co. Clerk.—The county seat is Fulton.

LOANS.	When due.
* Refunding RR. Bonds—	
4s, M&N, $85,000	1917
($100,000 subject to call after 1902; balance after 1904.)	

Total debt Aug. 1, 1902.... $85,000
Assessed valu'n, real....4,065,290

Ass. valua., pers'l & RR. $2,871,374
Total valuation 1902.....6,936,664
Assessm't abt. 50 p. c. actual val.
State & Co. tax (per M) 1902. $13·50
Population in 1890 was.....25,131
Population in 1900 was.....25,984

INTEREST on the 4s is payable at the Union Trust Co., St. Louis, Mo.

CALUMET.—This is a township in Pike County.

LOANS—	When Due.
Refunding Bonds—	
5s, Feb. $4,000	Jan. 1, 1909
Subject to call.	
4s, $30,000	Apr. 1, 1904-1919
(Subject to call 1908.)	
3½s, F&A, $10,000	May 1, 1914
Subject to call May 1, 1904.	

Refunding Bonds—
3½s, F&A, $30,000... May 1, 1919
Subject to call May 1, 1914.
Total debt Feb. 20, 1902. $74,000
Sinking fund..... 7,496
Assessed valuat'n 1901..1,792,100
Population in 1890 was.....4,096
Population in 1900 was.....3,800

INTEREST on 5s & 4s payable at Merchants' Laclede Nat'l Bank; on 3½s 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.

LOANS—	When Due.
Refunding Bonds—	
5s, Feb. 1, $50,000	Nov. 19, 1917
Subject to call Nov. 19, 1907	
Bonded debt Aug. 1, 1901 $50,000	

Tax valuation 1900 .....$559,600
Tax rate (per $1,000), 1899..24·00
Population in 1890 was.....1,713
Population in 1900 was.....1,728

CAPE GIRARDEAU—Geo. E. Chappell, Clk.

This city is in Cape Girardeau County.

LOANS—	When Due.
Funding—	
5s, M&S, $45,000	Mch. 1, 1910
Subject to call in 1900 & 1905	
Normal School—	
8s, J&J, $39,000	Jan. 1, 1905
Subject to call.	
Total debt Jan. 1, 1902... $84,000	

Sink'g fund $6,028
Net debt Jan. 1, 1902 ... 77,972
Tax valuation, real..... 850,000
Tax valuation, personal. 225,000
Total valuation 1900....1,075,000
Assessment is ⅓ actual value.
Total tax (per $1,000) 1900. $30·50
Population in 1890 was.....4,297
Population in 1900 was.....4,815

INTEREST on the funding bonds is payable at New York; on the Normal School bonds at St. Louis, Mo.

CAPE GIRARDEAU.—Wm. Paar, Co. Clerk.

This township, containing city of same name, is in Cape Girardeau County.

LOANS—	When Due.
Compromise RR. Bonds:	
5s, May, $11,000	May 1, 1909
Subject to call.	
Refunding Bonds—	
4½s, ..., $108,000	April 2, 1920
Part payable in 1905, '10 & 1915.	

Bonded debt July 1, 1902 $119,000
Tax valuation 1901.....1,488,587
Assessment about 2-5 actual value.
Total tax per $1,000 1901..$12·90
Population in 1890 was.....6,014
Population in 1900 was.....6,551

Interest on the compromise bonds is payable in St. Louis.

CARTHAGE.—J. B. CHAFFEE, Mayor. R. LUNDY, City Clerk.

This city is in Jasper County.

LOANS—	When Due.
Refunding Bonds—	
4s, M&N, $14,000	May 10, 1910
Opt'al, $4,000 May 10, '03; $1,500 yearly '04-09, and $1,000, '10.	
Electric Light Bonds—	
5s, M&N, $25,000	May 1, 1919
($10,000 optional after 1904, $10,000 after 1909 and $5,000 after 1914.)	

Ref'd'g Court House Bonds—
4s, F&A... 25,000...Aug. 1, 1911
Optional, $3,000 yearly after 1903 and $10,000 after 1908.
Interest is payable at St. Louis.
Bond. debt Aug. 15, 1902. $64,000
Tax valuation, real.....1,729,470
Tax valuation, personal. 1,0 9,098
Total valuation 1902.....2,738,568
Assessment about ⅓ actual value.
Total tax (per $1,000) 1902. $32·00
Population in 1890 was..... 7,981
Population in 1900 was..... 9,416

CASS COUNTY.—Geo. A. Dunn, Clerk.

The county seat is Harrisonville.

LOANS—	When Due.
Refunding Bonds—	
4s, ..., $150,000	April 1, 1919
4s, Jan., 420,600	Jan. 1, 1913
Subject to call from '03 to '08.	
Bonded debt. Aug. 1, 1901. $570,600	

Total valuation 1901...$7,383,414
Assessment is ⅓ actual value.
Total tax (per $1,000) 1900. $23 00
Population in 1890 was....23,130
Population in 1900 was ...23,636

INTEREST on the 4 per cent bonds is payable at St. Louis, Mo.

CHARITON.—A. J. Furr, Co. Treasurer.

This township (including Glasgow City) is in Howard County.

LOANS—	When Due.
Redemption Bonds—	
5s, Feb. 1, $5,000...Feb. 1, 1909-'19	
Subject to call at any time.	
Refunding Bonds—	
4s, F&A, $25,000	Feb. 1, 1920
Subject to call after Feb. 1, 1905.	

Bonded debt Aug. 1, 1902. $30,000
Tax valuation 1902.....1,203,331
Assessment about ⅓ actual value.
Township tax (per M.) 1902...$5·00
Population in 1890 was.....3,654
Population in 1900 was.....3,388

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.

LOANS—	When Due.
Refunding Bonds—	
4s, J&J, $30,000	1905 to 1920
$5,000 due Jan. 1, 1905, $5,000 in 1910, $10,000 in 1915 and $10,000 in 1920.	
Interest payable at City Treasury.	
Total debt Aug. 1, 1902....$30,000	
Sinking fund..... 3,500	

Net debt Aug. 1, 1902 (est). $26,600
Tax valuation 1902.....1,500,000
Assessment is ⅓ actual value.
Total tax rate (per M) 1902. $21·50
Population in 1890 was.....5,717
Population in 1900 was.....6,905
School District Bonds—(Addit'l.)
6s, ..., $25,000 .....
Subject to call at any time.
School tax rate (per M.), '01. $11·50

CLARK CO.—Geo. E. McHugh, Treasurer.

The county seat is Kahoka.

LOANS—	When Due.
Compromise RR. Bonds—	
4½s, Aug., $61,000	Aug. 10, 1905
(½ subject to call 1908; ½, 1913)	
5s, $107,500	
$50,000 subj. to call Aug. 10, 1903	
$57,500 subj. to call Aug. 10, 1908	
6s, Jan., $50,000	Jan. 1, 1915
Subject to call Jan. 1, 1905	
Total debt Mar. 1, 1901..$218,500	
Tax valuation, real.....2,809,000	

Tax valuation, personal.. 916,000
Tax val'tion, RRs., etc.. 724,000
Total valuation 1900....3,449,000
Total valuation 1901 ...3,797,550
Net debt July 1, 1901.... 27,800
State & Co. tax (per M.) 1900. $15·50
Population in 1890 was.....15,126
Population in 1900 was 15,383
INTEREST on 6s is payable in New York at Nat. Bk. of Commerce.

CLINTON COUNTY.—E. McWilliams, Clerk.

County seat is Plattsburg.

LOANS—	When Due.
Railroad Aid Bodns—	
6s, July 8, $10,000	July 8, 1905
Subject to call at any time.	
Refunding Bonds—	
4s, ..., $25,000	1904 to 1909

Total debt Aug. 1, 1902. $35,000
Tax valuation 1901..... 6,368,332
Tax rate (per $1,000) 1901..$9·00
Population in 1890 was.....17,138
Population in 1900 was.....17,363

INTEREST on the 6s is payable at National Bank of Commerce, St. Louis; on the 4s at the First National Bank, Chicago.

COLE COUNTY.—F. W. Roer, Co. Clerk.

The county seat is Jefferson City.

LOANS.	When due.
Court House Bonds—	
4s, J&D, $60,000	June 1, 1916
Optional after 1906.	
Refunding Bonds—	
4s, ..., $25,000	Jan. 1, 1918
Subject to call after 1908.	
Interest payable at Jefferson City.	

Bonded debt May 1, 1902. $85,000
Sinking fund..... 10,934
Net debt May 1, 1902.... 84,066
Assessed valuation 1902. 4,266,974
Assessment about ¼ actual value.
State & Co. tax (per M.) '02. $9·00
Population in 1890 was.....17,281
Population in 1900 was.....20,578

DADE CO.—C. W. Montgomery, Clerk.

The county seat is Greenfield.

LOANS.	When due.
Compromise RR. Bonds—	
5s, Apr. 1, $185,000	June 1, 1914
Subject to call after June 1, 1904.	
4s, Feb. 1, $90,000	July 1, 1919
Subject to call July 1, 1909.	
Bond. debt Sept. 1, 1902. $275,000	

Sinking fund..... $31,000
Net debt Sept. 1, 1902.... 244,000
Tax valuation 1902.....3,935,990
State & Co. tax (per M.) '01. $11·50
Population in 1890 was.....17,526
Population in 1900 was 18,125

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.

LOANS—	When Due.
Railroad Aid Bonds—	
10s, J&J, $81,000	———
7s, J&J, 148,000	———

Total valuation 1901...$1,808,134
St., Co. & sch. tax (per M) 1900. $9·00
Population in 1890 was.....12,647
Population in 1900 was.....13,903

GRAND RIVER.—Geo. A. Dunn, Co. Clerk.

This township (including Harrisonville city) is in Cass County.

LOANS—	When Due.
Compromise Bonds—	
5s, Feb. 1, $150,000	Nov. 1, 1917
Subject to call after Nov. 1, 1907	
Int. at Nat. Bank of Republic, N. Y.	
Bonded debt Aug. 1, 1901 $150,000	

Valuation, etc.—
Tax valuation 1900.....$950,833
Assessment about ⅓ actual value.
Tax rate (per $1,000) 1900. $25·00
Population in 1890 was..... 3,169
Population in 1900 was..... 3,373

GREENE COUNTY.—H. Ingram, Treasurer.

County seat is Springfield.

LOANS—	When Due.
Funding Bonds—	
5s, May 1	$239,000
Bond. debt Aug. 15, 1902.	239,000
Sinking fund.....	9,000
Net debt Jan. 1, 1902..	230,000
Tax valuation, real.....	9,458,051

Tax val., pers., RR,, &c. $5,190,932
Total valuation 1901...14,648,000
Assessment about ½ actual value.
State & Co. tax (per M) 1901. $7·00
Population in 1890 was....48,616
Population in 1900 was 52,713

INTEREST is payable at the Merchants' Laclede Nat. Bk, St. Louis.

HANNIBAL.—John C. Coonty, Clerk.

Hannibal is situated in Marion County. $2,100 compromise bonds called for payment in 1893 have not been presented for payment, and are still included in total debt.

LOANS—	When Due.
SEWER BONDS—	
5s, M&S, $16,000	Mar. 1, 1910
Subject to call at any time.	
Interest is payable at Hannibal.	
ELECTRIC LIGHT—	
6s, April, $4,000	Apr. 15, 1903
($1,000 due y'rly) to	Apr. 15, 1906
5s, J&J, $13,000	July 31, 1912
Subject to call at any time.	
4½s, A&O, $8,000	Oct, 1, 1917
Subject to call after 1907.	

Total debt June 1, 1902	$41,000
Sinking fund	13,000
Net debt June 1, 1902	28,000
Tax valuation, real	2,400 000
Tax valuation, personal	1,300,000
Total valuation 1902	3,700,000
Assessment about ⅓ actual value.	
City tax (per $1,000) 1902	$16·00
Population in 1890 was	12,857
Population in 1900 was	12,780

HENRY CO.—J. C. DAVIS, County Clerk.

The county seat is Clinton.

LOANS.—	When Due.
REFUNDING—	
5s, Mar, $105,000	Mar. 1, 1907
Subject to call after 1902.	
5s, Mar., $104,000	Mar., 1907
4½s, $180,000	Sept. 1, 1915
Subject to call after Sept 1, 1905	
4s, M&S. $117,000	Oct. 1, 1917
Subject to call after 1907.	

Total debt Aug. 1, 1902	$506,000
Sinking fund	20,000
Net debt Aug. 1, 1902	486,000
Tax valua'n, 1902	7,735,478
Assessment is ⅓ actual value.	
State & Co. tax (per M.) 1902.	$11·50
Population in 1890 was	28,235
Population in 1900 was	28,054

INTEREST on the 4½ per cent refunding bonds at the Merchants' Laclede National Bank, St. Louis; on others in New York at National Bank of Commerce.

HIGGINSVILLE.—THOS. A. WALKER, City C'k.

This city is in Lafayette County.

LOANS—	When Due.
ELECTRIC-LIGHT BONDS—	
6s, g., F&A, $14,000	Aug. 15, 1913
CITY-HALL BONDS—	
5s, J&J, $9,000	Jan. 1, 1918
(Optional after Jan. 3, 1903.)	
Bonded debt Aug. 1, 1902	$23,000

Assessed valuation, real.	$350,000
Assessed valuation, per'l.	240,000
Assessed valuation 1902	590,000
Assessment about ⅖ actual value.	
Total tax (per $1,000) 1902	25·75
Population in 1890 was	2,342
Population in 1900 was	2,791

INDEPENDENCE SCHOOL DISTRICT. —JOHN W. DAVIS, Sec'y.—In Jackson County.

This district is a distinct corporation, embracing all the territory within the limits of the city of Independence and some outside. Property valued at $110,000 is owned by the district.

LOANS—	When Due.
BUILDING BONDS—	
4s, A&O, $30,000	Apr. 1, 1918
Subject to call after Apr. 1, 1903	
5s, A&O, $5,000	1902
Subject to call.	

Total debt July 1, 1902	$35,000
Sinking fund	1,500
Net debt July 1, 1902	33,500
Assessed valuat'n 1900	2,923,784
Assessment about ⅖ actual value.	
School tax (per $1,000) 1902.	$9·50

INTEREST is payable at Kansas City or at Independence, Mo.

JACKSON CO.—T. T. CRITTENDEN, JR., Clerk.

County seat is Independence.

LOANS—	When Due.
COURT HOUSE BONDS—	
4s, J & J, $175,000	Jan. 1, 1903
($25,000 due y'rly.) to	Jan. 1, 1909
Interest payable at Independence.	
Total debt Sept. 1, 1902.	$175,000

Total valuat'n 1902.	$100,552,981
Assessment about ⅖ actual value.	
State & Co. tax (per M), 1901.	$6·10
Population in 1890 was	160,510
Population in 1880 was	82,325
Population 1900 was	195,193

JEFFERSON CITY.—F. P. DALLMEYER, City Clerk.— Jefferson City is situated in Cole County.

LOANS—	When Due.
REFUNDING BONDS—	
4½s, J&J, $54,000	July 1, 1907
5s, ..., $10,000	July 1, 1917
Subject to call after 1902.	
STREET IMPROVEMENT BONDS—	
5s, ..., $6,000	July 1, 1918
Subject to call after 1903.	
Bond. debt July 1, 1902.	$70,000

Sinking fund	$732
Net debt July 1, 1902	69,268
Tax valuation, real	1,598,840
Tax valuation, personal.	645,055
Total valuation 1902	2,243,895
Assessment is ⅓ of actual value.	
City tax (per M) 1902	$9·00
Population in 1890 was	6,742
Population in 1900 was	9,664

JEFFERSON CITY SCHOOL DIST.—G. W. Wagner, Sec.

LOANS—	When Due.
REFUNDING BONDS—	
5s, J&J, $23,000	July 1, 1908
Subject to call.	
Total debt Aug. 1, 1902.	$23,000

Sinking fund	$1,196
Net debt Aug. 1, 1902	21,804
Tax valuation 1902	2,126,154
Assessment is ¾ actual value.	
Tax rate per $1,000 1902	$5·50

INTEREST is payable in St. Louis at the National Bank of Commerce and in Jefferson City.

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.

LOANS -	When Due.
REFUNDING BONDS—	
5s, J&D, $30,000	June 28, 1908
Subject to call after 1903.	
ELECTRIC LIGHT BONDS -	
5s, ... $30,000	Mar. 18, 1919
Subject to call after 1904	
Bond. debt Sept. 1, 1901.	$95,000
Floating debt (water)	11,324

Total debt Sept. 1, 1901.	$106,324
Sinking fund	1,900
Net debt Sept 1, 1901	104,424
Tax valuation, real	2,849,710
Tax valuat'n, personal	986,124
Total valuation 1900	3,835,834
City tax rate (per M.) 1900.	$11·00
Total tax (per M.) 1900	35·00
Population in 1890 was	26,023

JOPLIN SCHOOL DISTRICT.—J. C. Faulkender, Sec'y.

LOANS—	When Due.
6s, A&O, $10,000	1914, opt. 1904
6s, M&N, 30,000	1916, opt. 1906
6s, M&S, 2,500	1918, opt. 1908
4s, J&D, 20,000	1919, opt. 1909
4s, F&A, 29,000	1920, opt. 1910
4s, J&J, 10,000	1920, opt. 1910
4s, M&N, 45,000	1921, opt. 1911

4s, M&N, $8,000	1922, opt. 1912
Total debt Aug. 1, 1902.	$154,500
Sinking fund	3,109
Net debt Aug. 1, 1902	151,391
Tax valuation 1901	4,483,463
Assessment 30% actual value.	
School tax (per M) 1901.	$15·00

KANSAS CITY.—JAMES A. REED, Mayor. A. E. GALLAGHER, 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.

LOANS—	When Due.
CITY HALL—	
4s, A&O, $150,000	Apr. 1, 1910
4s, J&J, 150,000	June 1, 1910
SEWER BONDS—	
4s, A&O, $100,000	Apr. 1, 1910
4s, J&J, 100,000	July 1, 1910
WATER-WORKS—	
4½s, g., J&J, $2,945,000	g. July 1, '15
WESTPORT BONDS—	
WATER-WORKS BONDS—	
5s, J&J, $75,000	July 1, 1916
BUILDING BONDS—	
5s, J&J, $20,000	July 1, 1916
FUNDING BONDS—	
5s, A&O, $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 the Westport water and building bonds by N. W. Harris & Co., N. Y., and on the Westport funding bonds by the New York Security & Trust Co., N. Y.C.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Aug. 1, 1902.	Oct. 1, 1901.	Aug. 1, '00.	Aug. 1, '99.
Total bonded debt	$3,551,900	$3,555,900	$3,718,900	$3,727,900
Sinking funds	343,000	314,714	404,000	312,900
Net debt	$3,208,900	$3,241,186	$3,314,000	$3,415,000

The figures of total debt include the water debt, amounting Aug. 1, 1902, to $3,020,000. Water debt sinking fund, $241,000.

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.—

Year.	Real Estate.	Personal Property.	Merchants, Banks, etc.	Total	*City Tax per $1,000
1902	$61,019,310	$16,083,323	$5,017,810	$82,120,443	$12·50
1901	59,001,060	15,258,891	5,516,890	79,776,841	11·00
1900	57,926,215	16,503,895	4,979,890	79,410,000	11·50
1899	52,709,790	13,709,665	4,642,690	71,062,145	12·00
1898	50,454,365	13,216,725	4,138,495	67,809,585	12·00
1897	.....	.....	.....	59,972,978	12·00
1896	44,150,790	10,924,120	3,954,950	59,029,860	13·00
1895	44,312,230	11,069,280	.....	55,381,510	12·50
1890	61,010,327	13,155,900	8,319,330	82,485,557	12·50
1885	24,027,440	5,040,560	2,610,520	31,678,520	15·00
1880	9,389,560	2,354,580	1,634,810	13,378,950	22·00

* This is the city tax proper. Property is assessed at from 30 to 40 per cent of its actual value.

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.

LOANS—	When Due.
SOUTH PARK DIST. FUND CTFS.—	
7s, J&J, $74,019	ser. A. 1901-'16
7s, J&J, 61,419	ser. C. 1901-'17
7s, J&J, 139,892	ser. D. 1901-18
7s, J&J, 116,679	ser. G. 1901-'20
7s, J&J, 151,295	ser. I. 1902-'21
7s, J&J, 257,086 59	ser. L. '03-22
Assessed valua. 1902.	$10,600,460
EAST PARK DIST. FUND CTFS.—	
7s, J&J, $4,953	ser. K. 1903-'22
NORTH PARK DIST. FUND CTFS.—	
7s, J&J, $297,923	ser. B. 1901-'16
7s, J&J, 107,819	ser. E. 1901-'18
7s, J&J, 502,437	ser. F. 1901-'19
7s. J&J. 140,281	ser. J. 1903-'12
7s J&J, 214,484 61	ser. J. '03-12
Assessed valua. 1902	$23,590,630
WEST PARK DIST. FUND CTFS.—	
7s, J&J, $703,668	ser. H. 1901-'20
Total cert. June 23, 1901.	$703,668
Assessed valua. 1902.	$16,991,100

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. [$500,000 bonds voted Sept. 27, 1902.]

LOANS—	When Due.
BUILDING BONDS—	
5s, J&J, $60,000	July 1, 1905
4s, J&J, 75,000	July 1, 1906
4s, J&J, 100,000	July 1, 1907
4s, J&J, 200,000	July 1, 1909
4s, J&J, 150,000	July 1, 1910
4s, J&D, 100,000	June 1, 1912
4s, g J&J, 250,000 g.	July 1, 1916
3½s, g., J&J, 400,000.	July 1, 1919
LIBRARY BONDS—	
4s, g. J&J, $200,000	g. July 2, 1914

LOANS—	When Due
Westport School District—	
BUILDING BONDS—	
6s, J&J, $30,000	July 1, 1915
5s, J&J, 20,000	July 1, 1916
RENEWAL BONDS—	
5s, A&O, $10,000	Oct. 15, 1911
Total debt Sept. 1, 1902.	$1,595,000
Tax valuation 1902	86,000,000
Assessment abt. ⅖ actual valuat'n	
School tax (per M.) 1902	$9·00

INTEREST on the Kansas City District bonds is payable at the Western National Bank and Kountze Bros., New York, and on the Westport District bonds in New York City.

DISTRICT PROPERTY.—The value of property owned by the district (unencumbered) is $2,847,350.

KAW TOWNSHIP.—T. T. CRITTENDEN, JR., County Clerk.—Kaw is in the County of Jackson, and is nearly co-extensive with Kansas City.

LOANS.—	When Due.
RAILROAD AID BONDS:	
7s J&J, $150,000	May 20, 1903
Interest is payable in New York.	
Total debt Jan. 1, 1902.	$150,000
Tax valuation, real	56,792,134

Tax valuation, p'rson'l.	$6,231,215
Total valuation 1900.	63,023,349
Assessment 30% to 40% actual val.	
Total tax (per M.) 1900	$27·90
Population in 1890 was	132,716
Population in 1900 was	164,745

LACLEDE CO.—J. A. SHIELDS, Clerk.

County seat is Lebanon.

LOANS—	When Due.
REFUNDING BONDS—	
4s, M&N, $55,000	Feb. 1, 1918
Optional after Feb. 1, 1903.	
Bonded debt Feb. 1, 1902	$55,000
Floating debt (about)	10,000
Total debt	65,000
Sinking fund	4,100

Net debt Feb. 1, 1902	$60,900
Ass'd valuation, real	$1,846,150
Ass'd val't'n, pers'l & RR.	1,231,678
Total valuation 1901	3,077,828
Assessment about ½ actual value.	
State & Co. tax (per M) 1901.	$16·10
Population in 1890 was	14,701
Population 1900 was	16,523

INTEREST is payable at the Union Trust Co., St. Louis.

LAFAYETTE CO.—F. THORNTON, Clerk.

County seat is Lexington.

LOANS.—	When Due.
REFUNDING BONDS—	
3½s, J&J, $540,000	Jan. 1, 1921
($135,000 subject to call 1906; $135,000, 1911; $135,000, 1916.)	

Total debt Sept. 1, 1902.	$540,000
Tax valuation, 1901	9,299,850
State & Co. tax (per M.) '00.	$13·50
Population in 1890 was	30,184
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—	When Due.
Refunding Bonds—	
3½s, F&A, $37,500	Aug. 1, 1919
Optional $9,000 in 1904; $9,000 in 1909; $9,000 in 1914	
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
Bond. debt Sept. 1, 1902. $157,700
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

INTEREST on the 3½s is payable in St. Louis, Mo.; on the other bonds at the office of the County Treasurer.

Lexington School Dist.—T. J. Bandon, Secretary.

LOANS—	When Due
5s, J&J, $3,000	May 1, 1910
Subject to call.	
4s, ..., $10,000	1921
(Subject to call 1906,)	

4s, ..., $12,000 1931
(Subject to call 1916.)
Total debt Jan. 1, 1902. $25,000
Tax valuation 1902 1,193,056
Assessment about ⅓ actual value.

LINCOLN CO.—B. H. Wommack, Clerk.

County seat is Troy.

LOANS—	When Due.
Refunding Bonds (1888)—	
5s, Feb. 1, $24,000	May 15, 1908
(Subject to call at any time.)	
5s, Feb. 1, $100,000	May 15, 1908
(Subject to call May 15, 1903.)	
4s, F&A, $75,000	1919
(Subject to call after 1914.)	
4s, F&A, $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. &c. 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

INTEREST on 5% bonds is payable in New York by National Bank of Commerce. On the 4% bonds in St. Louis at the Union Trust Co.

LOUISIANA.—Harry Poucher, City Clerk.

This city is in Pike County.

LOANS—	When Due.
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 ⅔ 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.

All of the bonds are exempt from city tax.

INTEREST is payable at St. Louis.

MACON.—Chas. F Soldan Treasurer.

This city is the county seat of Macon County.

LOANS—	When Due.
City Bonds—	
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 Mar. 21, 1902	$51,500

Floating debt $10,000
Assessed valuation '01 .. 1,14 ,000
Real valuation (est.) 3,400,000
Tax rate (per $1,000) 1901. $19·00
Population in 1890 was 3,371
Population in 1900 was 4,068

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—	When Due.
M. & M. R. 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 Feb. 25, 1902 $311,900
Tax valuation, 1901 10,494,447
State, Co., tax (p. M.) 1901. $8·00
Population in 1890 was 30,575
Population in 1900 was 33,018

MASON.—Wm. B. Drescher, Presiding Judge of Marion County.—This township is in Marion County.

LOANS—	When Due.
Refunding Bonds 1898—	
4s, Apr., $125,000	Jan., 1918
($40,000 optional 1903, and $85,000 optional 1908.)	

Total debt Aug. 1, 1902 .. $125,000
Total valuation 1901 ... 2,517,060
Total tax (per M.) 1900 .... $17·50
Population in 1890 was 13,720
Population in 1900 was 13,851

All bonds are payable at the Boatmen's Bank, St. Louis.

MORGAN CO.—Guido M Hargett, Co. Treas.

County seat is Versailles.

LOANS.	When due.
Railroad Bonds—	
5s, M&N, $116,500	May 1, 1924
Subject to call.	
Refunding Bonds—	
4s, A&O, $8,000	Oct. 15, 1919
Subject to call 1901.	
Total debt Oct. 1, 1902 ...	$124,500

Tax valuation, real $1,693,768
Tax val., per. and RRs. .. 764,275
Total valuation 1902 ... 2,458,043
Assessment is ¾ actual value.
Co tax (per $1,000) 1902 ... $11·55
Population in 1890 was 12,311
Population in 1900 was 12,175

MT. PLEASANT.—W. T. Johnson, Co. Treas.

This township is in Bates County.

LOANS—	When Due.
Refunding Bonds, 1897—	
4½s, June 1, $140,000	1917
Bonded debt Aug. 1, 1902 ..	140,000

Tax valuation 1900 .... $1,624,817
Population in 1890 was 3,831
Population in 1900 was 3,951

INTEREST is payable at State Bank, St. Louis.

PETTIS CO.—R. H. Gray, County Clerk.

County seat is Sedalia.

LOANS—	When Due.
Refunding, 1898—	
4s, M&N, $243,000	May 1, 1918
Optional 18,000 1903, $100,000 1908 and $125,000 1913.	
Total debt July 1, 1902 ..	$243,000
Sinking fund	70,000
Net debt July 1, 1902 ..	173,000

Tax valuation, real $7,960,000
Tax valuation, personal 3,480,000
Total valuation 1902 ... 11,440,000
Assessment is ⅓ actual value.
St. & Co tax (per M) 1902 .. $10.00
Population 1890 was 31,151
Population 1900 was 32,438

INTEREST is payable in St. Louis.

PLEASANT HILL.—Geo. A. Dunn, Co. Clk.

This township, containing city of same name, is in Cass County.

LOANS—	When Due.
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

POLK.—Geo. A. Dunn, County Clerk.

Polk Township is in Cass County.

LOANS—	When Due.
Railroad Aid Bonds—	
5s, Jan., $39,000	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 ⅓ actual value.
Tax rate (per $1,000) 1900. $25·00
Population in 1890 was 1,267
Population in 1900 was 1,333

OPTIONAL.—Thirteen thousand dollars of the township's bonds are subject to call each year on January 1, 1903 and 1908.

INTEREST is payable at the Franklin Bank, St. Louis, Mo.

POPLAR BLUFF.—This city is in Butler County.

LOANS—	When Due.
Bridge and Sewer Bonds—	
6s, F&A, $2,000	Feb. 1, 1911
Subject to call.	
City Hall and Jail Bonds—	
4s, J&J, $8,000	July 1, 1921
Subject to call July 1, 1911.	
4s, J&J, $6,000	July 1, 1922
Optional after July 1, 1912.	

Water Bonds
6s, A&O, $20,000 ..... Apr. 2, 1914
Optional after Apr. 2, 1904
Total debt July 1, 1902 ... $36,600
Total valuation 1902 ... 1,142,210
Assessment is 65% actual value.
Total tax (per $1,000) '01 .. $26·70
Population in 1890 was 2,187
Population in 1900 was 4,321

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.

Poplar Bluff School Dist.—L Mills, Secretary.

LOANS—	When Due.
Sch. House & Ref'g Bonds—	
6s, J&J, $1,000	5-20 years .. 1912
5s, J&J, 5,000	July 1, 1915
Subject to call July 1, 1906.	
5s, J&J $20,000	1918
Subject to call 1908 and 1913.	
4s, J&J, $6,000	July 1, 1922

4s, J&J, $12,000 1921
Subject to call 1911.
Bonded debt July 1, '02. $38,000
Sinking fund 1,714
Tax valuation 1902 ... 1,318,487
Assessment is about ½ actual value.
School tax (per $1,000) '02. $11 50
Pop'tion, Sch Dist. (est.) '01. 6,000

PUTNAM CO.—J. D. Johnson, Co. Clerk.

County seat is Unionville.

LOANS—	When Due.
Railroad Bonds—	
4½s, Oct., $40,000	Oct., 1917
$20,000 optional, 1902, and $20,000, 1907.	
Bond. debt May 1, 1902.	$40,000
Sinking fund and cash ..	26,776

Net debt May 1, 1902 .... $13,224
Total valuation 1901 3,898,768
Assessment about ⅓ actual value.
State & Co. tax (per M.) '02 .. $8 50
Population in 1890 was 15,365
Population in 1900 was 16,688

TAX FREE.—Bonds are exempt from taxation.

INTEREST is payable in St. Louis at the Continental Nat. Bank.

RALLS COUNTY.—J. S. Briscoe, Clerk.

County seat is New London.

LOANS—	When Due.
Refunding Bonds—	
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, 1902 ..	$300,000

Tax valuation, real $2,956,120
Tax valuation, person'l .. 999,220
Total valuation 1902 3,955,340
Assessment about 40% actual val.
State & Co. Tax (per M.) '02. $18.30
Population in 1890 was 12,294
Population in 1900 was 12,287

INTEREST on the 5s is payable at Boatman's Bank, St. Louis; on the 4s at the Mississippi Valley Trust Co., St. Louis.

ST. CLAIR CO.—O. L. Housley, Treasurer.

County seat is Osceola. All the bonds of this county are in litigation, and no interest is paid. Bonds were issued July 1, 1870.

Tebo & Neosho R.R. Aid Bonds—	Assessment is about ½ actual value
10s, July 1, $231,000	State & Co. Tax (per M.) '02. $7.50
Bonds are for $1,000 each.	Population in 1890 was 16,747
Tax valuation 1902 ..... $4,086,000	Population in 1900 was 17,907

ST. JOSEPH.—{C. J. BORDEN, 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 $28,000.

LOANS—	When Due.
Funding—	
6s, F&A, $629,100	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 presented	$5,950
Bonded debt Aug. 1, '02 ..	1,098,050
Floating debt	6,631

Tot. debt Aug. 1, 1902. $1,104,681
Sinking fund 87,053
Net debt Aug. 1, 1902 .. 1,017,628
Tax valuation, real .. 16,696,460
Tax valuation, person'l 8,650,280
Total valuation 1902 ... 25,346,740
Assessment about ½ actual value.
Tax rate (per $1,000) 1901 $29·50
Population 1890 (Census) .. 52,324
Population 1900 (Census) .. 102,979

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—	When Due.
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, $150,000	June 1, 1921
Funding Bonds—	
4s, F&A, $45,000	Feb. 1, 1920

Renewal Refunding Bonds—
4s, M&S, $91,000 ..... Mar. 1, 1918
Subject to call, $21,500 after Mar. 1, 1903; $16,000, 1908, and $25,000, 1913.
Bond. debt Aug. 4, 1902. $723,000
Sinking fund. 23,375
Net debt Aug 4, 1902. 699,625
Tax valuation, real ... 14,765,300
Tax valuation, personal 6,434,700
Total valuation 1901 .. 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. JAMES Y. PLAYER, Comptroller.

The city and county were merged in 1877, the city assuming the county's debt.

LOANS.—	When Due.
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.	June1,1914
4s,g. J&J, 1,985,000g.	July 1,1918
3-65s,g. J&D,. $2,844,100g	J'e25,'07

LOANS—	When Due.
RENEWALS—(Con.)—	
3-65s,g. M&N, $975,000g.	May 1,'15
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
WORLD'S FAIR BONDS—	
3-25s,g. A&O, $5,000,000.	Ap. 1,'22
ST. LOUIS COUNTY BONDS ASSUMED.	
PARK PURPOSES—	
6s,g. A&O, $1,900,000g.	Apr. 1, 1905

The World's Fair bonds were authorized by Constitutional Amendment adopted in 1900.

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, 1915 and 1922 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.

	August 1, 1902.	*April* 7, 1902.	*April* 8, 1901.
Total bonded debt	$23,916,278	$18,916,278	$18,916,278
Water, debt included	5,808,000	5,808,000	5,808,000

NOTE.—Under the charter the Municipal Assembly must appropriate $1,200,000 annually with which to pay debt and the interest thereon. That portion of each annual appropriation not required for the payment of the interest constitutes the sinking fund for redemption of the debt existing April 7, 1890, and bonds issued in renewal thereof. On the basis of renewing the city's bonded debt at 4 per cent, the debt for which this sinking fund was established will be extinguished in 1927. The sinking fund on April 7, 1902, was $653,866.

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 excepts 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 1901-1902 was $1,757,906 and net operating expenses and cost of collecting water rates were $654,068. 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— New Limits.*	*New limit Increased*	*Old Limits*	*Bonded Debt. in April*
1902	$416,165,084	$13 00	13 00	$13 00	$18,916,278
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	330,402,263	10 00	13 80	13 80	21,024,711
1893	287,8 3,486	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

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—	When Due.
REFUNDING RR.—	
5s, M&S, $92,375	1907-1912
($44,125 due every 5 years.)	
Total debt Mar. 1, 1902	$136,500
Sinking fund	18,500
Net debt Mar. 1, 1902	118,000

Tax valuation, real.....$1,693,970
Tax valuation, personal. 935,257
Total valuation 1902...*2,635,227
Assessment is ⅓ actual value.
State & Co. tax (per M) 1902.$6·50
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.—LEWIS N. KINNEY, Treas.

County seat is Memphis.

LOANS—	When Due.
REFUNDING BONDS—	
4½, J&D, $327,000	1903 to 1917
Bonded debt, Jan. 1, 1902	$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....13,232

SEDALIA.—{J. L. BABCOCK, Mayor. C. E. BAKER, City Clerk.

Sedalia is in Pettis County.

LOANS—	When Due.
REFUNDING—	
4½, J&J, $153,500	July 1, 1927
Subject to call 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 July 1, 1902	$227,000
Floating debt	36,000

PARK BONDS—
5s, A&O, $21,500 ....April 1, 1918
Total debt July 1, 1902 . $263,500
Assessed valuation, cal.3,286,620
Assessed valuat'n, per'l 1,076,229
Total valuation 1901. . 4 362,849
Assessm't about 35% actual value.
Tax rate (per $1,000) 1902.$30·00
Population in 1900 was....15,231
Population in 1890 was.....14,068

GOLD.—All the bo are payable in gold.
TAX FREE.—All bonds issued are exempt from taxation.
INTEREST is payable in New York.

SEDALIA SCHOOL DISTRICT.—W. M. JOHNS.

Treasurer.—School property is valued (1900) at $225,000.

LOANS—	When Due.
BUILDING BONDS—	
6s, ..., $25,000	1905
4s, ..., 8,000	1917
4s ....., 15,000	1918
(subject to call.)	
FUNDING BONDS—	
4s, J&J, $25,000	June 20, 1915
REFUNDING BONDS—	
4½s, J&J, $23,000	Jan. 1, 1919
4s, J&J, 30,000	July 1, 1919

REFUNDING BONDS—(Cont.)—	
4s, J&J, $10,000	July 1, 1919
(Optional $3,000 yearly 1903 and 1905 and $4,000 in 1904.)	
Bond. debt Aug 1, 1902.	$136,000
Floating debt	10,000
Total debt Aug 1, 1902..	146,000
Cash and sinking fund .	3 000
Assessed val. 1902 (abt.)	5,000,000
Assessment abt. 50% actual value.	
School tax (per M) 1900...	$10·00

SNI-A-BAR.—F. THORNTON, County Clerk.

This township, including Odessa City, is in Lafayette Co.

LOANS—	When Due.
REFUNDING BONDS—	
3½s, F&A, $29,000	Aug. 1, 1919
(Optional, $7,000 in 1904, $7,000 in 1909, $7,000 in 1914.)	

Bonded debt Aug. 1, 1902..$29,000
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—	When Due.
SEWER BONDS—	
4½s, A&O, $31,000	Oct. 1, 1911
Subject to call Oct. 1, 1901	
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, J&D15, $25,000	June 15, '05

Interest is payable in New York.
Bonded debt Aug 1, 1902.$156,000
Floating debt Feb. 1, 1902 15,000
Total debt Feb 1, 1902.. 171,000
Sinking fund..... 27,196
Net debt Feb. 1, 1902.... 143,804
Tax valuation, real.....5,638,830
Tax valuation, personal.1,898,480
Total valuation 1901....7,537,310
Total tax (per $1,000) 1901.$24·00
Population in 1890 was 21,850
Population in 1900 was....23,267

SULLIVAN CO.—C. B. PFEIFFER, Clerk.

County seat is Milan.

LOANS—	When Due.
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 Aug. 1, 1902..	$155,000
Sinking funds.....	85,000

Net debt Aug. 1, 190[illegible].... $70,000
Tax valuation, real.....2,845,465
Tax valuation, personal.1,783,240
Total valuation 190 4,629,705
Assessment is ⅓ actual value.
State & Co. tax (per M) 1901...$6·50
Population in 1890 was....19,000
Population in 1900 was ...20,282

INTEREST on all bonds is payable in New York.

TRENTON—{HENRY WETTSTEIN, Mayor. STEPHEN M. HILL, 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.	When due.
RAILROAD AND IMPR. BONDS—	
4½s, F&A, $37,000	Aug. 1, 1918
4½s, A&O, $14,000	Jan. 1, 1920
Floating debt	$1,000
Total debt Aug. 1, 1902.	52,000
Sinking fund	3,000
Net debt Aug. 1, 1902...	49,000

Tax valuation real..... $916,580
Tax valuation personal.. 318,335
Total valuation, 1902....1,234,915
Assessment ½ actual value.
City tax (per $1,000) 1902...$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—	When Due.
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 Aug. 1, 1902.	$140,000
Floating debt	50,000

Total debt..... $190,000
Sinking fund..... 22,000
Net debt Aug. 1, 1902.... 168,000
Assessed valuat'n 1900.10,382,127
Assessment about ⅓ 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.	$37,500

Assessed valuation '01.$1,715,673
Assessment about ⅔ actual value.
School tax (per $1,000) '01..$7·20

WASHINGTON.—F. THORNTON, Co. Clerk.

This township is in Lafayette County.

LOANS—	When Due.
FUNDING BONDS—	
6s, J&J, $30,000	July 1, 1910
REFUNDING BONDS—	
5s, F&A, $4,000	Aug. 1, 1910
Subject to call after Aug. 1, 1900	
3½s, F&A, $14,000	Aug. 1, 1919
(Opt'nal, $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, 1902	$68,000
Tax valuation, 190[illegible]	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—	When Due.
COURT-HOUSE & JAIL BONDS—	
5s, J&D, $25,000	Dec. 1, 1917
(Subject to call after 1902.)	
Bonded debt Jan. 1, 1902.	$25,000
Floating debt	20,000
Total debt	45,000

Sinking fund $5,000
Net debt Jan. 1, 1902 ... 40,000
Tax valuation 1901 2,983,000
Assessment about 40% actual val.
State & Co. tax (per M.) '01..$10·00
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 1900
	$	$	%	
Albany (City), Gentry Co	19,000	$650,617	6	2,025
Aurora (City), Lawrence Co	12,000	600,000	5&6	6,191
Austin Township, Cass Co	68,000	333,570	4½&5	1,436
Bethany (City), Harrison Co	33,000	.....	5,6,8	2,093
Bolivar (City), Polk Co	16,000	400,000	4&5	1,869
Brookfield (City), Linn Co	45,000	1,000,000	4&5	5,484
Brunswick (City), Chariton Co	11,478	319,205	6&7	1,403
Cameron (City), Clinton Co	17,000	800,000	5&6	2,979
Carrollton (City), Carroll Co	47,500	2,300,000	4	3,854
Christian County	28,450	2,865,783	4½&5	16,939
Clarksville (City), Pike Co	31,500	237,574	5	843
Clinton (City), Henry Co	15,000	1,453,120	5	5,061
Coldwater Township, Cass Co	21,000	405,713	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	26 000	880,000	4½	5,611
Dexter (City), Stoddard Co	10,000	340,000	6	1,861
Everett Township, Cass Co	21,000	285,924	5	910
Fayette (City), Howard Co	11,000	.....	4	2,717
Fulton (City), Callaway Co	23,000	1,199,040	5	4,883
Gallatin (City), Daviess Co	32,600	687,783	4½	1,780
Harrisonville (City), Cass Co	12,000	526,538	5	1,844
Holden (City), Johnson Co	12,000	600,000	5	2,126
Independence (City), Jackson County	72,000	2,337,382	4	6,974
Jeddo Township, Knox Co	10,000	384,250	5	502
Kirksville (City), Adair Co	55,000	1,380,000	5	5,966
Kirkwood (City), St. Louis Co	59,000	1,444,000	4&5	2,825
LaBelle Township, Lewis Co	30,000	707,275	4½&6	2,636
Lamar (City), Barton Co	13,500	800,000	5	2,737
Lawrence County	42,000	5,750,000	4	31,662
Madison County	10,000	1,827,870	6	9,975
Malden (City), Dunklin Co	10,000	257,975	6	1,462
Marion (Twp.) Jasper Co	33,000	3,120,000	5	11,056
Memphis (City), Scotland Co	13,000	565,000	5	2,195
Milan (City), Sullivan Co	18,000	410,526	4½	1,757
Mineral Township, Jasper Co	26,000	3,400,000	6	4,646
Mississippi County	25,000	2,381,305	5	11,837
Moberly, Randolph Co	75,000	1,610,552	5	8,012
Monett (City), Barry Co	23,250	480,000	5&6	3,115
Mound City, Holt Co	14,000	350,500	6	1,681
Mount Vernon (City), Lawrence Co	19,000	261,818	5½&6	1,206
Neosho (City), Newton Co	25,000	650,000	5	2,725
Nevada (City), Vernon Co	31,000	1,554,308	5	7,461
Newton County	30,000	5,601,000	4	27,001
Oregon (City), Holt Co	28,000	477,840	5	1,032
Peno Township, Pike Co	16,000	660,070	5	1,990
Pierce City, Lawrence Co	15,000	421,640	5	2,151
Pierce Township, Lawrence Co	47,000	674,945	4&5	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	39,000	1,000,000	5	3,478
Ripley County	14,000	2,000,000	4	13,186
Salt Pond Township, Saline Co	25,000	1,188,140	4	2,585
Sarcoxie 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	16,000	421,080	4	2,050
Van Buren Township, Jackson Co	33,000	446,970	4	2,032
Vernon Township, Clark Co	11,300	181,413	6	865
Warrensburg (City), Johnson County	47,500	1,675,000	4½&5	4,724
Warrensburg Township, Johnson Co	90,000	2,101,983	4	6,251

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.*

AGRICULTURAL COLLEGE BDS.—
4½s, ..., $42,000.....1921
4s, ..., 8 000.....1921

CAPITOL BUILDING BONDS—
4s, ..., $50,000....July 1, 1923

FUNDING BONDS—
4s, M&N, $106,000.Mar. 20, 1921

HOSPITAL BONDS—
4s, J&J, $50,000....July 1, 1914

REVENUE BONDS—
4½s, A&O, $150,000.Apr. 25, 1905

REFUNDING BONDS—
4s, J&J, $38,600..July 1, 1915
4s, J&J, 113,000..May 15, 1920
4s, F&A, 20,000..Aug. 1, 1911
4s, J&J, 30,000..July 1, 1914
4s, J&J, 112,000..May 1, 1927
4s, M&N, 22,700..May 1, 1919

Debt of State Institutions—

INSANE HOSPITAL, JAMESTOWN—
4s, ..., $50,000.....1919

INDUSTRIAL SCHOOL, ELLENDALE.
..., ..., $15,000.....

SOLDIERS HOME, LISBON—
..., ..., $20,000.....

INTEREST and principal of the above bonds are payable at the Chemical National Bank in New York.

TOTAL DEBT.—

	July 1, '01.	*July* 1, '00.	*July* 1, '99.	*Jan.* 1, '98.
Bonded debt	$845,300	$845,300	$845,300	$845,300
Floating debt	300,000	161,093	141,000	90,000

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 ⅓ actual value) has been as follows:

Years.	Real Estate.	Personal Property.	Total Ass'd Valuation.	State tax per $1,000.
1901	$77,996,178	$46,603,691*	$124,599,869	$.....
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 1901 as given above includes railroad propertyto the amount of $17,983,367; for 1900 it was $17,367,525; for 1899, $17,004,958; for 1898, $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—
4½s, ..., $20,000.....1920
Bonded debt July 1, 1902.$50,000
Sinking fund 5,535
Tax valuation, real.....3,790,267
Tax valuat'n, personal..1,902,646

Total valuation 1902...$5,692,913
Assessment about ⅓ actual value.
County tax (per M.) 1902...$12·60
Population 1890 was..... 7,045
Population in 1900 was ... 13,159

BISMARCK.—P. E. BYRNE, Treasurer.

Bismarck is situated in Burleigh County.

The bonds issued by the city are all exempt from taxation.

LOANS— *When Due.*

SCHOOL BONDS—
4s, J&J, $25,000.....July 1, 1908
4s, J&J, 4,000.....July 1, 1909
Interest payable in Bismarck.
Bonded debt May 1, 1902..$50,900
Floating debt..... 13,358

Total debt Mar. 1, 1902.. $64,258
Cash on hand..... 19,457
Net debt Mar. 1, 1902... 44,801
Tax valuation 1901.....1,182,000
Total tax (per $1,000) 1901.$49·00
Population 1890 was..... 2,168
Population in 1900 was..... 3,319

BURLEIGH CO.—W. S. MOORHOUSE, Auditor.

County seat is Bismarck.

LOANS— *When Due.*

REFUNDING BONDS—
4s, ..., $71,000.....June 1, 1918
Bonded debt July 1,1901.$157,000
Floating debt..... 24,060
Total debt July 1, 1901.. 181,061
Cash on hand..... 13,548

Assessed val'tion, real..$2,197,674
Assessed valu'n, persn'l. 875,812
Total valuation 1901....3,073,486
State & co. tax (p'r M.)1900.$19·60
Population in 1890 was.....4,247
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.*

REFUNDING BONDS—
5s, ..., $15,000.....

DRAINAGE REF'D'G BONDS—
6s, F&A, $24,000.....Feb. 1, 1905

HOSPITAL & POOR FARM—
5s, A&O, $15,000....Oct. 15, 1910
Bonded debt Aug. 1, 1901. $54,000
Floating debt 1,000

Sinking funds..... $6,414
Assessed valu'n, real..$10,462,265
Asses. valua., per.& RR. 4,553,744
Total valuation, 1901..15,016,009
Assessment about ⅓ actual value.
St. & Co. tax (per M.) 1901..$13·80
Population 1890 was.....19,613
Population 1880 was. 8,998
Population 1900 was. 28,625

EMMONS CO.—G. A. HEROLZ, Auditor.

County seat is Linton.

LOANS— *When Due.*

REFUNDING BONDS—
6s, M&S, $25,000.....Sept. 1, 1907
Int. paid by Chem. Nat'l B'k, N. Y., and Chase National Bank, N. Y.
Total debt Jan. 1, 1902... $45,000
Sinking fund..... 5,000

Tax valuation, real..... $894,450
Tax valuat'n, pers.& RR. 590,000
Total valuation 1901....1,484,450
Assessment about ⅓ actual value.
St. & Co. tax (per M.) 1901.$22·90
Population 1890 was.....1,971
Population in 1900 was.....4,349

TAX FREE.—All bonds of this county are exempt from taxation.

FARGO—N. C. MORGAN, Deputy Auditor.

Fargo is situated in Cass County.

LOANS— *When Due.*

Bridges, $20,000..Dec. 1, 1903
Bridges, &c., 9,000 .Jan. 1, 1904
Refunding 25,000 .Dec. 1, 1913
Sewers, 19,000..Dec. 1, 1903
Water, 10,000..Jan. 1, 1906
do 60,000.....1911
Water&sewer 30,000.Nov.15, 1915
Bonded debt Sept., 1902 $177,000
Floating debt..... 67,405

Total debt Sept. 1, 1902. $244,405
Sinking fund..... 39,902
Net debt Sept. 1, 1902... 204,503
Tax valuation real.....2,187,564
Tax valuation, personal. 779,510
Total valuation 1902....2,967,074
Assessment about ⅓ actual value.
Total tax (per $1,000) 1902.$54·40
Population in 1890 was..... 5,664
Population in 1900 was..... 9,589

GRAND FORKS—JOHN DINNIE, Mayor. F. A. BROWN, Auditor.

This city is situated in Grand Forks County.

LOANS— *When Due.*

BRIDGE BONDS—
7s, Mar., $50,000.....Mar. 1, 1909

FILTRATION BONDS—
6s, M&S, $40,000.....Sept. 1, 1914

FUNDING BONDS—
6s, A&O, $51,000.....Oct. 1, 1910

REFUNDING BONDS—
6s, ..., $30,000.....1917

SEWER BONDS—
6s, J&J, $27,000.....July 1, 1903
($3,000 due yearly) to 1911
..., ..., $50,000.....

WATER WORKS—
7s, June, $15,000.....June 1, 1905
7s, Nov., 18,000.....Nov. 5, 1905
Bonded debt Mar. 1, 1901..$241,000
Sinking fund..... 21,000
Net debt Mar. 1, 1901.... 220,000
Water debt (included)... 88,000
Assessed valuation 1900.2,155,205
Assessment ¼ actual value.
Tax rate (per $1,000) 1900..$58·30
Population 1890 was.....4,979
Population 1900 was,.....7,652

The sewer bonds in the above table are payable by special assessment on property benefited, and are subject to call.

INTEREST on the bridge bonds is payable in Grand Forks; on the city hall bonds in St. Paul, and on all other issues in New York.

GRIGGS CO.—P. A. Melgard, Co. Auditor.

County seat is Cooperstown.

LOANS—	When Due.
Refdg. Court House & Jail—	
6s, M. & S, $30,000	Mar. 1, 1914
Refunding Warrants—	
6s, F&A, $20,000	Feb. 10, 1903
Bonded debt Feb. 1, 1902	$50,000
Sinking funds	23,724

Net debt Feb. 1, 1902 $26,276
Total valuation 1901 2,474,992
Assessment about 1/2 actual value.
State & Co. tax (per M) 1901 $17·50
Population 1890 was 2,817
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—	When Due.
City Bonds—	
4s, ..., $4,000	1919
Refunding Bonds—	
4½s, A&O, $4,000	Oct. 1, 1921
Sewer Bonds (1894)—	
7s, Semi-an., $3,750	1904-1914
($1,250 due every 5 years).	
Artesian Well Bonds—	
5s, Semi-annual, $7,500	1914

Interest payable at Jamestown.
Total debt Mar. 1, 1902 $27,427
School debt (additional) 47,000
Tax valuation 1901 823,269
Assessment is 2/5 actual value.
Total tax rate (per M.) '99 $39·20
Population in 1890 was 2,296
Population in 1900 was 2,853

Jamestown School District—

Refunding Bonds—	
4½s, J&J, $47,000	June 1, 1922

Bonded debt Sept. 1, 1902 $47,000
Total valuation 1902 784,123

KIDDER COUNTY.—County seat is Steele.

LOANS—	When Due.
Funding Bonds—	
6s, ..., $6,000	Aug 12, 1915
6s, J&J, 9,000	July 1, 1911
6s, J&D, 20,000	Dec. 15, 1914
Bonded debt Mar. 1, 1902	$35,000
Cash in county funds	6,082

Assessed valuation, real $791,426
Asses. valua., per. & RR. 451,882
Total valuation 1901 1,243,308
Assessment is 1/3 actual value.
St. & Co' tax (per M.) 1901 $21·50
Population in 1890 was 1,211
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—	When Due.
Refunding Bonds—	
5s, g., J&J, $15,000	1913
5s, g., M&N, 8,000	May 1, 1914
Water Works Bonds—	
....., F&A, $10,000	Feb. 1, 1910
....., J&J, 5,000	Dec. 30, 1913

Bonded debt Mar 1, 1902 $38,000
Tax valuation 1900 484,219
Assessment about 5/5 actual value.
Tax rate (per M) 1900 $15·60
Population in 1890 was 1,328
Population in 1900 was 1,658

NELSON CO.—L. S. Helgeland, Treasurer.

County seat is Lakota.

LOANS—	When Due.
County Bonds—	
7s, A&O, $10,000	Apr. 1, 1904
6s, J&J, 16,000	July 1, 1914
Refunding Bonds—	
6s, J&D, $20,000	June 1, 1915
Bonded debt Feb. 20, 1902	$46,000

Assessed valuation, real $1,995,097
Asses'd val., pers. & RR. 920,470
Total valuation 1901 2,915,567
Assessment is 3/4 actual value.
State & Co. tax (per M) 1901 $15·80
Population in 1890 was 4,293
Population in 1900 was 7,316

TAX FREE.—All the bonds issued are exempt from taxation.

INTEREST on the county bonds due in 1904 is payable at St. Paul. Minn.; on all others at New York.

RAMSEY CO.—Emil S. Eich, Auditor.

County seat is Devil's Lake.

LOANS—	When Due.
Funding Bonds—	
6s, M&S, $5,000	Mar. 20, 1910
6s, M&N, 18,000	May 1, 1915
4½s, M&S, 5,000	Mar. 19, 1919
Refunding Bonds—	
4½s, M&S, $30,000	Mar. 19, 1919
Bonded debt Sept. 1, 1902	$58,000

Cash in county funds $27,728
Assessed valuat'n, real 2,333,679
Assess. val'n, pers. & RR. 1,202,094
Total valuation 1902 3,535,773
Assessment about 3/5 actual value.
State & Co. tax (per M) '01 $24·50
Population 1890 was 4,418
Population 1900 was 9,198

INTEREST on the funding bonds is payable at St. Paul, Minn.; on other bonds at Devil's Lake.

SARGENT COUNTY.—R. McCanten, Audit.

County seat is Forman.

LOANS—	When Due.
Funding—	
6s, J&D, $38,000	Dec. 1, 1915
Int. paid at Chase Nat'l B'k, N. Y.	
Total debt July 1, 1902	$38,000
Sinking fund	3,423
Net debt July 1, 1902	34,577

Assessed valuat'n, real. $1,365,063
Ass. valuat'n, pers. & RR. 1,371,834
Total valuation 1902 2,736,897
Assessment about 1/2 actual value.
County tax (per M.) 1902 $6·60
Population 1890 was 5,076
Population 1900 was 6,039

STUTSMAN CO.—H. C. Flint, Treasurer.

County seat is Jamestown.

LOANS—	When due.
Refunding Bonds—	
4s, A&O, $20,000	Apr. 1, 1922
Road and Bridge Bonds—	
6s, g. J&J, $36,500 g. July 1, 1903	
Interest payable in New York.	
Bonded debt Jan. 1, 1902	$63,500
Sinking fund	10,000
Net debt Jan. 1, 1902	53,500

Assessed valuat'n, real. $3,096,963
Asses'd val., pers. & RR. 1,506,370
Total valuation 1901 4,603,333
Assessment about 1/2 actual value.
State & Co. tax (per M) 1901. $16·50
Population in 1890 was 5,266
Population in 1880 was 1,007
Population in 1900 was 9,143

TOWNER CO.—D. K. Brightbill, County Auditor.—Cando is the county seat. Bonds are all tax exempt.

LOANS—	When due.
6s, g., Apr.	$10,000 1912
6s, g., July	21,000 1914
5s, g., Dec	8,000 1918
Total debt Jan. 1, 1902	$43,300
Sinking fund	7,544
Net debt Jan. 1, 1902	35,756

Assessed val'tion, real. $1,115,886
Assessed val'n, per'l & RR 775,276
Total valuation 1901 $1,891,162
Assessment abt. 50% actual value.
State & Co. tax (per M) 1901 $24·00
Population in 1890 was 1,450
Population in 1900 was 6,491

WAHPETON.—R. J. Hughes Jr, Auditor.

A city in Richland County.

LOANS—	When Due.
Sewer Bonds—	
5½s, ..., $51,025	Part yearly
Water Works Bonds—	
6s, ..., $15,000	

Bonded debt Mar. 1, 1902. $66,025
Floating debt 26,759
Total debt 92,784
Tax valuation 1901 533,692
Assessment about 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. 1901. $	Aver'ge Tax Rate. 1899. $	Population. 1900.
Benson County	12,038	47,567	1,694,528	.....	8,320
Billings County	6,378	14,632	874,438	.....	975
Bottineau County	9,429	36,352	1,370,686	18·00	7,532
Cavalier County	22,358	57,577	2,457,315	35·00	12,580
Devil's Lake, Ramsey Co.	8,723	20,000	§502,449	†56·40	1,729
Eddy County	6,899	23,172	1,120,108	.....	3,330
Foster County	6,091	18,700	1,588,886	.....	3,770
Grafton, Walsh Co	.....	35,000	§605,953	43·90	2,378
Hillsboro S. Dis., Traill Co.	.....	13,801	276,399	.....	.....
Lisbon, Ransom Co	4,311	18,156	§262,198	57·10	1,046
Logan County	8,662	21,587	652,007	23·90	1,625
McHenry County	10,365	28,271	784,710	.....	5,253
McIntosh County	6,262	34,033	1,105,149	.....	4,818
McLean County	5,883	33,941	1,151,252	33·70	4,791
Mercer County	767	36,264	387,811	.....	1,778
Morton County	7,470	107,615	2,993,743	33·30	8,069
Pembina County	35,355	10,178	4,456,546	33·50	17,869
Pierce County	7,996	17,890	788,381	35·50	4,765
Ransom County	16,823	40,898	2,308,774	25·30	6,919
Richland County	27,134	31,133	6,171,977	.....	17,387
Rolette County	1,260	52,380	1,127,244	30·90	7,995
Starke County	8,657	34,148	1,621,650	25·70	7,621
Steele County	22,814	20,044	2,716,682	‡19·00	5,888
Valley City, Barnes Co.	530	28,000	†399,097	*5·00	2,446
Ward County	4,141	32,081	2,202,279	34·50	7,961
Wells County	23,349	53,234	2,732,372	27·90	8,310
Williams County	5,081	37,319	769,257	37·10	1,530

* City tax rate. † For 1898. § For 1900.

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 Schamber

Legislature meets biennially in odd years on the Tuesday after the 1st Monday in January, and sessions are limited to 60 days.

HISTORY OF DEBT.—For history of State debt see State and City Supplement of April, 1894, page 120.

LOANS—	When Due.
Settlement Bonds—	
4½s, J&J, $84,500	May 1, 1907
Deficiency Bonds—	
4½s, A&O, $98,000	Apr. 1, 1905
Refunding Bonds—	
4s, J&J, $107,500	Sept. 16, 1909
3½s, J&J, 92,500	Nov. 1, 1912
Soldiers' Home Bonds—	
4s, J&J, $45,000	May 1, 1909
Revenue warrants.	$150,000 1903

INTEREST on the Settlement bonds is payable at the Seaboard Nat. Bank in N. Y.; on the 3½ 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.

BONDED DEBT July 1, 1902, was $427,500. On Jan. 1, 1902, the floating debt was $250,000; total debt, $838,300; sinking and other funds available for payment of debt, $137,199; net debt Jan. 1, 1902, $701,101. State had taxes due and unpaid to an amount estimated at $700,000, which when collected will be available for the payment of bonded indebtedness as well as for current expenses.

ASSESSED VALUATION.—

Year.	Valuation.	Year.	Valuation.
1902	$187,531,381	1896	$119,391,156
1901	173,206,733	1895	121,751,151
1900	172,255,085	1894	128,046,765
1899	158,330,111	1893	136,032,840
1898	118,580,496	1892	127,389,992
1897	120,175,431		

TAX RATE.—In 1901 the tax rate (per $1,000) was $3·20.

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 tax or otherwise shall be

irrepealable 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, civil township or other sub-division 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 sub-division may incur, the amount of indebtedness contracted prior to the adoption of this Constitution shall be included.

By a constitutional amendment adopted in 1896 the following addition was made to Section 4:

Provided, That any county, municipal corporation, civil township, district or other sub-division may incur an additional indebtedness not exceeding ten per centum upon the assessed value of the taxable property therein for the purpose of providing water for irrigation and domestic uses. Provided further, That no county, municipal corporation or civil township shall be included within any such district or sub-division without a majority vote in favor thereof of the electors of the county, municipal corporation or civil township, as the case may be, which is proposed to be included therein, and no such debt shall ever be incurred for any of the purposes in this section provided; unless authorized by a vote in favor thereof of a majority of the electors of such county, municipal corporation, civil township, district or sub-division incurring the same. (See also note below.)

SEC. 5. Any city, county, town, school district or any other sub-division incurring indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest and also the principal thereof when due, and all laws or ordinances providing for the payment of the interest or principal of any debt shall be irrepealable until such debt be paid.

NOTE.—A further amendment to Section 4 is to be voted upon at the next general election. This amendment aims to include sewerage as well as water among the purposes for which an additional indebtedness of 10 per cent may be incurred. It also provides that cities of 8,000 or more may incur indebtedness not exceeding 8 per cent 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—	When Due.
CITY HALL BONDS—	
5s, ..., $15,000	July 1, 1919
FUNDING BONDS—	
7s, J&J, $10,000	Jan. 1 1909
REFUNDING BONDS—	
6s, J&J, $20,000	Jan. 1, 1915
SEWER BONDS—	
5s, A&O, $19,000 , ...	1903-1922
($1,000 due yearly.)	
5s, ..., $10,000	1906-1916
($1,000 due yearly.)	

Bond. debt Mar. 1, 1902.	$75,000
Floating debt.	19,555
Total debt	94,555
Cash on hand	6,555
Net debt Mar. 1, 1902...	88,000
Tax val'ation, real & RR.	874,833
Tax valuation, pers'l....	441,619
Total valuation 1901....1,316,452	
Assessment about 3/5 actual value.	
Total tax (per $1,000) '99..$14·25	
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.

LOANS—	When Due.
5s, ..., $37,000	
Bonded debt July 1, 1902	$37,000
Floating debt	1,305
Total debt July 1, 1902..	38,305
Assessed valuation, real.	3,069,063

Ass'd val'n, RR.. tel , &c.	$583,131
Assessed valuat'n, pers'l	983,824
Total valuation, 1901....4,636,018	
Assessment about actual value.	
State & co.tax (per M.) 1901.$9·00	
Population in 1890 was.....	9,586
Population in 1900 was.....	8,081

BONHOMME CO.—T. H. ABBOTT, Auditor.

Tyndall is the county seat.

LOANS—	When Due.
6s, A&O, $26,500	1911
Subject to call 1901	
Bond. debt July 1, 1902.	$26,500
Borrowed from school f'd.	17,656
Bridge and Road debt...	23,560
Total debt July 1, 1902.	67,716
Assessed valuat'n, real..	4,414,520

Asses.val'n, pers'l	$1,017,260
Ass'd val. RR., tel., &c.	270,785
Total valuation 1902 ..	5,702,565
Assessment abt. 40% actual value.	
County tax (per M.) 1902....$5·50	
Av. tax rate in County.....	25·00
Population in 1890 was.....	9,057
Population in 1900 was....	10,379

INTEREST is payable at the Corbin National Bank.

CHAMBERLAIN.—GEO. F. PILGER, Auditor.

Chamberlain is in Brule County. The debt on Jan. 1, 1900, was $49,000. For details see STATE AND CITY SUPPLEMENT for Oct., 1901, page 124.

CUSTER COUNTY.—W. A. SMITH, Auditor.

County seat is Custer.

LOANS—	When Due.
FUNDING BONDS—	
6s, M&N, $20,000....	May 10, 1906
4s, , 100,000	1922
REFUNDING BONDS—	
6s, A&O, $26,569	Apr., 1920
Subject to call after 1910.	
6s, M&N, $20,000....	May 10, 1921
Subject to call 1911.	

Interest payable at Custer.

Bond debt Aug 15, 1902.	$171,619
Tax valuation 1901.....1,227,555	
Assessment about 1/2 actual value.	
State & co. tax (per M.) 1901.	$20·20
Population in 1890 was.....	4,891
Population in 1900 was.....	2,728

DAVISON CO.—H. B. ANDERSON, Auditor.

County seat is Mitchell.

LOANS—	When Due.
REFUNDING BONDS—	
6s, M&N, $28,000.	Nov. 1, 1914
6s, A&O, 20,000.....	Oct. 1, 1915
Bonded debt July 1, '02.	$48,000
Tax valuation, real.....	2,360,051

Tax val., pers'l RR. etc.	$1,061,494
Total valuation 1902...	3,421,545
Assessment abt. 50% actual value.	
State & Co. tax (per M.) 1902	$8·50
Population 1890 was.....	5,449
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. Value city property '01, $165,000.

LOANS—	When Due.
REFUNDING BONDS—	
5s, J&J, $22,500.....	July 1, 1921
Subject to call after July 1, 1911	
SEWER BONDS—	
6s, J&J, $38,000....	June 1, 1912
Subject to call after June 1, 1902	
WATER BONDS—	
6s, M&S, $32,000.....	Sept., 1919
Subject to call after Sept., 1909	
5s, A&O, $5,000	Jan. 1, 1921
Subject to call Jan. 1, 1911	

Bond. debt Mar. 1, 1902..	$60,500
Floating debt	18,488
Total debt Mar. 1, 1902..	78,988
Tax valuation, real	839,654
Tax valuation, per. & RR.	360,386
Total valuation 1901	1,200,040
Assessment about 1/3 actual value.	
Total tax (per $1,000), 1901.	$48·00
Population in 1896 was.	2,366
Population in 1900 was.....	3,498

INTEREST on the bonds is payable at the Fourth National Bank, N. Y., or in Deadwood.

GRANT COUNTY—J. E. TRURAN, Auditor.

County seat is Millbank.

LOANS—	When Due.
FUNDING BONDS—	
5 1/2s, $94,000.....	Apr. 6, 1916
Optional after Apr. 6, 1906.	
Bonded debt Jan., 1, '02.	$94,000
Sinking fund.....	7,300

Net debt Jan. 1, 1902...	$83,700
Tax valuation 1901.....3,886,125	
Assessment about 1/3 actual value.	
State & co. tax (per M.) '01..	$7·60
Population in 1890 was.....	6,814
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—	
5s, ..., $483,050....	July 1, 1919
Subject to call July 1, 1909	
Bonds are exempt from taxation.	
Bond. debt July 1, 1902..	$478,250
Less Meade Co. proport'n	106,193
Less Butte Co. proport'n	1,383
Less sinking fund.....	20,000

Net debt July 1, 1902..	$350,674
Tax valuation, real....	5,531,434
Tax valuat'n, personal.	1,162,241
Total valuation 1902...	6,693,675
Assessment about 1/4 actual value.	
County tax (per M.) 1902..	$11·50
Population 1890 was	11,383
Population 1900 was.....	17,897

TAX FREE—Bonds of this county are exempt from taxation.

MARSHALL CO.—GEO. C. DUNTON, Treasurer.

County seat is Britton.

LOANS—	When Due.
REFUNDING BONDS—	
6s, J&J $9,000	July 1, 1907
5s, J&J, 35,000	1920
Bond. debt Jan. 1, 1902..	$54,000
Floating debt.....	1,304
Total debt	55,304

Sinking fund.....	$15,339
Net debt Jan. 1, 1902....	39,965
Total valuation 1901....1,951,465	
State & co. tax (per M) 1901.	$11·00
Population in 1890 was.....	4,544
Population in 1900 was.....	5,942

MEADE COUNTY.—MAX HOEHN, Auditor.

County seat is Sturgis. Bonds are tax exempt.

LOANS—	When Due.
REFUNDING BONDS—	
5s, J&J, $87,500	July 1, 1907
5s, J&J, 24,500.....	July 1, 1920
Subject to call after July 1, 1910	
5s, J&J*, 56,500	July 1, 1922
Optional after July 1, 1912.	
Interest on 5s of 1922 is payable at Fourth National Bank, N. Y.	

Bonded debt Sept. 1, '02.	$168,500
Judgment debt.....	39,000
Total debt.....	251,000
Sinking funds.....	4 000
Net debt Sept. 1, 1902..	247,000
Tax valuation 1902.....	1,724,000
State & Co. tax (per M.) '02.	$26·00
Population 1900 was.....	4,907
Population 1890 was.....	4,640

* These bonds are being issued in exchange for gen'l fund warrants.

MILLBANK.—J. E. TRURAN, City Auditor.

This city is in Grant County.

LOANS—	When Due.
REFUNDING BONDS—	
5s, M&N, $10,000	1909
(Subject to call after 1904.)	
5s, M&N, $13,000	1914
(Subject to call after 1909.)	

Bonded debt Mar. 1, 1902.	$23,000
Assessed valuation 1901..	245,847
Assessment about 1/5 actual value.	
Total tax (per $1,000) 1901.	$43·60
Population in 1890 was.....	1,207
Population in 1900 was.....	1,426

MINNEHAHA CO.—C. A. GRINDE, Auditor.

County seat is Sioux Falls.

LOANS—	When Due.
COURT HOUSE BONDS—	
4 1/2s, A&O, $40,000....	Apl. 1, 1904
4 1/2s, A&O, 40,000....	Apl. 1, 1909
Interest payable in New York.	
Total debt Jan. 1, 1902 ..	$82,859
Sinking fund.....	24,207
Net debt Jan. 1, 1902.....	58,657

Tax valuation, real....	$7,279,287
Tax valuation, person'l.	1,602,654
Tax val'tion, RRs., etc.	668,206
Total valuation 1901....	9,550,147
Assessment is 2/5 actual value.	
State & Co. tax (per M.) '01..	$11·20
Population 1890 was.....	21,879
Population 1900 was.....	23,926

INTEREST on the court-house bonds is payable by Messrs. Farson, Leach & Co., New York City.

MITCHELL.—E. B. VAN ALSTINE, Mayor. H. R. KIBBEE, Treasurer.

Mitchell is situated in Davison County.

LOANS—	When Due.
REFUNDING BONDS—	
4 1/4s, F&A, $19,500...	Feb. 1, 1919
Subject to call Feb. 1, 1909	
REFUNDING WATER BONDS—	
4 1/2s, ..., $40,000...	1920
Due $2,000 Apr. 1, 1905, and part yearly thereafter.	

Interest payable at City Treasury.	
Total debt Mar. 1, 1902..	$59,500
Water debt (included)....	40,000
Total valuation 1901....	937,368
Real valuation.....	2,500,000
Total tax (per $1,000) 1901.	$39·40
Population in 1890 was.....	2,217
Population in 1900 was.....	4,055

PENNINGTON CO.—H. CROCKETT, Dep. A'd'r.

County seat is Rapid City.

LOANS—	When Due.
FUNDING BONDS—	
7s, July, $19,400....	July 1, 1903
6s, M&S, 20,000....	Mar. 1, 1907
REFUNDING BONDS—	
5s, ..., $18,500.....	July 5, 1909
Bonded debt Jan. 1, 1902.	$49,000
Floating debt.....	136,249
Total debt Jan. 1, 1902....	185,249

Sinking fund.....	$8,143
Net debt Jan. 1, 1902...	177,106
Tax valuation, real.....	1,348,616
Tax valuat'n, per., RR. & c	1,086,369
Total valuation in 1901	2,434,985
Assessment is 3-5 actual value.	
State and Co. tax (per M) '01.	$23·70
Population in 1890 was.....	6,540
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.

LOANS—	When Due.
REFUNDING WATER BONDS—	
5s, M&S, $51,000...Sept. 18, 1919	
Subject to call Sept. 18, 1909	
PARK BONDS—	
7s, J&J, $40,000.....Aug. 1, 1906	
FUNDING BONDS—	
6s, M&N, 5,000.....May 1, 1911	

Bonded debt Feb. 28, '02	96,000
Water debt (included)...	51,000
Floating debt	$46,127
Total debt Feb. 28, 1902	142,127
Total valuation 1901.. ..	744,033
Assessment ½ actual value.	
Total tax (per $1,000) '01..$45·70	
Population 1890 was.....2,128	
Population 1900 was.....1,342	

INTEREST on the 6 per cent bonds is payable at the Hanover Bank, New York City; on others at Rapid City, S. D.

RAPID CITY SCHOOL DISTRICT—O. L. Cooper, Sec'y.

LOANS—	When Due.
5s, $9,500	
Bonded debt Aug. 1, 1902.	$9,500
Floating debt.....	23,000

Total debt Aug. 1, 1902....$32,500	
Tax valuation 1902.....767,811	
School tax (per M.) 1902...$16·00	

ROBERTS CO.—H. A. METCALF, Auditor.

Sisseton is the county seat.

LOANS—	Amount.
COURT H'SE, JAIL & ASYLUM BDS.—	
4s, J&J, $50,000.....1922	
Subject to call after 1907.	
REFUNDING FUNDS—	
4s, J&D. $20,000..... 1922	
Bonded debt July 1, 1902..$72,000	
Floating debt..... 23,677	
Total debt July 1, 1902.... 95,677	
Sinking fund..... 4,125	

Net debt July 1, 1902....	$91,552
Tax valuation, real.....2,082,470	
Tax valuation, RR., &c..	169,721
Tax valuat'n, personal..	902,496
Total valuation 1902....3,154,687	
Assessment about ⅓ actual value.	
State & co. tax (per M.) '02.$11·20	
Population in 1890 was.....	1,997
Population in 1900 was....12,216	

SIOUX FALLS.—E. G. LEDYARD, Auditor.

Sioux Falls is situated in Minnehaha County.

LOANS—	When Due.
BRIDGE BONDS—	
7s, Nov., $12,000.....Nov. 1, 1903	
6s, July, 8,000.....July 1, 1906	
FUNDING BONDS—	
7s, July, 35,000.....July 2, 1903	
7s, Jan., 10,000.....Jan. 1, 1904	
7s, Aug., 17,500.....Aug. 1, 1905	
5s, J&J, 178,500.....Jan. 1, 1910	
RAILROAD AID BONDS—	
7s, Mch., 60,000.....Mar. 9, 1907	

Bonded debt Mar. 1, '02.	$321,000
Floating debt.....	40,000
Total debt Mar. 1, 1902..	361,000
Tax valuation, real.....1,779,982	
Tax valuation, personal.	662,307
Total valuation 1900.....2,442,289	
Assessment about ¼ actual value.	
Tot. tax rate (per $1,000) '00.$58·30	
Population in 1900 was.....10,266	
Population in 1890 was.....10,177	

INTEREST on 7 per cent funding bonds due in 1903 is payable at the City Treasurer's office; on the 5 per cent funding bonds at Seaboard National Bank, New York, and on all other bonds at the Chemical National Bank, New York.

WATERTOWN.—H. D. RICE, City Clerk.

This city is in Codington County.

LOANS—	When Due.
HIGH SCHOOL BONDS—	
6s, J&J, $30,000.....1909	
CITY HALL BONDS—	
6s, J&J, $15,000.....1909	
FUNDING BONDS—	
3s, Dec. 1, $49,800.....1915	
Subject to call after Oct. 1, 1900	

Bonded debt Sept. 1, 1902	$94,800
Floating debt	16,154
Total debt Sept. 1, 1902.	110,954
Total valuation 1902....1,344,795	
Assessm't abt. 60 p. c actual valne.	
Total tax rate (per M) 1901.$43·00	
Population in 1890 was.....2,672	
Population in 1900 was.....3,352	

INTEREST on funding bonds is payable in Watertown; on other bonds in Boston, Mass.

YANKTON.—{W. M. POWERS, Mayor, A. D. RUSSEL, Clerk.

This city is the county seat of Yankton County. In addition to debt below the city guarantees the interest on $21,000 bonds of the North Side Water Co., a corporation in this city.

LOANS—	When Due.
REFUNDING BONDS—	
4s, ..., $57,000.....1919	
Optional after ten years.	
PARK BONDS—	
6s, ..., $31,000.....1913	
WATER BONDS—	
6s, ..., $18,000.....1903	
SCHOOL BONDS—	
5s, ..., $10,000.....1912	
5s, ..., 10,000.....1917	
5s, A&O. 10,000.....1917	
Optional after 10 years.	

Bonded debt Mar. 1, 1902.	$142,000
Sinking fund.....	$5,818
Net debt Mar. 1, 1902....	147,818
Assessed valuation, real.	973,509
Assessed valuation, personal.....	308,850
Total valuation 1902....1,282,359	
Assessment about ⅓ actual value.	
Total tax (per $1,000) 1902..$34·65	
Population in 1890 was.....3,670	
Population in 1900 was....4,125	

YANKTON CO.—C. L. LAWRENCE, Auditor.

County seat is Yankton.

LOANS—	When Due.
RAILROAD BONDS—	
4s, M&N, $200,000..May, 1909&'19	
Total debt Jan. 1, 1902..	$282,200
Sinking fund.....	2,575
Net debt Jan. 1, 1902....	$279,625

Assessed valuat'n 1901.$5,836,000	
Assessment about ⅓ actual value.	
State & co. tax (per M.) '01.$11·50	
Population in 1890 was.....10,444	
Population in 1900 was.....12,649	

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, 1901, the assessed valuation for the year 1901, 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.

Counties.	Bonded Debt.	Borrowed from school fund.	Warrants Outstand'g.	Cash in Treas'y.	Assessed Valu'n.	Population. 1900.
	$	$	$	$	$	
Aurora	46,846	46,747	99	4,377	2,086,075	4,011
Brookings	7,000	22,074	386	10,493	6,545,978	12,561
Brown	.....	81 614	767	.....	7,352,593	15,286
Brule	.....	45,657	13,701	18,093	2,381,776	5,401
Butte	15,083	17,210	31,856	3,413	2,091,083	2,907
Campbell	28,500	72,840	8,759	2,244	1,136,505	4,527
Charles Mix	.....	33,545	2,766	4,500	2,259,722	8,498
Clark	.....	42,591	972	9,880	3,160,306	6,942
Clay	.....	22,100	200	12,002	4,463,203	9,316
Codington	35,000	30,515	633	9,694	4,431,184	8,770
Day	15,000	64,051	1,225	1,899	4,224,141	12,254
Deuel	7,500	23,285	264	5,876	3,991,810	6,656
Douglas	19,000	21,669	19,574	8,659	1,748,618	5,012
Edmunds	13,000	11,130	117	7,739	1,943,695	4,916
Fall River	40,000	15,511	147,598	8,245	1,557,282	3,541
Faulk	16,000	27,002	289	1,844	1,912,264	3,547
Gregory	.....	14,100	7,774	2,014	398,926	2,211
Hamlin	.....	4,582	8,182	.....	3 107 614	5,945
Hand	.....	13,888	1,079	2,587	2,843,212	4,525
Hanson	10,000	14,580	58	9,228	2,816,772	4,947
Hughes	167,000	2 518	21,179	28,827	2,035,951	3,684
Hutchinson	102	31,433	637	27,184	6,707,945	11,897
Hyde	13,500	22,085	115	6,443	1,009 254	1,492
Jerauld	.....	31,859	431	5,232	1,235,377	2,798
Kingsbury	..	58,262	16	3,574	4,465,718	9,866
Lake	30,000	7,305	172	11,354	4,429,564	9,137
Lincoln	.....	21,000	.....	19,469	6,423,602	12,161
Lyman	.....	5,826	38,711	4,077	1,081.686	2,632
McCook	20,000	28,238	99	3,557	4,072,024	8,689
McPherson	.....	23,240	6	9,680	1,635,304	6,327
Miner	.....	40,388	271	2,695	2,317,326	5,864
Moody	.....	10,751	303	67,738	4,346.793	8,326
Potter	.....	61,176	2,723	7,705	1,216,335	2,988
Sanborn	.....	64,825	16,277	.....	2,287,283	4,464
Spink	.....	90,157	145	14.291	5,501,148	9,487
Stanley	.....	.....	72,244	4,205	1,453 942	1,341
Sully	.....	11,784	121	8 868	1,332.445	1,715
Union	.....	31,910	407	36,440	4,815,261	11,153
Walworth	10,000	33,628	7,537	1,542	1,135,041	3,839

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) - E. P. Savage
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, 1901, the general fund warrants outstanding amounted to $2,037,406. The cash in the treasury on the same date was $553,474.

PERMANENT SCHOOL FUND.—The investments of the school funds on Dec. 1, 1901, amounted to $4,967,456, held as follows: Permanent school fund, $4,680,640 73; University fund, $88,791 73; Agricultural College endowment fund, $158,024 42, and the Normal College endowment fund, $40,000.

ASSESSED VALUATION.—The total assessed valuation (about 20 per cent of true value) and tax rate per $1,000 have been:

Years.	Total Assessed Valuation.	Tax rate per $1,000
1902	$188,091,192	$7·50
1901	174,439,095	7·22
1900	171,747,592	7·25
1899	169,105,905	7·50
1898	167,830,822	6·71½
1897	165,193,736	6·953
1896	167,078,270	7·11
1895	171,468,207	....
1894	183,717,498	6·84
1893	194,733,124	6·49
1892	186,432,376	7·00
1890	184,770,304	6·24
1889	$182,763,538	6 50
1888	176,012,820	7 50
1887	160,506,266	8 12½
1886	143,932,570	7 62½
1884	126,615,886	7 69½
1883	110,543,644	7 40
1882	98,537,475	....
1881	93,142,456	....
1880	90,499,618	....
1870	75,467,398	....

DEBT LIMITATION.—Nebraska has carefully provided in its Constitution against creating State indebtedness, but has left city and other municipal indebtedness chiefly in the care of the Legislature.

STATE indebtedness is restricted to $100,000 to meet casual deficits in revenues, except in case of invasions, &c., while the loaning by the State of its credit is prohibited. The sections of the Constitution which have reference to these matters will be found in the STATE AND CITY SUPPLEMENT of April, 1895, pages 124 and 125.

POPULATION OF STATE—

1900	1,066,300	1870	122,993
1890	1,058,910	1860	28,841
1880	452,402		

CITIES, COUNTIES AND TOWNS IN THE STATE OF NEBRASKA.

Messrs. Kountze Brothers of New York City are fiscal agents for the State of Nebraska and pay interest on all city, town, county and school district bonds.

ADAMS COUNTY.—WILL BROOKLEY, Treas.

County seat is Hastings.

LOANS—	When Due.
RAILROAD BONDS—	
5s, ..., $125,000 ..May 1, 1908	
Total debt Feb. 23, 1902.$125,000	
Sinking fund 75,264	

Net debt Feb. 23, 1902..	$49,736
Total valuation 1902...	2,733,892
State & Co. tax (per M.) '02.18·12	
Population in 1890 was.....24,303	
Population in 1900 was....18,840	

BEATRICE.—T. H. BURKE, City Clerk.

Beatrice is the county seat of Gage County.

The U. S. Circuit Court of Appeals on Aug. 25, 1902, sustained a judgment against the city on coupons cut from the $80,000 issue of water bonds and the $35,000 issue, whose legality the city had undertaken to dispute—see editorial article in current number of STATE AND CITY SUPPLEMENT.

LOANS—	When Due.
SEWER BONDS—	
6s, Jan., $8,500.....Jan. 1, 1910	
Subject to call at any time.	

SEWER BONDS—(CON.)—	
6s, Jan., $16,000.....Jan. 2, 1911	
Subject to call at any time.	

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.
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.
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.
PAVING BONDS (Con.)—
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.
REFUNDING BONDS—
3s, ..., $50,388...March 1, 1912
Optional after Mar. 1, 1907.
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 13,840; in 1900 was 7,875.

BEATRICE SCHOOL DIST.—Dr. R. S. ALBRIGHT, Sec.

6s, J&D, $16,000.....Dec. 1, 1902
($1,000 due yearly) to Dec. 1, 1917
6s, ..., $4,500.....Oct. 1. 1903
($500 due yearly)... to 1911
6s, ..., $17,000 ....Aug. 1, 1903
($1,000 due y'rly) to Aug. 1, 1919
6s, M&S, $13,000.....Sep. 1, 1903
($1,000 due yearly) to Sep. 1, 1915
Bonded debt July 1, 1902. $54,500
Floating debt 23,942
Total debt July 1, 1902... 78,442
School tax rate 1902 ..... $27·00

BLAIR.—J. H FLOCK, Mayor. H. SAPPENFIELD, City Clerk.

County seat of Washington County.

LOANS— *When due.*
REFUNDING BONDS—
4s, J&D, $5,000...June 1, '06-'10
4s, J&D, 20,000...June 1, '11-'20
Total debt Feb. 1, 1902....$25,000
Tax valuation, real..... 153,830
Tax valuation, personal.. 75,274
Total valuation 1899.....$229,104
Assessment 1/5 actual value.
State, Co. & city tax (p.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.—L. G. BRIAN, Co. Treas.

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, 1902.. $25,000
Total valuation 1902.. 1,820,416
Total tax (per $1,000) 1900. $23·00
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—
3·60s, J&J, $54,000 ..July 1, 1919
Subject to call after 1909.
3½s, J&J, $45,000....July 1, 1920
(Optional after 1905.)
Bond. debt Feb. 25, 1902.. $99,000
Tax valuation 1902. 2,710,696
Assessment about 1/9 actual value.
State & Co. tax (per M) 1901. $25·25
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—
3½s, J&J, $80,000....July 1, 1921
Subject to call 1911.
Bonded debt Oct. 1, 1902. $80,000
Total valuation 1902...$2,778,295
Assessment is 1/3 actual value.
State & Co. tax (per M) 1902. $16·75
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 1902....2,331,292
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 Plattsmouth.

LOANS— *When Due.*
COURT HOUSE BONDS,
4s, Jan., $44,000.....Jan. 1, 1910
Subject to call.
Bonded debt Aug. 1, 1902 $44,000
Total valuation 1902 ..$4,656,612
Assessment about 1/5 actual value.
County tax (per M.) 1902..$17·50
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, $8,000.....May 1, 1909
6s, Dec. 1, 30,000.....Dec. 1, 1917
REFUNDING BONDS—
4½s, M&S, $37,500...Mch. 1, 1919
Subject to call after Mch. 1, 1909
Total debt Feb. 25, 1902...$75,500
Sch. dis. debt (add'l) 1901.... 25,000
Tax valuation 1901.....354,098
Assessment about 1/6 actual value.
Total tax (per $1,000) '01. $63·10
Population 1890 was..... 3,134
Population in 1900 was.... 3,522

CUMING CO.—FRED. MEYER, Treasurer.

