

STATE AND CITY

SECTION

OF THE

COMMERCIAL & FINANCIAL CHRONICLE.

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STATE AND CITY SECTION.

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GROWTH OF URBAN POPULATION.

The latest bulletin of the Census Bureau announces the total population of seven States—Vermont, Rhode Island, Massachusetts, Delaware, Michigan, Missouri and New Mexico—but the population of nine other States had been reported up to the time of going to press, namely Maine, New Hampshire, Connecticut, Alabama, Arizona, Iowa, Florida, Indiana and Kansas. These, with one exception, all show increase in the last decade, even Vermont (which was first reported to have slightly lost population) having made almost the same trifling increase as during the previous decade, the ratio in each term falling under 4%. The exception is Iowa, where there is a trifling decrease, ascribed to emigration to other Western States and to Canada.

The growth of cities, both absolutely and relatively, has a larger interest. The 1910 count to date shows that 46 cities have a population of more than 100,000. Of these, eleven, Albany, Atlanta, Birmingham, Bridgeport, Cambridge, Dayton, Grand Rapids, Lowell, Nashville, Oakland and Richmond, have risen into the 100,000 class since 1900, and some others may be found in this class when the count is complete. Of the 42 cities in which the count had been completed up to Oct. 20 1910 (the date of the bulletin referred to), there are 27 which made more absolute increas-

in the last than in the previous term, and 18 made also a greater proportionate increase.

The total of nearly 18½ millions in these 42 cities shows absolute and relative growth of 4,261,269 and 30.1% in the last decade, against 3,440,258 and 32.1% for the previous one. While the ratios of growth vary widely (6.5 to 245.4%), it is noticeable that in the last term ten important cities show nearly the same rate of growth, namely: Boston (19.6), Buffalo (20.2), New Orleans (18.1), Omaha (21), Paterson (19.4), Philadelphia (19.7), Pittsburgh (18.2), St. Louis (19.4), San Francisco (21.6) and Washington (18.8). Except in the case of New York and Pittsburgh, no allowance is made in this table for portions of territory which may have been annexed.

The five largest—New York, Chicago, Philadelphia, St. Louis and Boston—have retained the same relative position in the last two decades; but Cleveland, Baltimore and Pittsburgh, now ranking 6-7-8, were 7-6-11 in 1900 and 9-6-12 in 1890.

The long list of 159 cities (not yet including all which may be there on completion of count), ranging from 25,000 to 100,000, shows more interesting data, at least in relative increments. These 159 (of which 112 were in this class by the 1900 enrollment) have a total of 7,313,886, an increase of 2,064,205, or 39.3% during the decade. Larger absolute increase than in 1890-1900 is shown in case of 108 and 75 also show an accelerated ratio of increase. Perhaps we can adduce some good reasons why, at least at present, the smaller cities, as a group, should outdo the larger in ratio of growth, the former showing 39.3% in the last decade, against 30.1 for the latter; in 1890-1900 the two groups had nearly a like ratio, 33.2 and 32.1%.

Viewing the increment ratios step by step downward, these cities of 25,000 to 100,000 show 100% or more in case of 13; 4 show 90 to 99; 5 show 80 to 89; 4 show 70 to 79; 9 show 60 to 69; 15 show 50 to 59; 15 show 40 to 49; 25 show 30 to 39; 30 show 20 to 29; 26 show 10 to 19; 10 show under 10, and 3 cities declined, those being Chelsea, Mass.; Galveston, Texas, and St. Joseph, Mich.

In respect to relative rate of growth as announced up to Oct. 19, the range in the list of highest percentages is from 539.7 for Oklahoma City to 90.5% for Portsmouth, Va. Only 4 of the 18 in this particular list show ratios under 100. It is not unexpected that New York City is the second on the globe, having at present 4,766,883 population, against 3,437,202 in 1900 and 2,507,414 in 1890, the last being the estimated total at that time for the city as now

constituted, the total for the area actually included in 1890 being 1,515,301. The ratio of increase, 38.7 in the last and 37.1 in the previous decade, is exceeded by several among the old and large cities (and, of course, far exceeded by many among the smaller and newer ones), for example, by Bridgeport, Cleveland, Columbus, Detroit, Newark and Richmond.

But percentages of change are somewhat misleading as well as attractive, since movements which are trivial absolutely may produce enormous ratios; it may therefore be more useful to examine city growth in the newer sections and to study the causes of the trend to the cities. Nothing is more suggestive, perhaps, than the growth in the South, where twenty cities which in 1900 had a total population slightly over a million have added 633,466, or 61%. Oklahoma City and Muskogee, coming up from 10,037 and 4,254 to 64,205 and 25,278, show the heaviest ratios of increase in the whole country, but have been pushed on by the rush from far-off sections to a new Land of Promise; while the growth of Birmingham—from 26,178 and 38,415 in 1890 and 1900 to 132,685 now, the last being at a ratio of 245.4%—is a tribute to the development of mining and manufactures in Alabama. Also, Jacksonville, Norfolk, Portsmouth, Mobile, Richmond, Lynchburg, Savannah, Chattanooga and New Orleans show a very large advance which justifies high expectations for their future. While Galveston, for some reason—doubtless the inundation caused by the tidal wave of 1900, against a repetition of which the city and county of Galveston are spending enormous sums of money in building a sea-wall to resist the encroachments of the sea—suffers a nominal decline, Houston, Fort Worth, Dallas and San Antonio make such gains as bespeak large expectations for the huge State of Texas, which needs nothing so much as a poise and sanity that shall effectually invite capital to build railroads there. Indeed, we may justly say that no broad deduction from the Census returns of population is more marked—also more gratifying—than that the really “new” South is clearly in the way of realizing a better dream of empire than was indulged in down to 1860.

The indications are that about a third of the total population of the country is now in cities and towns, and in the last half-century this proportion has doubled. A comparison with any Census period during that long term will probably show a smaller ratio of increase in the number of persons in agricultural pursuits than in those engaged in manufactures and the mechanical arts, in trade and transportation, and even in what are called the professions. The trend to cities has become a more and more prominent factor, and the decrease in the number engaged in fundamental production, set over against an increase in the number of persons who depend upon that production, would be a just subject for lamentable forecast if this change were a fixed one. If it were to be taken as sure that the number of mouths to be fed and backs to be clothed must multiply and the production of material to meet those demands must decline the dread Malthusian consummation would appear imminent.

The great city will always exert an attractive pull, just as a bright light draws insects; but the relative power of this centripetal force is already lessening. Competent observers testify that in such States as Kansas, for example, the development of the peri-

odical, the high school and art school, the lyceum, and of all which goes to the elevation of life above drudgery, is proceeding far more rapidly than in the old sections. We already know that the farmer is prosperous, and the spread of improved road-making, of the rural telephone and of the motor car are leavening forces which are counteracting the old deadness that caused the young men to turn their backs upon the farm.

After all the direful talk about abandoned farms, it is questionable whether the tendency now is not quite as much towards restoration as abandonment. For we should remember that farming, long in a dull round, through ruts, is now in course of study and improvement; it is passing from mere soil-scratching to scientific thoroughness, and in the degree that a given area of land becomes more productive by being more wisely treated, the profitableness and the personal attractiveness of farming will increase. “Intensive” farming means more remunerative and less repulsive farming; moreover, it is none the less true and encouraging, because a truism, to say that the high prices which played their part in the late elections will continue to be a stimulus to agricultural production until matters readjust themselves.

They will as certainly readjust themselves as the seasons will return; in fact, the process has already begun. Meanwhile we should all go on attending to our affairs in trust and peace. No commissions, with or without pay, appointed to investigate the cost of living or to suggest means whereby the Government, Federal or State, can re-distribute the population according to some supposed better proportion, can avail in the least. Population will re-distribute itself, and no outside force can make it do so. As the country emerges from a prolonged spasm of attempting to regulate everybody and everything, to the end of an imagined general blessedness, and moves back to the old level of letting natural laws work without interference, we shall find that problems will gradually solve themselves.

CENSUS FIGURES OF POPULATION.

In a bulletin dated Oct. 20 1910 the Bureau of the Census announced the population of seven States as follows.

POPULATION OF STATES.

State.	1910.	1900.	1890.	Increase.			
				1900 to 1910.		1890 to 1900.	
				No.	%	No.	%
Rhode Island...	542,674	428,556	345,506	114,118	26.6	83,050	24.0
Michigan.....	2,810,173	2,420,982	2,093,889	389,191	16.1	327,093	15.6
Missouri.....	3,293,335	3,106,665	2,679,184	186,670	6.0	427,481	16.0
New Mexico....	327,396	195,310	153,593	132,086	67.6	41,717	27.2
Delaware.....	202,322	184,735	168,493	17,587	9.5	16,242	9.6
Vermont.....	355,956	343,641	332,422	12,315	3.6	11,219	3.4
Massachusetts	3,366,416	2,805,346	2,238,943	561,070	20.0	566,403	25.3

In addition to the States given above, the population of Porto Rico has been announced as being in 1910, 1,118,012, an increase since 1899 of 164,769, or 17.3%.

Subsequent to Oct. 20 the Bureau of the Census announced the population of the States of Iowa, Alabama, Connecticut, Florida, Maine, New Hampshire, Arizona, Indiana and Kansas, the figures being as follows:

State.	1910.	1900.	1890.	Increase.			
				1900 to 1910.		1890 to 1900.	
				No.	%	No.	%
Iowa.....	2,224,771	2,231,853	1,911,806	*7,082	0.3	319,572	16.76
Alabama.....	2,138,093	1,828,697	1,513,017	309,396	16.9	315,680	20.9
Connecticut...	1,114,756	908,420	746,258	206,336	22.7	162,162	21.7
Florida.....	751,139	528,542	391,422	222,597	42.1	137,129	35.0
Maine.....	742,371	694,446	661,086	47,905	6.9	35,380	5.0
New Hampshire	430,572	411,588	376,330	18,984	4.6	35,058	9.3
Arizona.....	204,354	122,931	59,620	81,423	66.2	40,550	68.0
Indiana.....	2,700,876	2,516,462	2,192,404	184,414	7.3	324,058	14.8
Kansas.....	1,690,946	1,470,495	1,427,096	230,454	15.0	241,373	2.9

*Decrease. x Exclusive of persons on Indian reservations.

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 1910; *second*, the changes in those details since June 30 1910 down to Nov. 1 1910; *third*, the items of interest-bearing debt, &c., at the beginning of each fiscal year since July 1 1878; *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 1910.

Title of Loan.	Authorizing Act.	Rate.	When Redeemable.	Interest Payable.	Amount Issued.	Outstanding.		
						Registered.	Coupon.	Total.
Consols of 1930.....	March 14 1900.....	2%	April 1 1930	J. O. J & A	\$646,250,150	\$641,419,950	\$4,830,200	\$646,250,150
Loans of 1908-18.....	June 13 1898.....	3%	Alt. Aug. 1 '08	F. M. A & N	198,792,660	42,446,340	21,499,120	63,945,460
Loan of 1925.....	January 14 1875.....	4%	Feb. 1 1925	F. M. A & N	162,315,400	98,516,050	19,973,850	118,489,900
Panama Canal Loan.....	June 28 1902 & Dec. 21 1905.....	2%	Aug. 1 1916	F. M. A & N	54,631,980	54,601,000	30,980	54,631,980
Panama Canal Loan.....	June 28 1902 & Dec. 21 1905.....	2%	Alt. Nov. 1 '18	F. M. A & N	30,000,000	29,564,520	435,480	30,000,000
Aggregate of interest-bearing debt, excl. of U. S. bonds issued to Pacific railroads, as stated below.....					1,091,990,190	\$866,547,860	\$46,769,630	\$913,317,490

DEBT ON WHICH INTEREST HAS CEASED JUNE 30 1910.

Funded loan of 1891, continued at 2%, called May 18 1900, interest ceased Aug. 18 1900.....	\$32,000 00
Funded loan of 1891, matured Sept. 2 1891.....	23,750 00
Loan of 1904, matured Feb. 2 1904.....	14,450 00
Funded loan of 1907, matured July 2 1907.....	1,129,250 00
Refunding certificates, matured July 1 1907.....	17,160 00
Old debt matured at various dates prior to Jan. 1 1861 and other items of debt matured at various dates subsequent to Jan. 1 1861.....	908,285 26
Aggregate June 30 1910 of debt on which interest has ceased since maturity.....	\$2,124,895 26

DEBT BEARING NO INTEREST JUNE 30 1910.

	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.....	53,282 50
National Bank Notes		
Redemption account.....	July 14 1890.....	27,004,463 00
Fractional currency.....	July 17 1862; March 3 1863; June 30 1864, \$15,230,928 28, less \$8,375,934 estimated as lost or destroyed, Act of June 21 1879.....	6,858,822 28
Aggregate June 30 1910 of debt bearing no interest.....		\$381,497,583 78

The foregoing shows that the Government debt on June 30 1910 was made up of (1) interest-bearing debt, \$913,317,490, of (2) debt on which interest has ceased, \$2,124,895 26, of (3) debt bearing no interest, \$381,497,583 78, making total gross debt, \$1,296,939,969 04; subtracting from the total the net cash balance in the Treasury (\$250,490,783 79) at the same date (June 30 1910), we have the net debt as it stood at the close of the last fiscal year, \$1,046,449,185 25. Since the close of June there have been no changes in the various items of the interest-bearing debt.

For later and future details of the debt, see the same as issued every month in the "Chronicle," the first or a later Saturday. We now add, *first*, references to and citations from the laws which are the authority for the debt as it stands to-day; *second* the two tables on the next page, which exhibit all the particulars of the total debt of the United States on June 30 of each year from 1878 to 1910, and on Nov. 1 1910; *third*, the Pacific Railroad bonds, which are never included in the Treasury debt statements.

FUNDED LOAN OF 1891 (Column 1) 4½s, continued at 2%. The bonds of this issue were issued in exchange for the 4½% funded loan of 1891 by agreement between the Secretary of the Treasury and the holders, and were made redeemable at pleasure of the Government. Amount issued \$25,364,500, but May 18 1900 all were called for redemption on Aug. 18 1900, when interest ceased.

"CONSOLS OF 1930"—(Column 10.) Bonds (2% payable at the pleasure of the Government after 30 years) authorized in "Act to define and fix the standard of value," &c. (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% payable Feb. 1 1904; (2) bonds bearing interest at 4% payable July 1 1907; and (3) bonds bearing interest at 3% payable August 1 1908 (the "ten-twentieths 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% there were outstanding Nov. 1 1910, according to debt statement, \$646,250,150.

"LOAN OF 1908-1918"—(Column 5.) The bonds included under this head are an issue of \$198,792,660 3½s. 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, coupon 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 (Nov. 1 1910) is \$63,945,460.

"FUNDED LOAN OF 1907" (Column 3) 4s. The Act of July 14 1870, authorized the issue of 1,000 million dollars of bonds at 4%, 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 applied to redemption of outstanding 5-20s, par for par. Outstanding (Nov. 1 1910), \$1,129,250, included in debt upon which interest has ceased.

"REFUNDING CERTIFICATES" (Column 4).—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%, and convertible at any time, with accrued interest, into the 4% 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%. On March 12 1879 the issue of these certificates and their exchange into 4% bonds were authorized; the certificates were to draw 4% 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 Oct. 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 Nov. 1 1910 a total of \$17,160, included in debt bearing no interest.

"LOAN OF 1925"—(Column 6.) 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 5 1895 (published in the "Chronicle," February 9 1895, page 244), President Cleveland stated in substance that in pursuance of Section 3790 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 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 3¼% per annum. At least one-half of the gold to be obtained is to be supplied from abroad. Section 3700 of the revised Statutes is as follows:

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

For a construction of the "Refunding Act of 1870" and of the "Resumption Act of 1875," see "Chronicle," February 18 1893, page 265. The issue in February 1896 was an ordinary offering, open to all bidders, of \$100,000,000 of the same bonds as the foregoing—same in date, same in time of maturity, same in rate of interest and time of interest payments. Consequently both issues are called the "Loan of 1925," of which there are outstanding \$118,489,900.

"LOAN OF 1904"—(Column 5.) 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% and in Nov. 1894 there were issued \$50,000,000 more for similar bonds for same purpose. The bonds matured Feb. 2 1904, and the amount outstanding Nov. 1 (\$14,450) is included on that date in "debt on which interest has ceased."

"PANAMA CANAL LOAN"—(Column 2.) The Act of June 28 1902, Section 8, supplemented by the Act of Dec. 21 1905 (for copy of the sections referred to, see "Chronicle," July 7 1906, page 12), authorizes the issue of \$130,000,000 of coupon or registered 2% bonds of the United States, or as much thereof as may be necessary, in denominations of \$20 or some multiple of that sum, redeemable in gold coin at the pleasure of the United States after ten years from the date of issue—\$84,631,980 of said bonds have been issued, all of which are now outstanding. They bear date Aug. 1 1906 and Nov. 1 1908, but interest began Nov. 1 1907 and Feb. 1 1909.

"CERTIFICATES OF INDEBTEDNESS" OF 1908, Authorized by Act of June 13 1898. \$15,436,500 of the certificates were issued in denominations of \$50, payable to bearer; dated Nov. 20 1907; interest at the rate of 3% per annum, payable with the principal sum on and after Nov. 20 1908; on presentation of the certificates for redemption. For further details see circular of Secretary Cortelyou in "Chronicle," Nov. 23 1907, page 1311—the certificates have all been retired.

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN

NEW ENGLAND

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State of Maine.

ITS
DEBT, RESOURCES, &c.

Admitted as a State (Act March 3 1820)..... March 15 1820
 Total area of State (square miles).....33,040
 State Capital.....Augusta
 Governor (term exp. 1st Wed. Jan. 1911).....Bert M. Fernald
 Secretary of State (term expires *Jan 1911).....A. I. Brown
 Treasurer (term expires *Feb. 1 1911).....P. P. Gilmore
 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 installments, part each year. At present the debt stands as follows:

Name and Purpose.	Interest		Outstanding	
	Rate.	Payable.	When Due.	Principal.
Re-iss. Loan June '89 Class "B".....	r 3	J-D	June 1 1911	\$2,000
Do Class "C".....	r 3	J-D	June 1 1914 & '21	100,000
Re-iss. Loan Oct. '89 Class "B".....	r 3	A-O	June 1 1915 & '20	80,000
			Oct. 1 1911	20,000
			Oct. 1 1912-1916	140,000
Do Class "C".....	r 3	A-O	Oct. 1 1918	10,000
			Oct. 1 1919	21,000
			Oct. 1 1920	16,000
Do Class "D".....	r 3	A-O	Oct. 1 1921	28,000
Bonds to State College.....	r 5	J-D	Oct. 1 1922-1925	12,000
Do do do.....	r 4	J-J	June 1 1919	118,300
Bond to Insane Hospital.....	r 4	J-J	July 1 1917	100,000
Loan of 1869, not presented for payment.....			July 1 1917	50,000
				700

INTEREST is payable at the State Treasury, Augusta, Me., or in Boston.
TOTAL DEBT.—The subjoined statement shows Maine's total funded debt on each of the dates named.

	Jan. 1 1910.	Jan. 1 1909.	Jan. 1 1908.	Jan. 1 1907.
Bonded debt.....	\$698,000	\$698,000	\$713,000	\$1,093,000
On Jan. 1 1910 the resources of the State were as follows: Cash in Treasury, \$75,823.55; balance due on State taxes, \$1,020,780.39; securities, \$526,093.02; total, \$1,622,696.96.				

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

Years.	Assessed Valuation			State tax per \$1,000	
	Real.	Personal.	Total.		
1908.....	\$345,572,709	\$82,639,756	\$428,212,465	\$3 00	
1906.....	316,053,787	78,679,203	394,732,990	3 00	
1904.....	292,464,911	74,049,103	366,514,014	2 75	
1902.....	283,054,326	69,174,571	352,228,897	2 75	
Years—	Total Val'n.	Tax rate.	Years—	Total Val'n.	Tax rate.
1900.....	\$336,699,649	\$2.75	1850.....	\$100,157,573	2 00
1890.....	309,096,041	2 25	1840.....	69,246,288	2 90
1880.....	235,978,716	5 00	1830.....	28,807,687	1 90
1870.....	164,714,168	6 00	1820.....	20,962,778
1860.....		1 25			

POPULATION OF STATE.—According to United States Census.
 1910..... 742,371 1860..... 628,279 1820..... 298,335
 1900..... 694,466 1850..... 583,169 1810..... 228,710
 1890..... 661,086 1840..... 501,793 1800..... 151,719
 1880..... 648,936 1830..... 399,455 1790..... 96,540
 1870..... 626,915

DEBT LIMITATIONS.—STATE.—The debt of the State is limited by Section 14, Article 9, of the State Constitution. This section reads as follows:

SECTION 14. The credit of the State shall not be directly or indirectly loaned in any case. The Legislature shall not create any debt or debts, liability or liabilities, on behalf of the State, which shall singly or in the aggregate, with previous debts and liabilities hereafter incurred, at any one time exceed \$300,000, except to suppress insurrection, to repel invasion, or for purposes of war; but this amendment 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, or to any fund which the State shall hold in trust for any Indian tribe.

MUNICIPAL.—The following amendment to the Maine Constitution took effect January 2 1878:

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.

EXEMPTION FROM TAXATION.—The Legislature of 1909 approved an Act exempting from taxation all bonds issued after Feb. 1 1909 by the State or any county, municipality, village, corporation or water district therein. Banks and trust companies holding such securities are allowed to deduct the same from the assessment of their shares. See V 88, p. 1451, for Act in full.

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 Sections 23 to 26, inclusive, of Chapter 48 of the Revised Statutes of 1903. The Legislature made several changes in 1907 and in 1909 which we have incorporated below.

SECTION 23. Savings banks and institutions for savings are restricted to and hereafter may invest their deposits as follows:

First, a. In the public funds of the United States and District of Columbia.
b. In the public funds of any of the New England States and of the States of New York, Pennsylvania, Maryland, Ohio, Indiana, Kentucky, Michigan, Wisconsin, Minnesota, Iowa, Illinois, Missouri, Kansas, Nebraska, California, Oregon and Washington.

Second, a. In the bonds of the counties, cities and towns of any of the New England States.

b. In the bonds of cities and districts in the States of New York, Pennsylvania, Maryland, Ohio, Indiana, Kentucky, Michigan, Wisconsin, Minnesota, Iowa, Illinois, Missouri, Kansas, Nebraska, California, Oregon and Washington, 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.

c. In the bonds of counties of twenty thousand inhabitants or more in the States of New York, Pennsylvania, Maryland, Ohio, Indiana, Kentucky, Michigan, Wisconsin, Minnesota, Iowa, Illinois, Missouri, Kansas, Nebraska, California, Oregon and Washington, when issued for municipal purposes, and which are a direct obligation on all the taxable property therein, 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 for the assessment of taxes.

d. In the bonds of any city of ten thousand inhabitants or more in the States of New York, Pennsylvania, Maryland, Ohio, Indiana, Kentucky, Michigan, Wisconsin, Minnesota, Iowa, Illinois, Missouri, Kansas, Nebraska, California, Oregon and Washington, 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 that the net municipal indebtedness of such city does not exceed 5% of the last preceding valuation of the property therein for the assessment of taxes.

e. In the refunding bonds of counties and cities above enumerated issued to take up at maturity bonds which were legal and constitutional when issued, provided that the interest has been fully paid on such original bonds for at least five years last prior to such refunding; provided, further, that such counties and cities can otherwise meet the foregoing conditions.

f. In the bonds and obligations of school district boards, boards of education, and other corporate bodies within such cities, authorized to issue bonds payable primarily from taxes levied on all the taxable property in said district; provided that the population of the district is ten thousand or more, and the population and assessed valuation of the district are equal to at least 90% of the population and the assessed valuation of the city within which such district is located; provided, further, that the net municipal indebtedness of such district does not exceed 5% of the last preceding valuation of the property therein for the assessment of taxes.

g. In the bonds or obligations of any municipal or quasi-municipal corporation of this State, when such securities are a direct obligation on all the taxable property of said corporation.

Third, a. In the railroad bonds of this State.
b. In the first mortgage bonds of any completed railroads of the States of 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.

c. In the first mortgage bonds of the Central Pacific, Union Pacific and Northern Pacific railroads.

d. In the 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.

e. Street railroad companies are not railroad companies within the meaning of the foregoing clauses of this section.

f. In the bonds of street railroads constructed in this State prior to April 27 1895, and in the bonds of street railroads in this State constructed after said date, and in the first mortgage bonds of any completed street railroad in the States of 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; provided, that in the case of street railroads constructed in this State after April 27 1895, and in the case of street railroads in the States above named, an amount of capital stock equal to 33 1-3% of the mortgaged debt, shall have been paid in, in cash, and expended upon the road, evidenced by a certificate of the railroad commis-

EASTPORT. Chas. I. Morton, Auditor.

This city is in Washington County. BOND, DEBT Oct 1910... \$59,000
Incorporated March 31 1905. Assessed valuation 1909... 1,608,325

EDEN. Charles F. Paine, Treasurer (P. O. Bar Harbor).

This town is in Hancock County. BOND, DEBT Jan 1 1910... \$176,000
Incorporated Feb. 23 1796. Assessed valuation 1909... 6,201,182

ELLSWORTH. Thomas E. Hale, City Clerk.

This city is in Hancock County. BOND, DEBT Jan 1 1910... \$45,000
Incorporated in 1869. Assessed valuation 1909... 1,471,490

GARDINER. C. H. Gray, Mayor; F. A. Danforth, Auditor.

This city is in Kennebec County. BOND, DEBT Nov 1910... \$110,500
Incorporated in 1849. Assessed valuation 1910... 3,626,799

GARDINER WATER DISTRICT. F. A. Danforth, Clerk.

BOND, DEBT Nov 1910... \$232,500
Incorporated in 1934. Assessed valuation 1909... 3,129,161

HALLOWELL. F. S. Wingate, Mayor; C. K. Howe, Treas.

This city is in Kennebec County. BOND, DEBT Oct 1910... \$63,000
Incorporated in 1850. Assessed valuation 1909... 2,714,000

HOULTON. Frank A. Peabody, Chairman Selectmen.

This town is in Aroostook County. BOND, DEBT Oct 1910... \$22,500
Incorporated March 8 1831. Assessed valuation 1909... 2,714,000

KENNEBEC WATER DISTRICT. G. K. Boutelle, Treas.

The city of Waterville and the village of Fairfield are in this district. BOND, DEBT April 1910... \$204,000
Population served by district 18,000.

KITTERY WATER DISTRICT. H. Mitchell, President.

This district is located in the town of Kittery, York County, and supplies water to about 5,000 inhabitants.

LEWISTON. F. A. Morey, Mayor; J. F. McGillicuddy, Treas.

This city is in Androscoggin County. BOND, DEBT March 1910... \$114,500
Incorporated in 1863. Assessed valuation 1909... 1,538,830

OLD TOWN. Edgar B. Weeks, Mayor; H. W. Porter, Tr.

This city is in Penobscot County. BOND, DEBT Apr 1 1910... \$104,500
Incorporated in 1831. Assessed valuation 1909... 2,588,355

PORTLAND. Chas. A. Stout, Mayor; S. S. Gilbert, Tr.

Portland (City) is in Cumberland County. BOND, DEBT Oct 1910... \$114,500
Incorporated Feb. 23, 1832. Assessed valuation 1909... 5,139,830

CITY OF DEERING BONDS—Annexed Feb. 6 1899.

Table with columns: LOANS, Town of Deering Bonds, Sewer Bonds, High-School Bonds, Refunding Bonds. Includes bond amounts and due dates.

INTEREST on all the issues except the registered bonds is payable in Boston at the First Nat. Bank, and at the Portland Trust Co. in Portland.

Table with columns: TOTAL DEBT, SINKING FUND, ETC. Total debt: \$2,211,000

Net debt: \$1,795,690. AVAILABLE ASSETS.—The city's available assets, amounting to \$415,319 on May 26 1910...

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

Table with columns: Years, Real Estate, Personal Property, Total Valuation, Rate of Tax. Shows valuation from 1909 to 1910.

POPULATION.—In 1910, 55,571; in 1900, 50,145; in 1890, 36,425.

PORTLAND BRIDGE DISTRICT. Samuel S. Gilbert, Treasurer.

This district comprises the entire cities of Portland and South Portland and was organized in 1905 to build Vaughan's Bridge...

PORTLAND WATER DISTRICT. Millard F. Hicks, Treasurer.

BOND, DEBT Oct 1 1910... \$110,500
Incorporated in 1910. Assessed valuation 1909... 3,499,672

ROCKLAND. S. A. Adams, City Treasurer.

This city, which is in Knox County, was incorporated in 1854. Bonds of the city are not taxed.

SACO. M. R. Burns, Clerk.

This city is in York County. BOND, DEBT Feb. 18 1887. Assessed valuation 1910... \$724,252

SOUTH PARIS.

This village is in Oxford County. BOND, DEBT Jan 1 1910... \$68,000

WASHINGTON COUNTY. M. Gardner, Treasurer.

County seats are Machias and Calais. BOND, DEBT Oct 1910... \$500,000

WATERVILLE. L. E. Thayer, Treasurer.

This city is in Kennebec County. BOND, DEBT May 14 '10... \$314,000

WESTBROOK. Chas. A. Moses, Collector & Treasurer.

Westbrook is in Cumberland County. BOND, DEBT Oct 1910... \$114,500

ADDITIONAL STATEMENTS.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Population. Lists cities and their financial details.

capital stock for five years next preceding such investment; provided, such capital stock on which it pays dividends equals in amount one-third of the entire bonded indebtedness of said corporation; or in the stock of any other railroad corporation whose railroad and railroad property are leased to such railroad upon an annual rental of not less than 4% per annum upon the capital stock of the leased railroad; provided, said leased railroad shall have earned dividends of not less than 3% upon its capital stock for a period of three years immediately preceding said lease; but not exceeding 25% of the deposits shall be so invested.

19th. In the stock or notes 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 10% of the deposits shall be so invested.

20th. In the stock or notes 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 4% per annum on its capital stock for five years next preceding such investment; but not exceeding 5% 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% of its deposits.

22d. In the stock of any real estate trust company of this State and whose property is occupied and improved and is located in this State, whose capital stock is \$100,000 or more; provided, the total indebtedness of such company does not exceed one-half of the capital stock actually paid in and remaining unimpaired; and provided such company has earned and paid regular dividends of at least 4% per annum upon its capital stock or shares for five years previous to such investment, but not exceeding 5% of the deposits shall be so invested.

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.

BELKNAP COUNTY. S. B. Cole, Treasurer.

Laconia is the county seat. Bonds are exempt from taxation.

Table with columns: LOANS, When Due, BOND, DEBT, etc. Includes items like Court-House Bonds, Refunding Bonds, and School House & Fire Station Bonds.

BERLIN. F. D. Bartlett, Mayor; W. F. Hall, Auditor. This city is in Coos County. Incorporated Feb. 6 1897. During the year 1908 this city was visited by disastrous fires, this accounting for the large decrease in the assessed valuation for 1909. A new city charter was adopted by the voters on May 11 1909.

Table with columns: LOANS, When Due, BOND, DEBT, etc. Includes items like School House & Fire Station Bonds, Improvement Bonds, and Refunding Bonds.

CLAREMONT. C. L. Brackett, Treas.; G. W. Paul, Select'n. This town is in Sullivan County. Incorporated in 1764.

Table with columns: LOANS, When Due, BOND, DEBT, etc. Includes items like Town Hall Bonds, Water Bonds, and Refunding Bonds.

CONCORD. Charles J. French, Mayor; Henry E. Chamberlin, City Clerk; Wm. F. Thayer, Treasurer.

Concord (Incorporated 1853) is the capital of the State and the county seat of Merrimack County. Its water-works more than take care of the interest on the water bonds.

Table with columns: LOANS, When Due, BOND, DEBT, etc. Includes items like Police Station, Sewer Bonds, Water Bonds, and School District No. 20 Bonds.

EXPLANATORY OF BONDS.—The Penacook sewer bonds were issued on the city's credit for the Penacook sewer district, the interest and principal being payable from a special tax on that district.

INTEREST is paid at city treasury and in Boston.

CITY PROPERTY.—The city valued its buildings and other property on Jan. 1 1910 at \$1,378,871.15, including water works valued at \$948,823.12, which are the property of the "precinct."

ASSESSED VALUATION, TAX RATE, &c.—

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

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.

COOS COUNTY. F. W. Page, Treas. (P. O. Whitefield).

Table with columns: LOANS, When Due, Cash on hand, Assessed valuation, Tax rate, Population.

DERRY. Chas. Bartlett, Treasurer.

Table with columns: LOANS, When Due, Assessed valuation, Tax rate, Population.

DOVER. G. J. Foster, Mayor; Wm. K. Chadwick, Treas.

Table with columns: LOANS, When Due, Bonds last due, Water loan notes, BOND, DEBT, etc.

FARMINGTON. E. G. Willson, Treasurer.

Table with columns: LOANS, When Due, Water debt (additional), Sinking fund, Assessed valuation, Tax rate, Population.

FRANKLIN. Frank H. Daniell, Clerk; Frank Proctor, Treas.

Table with columns: LOANS, When Due, Inc. as a town, Bonds of 1885, Bonds of 1907, BONDED DEBT, etc.

GORHAM. S. M. Leavitt, Treasurer.

Table with columns: LOANS, When Due, Inc. in 1836, Bonds are tax-exempt, Floating debt, Assessed valuation, Tax rate, Population.

HILLSBOROUGH BRIDGE FIRE DISTRICT. D. W. Cole, Clerk Fire Commissioners.

Table with columns: LOANS, When Due, BOND, DEBT, etc. Includes items like Water Notes, Floating debt, Assessed valuation, Tax rate, Population.

HILLSBOROUGH COUNTY. A. S. Healy, Treasurer.

County seats are Manchester and Nashua. The 3 1/2% of 1909 are exempt from taxation to persons and corporations residents of Hillsborough County.

Table with columns: LOANS, When Due, BOND, DEBT, etc. Includes items like Building Bonds, June 1909, Mch 1910, etc.

JAFFREY. J. G. Townsend, Treasurer.

This town is in Cheshire County. Incorporated in 1773. The 3% water bonds are tax-exempt.

Table with columns: LOANS, When Due, BOND, DEBT, etc. Includes items like Road Bonds, Water Bonds, etc.

KEENE. Frank H. Whitcomb, City Clerk.

County seat of Cheshire Co. Incorp. as a town 1753; city, 1874. Bonds are tax-exempt when held by residents of Keene.

Table with columns: LOANS, When Due, BOND, DEBT, etc. Includes items like Water Bonds, Oct 1913, Oct 1914, etc.

LACONIA. G. B. Munsey, Clerk.

Laconia (city) is in Belknap County. Incorporated May 3 1893.

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

LEBANON CENTER FIRE PRECINCT. F. H. Hosford, Treas.

Table with columns: LOANS, When Due, BOND, DEBT, etc. Includes items like Refunding Bonds, Nov 1927.

LITTLETON (Town). C. M. Lane, Selectman.

Table with columns: LOANS, When Due, BOND, DEBT, etc. Includes items like Water & Light Bonds, 30 Years, etc.

MANCHESTER. James E. Dodge, Aud.; F. L. Allen, Treas.

This city is one of the county seats of Hillsborough County. Incorporated July 10 1846.
LOANS—When Due. Water Bonds.
Improvement Bonds.
J-J \$100,000...Jan 1 1913
J-J \$100,000...Apr 1 '14-'16
A-O 100,000...1930
Cemetery Bonds.
J-J \$50,000...July 1 1913
J-J 21,000...1930
Funding Bonds.
A-O \$5,000...Apr 1 1911
A-O 100,000...Apr 1 1919
Refunding Bonds.
A-O \$50,000...Apr 1 1911
A-O 100,000...Apr 1 '27 & '29
School Bonds.
J-J \$50,000...July 1 '11-'15
J-J 40,000...July 1 1916
Tax Adjustment Bonds.
J-J \$30,000...July 1 1922

* Not negotiable; in hands of City perpetual care of lots in the cemeteries of the city to parties who pay \$100 and upward.
INTEREST on bridge bonds of 1881 is payable at Treasurer's office, Manchester; on all other issues in Boston at the Suffolk Bank.

MEREDITH VILLAGE FIRE DIST. D. E. Eaton, Treas.

Meredith is in Belknap County. Bonds are all taxable.
LOANS—When Due. Water Bonds 1893.
J-J \$40,000...July '23-'26
BOND, DEBT Oct 3 1910...\$40,500
INTEREST is payable in Boston.

MERRIMACK COUNTY.

County seat is Concord. F. A. Holmes, Treas. (P. O. Franklin).
LOANS—When Due. Rebuilding Bonds.
J-J \$4,000...Jan 1 1911
Funding Bonds.
A-O \$36,000...Oct 1 '11-'16
INTEREST payable in Concord or Boston.

MILFORD. F. W. Sawyer, Treasurer.

This town is in Hillsborough County. Incorporated in 1794. Bonds are exempt from taxation.

LOANS—When Due. Water Bonds of '91 & '93.
J-J \$65,000...July 1 1921
J-J \$10,000...July 1 1923
Schools and Funding.
F-A \$45,000...Feb 1 1924

INTEREST on first loan is payable

NASHUA. Albert Shedd, Mayor; Arthur L. Cyr, City Clerk.