West Point is the county seat.

LOANS— *When Due.*
REFUNDING BONDS—
4s, A&O, $50,000.....Apr. 1, 1916
Optional $5,000 yearly on
Apr. 1, 1903 to 1916
WEST PT. PRECINCT BONDS, (ref.)
6s, J&J, $30,000.....July 1, 1915
Subject to call after July 1, 1905
Bond. debt July 1, 1902. $50,000
Sinking fund..... $450
Net debt 49,550
Precinct bonds (add'l).. 34,000
Total valuation 1902....2,541,936
Assessm't abt. 1/5 to 1/7 act'l value.
State & co. tax (per M) 1902. $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, 1902. $125,000
Floating debt..... 5,000
Total debt Jan. 1, 1902... 130,000
Tax valuation 1902.....1,592,643
Assessment about 1/4 actual value.
State & Co. tax (p. M.) 1901. $24·50
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—
4½s, J&D, $55,000..Dec. 15, 1910
3½s, M&S, 70,000 ..Sept. 1, 1920
(Subject to call Sept. 1, 1910.)
Bond. debt Aug. 1, 1902...$151,000
Total valuation 1902....3,156,144
Ass'ment real 1/6 pers'al 1/4 act. val.
State & Co. tax (per M)'01...$29·25
Population 1890 was.....19,260
Population 1900 was.....22,298

INTEREST is payable by Kountze Bros., New York City.

DOUGLAS CO.—H. C. MILLER, Clerk. G. F. ELSASSER, Treasurer.

The county seat is Omaha.

LOANS— *When Due.*
EXPOSITION BONDS—
4½s, J&J, $100,000...Jan. 1, 1918
FUNDING BONDS—
4½s, J&J, $180,000...Jan. 1, 1918
ROAD IMPROVEMENTS—
4½s, J&J, $150,000...July 1, 1912
REFUNDING BONDS—
5s, J&J, $158,000.....July 1, 1911
4½s J&J, 119,000.....July 1, 1915
Subject to call after July 1, 1905
3¾s, ..., $268,000 July 1, 1922
Interest payable in New York City.
Bond. debt July 1, '02 .. $975,000
Tax valuation, real.....18,143,252
Tax valuation, personal 7,248,583
Total valuation 1902...25,391,835
Assessment about 1/6 actual value.
State & co. tax (per M.) '02..$19·50
Population 1890 was.....158,008
Population 1900 was.....140,590

FAIRBURY.—D. B. CROPSEY, Treasurer.

This city is the county seat of Jefferson County.

LOANS— *When due.*
RAILROAD BONDS—
6s, July, $10,000.....July 1, 1907
REFUNDING BONDS—
4s, July, $10,000 .....July 1, 1920
Total city debt Mar. 1, 1902 $20,000
Tax valuation, real.....187,608
Tax valuation, personal... 73,738
Total valuation 1899.....261,346
Assessment about 1/6 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, $13,000.....July 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.—W. S. LEYDA. Mayor. O. W. BROWN, City Clerk.

County seat of Richardson County.

LOANS— *When Due.*
ELECTRIC LIGHT—
5s, Jan., $4,000.....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 Sept 1, 1902.. $34,000
Tax valuation 1902..... 400,000
Assessment about 1/5 actual value.
Tax rate (per $1,000) 1902. $58·00
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—H. P. Custer, Sec.

5s, J&J, $25,000.....July 1, 1907
Subject to call.
Total debt Feb. 1, 1902....$25,000

FREMONT.—WALLACE WILSON, Mayor. F. HOLLENBECK, Treasurer.

This is the county seat of Dodge County.

LOANS— *When Due.*
REFUNDING BONDS—
4½, ann., $209,000...Mch. 1, 1919
Subject to call after Mch 1, 1904
Bond. debt Feb. 20, 1902 $209,000
Water debt (included) ... 89,000
Assessed valuation, 1901. 892,263
Tax rate (per M.) 1901.....$22·00
Population in 1890 was.....6,747
Population in 1900 was.....7,241
Fremont Precinct—
REFUNDING BONDS—
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.

FREMONT SCHOOL DIST. NO. 1.—M. E Reynolds, Sec.

5s, ..., $30,000....Aug. 1, 1909
5s, ..., 18,000....June 1, 1912
Bonded debt Mar. 1, 1902. $48,000
Tax valuation 1901.....876,657

GRAND ISLAND.—J. CLEARY, 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 Mar. 22, 1902. $151,000
Floating debt..... 3,283
Total debt Mar. 22, 1902 . 154,283
Sinking fund 12,273
Net debt Mar. 22, 1902... 142,010
Water debt (included).... $70,000
Assessed valuation, real. 578,423
Assessed valuation, per'l. 185,650
Assessed valuation railr'd 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 SCH. DIST—H. A. EDWARDS, Sec.

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 8, 1902. $46,500
Sinking fund..... $2,000

HALL COUNTY.—

County seat is Grand Island.

LOANS— *When Due*
COURT HOUSE BONDS—
3½s, ..., $100,000.....1916-1921
Optional after 1903.
3½s, $50,000 ..... July 1, 1917
Optional after July 1, 1907.
Interest payable in Grand Island.
Tax valuation 1902... $2,596,656
State & co. tax (per M.)'01..$19·70
Population in 1900 was....17,206

HASTINGS.—R. V. SHOCKEY, Mayor. A. T. BRATTON, Clerk.

Hastings is the county seat of Adams County.

LOANS— *When Due.*
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—
4½s, J&J, $225,000....Jan. 1, 1919
Subject to call Jan. 1, 1909.
PAVING BONDS—
5s, M&N, $5,000..... .....
Bond. debt Jan. 1, 1902..$275,000
Sinking fund..... 10,000
Net debt Jan. 1, 1902....$265,000
Water debt (included).... 110,000
Water revenue $11,000 yearly.
Assessed valuation, real. 488,609
Ass'd valuation, personal 174,360
Assessed valuat'n, rail'rd 62,776
Total valuation 1901..... 725,745
Real estate assessed 1/8 value.
Personal e tate assessed 1/12 value.
City tax (per M) 1900.....$55·00
Population in 1890 was 13,584
Population in 1900 was.....7,188

INTEREST payable on all bonds in New York City at Nebraskas' 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.
WATER WORKS—	
5s, A&O, $24,000.....Oct. 1, 1910	
Subject to call at any time.	
Town debt Mar. 1, 1901...$24,000	
Precinct debt..... 11,000	
Tax val'n (city only)1900 142,252	
Assessment about 1/5 actual value.	
Total tax (per $1,000) 1900.$77·20	
Population (precinct) 1900..2,435	
Population (precinct), 1890..2,266	
Population (city), 1890 1,502	
Population (city), 1900 was ..1,511	
Hebron Precinct (additional)—	
REFUNDING BONDS—	
4s, ..., $9,000,.....1902 to 1911	
Sinking fund.....$1,754	
Net debt Jan. 1, 1902..... 7,246	

HEBRON SCHOOL DIST.—W. M. Hill, Secretary.

LOANS—	When Due.
3½s, ..., $8,000.....1909	
Subject to call.	
Total debt Jan. 1, 1902.....$8,000	
Tax valuation 1901.....$217,018	
School tax (per $1,000) 1900.$8·00	
Population (district) 1900...1,800	

HOWARD COUNTY.—O. E. TAYLOR, Treas.

County seat is Saint Paul.

LOANS—	When Due.
BRIDGE BONDS—	
6s, J&J, $3,000....Jan. 1, 1905	
RAILROAD BONDS—	
6s, J&J $20,000.....Jan. 1, 1906	
REFUNDING BONDS—	
3½s, J&J, $56,000....Jan. 1, 1921	
Subject to call $5,000 yearly after 1906	
Total debt Jan. 1. 1902.. $79,005	
Sinking fund..... 7,000	
Net debt Jan. 1, 1902... 72,000	
Total valuation 1902....1,377,878	
Assessment about 1/5 actual value.	
State & co.tax (per M.)1901 .$29·00	
Population 1890 was.....9,430	
Population in 1900 was.....10,343	

INTEREST is payable at the office of the County Treasurer.

JEFFERSON CO.—W. S. DILLER, Co. Clerk.

The county seat of this county is Fairbury.

LOANS—	When Due.
REFUNDING BONDS—	
3½s, J&J, $50,000 ...1901 to 1920	
All optional July 1, 1910.	
Total debt Jan. 1, 1902. $50,000	
Total valuation 1902...$2,524,268	
Assessment about 1/6 actual value.	
State & co.tax (per M.) 1901.$25·00	
Population in 1890 was.....14,850	
Population in 1900 was 15,196	

KEARNEY.—{WILLIAM H. ROE, Mayor. H. A. WEBBERT, Treasurer.

This city is in Buffalo County.

LOANS—	When due.
CANAL AND WATER—	
5s, M&N $60,000.....May 1, 1914	
REFUNDING BONDS—	
4s, J&J, $30,000.....July 1, 1922	
(Optional after July 1, 1907.)	
CITY HALL—	
5s, Sept., $25,000....Sept. 1, 1908	
SEWER BONDS—	
6s, Jan., $70,000.....Jan. 1, 1910	
Bonded debt Jan 1,'02. $284,400	
Floating debt..... $2,878	
Total debt..... 287,278	
Sinking fund..... 13,094	
Net debt Jan. 1, 1902.. 274,184	
Tax valuation, real..... 458.317	
Tax valuation, personal 82,921	
Total valuation, 1901.. 540,987	
Assessment is 1/7 actual value.	
Total tax (per $1,000) 1901.$96·25	
Population in 1890 was.....8,074	
Population in 1900 was 5,634	

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.

KEARNEY SCHOOL DISTRICT—

LOANS—	When Due.
6s, J&J, $14,000.....July 1, 1905	
6s, M&S, 14,000. 1906	
(Subject to call.)	
6s, A&O, 10,000.....Oct. 1, 1908	
Subject to call at any time.	
5s, F&A, $60,000....Feb. 12, 1912	
(Subject to ca l.)	
Bonded debt Sept. 1, 1902 $93.400	
Sinking fund 6,000	
Net debt Sept. 1, 1902.... 92,400	
Total valuation 1902.....636,692	
Assess't about 15 p.c. actual value.	
School tax (per $1,000) '02..$25·00	

LANCASTER CO.—B. F. KNIGHT, Treas.

The county seat is Lincoln.

LOANS—	When Due.
FUNDING BONDS—	
5s, J&J, $350,000.....Mar. 1, 1914	
($35,000 opt. y'ly after 1904).	
M. P. 2d ISSUE—	
5½s Jan., $100,000...Jan. 1, 1903	
Total debt Aug. 12, 1902..$450,000	
Sinking fund..... 17 518	
Net debt Aug. 12, 1902.. 432,482	
Tax valuation, real.....5,860,123	
Tax valuation, personal.2,536,051	
Total valuation 1902.. .8 396,174	
Assessment 1/6 of actual value.	
State tax (per $1,000) 1902. $7·50	
Co. tax (per $1,000) 1902... 17·50	
Population 1890 was.....76,395	
Population in 1900 was 64,835	

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.
DISTRICT PAVING BONDS—	
6s and 5s, ..., $262,887.Various	
FR. ELK. & MO. VAL. RR.—	
5s, J&J, $50,000.....July 1, 1906	
FUNDING BONDS—	
6s, Jan., $90,000.....Jan. 1, 1914	
(Subject to call after Jan. 1, 1904.)	
MISSOURI PACIFIC RR.—	
5s, J&J, $50,000..... July 1, 1905	
5s, J&J, 20,000.....July 1, 1906	
REFUNDING BONDS—	
5s, M&N, $26,000 Nov. 1, 1907-19	
(Subject to call after Nov. 1, 1907.)	
4s, A&O, $168,000 .Oct. 1, 1912-21	
(Optional after Oct. 1, 1912.)	
4½s, F&A* {$135,000.Aug. 1, 09-18 / 4,500 Aug. 1, 1919	
(Optional after Aug. 1, 1909.)	
4s, M&S, {$360,000..Mar. 1,'10-18 / 42,000..Mar. 1, 1919	
(Optional after Mar. 1, 1910.)	
REFUNDING BONDS—(Con.)—	
4s, F&A, $100,000.Aug 1,'10,to '19	
(Optional after Aug. 1, 1910)	
4s, A&O, $50,000 .Oct. 1, 1910-19	
(Optional after Oct. 1, 1910.)	
REFUNDING WATER BONDS—	
4s, A&O. $47,000..Oct. 1, 1912-21	
(Optional after Oct. 1, 1912.)	
4s, F&A, $26,600 .Aug. 1, 1910-19	
(Optional after Aug. 1, 1910.)	
Bond'd debt, Aug.1',02.$1,169,100	
Water debt (included).. 203,600	
Floating debt (addit'l). 169,263	
Dis. pav. b'ds (addit'l). 262,889	
Total debt Aug. 1, 1902.1,601,251	
Sinking fund 28,597	
Net debt Aug. 1, 1902...1,572,754	
Population in 1900 was....40,169	
Population in 1890 was....55,154	

* Of this issue $110,000 refunded maturing water bonds.

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.

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 1902 is, real, $16,155,185; personal, $5,133,996; total, $21,289,681; and the city tax rate (per $1,000) is $9 50. The valuation for State, county and school purposes for 1902 is only $4,216,534 and the tax rate (per $1,000) is: State tax, $7·50; county tax, $17·50, 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.

LINCOLN SCHOOL DISTRICT— A. J. MORRIS, Sec.

5s, J&D, $50,000.....Dec. 1, 1914	Bonded debt July1, 1902.$135,000
Subject to call after Dec. 1, 1904	Floating debt 36,946
5s, M&N, $25,000 .....May 1, 1917	Total debt July 1, 1902....171,946
Subject to call May 1, 1907.	School tax (per $1,000)1902.$20·00
4s, M&N, $60.000....1911, '16, '21	
$20,000 due each date, $40,000 optional 1911.	

NEBRASKA CITY.—{H. H. BOSTLING, JR., Mayor. I N. PHIFER, Treasurer.

County seat of Otoe County. Some years ago the precinct of Nebraska City was formed, and included the city of that name and adjoining lands. Bonds to the amount of $40,000 were issued and interest paid for some years. The County Commissioners then declared the precinct illegally organized and refused to levy tax. Litigation resulted and the Courts have ordered a tax sufficient to pay debt to be levied on territory covered by the precinct in 1886, the year bonds were sold. See V. 72, p. 302, concerning Otoe County.

LOANS—	When due.
REFUNDING BONDS—	
5s, $237,000.....1919	
5s, 44,000.....Jan. 1, 1920	
Bonded debt Aug.5, 1902.$281,000	
Tax valuation 1897..... 750,765	
Assessment 1/7 to 1/10 actual value.	
Total tax (per $1,000) '97..$80·00	
Population in 1890 was....11,491	
Population in 1900 was.....7,380	
NEBRASKA CITY PRECINCT—R. W. Kelly, Treas.	
4½s, $50,000 .....1903 to 1921	
(See V. 72, p. 894, for maturity.)	
Total debt Feb. 24, 1902..$50,000	

INTEREST is payable in New York at Kountze Brothers.

NEBRASKA CITY SCHOOL DIST.—Geo. W. Hawke, Sec.

REFUNDING BONDS—	Bonded debt Feb.22,1902.$20,000
4s, J&D, $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.
FIRE DEPARTMENT—	
6s, F&A, 7,500.....Aug. 24, 1911	
FUNDING BONDS—	
6s, F&A, $7.500.....Aug. 24, 1911	
SEWER BONDS—	
6s, J&J, $8,000.....Sept. 15, 1907	
REFUND'G WATER BONDS—	
4½s, M&S, $38,000....Mar. 1, 1919	
Subject to call after 1909.	
Int. is payable at New York City.	
Bonded debt June 1, 1902.$68,000	
Floating debt..... 350	
Total debt 68,350	
Sinking fund..... 7,000	
Net debt June 1, 1902.... 61,350	
Sch dis.debt(add)July,'00. 52,703	
Total valuation 1901.....330,597	
Assessment about 7 actual value.	
City tax (per $1,000) 1901.$30·00	
Population in 1890 was.....3,038	
Population in 1900 was.....3,883	

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.
*CITY HALL BONDS—	
5s, M&S, $25,000....Mar. 1, 1908	
5s, A&O, 100,000....Oct. 1, 1909	
5s, J&D, 100,000....June 1, 1911	
5s, F&A, 175,000....Feb. 1, 1912	
4½s, J&J, 100,000....July 1, 1910	
*FIRE ENGINE—	
4½s, J&J, 50,000....July 1, 1910	
PAVING BONDS—	
5s, M&N, $100,000....May 1, 1903	
5s, J&J, 100,000....July 1, 1904	
5s, F&A, 50,000....Aug. 1, 1905	
5s, A&O, 50,000....Oct. 1, 1906	
5s, J&J, 50,000....July 1, 1906	
5s, M&S, 75,000....Sept. 1, 1907	
5s, M&N, 100,000 ...May 1, 1908	
5s, A&O 75,000 ...Apr. 1, 1909	
5s, M&N, 50,000 ...May 1, 1912	
5s, F&A, 100,000 .. Aug. 1, 1913	
4½s, J&J 75,000 ...July 1, 1910	
4½s, A&O, 25,000 ...Oct. 1, 1917	
4s, A&O, 25,000...April 1, 1918	
4s, J&J, 25,000...July 1, 1919	
4s, J&J, 25,000...July 1, 1920	
4s, M&N, 74,000...May 1, 1921	
*LIBRARY BONDS—	
5s, M&N, $100,000....May 1, 1912	
LOANS—	When Due.
FUNDING BONDS—	
5s, J&D, $100,000....June 1, 1905	
4s, M&S, *300,000....Mar. 1, 1918	
*PARK BONDS—	
5s, J&D, $400,000....June 1, 1912	
RENEWAL—	
5s, A&O, $100,000..Apr. 1, 1909	
4s, M&S, 100,000 Sept. 1, 1921	
SEWER BONDS—	
6s, J&D, $100,000..June 1, 1903	
5s, J&J. 70,000..July 1, 1904	
5s, M&S, 100,000..Sept. 1, 1907	
5s, M&N, 100,000..May 1, 1908	
5s, A&O, 100,000..Apr. 1, 1909	
5s, M&N, 50,000...May 1, 1912	
5s, F&A. 100,000..Aug. 1, 1913	
4½s, J&J, 50,000..July 1, 1910	
4½s, F&A, 100,000..Aug. 1, 1906	
4s, J&J, 25,000..July 1, 1919	
4s, J&D 25,000...Dec. 1, 1919	
4s, M&N, 25,000...May 1, 1920	
4s, F&A, 50,000...Aug. 1, 1920	
4s, M&N, 74,000...May 1, 1921	
*SPECIAL ASSESSMENT BONDS—	
Street improvem't, etc..$1,098,400	

INTEREST is payable in New York by Kountze Bros.

TOTAL DEBT, ETC.—

	Aug. 5, 1902.	*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. 5, 1902, amounted to $1,098.400

*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. The margin below the debt limit, therefore, on August 5, 1902, was $232,000.

ASSESSED VALUATION.—The assessed valuation (for city purposes) and tax rate have been as follows:

	Assessed Valuation.			Tax Rate
Years.	*Real.*	*Personal.*	*Total.*	*per* $1,000.
1902.....	$28,889,350	$8,726,815	$37,616.165	$30·00
1901.....	29,244,215	7,129,971	36,374,186	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.
5s, J&J, $200,000..... 1908	
5s, J&J, 385,000..... 1912	
4s, J&J, 250,000.....Jan. 1, 1919	
4s, J&J, 40,000. . Jan. 1, 1921	
Int. pay. at fiscal agency, N.Y.City.	
Bonded debt Jan. 1, 1902 $875,000	
Sinking fund..... $66,981	
Net debt Jan. 1, 1902. .. 808,019	
Value of school prop'ty..1,629,165	
School tax (per $1,000) 1901.$6·50	
For assessed valuation and popular'n see statem'nt City of Omaha.	

A sinking fund is provided for payment of bonds at maturity. On Jan. 1, 1902, the District had a floating debt of $196,162.

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—
6s, M&N, $85,000.....May 1, 1906
Subject to call at any time.
5s, J&J, $78,000.....July 1, 1909
4s, J&J, $77,000.....July 1, 1914
Subject to call after July 1, 1904
4s, ..., $100,000.....1918
4½s, .., 55,000.....1918
Subject to call after 1913.

SINKING FUND BONDS—
4½s, ..., $40,000.....Dec. 1, 1915
Subject to call after Dec. 1, 1905
Bond. debt Feb. 22, 1902 $435,000
Total valuation 1902....4,863,954
Assessment is 1/5 actual value.
St & Co. tax (per M.) 1901.. $28·90
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— *When Due.*
ELECTRIC LIGHT BONDS—
7s, Aug., $4,000...Due in 20 years
REFUNDING WATER WORKS—
4s, J&J, $2,000.....July 1, 1904
(Subject to call one bond yearly.)
4s, J&J, $23,000.....July 1, 1919
($8,000 subject to call after 1904 and $15,000 after 1909)

Bonded debt Mar. 1, 1902.$29,000
Sch. D debt (add.) July,'00. 14,625
Total valuation 1899.....242,500
Assessment about 1-5 actual value.
Tax rate (per $1,000) 1898. $67·37
Population of village 1890...1,550
Population in 1900 was... .. 1,969
Pawnee City Precinct—(add n'l.)
Railroad loan—
4³8s, ..., $6,000....July 1, 1906

PLATTE COUNTY.—G. W. PHILLIPS, Clerk.

County seat is Columbus.

LOANS— *When Due.*
REFUNDING—
4½s, J&J, $76,000....July 1, 1910
Subject to call after July 1, 1900
Total debt July 1, 1902....$76,000

Tax valuation 1902.....$2,490.877
Assessm't about 1/10 actual value.
St. & Co. tax (per M.) 1902..$24 50
Population 1890 was.....15,437
Population in 1900 was.....17,747

INTEREST payable at County Treasury.

PLATTSMOUTH.—T. E. PARMELE, Mayor. W. K. FOX, Clerk.

This city is the county seat of Cass County.

LOANS— *When Due.*
REFUNDING BONDS—
5s, J&D, $103,000 ..1902 to 1918
Optional $2,000 yearly 1902 to 1918 and $67,000 on June 1, 1919.
5s, J&J, $96,000.....Jan 1, 1921
Bonded debt Aug. 25, '01.$199,000
Floating debt..... 12,000

Total debt Aug. 25, 1901.$211,000
Sinking fund assets..... 2,000
Assessed valuat'n, real.. 440,370
Assessed valuat'n, pers'l. 103,667
Total valuation 1901..... 544,037
Tax rate (per $1,000) 1900.$103.00
Population in 1890 was.....8,392
Population in 1900 was.....4,964

SAUNDERS CO.—OSCAR HANSON, Treasurer.

County seat is Wahoo.

LOANS— *When Due.*
RAILROAD BONDS—
4½s, J&J, $50,000....Jan. 1, 1907
Subject to call about Jan. 1, 1902
Interest is payable at Lincoln.
Total debt Jan. 1, 1902.. $50,000

Total valuation 1902...$3,493,609
Assessm't about 1-10 actual value.
St. & co. tax (per M.) 1901..$24·00
Population 1890 was.....21,577
Population 1901 was.....22,085

SEWARD.—JOHN E. HARVEY, Mayor.

This city is the county seat of Seward County.

LOANS— *When Due.*
RAILROAD BONDS—
6s, July, $15,000.....July 1, 1907
REFUNDING WATER BONDS—
4½s, ..., $29,000.....1921
Optional after 1902.
Total debt Aug. 1, 1902...$44,000

Tax valuation, real.....$129,785
Tax valuat'n, pers'l & RR. 61,572
Total valuation 1900..... 191,357
Assessm't less than 1/5 actual value.
Total tax (per M.) 1900 .....$67·75
Population in 1890 was.....2,108
Population in 1900 was.....1,970

SHERMAN CO.—GEO. H. GIBSON, Clerk.

County seat is Loup City.

LOANS— *When Due.*
RAILROAD BONDS—
6s, ..., $28,000...Sept. 1, 1906
REFUNDING BONDS—
5s, ..., $20,000...Sept. 27, 1908
4s, ..., 89,000...Sept. 1, 1912
Total debt Jan. 1, 1902...$132,900

Sinking fund..... $3,293
Net debt Jan. 1, 1902.....129,607
Total valuation 1902.....915,479
Assessment about 1-5 actual value.
State & co.tax (per M.)1901.$30·00
Population 1890 was.....6,399
Population 1900 was.....6,550

SOUTH OMAHA.—FRANK KOUTSKY, Mayor. EDWARD L. HOWE, Treasurer.

This city is in Douglas County.

LOANS— *When Due.*
REFUNDING BONDS—
6s, ..., $47,000 1903-1908
FUNDING BONDS—
6s, ... , $70,000 ...Nov. 1, 1910
Subject to call Nov. 1, 1905.
4½s, J&D, $50,000 ..June 1, 1911
RENEWAL BONDS—
6s, J&J, $110,880....Jan. 1, 1912
LIBRARY BONDS—
5s, Dec., $3,500.....Dec. 1, 1911

STREET IMPROVEMENT BONDS—
Curbing 6s.....$14,773
Grading 6s..... 57,604
Paving 6s.....184,766
Sewer 6s..... 17,000
SEWER REFUNDING BONDS—
5s, J&D., $62,000.....June 1, 1915
VIADUCT BONDS—(Ref).
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 $46.
POPULATION—In 1900 (Census) was 26,001; in 1890 it was 8,062.

SUPERIOR.—This city is in Nuckolls County.

RAILROAD AID—
7s, J&J, $5,000....July 1, 1907
6s, Sept., 5,400....Sept. 1, 1908
WATER WORKS—
5s, M&N, $25,000.. ...Nov. 1, 1908
Subject to call at any time.
Total debt Feb. 22, 1902. $35,400

Tax valuation, real..... $113,010
Tax valuation, personal. 47,617
Tax valuation, railroad. 50.110
Total valuation 1900..... 210,737
Tax rate (per $1,000) 1900.$105 45
Population 1890 was.....1,614
Population in 1900 was..... 1,577

SUPERIOR SCHOOL DISTRICT.—M. L PEIRCE, Secy.

LOANS— *When Due.*
6s, F&A, $12,000 ....Aug. 1, 1909
Total debt Feb. 20, 1902 ..$12,000

Tax valuation 1901 .....$244,253
School tax (per M) 1901.....$30·00

TECUMSEH.—W. ROBB, Mayor. REV. T. D. DAVIS, Clerk.

This city is the county seat of Johnson Co. All bonds are tax exempt.

LOANS— *When Due.*
REFUNDING WATER WORKS—
4½s, May 1, $21,000..May 1, 1919
Subject to call May 1, 1909.
MISCELLANEOUS BONDS—
6s, Apr., $7,500...1915, opt. 1905
6s, July, 9,400.....1909, opt. 1899

Total debt Aug. 10, 1902..$37,900
Floating debt 3,000
Total debt Aug 10, 1902... 40,900
Tax valuation 1901.....186,896
Total tax rate (per M.) 1901.71·00
Population in 1890 was.....1,654
Population in 1900 was.....2,005

WASHINGTON CO.—F. W. KENNY JR, Clerk.

County seat is Blair. An issue of $75,000 7 per cent Sioux City & Pacific RR. bonds, in litigation for some time, has been adjudged valid by the Supreme Court. V. 69, p. 661; V. 71, p. 1231, and V. 74, p. 742. The $126,000 3 per cent refunding bonds mentioned below were issued in settlement of the principal and interest due on those bonds. V. 74, p. 1153.

LOANS— *When due.*
COURT HOUSE—
6s, J&J, $35,000..July 1, '07 & '09
REFUNDING BONDS—
5s, A&O, $150,000....Apr. 1, 1910
3s, May, 126,000. .May 1, '06-22
V. 74, p. 1158, for maturity.

Bonded debt Mar. 1, 1902.$260,000
Total valuation 1902....2,365,189
Assessment abt. 1-6 actual value.
State & co.tax (per M) 1901..$31·00
Population 1890 was.....11,869
Population 1900 was.....13,086

INTEREST is payable 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— *When Due.*
RAILROAD AID—
6s, July, $10,000 ... July 1, 1907
6s, Oct., 13,000.....Oct. 1, 1907
Total debt Jan. 1, 1902....$23,000
Sinking fund..... 4,000
Net debt Jan. 1, 1902 19,000

Sch. D. d'bt (add.) July, '00.$17,116
Tax valuation, real.....300,000
Tax valuation, personal ..100,000
Total valuation, 1901.....400,000
Total tax (per $1,000) 1901.$95·12
Population 1890 was.....3,405
Population in 1900 was.....5,132

INTEREST on all bonds is payable in New York City.
TAX FREE.—All bonds are exempt from taxation.

YORK COUNTY.—C. C. BOSLAND, Clerk.

County seat is York.

LOANS— *When Due.*
REFUNDING BONDS—
6s, F&A, $13,000.....Aug. 1, 1905
Subject to call at any time.
Total debt Apr. 4, 1902.. $13,000

Tax valuation 1902.....$2,535,715
Assessment about actual value.
State & Co. tax (per M.)'01.$22·12½
Population in 1890 was.....17,279
Population in 1900 was.....18,205

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..	$27,000	1,000	$201,038	$16·00	1,921
Central Cy,. Merrick Co.	27,500	.....	178,000	82·00	1,571
Seward County.....	22,000	.....	2,611,284	23·62	15,690
Thayer County.....	55,000	.....	2,318,353	.....	14,325
Wayne, Wayne Co.....	20,000	.....	194,000	.....	2,119
Wayne County.....	25,000	.....	1,928,981	23·00	9,862
Wymore, Gage Co.....	50,000	4,000	1,000,000	60·00	2,626

C. City.

SCHOOL DISTRICT INDEBTEDNESS.

	Bonded debt.	*Floating debt.*	*Assessed valuation.*	*Tax rate.*
Alliance, Boxbutte Co.....	12,000	2,000	.....	.....
Auburn, Nemaha Co.....	23,000	.....	.....	.....
Beaver City, Furnas Co.....	10,000	1,917	.....	.....
Broken Bow, Custer Co.....	18,000	8,000	170,966	45·00
Chadron, No. 2, Dawes Co..	18,000	.....	152,375	35·00
Crawford, Dawes Co.....	10,000	.....	.....	25·00
Crete, Saline Co	19,000	547	.....	.....
David City, Butler Co.....	16,000	.....	[245,000	25·00
Dorchester, Saline Co.....	10,000	.....	.....	.....
Florence, Douglas Co.....	14,300	.....	167,000	15·00
Gothenb'rg, DawsonCo.....	10,000	2,800	.....	.....
Hartington, Cedar Co.....	12,000	.....	.....	.....
Harvard, Clay Co	9,000	.....	272,000	25·00
Holdredge, Phelps Co.....	19,500	3,000	256,552	25·00
Indianola, Redwill'w Co.....	12,000	.....	.....	.....
McCook, Redwillow Co.....	12,000	.....	274,447	31·00
Minden, Kearney Co	15,000	876	.....	.....
Nelson, Nuckolls Co.....	14,000	1,416	.....	.....
NorthPlatte, LincolnCo.....	25,000	.....	434,344	27·50
Oakland, Burt Co.....	10,000	.....	.....	.....
Ord, Valley Co.....	11,000	.....	170,439	25·00
Pender, Thurston Co.....	10,000	.....	180,000	.....
Ponca, Dixon Co.....	15,000	.....	160,000	35·00
Red Cloud, Webster Co.....	9,000	3,000	207,068	25·00
Schuyler, Colfax Co.....	21,000	.....	290,000	29·00
Syracuse, Otoe Co.....	10,000	.....	150,000	20·00
Tekamah, Burt Co.....	19,000	6,000	.....	.....
Valentine, Cherry Co.....	10,000	400	135,000	21·00
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 July 1, 1902, was $632,000, all held by State funds.

LOANS— NAME AND PURPOSE.	Interest.— P. Ct.	Payable.	Principal.— When Due.	Outstand'g.
Funding, 1888	4	J & D	Dec. 1, 1908	$18,000
Do 1889	4	J & J	July 1, 1909	85,000
Refunding, 1898	4	J & J	July 1, 1903	220,000
Do 1899	4	.....	Jan. 1, 1904	159,000
Do 1902	4	J & J	(?)	150,000

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	5·50	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 herein provided, unless the proposed law for creating such debt shall first be submitted to a direct vote of the electors of the State at some general election; and if such proposed law shall be ratified by a majority of all the votes cast at such general election, then it shall be the duty of the Legislature next after such election to enact such law and create such debt, subject to all the provisions and restrictions provided in the preceding section of this article.

Borrow money. The State may borrow money to repel invasion, suppress insurrection or defend the State in time of war; but the money thus raised shall be applied exclusively to the object for which the loan was authorized, or to the repayment of the debt thereby created.

Internal improvements. The State shall never be a party in carrying on any works of internal improvement.

MUNICIPAL indebtedness is not restricted by the Constitution at all. The only provision for the regulation of such matters contained in that instrument is the following, requiring the Legislature to make general laws and restricting the power to make debt in the case of cities, towns and villages.

Cities. Provision shall be made by general law for the organization of cities, towns and villages; and their power of taxation, assessment, borrowing money, contracting debts and loaning their credit, shall be so restricted as to prevent the abuse of such power.

Under the foregoing the legislation of Kansas has become so extensive that our limited space here does not admit of even a brief digest. The reader will, however, find the ground very fully covered in a series of articles which were published in the CHRONICLE, Vol. 53, pages 854 and 942, and Vol. 54, pages 42 and 128.

POPULATION OF STATE.—The population of Kansas has been as follows in the years named.

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. $5,000 of bonds issued in 1888 are in litigation. Judgment was rendered against the city in April, 1901. The case was appealed to the U. S. Circuit Court of Appeals and heard in May, 1902, but no decision handed down up Sept. 1.

LOANS— *When Due.*
REFUNDING BONDS—
5s, J&J, $12,000.....Jan. 1, 1918
5s, J&J, 35,000.....Jan. 1 1918
Bonded debt Aug. 1, 1902..$47,000
Sinking fund 700

Net debt Aug. 1, 1902.....$46,300
Total tax valuation 1902 545,858
Assessment is about ¼ actual val.
Tax rate (per $1,000) 1902..$21·50
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.*
REFUNDING RR. AID BONDS—
5s, ..., $119,000.....Oct. 1, 1928
Bond. debt Oct. 1, 1902..$119,000
Total valuation, 1902....5,900,469

Assessment about ½ actual value.
State & Co. tax (p.M.)1902..$11·50
Population, 1890..... 13,509
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.*
L. L. & G. RR. (refunding):
6s, J&J, $29,000.....July 1, 1906
5s, J&J, 150,000.....Jan. 1, 1931
4s, J&J, 40.000.....1914
REFUNDING BONDS.—
4½s, J&J, $50,000 ...1914-'19-'29
(Due $10,000 in 1914, $20,000 in 1919 and $20,000 in 1929.)

Total debt Aug. 1, 1902..$269,000
Tax valuation, real.....2,178.351
Tax valuation, personal. 521,693
Tax valuation, railroad.. 728,449
Total valuation 1902 ...3,428,493
Assessment is 33 p.c. actual value.
Total tax (per $1,000) 1902.$24.00
Population in 1900 was.....13,938
Population in 1890 was.....14,203

ANTHONY CITY.—JOHN D. BROWN, Mayor. L. G. JENNINGS, City Clerk.

This city is in Harper County. $3,000 of general improvement bonds due in 1902 have been declared illegal by the State Supreme Court.

LOANS— *When Due.*
REFUNDING BONDS—
5s, F&A, $49,500, g...Feb. 1, 1903
Optional $500 every Feb. & Aug., 1902 to 1911; $1,000 every Feb. and Aug., 1911 to 1921.

Total debt July 1, 1902....$49,500
Assessed valuation 1901..227,749
Assessment about ⅓ actual value.
Total tax (per $1,000)1901.$79·00
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.*
BOARD OF EDUCATION BONDS—
6s, ..., $15,000.....June 2, 1910
6s, ..., 15,000.....July 1, 1911
5s, ..., 9,900.....July 1, 1918
6s, ..., 13,000.....July 1, 1919
CITY HALL AND VIADUCT—
6s, J&J, $13,000.....July 1, 1910
REFUNDING BONDS—
5s, ..., $22,000 ..... Nov. 1, 1919
5s, ..., 87,500..... July 1, 1921
IMPROVEMENT BONDS—
6s, ..., $20,100 .....July 1, 1904

Total debt July 1, 1902..$142,600
Board of Education debt 52,900
Total valuation 1902.....868,000
Assessment is ¼ actual value.
Total tax (per $1,000) 1902.$60.00
Population in 1890 was.....4,732
Population in 1900 was.....5,878

TAX FREE.—Allbonds 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—
6s, M&N, $11,000.....Nov. 1, 1915
Subject to call at any time.
6s, F&A, $7,500.....Aug. 1, 1916
Subject to call at any time.
WATER BONDS—
6s, M&N, $84,000 ....June 1, 1920

REFUNDING BONDS—
6s, M&N, $24,000.... May 1, 1926
4½s, ..., 37,000.... Mar. 1, 1932
6s, ..., 12,000 ... May 1, 1906
Bonded debt July 1, 1902.$175,500
Assessed valuation 1900..753,072
Tax rate (per $1,000) 1900 $17·00
Population 1890 was 8,347
Population 1900 was..... 6,140

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.

ATCHISON.—W. T. F. DONALD, Mayor. A. C. TRUEBLOOD, City Clerk.

Atchison is in Atchison County.

LOANS.— *When Due.*
REFUNDING BONDS—
5s, J&J, $40,000.....1906 to 1921
$10,000 payable every 5 years.
4s, J&J, $266,950....July 1, 1913
4s, J&J, 135,400....July 1, 1915
4s, J&J, 49,150....July 1, 1919
4s, J&J, 191,300 ...July 1, 1928
Subject to call after 1918.

BOARD OF EDUCATION BONDS—
Building Loans—
6s, M&S, $10,000.....Sept. 1, 1909
6s, A&O, 5,000.....April 1, 1910
6s, J&J, 45,000.....July 1, 1913
6s, J&J, 5,000.....July 1, 1916
Bonded debt July 1, 1902..$673,950
Board of Educ'n debt (ad.) 74,000
Assessed valuat'n 1898..1,942,170
Tax rate (per $1,000) 1899 $61·80
Population in 1890 was. ...13,963
Population in 1900 was 15,722

INTEREST is payable in New York City and Atchison.

ATCHISON CO.—S. S. KING, Clerk.

County seat is Atchison.

LOANS.— *When Due.*
REFUNDING BONDS—
4s, J&J, $231,000.....July 1, 1929
Subject to call July 1, 1914
5s, J&J, $68,000.....July 1, 1916
Total debt July 1, 1902.. $299,000
Tax valuation, personal. 765,955

Tax valuation, real.....$3,414,739
Tax valuation RRs..... 810,687
Total valuation 1901....4,991.381
Assessment about ¼ actual value.
State & Co tax (per M.)1901 $21·10
Population 1890 was.....26,758
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.*
COURT HOUSE AND JAIL—
6s, J &D, $25,000. ...July 1, 1916
FUNDING—
6s, J&J, $176,800.....Jan. 1, 1914
Interest is payable in New York.

Bonded d't July 1, 1902. $202,100
Total valuation 1901....1,838,905
Assessment is ⅓ actual value.
Population 1890 was.....7,973
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
Bonded debt Aug. 1,'02..$216,700
Floating debt..... 12,910
Sinking fund..... 82,415
Net debt Aug. 1, 1902... 147,195

Tax valuation, real.....$4,806,356
Tax valuat'n, personal. 826,765
Total valuation 1902....5,633,121
Assessm't is 20 to 40% actual value
State & Co. tax (per M.) '02..$19·65
Population in 1890 was 28,575
Population in 1900 was....24,712

INTEREST is payable in New York at the Kan. State Fiscal Agency.

BROWN COUNTY.—J. D. WELTMER, Clerk.

County seat is Hiawatha.

LOANS— *When Due.*
REFUNDING RAILROAD BONDS—
4s, J&J, $40,000.....1903 to 1910
$5,000 due yearly on Jan. 1.
Total debt Aug. 4, 1902 $40,000

Total valuation 1902...$5,536,158
State & Co. tax (per M.) '02.$16·00
Population 1890 was.....20,319
Population 1900 was.....22,369

Real estate is assessed at about one-fifth of its actual value; personal property one-third.

INTEREST is payable at Hiawatha, Kansas.

CHANUTE.—{J. F. ROE, Mayor. P. HURT, City Clerk.

Chanute is in Neosho County.

LOANS— *When Due.*
REFUNDING—
5s, J&J, $7,000.....Apr. 1, 1905
5s, J&J, 7,000.....Apr. 1, 1910
WATER WORKS BONDS—
5s, F&A, $35,000.....June 1, 1905
6s, F&A, 4,000.....Aug. 1, 1914
GAS BONDS—
5s, ..., $5,000.....April 15, 1919

Total debt July 1, 1902....$58,000
Tax valuation, real.....$259,537
Tax valuation, per. & RR..144,747
Total valuation 1899.....404,284
Assessment about 1/3 actual value.
Total tax (per $1,000) '99..$54·90
Population in 1890 was.....2,826
Population in 1900 was.....4,208

INTEREST is payable at the Kansas Fiscal Agency, New York City.

CHAUTAUQUA 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, J&J, $40,000...July 1, 1908 '16
5s, J&J, 12,000.....July 1, 1916
Bonded debt July 1, 1902 $140,000
Floating debt..... 8,180
Total debt July 1, 1902.. 148,180

Sinking fund..... $34,687
Net debt July 1, 1902... 113,493
Tax valuation, real.....1,182,815
Tax valuation, personal. 427,353
Tax valuation RR..... 707,238
Total valuation 1902....2,317,406
Assessment is 1/3 actual value.
State & Co. tax (per M.) 1902.$15·50
Population 1890 was.....12,297
Population 1900 was.....11,804

CHETOPA.—N. B. BELL, Clerk.

This city is in Labette County.

LOANS— *When Due.*
REFUNDING BONDS—
5s, . . $52,500....Feb. 28, 1917
Total debt July 1, 1902....$52,500

Assessed valuation 1900.$206,491
Assessment about 1/3 actual value.
Tax rate (per $1,000) 1900.$52·50
Population in 1890 was.... 2,265
Population in 1900 was.... 2,019

INTEREST payable at the Kansas Fiscal Agency in New York City.

CLARK COUNTY.—J. W. ROBISON, Treasurer.

County seat is Ashland.

LOANS— *When Due.*
COURT HOUSE:
6s, J&J, $9,000.....1918
RAILROAD AID:
5s, J&J, $108,000.....1922
6s, Apr., 13,300...Apr. 10, 1919
REFUNDING:
6s, J&J, $27,000.....1918

Bonded debt Aug. 1, 1902..$157,300
Net debt Aug. 1, 1902 .. 157,300
Tax valuation, real..... 602,547
Tax valuation, personal 278,827
Tax valuation, RR 166,867
Total valuation 1902.... 1,048,241
State & Co. tax (per M.), '02.$20·00
Population 1890 was.....2,357
Population 1900 was. 1,701

CLAY CENTRE.—{P. M. CONRAD, Mayor. WALTER PUCKEY, Clerk.

This place is in Clay County.

LOANS— *When due.*
REFUNDING RAILWAY BONDS—
5s, ..., $13,000....Oct. 20, 1929
(Subject to call $1,000 yearly.)
WATER BONDS—
6s, M&S, $35,000....Mar. 20, 1913
Total debt Aug. 1, 1902...$48,000
Sinking fund..... 1,303

Net debt Aug. 1, 1902.... $46,697
Tax valuation, real 301,698
Tax valuation, personal. 116,4-8
Total valuation 1902..... 418,186
Total tax (per $1,000) '02..$73·75
Population in 1890 was.....2,802
Population in 1900 was.....3,069

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
REFUNDING BONDS—
4½s, J&J, $30,000....July 1, 1911
4½s, J&J, 13,000.... Feb. 1, 1917
5s, J&J, 65,000....Aug. 1, 1917
5s, J&J, 30,000....Jan. 2, 1929

Total debt July 1, 1902...$172,000
Sinking fund..... 16,000
Net debt July 1, 1902... 156,000
Tax valuation, real.....2,286,992
Tax valuation, personal. 530,756
Tax valuation, RR..... 543,350
Total valuation 1902....3,361,098
Assessment is 1/4 actual value.
State & Co. tax (per M.)'02..$28·75
Population in 1890 was.....16,146
Population in 1900 was.....15,883

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, $24,000.....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

Total debt July 1, 1902 ..$101,500
Total valuation 1901....3,838,013
Assessment is 1/3 actual value.
State and County tax (per $1,000) 1900.....$14·00
Population in 1890 was....19,295
Population in 1900 was....18,071

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.*
RR. AID BONDS:
7s, Mar., $72,000....Mar. 31, 1907
Total debt Aug. 5, 1902.. $72,000

Tax valuation 1902....$3,797,581
Assessment is 1/3 actual value.
County tax (per M.) 1902.....$6·50
Population 1890 was.....15,856
Population 1900 was.....16,643

COFFEYVILLE.—{Dr. T. C. FRAZIER, Mayor. Miss ROSA BELL, Clerk.

This city is in Montgomery County. Sewer and road bonds are provided for by special tax, which is not included in tax rate given below.

LOANS— *When Due.*
ELECTRIC-LIGHT BONDS—
6s, ..., $20,000.....Jan, 1921
(Optional after 1911).

WATER WORKS IMPROVEMENT—
6s, ..., $18,500...Aug. 15, 1921
6s, ..., 49,000....July 1, 1905
Refunding bonds..... 7,500
Sewer bonds.....$20,736
Bonded debt July 1, 1902.115,736
Total valuation 1901.....$462,655
Assessment about 1/4 actual value.

Total tax rate (per M.) 1901.$65·50
Population in 1890 was.....2,282
Populationin 1900 was.....4,953

INTEREST on electric light and water-works improvement bonds is payable in New York.

COMANCHE CO.—J. M. GRIFFITH, Treasurer.

LOANS— *When Due.*
REFUNDING BONDS—
6s, J&J, $30,000 ....Jan. 12, 1912
6s, J&J, $130,427....July 1, 1920
JAIL BONDS—
6s, J&J, $3,000.....Sept. 1, 1919

Bonded debt Aug. 6, '02 . $163,500
Tax valuation 1902..... 427,971
State & Co. tax (per M.) '02.$45·00
Assessment 1/3 actual value.
Population in 1890 was.....2,549
Population in 1900 was.....1,619

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, 1916. 10,000
Total debt July 1, 1902.. 55,000
Sinking fund..... 1,140
Net debt July 1, 1902..... 53,860

Total valuation 1902 ....$527,448
Tax rate (per 1,000) 1902... 58·00
Population in 1890 was.....3,184
Population in 1900 was.....3,401

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—
4½s,...., $35,000.....Jan. 1, 1928
Subject to call after Jan. 1, 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.

Total debt July 1, 1902..$261,500
Tax valuation, real. .3,418,806
Tax valuation, per. & RR.2,510,979
Total valuation, 1902...5,929,785
St. & Co. tax (per M.) 1902..$15·50
Assess., real 1/5, per. 1/3, act'al. value.
Population 1890 was 34,478
Population 1900 was.....30,156

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, 1902 $276,000
County has no floating debt.
Tax valuation, real.....$3,002,514

Tax valuation, pers'l.... $924,397
Tax val., r'rds, tel., etc. 1,042,495
Total valuation 1902... 4,969,406
St. & co. tax (per M.) 1902..$18·00
Population 1890 was.....22,273
Population 1900 was.....21,816

Real estate is assessed at one-fourth of its actual value; personal property one-third.

DONIPHAN CO.—MARGARET SCHLETZBAUM, County Clerk.—County seat is Troy.

LOANS.— *When Due.*
RAILROAD BONDS—
6s, J&J, $15,000.....July 1, 1909
5s, J&J, 473,000.....July 1, 1922
Subject to call.
Bonded debt July 1, 1902.$488,000

Tax valuation 1901.....$3,575,983
Assessment abt. 3-10 actual value.
State & Co. tax (per M.) '01.$14·00
Population 1890 was.....13,535
Population 1900 was.....15,079

INTEREST on the 6 per cent bonds is payable at Troy, Kans., and on the 5 per cent bonds at New York City.

DOUGLAS CO.—JOHN W. GAMES, Treasurer.

County seat is Lawrence.

LOANS. *When Due.*
REFUNDING BONDS—
6s, $281,900. Jan. & July 1, 1903-12
Interest is payable in New York.
Total debt Oct. 1, 1902..$281,900

Total valuation 1902...$4,886,401
Assessment is 1/4 actual value.
State & Co. tax (per M.) 1902.$26·50
Population 1890 was.....23,961
Population 1900 was.....25,096

EDWARDS CO.—H. P. KETELSON, Treas.

County seat is Kinsley.

LOANS— *When Due.*
BRIDGE BONDS—
7s, J&J, $4,000.....Jan. 1, 1903
($1,000 due yearly) to Jan. 1, 1906
REFUNDING BONDS—
6s, July, $15,000 ....July 1, 1908
6s, J&J, 7,000 ....Jan. 1, 1918
4s, ..., 15,000 ....July 1, 1930
4s, ..., 12,000 ....Nov. 1, 1930
RR. AID—C. K. & W. RR.
6s, A&O, $21,000.....Aug. 1, 1916
6s, F&A, 55,000.....Feb. 1, 1912

Bond. debt July 1, 1902..$129,000
Sinking fund..... 19,652
Net debt July 1, 1902... 109,348
Tax valuation, 1902 1,656,890
Assessment is 1/3 actual value.
Total tax (per $1,000) 1902.$28·15
Population 1890 was..... 3,600
Population 1900 was.....3,682

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, J&J, $9,000....Feb. 16, 1919
KANSAS MID. RR. AID BONDS:
6s, J&D, $25,500...Dec. 30, 1917
REFUNDING BONDS.
7s, ..., $10,000.....July 1, 1907
7s, ... 9,000.....July 1, 1909
SEWER BONDS
4s, A&O, $2,000.....Oct. 1, 1905

WATER WORKS BONDS—
7s, ..., $7,000 ....Apr. 1, 1908
7s, Dec., 40,000.....Sept. 1, 1905
Bonded debt Aug. 1, '02. $100,500
Tax valuation 1902.....222,889
Assessment about 1/3 actual value.
Total tax (per $1,000) 1902.$90·00
Population 1890 was.....1,620
Population 1900 was.....1,549

EMPORIA.—G. O. MATHEWSON, City Clerk.

County seat of Lyon County.

LOANS— *When Due.*
REFUNDING—
5s, Mar., $4,800.....March, 1904
5s, Feb., 43,000....Feb. 1, 1928
4½s, J&J, 15,000....Jan. 1, 1931
(Subject to call Jan. 1, 1922).
REFUNDING WATER WORKS—
4½s, ..., $50,000..Dec. 30, 1929
Subject to call Dec. 30, 1919.

WATER WORKS—(Con.)—
4½s, ..., $162,000....May 1, 1929
Subject to call 1919.
Bonded debt Aug. 1, 1902.$274,800
Tax valuation, real.....1,689,674
Tax valuation, per. & RR. 598,864
Tax valuation 1902.....2,288,538
Assessment is 1/4 actual value.
Total tax (per $1,000) 1902.$44·60
Population 1890 was.....7,551
Population 1900 was.....8,223

INTEREST on the water-works bonds 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.
Bridge Bonds—	
7s, J&J, $5,000	Jan. 1, 1906
6s, J&J, 8,900	Jan. 1, 1908
Funding Bonds—	
4½s, J&J, $50,000	July 1, 1919
Subject to call July 1, 1904	
Refunding—	
6s, J&J, $4,000	July 1, 1911
6s, J&J, 29,000	July 1, 1918
Refunding—(Con.)	
4½s, J&J, $93,000	July 1, 1929
Subject to call July 1, 1909.	

Int. payable at Fiscal Agency, N. Y.
Bond'd debt July 1, 1902..$176,000
Total valuation 1901....2,141,302
Assessment about ⅓ actual value.
St. & Co. tax (per M) 1900...$23·00
Population in 1890 was.....5,308
Population in 1900 was.....5,497

FORT SCOTT.—{C. W. GOODLANDER Jr., Mayor. J. O. BROWN, City Clerk.

Fort Scott is the county seat of Bourbon County.

LOANS—	When Due.
Refunding (RR.)—	
5s, J&J, $114,800	July 1, 1909
Railroad Aid—	
5s, J&J, $40,000	July 1, 1916
City Bonds—	
5½s, $49,500	July 1, 1920
Refunding (Macadam)—	
6s, J&J, $3,000	Jan. 1, 1904
6s, J&J, 6,000	Jan. 1, 1915

Bond. debt July 1, 1902.. $213,300
Sinking fund..... 26,532
Net debt July 1, 1902. 186,768
Assessed valuat'n 1901.1,818,337
Tax rate (per $1,000) .....34·28½
Population in 1900 was....10,322
Population in 1890 was....11,946

Fort Scott School Dist.—C. W. Mitchell, Clerk.

Board of Education Bonds—	
6s, J&J, $20,000	July 15, 1904
6s, J&J, 12,000	July 1, 1907
6s, J&J, 33,800	July 1, 1909
6s, J&J, 800	July 1, 1910-11
5½s, J&J, 10,000	July 1, 1920
4s, J&J, 10,500	Oct. 1, 1920

Total debt July 1, 1902.. $87,100
Sinking fund..... 782
Net debt July 1, 1902... 86,318
Tax valuation 1902.....1,915,700
Assessment about ⅓ act. value.
School tax (per $1,000) 190..$10·00

INTEREST on city bonds is payable in New York.

FRANKLIN CO.—J. A. Davenport, Co. Clerk.

County seat is Ottawa.

LOANS—	When Due.
K. C. & S. Fe Ry.—	
6s, J&J, $56,900	July 1, 1910
Refunding RR. Aid Bonds—	
6s, J&J, $177,700.	July 1, 1910
Bonded debt Sept. 1, 1902.	$234,600

Tax valuation 1901.....$5,144,202
Assessment about ¼ actual value.
St. & co. tax (per M) 1902..$12·50
Population in 1890 was.....20,279
Population in 1900 was.....21,354

GARDEN CITY.—{W. O. CARTER, Mayor. J. F. CROCKER, Clerk.

County seat of Finney County.

LOANS—	When Due.
Refunding 6s, $6,000	Mar. 1, '20
Sewer ext. 6s, $3,918.	Dec. 1, 1902
Water, 6s, 45,000	
Bonded debt July 1, 1902.	$54,918
Tax valuation 1901	171,660
Assessment about ½ actual value	
Population 1890 was	1,490

Population in 1900 was.....1,590
School District Bonds—(add'al.)
6s, ..., $6,000 .....July 1, 1903
5s, ..., 10,000 .....July 25, 1907
6s, A&O, 10,000 1916
Bonded debt Mar. 20, '02..$26,000
Sinking fund 4,000
Assessed valuation 1902 .268,453
School tax (per M.) 1902.....25·00

GEARY CO.—W. B. Spurlock, County Clerk.

County seat is Junction City.

LOANS—	When Due.
Court House and Jail Bonds—	
4s, ..., $35,000	July, 1919
Railroad Aid Bonds—	
7s, J&D, $17,000	Dec. 7, 1902
4s, J&J, 58.000	July 1, 1920
Optional 4 bonds yearly begin '08.	
Total debt July 1, 1902..	$110,000
Sinking fund.....	9,740

Tax valuation, real. ...$1,618,736
Tax valuation, personal. 399,945
Tax valuation, railroads 365,423
Tax valuation 1902.....2,384,104
Assessment about ⅓ actual value.
State & Co. tax (per M.),'02 $20·50
Population in 1890 was.....10,423
Population in 1900 was.....10,744

INTEREST is payable at the Kansas Fiscal Agency, N. Y. City.

GRAHAM COUNTY.—R. B. Garnett, Clerk.

County seat is Hill City.

LOANS—	When Due.
Refunding Bonds—	
6s, J&J, $9,000	July 1, 1915
6s, J&J, 10,000	July 1, 1918
6s, J&J, 27,000	July 1, 1919
6s, J&J, 6,000	July 1, 1920
Total debt July 1, 1902 .	$52,000

Tax valuation, real.....$1,290,677
Tax valuation, personal 186,102
Tax valuation, RR.....133,539
Total valuation 1902....1,610,318
Assessment about ⅓ actual value
State & Co. tax (p.M.)1902.$14·00
Population in 1890 was.....5,029
Population in 1900 was.....5,173

GRANT COUNTY.—C. D. Hickok, Clerk.

County seat is Ulysses.

LOANS—	When Due.
Funding—	
6s, J&J, $9,200	Feb. 1, 1906
6s, J&J, 10,400	1906
6s, J&J, 38,000	July 1, 1919
6s, J&J, 16,000	Feb. 1, 1920
6s, J&J, 7,600	Sept. 1, 1920
6s, J&J, 11,000	May 1, 1921
Bonded debt Aug. 1, '02..	$89,600

Floating debt.....$38,784
Total debt Aug. 1, 1902...128,384
Tax valuation 1901.....301,015
Assessment is ¾ actual value.
State & Co. tax (per M.)1901.$14·00
Population in 1890 was.....1,308
(Several townships detached since 1890).
Population in 1900..... 422

INTEREST is payable at the Kansas Fiscal Agency in New York.

GRAY COUNTY.—C. M. Dillman, Co. Clerk.

County seat is Cimarron.

LOANS—	When Due.
Refunding—	
6s, $7,500	Dec., 1918
6s, J&J, 14,500	Nov. 1, 1909
6s, ..., 8,500	Jan. 1, 1919
6s, ..., 4,500	Aug. 20, 1919
6s, J&J, 1,000	Jan. 1, 1920
6s, J&J, 23,500	May 31, 1920
6s, J&J, 20,000	May 9, 1921
Bonded debt July 1, 1902.	79,500
Floating debt.....	46,278

Total debt $125,778
Sinking fund..... 8,057
Net debt July 1, 1902 117,721
Tax valuation 1902 749,749
Assessment is 30% actual value.
State tax (per $1,000) 1902..$6·00
County tax (per $1,000) 1902.28·50
Population in 1890 was.....2,415
(Richland township detached since 1890.)
Population in 1900 was.....1,264

GREENWOOD CO.—C. D. Pritchard, Clerk.

County seat is Eureka.

LOANS—	When Due.
Refunding Bonds—	
4s, J&J, $230,000	Jan. 1, 1916
Interest payable at State Treasury.	
Total debt Aug. 1, 1902..	$230,000

Tax valuation 1902.....$4,131,953
Assess. from 20 to 30% act. value.
State & co. tax p. M., 1902..$40·50
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. V. 75, p. 355.

LOANS—	When due.
Funding and Refunding—	
6s, ...$11,400	1906
6s, ..., 3,500	1916
6s, J&J, 47,200	1917
6s, M&S, 9,500	Mar. 15, 1918
6s, J&J, 5,000	July 18, 1920
6s, ..., 14,800	1926
6s, ..., $1,200	Jan. 1, 1927

Bonded debt July 1, 1902..$92,600
Total valuation 1901....1,003,886
Assessment about ¼ actual value.
State & Co. tax (per M) 1900.$18·00
Population in 1890 was.....2,027
Population in 1900 was.....1,426

INTEREST is payable at the Kansas Fiscal Agency, New York.

HARPER CITY.—{DR. W. G. MUIR, Mayor. ADA E. CROCKER, City Clerk.

This city is in Harper County.

LOANS—	When Due.
Refunding Bonds—	
6s, F&A, $30,000	Aug. 1, 1906
O. H. & S. W. RR. Bonds	
6s, M&N, 20,000	May 1, 1920

Bonded debt Sept. 1, 1902..$50,000
Tax valuation 1899..... 98,733
Assessment about ⅓ actual value.
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.
Refunding Bonds—	
6s, J&J, $51,000	1918
6s, J&J, 12,000	Jan. 1, 1920
6s, J&J, 9,000	July 1, 1920
4s, ..., 21,810	July 1, 1931
Optional July 1, 1911.	

Bonded debt July 1, 1902..$93,810
Tax valuation 1901.....389,632
Tax valuation is ⅔ of actual value.
State & Co. tax (per M.) '01.$14·00
Population in 1890 was.....1,077
Population in 1900 was..... 457

INTEREST is payable at the Kansas Fiscal Agency. New Yor

HODGEMAN CO.—S. S. Kiehl, Clerk.

County seat is Jetmore. Bonds are all exempt from taxation

LOANS—	When Due.
Court House—	
6s, A&O, $8,000	Apr. 1, 1906
Poor Farm—	
6s, ..., $3,000	July 1, 1919
Refunding—	
6s, ..., $12,000	July 1, 1912
6s, ..., 19,000	Feb. 26, 1917
6s, ..., 9,000	Jan. 1, 1917
6s, ..., 6,000	Aug. 1, 1917
6s, ..., 4,000	Nov. 1, 1917
6s, J&J, 6,000	July 1, 1918
Refunding—(Con.)—	
6s, J&J, $4,000	July 1, 1919
4½s, ..., 45,000	June 1, 1931
(Optional at any interest date.)	

Total debt July 1, 1902..$116,000
Sinking fund..... 1,760
Net debt July 1, 1902.... 114,240
Tax valuation 1902.....1,003,618
State & Co. tax (per M.) '02.$15·50
Population 1890 was.....2,395
Population 1900 was.....2,032

HUTCHINSON.—Geo. S. Bourne, City Clerk.

County seat of Reno County. The sewer bonds are provided for by special levy. A contract has been made with L. A Bigger of Hutchinson to refund the entire city debt before November, 1902.

LOANS—	When Due.
7s, J&J, $8,000	1906
6s, J&J, 12,000	1917
6s, F&A, 11,000	1903
6s, J&D, 20,000	1919
6s, J&D, 9,000	1915
6s, F&A, 23,000	1917
Refunding Bonds—	
4½s, A&O, $62,000	1931
(Subject to call after 1911.)	
5s, A&O, $15,000	1931
4½s, ., 33,000	1931
$26,000 optional; $2,000 yearly 1906 to 1918.	
Sewer Bonds—	
6s, ..., $3,600	$600 yearly
6s, , 2,076 40	$207 64 y'rly

Bond. debt Aug. 1, '02... $198,676
Floating debt 18,038
Total debt Aug. 1, 1902.. 216,714
Total valuation 1902... 1,621,541
Assessment is ⅓ actual value.
City & sch'l tax (per M.)'02.$49·00
Population in 1890 was.....8,682
Population in 1900 was.....9,379

INDEPENDENCE.—Miss Alice Ray, Clerk.

This city is the county seat of Montgomery County.

CITY LOANS—	When Due.
Improvement Bonds—	
Sewer 6s, $1,900	
Imp. 6s, 6,178	
Imp. 5s, 19,162	July 12, 1911
V. V. I. & W. RR.	
7s, J&J, $35,000	Aug. 26, 1916
Refunding 6s, $3,000.	Jan 1, 1918
Bonded debt July 1, 1902.	$40,355
Floating debt.....	19,698

Total debt July 1, 1902... $60,053
Sinking fund..... 63
Net debt July 1, 1902..... 59,990
Tax valuation, real.....415,855
Tax valuat'n, pers'l & RR.156,596
Total valuation 1902.....572,451
Assessment about ¼ actual value.
Total tax (per $1,000) 1902.$67·00
Population 1890 was.....3,127
Population 1900 was.....4,851

INDEPENDENCE TOWNSHIP LOANS—

	When Due.
V. V. I. & W. RR.—	
7s, ..., $20,000	Oct. 7, 1916
Tot. t'np. debt July 1, 1902.	$20,000

Total valuation 1901.....$374,904
Assessment about ¼ actual value.
Population 1900 was.....1,697

Independence School District.—A. E. Douthe, Clerk Board of Education.

LOANS—	When Due.
School Bonds—	
4½s, A&O, $4,000	1903-06
4½s, A&O, 15,000	1907-11
4½s, A&O, 20,000	1912-16

Bonded debt Jan. 20, '02..$40,000
Floating debt..... 1,500
Total debt Jan. 20, 1902.. 41,500
Tax valuation 1901. 483,006
School tax (per $1,000) '01..$6·00

INTEREST payable at State Fiscal Agency in New York.

JACKSON CO.—W. A. Thompson, Treasurer.

Holton is the county seat.

LOANS—	When Due.
Refunding RR.—	
5s, A&O, $100,000	Apr. 15, 1928
4½s, J&J, 21,000	July 1, 1909
Total debt July 1, 1902..	$121,000

Tax valuation 1902....$4,306,708
Assessment about ¼ actual value.
State & Co. tax (per M.) '02.$19·00
Population 1900 was.....17,117

INTEREST on 5s is payable in N. Y. City and on 4½s in Topeka.

JOHNSON COUNTY.—A. E. Moll, Co. Tr.

County seat is Olathe.

LOANS—	When due.
Refunding Bonds—	
4½s, M&S, $100,000	Sept. 1, 1928
($10,000 optional y'rly from 1918)	
4½s, J&J, $90,000	July 1, 1930
($5,000 optional yearly.)	
Total debt Aug. 1, 1902	$190,000

Tax valuation, real.....$2,755,772
Tax val'tion, per. & RR..1,701,033
Total valuation 1902 ...4,456,805
Assessment is ⅓ actual value.
County tax (per M.) 1902.....$600
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.
FUNDING BONDS—	
6s, M&N, $7,000	May 1, 1909
5s, 4,000	Jan. 1, 1913
5s, 6,000	Jan. 1, 1922
FUNDING TERMINAL BOND—	
6s, M&S, $30,000	Mar. 1, 1920
6s, M&S, 5,000	Mar. 1, 1909
WATER WORKS—	
6s, M&S, $50,000	Mar. 1 1917

Total debt July 1, 1902..$102,000
Water debt (included).... 50,000
Tax valuation 1901..... 782,081
Assessment ¼ to ⅓ actual value.
Total tax (per $1,000) 1900.$49·50
Population 1890 was..... 4,502
Population 1900 was..... 4,695

KANSAS CITY.—{W. H. CRADDOCK, Mayor. W. B. TREMBLEY, City Clerk.

This city is in Wyandotte County.

LOANS—	When Due.
INTERNAL IMPROVEMENT—	
5s, ..., $30,000	July 1, 1917
Improvement 5s.	$1,890,000
REFUNDING BONDS—	
6s, ... $80,000	Oct. 1, 1915
6s, ... 40,000	Aug. 1, 1907
5½s, ... 100,000	Aug. 1, 1910-11
5s, ... 25,000	Feb. 1, 1913
(Optional after 1908.)	
5s, ..., $125,000	Aug. 1, 1913
(Optional after 1908.)	
4½s, ..., $80,000	F.&A. 1, 1914
(Optional after 1909.)	
K. C. W. & N. W. Ry—1887—	
5s, ..., $30,000	Jan 1, 1917

Bond. debt Oct. 1, 1902..$2,182,708
Internal imp. bds.(incl.) 1,672,708
B'd of Educ. bds. (add'l) 254,000
Equal'd valuation 1902.13,450,000
Assessment about ⅕ actual value.
City tax rate (per M.) 1902.$12·90
Population 1900 was..... 51,418
Population 1890 was..... 38,316

KINGMAN CO.—C. R. FURROW, Clerk.

County seat is Kingman.

LOANS—	When Due.
REFUNDING BONDS—	
6s, ..., $54,000	Var. 1903-17
5s, ..., 43,000	Mar. 5, 1926
4½s, ..., 107,000	Aug. 2, 1926
4s. ...., 18,000	Aug. 1, 1929

Total debt July 1, 1902...$234,387
Tax valuation 1901.. ..2,798,342
Assessment about ⅓ actual value.
State & Co. tax (per M.) 1901.$22·00
Population in 1890 was....11,823
Population in 1900 was....10,663

Total debt given above includes $13,910 of non-interest bearing coupons.

LANE COUNTY.—EMMA FREEMAN, Co. Cl'k.

County seat is Dighton.

LOANS—	When Due.
REFUNDING BONDS—	
4½s, J&J, $112,000	July, 1922
(Subject to call after July, 1905.)	
6s, J&J, $55,000	Jan. 1, 1918
(Subject to call.)	

Bond. debt July 1, 1902...$112,000
Total valuation 1902.....$897,016
Assessment is ½ actual value.
State & co. tax (per M.) '02.$22·50
Population in 1890 was.....2,060
Population in 1900 was.....1,563

INTEREST is payable in New York City.

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. This issue was for the purpose of building a State University, and the city, it is claimed, was to be relieved after paying interest to the amount of the principal. The interest has been paid. The case has not yet (October, 1902,) been tried.

LOANS—	When Due.
REFUNDING BONDS—	
6s, J&J, $10,500	July 1, 1913
Subject to call at any time.	
5s, J&J, $130,000	July 1, 1916
Subject to call after July 1, 1906	
5s, J&J, $59,000	July 1, 1923
IMPROVEMENT BONDS—	
5s, J&J, $97,257 59.	1903 to 1911
(Part due yearly)	
..s, ..., $15,000	1903-1912

Bond. debt Oct. 1, 1902... $199,900
Assess'd valuation, real 1,374,675
Assess'd valuation, pers. 387,105
Assessed valuation RR.. 97,650
Total valuation 1901....1,859,430
Assessm't abt. ¼ to ⅓ actual value
Tax rate (per M.) 1902.....$69·50
Population 1890.....9,997
Population 1900.....10,862

LAWRENCE SCHOOL DISTRICT—F. P. SMITH, Sup't.

LOANS—	When Due.
BOARD OF EDUCATION—	
5s, J&J, $35,000 ..	July 1, 1905-09

4s, g., $25,000 .....1913 to 1919
($3,000 due yearly, 1913 to 1915, and $4,000 yearly, 1916 to 1919.
School debt Oct. 1, 1902. $60,000
School tax (per $1,000) '01.$15·00

LEAVENWORTH.—{J. D. RYAN, Mayor. O. C. BEELER, Treasurer.

Leavenworth is the county seat of Leavenworth County. This city has voted to issue $400,000 water bonds, but the matter was still in litigation in Sept., 1902.

LOANS—	When Due.
RIVERSIDE COAL CO. BONDS—	
6s, J&J, $10,000	Apr. 1, 1917
BRIDGE BONDS—	
5s, J&J, $30,000	Jan 1, 1924
GAS WELL BONDS—	
5s, J&J, $5,000	July 1, 1917
LEAV. NOR. & SO. RR.—	
5s, J&J, $50,000	July 1, 1917
LEAV. & OLATHE RR.—	
6s, J&J, $15,000	July 1, 1917
PARK BONDS—(ref.)	
5s, J&J, $50,000	Apr. 1, 1915
30-YEAR FUNDING BONDS—	
5s, J&J, $62,200	July 1, 1909
4s, J&J, 320,000	July 1, 1914

INTERNAL IMPT. BONDS (guar.)—
6s, F&A, $161,144.....1903-1911
All guar. bonds payable 1/10 yearly
Bond. debt Aug. 1, 1902. $542,200
Imp'm't. bonds (guar.).. 161,144
Total debt Aug. 1, 1902. 703,344
Sinking fund..... 1,512
Assessed valuation, real.4,309.771
Assessed valuat'n, per'l 1,186,920
Total valuation 1902....5,496,691
Assessment about ⅓ actual value.
Tax rate (per $1,000) 1902..$46·30
Population in 1900 was.....20,735
Population in 1890 was.....19,768

OPTIONAL.—All bonds issued by the city are subject to call.

INTEREST on the 30-year funding bonds, due in 1909, and on the Board of Education bonds, is payable in Leavenworth; on all other bonds at the Kansas Fiscal Agency, New York City.

IMPROVEMENT BONDS.—The internal improvement bonds are guaranteed by the city, but payable by special assessment on the property benefited.

LEAVENWORTH SCHOOL DIST —J. M. Goble, Clerk.

LOANS—	When Due.
6s, J&J, $50,132.	July 1, 1909-11
4½s, J&J, 37,905	1903-1921
Bond. debt June 30, 1902.	$89,995

Sinking fund..... $7,195
Net debt June 30, 1902.. 82,800
Tax valuation 1902.....5,690,671
School tax (per M) 1902....$10·00

LEAVENWORTH CO.—J. W. NIEHAUS, Cl'k.

County seat is Leavenworth.

LOANS—	When Due.
REFUNDING BONDS—	
6s, J&J, $319,600	July 1, 1909
5s, J&J, 720,200	July 1, 1915
Bond. debt Sept. 1, 1902.	$1,039,800
Tax valuation, real	6,855,639
Tax valuation, personal..	1,420,553

Tax valuation, RRs....$1,269,040
Total valuation 1902... 9,545,232
Valuation about ⅓ actual value.
State & co. tax (per M.) 1902$21·40
Population 1890 was 38,485
Population 1900 was 40,940

LINCOLN CO.—J. S. STOVER, Co. Clerk.

County seat is Lincoln.

LOANS—	When due.
REFUNDING BONDS—	
5½s, M&N15, $58,000.	May15,'03-15
S. L. & W. RAILROAD—	
6s, J&J, $50,000	Oct. 1, 1916
Bond. debt July 1, 1902..	$108,000

Sinking fund..... $25,856
Net debt July 1, 1902.... 82,144
Tax valuation in 1902...2,199,290
Co tax (per $1,000) 1902...$14·00
Population 1890 was.....9,709
Population 1900 was.....9,886

LINCOLN TOWNSHIP.—W. E. HIBNER, Treas

The township is in Cloud County.

LOANS—	When Due.
REFUNDING BONDS—	
4½s, J&J, $49,000	Jan. 1, 1920
(Subject to call $3,000 yearly.)	
Total debt July 1, 1902 ...$49,000	

Tax valuation 1898.....$200,399
State & co. tax (per $1,000) .$10·65
Township tax (per $1,000). 8·50
Population in 1890 was.....460
Population in 1900 was.....448

LYON COUNTY.—H. E. PEACH, Clerk.

County seat is Emporia.

LOANS—	When Due.
REFUNDING BONDS—	
5s, J&J, $10,000	July 1, 1913
4½s, J&J, 167,000	July 1, 1919
Subject to call July 1, 1909.	
4s, J&J, $25,000	July 1, 1919
Subject to call July 1, 1904.	
Total debt Aug. 1, 1902..$202,000	

Tax valuation, real.....$5,281,892
Tax valuat'n, personal. 1,732,491
Tax valuation RR..... 876,430
Total valuation 1901 7,890,813
Assessment about ½ actual value.
State & Co. tax pr. $1,000,'01.$12·80
Population in 1890 was.....23,196
Population in 1900 was.....25,074

TAX FREE.—All bonds of this county are held by State school fund and are exempt from taxation.

INTEREST on 4s & 4½s 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.

LOANS—	When Due.
MIDLAND RR. BONDS—	
4s, J&D, $35,000	1917
REFUNDING BONDS—	
4s, F&A, $24,000	
4s, F&A, 10,000	1909

WATER WORKS BONDS—
7s, M&S, $12,000.....
Bonded debt Aug. 7,1902..$81,000
Tax valuation 1902.....189,139
Tax rate (per $1,000) 1902 82·00
Population in 1890 was.....1,754
Population in 1900 was.....1,736

MANHATTAN TWP.—{S. F. GOHEEN, Trustee. W. A. WHITNEY, Treas.

This township is in Riley County.

LOANS—	When Due.
REFUNDING BONDS—	
6s, F&A, $61,000	Feb. 1, 1910
Bonded debt Oct. 1, 1902..$61,000	
Township has no floating debt.	

Tax valuation 1902.....$974,150
Assessment is ⅓ actual value.
Population in 1890 was.....995
Population in 1900 was.....1,190

INTEREST on the bonds is payable in New York City.

MARION CO.—I. S. STERLING, County Clerk.

County seat is Marion.

LOANS—	When Due.
FUNDING BONDS—	
5½s, J&J, $185,000	July 1, 1922
Subject to call after 1912.	
KANSAS & NEBRASKA RR.—	
7s, M&N, $6,000	Nov. 1, 1902
REFUNDING BONDS—	
5½s, J&J, $125,000	May 1, 1920

Total debt Sept 1, 1902..$316,000
Tax valuation, real.....2,727,839
Tax valuat'n, per. & RR.1,623,023
Total valuation 1902 4,350,862
Assess. from 20 to 40% actual val.
State & co. tax (per M.)1902.$20·50
Population in 1890 was.....20,539
Population in 1900 was.....20,676

MARSHALL CO.—JAS. MONTGOMERY, Clerk.

County seat is Marysville.

LOANS—	When due.
REFUNDING RR. AID BONDS—	
4½s, J&J, $41,000	July 1, 1926
Bond. debt Aug. 1, 1902.	$41,000
Tax valuation 1902....	$5,054,000

Assessment 20% actual value.
County tax (per $1,000) '02...$9·00
Population in 1890 was.... 23,912
Population in 1900 was.... 24,355

MEADE COUNTY.—FRANK WEHRLE, Clerk.

County seat is Meade.

LOANS—	When Due.
RAILROAD BONDS—	
6s, M&S, $115,000	Mar. 15, 1908
Subject to call.	
REFUNDING—	
6s, J&J, $18,000	Jan. 1, 1917
6s, J&J, 12,000	Jan 1, 1918
2s, J&J, 19,000	July 1, 1919

Bonded debt Oct. 1, 1902.$164,000
Tax valuation 1902 910,687
Assessment about ⅓ actual value.
Co. tax (per $1,000) 1902... $45·30
Population in 1890 was.... 2,542
Population in 1900 was.... 1,581

MONTGOMERY CO.—E. B. SKINNER, Treas.

County seat is Independence.

LOANS—	When Due.
L. L. & G. RR.—	
7s, J&J, $61,911	July 2, 1903
(Part due yearly) to July 2, 1907	
Bonded debt July 2, '02..	$61,911
Floating debt.....	96,785
Total debt July 2, 1902.	158,696

Tax valuation, real.....$3,452,570
Tax valuation, per. & RR.1,744,214
Total valuation 1902... 5,196,784
Assessment is ¼ actual value.
Tax rate (per $1,000) 1902 $18·00
Population in 1890 was.....23,104
Population in 1900 was.....29,039

INTEREST is payable at the State Fiscal Agency, New York.

MORRIS COUNTY.—A. W. LOOMIS, Co. Clerk

County seat is Council Grove.

LOANS—	When Due.
REFUNDING BONDS—	
6s J&J, $100,000	July 1, 1911
Total debt Sept. 1, 1902.	$100,000
Tax valuation 1902.....	3,271,907

State & Co. tax (per M), '02.$18·50
Assessment bet. ¼ & ⅓ act'l value
Population in 1890 was.....11,38
Population in 1900 was.....11,96

MORTON COUNTY.—E. C. WILSON, Clerk

County seat is Richfield.

LOANS—	When Due.
COURT HOUSE BONDS—	
6s, J&J, $25,000	July 1, 1908
REFUNDING BONDS—	
6s, J&J, $28,000	July 1, 1918
6s, J&J, 5,000	July 1, 1919

Bonded debt July 1, 1902.$58,00
Tax valuation 1901.....474,14
State & Co tax (per M.)'99. 13·5
Population in 1890 was.....72
Population in 1900 was.....30

INTEREST is payable at the Kansas Fiscal Agency, New York.

NEODESHA.—J. A. Deardorff, Clerk.

This city is in Wilson County.

LOANS—	When Due.
Gas Bonds—	
6s, F&A, $11,600	March, 1908
(Now subject to call.)	
Water Bonds—	
6s, J&J, $15,000	June, 1913
(Subject to call after June, 1903.	

Bonded debt Oct 1, 1902..$26,600
Floating debt..... 3,183
Assessed valuation 1901..171,544
Assess't about 25% actual value
Tax rate (per $1,000), '99..$75·00
Population in 1890.....1,528
Population in 1900 was.....1,772

NESS COUNTY.—Lorin Ferrell, Clerk.

County seat is Ness City.

LOANS—	When due.
Funding Bonds—	
6s, ..., $2,000	July 1, 1913
6s, ..., 30,000	July 15,1918
Refunding Ch. Kan. & W. RR—	
5s, ..., $75,000	July 1, 1924
Total debt Sept. 1, 1902..$111,000	

Sinking fund..... $615
Tax valuation 1902.... 1,341,098
Assessment is ⅓ actual value.
State & Co. tax (per M.) 1902.$16 55
Population 1890 was.....4,944
Population 1900 was.....4,535

INTEREST payable in New York City.

NEWTON.—This city is in Harvey County.

LOANS—	Amt. Outstand'g.
Fund'g bonds, 5s, 1902-8	$27,000
Mining bonds, 6s, 1902	5,000
Railroad bonds, 6s, 1915	40,000
Water bonds, 6s, 1907	50,000
Water 5s, 1905	75,000
Bonded debt July 1, 1902	197,000

Floating debt..... $41,580
Total debt July 1, 1902.. 238,580
Tax valuation 1902.....1,032,254
Tot. tax (per $1,000) 1902..$57·50
Population in 1890 was.....5,605
Population in 1900 was.....6,208

OSAGE COUNTY.—C. F. Hobbs, Co. Clerk.

County seat is Lyndon.

Total debt July 1, 1901... $50,000
Sinking fund..... 33,000
Net debt July 1, 1901.... 17,000
Tax valuation, real.....2,360,624
Tax valua'n, pers. & RR..1,807,020

Total valuation 1901...$4,167,644
Assessment is abt. ¼ actual value.
State & co. tax (per M. '01..$15·60
Population in 1890 was.....25,062
Population in 1900 was.....23,659

INTEREST is payable at Fiscal Agency in New York.

OSBORNE CO.—W. H. Mize, County Clerk.

County seat is Osborne.

LOANS—	When Due.
County Bonds—	
6s, J&J, $36,000	July 1, 1915
6s, J&J, 3,500	Apr. 1, 1905
Interest payable at National City Bank, N. Y.	
Total debt July 1, 1902.	$39,500

Sinking fund..... $842
Net debt July 1, 1902... 38,658
Tax valuation, 1902.....2,565,660
Assessm't about 30% actual value.
State & Co. tax (per $1,000).$17·00
Population in 1890 was.....12,083
Population in 1900 was.....11,844

OSWEGO.—W. H. CONDON, City Treasurer. J. W. BROWN, Township Clerk.

This city and township are in Labette County.

LOANS—	When Due.
M. C. & N. W. RR. Bonds—	
6s, ..., $5,000	1905
Bridge Bonds—	
6s, J&J, $27,000	Aug. 1, 1907
M. K. & T. Bonds—	
6s, Jan. 1, $11,500	Jan. 1, 1905
6s, J&J, 20,000	Jan. 1, 1908
6s, J&J, 3,000	Aug. 1, 1910
Total debt Aug. 11, 1902..$66,500	
City's proportion of above..54⅓%	
Township's do do ..45⅔%	

Interest is paid in New York.
Tax valuation, city, 1902.$228,230
Tax valuation, twp., 1902 191,835
Total valuation city & twp. 420,065
Assessment about ⅓ actual value
Joint township & city tax (per $1,000) 1902.....42·00
Popula. (C. & Tw'p) 1890 was.3,234
Popula. (C. & Tw'p) 1900 was.2,701

OTTAWA.—F. O. HETRICK, Mayor. A. C. HANSON, Clerk.

County seat of Franklin County.

LOANS—	When Due.
Refunding Bonds—	
6s, M&N, $5,000	May 1, 1906
4½s, M&N, 40,000	Nov. 1, 1931
Optional $3,000 yearly 1919 to 1930; $4,000 Nov. 1, 1931	
4s, J&J, $11,000	July 1, 1918
Optional $2,000 July 1, 1915, and $3,000 yearly to 1918.	

Sewer Bonds—
6s, J&J, $15,000.....July 1, 1903
($3,000 due yearly) to July 1, 1907
Total debt Aug. 1, 1902 $72,334
School debt (additional) 25,000
Total valuation, 1901...1,175,000
Assessment about ¼ actual value.
Tot. tax rate (per M.) 1901.$55·00
Population 1890 was.....6,248
Population in 1900 was..... 6,934

INTEREST is payable in New York at the State fiscal agency.

OTTAWA CO.—F. B. Partridge, Clerk.

County seat is Minneapolis.

LOANS—	When Due.
Refunding Chic. Kan. & W. RR.	
4s, J&J, $60,000	July 1, 1911
(Subject to call part yearly.)	
Solomon RR.—	
8s, F&A, $50,000	July 1, 1908
8s, F&A, 49,000	Oct. 1, 1909

Total debt July 1, 1902.. $159,000
Sinking fund..... 6,837
Net debt July 1, 1902... 152,163
Tax valuation 1902 3,234,811
State & Co. tax (per M.) '02.$16·00
Population in 1890 was.....12,581
Population in 1900 was....11,182

PAOLA CITY.—E. D. McLaughlin, Clerk.

This city is in Miami County.

LOANS—	When Due.
Railroad-Aid Bonds—	
6s, ..., $20,000	Feb. 10, 1917
Refunding Bonds—	
4s, J&J, $15,000	July 1, 1929
Optional after 1909.	
Gas Well Bonds Refunding—	
6s, J&J, $15,000	July 1, 1907

Bonded debt Sept. 24, '02.$50,000
Special as'm't debt not included.
Assessed valuation 1902 729,144
Total tax (per $1,000) 1902.$50·50
Population in 1890 was.....2,948
Population in 1900 was.....3,144

INTEREST is payable at the State Fiscal Agency in New York.

PARSONS.—WM. BUSBY, Mayor. O. H. STEWART, Treasurer.

This city is in Labette County.

LOANS—	When Due.
Railroad Bonds—	
6s, F&A, $32,000	Aug. 1, 1916
Refunding Bonds—	
4½s, F&A, $18,000	Dec. 1, 1920
Park Bonds—	
5s, F&A, $10,000	Mar. 1, 1908
Bonded debt Aug. 1, 1902.$60,000	
Floating debt (incl. water). 64,000	

Total debt Aug. 1, 1902. $124,000
Tax valuation, real. 975,000
Tax valuation, personal. 240,000
Total valuation 1901....1,215,000
Assessment is ¼ actual value.
Total tax (per $1,000) 1902.$55·00
Population in 1890 was..... 6,736
Population in 1900 was.....7,682

INTEREST is payable by the Kansas Fiscal Agency.

PAWNEE CO.—J. H. Singer, Treasurer.

County seat is Larned.

LOANS—	When Due.
Bridge Bonds—	
7s, J&J, $1,000	July, 1903
Court House—	
6s, J&J, $1,000	July, 1903
Refunding RR. Bonds—	
4½s, J&J, $35,000	July 1, 1914
$5,000 due July, 1903 '05.	
($30,000 subject to call part yearly after 1914.)	

Total debt Aug. 5, 1902.. $37,000
Sinking fund..... 1,360
Net debt Aug. 5, 1902.... 35,640
Tax valuation 1902. 2,145,084
Assessment is ½ actual value.
State & Co. tax (per M) 1902.$16·00
Population in 1890 was.....5,204
Population in 1900 was.....5,084

PITTSBURG.—CHAS. HUNTER, Mayor. A. A. BUMGARNER, City Clerk.

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.
City Hall Bonds—	
5s, M&S, $35,000	Sept. 1, 1919
Railway-Aid Bonds—'88 & '93.	
6s, A&O, $6,000	Apr. 1, 1908
5s, M&S, 20,000	Sept. 1, 1913
5s, J&D, 20,000	Dec. 1, 1913
Pav., Sewer & Impt Bonds—	
6s, J&J, $1,200	July 1, 1903-04
6s, F&A, 960	1903-1906
5s, J&J, 4,800	July 1, 1904-09
5s, M&N, 3 064	May 15, 1903-10
5s, M&N, 2,133	1903-1911
4s, $12,000	1903-1912
Bonded debt. Oct 1, '02..$105,044	

Floating debt..... $18,000
Total debt 123,044
Sinking fund..... 26,713
Net debt Oct. 1, 1902..... 96,331
Tax valuation, real.....893,000
Tax valuation, personal. 249,255
Tax valuation, railroads..179,092
Total valuation 1902....1,321,347
Assessment about ⅓ actual value.
City tax rate (per $1,000)..$28·50
School tax (per $1,000)..... 20·00
Total tax (per $1,000) 1902 63·50
Population in 1890 was.... 6,697
Population in 1900 was.....10,112

INTEREST is payable at the Kansas Fiscal Agency, New York City.

PRATT CO.—John Mawdsley, Co. Clerk.