This city is in Hillsborough County. Incorporated June 28 1853.

LOANS—When Due. Engine House—(gold).
J-J \$15,000...June 1 1918
Funding Floating Debt.
J-J \$200,000...June 1 '11-'15
J-M \$100,000...May 1 1915
J-J \$2,508 91c...Jan 1 1918
J-J 20,000...Jan 1 1924
J-J 60,000...July 1 1927
M-S 21,000...Sept 1 1929
School-Building.
A-O \$25,000...Oct 1 1916
A-O 60,000...Oct 1 1923
M-S 10,000...July 1 1925
M-S 15,000...Sept 1 1929

INTEREST on the funded floating payable at the City Treasurer's office; building bonds due 1925, \$60,000 funding bonds due 1927, and refunding bonds due 1925 and 1926 at the National Shawmut Bank, Boston, or by City Treasurer; on all others at City Bank of the Commonwealth, Boston.

NEWPORT. Wallace L. Reed, Selectman.

This town is in Sullivan County. Incorporated in 1761.

LOANS—When Due. Town Notes.
Jan \$5,150...\$1,000 yearly
1,100...\$2,000 yearly
14,400...
20,000...
10,000...
Sewer Bonds.
J-J \$3,800...July 1 1921
Refunding Bonds.
J-J \$68,000...July 1 1921

PORTSMOUTH. H. B. Prior, Auditor.

This city, incorporated in 1849, 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. Part of this stock has been sold at various times and the proceeds applied to the payment of the railroad bonds. When the P. & D. RR. was absorbed by the Boston & Maine, the stock owned by the city was exchanged for stock in the Boston & Maine. On June 12 1907 the City Council authorized the Board of Sinking Fund Commissioners to exchange 855 shares of the common stock of the B. & M. RR. for the same number of shares of the capital stock of the New York New Haven & Hartford RR. Co. The High School bonds for \$100,000 were authorized by Chapter 202, Laws of 1905, and it was provided that Section 9 of the "Municipal Bond Act of 1895" should not apply in their case. None of the

LOANS—When Due. Permanent Imp. Bonds.
\$5,000...Aug 1 '11-'15
F-A 5,000...Aug 1 1916
5,000...Aug 1 1917
School Bonds.
M-N \$57,000...Nov 1 1914
Sewer Bonds.
M-N \$40,000...May 1 1914
M-N 9,000...Nov 1 '11-'13
Refunding Bonds.
A-O \$47,000...Oct 1 1924
J-J \$50,000...Jan 1 '19-'29
Debt Funding Bonds.
M-S \$160,000...Sept 1 1924
J-J 175,000...July 1 1916
High-School Bonds—See note above.
J-J \$100,000...Dec 1 1923

INTEREST is payable at Treasury, Bank, Boston, Mass.
WATER WORKS.—For the year ending Jan. 1 1910 income from water rates was \$45,038 29; cost of management, \$25,215 46; interest, \$14,821, improvements, \$5,275 15; miscellaneous exp., \$938 53; deficit, \$1,211 85.

ROCHESTER. John L. Capp, City Clerk.

This city is in Strafford County. Incorporated 1801.
LOANS—When Due. City Hall Bonds.
J-J \$55,000...Jan 1 '12-'27
Sewer Bonds.
J-J \$45,500...Jan 1 '11-'17
Water Bonds.
J-D \$170,000...June 1 1922
INTEREST is payable in Boston.

ROCKINGHAM COUNTY. John K. Bates, Treasurer.

County seats are Exeter and Portsmouth.
LOANS—When Due. Building Bonds.
Court House Bonds, 1893.
A-O \$100,000...June 1 1911
J-J \$40,000...July 1 1918
Funding Bonds.
Oct \$35,000...Oct 1 1921

INTEREST on court-house and building bonds is payable at First National Bank, Boston; on other bonds in Portsmouth.

SOMERSWORTH. Paul La Bonte, Clerk.

This city is in Strafford County. Incorporated in 1893.
LOANS—When Due. BOND'DEBT Oct 1910 \$252,000
Gen'l Indebtedness Bonds.
A-O \$17,000...Oct 1 '11-'14
15,000...Oct 1 '15-'17
62,000...Oct 1 1918
Water-Works Bonds.
A-O 30,000...Oct 1 '11-'12
20,000...Oct 1 '13-'17
132,000...Oct 1 1918

INTEREST is payable at Old Colony Trust Co., Boston.

STRAFFORD COUNTY. C. C. Yost, Treasurer.

Dover is the county seat. Bonds are free from taxation.

LOANS—When Due. J-D \$70,000...Dec 1 1911
BOND'DEBT Jan 1 '07...\$70,000
Sinking fund...20,580
INTEREST is payable in Boston.

WALPOLE. F. A. Spaulding, Town Treasurer.

This town is in Cheshire County. Incorporated in 1892.

LOANS—When Due. Bridge Bonds.
A-O \$31,000...A&O each yr \$2,000 yearly
J-J 22,000...\$2,000 yrly
INTEREST payable in Keene.

ADDITIONAL STATEMENTS.

Table with columns: Bonded Debt, Floating Debt, Assessed Tax per Pop'n, Valuation, \$1,000, 1900, 1909. Lists various towns and their financial data.

* Total debt, d figures are for year 1909. x figures are for 1910.

State of Vermont.

ITS DEBT, RESOURCES, &c.

Admitted as a State (Act Feb. 18 1791) March 4 1791
Total area of State (square miles) 9,565
State Capital Montpelier
Governor (term expires Oct. 1912) John A. Mead
Sec. of State (term expires Oct. 1912) Guy W. Bailey
Treasurer (term expires Oct. 1912) Edward H. Deavitt

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 and 16.

The liabilities of the State on July 1 1910 were as follows:

Table with columns: Name and Purpose, Interest, Rate, Payable, When Due, Principal, Outstanding. Lists various state liabilities.

INTEREST is payable at the State treasury.

TOTAL DEBT, &c.—The total debt of the State on July 1 1910 was \$714,871.59 On July 1 1910 cash on hand and in banks was \$591,329.16.

ASSESSED VALUATION AND TAX RATE.—In addition to the valuations below, the State assessed (1909) \$52,627,217 deposits in savings banks and trust companies at the rate of 7-10 of 1%; also appraised the value of railroad property at \$29,055,460, such property paying a tax of from 2 1/2% to 4% on the gross earnings.

Table with columns: Years, Real, Personal, Total, State tax rate per \$1. Shows assessed valuation and tax rates from 1910 to 1890.

There was no direct tax for State purposes levied in either 1903, 1904, '05, '06, '07, '08, '09 or '10. A tax of \$1.30 per \$1,000 however, consisting of a State school tax of 90 cts. and a State highway tax of 50 cts. was collected and re-distributed to towns on a basis of the number of schools and road mileage, the State, for the sake of equalizing its distribution, acting as agent in the matter. Prior to 1902 this tax was \$1 per \$1,000.

POPULATION OF STATE.—United States Census:
1910 355,956
1900 343,641
1890 332,422
1880 332,286
1870 330,551

DEBT LIMITATIONS.—There appears to be nothing in the Constitution providing for 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. The laws relating to municipal debt limitation which have been passed by the Legislature from time to time are contained in Sections 3556, 3557, 3558, 3574 and 3575, Chapter 157 of the Revised Statutes of 1906. Section 3556, embodying a law passed in 1904, prohibits a municipality, unless otherwise provided in its charter, from borrowing, except for refunding purposes, an amount in excess of five times its grand list as last taken. An additional amount, not exceeding five times

the grand list, may be borrowed, providing the loan is approved by a two-thirds vote. The next section (3557), covering laws passed in 1904 and 1906, provides that in figuring the debt limit, loans created for water supply, sewer or electric lights and temporary loans may be eliminated. The two sections follow:

SECTION 3556.—*Limit.*—No municipal corporation shall create an indebtedness, unless to refund outstanding bonds or orders, to an amount exceeding five times its grand list last taken; provided that it may, by a two-thirds vote by ballot of the voters present and voting at a meeting called for that purpose, increase such indebtedness an additional amount not exceeding five times such grand list. Bonds or obligations given or created in excess of the limit authorized by this section shall be void.

SECTION 3557.—*Determination.*—In determining the amount of municipal indebtedness permitted by the preceding section, obligations created for a water supply, sewers or electric lights, and temporary loans created in anticipation of the collection of taxes and necessary for meeting current expenses, shall not be taken into account; provided, that no such temporary loan shall be extended beyond the fiscal year for which it is made, and shall not exceed in amount 90 per cent of the amount of taxes levied for such year; nor shall the provisions of this and the preceding section apply when the charter of a municipal corporation limits its indebtedness.

Section 3558 covers laws passed in 1872 and relates to railroad subscriptions by towns:

SECTION 3558. 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 therefor, or in such other manner as it directs; but the liability so assumed shall not exceed eight times the grand list of the town. Such aid shall be given as provided in this chapter.

The other sections referred to (Sections 3574 and 3575) embrace a law passed in 1892, and allow towns or villages, not already bonded to an amount exceeding five times the grand list, to borrow an amount not exceeding three times the grand list for highway improvement. The two sections read as follows:

SECTION 3574. A town or incorporated village may issue bonds, to an amount not exceeding three times its grand list, for the purpose of purchasing road-making apparatus and for building permanent highways within the limits of such town or village.

SECTION 3575. Such town or incorporated village may vote to issue such bonds at a meeting of the corporation, duly warned for that purpose, by a two-thirds majority of all the votes cast, and may stipulate in such vote by whom and in what manner the proceeds of such bonds shall be expended; but no town or incorporated village shall issue such bonds if it is already bonded to an amount exceeding five times its grand list.

It will be noticed that the preceding sections refer in each instance to 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 1 per cent of that amount according to Section 494, Chapter 39, of the Revised Statutes of 1906, which is as follows: "All real and personal estate shall, except as otherwise provided, be set in the list at 1 per cent of its value in money on the first day of April of the year of its appraisal."

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 these powers are Sections 3567 to 3573, inclusive, Chapter 137 of the Revised Statutes of 1906. Section 3567 is as follows:

SECTION 3567. A town which has outstanding and unpaid orders, notes, bonds or coupons lawfully issued, may issue other negotiable notes or bonds to pay or retire the same.

SECTIONS 3568 to 3573, inclusive, give the method of issuing such bonds. By Section 3572 municipal corporations other than towns have the same refunding powers granted them which are conferred upon towns.

EXEMPTION FROM TAXATION.—Subdivision XII, of Section 496 of the Public Statutes of 1906, as amended by Act 23 of the Laws of 1908, provides that the following municipal securities shall be exempt from taxation:

XII. Notes, bonds or orders issued after Feb. 1 1907 as evidences of obligations for money loaned to a town, village, incorporated school or fire district, at a rate of interest not exceeding 4 per cent annum, for the purpose of constructing, purchasing or repairing water, sewer or lighting systems, permanent highways, bridges, walks or public buildings, or for the purpose of refunding a debt contracted for any of the foregoing purposes.

SAVINGS BANKS INVESTMENTS—PRIVILEGES AND RESTRICTIONS.—The provisions of the law relating to savings banks are found in Chapter 197 of the Vermont statutes of 1896, Sections 4615 to 4686, inclusive. The first section, having reference to investments, is Section 4648, which treats of real estate mortgages. This section authorizes the investment of 80 per cent 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 60 per cent of the assets may be invested in mortgages on real estate outside of Vermont. If the investment is on mortgage of unimproved or unproductive real estate, the amount of such investment is limited to 40 per cent. Sections 4650 and 4651 relate only to obtaining and paying for insurance. Section 4652 is as follows, and has reference to investment on personal security.

SECTION 4652. 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, or upon notes or accepted drafts given by individuals, firms or corporations residing without the State for goods manufactured within the State, and payable to individuals, firms or corporations located within the State; 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 4653 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 4654) 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 parentheses which number and begin the paragraphs are our own.

SECTION 4654. 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, towns, cities, 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, towns and cities of five thousand or more inhabitants in the States of New Jersey, Wisconsin, Minnesota and Missouri, and in counties, towns and cities 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, towns or cities in the States above named, except in cities of fifty thousand or more inhabitants, where the municipal indebtedness of such county, town or city 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 towns, cities and school districts;

(6.) In the public funds of any of the States named in this section.
(7.) 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;

(8.) 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 4655. 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 4659 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 4659. The words "trust company" as used 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 4660 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 4661 authorizes savings banks to demand and receive on loans 6 per cent interest.

CITIES, COUNTIES AND TOWNS IN THE STATE OF VERMONT.

BARRE. J. Robins, Mayor; James Mackay, Treasurer.

This city is in Washington County. Incorporated 1895.

Table with columns: LOANS—When Due, Refunding Bonds, 1896. Rows include School Bonds, Water Bonds, and various interest rates and valuations.

INTEREST on refunding bonds is payable at the National Bank of Redemption of Boston; on school bonds at City Treasurer's office; on other bonds at National Bank of Barre.

BENNINGTON (Town). C. H. Dewey, Treasurer.

A shire town in Bennington County. Incorporated Feb. 11 1762.

Table with columns: LOANS—When Due, Refunding Bonds. Rows include BOND, DEBT and Floating debt.

INTEREST payable in Bennington.

BRATTLEBORO. W. H. Brackett, Treasurer.

This town is in Windham County.

Table with columns: LOANS—When Due, Town Hall & Funding Bonds. Rows include Bridge Bonds, Refunding Bonds, and various valuations.

INTEREST on town-hall bonds in New York; on others in Brattleboro.

BRISTOL. F. R. Dickeman, Treasurer.

This village is in Addison County. Incorporated Feb. 26 1903.

Table with columns: BOND, DEBT and Floating debt.

INTEREST payable at the First National Bank, Boston.

BURLINGTON. J. E. Burke, Mayor; L. C. Grant, Treas.

This city is in Chittenden County. Incorporated Feb. 21 1865.

Table with columns: LOANS—When Due, Street Improvement Bonds, Electric Light Bonds, School Bonds, Park Bonds, Refunding Bonds. Rows include various municipal bonds and valuations.

INTEREST on the refunding bonds due 1931 is payable at the 4th Nat. Bank, New York; on all other bonds at the office of the City Treasurer.

CONCORD. F. A. Brewer, Clerk.

This town is in Essex County. Incorporated Sept. 15 1781.

Table with columns: BOND, DEBT and Floating debt.

INTEREST payable at the National Shawmut Bank in Boston.

ESSEX JUNCTION. Frank W. Woods, Clerk.

This village is in Chittenden County. Incorporated in 1892.

Table with columns: BOND, DEBT and Floating debt.

LOANS—

Table with columns: Loan Description, When Due, Amount, and Date. Includes Water Loan (Metropolitan), Parks (Metropolitan), and State House.

*Nominal or contingent debt except "parks," of which \$2,567,500 is a direct State obligation. Two-thirds (\$220,000) of the court-house loans is contingent debt. See below.

PUBLIC SALES OF BONDS.—A bill passed the Legislature in 1904 directing the Treasurer to advertise all future sales of State bonds instead of disposing of the same at private sale, as had been the practice for several previous years. (V. 78, p. 1565.)

INTEREST IS PAYABLE AT STATE TREASURY IN BOSTON.

TOTAL DEBT, SINKING FUNDS, &c.—

Table showing Total funded debt, Sinking funds, and Net debt for Dec. 1 1909, Dec. 1 1908, Dec. 1 1907, and Jan. 1 1907.

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

Table showing Assessed Valuation by Years (1909-1880) with columns for Real Estate, Personal Property, and Total.

The State tax for 1909 amounted to \$4,509,000. The larger portion of the State's revenue is derived from corporations, national bank stocks and savings bank taxes.

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

Table showing Population of Massachusetts by Year (1910-1880).

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.

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.

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. [Notes may be non-interest bearing and sold at a discount. See Chapter 153 Laws of 1904.]

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 any money so paid is repaid, it shall be immediately applied to the discharge of the loan.

Sections referred to in chap. 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 selectmen 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. [See note under Section 6.]

SECTION 11. Debts incurred for supplying the inhabitants with water, for acquiring land for public playgrounds (and parks) under the pro-

visions 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.

Added to law by Chapter 375, Acts of 1903. [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 1/2 of 1% 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 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 37 of Chapter 12 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 yeas and nays 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 provision 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 3% 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. A further exception in favor of Metropolitan Park assessment loans issued in 1900 and 1901 was made by Chapter 325, Laws of 1902.

*["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.]

EXEMPTION FROM TAXATION.—Clause Fifteen, Section 5, Part I, Chapter 490, of the Acts of 1909, provides that the following securities shall be exempt from taxation: "Bonds or certificates of indebtedness of the Commonwealth issued since the first day of January in the year 1906, and bonds, notes and certificates of indebtedness of any county, fire district, water supply district, city or town in the Commonwealth which may be issued on or after the first day of May in the year 1908, stating on their face that they are exempt from taxation in Massachusetts."

SAVINGS BANK INVESTMENTS—POWERS AND RESTRICTIONS.—The savings bank law of the State were completely revised by a bill (Chapter 590, Acts of 1908) passed by the Legislature in 1908. One of the most important amendments to the old law was the addition of telephone bonds to the list of permissible investments. The other changes, too numerous to mention here, were summarized in V. 87, p. 257. Some comments on the same will also be found in an editorial article on pages 5 and 6 of the State and City Supplement for May 29 1909. In 1909 the Legislature passed an Act (Chapter 491) making a number of technical changes which we have incorporated below.

SECTION 68. Deposits and the income derived therefrom shall be invested only as follows:

FIRST—First Mortgages of Real Estate.—In first mortgages of real estate located in this Commonwealth not to exceed sixty per cent of the value of such property, or of the last preceding valuation of the property therein for the assessment of taxes; or of any county, city or town of said States whose net indebtedness does not exceed three per cent of such valuations; or of any incorporated water district of said States which has within its limits more than five thousand inhabitants, and whose bonds or notes are a direct obligation on all the taxable property of such district and whose net indebtedness does not exceed three per cent of such valuation. Provided that there is not included within the limits of such water district, either wholly or in part, any city or town the bonds or notes of which are not a legal investment.

SECOND—Public Funds.—(a) In the public funds of the United States or of any of the New England States.

(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 Commonwealth 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, city or town of said States whose net indebtedness does not exceed three per cent of such valuations; or of any incorporated water district of said States which has within its limits more than five thousand inhabitants, and whose bonds or notes are a direct obligation on all the taxable property of such district and whose net indebtedness does not exceed three per cent of such valuation. Provided that there is not included within the limits of such water district, either wholly or in part, any city or town the bonds or notes of which are not a legal investment.

It is the legally authorized bonds of the States of New York, Pennsylvania, Ohio, Indiana, Illinois, Michigan, Wisconsin, Minnesota, 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, 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 of any city of the aforesaid States or of any of the New England States or of the States of Maryland and Kentucky, which has at the date of such investment more than two hundred thousand inhabitants, so established, and whose net indebtedness does not exceed seven per cent of the valuation of the taxable property therein, established and ascertained as above provided.

In subdivisions d and e of this clause the words "net indebtedness" mean the indebtedness of a county, city, town or district, omitting debts created for supplying the inhabitants with water and debts created in anticipation of taxes to be paid within one year, and deducting the amount of sinking funds available for the payment of the indebtedness included.

RAILROAD BONDS

Massachusetts Railroads.

THIRD.—(a) In the bonds or notes, issued in accordance with the laws of this Commonwealth, of a railroad corporation incorporated therein the railroad of which is located wholly or in part therein, which has paid in dividends in cash an amount equal to not less than four per cent per annum on all its outstanding issues of capital stock in each fiscal year for the five years next preceding such investment, or in the first mortgage bonds of a terminal corporation incorporated in this Commonwealth and whose property is located therein, which is owned and operated, or the bonds of which are guaranteed as to principal and interest, or assumed, by such railroad corporation. Any shares of the capital stock of a railroad corporation leased to such railroad corporation, which are owned by said lessee corporation, shall not be considered as outstanding within the meaning of this subdivision.

New England Railroads.

(b) In the bonds or assumed bonds of a railroad corporation incorporated in any of the New England States at least one-half of the railroad of which is located in said States, whether such corporation is in possession of and is operating its own road or is leased to another railroad corporation; provided, either that such bonds shall be secured by a first mortgage of the whole or a part of the railroad and railroad property of such corporation or by a refunding mortgage as described in paragraph (3) or (4) of subdivision *g*; or that if the railroad and railroad property of such corporation are unincumbered by mortgage, such bonds shall be issued under the authority of one of said States which provides by law that no such railroad corporation which has issued bonds shall subsequently execute a mortgage upon its road, equipment and franchise or upon any of its real or personal property, without including in and securing by such mortgage all bonds previously issued and all its pre-existing debts and liabilities, which provision, so enacted in such State, shall have been accepted by the stockholders of such corporation, and provided, that such corporation has paid in dividends in cash an amount equal to not less than four per cent per annum on all its outstanding issues of capital stock in each fiscal year for the five years next preceding such investment.

(c) In the first mortgage bonds or assumed first mortgage bonds or in the bonds secured by a refunding mortgage as described in paragraphs (3) or (4) of subdivision *g*, of a railroad corporation incorporated in any of the New England States the railroad of which is located wholly or in part therein, which have been guaranteed as to principal and interest by a railroad corporation described in subdivisions *a* or *b* which is in possession of and is operating its own road.

(d) No bond shall be made a legal investment by subdivision *b* unless the corporation which issued or assumed such bond has, during its fiscal year next preceding the date of such investment, paid in dividends on its capital stock an amount equal to one-third of the total amount of interest paid on all its direct and assumed funded indebtedness.

No bond shall be made a legal investment by subdivision *c* unless the corporation which guaranteed such bond has, during its fiscal year next preceding such investment, paid in dividends on its capital stock an amount equal to one-third of the total amount of interest paid on all its direct, assumed and guaranteed funded indebtedness.

Other Railroads.

(e) In the mortgage bonds, as described in any of the following subdivisions of this clause, of any railroad corporation incorporated under the laws of any of the United States:

Provided, that during each of the ten fiscal years of such railroad corporation next preceding the date of such investment:

(1) Such railroad corporation owned in fee not less than five hundred miles of standard-gauge railroad, exclusive of sidings, within the United States, or if such corporation owned in fee less than five hundred miles of such railroad, the gross earnings of such corporation, reckoned as hereinafter provided, shall have been not less than fifteen million dollars;

(2) Such railroad corporation shall have paid the matured principal and interest of all its mortgage indebtedness;

(3) Such railroad corporation shall have paid in dividends in cash to its stockholders an amount equal to at least four per cent upon all its outstanding capital stock;

(4) The gross earnings from the operation of the property of such railroad corporation, including therein the gross earnings of all railroads leased and operated or controlled and operated by said corporation, and the gross earnings from the sale of coal from mines owned or controlled by it, shall not have been less in amount than five times the amount necessary to pay the interest payable upon its entire outstanding indebtedness, the rentals of all leased lines, and the interest on all the outstanding indebtedness of railroads controlled and operated which is not owned by said corporation after deducting from said interest and rentals interest and dividends received from the stocks, bonds or notes of railroad corporations not operated by said corporation, which have been deposited with a trustee as the only security to secure the payment of bonds or notes issued by said corporation, but not in excess of the interest on said last-named bonds or notes.

And further provided, that—

(5) No bonds shall be made a legal investment by subdivision *g* in case the mortgage securing the same shall authorize a total issue of bonds which, together with all outstanding prior debts of the issuing or assuming corporation, including all bonds not issued that may legally be issued under any of its prior mortgages or of its assumed prior mortgages, after deducting therefrom, in case of a refunding mortgage, the bonds reserved under the provisions of said mortgage to retire prior lien debts at maturity, shall exceed three times the outstanding capital stock of said corporation at the date of such investment.

(6) No bonds shall be made a legal investment by subdivision *h* or *j* in case the mortgage securing the same shall authorize a total issue of bonds which, added to the total debt of the guaranteeing corporation as defined in paragraph five, including therein the authorized amount of all previously guaranteed bond issues, shall exceed three times the capital stock of such guaranteeing corporation outstanding at the date of such investment; nor in case at said date the total debt of the corporation which issued said bonds shall exceed three times its outstanding capital stock.

In the case of a mortgage executed prior to the passage of this Act, under which the total amount of bonds which may be issued is not specifically stated, the amount of bonds outstanding thereunder at the date of such investment shall be considered, for the purposes of paragraph five and of this paragraph, as the total authorized issue.

(7) Any railroad corporation which is mentioned in subdivision *c* of clause fourth of section twenty-six of chapter one hundred and thirteen of the Revised Laws shall be considered as having complied with all the requirements of this subdivision preceding paragraph five up to and including the fiscal year of said corporation in which this Act is passed.

DESCRIPTION OF BONDS.

(1) *Definition of First Mortgage.*—Whenever the term "first mortgage" is used in the following subdivisions, it shall mean, unless otherwise qualified, a first mortgage on not less than seventy-five per cent of the railroad owned in fee at the date of the mortgage by the railroad corporation on the railroad of which the said mortgage is a lien, but in no case on less than one hundred miles of standard-gauge railroad, exclusive of sidings; provided, that seventy-five per cent of the railroad subject to the lien of said mortgage is connected:

For five years prior to the date of investment therein all the railroad subject to the lien of said mortgage at the date of execution thereof has been operated by, and its operations included in, the operations of the railroad corporation which issues, assumes or guarantees said bonds;

The date of said mortgage is at least five years prior to the date of such investment; except that a first mortgage given in substitution for and not greater in amount than such a first mortgage, and covering the same railroad property, shall be considered to be in accordance with this requirement.

(2) *Direct Obligations.*—Bonds issued or assumed by a railroad corporation described in subdivision *a*, which are secured by a mortgage which was at the date thereof or is at the date of such investment—

(1) A first mortgage on railroad owned in fee by the corporation issuing or assuming said bonds, except that, if it is not a first mortgage on seventy-five per cent of all such railroad owned in fee by said corporation, it shall be a first mortgage, on at least seventy-five per cent of the railroad subject to the lien of said mortgage at the date thereof; but if any stocks or bonds are deposited with the trustee of said mortgage, there shall be added thereto the amount of any outstanding railroad mileage not owned in fee, the bonds secured by said mortgage shall not become legal investments unless said corporation owns in fee at least seventy-five per cent of the total mileage which is subject to the lien of said mortgage and which is represented or covered by said stocks or bonds;

(2) A first mortgage, or a mortgage or trust indenture which is in effect a first mortgage, upon all the railroad subject to the lien of said mortgage or trust indenture, by virtue of the irrevocable pledge with the trustee thereof of an entire issue or issues of bonds which are a first lien, upon the railroad of a railroad corporation which is owned and operated, controlled and operated or leased and operated by the corporation issuing or assuming said bonds;

(3) A refunding mortgage which covers at least seventy-five per cent of the railroad owned in fee by said corporation at the date of said mortgage and provides for the retirement of all outstanding mortgage debts which are a prior lien upon said railroad owned in fee and covered by said refunding mortgage at the date thereof. But if any of the bonds which said refunding mortgage is given to refund are secured on a railroad not owned in fee by the corporation executing said refunding mortgage, there shall be conveyed and assigned to the trustee of said refunding mortgage either—

At least seventy-five per cent of the railroad on which each issue of bonds to be refunded is secured, free from any mortgage lien except that of the mortgage or mortgages securing the bonds to be refunded; or

At least seventy-five per cent of the outstanding bonds of each issue which is secured by a mortgage lien upon such railroad; and all of said railroad not owned in fee which is so subjected to the lien of said refunding mortgage shall be the railroad of one or more railroad corporations which are owned and operated, controlled and operated, or leased and operated by the corporation issuing or assuming said refunding mortgage bonds;

But in no case shall the bonds secured by said refunding mortgage become a legal investment unless they mature at a later date than any bonds which said refunding mortgage is given to refund, nor unless the total mileage subjected to the lien of said refunding mortgage in accordance with the requirements of this paragraph is at least twenty-five per cent greater than the mileage covered by any one of the mortgages securing bonds which said refunding mortgage is given to refund.

(4) A mortgage upon not less than ten per cent of the railroad, exclusive of sidings, owned in fee at the date of said mortgage by the corporation issuing or assuming said bonds, but in no case on less than five hundred continuous miles of standard-gauge railroad; provided, that—

Said mortgage is a first or second lien upon not less than seventy-five per cent of the total railroad covered by said mortgages at the date thereof, and which provides for the retirement of all mortgage debts which are a prior lien upon said railroad owned in fee and covered by said mortgage, at the date of the execution thereof.

The bonds secured by said mortgage mature at a later date than, and cover a mileage at least twenty-five per cent greater than is covered by, any of the bonds secured by a prior lien mortgage so to be retired;

The date of said mortgage shall be at least five years prior to the date of such investment.

(5) *Bonds Underlying Refunding Mortgages.*—Mortgage bonds or bonds secured by mortgage bonds which are a direct obligation of, or which have been assumed, or which have been guaranteed by endorsement as to both principal and interest, by a railroad corporation whose refunding mortgage bonds are made a legal investment under paragraphs three or four of subdivision *g*; provided, that—

Said bonds are prior to and are to be refunded by such refunding mortgage; Said refunding mortgage covers all the real property upon which the mortgage securing said underlying bonds is a lien.

In the case of bonds so guaranteed or assumed, the corporation issuing said bonds is owned and operated, controlled and operated, or leased and operated, by said railroad corporation.

(6) *Guaranteed Obligations.*—Bonds which have been guaranteed by endorsement as to both principal and interest by a railroad corporation which has complied with all the provisions of paragraphs two, three and four of subdivision *e*; provided, that—

Said bonds are secured by a first mortgage on the railroad of a railroad corporation which is owned and operated, controlled and operated, or leased and operated, by the corporation guaranteeing said bonds;

In the case of a leased railroad, the entire capital stock of which, except shares qualifying directors, is not owned by the lessee, the rental includes an amount to be paid to the stockholders of said leased railroad equal to at least four per cent per annum upon that portion of the entire capital stock thereof outstanding which is not owned by the lessee.

(7) First mortgage bonds of a railroad corporation which during each of its ten fiscal years next preceding the date of such investment has complied with all the requirements of paragraphs two, three and four of subdivision *e*; provided, that said bonds are guaranteed by endorsement as to both principal and interest by a railroad corporation which has complied with all the requirements of subdivision *e* preceding paragraph five, notwithstanding that the railroad of said issuing corporation is not operated by said guaranteeing corporation.

CORPORATION NOT TO LOSE CREDIT BY TEMPORARY DISTURBANCE OF RELATION OF GROSS EARNINGS TO FIXED CHARGES.

(8) Bonds which have been or shall become legal investments under any of the provisions of this Act shall not be rendered illegal although the corporation issuing, assuming or guaranteeing such bonds shall fall for a period not exceeding two successive fiscal years to comply with the requirements of paragraph four of subdivision *e*; but no further investment in the bonds issued, assumed or guaranteed by said corporation shall be made during said period. If after the expiration of said period said corporation complies for the following fiscal year with all the requirements of subdivision *e*, it shall be regarded as having complied therewith during said period.

BONDS NOT TO BECOME ILLEGAL ON ACCOUNT OF CONSOLIDATION.

(9) Bonds which have been or shall become legal investments under any of the provisions of this Act shall not be rendered illegal, although the property upon which they are secured has been or shall be conveyed to or purchased by another railroad corporation, and although the corporation which issued or assumed said bonds has been or shall be consolidated with another railroad corporation, if the consolidated or purchasing corporation shall assume the payment of said bonds, and so long as it shall continue to pay regularly interest or dividends, or both, upon the securities issued against, in exchange for, or to acquire the stock of the corporation consolidated, or the property purchased, or upon securities subsequently issued in exchange or substitution therefor, to an amount at least equal to four per cent per annum upon the capital stock, outstanding at the time of such consolidation or purchase, of said corporation which issued or assumed said bonds.

CREDIT OF A CORPORATION NOT TO BE LOST BY CONSOLIDATION.

(10) If a railroad corporation which has complied with all the requirements of subdivision *e* preceding paragraph five, except that the period of compliance is less than ten, but not less than five successive years, shall be, or shall have been, thereupon consolidated or merged into, or its railroad purchased and all of the debts of such corporation assumed by, another railroad corporation incorporated under the laws of any of the United States, such corporation so succeeding shall be considered as having complied with all the provisions of subdivision *e* preceding paragraph five during those successive years next preceding the date of such consolidation, merger or purchase in which all said consolidated, merged or purchased corporations, if considered as one continuous corporation in ownership and possession, would have so complied; provided, that said succeeding corporation shall continue so to comply for a further period which shall make such compliance equivalent to at least ten successive years, but which shall be in no case less than the two fiscal years next following said consolidation, merger or purchase.

STREET RAILWAY CORPORATIONS ARE NOT RAILROAD CORPORATIONS.

(11) In this Act, unless the context otherwise requires, "railroad corporation" means a corporation which owns or is in possession of and operating a railroad or railway of the class usually operated by steam power. Street railway corporations are not railroad corporations within the meaning of this Act.

PRESENT INVESTMENTS NOT TO BECOME ILLEGAL.

FOURTH.—The provisions of this Act shall not render illegal the investment in any mortgages of real estate held by such corporation at the time of its passage, nor the investment at such time or thereafter in any issue of bonds or notes dated prior to its passage, in which such corporation was then authorized to invest, so long as such bonds or notes continue to comply with the requirements of law then in force.

STREET RAILWAY BONDS.

FIFTH.—In the bonds of any street railway company incorporated in this Commonwealth the railway of which is located wholly or in part therein, and which has earned and paid in dividends in cash an amount equal to at least five per cent upon all its outstanding capital stock in each of the five years last preceding the certification by the Board of Railroad Commissioners hereinafter provided for. No such investment shall be made unless said company appears from returns made by it to the Board of Railroad Commissioners to have properly paid said dividends without impairment of assets or capital stock, and said board shall on or before the fifteenth day of January in each year certify and transmit to the Bank Commissioner a list of such street railway companies.

Dividends paid by way of rental to stockholders of a leased street railway company shall be deemed to have been earned and paid by said company within the meaning of this clause, provided that said company shall have annually earned, and properly paid in dividends in cash, without impairment of assets or capital stock, an amount equal to at least five per cent upon all its outstanding capital stock in each of the five fiscal years next preceding the date of the lease thereof.

If two or more street railway companies have been consolidated by purchase or otherwise during the five years prior to said certification, the payment severally from the earnings of each year of dividends equivalent in the aggregate to a dividend of five per cent on the aggregate capital stocks of the several companies during the years preceding such consolidation shall be sufficient for the purpose of this Act.

The Board of Railroad Commissioners in January 1910 announced the following roads as meeting the requirements of this clause (V, 90, p. 310): Boston Elevated Ry. Co., Holyoke Street Ry. Co., Boston & Revere Electric Ry. Co., Lowell Electric Street Ry. Co., Citizens' Elec. St. Ry. of Newburyport, Springfield Street Ry. Co., Dartmouth & Westport St. Ry. Co., Union Street Ry. Co., East Middlesex Street Ry. Co., West End Street Ry. Co., Fitchburg & Leominster St. Ry. Co., Worcester Consolidated Street Ry. Co.

The above is used by the Bank Commissioner as a basis for the list of bonds which he deems good and safe investments under Clause Fifth of this Act. (See Clause Thirteenth below.)

SIXTH.—In the bonds of any telephone company subject to the provisions of section thirty-seven of chapter fourteen of the Revised Laws, and of which a majority of the directors are residents of the Commonwealth: Provided, that during each of the five fiscal years of such telephone company next preceding the date of such investment— (1) The total amount of such telephone company shall have been not less than ten million dollars per annum.

(2) Such telephone company shall have paid the matured principal and interest of all its indebtedness.

(3) Such telephone company shall have paid in dividends in cash an amount equal to not less than six per cent per annum on all its outstanding issues of capital stock.

(4) The dividends paid on the capital stock of such telephone company shall not have been less than the total amount necessary to pay the interest upon its entire outstanding indebtedness.

And further provided that such bonds shall be secured either (a) by a first mortgage upon at least seventy-five per cent of the property of such telephone company or (b) by the deposit with a trust company incorporated under the laws of this Commonwealth of bonds and shares of stock of other telephone corporations, under an indenture of trust which limits the amount of bonds so secured to seventy-five per cent of the value of the securities deposited as stated and determined in said indenture, and provided that during each of the five years next preceding such investment the annual interest and dividends paid in cash on the securities deposited have amounted to not less than fifty per cent in excess of the annual interest on the bonds outstanding and secured by said deposit.

Not more than two per cent of the deposits of any savings bank shall be invested in the bonds of telephone companies.

BANK STOCKS AND DEPOSITS IN BANKS. SEVENTH.—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, but such corporation shall not hold, both by way of investment and as security for loans, more than twenty per cent of its deposits in the stock of such associations or companies, nor in any one such 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 association or company.

Such corporation may deposit not more than two and one-half per cent of its deposits in any banking association incorporated under the authority of the United States and located in this Commonwealth, and in any trust company incorporated in this Commonwealth, but such deposit shall not in any case exceed five hundred thousand dollars nor twenty-five per cent of the capital stock and surplus fund of such depository.