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.
King. Pratt. & W. RR—	
6s, ..., $96,000	Nov. 1, 1916
6s, ..., 24,000	Nov. 1, 1916
County Bonds—	
6s, ..., $4,500	June 1, 1908
6s, ..., 1,000	July 21, 1912
6s, ..., 2,000	Apr. 25, 1913
6s, ..., 1,500	Apr. 11, 1913
6s, ..., 20,000	Jan. 1, 1915
6s, ..., 24,000	July 1, 1917
6s, ..., $12,000	July 1, 1918
6s, A&O, 5,000	Oct. 1, 1918
6s, ..., 46,500	Jan. 1, 1920
6s, ..., 7,000	Feb. 1, 1920
6s, ..., 16,000	May 1, 1920

Bond. debt Aug. 1, 1902. $242,300
Tax valuation 1902.....1,548,869
Assessment about ⅓ actual value.
State & co. tax (per M.) 1901.$29·00
Population 1890 was.....8,118
Population 1900 was.....7,085

RENO COUNTY.—CHAS RYKER, Treasurer. WM. NEWLIN, County Clerk.

County seat is Hutchinson.

LOANS—	When due.
Refunding—	
5½, J&J, $129,000	Jan. 1, 1919
Subject to call.	
5s, ..., $45,000	Feb. 1, 1916
5s, ..., 9,000	June 1, 1930
4½s, ..., 55,000	Feb. 1, 1928
Subject to call after 1918.	
4½s, .., $39,000	Dec. 1, 1928
4s, ..., $66,000	1919 to 1929

Bond. debt Sept. 1, 1902.. $343,000
Sinking fund about..... 25,000
Total valuation 1902....7,448,710
Assessment about ¼ actual value.
State & Co. tax (per M) 1901.$15·50
Population 1890 was.....27,079
Population 1900 was.....29,027

RICE COUNTY.—J. H. Lansing, Treasurer.

County seat is Lyons.

LOANS—	When Due.
Sal. Sten. & El P. Railway—	
6s, Mar, $12,000	Mar. 1, 1917
Refunding Railway Bonds	
6s, Jan, $86,000	Jan. 1, 1920
Total debt Sept 1, 1902..	$98,000
Tax valuat'n, real.....1,904,855	

Tax valuation, personal. $563,624
Tax valuation RR..... 916,081
Total valuation 1902....3,384,560
Assessm't is 15 to 20% act'l value.
State & Co tax (per M.) 1902.$16·00
Population 1890 was.....14,451
Population 1900 was.....14,745

RILEY COUNTY.—C. M. Breese, Co. Clerk.

County seat is Manhattan.

LOANS—	When Due.
Refunding Bonds—	
5s, J&J, $77,000	July 10, 1925
(Subject to call at any time.)	
5s, J&J, $95,000	Jan. 1, 1928
Subject to call after 1910.	

Bonded debt Sept. 1, 1902.$172,000
Tax valuation 1902.. 3,558,626
Assessment is 1-5 actual value.
State & Co. tax (per M.) 1902.$18·00
Population 1890 was.....13,183
Population in 1900 was.....13,828

ROOKS CO.—J. J. Johnson, County Clerk.

County seat is Stockton.

LOANS—	When Due.
Railroad Bonds—	
6s, J&J, $60,000	July 1, 1917
Refunding Bonds—	
6s, J&J, $14,500	July, 1903
6s, J&J, 11,500	July 1, 1906
6s, ..., 4,000	July 1, 1908

Bond. debt July 1, 1902.. $90,000
Sinking fund..... 11,265
Net debt July 1, 1902.... 78,735
Tax valuation 1901.....2,035,458
Assessment is ⅓ actual value.
State & Co. tax (per M) 1900.$14·50
Population in 1890 was.....8,018
Population in 1900 was.....7,960

RUSH COUNTY.—W. J. Hayes, County Clerk.

County seat is La Crosse.

LOANS—	When Due.
Court House Bonds—	
6s, J&J, $20,000	July 1, 1908
Refunding Bonds.—	
6s, J&J, $67,000	May 1, 1918
5s, J&J, 45,000	July 1, 1918
6s, J&J, 25,500	1908 to 1911
Bridge 6s, 1,200	July 1, 1908
Bonded debt Sept. 1, 1902	$158,700

County has no floating debt.
Tax valuation, real ...$1,181,446
Tax valuation, personal 202,420
Tax valuation, railroads 341,568
Total valuation 1902 . 1,725,434
Assessment is ⅓ actual value.
Total tax (per $1,000) 1901.$39·00
Population in 1890 was.....5,204
Population in 1900 was.....6,134

ST. MARYS TOWNSHIP.—This township is in Pottawatomie County.

LOANS—	When Due.
Refunding Bonds—	
6s, ..., $13,000	Feb. 1, 1906
4½s, ..., 40,000	Dec. 1, 1919
Bonded debt July 1, 1902..$53,000	

Assessed valuation, real.$215,000
Assessed valuation, per'l. 165,000
Total valuation in 1898.. 380,000
Valuation about ¼ actual value.
Population in 1890 was.....2,163
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— *When Due.*
FUNDING BONDS—
6s, J&J, $160,000.....Jan. 1, 1916
Subject to call.
Bond. debt July 1, 1902. $160,000
Tax valuation, real..... 321,157
Tax valuation, per. & RR. 156,066
Total valuation 1900 ... 478,213
Assessment is ¼ actual value.
Total tax (per M.) 1900..... $72·00
CITY WATER BONDS—
6s ....., $32 000 .. Sept. 1, 1917
Population 1890 (city) was 2,160
Population 1890 (twp.) was 992
Population 1900 (city) was 2,310
Populat'n in 1900 (twp.) was. 1,231

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 *When Due.*
GENERAL IMPROVEMENT—
6s, J&J, $16,000.....Jan. 1, 1906
FUNDING BONDS—
6s, M&S, $7,000....Mar. 1, 1908
6s, J&J, 16,000....July 1, 1908
6s, J&D, 20,000....Nov. 29, 1909
REFUNDING BONDS—
5s, M&S, $27,000.....Jan. 1, 1913
5s, J&J, 44,000.....July 1, 1914
4s, J&J, 10,000.....July 1, 1909
5s, F&A, 2,000.....Feb. 1, 1921
SEWER BONDS—
5s, ... $9,900 .....1903 to 1911
$1,100 due yearly on Feb 1.
5s, A&O, $560 ..Oct. 1, 1903-'06
6s, J&J, 11,000 ..July 1, 1903-'12
Interest payable at New York.
City debt Sept. 1, 1902 .. $170,060
Tax valuation, real..... 871,758
Tax valuation, personal. 347,532
Tax valuation, railroads 111,834
Total valuation 1902....1,331,124
Assessment is ⅓ actual value.
City tax (per $1,000) 1901 $25·00
Population in 1890 was.....6,149
Population in 1900 was.....6,074

SALINE COUNTY.—G. J. DUNCAN, Clerk

County seat is Salina.

LOANS— *When Due.*
K. & C. RR.—
6s, J&J, $55,000.....Sept. 1, 1916
MO. PACIFIC R'Y—
6s, J&J, $78,000.....Jan. 1, 1916
REFUNDING RAILROAD BONDS—
4½s, M&N, 96,000..May, '03 to '16
Total debt July 1, 1902.. $229,000
Tax valuation 1902.....4,450,885
State & Co. tax (per M.) '02. $18·40
Assessment about ⅓ actual value.
Population 1890 was.....17,442
Population in 1900 was.....17,076

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. These bonds are held by Kansas State School Fund; it was reported in December, 1901, that an agreement for a compromise had been made.—V. 73, p. 1371. This compromise has not yet been effected.

LOANS— *When Due.*
RAILROAD AID—
6s, J&J, $146,000.....Jan. 1, 1922
REFUNDING BONDS—
6s, J&J, $25,000.....May 1, 1919
Bonded debt July 1, 1902. $171,000
Tax valuation 1901.....575,811
State & Co. tax (per M.) 1901 $16·80
Population 1890 was.....1,262
Population 1900 was.....1,098

SEDGWICK CO.—JOHN M. CHAIN, Clerk.

County seat is Wichita.

LOANS— *When due.*
COURT HOUSE, ETC. BONDS—
5s, J&J, $200,000.....June 1, 1908
5s, J&J, 50,000.....June 1, 1909
FUNDING BONDS 1895—
5s, ..., $50,000.....July 1, 1925
REFUNDING BONDS—
5½s, ..., $140,000..Feb. 1, 1910
Total debt Sept. 1, 1902 $440,000
Tax valuation, real.... 8,000,591
Tax valuation, pers'nal 1,606,010
Tax valuation RR.s.... 1,434,179
Total valuation 1902...11,040,780
Assessment is $^{3}/_{10}$ actual value.
State & Co. tax (per M.) '02 $14·25
Population 1890 was.....43,626
Population 1900 was.....44,037

INTEREST is payable in New York City.

SEWARD COUNTY.—County seat is Liberal.

LOANS— *When Due.*
FUNDING COUNTY WARRANTS—
6s, J&J, $38,000.....July 1, 1917
6s, J&D, 31,000.....Jan. 1, 1919
6s, ..., 10,000.....July 1, 1919
6s, J&J, 19,000.....Jan. 1, 1919
6s, , 6,000.....June 1, 1919
6s, J&J, 33,350.....June 1, 1923
6s, ..., 100 ..June 1, 1923
REFUNDING COUNTY BONDS—
4s, ..., 2,000.....Jan. 1, 1932
Bonded debt July 1, 1902. $139,450
Floating debt.....15,333
Tot. debt July 1, 1902.....154,783
Tax valuation 1902.....586,669
Assessment, real estate, 50% and personal, 33⅓% of actual value.
State & Co. tax (per M.) 1902 $14·24
Population in 1890 was.....1,503
Population in 1900 was..... 822

INTEREST is payable in New York City.

SHAWNEE CO.—J. M. WRIGHT, Co. Clerk.

County seat is Topeka.

LOANS *When Due.*
COURT HOUSE BONDS—
4s, M&N, $149,000....May 1, 1924
FUNDING BONDS—
4s, J&J, $50,000.....July 1, 1909
KAN. AVE. BRIDGE BONDS—
5s, Jan., $148,000....Jan. 1, 1916
K. N. & D. RR.—
6s, July, $75,000.....July 1, 1906
REFUNDING RR. BONDS—
5½s, June, $125,000..June 1, 1907
Bond. debt July 1, 1902. $547,000
Bridge scrip (add'n'l) abt. 70,000
Tax valuation, real....12,536,670
Tax valuation, per'l... 2,790,710
Tax valuation, RRs.... 1,303,045
Total valuation 1901...16,630,425
Total valuation 1902...16,908,212
Assess. real. ⅓; pers'l, ⅓ act'l val.
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.—{C. N. WATERS, Treasurer. J. B. KAY, County Clerk.

County seat is Saint John.

LOANS— *When Due.*
RAILROAD AID BONDS—
6s, July, $128,000 ....July 1, 1917
REFUNDING BONDS—
4s, F&A, $29,000.... Feb. 1, 1931
Subject to call after 1903.
Bond. debt Oct. 1, 1902.. $157,000
Tax valuation 1902.....2,425,290
Assessment is 2-5 actual value.
State & Co. tax (per M) '02..$17·00
Population in 1890 was.....8,520
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— *When Due.*
REFUNDING BONDS—
6s, J&J, $61,000 ....1918, '19, '20
Bonded debt July 1, 1902..$61,000
Tax valuation 1902.....366,604
Assessment at about actual value.
State & Co. tax (per M) '01..$12·00
Population in 1890 was.....1,031
Population in 1900 was..... 327

INTEREST is payable by the Kansas Fiscal Agency.

SUMNER COUNTY.—W. H. MADDY, Treas.

County seat is Wellington.

LOANS— *When Due.*
C.S. & Ft. S. RR.—
6s, J&J, $25,000.....Sept. 30, 1909
6s, A&O, 40,000.....Aug. 3, 1910
REFUNDING RR. BONDS—
5½s, J&J, $145,000.. Jan. 1, 1920
4½s, ..., 45,000...July 1, 1910
Total debt July 1, 1902.. $255,000
Sinking fund about..... 22,960
Net debt 262,040
Tax valuation 1901..... 6,876,294
Assessment is ⅓ actual value.
State & Co. tax (per M.) 1900. $16·00
Population 1890 was.....30,271
Population 1900 was..... 25,631

THOMAS COUNTY.—H. M. THIEL, Clerk.

County seat is Colby.

LOANS— *When Due.*
JAIL BONDS—
6s, M&N, $4,000.....Nov. 10, 1918
REFUNDING RR. AID BONDS—
5s, J&D, $40,000 .June 1, 1903-'14
($3,000 subject to call yearly to 1905 and $1,000 optional in '06.)
REFUNDING BONDS—
6s, J&J, $17,000.....Jan. 1, 1909
Total debt Sept. 1, 1902. $61,000
Sinking fund..... 527
Net debt Aug 12, 1902.. 60,473
Total valuation, 1902...1,784,450
Assessment is ½ actual value.
State & Co. tax (per M) 1902. $16·50
Population in 1890 was.....5,538
Population in 1900 (est.)....4,112

TOPEKA.—J. H. SQUIRES, City Clerk.

This city is in Shawnee County.

CITY LOANS— *When Due.*
CITY HALL BONDS—
5s, ..., $60,000.....Jan. 1, 1920
COAL PROSPECTING—
6s, J&J, $12,000.....Apr. 20, 1906
GENERAL IMPROV'T BONDS—
5s, J&J, $77,400 1903-1911
$8,600 due yearly on July 1.
5s, J&J, $80,000 1903-1912
REFUNDING BONDS—
6s, J&J, $14,000.....July 20, 1905
5s, J&J, 14,000.....July 2, 1906
5s, J&J, 79,000.....July 15, 1910
5s, J&J, 100,000.....Aug. 10, 1912
5s, J&J, 74,000.....Nov. 8, 1913
5s, J&J, 3,500.....Sept. 1, 1915
3¾s, J&J, 13,000, g...Jan. 15, 1919
A. T. & S. F. RR. AID BONDS—
4s, ..., $59.000 ....June 1, 1931
INTERNAL IMPROVEM. BONDS—
(payable by special assessment.)
PAVING AND SEWERS—
6s, ..., $143,512..Part due yearly
5s, ..., 150,000.....1900 to 1909
PAVING AND SEWERS—(Con.)—
5s, ..., $31,°82.....1910
5s, ..., 16,433 ....Jan. 1, 1911
5s, ..., 60 000....1902 to 1911
5s, ..., 100,000....1902 to 1911
5s, J&J. 9,248....1902 to 1911
$900 due yearly on July 1.
5s, ..., $65,000 1903 to 1913
$6,500 due yearly.
5s, J&J, {$4,369 13 Jan. 1, 1903; 28,000.. Jan. 1, '04-'10; 10,000...Jan. 1, '11-'12
Bonded debt Sept. 1, '02 $428,500
Spec'l imp debt (add'l) 484,818
Assessed valuat'n, real. 7,917,530
Assessed valuat'n, pers. 1,882,405
Assessed valuat'n, RR.. 374,230
Total valuation 1901...10,174,165
Total tax (per M.) 1900.....$46·00
Population in 900 was.....33,608
Population in 1890 was.....31,007
BOARD OF EDUCATION BONDS—
Various.... $304,688.....Various

INTEREST is payable in New York at the fiscal agency of the State.

WABAUNSEE CO.—B. BUCHLI, Clerk.

County seat is Alma.

LOANS— *When Due.*
RAILROAD AID BONDS—
7s, July 1, $138,700..July 1, 1910
Bond. debt July 1, 1902..$138,700
Sinking fund..... 13,582
Net debt July 1, 1902... 125,118
Tax valuation, real.....1,802,510
Tax valuation, personal. $588,584
Tax valuation, RRs..... 534,795
Total valuation 1901.....2,925,889
State & Co. tax (per M) 1901. $21·00
Population 1890 was.....11,720
Population 1900 was.....12,813

WASHINGTON CO.—S. T. YODER, Co. Clerk.

County seat is Washington.

LOANS— *When Due.*
REFUNDING BONDS—
5½s, J&J, $5,000....July 1, 1903
5s, J&J, 35,000....July 1, 1920
Total debt Sept. 1, 1902 ..$40,000
Total valuation 1902...$4,150,175
Assessment about 1-5 actual value.
State & Co. tax (per M) 1902. $16·00
Population in 1890 was.....22,894
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— *When Due.*
ELECTRIC LIGHT BONDS—
7s, J&J, $10,000 .....July 1, 1910
5s, J&J, 12,000 .....July 1, 1907
REFUNDING BONDS—
5s, J&J, $3,000 July 1, 1919
Optional after July 1, 1904.
4½s, J&J, $5,000....July 1, 1919
Optional after July 1, 1909.
4s, J&J, $23,000....July 1, 1919
Optional at any time.
WATER BONDS—
5s, M&N, $50,000.....May 1, 1920
Optional after 1910.
Tot. city debt Sep. 15, '02. $103,000
Tax valuation real.....551,300
Tax valuation, personal...402,456
Total valuation 1902.....953,766
Assessment is ⅓ actual value.
Total tax (per $1,000) 1902. $61·00
Population in 1900 was.....4,245

WELLINGTON SCHOOL DISTRICT—

LOANS— *When Due.*
BOARD OF EDUCATION LOANS.
6s, J&J, $8,000..... ..July 1, 1903
Subject to call.
BOARD OF ED. LOANS—(Con.)
5s, July, $14,000.....July 1, 1907
5s, Jan., 30,000.....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
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.....July 1, 1918
5s, ..., 50,000.....Jan., 1929
Subject to call after 1919.
4s, ..., $12,000.....Jan. 1, 1903
($1,000 due yearly to 1914.)
ST. LOUIS FT. S. & WICH. RR.—
6s, J&J, $40,000 ....July 1, 1903
CITY HALL SITE BONDS—
5s, J&J, $100,000.. .Jan. 1, 1910
PARK BONDS—
6s, A&O, $50,000.....Oct. 1, 1921
Optional after Oct. 1, 1903.
SPECIAL ASSESSMENT BONDS—
6s, Var, $25,671..... .....
(Part due each year)
Bond. debt July 1, 1902 $551,017
Assessed valuat'n 1901. 4,697,075
Assessment about ⅓ actual value.
City tax (per $1,000) 1901..$30·00
Population in 1900 was .. 24,671
Popu ation 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, J&J, 10,000 ....July 1, 1906
5s, J&J, 45,000 ....July 1, 1909
5s, J&J, 17,500 ....July 1, 1917
5s, M&N 25 25,000. May 25, 1921
5s, F&A 15 48,000...Feb. 15, 1910
All subject to call 10 years before maturity.
Bond. debt July 1, 1902. $170,500
Floating debt..... 8,000
Total debt..... 178,500
Sinking fund..... 15,000
Net debt July 1, 1902.... 163,500
Tax valuation 1902. ...5,391,914
School tax rate (per M) '02. $15·00

INTEREST payable at State fiscal agency in New York and at office of State Treasurer.

WICHITA CO.—P. M. Reinheimer, Co. Clerk

County seat is Leoti. A compromise has been effected on part of the debt below and $40,000 of the bonds will hereafter carry 3 per cent. interest and $22,000 4 per cent. It is hoped that the bondholders of the remaining securities will also accept 4 per cent interest.

LOANS— *When Due.*
REFUNDING BONDS—
6s, ..., $36,000....Jan. 1, 1918
6s, ..., 4,000....Jan. 1, 1920
6s, ..., 65,000....Jan. 1, 1922
Bond. debt July 1, 1902.$101,000

Tax valuation 1902.....$604,816
State & Co tax (per M) 1902.$31·00
Population in 1890 was.....1,827
1890 population included territory not now in county.
Population in 1900 was.....1,197

WILSON COUNTY.—County seat is Fredonia.

LOANS— *When Due.*
ST. L. & W. RR.—
7s, ... $100,000...Nov. 26, 1909
COURT HOUSE BONDS—
5s, ..., $30,000.....Jan. 1, 1905
POOR FARM BONDS—
4s, ..., $4,200.....May 1, 1909
Bond. debt July 1, 1902.$134,200

Sinking fund..... $24,171
Net debt July 1, 1902 ... 110,029
Tax valuation 1901.....2,896,112
Assessment is 1/3 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. 11, 1911
RAILROAD BONDS—
6s, M&S, $8,000....Nov. 11, 1916
5s, ... 47,000.....Jan. 1, 1918
Subject to call 1908.
5s, ..., $14,000.....Dec. 1, 1911

BRIDGE BONDS—
6s, F&A, $7,000....Aug. 25, 1916
Interest payable in New York.
Bonded debt July 1, 1902..$87,000
City has no floating debt.
Total valuation 1901.....833,564
Total tax (per $1,000)1900.$71·00
Population in 1890 was.....5,184
Population in 1900 was.....5,554

Real estate assessed at 1/5 actual value and pers'l property at 1/3 actual.

WYANDOTTE CO —Frank M. Holcomb, Ck.

County seat is Kansas City.

LOANS— *When due.*
BRIDGE—
6s, ... $13,000...Sept.1, 1903
6s, ... 23,000...Aug. 1, 1905
5½s,..... 45,000...July '02-'07
5s, ... 60,000...July 1, 1919
FUNDING BONDS—
5½s,....., $50,000....July 1, 1903
5½s,....., 44,000 ...July 1, 1918
5½s,....., 75,000 ...Jan. 1, 1919

JAIL BONDS—
5s, ..., $40,000....July 1, 1919
Bond. debt July1, '02. $350,000
Tax valuation 1902....17,270,440
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. *Those places having less than $25,000 debt will be pulished in the weekly* CHRONICLE *at an early date.*

Location.	*Bonded Debt.* $	*Rate of Interest.* %	*Date of Maturity.*	*Population* (1900.)
Agency Township, Osage Co...	26,000	6	1916	1,337
Alma (City), Wabaunsee Co	30,000	6-7	1908	966
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	1918	13,784
Belle Plaine Twp., Sumner Co....	28,000	6	1916	1,300
Belleville (City), Republic Co....	36,000	4-5	1920-1921	1,833
Beloit (City), Mitchell Co.....	26,000	6	1916	2,359
Beloit Board of Ed., Mitchell Co..	26,250	6	1904-1914	.....
Blue Mound Township, Linn Co..	42,000	4¼-6	1916-1920	1,691
Burrton Township, Harvey Co....	26,000	5	1929	509
Caldwell (City), Sumner Co.....	31,000	4-4½	1919-1920	1,574
Caldwell Township, Sumner Co...	29,000	5½	1929	656
Center Township, Norton Co.....	28,000	5½-6	1907-1919	667
Center Township, Pratt Co.....	27,000	6	1907	260
Center Township, Wilson 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
Clyde (City), Cloud Co	41,000	6	1907-16-17	1,157
Coldwater T'p, Comanche Co. ...	25,000	6	1907	356
Conway Township, Sumner Co....	21,500	6-7	1905-1916	1,267
Council Grove (City), Morris Co.	43,500	6	1902-1912	2,265
Council Grove, Morris Co. (Township and City).....	36,000	6	1917	2,710
Decatur Co.....	35,500	4½-6	1905-1929	9,234
Delaware Twp., Jefferson Co	40,000	6	1925	1,757
Dodge City, Ford Co.....	57,000	6	1907-21-32	1,942
El Dorado (City), Butler Co.....	42,500	6-7	1903-05 07	3,466
El Dorado Township, Butler Co..	25.000	6	1913-1915	672
Elk County	70,000	5	1903-1905	11,443
Elk Township, Cloud Co.....	41,000	4½ 5-8	1908-18-21	1,769
Ellis County.....	40,000	5-6-7	1906-10 13	8,626
Erie Township, Neosho Co.....	32,325	4	1916-1930	2,221
Finney County.....	40,000	6	1917-1919	3,469
Franklin Twp., Jackson Co	28,000	6	1916	758
Garnett (City), Anderson Co.....	30,000	6	1910	2,078
Girard (City), Crawford Co.	30,000	4¼-6	1909-10-13	2,473
Grant Township, Reno Co.....	29,000	4¼-6	1917-1920	584
Great Bend City, Barton Co.....	28,000	6	1918	2,470
Great Bend Township, Barton Co.	38,463	6	1904-16-17	463
Greeley County..	57,000	6	1919-1921	493
Greenleaf (City), Washington Co.	25,000	6	1907	854
Guilford Township, Wilson Co....	32,000	7	....	728
Herington (City), Dickinson Co..	36,000	6-6½	1908-1919	1,607
Hiawatha (City), Brown Co.....	50,000	6	1917	2,829
Horton (City), Brown Co.....	32,000	6	1919	3,398
Humboldt (City), Allen Co.....	33,200	6	yearly	1,402
Ingalls Township, Gray Co.....	25,000	6	1920	134
Iola City, Allen Co.....	106,000	4-5	1920-1931	5,791
Iola Township, Allen Co.....	63,250	4½ 6	1907 1921	1,495
Kingman (City), Kingman Co. ...	27,500	4-5	1903-1919	1,785
Kinsley (City), Edwards Co.....	49,000	4-6	1917 1918	780
Kiowa County.....	206,000	6	1917-1919	2,365
Kiowa Township, Barber Co....	25,000	5	1930	965
Le Roy Township, Coffey Co.....	42,900	6-7	1910-16-17	1,139
Liberty Township, Linn Co.....	25,000	5	1922	1,615
Logan County.....	28,000	5-6	1904-1921	1,962
Longton Twp., Elk Co.....	30,000	5-7	1909-1930	1,116
Louisburg T'p, Montgomery Co..	45,000	7	1909-1916	1,993
McPherson (City), McPherson Co.	65,000	5-6	1912-16-31	2,996
McPherson Twp., McPherson Co.	34,000	5-6	1916-1920	708
Manhattan (City), Riley Co.....	67,000	6	1909-11-17	3,438
Maple Hill Twp., Wabaunsee Co..	27,000	5	1929	1,123
Marmaton Township, Allen Co..	27,000	4-4¼	1911 & 19	1,027
Medicine Lodge(City), Barber Co.	50,000	6	1908-1909	917
Mission Township, Neosho Co....	52,000	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..	38,500	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.....	27,000	3	1926	505
Newbury Twp., Wabaunsee Co...	27,000	5	1929	1,507
Norton (City), Norton Co.....	47,000	5½-6	1908-1929	1,202
Norton County.....	46,000	4¼-6	1917-1925	11,325
Oberlin (City), Decatur Co.....	25,000	6	1908	937
Olathe (City), Johnson Co.	31,000	4½	1923	3,451
Oskaloosa T'p, Jefferson Co ...	49,000	5¼-6	1911-1926	1,290
Ozark Township, Anderson Co...	25,000	5-7	1916-1920	1,068
Parker T'p & City, Montgom. Co.	51,000	4¼-6	1916-1921	1,175
Phillipsburg (City), Phillips Co...	40,700	6	1908-10-18	1,008
Pratt (City), Pratt Co.....	37,450	4-5-6	1904 to 1919	1,213
Quindaro Twp., Wyandotte Co....	33,000	6	1916	2,810
Rock Creek Township, Coffey Co..	29,000	4½	1915	1,716
Rock Creek Twp., Jefferson Co...	26,000	6	1910	1,299
Rock Cr'k T'p, Pottawatomie Co..	31,500	5	1929	1,098
Rosedale (City), Wyandotte Co..	33,000	5-6-7	1905 1920	3,270
Rosedale City Board of Educa'n.	26,600	5-6	1907-11-13	.....
Scott Township, Scott Co.....	27,000	6	1922	362
Seneca (City), Nemaha Co.....	48,000	6	1916-1925	1,846
Smith Centre (City), Smith Co....	42,000	..	.....	1,142
Smoky Hill Twp., McPherson Co.	29,740	5-7	1909 1929	1,952
Sterling (City), Rice Co.....	35,000	6	1907	2,002
Stevens County.....	113,000	3½-5	1922-1931	620
Stockton (City), Rooks Co.....	43,000	5-7	1907 1909	1,030
Superior Township, Osage Co.....	32,111	4¼-6	1916 1917	1,103
Syracuse (City), Hamilton Co,....	28,000	6	1908	460
Ulysses(City), Grant Co..	37,000	6	1918	40
Union Township, Jefferson Co....	30,000	5-6	1911-1929	952
Union Township, Rice Co.....	27,000	4½-6	1916-1920	1,454
Wamego (City), Pottawatomie Co.	25,000	6	.....	1,618
Wamego T'p, Pottawatomie Co...	35,000	6	1905	2,111
Washington T'p, Wabaunsee Co..	19,000	4½	1930	386
Washington T'p, Washington Co..	26,000	10	1907	656
Wild Cat Township, Elk Co	26,000	6-7	1909 1917	1,592
Yates Center (City), Woodson Co.	52,000	6	1917-1918	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, 1901, amounted to $350,908, and on the same date the State institutions had a warrant indebtedness of $68,-397. The State is not liable for the latter. The permanent school fund on Dec. 1, 1901, held cash and securities amounting to $413,022.

LOANS— NAME AND PURPOSE.	—Interest.— P. C.	*Payable.*	—Principal.— *When Due.*	*Outstand'g.*
Agricultural College.....	6	.....	July 1, 1920	$100,000
		Optional after 1905		
Capitol Bonds.....	6	.....	1928	350,000
		Optional after 1913		
Normal School.....	6	.....	July 1, 1920	50,000
		Optional after 1905		
do do	5	.....	May 1, 1921	20,000
		Optional after May 1, 1911		
University.....	6	.....	July 1, 1927	100,000
		Optional after 1917		
do	5	.....	May, 1931	40,000
		Optional after 1921		
Deaf and Dumb Asylum..	6	.....	July 1, 1927	40,000
		Optional after 1912.		
School of Mines.....	6	.....	July 1, 1930	120,000
		Optional after 1915.		

ASSESSED VALUATION.—In 1902 the assessed valuation of real estate was $86,471,577; personal property, $67,217,515; railroads, $32,036,565; total, $185,725,657; in 1902 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. L. STAUDAHER, County Clerk.—County seat is Dillon.

LOANS— *When Due.*
REFUNDING BONDS—
6s, J&J, $20,000.....Jan. 1, 1919
Subject to call after Jan. 1, 1909.
4s, J&J, $60,000.....Jan. 2, 1919
Subject to call Jan. 2, 1909.
Bonded debt Dec. 1, 1901 $80,000

Tax valuation 1901.....$4,122,649
State & Co. tax (per M.) 1901.$21·66
Population in 1890 was.....4,655
Population in 1900 was.....5,615
School District Bonds—
4s, J&D, $30,000.....June 1, 1921
(Optional June 1, 1906.)

BOZEMAN.—T. M. PIERCE, Clerk. GEO. H. WILSON, Treasurer.

Bozeman is in Gallatin County.

LOANS— *When Due.*
CITY HALL FUNDING BONDS—
5s, J&J, $7,000.....1918
Optional after 1908.
REFUNDING BONDS—
4s, J&J, $30,000 ..Jan. 1, 1921
Subject to call Jan. 1, 1911.
DUMP GROUND BONDS—
6s, J&J, $3,000.....July 1, 1912
Subject to call after July 1, 1902
WATER-WORKS BONDS—
5s, J&J, $165,000.....Jan. 1, 1919
Subject to call after Jan. 1, 1909.

Bonded debt Jan. 1, 1902. $205,000
Floating debt (abt.)..... 8,000
Total debt.....213,000
Sinking fund (abt.)..... 8,000
Net debt Jan. 1, 1902.....205,000
Tax valuation 1901.....1,928,850
Assessment about 2/3 actual value.
City tax rate (per M) 1901....$11·00
City tax (per $1,000) '02.....12·00
Population in 1890 was.....2,143
Population in 1900 was.....3,419

INTEREST is payable in Bozeman or New York.

BUTTE.—W. H. DAVEY. W. K. QUARLES.

Butte is in Silver Bow County. The floating debt mentioned below includes $100,000 of paving indebtedness payable inside of 4 years by special assessment.

LOANS— *When Due.*
CITY HALL BONDS—
6s, J&J, $20,000.....Oct. 1, 1910
Subject to call Oct. 1, 1900
PUBLIC LIBRARY BONDS—
6s, J&J, $50,000.....Oct. 1, 1912
Subject to call Oct. 1, 1902
SEWER—
6s, J&J, $40,000.....Oct. 1, 1910
Subject to call Oct. 1, 1900
Interest is payable in New York.

Bond. debt Apl. 30, 1902. $110,000
Floating debt..... 351,266
Total debt..... 461,266
Sinking fund and cash.. 53,005
Net debt Apl 30, 1902. 408,261
Tax valuation 1902....19,610 920
Assessment about 2/3 actual value.
City tax (per $1,000) 1902..$12 00
Population in 1890 was.....10,723
Population in 1900 (Census) 30,470

TAX FREE—All bonds and warrants are exempt from taxation.

THE SINKING FUND receives yearly the results of a 1-mill tax on the assessed valuation.

DEBT LIMITED by law to 5 per cent of assessed valuation.

BUTTE SCHOOL DISTRICT NO. 1.—THOS. RICHARDS, Clerk Board of Education.

This is one of the school districts into which Silver Bow County is divided. District No. 1 not only includes the entire city of Butte but the larger portion of the taxable property of the county outside of Butte and contains about 9/10 of the school population of the county. The bonded debt of the district is as given below.

LOANS— *When Due.*
6s, J&D, $50,000.. June 1, 1913
Optional after June 1, 1903
4s, J&D, $100,000 ..June 1, 1921
Subject to call 1911
4s, J&J, $1 0,000... July 1, 1922
Optional after July 1, 1912

Bonded debt Mar. 1, 1902.$150,000
Sinking funds..... 32,430
Net debt Mar. 1, 1902.. 117,570
Tax valuation 1901....38,400,769
School tax (per $1,000) 1901.$6·50

TAXES for the payment of principal and interest on these bonds are levied and collected by the County officials, and payment is made by the County Treasurer.

CASCADE CO.—O. F. WADSWORTH, Treasurer.

County seat is Great Falls.

LOANS— *When Due.*
COURT HOUSE BONDS—
4s, J&J, $200,000 Jan., 1921
Optional after Jan., 1911.
FUNDING BONDS
6s, J&J, $150,000....Jan., 1912
4s, J&J, 5 ,000 Jan., 1921
Optional after Jan., 1911.
REFUNDING BONDS—
6s, J&J, $60,000.....Jan., 1904
3½s, J&J, 100,000....Jan., 1921
Optional after Jan., 1911.

Bond. debt Dec. 1, 1901..$560,000
Floating debt..... 1,311
Total debt Dec. 1, 1901... 561,311
Cash in treasury..... 295,372
Tax valuation, real....$10,787,971
Tax valuation, person'l 3,439,294
Total valuation 1901...14,227,265
Assessment is 2/5 actual value.
State & co. tax (per M) 1901.$12·10
Population in 1890 was..... 8,755
(Territory annexed since 1890.)
Population in 1900 was.....25,777

INTEREST on the 3½ p. c. refunding bonds is payable in Helena; on all other bonds in New York.

CHOTEAU CO.—E. FRANK SAYRE, Co. Clerk.

County seat is Fort Benton.

LOANS— *When Due.*
COUNTY BONDS—
6s, semi-an., $108,000.July 1, 1911
6s, J&J, $92,000 .....July 1, 1917
Subject to call after July 1, 1912
Int. payable at Co. Tr. & N. Y. City.
Bond debt Aug. 1, 1902..$200,000
Cash in County funds
Dec. 1, 1901..... $135,608

Tax valuation, real.....$1,383,613
Tax valuation, personal.3,932,937
Tax valuation, RR 1,502,249
Total valuation 1901....6,818,799
Assessment about 3/5 actual value
St. & Co. tax (per M) 1901..$25·22½
Population in 1890 was.....4,741
Population in 1900 was.....10,966

DAWSON CO.—H. S. DAVIS, Treasurer.

County seat is Glendive.

LOANS— *When Due.*
REFUNDING BONDS—
6s, g, $50,000.....1915
Optional 10 years after issue.
5s, $11,000..... Feb. 1, 1921
Subject to call Feb. 1, 1911.
BRIDGE BONDS—
6s, g., J&e, $39,000....July 1, 1915
Subject to call after 1905.
Interest is payable in Glendive and New York.

Bonded debt Dec. 1, 1901. $100,000
Floating debt..... 1,402
Total debt..... 101,402
Sinking fund..... 49,357
Net debt Dec. 1, 1901... 52,045
Total valuation 1901....2,943,952
Assessment is 2/3 actual value.
St. & Co. tax (per M.) 1901 .$21·50
Population in 1890 was.....2,056
Population in 1900 was.....2,443

DEER LODGE CO.—P. D. TWOHY, Treasurer.

County seat is Anaconda. Part of this county was taken in 1901 to form Powell County.

LOANS *When Due.*
COURT HOUSE & JAIL BONDS—
5s, ..., $100,000.... Jan. 1, 1919
(Optional after Jan. 1, 1909)
REFUNDING BONDS—
5s, J&J, $90,000.....July 1, 1910
Bonded debt Nov. 30, '01.$190,000
Floating debt..... 121,643
Total debt Nov. 30, 1901 311,643

Cash in county funds.... $103,139
Tax valuation, real ..5,366,710
Tax valuation, pers'nal..2,638,223
Total valuation 1900....8,004,933
Total valuation 1901... 6,085,685
Assessment about 3/4 actual value.
State & Co. tax (per M)'01...$15·10
Population in 1890 was.....15,155
Population in 1900 was.....17,393

FERGUS CO.—C. M. KELLY, County Clerk.

County seat is Lewistown.

LOANS— *When Due.*
COUNTY BOND—
6s, ..., $53,000....July 1, 1914
REFUNDING BONDS—
4¼s, J&J $50,000....Jan. 1, 1922
Optional Jan. 1, 1912.
Bonded debt. Mar. 1, '02.$103,000

Sinking fund..... $9,292
Net debt Mar. 1, 1902.... 93,708
Tax valuation 1901.. .. 5,952,711
St. & Co. tax (per M.) 1901..$15·00
Population 1890 was.....3,514
Population in 1900 was.....6,937

FLATHEAD CO.—AUGUST LAGONI, Clerk.

County seat is Kalispell. Bonds are exempt from county tax.

LOANS. *When Due.*
FUNDING BONDS—
6s, J&J, $100,000 ....Mar. 1, 1914
COURT HOUSE BONDS—
4s, J&J, $55,000 1920
Bond. debt Sept. 1, 1902.$155,000
Floating debt..... 76,274

Total debt Sept. 1, 1902..$231,274
Cash in County funds.... 53,708
Net debt Sept. 1, 1902 ... 177,566
Tax valuation 1902.....7,317,193
State & Co. tax (per M)' 01..$18·50
Population in 1900 was.... 9,375

GALLATIN CO.—W. H. DAVIS, Treasurer.

County seat is Bozeman.

LOANS— *When Due.*
REFUNDING BONDS—
4s, J&J, $60,000 Oct. 1, 1921
Subject to call 1911.
FUNDING BONDS—
4½s, J&J, $137,000..Oct. 15, 1919

Bonded debt Dec. 1, 1901 $262,000
Cash on hand..... 77,700
Tax valuation 1901.....6,787,827
St. & Co. tax (per M) 1901..$16·85
Population in 1890 was.....6,246
Population in 1900 was.....9,553

GREAT FALLS.—W. H. SMITH, Clerk.

Great Falls is in Cascade County.

LOANS— *When Due.*
FUNDING BONDS—
6s, J&J $41,000.. ...July 1, 1911
Subject to call after July 1, 1901
6s, J&J, $30,000.....1912
Subject to call 1902
PARK AND SEWER PURPOSES—
6s, J&J, $70,000.....1912
Subject to call 1902
WATER BONDS—
5s, J&J, $45,000.....July 1, 1922
5s, ..., 375,000.....1908-'13-'18
($125,000 payable each year)

SEWER BONDS—
5s, J&J, $25,000.....July 1, 1920
Subject to call July 1, 1910.
Bonded debt May. 1, '02. $541,000
Floating debt 35,538
Total debt May. 1 1902 .. 576,538
Special imp't debt (ad'l). 69 508
Cash in city funds..... 31,094
Total valuation 1901....6,062,413
City tax rate (per M) 1901..$10·00
Special water tax 1901..... 1·50
Assessment is 2/3 actual value.
Population in 1890 was..... 3,979
Population 1900 was.....14,930

INTEREST is payable at the City Treasurer's office and in New York

GREAT FALLS SCHOOL DIST. NO. 1.—A. E. CARY, Cl'k.

Comprises about one-fourth of the entire county, and includes the city of Great Falls with all its suburbs.

LOANS— *When Due.*
BUILDING AND FURNISHING—
6s, M&S, $90,000.....Mar. 1, 1915
Subject to call after Mar. 1, 1905
6s, J&J, $19,000.....July 1, 1916
4s, ... 30.000.....1922
Optional after 1912.

REFUNDING BONDS—
4s, J&J, $60,000.....1921
Total debt Mar. 1, 1902.. $169,000
Sinking fund 1,409
Tax valuation 1902.....9,394,781
School tax (per $1,000) '02..$9·25
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. A temporary injunction prevented the issuance of bonds for the purpose (V. 74, p. 166). The case will probably come up in the U. S. Circuit Court of Appeals in October, 1902 (V. 75. p 202).

LOANS— *When Due.*
SEWER BONDS—
5s, ..., $150,000 .....July 1, 1910
FUNDING BONDS—
6s, ..., $ 0,000..... June 1, 1911
Subject to call after June 1, 1901
5s, ..., 187,000.....Jan. 1, 1916
Subject to call after 1903.
REFUNDING BONDS—
4s, J&J, $[illegible]5,000....July 1, 1919
Int. payable in New York & Helena.

Bond. debt Apr. 1, 1902. $491,000
Floating debt..... *200,000
Total debt Apr. 1, 1902. 691,000
Tax valuation 1901... 10,237,471
Assessment about full value.
Tax rate (per $1,000), 1900.$24·50
Population 1890 was 13,834
Population 1900 was.....10,770

*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 August 1, 1902, about $75,000 bonds had been so issued.

HELENA SCHOOL DISTRICT NO. 1.—THOMAS E. GOODWIN, Clerk.—This district is in Lewis and Clark Co.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, J&J, $100.000 .1903 to 1922
$5,000 due yearly on Jan. 1.
4½s, J&J, $150.000...Jan. 1, 1922
Par value of bonds..... $1,000

Total debt Jan. 1, 1902. $250,000
Tax valu'n 1901 (about) 11,000,000
Assessment is about actual value.
School tax (per $1,000) 1901.$5·00
Value of school property..450,000

JEFFERSON CO.—Chas. Scharf, Clerk.

County seat is Boulder. Broadwater County was partly formed from a portion of this (Jefferson) County.

LOANS—	When Due.
County Bonds—	
6s, g., J&J, $50,000	1903 to 1907
Refunding Bonds—	
4½s, J&J, $75,000	1904-'14-'19

Total debt Aug. 20, 1902. $125,000
Tot. valuat'n, real & RR. 3,199,460
Tax valuat'n, person'l..$1,040,345
Total valuation 1902....4,239,805
Assessment about ½ actual value.
St. & co. tax (per M.) 1902..$16·00
Population 1890 was.....6,026
(Part detached since 1890.)
Population in 1900 was.....5,330

LEWIS & CLARK CO.—Dr. W. L. Steele, Tr.

County seat is Helena.

LOANS—	When Due.
Refunding Bonds—	
5½s J&J, $180,000.	July 1, 1902-'15
Part payable yearly.	

Total debt Mar. 1, 1902..$180,000
County has no floating debt or sinking fund.
Tax valuation, real...$10,412,001
Tax valuation, person'l $5,241,284
Tax valuation railroads 790,000
Total valuation 1901.. 16,443,285
Assessment about ⅗ actual value.
St. & co. tax (per M.) 1901..$15 60
Population 1890 was..... 19,145
Population 1900 was. 19,171

INTEREST payable at Hanover National Bank, New York City.

LEWISTOWN.—E. P. Chandler, City Clerk.

County seat of Fergus County.

LOANS—	When Due.
Sewer and Water Bonds—	
5s, M&S, $50,000	Mar. 1, 1922
Subject to call Mar. 1, 1912.	

Bonded debt Jan. 9, 1902..$50,000
Tax valuation 1901.....861,051
Tax rate (per $1,000) 1901..$6·00
Population in 1900 was..... 1,096

MADISON CO.—Henry E. Steffens, Co. Clerk.

County seat is Virginia City.

Refunding Bonds—	
4½s, J&J, $100,000	July 1, 1921
Subject to call 1911	

Total debt Dec. 9, 1901....$102,481
Cash in County funds..... 45,411
Tax valuation, real ...$2,241,866
Tax valuation, person'l. 2,278,695
Total valuation 1901... 4,520,561
Total tax (per $1,000) 1901.$21·20
Population 1890 was.....4,692
Population 1900 was 7,695

MEAGHER CO.—Geo. W. Harden, Clerk.

County seat is White Sulphur Springs. In 1897 a portion of the county of Meagher was detached and annexed to other counties, thus greatly diminishing assessed values. The 1900 valuation and population below relate to the county in its new form. As to the apportionment of the debt, the county holds warrants in payment of the portions segregated.

LOANS—	When Due.
Funding Bonds—	
6s, J&J, $25,000	July 1, 1914
Subject to call after July 1, 1904	
Refunding Bonds—	
6s, J&J, $63,000	Jan. 1, 1913
Optional after Jan. 1, 1903	

Bonded debt Dec. 1, 1901..$88,000
Floating debt $2,446
Cash 103,935
Total valuation 1901....3,517,433
Assessm't same as actual value.
State&co. tax (per M.) 1901.$22·70
Population in 1890 was.....4,749
(Territory reduced since 1890.)
Population in 1900 was. 2,526

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 CO.—H. T. Wilkinson, Co. Clerk.

County seat is Missoula.

LOANS—	When Due.
Jail Bonds—	
7s, F&A, $13,000	Mar. 1, 1909
Funding Bonds—	
6s, J&J, 150,000	Jan. 1, 1912
Refunding Bonds—	
6g, J&J, 40,000g	July 1, 1916
4s, F&A, 20,000	Feb. 1, 1921
(Subject to call Feb. 1, 1911.)	

Bond. debt Dec. 1, 1901.. $223,100
Floating debt..... $153,731
Total debt..... 376,831
Cash in various funds... 94,297
Tax valuation, real.....4,128,413
Tax valuat'n pers. & RR.4,017,487
Total valuation 1901....8,145,900
Assessment about ½ actual value.
St. & Co. tax (per M.) 1901.$15·00
Population 1890 was.....14,427
Population in 1900 was....13,964

INTEREST on jail and funding bonds is payable at New York; all other bonds and 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 1895 this county was divided into three parts, forming Park, Sweet Grass and Carbon counties; the old debt is corrected to the date given below:

LOANS—	When Due.
Funding Bonds—	
7s, J&J, $70,000	Jan. 1, 1908
Subject to call after 15 years.	
7s, J&J, $10,000	Jan. 1, 1910
Subject to call after Jan. 1, 1905	
6s, J&J, $75,000	July 1, 1913
6s, J&J, 45,000	July 1, 1914

Total debt Jan. 1, 1902.. $200,000
Sinking fund..... 5,493
Net debt Jan. 1, 1902.... 194,507
Tax valuation 1901.....4,124,572
Assessment abt. 65% actual value.
State & co. tax (per M.)1901.$28 95
Population in 1890 was.....6,881
Population 1900 was.....7,341

INTEREST is payable at New York and at Livingston Mont.

POWELL CO.—Jas. H. Mills, County Clerk.

Formed Feb. 1, 1901, from part of Deer Lodge Co. County seat is Deer Lodge.

LOANS—	When Due.
Refunding Bonds—	
4s, J&J, $75,000	July 1, 1921
Optional July 1, 1911.	
Interest payable in Deer Lodge.	

Total debt Dec. 1, 1901....$79,419
Cash in county funds..... 18,860
Tax valuation, 1901 .. 2,845,3 1
State & co. tax (per M.) '01.$17·00
Population in 1902 (est'd)...5,000

RAVALLI CO.—H. D. Smart, County Clerk.

County seat is Hamilton.

LOANS—	When Due.
6s, ..., $75,000	1914
5s, ..., 19,000	1902 1920
$1,000 due yearly on Dec. 1.	

Bonded debt Mar. 1, '02.. $94,000
Floating debt..... 5,754
Total debt.....$99,750
Sinking fund..... 10,254
Net debt Mar 1, 1902..... 89,50
Tax valuation 1901 ...3,232,000
State & co. tax (per M.) '01..$20·00
Population in 1900 was.....7,822

SILVER BOW CO.—Jas. Maher, Treas.

County seat is Butte.

LOANS—	When Due.
Funding Bonds—	
5s, J&J, $125,000	July 1, 1917
Subject to call after July 1, 1907	
Interest payable at County Treas'y.	

Bond. debt Feb. 1, 1902.$125,000
Sinking fund..... 69,586
Net debt Feb. 1, 1902.... $55,413
Tax valuation, real.....16,707,435
Tax val'n, personal....22,616,865
Total valuation 1901 ..39,324,300
Assessment is ¾ actual value.
State & Co. tax (per M.) 1901.$19·10
Population in 1890 was.....23,744
Population in 1900 was....47,635

YELLOWSTONE CO.—E. S. Holmes, Treas.

County seat is Billings.

LOANS—	When Due.
Refunding Bonds—	
5s, g., J&J, $91,500	July 1, 1918
Subject to call after 1908.	
4s, A&), $45,000	Oct. 1, 1921
Optional Oct. 1, 1911.	

Bond. debt Dec. 1, 1901..$136,500
Floating debt..... 14,821
Total debt.. 151,321
Cash on hand..... 67,099
Net debt Dec. 1, 1901.. $84,222
Tax valuation, real..... 2,469,287
Tax valuation, personal 2,572,994
Tax valuation, railroads 778,013
Total valuation 1901... 5,820,294
Assessment about ¾ actual value.
State & co. tax (per M.) 1900.$25·62
Population in 1890 was..... 2,065
Population in 1900 was..... 6,212

The county's debt is limited to 4 per cent of the assessed valuation.

INTEREST is payable in New York at the Nat. Bank of the Republic.

TAX FREE.—Bonds issued by this county are free from taxation.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all cities and counties in Montana which have reported an indebtedness of over $10,000 and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1900.

	Bonded Debt.	Assessed Valuation.	Tax Rate (per M.)	1900. Population.
	$	$	$	
Anaconda, Deer Lodge Co	59,000	.....	.....	9,453
Billings, Yellowstone Co	25,000	.....	.....	3,221
Broadwater County	62,000	2,001,827	13·50	2,641
Carbon County	102,000	8,027,295	19·00	7,533
Custer County	274,000	4,139,530	24·60	7,891
Fort Benton, Choteau Co	12,500	.....	.....	1,024
Kalispell, Flathead Co	20,000	.....	.....	2,526
Livingston, Park Co	10,000	1,300,000	10·00	2,778
Miles City, Custer Co	17,000	868,000	28·00	1,938
Missoula, Missoula County	93,000	2,399,780	33·20	4,366
Missoula School Dist. No. 1	57,000	2,548,508	.....	.....
Red Lodge, Carbon Co	35,000	384,473	7·00	2,152
Sweet Grass County	95,000	2,747,783	17·00	3,086
Teton County	60,000	3,035,482	27·10	5,080
Valley County	67,000	2,641,149	28·60	4,355
White Sulp. Springs, Meagher Co...	25,000	470,000	27·60	446

State of Wyoming.

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act of July 25 1868) - July 25, 1868
Admitted as a State (Act of July 10 1890) - July 10, 1890
Total area of State (square miles) - - - - - 97,890
State Capital - - - - - - - - - Cheyenne
Governor (term expires 1st Mon. Jan. '03) De Forest Richards
Secretary of State (term ends 1st Mon. Jan. 1903) F. Chatterton
Treasurer (term expires 1st Monday Jan. 1903) Geo. E. Abbott

Legislature meets biennially in odd years on the 2d Tuesday in January, and sessions are limited to 40 days.

DEBT HISTORY.—All the necessary data respecting the State's debt will be found in the following statement.

LOANS— NAME AND PURPOSE.	Interest. P.	Interest. C.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Capitol Building Bonds....	6		Jan. 1	Jan. 1, 1903-1911 $15,000 yearly.	$135,000
Insane Asylum Bonds.....	6		Jan. 1	Jan. 1, 1913-1922 $3,000 yearly.	30,000
Public Building Bonds....	6		July 1	July 1, 1919-1928 $9,000 yearly.	90,000
University Building Bonds	6		Jan. 1	Jan. 1, 1903-1911 $5,000 yearly.	45,000

INTEREST on the public building bonds is payable at the Fourth National Bank, New York; on all others at the State Treasurer's office, or at the Mercantile National Bank, New York

TOTAL DEBT, Etc.—The total debt on Feb. 1, 1902, was $300,000, all bonded.

ASSESSED VALUATION.—The following statement shows the assessed valuation of property in Wyoming for the years indicated.

Years.	Valuation.	Years.	Valuation.	Years.	Valuation
1901	$39,581,216	1894	$29,198,041	1888	$33,338,541
1900	37,892,303	1893	32,356,802	1885	30,717,249
1899	35,578,806	1891	32,536,400	1880	11,857,344
1898	30,789,291	1890	30,665,498	1875	9,493,638
1897	30,300,462	1889	31,431,495	1870	6,924,357
1895	29,838,938				

TAX RATE—The total State tax (per $1,000) in 1901 was $6·50.

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. [$15,000 bonds are offered for sale Oct. 8.]

LOANS—	When Due.
Funding Bonds—	
6s, J&J, $142,000	Nov. 16, 1901
(part yearly) to Nov. 16, 1910	
Refunding Bonds—	
4½, M&N, $15,000	Nov. 16, 1921
Optional Nov. 16, 1911.	
Interest payable in New York.	

Bonded debt Oct. 1, 1901.$142,000
County has no floating debt.
School debt (additional). $23,000
Tax valuation 1901.....4,347,146
Assessment about ½ actual value.
Total tax (per $1,000) 1901. $17·25
Population in 1890 was.....8,865
Population in 1900 was....13,084

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

BUFFALO.—T. B. Hill, City Treasurer.

Buffalo is in Johnson County.

LOANS— When Due.	
6s, Jan., $40,000.......Jan. 1, 1903	Net debt Jan. 1, 1902..... $22,000
Subject to call after Jan. 1, 1903	Tax valuation, real......... 197,247
City Hall Bonds—	Tax valuation, personal.. 148,720
6s, ann., $5,400.................1921	Total valuation 1899....... 345,967
Subject to call 1911.	Assessment about $\frac{1}{3}$ actual value.
Interest payable in New York.	Total tax (per $1,000) 1899.$34·10
Total debt Jan. 1, 1902... $40,000	Population in 1890............1,087
Sinking fund............... 18,000	Population in 1900 was..........710

TAX FREE.—All of the above-mentioned bonds are tax exempt.

CARBON COUNTY.—J. Pratley, Treas.

County seat is Rawlins.

LOANS— When Due.	
Funding Bonds—1890—	Total debt Mar. 1, 1902.. $144,000
6s, J&J, $86,400.........1903-1909	Total valuation 1900....4,425,607
($14,400 due yearly on July 1.)	Assessment about $\frac{1}{2}$ actual value.
Refunding Bonds—	State & co. tax (per M) 1900.$15·00
4½s, J&J, $14,000.......1910-1919	Population in 1890 was.......6,857
(all subject to call after 1910.)	Population in 1900 was.......9,589
4½s, J&J, $28,800....Aug. 1, 1921	
Subject to call 1911.	

INTEREST on the 6s and on the 4½s due 1919 is payable at the National Park Bank, New York; on the 4½s 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.

LOANS— When Due.	
Refunding Bonds 1898—	Water Bonds—
5s, Jan. 3, $127,500..Jan. 3, 1909	4½s, ... $85,000 July 1.1913-1932
($6,375 due y'rly) to Jan. 3, 1929	Optional after 1912.
Refunding Viaduct Bonds—	Total debt July 1, 1902... $350,000
5s, ..., $60,000................1931	Tax valuation 1902.......3,188,166
Optional after 1911.	Assessment is $\frac{1}{2}$ actual value.
Refunding Water Bonds—	State, county and school tax
5s, ..., $63,000................1931	(per $1,000), 1902............$28·12
Optional after 1911.	City tax (per $1,000) 1902...$7·50
Sewer Bonds—	Population in 1890 was.....11,690
4½s ..... , $15,000 ..July 1, 1922	Population in 1900 was.... 14,087
Optional after 1912.	

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.

CONVERSE CO.—A. D. Cook, Clerk.

County seat is Douglas.

LOANS When due.	
Funding Bonds—	Tax valuation 1901....$2,243,123
6s, J&J, $54,000.......July 1, 1909	Assessment about $\frac{1}{3}$ actual value.
Interest is payable in New York.	State & co. tax (per M) 1901.$20·00
Bonded debt Feb. 25, 1902.$48,000	Population in 1890 was.........2,738
	Population in 1900 was.........3,337

CROOK CO.—E. A. Crewdson, Treasurer.

County seat is Sundance.

LOANS— When Due.	
Court House and Jail Bonds—	Floating d'bt & j'dgem'ts. $16,500
6s, J&J, $13,000........July 1, 1903	Total debt Feb. 21, 1902. 80,000
($1,000 due yearly) to July 1, 1915	Sinking fund. 6,000
Funding Bonds—	Net debt Feb. 21, 1902.. 74,000
6s, J&J, $44,000......May 1, 1903	Total valuation 1901....1,855,660
($5,500 due yearly) to May 1, 1911	State & co. tax (per M) 1901.$22·50
Interest is payable in New York.	Assessment about $\frac{1}{2}$ actual value.
Bond. debt Feb. 21, 1902 $63,500	Population in 1890 was.........2,338
	Population in 1900 was.......3,137

All of the above issues are free from taxation.

EVANSTON.—Evanston is situated in Uinta County.

LOANS— When Due.	
Water Bonds—	Total debt Mar. 1, 1902....$24,000
6s, M&S, $16,000...................1903	Total valuation 1901.......703,000
($2,000 yearly) to 1910	Assessment is 3-5 actual value.
6s, ann., $6,000...................1926	City tax (per $1,000) 1901...$5·00
Subject to call after 1906	Population in 1890 was.......1,995
	Population in 1900 was.......2,110

INTEREST is payable in Chicago or Evanston.

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

JOHNSON CO.—Wm. E. Sweeney, Clerk.

County seat is Buffalo. A portion of this county was detached in 1897 to form the new county of Big Horn.

LOANS- When Due	
Funding Bonds—	Tax valuation, person'l.$1,385,672
6s, J&J, $58,200...................1903	Tax valuation 1902.......1,995,432
($7,400 yearly) to 1910	Assessment is $\frac{1}{2}$ actual value.
Bonded debt Mar. 1, 1902 $58,200	State & Co. tax (per M) 1901.$22·50
Tax valuation, real......... 609,760	Population in 1890 was.......2,357
	Population in 1900 was.......2,361

INTEREST is payable in New York.

LARAMIE.—The city of Laramie is situated in Albany Co.

LOANS— When Due.	
Funding Bonds—	Bonded debt Feb. 1, 1902 $86,400
6s, J&J, $46,400. ...Aug. 31, 1925	Tax valuation 1901.......1,889,989
Subject to call after 1905.	Total tax (per $1,000) 1901.$32·00
Sewer Bonds—	Population in 1890 was.......6,388
7s, J&J, $40,000.......July 1, 1917	Population in 1900 was.......8,207

LARAMIE CO.—J. W. Schuneman, Treas.

County seat is Cheyenne.

Refunding Bonds—	Total valuation 1901...$6,075,006
4s, M&N, $400,000..Nov. 15, 1921	Assessment is $\frac{2}{5}$ actual value.
Subject to call Nov. 15, 1911.	State & Co. tax (perM) 1901.$18·00
Total debt Aug. 1, 1902. $400,000	Population in 1890 was.....16,777
Tax valuation, real..... 4,232,892	Population in 1900 was.....20,181
Tax valuation, pers'l.. 1,842,114	

SHERIDAN.—W. M. Miller, Mayor.

This town is in Sheridan County.

LOANS— When Due.	
Water Works Bonds—	Total debt Mar. 1, 1901...$81,125
6s, g., Jan. 1, $75,000, Aug. 1, 1923	Tax valuation 1900..........546,446
Subject to call after Aug. 1, 1903	Assessment is 60% actual value.
5s, ..., $30,000......................	Tax rate (per $1,000) 1899..$34·70
Bonded debt Mar. 1, 1901. $75,000	Population in 1890 was..... 281
Floating debt................... 6,625	Population in 1900 was...... 1,559

INTEREST is payable at the Chemical National Bank, New York.

SWEETWATER CO.—Wm. Rogers, Treas.

County seat is Green River.

LOANS- When Due.	
Funding Bonds—	Net debt Mar. 1, 1902... $74,736
6s, J&J, $36,000.Mar.1,1903 to '11	School Dist. debt (add'l) 2,000
($4,000 due yearly.)	Total valuation 1901....3,939,000
5½s, J&J, $53,000.Nov.,1902 to '11	Assessment about $\frac{7}{10}$ actual value.
($5,300 due yearly.)	State & Co. tax (per M.) '01.$19·50
Bonded debt Mar. 1, '02. $86,000	Population in 1890 was......4,941
Sinking fund............... 11,263	Population in 1900 was.......8,455

INTEREST on 6s is payable at Chemical National Bank, N. Y.; on 5½s, 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.

LOANS— When Due.	
Refunding Bonds—	Assessed val'tion, real..$1,578,259
4½s, J&J, $90,000...1909 to 1919	Assessed val'tion, pers'l.3,444,247
($9,000 due yearly.)	Total valuation 1901.. ..5,022,506
Interest payable at Evanston or New York.	Assessment is $\frac{1}{2}$ actual value.
	State & Co.tax (per M) 1901.$16·40
	Population in 1890 was......7,414
Total debt Sept. 1, 1901. $99,500	Population in 1900 was....12,223

TAX FREE.—The county's bonds are exempt from taxation.

State of Idaho.

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 3, 1863)	March 3, 1863
Admitted as a State (Act July 3, 1890)	July 3, 1890
Total Area of State (square miles)	84,800
State Capital	Boise
Governor (term ends 1st Monday Jan. '03)	Frank W. Hunt
Secretary of State (term ends 1st Mon. Jan. 1903)	C. J. 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 s limited to 60 days.

DEBT HISTORY.—Idaho as a Territory always kept its debt within moderate limits. When it became a State the bonded debt of the Territory was $146,715 06. Of that amount $46,715 06 was issued to pay floating debt, $80,000 to pay for Capitol building and $20,000 for an asylum. The condition of the State's debt now is set out with all the details below.

LOANS— NAME AND PURPOSE.		Interest. P. Ct.	Payable.	Principal. When Due.	Outstandi'g.
Academy	1901	4	J & J	July 1, 1921	$25,000
Subject to call after 1911.					
Asylum improvem't	....	5	J & J	July 1, 1905-'15	25,000
Deficiency Funding.	1901	4	A & O	Apr. 1, 1921	102,000
Subject to call after 1911.					
Normal School	....	5	J & J	July 1, 1905-'15	75,000
do do	1899	5	J & J	July ,1919	7,500
(Subject to call after 1909.)					
do do	1901	4	J & J	July 1, 1921	21,000
Subject to call after 1911.					
Refunding		4	J & J	July 1, 1911-'21	108,000
State University	1901	4	J & J	1921	50,000
Subject to call after 1911					
Wagon road		6	J & J	Dec. 1, 1900-'10	3,000
do	1893	5	J & J	May 1, 1903-'13	20,000
do	1893	5	J & J	July 1, 1903-'13	65,000
do	1894	5	J & J	June, 1904-'14	23,000

INTEREST on the asylum improvement and normal school bonds is payable at the Chase National Bank, New York; on the 6 per cent wagon-road bonds by Wells, Fargo & Co., New York; on the refunding bonds at the office of the State Treasurer.

TOTAL DEBT, ETC.—The total bonded debt on Oct. 1, 1902, was $524,500; the cash in treasury on the same date $466,052; making the net debt of the State $58,448.

ASSESSED VALUATION.—The following table shows the State valuation and tax rates, for the years given:

1902	$61,296,743	$4·60	1899	$46,719,990	$5·24
1901	51,440,758	4·75	1898	30,423,671	8·30
1900	47,545,905	5·25	1897	29,951,920	8·65

DEBT LIMITATION.—Idaho has placed limits in its Constitution upon the debt-making power both of the State and its municipalities. Though the provisions have a conservative tendency, they are not quite as strict as the Constitutional limitations of most of the other new States. For a digest of the laws respecting debt limitation in Idaho, see State and City Supplement of April, 1895, pages 138 and 139.

POPULATION OF STATE.—The population of Idaho has been as follows in the years named:

1900	161,772	1880	32,610	1870	14,999
1890	84,385				

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.

LOANS— When Due.	
Bridge Bonds—	Court House Bonds—
4½s, J&J, $14,700....1911 to 1920	7s, ..., $12,000.........1903 to 1906
($1,470 due yearly on July 20.)	($3,000 due yearly.)
4½s, g., J&J, $19,784..............1921	Jail Bonds -
$1,978 40 due y'r'ly 1912 to 1921	4½s, g., J&J, g., $6,769.g......1922
	$676 94 due yr'ly from '12 to '22.

LOANS— *When Due.*
FUNDING BONDS—
5s, g., J&J, $109,300.1910 to 1919
($1,093 due yearly.)
Total debt Mar. 7, 1902..$168,553

Assessed v'luat'n 1902 $6,209,379
Assessment about 40% actual val.
State&Co.tax (per M.)1901.$19·00
Population in 1890 was.....8,368
Population in 1900 was 11,559

ALTURAS COUNTY.—County not now in existence.

For latest statement of debt see STATE AND CITY SUPPLEMENT for April, 1901, page 139.

BANNOCK COUNTY.—

County seat is Pocatello.

LOANS— *When Due.*
COURT HOUSE & JAIL BONDS—
4½s, J&J, $15 000...1911 to 1920
($1,500 due y'rly: all opt'nal '11.)
FUNDING BONDS—
6s, J&J, $125,000..Jan. 1 1906-16
Bond. debt Nov. 1, 1901. $140,000

Floating debt $31,000
Total debt Nov. 1, 1901.. 171,000
Assessed valuat'n 1902..3,626,504
Assessment about 2/5 actual value,
State & Co.tax (per M) 1901.$21·00
Population in 1900 was 11,702

BINGHAM CO.—GEO. F. GAGON, Co'y Auditor.

County seat is Blackfoot.

LOANS— *When Due.*
BONDS—
8s, J&J, $14,000..$7,000 due yrly
7s, J&J, 24,500.. 5,500 due yrly
6s, J&J, 26,700.....1907 to 1916
($2,670 due y'rly May, 1907 to '16
Bonded debt Jan. 1, 1902..$64,700
Floating debt..... 50,000

Total debt $114,700
Sinking funds..... 41,000
Net. debt Jan. 1, 1902.... 73,700
Assessed valuation 1902 3,122,157
State & co.tax (per M.)1901.$27·50
Population in 1890 was.....13,575
(Part of Co. detached since 1890.)
Population in 1900 was 10,447

BLAINE CO.—W. E. HEARD, Auditor.

Hailey is the County seat. County was organized in 1895.

LOANS— *When Due.*
FUNDING & REFUNDING BONDS—
6s, J&J, $212,700, g 1906-1916
Bond. debt Jan. 1, 1902. $212,700
Floating debt..... 77,194

Tot. debt Jan. 1, 1902... $289,894
Assessed valuat'n 1902..3,150,782
Tax rate (per $1,000) 1901.$13·50
Population 1900 was 4,900

BOISE CITY.—{MOSES ALEXANDER, Mayor. W. V. HELFRICH, City Atty.

This city is the County seat of Ada County. Debt limit is fixed at 15 per cent of valuation.

LOANS— *When Due.*
FUNDING BONDS—
6s, ..., $71,000.....July 2, 1914
Subject to call after July 2, 1904
5s, g., J&J, $59,855..... 1920
(Subject to call after. 1910)
REFUNDING BONDS—
5s, J&J, $90,000 .....Jan. 1, 1922
Subject to call after Jan. 1, 1912

IMPROVEMENT BONDS—
5s, J&J, $25,000.....July 1, 1922
Optional after July 1, 1912.
Total debt Dec. 1, 1901. $220,855
Total valuation 1901.. 3,264,338
Real valuation about....6,000,000
Tax rate (per $1,000) 1901..$10·50
Population in 1890 was.....2,311
Population in 1900 was.....5,957

INTEREST on the refunding bonds is payable at the office of the City Treasurer or at the Chase National Bank, New York.

BOISE CITY INDEPENDENT SCHOOL DISTRICT —E. B. Tage. Secretary Board of Trustees.

LOANS— *When Due.*
SCHOOL BONDS—
8s, J&J, $5,000.....1902-1903
$2,500 due yearly July 1.
5s, J&J, $40,000.....20 years

SCHOOL BONDS—(Con.)
5s, J&D, $12,000.....20 years
Optional after 10 years.
Total debt Jan. 1, 1902.. $57,000
School tax (per M) 1901.....$9·00

CUSTER COUNTY.—ALICE FILKNER, Treas.

County seat is Challis.

LOANS— *When Due.*
FUNDING BONDS—
7s, J&J, $17,500.....Jan. 1, 1903
($2,500 due yearly) to Jan. 1, 1909
7s, J&J, $50,000.....Jan. 1, 1903
($5,000 due yearly) to Jan. 1, 1912
Bonded debt Jan. 1, 1902 $70,000
Floating debt..... 3,514

Total debt.....$71,014
Sinking fund..... 4,969
Net debt Jan. 1, 1902 66,055
Assessed valuation 1902.1,040,525
Assessment is nearly actual value.
State & co. tax (per M)1901.$45·00
Population in 1890 was.....2,176
Population in 1900 was.....2,049

INTEREST is payable at New York.

FREMONT CO.—A. M. CARTER, County Clerk.

County seat is St. Anthony. Organized in 1893.

Bond. debt Mar. 1, 1902. $84,560
Floating debt..... 34,245
Total debt Mar. 1, 1902 . 118,745
Sinking fund..... 1,750
Net debt..... 116,995

Assessed valuation '02.$2,952,609
Assessment about ½ actual value.
State & Co. tax (perM.)1901.$28·00
Population in 1900 was 12,820

IDAHO COUNTY.—County seat is Mount Idaho.

Floating debt Feb. 1,1902.$50,000
County has no bonded debt.
Assessed valuation 1902.2,288,859

Tax rate (per $1,000) 1899..$29·35
Population in 1890 was.....2,955
Population in 1900 was.....9,121

KOOTENAI CO.—W. J. MCCLURE, Treas.

County seat is Rathdrum.

LOANS— *When Due.*
FUNDING BONDS—
7s, J&J, $5,000.....Jan. 1, 1903
($1,000 due yearly) to Jan. 1, 1907
6s, J&J, $80,000..May 2,'02 to '11
($8,000 due yearly.)
6s, J&J, $49,000.....1906 to 1915
(Part due yearly on Jan. 1.)
ROAD BONDS—
8s, J&J, $3,600.....June 1, 1903
($600 y'rly June 1) to June 1, 1908

Bond. debt Jan. 14, 1901. $139,800
Floating debt..... 42,287
Total debt..... 182,087
Sinking fund and cash... 6,241
Net debt Jan. 14, 1901.. 175,846
Assessed valuation 1902.4,095,946
State & Co.tax (per M.)1900.$24·00
Population in 1890 was.....4,108
Population in 1900 was.....10,216

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.

County seat is Moscow. Road warrants to the amount of $17,795 declared illegal, are not included below.

Bonded debt Apr. 14, '02 $20,000
Floating debt..... 20,458
Total debt Apr 14, 1902 40,458
Assessed valuation 1902.4,234,631

State & co. tax (per M.) '01..$23·00
Population in 1890 was.....9,173
Population in 1900 was....13,451

LEMHI COUNTY.—J. P. CLOUGH, Auditor.

County seat is Salmon City. Road warrants to the amount of $17,795, declared illegal, are not included below.

LOANS— *When Due.*
REFUNDING BONDS—
8s, J&J, $13,200.....July 1,1902
($3,000 due yearly) to 1905
FUNDING BONDS—
6s, J&J, $25,500.....1910-1919
$2,550 due yearly on July 1,
1910 to 1919.
Bonded debt Jan. 1, 1902..$38,500

Floating debt..... $15,894
Total debt..... 54,395
Sinking fund..... 16,974
Net debt Jan. 1, 1902.... 37,421
Assessed valuation 1902.1,393,792
Assessment about 2/3 actual value.
State & Co. tax (per M)1901.$26·50
Population in 1890 was.....1,915
Population in 1900 was.....3,446

INTEREST is payable in New York

LEWISTON.—{W. H. SKINNER, Mayor. C. L. MCDONALD, City Clerk.

County Seat of Nez Perces County.

LOANS— *When Due.*
WATER-WORKS BONDS—
5s, J&J, $80,000.....1922
Subject to call in 1912.
Bonded debt 1902.....$80,000

Floating debt about..... $25,000
Tax valuation 1901..... 967,000
Actual valuation about..2,000,000
Population in 1890 was..... 849
Population in 1900 was.....2,425

MOSCOW.—H. H. ROBINSON, Clerk.

This city is the county seat of Latah County.

LOANS— *When Due.*
CITY BONDS—
6s, J&J, $8,000. .....July 1, 1913
FUNDING BONDS—
6s, J&J, $15,000.....Oct. 15, 1911
WATER BONDS—
7s, Nov., $16,000.....Nov. 1, 1909
6s, J&J, 25,000....Oct. 15, 1911

Bonded debt Mar. 1, 1902..$64,000
Floating debt..... 20,365
Total debt Mar. 1, 1902... 84,365
Assessed valuation 1901..480,000
Tax rate (per $1,000) 1901.$60·00
Population in 1900 was.....2,484

INTEREST on the funding bonds is payable at the Chemical National Bank, New York; on the water bonds at the Importers' & Traders' National Bank, New York

NEZ PERCES CO.—P. E. STOOKEY, Clerk.

County seat is Lewiston. This county was divided in 1889, the county of Latah being set off, leaving only the unsettled portion of the country in the county of Nez Perces.

LOANS— *When Due.*
FUNDING BONDS—
5s, J&J, $55,000.....July 1, 1920
(Subject to call July 1, 1910.)
COURT HOUSE BONDS—
8s, Nov., $27,000..$3,000 due y'r'ly
Bonded debt Sep. 1, 1901.$106,000
Floating debt (about).... 90,000

Total debt Sept. 1, 1901. $196,000
Sinking fund..... 7,000
Total debt Sept. 1, 1901. 189.000
Assessed valuation 1902.3,550,675
Assessment about 1/3 actual value.
State & co.tax (per M) 1901.$32·50
Population in 1890 was.....2,847
Population in 1900 was 13,748

ONEIDA COUNTY.—D. J. REYNOLDS, Aud'r.

County seat is Malad City.

Bonded debt Jan. 1, 1902 $36,000
Assessed valuation 1902.2,344,131
Assessm't about 65% actual value.

State & Co tax (per M)1901·$24·00
Population in 1890 was.....6,819
Population in 1900 was.....8,933

INTEREST on 8s is payable at New York; on 6s at optionof holder.

OWYHEE CO.—E. L. BALLARD, Auditor.

County seat is Silver City.

FUNDING BONDS—
6s, J&J, $61,000.....1907 to 1917
($6,100 yearly on Jan. 1.)
Bonded debt Jan. 6, 1902 $61,000
Floating debt..... 35,435
Total debt..... 96,435

Cash in county funds.... $44,673
Assessed valuation 1902.1,941,572
Assessment about ½ actual value.
State & Co. tax (per M) '01.$30·00
Population in 1890 was.....2,021
Population in 1900 was.....3,804

SHOSHONE CO.—H. M. DAVENPORT, Audi'r.

County seat is Wallace. No litigation is now pending concerning the validity of the bonds given below. All suits affecting the legality of these issues have been dismissed by order of the County Board.

LOANS— *When Due.*
COUNTY BONDS—
7s, semi-an., $28,000.....1902
7s, semi-an., 252,000 ...1903-1912
($25,200 due yearly.)
Bonded debt Apr.1, 1901.$280,000
Floating debt..... 43,510

Total debt..... $323,510
Assessed valuation 1902.7,116,334
State & co. tax (per M) 1900.$36·50
Population in 1890 was..... 5,382
Population in 1900 was.....11,950

WASHINGTON CO.—County seat is Weiser.

Bonded debt Jan. 1, 1902.$32,000
Cash on hand..... 61,039
Assessed valuation 1902.3,153,284

State & Co.tax (per M)1901.$23·00
Population in 1890 was.....3,836
Population in 1900 was.....6,882

State of Colorado.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act Feb. 28, 1861) - Feb. 28, 1861
Admitted as a State (Act March 3, 1875) - - Aug. 1, 1876
Total area of State (square miles) - - - - 103,925
State Capital - - - - - - - - - Denver
Governor (term expires Jan. 1903) - - - James B. Orman
Secret'y of State (term expires Jan. 1903) - David A. Mills
Treasurer (term expires Jan. 1903) - - James N. Chipley
Legislature meets biennially in odd years on the first Wednesday in January, and sessions are limited to 90 days.

HISTORY OF DEBT.—For history of State debt see STATE AND CITY SUPPLEMENT of April, 1895, p. 140. The present debt is as follows:

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Capital bonds	3½	.....	Jan. 1, 1905	$300,000
do	4	.....	Jan. 1, 1907	300,000
Casual defic'ncy bonds 1893-4	4	.....	1910	100,000
Insurrection, Cripple Cr'k, bds.	4	.....	1910	70,500
Do. Leadville.	4	.....	1922	223,000
			Optional after 1912	

INTEREST is payable at the Treasurer's office, Denver.

TOTAL DEBT, ETC.—The following shows the gross debt of the State and the cash offsets thereto on the dates named.

	Dec. 1, 1901.	Dec. 1, 1900.	Dec. 1, 1898.
Outstanding warrants	$2,035,273	$1,971,315	$1,979,470
Certs. of indebtedness	23 517	31,867	42,452
Capitol building bonds	600,000	600,000	600,000
Casual deficiency bonds	100,000	100,000	100,000
Insurrection bonds	293,500	293,500	293,500
Other indebtedness	*789,900	666,416	562,520
Total	$3,842,190	$3,663,098	$3,877,942
Net assets	*1,543,098	877,968	849,275
Net debt	$2,229,092	$2,785,130	$2,728,667

* Estimated figures.

DEBT AND TAX VALUATION.—The following shows the State's total assessed valuation, the State tax per $1,000, and the total State debt for the years named:

Nov. 30—	Total Assessed Valuation.	State Tax (per $1,000).	Total Debt Nov. 30.
1901	*$465,000,000 00	$4·50	$3,842,190 00
1900	216,776,356 00	4·10	3,663,098 00
1899	212,202,886 00	4·30	.....
1898	192,243,080 00	4·10	3,877,942 00
1897	198,000,000 00	4·10	3,476,573 00
1896	206,598,561 00	4·00	3,157,509 00
1895	202,584,334 00	.....	.....
1894	208,905,279 00	.....	3,088,288 00
1893	238,722,417 00	.....	.....
1892	236,884,449 00	4·00	2,411,477 00
1890	220,544,064 62	4·00	1,647,900 61
1885	115,420,193 90	5·56	814,494 66
1880	73,698,746 29	5·00	213,484 76
1877	43,453,946 36	5·60	227,709 18

*Under the Revenue Law of 1901 property is required to be assessed at its full value. This accounts for the large increase in values in 1901, as property was assessed at a very much lower basis in earlier years.

In addition to the tax rate as above there is a poll tax of $1·00 per capita. Prior to 1880 this poll tax was 50 cents per capita.

DEBT LIMITATION.—Colorado's Constitutional provisions with reference to the creation of debt are of considerable length, and strike one at first as quite elaborate. After a brief study of the provisions their good qualities stand out so plainly as wholly to disarm criticism. No State has placed the debt-making power on a more reasonable basis. All the regulations with reference to public indebtedness are found in article 11 of the Constitution. See STATE AND CITY SUPPLEMENT of April, 1895, pages 140 and 141.

POPULATION OF STATE.—The population of Colorado has been as follows in the year named:

1900.....539,700	1880.....194,327	1860.....34,277
1890.....412,198	1870.....39,864	

CITIES, COUNTIES AND TOWNS IN THE STATE OF COLORADO.

NOTE.—*For debts of minor civil divisons 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.
4½s, M&N, $163,000..Jan. 1, 1917
Subject to call after 1907.
4½s, F&A, $75,000.....Aug., 1920
(Subject to call after Aug., 1910.)

Bond. debt Mar. 1. 1902. $238,000
Assessed valuat'n 1901.13,000,000
School tax (per $1,000) '01.$12·00
Value of sch'l prop.(est.).$650,000

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, 64,000, g...1901 to 1905
($16,000 due yearly on June 2.)
4s, J&J, $30,000, g... July 2, 1915

Bond. debt Mar. 1, 1902. $164,000
Floating debt..... 16,000
Total debt Mar. 1, 1902. 180,000
Tax valuation 1902.....2,360,188
Total tax (per $1,000) 1901.$35·60
Population in 1890 was.....3,330
Population in 1900 was.....6,150

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.*
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.)
FUNDING BONDS—
6s, J&J, $40,000.....July 1, 1903

Total debt Mch. 1, 1902..$110,000
Water debt (included)... 70,000
Tax valuation 1901 808,889
Total tax (per $1,000).....$72·10
Population in 1890 was.....2,825
Population in 1900 was.....3,775
SCHOOL DIST. NO. 1—
4s, $25,000 1917
Optional after 1907.

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, J&D, $43,000..... Dec. 1, 1919
Subject to call Dec. 1, 1909

Total debt Aug. 1, 1902.. $267,500
Tax valuation 1901.....5,814,718
St. & co. tax (per M.) 1901....$15·00
Population in 1890 was.....6,612
Population in 1900 was.....7,085

SCHOOL DISTRICT, NO. 7.—

6s, ..., $24,000....Mar. 1, 1918
Subject to call after Mar. 1, 1908.

Total debt Sept. 1, 1902...$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, $16,000.....July 1, 1905
6s, F&A, 25,000.....Aug. 1, 1906
CITY HALL BONDS—
4s, g., M&S, $118,000.Sept. 3, 1916
Subject to call after 1911.
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
4½s, ... 40,000.....Nov. 1, 1912
4½s, ... 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
4s, g., M&N, $69,000.Nov. 1, 1916
Subject to call Nov. 1, 1911.
4s, M&N, $129,000...May 1, 1917
Optional after May 1, 1912.
REFUNDING BONDS—
4½s, ... $25,000.....Nov. 1, 1912
(Subject to call after 1902.)
SEWER BONDS—
6s, J&J, $3,000.....July 1, 1903
6s, J&J, 25,000.....July 1, 1905
5s, A&O, 20,000.....Oct. 1, 1909
5s, J&J, 15,000 .....July 1, 1910
REFUNDING WATER BONDS—
4s, M&S, $85,000.....Mar. 1, 1929
(Subject to call March 1, 1914.)
4s, g., J&J., $80,000..Jan. 2, 1930
Subject to call Jan. 2, 1915
4s, F&A, $125,000....Feb. 1, 1931
Subject to call Feb. 1, 1916.
4s, F&A, $65,000.... Feb. 1, 1925
(Subject to call after Feb. 1, 1916.)

Bond. debt June 1, '02..$1,371,000
Water debt (included)...1,138,000
Floating debt Apr. 1, 1902 75,945
Tax valuation 1901.....2,007,730
Assessment about actual value.
City tax (per $1,000) 1901..$10·40
Population in 1890 was....11,140
Population in 1900 was.....21,085

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&S, $38,000....Sept. 1, 1914
Optional after Sept. 1, 1904
5s, M&N, $90,000 ..Nov. 1, 1917
Optional after Nov. 1, 1907
4½s, A&O, $51,000..Apr. 1, 1918
Optional after Apr. 1, 1903
4s, F&A, $32,000.....Feb. 1, 1915
Optional after Feb. 1, 1905
4s, F&A, $22,000. ..Feb. 1, 1920
Optional after Feb 1, 1910
4s, J&D, $25,000.....Dec. 1, 1915
Optional after Dec. 1, 1905
4s, M&N, $2 ,000 ..May 1, 1921
Optional after May 1, 1911
4s, J&D, $100,000 .Dec. 1, 1916
Optional after Dec. 1, 1906

Bond. debt Aug. 1, 1902 $378,000
Assessed valuation '01.23,·70,000
School tax (per $1,000) 1901.$6·30

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. These bonds were also never issued.

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, $127,000.....Jan. 1, 1904
6s, F&A, 3,000.....Feb. 4, 1906
6s, M&N, 89,000.....May 1, 1906

LOANS— *When Due.*
SO DEN. PUBLIC BUILD. BONDS—
6s, M&N, $60,000.....May, 1906
BARNUM BONDS—
5s, J&J, $3,000..... July 1, 1903
HARMAN WATER, B'LDG & BRIDGE
8s, J&D, $5,800.....1900-1906

Bond. debt Mar. 1, 1902.$1,514,800
Floating debt..... 148,000
Total debt. 1,662,800
Sinking fund..... 210,987
Net debt Mar. 1, 1902.. 1,451,813
Tax valuation 1902 .133,686,076
Assessm't about actual value.
City tax (per $1,000) 1901...$7·65
Total tax (per $1,000) 1901.$21·25
Population in 1890 was....106,713
Popula'n in 1900 (Census).133,859

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—
5½s, ..., $15,000...Mar. 1, 1914
REFUNDING WATER BONDS—
6s, M&N, $105,500...Nov. 1, 1912
(Optional after 1902.)

Bonded debt Apr. 1, 1901.$153,500
Floating debt..... 9,067
Total debt Apr. 15, 1901. 162,567
Tax valuation 1900.....1,425,458
Real valuation (est.).....3,625,000
Total tax (per $1,000) 1900..$59·60
Population in 1890 was.....2,726
Population in 1900 was.....3,317

EAGLE COUNTY—A. S. LITTLE, Treasurer.

County seat is Red Cliff.

LOANS— *When Due.*
REFUNDING BONDS—
5s, J&D, $100,000....Dec. 1, 1919
Subject to call Dec. 1, 1909

Bonded debt Jan. 1, 1901.$100,000
Floating debt..... 9,000
Total debt..... 109,000
Sinking fund and cash... $835
Net debt Jan. 1, 1901.... 108,164
Tax valuation 1900.....1,267,214
Assessment about ½ actual value.
St. & Co. tax (per M.) 1900..$36·60
Population in 1890 was.....3,725
Population in 1900 was.....3,008

INTEREST is payable at the County Treasury and in New York.

TAX FREE.—Bonds of this county are exempt from taxation.

FORT COLLINS.—VERNER WOLF, City Treas'r.

This city is in Larimer County.

LOANS— *When Due.*
REFUNDING WATER BONDS—
4s, M&N, $105,000...May 4, 1925
Subject to call after 1911.

Bond. debt Mar. 1, 1902 .$105,000
Interest is payable at Fort Collins

Tax valuation 1901 ....$1,323,951
Total tax (per $1,000) '01..$44·00
Population in 1890 was.....2,011
Population in 1900 was.....3,053

GARFIELD CO.—WM. CARDNELL, Co. Clerk.

County seat is Glenwood Springs.

LOANS— *When Due.*
ROAD & BRIDGE BONDS—
7s, $28,000.....1915
REFUNDING BONDS—
5s, ..., $99,300.....Apr. 1, 1920
Subject to call April 1, 1911.
5s, ..., $68,200 .....

Bonded debt Mar. 1, 1902.$206,600

Floating debt.....$12,500
Total debt.....219,100
Sinking fund..... 9,500
Net debt Mar. 1, 1902 209,600
Tax valuation 1901.....7,106,276
St & co tax (per M) 1901.$22·00
Population in 1890 was.....4,478
Population in 1900 was.....5,835

INTEREST on the county bonds is payable at the Chemical National Bank, New York; on the road and bridge bonds at the Chemical Nat Bank, New York, or at the County Treasurer's office.

GRAND JUNCTION.—T. H. Ketchwam, City Clerk.—This city is the county seat of Mesa County.

LOANS—	When Due.
Water Works Bonds—	
6s, M&N, $65,000.	May 1, 1912
(Subject to call after May 1, 1907.)	
5s, J&D, $22,000	1915
Subject to call 1910.	
Sewer Bonds—	
6s, F. 28-A 3	$62,023 90
$6,202 39 due yearly.	