Clause Eighth relates to loans on personal security, which are restricted to one-third of the deposits and income. [In addition to loans authorized by Clause Eighth, under an Act approved April 8 1910, banks may loan on notes with a pledge as collateral of life insurance policies, V, 90, p. 1376.] Clause Ninth concerns the amount to be invested in a bank building. Clause Tenth deals with real estate acquired by foreclosure, and Clause Eleventh with securities acquired in settlement of indebtedness. Clause Twelfth relates to pledges of securities as collateral and provides against invalidating the same. For the provisions of these clauses, see V, 87, p. 257, where the law was printed in full.

LIST OF BONDS TO BE PREPARED. THIRTEENTH.—Not later than the first day of February in each year the commissioner shall prepare a list of all the bonds and notes which are then legal investments under the provisions of clauses third, fourth, fifth and sixth. Said list shall at all times be open to public inspection and a copy thereof shall be sent to every savings bank. The report of the Bank Commissioner for 1909 contains a list of bonds considered legal under clauses third, fourth, fifth and sixth of the above Act. This list was printed in the "Chronicle" on March 19 1910, page 795.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MASSACHUSETTS.

Aggregate Municipal Indebtedness. The gross interest-bearing debt of all municipalities of the State was \$236,340,846 on May 1 1909. The following table shows the aggregate assessed valuation as returned by the local assessors, the aggregate assessed valuation as returned by the State, and the percentage of the same, for the years indicated:

Table with columns: Year, Valuation, Net Debt, Percentage. Rows for years 1909, 1908, 1907, 1906, 1905, 1904, 1890, 1880, 1871.

ABINGTON. G. R. Farrar, Treasurer. This town is in Plymouth County, Incorporated in 1712. Water Loan: May \$35,000, Jan 7,000, M-N 53,000. School Bonds: J-J \$21,000. ADAMS FIRE DISTRICT. T. H. Hughes, Treasurer. Water Loan: \$15,000, \$30,000. BOND, DEBT Apr 1910, \$75,000. INTEREST payable in \$75,000 at the First National Bank, on the 4s of 1902 at the Greylock National Bank.

AMESBURY. John J. Allen, Treas.; N. E. Collins, Clerk. Amesbury Township is in Essex County. Funding Bonds: J-J \$25,000, M-N \$50,000. Fire-Engine House: M-N \$8,000. Water-Plant Bonds: J-J \$20,000, J-D \$20,000. INTEREST on the school bonds is paid to the registered holder; on the water bonds of 1906 it is payable at the Old Colony Trust Co., Boston, and on the funding bonds and water bonds of 1910 at the First Nat. Bank, Boston.

ANDOVER. Geo. A. Higgins, Tr.; Abraham Marland, Clerk. This town is in Essex County and was incorporated May 6 1646. Water Bonds: M-N \$45,000, M-N \$50,000, M-N \$10,000, J-D \$20,000, J-D \$15,000, J-D \$5,000, J-O \$2,000, J-D \$4,000, J-D \$2,000. School Bonds: J-J \$16,000.

INTEREST on the water 3 3/8 of 1908 is payable at the Old Colony Trust Co. of Boston; on other loans at the National Shawmut Bank, Boston.

ARLINGTON. Geo. M. Richardson, Aud.; M. Taylor, Treas. This town is in Middlesex Co. Value town property Jan 1 1910 \$1,610,211. Water Works: J-J \$91,000, J-J \$92,000, A-O \$93,000, A-O \$5,000, A-O \$15,000, A-O \$10,000, J-D \$8,000, J-D \$1,000, J-D \$1,000, J-D \$3,000, J-D \$7,000, J-D \$1,800, J-D \$4,500. Park Loan: M-N \$15,000. Sewer Bonds: J-D \$100,000, J-D \$10,500, J-D \$1,000, J-D \$3,000. Water Bonds (Outside Debt Limit): J-J \$50,000, F-A \$100,000, F-A \$180,000.

ATHOL. E. Warren Tyler, Chairman. This town is situated in Worcester County, Incorporated March 6 1762. Refunding Loans: J-J \$1,500. School & Street-Grading Notes: A-O \$4,000. Sewer Loan (outside debt limit): J-J \$50,000. Water Bonds (Outside Debt Limit): J-J \$42,000, F-A \$100,000, F-A \$180,000.

ATTLEBOROUGH. F. I. Babcock, Treasurer. This town is in Bristol County, Incorporated Oct. 19 1894. Water Bonds: A-O \$20,000, M-S \$2,000, J-J \$20,000, A-O \$20,000, J-J \$25,000, J-J \$10,000, J-J \$13,000, J-J \$15,000, J-J \$12,000, J-J \$10,000, A-O \$20,000, M-S \$100,000, M-N \$50,000, A-O \$48,000, J-J \$15,000, J-J \$14,000, J-J \$1,000, J-J \$41,000, J-J \$24,000.

BELMONT. R. T. Brodick, Treasurer. This town (P. O. Boston) is in Middlesex County, Incorporated in 1859. School House Bonds: J-D \$40,000, J-D \$10,000, J-D \$9,000, J-D \$20,000, J-D \$12,000. Street Loan: A-O \$18,000, M-S \$7,000. Water Loans: F-A \$5,000, J-J \$6,000, J-D \$6,000, J-D \$7,000, J-D \$7,000, A-O \$10,000. Electric Light Bonds: J-D \$14,000, A-O \$2,000, F-A \$4,000.

BEVERLY. C. H. Trout, Mayor; C. F. Lee, Treasurer. This city is in Essex County, Founded 1628; a town 1668; incorporated as a city May 23 1894. School Loans: J-J \$5,000, A-O \$24,000, J-J \$4,000, J-J \$3,000, J-J \$3,000, M-N \$6,000, M-N \$78,000, M-N \$6,000, M-N \$8,000, M-N \$8,000, M-N \$18,000, M-N \$18,000, F-A \$25,000, F-A \$60,000. Town Loans: J-J \$443,000, M-N \$10,000. Sewer Loans: J-J \$30,000, J-J \$60,000, J-O \$56,000, J-O \$20,000, J-O \$20,000, J-O \$147,000, J-J \$1,000, J-O \$24,000, J-O \$3,000, J-O \$2,000, J-O \$40,000, J-O \$12,000, J-O \$12,000, J-O \$6,000. Street Loans: J-J \$39,000, A-O \$24,000.

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INTEREST ON sewerage bonds of 1908 is payable at the Old Colony Trust Co. in Boston; on other loans at First National Bank Boston.

BILLERICA. H. A. King, Treasurer.

This town is in Middlesex county. Incorporated 1655.

Table with columns for loan type (Water, School, etc.), amount, and due date.

Table with columns for loan type (Bridge, etc.), amount, and due date.

INTEREST is payable in Boston on water bonds at the Old Colony Trust Co. and on town-hall bonds at the Mercantile Trust Co.

BOSTON. John F. Fitzgerald, Mayor; Chas. H. Slattery, City Treasurer; J. Alfred Mitchell, City Auditor.

City was incorporated Feb. 23 1822. On Nov. 2 1909 a charter amendment was adopted under which municipal nominations are to be made only upon petition of 5,000 voters.

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 Nov. 1 1910 to \$3,381,333.33.

The details of this county debt are included in the following financial report for this city.

Main financial report table for Boston, listing various loans (Stony Brook, Drainage, Bridge, Park Construction, etc.) with amounts and due dates.

LOANS— When Due. Charles River Basin.

Table listing loans for Charles River Basin, including Park Bonds, Playground Bonds, Court House Bonds, Sewerage Bonds, and Pub. Ins. and City Hospital.

Summary table showing TOTAL DEBT, &c. for Nov. 1 1910, Nov. 1 1909, and Nov. 1 1908, categorized by City debt proper, Cochituate water debt, County debt, and Rapid transit debt.

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

Table with 4 columns: Years, Gross Debt, Sinking Funds, Net Debt. Rows for years 1910 to 1881.

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

Table with 4 columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1910 to 1870.

The tax rate for 1910 includes the State tax, \$2.40 per \$1,000; the county tax, \$1.10; the city tax proper, \$12.90; total, \$16.40. Of the city tax \$13.00, \$3.64 is for school expenditure.

DEBT AND TAX LIMITATIONS.—Taxes in Boston, exclusive of the State tax, county tax and sums required by law to be raised on account of the city debt, are limited by Chapter 521 of the Acts of 1910 to \$10.55 on every \$1,000 of the assessor's valuation of the taxable property therein for the preceding year, said valuation 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.

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 Nov. 1 1910:

Table with 3 columns: Purpose of Issue, Inside Debt Limit, Outside Debt Limit. Lists various infrastructure projects like South Union Station, Broadway Bridge, etc.

In addition to above, loans have been authorized outside of debt limit without limit as to amount, for Cambridge bridge, sewerage charges, Abbot Avenue extension, Boston Tunnel and Subway, Northern Avenue and Sleeper Street, Riverbank Subway and Rapid Transit, Cambridge connection bonds. The amounts issued to date are \$1,857,900, \$415,000, \$547,900, \$8,496,700, \$589,000, \$595,000 and \$850,000 respectively.

BORROWING POWER.—The city's borrowing power Nov. 1 1910 is shown in the following statement:

Table with 2 columns: Description of debt, Amount. Includes total debt, sinking funds, and net debt excluding debts outside of limit.

Right to borrow Oct. 31 1910 \$1,126,545 71

POPULATION.—1910, 679,585; 1905, 593,598; in 1900 it was 560,892; in 1890, 448,477; in 1880, 362,839; in 1870, 250,326.

BRAINTREE. Benj. F. Dyer, Treas.; Henry A. Monk, Cl'k.

This town (P. O. So. Braintree) is in Norfolk County, Inc. in 1640.

Table with 4 columns: LOANS, Water Bonds, Municipal Notes, Building Notes. Lists various financial instruments and their terms.

INTEREST is payable in Boston.

BRISTOL COUNTY. Geo. F. Pratt, Treasurer.

County seat is Taunton. Incorporated 1685.

Table with 4 columns: LOANS, Court House Notes, Water Bonds, Municipal Notes. Lists various financial instruments.

INTEREST payable at First Nat. Bank, Boston, or by check to holders of bonds.

BROCKTON. J. S. Kent, Mayor; E. Francis Pope, Treas.

This city is in Plymouth County, Incorporated April 9 1881.

Table with 4 columns: LOANS, Water Bonds, Building Notes, Fire Department. Lists various financial instruments.

Table with 4 columns: Water Bonds, Street Improvement Bonds. Lists various municipal bonds.

FIRE DEPARTMENT. Lists various bonds for fire department equipment.

DRAINAGE BONDS. Lists various bonds for drainage infrastructure.

SEWER BONDS. Lists various bonds for sewerage systems.

ASSESSED VALUATION, REAL ESTATE, PERSONAL. Summary of tax base and valuation.

INTEREST is paid at the office of the City Treasurer.

Table with 4 columns: TOTAL DEBT, SINKING FUND, Gross city debt, Bonds outside debt limit. Summary of city's financial position.

BONDED DEBT INSIDE DEBT LIMIT. Summary of bonded debt within limits.

DEBT LIMIT 2 1/2% AVERAGE 3-YEAR VALUATION. Summary of debt limit based on valuation.

BORROWING CAPACITY. Summary of the city's borrowing capacity.

Bonds outside of debt limit consist of \$1,702,500 water, \$545,500 sewer, part of City Hall debt to the amount of \$94,200, and drainage department debt \$12,000.

The city has no floating debt and the amount of sinking fund Dec. 1 1909, \$624,903, was all applicable to the payment of the water debt. The city owns real estate valued Dec. 1 1909 at \$1,885,940.

BROOKLINE. George H. Worthley, Treasurer.

This town (P. O. Boston) is in Norfolk County, Incorporated 1705.

LOANS. Lists various municipal loans.

Table with 4 columns: Miscellaneous, Water Scrip. Lists various financial instruments.

SCHOOL BONDS. Lists various bonds for school infrastructure.

PARK BONDS. Lists various bonds for park development.

BRIDGE NOTES. Lists various notes for bridge construction.

PLAY GROUNDS. Lists various bonds for play areas.

PUBLIC LIBRARY LOAN. Lists various loans for library expansion.

STREET BONDS. Lists various bonds for street infrastructure.

ENGINE HOUSE BONDS. Lists various bonds for fire engine houses.

SEWER BONDS. Lists various bonds for sewerage systems.

INTEREST on coupon bonds is payable at First National Bank of Boston; on other bonds by Town Treasurer.

TOWN PROPERTY.—The value of town property on Jan. 1 1910, including buildings, parks, water-works, etc., amounted to \$5,955,188. The water-works are valued at \$1,101,700.

CAMBRIDGE. Wm. F. Brooks, Mayor; William W. Dallinger, Treasurer; Charles H. Thurston, Auditor.

This city is in Middlesex County, Incorporated March 17 1846.

Table with 4 columns: LOANS, Building Loan, Park Bonds (Outside Limit), Park Bonds (Inside Limit). Lists various financial instruments.

LOANS—

Table of loans for various cities including Street Loans, Bridge Loans, City Bonds, and Park Loans. Columns include loan type, amount, date, and interest rate.

Sewer Bonds (Outside Limit)

Table of sewer bonds for various cities, including bond number, amount, date, and interest rate.

Slinking fund

Table of sinking funds for various cities, including fund number, amount, date, and interest rate.

Assessed val., personal

Table of assessed values and personal property for various cities, including assessed value, personal value, and total value.

ESSEX COUNTY. David I. Robinson, Treasurer.

Salem is the county seat.
LOANS—
Highway Bonds.
4s '08 M-S \$90,000&Dec 1 '11-'28

Court House Bonds.
3 3/4s J-D \$80,000&Dec 1 '11-'16
(\$15,000 yearly).
Building Bonds.
4s '07 J-D \$40,000&Dec 1 '11-'16

LOANS—
Park Bonds.
4s '04 M-N \$30,000* May 2 1914

Textile School Bonds.
3 3/4s '01 F-A \$25,000* Aug 1 1911
Bridge Bonds.
4s '07 J-J \$50,000* Jan 1 1907

EVERETT. Chas. Bruce, Mayor; Nathan Nichols, Treas.

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.

LOANS—
Overdrafts of 1903 Loan (Notes).
4s '04 J-J \$8,000 July 15 '11-'12

Police Station Notes.
4s '03 J-D \$7,500 June 1 '11-'13
Vault Fixture Notes.
4s M-N \$1,000 May 1 '11-'12

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, &c.—

Table with columns for Oct. 1 1910, Jan. 1 1910, Jan. 1 1909. Rows include Municipal bonded debt, Permanent loan, Total debt, Sinking fund, Net city debt, Special loans, etc.

Street Notes.
4s A-O \$3,000 Oct 31 '11-'13
4s M-N \$800 Nov 30 1911

Water Bonds.
4s '01 J-J \$25,000* July 1 1921
4s '02 J-J \$20,000* July 1 1921

FALMOUTH. W. H. Hewins, Treasurer.

This town is in Barnstable County. Incorporated in 1686.

LOANS—
Road Loan.
4s '04 J-D \$15,000&Dec 1 '11-'13

Harbor Loan.
4s M-N \$10,000* 1917
BOND, DEBT May 16 '10 \$220,000

School Notes.
4s M-N \$900 May 15 '11-'13
4s J-D \$1,200 Dec 1 '11-'13

Street Bonds.
4s J-D \$48,000&June 1 '11-'18
4s A-O \$18,500&Apr 1 '11-'19

FITCHBURG. J. H. McMahon, Mayor; H. G. Morse, Treas.

This city is in Worcester County. Incorporated as a town Feb. 3 1764; as a city March 8 1872.

LOANS—
Municipal Loan.
4s '09 M-N \$55,000* Nov 1 '11-'15

City Bonds.
4s J-D \$200,000* June 1 1913
4s A-O \$1,200* Apr 1 '11-'14

Contagious Hospital Notes.
4s '02 M-N \$1,500* Nov 1 '11-'12

Water Bonds.
4s '01 J-J \$25,000* July 1 1921
4s '02 J-J \$20,000* July 1 1921

FRAMINGHAM. B. F. Merriam, Treasurer.

This town is in Middlesex County. Incorporated in 1700. Suits have been brought against the town to recover on certain notes which, it is alleged, were forged by former Treasurer John B. Lombard.

LOANS—
Water Bonds.
3 3/4s A-O \$5,000* Oct 1 '11-'15

State Highway Loan.
4s '07 J-J \$2,000* Jan 3 1913
Street Loan.
4s '01 F-A \$5,000* Feb 20 1911

INTEREST on coupon bonds at the Winthrop National Bank, Boston and City Trust Co., Boston; on registered bonds and city notes by Treasurer's check.

WATER WORKS.—City owns and operates its water works. Receipts for 1909 from water rates, \$102,374.

FAIRHAVEN. Chas. F. Swift, Treasurer.

This town is in Bristol County. Incorporated Feb. 22 1812.

LOANS—
Sewer Bonds.
4s '07 A-O \$9,000* Oct 1 '11-'12

BOND, DEBT Oct 1 1910...\$75,500
Floating debt...40,384

FRANKLIN. Wm. A. Wyckoff, Treasurer.

This town is in Norfolk County. Incorporated March 2 1778.

LOANS—
Water Works Bonds.
4s '07 J-D \$178,250* June 1 '10-'14

Assessed valuation 1909...\$3,799,560
Assessed about 90% actual val.
Total tax rate (per \$1,000) '09...\$17.09

FALL RIVER. Henry W. Clarke, City Auditor.

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

LOANS—
Playground Bonds.
3 3/4s '09 J-J \$100,000* July 1 1909

Hospital Bonds.
4 1/2s '08 M-N \$32,000* May 1 '11-'18

FRANKLIN. Wm. A. Wyckoff, Treasurer.

This town is in Norfolk County. Incorporated March 2 1778.

LOANS—
Water Works Bonds.
4s '07 J-D \$178,250* June 1 '10-'14

Assessed valuation 1909...\$3,799,560
Assessed about 90% actual val.
Total tax rate (per \$1,000) '09...\$17.09

Table with columns: LOANS—, When Due, and various loan details for a town in Berkshire County.

INTEREST is paid at the Elliot Nat. Bank in Boston and by the City Treas.

LENOX. Chas. C. Flint, Treasurer.

Table with columns: LOANS—, When Due, and various loan details for Lenox.

INTEREST payable at First National Bank, Boston.

LEOMINSTER. Robert L. Carter, Treasurer.

Table with columns: LOANS—, When Due, and various loan details for Leominster.

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

LEXINGTON. G. D. Harrington, Clerk and Treasurer.

Table with columns: LOANS—, When Due, and various loan details for Lexington.

INTEREST payable at First National Bank, Boston.

LINCOLN. Geo. L. Chapin, Treasurer.

Table with columns: LOANS—, When Due, and various loan details for Lincoln.

INTEREST payable at First National Bank, Boston.

LOWELL. Andrew G. Stiles, Treas.; Charles D. Paige, Aud.

Table with columns: LOANS—, When Due, and various loan details for Lowell.

INTEREST on the sewer and paving bonds is payable at the Old Colony Trust Co., Boston.

TOTAL DEBT, assessed value, tax rate, &c. are as follows

Table showing financial summary for Lowell: City debt May 1910, Sinking funds, Net debt May 1910, Water debt (included), Water sinking fund (incl.), Borrowing capacity Jan 1 '09, City property 1909.

LYNN. Chas. H. Tucker, Auditor; R. E. Ramsdell, Treas.

Table with columns: LOANS—, When Due, and various loan details for Lynn.

Table with columns: TOT. BD. D'T Nov 2 '10, \$2,000,800, Less special debts—outside limit, Water debt, All other debts, BOND, D'T (Outside limit), Sinking fund, Borrowing cap., Assessed val., personal, Total valuation 1909, (Assessment about market value), Tax rate (per \$1,000) 1910, Population in 1910.

Table with columns: School Bonds and Notes, Engine-House Notes, TOTAL DEBT Apr 1910, Total assessed val. 1910, (Assessment about 2-3 actual value), Tax rate (per \$1,000) 1910, Population in 1910.

INTEREST payable at First National Bank, Boston.

LIBRARY BONDS.

Table with columns: LIBRARY BONDS, Refunding Water Bonds, Cemetery lot funds, Trust funds, TOTAL DEBT Feb 1 1909, Water debt (included), Total valuation in 1909, (Assessment about 1/2 actual value), Total tax (per \$1,000) 1909, Population in 1910.

SCHOOL BONDS.

Table with columns: School debt, Other debt, Trust funds, Tax valuation 1909, (Assessment same as actual value), Tax rate (per \$1,000) 1909, Population in 1910.

WATER WORKS.

Table with columns: Water Works, and various loan details for water works.

INTEREST on the sewer and paving bonds is payable at the Old Colony Trust Co., Boston.

TOTAL DEBT, assessed value, tax rate, &c. are as follows

Table showing financial summary for Lynn: Assessed value, real, Assessed value, personal, Total assessed value 1910, (Assessment about actual value), Tax rate (per \$1,000) 1910, Population in 1909, Population in 1910.

PARK LOAN.

Table with columns: Park Loan, and various loan details for park loan.

Table with columns: LOANS—, When due, and various loan details for a town in Middlesex County.

INTEREST is payable in Boston.

SCHOOL HOUSING LOAN.

Table with columns: School Housing Loan, and various loan details for school housing loan.

INTEREST is payable in Boston.

SCHOOL HOUSING LOAN.

Table with columns: School Housing Loan, and various loan details for school housing loan.

INTEREST is payable in Boston.

WATER WORKS.

Table with columns: Water Works, and various loan details for water works.

INTEREST is payable in Boston.

WATER WORKS.

Table with columns: Water Works, and various loan details for water works.

Table with columns: LOANS—, When due, and various loan details for a town in Middlesex County.

INTEREST is payable in Boston.

WATER LOAN.

Table with columns: Water Loan, and various loan details for water loan.

INTEREST is payable in Boston.

WATER LOAN.

Table with columns: Water Loan, and various loan details for water loan.

INTEREST is payable in Boston.

WATER LOAN.

Table with columns: Water Loan, and various loan details for water loan.

INTEREST is payable in Boston.

WATER LOAN.

Table with columns: Water Loan, and various loan details for water loan.

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 \$1,993,500.

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.

CITY PROPERTY AND WATER WORKS.—The city property, consisting of real estate, school buildings and public parks, amounts to \$2,779,500. Total cost of water works \$2,907,149.72.

TOTAL DEBT, ETC.—

Table showing financial summary: Oct. 1 '10, Dec. 18 '09, Dec. 19 '08. Funded debt (exclusive of water), Sinking funds, Net debt, Water debt (additional), Water-works sinking fund.

Net water debt, Total net municipal debt, The funded debt as given above for Oct. 1 1910 includes loans to the amount of \$1,076,500 in excess of debt limit and issued under authority of special Acts of Legislature: sinking fund, special debts, \$434,635. Temporary loans amounting to \$1,250,000 are not included in totals. Borrowing capacity Oct. 1 1910, \$168,601.50.

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

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

POPULATION.—In 1910 was 89,336; in 1905 it was 77,025; in 1900 it was 68,515; in 1890, 55,727; in 1880, 38,274.

MALDEN. G. H. Hall, Mayor; F. W. Eaton, Auditor.

This city (P. O. Boston) is in Middlesex County, Inc. March 31 1881. The city owns property valued at \$1,971,900, not including the water works, which cost \$897,348.

Police Station Loans

Table with columns: Police Station Loans, School House Loans, and various loan details for Malden.

INTEREST is payable in Boston.

SEWERAGE.

Table with columns: Sewerage, and various loan details for sewerage.

INTEREST is payable in Boston.

NEW BEDFORD. Wm. S. Cook, Treasurer.

Table of loans for New Bedford, including City Improvement, Engine House Bonds, Bridge Bonds, Wharf Bonds, Water Loan, and Refunding Loans.

Table of High-School Bonds, Sewer Bonds, and Park Bonds for New Bedford.

INTEREST on coupon bonds payable at the office of the City Treasurer; registered bonds payable by check.

STATEMENT OF DEBT, &c., OCTOBER 1 1910.

Table showing bonded debt, sinking funds, net debt, water debt, and debt exempt from statutory limit for New Bedford.

The water, park, bridge, high-school, library, municipal building and wharf bonds, the sewer bonds of 1907 and the school bonds of '04, '05, '08 and '10 are authorized outside of debt limit.

The municipal sinking fund receives yearly about \$100,000 and the water sinking fund \$28,000.

CITY PROPERTY.—Value in 1910 was \$7,425,354.82.

NEWBURYPORT. Wm. Balch, Auditor.

Table of loans for Newburyport, including City Bonds, Overdraft Bonds, Water Bonds, School Bonds, and Bridge Bonds.

INTEREST is payable at City Treasury or at First Nat'l Bank of Boston.

NEWTON. Francis Newhall, Treasurer.

Table of loans for Newton, including Sewer Bonds, Water Bonds, School Loan, and Drain and Culverts.

* Loans issued outside the debt limit. INTEREST payable at First National Bank of Boston or in Newton.

STATEMENT OF DEBT, ETC., JAN. 1 1910.

Table showing municipal debt, water debt, total debt, sinking fund, water sinking fund, and net debt for Newton.

* Loans issued outside the debt limit. INTEREST payable at First National Bank of Boston or in Newton.

NORFOLK COUNTY. H. D. Humphrey, County Treas.

Table of loans for Norfolk County, including Permanent (note) debt Oct 1 1910, Assessed val. 1909, Population in 1900, and Population in 1910.

NORTH ADAMS. S. H. Fairfield, Treasurer.

Table of loans for North Adams, including Retfunding Loans, School Loans, and Water Loans.

* Outside debt limit. z Part of issue outside of debt limit. INTEREST is payable in Boston and North Adams.

NORTHAMPTON. C. Coolidge, Mayor; G. W. Clark, Treas.

Table of loans for Northampton, including Hospital Loans, School Bonds, and Sewer Loans.

NORTH ANDOVER. G. H. Perkins, Town Treasurer.

Table of loans for North Andover, including Water Bonds, Sewer Bonds, and Refunding Sewer Bonds.

INTEREST is payable at the Whitrop National Bank in Boston.

NORTH ATTLEBOROUGH. F. T. Westcott, Treasurer.

Table of loans for North Attleborough, including Water Bonds, Sewer Notes, and Water Loans.

INTEREST payable in Boston.

NORTH CHELMSFORD FIRE DISTRICT.

Table of loans for North Chelmsford Fire District, including BOND, DEBT Oct 1 1910, Assessed valuation 1909, Fire Dist. tax, and Population in 1909.

INTEREST is payable at Appleton National Bank, Lowell.

NORWOOD. H. W. Gay, Treasurer.

Table of loans for Norwood, including Water Bonds, Fire-House Notes, and Sewer Bonds.

INTEREST paid by New Eng. Trust Co. and First Nat. Bank, Boston.

ORANGE. T. Wesley Bridge, Treasurer.

Table of loans for Orange, including Rife Range, Water Bonds, Sewer Bonds, and School House Loans.

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, Clerk and Treasurer.

This town is in Essex County. Incorporated in 1855. Town property valued at \$1,475,157.

Table with columns: Loans, Water Bonds, School Loans, Electric Light Bonds, and Interest on sewer 4s of 1906.

PEPPERELL. Edward L. Tarbell, Treasurer.

Table with columns: Loans, Water Bonds, BOND, DEBT, and Population in 1900.

PITTSFIELD. W. H. MacInnis, Mayor; F. M. Platt, Treas.

Pittsfield is in Berkshire County. Inc. as a town 1761, as a city 1891.

Table with columns: Loans, Water Bonds, Improvement Bonds, School Bonds, BOND, DEBT, and Population in 1905.

PLYMOUTH. Edward L. Burgess, Treasurer.

Table with columns: Loans, Water Bonds, School Loans, Sewer Loans, Fire Department Bonds, Real Estate Loan, and Street Loans.

QUINCY. H. O. Fairbanks, Auditor; John Curtis, Treas.

Table with columns: Loans, Water Loans, Street Loans, Surface Drainage Bonds, and Interest is payable at Eliot.

RANDOLPH. Joseph T. Leahy, Treasurer.

Table with columns: Loans, Water-Works, and Interest is payable at Boston.

READING. C. M. Spencer, Auditor.

Table with columns: Loans, Water Bonds, BOND, DEBT, and Population in 1910.

LOANS—When Due.

Table with columns: Sewer Loan, Fire-Station Loan, Police Station, Refunding Bonds, Trunk Sewer Bonds, Chemical Engine Loan, Public Landing, Park Loan, Highway Loan, Street Bonds, Water Bonds, and Library Notes.

ROCKLAND. J. S. Gray, Treas.; Ezekiel R. Studley, Clerk.

Table with columns: Town in Plymouth County, School Bonds, Water-Works, and Funding Notes.

ROCKPORT. Fred. E. Pool, Treasurer.

Table with columns: Loans, Water Bonds, School Bonds, and Interest is payable in Boston at National Exchange Bank.

SALEM. Charles H. Danforth, Aud.; William A. Hill, Treas.

Table with columns: Loans, Bridge Bonds, Cemetery Bonds, Municipal Loan, Sewer Loans, High School Bonds, Sewerage Bonds, and Interest is payable at the Merchants' National Bank, Boston.

SAUGUS. Geo. Parsons, Auditor.

Table with columns: Loans, Water Loan, and Interest is payable at the Merchants' National Bank, Boston.

SOMERVILLE. Joseph S. Pike, Treasurer.

Table with columns: Loans, Lowell St. Bridge Bonds, Paving Bonds, Sewer Bonds, Water Bonds, and Population in 1910.

INT. on coupon bonds payable at National Security Bank Boston. Coupon bonds may be changed for registered bonds if application is made prior to one year of maturity of bonds.

Table with columns for bond type, amount, and date. Includes 'TOTAL DEBT, &c.' and 'Total debt'.

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. Value public property Jan. 1 1910, \$5,360,829.14.

SPENCER. M. A. Young, Treasurer.

This town is in Worcester County. Incorporated in 1753. LOANS—When Due. Refunding Notes—

SPRINGFIELD. E. H. Lathrop, Mayor; E. T. Tift, Treas.

This city is in Hampden County. Incorporated as a city May 25 1852.

LOANS—When Due. Street Ext. and Rifle Range. 4s '08 A-O \$30,000. Oct 1 '11-18

INTEREST payable at First Nat. Bank, Boston and City Treasury. TOTAL DEBT, SINKING FUND. TOTAL DEBT Oct 1 '10 \$3,161,109

STONEHAM. F. E. Nickerson, Treas.; Geo. N. Green, Cl'k.

This town is in Middlesex County. Incorporated 1725.

LOANS—When Due. Sewer Bonds—\$24,000 June 1 '11-16

STOUGHTON. Geo. O. Wentworth, Treasurer.

This town is in Norfolk County. Incorporated Dec. 22 1726.

LOANS—When Due. Water Bonds—4s A-O \$97,000. Part yearly

SWAMPSCOTT. Milton D. Porter, Clerk.

This town (P. O. Ind. Sta. Lynn) is in Essex County, Inc. May 21 1852.

LOANS—When Due. Water Bonds—3 1/2s P-A \$150,000. Aug 1 1928

TAUNTON. E. H. Temple, Treas.; A. R. Leonard, Aud.

This city is in Bristol County. Incorporated May 11 1864.

LOANS—When Due. Sewer Bonds—4s '07 J-D \$53,500 & June 1 1927

LOANS—When Due.

Fire Truck Bonds—4s '04 J-D \$3,000. June 1 1914

LOANS—When Due.

Water-Works Bonds—4s '06 M-S \$12,000. Sept 1 '11-20

LOANS—When Due.

Sewer Bonds—3 1/2s M-N \$60,000. 1921-1930

LOANS—When Due.

Water Bonds—4s '08 A-O \$200,000. Apr 1 1913

LOANS—When Due.

Municipal Loan—4s '10 J-J \$4,000. Jan 1 '11-14

LOANS—When Due.

Water Bonds—4s '08 J-J \$3,000. Jan 1 '11-18

LOANS—When Due.

Water Bonds—4s '01 J-J \$35,000. July 1 1911

LOANS—When Due.

Water Bonds—4s '09 J-J \$12,000. Jan 1 '11-18

LOANS—When Due.

Water Bonds—4s '07 J-D \$5,000. July 1 1917

TOTAL DEBT Oct 3 1910 \$2,296,600

Table with columns for bond type, amount, and date. Includes 'Sinking fund', 'NET DEBT Oct 3 1910', 'Water debt (Included)', 'Water sinking fund (Incl.)', 'Total valuation 1909', 'Assessment about 30% actual val.', 'Tax rate (per \$1,000) 1909', 'Population in 1905', 'Population in 1910'.

INTEREST on coupon bonds is payable at the Webster & Atlas National Bank of Boston. Registered interest is remitted by City Treasurer.

TISBURY. C. F. Lane, Sec. Board Water Commissioners.

This town (P. O. Vineyard Haven) is in Dukes County.

LOANS—When Due. Water-Works Bonds—4s '06 M-S \$12,000. Sept 1 '11-20

LOANS—When Due.

Sewer Bonds—3 1/2s M-N \$60,000. 1921-1930

LOANS—When Due.

Water Bonds—4s '08 A-O \$200,000. Apr 1 1913

LOANS—When Due.

Municipal Loan—4s '10 J-J \$4,000. Jan 1 '11-14

LOANS—When Due.

Water Bonds—4s '08 J-J \$3,000. Jan 1 '11-18

LOANS—When Due.

Water Bonds—4s '01 J-J \$35,000. July 1 1911

LOANS—When Due.

Water Bonds—4s '09 J-J \$12,000. Jan 1 '11-18

LOANS—When Due.

Water Bonds—4s '07 J-D \$5,000. July 1 1917

LOANS—When Due.

Water Bonds—4s '07 J-D \$5,000. July 1 1917

Refunding Notes. 4s '09 M-N \$4,000... Nov 1 1917...

Sewer Loan. 4s '06 M-N \$52,000... May 1 '11-36...

INTEREST on water is payable at the Boston Safe Deposit & Trust Co.; refunding notes and school...

WELLESLEY, Fred. O. Johnson, Treasurer. This town is in Norfolk County.

LOANS—When Due. Water Works. 4s J-D \$8,000... Dec 30 1911...

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

WESTBOROUGH, Harry W. Kimball, Treasurer. This town is in Worcester County.

LOANS—When Due. Sewer Bonds. 4s M-N \$31,000... 1922...

WESTFIELD, C. N. Oakes, Treasurer. This town is in Hampden County.

LOANS—When Due. Water Bonds. 4s '07 A-O \$48,000... Oct 1 '11-22...

INTEREST on water bonds at Boston; on others at Westfield.

WEST SPRINGFIELD, F. S. Sibley, Treasurer. This town (P. O. Sta. Springfield) is in Hampden County.

LOANS—When Due. General Purposes. 5s \$12,000... May 5 '11-22...

Weymouth, J. H. Stetson, Treasurer. This town is in Norfolk County.

LOANS—When Due. Town House Notes. 4s '07 J-D \$5,000... Dec 15 1915...

INTEREST on town and school office; on other loans at the Shawmut Bank, Boston, Mass.

WHITMAN, Isaiah T. Churchill, Ch'm'n Board of Assessors. This town is in Plymouth County.

LOANS—When Due. So. Abington Water Bonds. 4s M-S \$50,000... 1913...

WINCHESTER, G. H. Eustis, Treas., G. H. Carter, Clerk. This town is in Middlesex County.

Water Bonds. 4s M-N \$5,000... May 1 1911... 3 1/2s J-D 17,000... June 1 '11-27...

INTEREST payable in Boston at Eliot National Bank.

Municipal Loan Bonds. 4s '03 M-N \$9,235... May 1 1917

Town Notes. 4s '05 P-A \$13,000... Aug 1 1914-15... TOTAL DEBT Oct 1 1910 \$675,225...

WINTHROP, H. W. Aiken, Treasurer. This town (P. O. Sta. Boston) is in Suffolk County.

Municipal Loans. 4s '09 A-O \$36,000... Oct 1 '11-19... 4s '10 A-O \$5,000... Oct 1 '11-20...

INTEREST on municipal loans payable at Old Colony Trust Co., Boston.

Woburn, Robert J. Corry, Auditor, J. C. Burke, Treas. This town is in Worcester County.

General Municipal Loans. 4s '04 M-N \$4,000... Nov '11-14... 3 1/2s '01 A-O 10,000... Oct '11-15...

WORCESTER, James Logan, Mayor; De Witt Clinton, Treas. This city is in Worcester County.

LOANS—When Due. Funded City Loans. 4s A-O \$50,000... Apr 1 1925... 4s A-O \$250,000... Apr 1 1926...

INTEREST payable by check on Merchants' National Bank Boston.

TOTAL DEBT SINKING FUNDS, &c.—Table with columns for Total bonded debt, Sinking funds, Net debt, Water and park debt (included above) for years 1910, 1909, 1908, 1907.

The sinking fund receives yearly a sum sufficient, with accumulations of interest on sinking fund investments, to retire entire debt at maturity. In 1909 \$384,943.99 was paid into sinking fund. The water sinking fund on Apr. 1, 1910 amounted to \$1,860,075.43.

CITY PROPERTY.—The city owned property in 1909 valued at \$17,537,307.76, including water works, \$4,784,777.77. Receipts from water assessments in year 1909, \$355,720.45; interest on water loans, \$143,387.50; paid to water sinking fund, \$15,805.19.