Bonded debt Mar. 1, 1901. $149 039
Floating debt (about) $14,200
Total debt Mar. 1, 1901 .. 163,239
Tax valuation 1900 687,000
Real valuation (est.) 2,985,000
Tax rate (per M.) 1900 ... 17·00
Special water tax. 1900 . 13 00
Population in 1890 was 2,030
Population in 1900 was 3,503

GREELEY.—M. P. Henderson, Clerk.

This city is in Weld County

LOANS—	When Due.
Refunding Bonds—	
4½s, M&S, $25,000	1914
Subj. to call $2,000 y'rly after 1904.	
4½s, M&S $40,000	1929.
Subj. to call $4,000 y'rly after 1914.	
Sewer Bonds—	
6s, ..., $6,500	July 1, 1906
Subject to call July 1, 1901.	

Total debt Mar. 1, 1902....$71,500
Tax valuation 1901..... 1,750,000
Tax rate (per $1,000) 1900. $54·00
Population in 1890 was 2,395
Population in 1900 was 3,023
School District No. 6—
4½s, $24.000 1917
(Optional after 1907.)

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, 1902, $362,900 had been issued.

LOANS—	When Due.
Refunding Bonds—	
4s, A&O, $362,900	1919
Subject to call 1909.	
Bonded debt Jan. 1, 1902.	$362,900
Floating debt	268

Total debt Jan. 1, 1902. .$368,168
Assessed valuation 1901. 7,267,871
St. & Co. tax (per M.) 1901 ..$13·60
Population in 1890 was 4,359
Population in 1900 was 5,331

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. —See V. 70, p. 469. Up to Aug. 1, 1902, $101,600 had been so exchanged.

LOANS—	When Due.
Judgment Bonds—	
8s, F&A, $30,500	Aug. 12, 1911
Subj't to call after Aug. 12, 1901	
Refunding Bonds—	
4s, A&O, $101,600	Jan. 1, 1920
Subject to call Jan. 1, 1910.	

Bonded debt Aug 1, '02. .$152,000
Floating debt 40,000
Tot. debt Aug. 1, 1902 ... 192,000
Tax valuation 1902 645,983
Assessment about ⅓ actual value.
Population in 1890 was 862
Population in 1900 was 1,609

INTEREST is payable at the office of the County Treasurer or at the office of Kountze Bros., New York.

LAKE COUNTY.—J. A. Lamping, Treasurer.

County seat is Leadville. The bonds of this county 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. At the fall election in 1901 compromise bonds were voted and have been issued as below, retiring all county obligations except the judgment 7s.

LOANS—	
Judgment 7s	$60.000
Interest due	60,000
Compromise Bonds—	
4s, $700,000	
Total debt Jan. 1, 1902.	$700,000

Tax valuation 1901....$14,269,977
Assessment about ⅓ actual value.
State & Co. tax (per M.) '01..$14·20
Population in 1890 was 14,663
Population in 1900 was 18,054

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.

LOANS—	When Due.
Judgment Bonds—	
8s, J&J, $18,600	Dec. 30, 1911
Subject to call Dec. 30, 1901	
8s, M&S, $11,400	Sept. 1, 1911
Subject to call Sept. 1, 1901	
8s, A&O, $5,250	Apr. 27, 1912
Subject to call after Apr. 27, 1902	
Refunding Bonds—	
4½s, M&S, $91,500	Mar. 1, 1921
(Subject to call after Mar. 1, 1911.)	

Bonded debt Apr. 1, 1901. $126,750
Tax valuation 1901..... 2,344,106
State & co. tax (per M.) '00..$20·30
Assessment about ⅓ actual value.
Population in 1890 was 5,509
Population in 1900 was 7,016
School District Bonds (add'l)—
5s, ..., $12,000 1904-1914
5s, ..., 26,000 1909-1919

INTEREST on the judgment bonds is payable at the Chemical National Bank, New York, and in Durango; on the refunding bonds, in Durango and at Kountze Bros., New York.

LAS ANIMAS CO.—J. U. Vigil, Co. Clerk.

County seat is Trinidad.

LOANS—	When Due.
County Bonds—	
5s, A&O, $119,500	1914
6s, A&O, 51,200	1910
Bond. debt Jan. 1, 1902..	$170,700

Tax valuation 1901....$14,750,118
State & Co. tax (per M.) 1902. $13·10
Population in 1890 was 17,208
Population in 1900 was 21,842

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. J. L. WRIGHT, Clerk.

County seat of Lake County. This city has no bonded debt.

LOANS—	When Due.
Floating debt Sept. 1, '02.	$232,138
Cash on hand	15,703
Net debt Sept. 1, 1902...	216,433
Total valuation 1901	6,445,046
Assessment about actual value.	
City tax (per $1,000) 1901	$6·50

Total tax (per $1,000) '01..$25·00
Population in 1890 was 10,384
Population in 1900 was 12,455
Leadville Sc. Dis. No. 2 (ad l)—
5s, ..., $45,000 1914
Subject to call 1904.

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.

LOANS—	When Due.
Water Bonds—	
4s, A&O, $110,000	Oct. 1, 1917
(Subject to call Oct. 1, 1912)	
Refunding Water Bonds—	
6s, F&A, $70,000	Aug. 1, 1916
Subject to call after Aug. 1, 1902.	
Interest payable at Treas'rs office.	

Total debt Jan. 1, 1902. $180,000
Sinking fund 1,700
Net debt Jan. 1, 1902 178,300
Tax valuation 1901..... 901,339
Total tax (per $1,000) 1901. $35·00
Population 1890 was 1,543
Population 1900 was 2,201

LOVELAND.—This village is in Larimer County.

LOANS—	When Due.
Water Works Bonds—	
5s, M&N, $40,000 g.	Nov. 1, 1927
(Subject to call after 1912.)	
5s, J&J, 50,000	July 1, 1916
(Optional after July 1, 1911.)	

Total debt Mar. 1, 1902.. $90,000
Tax valuation 1901..... 426,170
Total tax (per $1,000) '01...$46·00
Population in 1890 was 698
Population in 1900 was 1,091

INTEREST on the bonds is payable at the Chemical National Bank, New York, or at office of the City Treasurer.

MANITOU.—H M. Ogilbee, Mayor.

Manitou is in El Paso County.

Refunding Bonds—	
5s, M&N, $25,000	Nov. 1, 1929
Subject to call Nov. 1, 1914.	
Bonded debt Jan. 1, 1902.	$84,000
Water debt (included)	74,000
Floating debt (about)	12,000

Total debt Jan. 1, 1902... $96,000
Tax valuation 1901 1,112,000
Assessment about actual value.
Total tax (per M) 1901 .....$28 90
Population in 1890 was 1,439
Population in 1900 was 1,303

MESA COUNTY.—J. B. Mann, County Clerk.

County seat is Grand Junction.

LOANS—	When Due.
Bridge Bonds—	
8s, Apr., $5,900	April, 1905
Refunding Bonds—	
4½s, M&N, $57,000	May 1, 1921
(Optional May 1, 1911.)	
Bonded debt June 30, '02.	$62,900
Floating debt	1,082
Total debt June 30, 1902..	63,982

Tax valuation, real.....$2 256,905
Tax val. RR. & corpor'ns. 3,533,000
Tax valuation, personal 1,476,892
Total valuation 1901... 7,566,797
Assessment is ⅔ actual value.
State & Co. tax (per M.) '01. $18·10
Population in 1890 was 4,260
Population in 1900 was 9,267

INTEREST is payable at Grand Junction and New York.

MONTROSE CO.—H. W. Christopher, Treas.

County seat is Montrose.

LOANS—	When Due.
County Bonds—	
5s, F&A, $121,000	Feb. 1, 1922
(Subject to call Feb. 1, 1912.)	
Funding Bonds—	
6s, J&J, $26,000	Jan. 3, 1913
Subject to call after Jan. 3, 1903.	
6s, J&J, $125,000	Jan. 1908
Subject to call after Jan. 1898.	

Bond. debt Sept 21, '01. $151,000
Sinking fund 1,492
County has no floating debt.
Tax valuation 1900 1,420,153
Assessment about ⅓ actual value
State & co. tax (per M) 1900..$34·10
Population in 1890 was 3,980
Population in 1900 was 4,535

INTEREST is payable at the County Treasurer's office.

PITKIN CO.—W. H McNichols, County Treas.

County seat is Aspen. About one-half refunding bonds mentioned below have (March 8, 1902,) been sold and a contract has been made to refund the 8 p. c. judgment bonds

LOANS—	When Due.
Judgment Bonds—	
8s, A&O, $239,900	Oct. 1, 1911
Subject to call after Oct. 1, 1901	
Refunding Bonds—	
5s, M&N, $179,600	May 1, 1920
Optional after May 1, 1910	

Total debt Mar. 8, 1902..$426,600
Total valuation 1901....3,972,250
St. & co. tax (per M.) 1901..$32·35
Population in 1890 was 8,929
Population in 1900 was 7,020

INTEREST on the 8s is payable by Kountze Bros., New York City; on the 5s at the Western National Bank, New York City. The County Treasurer also pays interest on all bonds at the County Treasurer's office, Aspen, Colo.

PUEBLO.—Wm. D. Latshaw, Auditor.

Pueblo is situated in Pueblo County. The city of Bessemer was annexed to Pueblo in January, 1894.

LOANS—	When Due.
Bridge Bonds—	
6s, ... $50,000	Dec., 1906
5s, ... 10,000	Sept., 1907
Deficiency Bonds—	
6s, ... $80,000	June, 1906
Park Bonds—	
5s, g., J&J, $70,000g.	Jan. 1, 1912
5s., g., M&N, 10,500	Nov. 20, 1914
Subject to call Nov. 20, 1909.	
5s, M&S, $8.000	Sept. 1, 1915
Subject to call 10 years after issue.	
Sewer Bonds—	
6s, ... $34,000	June, 1904
6s, ... 36,000	Oct., 1904
* Water Works Bonds—	
4½s, g, J&J, $118,000	Jan. 2, 1914

* Refunding Water Bonds—
4½s, g, J&J, $42,000. Jan. 2, 1914
(Subject to call after '04,'05 &'06.)
4½s, g, A&O, $150,000. Apr. 1, 1914
(Subject to call part y'rly aft. '06.)
Bonded debt Aug. 1, 1902. $210,000
Floating debt (6% int.).. 103,000
Total debt Aug. 1, 1902.. 313,000
Park bonds, additional.. 88,500
Water debt* (additional) 310,000
Tax valuation 1901 .13,852,843
Assessment about ⅓ actual value.
Tax rate (per $1,000) 1901—
Northside ..... $40·11
Southside ..... 40·04
Bessemer ..... 37·01
Population in 1890 was 24,558
Population in 1900 was 28,157

*Issued by Board of Water Works Trustees and not incl'd in city debt.

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.—W. T. Albert, Treasurer.

LOANS—	When Due.
Refunding Bonds—	
5s, g, A&O, $140,000.	Oct. 15, 1917
Subject to call 1907.	
Bonded debt July 1, '02	$157,000

Floating debt $73,317
Total debt July 1, '02.. 230,317
Assessed valuation '96. 6,429,022
Real valuation (est.)... 22,000,000

INTEREST on bonds is payable at County Treasurer's office, or at First National Bank, New York City.

PUEBLO COUNTY.—W. T. Fairfax, Clerk

County seat is Pueblo.

LOANS—	When Due.
Refunding Bonds—	
4½s, J&J, $350,000	Jan. 1, 1917
Subject to call Jan. 1, 1907	
Bonded debt Jan, 1, 1902.	$350,000
Floating debt	151,355

Total debt Jan. 1, 1902. $501,356
Tax valuation 1901....27,150,000
State & Co. tax (per M) 1901. $14·60
Population in 1890 was 31,491
Population in 1900 was 34,448

Pueblo County School District No. 20.—Chas. E. Saxton, District Treasurer.

LOANS—	When Due.
Refunding Bonds—	
4½s, ..., $138,000	1917
(Subject to call after 1907.)	
Bonded debt July 1, '01.	$156,000

Floating debt $16,000
Total debt July 1, 1901.. 172,000
Assessed valua'n 1900. 6,667,976
Assessment ⅓ actual value.
School tax (per $1,000) '98...$9·50

RIO BLANCO CO.—County seat is Meeker.

LOANS—	When Due.
REFUNDING BONDS—	
5s, J&J, $33,000	Jan. 2, 1920
Subject to call Jan. 2, 1910.	
COUNTY WARRANTS—	
8s, var., $8,600	1912

Bonded debt Jan. 1, 1902..$41,600
Tax valuation 1902.....884,306
State & Co. tax (per M) '01..$20·60
Population in 1890 was.....1,200
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.
FLOATING DEBT BONDS—	
7s, J&J, $15,000	Jan. 1, 1912
Subject to call after Jan. 1, 1902.	
FUNDING & REFUND. BONDS—	
5s, F&A, $180,700.	Aug. 1, 1919
Subject to call after Aug. 1, 1909.	
4s, F&A, $29,300	Aug. 1, 1919
Subject to call after Aug. 1, 1909.	

Bonded debt Mar. 1, 1902..$225,300
Assessed valuation, real..2,255,995
Assessed valuat'n, per'l. 628,311
Total valuation 1901....2,884,306
Assessment about 1/3 actual value.
State & Co. tax (per M) '01..$20·60
Population in 1890 was.....3,451
Population in 1900 was.....4,080

SALIDA.—F. A. DUPAR, Mayor. E. W. HIVELY Treasurer.

Salida is in Chaffee County.

LOANS—	When due.
WATER BONDS—	
5s, M&S $24,000	Mar. 1, 1916
Subject to call Mar. 1, 1911.	
Bonded debt Mar. 1, 1902..$65,000	

Floating debt.....$23,318
Total debt Mar. 1, 1902... 88,318
Assessed valuat'n 1901..1,134,898
Population in 1890 was.....2,586
Population in 1900 was.....3,722

SAN JUAN CO.—B. W. LOCKHART, Co. Clerk.

County seat is Silverton.

LOANS—	When due.
FUNDING BONDS—	
8s, ..., $41,800	Feb. 1, 1912
8s, ..., 17,700	May 1, 1913
REFUNDING BONDS—	
6s, J&J, $97,000	Jan., 1919
Subject to call after Jan., 1909.	

Total debt Jan. 1, 1902..$157,108
Cash in treasury..... 47,120
Net debt Jan. 1, 1902.... 109,988
Tax valuation 1901.....1,974,726
Total tax rate (per M), '01..$30·00
Population in 1890 was.....1,572
Population in 1900 was.....2,342

SAN MIGUEL CO.—GEO. G. WAGNER, Clerk.

County seat is Telluride. All bonds are exempt from taxation

LOANS—	When Due.
FUNDING BONDS—	
7s, J&J, $51,000	1906
Subject to call.	
JUDGMENT BONDS—	
8s, Var., $54,400	1912
ROAD BONDS—	
..s, A&O, $15,000	May 15, 1922
Optional after May 15, 1912.	
..s, A&O, $2,000	Oct 1, 1922
Optional after Oct. 1. 1912.	
Bonded debt Jan. 1, 1902. $105,400	
Sinking fund..... 5,322	

Net debt Jan. 1, 1902.... $100,078
Tax valuation 1901.....4,071,940
State & Co. tax (per M) '01..$19·60
Population in 1890 was.....2,909
Population in 1900 was.... 5,379
School District Bonds (addit'l)—
No 1, 7s, $24,000.....1910
No. 3, 7s, 3,500.....1912
No. 6, 7s, 1.600..Sept. 24, 1914
No. 8, 7s, 2,000.....1912
Total school dist. bonds....$31,100
Sinking fund..... 2,254

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.
WATER-WORKS BONDS—	
5s, A&O, $323,000	Apr. 1, 1912
Subject to call after 1907.	
5s, A&O. $70,000g	Oct. 1, 1916
Subject to call after Oct. 1, 1911	

REFUNDING BONDS—
5s, g., A&O, $80,000..Oct. 2, 1914
Subject to call Oct. 2, 1904.
Total debt Aug. 1, 1902..$473,000
Water debt (included).... 393,000
City tax (per $1,000) 1900 .$15 00
Population in 1890 was.....5,523
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.—This city is in Teller County.

Bonded debt Jan. 1, 1902..$50,000
Floating debt.....320,000
Total debt Jan. 1, 1902...370,000
Tax valuation 1902....$3,494,940
Tax rate (per $1,000) 1902.$80·00
Population in 1900 was.....4,986

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several civil divisions in Colorado not included in the foregoing.

	Bonded Debt. $	Floating Debt. $	Assessed Valuation. $	Tax Rate. $	Population 1900.
Arap. Co. Sch. Dist. No. 21.	57,000	.....	1,065,540	16·00	.....
Bent County	33,000	.....	3,177,214	28·00	3,049
Boulder County	19,000	704	10,607,302	14·50	21,544
Conejos County	120,000	.....	3,500,000	34·10	8,794
Delta, Delta Co	25,000	.....	200,484	38·00	819
Florence, Fremont Co	174,500	84,116	470,000	72·00	3,728
Goldfield, Teller Co	25,000	57,000	610,000	66·50	2,191
Jefferson Co.	.....	40,000	5,263,725	19·60	9,306
Saguache County	13,000	.....	4,500,000	16·10	3,853
Silverton, San Juan Co.	40,000	.....	300,000	30·00	1,360

State of Utah.

ITS

DEBT, RESOURCES, &c.

Organized as a Territory (Act Sept. 9, 1850) - Sept. 9, 1850
Admitted as a State - - - - - - - Jan. 4, 1896
Total area of State (square miles) - - - - 84,970
State Capital - - - - - - - Salt Lake City
Governor (term expires 1st Monday Jan. 1905) Heber M. Wells
Secretary (term expires 1st Monday Jan., 1905) J. T. Hammond
Treas. (term exp. 1st Monday Jan., 1905) - John De G. Dixon
Legislature meets biennially in odd years on the second Monday in January, and sessions are limited to 60 days.

LOANS— NAME AND PURPOSE.		—Interest.— P.	Ct.	Payable.	—Principal,— When Due.	Outstand'g.
Refunding bonds	1898	3½	J	& J	July 1, 1918	$150,000
do do	1900	3¼	J	& J	July 2, 1920	300,000
State bonds (gold)	1896	4	J	& J	July 1, 1916	200,000
Territorial bonds	1892	5	J	& J	July 1, 1912	250,000

All bonds are 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 instrument, entitled "Public Debt":

"To meet casual deficits or failures in revenue, and for necessary expenditures for public purposes, including the erection of public buildings, and for the payment of all Territorial indebtedness assumed by the State, the State may contract debts not exceeding in the aggregate at any one time the sum of $200,000 over and above the amount of the Territorial indebtedness assumed by the State. But when the said Territorial indebtedness shall have been paid, the State shall never contract any indebtedness, except as in the next section provided, in excess of the sum of two hundred thousand dollars, and all moneys arising from loans herein authorized shall be applied solely to the purposes for which they are obtained."

The "next section" mentioned above refers to debt contracted "to repel invasion, suppress insurrection, or to defend the State in war."

Title 40, Revised Statutes of Utah, provides further for a State Board of Loan Commissioners, who are authorized to refund all outstanding Territorial bonds. These bonds are not to be taxed within the State of Utah for any purpose. Under the provisions of this Act several Territorial bond issues have been refunded.

Under Senate Bill No. 15, passed by the State Legislature in 1901, school districts are permitted to incur indebtedness up to 4 per cent of the assessed valuation of property. Previously the limit was 2 per cent of the valuation.

BONDED DEBT on Oct. 1, 1902, was $900,000.

TAX VALUATION.—In 1902 the total assessed valuation was $117,939,805; in 1901 it was $112,603,655; 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 1902 was $4·80. School tax (additional) $3·00.

POPULATION.—The population of Utah has been as follows in the years named.

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.
FUNDING & IMPROVEM'T (gold)—	
5s, F&A, $60,000	Aug. 1, 1912
Subject to call Aug. 1, 1902	
Interest payable in New York.	
Bonded debt Feb. 1, 1902	$60,000
County has no floating debt.	
Sinking fund.....	$11,378
Net debt Feb. 1, 1902....	48,622

Tax valuation, real $3,992,110
Tax valuation, personal..1,187,288
Tax valuation, railr'ds. $466,205
Total valuation 1901....5,645,603
Assessment about 3/4 actual value.
State & co. tax (per M) 1901.$15·25
Population in 1890 was.....15,509
Population in 1900 was....18,139

LOGAN.—M. S. ORMSBY, Auditor.

This city is in Cache County.

LOANS—	When Due.
ELECTRIC LIGHT BONDS—	
4s, ... , $65,000.	1922
Optional after 1910.	
LIQUIDATION BONDS—	
5s, Jan. 31, $40,000	Jan. 31, 1907
WATER WORKS—	
5s, J&D, $40,000	Dec. 31, 1912

Bond. debt Sept. 1, 1900. $85,000
Floating debt..... 5,931
Tax valuation 1900 1,647,497
Assessment is 2/3 of actual value.
Total tax rate (per M) 1900..$25·50
Population in 1900 was.....5,451
Population in 1890 was.....4,565

LOGAN SCHOOL DISTRICT—W. H. Thain, Clerk.

Bonded debt Mar. 1, 1902..$38,500
Tax valuation 1901....$1,800,000

OGDEN.—W. G. CASMANN, Mayor. W. J. CRITCHLOW, Recorder.

This city is in Weber County.

LOANS—	When Due.
GENERAL IMPROVEMENT—	
6s, ... $70,000	June 1, 1911
(Subject to call after 1901.)	
6s, ... 50,000	Feb. 1, 1912
5s, ... 50,000	April 1, 1912
5s, ... 50,000	Dec. 1, 1912
5s, semi-an., 100,000	May 1, 1913
REFUNDING BONDS—	
4½s, F&A, $100,000.	Aug. 15, 1918
Optional after 1908.	
4s, g., M&N $50,000	May 1. 1920
Optional after May 1, 1910.	

REFUNDING BONDS—(Con.)—
4s, J&D, $30,000 ....June 1, 1921
Optional after 1911.
Bonded debt Jan. 1, 1902.$500,000
Floating debt..... 45,170
Total debt..... 545,170
Sinking funds..... 24,991
Net debt Jan. 1, 1902.... 520,179
Tax valuation 1901.....8,015,937
City tax rate (per M) 1902 .$10·50
Total tax (per $1,000), 1901 $33·50
Population in 1890 was.....14,889
Population in 1900 was,....16,313

OGDEN SCHOOL DISTRICT—E. S. Rolapp, Clerk.

LOANS—	When Due.
REFUNDING BONDS—	
4s, ... , $100,000	July 1, 1922
Optional after July 1, 1912.	

Bond. debt Jan. 1, 1902..$135,000
Floating debt..... 12,000
Total debt Jan. 1, 1902.. 147,000
School tax rate (per M) 1901.$7·00

PROVO.—THOS. N. TAYLOR, Mayor. J. U. BUCHI, Recorder.

This city is the county seat of Utah County. Bonds are tax exempt.

LOANS—	When Due.
REFUNDING BONDS—	
4½s, g. M&N, $100,000.	Mar. 15, '22
(Subject to call after Mar. 15, '12.)	
Total debt Sept. 19, 1902.	$100,000
Sinking fund.....	1,600
Tax valuation 1902.....	1,910,359

Assessment same as cash value.
Total tax (per M.) 1902.....$29·80
Population in 1890 was.....5,159
A portion of the city detached in 1900.
Population in 1900 was.....6,852

INTEREST is payable at the Chemical National Bank, New York.

SALT LAKE CITY.—EZRA THOMPSON, Mayor. A. S. REISER, Auditor.

This city is situated in Salt Lake County

LOANS—	When Due.
GENERAL FUND—	
5g., M&N, $800,000	May 1, 1914
Subject to call after May 1, 1904.	
REFUNDING BONDS—	
4s, M&S, $500,000	Sept. 1, 1918
4s, J&J, 500,000	Jan. 1, 1921
4s, J&J, 200,000	July 1, 1921

PUBLIC IMPROVEMENT, 1892—
5s, J&J, $548,000.....July 1, 1912
Subject to call after July 1, 1902
WATER BONDS—
4s, A&O. $250,000....Oct. 1, 1920
Subject to call Oct. 1, 1910.
Bond. debt Apr. 18, '02..$2,798,000
Water debt (included).. 250,000

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 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 $1,605,558; water works at $4,239,581. The earnings from the water works for the fiscal year 1901-1902 were $100,000.

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.—D. H. CHRISTENSEN, Superintendent.

Total debt Mar. 1, 1902..$692,000 | School tax rate (per M) 1902.$8·30

SALT LAKE CO.—W. H. DALE, Co. Treas'r.

Salt Lake City is the county seat.

LOANS— *When Due.*
COUNTY BONDS—
5s, ..., $350,000.....1906 to 1916
FUNDING BONDS—
5s, J&J, $120,000.....July 1, 1917
Subject to call after 1907.
Bonded debt Aug. 1, 1902.$470,000

Floating debt Jan. 1, '02 $46,576
Total debt Jan. 1, 1902. 516,576
Cash on hand Jan. 1, '02 78,892
Total valuation 1902...42,495,355
St. & Co. tax (per M.) 1902..14·50
Population in 1890 was.....58,457
Population in 1900 was 77,725

WEBER CO.—C. R. HOLLINGSWORTH, Co. Cl'k.

County seat is Ogden.

LOANS— *When Due.*
REFUNDING BONDS—
4s, J&J, $80 000..... July 1, 1922
Optional after July 1, 1912.
FUNDING BONDS—
5s, A&O, $40,000.....Apr. 1, 1921
Optional after 1911.

Bonded debt July 1, 1902.$120,000
Total valuation 1902...11,993,839
Assessment about ⅓ actual value.
St. & Co. tax (per M.) 1902..$14·80
Population 1890 was.....22,723
Population 1900 was.....25,239

INTEREST is payable at the County Treasury.

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. Raynolds
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— NAME AND PURPOSE.	*Interest.* P. Ct.	*Interest.* Payable.	*Principal,* When Due.	*Principal,* Outstand'g.
Capitol build. bonds, '84 &'85.	7	M & S	1904 & 1905	$196,000
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'lly	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	49,000
Subject to call after Mch. 1, 1900				

INTEREST on the Military Institute fives is payable at the Western National Bank, New York City; on the certificates of indebtedness at the office of the Territorial Treasurer, Santa Fe, N. M.: on all other bonds at the National Bank of Commerce, New York City.

TOTAL DEBT.—The total bonded debt on January 1, 1902, was $1,152,100.

ASSESSED VALUATION.—The assessed valuation (about ⅓ cash value) in 1901 was $36,547,439; the tax rate in 1902 is 16·99.

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.

ALBUQUERQUE SCHOOL DIST.—R. W. HOPKINS, President.

dent. This district is located in Bernalillo County.

LOANS. *When due.*
..s.....$60,000.....1922
Optional after 1912.
4½s, J&J, $22,000.. July 1, 1932
Optionnl after July 1, 1922.

Bon'ed debt June 1, '02...$82,000
Assessed valuation 1901.2,066,866
Population in 1890 was.....3,785
Population in 1900 was.....6,238

BERNALILLO CO.—JAS. A. SUMMERS, Probate Clerk. County seat is Albuquerque.

LOANS— *When Due.*
BRIDGE BONDS—
6s, ..., $30,000.July 1, 1912-1922
CURRENT EXPENSE BONDS—
6s, ..., $7,000.Nov. 16, 1911-'21
5-9-10s, 17,000..Dec, 31, 1907-'22
FUNDING BONDS—
6s, ..., $64,900.July 1, 1905-1925
6s, ..., 50,200 Aug. 2. 1907-1917

REFUNDING BONDS—
5s, ..., $106,200.July 1, 1921-31
5s, ..., 78,000.Sept 1, 1921-31
Bond. debt Aug. 11, 1902.$353,300
Tax valuation 1902.....4,106,205
Assesment about ⅓ actual value.
Ter. & Co. tax (per M.) '02..$36·49
Population in 1890 was.....20,913
Population in 1900 was.....28,630

CHAVES CO.—MARK HOWELL, Co. Clerk.

Roswell is the county seat. The county was formed from part of Lincoln Co. in 1891.

LOANS— *When Due.*
CURRENT EXPENSE BONDS—
6s, J&J, $7,000 .....Aug. 1, 1921
(Subject to call Aug. 1, 1911.)
FUNDING LINCOLN CO. BONDS—
6s, J&J, $5,000 .....Jan. 1,1921
(Subject to call Jan. 1, 1911.)

REFUNDING BONDS—
5s,g. M&S, $30,000...Mar. 1, 1931
Optional Mar. 1, 1921.
5s, M&S, $11,000.....1931
Optional 1921.
Bonded debt Feb. 1, 1902 $53,000
Assessed valuat'n,1901..2,675,900
Assessment about ⅓ actual value.
Population 1900 was.....4,773

COLFAX CO.—A. E. BURNAM, Treasurer.

Raton is the county seat.

Total debt Mar. 1, 1902. $74,000
Tax valuation 1900.....2,692,240
St. & Co. tax (per M.) 1899.$14·20

Population in 1890 was.....7,974
Population in 1900 was....10,150

GRANT CO.—County seat is Silver City.

LOANS— *When Due.*
REFUNDING BONDS—
5s, $218,000, g.....Jan. 1, 1932
Optional Jan. 1, 1922.
Bonded debt Jan. 1, 1900.$218,000
Floating debt (about).... 30,000

Total debt Jan., 1900 (abt.)$248,000
Tax valuation 1900.... 3,547,220
Assessment about ⅓ actual value.
State & Co. tax (per M.) '98..$29·00
Population in 1890 was.....9,657
Population in 1900 was....12,883

LAS VEGAS.—K. D. GOODALL, Mayor. CHAS. TAMME, Clerk.

This city is the county seat of San Miguel County.

LOANS— *When Due.*
FUNDING BONDS—
6s, J&J, $24,946.....Aug. 2, 1917
Subject to call after Aug. 2, 1907
REFUNDING BONDS—
5s, M&S, $7,000.....Sept. 2, 1931
Subject to call after Sept. 2, 1921
5s, M&S, $10,000 .....Jan. 1, 1932
Subject to call after Jan. 1, 1922
SCHOOL HOUSE BONDS—
5s, M&S, $35,000....Sept. 1, 1930

PUBLIC SCHOOL BONDS—
7s, J&J, $15,000.....July 1, 1905
Subject to call.
Total debt Aug. 15, 1902. $56,946
School house bonds (add'l) 35,000
Tax valuation in 1901...1,195,055
City tax (per $1,000) 1902..$13·50
School tax (per $1,000) 1901 9·00
Population in 1890 was.....2,385
Population in 1900 was.....3,552

INTEREST is payable in New York City.

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— *When Due.*
COURT HOUSE BONDS.—
6s, J&J, $70,000.....July 1, 1919
Subject to call after 10 years.
FUNDING BONDS—
6s, ..., $7,000.....Aug. 1, 1917
Floating debt..... $1,500

Interest on court-house bonds payable in New York; on funding bonds at office of County Treas.
Total debt Mar. 1, 1901. $78,500
Tax valuation 1900. 951,530
Total tax (per $1,000) 1900.$34·70
Population in 1890 was.....10,618
Population in 1900 was....10,30 t

ROSWELL—SAMUEL ATKINSON, City Clerk.

County seat of Chaves County.

LOANS— *When Due.*
REFUNDING BONDS—
5s, ..., $53,000.....
SEWER BONDS—
6s, J&J, $35,000.....Oct. 10, 1931
Optional Oct. 10, 1921.

Bond. debt Oct. 10, 1901. $88,000
Assessed valuation 1901. 597,966
Estimated real valuat'n.2,225,000
Population in 1900 was.....2,049

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 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 and will be collected to meet all interest due in 1902.

LOANS—
1884..10s, matured 1894.$24,500
1885..10s, matured 1895. 700
1889.. 6s, J&J, 10-30 yr.213,300
1892.. 6s, J&J, 20-30 yr. 17,500
1895.. 5¾s, M&N, 20-30 yr. 96,400
1896.. 5¾s, M&N, 20-30 yr. 16,900
1897.. 6s, J&J, 20 30 yr. 4,600
1897.. 6s, J&J, 20 30 yr. 9,279
1900.. 4s, M&S, 20-30 yr. 37,700
Bond. debt Aug. 1, 1902...420,879

Judgments Aug. 20, '01..$100,000
Floating debt..... 5,124
Total debt..... 526,004
B'nds of '84 incl. judgment 23,500
Net debt Aug. 20, 1901 .. 502,504
Tax valuation 1901.....3,805,772
Ter. & Co. tax (per M) 1901.$38·30
Population in 1890 was.....24,204
(Part of county detached since '90.)
Population in 1900 was.....22,053

SANTA FE CO.—Frederick Muller, Treas.

County seat is Santa Fe. A committee of citizens, appointed to adjust the bonded and other indebtedness of the county on the basis of 25 cents on the dollar (V. 70, p. 242), failed to effect such compromise. On January 7, 1902, the Board of County Commissioners passed a resolution offering to compromise the debt on the basis of 50 cents on the dollar, issuing in payment 3 p. c. bonds. Nothing further, however, has been done, as this compromise was not acceptable to the bondholders. V. 74, p. 110. See V. 71, p. 303 and 1183, for suit instituted by Bird S. Coler *et al* of New York City.

County Debt July 1, 1901.		Tax valuation, real....	$1,065,450
Santa Fe Co. bonds...	$681,039 00	Tax valuation, personal.	827,335
Unpaid coupons.....	230,164 95	Total valuation 1901....	1,892,785
Floating debt.....	11,385 90	Exemptions.....	165,720
Interest on same.....	7,874 28	Ter. & co. tax (p. $1,000) '01..	$35 79
School Dist's—Cerillos and city of Santa Fe.	29,333 70	Population in 1890 was.....	13,562
Interest.....	700 00	Population in 1900 was ...	14,658
Total.....	$960,497 83		

SOCORRO CO.—

County seat is Socorro. A portion of this county has been taken to help form Otero County.

LOANS—	When Due.	Total debt 1901.....	$181,700
Refunding Bonds—		Tax valuation 1900.....	2,347,134
5s, J&D, $150,000....	June 1, 1931	Population in 1890 was.....	9,595
Optional June 1, 1921.		Population in 1900 was....	12,195

INTEREST is payable in New York City

TAOS COUNTY.—Tomas M. y Gonzales.

County seat is Taos.

LOANS—	When Due.	Floating debt.....	$3,000
Refunding Bonds—		Assessed valuation 1901.	542,666
5s, M&S, $45,000.....	1932	Assessment about ½ actual value.	
(Optional after 1932.)		Population in 1890 was.....	9,868
Bonded debt July 1, 1902.	$86,400	Population in 1900 was.....	10,889

VALENCIA COUNTY.—County seat is Las Lunas

Bonded debt Jan. 1, '98.	$97,300	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
Assessment about 35 p. c. actual.			

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 - - - - - - - - -	Phœnix
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.

LOANS—	—Interest.—	—Principal.—		
Name and Purpose.	P. Ct.	Payable.	When Due.	Outstand'g.
Capitol Building bonds...	1898 5	Semi-an.	June, 1948	$100,000
Subject to call after 1918.				
Funding Bonds....	1888 6	Jan.	Jan. 15, 1913	140,000
do do	1892 5	J&J	July 15, 1942	2,000,000
Subject to call after July 15, 1912.				
do do	1896 5	....	Jan. 15, 1946	300,000
Insane Asylum bonds.....	1885 7	Jan.	July 1, 1905	50,000
Subject to call July 1, 1895.				
La Purchase Exp's'n b'ds.	1902 5	J&J	1922	30,000
World's Fair bonds.....	1892 5	July	July 1, 1912	30,000

INTEREST is payable in gold at the office of the Territorial Treasurer, and at the 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 July 1, 1901, $75,631 50.

TAX FREE.—The bonds issued by Arizona are exempt from taxation.

ASSESSED VALUATION.—The Territory's assessed valuation in 1901 was $38,853,831; 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..122,931 | 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.—M. Garcia, Clerk.

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 not included in reporting the debt of Apache County.

County seat is St. John's.

LOANS—	When Due.	Tax valuation 1901.....	$939,368
Funding Bonds—		Assessment is ½ actual value.	
7g, July 15, $17,000.	July 15, 1905	State & co. tax (per M) 1901.	$3·85
Territorial Bonds (funding)—		Population in 1900 was.....	8,297
5g, J&J, $43,439g.....	Jan. 1, 1913	Population in 1890 was.....	4,281
Bonded debt Oct. 1, 1901...	$60,439		

INTEREST on the 7 per cent bonds is payable at Bank of British Columbia, San Francisco; on Territorial bonds at Phœnix, 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.	$118,000
County Bonds—		All bonds are exempt from taxa'n.	
7s, Jan. 15, $61,860..	Jan. 15, 1903	Tax valuation 1901.....	$7,498,407
($7,070 yearly to Jan. 15, 1906.)		Assessm'nt is about $^2/_5$ actual value.	
7s, Jan. 15, $46,720..	1903 to 1908	State & Co. tax (per M.) 1901.	$32·00
($4,760 yearly.)		Population in 1890 was.....	6,938
Interest payable in Tombstone.		Population in 1900 was.....	9,251

COCONINO CO.—Geo. Hoxworth, Treasurer.

County seat is Flagstaff. The debt represented by the Territorial bonds was created by Yavapai County previous to 1891, when this county was formed, and on January 15, 1894, was funded into 5 per cent 50-year Territorial bonds.

LOANS—	When Due.	Total debt Feb. 1, 1902..	$174,000
Territorial Bonds (refunding)		Total valuation 1901....	2,063,010
5s, J&J, $159,000...	Jan. 15, 1943	Assessment about ½ actual value.	
Subject to call Jan. 15, 1914.		State & Co. tax (per M) '00.	$39·70
Court House Bonds—		Population in 1900 was.....	5,314
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.—G. B. Cambell, Treasurer.

County seat is Solomonsville.

Gold 7s, $30,000.	Part y'rly Oct. 1.	Tax valuation 1902....	$3,358,933
Gold 5s, 147,365.	.....	State & co. tax (per M.)	1902. $40·00
Bonded debt Sept. 29, '02.	$177,365	Population in 1890 was.....	5,670
Floating debt.....	25,500	Population in 1900 was.....	14,162
Total debt Sept. 29, 1902	202,865		

MARICOPA CO.—N. Osborn, Clk. B'd of Sup.

County seat is Phœnix. On Jan. 1, 1900, Maricopa County owned property valued at $231,020. School property in addition was valued at $225,540.

LOANS—	When Due.	Cash in treasury.....	$84,109
M. & P. RR. Bonds—		Tax valuation 1902....	10,000,300
7s, ..., $2,000.....	Apr. 2, 1915	State & co. tax (per M)	1902. $26·10
Refunding Bonds—		Population in 1890 was....	10,989
7s, Jan. 15, $15,000..	Dec. 3, 1903	Population in 1900 was.....	20,457
5s, ..., 229,253.....	1942	*School Dist Bonds*—	
Refunding Bonds—(Con.)		7s, var., $61,000....	1912 to 1919
5s, ..., $38,383.....	1943	6s, ..., 30,000.....	1913
Bonded debt July 1, '02..	$284,636	6s, ..., 30,000.....	1917
School debt (additional)..	151 000	Subject to call after 1907.	
Floating debt.....	9,621	5½s, Apr., $10 000	Apr. 14, 1922
Total debt July 1, 1902..	445,257	5½s, ..., 20,000.	Sept. 16, 1921

INTEREST on the refunding bonds is payable at San Francisco; on others at Phœnix, Ariz.

MOHAVE CO.—A. Cornwall, Treasurer.

County seat is Kingman.

LOANS—	When Due.	Total valuation 1901...	$1,022,692
County Bonds—		State & co. tax (per M.) '00.	$37·00
5s, J&J, $105,363.....	June, 1940	Population in 1890 was.....	1,444
Interest is payable at Phœnix.		Population in 1900 was.....	3,426
Total debt Oct. 1, 1900.	$105,363		

PHŒNIX.—{WALTER TALBOT, Mayor. {T. A. JOBS, Recorder.

Phœnix is the county seat of Maricopa County.

LOANS—	When Due.	Warrant debt Mar. 1, '02.	$66,874
City Hall and Fire Dep. Bonds—		Tax valuation 1901.....	4,945,690
7s, June 20, $15,000..	June 20, 1917	Assessment about ¾ actual value.	
6s, J&D, 15,000..	June 1, 1919	City tax (per $1,000) 1901...	$9·20
Refunding Bonds—		Population in 1890 was.....	3,152
5s, g., M&N15, $10,000.....	1913	Population in 1900 was.....	5,544
Optional $2,000 yearly after 1908.		*School District Bonds*—	
		5½s, Sept., $20,000..	Sept. 16, 1921

TAX FREE.—Bonds of this city are exempt from taxation.

PIMA CO.—Harry 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, which is liable for $83,407 of the debt given below. The debt statement below is for the county before partition.

LOANS—	When Due.	Floating debt..	$20,000
Redemption Bonds—		Total debt July 1, 1902..	377,240
7s, Jan., $100,000.	June 30, 1903-6	Sinking fund.....	25,888
Refunding Bonds—		Net debt July 1, 1902 ...	351,351
4s, ... , $22,000 g.....	1951	Total valuation 1902....	3,720 317
4s, ... , 25.000 g. ...	1952	Assessment abt. 70% actual value.	
Territorial Funding Bonds—		State & co tax (per M.)	1902. $37·00
5s, J&J, $210,240.....	1942	Population 1890 was.....	12,673
Bonded debt July 1, 1902.	$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 Phœnix, Ariz., on the 4s at the Arizona National Bank, Tucson.

PINAL CO.—A. F. Barker, Treasurer.

County seat is Florence.

Total debt Sept. 1, 1902..	$146,508	Population in 1900 was.....	7,779
Total valuation, 1902....	1,697,515	Population in 1890 was.....	4,251
State & co. tax (per M.)	1901. $37·50		

PRESCOTT.—Prescott is situated in Yavapai County.

LOANS—	When Due.	Total debt Apr. 1, 1898..	$88,000
City Hall and Water-Works—		Tax valuation 1897.....	1,194,175
5s, J&J, $88,000.....	1943-4-5	Assessment about ½ actual value.	
Interest payable at New York.		City tax per $1,000.....	$7·50
Water and Sewer Bonds 1898—		Population in 1890 was.....	1,759
5s, g., $150,000	1948	Population in 1900 was.....	3,559

TOMBSTONE.—A. H. Emanuel, Mayor.

County seat of Cochise County.

LOANS -	When Due.	Tax valuation, personal..	$72,000
Funding Bonds—		Total valuation 1902.....	312,000
5s, semi-an., $13,812	1939	City tax (per $,000) 1901..	$10·00
Total debt Feb. 24, 1902.	$13,812	Population in 1890 was.....	1,875
Tax valuation, real.....	240,000	Population in 1900 was.....	646

TUCSON.—{C. F. SCHUMACHER, Mayor. N. E. HAWKE, Recorder.

County seat of Pima County.

LOANS—	When Due.
CITY HALL, JAIL, ETC., BONDS—	
5g., J&J, $16,000, g.	1943
Optional after 1903.	
FUNDING FLOATING DEBT—	
8g., J&D, $12,000, g.	June 1, 1903
WATER-WORKS BONDS—	
5s, g., J&J, $109.000	July 1, 1950

Interest is payable at Tucson and Phœnix. Bonds are all tax exempt.

Total debt Jan. 1, 1902..	$137,000
Water debt (included)...	109,000
Floating debt	17,718
Total debt..	154,718
Cash on hand	13,998
Total valuat'n 1901 (est.)	2,290,000
About 1/3 actual value.	
City tax (per M.) 1901	$10·00
Total tax (per $1,000) 1901.	$17·00
Population in 1890 was	5,150
Population in 1900 was	7,531

YAVAPAI CO.—J. H. ROBINSON, Co. Clerk.

County seat is Prescott. Bonds 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 U. S. Supreme Court in February, 1902, also declared the bonds valid.

LOANS—	When Due.
REDEMPTION BONDS—	
7s, $128,000	Jan. 1, 1908
TERRITORIAL BONDS—	
5s, $52,163	
Bonded debt Jan. 1, 1902.	$180,163
Floating debt	120,320

Total debt Jan. 1, 1902..	$300,483
Sinking fund	90,952
Assessed valuation 1901.	4,353,337
Total tax (per $1,000) 1901.	40·00
Population in 1890 was	8,685
Population in 1900 was	13,799

YUMA COUNTY.—C. P. CRONIN, Recorder.

County seat is Yuma.

LOANS—	When Due.
COUNTY BONDS, '87 & '93—	
7s, g., Jan. 1, $8,500	1903
5s. g., J&J, 88,770	
SCHOOL BONDS—	
7s, g., Oct. 1, $3,000.	1902-'07-'12
7s, g., Jan. 1, 1,500	1910

Bonded d'bt, Mar. 1, 1902..	$97,270
School debt (additional)..	31,500
Total valuation 1901.	1,028,782
Assessment abt. 30% actual value.	
State & Co. tax (per M.) 1901.	$53·00
Population in 1890 was	2,671
Population in 1900 was	4,145

INTEREST on the county 7s is payable in New York and San Francisco; on the 5s at Phœnix 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 (term expires May 14, 1905) - T. B. Ferguson
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— NAME AND PURPOSE.	Interest.— P. Ct. Payable.	Principal.— When Due.	Outstand'g
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 Mar. 24, 1902, was $48,000; floating debt (warrants) $479,017; total debt, $527,017

ASSESSED VALUATION for 1901 was $60,464,696; in 1900 it was $49,394,289; tax rate (per $1,000) in 1902 was $7·80. 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, 398,331.

CITIES, COUNTIES AND TOWNS IN THE TERRITORY OF OKLAHOMA.

CANADIAN CO.—EARLE BEEBE, Co. Clerk.

El Reno is the county seat.

LOANS—	When due.
COURT HOUSE BONDS—	
4s, F&A, $50,000.	1922 to 1931
$5,000 due yearly on Feb. 1.	
FUNDING BONDS:	
...., ... , $7,000	
...., ..., 49,500	

Bonded debt Feb. 1, '02.	$106,500
Cash in treas. Oct. 19, '01	17,439
Tax valuation 1901.	4,971,229
County tax (per M.) 1900.	$14·85
Population in 1900 was	15,981

CLEVELAND CO.—D. B. WYNNE, Clerk.

County seat is Norman.

LOANS—	When Due.
6s, A&O, $23,500 g.	1916 to 1925
REFUNDING BONDS—	
5s, ..., $45,000	1920 to 1929
$4,500 due yearly on Aug. 1.	
UNIVERSITY BUILDING BONDS—	
5s, J&J, $8,000	July 1, 1911

Total debt Feb. 1, 1902..	$76,500
Sinking fund	3,500
Net debt Feb. 1, 1902	73,000
Tax valuation 1901.	2,177,522
Real valuation (about).	5,000,000
State & Co. tax (per M.), 1900.	$21·15
Population in 1900 was	16,388

GARFIELD CO.—County seat is Enid.

LOANS.	When Due.
FUNDING BONDS—	
6s, A. & O. $30,000	Apr. 25, 1916
($3,000 due yrly) to	Apr. 25, 1925
Bonded debt Jan. 1, 1902.	$46,000

Tax valuation 1901.	$3,105,501
Real valuation (about).	30,000,000
State & co. tax (per M.) 1900	$29·15
Population in 1900 was	22,076

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—	When Due.
CITY BUILDING BONDS—	
4½s, J&J, $25,000	Aug. 1, 1931
Optional Aug. 1, 1921.	
REFUNDING BONDS—	
6s, J&J, $20,000	1920 to 1930
Due $2,000 yearly.	
Subject to call at any time.	
SEWER BONDS—	
4½s, J&J, $65,000	Aug. 1, 1931
Optional Aug. 1, 1921.	
WATER WORKS BONDS—	
7s, M&N, $50,000	May 1, 1912
4½s, J&J, $30,000	Aug. 1, 1931
Optional Aug. 1, 1921.	

Bonded debt Oct. 1, 1901.	$210,000
Tax valuation 1902.	1,656,000
Assessment about 2/5 actual value.	
Total tax (per M.), 1901.	$59·00
Population in 1890 was	5,333
Population in 1900 was	10,006

LOGAN COUNTY—J. B. DOBSON, Co. Clerk.

County seat is Guthrie.

LOANS—	When Due.
REFUNDING BONDS—	
6s, 5s & 4½s, $163,000.	1909-19-29
(Subject to call after 1909.)	
Bond. debt Oct. 1. 1902.	$163,000

Tax valuation 1902.	$4,959,052
Assessment about ½ actual value.	
St. & Co. tax (per M.) 1902.	$22·30
Population in 1900 was	26,563

OKLAHOMA CITY.—F. A. BLAISE, Clerk.

This city is the county seat of the county of the same name.

LOANS—	When Due.
FUNDING BONDS—	
6s, F&A, $50,000	Aug. 15, 1915
6s, J&D, 31,000	June 24, 1926
CITY BUILDING BONDS—	
5s, M&S, $30,000	Mar. 1, 1931
SEWER BONDS—	
7s, M&S, $17,500	Mar. 1, 1913
5s, A&O, 20,000	Oct. 1, 1930
WATER BONDS—	
5s, A&O, $100,000	Oct. 1, 1930
Int. at Chemical Nat. Bk., N. Y. City.	

Total debt Oct. 1, 1901.	$248.500
Sinking fund	3,000
Net debt Oct. 1, 1901..	245 500
Tax valuation 1902.	2 860,522
Real valuation (about).	10,000,000
City tax (per M.) 1902.	$20·50
Population in 1890 was	4,151
Population in 1900 was	10,037
School District Bonds (addit'l)—	
6s, J&J, $45,500	Jan. 1, 1914
Tot Sc. Dist. d't, Sep. 15, '02.	$46,764
Sinking fund (about)	2,000

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—	When Due.
6s, J&J, $35,000	Dec., 1904
Subject to call at any time.	
..., ..., about $15,000	1926
Subject to call at any time.	
COURT HOUSE BONDS—	
5s, ..., $22,000	1920-1929
REFUNDING BONDS—	
5s, J&J, $77,600	1920-1930
Optional after 1920.	

Bond. debt Sept. 1, 1900.	$136,900
Tax valuation 1901	4,738,133
Assessment is ½ actual value.	
St. & Co. tax (per M.), 1900.	$14·65
Population in 1890 was	11,742
Population in 1900 was	25,915

INTEREST on the bonds due in 1904 is payable at the Chemical National Bank, New York; on the refunding bonds at the Western National National Bank, New York.

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.*	*Popul'n, 1900.*
Beaver	$15,500	$1,614,072	$7·80	3,051
Blaine	38,000	996 096	36·00	10,658
Custer	38,800	1,651,724	20·00	12,264
Day	19,800	477,913	27·00	2,173
Dewey	20,600	810,725	24 00	8,819
Grant	29,000	2,725,624	19·00	17,273
Kay	35,000	3,404,931	4·00	22,530
Kingfisher	25,000	3,261,709	15·00	18,501
Lincoln	67,000	2,626,587	15·70	27,007
Noble	57,000	2,029,942	27·15	14,015
Pawnee	32,000	1,674,296	25·00	12,366
Payne	78,700	3,215,641	10·00	20,909
Pottawatomie	51,500	2,951,073	22·00	26,412
Roger Mills	23,450	913,713	19·30	6,190
Washita	76,100	1,433,309	19·00	15,001
Woods	47,200	4,848,204	9·00	34,975

Indebtedness of other places—	*Bonded Debt.*	*Floating Debt.*	*Assessed Valuation.*	*Popul'n 1900.*
El Reno, Canadian County	$27,000	.....	$630,711	3,383
El Reno School District	33,500	.....	930,000	.....
Norman, Cleveland County	17,500	10,000	600,000	2,225
Perry, Noble County	20,000	26,484	451,995	3,351
Ponca City, Kay County	35,000	.....	260,783	2,528

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

PACIFIC STATES.

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State of California.

ITS

DEBT, RESOURCES, Etc.

Admitted as a State (Act of Sept. 9, 1850) - Sept. 9, 1850
Total area of State (square miles) - - - - - 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.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g
Funded debt bonds, 1873, g...	6	J & J	.....	$2,277,500
Depot bonds, 1893.....	4	J & J	Jan. 1. 1912	600,000
Civil bonds of 1857.....Interest ceased.				3,500
Do 1860.....	do	do		500

PAR VALUE OF BONDS.—The bonds are for $100, $500 and $1,000.

INTEREST is payable at the office of the Treasurer in Sacramento.

TOTAL DEBT.—The total bonded debt of the State on July 1, 1902, was $2,281,500. The warrant debt on that date was $168,581. The $600,000 of Depot bonds, being in the nature of a loan to the Harbor Commissioners, are not included in the total indebtedness of the State; these bonds are payable out of a sinking fund receiving its revenue from moneys collected by the San Francisco Harbor Commissioners; $200,000 of this issue is held by the State in trust for the State School Fund.

Of the interest bearing debt $2,277,500 was held (July 1, 1902) as follows:

In trust for the State School Fund (bonds of 1873).....$1,526,500
In trust for the University Fund (bonds of 1873)..... 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. Tax rate in 1901 was $4·80 and in 1902, $3·82.

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.

TAX EXEMPT AMENDMENT.—At the November (1902) election the following amendment to Article 13 of the State Constitution will be voted upon. V. 74, p. 916.

SECTION 1¾. All bonds hereafter issued by the State of California, or by any county, city and county, municipal corporation, or district (including school, reclamation and irrigation districts) within said State, shall be free and exempt from taxation. See editorial article in current number of the STATE AND CITY SUPPLEMENT.

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 45,753 in 1900; 72,742 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.*

CITY HALL—
5s, March, $10,000...1903 to 1910
($1,250 due yearly Mar. 1.)
5s, ..., $41,250...1902 to 1934
($1,250 due yearly Dec. 1.)

ELECTRIC LIGHT PLANT—
5s, March, $10,000...1903 to 1910
($1,250 due yearly Mar. 1.)

FIRE DEPARTMENT—
5s, March, $14,000...1903 to 1910
($1,750 due yearly Mar. 1.)

SCHOOL—
5s, March, $20,000...1903 to 1910
($2,500 due yearly Mar. 1.)

SCHOOL--(Con.)—
5s, ..., $33,825.....1902-1934
($1,025 due yearly Dec. 1.)
4s, J&D. |$100,000 1902-1941
($2,500 due yearly on Dec. 1.)

SEWER—
5s, F&A, $24,000.....1903-1911
($6,000 due Feb.1 of each odd year)

Interest is payable in Alameda.
Bond. debt Mar. 1, 1902 $262,100
Total valuation 1901...11,621,272
Assessment about ⅔ actual value.
State & Co. tax (per M) '01..$12·50
City & sch. tax (per M) '01. 12·00
Population in 1890 was.....11,165
Population in 1900 was.....16,464

ALESSANDRO IRRIGATION DISTRICT.—J. E. Paddock, Secretary.

This district is in Riverside county. Bonds of the district have been in litigation. The Superior Court of Riverside County declared the bonds illegal, and the State Supreme Court upon appeal affirmed the decision of the lower Court and refused a rehearing of the case. See CHRONICLE Feb. 8, 1902

Bonded debt.....$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.*

SCHOOL BONDS—
5s, g. Ann., $25,000..1903 to 1912
$2,500 payable yearly on Jan. 2.
4½s J&J, $95,000...Jan. 1, 1903
(2,500 due yearly.) to 1940
Electric-light bonds.....$10,500

Sewer bonds..... $7,800
Bonded debt Oct. 1, 1902 138,300
Tax valuation 1902.....9,321,750
City tax (per $1,000) 1902..$11·00
Population in 1890.....5,101
Population in 1900 was.....13,214

INTEREST on 4½% school bonds is payable at office of City Treasurer.

FRESNO.—This is the county seat of Fresno County.

LOANS—	When Due.
FIRE DEPARMENT—	
5s, Aug., $3,125	Aug. 1, 1903
($625 yearly) to	Aug. 1, 1907
OVERFLOW—	
5s, Aug., $3,125	Aug. 1, 1903
($625 yearly) to	Aug. 1, 1907
SCHOOL—	
5s, Aug., $12,500	Aug. 1, 1903
($2,500 yearly) to	Aug. 1, 1907
School district bonds	$75,000
SEWER—	
5s, Dec., $30,000	Dec. 3, 1902
($5,000 yearly) to	Dec. 3, 1907

SEWER (Con.) –
5s, J&J, $33,000 ..... 1903 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 ½ actual value.
Total tax (per $1,000), 1898. $26·50
Population in 1890 was 10,818
Population in 1900 was 12,470

The bonds of this city are all payable in gold.

FRESNO CO.—{G. W. CARTWRIGHT, Clerk. H. E. BARNUM, Auditor.

County seat is Fresno.

LOANS—	When Due.
BRIDGE BONDS—	
6s, J&J, $80,000	1905
Total debt Feb. 19, 1902.	$80,000
Sinking fund	43,309
Net debt Feb. 19, 1902.	36,691

Total valuation 1901. $28,180,820
Assessment about ¾ actual value.
State & co. tax (per M) 01 .. $17·00
Population in 1890 was 32,026
Population in 1900 was 37,862

GLENN COUNTY.—{W. H. SALE, Clerk. J. H. GRAVES, Auditor.

County seat is Willow.

LOANS—	When Due.
COURT HOUSE AND JAIL—	
4½s, J&J, $44,000.	Jan. 1, 1903-'13
($2,000 each Jan. 1 and July 1.;	
Principal and inter't pay'le in gold.	
Total debt Jan. 1, 1902.	$44,000
Tax valuation, real .....,	8,439,413

Tax valuat'n, personal. $1,071,992
Tax valuation, RRs... 495,813
Total valuation 1901 .. 10,007,218
Assessment about $^{7}/_{10}$ actual value.
State & Co. tax (per M.) 1901. $16·60
Population 1900 was 5,150

GRASS VALLEY.—W. D. HARRIS, Clerk.

This city is in Nevada County.

SEWER BONDS.	When Due.
7s, Feb., $37,000.	Feb., 1903 to '39
Bonded debt Mar. 1, 1902.	$37.000
Total valuation, 1901 ..	1,387,623

Assessment about ⅔ actual value.
Tax rate (per $1,000) 1901. $30·00
Population in 1900 was 4,719

HEALDSBURG.—C. H. POND, Clerk.

This city is in Sonoma County.

LOANS—	When Due.
WATER-WORKS BONDS—	
5s, J&J, $74,000	1903 to 1939
Bonded debt Feb. 23, 1901.	$78,000
Assessed valuation 1900 ..	800,000

Assessment about ¾ actual value.
City Tax (per $1,000) 1899. $12·50
Total tax (per $1,000) ..... 30·20
Population in 1890 was 1,485
Population in 1900 was 1,869

HOLLISTER.—J. H. SHAW, Town Clerk.

County seat of San Benito County.

LOANS—	When Due.
SEWER BONDS—	
6s, g., semi-an., $29,750	g. '03 to '37
($875 due yearly on June 1.)	
Total debt July 1, 1902	$29,750
Tax valuation 1902	882,000

Real valuation $2,000,000
State and county tax (per $1,000) 1902 ..... $15·00
City tax (per $1,000) 1902 .. 10·00
Population in 1890 was 1,234
Population in 1900 was 1,315

INTEREST payable at office of the Town Treasurer.

KERN COUNTY.—{I. L. MILLER, Clerk. B. A. HAYDEN, Auditor.

County seat is Bakersfield.

LOANS—	When Due.
REFUNDING BONDS—	
4½s, J&D, $235,000 ..	1908 to 1918
$2,350 due yearly on Dec. 1.	
Bond. debt July 1, 1900	$242,000
Sinking fund	9,612
Net debt July 1, 1900.	232,388
Tax valuation, real	10,875,870

Tax valuation, pers'l ... $2,417,151
Tax valuation, RRs ... 1,887,144
Total valuation 1900 .. 15, 80,165
Assessment about ½ actual value.
State & Co. tax (per M) 1900. $17·00
Population in 1890 was 9,808
Population in 1900 was 16,480

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 were advised that there had 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.

LOANS—	When Due.
BRIDGE BONDS—	
4s, J&J, $20,700	1903 to 1939
($575 due yearly July 1.)	
FIRE DEPARTMENT BONDS—	
4s, J&J, $135,000	1903 to 1939
($3,750 due yearly June 1.)	
FUNDING BONDS—	
5s, May 1, $35,000	May 1, 1911
(Subject to call.)	
INTERNAL SEWER SYSTEM, 1890—	
5s, J&J, $149,600	1903-1911
($18,700 due yearly on July 1.)	
PARK BONDS—	
4s, F&A, $9,000	1903 to 1939
($250 due yearly Aug. 1.)	
REFUNDING BONDS—	
4s, J&D, $236,250, g.	1903 to 1937
($6,750 yearly on July 1.)	
SCHOOL IMPROVEMENT, 1889 &'95	
5s, A&O, $80,000	1902-1910
(Part due yearly on Oct. 1.)	
4½s, J&J $252,450	1903 to 1935
($7,650 due yearly July 1.)	

LOANS—	When Due.
POLICE STATION, 1895—	
4½s, J&J $33,000	1903 to 1935
($1,000 yearly July 1.)	
SEWER BONDS 1892—	
5s, M&N, $215,000	1902-1912
($20,000 due yearly Nov 1.)	
TUNNEL BONDS—	
4s, F&A, $144,000	1903 to 1939
($4,000 due yearly Aug. 1.)	
WATER WORKS BONDS—	
4½s, J&J, $24,750	1903 to 1935
($750 due yearly July 1.)	
3¾s, A&O, $1,950,000	1903 1941
($50,000 due yearly Oct. 1.)	

Bonded debt, May 9, 1902. $3,380,920
Water debt (included) .. $2,025,500
Assessed val., real 73,084,060
Assessed val., per 5,940,748
Total valuation, 1901. 79,024,808
City Tax (per 1,000) 1902 .. $12·00
Population 1900 102,479
Population 1890 50,395

INTEREST on all bonds is payable at the office of the City Treasurer.

DEBT LIMITATION.—The city charter limits its debt to the amount of $2,000,000, exclusive of loans for water works and sewers.

LOS ANGELES CO.—C. W. BELL, Clerk.

County seat is Los Angeles.

LOANS—	When Due.
COUNTY BONDS—	
6g, J&J, $11,500 g.	July 1, 1904
5g, J&J, 153,000 g.	July 1, 1910
4½g, J&J, 100,000 g.	July 1, 1905
4½g, J&J, 69,000 g.	Jan. 1, 1907
Int. paid by County Treasurer.	
Total debt July 1, 1902 ..	$333,500
Sinking fund	33,281

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
Total valuation 1901. $103,328,904
Assessment is $^{3}/_{5}$ actual value.
State & Co. tax (per M.) '02 $18·00
Population in 1890 was 101,454
Population in 1900 was 170,298

OPTION.—All bonds subject to call at any time on 40 days notice.

MARIN CO.—{T. S. BONNEAU, Clerk. T. J. FALLON, Treasurer.

County seat is San Rafael.

LOANS—	When Due.
REFUNDING BONDS—	
4s, J&J, $138,000	1916
Bond. debt July 1, 1900 ..	$154,500
Tax valuation, real	$10,162,795
Tax valuation, personal	$1,059,650

Tax valuation, railroads 772,269
Total valuation 1900 .. 11,994,714
St. & Co. tax (per M.) 1900 .. 16·50
Population in 1890 was 13,072
Population in 1900 was 15,702

MENDOCINO CO.—HALE MCGOWEN, Clerk.

County seat is Ukiah.

LOANS—	When Due.
REFUNDING BONDS—	
4s, J&J, $92,500	1903-1939
Bonded debt Sept. 1, 1902	$92,500
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 ½ 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—	When Due.
BONDS OF 1883—	
5s, semi-ann., $26,000	1903
BONDS OF 1887—	
4½s, F&A, $102,900	1907
(Subject to call at any time).	
Total debt Mar. 1, 1902.	$128,900
Tax valuation, real	10,560,276

Tax valuation, person'l. $1,528,572
Tax valuat'n, railroads. 1,510,215
Total valuation 1901 ... 13,657,777
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

INTEREST on the bonds of 1887 is payable in Merced.

MONROVIA.—J. T. BANNING, Treasurer.

Monrovia is in Los Angeles County.

LOANS—	When Due.
6s, g., $16,000	Mar. 10, '03 to 1910
6s, g., 3 ,000	July 1. 1903 to 1904
WATER WORKS BONDS—	
6s, July. $22,500	1903 to 1938
$625 yearly on July 1.	
6s, $19,000 ..	Mar. 10, 1903 to 1940

Total debt Oct. 1, 1901 . $91,125
Tax valuation 1901 781,848
Real valuation 1,500,000
City tax (per $1,000) 1901. $20·00
Population in 1890 was 907
Population in 1900 was 1,205

MONTEREY CO.—A. M. MCLEAN, Co. Aud'r.

County seat is Salinas.

LOANS—	When Due.
REFUNDING BONDS—	
4s, J&J, $66,000 .	Jan. 1, 1903-'13
4s, J&J, 56 000	Jan. 1, 1914-'21
Bond. debt Feb. 1, 1902.	$122,000
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.) 1902 .. $14·00
Population in 1890 was 18,637
Population in 1900 was 19,380

NEVADA CITY.—T. H. CARR, City Clerk.

County seat of Nevada County. The income from the water-works pays the interest and principal as it matures.

Bonded debt Jan. 1, 1900 .. $82,000
Water debt (included) 54,000
No floating debt.
No sinking fund.
Tax valuation, real 855,000
Tax valuation, personal ... 85,000

Total valuation, 1899 940,000
Assesment about ½ actual value.
City tax rate (per M.) 1899. $7·50
Population in 1890 was ... 2,524
Population in 1900 was ... 3,250

OAKLAND.—{ANSON BARSTOW, Mayor. A. H. BREED, Auditor.

Oakland is the county-seat of Alameda County.

LOANS—	When Due.
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, $200,000 .... July 15, 1903
($20,000 due y'rly to July 15, 1912
REFUNDING BONDS, 1897—
4s, M&S, $122,500g ..... Sept. 1
$3,500 payable y'ly to Sep. 1, 1937
Bonded debt Mar. 1. '02 .. $405,500
Value of City property .. 1,046,150

ASSESSED VALUATION.

Years.	Valuation.	Tax Rate.	Years.	Valuation.	Tax Rate.
1901	$44,754,041	$12·90	1895	$45,382,330	$11·20
1900	44,224,168	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

In 1901 the real estate valuation was $43,090,766; personal property, $1,663,275. The total tax, $25·40 per $1,000, included, State tax, $4·30; county tax, $7·70, and city tax, $12·90 ($12·30 and $11·50 in annexed wards).

POPULATION—In 1900 (Census) was 66,960; in 1890 it was 48,682; in 1880 it was 34,555.

PASADENA.—{GEO. F. KERNAGHAN, Auditor. H. DYER, Clerk.

This city is in Los Angeles County.

LOANS—	When Due.
FIRE AND SEWER BONDS—	
5s, Feb., $57,600	1903 to 1908
$9,600 yearly on Feb. 1.	
IMPROVEMENT BONDS 1902—	
4s, J&J, $152,000.	1903 to 1922
$8 600 due yearly on Jan. 2.	
4s, J&J, $148,000.	1903 to 1942
$3,700 due yearly on Jan. 2.	

LIBRARY BONDS—
7s, Feb., $3,400 ..... 1903 to 1910
$425 yearly on Feb. 1.
Interest payable at city treasury.
Bonded debt Oct. 1, 1902. $361,000
Total valuation 1902 ... 10,440,408
Total tax rate (per M) 1902 ... $27·50
Population in 1890 was 4,882
Population in 1900 was 9,117

PASADENA CITY SCHOOL DISTRICT—E. A. WALKER, Secretary.

Includes the City of Pasadena and North and East Pasadena.

LOANS— *When Due.*
SCHOOL BONDS—
6s, Sept., $20,000 1902-1905
($5,000 due yearly Sept. 2.)
4s, ..., $100,000.....1903-1922

Total debt Jan. 1, 1902.. $20,000
Assessed valu't'n 1902.11,915,633
Assessment about 5/8 actual value.
School tax (per $1,000) 1902.$1 75

REDLANDS.—L. W. CLARK, Clerk.

This city is in San Bernardino County.

LOANS— *When Due.*
CITY BONDS (gold)—
6s, M&N, $50,000.....May 1, 1903
($5,000 pay. y'rly) to May 1, 1912
FIRE HALL BONDS (gold)—
4½s, M&N, $5,500....1902 to 1912
$500 due yearly on Nov. 1.
Interest at Chase Nat. Bank, N. Y.

Total debt May 1, 1902....$50,000
Tax valuation 1902.....5,019,188
Total tax (per $1,000) 1900.$36·00
Assessment about 1/3 actual value.
Population in 1890 was.....1,904
Population in 1900 was.....4,797

REDLANDS SCHOOL DISTRICT—

LOANS— *When Due*
7s, ..., $4,000.....1903-1906
6s, ..., 4,000.....1906-1907
6s, ..., 3,000.....1908
5s, ..., 8,000.....1908-1909
5s, ..., $4,000.....1910
5s, ..., 3,000.....1911
5s, ..., 16,000.....1912-1919
Bonded debt July 1, 1902..$42,000

RIVERSIDE.—C. R. STIBBENS, City Clerk.

This city is the county seat of Riverside County.

LOANS— *When Due.*
STEAM POWER PLANT BONDS—
4s, g, J&D, $39,000 g.1903 to 1940
($1,000 due yearly on June 1.)
Bonded debt Feb. 1, '02..$149,500
Assessed valuation, real.4,985,575
Assessed valuat'n, pers'l 548,485
Total valuation 1901... 5,534,060
Assessm't abt. 40 p. c. actual val.
Total tax (per $1,000) 1901.$37·00

Population 1890 was. 4,683
Population 1900 was 7,973
High School Dist. Bonds (add'l)—
4s, g., F&A, $40,000....1911-1920
4s, ... F&A, 7,000 .1908-'09-'10
$2,000 due Feb. 5, 1908; $2,500, 1909; $2,500, 1910.
Tax valuation 1901....$3,220,930
School tax (per $1,000) 1901.$4·80

RIVERSIDE CO.—W. W. PHELPS, Clerk.

Riverside is the county seat.

LOANS— *When Due.*
COURT HOUSE BONDS—
4s, g., M&S, $150,000.Sept.1,'13-42

Bonded debt Sept. 1, 1902.$150,000
Asses'd valuat'n 1902.$13,498,384
Population in 1900 was 17,897

SACRAMENTO.—C. M. PRODGER, Treasurer.

This city is the county seat of Sacramento County and the capital of the State. The original debt was a little less than $1,600,000, being four series of 6 per cent bonds, issued in 1858, and falling due in 1888, 1893, 1898 and 1903 The flood of 1861-1862 destroyed half of the property values, and the coupons had been delinquent for a dozen years. In 1872 a Funded Debt Commission (abolished by Legislative Act of 1899) was created and received from the city a gift, or capital, of $212,080 80. With this it bought bonds and coupons, and collected from the city as other creditors did and re-invested in more bonds and coupons. In 1899 the Commission was ordered by decree of Court to cancel $1,411,167 60 of the bonds and coupons at par.

	Mar. 1, 1902.
Past-due bonds	$3,000
Due in 1903, 6s	78,400
Levee bonds 5s, 1902-1907	30,000
Total debt Aug. 1, 1902..	111,400
Sinking fund	40,900
Net debt Aug. 1, 1902	70,500

Assess. valuation, real.$14,096,100
Asses. valuation, pers'l. 3,482,900
Total valuation 1902...17,579,000
Tax rate (per $1,000) 1902 $32·50
Population in 1890 was....26,386
Population 1900 (Census) 29,282

SACRAMENTO CO.—W. B. HAMILTON, Clerk. A. S. GREENLAW, Treas.

County seat is Sacramento. [$150,000 water bonds voted July 24, 1902.]

LOANS— *When Due.*
REFUNDING BONDS—
6s, Jan., $39,500..Feb. 1, 1903
4½s, J&J, 175,000..July 1, 1912
4½s, J&J, 58,000..July 1, 1913
4½s, J&J, 52,000..July 1, 1905
4s, J&J, 80,000..Jan. 1, 1908
Total debt July 1, 1901.. $414,512
Sinking fund..... 12,136

Net debt July 1, 1901....$402,376
County has no floating debt.
Tax valuation, real...$27,968,580
Tax valuat'n, person'l 4,924,450
Equalized val., RRs... 1,233,690
Total valuation, 1900. 34,126,720
State & co. tax (per M.) 1900 $16·50
Population in 1890 was... 40,339
Population in 1900 was... 45,915

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.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, J&J, $234,500..1903 to 1938
($6,500 due yearly Jan. 3.)
SCHOOL BONDS—
5s, J&D, $24,000.....1902 to 1907
$4,000 due yearly on Dec. 1.
Interest payable in San Diego.
WATER BONDS—
4½s, J&J, 585,000..1903 to 1941
($15,000 due yearly on July 1.)

Total debt Mar. 1, 1902 $858,500
Tax valuation, real..... 9,179,097
Tax valuation, personal 3,273,903
Tax valuation 1901.....12,452,000
Assessment about 9/10 actual value.
City tax (per $1,000) 1902..$14·50
Population in 1890 was.... 16,159
Population in 1900 was..... 17,700

SAN DIEGO CO.—

County seat is San Diego. Several irrigation districts have been organized in this county which have separate debts of their own.

LOANS— *When Due.*
FUNDING BONDS—
5s, J&J, $51,000....Jan. 1, 1909
4½s, J&J, 40,000...July 1, 1906
ROAD & BRIDGE BONDS—
5s, J&J, $39,000 .....Jan. 1, 1908
Total debt Mar. 1, 1901.$155,000
Sinking fund..... 5,000

Net debt Sept. 15, 1902 $130,000
Tax valuation, real....17,837,580
Tax valuat'n, personal. 2,504,034
Total valuation 1902...20,341,614
State & co. tax (per M) 1902.$17·50
Population in 1890 was....34,987
(Part of Co. detached since 1890.)
Population in 1900 was.....35,090

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.

LOANS— *When Due.*
PARK BONDS—
6g., A&O, $250,000, g..Apr. 1, 1904
JUDGMENT BONDS—
7g., ..., $1,000, g..Oct. 1, 1887

LOANS— *When Due.*
OLD CLAIMS NEVER PRESENTED FOR PAYMENT.—
6g., ..., $1,500, g..Jan. 1, 1888

Special bonds made payable by statute from taxes on lands benefited:
Montgomery Avenue bonds..... $1,579,000
Dupont Street bonds, 7s, amount outstanding..... 286,000
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.—

	Oct. 1, '01.	*Apr.* 1, 1901.	*Oct.* 1, '00.	*Oct.* 1, '99.
Total bonded debt.....	$252,500	$252,500	$252,500	$252,500
Sinking funds.....	221,474	218,172	208,966	205,361
Net debt.....	$31,026	$34,328	$43,534	$47,138

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. The water, gas and electric-light plant are not owned by the city.

Park reservations and public squares	$13,000,000
Fire department, lots and improvements, apparatus, etc..	1,756,000
Police department, lots, improvements and furnishings ...	100,000
Fire alarm and police telegraph	150,000
City halls, county jails, hospitals, almshouses, House of Correction, Industrial School, lots and improvements....	7,500,000
Cemetery reservation	580,000
Sundry lots	260,000
Channel-Street lots from Ninth to Eighteenth streets	110,000
School lots, improvements, libraries, furniture, &c	5,415,200
Total	$28,871,200

ASSESSED VALUATION AND TAX RATE.—

Years.	*Assessed Valuation.* Real.	Personal.	Total.	*Total Tax Rate per* $1,000.
1901 '02 ..	$289,682,092	$123,417,901	$413,099,993	$15·56
1900-'01 ..	288,530,645	121,624,679	410,155,324	16·25
1899-'00 ..	285,305,370	119,806,245	405,111,615	16·30
1898-'99 ..	282,769,730	69,574,331	352,344,061	18·06
1897-'98 ..	278,157,865	69,796,965	347,954,830	16·954
1896-'97 ..	275,334,295	82,251,831	357,586,126	13·98
1895-'96 ..	265,031,325	62,814,017	327,845,342	22·50
1894-'95 ..	261,809,115	63,299,903	325,109,018	14·93
1893-'94 ..	276,457,420	66,186,759	342,644,179	16·06
1892-'93 ..	277,346,008	68,884,698	346,224,706	14·34
1889-'90 ..	241,119,410	64,920,995	306,040,405	17·22
1884-'85 ..	164,495,888	59,013,672	223,509,560	15·77
1879-'80 ..	166,429,845	51,057,229	217,487,074	19·95
1874-'75 ..	162,466,177	101,763,267	264,229,444	20·99
1869-'70 ..	69,776,603	44,982,907	114,759,510	30·80
1864-'65 ..	47,345,973	35,851,652	83,197,725	29·80
1861-'62 ..	.....	.....	41,870,811	28·70

The tax rate for city and county purposes for 1901 was $10·762; in 1900 it was $11·38 and for State purposes $4·80 per $1,000 of valuation.

The amount of taxes levied in 1901-02 for city and county purposes (exclusive of railroads assessed by the State Board of Equalization, $288,427) was $4,445,782; for State purposes was $1,988,879; total amount of taxes, $6,434,662.

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 $228,000 6 per cent bonds issued by this district, maturing serially until about 1910, are therefore invalidated.

SAN JOAQUIN CO.—OTTO GRUNSKY, Clerk. G. E. HENSKEN, Dep. Co. Tr.

County seat is Stockton.

LOANS— *When Due.*
COURT HOUSE BONDS—
4s, J&J, $61,000....July 1, 1907
HOSPITAL BONDS—
5s, J&J, $29,000.....Jan. 1, 1913
JAIL BONDS—
5s, J&J, $22,000.... July 1, 1911
All above bonds are subject to call at any time on 40 days' notice.

Bond. debt Mar. 1, 1902 $112,000
Tax valuation, real.....25,775,244
Tax valuation, personal 4,121,958
Tax valuation, railroad 2,173,462
Total valuation 1901..32,069,664
Assessment about 3/4 actual value.
State & co. tax (per M) 1902.$16·00
Population in 1890 was.....28,629
Population in 1900 was 35,452

Principal and interest on all bonds payable in gold.

INTEREST is payable at Stockton.

TAX FREE.—All the above bonds are free from taxation.

SAN JOSE.—C. J. MARTIN, Mayor. J. W. COOK, Clerk.

This city is in Santa Clara County.

LOANS— *When Due.*
BRIDGE BONDS—
5 g., Jan., $1,500, g 1902 to 1907
CITY HALL BONDS—
5 g., Jan., $45,000, g.1902 to 1907
HIGH SCHOOL BONDS—
4½, J&D, $67,500.....1902-1937
($1,875 yearly on June 1.)
PARK BONDS—
5 g., Jan., $15,000, g.1902 to 1907
SEWER BONDS—
6 g., Jan., $85,500, g.1902 to 1907
4½, J&D, $36,000.....1902-1937
($1,000 yearly on June 1.)

Bonded debt Feb. 1, 1899.$312,125
Total valuation 1902...15,128,070
Tax rate (per $1,000) 1898.$23·90
Population in 1890 was.....18,086
Population in 1900 was.....21,500

INTEREST is payable at the office of the City Treasurer and both interest and principal are payable in gold.

SAN LUIS OBISPO CO.—J. WHICHER, Clk.

County seat is San Luis Obispo.

LOANS— *When Due.*
COUNTY BONDS—
6s, J&J, $36,000.....1905
5s, M&S, 20,000.....1911
Total debt Feb. 1, 1902....$60,000
Sinking fund..... 6,000

Net debt Feb. 1, 1902.. $54,000
Total valuation 1901...12,313,984
St. & co. tax (p. $1,000) 1901..$18·50
Population in 1890 was.....16,072
Population in 1900 was.....16,637

SANTA ANA.—EDWARD TEDFORD, Clerk.

This city is the county seat of Orange County.

LOANS— *When Due.*
SEWER BONDS—
4½s, g., ... $65,000.....
WATER BONDS—
..... $39,000.....

Assessed valuation '97.$2,251,000
Assessment about 2/3 actual value.
City tax rate (per M.) 1900.$20·50
Population in 1890 was.....3,628
Population in 1900 was.....4,933

SANTA BARBARA.—W. R. Kearney, Tr.

Santa Barbara is in Santa Barbara County.

LOANS—	When Due.
Boulevard Bonds—	
5s, Mar., $38,500	Mar. 25, 1902 (part due yearly) to Mar. 25, 1912
Outfall Sewer Bonds—	
5s, Oct., $13,585	Oct. 22, 1901 (part due yearly) to Oct. 22, 1911
High School Bonds—	
5s, Jan. 10, $58,500	1903 to 1941 ($1,500 due yearly on Jan. 10.)
Water Bonds—	
4½s, F&A, $60,000	1902 to 1941 ($1,500 due yearly Aug. 1.)

Total debt Jan. 1, 1902..$163,550
Sinking fund..... 7,961
Net debt Jan. 1, 1902... 155,589
Tax valuation, real.....3,862,013
Tax valuation, pers'l.... 529,500
Total valuation 1901....4,391,513
Assessment is 3/5 actual value.
Total tax (per $1,000) 1901.$30·50
Population in 1890 was.....5,864
Population in 1900 was.....6,587

INTEREST on the boulevard bonds is payable at the Chemical National Bank, New York; on sewer bonds at Santa Barbara.

SANTA CLARA CO.—JOS. A. LOTZ, Treas. H. A. PFISTER, Clerk.

County seat is San Jose.

LOANS—	When Due.
Refunding Bonds.	
4½s, J&J, $19,000	July 1, 1910
4s, A&O. 23,000	Oct. 23, 1905
Total debt Aug. 1, 1902. $42,000	
Tax valuation, real.....45,731,170	
Tax valuation, person'l. 4,923,465	

Tax valuation, railr'ds.$1,266,328
Total valuation 1901...51,920,963
Assessment about 3-5 actual value.
State & Co.tax (per M)1901.$15·00
Population in 1890 was 48,005
Population in 1900 was.....60,216

INTEREST is payable at County Treasurer's office.

TAX RATE inside cities and incorporated towns, 1901, $11·00; and $15·00 in the country, including road tax.

OPTIONAL.—All bonds are subject to call,

Santa Clara County School District.—

7½s, July, $200	July 1, 1903
7s, var., 10,150	1902 to 1907
6½s, Jan., 5,000	Jan. 1, 1907
6s, var., $44,200	1902 to 1918
5s, var., 22,000	Sept. 1, 1910
Total debt Mch. 1, 1902....$76,550	

SANTA CRUZ.—Dr. J. P. PARKER, Mayor. J. L. WRIGHT, Clerk.

This city is in Santa Cruz County. The city has been in litigation over its 5 per cent refunding bonds (issued April 16, 1894), which it refused to pay, they having been purloined, but on Sept. 28, 1898, the United States Circuit Court held the entire issue of $360,000 bonds invalid as between the city of Santa Cruz and purchasers of the bonds *having notice of the facts constituting their invalidity*, but also held that the city was estopped by recitals contained in the bonds, from denying their validity in the case of innocent purchasers for value. Upon this ground the court rendered judgment against the city for the amount of principal and interest due upon such bonds as were purchased upon the *faith of recitals* contained therein and without notice or knowledge of their invalidity. The municipality received no consideration whatever for these bonds. The United States Circuit Court of Appeals, however, on Dec. 5, 1899, declared that the entire issue was void, on the ground that there was a flaw in the bonds themselves which the purchasers should have investigated before buying. V. 69, p. 1260. The U. S. Supreme Court on Feb. 24, 1902, reversed the latter decision and the case was sent back with instructions (V. 74, p. 590), and the U. S. Circuit Court of Appeals in Sept., 1902, thereupon gave its decision accordingly. V. 75, p. 694. 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 fall due.

Rec'gnized d't Jan 10,'02.$119,000
Sinking fund..... 18 000
Net debt Jan. 10, 1902... 101,000
Tax valuation, real.....2,773,685
Tax valuation, pers'l..... 390,430
Total valuation 1901...$3,164,115
Total tax rate (per M.)1901.$35·00
Population in 1890 was.....5,596
Population in 1900 was.....5,659

TAX FREE.—Bonds of this city are exempt from taxation.

SANTA CRUZ CO.—H. H. MILLER, Clerk. W. H. BIAS, Treas.

County seat is Santa Cruz.

LOANS—	When Due.
Refunding Bonds—	
4½s, J&D, $50,000	1905
Subject to call.	
Bonded debt Sept.1,'02. $50,000	
Tax valuation, real..... 9,444,835	
Tax valuat'n, personal. 1,382,705	
Tax valuation, railr'ds. 703,240	
Total valuation 1902...11,530,780	

St. & co.tax(p.$1,000) 1902.$19·50
Population 1890 was.....19,270
Population 1900 was ... 21,512
School District Bonds—(ad't'nal.)
Felton Sch. 7s .....$1,500.. 1905
Santa Cruz Sch. 6s.18,000....1904
Watsonville Sch.6s.25,000....1907
Ben Lomond Sch.8s 1,500....1905

INTEREST is payable at Santa Cruz. Bonds are owned by the State.

SHASTA CO.—W. O. BLODGETT, Clerk and Auditor. L. M. DENNIS, Treasurer.

County seat is Redding.

LOANS—	When Due.
Court House & Jail—.	
5s, F&A, $45,000	Feb. 15, 1909
Subject to call at any time.	
Interest is payable at Redding.	
Total debt Jan. 1, 1902.. $45,000	

Tax valuation 1901....$9,362,304
Assessment same as actual value.
State & Co. tax (per M) 1900.$20·00
Population in 1890 was....12,133
Population in 1880 was.... 9,492
Population in 1900 was.....17,318

SISKIYOU CO.—R. H. De WITT, Treasurer. ROBERT RANKIN, Clerk.

County seat is Yreka.

LOANS—	When Due.
County Bonds—	
6s, J&J, $30,200	Jan. 1, 1904
6s, J&J, 11,000	June 1, 1910
Bonds are subject to call.	
Total debt Oct. 1, 1901.. $41,200	
Tax valuation, real.....6,069,785	

Tax valuation, pers'l...$1,463,320
Tax valuation, railr'ds. 1,453,752
Total valuation 1901... 8,986,857
Assessment about ½ actual value.
Total tax (per $1,000) 1901.$17·50
Population 1890 was.....12,163
Population 1900 was.....16,962

SONOMA CO.—S. B. FULTON, Clerk. E. F. WOODWARD, Treasurer

County seat is Santa Rosa.

LOANS—	When Due.
Railroad Bonds—	
4½s, A&O, $107,000	April, 1906
Subject to call at any time.	
Bonds are exempt from taxation.	
Bond. debt Oct. 1, 1902. $107,000	

Total valuation 1902..$26,257,616
Assessment about 3/5 actual value.
St. & Co. tax (per M.) 1902...$16·00
Population in 1890 was.....32,721
Population in 1900 was.....38,480

STOCKTON.—GEO. CATTS, Mayor. I. H. ROBINSON, Clerk.

Stockton is in San Joaquin County.

LOANS—	When Due.
Refunding City Bonds of 1883	
6s, J&J, $11,000	July 1, 1903
Sewer & Imp. Bonds of 1890—	
5s, M&S, $96,000	Sept. 10, 1903 ($11,750 yearly) to Sept. 10, 1910
Interest is payable at Stockton.	

Sewer Bonds of 1900—
4s, M&S, $19,400 ..... 1903 to 1940 ($1,300 due yearly on Sept. 10.)
Total debt Sep. 10, 1902 $156,400
Assessed val't'n, real.. 12,724,690
Assessed val't'n, pers'l. 613 960
Total valuation 1902...13,338,650
Assessment about 2/3 actual value.
Total tax (per $1,000) 1902.$31·35
* The bonds of this city are all payable in gold.
Population in 1890 was.....14,424
Population in 1900 was.....17,506

Stockton School District—Jas. A. Barr, Super.

LOANS—	When Due.
High School Bonds—	
5s, July, $142,500	1903 to 1921 $7,500 due yearly on July 1.

Total debt July 1, 1902.. $142,500
School tax (per $1,000) 1902.$1·25

Interest payable in Stockton.

TEHAMA CO.—WM. A. FISH, Clerk. H. C. SWAIN, Treasurer.

County seat is Red Bluff. Tax valuation below does not include railroad valuation, which in 1900 was $890,070.

LOANS—	When Due.
Funding Bonds—	
4s, J&J, $37,500	Jan. 2, 1915
Total debt Jan. 2, 1902.. $37,500	
Sinking fund..... 3,500	
Net debt Jan. 2, 1902.... 34,000	
Tax valuation, real.....8,088,035	

Tax valuation, personal $1,977,490
Total valuation 1901..$10,065,525
Assess'ent about 7-10 actual value.
State & co.tax (per M)1901.$15·00
Population in 1890 was.....9,916
Population in 1900 was.....10,996

INTEREST is payable at County Treasurer's office.

TRINITY CO.—R. L. CARTER, Clerk. R. W. STILLER, Treasurer.

County seat is Weaverville.

LOANS—	When Due.
County Bonds—	
5s, F&A, $20,000	1908
Subject to call.	
Bonded debt Jan. 1, 1902..$20,000	
Floating debt..... 819	
Total debt..... 20,819	
Sinking fund..... 3,231	

Net debt Jan. 1, 1902.... $17,588
Tax valuation, real.....1,246,490
Tax valuation, personal. 321,508
Total valuation 1901....1,567,998
Assessment about ½ actual value.
State & Co. tax (per M)1901.$29·00
Population in 1890 was.....3,719
Population in 1900 was.....4,383

INTEREST is payable at Weaverville.

TULARE.—D. S. Woodruff, City Clerk.

Tulare is in the county of the same name. The bonds described in the following are issued by the Tulare Irrigation District, consisting of 45,000 acres of land, of which the city forms part.

LOANS—	When Due.
Tulare Irrigation District Bonds—	
6s, Jan. 1, $450,000	1903 ($50,000 due yearly) to 1911
Interest payable at Tulare in gold.	

Total debt Jan. 1, 1902. $500,000
Tax valuation 1901.... 859,439
Tax rate (per $1,000) 1901.$28·60
Assessment is 1/3 actual value.
Population 1890 was.....2,697
Population 1900 was.....2,216

VALLEJO.—T. J. O'Hara, Clerk.

This city is in Solano County.

LOANS—	When Due.
Redemption Bonds—	
7s, April, $26,400	Apr. 1, 1903-'35
Interest payable in Vallejo.	
Water Bonds, 1892—	
9s, $137,500	Dec. 1, 1902 to 1912
5s, 90,000	1903-1922
Bond. debt Apr. 15,1902..$163,900	
Tax valuation, real.....$2,530,665	

Tax valuation, personal $415,909
Total valuation 1901... 2,946,574
Assessment about ½ actual value.
State, county and school tax (per $1,000) 1901.....$15·50
City tax (per $1,000) 1901.. 14·00
Population 1890 was.....6,343
Population 1900 was.....7,965

Vallejo's bonds are subject to call at the option of the city.

VISALIA.—S. Mitchell, City Treasurer.

County seat of Tulare County.

LOANS—	When Due.
5s, Oct., $5,600	1907
School Bonds—	
5s, May, $13,000	1910
5s, July, 8,400	1915
Sewer Bonds—	
6s, J&J, $80,000	1930

Bonded debt Jan.1,1902. $107,000
Tax valuation, real..... 675,000
Tax valuation, pers'l... 637,780
Total valuation 1901....1,312,780
City tax (per $1,000) 1901..$20·00
Population in 1900 was.....3,085

WHITTIER.—Walter E. Butler, City Clerk.

City is in Los Angeles County.

LOANS—	When Due.
Fire and Reservoir—	
5s, A&O, $5,000.	Apr.1, 1903, 1942
Water-Works Bonds—	
5s, J&J, $37,000.	1903 to 1939 ($1,000 due yearly on Jan. 1.)
5s, M&S, $4,750.	Mar. 1, 1903-1941
5s, g., A&O, 5,000	Apr., 1903.'42

Interest payable in Whittier.
Total debt Mar. 26, 1902..$46,750
Tax valuation 1901.....396,228
Assessment about ½ actual value.
Total tax (per $1,000) 1901.$40·30
Population in 1890 was..... .. 585
Population in 1900 was.....1,590

WOODLAND.—Jas. C. Harlan, Treasurer.

This city is in Yolo County.

LOANS—	When Due.
Refunding Bonds –	
5s, g., A&O, $72,150.	1903 to 1939 ($1,950 due yearly in Oct.)
Total debt Oct. 1, 1902....$72,150	

Tax valuation 1901....$1,988,115
Total tax (per $1,000) 1901.$25·00
Population in 1890 was.....3,069
Population in 1880 was.....2,257
Population in 1900 was.....2,886

INTEREST payable at office of City Treasurer.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several counties and other civil divisions in California which have reported an indebtedness of over $10,000 and are not represented amongthe foregoing.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Population 1900
Alameda County	.....	$30,921	$91,419,177	$12·50	130,197
Alpine County	.....	16,322	317,508	24·00	509
Butte County	$38,000	.....	14,174,591	18·50	17,117
Colton, San Bern'dino Co.	74,450	.....	600,000	25·00	1,285
El Dorado County	75,000	.....	4,019,170	17 52	8,986
Elsinore(C.) Riverside Co.	18,000	.....	191,700	31·50	279
Hanford (C.) Kings Co.	50,000	.....	1,365,000	15·55	2,929
Humboldt County	17,000	.....	18,052,774	16·50	27,104
Inyo County	60,000	990	15,180,165	17·00	16,480
Kings County	32,000	.....	7,200,000	15·20	9,871
Lake County	47,800	.....	3,027,168	22·00	6,017
Mariposa County	11,000	.....	2,029,299	25·00	4,720
Marysville (C.), Yuba Co.	19,500	.....	1,940,986	22·50	3,497
Modesto(C.)StanislausCo	33,000	.....	999,485	61·35	2,024
Placer County	56,000	.....	9,015,773	19·50	15,786
Plumas County	35,100	.....	2,093,004	20·00	4,657
Pomona, L. Angeles Co.	30,000	8,000	2,300,000	29·50	5,526
San Benito County	23,000	.....	6,015,635	15·50	6,633
San Mateo County	48,000	.....	14,097,435	16·20	12,094
Santa Monica (Townsh.), Los Angeles County	90,000	.....	1,991,510	23·30	5,521
Santa Rosa (City), Sonoma County	135,960	.....	3,875,000	28·80	6,673
Sutter County	11,000	.....	5,902,336	17·00	5,886
Ukiah, Mendocino Co.	43,000	.....	800,000	26·00	1,850

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, 1902, $16,352 of Scalp Bounty fund warrants were outstanding, in addition to which there are $38,482 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 1901 was $149,743,882; exemptions, $8,345,359; net taxable valuation, $141,398,523. State tax rate (per $1,000) for 1902 is $6·329.

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—	When Due.
ELECTRIC LIGHT BONDS—	
..s, ..., $10,000	
FUNDING BONDS—	
6s, ..., $90,000g	Apr., 1917
REFUNDING BONDS—	
6s, M&S, $23,000	Sept. 1, 1910
6s, ... 50,000	Nov. 2, 1911
STREET BONDS—	
..... $15,249	
WATER BONDS—	
5g, J&J, $300,000 g.	Jan. 1, 1925

Bond. debt Apr. 1, 1902. $179,050
Street bonds (addit'l)... 14,751
Water bonds (addit'l)... 300,000
Warrants (additional)... 44,412
Cash on hand..... 18,469
Total valuation 1901 ..1,606,181
Tax valuation about ½ actual val.
City tax (per M.,) 1901.....$10·00
Total tax (per $1,000)..... 57·20
Population in 1890 was.....6,184
Population in 1900 was.....8,381

ASTORIA SCHOOL DISTRICT—E. Ferguson, Clerk.

LOANS—	When Due.
6s, semi-an., $75,000, g., 1902 3-4	
Bonded debt Jan. 1, 1902 $75,000	

Floating debt..... $4,575
Total debt Jan. 1, 1902.... 79,575

BAKER CITY.—W. H. BENTLEY, Aud'r & Cl'k.

County seat of Baker County.

LOANS—	When Due.
WATER BONDS—	
5s, g, J&J, $100,000, g	July1,1920
5s, ..., 20,000	1921
5s, A&O, 45,200	Apr. 2, 1922

Total debt Mar. 3, 1902..$225,000
Tax valuation 1901.....1,101,520
City tax (per $1,000) 1900..$10·00
Population in 1890 was.....2,604
Population in 1900 was..... 6,663

BAKER CITY SCHOOL DISTRICT—W. S. Bowers, Clerk.

LOANS—	When Due.
5s, ..., $15,000	1902 to 1921
Optional after 1911	

Bonded debt Jan. 1, 1902...$50,000
Tax valuation 1901.....1,146,000
School tax (per $1,000) 1901..$2·50

CLATSOP CO.—J. C. CLINTON, County Clerk. CHARLES HEILBORN, Co. Treas'r.

Astoria is the county seat.

County has no bonded debt.
Float'g debt Jan. 1, 1902. $81,700
Cash in various funds... 6,473
Assessed valuat'n 1902...3,325,154

State, Co. & Sch. tax (p. M)'01.$31·00
Population in 1890 was 10,016
Population in 1900 was 12,765

JACKSON CO.—GUS NEWBURY, Clerk.

Jacksonville is the county seat.

Total debt Oct. 1, 1901.. $122,292
Equalized valuat'n 1901.4,130,719
Assessment about ½ actual value.

State & Co. tax (per M.)'01.$25·00
Population in 1890 was....11,455
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
Interest, additional..... 16,803
Cash in treasury 3,000
Equalized valuat'n 1901.2,299,169
Assessment about ⅓ actual value.

State tax (per $1,000) 1900..$5·00
County tax (per $1,000)..... 15·00
Average school tax..... 5·00
Population in 1890 was.....2,444
Population in 1900 was.....3,970

LAKE COUNTY.—W. GUNTHER, Co. Clerk.

County seat is Lakeview.

County has no bonded debt.
Floating debt Apr. 1, 1902.$60,752
Sinking fund..... 15,148
Net debt Apr. 1, 1902. 45,604
Equalized valuat'n 1901.1,533,384

Assessment about ½ actual value.
State & Co. tax (per M.) '01.$26·79
Population in 1890 was.....2,604
Population in 1900 was.....2,847

MULTNOMAH CO.—C. A. BRANDES, Auditor.

County seat is Portland.

County has no bonded debt.
Float'g debt July 1, 1902.$357,982
Cash on hand..... 30,380
Net debt July 1, 1902.... 327,602
Equalized valuat'n '01.48,195,662

Assessment abt. 40% actual value.
State & Co. tax (per M.)'01.$11·00
Co. school tax (per $1,000) ..$5·00
Population in 1890 was.... 74,884
Population in 1900 was...103,167

OREGON CITY. G. B. DIMICK, Mayor. BRUCE C. CURRY, Recorder.

This city is situated in Clackamas Co.

LOANS—	When Due.
CITY BONDS—	
5s, g., M&N, $20,000g.	May 1, 1913
WATER-WORKS BONDS—	
6s, g., J&J, $10,000g.	Jan. 1, 1904
REFUNDING BONDS—	
5s, M&N, $30,000	May 1, 1921
IMPROVEMENT BONDS—	
6s, g., J&J, $12,250.	Jan. 1, 1911

Total debt Jan. 1, 1902.. $92,250
Tax valuat'n, real (about) 900,000
Tax valuat'n, per. (about) 250,000
Total valuat'n (est.) 1900.1,150,000
Assessment is ⅓ actual value.
Total tax (per $1,000) 1901.$39·00
Population in 1890 was.....3,062
Population in 1900 was.....3,494

INTEREST on the city bonds is payable at Oregon City; on the water bonds in New York.

POLK COUNTY.—E. V. DALTON, Treasurer.

County seat is Dallas. County has no bonded debt.

Float'g debt Feb. 1, 1902. $112,605
Equalized valuat'n 1901.3,769,943
State & Co. tax (per M) 1901 $21·00

County school tax (per M)..$5·00
Population in 1900 was.....9,923

PORTLAND.—GEO. H. WILLIAMS, 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. New city charter adopted June 2, 1902.—V. 74, p. 1153, 1321.

LOANS—	When Due
BOULEVARD BONDS—	
6s, J&D, $50,000	June 1, 1921
BRIDGE BONDS—	
5s, J&J, $500,000	Jan. 1, 1922
5s, A&O, 200,000	Apr. 1, 1925
CITY HALL BONDS—	
5s, J&J, $175,000	Jan. 1, 1917
5s, J&J, 500,000.	Jan. & J'ly 1922
FERRY BONDS—	
5s, J&J, $50,000	Apr. 1, 1923
FUNDING BONDS—	
5s, J&D, $430,000	Dec. 1, 1928
LIGHT BONDS—	
6s, M&N, $50,000	May 1, 1921
PARK BONDS—	
6s, J&J, $50,000	June 1, 1921
WATER BONDS—	
6s, M&N, $250,000	May 1, 1921
5s, J&J, *700,000	Jan. 1, 1917
5s, J&J, *2,200,000	July 1, 1923

IMPROVEMENT BONDS—
6s, Var., $31,970·01 1905
6s, Var., 58,600 94 1906
6s, Var., 37,431·92 1907
6s, Var., 38,833·11 1908
6s, Var., 6,417·08 1909
6s, Var., 44,080 00 1910
6s, Var., 113,784·79 1911
6s, ..., 37,755·73 1912
GENERAL BONDS—
6s, F&A, $10,000.....Aug. 1, 1910
6s, J&D, 40,000 ....June 1, 1921
Bonded debt July. 1, '02 $5,630,373
Water debt (included)...3,150,000
Imp't bonds (included).. 368,873
Assessed valuat'n 1902.43,360,537
Assess't about 40 p. c. actual value.
City tax (per $1,000) 1902..$7·00
Total tax (per $1,000) 1902.$31·00
Cost water plant $4,063,846
Population in 1900 was....90,426
Population in 1890 was....46,385

* 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.

WATER WORKS.—The water works are self-sustaining. The amount invested in the entire plant to Jan. 1, 1902, was $4,063,846.

PORTLAND SCHOOL DISTRICT.—H. S. ALLEN, Clerk.

LOANS—	When Due.
6s, ..., $100,000	1913
(Option'l 1902.)	
6s, ..., $100,000	1916

Bonded debt Jan. 10, 1900.$130,000
School tax (per $1,000) 1901.$2·90

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—	When Due.
RIVER IMP. BONDS (gold)—	
5s, J&J, $350,000	Jan. 1, 1922
Interest is payable at Portland.	

Total debt Feb. 1, 1902. $386,000
Tax valuation 1901.....46,672,242
Assessm't 35 to 40 p. c. act'l value.
Port tax (per $1,000) 1901...$1·50

SALEM.—C. P. BISHOP, Mayor. N. J. JUDAH, Recorder.

This city is in Marion County.

LOANS—	When Due.
FUNDING BONDS (gold)—	
...., semi-an., $60,000	1914
4s, A&O, 65,000.	Oct., 1909
(Subject to call before maturity.)	
STREET IMPROVEMENT BONDS—	
6s, ..., $6,181	

Bonded debt Mar. 1, 1900 $220,181
Floating debt..... 13.000
Total debt Mar. 1, 1900.. 233,181
Tax valuation 1901.....1,887,319
Total tax (per $1,000) 1900.$41·50
Population in 1900 was.....4,258

SALEM SCHOOL DISTRICT.—J. Baumgartner, Clerk.

Bonded debt Mar. 1, 1902.$27,650
Floating debt 27,900
Total debt Mar. 1, 1902... 55,550

Tax valuation 1901....$2,510,025
Sch. tax (par $1,000) 1901...$8·00

THE DALLES.—{E. B. DUFUR, Mayor, C. J. CRANDALL, Treasurer.

The Dalles (corporate name, Dalles City) is in Wasco County.

LOANS—	When Due.
CITY BONDS—	
6s, ..., $57,000	May 1, 1920
WATER BONDS—(Gold)—	
6s, ..., $75,000	1905-1915
($25,000 due every 5 yrs. in Mar.)	
REFUNDING BONDS—	
4s, g. M&S, $25,000	Mar., 1920

Total debt Mar. 1, 1900..$157,000
Water debt (included)... 100,000
Cash in treas'y Mar 1, '00 (abt) 11,000
Tax valuation 1899.....1,102,476
Real valuation.....3,500,000
Total tax (per $1,000) '98.. $32·90
Population in 1890 was.....3,029
Population in 1900 was. 3,542

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	$4,477,483	$32·00	19,658
Corvallis (city) Benton Co.		17,000	553,000	32·00	1,819
Heppner (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	36,000	395,000	46·00	1,791
Umatilla County.....	.....	119,752	5,685,924	28·00	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. aft. 2d Mon. Jan. '05) - H. G. McBride
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 (1902) the New York fiscal agent for the State of Washington.

LOANS NAME AND PURPOSE.	Interest.—P. Ot. Payable.	Principal.—When Due.	Outstand'g.
Funding, April 1, 1890, gold.	3½g	Apr. 1 Apr. 1, 1905	$75,000
School fund bonds.....	3½	A&O	1,305,000

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 June 30, 1902, was $75,000 (not including the $1,305,000 bonds issued for investment of the Permament School Fund), and the floating debt on June 30, 1902, was $60,994. Cash in the general fund on the same date was $102,458.

ASSESSED VALUATION.—The assessed valuation, equalized by State board, for 1901 of real estate was $188,816,920; personal property, $54,890,300; railroads, $16,473,514; total, $260,180,734. The following statement shows the total assessed valuation of the State for the years indicated. The tax rate (per $1,000) for 1901 was $7·60 including $5·00 for school purposes.

Years.	Assessment.	Years.	Assessment
1901	$260,180,734	1892	$319,016,341
1900	237,583,123	1891	273,642,099
1899	229,137,539	1890	217,595,739
1898	226,996,294	1885	50,484,437
1897	226,130,784	1880	23,708,587
1896	204,677,668	1875	14,569,156
1895	204,190,377	1870	10,642,863
1894	212,430,511	1860	4,394,735
1893	284,078,122		

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	1880..... 75,116	1860.....11,594
1890..... 349,390	1870.....23,955	

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.
Warrants outstanding.....$67,000	
Total debt Sept. 1, 1902... 67,000	

Tax valuation 1901.....$355,000
Total tax (per $1,000) 1901.$40·00
Population in 1900 was.....1,476

ANACORTES SCHOOL DIST—J. E. Trolson, Clerk.

LOANS—	When Due.
8s, ... $40,000.	Apr., 1901-1906
Bonded debt July 1, 1902.. $40,000	
Floating debt..... 20,000	

Total debt July 1, 1902....$60,000
Tax valuation 1902.....479,345
School tax (per M.) 1901.. 10·00

BALLARD.—F. M. DE MOSS, Treasurer.

This city is in King County.

LOANS—	When Due.
WATER AND LIGHT BONDS—	
6s, g, J&J, $46,000, g.	Jan. 1, 1915
4½s, g., F&A, 10,000..	Aug. 1, 1917
Warrants outstanding.....$23,000	

Total debt July 1, 1902. $89,500
Tax valuation 1901 1,069,745
Total tax (per $1,000) 1901.$40·50
Population in 1890 was.....1,173
Population in 1900 was ...4,568

BALLARD SCHOOL DISTRICT—F. H. Date, Clerk.

LOANS—	When Due.
4s, ..., $8,000	1921
Bond. debt June 18, 1901.. $30,000	
Floating debt..... 14,000	

Total debt June 18, 1901 $44,000
Tax valuation 1900.....1,026,223
Popula'n (Sch. Dist.) 1901...6,000

CHEHALIS CO.—{C. WEATHERWAX, Treasurer. W. D. CAMPBELL, Auditor.

County seat is Montesano.

LOANS—	When Due.
FUNDING BONDS—	
6s, Nov., $78,000	Nov. 1, 1911
Bond. debt July 1, 1902. $78,000	
Floating debt..... 38,230	
Total debt July 1, 1902.. 116,230	
Tax valuation, real.....5,087,583	

Tax valuation, pers'l...$1,349,397
Tax valuat'n, railroads. 394,881
Total valuation 1902... 6,831,861
County tax (per M.) 1902....$13·20
Population in 1900 was.....15,124
Population in 1890 was.....9,249

INTEREST is payable at the Chemical National Bank, New York.

TAX FREE.—Bonds of this county are exempt from taxation.

CLALLAM CO.—FRANK SULLIVAN, Auditor.

County seat is Port Angeles.

LOANS—	When Due.
FUNDING BONDS—	
7s, Dec. 31, $14,000..	Dec. 31, 1912
REFUNDING BONDS—	
4½s, M&N, $90,000..	May 15, 1921
Optional after May 15, 1911.	
ROAD BONDS—	
6s, J&D, $10,000 g..	June 1, 1912
Subject to call 1902.	
Bonded debt July 1, 1902. $114,000	

Floating debt.....$144,498
Total debt July 1, 1902.. 258,498
Cash on hand..... 26,423
Net debt July 1, 1902.... 231,575
Total valuation 1902....1,933,615
Assessment abt. 45% actual value.
State & co. tax (per M) 1901..$27·00
Population in 1890 was.....2,771
Population in 1880 was..... 638
Population 1900 (Census)....5,603

TAX FREE.—All bonds are exempt from taxation.

CLARKE CO.—W. H. BREWSTER, Auditor.

County seat is Vancouver.

LOANS.—	When Due.
FUNDING BONDS—	
6s, J&D, $45,000.....	Dec. 1, 1909
Subject to call after 10 years.	
6s, g., J&D, $15,000 g.	Dec. 1, 1906
6s, g., J&D, 25,000 g.	Dec. 1, 1911
6s, g., J&D, 61,000 g.	Dec. 1, 1916
REFUNDING BONDS—	
4s, ..., $40,000	1921

Total debt July 1, 1902.. $186,000
Cash on hand..... 50,284
Tax valuation, real.....3,215,280
Tax valuation, personal. 671,575
Tax valuation, railroads 41,410
Total valuation 1902....3,928,265
County tax (per M.) 1902...$14·52
Population in 1890 was.....11,709
Population in 1900 was.....13,419

INTEREST on Court House bonds is payable in Olympia; on the funding bonds due 1909 in Chicago, and on all others in New York City.

TAX FREE.—All the above bonds are exempt from taxation.

COLFAX.—H. BRAMWELL, Clerk.

Colfax is in Whitman County.

LOANS—	When Due.
MUNICIPAL PURPOSES—	
6s, F&A, $30,000.....	Feb. 1, 1912
WATER WORKS—	
6s, F&A, $47,000.....	Feb. 1, 1912
Bonded debt July 1, 1902 $77,000	

Floating debt..... $5,629
Total debt July 1, 1902.... 82,629
Tax valuation 1902.....888,107
City tax (per $1,000) 1902..$12·00
Population in 1890 was.....1,649
Population in 1900 was.....2,121

COLUMBIA CO.—H. E. GILHAM, Auditor.

County seat is Dayton.

LOANS—	When Due.
REFUNDING BONDS—	
4½s, J&J, $61,000....	July 1, 1903
$5,000 due yearly to July 1, 1913	
Bonded debt Aug. 1, 1902..$61,000	
Tax valuation, real..... 2,735,450	

Tax valuat'n, personal..$1,025,425
Tax valuat n, railroads 396,690
Total valuation 1901... 4,157,565
Tax rate (per $1,000) 1901..$29·00
Population in 1890 was.....6,709
Population in 1900 was.....7,128

COWLITZ CO.—J. H. WOOD, Auditor.

County seat is Kalama.

LOANS—	When Due.
COUNTY BONDS—	
6s, ..., $56,000	1917
Subject to call after 1907.	
Total debt July 1, 1902.. $56,000	
Cash on hand..... 25,075	
Net debt July 1, 1902... 30,925	

Tax valuation, real.....$3,596,266
Tax valuation, personal. 434,843
Total valuation 1902....4,031,109
State & co. tax (per M.) '02.$19·00
Population in 1890 was.....5,917
Population in 1900 was.....7,877

EVERETT.—{W. E. TERRILL, Mayor. PAUL MURPHY, Treasurer.

This city is in Snohomish County.

LOANS—	When Due.
SEWER BONDS—	
5s, g.. F&A, $60,000..	Feb. 1, 1920
Funding bonds..... $81,900	
Park bonds. 30,000	
Bond. debt Aug. 1, 1902. 171,900	
Floating debt.. 81,500	

Total debt Aug. 1, 1902..$253,400
Sink. fund & cash on hand 49,550
Net debt Aug. 1, 1902... 203,850
Tax valuat'n, 1902 4,112,815
Total tax (per $1,000) 1902.$32·50
Population in 1900 7,838

FAIR HAVEN.—{L. N. GRIFFIN, Mayor. O. E. GARLAND, Clerk.

This city is in Whatcom County.

LOANS—	When Due.
MUNICIPAL BONDS—	
6s, J&J, $225,000, g..	July 1, 1911
Int. payable at Chase Nat. B'k, N.Y.	
Bonded debt Oct. 1, 1902. $225,000	

Floating debt.....$125,000
Total debt..... 350,000
Total valuation 1901....1,376,000
City tax (per M.) 1901.....30·00
Population in 1900 was.....4,228

TAX FREE.—All bonds are exempt from taxation.

JEFFERSON CO.—J. C. HEATH, Auditor.

County seat is Port Townsend. This county has entered into an agreement with its bondholders whereby the interest on bonds outstanding was reduced from 6 per cent to 4 per cent for a term of five years from January 1, 1898.

LOANS—	When Due.
COURT HOUSE & ROAD	
6s, Jan., $225,000....	Jan. 1, 1911
Bond. debt July 1, 1902...$225,000	
Floating debt..... 199,744	
Total debt..... 424,744	
Cash on hand..... 15,808	

Equal'd valuation, real.$1,887,794
Equal'd valuation, pers. 299,459
Total valuation, 1902.. 2,267,253
State and County tax (per $1,000) 1902.....$30·00
Population in 1890 was.....5,712
Population in 1890 was.....8,368

KING COUNTY.—{J. W. MCCONNAUGHEY, Treas. GEO. B. LAMPING, Auditor.

County seat is Seattle.

LOANS—	When Due.
COURT HOUSE BONDS—	
5s, J&J, $200,000.....	July 1, 1929
Subject to call after July 1, 1909	
FUNDING BONDS—	
5s, M&S, $113,000...	Mar. 1, 1919
Payable 1/10th yearly after 1909.	
Bond. debt July 1, 1902..$313,000	

Floating debt..... $448,728
Total debt..... 761,728
Tax valuation real.....55,575,167
Tax valuation pers'al..10,951,580
Total valuation 1902...66,526,747
State & co. tax (per M.) 1902 $14·50
Population in 1890 was.....63,989
Population in 1900 was...110,053

INTEREST is payable at the Nat. Park Bank, N. Y. and at Seattle.

KITTITAS CO.—S. P. Fogarty, Auditor.

County seat is Ellensburg.

LOANS— *When Due.*
County Bonds, 1895—
6s, M&N, $117,000.... ...1915
Subject to call after 1905
Funding Bonds, 1892—
6s, ann., $78,000.....Mar. 1, 1912
Subject to call after Mar. 1, 1902
Bond. debt July 1, 1902. $195,000

Total debt Sept. 1, 1901. $218,082
Tax valuation, real.....2,627,823
Tax valuation, person'l..1,034,268
Tax valuation, railroads. 704,451
Total valuation 1902....4,366,542
State & Co. tax (p. M.) 1902.$25 00
Population in 1890 was.....8,777
Population in 1900 was.....9,704

KLICKITAT CO.—E. O. Spoon, Auditor.

County seat is Goldendale.

LOANS— *When Due.*
Funding Bonds—
6s, J&J, $64,000 g....1902 to 1916
Payable part yearly on Jan. 1.
6s, J&J, $25,000, g...July 1, 1916
Bonded debt July 1, 1902.$86,500
Cash on hand 28,959

Tax valuation, real.....$1,606,104
Tax valuation, person'l.. 839,426
Total valuation 1902....2,445,830
Total tax rate (per M) 1901 $22·00
Population in 1890 was.....5,167
Population in 1900 was 6,407

LEWIS COUNTY.—A. Schooley, Auditor.

County seat is Chehalis.

LOANS— *When Due.*
County Bonds—
5½s, J&J, $90,000.....1903-1912
($10,000 due yearly on Jan. 1.)
Refunding Bonds—
4½s, ..., $10,000..... 1921
Subject to call after 1911.

Bonded debt July 1,1902.$100,000
Cash in treasury..... $63,581
Ditch debt (additional).. 18,594
Tax valuation 1902.....4,777,778
State & co. tax (p. M.) 1901.$20·00
Population in 1890 was....11,499
Population in 1900 was....15,157

LINCOLN CO.—J. W. Anderson, Auditor.

County seat is Davenport.

LOANS— *When Due.*
Funding Bonds—
6s, Sept., $20,000 ....Sept. 1, 1912
Refunding Bonds—
4½s, g , June2, $60,000.June 2,'22
Optional after June 2, 1912.
Interest payable at New York.

Bonded d'bt July 1, 1902. $80,000
Tax valuation, real.....4,961,348
Tax valuation, pers'l....1,878,535
Total valuation 1902 6,839,883
County tax (p. $1,000) 1902.$5·92
Population in 1890 was.....9,312
Population in 1900 was.....11,969

NEW WHATCOM.—See Whatcom.

NORTH YAKIMA.—O. A. Frehter, Mayor.

This city is situated in Yakima County. All bonds issued by the city are exempt from taxation.

LOANS— *When Due.*
Funding Bonds—
6s, J&D, $30,000.....Dec. 1, 1915
Sewerage System—
6s, M&N, $60,000....Nov. 2, 1911
Interest payable in New York.

Bonded debt Oct. 1, 1901 $90,000
Floating debt..... 3,840
Tax valuation 1899.....1,004,740
City tax (per $1,000) 1901..$13·00
Population in 1890 was.....1,535
Population in 1900 was.....3,154

OLYMPIA.—C. J. Lord, Mayor.

Olympia is situated in Thurston County. Certain warrants issued by this city were declared illegal by the Superior Court of Thurston County. See Chronicle V. 70, p. 957. On appeal to the State Supreme Court, however, the decision was reversed (Oct. 9, 1901).

LOANS— *When Due.*
Funding Bonds—
6s, J&J, $45,000, g...July 1, 1920
Subject to call after July 1, 1910
6s, A&O, $155,000, g.Oct. 1, 1911
Interest is payable in New York.
Bonded d'bt April 1, 1901.$200,000

Floating debt..... $73,000
Total debt April 1, 1901.. 273,000
Tax valuation 1900.....1,933,122
City tax (per $1,000) 1900....$7·00
Population in 1888 was.....1,232
Population 1890 was.....4,698
Population 1900 was.....3,863

TAX FREE.—All bonds issued by this city are exempt from taxation.

PACIFIC CO.—J. H. Dalton, Auditor.

County seat is South Bend.

LOANS— *When Due.*
Refunding Bonds—
5s, M&N, $33,000.....1921
Subject to call 1911.
Bonded debt July 1, 1902 $33,000
Floating debt..... 24,000

Total debt July 1, 1902.. $57,000
Cash on hand..... 8,000
Tax valuation 1902.....2,340,000
State & Co. tax (per M) 1902.$23·00
Population in 1900 was..... 5 983
Population in 1890 was 4,358

INTEREST is payable at the Bank of North America.

PIERCE CO.—J. H. Davis, Auditor.

The county seat is Tacoma.

LOANS— *When Due.*
Funding Bonds, Gold—
6g, Apr.2, $293,000, g.....1914
Optional after 1904.
6s, June, $150,000....June 1, 1911
Subj't to call after June 1, 1901
5s, May, $200,000.....May 2, 1912
6s, June, 25,000.....Dec. 1, 1910
6s, June, 23,000.....Dec. 1, 1911
Subject to call after 10 years.

Bond. debt Jan. 1, 1902. $716,000
Sinking fund.. 27,000
Net debt Jan. 1, 1902.. 689,000
Tax valuation, real.....23,125,153
Tax valuation, personal 4,564,409
Tax valuat'n, railroad. 1,062,797
Total valuation 1902...28,752,359
State & Co. tax (per M) 1901.$15·87
Population in 1890 was.....50,940
Population in 1900 was 55,515

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.

Bonded debt July 1, 1902 $86,000
Floating debt..... 89,870
Total debt July 1, 1902 ...175,870
Cash on hand..... 1,515
Net debt July 1, 1902.....174,355
Tax valuation, real.....549,869

Tax valuation, personal...$53,970
Total valuation 1901 603,839
City tax (per $1,000) 1901—
District No. 1..... $29·00
District No. 2..... 16·00
Population in 1900 was.....2,321

PORT TOWNSEND.—{CHAS. E. COON, Mayor. A. F. LEARNED, Clerk.

This city is situated in Jefferson County.

LOANS— *When Due.*
City Bonds—
6s, J&J, $85,000 g....July 1, 1911
Funding Bonds—
6s, M&N, $29,100.....Dec. 1, 1915
Int. paid by Laidlaw & Co., N. Y.
Bonded debt Aug. 10, '02.$114,100

Floating debt.....$145,880
Total debt Aug. 10, 1902 259,980
Total valuation 1900....1,160,000
City tax (per $1,000) 1902..$14·00
Total tax (per $1,000) 1900..48·24
Population in 1890 was.....4,558
Population in 1900 was.....3,443

SEATTLE.—{T. J. HUMES, Mayor. J. RIPLINGER, Comptroller.

Seattle is situated in King County.

LOANS— *When Due.*
Condemnation Award Bonds—
5s,g, A&O, $220,000g.Apr. 1, 1912
Funding Bonds—
5s, J&J, $460,000.....July 1, 1911
5s, g, A&O, $135,000g.July 1, 1913
5s, g, J&J, $495,000g.July 1, 1913
General Bonds—
5s, g, A&O, $240,000g.Apr. 1, 1912
Judgment Bonds—
5s, g, A&O, $275,000g.Apr. 1, 1912

Library Bonds—
4s, .. ., $100,000..... 1922
Sewer Bonds—
5s, g.,J&J, $190,000 g.July 1, 1912
5s, g.,J&J, 250,000 g.July 1, 1913
Sewer Tunnel Bonds—
5s, g.,J&J, $95,000 g.July 1, 1913
Water Bonds—
5s, g, J&J, $205,000 g.July 1, 1912
Water and Sewer Bonds—
5g, 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.

TOTAL DEBT, ETC.—

	Jan. 1, 1902.	*Jan.* 1, 1901.	*Jan.* 1, 1900.
Bonded debt	$3,520,000	$3,520,000	$3,520,000
Floating debt	9,350	30,807	16,712
Total	$3,529,350	$3,550,807	$3,536,712
Water debt (included)	$1,050,000	$1,050,000	$1,050,000

ASSESSED VALUATION.—The city's assessed valuation and total tax rate has been as follows. Assessment about 60% actual value.

Years.	*Assessed Valuation. Real.*	*Personal.*	*Total.*	*Tax rate per* $1,000
1902	$41,009,614	$10,000,346	$51,009,960	$.....
1901	35,236,279	7,744,645	42,980,924	31·00
1900	33,640,526	6,507,739	40,148,265	25·50
1899	26,563,955	5,699,337	32,263,292	27·50
1898	26,087,663	5,479,054	31,566,717	22·50
1897	25,890,887	4,823,241	30,714,128	24·50
1896	27,026,055	4,106,579	31,132,634	26·85
1895	26,988,114	3,979,724	30,967,838	33·10
1891	38,386,755	6,239,740	44,626,495	.....
1890	.....	.....	26,340,000	.....

CITY TAX rate (per $1,000) for 1901 in the "old limits" was $11·00; in the "new limits" it was $10·00. The total tax given above, 1900 and 1901 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.—L. Banks, Sec.

This school district is in King County and includes the city of Seattle.

School Bonds—
4s, M&S, $275,000. ..Mar. 1, 1922
High School Bonds—
4½s, ..., $200,000.1920 and 1921

Bond. debt Aug. 1, '02 $1 225,000
Tax valuation 1901....42,980,924
School tax (per $1,000) 1901.$5·50
Value of school prop'ty 1,250,000

SKAGIT COUNTY.—F. Blumberg, Auditor.

County seat is Mount Vernon.

LOANS— *When Due.*
Funding Bonds—
6s, Dec., $100,000....Dec. 1, 1913
Subject to call after 10 years.
Interest is payable in New York.
Bond. debt Jan. 1, 1902 ..$100,000
Floating debt..... 34,651
Total debt Jan. 1, 1902... 134,651

Tax valuation, real.....$3,849,127
Tax valuation, personal..1,069,510
Tax valuation, railroads. 503,626
Total valuation 1901....5,422,263
Real valuation (about)..18,000,000
Total tax (per $1,000) 1901.$18·80
Population in 1890 was.....8,747
Population in 1900 was.....14,272

SNOHOMISH CO.—W. M. Ross, Auditor.

County seat is Everett.

Bonded debt July 1, 1902.$230,000
Floating debt 148,000
Total debt July 1, 1902... 378,000
Cash on hand..... 40,151
Net debt July 1, 1902.... 337,849
Tax valuation, real.....7,933,428

Tax valuation, pers'l. ..$2,024,227
Total valuation 1902... 9,957,655
State & co. tax (per M.) '02.$21·00
Population in 1890 was..... 8,514
Population in 1900 was.....23,950

SPOKANE.—Floyd L. Daggett, Comptroller.

This city is situated in Spokane County.

LOANS— *When Due.*
Funding Bonds—
6s, A&O, $700,000..Oct. 1, 1911
5½s, F&A, 300,000..Feb. 1, 1918
Park Bonds—
5s, F&A, $10,000,....Aug. 1, 1908
Water Bonds—
6s, ..., $70,000 ....Dec. 1, 1908
6s, A&O, 500,000 ....Oct. 1, 1911
5s, ..., 50,000 ....Sept. 1, 1914
Water Warrants—
6s, J&J, $300,000....1902 to 1917
(Part due yearly on Jan. 1.)

Bond. debt Jan. 1, 1902.$1,630,000
Floating debt..... 270,130
Water warrants (addit'l) 300,000
Total debt Jan. 1, 1902..2,200,130
Sinking fund..... 10,125
Improvem't bonds (ad'l) *249,676
Total valuation 1901...20,616,135
City tax rate (p. $1,000) '01.$13·00
Total tax rate (per M.)1901. 35·00
Population in 1890 was....19,922
Population, 1900 (Census)..36,848
School Dist. No. 81 Bonds—
4s, J&D², $150,000..June 2, '08-22

*Improvement bonds are not considered city debt, being payable by special assessment.

CITY PROPERTY.—The city inventory on Jan. 1, 1902, showed real estate, buildings, library, department equipments, etc., to the value of $3,294,781, including water system, valued at $970,938.

INTEREST and principal of the bonds are payable in gold at the office of the United States Mortgage & Trust Co., New York.

SPOKANE CO.—H. H. Hubbard, Auditor.

County seat is Spokane.

LOANS— *When Due.*
Refunding Bonds—
4s, J&D, $183,000....Dec. 2, 1921
Optional after 1911.
Court House & Jail Bonds—'93
6s, Nov., g., $250,000.Nov. 1, 1913
Optional 1903.
Funding Bonds—1892-3—
6s, Nov., g., $50,000.Nov. 1, 1913
Optional 1903.

Interest is payable in Spokane.
Bond. debt July 1, 1902. $483,000
Floating debt..... 134,276
Total debt July 1, 1902 617,276
Assessed valuat'n, real.23,401,672
Assessed valuat'n, per'l 5,274,357
Total valuation 1901...28,676,029
State & co. tax (per M) 1901.$15·00
Population in 1890 was.....37,487
Population in 1900 was .. 57,542

STEVENS CO.—R. NAGLE, Auditor.

County seat is Colville. A portion of this county has been taken to form the new Ferry County.

LOANS—	When Due.
CURRENT EXP. AND FUNDING—	
6s, ..., $20,000	20 years
4½s, ..., 35,000. Optional 1911.	1921
Bonded debt July 1, 1902	$55,000
Floating debt	143,992
Total debt July 1, 1902	198,992
Cash in county funds	14,416

Net debt July 1, 1902	$184,576
Tax valuation, real	1,454,286
Tax valuation, personal	1,149,476
Tax valuation, railr'ds.	741,192
Total valuation 1901	3,344,954
State, county and school tax (per $1,000) 1900	$19·80
Population in 1890 was	4,341
Population in 1900 was	10,543

TACOMA.—LOUIS D. CAMPBELL, Mayor. ALFRED LISTER, Comptroller.

Tacoma is the county seat of Pierce County.

LOANS—	When Due.
BRIDGE BONDS—	
5g., J&D, $100,000, g.	June 1, 1913
CITY HALL BONDS—	
6g., A&O, $200,000, g.	Apr. 15, 1911
FUNDING BONDS—	
6g., A&O, $350,000, g.	Apr. 15, 1911
5g., , 1,093,000, g.	Apr. 15, 1920
WATER AND LIGHT BONDS—	
5g., J&D, $2,080,000, g.	J'ne 1, 1913

PAR VALUE.—Bonds are for $1,000 each.

INTEREST on the City Hall and 6% funding bonds is payable at the office of the Mercantile Trust Company, New York; on the 5% funding, on the bridge, and on the water and light bonds, at the North American Trust Co., N. Y.

TOTAL DEBT.—The following statement shows Tacoma's total bonded debt, the floating debt, the sinking funds held by the city, and the net debt, on each of the dates indicated. The local improvement bonds, not included in the totals or in the table above, are not city obligations but liens on the property benefited.

	Aug. 8, 1902.	Jan. 1, 1901.	Jan. 1, 1900.	Jan. 1, '99.
Bonded debt	$3,823,000	$3,823,000	$2,730,000	$2,730,000
Floating debt*	.....	.....	1,249,926	843,745
Total debt	$3,823,000	$3,823,000	$3,979,926	$3,573,745
Sinking fund assets	54,045	36,487	36,400	21,406
Net debt	$3,768,955	$3,786,513	$3,943,526	$3,552,339
Water debt (included in total)	$2,080,000	$2,080,000	$2,080,000	$2,080,000

* City on Aug. 8, 1902, had no floating debt.

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

Years.	Assessed Valuation. Real.	Personal.	Total.	City Tax Per $1,000
1901	$16,965,840	$3,612,432	$20,578,272	$14 00
1900	16,731,375	3,292,580	20,023,955	14 00
1899	19,490,553	3,059,287	22,549,840	11 50
1898	19,834,635	3,301,812	23,136,447	12 00
1897	24,209,775	2,490,658	26,700,433	11 00
1896	24,052,086	2,453,145	26,505,231	11 00
1895	22,849,490	3,603,322	26,452,812	13 50
1894	36,693,986	.....	.....	5 00
1893	37,553,445	4,070,030	41,623,475	10 00

The total tax rate for 1902 was $35 17 per $1,000, and includes State tax, $8 67; county tax, $7 00; city tax proper, $14 00, and school tax, $5 50. The uncollected taxes for the years 1892 to 1901, inclusive, amount to $242,887.

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.

LOANS—	When Due.
BUILDING BONDS—GOLD:	
6s, F&A, $86,000	Aug. 1, 1911
FUNDING BONDS—GOLD:	
6s, F&A, $64,000	Aug. 1, 1911
6s, A&O, 60,000	Oct. 1, 1913
REFUNDING BONDS—	
4½s, F&A, $100.000	Feb. 1, 1920
Bond. debt June 30, 1902	$310,000

Floating debt	$238,072
Total debt June 30, 1902	548,072
Cash on hand	25,551
Net debt June 30, 1902	522,521
Asses'd valuat'n (real)	17,126,400
Asses. valuat'n (pers'l).	3,451,872
Tax valuation 1901	20,578,272
Assessm't about 60% actual value.	
Tax rate (per $1,000) 1902	$5·50

THURSTON CO.—A. L. CALLOW, Auditor.

County seat is Olympia.

LOANS—	When Due.
FUNDING BONDS—	
6s, M&N, $54,500	May 1, 1909
Subject to call after May 1, 1904	
Interest payable in N. Y. City and Olympia.	
Bonded debt July 1, 1902	$54,500
Floating debt	152,752
Total debt July 1, 1902	207,252
Sinking fund	18,149

Net debt July 1, 1902	$189,103
Tax valuation, real	3,826,054
Tax valuat'n, personal.	1,025,015
Tax valuation, railroads	464,703
Total valuation, 1901	5,315,772
Tax valuation 95% of actual value.	
State & Co. tax (per M) 1901.	$17 00
Population in 1890 was	9,675
Population in 1900 was	9,927

VANCOUVER.—DR. A. B. EASTHAM, Mayor. E. M. SCANLON, Treasurer.

This city is situated in Clark County.

LOANS—	When Due.
GOLD BONDS—	
6s, ..., $20,000	1915
REFUNDING BONDS—	
4½s, A&O, $45,000	1906-11-16-21
$5,000 1906, $10,000 1911, $10,000 1916 and $20,000 1921.	
Total debt Aug. 1, 1902	$65,000
Sinking fund	15,0 0

Net debt Aug. 1, 1902	$50,000
Tax valuation 1902	1,058,562
Assessment about ¾ actual value.	
City tax rate (per M.) 1902	$5·00
Total tax (per M.) 1902	27·00
Population in 1890 was	3,545
Population in 1900 was	3,126
Interest is payable in New York.	

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.

LOANS—	When Due.
REFUNDING BONDS—	
4s, Ann., $80,000	1920
(Subject to call after 1910.)	
Interest payable at Walla Walla.	
Bonded debt July 1, 1901	$80,000
Floating debt about	10,000
Total debt July 1, 1901	91,000

Tax valuation, real	$5,372,423
Tax valuation, personal.	2,280,570
Tax valuation railroad	1,256,154
Total valuation 1901	8,909,147
State & Co. tax (per M) '01.	$18·00
Population in 1890 was	12,224
Population in 1900 was	18,680

WHATCOM.—FRANK WILSON, Auditor.

This is the county seat of Whatcom County. Name, formerly New Whatcom, was changed to Whatcom by Legislature, session of 1901.

LOANS—	When Due.
GENERAL MUNICIPAL BONDS—	
6s, Var., $237,000 g.	1911-12-13
FUNDING BONDS—	
5s, M&N, $57,000	May 1, 1912
WATER BONDS 1893—	
5½g, A&O, $183,000 g.	Apr. 1, 1913
WATER WARRANTS—	
6s, J&J, $60,000.	On or before 1907

SPECIAL IMPROVEMENT BONDS—	
6s, ..., $11,250	1910
Bonded debt Sept. 1, 1902.	$488,250
Floating debt	50,000
Tax valuation 1900	2,954,083
City tax rate (per M) 1900.	$19·00
Total tax rate (per M) 1900.	44·17
Population in 1900 was	6,834

OPTIONAL.—The $183,000 of water-works bonds are optional at the rate of $25,000 yearly after ten years from date.

INTEREST is payable in New York City.

TAX FREE.—All bonds are exempt from taxation.

WHATCOM CO.—W. R. SYBERT, Auditor.

County seat is New Whatcom.

LOANS—	When Due.
FUNDING BONDS—	
5s, May, $11,500	May 1, 1913
REFUNDING BONDS—	
4½s, J&J, $200,000	Jan. 1, 1922
Optional after Jan. 1, 1902	
Bonded debt July 1, 1902.	$211,500
Floating debt	163,228

Total debt July 1, 1902	$374,728
Assess'd valuat'n (real)	8,438,139
Assess valuat'n per'l)	1,735 920
Total valuation 1902.	10,174,059
State & Co. tax (p. $1,000) '01	$17·00
Population in 1900 was	24,116
Population in 1890 was	18,591

INTEREST on refunding bonds is payable at the State fiscal agency in New York.

WHITMAN CO.—H. H. WHEELER Auditor.

County seat is Colfax.

LOANS—	When Due.
FUNDING BONDS—	
5s, g., Apr. 1, $103,000, g.	Apr. 1, '12
Optional after Apr. 1, 1902	
Interest payable in New York City.	
Total debt Aug 6, 1902	$103,000

Tax valuation real	$10,709,323
Tax valuation, personal.	2,331,847
Total valuation 1902	13,041,170
State & Co. tax (per M) 1901.	$19·00
Population in 1900 was	25,360
Population in 1890 was	19,109

YAKIMA COUNTY.—E. E. KELSO, Auditor.

County seat is North Yakima.

LOANS—	When Due.
COUNTY BONDS—1892.	
5½s, Sept., $75,000	Sept. 1, 1912
Subject to call after ten years.	
REDEMPTION BONDS—1888.	
6s, J&J, $80,000	Oct. 1, 1908
Subject to call after ten years.	
Interest is payable in New York and San Francisco.	

Bonded debt July 1, 1902.	$155,000
Floating debt	36,591
Total debt July 1, 1902	191,591
Tax valuation, real	6,116,601
Tax valuation, personal.	1,538,255
Total valuation 1902	7,654,856
State & Co. tax (per M) 1901.	$20·00
Population in 1890 was	4,429
Population in 1900 was	13,462

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several counties and other civil divisions in Washington which have reported an indebtedness of over $10,000 and are not represented among the foregoing.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Pop'n 1900.
Adams County	$20,000	$.....	$3,121,678	$	4,840
Asotin County	25,000	11,961	1,277,937	15·70	3,366
Douglas County	30,000	1,387	3,250,425	14·70	4,926
Ferry County	60,000	.....	2,128,297	26·00	4,562
Garfield County	.....	24,679	1,671,946	22·34	3,918
Island County	20,000	5,297	1,074,736	18·71	1,870
Kitsap County	.....	22,729	1,788,109	23·00	6,767
Mason County	11,000	.....	1,404,496	13·13	3,810
Okanogan County	.....	136 043	95 ,794	23·00	4,689
Skamania County	15,000	1,924	481,899	.....	1,688
Sprague, Lincoln Co.	35,000	20,000	188,000	32·66	695
Whitman Co. S.D. No. 1	40,000	16,130	.....	.....	.....
do do No. 9	34,500	2,840	.....	.....	.....
do do No. 59	25,000	14,547	.....	.....	.....
do do No. 61	10,500	2,957	.....	.....	.....
do do No. 69	20,200	5,681	.....	.....	.....

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.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
*School bonds Apr. 1, 1879	5	J & J	Irredeemable	$380,000
do Sept. 30, 1893	4	J & J	Sept. 30, 1903	10,000
do Oct. 31, 1893	4	J & J	Oct. 31, 1903	10,000
do Apr. 1, 1895	4	J & J	Apr. 1, 1915	32,000
do Sept. 2, 1895	4	J & J	Sept. 2, 1905	20,000
do Oct. 31, 1895	4	J & J	Oct. 31, 1905	20,000

LOANS— NAME AND PURPOSE.		Interest. Rate.	Interest. Payable.	Principal, When Due.	Principal, 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	6,000
do	Aug. 1, 1897....	4	J & J	Aug. 1, 1907	25,000
do	Aug. 1, 1897....	4	J & J	Aug. 9, 1917	2,000
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
do	Oct. 1, 1901.....	4	J & J	Oct. 1, 1921	15,500
†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	11,000
do	do Mar. 30, '95	4	J & J	Mar. 30, 1905	3,000
do	do June 1, '95	4	J & J	June 1, 1905	5,000
do	do Oct. 1, '95	4	J & J	Oct. 1, 1905	1,000
do	do July 1, '96	4	J & J	July 1, 1906	2,000
do	do May 7, '97	4	J & J	May 7, 1907	1,000
do	do June 21, '97	4	J & J	June 21, 1907	600
do	Jan. 22, 1898.	4	J & J	Jan. 22, 1908	10,000

* These various bonds are all held by the State School Fund, which owns in addition $779 000 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 tota 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,'02.	*Jan.* 1, '01.	*Jan.* 1,1900.	*Jan.* 1,'99.
Bonded debt (exclusive of $380,000 bond)...	$253,100	$276,600	$291,739	$287,364
Floating debt (warrants)	12,110	17,852	1,638	17,119
Cash in treasury.....	269,850	260,258	267,841	234,171

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.*
1901.....	$19,299,526	$8,797,265	294,461	28,391,253
1900.....	16,578,404	7,602,452	105,900	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	23,458,468
1895.....	15,586,644	7,969,077	167,739	23,723,461
1890.....	16,934,721	7,728,663	686,709	25,350,094
1885.....	17,062,944	9,400,344	939,336	27,402,625
1880.....	17,742,714	9,855,944	4,496,738	32,095,397
1875.....	15,502,392	13,737,472	17,003,869	46,243,735
1870.....	11,320,113	8,377,995	5,910,398	25,608,507
1865.....	.....	.....	3,286,672	21,984,947

The State tax rate (per $1,000) for 1901 was $8·00.

DEBT LIMITATION.—Nevada has in its Constitution limited the *State* to a nominal indebtedness, except for the purpose of "defraying extraordinary expenses" arising from invasion, war, etc.; and in such cases the law shall provide an annual tax sufficient to pay the interest semi-annually and the principal within twenty-years. Further the State is forbidden ever to assume the debt of any county, city, etc., or to donate or loan its money or credit, or to subscribe to the stock of any company, etc.

Counties, cities, towns etc. cannot become stockholders in any company, or loan their credit, etc. But other than that the Constitution omits to put any limit on county, city, etc., debts; but provides that the Legislature shall make general laws restricting their borrowing power The Constitutional provisions referred to are as follows:

ARTICLE IX., SECTION 3. [*State debt limited.*] For the purpose of enabling the State to transact its business upon a cash basis from its organization, the State may contract public debts, but such debts shall never in the aggregate, exclusive of interest, exceed the sum of three hundred thousand dollars, except for the purpose of defraying extraordinary expenses, as hereinafter mentioned. Every such debt shall be authorized by law for some purpose or purposes, to be distinctly specified therein, and every such law shall provide for levying an annual tax sufficient to pay the interest semi-annually and the principal within twenty years from the passage of such law, and shall specially appropriate the proceeds of said taxes to the payment of said principal and interest; and such appropriation shall not be repealed, nor the taxes be postponed or diminished, until the principal and interest of said debts shall have been wholly paid. Every contract of indebtedness entered into or assumed by or on behalf of the State, when all its debts and liabilities amount to said sum before mentioned, shall be void and of no effect, except in cases of money borrowed to repel invasion, suppress insurrection, defend the State in time of war, or, if hostilities be threatened, to provide for the public defense.

SECTION 4. [*State prohibited from assuming debts of cities, &c.*] The State shall never assume the debt of any county, town, city, or other corporation whatever, unless such debts have been created to repel invasion, suppress insurrection or to provide for the public defense.

ARTICLE VIII., SECTION 9. [*State shall not loan its money or credit &c.*] The State shall not donate or loan money or its credit, subscribe to or be interested in the stock of any company, association or corporation, except corporations formed for educational or charitable purposes.

ARTICLE XVII., SECTION 7. [*State to assume debts of the Territory.*] All debts and liabilities of the Territory of Nevada lawfully incurred, and which remain unpaid at the time of the admission of this State into the Union, shall be assumed by and become the debt of the State of Nevada *Provided*, That the assumption of such indebtedness shall not prevent the State from contracting the additional indebtedness, as provided in section 3 of article 9 of this Constitution.

ARTICLE VIII., SECTION 10. [*County, city, town &c. not to be stockholders, &c.*] No county, city, town, or other municipal corporation, shall become a stockholder in any joint-stock company, corporation or association whatever, or loan its credit in aid of any such company, corporation or association, except railroad corporations, companies or associations.

SECTION 8. [*Cities and towns to be restricted by general laws*]. The Legislature shall provide for the organization of cities and towns by general laws; and restrict their powers of taxation, assessment, borrowing money, contracting debts, and loaning their credit, except for procuring supplies of water.

POPULATION OF STATE.—Though Nevada has some good grazing land, the mining industry, more particularly silver mining, has had chief attention, and with the decline of this population has also declined, the Census of 1900 showing a total of only 42,335 persons, as against 45,761 in 1890 and 62,266 in 1880. The famous Comstock lode is located within Nevada, but the silver production of the State has undergone great contraction within the last decade. The full record of population is as follows: The 1900 figures include persons on Indian reservations, not considered in previous aggregates. Of such persons there were 1,594 in 1890 and 6,800 in 1880.

1900..42,335 | 1890..45,761 | 1880. 62,266 | 1870. 42,491 | 1860.6,857

CITIES, COUNTIES AND TOWNS IN THE STATE OF NEVADA.

HUMBOLDT CO.—J. J. HILL, Auditor.

The county seat is Winnemucca.

LOANS—	When Due.
COURT HOUSE BONDS—	
7s, J&J, $44,000....	Dec. 31, 1913
Subject to call after 3 years.	
Bonded debt Jan. 1, 1902.	$44,000
Floating debt.....	1,446
Total debt Jan. 1, 1902....	45,446
Cash in treasury.....	46,984

Tax valuation, real.....	$3,509,383
Tax valua., personal...	1,484,994
Total valuation 1901...	4,994,377
Assessment about $^3/_5$ actual value.	
Total tax (per $1,000) 1901.	$19·00
Population in 1890 was.....	3,434
Population in 1900 was.....	4,463

INTEREST is payable at Winnemucca.

TAX FREE.—The county's bonds are exempt from taxation.

LANDER COUNTY.—G. M. DYER, Auditor.

The county seat is Austin.

LOANS—	When Due.
RAILROAD BONDS—	
6s, April, $47,000....April 4, 1907	
(Subject to call.)	
Floating debt.....	$7,985
Total debt Jan. 1, 1902.....	54,785

Tax valuation, real.....	$1,015,308
Tax valuation, personal	326,412
Total valuation 1901...	1,341,721
State & Co. tax (per M.) '01.	$35·50
Population in 1890 was.....	2,266
Population in 1900 was.....	1,534

INTEREST is payable at German American Bank, New York

LINCOLN COUNTY.—J. A. NESBITT, Treas.

The county seat is Pioche.

Bonded debt Jan. 1, 1902.	$629,581	Tax valuation, personal..	$104,921
Floating debt.....	13,184	Total valuation 1901.....	437,881
Total debt Jan. 1, 1902...	642,765	Total tax (per $1,000), '01...	$32·00
Cash in treasury.....	12,537	Population in 1890 was.....	2,466
Tax valuation, real.....	332,460	Population in 1900 was.....	3,284

LYON COUNTY.—D. W. MELARKEY, Treas.

County seat is Dayton. Bonds are tax exempt.

LOANS—	When Due.
5½s, Dec., $20,000.....	Dec., 1919
Subject to call after 1904.	
Bonded debt Jan. 1, 1902.	$20,000
Cash in treasury.....	20,680
Tax valuation, real ...	1,148,907

Tax valuation, personal	$396,324
Total valuation 1901	1,545,231
State & Co. tax (per M) '01.	$18·00
Population in 1890 was.....	1,987
Population in 1900 was.....	2,268

NYE COUNTY.—P. J. BRADLEY, Treasurer.

Belmont is the county seat.

Total debt Jan. 1, 1902....	$39,458	Total valuation 1901.....	$419,412
Sinking fund.....	3,016	Assessment is ¾ actual value.	
Net debt Jan. 1, 1902.....	36,442	Total tax (per $1,000) '01...	$38·00
Tax valuation, real.....	211,267	Population in 1890 was.....	1,290
Tax valuation, personal...	208,145	Population in 1900 was.....	1,140

OPTIONAL.—Bonds are subject to call.

RENO.—D. B. BOYD, Treasurer, Washoe County.

Town of Reno is governed by the Board of Washoe County Commissioners.

LOANS—	When Due.
FIRE DEPT. BONDS—	
5s, J&J, $15,000	1903 to 1917
$1,000 due yearly on Jan. 1.	
SEWER BONDS—	
6s, Dec. 30, $7,000..	1902-1908
($1,000 due yearly on Dec. 30.)	
6s, Dec., $2,000.....	1902-1905
($500 due yearly in Dec.)	
UNIVERSITY BUILDING—	
6s, J&J, $9,000.....	1903-1911
($1,000 due yearly on Jan. 1.)	

Total debt Sept. 1, 1902.	$37,000
Tax valuation 1900.....	2,300,000
Town tax (per $1,000) 1901..	$8·90
Total tax (per M) 1901.....	25·50
Population in 1890 was.....	3,563
Population in 1900 (town) ..	4,500
Popu'n Reno Precinct 1900..	5,076
Wadsworth School District—	
6s, June 10, $13,000.	1903 to 1915
$1,000 due yearly on June 10.	

All bonds are payable in gold or "lawful money."

INTEREST 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.
8s, J&J, $1,000	Jan. 1, 1903
($1,000 due yearly Jan. 1.)	
6s, Jan. 1, $3,000.....	1903-1905
($1,000 due yearly Jan. 1.)	

Total debt Sept. 1, 1901....	$6,000
Sinking fund	640
School tax (per M) 1900....	16 00

WHITE PINE CO.—J. B. WILLIAMSON, Treas.

The county seat is Ely.

LOANS—	When Due.
REDEMPTION BONDS—	
6s, July 1, $51,400....	Jan. 1, 1913
Interest payable at Ely, Nevada.	
Bonded debt Jan. 1, 1902.	$51,400
Floating debt.....	19,000
Total debt Jan. 1, 1902....	70,400

Cash in treasury Jan. 1, 1902.	$4,254
Tax valuation, real.....	299,550
Tax valuation, personal...	290,520
Total valuation 1901.....	590,070
State & Co. tax (per M) '01.	$36·50
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, 1905)	Andrew J. Montague
Secy. of C'wealth (term exp. *Jan., 1904)	D. Q. Eggleston
Auditor of Pub. Acc. (term exp. Jan. 1, 1904)	Morton Marye
Treasurer (term expires *Jan. 1, 1904)	A. W. Harman Jr.
Second Auditor (term exp. Jan. 1, 1904)	John G. 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.

NEW CONSTITUTION.—A new Constitution went into effect in April, 1902. One of its provisions fixes a limit of indebtedness in the case of cities and towns of 18 per cent of the assessed value of real estate, unless the issue be authorized by a majority of the qualified voters.—V. 74, p. 741.

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; V. 75, 628.

On Sept. 20, 1902, Virginia's debt stood as shown below:

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g
Riddleberger Bonds, Act of 1882	3	J & J	July 1, 1932 Subject to call after 1900.	$6,329,554
Century bonds, dated 1891..	3	J & J	July 1, 1991	18,038,517

Note.—The Commissioners of the Sinking Funds on Sept. 20, 1902, held $787,800 of century bonds and $324,000 of Riddlebergers; total $1,111,800. The Literary Fund on the same date held $276,900 century bonds and $1,470,627 of Riddleberger; total, $1,747,527.

Of the $18,038,517 century bonds, $10,259,100 are coupon, $7,776,500 registered and $2,917 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		1,677,739
		$18,037,599
Canceled		3,357
Total		$18,034,242
Total Act of Feb. 14, 1882		6,329,554
Total debt Oct. 1, 1901		$24,363,796

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. The time was once more extended until Jan. 1, 1903, by the Legislature on Apr. 2, 1902, authority being granted to still further extend the date until Jan. 1, 1904. 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 reconvertible 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. Alefforts, 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 30¼ 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.) 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. 7, 1902, was $7,966,565 issue of 1871, with power to add thereto from time to time as additional certificates may be issued under the plan of settlement. In Sept., 1902, it was announced that Brown Bros. held on deposit over two-thirds of the certificates, and that arrangement had been made for immediate efforts by the State of Virginia towards the adjustment and settlement of the matter. V. 75, p. 628.

After about three-fourths of the old Virginia bonds had been surrendered, and "deferred certificates" been given to represent West

Virginia's one third, under the acts of 1871 and 1879, these acts were repealed. The remaining bonds were refunded under other laws. These laws required a certificate to represent one-third the *principal* of the old bonds brought in for funding, but gave "non-interest-bearing certificates" to represent one-third the *interest* on old bonds. The following shows the amounts of each issue.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
"Def'd certs." of 1871 and 1879	6	J. & J.	Contingent.	$15,846,229
Interest-bearing certs. of 1882	..	.....	.....	1,031,551
Non-int.-bearing certs. of 1882	..	.....	.....	744,051
Interest-bearing certs. of 1892	..	.....	.....	283,425
Non int.-bearing certs. of 1892	..	.....	.....	320,229

* It is estimated that about $564,259 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.
1901	$323,738,088	$115,323,192	$439,061,280	$4 00
1900	316,563,279	107,279,401	423,842,680	4·00
1899	311,385,460	102,886,723	414,272,183	.....
1898	308,761,367	100,046,014	408,807,381	.....
1897	306,036,001	99,198,824	405,224,825	$4·00
1896	304,204,590	94,341,046	398,545,636	4·00
1895	313,182,340	83,132,476	396,314,816	.....
1894	310,201,514	86,590,188	396,791,702	.....
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.
REGISTERED COUPON BONDS, 1879	
3·65s, J&J, $765,900	July 1, 1909
PUBLIC IMPROVEMENT BONDS—	
4s, J&J, $36,000	July 1, 1932

Bonded debt July 28, '02 $798,300
Sinking fund 35,400
City prop'y val. in 1902 at 301,000
Population 1890 was. 14,339
Population in 1900 was 14,528

INTEREST is payable in Alexandria and all the bonds carry tax-receivable coupons.

ASSESSED VALUATION.—The city's assessed valuation (about ⅔ of its actual value) and tax rate have been as follows:

Year.	Real Estate.	Personal Property.	Total Assessed Valuation	City Tax per $1,000
1901	$3,943,560	$1,858,693	$5,802,253	.....
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.
REFUNDING BONDS—	
5s, Jan., $12,000	1903-1908
($2,000 yearly on June 1.)	

Interest payable by County Treas.

Bond. debt, Aug. 1, 1902...$12,000
Total valuation 1901.....5,226,745
State & Co. tax (per M) 1901.$12·50
Population in 1890 was..... 9,283
Population in 1900 was.....16,330

AMHERST CO.—H. C. JOYNER, Treasurer.

County seat is Amherst C. H.

LOANS—	When Due.
REFUNDING BONDS—	
4½s, J&J, $40,000	1918
Bond. debt Jan. 1, 1902	$40,000
Sinking fund	2,000
Net debt Jan. 1, 1902	38,000
Tax valuation, real	1,536,729

Tax valuation, personal. $783,747
Total valuation 1900... 2,320,476
Assessment about ¾ actual value.
St. & Co. tax (per M.) 1901.$11·00
Population in 1890 was.....17,551
Population in 1900 was.....17,864

INTEREST is payable at the Knickerbocker Trust Co., New York.

BEDFORD CITY—(formerly Liberty).—J. L. CAMPBELL, Mayor. J. M. DANIEL, Recorder.

In Bedford County.

LOANS—	When Due.
MARKET AND IMPROV'T BONDS—	
6s, A&O, $10,000	
Subject to call after Oct. 1, 1904.	
WATER BONDS—	
6s, J&J, $40,000	July 1, 1931
Subject to call after 1907.	
REFUNDING BONDS—	
5s, M&N, $60,000	May 1, 1929
Subject to call after 1909.	
REFUNDING BONDS—(Con.)	
5s, F&A, $30,000	Feb. 1, 1921
Subject to call after Feb. 1, 1911.	

Bond. debt Mar. 1, 1902.$140,000
Water debt (included)... 100,000
Assessed valuation, real. 569,739
Assessed val'tion, pers'l. 151,951
Total valuation 1901..... 731,691
Population in 1890 was.....2,897
Population in 1900 was.....2,416

INTEREST on the refunding 5s due 1929 is payable in Lynchburg; on all other bonds in Bedford. Coupons are tax receivable.

TAX EXEMPT.—All bonds, except refunding 5s due 1921, are exempt from municipal tax.

BERKLEY.—C. L. OLD, Recorder.

A town in Norfolk County.

LOANS—	When Due.
IMPROVEMENT BONDS—	
6s, J&D, $25,000	July 1, 1926
Subject to call before maturity.	
6s, J&D, $25,000	July 6, 1927
6s, J&J, 25,000	July 1, 1928
5s, M&S, 35,000	Mar. 1, 1930
5s, ..., 40,000	Feb. 1, 1931
5s, M&S, 50,000	Mar 1, 1932

Int. payable at Norfolk Nat. Bk.
All bonds are tax exempt.
Bond. debt July 1, 1902. $200,000
Tax valuation 1901.... 2,088,760
Real valuation (est.)... 5,000,000
Total tax (per $1,000) 1902.$19·00
Population in 1890 was.....3,899
Population in 1900 was.....4,998

BOTETOURT CO.—J. B. BUHRMAN, Treasurer. J. W. MATHENY, Clerk.

County seat is Fincastle.

LOANS—	When Due.
BRIDGE BONDS—	
5s, Mar. 1, $8,000	Mar. 1, 1908
REFUNDING BONDS—	
5s, Jan., $50,000	Jan. 1, 1925
Sub. to call, $10,000 at any time, $12,500 after 10 years, $17,500 after $15 years, and $10,000 after 20 years.	
Int. payable at Co. Treas. office.	

Total debt Feb. 15, 1900..$58,300
Sinking fund..... 6,000
Net debt Feb. 15, 1900.. 52,300
Tax valuation, real.....2,245,803
Tax valuation, personal. 805,919
Total valuation 1900....3,051,722
Assessment about ⅔ actual value
State & co. tax (per M.) '99..$12·00
Population in 1890 was.....14,854
Population in 1900 was 17,161

BRISTOL.—H. E. JONES, Chairman Finance Committee.

Bristol is in Washington County.

LOANS—	When Due.
FIRE HALL AND JAIL BONDS—	
5s, ..., $6,000	1904-1909
JOHNSON LAND R'F'D'G BONDS—	
5s, J&D, $15,000	June, 1928
Subject to call after 1908.	
GENERAL IMPROVEMENT—	
6s, M&N, $50,000	Nov., 1921
6s, M&N, 20,000	Nov., 1922
5s, J&J, 15,000	July 1, 1931
Subject to call 1921.	
STREET IMPROVEMENT—	
6s, J&J, $15,000	1903-1917
($1,000 due yearly on Jan. 1.)	
5s, J&J, $10,000	July 1, 1920
5s, J&J, $10,000	Aug. 15, 1931
Subject to call 1921.	
5s, F&A. $3,600	Aug., 1921

WATER WORKS:
6s, J&J, $35,000.....1923
Subject to call.
Bond. debt July 1, 1902..$184,800
Floating debt 17,646
Total debt July 1, 1902.. 202,446
Water debt (included)... 35,000
Tax valuation, real.....1,457,480
Tax valuation, pers'l.... 187,000
Tax valuation railroads. 125,414
Total valuation 1901....1,769,894
Assessment about ⅔ actual value.
Value of city property.. 105,000
City tax (per $1,000) 1901..$15·00
Population in 1890 was.....2,902
Population in 1900 was.....4,579

INTEREST on the water-works bonds is payable at Lynchburg, Va., on the general improvement bonds at New York City.

CAMPBELL CO.—JOHN W. CLAY, Treasurer. S. C. GOGGIN, Clerk.

County seat 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.
LYNCHBRG & DUR'M RR. BONDS.—	
4½s, M&S, $97,000	1937
Subject to call after Sept. 1, 1917	
Total debt Feb. 1, 1902.. $97,000	
Tax valuation, real.....3,012,054	

Tax valuation, pers'l...$1,271,608
Total valuation 1901... 4,283,662
Total tax (per $1,000) 1901.$11·00
Population in 1890 was....41,087
Population in 1900 was....23,256

INTEREST is payabe in Baltimore, Md.

CHARLOTTESVILLE.—B. H. WILLS, Aud.

Charlottesville is the county seat of Albemarle County.

LOANS—	When Due.
C. & O. REFUNDING BONDS—	
5s, J&J, $13,000	Jan. 1, 1925
Subject to call after 1905.	
REFUNDING BONDS—	
5s, ..., $142,000	Jan, 1, 1936
Subject to call after 1906.	
SCHOOL BONDS—	
5s, M&N. $25,000	Nov. 1, 1914
SEWERAGE BONDS—	
5s, M&S, $80,000	Sept. 1, 1914
STREET BONDS—	
5s, M&N, $16,000	Nov. 1, 1914
WATER BONDS—	
5s, A&O. $12,000	Apr. 1, 1938
Subject to call after 1908.	

Bonded debt Mar. 1, 1902.$288,000
Total valuation 1901....2,663,875
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1901.$17·25
Population in 1890 was.... 5,591
Population in 1900 was.... 6,449

INTEREST is payable in Charlottesville, Baltimore and New York.

CLARKE CO.—JOHN M. GIBSON, Clerk Board of Supervisors.—County seat is Berryville.

LOANS.—	When Due.
REFUNDING RAILROAD BONDS—	
4s, J&J, $65,000	1905 to 1929
($1,500 due yearly to 1928. Balance due 1929.)	
Interest payable at Co. Treasury.	
Total debt Mar. 1, 1901.. $65,000	

Tax valuation, real.....$2,086,733
Tax valuation, personal. 490,842
Total valuation 1900... 2,577,575
Assessment about ½ actual value.
Total tax (per $1,000) 1900.$10·00
Population in 1890 was 8,071
Population in 1900 was.....7,927

COVINGTON.—R. J. DICKEY, Treasurer.

A town in Alleghany County.

LOANS—	When Due.
WATER WORKS BONDS—	
5s, A&O16, $30,000	Apr. 16, 1924
Subject to call April 16, 1909.	
WATER & SEWER BONDS—	
5s, M&S16, $30,000	Mar. 16, 1941
Subject to call Mar. 16, 1911.	
PAVEMENT BONDS—	
6s, July, $10,000	July 1, 1922
Subject to call July 1, 1912.	

Total debt Mar. 28, 1902. $70,000
Tax valuation 1902.....1,059,266
Population in 1890 was. 704
Population in 1900 was. 2,950

DANVILLE.—GEO. P. GEOGHEGAN, Treasurer. ROBERT BRYDON, Auditor.

Danville is in Pittsylvania County. Neapolis (North Danville) was annexed to Danville July 1, 1896.

LOANS*—	When Due.
CITY BONDS—	
10s, J&J, $2,000	1905
8s, J&J, 25,000	1903
8s, J&J, 26,000	1905
8s, J&J, 74,500	1905
8s, J&J, 25,500	1906
8s, J&J, 20,000	1907
8s, J&J, 40,000	1911
6s, J&D, 30,000	1924
5s, J&D, 10,000	1913
5s, A&O, 50,000†	1916
5s, M&N, 100,000†	1917
5s, A&O, 10,000	1922
5s, J&J, 25,000	1923
5s, M&S, 7,500	1924
5s, J&J, 100,000	1925
4s, J&J, 100,000	July 1, 1929
STREET IMPROVEMENT—	
4s, F&A, $10,000†	1931
REFUNDING BONDS†—	
4½s, M&S, $100,000	Mar. 1, 1928
4s, J&J, 160,000	July 1, 1931
4s, J&J, 60,000	1931
RAILROAD BONDS—	
6s, J&J, $50,000	1910 to 1914
6s, F&A, 60,000	1912
6s, M&N, 30,000	1914
WATER & GAS BONDS—	
4s, ..., $60,000†	1930
WATER AND PAVING BONDS—	
4s, ..., $10,000	Mar. 1, 1932

Bond. debt Aug. 1, 1902.$1,185,500
Assessed valuat'n, real. 6,438,185
Asses'd valuat'n, pers'l. 3,601,316
Total valuation 1902.. 10,039,501
Assessm't about 80% actual value.
Tax rate (per M), 1902.....$18·00
Population 1890.....10,305
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 and 1917 are tax exempt.
All 4½ per cent and 4 per cent bonds are exempt from city tax.

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—
6s, J&J, $155,000 ..Jan 1, 1909
Total debt Mar. 1, 1902 $163,000
Sinking fund 15,000
Net debt Mar. 1, 1902.. 148,000
Tax valuation, real..... 1,457,737

Tax valuat'n, pers.&RR. $700,125
Total valuation 1901....2,157,862
St'e & Co tax (per $1,000) '01. $16·00
Population in 1890 was.....24,985
Population in 1900 was....25,953

FREDERICKSBURG.—E. D. COLE, Chr. Fin. Com. R. T. KNOX, Treasurer.

This city is in Spottsylvania County.

LOANS— *When Due.*
BRIDGE BONDS*—
4s, J&J, $25,000 .....July 2, 1920
ELECTRIC LIGHT BONDS—
4s, J&J, $12,000 ..... Jan. 1, 1931
Subject to call Jan. 1, 1911.
SEWER BONDS—
4s, A&O, $18,000.....Apr. 1. 1931
Subject to call April 1, 1913.
FUNDING BONDS—
7s, M&N, $119,420.....May, 1906

REFUNDING GAS WORKS BONDS—
4s, J&J, $25,000.....Jan. 1, 1920
WATER BONDS—
5s, J&J, $30,000 ..... Jan. 1, 1909
Total debt Feb. 1, 1902.. $229,420
Water debt (included)... 30,000
Tax valuation, real.....1,451,248
Tax valuation, personal. 628,876
Total valuation 1901....2,080,124
St. & city tax (per M.) 1901. $15·50
Population in 1890 was.....4,528
Population in 1900 was ... 5,068

* These bonds are secured by a deed of trust on the iron bridge across the Rappahannock River at Fredericksburg. Water, gas and electric-light bonds are secured in the same manner on the water, gas and electric-light plants.

INTEREST.—The coupons of the funding bonds are tax receivable.

TAX FREE.—All bonds are exempt from corporation taxes.

WATER WORKS.—The water works owned by the city are valued at $100,000; the free bridge at $60,000. The city also owns the gas works.

HALIFAX COUNTY.—H. A. Edmondson, Chairman Board of Supervisors.

County seat is Houston.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, J&J, $138,000...Jan. 1, 1928
Subject to call after 1918.
Interest is payable in Lynchburg.
Bonded debt July 1, 1901 $138,000
Sinking fund..... 3,000

Net debt July 1, 1901.... $135,000
Total valuation 1900....4,591,061
Assessm'nt about ¾ of actual value
State & Co. tax (per M.) '01..$8·00
Co. school tax (per $1,000).. 2·00
Population in 1890 was 34,424
Population in 1900 was 37,197

HARRISONBURG.—O. B. ROLLER, Mayor. D. S. LEWIS, Treasurer.

This place is in Rockingham County.

LOANS— *When Due.*
FUNDING BONDS—
5s, J&J, $70,000.....July 1, 1924
Subject to call July 1, 1914
WATER BONDS—
5s, M&N, $45,500.....Nov. 1, 1927
Subject to call after 1917.

Interest payable at Harrisonburg.
Total debt Aug. 1, 1902. $122,500
Total valuation 1902....1,350,131
Assessment is ⅔ actual value.
Total tax (per $1,000) 1901. $17·40
Population in 1890 was.... 2,792
Population in 1900 was.....3,521

LEXINGTON.—S. O. Campbell, Treasurer.

County seat of Rockbridge County.

LOANS— *When Due.*
REFUNDING BONDS—
5s, J&J, $79,000.....July 1, 1924
Subject to call after July 1, 1904
REFUNDING WATER SUPPLY—
4s, A&O, $6,000.....Oct. 1, 1903
(Part subject to call every 6 mos.)
Total debt Apr. 1, 1902...$85,000

Water debt (incl.) about. $40,000
Tax valuation, real..... 798,655
Tax valuation, personal. 440,832
Total valuation 1901....1,239,487
Assessm't abt. 70 or 75 p.c. act. val.
Total tax (per $1,000) 1901. $17·40
Population in 1890 was.....3,203
Population in 1900 was.....3,203

TAX FREE.—The refunding bonds are exempt from corporation tax

INTEREST on all bonds payable at Lexington.

LYNCHBURG.—G. W. SMITH, Mayor. JOHN M. OTEY, Auditor.

Lynchburg is situated in Campbell County.

LOANS— *When Due.*
FUNDED INTEREST—1866 & 1871.
8s, J&J, $46,240·33....1904-1905
MARKET HOUSE AND GROUNDS.
8s, J&J, $18,443 1905
8s, J&J, 22,000 1907
PUBLIC IMPROVEMENTS—1892.
5s,* J&J, $101,800 1926
Subject to call in 1902.
3½s,* J&J, $100,000 1932
PERMANENT IMPROVEMENTS—
5s,* J&J, $10,000.....1930
4s, J&J, 17,000 ....July 1, 1930
REFUNDING BONDS—
4½s, J&J, $425,000.....1927
4s, M&S 16, 184,000 Mar. 16, 1930
REDEMPTION BONDS—1879—
5s,* J&J, $160,700.....1914

GENERAL EXPENSES—1871.
8s, J&J, $50,000.....1904
SCHOOL BONDS—1871 and 1880.
8s, J&J, $19,000.....1904
3½s*, J&J, 30,000.....July 1, 1928
TAXATION BONDS—1866.
6s, J&J, $37,000.....1903
VA. & TENN. RR. BONDS—
6s, J&J, $110,100.....1915
WATER BONDS—
6s, J&J, $27,000.....1904
6s, J&J, 35,000.....1912
5s,* J&J, 99,000.....1915
Bonded debt Feb. 1,'02. $1,494,283
Value city property.... 731,266
Population in 1900 was 18,791
Population in 1890 was 19,709

* 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.

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:

Years.	*Real Estate.*	*Personal Property.*	*Tot. Assessed Valuation.*	*City Tax p. $1,000.*
1901	$7,690,393	$2,872 472	$10 562,865	$15 00
1900	7,951,720	2,802,803	10,754,523	15·00
1899	7,847,665	2,500,000	10,347,665	15·00
1898	7,847,665	2,5 0,000	10.347.665	15·00
1897	7,800,565	2,400,000	10.200.565	15·00
1896	7,689,715	2,475.285	10.165,000	15·00
1895	8,575,495	2,748,325	11,321.826	15·00
1891	8,109,723	2,573,412	10,683,135	16·00
1881	5,237,635	1,617,640	6,855,275	15·00

MANCHESTER.—H. A. MAURICE, Mayor. J. W. BRONAUGH, Jr., Treasurer

Manchester is situated in Chesterfield County

LOANS— *When Due.*
ALMS HOUSE AND JAIL—
5s, J&J, 2,000 .....Jan. 1, 1927
FUNDING BONDS—
5s, J&J, 15,000.....Jan. 1, 1928
STREET IMPROVEMENT—
8s, M&S, $2,500.....Sept. 1, 1911
6s, F&A, 2,000 .....Aug. 1, 1910
5s, J&J. 15,000.....July 1, 1925

SEWER BONDS—
5s, M&N, $65,000.....May 1 1929
REFUNDING BONDS—
5s, $75,000..... 1931
Subject to call after 1907.
5s, J&J, $40,000.....July 1, 1927
5s, J&J, 37,000.....July 1, 1932
4½s, J&J, 125,000.....1930

LOANS— *When Due.*
WATER BONDS—
6s, J&D, $60,000g....Dec. 1, 1918
5s, J&J, 62,000.....July 1, 1928
5s, J&J, 1,800 .....July 1, 1928
(Subject to call after July 1, 1904.)
Bonded debt Feb. 1, 1902. $502,300
Floating debt 10,040
Total debt..... 512,340
Sinking funds..... 12,571
Net debt Feb. 1, 1902 ... 499,769

Tax valuation, real.....$2,785,114
Tax valuation, personal. 711,099
Total valuation 1901....3,496,213
Assessment is 4-5 actual value.
State tax (per $1,000) 1901..$4·00
City tax (per $1,000) 1901...13·50
Average school tax..... 2·00
Sewer tax..... 2·00
Population in 1890 was.....9,246
Population in 1900 was.....9,715

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.

LOANS— *When Due.*
ATLANTIC & DANVILLE RR.—
4s, Sept. 1, $133,000..Sept. 1, 1902
(part each year) to Sept. 1, 1940
Interest payable in Boydton, Va.
Total debt Apr. 1, 1902.. $135,000

Tax valuation, real.....$1,657,321
Tax valuation, personal 885,795
Total valuation 1901... 2,543,116
State & Co. tax (per M) 1901. $13·50
Population in 1890 was.... 25,359
Population in 1900 was.... 26,551

NEAPOLIS (NORTH DANVILLE).—

Neapolis was recently annexed to Danville, which see.

NEWPORT NEWS.—W. L. Cooke, Clerk.

This city is in Warwick County.

LOANS— *When Due.*
BRIDGE BONDS—
4½s, ... $40,000..... 1928
Subject to call after 1918.
EMERGENCY & SCHOOL BONDS—
5s, A&O, $90,000.. 1903 to 1911
($10,000 due yearly on Apr. 1.)
REFUNDING BONDS—
4s, M&N, $25,000....Nov. 1, 1941
STREET PAVING BONDS—
4s, F&A, $90,000.....1929
(Subject to call after 1919.)
4s, M&N, $100,000...Nov. 1, 1941
SEWER, SCHOOL & JAIL BONDS—
4½s, ..., $140,000...Apr. 1, 1928
(Subject to call Apr. 1, 1918.)

COURT-HOUSE BONDS—
6s, M&N, $25,000.....
SCHOOL BONDS—
4s, F&A. $50,000..... 1941
FIRE DEPARTMENT BONDS—
5s, J&J, $10.000.....1906
4s, F&A, 30,000 1941
Bonded debt Nov. 1, 1901..$585,000
Assessed valuation, real. 5,474,335
Assessed valua'n, per'l .. 624,716
Total valuation 1900 ...6,099,051
Total valuation 1901 ..9,896,679
Assessment about ⅓ actual value.
City tax rate (per M) 1901..$12·50
Population in 1890 was..... 4,449
Population in 1900 was 19,635

INTEREST is payable at the City Treasurer's office; on the $140,000 bonds it is also payable at the Bank of New York, N. B. A., and on the $10,000 bonds at the First National Bank of Newport News.

NORFOLK.—H. S. Herman, Treasurer.

This city is in Norfolk County.

LOANS— *When Due.*
GENERAL PURPOSES—
5s, A&O, $115,000....Apr. 1, 1923
($98,000 coup. and $17,000 reg.)
5s, M&N, $110,000 (cou.)..Nov., '24
4s, ..., 50,000 (reg.)..June, '26
5s, M&S, 5,000 (reg.) Sept., 1926
5s, M&S, 24,500 (cou.) Sept., 1926
4s, M&N, 54,000 .. Nov. 1, 1929
MARKET HOUSE B'LD'G & SITE—
5s, M&S, $75,000.....Sept., 1919
($45,000 coup. and $30,000 reg.)
5s, M&N, $70,000.....Nov., 1920
($66,500 coup. and $3,500 reg.)
4s, M&N, $10,000 (cou.). Nov. 1, '28
($38,000 coup. and $2,000 reg.)
PARK BONDS—
5s, A&O, $114,000 (cou.). Oct. 1922
RENEWAL BONDS—
6s, A&O, $298,000 (cou.) Oct., 1914
5s, A&O, 320,000..... Apr., 1911
($295,500 cou. and $20,500 reg.)
5s, J&J, $91,000..... Jan., 1912
($70,500 cou. and $20,500 reg.)
5s, J&D, $110,000..... June, 1913
($104,000 cou. and $6,000 reg.)
5s, M&S, $101,500 (c&r.) Mar., 1922
5s, J&D, 189,000.....June 1, 1923
($171,000 coup. and $18,000 reg.)
5s, J&D, 105,000 (c&r.). Dec., 1923
4½s, M&S, 200,000 (c. or r.) Sept.'30
4s, M&N, 77,000 (cou.). Nov. 1, '28
WARD BONDS—
5s, M&S, $7,000 (cou.) Sept., 1919
5s, M&N, 4,000 (reg.) Nov., 1920
5s, J&J, 20,000..... May, 1921
($15,000 cou. and $5,000 reg.)
5s, F&A, 20,000 (cou.) Feb., 1922

LOANS— *When Due.*
WARD BONDS—(Contin'd)—
5s, A&O, $15,000 (cou.) Oct., 1922
5s, M&S, 20,000 (cou.) Sept., 1922
5s, J&J, 34,000 (cou.) Jul. 1, 1922
5s, ..., 20,000 (cou.) Feb., 1924
5s, ..., 5,000 (cou.) July, 1924
5s, ..., 20,000 (c&r.) Sept. 1924
5s, ..., 6,000 (reg.) June, 1926
4s, ..., 52,000 (c&r). Nov., 1928
4s, ..., 180,000 (cou.). Dec. 1, '28
($163,000 coup. and $17,000 reg.)
4s, J&J, $160,000 ....July 1, 1932
PAVING AND GEN. PURPOSES—
5s, J&J, $40,000 (cou.) Jan., 1914
5s, A&O, 30,000 (cou.) Oct., 1914
5s, M&N, 55,000..... May, 1916
($42,500 coup. and $12,500 reg.)
5s, J&D, $14,000 (cou.) June, 1916
5s, M&S, 37,500..... Sept., 1917
($27,500 coup. and $10,000 reg.)
5s, J&D, $35,000 .....Dec., 1917
($15,000 coup. and $20,000 reg.)
5s, J&D, $70,000..... June, 1919
($31,000 coup. and $39,000 reg.)
5s, M&N, $79,000..... Nov., 1920
($65,500 coup. and $13,500 reg.)
5s, M&S, $140,500 (cou.) Mar., 1922
4s, M&S, 70,000 (c. or r.). Sept.'30
4s, M&N, 235,000.....May 1, 1931
WATER BONDS—
5s, M&N, $90,000.....May, 1914
($69,500 cou. and $20,500 reg.)
5s, M&N, $50,000 (cou.) May, 1915
5s, J&J, 60,000 (cou.) July, 1921
4s, M&N, 250,000 (cou.) Nov. 1, '29
REFUNDING WATER BONDS—
4s, M&N, $400,000 (c or r) May, '31

PAR VALUE.—The bonds are for $500 and $1,000.