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

Table showing Assessed Valuation and Tax Rate for years 1910, 1909, 1908, 1907. Columns include Years, Real Estate, Personal Property, Total, and Rate of Tax per \$1,000.

Average assessed valuation for three years 1907 to 1909, inclusive, less abatements, was \$28,930,005.33.

POPULATION.—In 1910 was 145,986; in 1905 it was 127,763; in 1900 it was 118,421; in 1890 was 84,655; in 1880 was 58,291.

ADDITIONAL STATEMENTS.

Table of Additional Statements listing various locations (e.g., Adams (T), Agawam (T), Amherst (T)) with columns for Bonded Debt, Floating Debt, Assessed Tax per \$1,000, and Population.

* Total debt. (T) Town. x Formerly Cottage City. a State and County tax rate. d Figures are for 1909. z Figures are for 1910.

TOTAL DEBT SINKING FUNDS, &c.—

Table showing Total funded debt and Sinking funds for years 1910, 1909, 1908, 1907.

The State had also on Oct. 1 1910 a floating debt of \$100,000. The sinking fund is largely invested in city, town and district bonds and notes, and it is to receive \$72,784 yearly.

On Nov. 2 1909 the issuance of \$500,000 harbor bonds was voted. None yet issued.

TAX VALUATION.—The total assessed valuation of real estate and personal property in Rhode Island in 1909 was \$511,630,520. Tax rate (per \$1,000) in 1909 was \$1.80.

Table showing POPULATION OF STATE for years 1910, 1905, 1900, 1890, 1880.

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.

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 thereof.

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.—At the 1908 session of the Legislature, the laws concerning Rhode Island savings bank investments were completely revised and materially altered in a great many respects. That portion of the new law concerning investments is contained in Chapter 232, General Laws, Revision of 1909.

CITIES, COUNTIES AND TOWNS IN STATE OF RHODE ISLAND.

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

BRISTOL. Geo. H. Peck, Treasurer. This town is the capital of Bristol County. Incorporated in 1746. Bonds are all taxable.

BURRILLVILLE. Francis Fagan, Treas. (P. O. Pascoag). This town is situated in Providence County. Incorporated 1806. Bonds are all taxable.

CENTRAL FALLS. C. A. Reynolds, Treasurer. This city, incorporated in 1895, 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, &c., to the value of \$762,177 is owned by the city.

CRANSTON. E. M. Sullivan, Mayor; D. D. Waterman, Ck. This city is in Providence County. Incorporated in 1754.

EAST PROVIDENCE. Fred B. Halliday, Town Treasurer. This town is in Providence County. Incorporated March 1 1862. High-school bonds below are excluded in ascertaining borrowing capacity.

GRANSTON. E. M. Sullivan, Mayor; D. D. Waterman, Ck. This city is in Providence County. Incorporated in 1754.

EAST PROVIDENCE FIRE DISTRICT. A. B. Lisle, Treasurer. The water-works system of this district has been purchased by the East Providence Water Company, subject to the outstanding debt of the district.

Table of bonds for East Providence Fire District, including details on bond amounts, terms, and interest.

Table of bonds for East Providence Fire District, including details on bond amounts, terms, and interest.

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

State of Rhode Island.

ITS

DEBT, RESOURCES, &c.

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., 1911)—Aram J. Pothier

LEGISLATURE.—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, but compensation of the legislators is limited to sixty days' attendance in any calendar year.

HISTORY OF DEBT.—For early history of the Rhode Island State debt see "State and City Supplement" of April 13 1895, page 33. The bonds outstanding at present are described as follows:

Table of State Bonds listing various bond types (e.g., Penal & Reformatory Inst. Loan, State House Loan) with columns for amount, date, and terms.

EAST PROVIDENCE—WATCHEMOKET FIRE DISTRICT. W. J. Faulkner, Secretary.

Assessed valuation 1909 \$4,033,970
Tax rate (per \$1,000) 1909 \$1.50

BOND. DEBT May 1910 \$76,000
INTEREST payable at Rhode Island Hospital Trust Co. in Providence.

JOHNSTON. William Burton, Treasurer.
This town is in Providence County, and was incorporated March 6 1759. On June 1 1898 a portion of this town, representing about five-sevenths of the assessed valuation, was annexed to the city of Providence.

LOANS—When Due. BOND. DEBT Apr 1 '10 \$176,000
Refunding Bonds
4s '08 J-J \$45,000 1913, '18 & '23
4s '08 J-J 40,000 1923 & 1933

LINCOLN. F. P. Manchester, Treasurer.
This town is in Providence County, incorporated 1871.
LOANS—When Due. BOND. DEBT Oct 10 1910 \$185,000
Sewage Disposal Bonds
5s '09 J-J \$25,000 1911-1915

NARRAGANSETT. E. E. Coggeshall, Treasurer (P. O. Narragansett Pier).
This place located in Washington County was incorporated as a town in June 1901. The bonds are all taxable.

NEWPORT. John M. Taylor, Treasurer.
Newport is in Newport County. Settled in 1639; incorporated in 1784; re-chartered in 1853.

LOANS—When Due. BOND. DEBT Oct 10 1910 \$185,000
City, Hall and Improvement Bonds
4s '08 M-N \$153,000 May 15 1948

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

NORTH KINGSTOWN. Thos. J. Peirce, Clerk.
This town is in Washington County, incorporated Oct. 28 1674. Bonds are all taxable.

LOANS—When Due. BOND. DEBT Apr 1910 \$125,000
Funding Bonds
4s '08 M-N \$25,000 Dec 1 1940

NORTH PROVIDENCE.
This town is in Providence Co. G. A. Manchester, Treas. (P. O. Box 474, Providence). Incorporated 1765.

LOANS—When Due. BOND. DEBT Oct 1910 \$115,000
Funding Bonds
4s '05 A-O \$65,000 Oct 1 1935

PAWTUCKET. Henry W. Taylor, Auditor.
This city is in Providence County. Incorporated 1836. The bonds of this city are all taxable.

LOANS—When Due. BOND. DEBT Oct 1910 \$115,000
General Funding Bonds
4s '08 J-J \$250,000 July 1 1948

PROVIDENCE. W. L. Clarke, Treas.; P. S. Chase, Auditor.
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.

LOANS—When Due. Hospital Bonds.

3 1/2s '10 M-N \$375,000 May 1 1919
Park Loan
4s '02 M-S \$500,000 & r. Mch 1 1922

Public Improvement.
3 1/2s '07 M-N \$40,000 May 1 1937
3s '08 M-N 84,000 May 1 1929
4s '08 M-N 295,000 May 1 1938

Refunding Water Loan
3s '00 M-N \$2,666,000 & r. May 1 1930
Highway Loan.
4s '04 M-N \$1,200,000 May 1 1924

JOHNSTON BONDS.
School District No. 15.
4s '04 A-O \$30,000 Oct 1 1924
4s '07 M-N \$17,000 Nov 1 1927

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.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows the total municipal debt and the floating debt, the sinking fund and the water debt, on the dates given:

Table with 3 columns: Date (Oct. 1 1910, Oct. 1 1909, Oct. 1 1908), Bonded debt (incl. water debt), Floating debt, Total debt.

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.

WATER WORKS.—The water-works construction account to Oct. 1 1910 amounted to \$7,071,283.41. In year 1909-10 income from water rents, &c., was \$762,979.87; cost of maintenance and interest on water loans, \$386,337.57; surplus, \$376,642.33.

ASSESSED VALUATION.—The valuator and tax rate have been as follows, real estate being assessed at "full fair cash value."

Table with 5 columns: Year, Real, Personal, Total, Amount of Tax.

POPULATION.—In 1910 was 224,326; in 1905 was 198,635; in 1900 it was 175,597; in 1880 it was 132,146; in 1850 it was 104,856; in 1909 (est.) 210,000.

SOUTH KINGSTOWN. E. Walker, Treas. (P. O. Wakef'd.)
This town is in Washington County, incorporated Feb. 26 1722.

LOANS—When Due. BOND. DEBT Oct 4 1910 \$25,000
Refunding Bonds
4s '05 A-O \$21,000 Oct 1 '11-'17

WARREN. Charles W. Greene, Treasurer.
This town is in Bristol County, Incorp. 1746. Bonds are taxable.

LOANS—When Due. BOND. DEBT Oct 4 1910 \$25,000
Refunding Bonds
4s '05 A-O \$21,000 Oct 1 '11-'17

WARWICK. H. W. Barber, Treas. (P. O. Apponaug).

This town is in Kent County. Patent granted and signed by the Earl of Warwick March 14 1643.

Table with columns: LOANS, When Due, Total assessed val. 1909, etc.

WESTERLY. James M. Pendleton, Treasurer. This town is in Washington County. Incorporated 1669.

Table with columns: LOANS, When Due, Refunding Water Bonds, etc.

WOONSOCKET. A. J. Follett, Treasurer. Woonsocket is in Providence County. Incorporated as a town in 1867.

Table with columns: LOANS, When Due, Refunding Water Bonds, etc.

ADDITIONAL STATEMENTS.

In the table below we give statements of places which have reported an indebtedness of over \$25,000 and are not represented among the foregoing.

Table with columns: Name, Bonded debt, Floating debt, Assessed Tax per Popu., etc.

* Total debt. x Population for 1910. d Figures are for 1910.

State of Connecticut.

ITS DEBT, RESOURCES, &c.

Admitted as a State One of Original Thirteen
Total area of State (square miles) 5,004
State Capital Hartford
Governor Frank B. Weeks
Secretary of State (term exp. Jan. 1911) Matthew H. Rogers
Treasurer (term expires Jan. 1911) Freeman F. Patten
State Comptroller (term exp. Jan. 1911) Thos. D. Bradstreet
Attorney-General (term exp. Jan. 1911) John H. Light

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

HISTORY OF DEBT.—For early history of the Connecticut State debt see "State and City Supplement" of April 1895, page 36.

Table with columns: Name and Purpose, Interest Rate, Payable, When Due, Principal Outstanding.

PAR VALUE OF BONDS.—The bonds are all for \$1,000, \$10,000 or \$50,000.

Table with columns: Interest on all bonds is payable in Hartford, Conn., TOTAL DEBT, etc.

ASSESSED VALUATION.—Assessed value formerly about 50% of actual value; now believed to be fair value.

Table with columns: Years, Tax valuation, etc.

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 company whose stock is not exempt from taxation.

DEBT LIMITATION.—The Constitution of Connecticut contains but a single provision restricting the debt-making power.

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.

The foregoing is explicit and comprehensive, covering every municipality. There are no general restrictions in the Revised Statutes.

As to towns, we notice that there is a general law granting them unlimited power to issue bonds. According to Section 1931, Chapter 121 of the Revised Statutes of 1902.

TAX EXEMPTION.—Exemption from Taxation has been accorded by general statute to certain bonds issued by cities and towns to aid in the construction of railroads.

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.

SECTION 3428.—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 or of Omaha in the State of Nebraska;
(5) In the obligations of any of the counties, towns, cities, boroughs, school districts, fire districts and sewer 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 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 & Northern 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. of N. J.—Gen. mort. 5s. gold bonds, due July 1, 1887; 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 8s, 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;

DERBY. J. B. Atwater, Mayor; Charles E. Clark, Treas. This city is situated in New Haven County. By enactment of the Legislature in 1833 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.

Table with columns: LOANS, When Due, Funding Bonds, Road and Bridge Bonds, Refunding Bonds, School Bonds. Includes entries for J-J \$100,000 July 1 1914, M-N \$38,000 Nov 1 1934, A-O \$55,000 Oct 1 1928, J-D \$1,000 June 1 1921, F-A \$22,000 Aug 1 1930.

INTEREST is payable at the Birmingham National Bank, Derby. EAST HAMPTON. Fred. H. Barton, Treasurer. This place is in Middlesex County.

Table with columns: LOANS, When Due, Refunding Bonds. Includes entries for J-D \$35,000 June 1 1940, BOND, DEBT Nov 5 1910 \$87,880, Assessed valuation 1910 \$43,727.

EAST HARTFORD. J. O. Goodwin, Clerk. This town is in Hartford County.

Table with columns: LOANS, When Due, Bridge Bonds, Refunding Bonds. Includes entries for A-O \$39,000 Oct 1 1919, A-O \$60,000 Apr 2 1924, M-S \$25,000 July 1 1916, M-S \$75,000 July 1 1929.

Table with columns: LOANS, When Due, Water Loans. Includes entries for A-O \$115,000 Oct 1 1931, J-D \$135,000 June 1 1933, Notes, sewer 58 \$11,050.

FAIRFIELD. Luin B. Switzer, Treas. (P.O. Southport). This town is in Fairfield County.

Table with columns: LOANS, When Due, Refunding Bonds. Includes entries for J-J \$27,500 July 1 1911, A-O \$25,000 July 1 1916, M-S \$75,000 July 1 1929.

FAIRFIELD COUNTY. Simeon Pease, Commissioner. Bridgeport and Danbury are the county seats. Bonds are taxable.

Table with columns: LOANS, When Due, Refunding Bonds. Includes entries for A-O \$145,000 Oct 1 1930, M-S \$75,000 July 1 1929.

GREENWICH. The town and borough of same name are located in Fairfield County.

Table with columns: LOANS, When Due, Coupon Bonds, Registered Bonds, Coupon Bonds, High School Bonds. Includes entries for M-N \$147,000 May 1 1922, M-N \$15,000 May 1 1911, M-N \$30,000 May 1 1915, A-O \$150,000 Oct 1 1924, J-D \$75,000 Oct 1 1925.

GROTON. W. E. Wheeler, Treasurer (P. O. Mystic). This town is in New London County.

Table with columns: LOANS, When Due, Refunding Bonds, Registered Bonds. Includes entries for M-N \$15,000 May 1 1911, M-N \$30,000 May 1 1915, A-O \$150,000 Oct 1 1924, J-D \$75,000 Oct 1 1925.

HARTFORD. E. L. Smith, Mayor; C. H. Slocum, Treas. The town and city of Hartford were consolidated on April 1 1896, and their debts are no longer reported separately. City incorporated May 1784.

Table with columns: LOANS, When Due, Funding Bonds, Park Improvement Bonds, Paving Bonds, High School and Bridge Bonds, Police Department. Includes entries for J-J \$290,000 July 1 1918, J-J \$300,000 Jan 1 1926, J-J \$200,000 Jan 1 1938, J-J \$20,000 Jan 1 1930, J-J \$200,000 Jan 1 1938, J-J \$75,000 Jan 1 1923.

Table with columns: Tot. bond, debt, Floating debt. Includes entries for Oct. 1 '10, Oct. 1 '09, Oct. 1 '08, Oct. 1 '07, Apr. 2 '06.

Table with columns: Total debt, Sinking fund, Water debt (incl.), CITY PROPERTY. Includes entries for \$4,903,481, \$495,943, \$475,000, \$475,000, \$478,000, \$675,000, \$675,000.

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.

Table with columns: ASSESSED VALUATION AND TAX RATE. Years, Real Estate, Personal Property, Total, Tax Rate. Includes entries for 1909, 1908, 1905, 1900, 1890, 1889, 1888.

* School tax (which in 1909 averaged \$4 per \$1,000) additional, excluding corporation stock assessment, which for 1909 aggregated \$37,819,866. See note on page 35.

Table with columns: LOANS, When Due, Sinking fund, Assessed valuation 1909, School tax (per \$1,000) 1910, Population in 1910 (est.). Includes entries for J-D \$74,000 June 1 1917, M-N \$80,000 May 1 1916, BOND, DEBT Oct 1 1910 \$154,000.

INTEREST is payable at the Riverside Trust Co. of Hartford. HARTFORD "FIRST SCHOOL DISTRICT." Robt. C. Glazier, Treas.

Table with columns: LOANS, When Due, Sinking fund, Assessed valuation 1909, School tax (per \$1,000) 1910, Population in 1910 (est.). Includes entries for BOND, DEBT May 1910 \$60,000, \$60,000, \$2,658,540, \$2.00.

HARTFORD "NORTHEAST SCHOOL DISTRICT." M. L. Hill, Chairman. Building Bonds. When Due. Includes entries for J-D \$63,000 June 1 1939, J-D \$6,000 June 1 1931.

INTEREST on 4s payable at Security Co., Hartford; on 3 1/2s at Charter Oak National Bank, Hartford.

Table with columns: LOANS, When Due, Sinking fund, Assessed valuation 1909, School tax (per \$1,000) 1909. Includes entries for M-S \$170,000 or r. Sept 1 '38, BOND, DEBT Apr 1 1910 \$170,000, \$1,683.

INTEREST payable at the Security Co. of Hartford. HARTFORD "SECOND NORTH SCHOOL DISTRICT." F. S. Kellogg, Ch.

Table with columns: LOANS, When Due, Sinking fund, Assessed valuation 1909, School tax (per \$1,000) 1909. Includes entries for J-J \$137,000 Jan 1 1924, (Subject to call after Jan 1 1904), 3 1/2s \$43-J 40,000 July 1 1934.

INTEREST payable at Security Co., Hartford. HARTFORD "SOUTH SCHOOL DISTRICT." T. A. Shannon, Treas.

Table with columns: LOANS, When Due, Sinking fund, Assessed valuation 1909, School tax (per \$1,000) 1909. Includes entries for M-N \$10,000 1927, M-N 200,000 May 1 1931, M-N 200,000 & r. Nov 1 1932, M-S \$200,000 Sept 1 1935.

INTEREST payable at the Fidelity Trust Co., Hartford. HARTFORD "WASHINGTON SCHOOL DISTRICT." W. L. Wakefield, Treasurer.

Table with columns: LOANS, When Due, Sinking fund, Assessed valuation 1910, School tax (per \$1,000) 1909. Includes entries for J-J \$20,000 1928, J-J 25,000 1924, J-J 35,000 1914, J-J 100,000 July 1 1932.

INTEREST payable at Hartford National Bank, Hartford. HARTFORD "WEST MIDDLE SCHOOL DISTRICT." E. C. Frisbie, Treasurer.

Table with columns: LOANS, When Due, Sinking fund, Assessed valuation 1910, School tax (per \$1,000) 1909. Includes entries for P-A \$125,000 July 31 '26, F-A 120,000 July 31 '26.

INTEREST payable at the Charter Oak National Bank Hartford. HUNTINGTON. D. S. Brinsmade, Treasurer.

Table with columns: LOANS, When Due, Sinking fund, Assessed valuation 1909, School and Refunding Bonds, Tax rate (per \$1,000) '09 (total \$9.00), Population in 1910. Includes entries for J-J \$75,000 July 1 1917, J-J \$100,000 Jan 1 1928, BOND, DEBT Sept 1 '10 \$175,000.

INTEREST payable at Birmingham National Bank, Derby, Conn. KILLINGLY. Frank T. Preston, Treasurer.

Table with columns: LOANS, When Due, Sinking fund, Assessed valuation 1910, Tax rate (per \$1,000) 1910, Population in 1910. Includes entries for J-D \$125,000 Dec 1 1920, BOND, DEBT Apr 1 1910 \$125,000, Floating debt \$7,700.

INTEREST payable at National Shawmut Bank, Boston, or at the Litchfield County Nat. Bank, in Danleison. LITCHFIELD. P. P. Hubbard, Treasurer.

Table with columns: LOANS, When Due, Sinking fund, Assessed valuation 1910, Tax rate (per \$1,000) 1909, Population in 1910. Includes entries for J-D \$125,000 Dec 1 1920, BOND, DEBT Apr 1 1910 \$125,000, Floating debt \$7,700.

INTEREST payable at National Shawmut Bank, Boston, or at the Litchfield County Nat. Bank, in Danleison. MANCHESTER. S. M. Benton, Clerk (P.O. So. Manchester).

Table with columns: LOANS, When Due, Sinking fund, Assessed valuation 1910, Tax rate (per \$1,000) 1909, Population in 1910. Includes entries for M-N \$100,000 May 1 '11-'31, BOND, DEBT Sept 1 '10 \$105,000, Floating debt \$25,000.

INTEREST payable at Manchester Trust & Safe Deposit Co. MERIDEN. Floyd Curtis, City Treasurer.

Table with columns: LOANS, When Due, Sinking fund, Assessed valuation 1910, Tax rate (per \$1,000) 1910, Population in 1910. Includes entries for M-N \$20,000 May '11-'12, M-N 5,000 May 1 1913, M-N \$10,000 May 1 1911, J-J \$10,000 July 1 1911, J-J \$20,000 July 1 '12-'13.

INTEREST payable at the Importers & Traders' Nat. Bank, New York. TOWN OF MERIDEN. Incorporated May 1806.

Table with columns: LOANS, When Due, Sinking fund, Assessed valuation 1910, Tax rate (per \$1,000) 1909, Population in 1910. Includes entries for M-N \$20,000 May '11-'12, M-N 80,000 May 1 '12-'24, M-N 130,000 May 1 '12-'24, 220,000 May 1 '25-'35.

INTEREST on funding 4 1/2s is payable at the Importers & Traders' National Bank, New York; on town 4s at the Meriden National Bank; on the 3 1/2s bonds and 4s of 1908 at the Fourth National Bank, New York. MIDDLETOWN. James P. Stow, City Treasurer.

Table with columns: LOANS, When Due, Sinking fund, Assessed valuation 1910, Tax rate (per \$1,000) 1909, Population in 1910. Includes entries for M-N \$25,000 Nov 1 1914, A-O 15,000 Oct 1 1914, M-N \$36,000 May 1 1925, J-J \$70,000 & r. July 1 1921.

INTEREST payable in Middletown. MIDDLETOWN. 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.

Table with columns: LOANS, When Due, Sinking fund, Assessed valuation 1910, Tax rate (per \$1,000) 1909, Population in 1910. Includes entries for M-N \$25,000 Nov 1 1914, A-O 15,000 Oct 1 1914, M-N \$36,000 May 1 1925, J-J \$70,000 & r. July 1 1921.

Table with columns: LOANS, When Due, Sinking fund, Assessed valuation 1910, Tax rate (per \$1,000) 1909, Population in 1910. Includes entries for M-S \$14,000 Mch 1 '11-'17, J-J \$55,000 July 1 1915, J-J 200,000 July 1 1922.

INTEREST payable in Middletown.

TOWN OF MIDDLETOWN. Incorporated Sept. 1651.

Bonds are tax-exempt. Railroad Refunding Bonds... Floating debt Apr 1 1909... \$58,000

MILFORD. Richard R. Hepburn, Clerk.

This town is in New Haven County. Incorporated 1684. LOANS—When Due. Floating debt... \$35,000

NAUGATUCK. George T. Wigmore, Treasurer.

This borough is in New Haven County. Town incorporated 1844; borough incorporated 1893; consolidation of town and borough 1895.

LOANS—When Due. BOND, DEBT Oct 1 1910... \$118,000

NEW BRITAIN. F. S. Chamberlain, Treasurer.

The city of New Britain is situated in Hartford County. In 1905 the town and city were consolidated.

CITY OF NEW BRITAIN BONDS.

LOANS—When Due. Water Bonds. F-A \$200,000... Aug 1 1918

TOWN OF NEW BRITAIN BONDS.

LOANS—When Due. Park Bonds. J-J \$65,625... July 1 '11-'24

DEBT OF CONSOLIDATED CITY OCTOBER 1 1910. BOND, DEBT Oct 1 '10... \$2,873,000

NEW HAVEN. Frank J. Rice, Mayor; Jonathan N. Rowe Comptroller.

This city is the county seat of New Haven County. Incorporated 1784.

NEW HAVEN CITY BONDS.

LOANS—When Due. Votting-Machine Bonds. A-O \$12,000... Oct 1 '11-'14

TOWN OF NEW HAVEN DEBT

LOANS—When Due. Air Line RR. bonds. J-J \$475,000... July 1 '11-'29

NEW HAVEN SCHOOL DISTRICT.

LOANS—When Due. F-A \$190,000... 1911-1920

TOTAL DEBT, SINKING FUND, &c.—

Table with columns: Bonded debt of city, Old debt of town, Old debt of school dist., Total bonded debt, Floating debt, Total debt, Net debt. Rows for Oct. 1 1910, Jan. 1 1910, Oct. 1 1909, Jan. 1 1909.

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

Table with columns: Years, Valuation, Rate of Tax. Rows for 1909, 1908, 1907, 1906, 1905.

The Grand List does not include property estimated in 1909 as follows: Yale College, estimated at \$10,340,805

POPULATION.—In 1910 133,603; in 1900 was 102,713; in 1890 it was 81,298; in 1880 it was 62,827.

NEW LONDON. Fitch L. Comstock, City Treasurer.

The town and city (located in county of same name) are under one government and the following statement includes both, incorporated town 1646; city, 1784.

LOANS—When Due. Sewer Bonds. J-J \$10,000... July 1 1917

School Bonds. J-J \$21,000... July 1 1919

Annexation Bonds. F-A \$11,500... Aug 1 1919

INTEREST is payable at the New London City National Bank.

NORWALK.

The town of Norwalk, in Fairfield County, contains the city of Norwalk (incorporated June 30 1894), whose debt is included below.

CITY OF NORWALK. Incorporated 1893.

LOANS—When Due. Refunding Sewer Bonds. J-J \$150,000... July 1 '27-'28

INTEREST on the bonds due in 1935 is payable at American Exchange Nat. Bank...

TOWN OF NORWALK. Incorporated Sept. 1651. H. R. Smith, Clerk. BOND, DEBT Sept 1 1910... \$620,000

NORWICH. C. Lippett, Mayor; I. L. Peck, Treasurer.

Norwich is in New London County. The city and town have separate governments, keep separate accounts and have separate debts.

CITY OF NORWICH. Incorporated 1784.

LOANS—When Due. Gas and Electric Plant Bonds. J-D \$287,000... Apr 2 1931

TOWN OF NORWICH. Incorporated 1650. Chas. S. Holtbrook, Treasurer. BOND, DEBT Nov 1 1910... \$282,000

LOANS—When Due. Refunding Court-House Bonds. J-J \$17,000... Jan 1 1925

INTEREST is payable at the Treasurer's office except the "Town of Preston Bonds," which is payable at the Thames National Bank of Norwich.

ORANGE. Walter A. Main, First Selectman.

This town is in New Haven County. Incorp. May 1822. Bonds below are exempt from taxation.

LOANS—When Due. Refunding Bonds (Gold). J-J \$100,000... Jan 1 1916

PORTLAND. Robert S. Mitchell, Clerk.

This town is in Middlesex County. Incorporated May 1841.

LOANS—When Due. Refunding Bonds. M-N \$90,000... July 1 1919

PUTNAM. F. W. Seward, Clerk; Chas. H. Brown, Treas.

This city and town of the same name are in Windham County. City incorporated Jan. 1 1899. Interest is payable at First Nat. Bank in Putnam.

CITY OF PUTNAM. Incorporated 1896. Total valuation 1910... \$3,150,000

RIDGEFIELD. Cyrus A. Cornen Jr., Clerk.

This town is in Fairfield County. TOWN OF RIDGEFIELD. Incorporated 1709. H. K. Scott, Clerk.

LOANS—When Due. Floating debt... \$5,500

INTEREST on both town and borough bonds is payable at the Merchants' Exchange National Bank, New York City.

ROCKVILLE. George Forster, Mayor.

This city is in Tolland County.
LOANS— When Due.
Sewer Bonds.
4s J-J \$50,000...Jan 1 1926
(Subject to call Jan 1 1900.)
4s J-J \$80,000...July 1 1927
Filtration Bonds.
4s J-J \$70,000...July 1935
INTEREST payable at Treas's office

BOND. DEBT Oct 18 1910. \$210,000
Sinking fund. 20,000
Assessed val. real est. 1910 5,448,239
(Assessment about 3/4 actual value.)
Tax rate (per \$1,000) 1910. \$7.00
Population in 1890. 7,772
Population in 1900. 7,287
Population in 1910. 7,977

SOUTHINGTON. R. Elliott, Treasurer.

This town is in Hartford County.
LOANS— When Due.
4s J-J \$60,000...1917 & 1927
BOND. DEBT Sept 1 1910. \$60,000
Sinking fund. 16,000
INTEREST payable at Southington National Bank.

Incorporated 1779.
Assessed valuation 1909. \$4,206,432
(Assessment about 90% act. value.)
Tax rate (per \$1,000) 1909. \$14.00
Population in 1910 (Census). 6,516
Population in 1910 National Bank.

SOUTH NORWALK. J. J. Cuneo, Clerk.

This city is in 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 '05 M-S \$80,000 & r.
Sept 1 '25, '30 & '35
Water Bonds.
4s J-J \$30,000...July 1 1925
(60,000...July 1 1925
4s '05 J-J \$40,000 & r. July 1 1930
(20,000...July 1 1935

Incorporated Aug. 18 1876
Refunding Water Bonds.
4s '09 J-J \$52,000...July 1 1930
Funding Bonds.
4s '05 J-J \$50,000...July 1 '25 & '30
(20,000...July 1 1935
4s '09 J-J 109,000...July 1 1939
BOND. DEBT Nov 1 1910. \$505,000
(Water debt included). 350,000
Grand list 1909. 7,278,124
(Assessm't about 65% actual value.)
City tax (per \$1,000) 1909. \$7.00
Population in 1910. 8,975
INT. payable in South Norwalk.

SOUTH NORWALK UNION SCHOOL DISTRICT. Wm. F. Tammany, Clerk of District Committee.

This district has no bonded debt, the floating debt given below consisting of notes held by the South Norwalk Savings Bank.
Floating debt Apr 10 1910. \$60,000
School tax (per \$1,000) 1909. \$2.00

Incorporated 1893.
W. N. Travis, City Treas.
Funding Bonds.
4s '09 M-S \$60,000...Mch 1 1921
Street Imp. Bonds (Tax Exempt).
4s '07 P-A \$50,000...Aug 1 1932
4s '10 J-J 30,000...July 1 1935
Refunding Bonds.
3 1/2s M-N \$25,000...Nov 1 1921
4s '07 semi-an \$25,000...1937
BOND. DEBT May 24 1909 \$460,000
Floating debt. 60,000
Sinking fund. 102,816
Grand list 1908. 5,244,418.34
(Assessm't about 75% actual value.)
Population in 1900. 15,997
Population in 1910. 25,136
Population in 1910 (est.). 8,000
Value of school prop. 1910. \$142,500

STAMFORD.

This city is in Fairfield County.
CITY OF STAMFORD.
LOANS— When Due.
Public Library Bonds.
4s '09 J-D \$35,000...Dec 1 1939
Sewer Bonds.
4s J-J \$50,000...July 1 1914
M-N 25,000...Nov 1 1914
3 1/2s J-M 25,000...Mch 1 1921
4s M-N 80,000...May 1 1924
4s '10 J-J 35,000...July 1 1935
Public Improvement Bonds.
4s '09 A-O \$35,000...Apr 1 1934
4s '09 J-D 35,000...June 1 1934
Public Park Bonds (Tax Exempt).
4s '08 A-O \$55,000...Apr 1 1938
4s '09 s-a 50,000...Mch 1 1939
4s '09 J-D 45,000...Dec 1 1939
INTEREST on park & library bonds payable in N. Y.; on other bonds at Stamford.
The city's tax rate (per \$1,000) in 1907 was \$10.30 in one district, \$6.80 in another and \$5.80 in the third.

Incorporated 1893.
W. N. Travis, City Treas.
Funding Bonds.
4s '09 M-S \$60,000...Mch 1 1921
Street Imp. Bonds (Tax Exempt).
4s '07 P-A \$50,000...Aug 1 1932
4s '10 J-J 30,000...July 1 1935
Refunding Bonds.
3 1/2s M-N \$25,000...Nov 1 1921
4s '07 semi-an \$25,000...1937
BOND. DEBT May 24 1909 \$460,000
Floating debt. 60,000
Sinking fund. 102,816
Grand list 1908. 5,244,418.34
(Assessm't about 75% actual value.)
Population in 1900. 15,997
Population in 1910. 25,136

TOWN OF STAMFORD.

Frank B. Gurley, Town Treasurer.
LOANS— When Due.
Town Hall 1899.
4s '08 J-D \$225,000...Dec 1 1938
Schools and Bridges 1893.
4s F-A \$96,000...Aug 1 1923
High School.
4s F-A \$75,000...Aug 1 1924
Funding Bonds.
4s F-A \$75,000...Feb 1 1927
INTEREST is payable at the office of the Town Treasurer.

This town is in Fairfield County.
BOND. DEBT Apr 1910. \$565,000
Floating debt. 419,000
Sinking funds. 213,458
Grand list 1909. 25,755,509
(Assessment about 3/4 actual value.)
Town tax (per \$1,000) 1909. \$9.75
Population in 1890. 13,700
Population in 1900. 18,839
Population in 1910. 28,836

STONINGTON. E. B. Hinckley, Treasurer and Clerk.

This town is in New London County.
Refunding Bonds.
4s '08 M-N \$100,000...May 1 1928
BOND. DEBT Oct 1 1910. \$100,000
Floating debt. 45,865
INTEREST payable at Treas's office

Incorporated Oct. 1638.
(Assessment about 90% actual value)
Grand list 1909. \$5,690,455
Town tax (per \$1,000) 1909. \$10.00
Population in 1910. 9,134

STONINGTON—THIRD SCHOOL DISTRICT. E. H. Newberry, Treas.

(P. O. Mystic).
LOANS— When Due.
4s '09 J-J \$50,000...July 1 1939
INTEREST at the Mystic River National Bank in Mystic.

TOTAL DEBT Oct 1910. \$50,000

THOMASTON.

This town is in Litchfield County.
LOANS— When Due.
Refunding Bonds.
4s '04 J-D \$50,000...Dec 1 1924
(Subject to call)
BOND. DEBT Oct 4 1910. \$50,000
INTEREST payable at the office of the Town Treasurer.

Incorporated May 1875. All bonds are tax-exempt.
Floating debt May 18 1910. \$28,463
Grand list 1909. 2,488,438
(Assessment about 90% actual value.)
Total tax (per \$1,000) 1909. \$12.00
Population in 1910. 3,533

TORRINGTON. Isaac W. Brooks, Treasurer.

This town (and the borough of the same name) is in Litchfield County.
TOWN OF TORRINGTON. Incorp. Oct. 1740. E. W. Brooke, Treas.
BONDED DEBT. None
Floating debt Oct 1 1910. \$129,118
Cash on hand. 9,284
Grand list 1909. 9,748,908
BOROUGH OF TORRINGTON.
LOANS— When Due.
4s '07 M-N \$75,000...Nov 1 1927
4s '09 M-N 150,000...May 1 1929
Sewer.
4s M-N \$30,000...1924
INTEREST payable at Borough Treasurer's office.

Inc. 1887. F. A. Harty, Treas.
BOND. DEBT Apr 1 1910. \$255,000
Sundry assets. 39,723
Borough assessment 1909. 9,204,225
Borough tax (per \$1,000) 1909. \$6.00
Population in 1910. 15,483

VERNON. F. B. Skinner, Treasurer.

This town is in Tolland County.
LOANS— When Due.
Refunding Railroad Aid Bonds.
4s '10 J-J \$80,000...July 1 1925
Memorial Hall 1889.
3 1/2s M-N \$125,000...Nov 1 1919
(Subject to call Nov. 1 1899.)
High School, 1892.
4s J-J \$50,000...July 1 1922
INTEREST on 4s of 1910 payable at Old Colony Trust Co.; on others at Town Treasurer's office.

Incorporated Oct. 1808.
BOND. DEBT Sept 15 '10. \$235,000
Floating debt. 72,109
Sinking fund. 30,993
Grand list 1909. 6,010,750
(Assessment about 90% actual value.)
Town tax (per \$1,000) 1909. \$8.00
Population in 1900. 8,483
Population in 1910. 9,087

WALLINGFORD.

The town and borough of Wallingford is situated in New Haven County.
TOWN OF WALLINGFORD.
LOANS— When Due.
4s '07 J-D \$30,000...1927
Funding Bonds.
4s '09 J-J \$45,000...July 1 1939
Refunding Bonds.
3 1/2s '99 M-N \$38,000...1911-1929
INTEREST payable at First National Bank, Wallingford.

Wm. H. Newton, Treasurer.
BOND. DEBT Oct 1910. \$113,000
Assessed valuation 1909. 4,315,519
(Assessment about 2-3 actual value.)
Town tax (per \$1,000) 1909. \$5.00
Population Town in 1910. 11,155

BOND. DEBT Oct 1910. \$273,000
Floating debt May 23 1910. 29,200
Sinking fund May 23 1910. 7,673
Grand list 1909. 6,353,511
INTEREST is payable at the First National Bank of Wallingford.

(Assessment about full value.)
Borough tax (per \$1,000) 1909. \$4.00
Population in 1900. 6,737
Population in 1910. 8,690

WALLINGFORD CENTRAL SCHOOL DISTRICT. W. H. Newton, Treas.

LOANS— When Due.
4s M-N \$18,000...1914
(Subject to call after 1904.)
4s M-N \$40,000...1927
1 1/2s M-N 20,000...Nov 1 '11-19
(\$3,000 due in odd years to 1917.)
INTEREST is payable at the First National Bank, Wallingford.

W. H. Newton, Treas.
School Bonds.
4s '06 J-J \$55,000...Mch 1 1936
(Subject to call March 1 1926.)
BOND. DEBT Oct 1910. \$133,000
Grand list for 1909. 3,369,407
School tax (per \$1,000) 1909. \$7.00
INTEREST is payable at the First National Bank, Wallingford.