TAX FREE.—All bonds are exempt from city tax.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Sept. 1, 1902.	*Oct. 14, '01.*	*May 1, '01.*
Total bonded debt	$5,148,000	$4,688,000	$4,688,000
Sinking funds	476,000	430,000	395,401
Net debt	$4,672,000	$4,258,000	$4,292,599
Water debt (included above)	$850,000	$850,000	$850,000

On Sept. 1, 1902, in addition to the bonded debt the city had a floating debt of $106,268, which includes $62,000 school building loans, provision for which is made by a special tax of 50c. on each $1,000.

CITY PROPERTY.—The city owns real estate valued in 1902 at $1,218,603 and also its water works valued at over 1¼ 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 ¾ of its cash value) and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Tot. Assessed Valuation.*	*Total Tax p. $1,000.*
1901	$24,861 200	$3,130,880	$27,992,080	$21·00
1900	21,571,400	3,609,400	25,180,800	------
1899	22,284,150	3,584,950	25,869,100	------
1898	21,686,000	3,877,370	25,563,370	21·00
1897	21,509,910	3 223,580	24,733,490	21·00
1896	21,220,090	*3,980,180	25,200,270	21·00
1895	20,062,930	2,531,540	22,594,470	21·00
1891	17,089,810	2,234,170	19,224,680	21·00
1887	12,094,205	1,642,820	13,737 025	21·00

*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 15,229.

PAGE CO.—F. W. WEAVER, Clerk County Court.

County seat is Luray.

LOANS	When Due.
REFUNDING BONDS OF 1893—	
5s, May 1, $79,000	May 1, 1913
Subject to call in 1903.	
Interest is payable at Luray.	
Bonded debt Feb. 1, 1902.	$79,000
Sinking fund	4,000
Net debt Feb. 1, 1902	$75,000
Total valuation 1900	2,537,130
Assessment ½ to ⅔ actual value.	
Total tax (per $1,000)	$12·00
Population in 1890 was	13,092
Population in 1900 was	13,794

PATRICK CO.—CHAS. R. MARTIN, Clerk.

County seat is Stuart.

LOANS—	When Due.
RAILROAD AID BONDS—	
6s, J&D, $116,900	1913
Total debt Mar. 1, 1902.	$116,900
Sinking fund	22,900
Net debt Mar. 1, 1902	94,000
Tax valuation, real	$829,153
Tax valuation, personal.	297,005
Total valuation 1901	1,126,158
State & Co. tax (per M) 1901.	$15·80
Population in 1890 was	14,147
Population in 1900 was	15,403

PETERSBURG.—W. M. JONES, Mayor. G. B. GILL, Auditor.

Petersburg is in Dinwiddie County.

LOANS—	When Due.
APPOMATTOX RIVER—	
6s, J&D, $165,000	June 1, 1911
CITY FUND & FLOATING DEBT—	
8s, M&N, $150,000	Nov. 1, 1903
5s, M&S, 55,000	Mar. 1, 1923
FUNDING BONDS—	
5s, M&N, $58,000	May 1, 1936
REFUNDING BONDS—	
5s, J&J, $194,500	Mar. 1, 1935
RAILROAD BONDS—	
6s, F&A, $71,000	Aug. 1, 1905
6s, J&J, 135,000	July 1, 1914
5s, F&A, 297,500	Aug. 1, 1929
SCHOOL BUILDING—	
8s, A&O, $40,000	Mar. 1, 1903
WATER IMPROVEMENT—	
5s, F&A, $80,000	Feb. 1, 1936
STREET IMPROVEMENT—	
3½s J&J, $75,000	Jan. 1, '41
Bond. debt Aug. 1, 1902.	$1,336,000
Sinking fund	389,078
Net debt Aug. 1, 1902.	946,922
Value city property 1902	772,000
Population in 1890 was	22,680
Population in 1900 was	21,810

The bonds all carry tax-receivable coupons.

INTEREST on the refunding 5s is payable in Baltimore; on all other bonds in Petersburg.

TAX FREE.—All bonds are exempt from city tax.

DEBT LIMITATION.—The city's debt is limited by law to 22 per cent of its assessed valuation.

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

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	City Tax per $1,000
1901	$6,289,740	$3,565,755	$9,855,495	$16·00
1900	6,508,091	4,025,319	10,533,410	16·00
1899	6,342,580	3,426,875	9,769,435	16·00
1898	6,292,305	3,225,475	9,517,780	16·00
1897	6,121,300	2,396,900	8,518,200	16·00
1896	6,200,515	3,338,330	9,538,545	20·00
1894	6,218,855	3,980,575	10,199,430	19·00
1890	5,926,810	3,884,190	9,811,000	16·00
1889	6,593,300	3,816,700	10,410,000	16·00
1887	5,708,600	3,537,535	9,246,135	16·50

PITTSYLVANIA CO.—G. H. VADEN, Treas.

County seat is Chatham. Interest payable in N. Y. City.

LOANS—	When Due.
REFUNDING BONDS—	
6s, M&S, $76,000	Mar. 1, 1916
Total debt Feb. 22, 1902.	$76,000
Total valuation 1901	$4,160,305
Total tax (per M.), 1901	$13·00
Population in 1890 was	59,941
Population in 1900 was	46,894

PORTSMOUTH.—GEO. A. TABB, Treasurer.

Portsmouth is the county seat of Norfolk County.

LOANS—	When Due.
ATLANTA & DANVILLE RR., 1890—	
5s, J&J, $150,000	Jan. 1, 1920
BUILDING BONDS.	
5s, M&S, $35,000	Sept. 1, 1924
CEMETERY BONDS—	
5s, A&O, $15,000	Apr. 1, 1912
Subject to call at any time.	
5s, A.&O, $5,000.	Apr. 1, 1913 & 15
Subject to call at any time.	
FERRY BONDS—	
5s, J&J, $25,000	July 1, 1927
FLOAT'G DEBT, STREET & JAIL—	
5s, J&D, $43,000	June 1, 1922
PAVING BONDS *—	
6s, J&D, $13,500	June 1, 1902
5s, M&S, 24,000	Sept. 1, 1904
5s, J&D, 10,000	Dec. 1, 1906
REDEMPTION BONDS—	
6s, J&J, $82,800	July 1, 1918
5s, J&D, 14,500	June 1, 1922
5s, M&N, 65,000	May 1, 1924
5s, J&D, 22,000	June 1, 1926
5s, J&D, 29,000	June 1, 1928
5s, J&D, 25,000	June 1, 1929
4s, J&J, 140,000	Jan. 1, 1930
4s, J&D, 13,500.	June 1, 1930
REDEMPTION BONDS—(Con.)	
4s, J&D, $11,500	June 1, 1931
SEWER BONDS—	
5s, M&S, $100,000	Sept. 1, 1924
5s, J&D, 15,000	Dec. 1, 1926
Fifth Ward Bonds—	
PAVING & GRADING BONDS—	
5s, J&D, $10,000	Dec 1, '06
4s, J&J, 50,000	July 1, '09
4s, A&O, 25,000	Apr. 1, 1932
SCHOOL BONDS—	
5s, F&A, $10,000	Aug. 2, 1927
5s, J&J, 3,000	Jan. 1, 1928
4s, M&S, 50,000	Mar. 1, 1931
Bond. debt July 1, 1901	$839,200
Floating and ferry debt.	42,526
Total debt July 1, 1901.	881,726
Fifth Ward debt	123,000
Assets, cash, notes & prop.	1,016,416
Tax valuation, real	5,918,360
Tax valuation, personal.	998,178
Total valuation 1901	6,916,538
Tax rate (per M), 1901	$21·50
Population 1890 (Census)	13,268
Population 1900 was	17,427

* A special tax amounting to ⅔ the cost of the work is levied on property benefitted by paving, and the money thus collected is set aside for the redemption of the paving bonds.

INTEREST is payable in Portsmouth.

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

DEBT LIMITATION.—The city's debt is limited by law to 17 per cent of the real estate valuation and 15 per cent of the personal.

RADFORD.—JOHN G. OSBORNE, Ch. Fin. Com.

Radford is in Montgomery County.

LOANS—	When Due.
TOWN BONDS—	
6s, A&O, $21,000	Jan. 1, 1923
CITY BONDS—	
6s, J&J, $41,500	1923
Bonded debt Mar. 1, 1901.	$62,500
Sinking fund	5,584
Tax valuation, real	1,344,264
Tax valuation, personal.	$161,298
Total valuation 1900	1,505,562
Assessment is ½ actual value.	
Tax rate (per $1,000) 1900.	$15·80
Population in 1890 was	2,060
Population in 1900 was	3,344

RICHMOND.—RICHARD M. TAYLOR, Mayor. EDWARD J. WARREN, Auditor.

Richmond is the county seat of Henrico County.

LOANS—	When Due.
BONDED DEBT—	
8s, J&J, $161,600	July, 1904
($18,500 coupon and $143,100 reg.)	
8s, A&O, $100,000	Oct., 1904
($61,000 coupon and $39,000 reg.)	
8s, J&J, $600 (reg.)	Jan., 1906
8s, J&J, 800 (reg.)	July, 1906
8s, J&J, 351,200	Jan., 1907
($13,000 coupon and $338,200 reg.)	
BONDED DEBT—(Cont.)—	
8s, J&J, $63,500	July, 1907
($1,000 coupon and $62,500 reg.)	
8s, J&J, $28,200 (reg.)	Jan., 1908
8s, J&J, 289,800	July, 1908
($5,000 coupon and $284,800 reg.)	
8s, J&J, $184,000	Jan., 1909
($2,000 coupon and $182,000 reg.)	
6s, J&J, $601,735	Jan., 1904
($4,000 coupon and $597,735 reg.)	
6s, J&J, $94,940	July, 1904
($34,000 coupon and $60,940 reg.)	
6s, J&J, $54,900	Jan., 1905
($5,000 coupon and $49,900 reg.)	
6s, J&J, $173,020 (reg.)	July, 1905
6s, J&J, 261,080 (reg.)	Jan., 1906
6s, J&J, 110,050	July, 1906
($1,000 coupon and $109,050 reg.)	
6s, J&J, $124,760	Jan., 1907
($4,000 coupon and $120,760 reg.)	
6s, J&J, $126,900	July, 1907
($15,000 coupon and $111,900 reg.)	
6s, J&J, $6,372 (reg.)	Jan., 1908
6s, J&J, 75,200	Jan., 1909
($1,000 coupon and $74,200 reg.)	
6s, J&J, 9,800 (reg.)	July, 1909
6s, J&J, 66,600 (reg.)	Jan., 1910
6s, J&J, 19,900 (reg.)	Jan., 1911
6s, J&J, 12,000 (reg.)	Jan., 1912
6s, J&J, 6,000 (reg.)	July, 1913
6s, J&J, 10,000 (reg.)	Jan., 1914
5s, J&J, 5,500 (reg.)*	Jan., 1920
5s, J&J, 261,700 (reg.)	Jan., 1921
5s, J&J, 38,850 (reg.)	July, 1921
Total debt Aug. 1, 1902	7,227,422
Sinking fund Feb. 1, 1902	600,550

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:

Years.	Assessed Valuation. Real.	Personal.	Total.	City Tax. per $1,000
1902	$43,073,117	$28,508,738	$71,581,855	.....
1901	42,353,907	24,367,042	66,720,949	$14·00
1900	45,412,990	25,949,619	71,362,609	14 00
1899	45,185,779	24,367,042	69,552,821	14·00
1898	45,065,155	23,194,093	68,259,248	14·00
1897	44,969,062	22,799,222	67,993,284	14·00
1896	44,715,822	21,972,559	67,088,381	14·00
1895	44,454,901	19,700,482	64,155,383	14·00
1890	35,341,652	16,640,637	51,982,289	14·00
1885	32,348,000	13,752,000	46,200,000	14·00

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.

Roanoke is situated in the county of the same name.

LOANS—	When Due.
BRIDGE BONDS—	
6s, J&J, $30,000	July, 1920
Subject to call	July, 1905
COURT HOUSE, JAIL, &C.—	
6s, J&J, $15,000	July, 1921
Subject to call	July, 1906
FIRE DEPARTMENT—	
6s, J&J, $21,000	July, 1921
Subject to call	July, 1906
6s, J&J, $6,000	July 1, 1923
Subject to call	July 1, 1903
OFFICIAL MAP—	
6s, J&J, $15,000	July, 1921
Subject to call	July, 1906
RAILWAY—	
6s, J&J, $100,000	July, 1921
Subject to call	July, 1906
6s, J&J, $100,000	July, 1918
SCHOOL BONDS—	
6s, J&J, $75,000	July 1, 1921
Subject to call	July, 1906
REFUNDING BONDS—	
4s, A&O, $15,000	Apr. 1, 1929
Subject to call after April 1, 1914.	
CORPORATION PURPOSES—	
6s, J&J, $15,000	July 1, 1904
SEWER BONDS—	
6s, J&J, $150,000	July, 1921
Subject to call	July, 1906
STREET IMPROVEMENT—	
6s, J&J, $150,000	July, 1921
Subject to call	July, 1906
PUBLIC BUILDING BONDS—	
6s, A&O, $60,000	July 1, 1914
SCHOOL AND SEWER BONDS—	
6s, J&J, $60,000	July 1, 1918
Subject to call	July 30, 1903
Bonded debt Mar. 10, '02.	$812,000
Sinking fund	127,313
Net debt Mar. 10, 1902	684,687
Assessed valua'n, real.	$4,711,657
Assessed valua'n, pers'l	891,309
Assess'd valuat'n, rr., real	523,613
Assess'd valuat'n, rr, per.	3,928,190
Total valuation 1901	10,054,770
Assessment ⅔ actual value.	
Tax rate (per M) 1901	$16·50
Population 1890 was	16,159
Population 1900 was	21,495

INTEREST is payable in Roanoke.

DEBT LIMITATION by charter is 10 per cent of assessed valuation.

ROCKBRIDGE CO.—S. R. MOORE, Treasurer.

The county seat is Lexington. This county in 1902 sold its holdings in Valley Railroad stock, amounting to $442 000, for $42,000.

LOANS—	When Due.
COURT HOUSE BONDS—	
5s, A&O, $16,000	Oct. 1, 1916
Subject to call after	Oct. 1, 1906
5s, M&N, $4,000	Nov. 1, 1917
(Subject to call after 1907.)	
REFUNDING RR. BONDS—	
5s, J&J, $26,100	Jan. 1, 1903
Subject to call at any time.	
5s, J&J, $150,000	July 1, 1922
Subject to call after	July 1, 1902.
Total debt Feb. 1, 1902	$196,100
Tax valuation, real	3,755,455
Tax valuation, personal.	1,338,180
Tax valuation RR., etc.	1,064,336
Total valuation 1901	6,157,971
Total tax (per M.) 1901.	$12·50
Assessment about ⅔ actual value.	
Population in 1890 was	23,062
Population in 1900 was	21,799

Sinking fund receives an annual appropriation of about $14,000.

INTEREST on bonds is payable by the County Treasurer through the banks of Lexington.

TAX EXEMPT.—The Court House bonds are free from county tax.

ROCKINGHAM CO.—J. S. MESSERLEY, Clerk.

The county seat is Harrisonburg.

LOANS—	When Due.
COUNTY BONDS—	
5s, J&J, $85,000	1926-1927
Subject to call $40,000 July 1, 1916, and $45,000 Jan. 1, 1917.	
REFUNDING BONDS—	
4s, J&D, $84,000	1903 to 1916
$6,000 due yearly June 29.	
Interest payable at County Treas'y.	
Total debt Mar. 1, 1902.	$175,000
Tax valuation, real	8,169,425
Tax valuation, pers'nal.	2,567,278
Total valuation 1901	10,736,703
Assessment about ⅖ actual value.	
Total tax (per $1,000) 1901.	$11·00
Population in 1890 was	31,299
Population in 1900 was	33,527

STAUNTON.—W. H. LANDES, Mayor. ARISTA HOGE, Treasurer.

This is the county seat of Augusta County; $200,000 of water-works bonds were authorized in 1901, but have not yet been issued.

LOANS—	When Due.
COLD STORAGE AND SMALL POX—	
5s,	$3,000
Subject to call after	Nov. 1, 1905
5s,	$10,000
Subject to call after	May 1, 1905
FUNDING BONDS—	
4s,	$15,000
Optional after 1912.	
LAND PURCHASE BONDS—	
6s, J&J, $2,700 (F.)	July 1, 1905
STREET IMPROVEM'T BONDS—	
3½s, $25,000	July 1, 1928
Subject to call after	1908.
4½s,	$21,000
Subject to call after	May 1, 1917.
5s,	15,000
Subject to call after	May 1, 1906

LOANS—	When Due.
MARKET HOUSE BONDS—	
6s, J&J, $24,000 (N.)	July 1, 1924
Subject to call at any time.	
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.	

REDEMPTION BONDS—(Con.)—	
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.	
3½s, ..., $10,500	Jan. 1929
Subject to call after 1909.	
3s, ..., $11,000	Jan. 1, 1928
WATER BONDS—	
8s, M&N. $80,000*	Nov. 1, 1905

* 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,'02.	Apr.1, 01.	Apr.1,1900.	Apr.1,'99.	Apr.1,'98.
Total fund. debt.	$563,900	$563,900	$528,900	$528,900	$539,400
Sink. funds (net)	74,702	66,364	58,525	50,987	67,437
Net debt	$489,198	$497,536	$470,375	$477,913	$471,963

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, 1902, $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. BURGES, City Attorney. R. S. BOYTON, Treasurer.

This town is the county seat of Nansemond County.

LOANS—	When Due.
5s, J&J, $40,750	.....
REFUNDING BONDS—	
4s, J&J, $20,000	July 1, 1932
SEWER BONDS—	
4s, J&J, $15,000	Apr. 1, 1931
Bonded debt Mar. 1, '01	$60,750

Assessed valuation, real.	$976,796
Assessed valuation, per'l	628,520
Total valuation 1900..	..1,605,316
Assessment about 2/3 actual value.	
Tax rate (per $1,000) h900.	$16·70
Population in 1890 was	3,354
Population in 1900 was	3,827

TAX EXEMPT.—Bonds are exempt from town taxation.

WINCHESTER.—G. H. KINZEL, Treasurer.

Winchester is in Frederick County.

LOANS—	When Due
CITY BONDS—	
5s, J&J, $63,000	1904
4s, J&J, 54,000	1925
3½s, A&O, 9,000	1925
Interest is payable at Winchester.	
Total debt Mar. 1, 1902	$126,000
Sinking fund	3,700

Net debt Mar. 1, 1902	$122,300
Tax valuation, real	1,762,279
Tax valuation, personal.	726,662
Total valuation 1901	2,488,941
Assessment 2/3 to 3/4 actual value.	
Total tax (per M) 1901	$11·00
Population in 1890 was	5,196
Population in 1900 was	5,161

WYTHEVILLE.—W. L. STANLEY, Agent.

This town is in Wythe County.

LOANS—	When Due.
REFUNDING BONDS—	
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, ..., $35,000	1903-1909
$5,000 due yearly.	

Bonded debt Apr. 1, 1900.	$85,000
Assessed val'n, real	432,620
Assessed val'n, personal.	244,630
Total valuation 1898	677,250
Assessment about 1/2 actual value.	
Tax rate (per $1,000) '98	$15·00
Population in 1890 was	2,570
Population in 1900 was	3,003

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. 4, 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	86,894,702	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.

DEBT LIMITATION.—Provisions limiting the debt-making power of the State and the various sub-divisions are found in Article X of the State Constitution of 1872, the sections pertaining thereto being as follows:

SECTION 4.—No debt shall be contracted by this State, except to meet casual deficits in the revenue, to redeem a previous liability of the State, to suppress insurrection, repel invasion, or defend the State in time of war; but the payment of any liability other than that for the ordinary expenses of the State shall be equally distributed over a period of at least twenty years.

SECTION 6.—The credit of the State shall not be granted to, or in aid of, any county, city, township, corporation, or person; nor shall the State ever assume, or become responsible for the debts or liabilities of any county, city, township, corporation, or person; 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 7.—County authorities shall never assess taxes, in any one year the aggregate of which shall exceed ninety-five cents per one hundred dollars valuation, except for the support of free schools; payment of indebtedness existing at the time of the adoption of this Constitution; and for the payment of any indebtedness with the interest thereon, created under the succeeding section, unless such assessment, with all questions involving the increase of such aggregate, shall have been submitted to the vote of the people of the county, and have received three-fifths of all the votes cast for and against it.

SECTION 8.—No county, city, school district, or municipal corporation, except in cases where such corporations have already authorized their bonds to be issued, shall hereafter 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, nor without, at the same time, providing for the collection of a direct annual tax, sufficient to pay, annually, the interest on such debt, and the principal thereof, within, and not exceeding thirty-four years; *Provided* That no debt shall be contracted under this section unless all questions connected with the same shall have been first submitted to a vote of the people, and have received three-fifths of all the votes cast for and against the same.

POPULATION OF STATE.—The population of West Virginia has been as 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, 25,886 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.
MARTINSBURG & POTOMAC RR.—	
4s, J&J, $105,000	1911
Total debt Jan. 1, 1902	$105,000
Tax valuation, real	4,512,104

Tax valuation, person'l.	$1,198,185
Total valuation 1901	5,710,289
State & Co. tax ((per M) 1901.	$7·00
Population in 1890 was	18,702
Population in 1900 was	19,469

BLUEFIELD.—A. H. LAND, Mayor. H. B. KITTS, Treasurer.

Bluefield is in Mercer County.

LOANS—	When Due.
STREET, SEWERS, ETC.—	
8s, Jan. 1, $25,000	Aug. 22, 1912
5s, Annu'l, 35,000	1932
Interest payable in Bluefield.	
Bonded debt Mar. 1, 1902.	$60,000
Tax valuation, real	903,353

Tax valuation, personal.	$388,150
Total valuation 1901	1,291,503
Assessment about 1/2 actual value.	
Total tax (per $1,000), 1901.	$26·50
Population in 1890 was	1,775
Population in 1900 was	4,644

TAX FREE.—The bonds described above are exempt from taxation.

BRAXTON CO.—County seat is Sutton.

LOANS—	When Due.
RR. AID BONDS—	
6s, June 1, $60,000	June 1, 1919
Subject to call.	
Total debt July 1, 1900	$60,000
Sinking funds	15,552

Net debt July 1, 1900..	$44,448
Tax valuation 1900	1,931,634
State and Co. tax rate (per $1,000) 1900	9·00
Population in 1890 was	13,928
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.
REFUNDING BONDS—1893—	
4s, semi-ann., $106,000	1913
Subject to call after 1903.	
Bond. debt June 1, 1902.	$106,000
Floating debt	2,407
Total debt	108,407
Sinking fund and cash	23,346

Net debt June 1, 1902	$85,061
Tax valuation, real	2,123,634
Tax valuation, personal.	682,410
Tax valuation, railroads.	658,902
Total valuation 1902	3,465,146
Assessment about 3/4 actual value.	
State & co. tax (per M) 1902	$10·50
Population in 1890 was	6,660
Population in 1900 was	7,219

CHARLESTON.—Wm. B. Mathews, Chairman Finance Committee.—This city is in Kanawha County.

LOANS—	When Due.
Street and Sewer Bonds—	
6s, ..., $2,500	Nov. 1, 1903
6s, Jan., 500	Jan. 19, 1904
6s, ..., 16,000	Jan. 19, 1904
4s, Ann., $50,000	July 25, 1919
Subject to call after 1904.	
4s, Sept. 1, $70,000	Sept. 1, 1922
Optional after Sept. 1, 1912.	
Hospital Bonds—	
6s, Sept., $25,000	Sept. 26, 1915
4s, ..., 15,000	May 1, 1909

Bond. debt Sept. 1, 1902.	$179,000
Floating debt	20,000
Total debt	199,000
Sinking fund	41,000
Net debt Sept. 1, 1902	158,000
Tax valuation, real	3,037,300
Tax valuation, personal.	1,186,357
Tax valuation, railr'ds	33,793
Tax valuation, 1902	4,257,450
Assessment about ¼ actual value.	
Total tax rate (per M.) '02	$38·00
Population in 1890 was	6,742
Population in 1900 was	11,099

Charleston Independent School District.—Geo. Minsker, President.

LOANS—	When Due.
4½s, May 1, $50,000	May 1, 1932
Optional after May 1, 1907.	
Building Bonds—	
6s, ..., $20,000	1927-28
Optional 1902-1903.	
Refunding Bonds—	
4½s, ..., $111,000	1929
Optional 1919.	

Bond. debt Jan. 1, 1902.	$131,200
Tax valuation 1901	4,004,140
Assessm't about 30 p.c. actual val.	
School tax (per $1,000) '99.	$10·00

GRAFTON.—{Geo. Green, Mayor-elect. / 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.
Electric Light Bonds—	
5s, Sept. $10,000	Sept. 1, 1918
Subject to call after Sept. 1, 1908	
Street Improvement Bonds—	
5s, May. $8,500	May 1, 1916
Subject to call after 1906.	
Water-Works Bonds—	
5s, July, $40,000	July 1, 1914
Subject to call after July 1, 1904	
5s, Sept., $10,000	Sept. 1, 1917
Subject to call after 1907.	

Interest is payable at Grafton.

Bonded debt Apr. 1, 1901.	$70,000
Floating debt	2,800
Total debt Apr. 1, 1901	72,800
Bonds owned by city	27,500
Tax valuation, real	1,229,547
Tax valuation personal.	464,150
Total valuation 1900	1,693,697
Assessment about ½ actual value.	
City tax (per $1,000) 1900	$9·50
Population in 1890 was	3,159
Population in 1900 was	5,650

HUNTINGTON.—W. E Drummond, Chairman Finance Committee.—This city is in Cabell County.

LOANS—	When Due.
Paving and Sewer Bonds—	
6s, Oct. 1, $82,000	Oct. 1, 1921
6s, July 1, 75,000	Oct. 1, 1923
School Bonds—	
6s, Annu., $15,000	1927
(Subject to call after 1907.)	
Bond. debt Mar. 1, 1902.	$156,500
Floating debt	25,000
Total debt Mar. 1, 1902.	181,500

Sinking fund	$25,000
Net debt Mar. 1, 1902	156,500
Tax valuation, real	3,735,000
Tax valuation, personal.	1,295,000
Total valuation, 1901	5,030,000
Assessment is ⅖ actual value.	
Total tax (per $1,000) '01.	$28·50
Population in 1890 was	10,108
Population in 1900 was	11,923

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. Bonds are exempt from all but State taxes.

LOANS—	When Due.
Railroad Aid Bonds—	
5s, A&O, $19,600	.....
Subject to call.	
5s, A&O, $106,000	.....
Subject to call after Apr. 1, 1908.	
Refunding Bonds—	
4s, A&O, $80,000	April 1, 1930
Subject to call after April 1, 1908	

Bond. debt Mar. 1, 1902.	$205,600
Total valuation 1899	7,328,709
Assessment ⅔ to ¾ actual value.	
State & Co. tax (per M.) '99.	$6·50
Population in 1890 was	15,553
Population in 1900 was	15,935

INTEREST is payable in Baltimore and by the County Treasurer.

MARTINSBURG.—A. F. Lambert, City Clerk.

Martinsburg is the county seat of Berkeley County.

LOANS—	When Due.
Refunding Bonds—	
4s, J&J, $76,000	July 15, 1934
Subject to call after July 15, 1921.	
Total debt Mar. 1, 1902	$76,000
Debt limitation	109,000

Tax valuation 1901	$2,200,000
Assessment about ⅔ actual value	
City tax (per $1,000) 1901	$6·60
Population in 1890 was	7,226
Population in 1900 was	7,564

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.

MORGANTOWN.—M. T. Sisler, Recorder.

This city is in Monongalia County.

LOANS—	When Due.
Sewer, Funding & Street—	
5s, July 1, $30,000	July 1, 1912-26
(Optional after July 1, 1912.)	

Bonded debt Aug. 1, 1902	$88,200
Assessed valuat'n 1901	1,800,000
Population in 1890 was	1,011
Population in 1900 was	1,895

OHIO COUNTY.—County seat is Wheeling.

LOANS—	When Due.
4½s, July 1, $140,000	10-30 yrs.
4½s, Dec. 1, 64,000	5-30 yrs.
Bonded debt Aug 1, 1902.	$204,000
Floating debt	35,000
Total debt Aug. 1, 1902	239,000
Tax valuation, real	17,839 330

Tax valuation, pers'l	$5,963,725
Tax valuation 1900	23,803,055
State & Co. tax (per M.) '98.	$8·50
County tax (per $1,000) '99.	$5 00
Population in 1890 was	41,557
Population in 1900 was	48,024

COUNTY PROPERTY.—The county owns (1900) $20,000 of Ohio River Railroad stock; $100,000 of Pittsburg Wheeling & Kentucky Railroad stock; $300,000 of Wheeling Bridge & Terminal Railway stock, and real estate and furniture valued at $130,895.

PARKERSBURG.—Jesse L. Cramer, Clerk.

This city is in Wood County.

LOANS—	When Due.
Hospital Bonds—	
5s, Sept. 1, $15,000	Sept. 1, 1917
Improvement Bonds—	
5s, July, $65,000	July 1, 1914
Park Bonds, Ser. F—	
5s, June, $25,000	June 1, 1916
Refund. Bonds, Ser. B & D—	
6s, F&A, $20,000	Aug. 1, 1912
5s, J&D, 10,000	July 1, 1909
Water Works (Refunding)—	
5s, F&A, $40,000	Aug. 1, 1916
Subject to call before maturity.	
Street Pav. & Sewer'k B'ds.—	
5s, June, $50,000	June 1, 1910

Special Sewer Bonds—	
5s, Sept. 1, $15,000.	Sept. 1, 1917
Interest payable at City Treasury.	
Total debt Apr. 30, 1902	$240,000
Floating debt	60,000
Total debt Apr. 30, 1902	300,000
Sinking fund & assets	46,754
Net debt Apr. 30, 1902	253,246
Water debt (included)	40,000
Total valuation 1901	6,350,000
Assessment about ½ actual value.	
Total tax (per $1,000) 1901	$28·50
Population in 1890 was	8,408
Population in 1900 was	11,703

WHEELING.—{A. T. Sweeney, Mayor. / Alex. H. Forgey, City Receiver.

Wheeling is the county seat of Ohio County.

LOANS—	When Due.
Bridge Bonds—	
6s, Nov. 1, $66,900.	Nov. 1, 1901-24
4½s, July, 29,500	July 1, 1924
5s, July, 207,000	July 1, 1915
4½s, Nov., 76,800	Nov., 1911
Refunding Bonds 1902—	
4s, July 1 $58,200	July 1, 1912
4s, July 1 144,000.	July 1, 1913-36

Water Bonds—	
6s, ..., $150,000	Jan., 1907
Bonded debt July 15, '02	$483,700
Total valuation 1901	24,35 ,346
Assessment about ⅔ actual value.	
City & school tax (per M) '01.	10·40
Population in 1890 was	34,522
Population in 1900 (Census)	38,878

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, and the refunding bonds due July, 1936, both of 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.	—Interest.— P. Cl.	Payable.	—Principal,— When Due.	Outstand'g
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	2,512,596
Funding bonds	4	J & J	1907	500,000
Past due bonds (never presented)				6,394

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.—

	Jan. 1, 1902.	Jan. 1, '01.	Jan. 1, '99.
Tot. bonded debt (exclusive of bonds held by the Board of Education)	$1,171,394	$1,171,394	$1,171,394

On Jan. 1, 1902, the sinking fund amounted to $1,146,130.

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—

Years.	Real Estate.	Personal Property.	Railroads.
1900	$449,400,657	$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 1902, not including railroads, was $598,829,633 (equalized); for 1901 it 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 1902 the State tax rate (per $1,000) was $5·00.

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; 272,981 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—	When Due.
Refunding Railroad Bonds—	
4s, J&D, $161,500	June, 1903-'21
Interest payable at Scottsville.	
Total debt Feb. 20, 1902.	$170,000

Total valuation 1902	$1,241,375
Assessment about 65% actual val.	
State & co. tax (per M) 1901.	$16·25
Population in 1890 was	13,692
Population in 1900 was	14,657

CHRISTIAN CO.—J. P. Prowse, Co. Clerk.

County seat is Hopkinsville.

LOANS—	When Due.
Turnpike Bonds—	
5s, J&J, $75,000	Jan. 1, 1931
Refunding Bonds—	
5s, $81,000	July 1, 1917
Subject to call after 1902.	

Total debt Aug. 7, 1902.	$156,000
Tax valuation, real	7,051,075
Tax valuation, personal.	1,644,825
Total valuation 1902.	8,695,900
State & Co. tax (per M) 1902.	$10·00
Population in 1890 was	34,118
Population in 1900 was	37,962

Interest on refunding 5s is payable at City Bank: on turnpike bonds at First National, Hopkinsville, Ky.

CLARK COUNTY.—J. H. Evans, Co. Judge.

County Court.—County seat is Winchester.

LOANS—	When Due.
Railroad Aid Bonds—	
6s, J&J, $23,000..$7,000 per year.	
Turnpike Bonds—	
6s, J&J, $82,000	1907
4s, J&J, 50,000	1923-1928
Due $10,000 yearly, 1923 to 1928	

Refunding Bonds—	
4s, J&D, $14,000	June 1, 1917-8
Total debt July 1, 1902	$169,000
Tax valuation 1902	9,119,096
State & Co. tax (per M.) 1901	$8·75
Population in 1890 was	15,434
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 U. S. Circuit Court dissolved this injunction, whereupon the Electric Company took an appeal which at this date (Aug. 1, 1902) is still pending. The brick bonds are also in litigation.

LOANS—	When Due.
Asphalt Bonds—	
5s, May, $11,900	1903
4s, F&A, 142,600	Aug. 1, 1931
Brick Bonds—	
5s, Feb. 1, $6,200	1902-1905
($740 due yearly Feb. 1.)	
5s, Feb. 1, $7,200	1902-1905
($890 due yearly Feb. 1.)	
Bridge Bonds—	
4s, J&J, $33,000	July 1, 1926
Cov. W. Cov. & Lud. Highway—	
4s, F&A, $7,900	Aug. 1, 1923
Subject to call.	
Funding Bonds—	
5s, F&A, $281,000	Aug. 1, 1920
Subject to call 1910.	
Redemption Bonds—	
4s, F&A, $73,200	Aug. 1, 1920
Subject to call 1910.	
4s, F&A, $106,300	Aug. 1, 1922

LOANS—	When Due
Casparis Judgment Bonds—	
4s, M&S, $103,500	Mar. 1, 1923
Reservoir & Water Works Bds.—	
4s, J&J, $520,000	Jan. 1, 1927
4s, J&J, 371,000	Jan. 1, 1928
4s, J&J, 23,000	July 1, 1928
4s, J&J, 111,000	July 1, 1930
Water Works Redemption—	
4s, J&J, 190,700	Jan. 1, 1930
Refunding Bonds—	
4s, J&J, $51,300	July 1, 1934
Bond. debt July 1, 1902	$2,051,700
Water debt (included)	1,215,700
Assess'd valuat'n (real)	17,512,825
Assessed val (person'l)	6,192,725
Total valuation 1902	23,705,550
Assessment about 2/3 actual value	
Tax rate (per $1,000) 1902	$ 2·30
Population 1890	37 371
Population 1901	42,938

INTEREST on the 5 per cent asphalt 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.

Covington School Dist.—M. A. Heyker, Clerk.

Bonds are exempt from taxation.

LOANS—	When Due.
4s, J&J $20.000	July 1, 1905
Bonded debt Jan. 1, 1902	$20,000

Sinking fund	$5,225
Net debt Jan. 1, 1902	14,775
School tax (per $1,000) 1902	$3·20

DANVILLE.—J. B. FISHER. Mayor. B. J. DURHAM, Treasurer.

County seat of Boyle Co.

LOANS—	When Due.
Sewer Bonds—	
4s, J&J, $23,500	1903 to 1917
($1 500 due yearly on Jan. 1.)	
Water Works Bonds -	
5s, J&J, $30,000	July 1, 1914
Optional after 1904.	
5s, J&J, $20,000	July 1, 1914
Optional after 1909.	
5s, J&J, $20.000	July 1, 1914

Total debt Feb. 22, 1902	$93,500
Sinking fund	25,595
Net debt Feb. 22, 1902	67,905
Assessed valuation 1901	2,600,000
Assessment about 1/5 actual value	
Total tax (per $1,000) 1901	$15·30
Population in 1890 was	3,766
Population in 1900 was	4,285

DAYTON.—JOHN KRUCHTEN, Mayor. C. B. HAYWARD, City Clerk.

Dayton is in Campbell County.

LOANS—	When Due.
Refunding Bonds—	
5s, F&A, $134,000	Aug. 1, 1915
*Street Improvement Bonds—	
6s, semi-an., $64,100	Part yearly
Total debt Jan. 1, 1902	$134,000
Sinking funds	5,500

Net debt Jan. 1, 1902	$128,500
Assessment bonds (add.)	64,100
Tax valuation 1901	2,279,460
Assessment is 3/4 actual value.	
Total city tax (per M) 1901	$13·50
Population in 1890 was	4,264
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.—JAMES S. DARNELL, Mayor. BEN. MARSHALL, Clerk.

This is the capital of the State and the county seat of Franklin County.

LOANS—	When Due.
Bridge Bonds—	
6s, M&S, $50,000	July 1, 1923
Subject to call after 1903.	
Funding Bonds—	
6s, J&J, $25,000	*July 1, 1904
6s, J&J, 35.000	June 15, 1906
6s, J&J, 10,000	*Jan. 1, 1911
Refunding Bonds—	
4 1/2s, ..., $120.000	Sept. 1, 1927
(Subject to call after Sept. 1, 1917)	
a School Bonds—	
6s, J&J, $10,000	*July 1, 1904
6s, J&J, 50.000	1906

LOANS—	When Due
a Sewer Bonds—	
6s, J&J, $10,000	July 1, 1906
Bonded debt Jan. 1, 1902	$310,000
Floating debt	22,000
Total debt Jan. 1, 1902	332,000
Water debt (included)	125,000
Tax valuation 1900	3,038,000
Real valuation (est.)	5,000,000
State & Co. tax (p. M.) 1900	$10·75
City tax (per $1,000) 1900	14·50
Population in 1890 was	7,892
Population in 1900 was	9,487

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.
Bridge Refunding—	
4 1/2s, M&N, $23,000	1902 to 1917
($1,000 due yearly on Nov. 10.)	
Turnpike Refunding—	
4 1/2s, M&N, $31,000	1902 to 1917
($2,000 due yearly on Nov. 10.)	
6s, J&J, 17,000	Aug. 10, 1906
Int'st payable at Co. Treas. office.	
Bond. debt Jan. 1, 1902	$71,000

Floating debt	$70,000
Total debt	141,000
Sinking fund	2,000
Net debt Jan. 1, 1902	139,000
Total valuation 1902	3,270,507
Assessment is 70 p. c. actual value.	
State & co. tax (per M) 1902	$12 60
Population in 1890 was	12,671
Population in 1900 was	13,239

GREEN COUNTY.—P. F. Marshall, Clerk.

County seat is Greensburgh. The railroad-aid bonds below have been repudiated and the county has not paid anything on them since 1878.

LOANS—	When Due.
Railroad Aid Bonds—	
6s, ..., $250,000	Past due
Bonded debt Aug. 1, 1902	$250,000
Tax valuation, real	748,339

Tax valuation, personal	$400,640
Assessed valuation '92	976,358
State tax (per $1,000) 1899	$4·25
County tax (per $1,000) '99	5·00
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.
County Bonds—	
4s, ..., $50,000	1912 to 1927
Due, $12,500 Jan. 1, 1912; $12,500 Jan. 1, 1917; $12.500 Jan. 1, 1922 and $12,500 Jan. 1, 1927.	
Turnpike Bonds—	
6s, J&J, $20,000	1905
6s, J&J, 20,000	1907
Bond. debt June 7, 1901.	$90,000

Floating debt	$27,800
Total debt	117,800
Sinking fund	17,809
Net debt June 7, 1901	99,991
Assessed valuation 1902	6,582,865
Assessment about 3/4 actual value.	
State & Co. tax (per M.) '00	$10·20
Population in 1890 was	16,914
Population in 1900 was	18,570

HENDERSON—P. M. Barnett, City Clerk.

This city is the county seat of Henderson county.

LOANS—	When Due.
Refunding Bonds—	
4s, M&N, $369,000	1927
(Subject to call after 1913.)	
Bonded debt Jan. 1, 1902	$369,000

Total valuation 1901	$6,600,000
Assessment abt. 80% actual value.	
Total tax (per $1,000) 1902	$14 20
Population in 1890 was	8,835
Population in 1900 was	10,272

HOPKINSVILLE.—Jouett Henry, Mayor.

Hopkinsville is in Christian Co.

LOANS—	When Due.
Refunding Bonds—	
4s, A&O, $61,000	1931
Subject to call 1911.	
Total debt Mar. 1, 1902	$61,000
Tax valuation, real	1,538,756

Tax valuation, personal	$694,808
Total valuation 1901	2,638,522
Assessment is 65% of actual value.	
City & sch. tax (per M) 1901	12·50
Population in 1890 was	5,833
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. J. GARLAND, Auditor.

This city is in Fayette County.

LOANS—	When Due.
Brick Street Bonds—	
6s, var's, $5,266	var., 1921
6s, A&O, 2,469	Oct. 1, 1932
4 1/2s, M&N, 75,570	Nov. 1, 1934
Funding Bonds—	
5s, F&A, $50,000	Aug. 1, 1918
Refunding Bonds—	
4 1/2s, F&A, $105,000	Aug. 1, 1932
4 1/2s, F&A, 45,000	Aug. 1, 1924
4 1/2s, J&D, 81,000	June 1, 1933
4s, J&J, 25,000	Jan. 10, 1935

LOANS—	When Due.
School Building Bonds—	
5s, A&O, $30,000	Apr. 1, 1918
Railroad-Aid Bonds—	
5s, J&D, $100,000	June 1, 1918
4 1/2s, M&S, 150,000	Sept. 1, 1920
4 1/2s, F&A, 15,000	Aug. 1, 1932

Bond. debt Apr. 1, 1902	$700,691
Assessm't bonds (incl.)	143,891
Tax valuation 1901	17,243,892
Assessment is 1/2 actual value.	
City tax (per $1,000), 1901	$12·00
Population 1890 was	21,567
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. The 5s and 6s are now subject to call.

LOANS—	When Due.
Turnpike Bonds—	
6s, July, $5.000	Apr., 1905
5s, Sept., 10,000	Sept, 1903
4s, M&S, 52,000	
Bonded debt Apr. 2, 1902	$74,000
Sinking fund	23,955

Net debt Apr. 2, 1902	$50,045
Assess'd valuation, real.	3,506,992
Ass'd valuation, pers'l.	1,093,503
Total valuation 1902	4,600,495
State & co. tax (per M) '02.	$9·70
Population in 1890 was	15,962
Population in 1900 was	17,059

LOGAN CO.—M. B. Morton, Clerk Co. Court.

County seat is Russellville.

LOANS—	When Due.
Refunding Bonds—	
4s, J&J, $180,000	1903-1931
$6,200 due yrly. to 1930 on Jan. 1; $6,400 due Jan. 1, 1931	

Total debt Jan. 1, 1902	$180,000
Tax valuation 1902	5,057,715
County tax (per $1,000) '01	$3·00
Population in 1900 was	25,994

LOUISVILLE.—CHAS. F. GRAINGER, Mayor. JAMES B. CAMP, Treasurer.

Louisville is the county seat of Jefferson County. [The $998,000 7% railroad bonds maturing Jan. 1, 1903, will be refunded at 3 1/2 p. c.]

LOANS—	When Due.
b City Hall—	
7s, A&O, $200,000	Apr. 1, 1903
Refunding Bonds (gold)—	
4s, ..., $500,000	Sept. 15, 1910
4s, J&J, 457,000	July 1, 1937
3 1/2s, M&N, 418,000	May 1, 1940
3 1/2s, A&O, 110,000	Apr. 1, 1941
3 1/2s, J&D, 390,000	June 1, 1941
3 1/2s, J&J, 138,000	July 1, 1941
a Municipal Improvements—	
4s, J&J, $1,495,000	July 1, 1923
4s, Q-M, 1,500,000	Dec. 1, 1928

LOANS—	When Due.
Park Bonds—	
4s, J&J, $600,000	July 1, 1930
Sewer & Park Bonds—	
3s, J&J, $500,000	Jan. 1, 1941
b Reconstruction, 1873—	
7s, J&J, $600,000	July 1, 1903
b Old Liabilities, 1871-1880—	
5s, F&A, $499,000	Aug. 1, 1911
b Railroad Aid Loans—	
(1) Eliz. & Pad. RR., 1873—	
7s, J&J, $998,000	Jan. 1, 1903
(4) Road Bed (L. C. & L. RR.)—	
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 First National Bank.

BONDED DEBT on Jan. 1, 1902, was $8,657,000. The sinking fund assets amounted on Jan. 1, 1902, to $1,450,030, 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 $100 each. The assets of the Water Company Jan. 1, 1901, amounted to $5,753,922 16 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
1902	$93,500,000	$36,000,000	$129,500,000	.....
1901	90,200,000	33,900,000	124,100,000	$21·25
1900	89,410,402	32,272,336	121,682,738	22·65
1899	89,636,587	30,059,360	119,695,947	23·35
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

For 1902 the city tax proper is $12·60; school tax, $3·30; in 1901 it was $11·70; school tax, $3·30; 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.
REFUNDING BONDS 1892—	
5s, A&O, $500,000	Mar. 1, 1933
Subject to call in part at var. times.	

Assessed valuat'n 1902.$8,587,417
Assessm't ab't ½ to ¾ actual value.
State & co.tax (per M)1900.$12·95
Population in 1890 was.... 21,051
Population in 1900 was.... 28,733

MADISON CO.—County seat is Richmond.

LOANS—	When Due.
REFUNDING RAILROAD BONDS	
4s, J&J, $112,000	1909-1929
$12,000 due Jan. 1, 1909, and $5,000 yearly thereafter.	
TURNPIKE BONDS—	
4½s, ..., $70,000	1902 to 1918
Interest is payable at Louisville.	

Bonded debt Jan. 1, 1901.$182,000
Total valuation 1902... 9,047,020
Assessment is ⅘ actual value.
State tax (per $1,000).....$4·75
County tax (per $1,000)..... 5·25
Population in 1890 was.....24,348
Population in 1900 was.... 25,607

MAYSVILLE.—County seat of Mason county.

LOANS—	When Due.
FUNDING BONDS—	
5s, F&A, $28,000	Aug. 1, 1908
($7,000 due y'rly to Aug. 1, 1911)	
RAILROAD BONDS—	
5s, F&A, $36,000	Aug. 1, 1902
($6,000 due yearly) to Aug. 1, 1907	

Interest is payable at Maysville.
Total debt Oct.1, 1901... $74,000
Tax valuation 1901.....3,000,000
Assessment about ½ actual value.
Total tax (per $1,000) 1901.$24·10
Population in 1890 was..... 5,358
Population in 1900 was.....6,423

MERCER COUNTY.—GEO. BOHON, Treas.

County seat is Harrodsburgh.

LOANS—	When Due.
REFUNDING BONDS—	
4s, M&N, $145,000	1928
Subject to call after 1903	

Total debt Feb. 25, 1902. $145,000
Assessed valuation 1902 5,149,310
State & Co. tax (per M.) 1900.$6·00
Population in 1890 was 15,034
Population in 1900 was.... 14,426

MIDDLESBOROUGH.-W. H. TURNER, Mayor

Middlesborough is in Bell Co.

LOANS—	When Due.
FUNDING BONDS—	
6s, A&O, $31,500	Apr. 1, 1906
GENERAL BONDS—	
6s, semi-an., $150,000.	Apr. 1, 1921
Total debt Feb. 20, 1902.$250,000	

Total valuation 1901..... $600,700
Assessment is ¾ actual value.
Tax rate (per $1,000) 1899..$32·50
Population in 1890 was.....3,271
Population in 1900 was.....4,162

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

MONTGOMERY CO.—County seat is Mt. Sterling.

LOANS—	When Due.
FUNDING DEBT—	
6s, J&J , $54,500	Jan., 1903
(Subject to call.)	
TURNPIKE BONDS—	
4s, ..., $31,500	1928
Subject to call after 1918.	

Bonded debt Mar. 1, '02.. $85,500
Total valuation 1902... 5,227,625
Assessment ½ to ⅔ actual value.
State & co.tax (per M) 1901.$11·25
County tax (per $1,000)..... 6·00
Population in 1890 was.....12,367
Population in 1900 was.....12,834

INTEREST on funding bonds is payable in New York at National Park Bank; on other bonds at Mount Sterling, Ky.

MUHLENBERG CO.—County seat is Greenville. 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. These latter have been judicially determined valid. The interest is now being paid promptly and a sinking fund has been created.

LOANS—	
REFUNDING BONDS—	
5s, J&J, $25,000	1905
5s, J&J, 25,000	1910
5s, J&J, 80,000	1915
5s, J&J, 85,000	1920

Bond. debt Mar. 1, 1902. $215,000
Total valuation 1902 2,033,227
State & co. tax (per M) 1901 $8 75
Population in 1890 was 17,995
Population in 1900 was.....20,741

NEWPORT.—R. W. NELSON, Mayor. ALBERT SILVA, Auditor.

Newport is in Campbell County. 3·65 per cent refunding bonds have been sold to refund the 7.3/10 per cent water bonds as they fall due.—See CHRONICLE V. 72, p. 54.

LOANS—	When Due.
BRIDGE BONDS—	
5s, J&J, $37,000	1911
FLOOD BONDS—	
5s, J&J, $50,000	1904
FUNDING BONDS—	
5s, A&O, $52,500	1913
REDEMPTION BONDS—	
5s, J&J, $81,500	1906
REFUNDING BONDS—	
5s, F&A, $10,000	1914
3·65s, 416,000	1931
SEWERAGE BONDS—	
5s, J&J, $43,000	July 1, 1923
$2,150 optional yearly.	
STREET IMPROVEMENT—	
5s, var., $124,600	1919
WATER BONDS—	
7.3/10s, M&N, $167,000	1903
5s, M&N, 92,000	1914

Total debt Aug. 1, 1902.$1,030,600
Sinking fund assets 22,000
Net debt Aug. 1, 1902.. 1,008,600
Water debt (included).. 677,000
Assessed valuat'n, real. 9,687,925
Assessed valuat'n, per'l. 1,376,147
Total valuation 1902...11,064,072
Assessment about ⅔ actual value.
Total tax (per $1,000) '02..$22·90
Population in 1890 was.....24,918
Population in 1900 was.....28,301

NICHOLAS CO.—JNO. M. CAMPBELL, Clerk.

Carlisle is the county seat.

LOANS—	When Due.
TURNPIKE BONDS—	
4s, J&J, $40,000	Jan. 1, 1904
($8,000 every 5th yr.) to Jan.1,'24	
(All bonds subject to call after '14.)	
Total debt Sept. 1, 1902...$40,000	
Sinking fund..... 6,000	
Net debt Sept. 1, 1902... 34,000	

Tax valuation, real.....$3,022,798
Tax valuation, personal.1,097,972
Total valuation 1902....4,120,770
Assessment about ⅔ actual value.
State & Co. tax (per M) '02..$10·00
Population in 1890 was... 10,764
Population in 1900 was....11,952

OWEN COUNTY.—R. J. WALKER, Clerk.

County seat is Owenton.

LOANS—	When Due.
COUNTY BONDS—	
5s, M&S, $100,000	Sept. 1, 1916
Optional at any time.	
REFUND. BRIDGE & TURNPIKE—	
6s, F&A, $30,000	Feb. 1, 1917
Optional after Feb. 1, 1912	
6s, ..., $30,000	1902
Bonded debt Jan. 1, 1902.$130,000	
Floating debt 17,500	

Total debt..... $147,500
Sinking fund..... 16,000
Total debt Jan. 1, 1902 131,500
Turnpike debt (add't'l). 30,000
Tax valuation 1902.... 3,00?,880
Assessment about ½ actual value.
Total tax (per $1,000).....$14·25
Population in 1890 was....17,676
Population in 1900 was....17,553

INTEREST is payable at the U. S. National Bank, New York City.
TAX FREE—Bonds are all exempt from taxation.

OWENSBORO.—MARTIN YEWELL, 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. The bonds have not yet been sold.

LOANS—	When Due.
RAILROAD BONDS—	
4s, M&N, $56,000	Nov. 1, 1919
Subject to call.	
STREET IMPROVEMENT BONDS	
4s, J&J, $200,000	Jan. 1, 1930
Subject to call Jan. 1, 1915.	

Interest is payable at Owensboro.
Total debt Jan. 1, 1902.. $256,000
Tax valuation 1901.....$5,807,785
Assessment about ⅔ actual value.
City tax rate (per M) 1901.$20·00
Population 1890 was..... 9,837
Population in 1900 was....13,189

PADUCAH.—D. A. YEISER, Mayor. W. H. PATTERSON, City Clerk.

This is the county seat of McCracken County. As an offset to the bonded debt, the city owns (April 1, 1902), railroad stock of the par value of $220,000.

LOANS—	When Due.
CHES. OHIO & S. W. R.R.—	
5s, F&A, $20,000	Aug. 1, 1903
CH. ST. L. & P. R.R.—	
4½s, J&D, $100,000	Dec. 1, 1918
Subject to call after 1898.	
REFUNDED N. O. & O. RR.—	
4½s, ..., $66,000	.....
4½s, ..., 45,000	Aug. 1, 1928
P. T. & A. R.R.—	
4s, A&O, $100,000	Oct. 1, 1920
P.& M. GRAVEL ROAD—	
4s, J&J, $2,400	July 1, 1909
4s, J&J, 1,600	Jan. 10, 1914

Bonded debt Jan.1, 1902..$335,000
Tax valuation 1902.....7,000,000
Assessment about ⅔ actual value.
City & sch. tax (per M.) '02 $14·45
Population in 1890 was.... 12,797
Population in 1900 was.....19,446

INTEREST on the Chicago St. Louis & Paducah 4½s 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.

LOANS.—	When Due.
REFUND'G AND FUND'G B'DS '98.	
4½s, M&N, $56,000.	1903 to 1925
$2,500 due yearly.	
Interest is payable in New York at Bank of America.	
Total debt Jan. 1, 1902.. $58,500	

Cash on hand.....$21,000
Tax valuation 1901.....$3,000,000
Assessment is ¾ actual value.
Total tax (per $1,000) '01.. $19·00
City tax (p. $1,000) '02..... 12·50
Population in 1890 was.....4,218
Population in 1900 was.....4,603

PENDLETON CO.—C. H. LEE, JR., Treasurer.

County seat is Falmouth.

LOANS—	When Due.
FUNDING BONDS—	
5s, J&J, $75,000	July 1, 1912
TURNPIKE BONDS—	
6s, J&J, $20,000	July 1, 1908
6s, J&J, 15,000	July 1, 1903
6s, J&J, 3,000	July 6, 1906
5s, J&J, 40,000	July 1, 1910

Bond. debt Jan. 1, 1902. $153,000
Sinking fund..... 12,000
Net debt Jan. 1, 1902... 141,000
Total valuation 1902....3,104,230
Assessment is ½ actual value.
State & co. tax (per M) 1900.$10·50
Population in 1890 was.....16,346
Population in 1900 was.....14,947

INTEREST on the 6 per cent turnpike bonds due 1906 is payable at Falmouth; on the funding bonds at the Chase National Bank, N. Y., on all others at the Bank of America, N. Y.

SCOTT COUNTY.—D. P. EWING, Treasurer.

County seat is Georgetown.

LOANS—	When Due.
TURNPIKE BONDS—	
4s, J&D, $46,000,	1904 to 1913
$5,000 due y'rly '04 to '11, Jan. 1;	
$3,000 due y'rly '12 and '13, Jan.1.	
REFUNDING BONDS—	
4s, J&D, $36,000.	July 1, 1903-14
($3,000 due yearly July 1.)	
4s, J&D, $48,000.	July 1, 1915-20
($8,000 due yearly July 1.)	
4s. J&D, $10,000	July 1, 1921

Interest is payable in Georgetown.
Bonded debt Jan. 1, 1902.$143,000
Floating debt..... 3,000
Total debt 146,000
Sinking fund..... 20,000
Net debt Jan. 1, 1902..... 126,000
Total valuation 1902... 8,245,998
State & co. tax (per M.) 1901 ..$9·90
Population in 1890 was.....16,546
Population in 1900 was....18,076

WARREN CO.—VIRGIL GARVIN, Co. Clerk.

Bowling Green is the county seat.

LOANS—	When Due.
TURNPIKE & REFUNDING BONDS—	
4s, semi-ann., $140,000	Jan 2, '29
Subject to call, $35,000, 1909; $35,000, 1914; $35,000, 1919, and $35,000, 1924.	
Bond. debt Mar. 1, 1902. $140,000	

Tax valuation, real.....6,484,079
Tax valuation, personal.4,089,413
Total valuation 1902...10,573,482
State & Co. tax (per M) 1902.$9·25
Population in 1890 was.... 30,158
Population in 1900 was.....29,970

WOODFORD CO.—THEO. HARRIS, Treas.

County seat is Versailles.

LOANS—	When Due.
COUNTY BONDS—	
4s, M&S, $47,500	1903 to 1921
($2,500 due yearly.)	
TURNPIKE BONDS—	
4s, ..., $40,000	1904 to 1920
$2,500 due yearly on Jan. 1.	
Total debt Feb. 1, 1902.. $90,000	

Tax valuation, real.....$6,623,415
Tax valuation, person'l. 2,311,349
Total valuation 1902... 8,934,764
Assessment same as actual value.
County tax (per $1,000) 1902.$5·00
Population in 1890 was....12,380
Population in 1900 was....13,134

INTEREST on county bonds is payable in New York.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several counties and other civil divisions in Kentucky which have reported an indebtedness of over $10,000 and are not represented among the foregoing.

Place.	Total Debt.	Int. Rate.	Tax Valuation.	1900 Popula't'n
Ashland, Boyd Co.	$59,887	4 & 5	$2,900,000 ('00)	6,800
Barbourville, Knox Co.	10,000	4	400,000 ('01)	1,010
Bellevue, Campbell Co..	54,600	6	1,985,900 ('02)	6,332
Boyd Co.	25,000	4	5,513,819 ('02)	18,834
Carroll County	67,000	4, 5 & 6	2,656,438 ('02)	9,825
Franklin County	212,000	4 & 4½	6,168,538 ('02)	20,852
Franklin, Simpson Co...	18,000	5	900,000 ('01)	2,166
Garrard Co.	33,000	4	4,550,613 ('02)	12,042
Grayson Co.	16,775	6	1,785,955 ('02)	19,878
Ludlow, Kenton Co.	72,700	....	1,489,000 ('02)	3,334
Ohio Co.	15,000	4	3,568,105 ('02)	27,287
Shelby Co.	80,000	5	8,405,070 ('02)	18,340
Spencer County	58,000	6	1,663,704 ('02)	7,406

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.

CONSTITUTIONAL AMENDMENTS.—The Legislature of 1902 proposed several amendments to the State Constitution, which provide for the election of the Secretary of State, the State Treasurer and the State Comptroller by a direct vote of the people, instead of their being appointed by the Legislature. Another amendment limits indebtedness of cities, counties, towns, taxing districts and municipalities to 10 per cent (including existing indebtedness) of the average of the assessments of the 10 years previous to the incurring of the debt. These resolutions must first be acted upon by the next General Assembly before being submitted to the people.

The debt on which the State is paying interest is as follows.

LOANS— NAME AND PURPOSE.	—Interest.— P. Ct.	Payable.	—Principal.— When Due.	Outstanding.
Redemption	4	A & O	Oct. 1, 1907	$469,000
New settlement bonds (subject to call at 100)	3	J & J	July 1, 1913	13,040,700
Penitentiary bonds	4½	A & O	Oct. 1, 1913	600,000
Redemption bonds	4½	A & O	Oct. 1, 1913	1,000,000
Old bonds and certfs. of indebtedness held by State institutions	5 & 6	J & J	1896 to 1914	676,000

PAR VALUE OF BONDS.—Settlement bonds are $100 and $1,000

INTEREST on the new settlement bonds is payable in Nashville or by Messrs. Latham, Alexander & Co., New York City.

TOTAL DEBT, Etc.—The 3 per cent bonds in the above table were given in settlement of 6 per cent bonds. This compromise was effected in 188 , but there is still outstanding quite a number of the old bonds. These old bonds were funded at 50 . 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.

Year.	Acres. $	Town Lots. $	Other Property. $	Total Value. $	Aver'ge Value p. Acre. $	Rate of Taxper $1,000.
1901	171,726,346	121,633,437	51,737,072	345,096,855	6·73	3·50
1900	171,527,025	120,338,355	48,493,768	340,359,148	6·61	3·50
1899	158,370,112	112,651,614	37,693,230	308,714,956	6·17	3·50
1898	159,421,612	110,995,934	35,698,751	306,116,297	6·18	3·00
1897	162,920,056	111,732,170	36,720,503	311,372,729	6·34	3·00
1895	165,883,997	111,906,412	38,271,204	316,061,613	6·42	2·00
1892	182,041,338	120,521,975	50,153,219	352,716,532	7·04	3·00
1890	172,340,180	120,530,633	54,637,292	347,508,105	6·54	3 00
1885	143,198,948	57,898,552	25,651,808	226,749,308	5·60	3·00
1880	148,999,550	46,635,550	16,133,338	211,768,438	6·00	1·00
1875	183,228,365	57,578,261	37,213,908	278,020,534	6·74	4·00
1871	205,386,777	72,518,243		287,905,020	8·39	6·00
1867	155,245,178	59,039,406	11,108,826	225,393,410	6·72	4·50

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 $58,074,360.

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 (given in table below but not included in the debt) is still (Aug. 1, 1902) 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.....Aug. 5, 1912
6s, J&J, 25,000.....July 1, 1920
SCHOOL BUILDING BONDS—
6s, g., J&J, $12,000...July 1, 1922
STREET IMPROVEMENT BONDS—
6s, g., J&J, $25,000...July 1, 1920
6s, g., J&D, 30,000...Feb. 1, 1922
5s, J&J, 10,000. 1920
ST. IMP'T & BRIDGE BONDS—
4s, A&O, $18,500 ....Oct. 1, 1921
Bonded debt June 1, '0 ..$165,815
(City has no water debt.)
Floating debt. 3,621
Total debt June 1, 1902. ..169,436
Total valuation '01 (est.).1,650,000
Assessment is about ⅔ actual val.
Total tax (per $1,000),1901.$22·50
Population in 1890 was.....3,324
Population in 1900 was.....5,271

CAMPBELL COUNTY.—

County seat is Jacksboro.

ROAD IMPROVEMENT BONDS—
4½s, M&N, $100,000 ..May 1, 1932
Optional after May 1, 1912.
Bonded debt June 1, '02 ,$100,800
Floating debt..... .. 3,158
Total debt June 1, 1902. $103,958
Assessed valuation, '01..2,065,063
County tax (per $1,000) '02.$13·20
Popula ion in 1890 was.. 13,486
Population in 1900 was.. 17,317

CHATTANOOGA.—T. J. Gillespie, Treas'r.

Chattanooga is the County seat of Hamilton County.

LOANS— *When Due.*
FUNDING BONDS.
6s, June, $81,000.....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
FLOATING INDEBT & PUB. IMP.—
3½s, ..., $100,000 1921
Bonded debt Aug. 1, '02. $831,000
Sinking fund..... 5,000
Net debt Aug. 1, 1902 ... 836,000
Assessed valuat'n 1902.14,500,000
City tax (per M.) 1901 ... $14·50
Population 1890 (Census)..29,100
Population 1900 (Census)..30,154

INTEREST on the funding 6s due in 1917 is payable in Chattanooga; on all other bonds in New York City.

CLARKSVILLE.—{DR. T. H. MARABLE, 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. Bonds will be issued in about one year after road is built.

LOANS— *When Due.*
REFUNDING BONDS—
6s, J&J, $27,600 .....July 1, 1915
6s, J&J, 21,000 .....July 1, 1916
6s, A&O, 22,600 .....July 1, 1917
SEWER BONDS—
5s, J&J, $15,000 .....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)
WATER BONDS—(Con.)
5s, J&J, $20,000. 1927
(Optional after 1907).
4s, J&J, $20,000.....1929
(Optional after 1909.)
Bond. debt Sep. 1, 1902 . $192,600
Assessed valuat'n, real..3,115,416
Assessed valuat'n, pers'l. 780,350
Total valuation, 1901...3,895,766
Assessment 80% actual value.
Total tax (per M.) 1901.....$21·00
Population 1890 (Census).. 7,924
Population 1900 was.. 9,431

INTEREST is payable at Clarksville.

DAVIDSON CO.—P. A Shelton, Co. Clerk.

Nashville is the county seat.

LOANS— *When Due.*
TURNPIKE BONDS—
3½s, J&J, $250,000...Jan. 1, 1922
(Subject to call after Jan. 1, 1912.)
Total debt July 1, 1902..$502,000
Tax valuation 1902.. 50,917,960
State & Co. tax (per M.) '01.$12·00
Population in 1900 was...122,815

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
FUNDING BONDS—
5s, Dec., $100.000....Dec. 1, 1921
(Subject to call after Dec. 1, 1911.)
Interest is payable in New York.
Bond. debt Feb. 1, 1902..$450,000
Warrants outstanding. 20,000
Sinking fund..... ... 30,000
Net debt Feb. 1, 1902.. 440,000
Tax valuation 1901....21,029,455
Assessment is ⅗ 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, Mayor.

This city is in Roane County.

LOANS— *When Due.*
WATER, ELECTRIC LIGHT, ETC.—
6s, F&A, $96,000.....Aug. 1, 1923
Subject to call after Aug. 1, 1903
Bonded debt Feb. 26, '02 ..$96,000
Floating debt..... 3.000
Total debt Feb. 26, 1902...$99,000
Tax valuation 1900.....1,100,000
Estimat'd real valuat'n..5,000,000
Total tax (per $1,000) '01..$34·20
Population in 1890 was..... 716
Population in 1900 was.....3,442

INTEREST is payable at Manufacturers' National Bank, Harriman.

HAYWOOD CO.—J. H. Estes, Chairman.

County seat is Brownsville.

LOANS— *Amount.*
RAILROAD BONDS—
6s, May, $121,700.....May 1, 1914
Total debt Feb. 23, 1902. $121,700
Tax valuation 1900.....2,709,219
Assessment is ⅔ actual value.
State & co. tax (per M.) '00.$12·50
Population in 1890 was.....23,558
Population in 1900 was.....25,189

JACKSON.—{J. A. THOMPSON, Chairman Finance Com. T. H. HARRIS Jr., Auditor and Treas'r.

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 $24,000.

LOANS— *When Due.*
IMPROVEMENT BONDS—
6s, ... $55,000.....1921
(Optional 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
(Optional after 1914.)
TENN. MID. RY. BONDS—
6s, ...$125,000 1909
Bond. debt Mar. 29, '02. $362,000
Floating debt..... 36,989
Total debt..... 398,989
Sinking fund..... 19,368
Net debt Mar. 29, 1902. 379,621
Tax valuation, 1901.... 2,972,195
Assessm't about 40% actual value.
Tot. tax (per $1,000) 1901..$26·50
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.

KNOX COUNTY.—A. D. Collier, Co. Judge.

County seat is Knoxville.

LOANS— *When Due.*
FUNDING BONDS—
4s, semi an.. $50,000.. 1919
(Optional after 1909.)
3½s, 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
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.
OLD BRIDGE BONDS—
6s, ..., $80,000..1906 to 1921
$20,000 on Oct. 1, 1906, 1911, 1916 and 1921.
Bond. debt Jan. 1, 1902. $461,900
Floating debt..... 107,000
Total debt Jan. 1, 1902 568,900
Tax valuation, real.....16,679,439
Tax valuation, personal 3,283,656
Total valuation 1900...19,963,095
Total valuation 1901...19,447,874
Assessment about ⅔ 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.

LOANS—	When Due.
FUNDING BONDS—	
6s, J&J, $500	1906
6s, g., J&J, 95,000, g.	1915
6s, g., J&J, 95,000, g.	1917
4s, g., J&J, 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—	
6s, A&O, $500,000	Oct. 1, 1941
K. S. RAILROAD BONDS—	
5s, J&J, $275,000	1910
WEST KNOXVILLE BONDS—	
6s, J&D, $75,000	June 1, 1929
5s, J&D, 37,000	June 1, 1923
FUNDING & REFUNDING BONDS—	
4s J&D $100,000	June 1, 1929
NORTH KNOXVILLE BONDS—	
5s, M&S, $100,000	Sept., 1919

Bond. debt Jan. 23, '02.	$1,391,500
Certs. of indebt.(add'l).	30,173
Total debt	1,421,673
Sinking fund	12,319
Net debt Jan. 23, 1902	1,409,354
Tax valuation, real	9,670,260
Tax valuation, personal	1,539,940
Total valuation 1900	11,201,200
Total valuation 1901	12,089,278
Assessment about ⅓ actual value.	
City tax (per $1,000) 1901	$13·00
Total tax (per $1,000) 1901.	$25·80
Population 1890 (Census)	22,535
Population 1900 (Census)	32,637

The city's total resources on Jan. 23, 1902, were $494,048 49, including $161,500, the value of school buildings, and $231,100, the value of other public buildings.

TAX FREE.—Bonds due 1906 are free from taxation.

LAKE COUNTY LEVEE DISTRICT.—JAMES C. HARRIS, Chairman Levee Comm'rs.

P. O. address Tiptonville.

LOANS—	When Due.
LEVEE BONDS—	
6s, Mar., $102,300	Mar. 1, 1950
(Subject to call after Mar., '910.)	
Bond. debt Mar. 1, 1902	$102,300
Assessed valuat'n 1901	$1,430,000
Assessment abt. 70% actual value.	
Levee tax (per M) 1901	$6·00
Population in 1901 (est.)	8,500

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.

LOANS—	When Due.
STAMPED FLIPPINS—COMPROMISE BONDS—	
6s, J&J, $747,000	1907
TAXING DISTRICT — COMPROMISE BONDS—	
6s, J&J, $986,000	1915
REFUNDING BONDS—	
4½s, J&J, $1,247,000 g.	1926
* MARKET HOUSE BONDS—	
5s, , $60,000	1917-'22-'27
PARK BONDS—	
4s, M&S, $250,000	1912 to 1931
($12,500 yearly on March 1.)	

* 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, 1902, was $2,950,000; sinking fund, $121,673; net debt, $2,858,327.

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 ⅗ actual value:

Years.	Real Estate.	Personal Property.	Tot. Assessed Valuation.	Rate of tax per $1,000.
1901	.....	.....	$43,000,000 (abt.)	.....
1900	.....	.....	38,294,016	.....
1899	.....	.....	37,788,944	.....
1898	.....	.....	39,855,401	.....
1894	$27,282,302	$8,212,375	35,494,677	$26·80
1893	30,010,210	9,627,740	39,637,950	17·50
1890	32,731,850	10,452,080	43,183,930	25·30
1870	.....	.....	24,783,190	.....

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.

LOANS—	When Due.
6s, , $25,000	July 1, 1906
6s, , 25,000	July 1, 1911
4s, J&D, 30,000	July 1, 1919
4s, , 70,000	1916-'21-'26
$25,000 due 1916; $25,000, 1921; $20,000, 1926.	
Bonded debt Jan. 1, 1902	$80,000
Sinking fund	9,300
Net debt Jan. 1, 1902	70,700

MORRISTOWN.—{R. McFARLAND, Mayor. J. A. RICE, Treasurer.

Morristown is in Hamblen County.

LOANS—	When Due.
SCHOOL HOUSE—	
6s, J&J, $20,000	July 1, 1921
STREET BONDS—	
6s, M&S, $10,000	Sept. 1, 1911
(Subject to call.)	
WATER WORKS BONDS—	
6s, , $40,000	July 15, 1925
(Subject to call after July 15, 1905)	
Bonded debt Jan. 1, 1902	$70,000
Floating debt	$12,000
Total debt	82,500
Sinking fund	5,300
Net debt Jan. 1, 1902	77,200
Water debt included	40,000
Tax valuation 1901	935,000
Assessment about ⅞ actual value.	
City tax (per $1,000) 1901.	$15·00
Population in 1890 was	1,999
Population in 1900 was	2,973

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 Aug. 8, 1901, it was decided to subscribe for $1,000,000 stock of the Nashville & Clarksville RR. One-half of the bonds to be issued for this purpose will be turned over when the road has been built to a certain point and the remaining $500,000 when road is finally completed and in operation. Suit has been instituted in the Federal Court to prevent the city from issuing any bonds to the Nashville & Clarksville RR. See V. 74, p. 1320.

LOANS—	When Due.
BRIDGE BONDS—	
5½s, A&O $200,000	Oct. 1, 1905
4s J&J, 100,000	Oct. 1, 1918
CENTENNIAL BONDS—	
4½s, J&J, $100,000	Jan. 1916
ELECTRIC LIGHT BONDS—	
4s, J&J, $150,000	Jan. 1, 1931
Subject to call Jan. 1, 1915.	
HAY MARKET BONDS—	
5s, M&S, $50,000	Mar., 1922
IMPROVEMENT BONDS 1892—	
4½s, J&J, $160,000	July 1, 1922
4s, J&J, 50,000	Jan. 1, 1921
4s, J&J, 100,000	July 1, 1926
WATER BONDS—	
6s, A&O30, $450,000	Apr. 30, 1907
($50,000 due yearly) to Apr. 30, '15	
5s, J&D, 150,000 g.	June 1921
4½s, J&J, 300,000	July, 1918
4½s, J&J, 47,000	July, 1920
WATER BONDS—(Con.)—	
4½s, J&J, $100,000	July, 1922
4s, J&J, 300,000	July, 1919
FUNDING BONDS—	
4½s, J&J, $168,000	July, 1907
PAST DUE BONDS—	
, , $8,600	
REFUNDING BONDS—	
6s, J&J, $86,000	July, 1903
6s, J&J, 85,000	July, 1905
5s, J&J, 80,000	July, 1906
5s, J&J, 25,000	July 1, 1908
4½s, J&J, 110,000	July 1, 1926
4s, J&J, 150,000	Apr. 1, 1918
4s, J&J, 25,000	July, 1919
3½s, J&J, 70,000	July 1, 1920
SEWER BONDS—	
5s, J&D, $100,000. g.	June, 1911
4½s, A&O, 400,000	April 1, 1923
4s, J&J, 100,000	July 1, 1926

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 Aug 1, 1902, was $3,630,200, including a water debt of $1,497,000. Sinking fund and cash on hand amounted to $186,584. 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.—

	Assessed Valuation.			Total
Years.	Real.	Personal.	Total.	Tax Raised.
1902	$30,371,090	$8,816,200	$39,189,290	$587,809
1901	29,982,740	8,803,100	38,785,840	510,978
1900	28,742,480	8,381,700	37,124,180	597,942
1899	28,907,790	7,011,600	35,939,290	539,089
1898	28,684,240	6,715,150	35,399,390	601,878
1897	28,445,020	7,160,030	35,605,650	530,498
1895	28,264,447	6,808,000	35,072,475	522,456
1894	29,128,600	5,871,350	34,999,950	521,364
1893	30,194,650	7,326,850	37,521,500	559,059
1890	24,079,400	9,486,325	33,565,725	500,010
1888	20,236,700	8,391,750	28,628,456	426,537
1881	.....	.....	15,249,575	.....

The city tax rate (per $1,000) in 1902 was $15·00.

POPULATION—In 1900 (Census) was 80,865; in 1890 it was 76,168; in 1880 was 43,350; in 1870 was 25,865.

PARIS.—{J. L. LEMONDS, Mayor. G. L. TRYER, Recorder.

This city is in Henry County.

LOANS—	When Due.
RAILROAD BONDS—	
5s, , $15,000	1911
Subject to call at any time.	
WATER & LIGHT BONDS—	
5s, , $45,000	1915
Subject to call after 1900.	
Interest payable in New York.	
Total debt Jan. 1, 1902	$60,000
Tax valuation 1901	732,799
Tax rate (per $1,000) 1901	$10·00
Population in 1890 was	1,917
Population in 1900 was	2,018

UNION CITY.—JOHN WALKER, Mayor.

This city is in Obion County.

LOANS—	When Due.
CEMETERY BONDS—	
6s, , $3,500	1903-1913
WATER AND ELECTRIC LIGHT—	
6s, M&S, $20,000	Sept. 1, 1921
Subject to call after Sept. 1, 1911	
6s, M&S, $30,000	Sept. 1, 1921
Interest is payable in New York.	
School bonds	$10,000
Total debt Aug. 1, 1902	$67,500
Assessed valuation, real	771,800
Assessed val'n, personal	202,243
Total valuation 1902	974,043
Assessment is 65 p.c. actual value.	
State & co. tax (per M.) 1901.	$11·00
City & sch'l tax (per M.) 1901.	14·00
Population in 1890 was	3,441
Population in 1900 was	3,407

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

WILSON CO.—H. L. COE, Dep. Co. Clerk.

County seat is Lebanon.

LOANS.	When Due.
REFUNDING BONDS—	
6s, M&N, $12,000	1902 to 1904
($14,000 yearly on May 1.)	
Total debt Jan. 1, 1902	$42,000
Sinking fund	$9,645
Tax valuation 1901	5,658,169
State & co. tax (per M) 1901.	$10·00
Population in 1890 was	27,148
Population in 1900 was	27,078

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.

	Bonded debt.	Assessed valuation.	Tax rate.	Pop'n 1900.
Anderson County	$10,000	$1,803,210	$15·00	17,634
Bradley County	100,000	2,163,044	12·50	15,759
Carter County	20,000	1,573,785	13·00	16,688
Columbia, Maury County	40,000	2,500,000	10·00	6,052
Greeneville, Greene County	12,000	600,000	22·00	1,817
Hamblen County	15,000	2,190,605	.....	12,738
Henry County	11,754	3,171,100	11·50	24,208
Johnson City, Washington Co.	49,500	673,000	30·50	4,645
Lake County	100,000	1,183,591	18·50	7,368
McMinnville, Warren County	27,500	810,000	10·00	1,980
Martin, Weakley County	25,000	530,000	20·50	1,730
Milan, Gibson County	16,000	.....	12·00	1,682
Newbern, Dyer County	25,000	410,000	16·50	1,433
Pulaski, Giles County	200,000	777,387	10·00	2,838
Roane County	100,000	4,783,667	14·70	22,738
Sevier County	60,000	1,644,310	19·70	22,021
Shelby County	400,000	45,546,926	11·00	153,557
Sumner County	28,400	5,709,286	14·00	26,072
Tipton County	37,000	2,818,383	18·00	29,273

State of North Carolina.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - - -	One of Original Thirteen
Total area of State (square miles) - - - - -	52,250
State Capital - - - - - - - -	Raleigh
Governor (term expires Jan. 1, 1905) -	Charles B. Aycock
Secretary of State (term exp. Jan. 1, 1905) -	J. B. Grimes
Treasurer (term expires Jan. 1, 1905) - -	B. R. Lacey

Legislature meets biennially in odd years on the Wednesday after the first Monday in January, and there is no limit to length of sessions, but if sessions are continued longer than 60 days members "shall serve without compensation."

STATE DEBT.—The old debt, excepting such as is not recognized, has mostly been funded under the funding laws of 1879, the time prescribed for the exchange having been extended to January 1, 1903. These laws provided for the issue of (1) consolidated 4 p. c. bonds due in 1910 to fund old ante-war bonds at 40 per cent of face value, "New" railroad bonds recognized as valid at 25 per cent, and bonds of 1868 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, 1901, stood as follows:

LOANS— NAME AND PURPOSE—	Interest. P. Ct. Payable.		Principal. When Due.	Outstand'g.
Construction bonds.....c	6	A & O	Apr. 1, 1919	$2,720,000
Renewal bonds.....c	4	J & J	July 1, 1910	3,397,350
Bonds of 1889—				
Prison debt bond.....	4	J & J	Jan. 1, 1909	110,000
Prison farm bonds.....	4	J & J	Jan. 1, 1909	60,000

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 Park Bank 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:

	Funded.	*Not funded*
Consols 6 per cent.....	$2,720,000	$22,000
Consols 4 per cent.....	3,397,350	218,420

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 $1,269,600; total, $4,269,800.

ASSESSED VALUATION.—The State's assessed valuation (about 60 per cent of cash value) and tax rate have been as follows:

Years.	*Real Estate.*	*Personal.*	*Railroads.*	*Total.*	*Tax Rate.*
1900.	$167,368 632	$94,081,247	$45,147,?36	$306 597,715	$4·3
1899.	156,609.650	78,343,719	34,349,019	269,302,988	4·30
1898.	155,280,169	76,967,160	33,619,?68	265,867,197	4·30
1897.	153,858,554	75,995,995	29,157,099	259.011,508	4·30
1896.	153,835.584	77,025,547	26,576,096	257,437,227	4·30
1894.	158,088,064	76,391,837	25,084,549	259,564,450	4·13⅓
1891.	155,079,642	87,370,243	19,726,760	262,176,651	4·33⅓
1890.	141,817,026	74,946,718	18,438,298	235,202,042	2·50
1885.	126,955.679	82,613,417	.....	209,569,096	2·50
1881.	104,742.911	62,995,728	.....	167,738,639	2·80

POPULATION OF STATE.—The population of North Carolina has been as follows:

1900.....	1 893,810	1860.....	992,622	1820.....	638,829
1890.....	1,617,947	1850.....	869,039	1810.....	555,500
1880.....	1,399,750	1840.....	753,419	1800.....	478 103
1870.....	1,071,361	1830.....	737,987	1790.....	393,751

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.

County seat of Buncombe County.

LOANS—	When Due.
CITY HALL AND MARKET HOUSE—	
5s, J&J, $15,000.....	Jan. 1, 1920
5s, J&J, 20,000.....	July 1, 1921
FLOATING DEBT BONDS—	
6s, A&O, $90,000.....	Apr. 1, 1924
SCHOOL BONDS—	
5s, J&J, $24,500.....	July 1, 1921
4s, J&J, 10.000.....	July 1, 1931
4s, J&J, 10,000.....	Apr. 1, 1932
SEWER & WATER BONDS—	
6s, J&J, $100.000.....	July 1, 1918
5s, J&J, 100,000.....	July 1, 1911
STREET BONDS—	
6s J&J, $30,000	July 1, 1916
5s, J&J, 292,000.....	July 1, 1911
WATER BONDS—	
6s, J&J, $70,000.....	Jan. 1, 1916
4s, J&J, 200,000	Apr. 1, 1922

Bond debt Aug. 1, 1902, $991,500
Assessed valuation 1902, 5,046,975
Assessm't about 60% actual value.
Tax rate (per M) 1901 .....$15 00
Population in 1890 was.....10,235
Population in 1900 was.....14,694

INTEREST on the street improvement bonds is payable at Asheville; on the floating debt bonds at Baltimore; on all other bonds at N.Y. City.

DEBT LIMITATION.—Bonds can be issued only by vote of people.

BUNCOMBE CO.—M. ERWIN, County Clerk.

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.

LOANS—	When Due.
COURT HOUSE BONDS—	
5s, J&J, $50,000	Jan. 1, 1932
FUNDING BONDS—	
5s,.... , $50,000.....	1911
REFUNDING BONDS—	
5s, J&J, $98,000.....	July 1, 1925

Legal bond. d'bt Jan. 1,'02. $100,000
Tax valuation 1901...$10,116,861
County tax rate (per M.) '01. $5·70
Population in 1890..... 35,266
Population in 1900 was.....44,288

CHARLOTTE.—C. M. ETHEREDGE, Treasurer.

County seat of Mecklenburg County.

LOANS—	When Due.
CITY HALL BONDS—	
5s, J&J, $40,000.....	Jan. 1, 1922
FUNDING BONDS—	
5s, J&J, $10,000.....	July 1, 1923
STREET AND SEWER BONDS—	
5s. J&J, $50,000.....	Jan. 1, 1918
5s, J&J, 75,000.....	July 1, 1920
5s, J&J, 300,000.	Jan. 1, 1929
SCHOOL BONDS—	
4s, J&J, $40,000.....	Mar. 20, 1931

Total debt Mar. 1, 1902.. $515,000
Tax valuation, real.....4,225,000
Tax valuation, personal.3,875,000
Total valuation 1902....8,100,000
Assessment about ½ actual value.
City tax (per $1,000), 1901..$8·00
Total tax (per $1,0 0) 1901.$21 66
Population in 1890 was 11,557
Population in 1900 was....18,091

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 CO.—W. M. WATSON, County Clerk.

County seat is New Bern.

LOANS—	When Due.
FUNDING BONDS—	
6s, July 1, $46,025.....	1909
REFUNDING BONDS—	
5s, g., J&D, $87,300	June 1, 1927
Subject to call on 6 months' notice.	

Interest is payable in New Bern.
Total valuation 1901...$3,222,564
Assessment about ⅔ actual value.
County tax (per M.) 1901...$6·36⅔
Population in 1890 was.....20,533
Population in 1900 was....24,160

DURHAM.—GEO W. WOODWARD, Clerk.

This city is the county seat of Durham County.

LOANS—	When Due.
RAILROAD BONDS—	
6s, J&J, $100,000	Jan. 2, 1928
6s, Jan., 50,000.....	July 1, 1918
PUBLIC SCHOOL BONDS—	
6s, J&J, $25,000....	Sept. 1, 1921
Subject to call.	
5s, J&J, $16,000 ...	July 1, 1907
Subject to call after 1904.	
4½s, J&J, $50,000.....	1926
SEWER & STREET IMP. BONDS—	
4½s, J&J, $100,000.....	1941
MARKET BONDS—	
4½s, J&J, $50,000.....	1926

Bonded debt Feb. 20,'02..$391.000
Floating debt..... 23,088
Total debt..... 414,088
Sinking fund and cash... 87,839
Net debt Feb. 20, 1902... 326.249
Tax valuation, real.....3,051,622
Tax valuation, personal. 5,018,133
Total valuation 1901...*8,069,755
Assessment abt. ⅔ of actual value.
Total tax (per $1,000) 1901.$19·30
Population in 1890 was..... 5,485
Population in 1900 was..... 6,679

* For particulars in regard to assessed valuation, see vol. 64, p. 480.

INTEREST on the 4½s of 1926 and 1941 is payable in New York; on all others in Durham.

FORSYTH CO.—County seat is Winston.

LOANS—	When Due.
COURT HOUSE BONDS—	
6s, May 1, $18,000....	May 1, 1906
6s, May 1, 18,000....	May 1, 1911
Bond. debt Jan. 1, 1902	$55,000

Tax valuation 1901....$9,583,690
Real valuation about...16,000,000
County tax rate (p. M.)1900.$7·66
Population in 1890 was 28.434
Population in 1900 was.....35,261

GREENSBORO.—JOHN S. MICHAUX, City Clk.

County seat of Guilford County.

LOANS—	When Due.
IMPROVEMENT BONDS, 1887—	
6s, J&J, $100,000.....	July 1, 1917
5s, J&J, 10,000. g. ..	Jan. 1, '31
ELECTRIC LIGHT BONDS—	
5s, J&J, $25,000, g.....	Jan. 1, '31
SCHOOL LOCATION—	
6s, J&J, $30,000.....	Jan. 1, 1922
6s, J&J, 20,000.....	July 1, 1913
6s, J&J, 9,000.....	July 1, 1913
BUILDING BONDS—	
5s, g., A&O, $35,000..	Apr. 1, 1930
WATER WORKS BONDS—	
5s, J&J. $100,000, g....	Jan.1, 1931

Interest paid in Greensboro.
Total debt Jan. 1, 1902..$325,000
Tax valuat'n 1901 4,100,000
City tax rate (per M.) 1901.$13·00
Total tax (per $1,000) 1901.$20·90
Population in 1890 was.....3,317
Population in 1900 was.....10,035

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

HENDERSON CO.—{J. D. DAVIS Ch. Bd. Co. Com's. {R. H. SLATON, Treasurer.

County seat is Hendersonville. Sinking fund receives $1,000 yearly.

LOANS—	When Due.
REFUNDING BONDS—	
6s, M&N, $97,000.....	May 1, 1925
Bond debt Mar. 1, 1902...$97,000	
Sinking fund..	4,000
Net debt Mar. 1, 1902.....	93,000

Tax valuation 1901.....$2,133,680
Assessment ¾ to ⅘ actual value.
County tax (per $1,000) 1901..$8·10
Population in 1890 was.....12,589
Population in 1900 was....14,104

MECKLENBURG CO.—E. H. WALKER, Treas.

County seat is Charlotte.

LOANS—	When Due.
RAILROAD AID—	
6s, M&N, $300,000...	Nov. 1, 1920
Bond debt Aug. 29, 1902..$300.000	
Floating debt.....	38,000
Total debt Aug. 29,1902.	338,000
Tax valuation, real.....7,540,445	

Tax valuat'n, personal..$7,292,706
Total valuation 1902...14,833,151
Assessment is abt. ½ actual value.
State & Co. tax (per M) '02.$11·66⅔
Population in 1890 was 42,673
Population in 1900 was....55,2c8

INTEREST is payable in Charlotte, N. C., and at the American Exchange National Bank, New York.

RALEIGH.—{A. M. POWELL, Mayor. {JOSEPH G. BROWN, Treas.

Raleigh is the county seat of Wake County.

LOANS—	When Due.
CONSOLIDATED DEBT BONDS—	
5s, J&J, $67,500.....	July 1, 1919
CURRENT EXPENSE BONDS—	
5s, M&N, $20,000....	1903 to 1903
($5,000 payable yearly on May 1.)	
FUNDED DEBT—	
6s, J&J, $41,400.....	July 1, 1907
PUBLIC IMP. BONDS—	
5s, J&J, $75,000.....	July 1, 1929
4s, J&J, 100,000.....	July 1, 1929
STREET BONDS—	
5s, J&J, $25,000.....	July 1, 1929
5s A&O, 50,000.....	Oct. 1, 1927

Bond. debt Mar. 1, 1902. $383,900
Floating debt..... 11,444
Total debt Mar. 1, 1902.. 395.344
Sinking fund 40,516
Net debt Mar. 1, 1902... 354,828
Assessed valuat'n real..3,829,189
Assessed valua'n, pers'l. 1,943 497
Total valuation 1901....5,772,686
Assessment about ⅔ actual value.
Tax rate (per M) 1901 .....$24·40
Population 1890 (Census)..12,678
Population 1900 was.....13,643

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 bounds.

LOANS—	When Due.
IMPROVEMENT BONDS—	
6s,g, J&J, $50,000	July 1, 1921
5s,g, May, 25,000	May 1, 1929

(Subject to call $1,250 yearly.)
Interest payable at the Importers' & Traders' Nat. Bk., New York.

Bond. debt Feb. 20, 1902 $75,000
Floating debt 5,000
Tax valuation 1901 1,252,000
Total tax (per M) 1901 $16·90
Population in 1890 was 2,969
Population in 1900 was 3,262

RUTHERFORD CO.—C. L. MILLER, Co. Tr's.

County seat is Rutherfordton.

LOANS—	When Due.
RAILROAD BONDS—	
6s, Oct. 1, $100,000	Oct. 1, 1905
6s, M&N, $27,300	Nov. 1, 1906

Interest payable at Rutherfordton.
Bonded debt Feb. 1, 1902. $127,300
Floating debt 25,500

Tax val't'n, real ... $1,984,844
Tax valuation, personal. 768,400
Total valuation 1901 2,753,244
Assessment about 2/3 actual value.
State & Co. tax (per M.) 1901. $10·00
Population in 1890 was 18,770
Population in 1900 was 25,101

SALISBURY.—A. H. BOYDEN, Mayor. H. J. OVERMAN, Clerk.

This city is the county seat of Rowan County.

LOANS—	When Due.
SCHOOL BONDS—	
5s, ..., $10,000	June 1, 1916
STREET AND SEWER BONDS—	
5s, June 1, $15,000	June 1, 1911
5s, June 1, 20,000	June 1, 1921
5s, A&O, 25,000	Jan. 1, 1930
WATER AND SEWER BONDS—	
5s, ..., $75,000	Oct 1, 1931

Interest is payable in N. Y. City.

Bonded debt Jan. 1, 1902. $145,000
Sinking fund 3,500
Tax valuation, real 2,250,000
Tax valuation, personal. 400,000
Tax valuation 1901 2,650,000
Assessment about 2/3 actual value.
Total tax (per $1,000) '01. $13·66⅔
Population in 1890 was 4,418
Population in 1900 was 6,277

SALISBURY TOWNSHIP.—

This township is in Rowan County

5s, J&J, $50,000	Due 1930

Bonded debt Jan. 1, 1900 $50,000
Tax valuation 1899 3,500,000

Tax rate (per $1,000) 1899. $16·00
Population in 1890 was 6,411
Populatiion in 1900 was 11,261

STANLY CO.—J. W. BOSTIAN, Ch. Bd. Sup's.

County seat is Albemarle. The bonds below were in litigation for some time, but early in 1902 were declared valid by the U. S. Circuit Court of Appeals.

LOANS—	When Due.
RAILROAD AID BONDS—	
6s, July, $100,000	1920

Interest payable at Salisbury.
Total debt Feb. 22, 1901 113,000

Tax valuation 1901 $2,322,687
Actual valuation 2,500,000
County tax (per M.) 1901 $3·20
Population in 1890 was 12,136
Population in 1900 was 15,220

STATESVILLE.—R. R CLARK, Mayor.

County seat of Iredell County.

LOANS—	When Due.
WATER & SEWER—	
5½s, A&O, $52,000	Oct. 15, 1927

Bonded debt Jan. 1, 1902 $80,000

Total valuation 1901 $1,301,989
City tax (per $1,000) 1901 $11·50
Population in 1890 was 2,318
Population in 1900 was 3,141

WILKES COUNTY.—J. H. JOHNSON, Sheriff.

Wilkesboro is the county seat. The county refused to pay the interest on the bonds given below on the grounds that the railroad company had not complied with its contract. The case was taken to the courts and after lengthy litigation the U. S. Circuit Court of Appeals early in 1902 gave an opinion in favor of the bonds.

LOANS	When Due.
RAILROAD AID BONDS—	
6s, semi-an., $100,000	1902-21

Bond. debt Sept. 1, 1902. $100,000
Floating debt 2,000
Total debt 102,000
Sinking fund 45,000

Net debt Jan. 1, 1902 $57,000
Total valuation 1901 2,078,496
Assessment about 2/3 actual value.
County tax (per M.) 1901 $8·76⅔
Population in 1890 was 22,675
Population in 1900 was 26,872

WILMINGTON.—A. M. WADDELL, Mayor. H. C. McQUEEN, Ch. Bd, Fin.

Wilmington is the county-seat of New Hanover County.

LOANS—	When Due.
FUNDING—(Gold) 1892.	
5s, J&J, $332,400	Jan. 1, 1922
C. F. & Y. RR.—	
5s, ..., $150,000	Jan, 1, 1919
FUNDING BONDS—	
5s, J&J, $15,000	1903-1905
W. O. & E. C. RR.—	
6s, ..., $100,000	Jan. 1, 1918
REFUNDING BONDS—	
4s, g., J&J, $148,000	July 1, 1929

INTEREST on bonds is payable in Wilmington and New York Coupons are tax-receivable.

TOTAL DEBT—The city's bonded debt Jan. 1, 1902, was $745,400 sinking fund, $51,481; net debt Jan. 1, 1902, was $693,919. 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 2/3 actual value.

Years.	Real Estate.	Personal Property.	Total.	City Tax (per $1,000
1901	$5,695,957	$2,716,755	$8,412,712	$16·00
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 1901 was $24·10, including State tax $2·50, county tax $3·80, city tax $16·00 and school tax $1·80.

POPULATION in 1890 was 20,056; in 1900 it was 20,976.

WILSON.—D. HERRING, Mayor. JOHN R. MOORE, Clerk.

Wilson is in Wilson County.

LOANS—	When Due.
STREET PAVING BONDS—	
5s, M&S²³, $25,000.	Sept. 23, 1931
WATER AND LIGHT BONDS—	
5s, A&O, $74,500	Jan. 1, 1912
SEWER BONDS—	
6s, g., Jan. 15, $17,000	1916

Bonded debt Jan. 1, 1902. $116,500

Water debt (included) $60,000
Total valuation 1901 2,046,000
Assessment about 2/3 actual value.
City tax (per $1,000) 1901. $6·00
Population in 1890 was 2,126
Population in 1900 was 3,525

School Bonds (add'al)—
6s, J&J, $12,000 July 1, 1904-'15

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. On paving bonds at U. S. Mortgage & Trust Co., New York City.

WINSTON.—O. B. EATON, Mayor. W. E. FRANKLIN, Secretary and Treasurer

Winston is the county seat of Forsyth County.

LOANS—	When Due.
IMPROVEMENT BONDS—	
5s, F&A, $100,000	Aug. 15, 1910
5s, M&N, 100,000	May 1, 1911
RAILROAD BONDS—	
6s, M&N, $40,000	Nov. 15, 1909
WATER WORKS AND OTHER PURPOSES—	
5s, M&S, $160,000	Sept. 1, 1924

Principal of all except the railroad bonds is payable in gold.

Bonded debt Jan. 1, 1902. $400,000
City has no sinking fund.
Tax valuation, real 1,855,729
Tax valuation, person'l 2,763,150
Total valuation 1901 4,618,879
Assessment about 1/3 actual value.
City tax (per $1,000) 1901 $10·00
Population in 1890 was 8,018
Population in 1900 was 10,008

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	$38,000	.....	$1,733,758	$6·60	12,860
Cleveland Co	75,000	.....	4,529,255	8 66⅔	25,078
Cumberland Co	115,000	5,000	3,114,826	5·90	29,249
Davie Co	16,000	.....	1,970,198	3·36⅔	12,115
Dunn, Harnett Co.	35,000	.....	500,000	5·00	1,072
Durham Co	60,000	.....	10,365,125	3·60	26,233
Fayetteville, Cumberland Co	48,000	.....	1,100,000	10·00	4,670
Franklin Co	14,000	1,000	3,030,349	4·86⅔	25,116
Gastonia, Gaston County	105,000	.....	.....	10·50	4,610
Halifax Co	20,000	.....	4,564,202	3·30	30,793
Madison Co	26,000	40,500	1,698,874	6·86⅔	20,644
McDowell Co	58,900	.....	1,077,331	6·70	12,567
Mitchell Co.	15,000	18,000	965,423	9·60	15,971
Moore Co	15,000	8,000	3,283,215	$5·46⅔	23,622
New Bern, Craven County.	90,000	.....	2,441,270	7·20	9,090
Northampton Co	14,000	.....	3,364,029	6·30	21,150
Onslow Co	40,000	6,000	1,567,167	3·70	11,940
Person Co	20,000	2,000	2,005,502	4·36⅔	16,685
Richmond Co	11,000	3,375	2,370,347	3·56⅔	15,885
Rockingham Co	11,000	.....	4,6 4, 03	3·30	33,163
Scotland Co	37,000	4,700	1,692,998	4·50	12,553
Swain Co	15,000	900	949,089	5·70	8,401
Transylvania Co	85,000	5,100	1,056,507	8·86⅔	6,020
Wake Co	47,000	.....	13,478,230	6·96⅔	54,626
Wilson Co	12,000	.....	5,592,738	3·36⅔	13,596

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. Congress, however, by the Sundry Civil Act of June 6, 1900, 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, 1902, consisted of the following items:

LOANS— NAME AND PURPOSE.	Interest.— P. Ct.	Payable.	Principal.— When Due.	Outstand'g.
B'nds to ref. brown consols '92	4½	J & J	Jan. 1, 1933	$5,589,740
	Optional after Jan. 1, 1913.			
Blue bonds 1887	4½	J & J	July 1, 1928	400,000
Consols 1873-8-9	6	.....	.....	26 ,000
Agricul. Col. Scrip—two pieces	6	.....	irredeemable	191,800
Clemson College stock, 1891.	6	J & J	irredeemable	58,539
BONDS FUNDABLE INTO BROWN CONSOLS—				
Various old bonds	6		principal fundable	337,208

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 Hanover Nat Bank; in Columbia, South Carolina, at the State Treasury; and in Charleston at the Bank of Charleston, N. B. A.

TOTAL DEBT.—The total valid bonded debt on January 1, 1902, was $6,846,082, including $337,208 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.
1901.	$103,258,440	$59,030,426	$27,044,243	$189,333,109	$5·00
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.

This is the result of a reduction in royalties from $1·05 per ton in 1886 to 25 cents per ton in 1900. The revenue from this source in 1901 was about $25,000.

POPULATION OF STATE.—

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; 604,332 in 1880; 692,503 in 1890; 782·321 in 1900.

CITIES, COUNTIES AND TOWNS IN THE STATE OF SOUTH CAROLINA.

ANDERSON.—JOHN K. HOOD, Attorney.

This place is in Anderson County,

LOANS—	When Due.
CITY HALL BONDS.—	
4½s, A. & O. $8,000	Apr. 1, 1919
SEWER BONDS—	
4½s&4s, $50 000	1952
(Interest 4½ per cent for 30 years; 4 per cent for 20 years.)	
Refunding RR. bonds	$16,000
REFUNDING SCHOOL BONDS —	
5s, ..., $20,000	1952

Total debt Sept. 1, 1902. $94,000
Tax valuat'n, real&RRs. 862,544
Tax valuation, personal. 987,286
Total valuation 1901 1,849,830
Assessment is ⅖ actual value.
City tax (per M.) 190 $15·25
Total tax (per $1,000) 29·50
Population in 1890 was 3,018
Population in 1900 was 5,498

INTEREST payable at Anderson. Coupons are tax receivable.

TAX FREE.—The bonds issued by this city are exempt from taxation.

CHARLESTON.—J. ADGER SMYTH, Mayor. 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.
CONVERSION BONDS—	
5s, A&O, $50,000	Oct. 1, 1922
5s, A&O, 56,000	Oct. 1, 1923
5s, A&O, 62,500	Oct. 1, 1924
5s, A&O, 90,000	Oct. 1, 1925
5s, A&O, 55,000	Oct. 1, 1926
5s, J&J, $23,000	in 99 years
4s, J&J, 1,588,000	Jan. 1, 1909
4s, J&J, 1,773,700	July 1, 1909
4½s, A&O, 90,000	Apr. 1, 1928
4½s, A&O, 10,000	Oct. 1, 1928
Bond. debt Aug. 1, 1902.	$3,798,200

PAR VALUE OF BONDS.—The 4 p. c. bonds are for $100, $500 and $1,000, the 4½s 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.

ASSESSED VALUATION.—The city's assessed valuation (about 40 per cent of cash value) and tax rate have been as follows:

Years.	Assessed Valuation. Real.	Personal.	Total.	City Tax per $1,000	Total Tax per $1,000
1901	$12,397,928	$5,111,973	$17,509,901	$30·00	$40·50
1900	12,338,143	4,907,999	17,246,142	29·50	40·50
1899	12,394,298	4,899,160	17,293,458	26·50	38·12½
1898	12,357,348	5,004,063	17,361,411	25·50	37·62½
1897	12,995,113	5,380,722	18,375,835	26·00	37·50
1896	12,887,709	5,789,097	18,676,806	27·00	38·00
1895	16,630,364	6,112,472	22,742,836	21·00	31·00
1894	16,685,232	6,636,770	23,322,002	21·00	31·00
1890	14,800,000	6,586,539	21,386,539	23·00	.....
1888	14,527,350	7,042,205	21,569,555	23·50	33·75

Total tax rate in 1901 included State and county tax, $9·50; city tax, $30·00; school tax, $1·00; total, $40·50. City tax included $3·00 for Exposition.

POPULATION.—In 1900 (Censns) was 55,807; in 1890 it was 54,955; in 1880 it was 49,984.

COLUMBIA.—

Columbia is the capital of the State and the county seat of Richland County. In 1880 the city funded the entire amount of its debt (principal and overdue interest) into the first issue of bonds below described. The water bonds, secured by first mortgage on water works costing over $400,000, were issued in 1891 for improvements. Th city authorities have refused for some years past to give out any figures relative to the finances of the city. The statement below comprises the latest data available

LOANS—	When Due.
NEW CITY DEBT—	
4s, J&J, $852,186	July 1, 1910
WATER BONDS—*First Mortgage.*	
6s, J&J, $75,000	Jan. 1, 1921
Population in 1890 was	15,353
Population in 1900 was	21,108

PAR VALUE OF BONDS is $100, $500 and $1,000.

INTEREST.—The funded debt 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.

DEBT LIMITATION.—The city cannot create a debt in excess of one-eighth the assessed valuation of city property.

GREENVILLE.—W. H. CITY, Chairman. Finance Committee.

This city is the county seat of Greenville County.

LOANS—	When Due.
BRIDGE BONDS—	
6s, M&N, $8,500	May 1, 1905
FLOATING DEBT BONDS—	
6s, J&J, $10,000	Jan. 1, 1906
PAVING BONDS—	
6s, M&S, $15,000	Sept. 1, 1913
RAILROAD BONDS—	
7s, J&J, $11,600	July 1, 1903
7s, Jan. 10,500	Jan. 1, 1905
7s, Jan. 5,000	Jan. 1, 1910
5s, J&J, 10,000	Jan. 1, 1912
5s, J&J, 8,500	July 1, 1915
REFUNDING BONDS—	
4½s, J&J, $9,500	Jan. 1, 1920
SCHOOL BONDS—	
6s, F&A, $18,000	Feb. 1, 1908
6s, F&A, 7,000	Feb. 1, 1911
SEWER BONDS—	
6s, J&J, $75,000	July 1, 1922
Coupons are all tax-receivable.	
Bonded debt Jan. 1, 1902.	$188,600
Floating debt	30,000
Tax valuation, real	1,836,335
Tax valuation, personal.	1,036,415
Total valuation 1901	2,872,750
Assessment is 40% actual value.	
City tax (per $1,000) 1901.	$12·93⅓
Population 1890 was	8,600
Population 1900 was	11,860

TAX FREE.—All bonds of this city are exempt from city tax.

GREENVILLE CO.—County seat is Greenville.

LOANS—	When Due.
ATL. & CHAR. AIR LINE RR.—	
7s, ..., $55,000	1903 & 1907
6s, ..., 20,000	1915
FUNDING BONDS—	
4s, J&J, $32 000	July 1, 1919
4s, J&J, 20,000	July 1, 1931
GREENVILLE & LAURENS RR.—	
7s, ..., $40,500	1901 to 1909
5s, J&J, 11,000	July 1, 1931

Bond. debt Sept. 1, 1902. $134,500
Tax valuation, real 4,379,705
Tax valuation, personal 3,032,150
Tax valuation, railroad 567,190
Total valuation 1901 7,979,045
State & co. tax (p. M) 1901 $15·00
Population in 1890 was 44,310
Population in 1900 was 53,490

GREENWOOD.—J. B. PARK, Mayor.

This town is in Greenwood County.

LOANS—	When Due.
COURT-HOUSE & JAIL BONDS—	
6s, J&J, $21,000	1937
WATER BONDS—	
6s, J&J, $40,000	1937
SEWER AND WATER BONDS —	
5s, J&D, $40,000	June 1, 1942
(Optional after June 1, 1922.)	

Interest payable in New York.
Bonded debt July 1, '02. $101,000
Ass'd valuation (est.) '01, 1,500,950
Assessment about ⅓ actual value.
City tax (per $1,000) 1901. $10·00
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.
RAILROAD BONDS—	
7s, J&J, $50,000	Oct. 21, 1912
7s, J&J, 50,000	Jan. 24, 1913
Total debt Jan. 1, 1902.	$100,000
Tax valuation, real	1,916,285

Tax valuati'n, per. & RR. $1,466,145
Total valuation 1901 3,382,430
Assessment abt. ½ actual value.
Total tax (per $1,000) 1901. $14·50
Population in 1890 was 22,361
Population in 1900 was 24,696

TAX FREE.—Bonds are exempt from taxation.

INTEREST is payable in Camden

LANCASTER CO.—W. C. CAUTHEN, Treas.

County seat is Lancaster. The statement below includes three townships.

LOANS—	When Due.
CHERAW & CHESTER RR.— (*Co.*)	
6s, Feb., $92,700	Apr. 26, 1905
CHAR. CIN. & CHIC. RR.—(*Twp.*)	
7s, July, $73,000	July 1, 1912
County debt Mar. 1, 1902.	$92,700
Township debt (add'l)	73,200
Total debt	165,900

Co. & Twp. sink'g funds $12,000
Net debt Mar. 1, 1902. 153,900
Tax valuation 1901 2,169,048
Assessment about ⅖ actual value.
State & Co. tax (per M) 1901. $9·00
School tax (per $1,000) '01. $3·00
Population in 1890 was 20,761
Population in 1900 was 24,311

INTEREST is payable at Lancaster Court House.

LAURENS CO.—R. P. ADAIR, Supervisor.

County seat is Laurens C. H.

LOANS—	When Due.
GREEN. LAURENS & SPART. RR.—	
7s, Jan., $60,000	30 years
GREENVILLE & LAURENS RR.—	
7s, Dec., $74,500	30 years
REFUNDING BONDS—	
6s, Dec., $15,000	1912
4s, ..., 15,000	1930
Subject to call 1915.	
REF'G BONDS—(Con.) —	
4s, , $75,000	Jan. 1, 1932

Total debt Sept. 29, 1900. $149,500
Tax valuation 1901 5,090,548
State & Co. tax (per M) 1901. $14·50
Population in 1890 was 31,610
Population in 1900 was 37,382

NEWBERRY.—County seat of Newberry County.

LOANS—	When Due.
REFUNDING BONDS—	
4½s, ..., $22,000	1919
WATER & ELEC. LT. BONDS—	
6s, Jan., $40,950	Jan. 1, 1937
Coupons tax receivable.	
Total debt Apr. 1, 1901	$62,950

Tax valuation, real $779,500
Tax valuation, personal. 701,737
Tax valuation 1895 1,481,237
Assessment abt. 60% actual value.
City tax (per $1,000) $8·50
Population in 1890 was 3,020
Population in 1900 was 4,607

INTEREST on town bonds is payable at Newberry; on water and electric-light bonds at Carolina Savings Bank, Charleston.

TAX FREE.—The above bonds are exempt from taxation.

SPARTANBURG.—J. M. ELFORD C'lk & Tr.

County seat of Spartanburg County.

BONDS—	
Railroad, J&J	$49,000
Sewerage, J&J	50,000
Street improvement, J&J.	50,000
Bonded debt Jan. 1, '02	149,000
Tax valuation, real	1,533,330

Tax valuation, personal. $952,198
Total valuation, 1901 2,485,828
Assessment about ⅔ actual value.
City tax rate (per M), '01 $10·00
Population in 1900 was 11,395

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.
4s, J&J, $50,000	July 1, 1920
RAILROAD AID BONDS—	
7&6s. $191,000	1902-'05
Sinking fund retires $10,000 y'ly.	

Total debt Oct. '26, 01. $213,000
Tax valuation 1901 11,803,371
Assessment about 3-5 actual value
State & co. tax (per M) 1901 $15·00
Population in 1890 was 55,385
Population in 1900 was 65,560

UNION—W. D. ARTHUR, City Clerk.

County seat of Union County.

LOANS—	When Due.
6s, ..., $40,000	1935
Subject to call 1915.	
6s, ..., $12,000	1940
Subject to call 1920.	

Bonded debt Jan. 1, 1902 $52,000
Tax valuation 1902 1,326,945
Estimated real value 2,000,000
Total tax (per M.) 1902 $33·00
Population in 1890 was 1,609
Population in 1900 was 5,400

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.
REFUNDING RR. BONDS 1895—	
6s, J&J, $104,500	July 1, 1925
Subject to call July 1, 1915.	
Interest payable in New York.	
Total debt May 1, 1902.	$104,500
Cherokee Co.'s propor'n.	12,157
Sinking fund	30,000

Tax valuation, real $1,719,850
Tax val't'n, per. & RR. 2 538,547
Total valuation 1902 4,258,397
Assessment is ½ actual value.
Co. tax (per $1,000) '02 $11·00
Population in 1890 was 25,363
Population in 1900 was 25,501

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding the counties (besides other civil divisions) in the State of South Carolina which have an indebtedness of over $10,000 and which are not represented among the foregoing detailed reports.

	Bonded Debt.	Interest.	Maturity.	Tax Rate.	Population '00
Abbeyville, Abbeyville Co	$63,000	6&7	....	$26·00	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	4,045
Dorchester County	20,000	6	1905	14·62½	16,294
Dunklin, (Twp.) Green'le Co.	11,900	7	1902	.....	2,764
Edgefield, Edgefield Co	23,000	..	....	.....	1,775
Florence, Florence Co	54,000	7	'09-'19	15·00	4,647
Gaffney, Cherokee Co	55,000	5&6	1910&1920	17·50	3,937
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	36,000	5&6	40 years	25·00	4,029
Marion, Marion Co	15,000	5&7	..	19·50	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	15·00	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	11·00	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— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Redemption bonds, 1892	4½	J & J	Jan. 1, 1922	$207,000
do do 1896	4	J & J	July 1, 1926	230,000
Refunding bonds—Act of 1884	4½	J & J	July 1, 1915	3,392,000
Refunding bonds—Act of 1887 $100,000 payable each year.	4½	J & J	Jan., 1903-16	1,400,000
Refunding bonds—Act of 1889 $100,000 payable yearly, 1917 to 1934, and $33,000 in 1935.	3½	J & J	Jan.,1917-'35	1,833,000
Refunding bonds—Act of 1894	3½	M & N	May 1, 1915	287,000
State University bonds	7	J & J	1932 to 1946	282,500

State University bonds fall due as follows: $3,000 July, 1932; $61,000 April, 1933; $1,000 May, 1933; $96,000 April, 1934; $86,000 June, 1935; $6,000 July, 1935; $1,000 January, 1936; $1,000 April, 1936; $15,000 February, 1939; $3,000 October, 1940; $2,500 July, 1942, and $7,000 in July, 1946.

PAR VALUE OF BONDS.—Bonds are in pieces of $500 and upwards.

INTEREST on the university bonds is payable at the State Treasury in Atlanta, and all others at Atlanta, Ga., and at the National Park Bank, New York City.

TAX FREE.—All of the above-mentioned bonds are tax exempt.

BONDED DEBT.—The valid bonded debt of the State of Georgia on Sept. 1, 1902, was $7,636,000, of which $7,131,500 was interest bearing and $4,500 was past due and non-interest bearing. In addition to the above the State pays the University trustees 7 per cent interest annually on $90,200 of Land Scrip Fund not funded.

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. and 440 shares of the Southern & Atlantic Telegraph Co.

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:

Years.	Real Estate.	Personal Property.	Railroads.	Total.	Tax Per $1,000.
1902	$247,471,213	$164,626,860	$55,212,573	$467,310,646	$5·20
1901	243,468,385	161,323,752	51,554,897	456,347,034	5·44
1900	237,547,883	150,606,530	45,169,278	433,323,691	5·20
1899	235,410,751	137,516,326	43,933,411	416,860,488	5·36
1898	236,068,322	133,050,081	42,695,508	411,813,911	6·21
1897	236,086,309	133,948,605	42,286,457	412,321,369	5·21
1893	253,754,634	156,890,119	41,355,247	452,644,907	4·61
1892	258,877,830	162,271,679	42,604,025	463,753,534	4·85
1891	.....	.....	42,383,287	444,969,755	5·08
1890	225,054,915	152,311,869	38,462,161	415,828,945	3·96
1885	179,946,059	119,200,739	22,548,818	321,695,616	3·50
1880	139,657,250	99,276,876	12,490,525	251,424,651	3·50
1875	261,755,884		.....	261,755,884	....
1870	226,119,519		.....	226,119,519	....

POPULATION.—The population of Georgia has been as follows:

1900.....2,216,331	1860.....1,057,286	1820..... 340,985
1890.....1,837,353	1850..... 906,185	1810..... 252,433
1880.....1,542,180	1840..... 691,392	1800..... 162,686
1870.....1,184,109	1830..... 516,823	1790..... 82,548

The proportion of the colored population was 47·02% in 1880, 46·8% in 1890 and 46·7 in 1900. In number blacks were 384,613 in 1850; 465,698 in 1860; 545,142 in 1870, 725,133 in 1880 and 858,815 in 1890 and 1,034,813 in 1900.

CITIES, COUNTIES AND TOWNS IN THE STATE OF GEORGIA.

ALBANY.—J. S. DAVIS, Mayor.

This city is in Dougherty County.

LOANS—	When Due.
WATER-WORKS AND SEWERAGE—	
6s, g., Jan., $64,000	1903 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, J&J, $25,000	July, 1931

REFUNDING BONDS—	
6s, ..., $9,000	Jan. 15, 1921
Bonded debt Sept 1,1901.	$139,500
Floating debt	10,000
Total debt Sept. 1, 1901.	149,500
Total valuation 1901	2,517,908
Total tax (per M.), 1901	$17·94
Population 1890 was	4,008
Population in 1900 was	4,606

INTEREST is payable at the Mercantile Nat. Bank and Western National Bank, New York City.

AMERICUS.—This city is in Sumter County.

LOANS—	When Due.
BUILDING BONDS—	
6s, A&O, $30,000, g.	Apr. 1, 1920
SEWER BONDS—	
6s, A&O, $35,000, g.	Apr. 1, 1919
IMPROVEMENT BONDS 1898—	
4s, Jan. 1, $35,000 g.	Nov. 15, '27
WATER BONDS—	
6s, Jan. 1, $14,000	Jan. 1, 1903-17
$2,000 due every 2 years.	

6s, A&O, $25,000, g.	Sept. 1, 1920
Total debt Sept. 1, 1902.	$139,000
Tax valuation, real	2,555,713
Tax valuation, personal.	224,689
Total valuation 1902	2,780,402
Actual valuation	3,000,000
State & co. tax (per $1,000)	$10·00
City tax (per $1,000) 1900	12·30
Population in 1890 was	6,398
Population in 1900 was	7,674

INTEREST on the $14,000 water bonds and on the $35,000 improvement bonds is payable at New York or at Americus; on all other bonds by Hambleton & Co., Baltimore, Md.

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

ATHENS.—J. F. RHODES, 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, 1902, the corporation owned property valued at $337,080.

LOANS—	When Due
COLLEGE BONDS 1873—	
5s, J&J, $10,000	1903 to 1904
($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, ... 29,000	1902 to 1930
($1,000 due yearly on July 1.)	
STREET IMPROVEMENT BONDS—	
4s, J&J, $91,000	1903 to 1928
Due $3,000 yearly on July 1 to 1928, balance due July 1, 1929.	

LOANS—	When Due
WATER BONDS 1892—	
5s, M&N, $20,000	Nov. 1, 1902-'21
($1,000 due yearly.)	
5s, M&N, $96,000	Nov. 1, 1922
Bond. debt Jan. 1, 1902.	$300,000
Floating debt	22,877
Total valuation 1901	5,441,227
Assessment about actual value.	
Tax rate (per M) 1901	$10·00
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
REDEMPTION—	
5s, J&J, $68,500	July 1, 1911
5s, J&J, 52,000	Sept. 1, 1915
4½s, J&J, 116,000	July 1, 1916
4½s, J&J, 22,000	Jan. 1, 1917
4½s, J&J, 21,500	Jan. 1, 1918
4½s, J&J, 25,000	Jan. 1, 1919
4½s, gJ&J, 289,000g.	Jan. 1, 1922
4½s, gJ&J, 46,000g.	Dec. 31, 1924
4s, J&J, 124,000	Jan. 1, 1920
4s, J&J, 36,000	Jan. 1, 1921
4s, g., J&J, 36,000g.	Jan. 1, 1923

REDEMPTION—(Con.)—	
4s, g., J&J, $16,000g.	Jan. 1, 1926
4s, g., J&J, 74,000g.	Jan. 1, 1927
4s, g., J&J, 275,000	Dec. 31, 1928
3½s, J&J, g, 418,000.	Dec. 31, 1931
WATER—	
7s, J&J, $399,000	Jan. 1, 1904
7s, J&J, 28,000	Jan. 1, 1907
4½s, gJ&J, 500,000g.	Jan. 1, 1922
4s, J&J, 18,000	Jan. 1, 1907
4s, g., J&J, 182,000g.	Jan. 1, 1923
3½s, 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 Nat. Park Bank, in New York. All issues carry tax-receivable coupons.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Jan. 1, '02.	Jan. 1, 1901.	Jan. 1, 1900.	Jan. 1, 1899.
Total bonded debt	$3,081,500	$2,927,500	$2,927,500	$2,927,500
Water debt (included)	1,373,000	1,373,000	1,173,000	1,173,000

On Jan. 1, 1902, the city's sinking fund amounted to $129,695.

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 $80,544 67 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 ½ actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	City Tax per $1,000
1901	$41,456,943	$13,023,345	$54,480,288	$12·50
1900	40,872,138	12,305,579	53,177,717	12·50
1899	40,675,227	11,564,831	52,240,058	12·50
1898	41,906,514	10,614,568	52,521,082	12·50
1896	43,522,967	11,608,230	55,131,197	12·50
1895	42,230,380	11,913,165	54,143,545	15·00
1891	35,502,618	14,205,332	49,707,950	15·00
1888	25,590,681	9,003,517	34,594,198	15·00

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.

LOANS—NAME AND PURPOSE.			Interest.—P.	Interest.—Ct.	Interest.—Payable.	Principal,—When Due.	Principal,—Outstand'g.
Bonds lettered	R B	1878	7		J & J	Jan. 1, 1903	$56,000
do	W W	1880	6		J & J	Jan. 1, 1904	106,600
do	A A	1880	6		J & D	Dec. 1, 1905	148,400
do	B B	1882	6		F & A	Feb. 1, 1906	39,000
do	F I	1883	6		M & N	Nov. 1, 1913	200,000
do	D	1885	6		F & A	Feb. 1, 1915	45,000
do	R B	1889	5		F & A	Feb. 1, 1919	25,000
do	C B	1891	5		M & N	May 1, 1921	105,000
do	E E	1886	4	½	A & O	Oct. 1, 1916	24,500
do	R R	1892	4	½	J & D	Dec. 1, 1922	115,000
do		1893	4	½	M & S	Mar. 1, 1923	98,000
Refunding bonds		1894	4	½	M & N	May 1, 1924	104,000
do	do	1895	4	½	A & O	Apr. 1, 1925	88,000
do	do	1896	4	½	A & O	Apr. 1, 1926	56,000
do	do	.....	4		A & O	Apr. 1, 1927	62,000
do	do	1898	3	½	M & S	Mar. 1, 1928	100,000
do	do	1899	3	½	J & D	June 1, 1929	48,000
do	do	1899	3	½	M & N	Nov. 1, 1929	66,000
do	do	1900	3	½	A & O	Apr. 1, 1930	82,000
do	do	1901	4		M & N	Nov. 1, 1931	65,000
do	do	1901	4		J & D	Dec. 1, 1931	23,000
do	do	1902	4		J & J	Jan. 1, 1932	85,000
Bonds past due but not yet presented for payment							6,000

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 Jan. 1, 1902, had a bonded debt of $1,748,000 and a floating debt of $223,000. The following statement shows Augusta's total bonded debt (including the water debt) on the first of January of each of the years mentioned.

Years.	Bonded debt.	Years	Bonded debt.	Years.	Bonded debt.
1902	$1,748,000	1897	$1,749,800	1891	$1,748,800
1901	1,749,800	1895	1,752,800	1883	2,061,000
1900	1,749,800	1894	1,750,800	1880	2,039,000
1899	1,749,800	1893	1,750,800	1877	2,014,750
1898	1,750,800	1892	1,751,300	1872	1,383,750

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 1902 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 1901 as $93,311 and increases yearly from new industries and new extensions of water mains. This income more than meets the interest ($90,848 in 1902) on the bonded debt. 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. Assessment is said to be about 75 p. c. of actual value.

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	City tax. per $1000
1902	$13,537,680	*$6,687,905	$20,225,585	$12·50
1901	13,409,383	5,958,239	19,367,622	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

*Included in the figures for personal property in 1902 was railroad property valued at $560,845.

The total tax rate in 1901 was $25·19 per $1,000. This includes State tax, $5·44; county tax, $4·60; school tax, $2·65, and city tax proper, $12·50.

POPULATION.—In 1900 (Census) 39,441; in 1890 population was 33,300; in 1880 it was 21,891.

BRUNSWICK.—N. D. RUSSELL, City Clerk.

County seat of Glynn County.

LOANS—	When Due.
SEWER BONDS—	
5s, J&J, $236,000	Jan. 1, 1921
Comprom'e bds., 7s, J&J, $62,150	
Notes 6s, ..., $5,000	
Notes 5s, ..., 25,000	
Bonded debt Jan. 1, '02	$298,150
Floating debt and notes	$38,140
Total debt Jan. 1, 1902	336,290
Tax valuation, 1901	5,070,849
City tax (per $1,000) 1901	$14·00
The sinking fund receives annually	$1,000
Population in 1890 was	8,459
Population in 1900 was	9,081
Interest payable in Brunswick and New York City.	

CHATHAM CO.—G. REUBEN BUTLER, Co. Clk.

County seat is Savannah.

LOAN—	When Due.
COURT HOUSE BONDS—	
5s, J&J, $80,000	July 1, 1903 to 1919
($5,000 due yearly)	
Total debt Apr. 1, 1902	$85,000
Tax valuation, 1902	$31,217,311
Assess. about 40 p. c. actual value.	
St. & co. tax (per M.) 1902	$12·80
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 1903 and 1904. The city has assummed the payment of $4,000 of 6 per cent Chappel College bonds, due in 1903, in addition to bonds below.

LOANS—	When Due.
REDEMPTION BONDS—	
5s, J&J, $338,000	Jan. 1, 1903 (Part each year) to 1909
4½s, J&J, 55,000	Jan. 1, 1927
4½s, J&J, 50,000	Jan. 1, 1928
3½s, J&J, 13,500	Jan. 1, 1931
BRIDGE BONDS—	
4s, g., J&J, $40,000	Jan., 1903-12
Bond. debt Sept. 15, 1902	$500,500
Value city property	$29[illegible],500
Tax valuation, real	7,973,650
Tax valuation, personal	4,242,344
Total valuation 1902	12,215,994
Assessment abt. 80 p.c. actual value	
Tax rate (per $1,000) 1902	$20.00
Population in 1890 was	17,303
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. The floating debt will be retired by taxatio

LOANS—	When Due.
BRIDGE BONDS—	
6s, J&J, $2,500	Jan. 1, 1903
6s, J&J, $25,000	1903-1912
($2,500 due yearly Jan. 1.)	
Interest payable at Rome, Ga.	
Bonded debt Feb. 1, 1902	$27,500
Floating debt	$34,00
Total debt Feb. 1, 1902	61,50
Tax valuation 1901	8,205,96
State & Co. tax (per M.), '01	$13·50
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, and bonds issued to refund the principal.

LOANS—	When Due.
REFUNDING RR. BONDS—	
4½s, J&J, $30,000	July 1, 1930
4½s, J&J, 20,000	July 1, 1931
IMPROVEMENT BONDS—	
4s, J&J, $50,000	July 1, 1932
SCHOOL BONDS—	
7s, J&J, $2,200	July 1, 1903
WATER AND LIGHT BONDS—	
6s, J&J, $40,000	July 1, 1920
Bond. debt Sept. 1, 1902	$142,200
Total valuation 1901	2,104,000
Assessment is about actual value.	
City & sch tax (per M.) 1900	$10·00
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.
ELECTRIC LIGHT BONDS—	
6s, g, Jan., $14,000 g	1903-1916
($1,000 due yearly on Jan. 1.)	
WATER BONDS—	
6s, g, F&A, $5,000, g	1904-1908
($1,000 due yearly on Feb. 1.)	
6s, F&A, $30,000	1909-1923
($2,000 due yearly on Feb. 1.)	
SCHOOL BONDS—	
6s, J&J, $6,000	1903-1905
($2,000 due yearly on Jan. 1.)	
Total debt Mar. 1, 1902	$55,000
Tax valuation, real	1,642,000
Tax valuation, personal	674,400
Total valuation 1901	2,316,400
Assessm't on reality at full value, on per. at about ⅔ actual value.	
City tax (per $1,000) 1901	$10·00
Total tax per $1,000 1901	$21·40
Population in 1890 was	4,503
Population in 1900 was	6,857

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.
BRIDGE & IMPROV'M'T BONDS†—	
3s, ..., $70,000	1931
DEFICIENCY BONDS†—	
4½s, g., Q—J, $50,000	Oct. 1, 1926
FUNDED DEBT BONDS.	
6s, Q.—J, $524,800	Jan. 1, 1910
MARKET HOUSE BONDS.†	
5s, Q—J, $20,000	Jan. 1, 1917
PAVING BONDS—	
4½s, g., Q-J, $130,000 g.	Oct. 1, 1926
SEWER BONDS†—	
5s, g., Q-J, $170,000 g.	July 1, '23
Bonded debt, Jan. 1, '02	$959,800
Floating debt	73,600
Total debt Jan. 1, 1902	1,033,400
Sinking fund	350,000
Net debt Jan 1, 1902	683,400
Assessed valuation, real	9,252,427
Assessed valua'n pers'l	5,846 323
Total valuation 1902	15,098,750
Assessment about ⅔ actual value.	
Tax rate (per 1,000) 1900	$26·20
Value of city property	$382,500
Population 1890	23,746
Population 1900	23,272

† The market house, sewer, deficiency, and bridge and improvement 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.

MADISON.—{M. L. RICHTER Mayor. S. F. BECKHAM, Clerk and Treasurer.

Madison is in Morgan County.

LOANS—	When Due.
REFUNDING BONDS—	
4½s, June 1, $13,000.	June 1, 1915
SCHOOL BONDS—1895.	
6s, June 1, $12,000	June 1, 1915
Subject to call after June 1, 1905	
Interest is payable in New York.	
Total debt Feb. 22, 1902	$25,000
Tax valuation 1901	$1,500,000
Assessment about ⅘ actual value.	
St. & Co. tax (per M.) 1901	$11·50
City tax (per $1,000) 1901	7·50
School tax (per $1,000) '99	3·80
Population in 1890 was	2,131
Population in 1900 was	1,992

NEWNAN.—{J. S. ANDERSON, Mayor. M. K. POWELL, Treasurer.

This city is in Coweta County.

LOANS—	When Due.
SCHOOL BONDS—	
6s, J&J, $12,000	1903 to 1909
SEWER BONDS.	
4s, J&J, $20,000	1923 to 1929
$2,000 yearly 1923 and 1924, $3,000 yearly 1925 to 1928, and $4,000 in 1929.	
WATER BONDS—(Gold)—	
6s, J&J, $50,000	Jan. 1, '03-'23

Total debt Mar. 1, 1902 . $82,000
Tax valuation, real.....1,020,225
Tax valuation, personal. 824,473
Total valuation 1900....1,844,698
Assessment about ¾ actual value.
St, & Co. tax (per M) 1900 ...$9·70
City tax (per $1,000) 1900..$7·50
Population in 1890 was.....2,859
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.—J. D. HANKS, Mayor; HALSTED SMITH, Clerk.

Rome is the county seat of Floyd County.

LOANS—	When Due.—
FUNDING BONDS—	
5s, J&J, $36,000	Jan., 1912
REFUNDING BONDS—	
4½s, ... $168,000	July 1, 1926
WATER BONDS—	
6s, J&J, $84,600	Jan., 1909
5s, ..., *17,0 0	Apr. 1, 1906

Bond. debt Feb. 1, 1902..$305,600
Assessed valua'n, real...3,130,425
Assessed valua'n, pers'l.1,764,205
Total valuation 1901....4,894,625
Tax rate (per M.) 1900.....11·00
Population 1890 6,957
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.

LOANS— NAME AND PURPOSE.		Interest.— P. Ct.	Payable.	Principal.— When Due.	Outstand'g.
Redemption bonds	1879	5	Q.—F.	Feb. 1, 1909	$2,880,900
do do	1883	5	Q.—J.	July 1, 1913	270,450
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, '02.	Jan. 1, 1901.	Jan. 1, '00.	Jan. 1, '99.
Total bonded debt	$3,154,650	$3,196,350	$3,237,750	$3,278,950

The city has no floating debt. No sinking fund is held by the city but about $46,000 of its 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.
1901	$27.290,022	$11,070,935	$38,360,957	$14·50
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.

Village in Richmond County.

LOANS—	When Due.
WATER & SEWER BONDS—	
5s, M&N, $50,000	Nov. 1, 1927
Total debt July 1, 1902	$50,000
Sinking fund	3,000

Assess'd valuat'n 1902.$1,833,955
Assessment about ⅔ actual value.
Village tax (per M.), 1902....$7·50
Population 1900 (Census)....3,245

VALDOSTA.—C. R. ASHLEY, Mayor. A. W. VARNEDOE, Clerk.

This city is in Lowndes County.

LOANS—	When Due.
SANITARY SEWER BONDS—	
5s, g. J&J, $35,000	1929
5s, g. J&J, 25,000 g	1930
WATER WORKS AND CITY HALL—	
6s, J&J, $43,000	Jan. 1, 1924
Total debt Feb. 1, 1902	$103,000
Sinking fund	5,450

Net debt Feb. 1, 1902... $97,550
Tax valuation 1900.....2,600,000
Assessment is ¾ actual value.
St. & Co. tax (per M) 1901..$11·00
City & sch. tax (per M.) 1900. 7·00
Population in 1890 was.....2,854
Population in 1900 was.....5,613

INTEREST payable in New York or Valdosta.

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

WAYCROSS.—G. R. YOUMANS, Mayor.

This city is the county seat of Ware County.

LOANS—	When Due.
SEWER BONDS—	
5s, J&J, $50,000	Jan. 1, 1930
Water 6s, 30,000g	1920
Academy 6s, 25,000g	1924

Total debt Mar. 1, 1902 . $105,000
Assessed valuati'n 1901.2,000,000
City tax (per $1,000) 1901..$15·00
Population in 1890 was.....3,364
Population in 1900 was.....5,919

Interest on the sewer bonds is payable in New York.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor civil divisions in the State of Georgia which have reported an indebtedness of over $10,000, and which are not represented among the foregoing detailed reports. We add the population in 1900.

Location—	Total Debt.	Assets.	Assessed Valuat n.	Tax Rate.	Population.
	$	$	$	$	
Cartersville, Bartow Co.	45,000	.....	1,500,000	22·00	3,135
Dalton (C.), Whitfield Co.	57,000	.....	1,750 000	.....	4,315
Dublin, Laurens Co.	49,000	1,000	1,725,081	20·50	2,987
Elbert County	38,500	....	2,313,624	12·50	19,729
Fitzgerald, Irwin Co.	45,958	21,608	600,000	25·00	1,817
Quitman, Brooks Co.	19,500	....	957,718	15·60	2,281
Washington, Wilkes Co.	18,000	....	1,200,000	16·50	3,300

State of Florida.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 30 1822) - March 30 1822
Admitted as a State (Act March 3 1845) - March 3 1845
Total area of State (square miles) - - - - 58,680
State Capital - - - - - - - - Tallahassee
Governor (term exp. Tu. aft. 1st Mon. Jan. 1905) W. S. Jennings
Secret'y of State (ad interim till Jan. 6, 1903) H. Clay Crawford
Treasurer (till Tuesday after 1st Mon., 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.

LOANS— NAME AND PURPOSE.	Interest.— P. Ct.	Payable.	Principal,— When Due.	Outstand'g.
Consol. bonds of 1901	3	J & J	Jan. 1, 1951	$267,700
Consol. gold bonds of 1873...c	6g	J & J	Jan. 1, 1903	764,800

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 Sept. 1, 1902, was $1,032,500. The $267,700 3 p. c. bonds of 1901 are held by the educational funds of the State. Of the $764,800 6 p. c. 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:

Years.	Real Estate, RR. & Tel'gh.	Personal Property.	Total.	State Tax per $1,000
1901	$77,706,369	$17,844,822	$95 551,191	$5·00
1900	79.688,902	16,998,052	96,686,954	5·00
1899	78,188,998	15,338,355	93,527,353	5·50
1898	78,660,961	15,239,892	93,900,823	3·00
1897	79,369,887	15,747,269	95,117,156	3·50
1896	79,323,644	16,066,322	95,389,966	2·50
1894	86,679,656	17,464,949	104,144,605	3·25
1892	65,391,271	32,976,743	98,368,014	5·50
1890	75,831,345	16,152,122	91,983,467	....
1887	66,908,163	19,357,499	86,265,662	4·50
1886	.....	.....	76,611,409	4·00

The present law requires property to be assessed at "full cash value." Valuation of railroads in 1900 was $19,190,301; in 1892, $17,061,479; in 1890 $14,877,014; in 1888 $14,007,150.

POPULATION OF STATE.—

1900	528,542	1870	187,748	1840	54,477
1890	391,422	1860	140,424	1830	34,730
1880	269,493	1850	87,445		

The proportion of the *colored* population was 47·01 per cent in 1880 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 91,689 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.

LOANS—	When Due.
RIVER IMPROV. BONDS 1892—	
6s, J&J, $50,000	July 1, 1932
Optional after 1912.	
5½s, M&N, $225,000	Nov. 1, 1932
Optional after 1912	
COURT HOUSE BONDS—	
5s, ..., $100,000	1932
Optional after 1917	

Total debt Feb. 25, 1902. $407,000
Total valuation 1901... 8,291,690
Assessment about ⅓ actual value.
Tax rate (per $1,000) 1901..$17·50
Population in 1890 was....26,800
Population in 1900 was... .39,733

INTEREST is payable at New York and Jacksonville.

JACKSONVILLE.—D. M. FLETCHER, Mayor.

This is the capital of Duval County.

LOANS—	When Due.
WATER WORKS & IMP. BONDS—	
5s, g., M&N,	$1,368,000. May 15 '24
Bond. debt Jan. 1, 1902.	$1,368,000
Assessed valuat'n real.	11,412,100
Assessed val't'n, pers'l.	$2,108,480

Total valuat'n in 1901.$13,520,580
Assessment, ¾ actual value.
City tax (per $1,000) 1901..$16·00
Population in 1890 was. .. 17,201
Population in 1900 was.....28,429

INTEREST is payable in Jacksonville or New York, and both interest and principal are payable in gold.

KEY WEST.—County seat of Monroe County.

LOANS—	When Due.
STREET BONDS—	
5s, May 1, $95,000	May 1, 1920
Subject to call.	
WATER BONDS—	
6s, ..., $100,000	Jan. 1, 1920
Subject to call after 1905.	
Interest payable in New York.	

CITY HALL, ETC.—
8s, ..., $60,000.....1902
Total debt Jan., 1899.....$255,500
Tax valuation 1895 3,458,040
Assessm't from 60 to 65% act. val.
State & Co. tax (per $1,000).$14·50
City tax (per $1,000..... 11·50
Population in 1890 was.... 18,080
Population in 1900 was.... 17,114

TAX FREE.—Bonds are exempt from city tax.

ORLANDO.—J. B. PARRAMORE, Mayor. JAMES K. DUKE, Clerk.

County seat of Orange County.

LOANS—	When Due.
FLOATING DEBT—	
7s, J&D, $10,000	Dec. 1, 1908
Subject to call at any time.	
GENERAL REVENUE—	
7s, J&J, $5,000	July 1, 1917
Subject to call after 15 years.	
PUBLIC IMPROVEMENT—	
7s, M&N, $15,000	Nov. 1, 1911
7s, J&J, 15,000	July 1, 1917
Subject to call after 15 years.	
SCHOOL PURPOSES—	
7s, J&D, $15,000	Dec. 1, 1908
Subject to call at any time.	

Interest is payable at the Hanover National Bank, N. Y. City.
Bonded debt Mar.,1901. $60,000
Tax valuation, real..... 890,855
Tax valuation, personal 144,460
Tax valuation, railroad. 53,478
Total valuation 1900....1,088,793
Assessment same as actual value.
City tax (per $1,000) 1900.$15·00
Population in 1890 was.....2,856
Population in 1900 was.....2,481

PALATKA.—T. B. Anderson, Clerk.

This city is the county seat of Putnam County.

LOANS—	When Due.
General Loan of 1902—	
5s, M&N, $175,000	May 1, 1942
Optional after May 1, 1922.	
Bonded debt June1, 1902.	$175,000
Assessed valuation, real..	935,000
Assessed val., personal..	$155,000
Total valuation 1902....	1,090,000
Assessment about ⅓ actual value.	
City tax (per $1,000) 1902..	$16·00
Population 1890 was.....	3,039
Population in 1900 was.....	3,301

PENSACOLA.—{C. M. JONES, Mayor. / GEO. T. MORGAN, Comptroller.

This city is in Escambia County.

LOANS—	When Due.
Compromise Bonds.	
*6s, M.&N., $246,800.	May 1, 1911
Bonded debt May 1,1902.	$246,800
Floating debt.....	37,440
Total debt May 1, 1902..	284,240
Sink'g funds Oct. 1, 1901	62,000
Tax valuation, real.....	$4,402,060
Tax valuation, personal	2,361,660
Tax valuation 1902....	6,763,720
Total tax (per $1,000) '01..	$37·80
Population in 1890 was....	11,750
Population in 1900 was.....	17,747

* Prior Nov. 1, 1901, the bonds of this city carried 5 per cent interest. The city has no option to redeem these bonds before 1911.

ST. AUGUSTINE.—J. M. G. Carrera, Clerk.

County seat of St. John's County.

LOANS—	When Due.
5s, M&N, $85,000g..	May 15, 1927
Total debt Mar. 1, 1902....	$85,000
Assessed valuation 1900.	1,580,161
Real valuation (est.)....	$6,000,000
Tax rate (per $1,000) 1900.	$17·50
Population in 1890 was.....	4,742
Population in 1900 was.....	4,272

TAMPA.—John A. Weller, Auditor.

Tampa is the county seat of Hillsborough County. $250,000 5 per cent gold water and light bonds were authorized at election held Dec. 18, 1900. None of these bonds has as yet been issued.

LOANS—	When Due.
Municipal Improvement—	
6s,g.,J&J,$300,000 g..	Jan. 1,1921
Refunding Bonds—	
5s, g., J&D, $100,000.	June 1, 1929
5s, g., J&J, 170,500.	July 1, 1929
Bond. debt June 1, 1902.	$570,500
Sinking fund.....	$16,158
Net debt June 1, 1902...	554,342
Asses'd valuation 1901..	6,904,182
Assessm't about 40% actual value.	
Tax rate (per M) 1902.....	$18·00
Population 1890 (Census)....	5,532
Population in 1900 was.....	15,839

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several civil divisions in Florida not included in the foregoing.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Population 1900.
	$	$	$	$	
Bartow, Polk Co.....	30,000	.....	700,000	10·00	1,983
Fernandina, Nassau Co.	75,000	.....	973,309	12·00	3,245
Jefferson County.....	50,700	.....	1,599,960	.....	16,195
Sanford, Orange Co.....	22,000	5.000	550,000	38·00	1,450

State of Alabama.

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 3, 1817) -	*Aug. 15, 1817
Admitted as a State (Act March 2, 1819) -	Dec. 14, 1819
Total area of State (square miles) - - - - -	52,250
State Capital - - - - - - - - -	Montgomery
Governor (term expires Dec.† 1902) - -	Wm. D. Jelks
Secretary of State (term expires Dec.† 1902).	R. P. McDavid
Treasurer (term expires Dec.† 1902) - -	J. Craig Smith

After January, 1903, the Legislature will meet quadrennially on the second Tuesday in January. Session 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. By another Act also approved Feb. 18, 1895, and amended Feb. 16, 1899, the Governor has power to refund the bonds issued under the Act of Feb. 23, 1876 (Series "A," "B" and "C" below), with new securities bearing such rates of interest as may be deemed best, and maturing in not more than 50 years from date of issue.

LOANS— NAME AND PURPOSE.	Interest.— P. Ct.	Payable.	Principal,— When Due.	Outstand'g.
Sub'n bonds,Class "A" 1876	5	J & J	July 1, 1906	$6,859,600
do Class "B" 1876	5	J & J	July 1, 1906	578,000
do Class "C" 1876	4	J & J	Jan. 1, 1906	966,000
Fu'd. b'ds to retire 6s of 1880	4	J & J	Jan. 1, 1920	954,000

PAR VALUE OF BONDS—Class A bonds are $100, $500 and $1,000-Classes B and C bonds $1,000, and the funding 4s $500 and $1,000.

INTEREST—Interest is payable in New York at the American Exchange National Bank and in Montgomery.

TOTAL DEBT.—Total bonded debt Oct. 1, 1902, $9,357,600.

DEBT AND TAX LIMITATIONS.—A revised Constitution was adopted at the election held Nov. 11, 1901, and became effective Nov. 28, 1901. The new instrument makes radical changes in relation to debt and taxation, an outline of which was furnished in an editorial in our State and City Supplement of October, 1901. We have only room to indicate a few of its features.

State Debt.—Under Section 213 (Article XI) the State is prohibited from creating any new debt, except to repel invasion or suppress insurrection. This prohibition, however, does not apply in the case of bonds to refund old issues or temporary loans to meet deficiences, the latter, though, being limited to $300,000. Section 214 limits taxation for State purposes to sixty-five one hundredths of one per cent.

The sections relating to taxation of counties and municipalities are also given in Article XI., being numbered 215, 216 and 219. They are very lengthy and will be found in full in the editorial above referred to.

Limit of Indebtedness.—The debt incurring power of counties and municipalities in the new Constitution are contained in Sections 222 to 226 inclusive, forming part of Article XII.

Bond Issues to be Voted.—Under Section 222 all bonds proposed to be issued under general laws must first be authorized by a majority vote of the qualified voters of the county, city, town, village or other political sub-division desiring to issue such securities. There are exceptions to this, however. See the section in full in the above-mentioned editorial.

Counties are limited by Section 224 to 3½ per cent of the assessed valuation of property. This limitation does not affect any debt existing at the time of the adoption of the constitution in excess of 3½ per cent, either created or authorized by existing laws to be created. Such counties already indebted in excess of 3½ per cent are permitted to incur an additional debt of 1½ per cent of the assessed valuation. Counties are allowed to fund or refund any existing indebtedness.

Cities, Towns, etc., having a population of less than 6,000 are limited to 5 per cent of the assessed value of property, with an additional 3 per cent for water works, gas or electric light plants or sewerage. This limitation does not affect any debt now authorized by law to be created or 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.

Cities and Towns of 6,000 or over inhabitants, also GADSDEN, ENSLEY, DECATUR and NEW DECATUR, are limited in their debt-making powers to 7 per cent of the assessed valuation. The following-described classes of indebtedness are not to be considered in figuring the debt limit: 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 construeting 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 cent, shall not be used for any purpose other than that for which said obligations were issued. Nothing contained in this Article is to prevent the funding or refunding of existing indebtedness. Nor is the Section to apply to the cities of SHEFFIELD and TUSCUMBIA.

Section 226 provides that 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.

ASSESSED VALUATION.—The following table shows the valuation of property, rate of taxation and amount of taxes, &c.

Year.	Valuation of Property.	Tax Rate.	Amount of Taxes.
1901.....	$284,622,937·00	5½ Mills	$1,565,437·00
1900.....	266,893,288·00	5½ do	1,467,972·00
1899.....	258,960,487·00	5½ do	1,424,295·00
1898.....	256,256,295·00	5½ do	1,410,191·00
1897.....	251,390,134·00	5½ do	1,384,171·00
1896.....	242,341,796·21	5½ do	1,333,539·74
1895.....	241,338,024·99	5½ do	1,328,817·39
1893.....	260,172,590·16	5 do	1,302,473·96
1890.....	258,979,575·41	4 do	1,042,618·03
1885.....	172,528,933·32	6 do	1,041,897·74
1880.....	139,077,328·22	6½ do	908,678·55
1876.....	135,535,792·00	7½ do	1,016,518·44

In addition to the above tax rate of 5½ mills for general purposes in 1901, there was levied a special soldier tax of 1 mill and a special school tax of 1 mill.

POPULATION OF STATE.—

1900.....	1,828,697	1870.....	996,992	1840.....	590,756
1890.....	1,513,017	1860.....	964,201	1830.....	309,527
1880.....	1,262,505	1850.....	771,623	1820.....	127,901

The proportion of the colored population was 47·53% in 1880, 45·04% in 1890 and 45·3% in 1900. In number, blacks were 345,109 in 1850; 437,770 in 1860; 475,510 in 1870; 600,103 in 1880; 681,431 in 1890 and 827,307 in 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. $306,400 of the new bonds have been exchanged (March 1, 1902) for the same amount of old ones. The remainder outstanding, $36,578, will not be exchanged, but interest will be paid at same rate as on the new bonds.

LOANS—	When Due.
Refunding Bonds—	
..s, g, J&D $342,978	Dec. 1, 1919
For rate of interest see note above.	
Bonded debt Mar. 1, 1902.	$342,978
Asses'd valuation, real.	$3,402,072
Asses'd valuation, per'l.	1,027,532
Total valuation 1901...	4,429,604
Assessment about ¾ actual value.	
Tax rate (per M) 1901.....	$5·00
Population 1890 (Census)...	9,998
Population in 1900 was.....	9,695
Population of Oxanna (additional), 1900.....	1,184
Interest is payable at Safe Deposit & Trust Co., Baltimore.	

BESSEMER.—Thos. T. Haly, Mayor.

Situated in Jefferson County.

LOANS—	When Due.
Improvement Bonds—	
6s, g.,A&O,$50,000 g.	Apr. 1, 1922
6s, g., J&J, 29,000 g.	July 1, 1939
Sewer Bonds—	
5s, F&A, $70,000.....	Feb. 1, 1932
School Bonds—	
5s, F&A, $15,000.....	Feb. 1, 1932
Interest payable in New York.	
Bonded debt Oct., 1902..	$164,000
Sinking fund.....	500
Total valuation, 1902....	1,805,140
Assessment about ⅗ actual value.	
Total tax (per $1,000) 1902	$22·50
Population in 1890 was.....	4,544
Population in 1900 was.....	6,358

BIRMINGHAM.—G. E. Engstfeld, Treasurer.

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.

LOANS—	When Due.
CITY HALL & SCHOOL BDG.—	
5s, J&D, $250,000	1930
FUNDING BONDS—	
7g, J&D, $60,000, g	1916
5s, J&J, 269,000	July 2, 1930
IMPROVEMENT BONDS (Pref.)—	
6g, J 15 & J, $150,000 g	1924
REFUNDING BONDS—	
5s, A&O, $30,000	1930
5s, J&J, 20,000	1931
SANITARY BONDS, 1887—	
6g, M&N, $50,000, g	1917
PUBLIC IMPROVEMENT—	
6g, M&S, $300,000, g	1919
6g, M. 15 & S., 200,000, g	1921
6g, J. 15 & J., 150,000, g	1922
5g, A&O, 200,000, g	1920
5g, M.16 & S., 100,000, g	1921
Optional at any time.	
7s, M.5&N., $5,000	1917
6s, 17,500	

SCHOOL BUILDING—	
6s, g, J&D, $25,000	1918
SANITARY & BUILDING—	
6g, M. 10 & S., $50,000, g	1917
6g, M. 15 & S., 50,000, g	1918
REFUNDING & IMPROVEM'T—	
6g, F. 13 & A., $140,000, g	1923
TOWN OF HIGHLANDS (ass'med)—	
6g, M. 15 & N., $30,000, g	1921
6s, M15&N. 45,000	1922
ASSESS. BONDS (not incl. in debt), 6s, var., $90,500	1909 to 1912
Bond. debt Aug. 1, 1902	$2,124,000
Tax valuat'n, real & per.	16,128,304
Tax valuation, merch'ts	1,567,350
Total valuation 1901	17,695,654
Assessment abt. 40% actual value	
Total (per $1,000) 1901	$22·50
Population in 1890 was	26,178
Population 1900 (Census)	38,415
Assets Apl. 1, 1902 (*est.*)	$2,232,749

INTEREST is payable in New York, at the Hanover National Bank. Coupons are all tax receivable.

DISBURSEMENTS.—The total disbursements for the year ending Dec. 31, 1901, were $433,881 49 and the cash on hand at the close of that year $53,665 77. Total receipts for 1901 were $441,388 30. Cash on hand Aug. 1, 1902, $97,253 98.

COLBERT CO.—R. T. ABERNATHY, Treasurer.

County seat is Tuscumbia.

LOANS—	When Due.
ROAD BONDS—	
6s, semi-an., $100,000	1923 & 1933
5s, J&J, $100,000	June 1, 1932
Bond. debt Sept. 1, 1901	$200,000
Tax valuation, real	2,424,834

Tax valuat'n, personal	$1,451,272
Total valuation 1901	3,876,106
State & co. tax (per M) 1901	$13 50
Population in 1890 was	20,189
Population in 1900 was	22,341

DALLAS CO.—S. M. KIRKPATRICK, Comr.

County seat is Selma.

LOANS—	When Due.
BRIDGE BONDS—	
4s, J&J, $60,000	Jan. 1, 1919
Optional, 5,000 y'rly aft.	Jan. 1, '01
COURT HOUSE BONDS—	
4s, J&J, $40,000	Jan. 1, 1922
Optional 5,000 y'rly after 1914.	

Total debt Aug. 1, 1902	$100,000
Tax valuation, real	5,430,780
Tax valuation, personal	3,8 2.489
Total valuation 1902	9,273,269
Assessment abt. 60% actual value.	
Co. tax rate (per $1,000) '02	$4·50
Population in 1890 was	49,350
Population in 1 00 was	54,657

INTEREST is payable at City National Bank, Selma, Ala.

ETOWAH CO.—J. H. LOVEJOY, Probate Judge.

Gadsden is the county seat.

LOANS—	When Due.
6s, , $75,000	1921
CURRENT EXPENSE WAR'TS—	
6s, A&O, $10,000	July 5, 1905
6s, A&O, 10,000	May 2, 1906
Bonded debt Jan. 1, 1901	$95,000
Floating debt	32,000

Total debt Jan. 1, 1901	$127,000
Assess'd valuation 1901	4,599,872
Assessment about ½ actual value.	
St. & Co tax (per M) 1900	$15·50
Population in 1890 was	21,926
Population in 1900 was	27,361

FLORENCE.—A. E. WALKER, Mayor. J. B. WHITE, Clerk.

County seat of Lauderdale County.

LOANS—	When Due.
REFUNDING BONDS—	
5s, J&J, $100,000	1919
SEWER BONDS—	
5s, J&J, $40,000	Jan. 1, 1921
Total debt Aug. 1, 1902	$140,000

Tax valuation 1901	$2,070,253
Assessment about ⅔ actual value,	
State & co. tax (per M.) '01	$13·00
City tax (per $1,000) 1901	5·00
Population 1890 was	6,012
Population in 1900 was	6,478

INTEREST is payable in New York at National Park Bank.

HUNTSVILLE.—ALFRED MOORE, Mayor. H. C. POLLARD, Clerk.

This is the county seat of Madison County.

LOANS—	When Due.
MUNICIPAL BONDS—	
6s, , $42,200	
6s, J&J, 40,000	1927
WATER BONDS (1st mort.)—	
6s, , $15,000	1907
Subject to call at any time.	
5s, F&A, $20,000	Feb. 1, 1929
SEWER BONDS—	
6s, J&D, $10,000	Dec. 1, 1917
SCHOOL BUILDING BONDS—	
5s, g, J&J, $40,000	Jan. 1, 1932

Bonded debt Apr. 10, '01	$128,000
Tax valuation, real	1,937,751
Tax valuation, personal	902,705
Total valuation 1901	2,840,456
Actual value "about $4,000,000."	
City tax per $1,000 1899	$5·00
Population 1890 (local cen.)	7,995
Population in 1900 was	8,068
Coupons are all tax receivable.	

INTEREST on the 5 p. c. water bonds is payable at Mechanics' National Bank, New York City.

JEFFERSON CO.—HENRY B. GRAY, Treas.

County seat is Birmingham. Legislature of 1901 authorized $500,000 of sanitary bonds. These bonds are being issued by the Jefferson County Sanitary Commission, and up to date $320,000 have been placed $300,000 of which will be taken by the contractors as the work progresses in payment thereof.

LOANS—	When Due.
COURT HOUSE AND JAIL—	
6s, J&D, $200,000	Dec. 1, 1917
6s, M&S, 200,000	Mar. 1, 1919
ROAD BONDS—	
6s, M&N, $50,000	Nov. 1, 1919
5s, J&J, 50,000	July 15, 1920
6s, A&O, 100,000	Oct. 1, 1921

SANITARY BONDS—	
4s, J&J, $20,000	July 1, 1931
4s, J&J, 300 000	July 1, 1931
Total debt Aug. 1, 1902	$620,000
Total valuation 1902	40,524,475
Assessment is ½ actual value.	
State tax (per $1,000) 1901	$7·50
County tax (per $1,000) 1900	5·00
Population 1890 was	88,501
Population 1900 was	140,420

INTEREST on all the bonds is payable in New York; on 4s due 1931 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.

County seat is Huntsville.

LOANS—	When Due.
ROAD BONDS—	
5s, J&J, $50,000	Jan. 1, 1919
Optional after	Jan. 1, 1909
5s, J&J, $50,000	Jan. 1, 1929
Optional after	Jan. 1, 1919
5s, , $22,500	1920
5s, , 25,000	1925
Optional after	1915

5s, , $25,000	1935
Optional after	1925
Total debt Mar. 1, 1902	$172,500
Total valuation 1902	8,597,311
Assessment about ⅔ actual value.	
St. & Co. tax (per $1,000) '00	$13·50
Population in 1890 was	38,119
Population in 1900 was	43,702

TAX FREE.—All the bonds are exempt from county and city tax.

MOBILE.—WALTER F WALSH, Mayor.

Mobile is the county seat of Mobile County. This city has paid its interest regularly since the compromise with its bondholders in 1881.

NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Funding bonds of 1881	5	J & J	Jan. 1, 1906	$2,252,878
			Subject to call at 100.	
Water and sewer bonds 1899	4½	J & J	Jan. 2, 1939	750,000
Improvement bonds	4	M & S	Mar. 1, 1921	60,000
			Subject to call at 105 after 1905.	
Paving bonds	6	M & S	1902-1916	65,000
do	5	J & J		200,000

At least one-fifteenth to be redeemed each year.

PAR VALUE OF BONDS—The funding bonds and the 5 per cent paving 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, 1902, was $2,452,878, 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 ¾ of one per cent on its valuation to provide for the payment of principal and interest of the bonds of 1881. After the payment of interest the surplus remaining from this tax is applied to the redemption of the bonds, after drawing by lot, at par, bonds so redeemed being canceled.

ASSESSED VALUATION for 1902 of real estate $1 ,000, 84; personal property, $5,478,029 total, $17,478, 313; 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 1902 was $ 6·50, includ'g State tax $5·50, county tax $4·50, city tax $13·50 and school tax $2·00. Property is assessed at about 60 per cent of its actual value.

POPULATION—The population in 1900 (Census) was 38,469; in 1890 it was 31,076; in 1880 was 29,132; in 1870 was 32,034.

MOBILE COUNTY.—G. E. STONE, Treasurer.

County seat is Mobile.

LOANS—	When Due.
TO PAY DEBT—	
8s, F&A, $25,000	Feb. 1, 1909
REFUNDING—	
6s, M&S, $143,000	Mar. 1, 1908
5s, J&D, 169,000	June 1, 1911

Total debt Feb. 1, 1902	$337,000
Total valuation, 1902	22,716,918
Assessment full value.	
Total tax (per ($1,000) '01	$13·00
Population in 1890 was	51,587
Population in 1900 was	62,740

INTEREST is payable at First National Bank of Mobile.

TAX FREE.—The county's 5 per cent bonds are exempt from taxation by special law; all others actually.

MONTGOMERY.—E. B. JOSEPH, Mayor. R. S. WILLIAMS, Treasurer.

Montgomery is the County seat of Montgomery County.
Interest has been paid promptly since the compromise in 1877.

LOANS—	When Due.
a COMPROMISE RR. BONDS—	
5s, J&J, $468,100	Jan. 1, 1907
b MARKET HOUSE BONDS—	
5s, J&J $80,950	July 2, 1907
c SANITARY SEWERAGE—	
6s, J&J, $150,000	May 1, 1918
4½s, J&J, 20,000	1929
d STREETS, SCHOOLS, &C.—	
6s, J&J, $95,000	Jan. 1, 1921
4½s, J&J, 55,000	June 1, 1929
4½s, J&J, 10,000	1929
d PAVING BONDS—	
5s, M&N, $150,000	1927

e SPECIAL TAX PAVING BONDS—	
6s, , $88,305	Part yearly
d CITY BONDS—	
6s, J&J, $250,000	Jan. 1, 1924
4½s, J&J, 5,000	Jan. 1, 1942
d WATER WORKS BONDS—	
4½s, A&O, $600,000	Apr. 1, 1928
Bonded debt Sept. 1, '02	$2,042,355
Assessed valuat'n, real.	9,288,070
Assessed valuat'n, p'rs'l	3,391,930
Assessed valuat'n 1901	12,680,000
Tax rate (per M.) 901	$11·25
Population in 1900 was	30,346
Population in 1890 was	21,883

a $50, $500 and $1,000. *b* $50 and $500. *c* $500 and $1,000. *d* $500 and $1,000. *e* $100 and $500.

INTEREST is payable in New York. Coupons are tax receivable.

TAX FREE—All bonds issued by this city are exempt from taxation.

MONTGOMERY CO.—C. A. ALLEN, Clerk, W. D. BROWN, President of Board of Revenue.

County seat is Montgomery.

LOANS—	When Due.
COURT HOUSE BONDS—	
6s, A&O, $25,000	April 1, 1907
ROAD & BRIDGE BONDS—	
5s, A&O, $300,000	1935
Bond. debt Mar. 1, 1901	435,000

Tax valuation, real	$14,705,747
Tax valuation, pers'l	6,506,192
Total valuation 1902	21,211,939
County tax (per M.) 1902	$5·00
Population in 1890 was	56,172
Population in 1900 was	72,047

SELMA.—H. I SHELLEY, Treasurer.

Selma is in Dallas County.

LOANS—	When Due.
REFUNDING BONDS	
4s, J&J, $318,850	July 1, 1919
Interest payable at Selma.	
Bonded debt Feb. 25, '02	$318,850
Floating debt about	20,000
Total debt Feb. 25, 1902	338,850

Tax valuation, real	$3,097,417
Tax valuation, personal	1,778,394
Total valuation 1902	4,875,811
Assessment is ¾ actual value.	
City tax (per $1,000), 1902	$11·00
Population in 1890 was	7,622
Population in 1900 was	8,713

TAX FREE—All bonds are exempt from city and county tax.

TALLADEGA.—W. C. MCMILLAN, Clerk.

Talladega is the county seat of Talladega County.
A majority of the holders of bonds of this city accepted 3 and 3½ per cent interest on their bonds for a period of five years. Full rate of interest is now being paid on all bonds.

LOANS—	When Due.
BUILDING BONDS—	
6s, J&J, $20,000	Jan. 1, 1932
IMPROVEMENT BONDS—	
6s, J&J, $10,000	Jan. 1, 1908
SCHOOL BONDS—	
7s, J&J, $12,000	July 1, 1906
SEWER BONDS—	
6g, M&N, $35,000 g,	May 1, 1920

WATER AND LIGHT BONDS—	
5½s, J&J, g. $50,000	1930
Bond. debt Sept. 1, 1902	$127,000
Floating debt	5,000
Tax valuation 1902	1,400,000
Real valuation (about)	2,800,000
Total tax (per $1,000), '99	$17·50
Population in 1890 was	2,063
Population in 1900 was	5,056

INTEREST is payable at Nat. Park Bank New York City.

TROY.—JOHN GAMBLE, Clerk and Treasurer.

County seat of Pike County. The city (March 1, 1902), was in default in the payment of interest to the amount of $20,000, owing to insufficient revenues. The Constitution of 1901 authorizes (subject to vote of citizens) an additional ½ of 1 per cent to be used exclusively in paying interest on bonded debt. This provision, however, is not sufficient to pay the interest.

LOANS—	When Due.
ELECTRIC LIGHT—	
6s, F&A, $20,000	Feb. 1, 1911
IMPROVEMENT BONDS—	
6s, J&J, $30,000	Feb. 1, 1924
REFUNDING BONDS—	
4s, ..., $7,000	
SCHOOL BONDS—	
6 g., M&S, $20,000g.,	Mar. 1, 1925

WATER BONDS—	
6s, semi-ann., $50,000	Feb. 1, 1924
Total debt Mar. 1, 1902	$127,000
Tax valuation, 1902	1,058,037
Total tax rate (per M.) 1902	$19·00
Real valuation (about)	2,500,000
Population in 1890 was	3,449
Population in 1900 was	4,097

INTEREST on 6s is payable in New York; on 5s in Troy.

The railroad aid bonds are provided for by a levy and collection of a special tax for that purpose.

The city owns the electric light, bath and water plants, but the revenue derived is only $900 annually.

TUSCALOOSA.—{WM. G. COCHRANE, Mayor. D. B. ROBERTSON, Clerk.

County seat of Tuscaloosa County. [$124,000 5 per cent refunding bonds were sold recently.]

LOANS—	When Due.
IMPROVEMENT BONDS—	
8s, J&D, $10,000	June 1, 1918
SCHOOL BUILDING BONDS—	
6s, F&A, $10,000	Aug. 1, 1919
CITY BUILDING BONDS—	
6s, J&D, $25,000	June 1, 1919
SEWER BONDS—	
6s, J&D, $10,000	June 1, 1919
6s, J&D, 10,000	June 2, 1920

FUNDING BONDS—	
6s, J&J, $18,000	June 1, 1923
6s, M&N, 13,400	Nov. 1, 1925
Bonded debt Jan. 1, 1902	$126,400
Has no floating debt.	
Total valuation 1901	$1,659,073
Assessment about ⅔ actual value.	
Total tax (per $1,000) 1901	$15·50
Population in 1890 was	4,215
Population in 1900 was	5,094

OPTIONAL—All bonds are optional under an agreement with bondholders until Oct. 17, 1903, when, if not redeemed, option ceases.

ADDITIONAL STATEMENTS.

In the table following we give statistics regarding minor civil divisions in the State of Alabama which have an indebtedness of over $10,000, and which are not represented among the foregoing detailed reports. We also give the population according to the Census of 1900.

	Bond. Debt.	Float'g Debt.	Assessed Valuation.	Tax Rate.	Population. 1900.
	$	$	$	$	
Brewton, Escambia Co	52,000	.....	560,000	.....	1,382
Calhoun Co.	75,000	104,000	8,275,059	12·50	34,874
Cullman, Cullman Co.	35,000	....	370,830	16·50	1,255
Decatur, Morgan Co	*45,000	2,500	800,000	5·00	3,114
Eufaula (C.), Barbour Co.	149,000	.....	1,027,000	23·00	4,532
Gadsden (City), Etowah Co.	40,000	.....	265,000	.....	4,282
Greenville, Butler Co	35,000	400	900,000	17·50	3,162
Marion (City), Perry Co.	25,000	.....	418,685	.....	1,698
Oxford, Calhoun Co.	16,000	.....	384,000	.....	1,372
Ozark (City), Dale Co.	20,000	.....	500,000	17·20	1,570
Sheffield, Colbert Co.	78,900	.....	1,328,952	15·50	3,333
Union Springs, Bullock Co.	48,000	.....	664,000	21·50	2,634

* Decatur bonds contested by the city on account of irregularity of issue.

State of Mississippi.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act Apr. 7 1798)	*Apr. 7, 1798
Admitted as a State (Act March 1 1817)	Dec. 10, 1817
Total area of State (square miles)	46,810
State Capital	Jackson
Governor (term exp. January 1904)	A. H. Longino
Secretary of State (term exp. January 1904)	J. 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.

LOANS— NAME AND PURPOSE—	—Interest.— P. Ct.	Payable.	—Principal.— When Due.	Outstand'g.
State Bonds, 1886	6	Jan.	Jan. 1, 1907	$500,000
Do do 1896	5		Jan. 1, 1906	17, 00
Do do 1880	4	Jan.	Jan. 1, 1919	103,000

INTEREST is payable in Jackson.

TOTAL DEBT.—Mississippi's total indebtedness on Oct. 1, 1901 (including $2,2 0,227 of debt for school funds, &c., on which interest alone has to be paid), was $2,887,026, 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 1901 was $28 295,728; for 1900 was $27 049,788; for 1899 it was $26,3 7,353; for 1898 it was $25,224,507, and for 1897 it was $24,682,876.

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Tax rate per $1,000
1901	$131,-15,821	$63,236,476	$222,847,525	$6·00
1900	131,315,821	57,400,338	215,765,947	6·00
1899	113,579,916	48,358,840	188,275,909	6·50
1898	113,210,931	47,181,205	185 616,613	6·50
1897	113,210,931	44,994,791	182,888,598	6·50
1896	.....	.....	177,312,169	6·00
1893	113,409,358	47,540,169	160,949,527	5·00
1890	116,079,457	49,767,877	165,847,334	4·00
1888	90,985,697	42,721,082	133,706,779	4·00

POPULATION OF STATE.—The population of Mississippi has been as follows in the years named:

1900	1,551,270	1860	791,305	1820	75,448
1890	1,289,600	1850	606,526	1810	40,352
1880	1,131,597	1840	375,651	1800	8,850
1870	827,922	1830	136,621		

The proportion of the *colored* population was 57·47 p. c. in 1880, 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.

County seat is Natchez.

LOANS—	When Due.
BRIDGE BONDS—	
5s, ..., $21,500	1902-1908
REFUNDING RR. BONDS—	
4s, July, $88,000	July 1, 1926
$3,000 due yearly, 1912 to 1925; balance 1926.	
RR. AID BONDS—	
7s, July, $106,000	July 1, 1906

Bond. debt Mar. 1, 1902	$215,500
Floating debt	$1,000
Total debt	216,500
Sinking fund	5,511
Net debt Mar. 1, 1902	210,989
Tax valuation, railroads	153,030
Total valuation 1902	6,169,662
County tax (per M), 1902	$6 75
Population 1890 was	26,031
Population in 1900 was	30,111

TAX EXEMPT—The refunding and RR. aid bonds are exempt from taxation.

INTEREST is payable in Natchez.

BOLIVAR COUNTY.—County seat is Rosedale.

LOANS—	When Due.
FUNDING AND REFUND. BDS.—	
6s, May 1, $70,000	May 1, 1930
Optional after 1915.	
RAILROAD BONDS—	
6s, May, $150,000	May 15, 1918

Tax valuation, real	$2,640,634
Tax val'n, pers'l & RR.	2,008,349
Total valuation 1901	4,648,983
State & co. tax (per M.) '99	$16·25
Population 1890 was	29,980
Population in 1900 was	35,427

COLUMBUS.—{J. T. GUNTER, Mayor. B. M. LANIER, City Marshal.

County seat of Lowndes County.

LOANS—	When Due.
REFUNDING RAILROAD AID—	
5s, M&N, $98,000	May 1, 1922
WATER AND SEWER BONDS—	
4½s, Apr., $70,000	Apr. 1, 1919
Interest payable at Columbus.	
Total debt Jan. 1, 1902	$168,000
Water debt (included)	70,000

Tax valuation, real	$1,785,066
Tax valuation, personal.	626,052
Total valuation 1901	2,411,118
Assessment about ¾ actual value.	
Total tax (per $1,000) 1901	$21·00
Population 1890 was	4,559
Population in 1900 was	6,484

GREENVILLE.—

This city is in Washington County.

LOANS—	When Due.
RAILROAD AID BONDS—	
8s, Mar. 1, $47,500	Sept. 1, 1907
6s, May 1, 25,000	May 1, 1908
6s, Feb. 10, 50,000	Feb. 10, 1915
REFUNDING BONDS—	
6s, J&J, $50,000	Jan. 1, 1928
SEWER BONDS—	
5s, ..., $65,000	1920
5s, ..., 50,000	1921

WATER WORKS BONDS—	
6s, ..., $65,000	1916
Bond. debt Jan. 1, 1902	$352,500
Tax valuation, real	2,708, 30
Tax valu., pers. & banks	1,031,005
Total valuation 1901	3,739,735
Assessment 60% actual value.	
City tax (per M.) 1902	$14·00
Population in 1890 was	6,658
Population in 1900 was	7,642

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.

This town is the county seat of Grenada County. The town expects to refund the bonds optional in 1902.

LOANS—	When Due.
ELECTRIC LIGHT, WATER, LIGHT AND SEWER—	
6s, s-a., $40,000	July 1, 1916
6s, s.-a., 15,000	Dec. 1, 1916
All bonds subject to call in 1902	

Bond. debt June 1, 1902	$55,000
Tax valuation 1902	1,00 ,000
Assessment about ¾ actual value.	
Tax rate (per $1,000) 1902	$30·00
Population in 1890	2,416
Population in 1900	2,568

Interest payable at the Hanover National Bank, New York.

JACKSON.—A. P. LUSK, Clerk.

County seat of Hinds County and State capital.

LOANS—	When Due.
SCHOOL BONDS—	
6s, Jan., $24,300	Jan. 1, 1909
Subject to call after 5 years.	
6s, ..., $15,000	Aug. 1, 1917
COLORED PUBLIC SCHOOL—	
6s, Dec., $7,500	Dec. 31, 1915
Subject to call after 5 years.	
SEWERAGE BONDS—	
5s, Apr. 1, $98,000	1903-1919
$500 due yearly on Apr. 1, '03-'18	
90,500 due Apr. 1, 1919.	
Subject to call after 1904.	
SCHOOL & BRIDGE BONDS—	
6s, ..., $20,000	1919

STREET PAVING BONDS—	
5s, Feb., $9,500	Feb 1, 1903-21
5s, Feb., 90,500	Feb. 1, 1922
STREET IMP. & BRIDGE BONDS—	
5s, May 1, $9,000	1903 to 1920
$500 due yearly on May 1.	
Total debt July 1, 1902	$275,700
City has no sinking fund.	
Total valuation 1902	4,828,380
Assessment is ¾ actual value.	
City tax (per $1,000) 1900	$18·00
City school tax (per $1,000)	$2·75
State & co. tax (per $1,000)	11·25
Population 1890 was	5,920
Population 1900 was	7,816

INTEREST on all except the sewerage bonds is payable at Jackson, Miss.; on the sewerage bonds it is payable at the Chase Nat. Bank, N.Y.

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

MCCOMB.—J. DOCK HARRELL, Clerk.

This city is in Pike County.

LOANS—	When Due.
CITY BONDS—	
6s, ..., $4,000	1921
WATER WORKS BONDS—	
6s, , $35,000	
Total debt Jan. 1, 1902	$44,000
Assessed valuation, real.	834,275

Assess'd valuation, per'l.	$232,579
Total valuation 1901	1,066,854
Assessm't about 75% actual value.	
City tax (per $1,000) 1901	$12·00
Population in 1890 was	2,383
Population in 1900 was	4,477

INTEREST is payable at McComb.

MADISON COUNTY.—J. F. PUCHARD, Treas.

County is seat Canton.

LOANS—	When Due.
REFUNDING BONDS—	
4½s, ..., $12,000	Sept. 1, 1903-26
4½s, ..., 58,000	Sept. 1, 1927
Interest is payable at Canton.	
Total debt Sept. 1, 1902.	$75,000
Tax valuation, real	2,876,576

Tax val., personal	$1,241,588
Tax valuation, railroads	446,259
Total valuation 1901	4,564 423
Assessment about ⅘ actual value.	
State & Co. tax (per M.) '02	$12·50
Population in 1890 was	27,321
Population in 1900 was	32,493

MERIDIAN.—{E. E. SPINK, Mayor. J. C. LLOYD, Clerk.

This is the county seat of Lauderdale County.

LOANS—	When Due.
FUNDING BONDS—	
4½s, , $60,000	1910 to 1930
$3,000 yearly on May 1.	