WATERBURY. William H. Sandland, Clerk.

This city is in New Haven County.
LOANS— When Due.
School Bonds.
4s '07 J-J \$200,000...July 1 '27-46
(Subject to call July 1 1912.)
3 1/2s '01 J-J \$220,000...Jan 1 '11-32
Sewer Bonds.
3 1/2s '04 J-J 100,000...Jan 1 1934
3 1/2s '05 J-J 100,000...Jan 1 1935
4s '06 J-J 100,000...July 1 1936
4s '09 J-J 100,000...July 1 1939
Water Bonds.
4s '04 J-J \$40,000...Jan 1 '11-18
4s '04 J-J 400,000...Jan 1 1919
3 1/2s '01 J-J 80,000...Jan '11-26
3 1/2s '04 J-J 70,000...Jan 1 '11-24
4s '08 J-J 10,000...Jan 1 '11-12
4s '09 J-J 90,000...Jan 1 '11-19
4s '10 J-J 300,000...Jan 1 '20-'49
Park Bonds.
4s '08 J-J \$240,000...July 1 '11-'38

The city, town and school governments were consolidated in January 1900.
Court-House Bonds.
4s J-J \$15,000...Jan 1 '11-13
Funding Bonds.
3 1/2s '99 J-J \$40,000...July 1 '11-14
Storm Water Drainage Bonds.
3 1/2s '01 J-J \$54,000...Jan 1 '11-26
Consolidated Funding Bonds.
3 1/2s J-J \$20,000...July 1 '11-12
Paving Bonds.
4s '07 J-J \$80,000...Jan 1 1927
4s '08 J-J 150,000...Jan 1 1938
BOND. DEBT Nov 1 1910 \$2,539,000
Sinking funds. 40,000
Water debt (included). 990,000
Total assessed val. 1909. 60,216,800
Actual value (est.). 88,000,000
Total tax (per \$1,000) 1909. \$14.00
Population in 1900 (Census). 51,139
Population in 1910 (Census). 73,143

INTEREST on court-house bonds, on funding bonds of 1899 and on school bonds of 1897 is payable at National Park Bank, New York; on water bonds of 1895 and 1904 and sewer bonds of 1904, 1905 by New York draft; on water bonds of 1908 and 1910 at the Columbia Trust Co. in New York; on all other issues at office of City Treasurer.

on funding bonds of 1899 and on school bonds of 1897 is payable at National Park Bank, New York; on water bonds of 1895 and 1904 and sewer bonds of 1904, 1905 by New York draft; on water bonds of 1908 and 1910 at the Columbia Trust Co. in New York; on all other issues at office of City Treasurer.

WEST HARTFORD. Henry C. Whitman, Clerk.

This town is in Hartford County.
LOANS— When Due.
Refunding Bonds.
4s M-S \$30,000...1920
(Subject to call after 1910.)
Road Bonds.
4s M-S \$45,000...1920
(Subject to call 1910.)
INTEREST is payable at United

Incorporated May 1854.
BOND. DEBT May 13 1910. \$75,000
Floating debt. 129,600
Grand list 1909. 3,013,608
Town tax (per \$1,000) 1909. \$17.50
Population in 1910. 4,808
Population in 1900. 3,186
States Bank in Hartford.

WILLIMANTIC. D. P. Dunn, Mayor; A. C. Scripture, Treas.

This city is situated in the town of Willimantic.
LOANS— When Due.
Municipal Bonds (Coupon).
4s A-O \$100,000...Oct 1 1925
(Subject to call Oct. 1 1910.)
Water Bonds.
4s A-O \$100,000...Oct 1 '14 & '29
4s A-O 75,000...Oct 1 1924
INTER. payable at City Treasury.

Windham, Windham Co. Inc. 1893.
Funding Bonds.
4s '09 F-A \$100,000...Aug 1 1934
BOND. DEBT Apr 1910. \$375,000
Sinking fund. 44,773
Water debt (included). 175,000
Grand list 1909. 4,629,668
Tax rate (per \$1,000) 1909. \$12.00
Population in 1910. 11,230

WINCHESTER. Charles H. Bassett, Clerk.

This town is in Litchfield County and contains Winsted Borough. Incorporated May 1771. P. O. Winsted.
LOANS— When Due.
Town Bonds 1902.
3 1/2s '02 M-N \$26,000...May 1 '11-16
4s '10 72,000...
BOND. DEBT Sept 1 1910. \$108,000
Other liabilities. 54,746
INTEREST is payable at Town Treasurer's office.

and contains Winsted Borough. Incorporated May 1771. P. O. Winsted.
Total assets. \$93,507
Assessed valuation 1909. \$5,582,492
(Assessment about actual value.)
Tax rate (per \$1,000) 1909. \$12.00
Population in 1900. 7,763
Population in 1910. 8,679

ADDITIONAL STATEMENTS.

Table with columns: Location, Bonded Debt, Floating Debt, Grand List, Tax Rate, Population. Lists various towns and their financial data.

(T) Towns, (B) Borough. * Total debt. † Figures are for 1909.

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN THE

MIDDLE STATES

INDEX FOR THE MIDDLE STATES, CITIES, Etc.

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State of New York.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State.....One of Original Thirteen
 Total area of State (square miles).....50,203
 State capital.....Albany
 Governor (term expires Dec. 31 1910).....Horace White
 Sec'y of State (term expires Dec. 31 1910).....Samuel S. Koenig
 Treasurer (term expires Dec. 31 1910).....Thos. B. Dunn
 Comptroller (term expires Dec. 31 1910).....Clark Williams
 LEGISLATURE meets annually the first Wednesday in January, and length of sessions is not limited.

HISTORY OF DEBT.—The early 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 were all issued, but \$1,770,000 have been redeemed, leaving outstanding Oct. 1 1910 \$7,230,000. In 1903 a further issue of \$101,000,000 canal bonds was authorized, and up to date \$33,000,000 of these bonds have been sold. At the 1905 election a constitutional amendment was adopted giving authority to create an aggregate debt of \$59,000,000 for highway purposes, and up to date \$18,000,000 of these bonds have been sold. In November 1909 the voters approved the issuance of \$7,000,000 bonds for the Cayuga and Seneca canals. Of this latter issue, \$1,000,000 have been sold. The State's bonded debt on Oct. 1 1910 was \$57,230,660 and the sinking fund \$24,158,490.88. Details of loans follow:

Name and Purpose.	Interest.	Payable.	When Due.	Principal Outstanding.	
Non-interest-bearing debt					\$160
Canaseraga Creek					500
Improvement.....1910.....	5	J&J	July 1 '15-'54	200,000	
Canal bonds gold, 1897.....	3	J&J	Jan. 1 1912	4,000,000	
Do do 1898.....	3	J&J	Jan. 1 1913	3,230,000	
Do do 1903.....	3	J&J	Jan. 1 1923	2,000,000	
Do do 1906.....	3	J&J	Jan. 1 1956	1,000,000	
Do do 1907.....	3	J-J	Jan. 1 1957	5,000,000	
Do do 1908.....	3	J&J	July 1 1958	5,000,000	
Do do 1909.....	3	J&J	Jan. 1 1959	10,000,000	
Do do 1910.....	4	J&J	July 1 1960	11,000,000	
Highway bonds, g, 1906.....	3	J&D	Dec. 1 1956	1,000,000	
Do do 1908.....	4	M&S	Mch. 1 1958	5,000,000	
Do do 1910.....	4	M&S	Sept. 1 1958	5,000,000	
Do do 1910.....	4	M&S	Mch. 1 1960	5,000,000	

INTEREST on Canaseraga Creek bonds is payable at the National Commercial Bank in Albany; on all other issues at the Bank of the Manhattan Co., New York City.

STATE DEBT FOR A SERIES OF YEARS.—Below we give the amount of the State debt on Sept. 30 in the years named.

1910.....	\$57,230,660	1899.....	\$10,185,660	1875.....	\$28,328,636
1909.....	41,330,660	1898.....	9,340,660	1870.....	38,641,606
1908.....	28,230,660	1897.....	6,265,660	1865.....	50,861,349
1907.....	17,290,660	1893.....	660	1860.....	34,182,975
1906.....	10,630,660	1892.....	765,160	1850.....	28,537,874
1905.....	11,155,660	1891.....	2,927,653	1840.....	18,385,309
1904.....	9,410,660	1890.....	4,964,304	1830.....	18,385,035
1903.....	9,665,660	1885.....	9,461,854	1820.....	2,983,500
1902.....	9,920,660	1880.....	8,114,054	1816.....	2,905,535
1900.....	10,130,660				

TAX VALUATION, TAX RATE &c.—Large increase in values for 1904 due mainly to New York City's real estate being assessed about full value. The Constitutional Amendment adopted in 1905 permits interest and sinking fund requirements to be met out of funds in the Treasury instead of by means of a direct tax as heretofore. No direct State levy, therefore, was made in 1906 nor since, revenue being entirely raised through the operation of mortgage, stock transfer, liquor, inheritance and corporation taxes.

TAXATION OF MORTGAGES.—Mortgages now are not subject to taxation of any kind, the only charge being a recording tax of 1/4 of 1%.

Year.	Valuation		Total Equalized Valuation.	Rate per \$1,000.	Total Leased.
	Real Estate.	Personal.			
1910.....	\$9,266,628,482	\$555,192,070	\$9,821,820,552	None.	None.
1909.....	9,117,352,838	548,765,843	9,666,118,681	None.	None.
1908.....	8,553,298,187	620,268,058	9,173,566,245	None.	None.
1907.....	7,933,057,917	632,321,477	8,565,379,394	None.	None.

Year.	Valuation		Total Equalized Valuation.	Rate per \$1,000.	Total Leased.
	Real Estate.	Personal.			
1906.....	\$7,312,621,452	\$702,469,270	\$8,015,090,722	None.	None.
1905.....	7,051,455,025	686,710,615	7,738,165,640	\$0 154	\$1,191,677
1904.....	6,749,509,958	696,966,169	7,446,476,127	0 13	968,042
1903.....	5,297,763,882	556,736,239	5,854,500,121	0 13	761,085
1902.....	5,169,308,070	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
1895.....	3,841,582,748	450,499,419	4,292,082,167	3 24	13,906,346
1890.....	3,298,323,931	385,329,131	3,683,653,062	2 34	8,619,748
1870.....	1,532,720,907	484,280,278	1,967,001,185	7 26 1/2	14,285,376
1859.....	1,097,564,524	307,349,155	1,404,913,679	2 50	3,512,284

POPULATION OF STATE.—New York ranks first in population among the States of the Union. The following gives the U. S. Census figures, except 1905 returns, which were compiled under State supervision:

1905.....	8,067,308	1860.....	3,880,735	1820.....	1,372,812
1900.....	7,268,894	1850.....	3,097,394	1810.....	959,049
1890.....	5,997,853	1840.....	2,428,921	1800.....	589,951
1880.....	5,082,871	1830.....	1,918,608	1790.....	340,120
1870.....	4,382,759				

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 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 in 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 fifty* years from the time of the contracting thereof. No such law shall take effect until it shall, at a general election, have been submitted to the people, and have received a majority of all the votes cast for and against it at such election. On the final passage of such bill in either house of the Legislature, the question shall be taken by ayes and noes, to be duly entered on the journals thereof, and shall be: "Shall this bill pass, and ought the same to receive the sanction of the people?" The Legislature may at any time, after the approval of such law by the people, if no debt shall have been contracted in pursuance thereof, repeal the same; and may at any time, by law, forbid the contracting of any further debt or liability under such law; but the tax imposed by such Act, in proportion to the debt and liability which may have been contracted, in pursuance of such law shall remain in force and be irrevocable, and be annually collected, until the proceeds thereof shall have made the provision heretofore 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 payment 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, shall be submitted to be voted for or against. The Legislature may provide for the issue of bonds of the State to run for a period of not exceeding fifty years in lieu of bonds heretofore authorized but not issued, and shall impose and provide for the collection of a direct annual tax for the payment of the same as heretofore required. When any sinking fund created under this section shall equal in amount the debt for which it was created, no further direct tax shall be levied on account of said sinking fund and the Legislature shall reduce the tax to an amount equal to the accruing interest on such debt. [An amendment adopted by the voters on Nov. 2 1909 adds the following to Section 4: "The Legislature may from time to time alter the rate of interest to be paid upon any State debt which has been or may be authorized, pursuant to the provisions of this section, or upon any part of such debt, provided, however, that the rate of interest shall not be altered upon any part of such debt or upon any bond or other evidence thereof, which has been or shall be created or issued before such alteration. In case the Legislature increase the rate of interest upon any such debt or part thereof, it shall impose and provide for the collection of a direct annual tax to pay and sufficient to pay the increased or altered interest on such debt as it falls due, and also to pay and discharge the principal of such debt within fifty years from the time of the contracting

thereof, and shall appropriate annually to the sinking fund moneys in amount sufficient to pay such interest and pay and discharge the principal of such debt when it shall become due and payable.
**Originally eighteen years, extended to fifty by amendment adopted Nov. 1 1905.*

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.

Bonds for Highways.—[Adopted at the November 1905 election.] Section 12. This section—an entirely new one—provides for a debt of not exceeding \$50,000,000 for highway purposes. See V. 80, p. 1494, for full text.

Pailsades Park Bonds.—At the Nov. 5 1910 election a vote was taken on a proposition to issue \$2,500,000 bonds for the use of the Pailsades Interstate Park Commission. See V. 91, p. 1398.

Interest Increased on Public Highway and Canal Bonds.—The Legislature of 1907 passed an amendment to Chapter 459 of the Laws of 1906, fixing the interest rate on issues of State highway-improvement bonds at 3 3/4 or 4%, instead of at a rate not exceeding 3 1/2%. See V. 85, p. 359. In 1910 a bill was passed by the Legislature increasing to 4% the rate of interest on the unsold portion (\$78,000,000) of the \$101,000,000 3% bonds authorized at the general election in 1903 for the purpose of improving the Erie Canal, the Oswego Canal and the Champlain Canal.

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 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 parentheses 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 10% 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 10% 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 any year 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.

At the 1909 election a very important constitutional amendment, with reference to the exclusion of debt incurred for rapid transit and dock purposes by New York City, and with reference to the exclusion after Jan. 1 1910 of water bonds issued by third-class cities, was ratified by the voters. The amendment referred to changes sub-division (6), making it read as follows, the new parts being printed in italics.

(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 assessing the power of the city to become otherwise indebted; except that debts incurred by the City of New York after the first day of January, nineteen hundred and four, and debts incurred by any city of the second class after the first day of January, nineteen hundred and eight, and debts incurred by any city of the third class after the first day of January, nineteen hundred and ten, to provide for the supply of water, shall not be so included; and except further that any debt hereafter incurred by the City of New York for a public improvement owned or to be owned by the city which yields to the city current net revenue, after making any necessary allowance for repairs and maintenance for which the city is liable in excess of the interest on said debt and of the annual installments necessary for its amortization, may be excluded in ascertaining the power of said city to become otherwise indebted, provided that a sinking fund for its amortization shall have been established and maintained and that the indebtedness shall not be so excluded during any period of time when the revenue aforesaid shall not be sufficient to equal the said interest and amortization installments, and except further that any indebtedness heretofore incurred by the city of New York for any rapid transit or dock investment may be so excluded proportionately to the extent to which the current net revenue received by said city therefrom shall meet the interest and amortization installments thereof, provided that the increase in the debt-incurring power of the city of New York which shall result from the exclusion of debts heretofore incurred shall be available only for the acquisition or construction of properties to be used for rapid transit or dock purposes. The Legislature shall prescribe the method by which and the terms and conditions under which the amount of any debt to be so excluded shall be determined, and no such debt shall be excluded except in accordance with the determination so prescribed. The Legislature may in its discretion confer appropriate jurisdiction on the Appellate Division of the Supreme Court in the First Judicial Department for the purpose of determining the amount of any debt to be so excluded. No indebtedness of a city valid at the time of its inception shall thereafter become invalid by reason of the operation of any of the provisions of this section.

(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 100,000 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 2% 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% of the assessed valuation of the real estate

Towns and villages are not limited in their debt-making power by the Constitution. Those municipalities are 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.—Section 8, Article One, Chapter 24, Consolidated Laws of 1909, provides that "all bonds of a municipal corporation, until payable, shall be exempt from taxation for town, county, municipal or State purposes." Chapter 24 here mentioned provides that "the term 'municipal corporation' as used in this chapter includes only a county, town, city and village." This differs from the definition given in the General Corporation Law (Chapter 23, Consolidated Laws of 1909), which in Section 3 of Article 1 says that "A 'municipal corporation' includes a county, town, school district, village and city and any other territorial division of the State established by law with powers of local government."

SAVINGS BANKS, TRUST COMPANIES AND INSURANCE COMPANIES.—A new section (Section 187c) was added to the Tax Law by an amendment passed by the Legislature of 1907. This amendment provides that every corporation, company or association required by Section 187, 187a or 187b of Chapter 903 to pay to the State an annual tax equal to a percentage of its gross premiums, capital stock, surplus, undivided profits or undivided earnings for the privilege of exercising its corporate franchise, or carrying on its business in such corporate or organized capacity, which shall own any State bonds, shall have credited to it annually an amount equal to 1% of the par value of such bonds bearing interest at a rate not exceeding 5% annually, and owned and held in the name of such corporation, company or association. The text of this bill was given in V. 84, p. 1216.

SAVINGS BANK INVESTMENTS—POWERS AND RESTRICTIONS.—The provisions of the law defining securities in which savings banks may invest their deposits are contained in Section 146 of Chapter 2 of the Consolidated Laws of 1909. We give this section in full below.

Sec. 146. *In what securities deposits may be invested.*—The trustees of any savings bank 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. [The State Attorney-General ruled that this sub-division does not authorize savings banks to invest in the land purchase bonds of the Philippine Islands. V. 78, p. 208.]

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 May 29 1895 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 funding or settlement obligation, and provided the interest on such funding or settlement obligations has been paid regularly for a period of not less than ten years next preceding such investment. [On July 24 1909 the Attorney-General rendered an opinion on the effect that bonds of the State of Oklahoma are legal investments for savings banks under the terms of this sub-division. The right of the banks to invest in these bonds was questioned for the reason that Oklahoma had not existed as a State for ten years. The Attorney-General, however, is of the opinion that this does not prevent its bonds from fulfilling the requirements of the law so long as there has been no default within ten years on any of the obligations. V. 89, p. 238.]

[On Aug. 1 1909 the Attorney-General held that Port Commission 5% bonds of the State of Louisiana "maturity at any time between July 1 1902 and July 1 1909" were not legal investments for New York State savings banks. In his opinion, the bonds in question do not fulfill the requirements of sub-division 3 above for the reason that they are not direct obligations of the State of Louisiana, nor is the credit of that State pledged for their payment. He also calls attention to the action of Louisiana in disclaiming liability for some \$900,000 of so-called "baby bonds" authorized by Act 104, Laws of 1880, and by the constitution as amended in 1879. It had been argued that the bonds were invalid when put out, having been given in exchange for warrants issued between 1874 and 1879 in violation of the constitutional provision then in force, which made void all appropriations or claims in excess of current revenue. As, however, the bonds were expressly authorized both by constitutional amendment and by the Act of the General Assembly above referred to, the Attorney-General thought "there certainly would be grave doubt in holding that these bonds did not represent a debt authorized by the Legislature of the State to be contracted."]

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, county, town or village 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 any incorporated city situated in one of the States of the United States which was admitted to Statehood prior to January 1 1898, and which, since January 1 1861, has not repudiated or defaulted in the payment of any part of the principal or interest of any debt authorized by the Legislature of any such State to be contracted, provided said city has a population, as shown by the Federal Census next preceding said investment of not less than 45,000 inhabitants, and was incorporated as a city at least twenty-five years prior to the making of said investment, and has not since January 1 1878 defaulted for more than ninety days in the payment of principal or interest of any bond, note or other evidence of indebtedness, or effected any compromise of any kind with the holders thereof. But if, after such default on the part of any such State or city, the debt or security, in the payment of the principal or interest of which such default occurred, has been fully paid, refunded or compromised by the issue of new securities, then the date of the first failure to pay principal or interest, when due, upon such debt or security, shall be taken to be the date of such default within the provisions of this subdivision, and subsequent failures to pay installments of principal or interest upon such debt or security, prior to the refunding or final payment of the same, shall not be held to continue said default or to fix the time thereof within the meaning of this subdivision, at a date later than the date of said first failure in payment. If at any time the indebtedness of any such city, together with the indebtedness of any district, or other municipal corporation or subdivision except a county, which is wholly or in part included within the bounds or limits of said city, less its water debt and sinking funds, shall exceed 7% of the valuation of said city for purposes of taxation, its bonds and stocks shall thereafter, and until such indebtedness shall be reduced to 7% of the valuation for the purposes of savings banks; but the Superintendent of Banks 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.

In bonds and mortgages on unincumbered real property situated in this State to the extent of 60% of the value thereof. Not more than 65% 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 40% 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.

(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 such railroad corporation of this State or such connecting railroad corporation, respectively, shall have failed regularly and punctually to pay the matured principal and interest of all its mortgage indebtedness, and in addition thereto regularly and punctually to have paid in dividends to its stockholders during each of said five years an amount at least equal to 4% upon all its outstanding capital stock; 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-third of the total mortgage indebtedness of such railroad corporations, respectively, including all bonds issued or to be issued under any mortgage securing any bonds, 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 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 RR. Co., Central RR. of New Jersey, United New Jersey RR. & Canal Co.; 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 investment authorized by this paragraph the said railroad corporations issuing such bonds shall have earned and paid regular dividends of not less than 4% 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 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 paragraph 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; provided, further, that the mortgage which secures the bonds authorized by this paragraph is dated, executed and recorded prior to January 1 1905.

(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 4% 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; provided, further, that the mortgage which secures the bonds authorized by this paragraph is dated, executed and recorded prior to January 1 1905.

(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 and in the mortgage bonds of the Buffalo Creek Railroad Company of an issue to retire all prior mortgage debts of said railroad company, provided that the bonds authorized by this paragraph are secured by a mortgage dated, executed and recorded prior to Jan. 1 1905.

(e) The mortgage bonds of any railroad corporation incorporated under the laws of any of the United States which actually owns in fee not less than 500 miles of standard-gauge railway, exclusive of sidings, within the United States, provided that at no time within five years next preceding the date of any such investment such railroad corporation shall have failed regularly and punctually to pay the matured principal and interest of all its mortgage indebtedness and in addition thereto regularly and punctually to have paid in dividends to its stockholders during each of said five years an amount at least equal to 4% upon all its outstanding capital stock; and provided, further, that during said five years the gross earnings in each year from the operations of said company, including therein the gross earnings of all railroads leased and operated or controlled and operated by said company, and also including in said earnings the amount received directly or indirectly by said company from the sale of such property owned or controlled by it, shall not have been less in amount than five times the amount necessary to pay the interest payable during that year upon its entire outstanding indebtedness, and the rentals for said year of all leased lines, and further provided that all bonds authorized for investment by this paragraph shall be secured by a mortgage which is at the time of making said investment or was at the date of the execution of said mortgage, (1) a first mortgage upon not less than 75% of the railway owned in fee by the company issuing said bonds exclusive of sidings at the date of said mortgage or (2) a refunding mortgage issued to retire all prior mortgage debts of said company outstanding at the time of said investment and covering at least 75% of the railway owned in fee by said company at the date of said mortgage. But no one of the bonds so secured shall be a legal investment in case the mortgage securing the same shall authorize a total issue of bonds which, together with all outstanding prior debts of said company, after deducting therefrom in case of a refunding mortgage the bonds reserved under the provisions of said mortgage to retire prior debts at maturity, shall exceed three times the outstanding capital stock of said company at the time of making said investment. And no mortgage is to be regarded as a refunding mortgage, under the provisions of this paragraph, unless the bonds which it secures mature at a later date than any bond which it is given to refund, nor unless it covers a mileage at least 25% greater than is covered by any one of the prior mortgages so to be refunded.

(f) In an opinion rendered by the Attorney-General on Jan. 13 1908, stating that bonds of the Missouri Pacific Railway Co. are not legal investments for savings banks, owing to the fact that the dividend for the six months ending Dec. 31 1907 was paid with a new issue of stock, he holds that the words "an amount" must necessarily mean the payment thereof in cash.—See V. 85, p. 494.]

(g) Any railway mortgage bonds which would be a legal investment under the provisions of paragraph (e) of this subdivision, except for the fact that the railroad corporation issuing said bonds actually owns in fee less than 500 miles of road, provided that during five years next preceding the date of any such investment the gross earnings in each year from the operations of said corporation, including the gross earnings of all lines leased and operated or controlled and operated by it, shall not have been less than ten million dollars.

(h) The mortgage bonds of a railroad corporation described in the foregoing paragraph (e) or (f) or the mortgage bonds of a railroad owned by such corporation, assumed or guaranteed by it by indorsement on said bonds, provided said bonds are prior to and are to be refunded by a general mortgage of said corporation, the bonds secured by which are made a legal investment under the provisions of said paragraph (e) or (f); and provided, further, that said general mortgage covers all the real property upon which the mortgage securing said underlying bonds is a lien.

(i) Any railway mortgage bonds which would be a legal investment under the provisions of paragraph (e) or (f) of this subdivision, except for the fact that the railroad corporation issuing said bonds actually owns in fee less than 500 miles of road, provided the payment of principal and interest of said bonds is guaranteed by indorsement thereon by, or provided said bonds have been assumed by, a corporation whose first mortgage is or refunding mortgage bonds are a legal investment under the provisions of paragraph (e) or (f) of this subdivision. But no one of the bonds so guaranteed, leased or assumed shall be a legal investment in case the mortgage securing the same shall authorize a total issue of bonds which, together with all the outstanding prior debts of the corporation making said guaranty or so assuming said bonds, including therein the authorized amount of all previously guaranteed or assumed bond issues, shall exceed three times the capital stock of said corporation at the time of making said investment.

(j) The first mortgage bonds of a railroad the entire capital stock of which, except shares necessary to qualify directors is owned by and which is operated by a railroad whose last issued refunding bonds are a legal investment under the provisions of paragraph (a), (c) or (f) of this subdivision, provided the payment of principal and interest of said bonds is guaranteed by indorsement thereon by the company so owning and operating said road, and further provided the amount of road covered by such bonds does not exceed an issue of more than \$20,000 in bonds for each mile of road covered thereby. But no one of the bonds so guaranteed shall be a legal investment in case the mortgage securing the same shall authorize a total issue of bonds

which, together with all the outstanding prior debts of the company making said guaranty, including therein the authorized amount of all previously guaranteed bond issues, shall exceed three times the capital stock of said company at the time of making said investment. Bonds which have been or shall become legal investments for savings banks under any of the provisions of this section shall not be rendered illegal as investments though the property upon which they are secured has been or shall be conveyed to another corporation, and though the railroad corporation which issued or assumed said bond has been or shall be consolidated with another railroad corporation, if the consolidated or purchasing corporation shall assume the payment of said bonds and shall continue to pay regularly interest or dividend or both upon the securities issued against, in exchange for or to acquire the stock of the company consolidated or the property purchased or upon securities subsequently issued in exchange or substitution therefor to an amount at least equal to 4% per annum upon the capital stock outstanding at the time of such consolidation or purchase of said corporation which has issued or assumed said bonds. Not more than 25% of the assets of any savings bank shall be loaned or invested in railroad bonds, and not more than 10% of the assets of any savings bank shall be invested in the bonds of any one railroad corporation described in paragraph (a) of this subdivision, and not more than 5% of such assets in the bonds of any other railroad corporation. In determining the amount of the assets of any savings bank under the provisions of this subdivision, its securities shall be estimated in the manner prescribed for determining the per centum of surplus by section 154 of this chapter. Street railroad corporations shall not be considered railroad corporations within the meaning of this subdivision.

7. In real property subject to the provisions of Section 147. We omit Section 147, as it relates only to real estate. The following sections of the banking law relate: No. 148 to available funds for current expenses, how loaned, No. 149 to temporary deposits and 150 to personal security and loans on bond and mortgage.

SECTION 148. 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 10% 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 2 1/2% of the paid-in 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 1, 2, 3, 4 and 5 of Section 146, or upon the first mortgage bonds, or any of them, of the railroads mentioned and described in subdivision 6 of this section, but not in excess of 90% 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 149. Every such corporation may also deposit temporarily in the banks or trust companies specified in section 148 the excess of current 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 127 of chapter 889, Laws of 1892.

SECTION 150. 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 expenses of searches, examinations and certificates of title, and of drawing, perfecting and recording papers, shall be paid by the borrower.

TRUST FUNDS.—How Loaned or Invested.—Section 21, Chapter 41, Consolidated Laws of 1909, permits executors, administrators, guardians, &c., to invest in the same securities as savings banks. We quote the provision below:

INVESTMENT OF TRUST FUNDS.—A trustee or other person holding trust funds for investment may invest the same in the same kind of securities as those in which savings banks of this State are by law authorized to invest the money deposited therein, and the income derived therefrom, and in bonds and mortgages on unincumbered real property in this State worth 50% more than the amount loaned thereon.

CITIES, COUNTIES AND TOWNS IN THE STATE OF NEW YORK.

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

ALBANY. Howard N. Fuller, Comptroller. Albany is in Albany County. Incorporated July 22 1836.

GENERAL BONDED DEBT.

Table with columns: LOANS—When Due, Riverside Park, High-School Bonds, School No. 12 Bonds, School No. 9 Bonds, Public Improvement Bonds, Sewer (Beaver Creek), Washington Park, Water, Public Building Bonds, Water Refunding, Water, Grade Crossing. Includes various bond types and amounts.

ASSESSMENT BONDS.

Table with columns: LOANS—When Due, Various Streets, Street Improvement, Improvement. Includes bond types and amounts.

INTEREST.—Washington Park bonds issued from 1870 to 1880, and on water bonds of 1877, is payable in N. Y.; on others in Albany.

TOTAL DEBT, SINKING FUNDS, &c.—

Table with columns for bond types (General bonds, Water bonds, Total bonds, Sinking funds) and years (1909, 1910, 1911, 1912, 1913, 1914).

Net debt—\$2,369,661 \$2,458,644 \$2,273,661 \$1,785,037 \$1,902,612

In addition to the above there are outstanding street improvement bonds amounting in Oct. 1910 to \$872,745.

CITY PROPERTY.—Real estate owned by city in 1910, \$7,071,800.

ASSESSED VALUATION.—Property is assessed about full value.

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

* Including special franchise tax amounting in 1909 to \$5,152,950.

POPULATION.—In 1905, 98,374; in 1909, 94,151; in 1890, 94,923; in 1880, 90,758; in 1910, 100,253.

ALBANY COUNTY. John W. Wheelock, Treasurer.

County seat is the city of Albany.

Table listing loans for Albany County, including County Court House, War Loan, and Highway Improvement Bonds.

INTEREST is payable at the County Treasurer's office.

AMSTERDAM. S. Conover, Mayor; C. D. Wright, Treasurer.

This city is in Montgomery County.

Table listing loans for Amsterdam, including Sewer Bonds, Water Bonds, and Highway Improvement Bonds.

INTEREST is largely paid at the National Park Bank of N. Y. City.

AMSTERDAM SCHOOL DISTRICT NO. 12. H. T. Morrow, Supt.

Assessed valuation 1910, \$11,569,065

School tax (per M) 1910, \$7.25

INTEREST payable at Amsterdam Savings Bank.

ANDES. James W. Dickson, Supervisor.

This town is in Delaware County.

Table listing loans for Andes, including Refunding Bonds and M-S bonds.

INTEREST payable at Amsterdam Savings Bank.

ARCADE. H. P. White, Clerk.

This village is in Wyoming County.

Table listing loans for Arcade, including Electric Light Bonds and Water Bonds.

INTEREST payable in Arcade.

ARDSLEY. Wm. E. Slocum, Clerk.

This village is in Westchester County.

Table listing loans for Ardsley, including Street Imp. Bonds and Refunding Bonds.

INTEREST is payable in Ardsley.

AUBURN. Ernest Hunt, Comptroller.

This city is the county seat of Cayuga Co., incorporated March 21 1848.

Table listing loans for Auburn, including Paving Bonds, Water Bonds, Sewer Bonds, and School Bonds.

INTEREST on water bonds at the office of the Mercantile Trust Co., N. Y.; on school and sewer bonds of 1909 at Columbia Trust Co., New York.

AVON. John G. Carpenter, Attorney.

This village is in Livingston County.

Table listing loans for Avon, including Water Bonds and Refunding Bonds.

INTEREST payable to registered holders in New York exchange.

BABYLON UNION FREE SCHOOL DISTRICT NO. 4.

This district is in Suffolk County. W. Roll, Clerk (P. O. Lindenhurst).

Table listing loans for Babylon Union Free School District No. 4.

INTEREST payable at First Nat. Bank of Lindenhurst in N. Y. exchange.

BALDWINVILLE. Otis M. Bigelow, Treasurer.

This village is in Onondaga County.

Table listing loans for Baldwinville, including Refunding Water Bonds.

INTEREST remitted direct to registered holder.

BALLSTON SPA. W. Edward Flaherty, Treasurer.

This village is in Saratoga County.

Table listing loans for Ballston Spa, including Water Bonds and Refunding Water Bonds.

INTEREST payable at Village Treasurer's office.

BATAVIA. J. H. Wood, Clerk.

This village is in Genesee County.

Table listing loans for Batavia, including Sewer System Bonds.

INTEREST payable at Village Treasurer's office.

BEDFORD. E. P. Barrett, Supervisor (P. O. Katonah).

This town is located in Westchester County.

Table listing loans for Bedford, including Highway Bonds and Sewer Bonds.

INTEREST payable at Mt. Kisco National Bank.

BINGHAMTON. S. W. Murray, City Clerk.

This city is the county seat of Broome County.

The water works are estimated to be worth \$2,000,000.

Table listing loans for Binghamton, including Sewer Bonds, Library Site Bonds, Bridge Bonds, City Hall Bonds, and School Bonds.

INTEREST.—On City Hall, \$148,000 bridge and \$1,000 fire-station bonds in N. Y. City. On remaining loans, City Treasurer's office.

BOONVILLE UNION FREE SCHOOL DISTRICT NO. 1.

This district is in Oneida County.

Table listing loans for Boonville Union Free School District No. 1.

INTEREST.—On City Hall, \$148,000 bridge and \$1,000 fire-station bonds in N. Y. City. On remaining loans, City Treasurer's office.

BRAROLIFF MANOR. William H. Coleman, Clerk.

This village is in Westchester County.

Table listing loans for Braroliff Manor, including Street Bonds and Water Bonds.

INTEREST on the registered bonds is payable in Braroliff Manor; on the coupon bonds at the Fifth Avenue Trust Co. in New York City.

BRONXVILLE. Frank Dinsmore, Clerk.

This village is in Westchester County.

Table listing loans for Bronxville, including Sewer Bonds and Street Improvement Bonds.

INTEREST on bonds of 1905 and 1910 and the 4 1/2% of 1907 is payable at the Farmers' Loan & Trust Co. in New York City; on the 5% of 1907 and all issues of 1908 in New York exchange.

BROOKHAVEN UNION FREE SCHOOL DISTRICT NO. 24.

This district is in Suffolk County.

Table listing loans for Brookhaven Union Free School District No. 24.

INTEREST payable at the Patchogue Bank.

BUFFALO. Louis P. Fuhrmann, Mayor; Wm. G. Justice, Comptroller; A. B. Christy, Deputy Comptroller.

Buffalo is in Erie County, and the city's tax valuation is about six-sevenths that of the entire county.

Table listing loans for Buffalo, including Water Bonds, Sewer Bonds, and Refunding Bonds.

Table with columns: LOANS—Park, When Due, and various loan details for 1910-1911.

Table with columns: Police-Station Bonds, Water, and various loan details for 1910-1911.

Table with columns: Assessed Valuation, City Tax, and various financial data for 1910-1911.

POPULATION.—In 1910, 423,715; in 1905, 376,587; in 1900, 352,387; in 1890, 255,664; in 1880, 155,134.

CANAJOHARIE. Robt. A. Probst, President. This village is in Montgomery County.

CANANDAIGUA. W. T. Curtin, Collector-Treasurer. This village is the county seat of Ontario County.

CANTON UNION FREE SCHOOL DISTRICT NO. 1. This district is in St. Lawrence County.

CARTHAGE. A. W. Thompson, Clerk. This village is in Jefferson County.

CATSKILL (Village). P. Dewitt Hitchcock, Clerk. This village is in Greene County.

CAZENOVIA (Village). W. L. Doremus, Clerk. This village is in Madison County.

CHARLOTTE. W. A. La Blanch, Village Clerk. This village is in Monroe County.

CHEMUNG COUNTY. John H. Deister, Treasurer. Elmira is the county seat.

CLINTON COUNTY. Curtis E. Inman, Treasurer. Plattsburg is the county seat.

COHOES. W. Palin, Chamberlain; G. A. Bold, Deputy. This city is in Albany County.

INTEREST—WHERE PAYABLE.—Interest is payable by City Comptroller in Buffalo and by the Gallatin National Bank in N. Y., as follows:

Table with columns: In New York only, Market bonds, Buffalo Trunk sewer, City and County Hall, etc.

Table with columns: TOTAL DEBT, SINKING FUNDS, ETC.—Total bonded debt, sinking funds, etc.