PAVING BONDS—	
6s, A&O, $25,000	Apr. 1, 1918
6s, ..., 50,000	1917
6s, A&O, 30,000	Apr. 1, 1926
6s, A&O, 20,000	Apr. 1, 1926

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
4½s. A&O, 40.000 .Apr. 1, 1922
(Optional $5,000 each 5 years)

SEWER BONDS—
6s, May 1, $100,000..May 1, 1924
Bond. debt Mar. 1, 1902-..$211,600
Spec. assess. bds (add'l). 125,000
Tax valuation 1900.... 5,200,000
Actual valuation about 7,000,000
Tax rate (per $1,000) 1900 $26·00
Population in 1890 was.....10,624
Population in 1900 was.....14,050

INTEREST is payable at the National Park Bank, New York City.

MISSISSIPPI LEVEE DISTRICT.—H. L. FOOTE, Secretary and Treasurer.

LOANS— *When Due.*
LEVEE CONSTRUCTION—
6s, J&J, $500,000.....Apr. 1, 1931
Subject to call after Apr. 1, 1911
6s, J&J, $200,000.....May 1, 1924
REFUNDING BONDS—
5s, M&S, $450,000... Mar. 1, 1924
Subject to call after 1909.

Bond. debt Mar. 1, 1902. $1,150,000
District has no sinking fund.
Tax valuation '97 abt. $16,500,000
Assessment is ½ actual value.
Total tax (per $1,000) '97...$15·00

The valuation given above is on property behind the public levy and does not include anything in front on the river side.

TAX FREE.—The bonds due in 1918 and 1920 are tax exempt.

NATCHEZ.—WILLIAM G. BENBROOK, Mayor. FRED. J. MAHER, Treas.

Natchez is the county seat of Adams County.

LOANS. *When Due.*
CITY IMP. BONDS—
6s, Jan., $37,000.....in 20 years
Subject to call after 5 years
SCHOOL BONDS—
5s, July 1, $25,000.. July 1, 1931
Subject to call by lot after 1906
N. O. & N.W. RR. BONDS—
6s, May, $320,000....May 1, 1920
INTEREST.—Interest is payable at City Treasury.
Bond. debt Feb. 1, 1902. $382,000

Floating debt..... $14,034
Total debt Feb. 1, 1902.. 396,034
Cash on hand..... 18,908
Tax valuation, real.....3,140,520
Tax valuation, personal 1,384,962
Total valuation 1901....4,525,482
Assessment 66% actual value.
City tax rate (per M) 1902..$19·50
Total tax (per M) 1901..... 29·25
Population in 1890 was... 10,101
Population in 1900 was....12,210

SUNFLOWER CO.—J. W. WELCH, Treasurer.

County seat is Indianola.

LOANS— *When Due.*
COURT HOUSE BONDS—
5s, ..., $20,000.....1923
Subject to call after 1903.
JAIL BONDS—
5s, Semi-annual, $10,000 ... 1924
Subject to call after 1924.
REFUNDING BONDS—
5s, ... , $70,000... July 1, 1926

Total debt Jan. 1, 1902..$100,000
Tax valuation 1902..... 3,454,726
Assessment about ⅓ actual value.
State & county tax ((per M.).$10·00
Assessment about ½ actual value.
Population in 1890 was.....9,384
Population in 1900 was.....16,084

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.

Vicksburg is the county seat of Warren County.

By the provisions of its charter the city is obliged to levy a tax to meet the interest on its bonds, and to apply any surplus of the sum so raised, after payment of interest, to purchase of bonds at or below par.

LOANS— *When Due.*
COMPROMISE BONDS—
5s, F&A, $325,650 1928
Redeemable $10,000 yearly.
CITY HALL—
4½s, ... $ 0,000.....1942
Optional after 1912.
SCHOOL BONDS—
5s, J&J., $12,000 1917
Redeemable $1,000 yearly.

L. N. O. & T. RR. BOND INTE'ST—
5s, F&A, $100,000 1916
Total debt Jan. 1, 1902.. $425,650
Assessed valuation, real. 4,532,460
Assessed valuat'n, per'l. 1,855,455
Total valuation 1901.. .6,387,915
Assessment abt. ⅔ actual value.
City tax (per $1,000) 1901. $20·00
Population 1890 (Census)..13,373
Population in 1900 was....14,834

INTEREST is payable in Vicksburg. All coupons are tax-receivable

TAX FREE.—The bonds are all exempt from taxation.

WARREN CO.—J. D. LAUGHLIN, Chan'y Clerk.

Vicksburg is the county seat.

LOANS— *When Due.*
BRIDGE BONDS—
6s, ..., $7,900. 1920, opt. 1905
6s, ..., 39,100.....
6s, ..., 1,500. 1916, opt. 1906
RAILROAD BONDS—
6s, ... , $15,500.....15 years
(Subject to call after 5 years.)
SCHOOL BONDS—
3s, ... , $13,100.....15 years
(Subject to call after 5 years.)

Bond. debt Mar. 1, 1902. $75,600
Assessed valuat'n, real. 4,676,477
Assessed valuat'n, per'l..2,305,295
Assessed valuation, RRs..833,986
Total valuation 1901 ..7,815,758
Assessment abt. 60% actual value.
State & Co. tax (per M) 1901. $15·00
Population 1890 (Census)..33,164
Population in 1900 was....40,912

WASHINGTON CO.—T. H. HAAD, Auditor.

County seat is Greenville.

LOANS— *When Due.*
COURT HOUSE BONDS—
7s, Feb. 1, $100,000..June 1, 1911
FUNDING BONDS—
7s, J&J, $22,500.....July 2, 1914
Subject to call after July 2, 1904
RAILROAD BONDS—
6s, Feb. 10, $100,000.Mar. 6, 1915
Bonded debt Oct. 1, 1902. $222,500

County has no floating debt.
Tax valuation, real....$4,785,188
Tax valuation, per. & RR. 3,302,497
Total valuation 1902.. 8,187,685
Assessment about ⅓ actual value.
State & Co. tax (per M) '02. $13·00
Population in 1890 was....40,414
Population in 1900 was....49,216

Principal of all the county's bonds is payable in gold.

INTEREST on the railroad bonds is payable in New York; on other bonds at Greenville.

TAX FREE.—The above bonds are exempt from county tax.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding certain civil divisions in Mississippi not included in the foregoing.

	Bonded Debt.	*Floating Debt.*	*Assessed Valuation.*	*Tax Rate.*	*Popul'n, 1900.*
Biloxi (C.), Harrison Co.	$103,500	.....	$2,105,217	$11·50	5,467
Coahoma County	65,000	.....	3,138,763	21·00	26,293
Hinds County	187,500	10,000	10,201,086	12·75	52,577
Port Gibson	23,000	7,500	724,121	24·25	2,113
Starkville, Oktibbeha Co.	52,000	2,000	625,000	30 00	1,986
West Point, Clay Co.	77,000	.....	800,000	.....	3,193

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:

LOANS— NAME OR PURPOSE,	*Interest.— P. Ot. Payable.*	*Principal.— 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	10,764,300
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 Mar. 1, 1902.

Total bonded debt bearing interest.....	$10,877,800
Floating Debt—	
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.*
1901.....	$301,215,222	1890.....	$234,350,791
1900.....	276,568,507	1885.....	212,725,564
1899.....	267,723,138	1875.....	195,904,419
1898.....	261,545,868	1870.....	253,371,890
1897.....	259.798,213	1860.....	435,787,265
1896.....	251,911,316	1850.....	233,998,764
1895.....	249,621,419		

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— *When Due.*
REFUND. CONSTRUCTION BDS—
5s, M&S, $850,000 ...Sept. 1, 1949
Optional after 1939.

Bond. debt Aug. 22, '02 $850,000
Assessed val't'n 1900 13,981,864
Actual value about.....27,250,000
Levee tax (per $1,000) 1900. $10·00

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.—L. J. AMISS, Treasurer.

Capital of the State and county seat of East Baton Rouge Parish.

LOANS—	When Due.
IMPROVEMENT BONDS—	
4s, J&J, $165,000	July 1, 1939
Subject to call, $4,516 66 yearly after 1909.	
Bonded debt Aug. 6, '02	$165,000
Floating debt	18,000
Total debt Aug. 6, 1902	183,000
Tax valuation, real	$1,800,000
Tax valuation, personal	940,000
Total valuation 1902	2,740,000
Assessment about 2/3 actual value.	
Total tax (per $1,000) 1901	$26·00
Population 1890 was	10,478
Population 1900 was	11,269

FRANKLIN.—JOHN C. LEWIS, Mayor.

County seat of St. Mary Parish.

LOANS—	When Due.
WATER WORKS BONDS—	
6s, J&J, $15,500	July 1, 1907
($2,500 optional yearly.)	
ELECTRIC LIGHT BONDS—	
5s, Apr., $5,600	Apr., 1903-1909
STREET & ELEC. LIGHT—	
5s, Dec., $20,000	Dec. 31, 1940
Sub't to call $1,000 y'rly from '21.	
Bonded debt Aug. 23, '02	$41,100
Floating debt	3,500
Total debt Aug. 23, 1902	44,600
Tax valuation 1901	538,560
Assessment about 1/3 actual value.	
Total tax (per $1,000) 1901	$18 50
Population in 1890 was	2,127
Population in 1900 was	2,692

GUEYDAN DRAINAGE DIST.—T. J. Curtis, Sec'y.

5s, July 1, $60,000, July, 1910-1939 (Optional at any time after 1910.)	Bonded debt Aug. 1, 1902 $60,000
	Assessed valuation 1901 636,015

LAFOURCHE BASIN LEVEE DISTRICT.—Donaldsonville, Post Office.

LOANS—	When Due.
CONSTRUCTION & MAINT.—	
6s, J&J, $250,000	1903-1913
Int. payable Whitney Nat. Bk., N.O.	
Assessed valuation '95	$8,463,495
Tax rate (per $1,000)	$10·00

This district comprises portions of the following parishes: Ascension, Assumption, St. James, St. Johns, St. Charles, Jefferson, Plaquemines and Lafourche.

LAKE BORGNE LEVEE DISTRICT.—

JOHN DYMOND, President, } Board of Commissioners.
N. H. NUNEZ, Secretary, } New Orleans, Post Office.

LOANS—	When Due.
CONSTRUCTION & MAINT.—	
6s, M&N, $100,000	Dec. 1, 1912
Subject to call 1/10 yearly after 1902	
Interest payable at State Treasury, Baton Rouge.	
Assessed valuation—	
St. Bernard Parish	$1,080,342
Plaquemines Parish (east bank)	570,136
Total valuation 1896	1,650,478
Population in '90 was abt.	10,326

MONROE,—A. A. FORSYTHE, Mayor.

County seat of Ouachita Parish.

LOANS—	When Due.
GENERAL IMPROVEM'T BONDS—	
5s, J&D, $93,000	1902 to 1939
Various amounts due y'rly June 1.	
All subject to call June 1, 1924.	
Bonded debt Feb. 22,'02.	$93,000
Floating debt	20,000
Total debt Feb. 22, 1902	$113,000
Tax valuation 1901	2,593,790
Total tax (per $1,000) 1901	$23 00
Assessment about 1/2 actual value.	
Population in 1890 was	3,256
Population in 1900 was	5,428

NEW ORLEANS. } PAUL CAPDEVIELLE, Mayor. } V. TUJAGUE, Comptroler.

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 the city has issued 4 per cent 50-year bonds to the amount of $10,000,000, 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 2 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, 1902, $2,400,000 had been issued.

LOANS—	When Due.
CARROLTON BOND—	
8s, ..., $50	Nov. 1, 1902
CONSTITUTIONAL BONDS—	
4s, J&J, $10,000,000	July 1, 1942
FLOATING DEBT BONDS.—	
4s....$233,000	Oct. 1, 1948
GOLD BONDS, D. S. & G. S.—	
7s, J&J, $117,000	July 1, 1922
PREMIUM BONDS, 1875—	
5s, J&J, $4,526,440	As drawn
STREET IMPROVEMENTS, '71, Q.—	
7·3s, F&A, $10,000	Aug. 1, 1911
WATER & SEWER See above.	
4s, J&J, $2,400,000	July 1, 1950
Subject to call July 1, 1942.	

INTEREST is payable at City Hall by Board of Liquidation City Debt and in New York City by Winslow, Lanier & Co.

TOTAL DEBT.—The subjoined statement shows New Orleans's debt on the dates named.

	July 1, '02.	*Jan.* 1, '02.	*Jan* 1, '01.	*Jan.* 1, 1900.
	$	$	$	$
Total bonded debt	17,286,490	17,344,510	14,132,530	14,293,490
Floating debt	.....	536,413	489,145	263,225

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.—

Years.	*Real Estate.*	*Personal Property.*	*Total Ass. Valuation.*	*Rate of Tax p. $1,000.*
1902	.....	.....	$147,851,643	.....
1901	$103,753,915	$37,595,695	141,349,610	.....
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, and in 1902, $20·20.

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.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g
Funding	5	J&J	Jan. 1, 1916	$118,000
Street paving	5	Jan. 1	Jan. 1, 1919	40,000
St. imp., pav. and Fire Dep.	4	J&J	Jan. 1, 1921	100,000

BONDED DEBT Jan. 1, 1902, was $258,000. A tax levy of 6 mills provides for interest and sinking fund.

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 $4,775,00); 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% 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 Feb. 1, 1902, for the levee districts named is as follows:

DISTRICT—	*Bonds Authorized.*	*Bonds Outstanding.*
Bossier Levee District	$200,000	$199,900
Buras Levee District	35,000	30,000
Caddo Levee District	300,000	299,800
Fifth Louisiana Levee District	500,000	500,000
Grand Prairie Levee District	30,000	25,000
Orleans Levee District	500,000	325,000
Pontchartrain Levee District	1,000,000	786,000
Red River, Atchafalaya and Bayou Bœuf Levee District	500,000	500,000
Tensas Basin Levee District	150,000	95,000

State of Arkansas.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act of March 2, 1819)	July 4, 1819
Admitted as a State (Act of June 15, 1836)	June 15, 1836
Total area of State (square miles)	53,850
State Capital	Little Rock
Governor (term expires Jan. 1903)	Jefferson Davis
Secretary of State (term exp. Jan. 1903)	J. W. Crockett
Treasurer (term expires Jan. 1903)	H. C. Tipton

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 were called for payment Dec. 1, 1901, those not presented up to that time being now null and void.

The total amount of bonds outstanding up Sept. 15, 1902, was $1,256,000, of whom $1,118,500 are held by the State's School Fund; $100,00 by the treasury of Washington County, Ark., and $37,500 by individual parties.

TOTAL DEBT, ETC.—The bonded debt on Sept. 15, 1902, consisted only of refunding bonds (referred to above) as follows:

	Interest.	*When payable.*	*Maturity.*	*Amount.*
Refunding bonds	3	Sept.	1929	$1,256,000

DEBT NOT RECOGNIZED, HOLFORDS, ETC.—A summary of the unrecognized debt appears below.

LOANS— NAME AND PURPOSE.	Interest. P.C.	Interest. Payable.	Principal. When Due.	Principal. 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*
1901	$143,281,629	$81,986,052	$225,267,681	5·75
1900	127,062,903	62,936,142	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 2-% in 1900. In numbers blacks were 366,856 in 1900, 311,227 in 1890; 210,666 in 1880; 122,169 in 1870; 111,259in 1860; 47,708 in 1850.

CITIES, COUNTIES AND TOWNS IN THE STATE OF ARKANSAS.

BENTONVILLE.—County seat of Benton County.

LOANS—	When Due.
WATER WORKS BONDS—	
6s, ..., $27,000	1902-1917
Total debt Mar. 1, 1901...	$27,000
Tax valuation, real.....	267,000
Tax valuation, personal..	$250,000
Total valuation 1900.....	517,000
Total tax (per $1,000), 1900.	$17·50
Population in 1890 was	1,677
Population 1900 (Census)	1,843

CHICOT COUNTY.—S. S. FITZGERALD, Co. Treasurer. County seat is Lake Village.

LOANS—	When Due.
COUNTY BONDS—	
.....$200,000.....	
Total debt (last returns)	$200,000
Tax valuation, real.....	$992,536
Tax valuation, personal.	$266,771
Total valuation 1897....	1,259,307
Total valuation 1900....	1,688,380
Population 1890 was.....	11,419
Population 1900 (Census)..	14,528

HELENA.—JOS. C. BARLOW, Mayor. J. O. BAGWELL, City Clerk.

This is the county seat of Phillips County.

LOANS— NAME AND PURPOSE.	Interest.— P. Ct.	Payable.	Principal.— When Due.	Outstand'g
Compromise Funding Bonds..	6	J & J	July 1, 1904	$158,350
do do	5	J & J	July 1, 1904	12,000
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, 1902, was $170,350.

ASSESSED VALUATION in 1899 of real estate was $1,139,197 personal property, $569,598; total, $1,708,795; City tax rate (per $1,000), $12·00; school tax, $5·00; State tax, $5·00; county tax, $7·00; total, $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 ⅓ 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.

Bond. debt June 30, 1902..	$59,000	Total valuation 1901...	$8,667,660
Floating debt.....	10,000	Assessment about ½ actual value.	
Sinking fund.....	3,000	State & co. tax (per M.) '01.	$20·50
Net debt June 30, 1902....	66,000	Population in 1890 was.....	40,881
Tax valuation, real.....	5,260,140	Population 1900 (Census)..	40,972
Tax valuation, personal.	3,407,520		

LEE COUNTY.—E. W. KING, Clerk.]

County seat is Marianna.]

LOANS—	When Due.
REFUNDING BONDS—	
5s, F&A, $60,000.....	Aug. 1, 1915
Bonded debt Mar. 1, 1902	$60,000
Floating debt.....	7,000
Total debt Mar. 1, 1902..	67,000
Sinking fund.....	3,000
Tax valuation, real.....	1,967,300
Tax valuation, person'l..	$749,998
Total valuation 1901....	2,717,298
Assessment about ⅓ actual value.	
State tax (per $1,000) 1900.	$5·75
County tax ((per $1,000) 00'	5·00
Population 1890 was.....	18,886
Population 1880 was.....	13,288
Population 1900 (Census)..	19,409

INTEREST is payable at the National Bank of Commerce, New York

LITTLE ROCK.—W. R. DULEY, Mayor. F. M. OLIVER, Clerk.

This is the capital of the State and the county seat of Pulaski County

LOANS—	When Due.
REFUNDING BONDS 1899—	
5s, Aug., $118,000.....	1909
Interest is payable by City Treas.	
Bond. debt Jan. 1, 1902..	$118,000
Judgment debt.....	49,531
Floating debt.....	31,387
Total debt.....	198,918
Cash on hand	6,840
Sinking fund.....	$25,293
Tax valuation, real.....	12,383,171
Tax valuation, per. & rr.	7,260,185
Total valuation 1901...	19,643,356
Assessment about ½ actual value.	
City tax (per $1,000) 1901..	$6·00
Total tax (per $1,000) 1901.	$26·00
Population in 1890 was. ...	25,874
Population 1900 (Census)..	38,307

PHILLIPS CO.—JAS. C. REMBERT, Clerk.

County seat is Helena.

LOANS—	When Due.
REFUNDING BONDS—	
5s, M&N, $98,000.....	20 years
Bond. debt Apr. 1, 1902.	$98,000
Tax valuation, real.....	3,500,000
Tax valuation, personal.	1,000,000
Total valuation 1902...	$2,650,000
Assessment about ⅓ actual value	
Total tax per $1,000 1901..	$17·75
Population 1890 (Census)..	25,341
Population 1900 (Census)..	26,561

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.
COUNTY BONDS—	
6s, July, $345,000....	1907 to 1917
Floating debt.....	$273,291
Total debt Oct. 1, 1901.	618,291
Total valuation 1901..	$19,672,924
Assessment about ⅓ actual value.	
State & co. tax (per M) '01...	$12·00
Population 1890 (Census)..	47,329
Population 1900 (Census)..	63,179

Property is assessed at about one third of its actual value.

INTEREST is payable at Union Trust Co., New York City.

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 $3 per day thereafter without limit.

HISTORY OF DEBT.—For history of the State debt see STATE AND CITY SUPPLEMENT of April, 1894, pages 174 and 175.

LOANS— NAME AND PURPOSE.	Interest.— P. Ct.	Payable.	Principal,— 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.—

	Sept. 1, 1902.	Sept. 1, 1901.	Sept. 1, 1900.
Total bonded debt.....	$3,989,400	$3,989,400	$3,989,400
Of which held in State funds...	3,301,600	3,272,200	3,271,200
Leaving amount outstand'g..	$687,800	$717,200	$718,200

Of the amount held in State funds, $2,213,500 are in school funds and $1,088,100 in other funds.

PERMANENT SCHOOL FUND.—On Sept. 1, 1902, this fund aggregated $10,895,147 91, of which amount $10,601,651 90 was invested in State, railroad, county and city bonds and $293,496 was cash.

ASSESSED VALUATION AND TAX RATE.—

Years.	Real Estate.	Pers. Prop.	Total.	Tax p. $1,000
1901.....	$699 872 560	$282,315,305	$982,187 865	$3 46⅔
1900.....	666,904,488	247,103,146	914,007,634	3·46⅔
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.....	585,224,536	269,670,239	854,894,775	3·80
1896.....	587,560,471	262,748,775	850,309,246	3·80
1895.....	599,127,433	261,783,134	860,910,567	2·50
1893.....	607,941,700	278,233,695	886,175,395	.....
1890.....	499,522,828	282,589,055	782,111,883	3·25
1885.....	375,890,594	245,121,395	621,011,989	2·25
1880.....	197,167,630	114,303,106	311,470,736	.....
1874.....	149,793,361	94,717,197	244,510,558	.....

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. 91. The Jan., 1900, interest on the water and light bonds was not paid when due—see CHRONICLE, V. 70, p. 46. On June 4 the City Council, however, authorized an appropriation for the payment of overdue interest for the quarters ending January 1 and April 1, 1900—see CHRONICLE V. 71, p. 45. Since April, 1900 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 the debt on the basis of $1,492,000 new bonds bearing 3% for 5 years 4% for the next 10 years and 5% for the final 15 years has been reached between the city and the bondholders' committee. For detail

see V. 73, p. 459. Up to Aug. 1, 1902, $1,117,000 had been refunded being portions of all issues except the 6 per cent revenue bonds. Some of the holders of the old issues who refused to agree to the adjustment brought suit to compel payment of interest on their bonds, and March 5, 1902, were accorded a decision in their favor. V. 74, p. 590.

LOANS—	When Due.
SCHOOL BONDS—	
5s, F&A, $45,000	Aug. 1, 1919
(Optional $10,000 Aug. 1, 1904, and $25,000 Aug. 1, 1909.)	
GENERAL REVENUE BONDS—	
6s, J&J, 40,000*	July 1, 1904
REFUNDING BONDS—	
6s, J&J, $72,500	Apr. 1, 1925
WATER AND LIGHT GOLD (1890)—	
5 g., Q.—J., $1,263,000*	July 1,'30
Subject to call after June 30, 1910	
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. 1, 1902, was $1,564,500. The sinking fund on Aug. 1, 1902, was $33,765, and the net debt, $1,530,734.

ASSESSED VALUATION.—The city's assessed valuation (about ⅔ actual value) has been as follows in the years indicated.

	Assessed Valuation.			Tax Rate.
Years.	Real.	Personal.	Total.	per $1,000
1901	$6,421,632	$2,608,474	$9,030,106	$25·00
1900	6,208,602	2,623,225	8 831,837	11·13⅓
1899	.....	.....	12,377,920	23·033
1898	8,111,680	2,643,160	10,754,843	19·13⅓
1896	8,325,759	3,759,748	12,085,507	17·73⅓
1895	8,521,659	2,863,075	11,384,734	18·13⅓

Tax rate (per $1,000) in 1901 included city tax proper $21·66. School tax, $3·33⅓; in 1899 city tax was $19·70, school tax $3·33⅓.

POPULATION in 1890 was 14,575; in 1900 it was 22,258.

BEAUMONT.—F. W. GREER, Treasurer.

County seat of Jefferson County.

LOANS—	When Due.
FUNDING BONDS—	
5s, ..., $14,000	Aug. 5, 1939
PAVING & SEWER BONDS—	
5s, J&D, $115,000	June 1, 1941
Subject to call after June 1, 1921.	
REFUNDING BONDS—	
5s, ..., $13,500	Apr. 1, 1939
6s, ..., 4,500*	Oct. 6, 1921
Subject to call aft. Oct. 6, 1901.	
5s, ..., $15,000	Aug. 1, 1938
Subject to call aft. Aug. 1, 1908.	
6s, ..., $3,000*	Feb. 6, 1921
Subject to call 1901.	
5s, A&O $1,800	Oct. 1, 1941
Optional after Oct. 1, 1921.	
SCHOOL BONDS—(Con.)—	
5s, M&N, $1,800	Nov. 1, 1941
Optional after Nov. 1, 1921.	
5s, J&D, $1,800	Dec. 1, 1941
Optional after Dec. 1, 1921.	
SEWERAGE BONDS—	
6s, ..., $8,500	Feb. 6, 1921
Subject to call after 1901.	

Bonded debt May 1, 1902.$178,000
Sinking fund 24,650
Net debt May 1, 1902.... 154,250
Tax valuation, 1902.....6,788,320
City tax rate (per M) 1900..$13·50
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.

Belton is the county seat.

LOANS—	When Due.
BRIDGE BONDS—	
5s, Apr., $41,000*	Nov. 30, '09
4s, Apr., 6,000	Aug. 18, 1919
Subject to call Aug. 18, 1901.	
3½s, Apr., $14,460	Aug. 7, 1920
COURT HOUSE BONDS—	
4s, Apr., $2,000	Aug. 18, 1919
Subject to call Aug. 18, 1901.	
COURT HOUSE REFUNDING—	
5s, A&O, $53,000	April 10, 1938
Subject to call after 1908.	

Bond. debt Aug. 20,'02. $116,460
Floating debt..... 16,090
Total debt 132,550
Sinking fund..... 8,829
Net debt Aug 20, 1902. 123,721
Total valuation 1902..12,883,890
Assessm't 30% actual value.
County tax (per $1,000) '01..$5·00
Population in 1890 was .. 33,377
Population 1900 (Census)..45,535

INTEREST on 5 per ct. bridge bonds payable at the Third 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.

The county seat is San Antonio.

LOANS.	When Due.
BRIDGE BONDS—	
6s, Apr. 10, $60,000	May 15, 1934
Subject to call after May 15, 1904	
6s, Apr. 10, $25,000	Feb. 16, 1935
Subject to call after Feb. 16, 1905.	
5s, Apr. 10, $8,000	Feb. 17, 1938
4s, Apr. 10, 8,000	Aug. 14, 1919
Subject to call 1909.	
Subject to call at any time.	
6s, Apr. 10, $115,000	Aug. 18, 1933
Subject to call after Aug. 18, 1903	
6s, Apr. 10, $64,000	Feb. 16, 1934
Subject to call after Feb. 16, 1904	
5s, Apr. 10, $82,000	Nov. 14, 1935
Subject to call after Nov. 14, 1905	
REFUNDING BONDS—	
5s, A&O, $240,000	Nov. 8, 1937
Subject to call after Nov. 8, 1907	
5s, Apr. 10, $240,000	Jan. 10,'19
Subject to call after 1909.	
REFUNDING BONDS—(Con.)	
5s, A&O 10, $25,000	Feb. 17,'38
5s, A&O 10, 26,000	Feb. 17,'38
4½s, Apr. 10, 41,500	Jan. 6,'39
Subject to call after 1909.	
4½s, Apr. 10, $50,000	May 15,'20
Subject to call 1910.	
MEX. GULF RR. REFUNDING—	
4s, ..., $23,500	Aug. 1, 1919
Subject to call 1909.	

Bond. debt Feb., 1902..$1,051,000
Sinking fund..... 53,610
Net debt Feb., 1902.... 997,390
Total valuation 1902...33,894,937
Assessment about ½ actual value.
County tax (per $1,000) '01..$5·50
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.

County seat is Angleton.

LOANS—	When Due.
COURT HOUSE BONDS—	
6s, ..., $13,000*	Feb., 1915
6s, ..., 26,500*	Mar. 1, 1937
5s, ..., 48,000*	Mar. 1, 1919
Subject to call after 1902.	
ROAD AND BRIDGE BONDS—	
5s, ..., $22,000	Mar. 1, 1919
4s, ..., 1,995	Aug. 31, 1919
4s, ..., 1,800	Jan. 12, 1920
5s, Aug., 14,450*	Apr. 4, 1938
Subject to call after 1907.	
RAILROAD BONDS—	
8s, Mar., $28,500*	Mar. 1, 1903
JAIL BONDS—	
5s, Apr., $7,848*	Apr., 1937
Subject to call after 1902.	

Bonded debt July 1,1901.$165,093
Tax valuation 1901 5,820,235
Assessment about ½ actual value.
County tax (per $1,000) '01..$7·70
Population in 1890 was .. 11,506
Population in 1900 was....14,861
Interest is payable in Angleton.

OPTIONAL.—The road and bridge bonds due April 10, 1913, are subject to call at the option of the county; the court house bonds are subject to call after five years from date of issue.

BREWSTER CO.—L. B. CARUTHERS, Treas'r.

County seat is Alpine.

LOANS—	When Due.
FUNDING BONDS—	
6s, ..., $1,750	2-20 years
REFUNDING BONDS—	
4s, ..., $65,000	2-20 years
4s, ..., 14,480	June 20, 1921
Optional after June 20, 1903	

Bond. debt Aug. 11, 1902..$88,024
Judgment debt 7,409
Total debt Aug. 11, 1902. 95,433
Sinking fund 4,304
Net debt Aug. 11, 1902. 91,128
Total valuation 1902. 3,540,928
State & co. tax (p.M.) 1902..$10·62½
Population in 1900 was.....2,356

CORPUS CHRISTI.—Corpus Christi is in Neuces Co.

Bonds all issued under new municipal law.

LOANS—	When Due.
FUNDING WATER WORKS BONDS.	
4-5s, g., F&A, $90,000g	Aug. 1,'38
(Subject to call after Aug. 1, 1908)	
Int. payable at office of Noel-Young Bond & Stock Co., St Louis, Mo.	
Bonded debt Sept. 1, 1901	$90,000
Floating debt	13,172

Interest at 4 p. c. until 1908 and 5 p. c. thereafter.

Tax valuation, real.....$1,162,324
Tax valuation, person'l 417,817
Total valuation 1901... 1,580,141
Assessment about ½ actual value.
City tax (per $1,000) 1901...$9·00
Population 1890 was.....4,387
Population 1900 was.....4,703

TAX FREE.—Bonds of this city are exempt from taxation.

CORSICANA.—DR. S. W. JOHNSON, Mayor.

County seat of Navarro County.

LOANS—	When Due.
CITY HALL BONDS—	
6s, ..., $20,000	1907
REFUNDING BONDS—	
4s, J&J, $12,650	Jan. 1, 1932
SEWER BONDS—	
5s, J&J, $20,000	July 31, 1919
SCHOOL BONDS—	
8s, ..., $10,000	July 31, 1905
5s, ..., 7,500	July 31, 1919
3½s, J&J, 25,000	1932
Optional after 1917.	
a STREET IMPROVEMENT BONDS—	
5s, J&J, $30,000	July 31, 1920

Bonded debt Feb. 1, 1902 $122,500
Floating debt..... 1,700
Total debt..... 124,200
Sinking fund..... 1,700
Net debt Feb. 1, 1902.... 122,500
Tax valuation 1902.....4,297,860
Total tax (per $1,000) 1901 $9·35
Population in 1890 was.....6,285
Population in 1900 was.....9,313

a $500 each.

INTEREST on the school 3½s is payable at office of County Treasurer; on all other bonds in New York.

DALLAS.—J. R. REESE Auditor.

This is the county seat of Dallas Co. [$175,000 bonds voted Aug. 26]

LOANS—	When Due.
FUNDING BONDS—	
8s, M&S, $21,500*	Sept., 1904
6s, A&O, 100,000*	Apr., 1917
5g, J&J, 197,000* g.	July, 1931
GENERAL IMP. BONDS 1893—	
6s, M&N, $100,000	Nov., 1913
(Optional after Nov., 1903.)	
SEWERAGE IMPROVEMENT GOLD BONDS 1890-1891—	
5s, J&J, $139,000*	July 1, 1920
5s, J&D, $150,000*	June, 1931
STREET IMPROVEMENT BONDS—	
5g, F&A, $167,000*	Aug., 1928
5s, J&J, 181,000*	July, 1929
4s, J&J, 33,000 g.	July 2, 1940
TEXAS & PACIFIC RR. 1874—	
7s, A&O, $46,000*	Apr., 1904
WATER SUPPLY—	
6s, J&D, $83,000*	Dec., 1914
5s, J&J, 98,000*	July, 1917
5s, J&J, 182,000*	July 1, 1920
5g, J&J, 64,000* g.	Jan., 1921
5s, J&D, 100,000*	June, 1931
4s, J&J, 95,000 g.	July 2, 1940
REFUNDING WATER BONDS—	
4s, J&J, $75,000	Jan. 1, 1941
CREMATORY BONDS—	
4s, J&J, $15,000 g.	July 2, 1940
Former city of East Dallas.	
CONSTRUCTION & IMPROVEMENT BONDS—	
6s, J&J, $15,000*	July, 1916
6s, J&J, 40,000*	July, 1918
6s, J&J, 8,000*	July, 1919
PUBLIC SCHOOL BUILD'G BONDS—	
6s, J&J, $10,000*	July, 1916

INTEREST on the T. & P. bonds is payable at Austin, Texas, by State Treasurer; on the East Dallas bonds due in 1916, at the 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 1941 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.

	April 3, 1902.	May 1,'01.	Aug. 7, 1900.
Bonded debt	$1,919,500	$1,972,500	$1,994,000
Floating debt	.....	6,704	50,000
Total debt	$1,919,500	$1,979,204	$2,044,000
Sinking fund cash assets	200,000	213,042	129,303
Net debt	$1,719,500	$1,766,162	$1,914,697
Water debt (included above)	$741,000	$741,000	$751,000

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:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per $1,000
1901	.....	.....	$23,984,900	.....
1900	.....	.....	23,031,685	$16·50
1898	$17,119,100	$5,111,900	22,231,000	23·70
1897	17,184,100	4,301,850	21,485,950	25·00
1895	16,904,125	4,723,800	21,627,925	25·00
1894	16,780,700	4,174,200	20,954,900	22·83
1893	17,887,875	5,243,725	23,131,600	23·35
1890	.....	.....	33,000,000	23·25
1889	.....	.....	23,000,000	.....

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.

LOANS—	When Due.
COURT HOUSE BONDS—(Ref.)—	
5s, A&O, $185,000	Apr. 10, 1906
3s, ..., 37,000	May 10, 1919
Subject to call after 1909.	
Total debt Aug. 1, 1902..	$222,000

Tax valuation 1901 ..$34,097,790
Assessment abt. ⅓ to ½ act. value.
County tax (per $1,000) 1901 $1·60
Population in 1890 was.....67,042
Population in 1900 was....82,726

Eight thousand dollars of the county's bonds are owned by the permanent school fund.

INTEREST is payable in New York.

OPTIONAL.—One hundred thousand dollars of the court house bonds are optional after 1900 and $100,000 after 1905.

DENISON.—D. I. BRUMBAUGH, Treasurer.

This city is in Grayson County.

LOANS—	When Due.
FUNDING BONDS 1884 & 1894—	
6s, J&J, $22,500	Jan., 1904
5s, J&J, 25,000	Jan., 1914
SCHOOL BONDS 1892—	
5s, J&J, $32,000	Jan., 1922
STREET IMPROV. BONDS 1892—	
5s, J&J, $25,000	Jan., 1922
SEWER BONDS 1890 & 1892—	
5s, J&J, $60,000	Jan., 1920
5s, J&J, 25,000	Jan., 1922

Total debt Jan. 1, 1901..$212,000
Sinking fund & bonds red. 68,277
Net debt Jan. 1, 1901.... 143,723
Floating debt (addit'nal) 8,000
Tax valuation 1901.....4,334,571
Assessment about ½ actual value.
Tax rate (per $1,000) 1901..$15·00
Population in 1890 was. ...10,958
Population in 1900 was....11,807

* Issued prior to the law of 1893, which requires approval and registration by State officials.

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.

LOANS—	When Due.
COURT HOUSE BONDS—	
6s, A&O, $25,000	Aug. 10, 1936
(Subject to call after 1906.)	
5s, ..., $1,000	June 1, 1935
5s, A&O, 32,000	Feb. 10, 1937
(Subject to call after 1907.)	
REFUNDING BONDS—	
3s, .. ., $68,000	May 15, 1941
6s, jail bonds*	$392

BRIDGE BONDS

6s, ..., $10,500*....Feb. 12, 1904
6s, ..., 2,000*....Jan. 6, 1911
Bonded debt July 1, 1901 $138,892
Total valuation 1902....8,973,752
Assessment about ½ actual value.
County tax (per M) 1901....$6·00
State & co. tax (per M) 1900. $9·16⅔
Population in 1890 was ...21,289
Population 1900 (Census)..28,318

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. DAHLMANN, Treasurer.

County seat is Cuero.

LOANS	When Due
REFUNDING BONDS—	
5s, Apr., $28,000	Apr. 10, 1940
Subject to call 1905.	
3½s, June, $56,000	June 10, 1941
Subject to call 1911.	

Bonded debt Aug. 8, 1902 $84,000
Tax valuation 1902.....6,742,050
Assessment about ⅓ actual value.
County tax (per $1,000) 1902. $5·50
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.— A. LASSWELL, County Clerk. C. C. CROKER, Deputy Clerk.

County seat is Waxahachie.

LOANS—	When Due.
COURT HOUSE BONDS—	
5s, A&O	Nov. 16, '34
Subj. to call after Nov. 16, 1904.	
ROAD AND BRIDGE BONDS—	
5s, ..., $16,000	May 11, 1917
Subject to call.	

Bond. debt Aug 15, 1902. $178,000
Sinking funds..... 47,670
Net debt Aug. 15, 1902.. 130,330
Tax valuation 1902 16,134,165
County tax (per M) 1901.....$5·20
Population in 1900 was.....50,059

EL PASO.— JOSEPH MAGOFFIN, Mayor. B. S. CATLIN, Clerk.

This is the county seat of El Paso County.

LOANS.—	When Due.
SEWER BONDS—	
7s, J&J, $10,000*	July 1, 1907
6s, J&J, 15.000	July 1, 1938
Subject to call after July 1, 1913	
5s, F&A, $20,000	Feb. 1, 1930
Subject to call Feb. 1, 1920.	
CITY HALL AND JAIL BONDS—	
6s, J&J, $30,000	July 1, 1938
Subject to call July 1, 1913	
5s, F&A, $10,000	Feb 1, 1929
Subject to call after Feb. 1, 1914.	
5s, F&A, $10,000	Feb. 1, 1930
Subject to call Feb. 1, 1920.	
SCHOOL AND FUNDING BONDS—	
6s, A&O, $50,000*	Apl. 1, 1920

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 ¾ 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.

LOANS—	When Due.
REFUNDING BONDS—	
4s, Apr. 10, $49,000	Mar. 1, 1920
COURT HOUSE & JAIL BONDS—	
5s, Apr. 10, $78,000	Feb. 10, 1938
5s, Apr. 10, 10,000	Feb. 10, 1938
Interest payable at Austin.	
Bond. debt Aug. 1, 1902	$137,000

Floating debt..... $62,533
Total debt Aug. 1, 1902 199,533
Cash on hand..... 28,491
Tax valuation 1901... 12,945,335
Assessment about 80% full value
County tax (per M) 1902...$6·63⅓
Population in 1890 was.....15,678
Population in 1900 was.....24,886

FANNIN CO.—T. R. HACKLEY, Treasurer.

County seat is Bonham.

LOANS—	When Due.
COURT HOUSE BONDS—	
6s, ..., $5,000*	Nov. 16, 1902
6s, ..., 4,000 *	Apr. 10, 1904
5s, ... 24,000*	Nov. 16, 1913
Total debt July 1, 1901	$33,000

Total valuation 1902..$12,063,645
Assessment about ⅓ actual value.
County tax (per $1,000) '01..$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.

LOANS—	When Due.
ROAD AND BRIDGE BONDS—	
5s, Apr. 10, $41,500*	Apr. 10, 1907
5s, Apr. 10, 9,000*	Apr. 10, 1904
5s, Apr. 10, 11,000*	Apr. 10, 1906
5s, Oct. 10, 13,000	Oct. 10, 1938
Subject to call after 1908.	
REFUNDING BONDS 1895.	
5s, A&O, $75,000	May 15, 1935
Subject to call after May 15, 1905	
Interest payable in New York.	

Bonded debt July 1, 1901. $152,000
Tax valuation 1902.....8,468,960
Assessment about ⅓ actual value.
County tax (per M) 1901 ....$5·00
Population in 1890 was.....31,481
Population in 1880 was.....27,996
Population 1900 (Census)..36,542

All bonds except the $75,000 of refunding bonds are tax exempt.

The road and bridge bonds are all owned and held by the Permanent School Fund of Fayette County and are non-negotiable.

FORT WORTH.— 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. In December, 1900, an appeal was made to holders of the 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 the old issues, and up to July 19, 1902, $409,000 had been so refunded.

LOANS—	When Due.
FUNDING & IMP. BONDS—	
5s, J&J, $275,000*	Jan. 1, 1920
6s, J&J, 175 000*	Jan. 1, 1922
HIGH SCHOOL—	
5s, J&J, $90,000*	Jan. 1, 1920
REDEMPTION BONDS—	
6s, M&N, $158,000*	May 1, 1923
Subject to call after May 1, 1903	
b SEWER BONDS	
5s, M&N, $125,000*	May 1, 1940
STREET AND SEWER BONDS—	
7s, M&S, $96,000*	Sept., 1904

GENERAL IMPOVEMENT—

5s, M&S, $300,000*..Mch. 1, 1921
b WATER BONDS—
5s, M&N, $100,000*...May 1, 1920
6s, F&A, 650,000*...Feb. 1, 1922
7s, J&J, 150,000*....Jan. 1, 1903
REFUNDING BONDS (See note above)—
4s, J&J, $409,000 ...July 1, 1941
Bond. debt July 1, '02 .$1,903,000
Value of city property. 2,107,000

b $1,000 each.

PAR.—Recent loans have been issued in $1,000 pieces.

INTEREST is payable in New York City.

GOLD BONDS.—All bonds are payable in gold

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:

Years.	Real Estate.	Personal Property.	Total Valuation.	Tax Rate per $1,000.
1901	.....	.....	$16,495,535	.....
1900	$11,048,637	$5,119,972	16,168,600	$24·96⅔
1899	11,119,470	4,310,790	15,430,260	25·30
1898	11,131,895	3,967,825	15,099,720	25·30
1897	15,790,000	.....	.....	15·00
1894	15,239,230	4,864,738	20,103,968	15·50
1892	14,023,103	7,837,225	21,860,388	21·75
1890	16,502,625	4,804,160	21,306,785	20·55
1889	11,243,727	4,715,143	15,958,870	21·55

The city tax for 1901 was (per $1,000) $17·50. The tax rate in 1899 includes city tax proper, $12·50; county tax, $6·50; State tax, $1·66⅔; school tax, State $1·80, city $2·50; total, $24·96⅔

POPULATION.—In 1900 (Census) was 26,688; in 1890 it was 23,076; in 1880 it was 6,663.

GAINESVILLE.— W. W. HOWETH, Mayor. KAY HALSELL, Auditor.

This is the county seat of Cooke County.

LOANS—	When Due.
FUNDING BONDS—	
6s, A&O, $4,000	Mar. 1, 1906
Subject to call at any time.	
SCHOOL BONDS—	
6s, J&J, $25,000	Jan. 1, 1942
Subject to call after Jan. 1, 1912	
REFUNDING SCHOOL BONDS—	
5s, A&O, $17,000	Oct. 1, 1938
Subject to call after Oct. 1, 1908	
SEWERAGE & STREET IMPT.—	
6s, A&O, $7,000	Apr. 1, 1938
Subject to call after Apr. 1, 1903	
4s, A&O, $5,000	Oct. 1, 1940
Subject to call Oct. 1, 1910	

STREET IMPT. BONDS—

6s, A&O, $26,500.....Oct. 1, 1940
Subject to call after Oct. 1, 1910
6s, J&J, $10,000.....July, 1934
Subject to call after July, 1904
Interest is payable in St. Louis Mo., and Gainesville, Tex.
Bonded debt Aug. 1, 1902. $94,500
Floating debt 3,924
Total debt Aug. 1, 1902... 98,424
Sinking fund..... 5,400
Total valuation 1902....3,771,135
Assessment is ⅔ actual value.
Total tax (per $1,000) 1902. $20·25
Population in 1890 was.....6,594
Population in 1900 was.....7,874

GALVESTON.—I. H. KEMPNER, Cmr Fin. & Rev.

Galveston, the leading seaport of Texas, is the county seat of Galveston County. As a result of the hurricane of September 8, 1900, the interest on all of this city's bonds has been in default at one period or another since December 1, 1901. A compromise, however, has been arranged between the city authorities and a committee representing a majority of the bondholders, of which Hon. Chas. S Fairchild is chairman under which for a period of five years from December 1, 1901, they agree to accept interest at the rate of 2½ per cent per annum V. 74. p. 1102. This compromise has been accepted by the holders of almost $2,000,000 out of the $3,000,000 bonds. Interest is not being paid to the holders of any other securities except those accepting the compromise.

LOANS—	When Due.
FUNDING BONDS—	
5s, M&N, $200,000	1905-1915
5s, A&O, 200,000	Oct. 1, 1937
Subject to call after Oct. 1, 1917	
LIMITED DEBT BONDS 1881—	
5s, J&D, $1,300,000*	1921-1927
LIMITED DEBT BONDS 1891—	
5s, J&J, $1,195,000	1932-1936

WATER, STR., IMP. & CITY HALL BONDS—

5s, J&J, $660,000*.....1928-1936
5s, M&N, 58.000 1936-1938
SCHOOL HOUSE BONDS—
5s, J&J, $25,000.....1937
SEWERAGE BONDS—
5s, F&A, $300,000....Aug. 1, 1939
Subject to call after 1919.

*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.

TOTAL DEBT, ETC.—

	Feb. 28, 1902.	Dec. 10, 1901.	Jan. 22, 1900.	Jan. 1, '99.
Total bonded debt	$3,943,000	$3,943,000	$3,648,500	$3,652,000
Floating debt	118,518	214,200	88,146	79,129
Total debt	$4,061,518	$4,157,200	$3,736,646	$3,731,129
Sinking fund, &c.	1,111,703	1,098,720	1,037,553	923,787
Net debt	$2,949,815	$3,058,480	$2,599,093	$2,807,342

The net debt as given above does not include interest on bonds in default and interest on floating debt, which amounted on February 28, 1902, to $138,529.

In addition to the sinking fund, as given above, the city owned in 1901 $622,000 of wharf company stock, a water-works plant valued at about $1,000,000, an electric-light plant, sewer plant, etc., etc. The total value of its public property at present is about $2,000,000.

The sinking fund receives yearly an amount equal to 2 per cent of the outstanding bonds.

DEBT LIMITATION.—The city can issue bonds only with legislative authority and is forbidden to make loans for railroad aid.

ASSESSED VALUATION.—The city's assessed valuation is about ⅞ actual value.

Years.	Real Estate.	Personal Property.	Total Ass'd Valuation.	City Tax per $1,000
1902	$17,254,803	$3,494,522	$20,749,325	$15 00
1901	17,853,440	3,568,974	21,422,414	15·00
1900	22,519,230	4,441,282	26,960,512	15·00
1898	22,424,494	4,582,477	27,006,971	15·70
1897	22,554,618	4,722,036	27,276,654	15·00
1895	19,848,056	5,543,496	25,391,552	15·00
1890	15,970,935	5,062,899	21,033,834	15·00
1881	.....	.....	17,625,862	.....

The total tax rate (per $1,000) in 1902 was $31·45⅔.

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.

*Issued prior to the law of 1893, which requires approval and registration by State officials.

GALVESTON CO.—Jas. S. Waters, Treas.

County seat is Galveston. The county has issued only part of the $275,000 4% 10-40-year (optional) bonds authorized for funding and refunding purposes. V. 75, p. 93. At an election held March 20, 1902 the question of issuing $1,500,000 protection bonds carried by a large majority. These latter bonds have been mainly subscribed for by local people and the contractors awarded the work of building the sea wall have agreed to take $350,000 of the bonds in part payment of the contract price V. 75, p. 573.

LOANS—	When Due.
Bridge Bonds—	
5s, Apr. 10, $161,000*.	Apr. 10, 1913
Subject to call after Jan. 10, 1903	
Sea Wall B'ds—(See text above)	
4s, A&O [10], $1,500,000.	June 10, '42
(Optional after June 10, 1922.)	
Funding & Refunding Bonds—	
(See note above)—	
4s, A&O [10], $98,000...	1942
(Optional after 1922.)	
Court House & Jail Bonds—	
5s, A&O, $245,000 ..	Feb. 9, 1937
Subject to call after Feb. 9, 1907.	

Bonded debt Nov. 16,'01.	$502,000
Coupons and interest due	8,851
Floating debt.....	254,458
Total debt Nov. 16, 1901	765,309
Sinking fund.....	32,681
Net debt Nov. 16, 1901	732,628
Tax valuation, real. ..	20,906,805
Tax valuation, pers'al.	5,091,785
Tax valuation 1900....	25,998,590
Tax valuation 1902 ..	21,958,340
Assessment about [1]/2 actual value.	
County tax (per $1,000) 1901.	$7·50
Population in 1890 was.....	31,476
Population in 1900 was. ..	44,116

INTEREST on the 5 per cent bonds at Galveston.

GOLIAD CO.—Emil Bergman, County Treas.

County seat is Goliad.

LOANS—	When Due.
Bridge Bonds—	
3s, Apr. 10, $4,500.	Jan. 2, 1911
3s, Apr. 10, 4,500.	Feb. 8, 1912
School Bonds—	
3s, M&S, $7,500. . .	Mar. 1, 1922
Ref'd'g Court H. Bonds—	
5s, Apr. 10, $59,000...	Mar 10, 1919

Total debt Aug. 1, 1902.	$75,500
Total valuation 1902....	3,815,330
Assessment about [1]/2 actual value.	
County tax (per $1,000) 1901.	$6·80
Population in 1890 was.....	5,910
Population 1900 (Census)...	8,310

INTEREST on the Court House bonds is payable at Austin, Tex., and at the Hanover National Bank, New York City; on the bridge bonds at Goliad.

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.

County seat is Gonzales.

LOANS—	When Due.
Bridge Bonds—	
4s, ..., *30,000.....	1911
(Optional after 1906.)	
Ref'd'g Court H. Bonds—	
5s, ..., $40,000.....	1902-1906
Optional—$5,000 yearly 1902 to 1906, bal'ce any time thereafter.	
Interest is payable at Gonzales.	

Bond. debt Aug. 1, 1901.	$50,000
Sinking fund.....	5,950
Total valuation 1902....	6,738,368
Assessment about [2]/3 actual value.	
County tax (per M.) 1902...	$5·60
Population in 1890 was.....	18,016
Population in 1900 was.....	28,882

GREENVILLE.—D. W. H. Taylor, Treasurer.

This city is in Hunt County.

LOANS—	When Due.
6s, ..., $7,000*.	Oct. 1, 1920
6s, ..., 11,000*..	May 1, 1923
School Bonds—	
8s, ... , $7.000*...	Aug. 7, 1915
8s, ... , 2,000*..	Nov. 5, 1916
6s, ..., 12,000* .	July 10, 1920
Electric Light Bonds—	
6s, ..., $15,000*...	Jan. 1, 1921
Engine-House and City Hall—	
6s, ... $5,000*...	Sept. 2, 1919
Water-Works Bonds—	
6s, ... , $15,000*.	July 5, 1919

Bond. debt July 1, 1901.	$81,156
Tax valuation 1900.....	2,257,509
Real value about	3,000,600
City tax rate (per M) 1900...	$11·50
Population in 1890 was....	4,330
Population in 1900 was.....	6,860

HARRIS COUNTY.—John Farmer, Treas.

County seat is Houston.

LOANS—	Amount.
Jail Bonds.—	
5s, A10&O10,	$100,000 Oct. 10 1935
Subject to call Oct. 10, 1905.	
Road and Bridge Bonds—	
3s, June, $565,000....	June 1, 1941
Subject to call June 1, 1911.	

Court House Bonds—	
Bond. debt July 1, 1902.	$665,000
Total valuation 1902.	36,624,165
State & Co. tax (p. M) 1901.	$8·71[2]/3
Population in 1890 was.....	37,249
Population in 1900 was.....	63,786

INTEREST on the jail bonds is payable at the Chemical National Bank, New York, on all other bonds in Austin.

HILLSBORO.—JOHN D. PITTS, Mayor. W. M. WILLIAMS, Treasurer.

Hillsboro is in Hill County.

LOANS—	When Due.
City Hall Bonds—	
7s, J&J, $5,000*.....	Sept. 1, 1905
School House Bonds—	
6s, J&J, $2,000*.....	July 1, 1909
6s, J&J, 2,500*.....	Sept. 1, 1911
6s, J&J, 4,000*.....	July 2, 1924
Well (Artesian) Bonds—	
6s, A&O, $7,000*.....	Oct. 1, 1911
Water Works & Sew Bonds—	
5s, g., J&J, $18,500 g.	Jan. 1, 1935
5s, g., M&S, 8,000 g..	Sept. 3, 1935
5s, g., J&J, 15,000.....	Jan., 1937

Bond. debt July 1, 1902.	$62,000
Floating debt.....	700
Total debt ...	62,760
Sinking fund and cash...	14,500
Net debt July 1, 1902....	48,200
Water debt (included)...	41,500
Tax valuation, real.....1,487,780	
Tax valuation, personal.	671,900
Total valuation, 1902....	2,159,680
Assessment abt 60% actual value.	
Total tax (per $1,000) 1902.	$18·50
Population in 1890 was.....	2,541
Population in 1900 was..	5,346

HOUSTON.—D. D. Bryan, Secretary.

This city is in Harris County.

LOANS—	When Due.
Bridge Bonds, 1896—	
5s, M&N, $39,000.....	May 1, 1936
Compromise Bonds—	
6s, J&J, $500,000*....	July 1, 1918
5s, J&J, 503,000*....	July 1, 1918
Consolidated Bonds—	
6s, J&J, $12,800*....	July 1, 1906
Funding Bonds—	
6s, J&J, $524,000*....	Jan. 1, 1912
Indebtedness Bonds—	
10s, ..., $1,000....	Jan. 1, 1903
Compromise Paving Bonds—	
3s, ..., $98,700.....	1902-1912
Part due yearly.	

Paving and Sewer Bonds—	
5s, J&J, $250,000 ..	July 1, 1937
Subject to call after 1917.	
5s, J&J, $100,000.....	Jan. 1, 1938
5s, J&J, 100,000.....	Jan. 1, 1939
5s, F&A, 300,000.	Aug. 1, 1941
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 paving and sewer bonds is payable at the Union Trust Company, New York City on the funding 6s at the American Exchange National Bank, New York City; others also in New York City.

TOTAL BONDED DEBT Feb. 1, 1902, was $3,097,500; floating debt, $53,226; total debt, $3,150,726; cash in various funds, $288,641.

ASSESSED VALUATION—In 1902 was $31,287,027 (about [3]/5 actual value); city tax (per $1,000) in 1899 was $20·00.

POPULATION in 1900 (Census) was 44,633; in 1890 was 27,557.

JONES COUNTY.—J. D. Pickens Co. Clerk.

County seat is Anson. Bonds are all subject to call at any time.

LOANS—	When Due.
Court House Bonds—	
5s, May 10, $26,850..	May 10, 1937
Sinking Fund Bonds—	
5s, Apr. 10, $7,840..	Aug. 26, 1909
Road and Bridge Bonds—	
4s, Apr. 10, $7,000.	April 10, 1921
Subject to call 1906,	

Bonded debt July 1, 1901	$41,690
Tax valuation 1902.....2,634,785	
Assessment same as actual value.	
County tax (per M.) 1901....	$6·50
Population 1890 was.....	3,797
Population in 1900 was.....	7,053

INTEREST on the funding bonds is payable in Houston; on the ridge 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, 1902....$59,500	

Sinking fund	$7,000
Tax valuation 1902.....	1,883,463
State & co. tax (p. M.) 1901.	$9·71[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.	
5,s, A&O, $44,000...	Aug. 10, 1937
Interest payable at Paris, Tex.	
Subject to call after 1907.	
Total debt Sept. 1, 1902...$134,000	
Sinking funds..... 27,000	

Net debt Sept. 1, 1902 ...$107,000	
Total valuation 1902...	11,716,535
Assessment about [2]/5 actual val.	
State & co. tax (p. M.) 1902...	$7·80
County tax (per $1,000) 1902.	3·70
Population in 1890 was....	37,302
Population in 1900 was	48,627

McKINNEY.—J. M. Pearson, Mayor.

This city is the county seat of Collin County.

LOANS—	When Due.
School House Bonds—	
6s, J&J, $4,000*.....	1909
Water Bonds—	
5s, J&D, $29,000....	June 1, 1938
(Subject to call after June 1, 1918)	
4s, J&J, $12,000 ..	July 1, 1942
Optional after July 1, 1917	
Railroad Bonds -	
6s, Feb., $1,200, g.....	1904

Bond. debt Aug. 23, 1902.	$46,200
Sinking fund...	4,000
Net debt Aug. 23, 1902..	42,200
Water debt (included)	41,000
Assessed valuat'n 1901..	1,816,480
Assessment about [3]/4 actual value.	
Total tax (per M.) 1902...	$16·66[2]/3
Population in 1890 was.....	2,489
Population in 1900 was.....	4,342

INTEREST on the $29,000 water and the school bonds payable at National Bank of Republic, New York; on the $12,000 water bonds at the Seaboard National Bank, New York, and at Austin, Tex. Interest on the railroad bonds is payable in McKinney.

McLENNAN CO.—Thos. A. Caufield, Co. Cl'k.

County seat is Waco. All bonds are exempt from taxes.

LOANS—	Amt. Outsig.
Bridge Bonds—	
3s, g., Oct. 10 $50,000.....	1940
Optional after 1905.	
6s, A&O [10], $80,000.....	1908
Court House and Jail—	
3s, A&O [10], $250,000.....	1940
$50,000 optional after '05: $200,000 optional after 1910.	

Bond. debt Aug. 8, 1902.	$380,000
Sink. f'nd & b'ds unsold Feb. 1, 1902..... ...	102,361
Net debt Feb. 1, 1902..	277,639
Tax valuation 1902....23,244,758	
State & Co. tax (per M) 1901.	$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—	
4s, ..., $1,920*....	Sept. 10, 1912
4s, ... 1,995	Mar. 12, 1921
4s, Apr. 10, $23,000.	Apr. 10, 1922
Optional after Apr. 10, 1912	
Refund. Bridge & C't House.—	
4s, ..., $29,000....	Mar. 12, 1921
Subject to call 1903.	
Refunding Jail Bonds -	
4s, ..., $7,000.....	1921
Subject to call 1903.	

Bond. debt Feb. 13, 1902.	$39,915
Floating debt	550
Total debt.....	40,465
Sinking fund assets.....	6,009
Net debt Feb. 13, 1902..	34,456
Total valuation 1902....4,097,200	
Assessment abt. 75% actual value.	
State & Co. tax (p. M) 1901..	$9·75
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—	Aml. Outs'g.
Bridge and Road Bonds—	
6s, ..., $27,000*.....	Past due
6s, ..., 26,072*....	1908 to 1911
5s, ..., 12,800....	May 15, 1935
Court House Bonds—	
5s, ..., $73,500.....	May 15, 1935
Jail Bonds -	
5s, ..., $18,000.....	May 15, 1935

Bond. debt July 1, 1901.	$157,372
Total debt Mar. 1, 1901..	159,372
Sinking fund.	15,864
Net debt Mar. 1, 1901...	143,508
Tax valuation 1902.....8,595,059	
County tax (per M) 1901....	$5·80
Population in 1890 was ..	24,773
Population in 1900 was....	39,666

PALESTINE.—C. A. Sterne, City Secretary.

Palestine is the county seat of Anderson County.

LOANS—	When Due.
City Hall and Prison Bonds—	
5s, ..., $24,000....	Nov. 1, 1938
Optional after 1903.	
Paving Bonds—	
4s, M&S, $40,000.	Sept. 2, 1941
School House Bonds—	
6s, J&J, $6,000.....	Aug. 6, 1914
Subject to call at any time.	
6s, J&J, $7,500*....	1918
Subject to call at any time.	
5s, M&N, $12,000	May 1, 1936
Subject to call after 1901.	
5s, M&N, $12,500....	Nov. 1, 1938
Subject to call after 1903.	

Bonded debt Feb. 1, 1902	$102,000
Floating debt.....	16,715
Total debt Feb. 1, 1902.	102,615
Tax valuation real 7,459,071	
Tax valuation personal.	2,605,818
Total valuation, 1901...	5,064,929
Assessment about [3]/4 actual value.	
Total tax (per M.) 1901.	$17,00
Population in 1890 was.....	5,838
Population in 1900 was.....	8,297

GOLD—All bonds, according to a city official, are payable in gold.

INTEREST is payable in New York City.

* Issued prior to the law of 1893, which requires approval and registration by State officials.

PARIS.—F. H. BAILEY, 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, $7,000*.....Nov. 10, 1938	
Subject to call after Nov. 10, 1898	
FUNDING BONDS—	
6s, J&J, $4,000.....June 22, 1921	
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	

SCHOOL BONDS.—
3s, , $19,000 .. Sept. 1, 1940
WATER WORKS BONDS—
6s, J&J, $60,000*.....Apr. 1, 1937
Subject to call after Apr. 1, 1912
6s, J&J, $23,000*.....Oct. 15, 1937
Subject to call after Oct. 15, 1912
5s, J&J, $65,000.....Jan. 10, 1938
Total debt Oct. 1, 1902.. $273,500
Water debt(incl'd above) 148,000
Tax valuation 1902.....5,152,860
Assessment about 3/5 actual value.
City & sch.tax (per M) 1902.$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.

SAN ANTONIO.—MARSHALL HICKS, Mayor. W. W JOHNSON, City Clerk.

County seat of Bexar Co. City owned property valued Feb. 1, 1901, at $1,338,997.

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	
4½s, 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, $50,000 g*.Nov. 30, 1931
Subject to call Nov. 30, 1921
5s, J&J, $250,000*.. July 1, 1919
Subject to call July 1, 1909
5s, M&S, $50,000* ..Sept.15, 1920
Subject to call Sept.15, 1910
4½s, M&N.$300,000 g.May 1, 1920
Bond. debt July 1 1901.$2,271,000
Sinking fund Feb.1,'01.. 67,089
Assessed valuation '00.31,621,795
City tax rate (per M.) 1902.$16 00
Population in 1890 was....37,673
Population in 1900 was....53,321

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.

DEBT LIMIT.—Bonded debt is limited by the city charter to 8 per cent of the assessed valuation.

SHERMAN.—A. A. FIELDER, Mayor. R. R. DULIN, Chairman Finance Com.

Sherman is the county seat of Grayson County.

LOANS—	When Due.
TEXAS & PACIFIC RY.—	
8s, Feb. 12, $40,585*..Feb. 12, 1904	
HOUSTON & TEXAS CEN-	
TRAL REF'D'G BONDS—	
6s, A&O, $14,500.....1903-1912	
($1,500 payable yearly Oct. 1.)	
FUNDING BONDS—	
6s, A&O, $28,000 1903-1930	
($1,000 payable yearly Oct. 10.)	
IMPROVEMENT BONDS—	
6s, M&N, $20,000*....Nov. 1, 1932	
Subject to call after 1902	
6s, J&J, $4,000..... Jan. 15, 1934	
Subject to call after 1914	
6s, A&O, $16,500.....1903-1935	
($500 payable yearly Apr. 1.)	

IMPRONEMENT BONDS- (Cou.)—
5s, F&A $37,000 1903-1939
($1,000 payable yearly Feb. 1.)
SEWER BONDS—
4½s, J&J, $76,000.....1903 1940
$2 000 payable yearly July 1.
WATER WORKS BONDS—
6s, A&O, $59,000*.....July, 1936
Subject to call in 1906.
Bonded debt Apr.1,1902. $300,582
Floating debt..... 1,155
Water debt (included)... 59,000
Total valuation, 1902...5,418,440
City tax (per $1,000) 1902...$14·50
Population in 1890 was.... 7,335
Population in 1900 was....10,243

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.

SMITH CO.—CHAS. W. BURKS, Treasurer.

Tyler is the county seat.

LOANS—	When Due.
RAILROAD SUBSIDY BONDS—	
5s, ... , $101,900.....Aug., 1927	
Subject to call after Aug., 1904	
Bond. debt Apr. 10, '02..$101,900	

Total valuation 1902...$6,576,620
Assessment 2/3 actual value.
County tax (per M.) 1902 $6·53⅓
Population in 1890 was....28,324
Population in 1900 was....37,370

TARRANT CO.—J. F. PROSSER, Auditor.

County seat is Fort Worth.

LOANS—	When Due.
BRIDGE BONDS—	
5s, A&O 10, $14,000..Apr. 10, 1936	
Subject to call after 1906.	
4s, Feb. 1, $76,000 ..Feb. 1. 1919	
Subject to call part yearly and all	
after Feb. 1, 1909.	
REFUNDING BONDS—	
4s, Feb. 1, $38,000.. Feb. 1, 1919	
Subject to call part yearly and all	
after Feb. 1, 1909.	

COURT HOUSE BONDS—
5s, A&O 10, $38,000..Apr. 10, 1935
Subject to call after Apr. 10, 1905
Bond. debt Aug. 15, 1902.$466,000
Sinking fund..... 45,000
Net debt Aug. 15, 1902.. 421,000
Tax valuation 1902 22,085,180
Real valuation (est.)...60,000,000
County tax (per M.) 1902....$6·15
Population in 1890 was.... 41,142
Population in 1900 was.... 52,376

INTEREST is mostly payable at the Chemical National Bank, New York.

TERRELL.—V. REINHARDT, Secretary.

This city is in Kaufman County.

LOANS—	When Due.
WATER-WORKS BONDS—	
7s, M&N, $20.815...*May 1. 1934	
Optional after 1914	
5s, A&O, $12,000.....Apr. 1, 1938	
5s, J& D, 1.990.....June 1, 1941	
4s, J&J. 6,000.....July 1, 1942	
Optional after July 1, 1907.	

SCHOOL BONDS—
4s, J&J, $18,000.....Jan. 1, 1941
Subject to call 1911.
Bonded debt July 1, 1902 $58,805
Floating debt..... 3,388
Assessed valuation '02..$1,952,563
Assessment about 3/4 actual value.
City tax (per $1,000) 1902.. $9·00
Population in 1890 was.....2,988
Population in 1900 was.....6,330

TRAVIS COUNTY.—Z. P. JOURDAN, Treas.

County seat is Austin. Bonds of this county to the amount of $47,000 were declared invalid by the lower Court, but the decision was overruled by the U. S. Supreme Court and the securities held to be legal obligations. V. 70, p. 957. These bonds have been refunded by new 4s, which are included below.

LOANS—	When Due.
BRIDGE BONDS—	
6s, , $1,000*.....Apr. 10, 1906	
REFUNDING BRIDGE BONDS—	
4s, ..., $47,000 ....Feb 10, 1938	
4s, Apr., 133,000....Mar. 10, 1940	
Subject to call after March, 1905	

Bond. debt Apr. 17, 1902.$181,000
Tax valuation 1902...$15,427,151
County tax (per M.) 1901....$4·50
Population in 1890 was.....36,322
Population in 1900 was.....47,386

TYLER.—County seat of Smith County.

A suit brought to restrain the collection of taxes to pay interest on the funding and the refunding bonds below resulted in favor of the plaintiff. A new trial, however, was granted on the grounds that the Judge hearing the case was a taxpayer, V. 75, p. 254, and the decision was reversed. An appeal was taken from this latter decision.—V. 75, p. 751.

LOANS—	When Due.
CITY HALL BONDS—	
6s, ..., $18,000*.....	
FUNDING BONDS—	
6s, ..., $35,000.....April 1, 1926	
6s, , 35,000*.....April 1, 1932	
SCHOOL BONDS—	
7s, ..., $14,000*....April 1, 1906	
6s, ..., 22,000*....April 1, 1919	

RR. SUBSIDY BONDS—
6s, ..., $24,000*....April 1, 1918
REFUNDING BONDS—
5s, , $21,000 ....July 1, 1919
Bond. debt Apr. 1, 1902.$169,000
Tax valuation 1902.... 2,803,038
Tax rate (per $1,000) 1902..14 00
Population in 1890 was 6,908
Population in 1900 was.....8,069

UVALDE COUNTY.—W. W. COLLIER, Treas.

County seat is Uvalde.

LOANS—	When Due.
JAIL BONDS—	
4s, Apr. 10. $11,000.July 10, 1919	
(Optional 1902.)	
COURT HOUSE BONDS—	
6s, Apr. 10, $1,000*..Apr. 10, 1905	
REFUND. COURT HOUSE BONDS—	
4s, April 10, $28,500.Apr.10,1935	

Interest payable at Austin, Tex.
Total debt Aug. 1, 1902.. $40,500
Sinking fund Jan. 1, 1901 10,000
Tax valuation, 1902.....3,367,681
Assessment about 2/3 actual value.
County tax (p. $1,000) 1901.$5·20
Population in 1890 was.....3,804
Population in 1900 was.....4,647

VICTORIA CO.—C. A. LEUSCHNER, Treas.

Victoria is the county seat.

LOANS—	When Due.
BRIDGE BONDS—	
6s, Apr. 10, 2,000..Apr. 10, 1933	
6s, Apr. 10, $2,050 .Feb. 16, 1913	
REFUNDING BONDS—	
3s, Apr. 10, $80,000.....1941	
ROAD BONDS—	
5s, Apr. 10, $45,000..Apr. 10, 1940	

Bond. debt Aug. 1, 1902. $135,950
Floating debt 7,750
Total debt Aug. 1, 1902. 143,700
Tax valuation 1901.....6,955,960
County tax (per M) 1902. .$8·16⅔
Population in 1890 was.... 8,737
Population in 1900 was....13,678

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.

LOANS—	When Due.
REFUNDING BONDS—	
5s, J&J, $25,000*.....July 1, 1909	
5s, J&J, 32,000*.....July 1, 1921	
5s, A&O, 14,000.....Oct. 1, 1923	
4s, ..., 49,000.....Jan. 1, 1930	
PUBLIC WORKS BONDS—	
6s, M&S, $20,000*....Sept. 1, 1924	
6s, M&S, 20.000.....Sept. 1, 1924	
5s, A&O, 108,000*...Oct. 1, 1919	
5s, M&S, 76,000*....Sept. 1, 1920	
5s, J&J, 121,000*.. .July 1, 1921	
5s, A&O, 54,000.....Apr. 1, 1924	
SCHOOL BONDS—	
5s, A&O, $15,000....Oct. 1, 1923	

SCHOOL BONDS—(Con.)—
5s, J&J, $32,000*.....July 1, 1921
5s, J&J, 24,000.....July 1, 1923
WACO & N.W. RR.—
6s, J&J, $41,000.....July 1, 1912
Bond. debt July 1, 1901..$631,000
Value of city property. 772,356
Assessed val'n, real.... 7,673,404
Assessed val'n, per'l .. 3,036,561
Total valuation 1898...10,709,965
Assessm't abt. 50% actual value
City tax (per $1,000) 1901..$12 50
Population 1890 (Census)..14,445
Population 1900(Census)..20,686

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. CUNEY, Treasurer.

County seat is Hempstead. Bonds all issued under new municipal bond law.

LOANS—	When Due.
BRIDGE BONDS—	
6s, Apr., $22,000....Aug. 14, 1935	
COURT HOUSE BONDS—	
4½s, Apr., $31,000 .Nov. 17, 1918	
Optional, $2,000 Nov. 17, 1901	
$2,000 1903 and $2,000 1905.	
REFUNDING JAIL BONDS—	
4s, Apr., $10,000....May 13, 1941	

ROAD AND BRIDGE BONDS—
5s, ..., $3,990.... 1920-1921
Bonded debt July 1, 1902 $66,990
Total valuation 1902....3,160,432
Assessment about 4/5 actual value.
County tax (per M) 1901.....$6.50
Population in 1890 was.....10,888
Population in 1900 was.....14,246

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.

LOANS—	When Due.
REFUNDING BONDS—	
4s, May, $48,000.....Nov. 1, 1939	
Subject to call Nov. 1, 1909.	
4s, M&S, 23,000.....Mar. 1, 1932	
Optional after Mar. 1, 1912.	
SCHOOL BONDS—	
4s, ...$14,500*.....Oct. 1, 1930	
SEWER & WAT-WKS. BONDS—	
6s, ..., $6,000.....May 1, 1934	
5s, ... , 4,000.....June 1, 1936	

Bonded debt July 1, 1901..$99,500
Assessed val'ation, real..1,198,620
Assessed val'ation, per'l.. 878,170
Total valuation 1900 ...2,076,790
Total valuation 1901....2,161,650
Assessment about 2/3 actual value
Tax rate (per $1,000) 1900..$19 00
Population in 1890 was 3,076
Population in 1900 was.....4,215

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.

* Issued prior to the law of 1893, which requires approval and registration by State officials.

WILBARGER CO.—J. B. CRAWFORD, Treas'r.

Vernon is the county seat. $77,000 of old bonds, part of which had been declared illegal, have been surrendered for $46,726.

LOANS—	Am't.	Outst'd'g.
Jail bonds 4s due..	1906	$3,000
Bridge bonds 4s, due	1939.	46,000
Fund. bonds 6s, due	1911.	17,960
Refund. 5s, due	1938	33,000

Total debt Sept. 1, 1901. $99,960
Tax valuation 1902 3,855,960
County tax (per M.) 1901.....$8·50
Population in 1890 was.....7,092
Population in 1900 was.....5,759

WILLIAMSON CO.—S. K. P. JACKSON, Treas.

County seat is Georgetown.

LOANS—	When Due.
REFUNDING BONDS—	
5s, Mar., $47,000.....	March, 1938
Subject to call after 1908.	
Interest payable at State Treasury.	
Bonded debt sept. 1, 1902.	$47,000
Sinking funds.....	3,058
Net debt Sept. 1, 1902....	43,942

Assessed valuat'n, real. $8,831,660
Assessed valuat'n, per'l 5,222,620
Total valuation 1902...14,054,280
Assessment is $^3/_5$ actual value.
County tax (per M) 1902... $4·45
Population in 1890 was.....25,909
Population in 1900 was.....38,072

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.

	Bonded Debt.	Tax Valuation.	Tax Rate per $1,000.	Population 1900.
Abilene, Taylor County	$33,000	†$3,418,000	$15·53	3,411
Alvarado, Johnson County	11,000	.....	.....	1,342
Amarillo, Potter Co.	13,500	‡541,057	.....	1,442
Anderson County	16,000	†6,614,470	4·80	28,015
Aransas County	35,880	1,654,735	5·50	1,716
Archer County	33,626	2,455,680	8·50	2,508
Armstrong County	23,650	1,730,950	6·00	1,205
Atascosa County	28,500	‡2,711,759	6·50	7,143
Austin County	19,980	3,967,787	4·50	20,676
Baird, Callahan Co.	14,800	513,000	13·50	1,502
Ballinger, Runnells Co.	16,500	.....	5·00	1,128
Bastrop County	74,000	‡6,235,710	5·40	26,845
Bastrop, Bastrop Co.	20,000	741,500	18·80	2,145
Baylor County	48,878	2,576,611	5·50	3,052
Bee County	42,110	‡3,722,885	4·00	7,720
Belton, Bell Co.	40,000	‡1,343,510	11·50	3,700
Blanco County	22,000	1,699,230	6·00	4,703
Bonham, Fannin Co.	50,000	‡2,169,170	10·80	5,042
Borden County	23,014	2,055,619	6·10	776
Bosque County	22,000	5,144,845	6·80	17,390
Bowie, Montague Co.	26,500	.....	.....	2,600
Bowie County	50,000	6,106,496	6·00	26,676
Brazos County	66,000	4,085,232	6·20	18,859
Brenham, Washington Co.	35,000	1,908,170	11·50	5,968
Brown County	24,900	4,855,830	5·50	16,019
Brownwood, Brown Co.	61,000	‡1,560,529	9·00	3,965
Bryan, Brazos County	28,000	1,347,131	10·00	3,589
Burleson County	17,410	3,664,646	7·00	18,367
Burnet County	16,000	3,983,213	3·60	10,528
Calahan County	34,127	3,195,025	5·60	8,768
Caldwell County	73,881	4,930,682	6·50	21,765
Caldwell, Burlison Co.	11,000	.....	10·00	1,535
Calhoun County	24,500	1,843,903	4·80	2,345
Calvert, Robertson Co.	26,000	1,036,740	18·00	3,322
Cameron County	34,000	‡3,166,235	5·70	16,095
Cameron, Milam Co.	20,000	‡1,426,876	9·50	3,341
Carson County	15,000	1,316,478	5·00	469
Cherokee County	21,000	4,006,184	5·00	25,154
Childress County	54,870	1,848,123	8·50	2,138
Clay County	35,000	5,058,526	6·50	9,231
Cleburne, Johnson Co.	61,000	2,482,020	11·25	7,493
Coke County	19,750	1,641,260	7·50	3,430
Coleman County	31,000	5,519,907	4·50	10,077
Coleman, Coleman Co.	20,500	735,467	16·00	1,362
Collingsworth County	20,000	1,223,770	5·50	1,233
Colorado County	92,000	5,937,424	6·00	22,203
Columbus, Colorado Co	35,000	600,000	15·50	1,824
Comal County	56,500	‡2,571,811	7·20	7,008
Comanche County	36,000	4,978,069	4·60	23,009
Comanche, Comanche Co.	15,000	†777,682	10·00	2,070
Commerce, Hunt Co.	12,500	†500,000	9·50	1,800
Concho County	34,333	1,923,190	4·30	1,427
Cooke County	11,500	8,498,275	5·00	27,494
Cottle County	23,000	1,546,734	6·50	1,002
Cuero, De Witt Co	37,000	.....	8·75	3,422
Deaf Smith County	17,000	‡1,177,353	6·50	843
Decatur, Wise Co.	28,000	†699,892	21·00	1,562
Delta County	49,500	3,508,360	6·50	15,249
Denton, Denton Co.	32,500	†1,500,000	12·20	4,187
Dickens County	41,450	1,691,890	7·00	1,151
Dimmit County	29,200	1,826,287	5·20	1,106
Donley County	24,000	‡1,889,037	5·20	2,756
Dublin, Erath Co.	18,000	.....	2·50	2,270
Duval County	24,848	1,949,836	5·00	8,483
Eastland County	45,440	‡4,394,240	5·50	17,971
Edwards County	31,800	‡2,090,750	5·50	3,108
Ennis, Ellis Co.	57,000	1,688,525	19·27½	4,919
Erath County	37,000	5,944,141	6·50	29,966
Falls County	24,000	9,347,900	5·40	33,342
Farmersville, Collin Co.	22,500	†845,000	7·25	1,856
Foard County	10,000	1,641,975	6·50	1,568
Ft. Bend County	79,500	5,689,070	5·90	16,538
Freestone County	29,000	3,513,245	5·10	18,910
Frio County	18,030	2,742,800	6·50	4,200
Gatesville, Coryell Co.	17,000	†738,290	.....	1,845
Georgetown, Williamson Co.	20,000	1,305,460	14·00	2,790
Gonzales, Gonzales County	15,500	†1,045,000	7·30	4,297
Grayson County	25,500	20,456,920	4·30	63,661
Gregg County	30,000	‡2,087,885	6·20	12,343
Grimes County	31,245	3,800,861	6·00	26,10
Groesbeck, Limestone Co.	14,500	.....	5·00	1,462
Guadalupe County	25,000	5,838,385	6·00	21,385
Hall County	35,450	‡1,578,985	5·50	1,670
Hallettsville, Lavaco Co.	18,950	†643,000	6·50	1,457
Hamilton County	13,500	‡4,056,030	5·80	13,520
Hanford County	14,000	795,787	6·50	187
Hardeman County	47,000	2,511,703	6·50	3,634
Hardin County	11,221	2,414,225	6·50	5,049
Harrison County	67,000	5,270,380	5·20	31,878
Hartley County	14,000	‡1,185,616	7·50	377
Haskell County	49,580	2,167,198	6·50	2,647
Hays County	31,000	‡3,745,245	5·50	14,142
Hemphill County	12,010	1,434,883	6·50	815
Hempstead, Waller Co.	14,600	$.....	$10·00	.....
Henderson County	12,000	3,874,196	6·50	19,470
Henrietta, Clay County	29,000	700,000	21·00	1,614
Hidalgo County	26,000	‡2,262,931	6·50	6,837
Hill County	154,000	11,384,040	6·00	41,355
Honey Grove, Fannin Co	36,000	1,500,000	17·79⅓	2,483
Hood County	48,300	‡2,360,264	6·70	9,146
Hopkins County	94,548	5,079,570	6·00	27,950
Houston County	38,463	‡3,568,355	6·50	25,452
Howard County	17,500	2,095,945	5·50	2,528
Hubbard, Hill Co	12,500	†536,220	8·50	1,608
Huntsville, Walker County	15,500	‡780,000	10·00	2,485
Irion County	20,500	1,061,088	7·50	848
Itasca, Hill Co.	12,500	‡435,000	5·00	1,277
Jack County	22,000	3,168,483	6·50	10,224
Jackson County	48,925	3,272,010	8·00	6,094
Jasper County	21,892	2,407,385	6·50	7,138
Jeff Davis County	30,000	1,699,293	6·50	1,150
Jefferson County	113,400	16,473,270	6·50	14,239
Jefferson, Marion Co.	82,000	‡300,000	10·00	2,850
Johnson County	55,000	8,733,960	5·20	33,819
Karnes County	78,400	3,599,704	6·00	8,681
Kaufman County	12,000	10,859,950	4·50	33,376
Kent County	38,000	1,199,400	6·30	899
Kerr County	22,250	‡2,196,267	4·90	4,980
Kimble County	19,052	‡1,398,669	5·80	2,503
King County	26,000	1,132,990	8·20	490
Ladonia, Fannin Co.	12,500	563,861	10·00	1,409
La Grange, Fayette Co	26,000	†1,000,000	18·47½	2,392
Lampasas County	37,500	3,239,860	5·70	8,625
Lampasas, Lampasas Co.	17,700	.....	9·50	2,107
Laredo, Webb County	101,000	.....	14·00	13,429
La Salle County	46,925	2,288,553	7·00	2,303
Lavaca County	109,100	5,794,376	6·00	28,121
Lee County	30,000	3,255,880	4·60	14,595
Leon County	27,210	‡2,952,750	6·10	18,072
Liberty County	35,757	3,539,905	7·50	8,102
Limestone County	44,755	8,126,110	4·50	32,573
Live Oak County	16,000	1,948,100	5·00	2,268
Llano County	73,623	2,971,796	6·20	7,301
Longview, Gregg Co.	15,500	‡700,000	6·00	3,591
Lubbock County	14,000	1,203,502	4·00	293
Lubbock, Lubbock Co	16,000	.....	9·80	.....
Lufkin, Angelina County	10,000	1,500,000	8·00	1,527
McCulloch County	46,000	1,998,221	5·50	3,960
Madison County	24,000	1,512,370	6·50	10,432
Marion County	200,000	1,215,137	16·00	10,754
Marlin, Falls Co.	16,000	.....	11·50	3,092
Marshall, Harrison Co.	50,000	2,581,760	17·21	7,855
Martin County	21,500	‡746,011	5·00	332
Maverick County	18,902	‡3,037,517	5·50	4,066
Medina County	24,000	3,438,185	4·80	7,783
Menard County	13,000	1,502,465	3·70	2,011
Mexia, Limestone Co.	25,500	.....	.....	2,393
Mills County	24,900	2,523,545	5·00	7,851
Mineral Wells, Palo Pinto Co.	33,500	908,000	16·50	2,048
Mitchell County	75,500	2,485,584	8·00	2,855
Montgomery County	13,000	3,488,050	7·50	17,067
Motley County	13,500	1,883,912	6·50	1,257
Navarro County	43,500	14,269,990	4·70	43,374
Navasota, Grimes Co.	21,000	.....	8·20	3,857
New Braunfels, Comal Co.	18,800	.....	8·00	2,097
Nueces County	33,445	5,293,707	5·00	10,439
Oak Cliff, Dallas County	41,500	1,497,000	11·50	3,630
Oldham County	11,000	862,171	6·75	349
Orange County	67,225	‡2,758,843	7·30	5,905
Orange, Orange County	40,000	2,400,000	9·00	3,835
Palo Pinto County	37,811	4,102,465	6·00	12,291
Panola County	39,441	2,305,286	6·00	21,404
Parker County	17,712	‡7,593,640	5·80	25,823
Pittsburg, Camp Co.	12,000	‡491,557	5·00	1,783
Plano, Collin Co.	15,500	‡482,500	11·50	1,304
Potter County	30,000	2,226,158	6·00	1,820
Presidio County	37,000	2,759,915	4·50	3,673
Quanah, Hardeman Co.	14,000	.....	7·50	1,651
Randall County	13,000	1,523,619	7·50	963
Red River County	13,500	6,070,029	8·80	29,893
Reeves County	24,757	‡2,222,352	4·70	1,847
Robertson County	68,659	6,479,030	4·50	31,480
Rockdale, Milam Co.	32,000	.....	.....	2,515
Rockport, Aransas Co.	30,000	.....	8·50	1,153
Rockwall County	16,000	‡2,821,590	5·80	8,531
Runnels County	63,000	3,644,485	6·10	5,379
San Augustine County	16,500	‡1,369,450	6·50	8,434
San Jacinto County	16,610	‡1,795,512	6·30	10,277
San Marcos, Hays Co.	10,000	‡969,140	6·50	2,292
San Patricio County	35,000	1,792,779	6·30	2,372
San Saba County	15,450	3,204,831	5·70	7,569
Scurry County	16,898	1,997,390	6·50	4,158
Seguin, Guadalupe County	22,000	†1,110,000	6·50	2,421
Shackelford County	55,500	2,299,859	6·50	2,461
Shelby County	38,317	2,122,135	6·50	20,452
Somervell County	13,264	676,422	10·00	3,498
Starr County	15,250	‡2,424,140	5·00	11,469
Stephens County	19,000	2,601,291	3·00	6,466
Stonewall County	43,740	1,522,475	8·50	2,183
Sulphur Springs, Hopkins Co.	37,750	1,750,000	18·50	3,635
Sutton County	35,000	1,806,499	7·20	1,727
Taylor County	48,000	5,047,686	4·80	10,499
Taylor, Williamson Co	32,000	2,000,000	18·50	4,211
Temple, Bell Co.	60,000	‡2,463,065	11·50	7,065
Texarkana (City), Bowie Co.	43,000	.....	8·75	5,256
Throckmorton County	37,000	‡1,891,154	5·90	1,750
Titus County	30,000	2,108,275	6·50	12,292
Tom Green County	40,000	4,753,677	5·00	6,804
Tyler County	23,500	‡2,100,527	6·50	11,899
Upshur County	26,500	2,444,585	6·50	16,266
Uvalde, Uvalde Co.	10,000	.....	5·00	1,889
Val Verde County	30,000	3,726,187	6·50	5,163
Van Zandt County	82,000	4,455,405	6·50	25,481
Victoria, Victoria Co.	43,000	.....	6·50	4,010
Walker County	29,500	2,692,370	6·00	15,813
Ward County	18,312	‡1,028,050	6·50	1,451
Weatherford, Parker Co.	58,000	‡2,577,356	9·00	4,786
Wharton County	84,950	‡5,042,952	8·30	16,942
Wheeler County	27,312	1,777,463	6·50	636
Whitesboro, Grayson Co.	8,500	‡421,000	16·80	1,243
Whitewright, Grayson Co.	23,500	‡874,461	.....	1,804
Wichita County	46,360	3,424,190	5·00	5,306
Wichita Falls, Wichita Co.	32,500	‡1,038,844	6·50	2,480
Wills Point, Van Zandt Co.	12,000	‡489,600	.....	1,345
Wilson County	19,470	4,719,990	5·50	13,961
Wise County	110,000	6,389,210	5·50	27,116
Yoakum, De Witt Co.	24,500	1,154,149	11·00	3,499
Young County	31,000	2,894,411	6·90	6,540
Zapata County	24,500	1,014,600	7·50	4,760

Valuations marked (*) indicate aggregates for the year 1901; those marked (†), valuations for 1900; all other valuations are for 1902.

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