CITY PROPERTY.—The city owns real estate estimated at \$20,502,332; personal property valued at \$16,612,783; total, \$37,115,089.

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

Public Improvement Bonds. \$20,000 Jan 1 '11-'12

Fire Department Bonds. \$15,000 Jan 1 '12-'13

City Hospital Bonds. \$1,000 July 1 1911

City-Hall Bonds. \$9,000 Dec 15 '11-'12

Water Bonds. \$8,000 July 1 '11-'12

Water debt sinking fund. \$273,000

Water debt sinking fund. \$25,000

Water debt sinking fund. \$11,564,536

Water debt sinking fund. \$17,000

Water debt sinking fund. \$24,700

Water debt sinking fund. \$24,700

COLUMBIA COUNTY. E. Washburn Scovill, Treasurer

County seat is Hudson.
LOANS— When Due.
4 1/2's '08 J-J \$90,000 July 1 '11-'19
Street-Work Bonds.
3 1/2's '02 M-S \$70,000 Mch 1 '17-'23
15,000 Mch 1 1924
4 1/2's '09 J-J 60,000 Jan 1 '20-'25
Refunding Bonds.
14,000 Mch 1 '14-'16
5,000 Mch 1 1915
5,000 Mch 1 1917
2,500 Mch 1 1918
INTEREST on coupon bonds payable at office of County Treasurer; on registered bonds in New York exchange.

CONCORD UNION FREE SCHOOL DISTRICT NO. 1.
This district (P. O. Springfield) is in Erie County. B. L. Bensley, Clerk.
LOANS— When Due.
4 1/2's '08 Jan \$23,000 Jan 1 '11-'33
50,000 Jan 1 '34-'58
BOND. DEBT Oct 1 1910—\$73,000

COOPERSTOWN UNION FREE SCHOOL DISTRICT NO. 1.
This district is No. 1 of the town of Otsego, Otsego County. Sidney S. Conger, Secretary (P. O. Cooperstown).
LOANS— When Due.
Building Bonds.
4s '06 J-D 560,000 Dec 1 '11-'25
BOND. DEBT Apr 5 1910—\$64,000
INTEREST is payable at First National Bank in Cooperstown.

CORNING (City). H. R. Starner, Chamberlain.
This city, situated in the town of the same name, is in Steuben County.
LOANS— When Due.
City Bridge Bonds.
4s J-J \$10,000 July 1 1947
5,000 July 1 1948
Water Bonds.
4s J-J \$10,000 July 1 1946
4s '07 A-O 100,000 Apr 1 '12-'21
4s '07 A-O 75,000
General Fund Bonds
4s J-J \$20,000 July 1 '43-'44
5,000 July 1 1945
INTEREST payable at the Knickerbocker Trust Co. in New York.

CORNING UNION FREE SCHOOL DIST. NO. 13. H. T. Cole Jr., Treas.
LOANS— When Due.
4s M-S \$14,000 Sept 1 '11-'24
5s '08 M-S 62,500 Sept 1 '11-'50
BOND. DEBT Oct 20 1910—\$76,500
INTEREST on \$14,000 bonds at Knickerbocker Trust Co., New York City; on \$62,500 at First National Bank of New York.

CORTLAND. Chas. D. Sanders, Chamberlain.
This city is in Cortland County. Inc. March 1 1900. In Dec. 1909 the city purchased plant of Cortland Water Works Co. See V. 89, p. 1685.
LOANS— When Due.
Sewer Bonds.
4s '09 A-O \$351,577 Apr 1 1912
13,500 Apr 1 1929
Water-Works Purchase Bonds.
4s '10 \$320,000 Apr 1 1930
180,000 Apr 1 1940
Refunding Bonds.
4s 1905 \$60,000—1925
School Bonds.
3 1/2's J-J \$20,000 May 4 1912 (Subject to call May 4 1902.)
4s 1904 J-D \$19,500 Dec 1 1924
408 Apr 1 1911
4s '09 A-O 13,000 Apr 1 1927
10,000 Apr 1 1928
Paving Bonds.
4s Oct \$2,000 Oct 1911
4s Oct 8,000 Oct 1915-'18
INTEREST payable in New York exchange.

CORTLANDT UNION FREE SCHOOL DISTRICT NO. 7.
This district is in Westchester County. J. W. Husted, Pres. (Peekskill).
LOANS— When Due.
4 1/2's J-J \$100,000 Jan 1 '12-'61
3,958 J-J 50,000

CORTLANDT UNION FREE SCHOOL DISTRICT NO. 8.
This district is in Westchester County. (P. O. Peekskill). A. D. Dunbar, Supt.
LOANS— When Due.
4 3/8's '07 8-a \$44,000 Jan 1 '11-'31
4 3/8's '07 J-D \$10,000 Oct 1 '33-'37
3 1/2's '02 J-J 13,000—1914-1923
INTEREST payable in Peekskill.

CORTLANDVILLE.
This town (P. O. McGraw) is in Cortland County and was separated from the city of Cortland in March 1899. Cortlandville pays 18.7% of the refunding bonds and interest and the city of Cortland 81.3%.
LOANS— When Due.
Road Bonds.
4 1/2's '10 Mch \$10,000 Mch 1 '16-'22
Refunding Bonds.
3 1/2's \$2,000 Sept 1 '11-'12
3 1/2's 12,000 Sept 1 '13-'14
3 1/2's 20,000 Sept 1 '15-'18
4s 30,000 Mch 1 '11-'15
Highway and Bridge Bonds \$6,000
Town debt May 23 1910—75,000
Total valuation 1909—1,443,773
(Assessment about 90% actual value)
Tax rate (per \$1,000) 1909—\$8.85
Population of Town 1905—3,046

CROTON UNION FREE SCHOOL DISTRICT NO. 2.
James E. Reagan, Clerk (P. O. Croton-on-Hudson).
LOANS— When Due.
4 1/2's '07 Jan \$40,000 Jan 1 12-'27
4 1/2's '08 Jan 39,000
(\$4,000 7 1/2% beginning Jan 1 1928.)
4 3/8's '09 Jan 18,000—Jan 1 '14-'25
INTEREST payable on the 4 1/2's at the Peekskill Savings Bank; on the 4 1/2's at the Home Savings Bank in Albany; on the 4 3/8's at the People's Savings Bank in Yonkers.

DANSVILLE. Daniel Blum, Treasurer.
This village is in Livingston County. Incorporated 1845.
LOANS— When Due.
Water Bonds.
4 1/2's '06 \$47,250 Sept 1 '11-'24
3 1/2's '00 5,000 Aug 1 '11-'22
4s '04 2,400 Jan 1 '11-'14
Sewer Bonds.
3 7/8's '04 A-O \$85,500 Oct 1 '11-'29

DEER PARK. Benj. C. Swartwout, Clerk (P. O. Huguenot).
This town is in Orange County. The city of Port Jervis having been a part of the town at the time the bonds below were issued, that city is jointly responsible for the payment of the same.
LOANS— When Due.
Refunding RR. Bonds.
3 1/2's F-A \$30,000 & Feb '11-'15
35,000 & Feb '16-'20
24,000 & Feb '21-'23
27,000 & Feb '24-'26
30,000 & Feb '27-'29
4s Feb 4,000—1911
BOND. DEBT Oct 1910—\$150,000
Assessed valuation 1909—664,400
(Assessment about 1-3 actual value.)
Tax rate (per \$1,000) 1909—\$18.01
Population in 1905—11,562
INTEREST payable at National Bank of Port Jervis.

DELHI (Town). M. M. Palmer, Supervisor.
This town is in Delaware County.
LOANS— When Due.
N. Y. & Oswego Midland RR.
3 1/2's May \$126,000—May 1 1915
BOND. DEBT May 20 1910 \$126,000
Total valuation 1910—1,360,466
(Assessment about 3-5 actual value.)
Total tax (per \$1,000) 1909—\$24.24
Population in 1905—2,308
Population in 1909 (est.)—3,000
INTEREST is payable at Albany.

DOBBS FERRY. Oswald Schuler, Clerk.

This village is in Westchester County.
LOANS— When Due.
Street Bonds.
4s '09 J-J \$42,000 July 1 '14-'34
Grading Bonds.
4s '09 J-J \$10,000 July 1 '14-'33
Public Park Bonds.
4s '09 J-J \$12,000 July 1 '14-'25
Livingston Avenue Bonds.
4s '09 J-J \$4,500 July 1 '14-'22
Fire Department Bonds.
4s '09 J-J \$5,000 July 1 '14-'32
Sidewalk Bonds.
4s '09 J-J \$18,000 July 1 '14-'31
BOND. DEBT April 1910—\$91,500
Assessed valuation 1909—5,032,000
Tax rate (per \$1,000) 1909—\$9.00
INT. payable at Tarrytown Bank.

DOLGEVILLE. P. H. Murphy, Clerk.
This village is in Herkimer and Fulton counties. Incorporated Mar 17 1801.
LOANS— When Due.
Paving Bonds.
4s '10 M-S \$20,000—Sept 1 '12-'30
Water Bonds.
4s A-O \$10,000 Apr 20 '11-'20
3 1/2's J-J 50,000—1923
Sewer Bonds.
3 1/2's J-J \$36,000 July 1 '11-'34
INTEREST on the 4s is payable at the American Exchange Bank; on the 3 1/2's by the State Comptroller.

DUNKIRK. Harry James, Mayor; R. H. Heppell, Clerk.
This city is in Chautauqua County. Incorporated June 2 1885.
LOANS— When Due.
Water Bonds.
3 1/2's A-O \$62,000—Oct 1 '11-'20
4s J-D 30,000—Dec 15 '11-'16
General Bonds.
4s \$2,967.60 May 10 '11-'12
Assessment Bonds.
4s Var \$89,618.14—1909-1918
4 3/8's Var 67,076.85
INTEREST on street bonds payable at Merchants' Nat. Bank of Dunkirk.
DUNKIRK SCHOOL DISTRICT. D. E. Batcheller, Supt. Schools.
LOANS— When Due.
4s '08 M-S \$80,000 Mch 1 '19-'31
4s J-J \$43,083.50—1911-1921
1,000—1922
3 1/2's J-J 4,000—1922-1923
12,000—1923-1925
J-J \$18,000—1916-1924
BOND. DEBT Aug 1 1910—\$158,000
Assessed valuation 1910—8,269,500
(Assessment about 3-5 actual value.)
School tax (per \$1,000) 1910—\$8.82
INTEREST payable in Dunkirk.

DUTCHESS COUNTY. C. H. Slocum, Treas.
Poughkeepsie is the county seat.
LOANS— When Due.
Court House and Jail Bonds.
3 1/2's J-J \$125,000 Jan 2 '11-'31
1,000 Jan 2 1932
3 1/2's J-J 65,000 Jan 2 1923
INTEREST payable at office of County Treas.

EASTCHESTER. Henry C. Merritt, Supervisor.
This town (P. O. Tuckahoe) is in Westchester County.
LOANS— When Due.
Ditch and Drain Bonds.
3 1/2's '09 A-O \$78,000—Feb 1 '11-'36
Highway Bonds.
4s semi-ann \$5,000—Dec 1 1927
4,000—Dec 1 1928
4s 5,000—Feb 1 1929
4,000—Feb 1 1930
5s '07 J-D 7,000—Dec 1 '15-'21
4s semi-ann 34,800—Apr 1 1911 (\$5,000 yearly)
INTEREST on \$34,800 and \$9,000 bds. due 1927 and 1928 at office of the State Comptroller in Albany; on \$9,000 issue due 1929 and 1930 at the Warwick Savings Bank in Warwick; on \$85,200 issue at the Jefferson County Savings Bank in Watertown; on the ditch and drain bonds at the First Nat. Bank of Mt. Vernon; on other loans at Mt. Vernon Trust Co.

EASTHAMPTON. E. J. Edwards, Clerk.
This town is in Suffolk County.
LOANS— When Due.
Highway Bonds.
4s '06 M-S \$80,000 Mch 1 '11-'26
INTEREST payable at the Easthampton National Bank.

EAST ROCHESTER. Claude C. Hagerty, Clerk.
This village is in Monroe County.
LOANS— When Due.
Water-Plant Purchase
4s '09 J-J \$102,500—Jan 1 '14-'38
Sewer Bonds
4 1/2's '09 J-J \$41,500—Jan 1 '14-'38
INTEREST payable at the National Bank of Commerce in Rochester.

EAST SYRACUSE. D. Conklin, Treas.; N. L. Lansing, Clk.
This village is in Onondaga County. Incorporated Nov. 16 1881.
LOANS— When Due.
Sewer Bonds.
4s '05 July \$47,500—July 1 '11-'29
4s '05 July 24,000—July 1 1910 (Part yearly beginning July 1 1910.)
Water Bonds
4 1/2's Var \$65,000—1912
4 5/8's '07 July 10,000—July 1 '12-'31
BOND. DEBT Nov 1910—\$149,500
Assessed valuation 1909—1,370,799
(Assessment about 70% actual value)
Total tax (per \$1,000) 1909—\$15.00
Population in 1909 (est.)—3,060
INTEREST on the bonds of 1907 is payable at the Trust & Deposit Co. of Onondaga in Syracuse.

ELMIRA. Daniel Sheehan, Mayor; John J. Crowley, City Chamberlain; Otis H. Gardner, City Clerk.
Elmira is the county seat of Chemung County. Incorporated 1864.
LOANS— When Due.
Contingent Exp. Notes.
3 1/2's '02 J-J \$8,000 July 1 '11-'13
Grade Crossing Bonds.
3 1/2's '02 J-J \$5,000—July 1 1913
Bridge Bonds
3 1/2's '95 A-O \$80,000—Oct 1 '22-'24
3 1/2's '95 A-O 25,000—Oct 1 1925
4s '00 M-S 55,000—Sept 1 1935
City-Hall Bonds
3 1/2's '95 A-O \$5,000—Oct 1 1925
3 1/2's '95 A-O 60,000—Oct 1 '26-'27
3 1/2's '95 A-O 10,000—Oct 1 1928
3 1/2's '96 M-S 5,000—Sept 1 1929
3 1/2's '96 M-S 30,000—Sept 1 1930
3 1/2's '96 M-S 10,000—Sept 1 1931
School Bonds
4s '03 M-S \$1,500—Nov 1 1911
4s '05 M-S 22,000—May 1 1911
3 1/2's '01 M-S 25,000—Sept 1 1926
Pavement Bonds.
3 1/2's '05 M-S \$40,000—Nov 15 '28-'29
4 1/2's '96 M-S 20,000—Sept 1 1931
4s '06 M-S 30,000 & Sept 1 1932
Park Bonds.
3 1/2's '01 M-S \$16,000—Sept 15 1926
INTEREST payable at City Chamberlain's office, in N. Y. exchange

ERIE COUNTY. F. A. Beyer, Treasurer.
County seat is Buffalo.
LOANS— When Due.
Road Bonds.
3 1/2's M-N \$42,000 July 1 '11-'22
4s '07 J-D 210,000 June 1 '20-'35
30,000—July 1 1915
90,000—July 1 '17-'19
20,000—July 1 1916
35,000—July 1 '23-'29
150,000—July 1 '30-'34
4s '09 J-D 120,000—June 1 '24-'35
Road Bonds—(Con.)
\$75,000—July 1 '15-'19
6,000—July 1 1920
32,000—July 1 '21-'22
14,500—July 1 1923
7,500—July 1 1924
45,000—July 1 '25-'34
48,500—July 1 1935
21,500—July 1 1936
City, Co. Hall and Jail Bonds.
6s M-N \$100,000 Nov 1 '11-'14

HEMPSTEAD (Town). H. Luther Weeks, Town Clerk

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 1838 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

Table with columns: LOANS—, Road Bonds, Franchises, Banks, Total valuation 1910, Assessed valuation 1910, Population in 1905, Population in 1910.

INTEREST payable at First National Bank, Hempstead.

HEMPSTEAD UNION FREE SCHOOL DIST. NO. 9. H. L. Crandell, Sec. BOND, DEBT Oct 1910... \$109,500 Assessed valuation 1909... 1,975,893 School tax (per \$1,000) 1909... \$19.70 INTEREST payable at Freeport.

HEMPSTEAD UNION FREE SCHOOL DISTRICT NO. 11. Gilbert Smith, Clerk (P. O. Rockville Centre). BOND, DEBT Oct 1910... \$52,000 Assessed valuation 1910... 3,123,144 School tax (per \$1,000) 1910... \$5.80 INTEREST payable at the Bank of Rockville Centre.

HEMPSTEAD UNION FREE SCHOOL DISTRICT NO. 15. N. J. Pettit, Clerk (P. O. Lawrence). INTEREST payable in New York

HEMPSTEAD UNION FREE SCHOOL DISTRICT NO. 20. INTEREST payable at the Bank of Rockville Centre, the Far Rockaway Bank and the Union Savings Bank of Patchogue.

HEMPSTEAD UNION FREE SCHOOL DISTRICT NO. 21. George S. Skilton, Clerk Board of Education (P. O. Rockville Centre). BOND, DEBT May 16 1910... \$26,000 Assessed valuation 1909... \$1,195,898 School tax (per \$1,000) 1909... \$19.80 Population in 1909 (est.)... 3,000

HEMPSTEAD UNION FREE SCHOOL DISTRICT NO. 22. Wallace Thurston, Clerk (P. O. Floral Park). BOND, DEBT May 16 1910... \$26,000 Assessed valuation 1909... \$1,195,898 School tax (per \$1,000) 1909... \$19.80 Population in 1909 (est.)... 3,000

HEMPSTEAD UNION FREE SCHOOL DISTRICT NO. 24. F. Hammell Payan, Clerk (P. O. Valley Stream). BOND, DEBT Nov 15 '09... \$35,000 Assessed valuation 1909... \$3,000

INTEREST on the 4 1/2% payable at the Lynbrook National Bank and Poughkeepsie Savings Bank; on the 5% in Far Rockaway at the Bank of L. I.

HERKIMER. C. T. Gloor, Clerk. This village is in Herkimer County. Incorporated in 1870.

Table with columns: LOANS—, Paving Bonds, Refunding Bonds, Sewer Bonds, Improvement Bonds, BOND, DEBT, Assessed valuation, School tax, Population.

HERKIMER UNION FREE SCHOOL DIST. NO. 1. L. P. Lynch, Clerk. BOND, DEBT May 19 '10... \$60,000 Assessed valuation 1910... \$4,107.53 (Assessment about 3/4 actual value.) School tax (per \$1,000) 1909... \$8.00

HERKIMER COUNTY. F. Senior, Treas. (P.O. Little Falls) Herkimer is the county seat.

Table with columns: LOANS—, Highway-Improvement Bonds, BOND, DEBT, Assessed valuation, Franchises, Total valuation, Population.

HOOSICK FALLS. E. A. Doyle, Clerk. This village is in Rensselaer County. Incorporated April 14 1827.

Table with columns: LOANS—, Highway-Improvement Bonds, BOND, DEBT, Assessed valuation, Franchises, Total valuation, Population.

HORNELL. F. W. Blackmer, City Chamberlain. This city is in Steuben County. Name formerly Hornellsville, but changed by Chapter 288 Laws of 1906. Incorporated in 1888.

Table with columns: LOANS—, Water Bonds, Paving Bonds, Sewer Bonds, BOND, DEBT, Assessed valuation, Franchises, Total valuation, Population.

INTEREST on the water bonds is payable at the City Chamberlain's office; on the park bonds at the American Exchange National Bank, New York, and on the sewer bonds at the Hanover National Bank, New York; on the paving bonds in New York City.

HUDSON. Jordon Philip, Treasurer. This city (Incorporated in 1783) is the county seat of Columbia County.

Table with columns: LOANS—, Cemetery Bonds, Street Improvement Bonds, BOND, DEBT, Assessed valuation, Franchises, Total valuation, Population.

Table with columns: LOANS—, Water Bonds, BOND, DEBT, Assessed valuation, Franchises, Total valuation, Population.

HUDSON FALLS. W. E. Young, Clerk. This village, formerly Sandy Hill, is in Washington Co., Inc. in 1810.

Table with columns: LOANS—, Sewer Bonds, Paving Bonds, BOND, DEBT, Assessed valuation, Franchises, Total valuation, Population.

HUNTINGTON UNION FREE SCHOOL DISTRICT NO. 3. This district is in Suffolk County. Wm. S. Funnell, Treasurer.

Table with columns: LOANS—, BOND, DEBT, Assessed valuation, Franchises, Total valuation, Population.

ILION. Edward Y. Stewart, Clerk. This village is in Herkimer County. BOND, DEBT Oct 1 '10... \$267,000 Assessed valuation 1910... 155,000 Village tax (per \$1,000) 1910... \$35.20 Assessed valuation 1910... 1,885,523 Population in 1910... 6,588 INTEREST payable at Ilion National Bank in Albany.

IRVINGTON. James G. Orton, Clerk. This village is in Westchester County. Incorporated in 1872.

Table with columns: LOANS—, Water Bonds, BOND, DEBT, Assessed valuation, Franchises, Total valuation, Population.

INTEREST on 4 1/2% payable at the Irvington National Bank in Irvington; on other bonds in Tarrytown at the Tarrytown National Bank.

ITHACA. W. O. Kerr, Clerk. This city is in Tompkins County. Incorporated in 1888.

Table with columns: Bridge Bonds, Water Bonds, Sewer Bonds, Municipal Improvement Bonds, BOND, DEBT, Assessed valuation, Franchises, Total valuation, Population.

JAMASTOWN. S. A. Carlson, Mayor; W. A. Stow, Auditor. This city is in Chautauque County. Incorporated March 31 1886.

Table with columns: LOANS—, Bridge Bonds, City Hall Bonds, Paving Bonds, Refunding Electric Light Bonds, BOND, DEBT, Assessed valuation, Franchises, Total valuation, Population.

JAMASTOWN SCHOOL DISTRICT. R. R. Rogers, Supt. of Schools; Mildred R. Falconer, Superintendent's Clerk.

Table with columns: LOANS—, BOND, DEBT, Assessed valuation, Franchises, Total valuation, Population.

JEFFERSON COUNTY. Richard Holden, Clerk Bd. Sup. Watertown is the county seat.

Table with columns: Building Bonds, Highway Bonds, Amusement Bonds, Street Improvement Bonds, BOND, DEBT, Assessed valuation, Franchises, Total valuation, Population.

JEFFERSON COUNTY. Richard Holden, Clerk Bd. Sup. Watertown is the county seat.

Table with columns: Building Bonds, Highway Bonds, Amusement Bonds, Street Improvement Bonds, BOND, DEBT, Assessed valuation, Franchises, Total valuation, Population.

JOHNSTOWN. Jos. A. Colin, Chamberlain; F. C. Smith, Clk. This city is in Fulton County. Incorporated in 1895.

Table with columns: RR Refunding Bonds, Water Bonds, Sewer Bonds, Building Lot Bonds, BOND, DEBT, Assessed valuation, Franchises, Total valuation, Population.

MT. VERNON. J. E. Holdredge, Comp.; A. W. Reynolds, Clk. Mount Vernon is in Westchester County. The city received its charter on March 22 1892. On Nov. 2 1909 the city voted in favor of a commission form of government. V. 89, p. 1235.

LOANS

Table of loans for Mt. Vernon, including Highway Bonds, Redemption Bonds, Deficiency Bonds, Fire and Police Department, School Bonds, Relief Bonds, Assessment Bonds, Bridge Bonds, Refunding Bonds, Tax Relief Bonds, and School Tax Relief Bonds.

INTEREST is payable at the City Treasurer's office.

NASSAU COUNTY. C. F. Lewis, Treasurer. Created Jan. 1 1899 out of that portion of Queens County not included in the Greater New York. For debt, &c., prior to formation, see Queens County statement.

LOANS

Table of loans for Nassau County, including Court House Bonds, Series "A" Road Bonds, and School Bonds.

INTEREST on the Court House bonds due 1930 and 1931 is payable at the Corn Exchange Bank, New York; on part of the Court House bonds due 1929 at the Queens County branch of the Corn Exchange Bank in Long Island City, and part at the Security Mutual Life Insurance Co., Binghamton, N. Y.; on part of the road bonds of 1907 at the City Savings Bank of Brooklyn and the Buffalo Savings Bank; on the road bonds of 1909 and 1910 at the County Treasurer's office.

NEWARK. E. F. Fox, Clerk. This village is in Wayne County. Incorporated in 1905.

Table of water bonds for Newark, including Village Hall Bonds and School Bonds.

INTEREST on bonds is mailed to registered holders.

NEWBURGH. Benj. McClung, Mayor; D. J. Coutant, Clk. This city is in Orange County. The principal and interest on the water bonds is met by water rents. Incorporated April 22 1865.

LOANS

Table of loans for Newburgh, including City Hall, Fire Department, School, and Improvement Bonds.

INTEREST is payable at office of City Treasurer.

NEWFANE. Jas. A. Kelley, Supervisor. This town is in Niagara County. Railroad Bond.

Table of railroad bond for Newfane.

NEW ROCHELLE. E. S. Griffing, Comptroller; Geo. H. C. Lischke, Clerk. This city is in Westchester County. Incorporated in 1899.

LOANS

Table of loans for New Rochelle, including Public Imp't, Grade-Crossing, Street & Highway Improvement, and School Bonds.

INTEREST is payable at office of City Treasurer.

Table of loans for New Rochelle, including School Bonds, Local Improvement, Park, Relief, and Assessment Bonds.

NEW YORK CITY. William J. Gaynor, Mayor; William A. Prendergast, Comptroller.

The consolidation provided under the Greater New York Charter became effective Jan. 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. The following statement includes all of the funded debt of the former City of New York and of the municipalities in Brooklyn, Queens and Richmond which was recorded at the date of consolidation; also such additional amounts as were recorded in subsequent years as being funded obligations of said former municipalities to be assumed by the city of New York. These figures do not include \$2,007,600 revenue bonds of the former City of New York outstanding Jan. 1 1898 and redeemable from its tax levy of 1897, nor \$4,060,000 of revenue bonds or certificates of indebtedness of the former city of Brooklyn outstanding Jan. 1 1898, but redeemable from its tax levy for the year 1898.

DEBT OF GREATER CITY AT CONSOLIDATION, JAN. 1 1898.

Table showing debt of Greater City at Consolidation, Jan. 1 1898, categorized by location (Manhattan & The Bronx, Brooklyn, Queens, Richmond) and type of debt (Total Funded Debt, Sinking Fund, Net Debt).

* Includes \$3,061,645 01 special revenue bonds.

DEBT OF GREATER CITY AT PRESENT TIME.

Since consolidation up to Oct 31 1910 the Greater City has issued (not counting revenue bonds or general fund bonds) \$498,806,095 94 new bonds and redeemed and canceled issues aggregating \$215,716,014 60. The following compares gross and net debt of the consolidated city at different dates, revenue bonds being included in all the years:

Table showing debt of Greater City at present time, including Total Funded Debt, Temporary Loans, Total Debt, Sinking Funds, and Net Debt from 1898 to 1910.

The water debt, included in the foregoing, was as follows at the several dates below:

Table showing water debt from 1898 to 1910.

The following table shows the assessed valuation of property in the consolidated city for the year 1910. In 1903 the assessment of real estate was made on the basis of about real value; 1903 and subsequent values, therefore, are greatly in excess of those for previous years, and consequently the tax rate is much lower.

Table comparing assessed valuation of property in 1903 and 1910 for Manhattan and The Bronx, Brooklyn, Queens, and Richmond.

Table showing PAR VALUE OF BONDS, comparing Total and Sinking Fund values for various years from 1910 to 1899.

EXEMPTION FROM TAXATION.—Section 8, Article 1, General Municipal Law, Consolidated Laws of 1909, provides that "all bonds of a municipal corporation, until payable, shall be exempt from taxation for town, county, municipal or State purposes."

DEBT LIMIT.—At the general election in Nov. 1909 the voters passed on a Constitutional Amendment which permits the city in ascertaining its borrowing capacity, to exclude bonds heretofore issued for any rapid transit or dock investment, as well as bonds heretofore issued for a public improvement which provides a revenue in excess of the interest and amortization charges. The rapid transit and dock bonds may be excluded only in proportion to the extent to which the current net revenues received from these improvements shall meet the interest and amortization charges. See the amendment in full under general remarks for New York State.

GENERAL FUND BONDS.—A new kind of bond (known as the "General Fund Bonds") was created by the Legislature in 1903. It is issued for the purpose of releasing the surplus revenues of the sinking fund of the old City of New York, and to allow the money to be applied to the reduction of taxation. Under the law the bonds will be issued only in the way indicated, and they will be taken for account of sinking fund for redemption of the city debt No. 1. See V. 76, p. 610. Up to Oct 31 1910 \$84,500,000 of these bonds had been issued.

APPROPRIATIONS.—The total appropriation for Greater New York in 1898 was \$77,473,084 77; in 1899 it was \$93,520,082 03; in 1900 it was \$100,000,000 00.

\$90,778,972 48; for 1901 it was \$98,100,413 43; for 1902 it was \$98,619, 600 88; for 1903, \$97,119,031 10; for 1904, \$106,674,955 09; for 1905, \$109,817,593 03; for 1906, \$116,805,490 37; for 1907, \$130,421,505 56; for 1908, \$143,572,266 17; for 1909, \$156,545,148 14; for 1910, \$163,130,270; and for 1911, \$174,079,335.

POPULATION.—The population of Greater New York, according to the U. S. Census of 1900, was 3,437,202, and according to that of 1910, 4,766,883.

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 CHARTER.—Corporate Stock, BRIDGES AND VIADUCTS.

Table with columns for 'When Due', 'Loans', 'Bridges over Harlem River', 'Bridges over East River—Con.', 'Bridges over Bronx River', 'Bridges over Mott Hav. Canal, 135 St.', 'Bridges over Tracks N. Y. Central', 'Bridges over Port Morris Branch', 'Bridges over East River', 'Bridges over Gowanus Canal', 'Bridges over Flushing Creek', 'Bridges over Pelham Bay Park and City Island', 'Bridges over 96th St., River Drive', 'Bridge over Newtown Creek', 'Melrose Avenue Viaduct', 'Bidge over Mott Hav. Canal, 135 St.', 'Bridge over Eastchester Bay', 'Bridge over Gerretson's Creek', 'Bridge over N. Y. & H., 189th St.', 'Bridge, Prospect Ave., Brooklyn', 'Bridge over Gowanus Canal', 'Bridge over Flushing Creek'.

BUILDINGS AND BUILDING SITES

Table with columns for 'Armories', 'American Museum of Natural Hist.', 'Metropolitan Museum of Art.', 'Bklyn. Institt. of Arts and Sciences', 'Department of Correc. Ion Bldgs.', 'Department Public Charities.', 'New Hall of Records.', 'Docks and Ferries, &c.', 'St. Johns Park.', 'East River Park Improvement.', 'Harlem River Driveway.', 'Botanical Museum.', 'Alt. & Rep'r, Qu. Co. C't House.', 'Rep'r N. Y. Co. C't House.', 'Construction Courts-House, Bronx.', 'Library Building, Bryant Park.', 'Public Building, Crotona Park.', 'Hospital Bldg., Gouverneur Slip.', 'Repairs to Court House, Manh'tn.', 'New Buildings, Central Islip.', 'Court-House Site, Bronx.', 'New Richmond County Jail.', 'Hall of Records, Kings County.', 'Site Montague St. Pub. Library.', 'Borough Bldg., Richmond.', 'New Hospital, Bronx.', 'Court Building, Brooklyn.', 'Borough Hall, Queens.', 'New Bellevue Hospital.', 'Court House, Gates Ave., Bklyn.', '13th Dist. Municipal Court.', 'Botanical Museum.', 'Alt. & Rep'r, Qu. Co. C't House.', 'Rep'r N. Y. Co. C't House.', 'Construction Courts-House, Bronx.', 'Library Building, Bryant Park.', 'Public Building, Crotona Park.', 'Hospital Bldg., Gouverneur Slip.', 'Repairs to Court House, Manh'tn.', 'New Buildings, Central Islip.', 'Court-House Site, Bronx.', 'New Richmond County Jail.', 'Hall of Records, Kings County.', 'Site Montague St. Pub. Library.', 'Borough Bldg., Richmond.', 'New Hospital, Bronx.', 'Court Building, Brooklyn.', 'Borough Hall, Queens.', 'New Bellevue Hospital.', 'Court House, Gates Ave., Bklyn.', '13th Dist. Municipal Court.'

DOCKS AND FERRIES.

Table with columns for 'Docks and Ferries, &c.', 'St. Johns Park.', 'East River Park Improvement.', 'Harlem River Driveway.'

PARKS AND PARKWAYS.

Table with columns for 'St. Johns Park.', 'East River Park Improvement.', 'Harlem River Driveway.', 'Construction and Improvement of Parkways.'

Table with columns for 'PARKS AND PARKWAYS.—(Continued)', 'Central Park Asphalt Walk.', 'Spuytven Duvyl Parkway.', 'Public Park, Houston Street.', 'Public Parks, 27th-28th Streets.', 'Public Parks, Twelfth Ward.', 'Public Park, Hester Street.', 'Improvements, Riverside Park.', 'Riverside Drive Extens on.', 'Completion Riverside Pk. & Drive.', 'Public Parks, 145th-155th Street.', 'Park, 54th Street.', 'Park—76th St. and East River.', 'Public Park, 111th Street.', 'Rapid Transit RR.', 'School-Houses Sites & Buildings.', 'Boroughs of Manhattan & Bronx.', 'Borough of Queens.', 'Awards for Change of Grade.', 'Paving Jerome Avenue.', 'Repaving Streets.', 'Loans—To Provide for Water Supply.'

Table with columns for 'RAPID TRANSIT', 'SCHOOLS AND COLLEGES.', 'High-Schools and Sites.', 'Medical College Dormitory.', 'Site College of City of New York.', 'College City of New York Bldgs.', 'Streets and Parkways.—(Continued)', 'Awards for Change of Grade.', 'Paving Jerome Avenue.', 'Repaving Streets.', 'Loans—To Provide for Water Supply.'

Table with columns for 'SCHOOLS AND COLLEGES.', 'High-Schools and Sites.', 'Medical College Dormitory.', 'Site College of City of New York.', 'College City of New York Bldgs.', 'Streets and Parkways.—(Continued)', 'Awards for Change of Grade.', 'Paving Jerome Avenue.', 'Repaving Streets.', 'Loans—To Provide for Water Supply.'

Table with columns for 'STREETS AND PARKWAYS.—(Continued)', 'Awards for Change of Grade.', 'Paving Jerome Avenue.', 'Repaving Streets.', 'Loans—To Provide for Water Supply.', 'WATER.', 'Loans—To Provide for Water Supply.'

Table with columns for 'WATER.', 'Loans—To Provide for Water Supply.', 'Loans—To Provide for Water Supply.'

WATER.—Continued

Table of water infrastructure projects including Water Mains and Pumping, Sanitary Protection of Water, and Laying Water Mains in Brooklyn.

MISCELLANEOUS.

Table of miscellaneous projects including Department Street Cleaning, Land Awards, Imp. Toilet Facilities, and various public works.

ASSESSMENT BONDS.

Table listing various assessment bonds for different projects and departments.

GENERAL FUND BONDS

Issued under the provisions of the Greater New York Charter, as amended by Chapter 103 of the Laws of 1903.

Table of General Fund Bonds issued under the provisions of the Greater New York Charter.

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 a prefix to the amount outstanding.

Table detailing loans for the Old City of New York, including consolidated stock and special sinking funds.

CONSOLIDATED STOCK

Table listing consolidated stock for various institutions like the Y. M. C. A., Metropolitan Museum of Art, and various schools.

Boroughs of Manhattan and the Bronx.

Large table of consolidated stock for various borough projects including Harlem River Bridges, McCombs Dam Bridge, and numerous public parks and schools.

Boroughs of Manhattan and the Bronx.—(Concluded.)

Table with columns for 'Additional Water Stock', 'Additional Croton Water Stock', and 'Water Main Stock'. Includes rows for M-N with amounts and dates.

Table with columns for 'Consolidated Stock—County', 'Assessment Fund Stock', and 'Consolidated Stock—City'. Includes rows for J-J with amounts and dates.

Table with columns for 'Town of Morrisania', 'Central Av. construction', 'Town of West Farms', and 'Village of Williamsbridge'. Includes rows for 7 and 6 with amounts and dates.

Table with columns for 'Town of Westchester', 'Village of Wakefield', and 'Town of Eastchester'. Includes rows for 7 and 4 with amounts and dates.

b, c, d, e.—These letters indicate on which sinking fund the bonds are a lien, as more fully explained below.

AGGREGATE DEBT OF THE OLD CITY.

Table with columns for 'Total funded debt', 'Sinking fund, including cash', and 'Surplus'. Includes rows for Oct. 31 '10, Jan. 1 '10, and Jan. 1 '09.

Table with columns for years 1900-1901 and amounts. Includes rows for 1907, 1908, 1909, 1900, 1903, 1904, 1903, 1902, 1901.

SINKING FUNDS.—The total sinking fund assets of the old city (Manhattan and the Bronx) on Oct. 31 1910 were \$196,269.94.

Table with columns for 'Total issues having a second lien on sink. fund redemp. No. I.', 'Consolidated stock, etc.', and 'Total issues payable from sinking fund redemption No. II.'.

BILL TO UTILIZE SURPLUS REVENUE OF SINKING FUND.

The Legislature in 1903 passed a bill providing for the utilization of the annual excess revenues pledged to the sinking fund.

Table with columns for 'Real Estate', 'Personal Estate', and 'Total Assessed Rate of Tax'. Includes rows for years 1910-1885.

POPULATION OF THE BOROUGHS OF MANHATTAN AND THE BRONX, according to U.S. Census of 1910, was 2,762,323.

DEBT OF BOROUGH OF BROOKLYN.

Table with columns for 'Total Debt', 'Sinking Fund', and 'Net Debt'. Includes rows for years 1898-1910.

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 Jan. 1 1895.

Borough of Brooklyn—Old City of Brooklyn.—(Con.)

DEBT CITY OF BROOKLYN AS CONSTITUTED PRIOR TO CONSOLIDATION INCLUDING ALSO ANNEXED TOWNS AND KINGS CO.

Table with columns for 'Payable from sinking funds', 'water revenue', 'assessments', and 'taxation'. Includes rows for Oct. 31 1910.

Table with columns for 'Less sinking fund—Investments' and 'Cash'. Includes rows for \$13,968,686 28 and 980,722 81.

LOANS—When Due.

Table with columns for 'Arrearage', 'New York Bridge', and 'New East River Bridge'. Includes rows for J-J with amounts and dates.

Table with columns for 'Soldiers' & Sailors' Monument Bds.', 'Bridges Connecting Counties of Kings and Queens', and 'County Deficiency'. Includes rows for J-J with amounts and dates.

Approach

Table with columns for 'Approach', 'Park Board', and 'Re-indexing Bonds'. Includes rows for J-J with amounts and dates.

Interest Due on Gravesend Bonds.

Table with columns for 'Interest Due on Gravesend Bonds', 'Eighth Ward Improvement', and 'Park Board'. Includes rows for J-J with amounts and dates.

Water Bonds.

Table with columns for 'Water Bonds', 'Public Library', and 'Jamaica Plank Road Bonds'. Includes rows for J-J with amounts and dates.

SINKING FUND.—The sinking fund is invested in Brooklyn's own bonds, those issues marked with "sf" in the table above being held entirely by this fund.

INTEREST.—Interest is payable by the city of New York. Registered interest at the office of the Comptroller and coupons at the Nassau National Bank, Brooklyn.

ASSESSED VALUATION.—(Borough of Brooklyn.) There was no assessment or tax in 1898.

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1810 to 1890.

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; in 1910 (U. S. Census) 1,634,351

GRAVESEND.

Gravesend was annexed to the city of Brooklyn in 1894.

Table for Gravesend with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1894 to 1910.

FLATBUSH.

Flatbush was annexed to the city of Brooklyn in 1894.

Table for Flatbush with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1894 to 1910.

NEW LOTS.

New Lots was annexed to the city of Brooklyn in 1894.

Table for New Lots with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1894 to 1910.

NEW UTRECHT.

New Utrecht was annexed to the city of Brooklyn in 1894.

Table for New Utrecht with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1894 to 1910.

COUNTY OF KINGS.

Kings County and the city of Brooklyn were consolidated on Jan. 1 1896 (See V. 62, p. 49.)

Table for County of Kings with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1896 to 1910.

BOROUGH OF QUEENS.

Debt of old civil divisions now comprised within the Borough of Queens

Table for Borough of Queens with columns: Total Debt, Sinking Fund, Net Debt. Rows for years 1898 to 1910.

* New York City's portion of the old debt of Queens County is included for the first time at this date. The city was held to be responsible on final adjudication for \$3,706,032 of this debt, but amount on Jan. 1 1901 had been reduced to \$3,772,346 39 and this is the sum included.

Table for Borough of Queens with columns: Years, Real, Personal, Total, Tax Rate. Rows for years 1910 to 1899.

POPULATION.—In 1910, 284,041; in 1900, 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 \$3,706,032 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 Oct. 31 1910 was \$4,468,000, of which \$3,527,593 92 was chargeable to New York City.

LONG ISLAND CITY.

This was formerly a city in Queens County.

Table for Long Island City with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1910 to 1899.

PAR VALUE.—Bonds are in \$1,000 and \$500 pieces. INTEREST is payable by the city of New York—registered interest at the Chamberlain's office and coupons at the office of the Comptroller of New York City.

TOWN OF FLUSHING.

Table for Town of Flushing with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1910 to 1890.

Borough of Queens.—(Concluded.)

TOWN OF FLUSHING SCHOOL DISTRICTS.

Table for Town of Flushing School Districts with columns: District No., When Due, Amount. Rows for Districts 2, 4, 5, 7.

VILLAGE COLLEGE POINT—TOWN OF FLUSHING.

Table for Village College Point with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1910 to 1890.

VILLAGE OF FLUSHING—TOWN OF FLUSHING.

Table for Village of Flushing with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1910 to 1890.

VILLAGE OF WHITESTONE—TOWN OF FLUSHING.

Table for Village of Whitestone with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1910 to 1890.

TOWN OF HEMPSTEAD.

The bonds of the old town of Hempstead which have been assumed by New York City are given below. The rest of the bonded debt of the old town will be found under the town's own name in its proper place elsewhere.

Table for Town of Hempstead with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1910 to 1890.

TOWN OF HEMPSTEAD SCHOOL DISTRICTS.

Table for Town of Hempstead School Districts with columns: District No., When Due, Amount. Rows for Districts 18, 27, 23.

Hempstead School Districts Nos. 9, 11, 15, 20, 21, 22 and 24 will be found on page 47.

VILLAGE OF ARVERNE-BY-SEA—TOWN OF HEMPSTEAD.

Table for Village of Arverne-by-Sea with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1910 to 1890.

VILLAGE OF FAR ROCKAWAY—TOWN OF HEMPSTEAD.

Table for Village of Far Rockaway with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1910 to 1890.

VILLAGE OF ROCKAWAY BEACH—TOWN OF HEMPSTEAD.

Table for Village of Rockaway Beach with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1910 to 1890.

TOWN OF JAMAICA.

Table for Town of Jamaica with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1910 to 1890.

VILLAGE OF JAMAICA—TOWN OF JAMAICA.

Table for Village of Jamaica with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1910 to 1890.

TOWN OF JAMAICA SCHOOL DISTRICTS.

Table for Town of Jamaica School Districts with columns: District No., When Due, Amount. Rows for Districts 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11.

VILLAGE OF RICHMOND HILL—TOWN OF JAMAICA.

Table for Village of Richmond Hill with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1910 to 1890.

TOWN OF NEWTOWN.

Table for Town of Newtown with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1910 to 1890.

NEWTOWN SCHOOL DISTRICTS.

Table for Newtown School Districts with columns: District No., When Due, Amount. Rows for Districts 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14.

BOROUGH OF RICHMOND

Table for Borough of Richmond with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1910 to 1890.

Borough of Richmond—(Concluded.)

Table with columns: Year, Real, Personal, Total, Tax Rate. Rows include years 1910-1899 and population estimates for 1909 and 1907.

COUNTY OF RICHMOND.

Table for County of Richmond showing Loans (Funding Bonds 1894, J-D 1900, etc.) and Road Bonds (M-N 1911, etc.).

CASTLETON SCHOOL DISTRICTS

Table for Castleton School Districts showing District No. 1, 2, 3, 4, 5 with associated amounts and years.

VILLAGE OF TOTTEVILLE—TOWN OF CASTLETON.

Table for Village of Totteville and Town of Castleton showing Water Bonds and Sewer Bonds.

TOWN OF MIDDLETOWN.

Table for Town of Middletown showing Refunding Bonds and Road Bonds.

MIDDLETOWN SCHOOL DISTRICTS.

Table for Middletown School Districts showing District No. 1, 2, 3, 4, 5.

TOWN OF NORTHFIELD.

Table for Town of Northfield showing Road Improvement Bonds.

NORTHFIELD SCHOOL DISTRICTS.

Table for Northfield School Districts showing District No. 3, 4, 5, 6, 7, 8, 9.

TOWN OF SOUTHFIELD.

Table for Town of Southfield showing Refunding Bonds and Road Bonds.

SOUTHFIELD SCHOOL DISTRICTS.

Table for Southfield School Districts showing District No. 1, 2, 3, 4, 5, 6.

TOWN OF WESTFIELD.

Table for Town of Westfield showing Road Bonds.

WESTFIELD SCHOOL DISTRICTS.

Table for Westfield School Districts showing District No. 1, 2, 3, 4, 5, 6.

NIAGARA FALLS. Thos. H. Hogan, Clerk.

Large table for Niagara Falls showing various bonds (School, Sewer, Park and City-Hall, etc.) with amounts and due dates.

INTEREST payable in New York.

NORTH HEMPSTEAD.

Table for North Hempstead showing Loans (Roslyn Landing Improvement, Street Improvement, etc.) and Road Bonds.

INTEREST on loan of 1905 is payable at Nassau County Bank.

NORTH HEMPSTEAD UNION FREE SCHOOL DISTRICT NO. 4.

Table for North Hempstead Union Free School District No. 4 showing Loans.

INTEREST is payable at the Bank of N. Hempstead in N. Y. exchange.

NORTH HEMPSTEAD UNION FREE SCHOOL DISTRICT NO. 10.

Table for North Hempstead Union Free School District No. 10 showing Loans.

NORTH PELHAM. Charles A. Dickenson, Clerk.

Table for North Pelham showing Loans (Improvement Bonds, Sewerage Bonds) and interest payable at the Village Treasurer's office.

NORTH TONAWANDA. Henry Smoyer, Treasurer.

Table for North Tonawanda showing Paving Bonds, Sewer Bonds, and Water Bonds.

INT. on sewer bonds payable at Chase Nat. Bank, N. Y.; on the water bonds part at the Chase National Bank, part at the Cortland Savings Bank, Cortland, and part at the Union Dime Savings Institution, N. Y.; on the paving bonds at the State National Bank in North Tonawanda.

NORTH TONAWANDA SCHOOL DISTRICT NO. 1. Luther L. Crippen, Clerk Board of Education.

Table for North Tonawanda School District No. 1 showing Loans (J-J, J-J, J-J) and interest payable at the Farmers' & Mechanics' Savings Bank in Lockport.

OGDENSBURG. R. J. Donahue, Treasurer.

Table for Ogdensburg showing School Bonds, Water Works Bonds, and Fire Department Bonds.

INTEREST on the \$1,000 4s is payable at the Farmers' & Mechanics' Savings Bank in Lockport; on all others at the Chase Nat. Bank, N. Y.

OLEAN. P. C. Foley, Mayor; G. M. Lundy, Clerk.

This city is in Cattaraugus County. Incor. April 25 1893, succeeding the village of Olean. The village of North Olean was annexed on Jan. 1 1909.

Table for Olean showing Loans (Water Works Bonds, Sewer Bonds, Refunding Water Bonds, etc.) and interest payable at the City Treasurer's office.

OLEAN UNION FREE SCHOOL DISTRICT NO. 1. C. L. Vergason, Clerk.

Table for Olean Union Free School District No. 1 showing Loans (J-J, J-J, J-J) and interest payable at the City Treasurer's office.

ONEIDA. E. B. French, Chamberlain; D. J. Covell, Clerk.

Table for Oneida showing Loans (Refunding Bonds, School Bonds, Public Improvement Bonds, etc.) and interest payable on the water and several other issues payable in New York.

ONEIDA COUNTY. James T. Somers, Treasurer.

Table for Oneida County showing Loans (Court-House Bonds, Paving Bonds, Road Bonds, etc.) and interest payable in Utica.

ONEONTA. C. D. Sewell, City Chamberlain.

Table for Oneonta showing Loans (Paving Bonds, Sewer Bonds, Refunding Bonds, etc.) and interest payable in Utica.

LOANS— When Due. School debt (additional) \$95,000
 Grade Crossing Bonds. Assessed valuation 1909. 3,581,850
 3.58s '05 Jan \$35,000. Jan 20 '11-'15 Total tax (per \$1,000) 1909 \$28.40
 BOND. DEBT Jan 1910. \$157,000 Population in 1910 9,491
 INTEREST is payable at the City Treasurer's office.

ONONDAGA COUNTY. H. J. Knapp, Treasurer.

County seat is Syracuse.
LOANS— When Due. Court House Bonds—Con.
Penitentiary Bonds.
 3s J-J 45,000 July '11-'19
 70,000 July '20-'29
Women's Dormitory Bonds.
 4s A-O \$120,000 1910-1938
Court House Bonds.
 4s '04 M-S \$378,000 Mch 1 '18-'28
 500,000 Mch 1 1929
 INTEREST on the penitentiary bonds is payable at Syracuse; on the court-house and dormitory bonds at the Morton Trust Co., New York City.

ONTARIO COUNTY. Peter R. Cole, Treasurer.

Candaugus is the county seat.
LOANS— When Due. Court House Bonds.
Road Bonds.
 4s '08 J-J 45,000 July 1 '11-'13
 47,500 July 1 '11-'13
 4s '08 J-J 25,000 July 1 1914
 16,000 July 1 1915
 3,000 Apr 1 1919
 4s '10 A-O 50,000 Apr 1 '20-'21
 21,000 Apr 1 1922
 INTEREST payable at U. S. Mortgage & Trust Co., New York City.

ORANGE COUNTY. Robert Johnston, Treasurer.

County seat is Goshen.
LOANS— When Due. BOND. DEBT Oct 1910. \$515,000
 Floating debt Apr 1910 125,575
 Assessed valuation 1909 1,164,650
 (Assessment about 1/2 actual value.)
 Population in 1905 108,267
 INTEREST is payable at National Bank of Orange County in Goshen.

ORANGETOWN UNION FREE SCHOOL DISTRICT NO. 4.

This district (P. O. Nyack) is in Rockland Co., E. J. S. Van Houten, Pres.
LOANS— When Due. Assessed valuation 1910 \$4,574,547
 (Assessment about full value.)
 4 1/2s '07 J-J \$75,000 July 1 '12-'36
 BOND. DEBT Apr 1 1910 \$75,000
 School tax (per \$1,000) 1910 \$ 7.70
 Population in 1910 (est.) 8,000
 INTEREST payable at the Nyack National Bank in New York exchange.

ORLEANS COUNTY. Geo. W. Bennett, Dep. Treas.

Albion is the county seat.
LOANS— When Due. BOND. DEBT Oct 1910. \$119,000
 Total valuation 1909 18,197,193
 (Assessment about 65% actual val.)
 State & Co. tax (per \$1,000) '09 \$3.58
 Population in 1905 31,323
 Population in 1909 (est.) 30,500
Road Bonds.
 5s Feb 16,500 Feb 1 1911
 5s Feb 31,800 Feb 10 '12-'13
 4 1/2s '09 22,000 Feb 10 1914
 5s Feb 14,600 Feb 10 1915
County Hospital and Jail Bonds.
 4s Feb 335,000 Feb 16 '11-'17
 INTEREST on road bonds is payable in Albion at the Citizens' National Bank; on hospital bonds in Lockport.

OSSINING. J. W. Sands, Treasurer; R. A. Ward, Clerk.

This village is in Westchester County.
LOANS— When Due. Sewer & Street Improvement Bds.
Street Impt. Bonds.
 4 1/2s '10 F-A \$121,000 Aug 1 '15-'30
Water Bonds.
 3 3/8s '09 A-O \$50,000 Apr 1 1930
 4s 24,000 Oct 1 1917
 4s 100,000 Oct 1 1918
 4s 30,000 Oct 1 1919
Improvement Bonds.
 5s \$39,917.57 1931
Deficiency Bonds.
 3 1/2s \$3,000 1912
 Floating debt \$15,984
 Total valuation 1909 29,704,190
 (Assessment about 80% actual value)
 Tax rate (per \$1,000) 1909 \$5.50
 Population in 1905 70,110
 Population in 1910 (est.) 70,881

OSWEGO. James H. Chrystal, Chamberlain.

This city is in Oswego County, Inc. as a town in 1828 and as a city 1848.
LOANS— When Due. Improvement Bonds.
City Bonds.
 3 1/2s J-J \$192,000 1911-1918
 3 1/2s A-O 44,000 1911-1917
 (\$7,000 due yearly.)
 4s A-O 5,000 1911-1915
Water Bonds.
 3 1/2s A-O \$330,000 Apr 1 '11-'22
 4 1/2s '08 J-D 243,000 June 1 '11-'28
 Bridge Bonds.
 4 1/2s '10 F-A 565,000 Aug 15 '11-'20
 INTEREST on water, city and bridge bonds is payable in New York; on improvement bonds at City Chamberlain's office.

OSWEGO COUNTY. Fred. M. Moore, Treasurer.

Oswego is the county seat.
LOANS— When Due. Sewer & Street Improvement Bds.
Bridge Bonds.
 4 1/2s '08 Aug \$18,000 Aug 1 '11-'12
Jail Bonds.
 4 1/2s '08 M-S \$30,000 Mch 1 '13-'15
 55,000 Mch 1 '18-'20
 BOND. DEBT Mch 1 1910 \$103,000
 INTEREST on the bridge bonds is payable at the First National Bank of Oswego; on the jail bonds at the Chase National Bank in N. Y. City.

OTSEGO. H. K. Murdock, R. R. Comm. (P. O. Cooperst'n).

This town is in Otsego County, Incorporated Feb. 20 1869.
LOANS— When Due. Refunding.
 3 1/2s M-S \$24,000 Sept '11-'26
 15,000 Sept '12-'30
 3 1/2s M-S 15,000 Mch 1 1932
 3 1/2s M-S 1,200 Mch '11-'16
 3 1/2s M-S 4,500 Mch '17-'31
 4s M-S 14,500 Mch 1 1923
 INTEREST payable at First and Second National banks of Cooperstown.

PEEKSKILL. A. E. Cruger, Village Clerk.

This village is in Westchester County, Incorporated 1826.
LOANS— When Due. Sewer Bonds.
Water Bonds.
 3 7/8s J-J 40,000 July 1 1922
 3 1/2s 10,000 Nov 1 1929
 4s J-J 1,436.18 July 1 1933
 3 1/2s M-N 28,160 Nov 1 '11-'31
 3 6/8s J-J 20,000 July 1 1935
 4 1/2s '08 A-O 60,000 Oct 1 1938
 4 '05s '09 F-A 80,000 Aug 1 1939
Fire Bonds.
 4s \$900 1911-1912
Paving Bonds.
 4s A-O \$44,000 Oct 1 '11-'32
 17,000 Oct 1 1911

PELHAM. L. M. Simonson, Clerk.

This village is in Westchester County, Incorporated in 1896.
LOANS— When Due. M-S \$5,000 1913-1928
 BOND. DEBT Oct 1910 \$75,000
 Assessed val. real est. '10 1,900,000
 Tax rate (per \$1,000) '10 \$10.00
 INTEREST payable at the Village Treasurer's office in N. Y. exchange.

PELHAM MANOR. H. N. Babcock, Clerk.

This village is in Westchester County, Incorporated in 1891.
LOANS— When Due. Sewer Bonds.
Highway Bonds.
 4 1/2s M-S \$5,000 Sept 1 '11-'12
 4 1/2s J-D 25,000 1913-1920
Village Hall Bonds.
 5s '07 M-S \$5,000 Sept '12-'19
Street Bonds.
 4.60s '10 J-D \$10,000 June 10 '15-'24
 INTEREST on sewer bonds payable at Ralckerbocker Trust Co., New York; on other issues to registered holder.

PELHAM UNION FREE SCHOOL DISTRICT NO. 1. K. S. Durham, Clerk (P. O. North Pelham).

This district of the town of Pelham is in Westchester County.
LOANS— When Due. Assessed valuation 1910 \$5,651,075
 (Assessment about 1-3 actual value.)
 4s Dec 70,000 \$1,000 yearly
 4.08s '10 July 20,000 July 1 '15-'34
 BOND. DEBT Oct 1 1910 \$110,000
 INTEREST payable at the U. S. Mortgage & Trust Co. in N. Y. City.

PENN YAN. Fred. H. Lynn, Pres.; A. J. Potter, Clerk.

This village is in Yates County, Incorporated 1810.
LOANS— When Due. Water Bonds.
Paving Bonds.
 4 1/2s '10 \$9,000 Sept 1 '11-'13
 3,500 Sept 1 1914
Electric Light Bonds.
 3 3/4s '04 A-O \$30,500 Oct '11-'22
Sewer Bonds.
 3.70s '04 A-O \$31,800 Oct '22-'30
 4.50s A-O 38,984 Oct 1 '11-'21
 INTEREST is payable in Penn Yan.

PERRY. Oscar N. Bolton, Clerk.

This village is in Wyoming County, Incorporated 1830.
LOANS— When Due. BOND. DEBT Oct 1910. \$95,000
 Assessed valuation 1910 1,757,200
 (Assessment about 1/2 actual value.)
 7 1/2 tax (per \$1,000) 1910 \$9.00
 Population in 1905 3,749
 Population in 1910 (est.) 4,500
Water Bonds.
 3 1/2s M-N \$44,900 1910-1922
 BOND. DEBT Jan 1910 \$150,624
 Assessed valuation 1909 2,214,288
 (Assessment about 2-3 actual value.)
 Village tax rate (per \$1,000) \$15.58
 Population in 1905 4,504
 INTEREST is payable in Penn Yan.

PERRY AND CASTLE (Towns) UNION FREE SCHOOL DISTRICT NO. 6.

A district in Wyoming County (P. O. Perry), O. N. Bolton, Clerk.
LOANS— When Due. BOND. DEBT Oct 1910. \$54,000
 Assessed valuation 1910 2,012,130
 (Assessment about 2-3 actual value.)
 School tax (per \$1,000) 1910 \$8.50
 Population in 1910 (est.) 5,000
School-Building Bonds.
 4 1/2s '07 J-D \$50,000 Dec 1 '12-'36
 4 1/2s '07 J-D 2,000 Dec 1 1911
 INTEREST is payable in Perry or others in Perry.

PLATTSBURG. A. L. Senechal, City Chamberlain.

This city is in Clinton County, Incorporated as a city in 1902.
LOANS— When Due. Improvement Bonds.
Refunding Water Bonds.
 3 1/2s J-J \$16,000 July 1 '11-'26
 3 1/2s J-J 18,000 July 1 '11-'28
 3 1/2s J-J 27,000 Jan 1 '11-'37
 3 1/2s J-J 16,000 July 1 '11-'26
 4s J-J 3,000 July 1 '11-'15
 4s J-J 17,000 1915
Water Bonds.
 4s J-J \$18,000 1911-1928
 3 1/2s '03 J-J 50,000 July 1 1925
 4s '10 M-S 25,000
 INTEREST is payable in New York City at the Union Dime Savings Institution and the Irving Savings Institution; in Albany at the Home Sav Bank; in Auburn at the Auburn Savings Bank and in Poughkeepsie at the Poughkeepsie Savings Bank.

PLEASANTVILLE. W. S. Moore, Clerk.

This village is in Westchester County.
LOANS— When Due. 5s '08 J-D \$3,500 June 1 '13-'37
 4s '01 \$20,000 Oct 1 '11-'30
 3.65s '02 5,000 Apr '11-'16
 4s '04 750 Sept 1 '11-'13
Water Bonds.
 4s '06 J-D \$27,350 June 1 '11-'35
 5s '07 J-J 8,000 July 1 '12-'36
Street Bonds.
 4s '06 J-D \$38,500 June 1 '11-'35

PORT CHESTER. T. T. Connolly, Treasurer.

This village is in Westchester County, Incorporated May 14 1868.
LOANS— When Due. Street-Improvement Bonds (Con.)
Tax Relief Bonds.
 5s '09 J-J \$25,000 July 15 1912
 5s '10 J-J 50,000 Jan 15 1913
Street-Improvement Bonds.
 3 1/2s '08 A-O \$25,000 Oct 1 '11-'23
 (\$2,000 due yearly.)
 3 1/2s '00 A-O 8,000 Oct '11-'18
 4 1/2s '07 J-J 1,800 July 1 '11-'12
 4 1/2s '07 J-J 23,000 July 1 '11-'33
 4s '03 J-D 6,000 June 1 '11-'24
 4s '03 J-D 5,000 June 1 '11-'18
 4s '05 A-O 25,000 May 1 '11-'25
 4s '05 M-N 1,000 Nov 1 1911
 4s '05 F-A 3,000 Aug 1 '11-'13
 5s '07 J-D 13,000 Dec 1 '11-'23
 5s '07 J-D 11,000 Dec 1 '11-'21
 5s '07 J-D 1,000 Dec 1 1911
 5s '07 J-D 14,000 Dec 1 '11-'24
 4s '06 J-D 1,000 Dec 1 1911
 5s '08 M-N 4,000 Nov 1 '11-'14
 5s '08 M-N 4,000 Nov 1 '11-'14
 5s '08 M-N 5,000 Nov 1 '11-'15
 5s '08 M-N 1,500 Nov 1 '11-'15
 5s '08 M-N 500 Nov 1 1911
 5s '08 M-N 1,500 Nov 1 '11-'15
 5s '08 M-N 3,000 Nov 1 '11-'16
 4 1/2s '08 M-N 10,000 Nov 1 '11-'21
 4 1/2s '08 M-N 12,000 Nov 1 '11-'22
 4 1/2s '08 M-N 4,000 Nov 1 '11-'14
 5s '08 M-N 7,000 Nov 1 '11-'17
 4s '08 M-N 1,500 Nov 1 '11-'13
 4 1/2s '08 M-N 30,000 Nov 1 '11-'20
 5s '09 F-A 6,000 Feb 1 '11-'22
 5s '09 F-A 60,000 Feb 1 '11-'22
 INTEREST on the sewer bonds, the fire-house bonds and the street-improvement bonds of 1905 due Nov. 1 1911 is payable at First National Bank, Portchester.

POUGHKEEPSIE. John K. Sague, Mayor; Edward Burgess, Chamberlain; Thos. F. Whalen, Clerk.

This city is the county seat of Dutchess County, Incorporated 1854.
LOANS— When Due. Railroad Bonds.
Certs. (Sink Fd. Commissioners')
 3 1/2s M-S \$15,000 Sept 1928
 3 1/2s M-N 59,000 Nov 1928
 3 1/2s M-S 1,000 Mch 1919
 3s M-N \$16,000 May '11-'18
 7s M-N \$83,000 & r. May 1 1914

Table with columns: Loans (Water, Sewer, Road, Building, Other), When Due, Refunding Bonds, and amounts.

QUEENS COUNTY.

County seat is Long Island City. A good part of the old County of Queens is now included in the Greater New York...

Table with columns: Loans (Road, Building, Other), When Due, Gold Bonds, and amounts.

RENSELAER. J. W. Adams, Treasurer.

This city, formerly the village of Greenbush, was incorporated April 1897, and is in Rensselaer County...

Table with columns: Loans (Fire Department, Sewer, Paving, Highway), When Due, Paying Bonds, and amounts.

RENSELAER COUNTY. Arthur MacArthur, Treasurer; Edwin Morrison, Deputy County Treasurer.

Table with columns: Loans (Court-House, Bridge, Army, Water, Highway), When Due, Toll Road Bonds, Hospital Bonds, Sinking Fund Bonds, Refunding Bonds, and amounts.

ROCHESTER. Chas. F. Pond, Comp.; L. M. Otis, Treas.

Rochester is the county seat of Monroe County. Incorporated 1834.

Table with columns: Loans (Consolidated, Bridge, Army, Water, Highway, Park), When Due, Refunding RR, and amounts.

TOTAL DEBT, SINKING FUNDS, & C. Oct. 1 1910. Bonded debt, Water debt (included)...

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

Table with columns: Years, Real Estate, Personal Property, Rate of Tax, and Franchise.

POPULATION.—In 1910 was 218,149; in 1905 was 181,666; in 1900 it was 162,608; in 1890, 133,896; in 1880, 89,366; in 1870, 62,386.

ROCKLAND COUNTY. W. G. Hamilton, Treasurer.

Table with columns: Loans (Funding, County), When Due, BOND, DEBT, and amounts.

ROCKVILLE CENTRE. Geo. W. Rorer, Clerk.

Table with columns: Loans (Funding, Street), When Due, BOND, DEBT, and amounts.

ROME. A. R. Kessinger, Mayor; A. L. MacMaster, Clerk.

Table with columns: Loans (Sewer, Street), When Due, BOND, DEBT, and amounts.

ROME SCHOOL DISTRICT NO. 1. D. J. Kelly, Supt. Schools.

Table with columns: Loans, When Due, BOND, DEBT, and amounts.

RYE (Village). Geo. L. Henderson, Clerk.

Table with columns: Loans (Sewer, Fire, Street Improvement), When Due, BOND, DEBT, and amounts.

RYE (Town). J. Haight, Supervisor (P. O. Port Chester).

Table with columns: Loans (Highway), When Due, BOND, DEBT, and amounts.

RYE UNION FREE SCHOOL DISTRICT NO. 1. C. C. Holden, Clerk (P. O. Mamaroneck).

Table with columns: Loans, When Due, BOND, DEBT, and amounts.

RYE UNION FREE SCHOOL DISTRICT NO. 3. W. Billington, Clerk.

Table with columns: Loans, When Due, BOND, DEBT, and amounts.

RYE AND HARRISON UNION FREE SCHOOL DISTRICT NO. 6. E. L. Gilbert (P. O. Harrison), Clerk Bd. Educ.

Table with columns: Loans, When Due, BOND, DEBT, and amounts.

SAG HARBOR SCHOOL DISTRICT NO. 5. Cornelius R. Sleight, Secretary.

Table with columns: Loans, When Due, BOND, DEBT, and amounts.

ST. JOHNSVILLE. H. Van Valkenburg, Clerk.

Table with columns: Loans (Water, Light, Park, Sidewalk), When Due, BOND, DEBT, and amounts.

SALAMANCA. E. F. Fenton, Deputy Clerk.

Table with columns: Loans (Water, Light, Park, Sidewalk), When Due, BOND, DEBT, and amounts.

SALAMANCA UNION FREE SCHOOL DISTRICT NO. 4. W. K. Harrison, President.

LOANS— When Due. BOND. DEBT Oct 3 1910. \$92,000. Assessed valuation 1909. 1,289,068

INTEREST payable at Salamanca Trust Co. in New York Exchange.

SALINA. P. J. B. Smith, Supervisor (P. O. Liverpool).

This town is in Onondaga County

LOANS— When Due. Assessed valuation 1909. \$1,534,861

INTEREST payable in New York City at the Union Trust Co.

SANDY HILL (See Hudson Falls).

SARANAC LAKE. S. A. Miller, Clerk.

This village is in Franklin and Essex counties. Incorp. in June 1892.

LOANS— When Due. Fire Dept. Bonds.

Water Bonds.

INTEREST payable at Saranac Lake

SARATOGA COUNTY. John K. Wallbridge, Treasurer.

Ballston Spa is the county seat.

LOANS— When Due. Road Bonds.

INTEREST is payable at office of County Treasurer.

SARATOGA SPRINGS. A. L. Churchill, Receiver of Taxes.

This village is in Saratoga County.

LOANS— When Due. Water Bonds.

Water and Sewer Bonds.

INTEREST at the office of the Receiver of Taxes in Saratoga Springs.

SAUGERTIES UNION FREE SCHOOL DISTRICT NO. 10.

This district is in Ulster County.

LOANS— When Due. BOND. DEBT Apr 1910. \$139,000

INT. payable at First Nat. Bank.

SOARSDALE. Frank Sibley, Clerk.

This town is in Westchester County. Incorporated March 7 1878.

LOANS— When Due. Highway Bonds.

INTEREST payable in White Plains at Central Bk. of Westchester Co

SOHENECTADY. Chas. H. Benedict, Comptroller; Peter H. Bernardi, Treasurer.

This city is situated in the county of the same name. Incorp. in 1798.

LOANS— When Due. School Bonds.

Water Bonds.

Assessment & Defic. Bonds.

INTEREST payable at the City Treasurer.

SCHEENECTADY COUNTY. J. I. Winne, Treasurer.

County seat is Schenectady.

LOANS— When Due. Court-House Bonds.

Water Bonds.

INTEREST payable at County Treasurer's office.

SYRACUSE. M. E. Monahan, Comptroller; De Forest Settle, City Treasurer; George J. Metz, City Clerk.

Syracuse is situated in Onondaga County. Incorporated Dec. 13 1847.

The village of Elmwood was annexed on Jan. 1 1900.

LOANS— When Due. Local Improvement Bonds.

Collegiate Bonds.

Harbor Brook Improvement Bonds.

Onondaga Creek Improvement Bonds.

INTEREST payable at County Treasurer's office.

SUFFOLK COUNTY. Chas. R. Fitz, Treasurer.

County seat is Riverhead.

LOANS— When Due. Jail Bonds.

INTEREST on the court-house bonds is payable at the New York State National Bank at Albany; on the jail-repair bonds at the Farmers' & Merchants' Bank of Bath.

SULLIVAN COUNTY. A. A. Calkin, Treasurer.

Monticello is the county seat.

LOANS— When Due. Turpike Bonds.

INTEREST payable at County Treasurer's office.

SYRACUSE. M. E. Monahan, Comptroller; De Forest Settle, City Treasurer; George J. Metz, City Clerk.

Syracuse is situated in Onondaga County. Incorporated Dec. 13 1847.

The village of Elmwood was annexed on Jan. 1 1900.

LOANS— When Due. Local Improvement Bonds.

Collegiate Bonds.

Harbor Brook Improvement Bonds.

Onondaga Creek Improvement Bonds.

INTEREST payable at County Treasurer's office.

SULLIVAN COUNTY. A. A. Calkin, Treasurer.

Monticello is the county seat.

LOANS— When Due. Turpike Bonds.

INTEREST payable at County Treasurer's office.

SYRACUSE. M. E. Monahan, Comptroller; De Forest Settle, City Treasurer; George J. Metz, City Clerk.

Syracuse is situated in Onondaga County. Incorporated Dec. 13 1847.

INTEREST on the 4 1/2% court-house bonds of 1908 is payable at the Rochester Savings Bank; on the court-house 4s at the Citizens' Trust Co. in Schenectady; on the funding bonds at the Brooklyn Savings Bank, Brooklyn, N. Y.; on the 4 1/2% court-house bonds of 1910 at the Schenectady Tr. Co.

SCOTIA. John Miller, Pres.; H. H. Johnson, Clerk.

This village is in Schenectady County.

LOANS— When Due. Sewer Bonds.

Drainage Bonds.

Water Bonds.

INTEREST on the bonds of 1907 is payable at the Schenectady Trust Co.

SEA CLIFF. Peter Rohrbach, Jr., Clerk.

This village is in Nassau County. Incorporated in 1885.

LOANS— When Due. Shore Front Purchase Bonds.

Highway Bonds.

INTEREST payable at Sea Cliff

SENECA FALLS (Town). W. E. Hull, Supervisor.

This town is in Seneca County.

LOANS— When Due. Refunding Bonds.

TOTAL DEBT Apr 1910. \$160,000

INTEREST on 5s is payable by the Metropolitan Trust Co. New York City; on 4s at N. W. Harris & Co., New York City.

SENECA FALLS (Village). John M. Guion, Clerk.

This village is in Seneca County. Incorp. in 1831; re-incorporated in 1862.

LOANS— When Due. Sewer Bonds.

INTEREST is payable at the Exchange National Bank and the State Bank of Seneca Falls in Seneca Falls.

SENECA FALLS SCHOOL DISTRICT NO. 1. F. J. Medden, Clerk.

BOND. DEBT Oct 1 1910. \$25,000

INTEREST payable at Village Treasurer's office.

SKANEATELES UNION FREE SCHOOL DIST. NO. 10.

This district is in Onondaga County. E. C. Miller, Clerk.

LOANS— When Due. BOND. DEBT Oct 1 1910. \$140,450

INTEREST is payable at the National Bank of Skaneateles.

SOLVAY. Francis L. Worth, President.

This village is in Onondaga County.

LOANS— When Due. Street Bonds.

INTEREST on street bonds payable at Chase National Bank, N. Y.

SOUTHAMPTON. W. D. Van Brunt, President.

This village is in Suffolk County. Incorporated in 1894.

LOANS— When Due. Curb and Gutter Bonds.

SCHOOL BONDS.

INTEREST payable in Southampton.

SOUTHOLD SCHOOL DISTRICT NO. 16.

This district is in Suffolk County. L. F. Terry, Clerk.

LOANS— When Due. BOND. DEBT Nov 7 1910. \$46,000

INTEREST at People's National Bank in Greenport.

STEBEN COUNTY. F. Havens, Clerk Bd. of Superv.

Bath is the county seat.

LOANS— When Due. Court House Bonds.

Jail Repair Bonds.

INTEREST on the court-house bonds is payable at the New York State National Bank at Albany; on the jail-repair bonds at the Farmers' & Merchants' Bank of Bath.

SUFFOLK COUNTY. Chas. R. Fitz, Treasurer.

County seat is Riverhead.

LOANS— When Due. Jail Bonds.

INTEREST payable at the County Treasurer's office.

SULLIVAN COUNTY. A. A. Calkin, Treasurer.

Monticello is the county seat.

LOANS— When Due. Turpike Bonds.

INTEREST payable at County Treasurer's office.

SYRACUSE. M. E. Monahan, Comptroller; De Forest Settle, City Treasurer; George J. Metz, City Clerk.

Syracuse is situated in Onondaga County. Incorporated Dec. 13 1847.

The village of Elmwood was annexed on Jan. 1 1900.

LOANS— When Due. Local Improvement Bonds.

Collegiate Bonds.

Harbor Brook Improvement Bonds.

Onondaga Creek Improvement Bonds.

INTEREST payable at County Treasurer's office.

SULLIVAN COUNTY. A. A. Calkin, Treasurer.

Monticello is the county seat.

LOANS— When Due. Turpike Bonds.

INTEREST payable at County Treasurer's office.

SYRACUSE. M. E. Monahan, Comptroller; De Forest Settle, City Treasurer; George J. Metz, City Clerk.

Syracuse is situated in Onondaga County. Incorporated Dec. 13 1847.

The village of Elmwood was annexed on Jan. 1 1900.

LOANS— When Due. Local Improvement Bonds.

LOANS— When Due. City Hall Refunding Bonds. 4s '09 F-A \$285,000 Aug 2 '11-'20

Court House Bonds. 4 1/2s '07 A-O \$170,000 Aug 1 '11-'27 Funded Debt Bonds. 4s '04 J-D \$190,400 June 1 '11-'24

LOANS— When Due. School Bonds. 4 1/2s '08 J-J \$22,500 July 15 '11-'28 4 1/2s '08 J-D 40,500 Dec 1 '11-'28

Public Building Bonds. 4s M-N \$11,500 Nov 20 1911 3s J-D 6,000 June 1 1911

INTEREST on the water 3s, 3 1/2s and 4s is payable at the office of the Metropolitan Trust Co., New York, on the local improvement 4s of 1908 at City Treasury;

INTEREST is paid at office of City Treasurer TOTAL DEBT, SINKING FUND, ETC.

Water Bonds— (Continued). 4s J-J \$10,000 July 1 1939 4s M-N 15,000 May 1 1941

TARRYTOWN.

This village is in Westchester County, Incorporated 1870. LOANS— When Due. Water Bonds. 4s J-D \$24,000 June 1 '11-'18

WATER BONDS.—The interest and principal of the water-works bonds are provided for by the Water Department from water rents.

Assessed Valuation— Total Tax Years— Real. Personal. Total. 1909 \$54,096,981 \$2,852,559 \$56,949,541

THERESA.

Geo. P. Schwartz, Treas.; T. E. Porter, Clerk. This village is in Jefferson County, Incorporated July 29 1871. LOANS— When Due. Electric Light Bonds. 4s '06 Sep \$7,000 Sept 1 '11-'17

Water Bonds. 4s J-D \$24,000 June 1 '11-'18 4s J-D 75,000 June 1 1919

Water Bonds. 4s J-J \$10,000 July 1 1939 4s M-N 15,000 May 1 1941

THOMPSON.

L. P. Hultzlander. This town is in Sullivan County, Incorporated 1820. LOANS— When Due. Refunding Railroad Bonds. 4s M-S \$150,000 1923

BOND. DEBT Jan 1908 \$270,000 Total valuation 1907 757,255

Water Bonds. 4s J-J \$15,000 July 1 1930 4 1/2s '06 J-J 15,000 July '11-'34

TICONDEROGA UNION FREE SCHOOL DISTRICT NO. 5.

C. A. Hunt, Clerk. LOANS— When Due. Building Bonds. 5s '06 M-N \$50,000 May 1 '17-'41

BOND. DEBT Nov 1910 \$59,000 Assessed valuation 1910 1,563,990

Water Bonds. 4s J-J \$15,000 July 1 1930 4 1/2s '06 J-J 15,000 July '11-'34

TONAWANDA (City).

Mose W. Simson, Clerk. This city is in Tonawanda Town, Erie County, Incorporated 1862. CITY LOANS— When Due. Refunding Bonds. 5s '05 J-J \$15,000 July 1 1930

BOND. DEBT Jan 26 1910 \$384,262 Tax valuation 1909 4,118,314

Water Bonds. 4s J-J \$15,000 July 1 1930 4 1/2s '06 J-J 15,000 July '11-'34

TONAWANDA SCHOOL DISTRICT NO. 1.

E. W. Betts, Clerk. This district was formerly Union Free School District No. 3. The schools are now under the city charter. LOANS— When Due. Public Improvement Bonds. 4s '92 A-O \$30,000 1913-1922

BOND. DEBT Oct 1910 \$54,000 Assessed valuation 1910 4,218,980

Water Bonds. 4s J-J \$15,000 July 1 1930 4 1/2s '06 J-J 15,000 July '11-'34

TONAWANDA (Town).

H. A. Zimmerman, Clerk. This town is in Erie County, Incorporated 1820. LOANS— When Due. Paving Bonds. 5s '06 M-N \$26,000 Jan 1 1921

BOND. DEBT Apr 1 1910 \$196,000 Total valuation 1909 3,650,000

Water Bonds. 4s J-J \$15,000 July 1 1930 4 1/2s '06 J-J 15,000 July '11-'34

TROY.

H. W. Gordiner, Comp.; Chas. F. McLindon, Dep. Troy is situated in Rensselaer County. On Jan. 1 1901 a bill known as the 'Greater Troy Bill' became operative.

BOND. DEBT Oct 1910 \$54,000 Assessed valuation 1910 4,218,980

Water Bonds. 4s J-J \$15,000 July 1 1930 4 1/2s '06 J-J 15,000 July '11-'34

Public Improvement Bonds. 4s '05 A-O \$549,879 5 Jr. Apr 1 '11-'25

Public Improvement Bonds. 4s J-D 2,000 June 1 '12-'13 3 1/2s J-D 4,000 June 1 1914

Public Improvement Bonds. 4s Jan \$90,000 Jan '11-'28 4s Jan 30,000 Jan '29-'31

Utica holds against its railroad bonds \$100,500 railroad stock which returns dividends of 5%. Against the paving bonds there are outstanding assessments upon property benefited equal to the amount of bonds.

INTEREST is payable in Utica at the City Treasurer's office.

ASSESSED VALUATION.—Assessment about full value since 1897. Table with columns: Years, Real Estate, Personal Property, Total Assessed, Rate of Tax per \$1,000.

* Including special franchise valuation 1910, \$3,363,750. POPULATION.—In 1910, was 74,419; in 1905 was 62,934; in 1900 was 56,583; in 1890, 44,007; in 1880, 33,014; in 1870, it was 28,804.

VOLNEY, W. M. Kellogg, Supervisor (P. O. Oswego). This town is in Oswego County.

LOANS—When Due. Table with columns: Loan type, Amount, Date.

INTEREST on the Railroad Aid bonds is payable in New York City; on the bridge bonds in Utica.

WARREN COUNTY, Louis E. Reoux, Treas. (Warrensburg). Late G. org. is the County s. at.

LOANS—When Due. Table with columns: Loan type, Amount, Date.

WARSAW (Village), A. B. Bishop, Treasurer. This village is in Wyoming County.

LOANS—When Due. Table with columns: Loan type, Amount, Date.

WARSAW (Town), I. G. Botsford, Clerk. This town is in Wyoming County.

LOANS—When Due. Table with columns: Loan type, Amount, Date.

WATER TOWN (City), F. Walts, Treas.; F. W. Sheeter, Clerk. This city is in Jefferson County.

LOANS—When Due. Table with columns: Loan type, Amount, Date.

WATERVILLE, Earl J. Conger, Clerk. This village is in Oneida County.

LOANS—When Due. Table with columns: Loan type, Amount, Date.

WATERVLIET, T. F. McLoughlin, Chamberlain. This city is in Albany County.

LOANS—When Due. Table with columns: Loan type, Amount, Date.

WATKINS, F. E. Wixson, Clerk. This village is in Schuyler County.

LOANS—When Due. Table with columns: Loan type, Amount, Date.

WELLVILLE, F. M. Leonard, Acting Clerk. This village is in Allegany County.

LOANS—When Due. Table with columns: Loan type, Amount, Date.

WESTCHESTER COUNTY, Geo. T. Burling, Treasurer. County seat is White Plains.

LOANS—When Due. Table with columns: Loan type, Amount, Date.

WESTFIELD (Village), G. S. Flagler, Treas.; J. A. Riley, Clk. This village is in Chautauque County.

LOANS—When Due. Table with columns: Loan type, Amount, Date.

WEST SENECA, A. B. Emery, Town Attorney (Buffalo). This town is in Erie County.

LOANS—When Due. Table with columns: Loan type, Amount, Date.

WHITE PLAINS (Village), Charles L. Prigge, Treasurer; E. P. Hite, Clerk. This village is in Westchester County.

LOANS—When Due. Table with columns: Loan type, Amount, Date.

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INTEREST payable at the Nat. Bank of Westfield in N. Y. exchange.

WEST SENECA, A. B. Emery, Town Attorney (Buffalo). This town is in Erie County.

LOANS—When Due. Table with columns: Loan type, Amount, Date.

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INTEREST payable at office of Town Supervisor

YONKERS. J. T. Lennon, Mayor; J. Miller, City Comp. F. T. Gertenbach, Auditor. Yonkers is in Westchester County. Incorporated June 1 1872. Interest is paid at City Treasury.

Table of financial data for Yonkers, including sections for LOANS, Water Works, Public Building and Dock, Deficiency Bonds, School Bonds, and Revenue Bonds. Each entry lists the amount, date, and interest rate.

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.

RECAPITULATION OF DEBT OCT. 3 1910. Table with columns for City Hall Bonds, Baldwin Place Bonds, Water Bonds, etc., and their respective values.

ASSESSED VALUATION.—The city's assessed valuation has been: Table showing valuation for years 1910, 1909, 1908, 1907, 1906, 1905, 1904, 1903, 1902, 1901, 1900, 1899, 1898, 1880.

POPULATION.—In 1910 was 79,803; in 1905 it was 61,716; in 1900 it was 47,931; in 1890 it was 32,033; in 1880 it was 18,892.

ADDITIONAL STATEMENTS.

Table providing additional financial statements for various locations, including Adams (V), Albion (V), Alexandria Bay (V), etc., with columns for bonded debt, floating debt, assessed valuation, tax per cent, and population.

Main table of financial data for various locations, including Cattaraugus County, Cazenovia (T), Chautauqua County, etc., with columns for bonded debt, floating debt, assessed valuation, tax per cent, and population.

* Total debt. † This covers merely a recent issue of bonds; we are not informed as to what is total debt. ‡ Census for 1910. § County tax. ¶ Figures for year 1909. x School tax. y Figures are for 1910.

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. 3d Tues., Jan.'11) J. F. Fort
 Secretary of State (term exp. Apr. 1 '12) Col. S. D. Dickinson
 Treasurer (term expires Mch. 1 1913) Daniel S. Voorhees
 Comptroller (term expires Feb. 20 1911) Henry J. West
 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 1858 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. 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 was retired on Jan. 1 1902.

TOTAL DEBT.—With the exception of \$116,000 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 1898.....194,000 Nov. 1 1894.....735,400
 Nov. 1 1897.....294,000 Nov. 1 1880.....1,996,300
 Nov. 1 1896.....593,400 Nov. 1 1866.....3,205,200
 On Nov. 1 1910 the cash balance on hand in the State Fund was \$4,645,185 68; this fund also held on the same date 1,837 shares (par value \$188,700) of the stock of the United Railroad & Canal Companies of New Jersey, the market value of which amounts to about \$475,000. The State School Fund on Nov. 1 1909 held securities to the amount of \$4,934,404.07; cash balance on hand for investment, \$62,048. On Nov. 1 1910 the cash balance on hand was \$472,779 98.

ASSESSED VALUATION.—The assessed valuation for a series of years has been as below. Under new tax laws the assessment beginning with 1906 has been made at supposed full value—a much higher basis than in former years.

1909.....	\$1,949,687,287	1901.....	\$918,418,741	1886.....	\$573,256,303
1908.....	1,843,001,178	1900.....	891,237,286	1884.....	554,828,114
1907.....	1,841,527,418	1898.....	844,354,193	1882.....	534,917,876
1906.....	1,570,210,073	1896.....	794,428,048	1880.....	518,617,518
1905.....	1,153,682,961	1894.....	774,398,332	1878.....	531,851,849
1904.....	1,055,379,023	1892.....	742,759,082	1876.....	596,833,707
1903.....	1,008,062,612	1890.....	649,979,700	1874.....	619,057,903
1902.....	952,560,540	1888.....	603,676,953		

In addition to the above, valuation of railroad and canal property in 1900 was \$219,656,014. In 1902 \$223,486,392. In 1903 \$227,195,115. In 1904 \$231,655,525. In 1905 \$236,720,571. In 1906 \$194,532,469. In 1907 \$200,045,173. In 1908 \$272,182,490. In 1909* \$281,214,158 and in 1910 \$270,059,611. No general tax is imposed in New Jersey, the State deriving its revenue from other sources.

* Subject to alteration, review of certain assessments now in progress.

POPULATION OF STATE.—Population has been as follows.

1910.....	2,404,617	1870.....	906,096	1820.....	277,575
1905.....	2,144,134	1860.....	672,035	1810.....	245,562
1900.....	1,853,669	1850.....	489,555	1800.....	211,149
1890.....	1,444,933	1840.....	375,206	1790.....	184,139
1880.....	1,131,116	1830.....	320,823		

DEBT LIMITATIONS.—The provisions of law limiting and regulating the debt-making power in New Jersey will be better understood and the information will be made more serviceable to the investor if arranged in accordance with the civil divisions to which the provisions apply.

(1) **THE STATE** is restricted as to its debt-making power by the State Constitution. In Article IV, Section VI, paragraphs 3 and 4 the whole subject is disposed of. The third paragraph forbids a loan of the State's credit and the fourth paragraph forbids the creation of debt. These provisions are as follows:

3. The credit of the State shall not be directly or indirectly loaned in any case.

4. The Legislature shall not in any manner create any debt or debts, liability or liabilities of the State, which shall singly or in the aggregate with any previous debts or liabilities at any time exceed one hundred thousand dollars, except for purposes of war, or to repel invasion, or to suppress insurrection, unless the same shall be authorized by a law for some single object of work, to be distinctly specified therein; which law shall provide the ways and means, exclusive of loans, to pay the interest of such debt or liability as it falls due, and also to pay and discharge the principal of such debt or liability within thirty-five years from the time of the contracting thereof, and shall be irrevocable until such debt or liability and the interest thereon are fully paid and discharged; and no such law shall take effect until it shall, at a general election, have been submitted to the people, and have received the sanction of a majority of all the votes cast for and against it at such election; and all money to be raised by the authority of such law shall be applied only to the specific object stated therein, and to the payment of the debt thereby created. This section shall not be construed to refer to any money that has been, or may be, deposited with this State by the Government of the United States.

According to the foregoing (4th paragraph), the power of the State for making debt is limited to \$100,000, except (1) for purposes of war, &c., and (2) when the authorization is for some single object of work specified therein, &c. 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, &c.**, are also restricted in the making of certain kinds of debt by Article I, paragraphs 19 and 20, of the Constitution. We give these paragraphs 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, &c. They are so numerous they cannot be cited here. We would refer the reader to the

Revised Statutes of New Jersey of 1895 under the heading "Municipal Bonds," pages 693 to 716 both inclusive; and also to the same heading ("Municipal Bonds"), pages 2220, &c.

In 1903 a Referendum Act relating to the government of cities was passed by the Legislature, under the provisions of which, when accepted by the voters of any city, the debt-making power of the municipality is fixed at 15% of the taxables. This Referendum Act is found in Chapter 168 of the Laws of 1903 as amended by Chapter 103 of the Laws of 1907. Section 73 of this Act contains the debt limitation, and is in these words: "The limit of the bonding power in such city is fixed at fifteen per centum of the value of the property thereon as rated for taxation, as shown by the last duplicates of assessment for taxes made therein, and such limitation shall in no case be exceeded." We have been unable to obtain from the State authorities any list of the cities which have accepted the provisions of the Referendum Act. The record of acceptance appears to be confined to the minutes of the governing body of the municipality in each case. Long Branch is one of the cities which have accepted.

ATTORNEY-GENERAL TO APPROVE SCHOOL BONDS.—The school law passed at the special session of the Legislature convened Oct. 15 1903, provides that whenever any bonds are authorized by townships, incorporated town or borough school districts, the district clerk must transmit certified copies of the record of proceedings to the State Attorney-General for his approval as to the legality of the same.

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, &c., 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.

LIMITATION TO TAX RATE.—Under Chapter 116, Laws of 1906, an ultimate maximum tax rate is provided for in all taxing districts in the State of \$17 50 for each \$1,000 of assessed valuations for county, school district and local purposes. The Act provides that the tax rate for 1906 must not exceed that levied in 1905 and must be reduced at least \$1 00 per \$1,000 each year after 1906 if the rate is over \$20 00 per \$1,000 and 50 cents yearly if under \$20 00, until a rate of \$17 50 be reached, which is to be the maximum rate thereafter. In the cases of counties the 1906 rate must not exceed the 1905 rate and a 50-cent reduction yearly is provided for until the rate reaches the limit of \$5 00 per \$1,000 of assessed valuation. This limitation does not apply to the tax rate required to raise any State tax or State school tax or to pay judgments, all of which may be in addition to the limited rate fixed in the Act. Besides this, a law passed in 1908 (Chapter 274) provides that the limitation shall not apply to the tax required to pay the cost of constructing or maintaining any sewerage system. Furthermore, under Chapter 182 of the Laws of 1908, the county boards of taxation are authorized, upon application of the Board of Chosen Freeholders of any county, to allow an increase in excess of the lawful limit of the tax rate for county purposes in any year to an amount not exceeding 10 cents on \$100 assessed valuation; and, upon application of the governing body or board having charge of the finances of any taxing district, to allow an increase in excess of the lawful limit, of the tax rate of said taxing district, for county, school district and local purposes in any year, to an amount not exceeding 30 cents on the \$100 assessed valuation.

SAVINGS BANKS' INVESTMENTS—POWERS AND RESTRICTIONS.—The savings bank law of New Jersey was completely revised by the State Legislature of 1906, without, however, changing in any essential respects the investment provisions. We give below in full the investment sections of the new law.

VI. DEPOSITS—HOW INVESTED.

SECTION 33. No savings bank shall invest the moneys deposited with the same in any manner except as follows, to wit:

I. In 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; or 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;

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, defaulted in the payment of any part of either principal or interest in any debt authorized by any law of such State to be contracted;

IV. In the bonds of any county, township, municipality or school district of this State issued pursuant to the authority of any law of this State, provided, such county, township, municipality or school district shall not, within the five 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, the total indebtedness of any borough or village does not exceed 10% of its assessed valuation, and such school district bonds are by law charged upon all the property of the inhabitants of such district or of 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 is situated);

V. In the bonds of any city or county of any other State of the Union 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, 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, the total indebtedness of any such city or county is limited by law to 10% of its assessed valuation;

VI. In first mortgage bonds of any railroad company which has paid dividends of not less than 4% per annum regularly on its 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;

VII. 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 80% 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 30% 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, and two members of which committee shall certify in writing 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 bank;

VIII. In real estate strictly in accordance with the following provisions:

(a) A plot whereon is erected, or may be erected, a building or buildings requisite for the convenient transaction of its business, and from portions of which not required for its own use a revenue may be derived; the costs of such building or buildings and lot shall in no case exceed 50% of the net surplus of such bank except with the written approval of the Commissioner of Banking and Insurance; provided, the limitations as to the cost of such lot and building contained in this subdivision shall not apply to or affect any such investment heretofore made by a savings bank organized under a special charter;

(b) Such as shall have been purchased or acquired by it at sales upon the foreclosure of mortgages owned by such corporation, or upon judgments or decrees obtained or rendered for debts due to it, or in settlements effected to secure such debts, or in satisfaction of such mortgages; and all such real estate shall be sold by such bank within five years after the same shall have been so purchased, unless, upon application by such corporation to the Commissioner of Banking and Insurance, he shall extend the time within which such sale shall be made; the provisions of this section shall apply to

all funds of any savings bank, including its reserve fund, and all investments of money and sales and transfers of securities may be made in the manner provided and made lawful in this Act, notwithstanding any provision in any special charter contained limiting the number of trustees or managers who shall act in the investment of moneys and the sale or transfer of stocks or securities.

SECTION 34. No savings bank shall loan the money on deposit with the same, or any part thereof, upon notes, bills of exchange or drafts, except upon the additional pledge of collateral security, which shall be of the same nature and character as those in which the money deposited may be invested as directed in the preceding section, 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 upon the collateral loaned upon, within two years next preceding the time of such loan, and then only to the extent of 80% of the market value of such collaterals; provided, the total amount of such loans shall not exceed 15% of the total deposits held by such savings bank.

INVESTMENT OF TRUST FUNDS. An amendment to the law relating to the investments of funds by trustees, executors, administrators, &c., was made in 1907. The law will be found in the "Chronicle" of Nov. 23 1907, page 1352.

CITIES, COUNTIES AND TOWNS IN THE STATE OF NEW JERSEY.

ACQUACKANONK TOWNSHIP SCHOOL DISTRICT.

Table with columns for LOANS, School Bonds, and BOND, DEBT OCT 1910. Includes entries for M-N bonds from 1894 to 1936.

INTEREST on the bonds of 1908 Trust Co. of Paterson; on others at the First National Bank of Paterson.

ASBURY PARK. T. Frank Appley, Mayor; Reuben H. Norris, Treasurer; Wm. C. Burroughs, City Clerk.

This city is in Monmouth County. Incorporated as a city in 1897. Additional territory annexed in 1908.

Table with columns for LOANS, Fire Bonds, Beach Bonds, Water Bonds, and Sewer Bonds. Includes entries for A-O bonds from 1900 to 1936.

ATLANTIC CITY. Franklin P. Stoy, Mayor; A. M. Heaton, Comptroller.

This city is in Atlantic County. Incorporated March 3 1854. A new city charter was adopted May 6 1902.

Large table with columns for LOANS, City-Hall Bonds, Public Improvement Bonds, Tax Arrearage Bonds, Water Bonds, Sewer Bonds, Park Bonds, Conduit Bonds, Sidewalk Bonds, Fire-House Bonds, and Hospital Bonds. Includes entries for A-O bonds from 1890 to 1936.

These figures, it is claimed, are incomplete; a new enumeration has been ordered by the Director of the Census.

INTEREST on the city hall, public library, water 4s and 4 1/2s of 1906, city improvement 4s and 4 1/2s of 1908, crematory bonds due 1920 and 1921, paving bonds due 1921, 1922, 1924, 1925, 1927, 1928 and 1944, fire-house bonds, park bonds, Texas Ave. bonds, Massachusetts Ave. bonds, Mt. Vernon Ave. bonds, drainage bonds of 1909 and hospital bonds, is payable at the Hanover National Bank, New York; on the Albany Ave. bonds and paving bonds due 1929 at the National Park Bank in New York; on all other bonds in Atlantic City.

ATLANTIC CITY SCHOOL DISTRICT.

Table with columns for LOANS, School Bonds, and Sewer Bonds. Includes entries for J-J bonds from 1911 to 1937.

LOANS—When Due. 4 1/2s '08 J-J \$120,000 July 1 '38-'41. 4 1/2s '08 J-J 139,000 July 1 1945. INTEREST on 4s and 4 1/2s due in 1937 and the 4 1/2s due 1938-1942 is payable at Hanover Nat. Bank, New York; on the 4 1/2s due 1943 at the National Park Bank, New York; on other bonds in Atlantic City.

ATLANTIC COUNTY.

Table with columns for LOANS, Building Bonds, Road Bonds, and Refund, Water Bonds. Includes entries for J-J bonds from 1911 to 1928.

ATLANTIC HIGHLANDS. E. H. Cook, Collector & Treas.

Table with columns for LOANS, Refund, Water Bonds, Electric Light Bonds, Water Works Bonds, and Refund, Light Bonds. Includes entries for J-J bonds from 1911 to 1928.

BAYONNE. P. Stillwell, Comptroller; J. W. Empie, Treas.

This city is in Hudson County. Incorporated as a city 1869.

Large table with columns for LOANS, Road Construction Bonds, Police Headquarters Bonds, City Hall Bonds, Paving Bonds, Court Room Bonds, Library Site Bonds, School Bonds, Sewer Bonds, Fenced Assessment Bonds, and Refunding Assessment Bonds. Includes entries for J-J bonds from 1911 to 1936.

INTEREST is payable part at the Hudson County National Bank of Jersey City, part at Bayonne Trust Co. and part at the Mechanics' Trust Co. in Bayonne.

BELMAR. Abram Borton, Collector.

This borough is in Monmouth County. Incorporated in 1855.

Table with columns for Sewage Disposal Bonds, Water Bonds, Improvement Bonds, Beach Improvement Bonds, and Funding Bonds. Includes entries for J-J bonds from 1911 to 1936.

BERGEN COUNTY. Walter Christie, Collector.

Hackensack is the county seat.

Table with columns for LOANS, Bridge Bonds, Water Bonds, and Improvement Bonds. Includes entries for J-J bonds from 1911 to 1939.

INTEREST on bridge 3 1/2s is payable at the Hackensack Trust Co.; on bridge 4 1/2s at A. B. Leach & Co. in N. Y. City; on road and building bonds at Columbia Tr. Co. in N. Y. City; on other bonds at Hackensack Nat. Bk.

BLOOMFIELD. H. L. Osborne, Treas.; R. F. Davis, Clerk.

This town is in Essex County. Incorporated as a town Feb 26 1900.

Table with columns for LOANS, School Bonds, Water Bonds, Fire Department Bonds, and Sewer Bonds. Includes entries for M-N bonds from 1911 to 1937.

INTEREST on fire department bonds and sewer bonds due 1930 is payable at the United States Mortgage & Trust Co., New York City; on other issues at the Bloomfield National Bank, the Fidelity Trust Co., Newark and the Mutual Benefit Life Ins. Co. of Newark.

BRADLEY BEACH SCHOOL DISTRICT.

This district is in Monmouth County. Bradley Brown, Clerk.
LOANS— When Due.
5s '10 M-S \$85,000... 1930
TOTAL DEBT Mch 1910... \$143,000
Assessed valuation 1909... 1,662,610

BRIDGETON. Barton F. Sharp, Comptroller.

This city is situated in Cumberland County. Incorporated Nov. 29 1864
LOANS— When Due.
4s '08 A-O \$80,000... Oct 1 1920
4s '09 A-O \$50,000... Oct 1 1920
4s '10 A-O \$50,000... Oct 1 1920

BURLINGTON. Joshua Taylor, Treasurer.

This city is in Burlington County. Incorporated March 4 1851.
LOANS— When Due.
4s '07 J-J \$36,000... July 1 1937
4s '08 J-J \$10,000... Dec 1 1921

CAMDEN. Charles H. Ellis, Mayor; Samuel Hufty, Compt.

This city, which is in Camden County, in March 1899 annexed the town of Stockton. The city was incorporated Feb. 14 1828.
LOANS— When Due.
4s '08 A-O \$200,000... April 1 1928
4s '09 M-S \$50,000... Mch 1 1929
4s '10 M-S \$50,000... May 1 1930

CLAYTON SCHOOL DISTRICT. B. Stranger, Clerk.

This district is in Gloucester County.
LOANS— When Due.
5s '08 F-A \$30,800... Aug 1 '11-'28
INTEREST payable at the First National Bank of Glassboro.

CLIFFSIDE PARK SCHOOL DISTRICT. J. F. Kelly, Clerk.

This district (P. O. Cliffside) is in Bergen County.
LOANS— When Due.
5s '10 J-J \$6,000... Jan 1 1933
5s '10 J-J \$8,000... Jan 1 1944
5s '10 J-J \$60,000... Jan 1 '45-'50

COLLINGSWOOD. Wm. Hambrecht Jr., Clerk.

This borough is in Camden County.
4s '07 J-J \$150,000... Dec 1 1934
BOND. DEBT Jan 1 1910... \$150,000
Assessed valuation 1910... \$3,341,457

CRANFORD.

This township is in Union County. Incorporated in 1871.
LOANS— When Due.
4s '07 J-J \$25,000... July 1 1927
4s '07 J-J \$25,000... July 1 1927

CUMBERLAND COUNTY. E. P. Bacon, Co. Collector.

Bridgeton is the county seat.
LOANS— When Due.
4s '09 J-J \$120,000... Jan 2 1939
4s '09 J-J \$120,000... Jan 2 1939
BOND. DEBT Oct 1 1910... \$198,000

DEAL. W. Hogencamp, Superintendent.

This borough is in Monmouth County. Incorporated in 1897.
LOANS— When Due.
4s '06 J-J \$130,000... July 2 1931
4s '07 J-J \$75,000... Jan 1 1917

DOVER. F. E. Porter, Clerk.

This town is situated in Morris County. Incorporated April 1 1869.
LOANS— When Due.
4s '08 A-O \$70,000... 1930
4s '08 F-A \$70,000... 1930
3 1/2s M-N 70,000... 1920

EAST ORANGE. C. T. Hedge, Auditor.

This place, located in Essex County, became a city in Dec. 1899. A new city charter was voted on June 2 1908. \$220,000 4 1/2s offered Nov. 28 1910.
LOANS— When Due.
5s July 1,000... 1912
5s May 1,800... 1913
5s Jan 2,000... 1914

STOCKTON.

3 1/2s '05 M-S \$34,200... Sept 1 1935
3 1/2s '06 M-S 30,000... Sept 1 1936
4s '07 F-A 12,000... Aug 1 1937
4s '08 A-O 37,000... Oct 1 1938

CAMDEN COUNTY. John W. Sell, Collector.

Camden is the county seat.
* Road Improvement Bonds.
4s '06 M-N \$20,000... Nov 1 1916
4s '06 M-N \$20,000... Nov 1 1916

CAPE MAY. Wm. Porter, Recorder.

This city is in Cape May County.
5s '03 M-N \$108,000... 1935
5s '10 F-A \$10,000... 1935
Water & Sewer Bonds.
4s '07 J-J \$13,000... July 1 1927

ELIZABETH. V. Mravlag, Mayor; J. S. Sauer, Compt.

Elizabeth is in Union County. Inc. a town Mch. 26 1796; city Mch. 12 1855. This city got into financial difficulties through making extensive local improvements. Interest was defaulted Feb. 1 1879, and a compromise was finally effected with the bondholders by which \$3,831,080 new 4% bonds dated July 1 1882 were issued in exchange for the old 7% bonds turned in at 50% of their face value. Of the \$225,000 river improvement bonds below, only \$150,000 had been delivered up to Nov. 11 1910.
LOANS— When Due.
4s '09 J-J \$225,000... Jan 1 1959
4s '09 J-J \$225,000... Jan 1 1959

ENGLEWOOD. Geo. H. Payson, Treasurer.
This city is in Bergen County. Incorporated March 17 1899.
School Bonds.
3 1/2s J-D \$65,000 June 1 1930
3 1/2s M-N 18,000 May 1 1932
4s '05 M-S 90,000 & Sept 1 1930
4s '09 J-J 75,000 July 1 1939

Fire House Bonds.
3 1/2s M-N \$15,000 May 1 1932

City Hall Bonds.
4 1/2s '06A-O \$16,000 Apr 1 1938

INTEREST on the \$15,000 fire and \$18,000 school at the U. S. Mort. & Trust Co., N. Y. City; on all others at office of the City Treasurer.

ESSEX COUNTY. E. L. Conklin, Aud.; R. W. Booth, Coll.
The county seat is Newark.
LOANS— When Due.
Park Bonds.
3.65s g PA\$1,000,000 & Aug '15-'35
(\$200,000 every 5 years.)
4s g F-A \$1,500,000 & Aug 1 1926
4s g F-A \$2,500,000 & Aug 1 1938

GLEN RIDGE. John A. Brown, Clerk.
This borough is in Essex County. Incorporated Feb. 13 1895.
LOANS— When Due.
Road Improvement Bonds.
4 1/2s '97 F-A \$12,000 Feb 11-16
4s '02 A-O 17,000 Feb 17-26
4s '02 A-O 17,000 Oct 11-27

GLOUCESTER CITY. Thos. J. Foley, Treasurer.
This city is in Camden County. Incorporated April 17 1868.
LOANS— When Due.
Sewer Bonds.
4s J-J \$18,000 Jan 1 1920
4s M-S 18,000 Feb 1 1922

GUTTENBERG. Chas. A. Eyyper, Mayor.
This town is in Hudson County. Incorporated March 9 1859.
LOANS— When Due.
School Bonds.
5s '07 J-J \$50,000 Jan 1 '11-'36

HACKENSACK. E. T. Phillips, Clerk.
This village is in Bergen County. Incorporated in 1868.
LOANS— When Due.
Sewer Bonds.
4s g F-A \$12,000 Feb '11-'13

HADDONFIELD. Chas. O. Brown, Mayor.
This borough is in Camden County. Incorporated April 17 1868.
LOANS— When Due.
School Bonds.
4s --- \$12,000 --- \$1,000 y'y

HARRISON. Jos. P. Riordan, Mayor. B. P. Walsh, Treas.
This town is in Hudson County. Street renewal 4s \$239,000
Water 4s 38,000

HOBOKEN. F. Kaufmann, Comp.; J. H. Londrigan, Clerk.
Hoboken is in Hudson County. LOANS— When Due.
City Loan.
4s '98 J-D \$312,000 Dec 1 1918

LOANS— When Due.
Library Bonds.
4s '07 J-J \$50,000 Mch 1 1917

Police Department.
4 1/2s '02M-N \$24,000 Nov 1 1912
Refunding.
4s '09 F-A \$75,000 Feb 1 1919
3 1/2s '01M-N 196,000 Nov 15 '13
3 1/2s '02M-N 15,000 Nov 1 1932

Water Bonds.
5s g M-N \$95,000 May 1 1938
4s '09 J-J 22,000 1939

HUDSON COUNTY. Stephen M. Egan, Collector.
The county seat is Jersey City.
LOANS— When Due.
Bridge Bonds.
4 1/2s g '93 M-S \$1,000,000 & Sep 1 1918

Assessed Valuation — Assessed Valuation — Tax rate per \$1,000

Years.	Real.	Personal.	Total.	Tax rate per \$1,000
1910	25,417,785.168	\$36,145,051	\$61,562,836.169	4.08
1908	24,176,769.321	37,200,940	61,377,709.321	3.86
1907	493,017,635	34,141,218	527,158,853	3.32
1905	220,235,130	20,503,518	240,738,648	6.12
1900	154,731,840	14,396,050	169,127,890	5.53
1892	123,387,636	10,107,418	133,495,054	5.60

INTEREST payable at office of County Collector, Jersey City, N. J.
ASSESSED VALUATION and tax rate have been as follows:
ASSESSED VALUATION — Assessed Valuation — Tax rate per \$1,000

Years.	Real.	Personal.	Total.	Tax rate per \$1,000
1910	25,417,785.168	\$36,145,051	\$61,562,836.169	4.08
1908	24,176,769.321	37,200,940	61,377,709.321	3.86
1907	493,017,635	34,141,218	527,158,853	3.32
1905	220,235,130	20,503,518	240,738,648	6.12
1900	154,731,840	14,396,050	169,127,890	5.53
1892	123,387,636	10,107,418	133,495,054	5.60

* In 1908 the courts decided that Chapter 280 of the Law of 1906, providing for the assessment of second-class railroad property by local assessors at local rates was invalid as special legislation. The decrease in the ratables for 1908 and 1909 is accounted for by the fact that the value of this class of property as fixed by the State was much lower than that had been determined by the County Board of Taxation for the year preceding.

IRVINGTON. W. T. Glorieux, Mayor; M. Stockman, Clerk.
This town is in Essex County. LOANS— When Due.
Town Hall Bonds.
5s \$7,500 \$500 yearly

JERSEY CITY. H. O. Wittppenn, Mayor; F. Gormley, Compt.
On Feb. 13 1900 the citizens authorized the purchase of a water plant for the sum of \$7,595,000. V. 70, p. 344. A contract was signed in 1898 with Patrick H. Flynn (subsequently assigned to the East Jersey Water Co. and by them to the Jersey City Water Supply Co.) to build the water works, the same to be completed by Dec. 25 1903. The time was further extended to March 1 1904, but it was not until Nov. 16 1904 that the contractors wrote the city that the plant had been completed. The city has as yet paid nothing on this plant, the matter being in litigation; on May 2 1905 Vice-Chancellor Stevens at Newark rendered a decision in the case, fixing the amount due by the city; for details of this decision see V. 86, p. 1288. This decision was affirmed except in one unimportant detail by the Court of Errors and Appeals on March 1 1910. V. 90, p. 630, 1298. Also see "Investment News" item under Jersey City Water Supply Co., "Chronicle" Nov. 26 1910.

LOANS— When Due.
Refund'g Assessm't Bonds.
5s '93 M-S \$2,700,000 & Sept 1 '23

TOT. BD. D'T Jan 1 '10. \$1,768,064
Floating debt. 209,113
Sinking fund and cash. 418,867
Total valuation 1909. 16,185,359
CITY PROPERTY.—Value of property owned by city on Jan. 1 1909 was \$1,178,769 13.

PLAINFIELD. W. F. Arnold, Treasurer.
This city is in Union County. Incorporated in April 1869.
LOANS—When Due. Fire House Bonds. School Bonds.
4s g '04 J-D \$3,000.00 Dec 1 1912
50,000.00 June 1 '13-'22
6,000.00 June 1 1923
6,000.00 June 1 1924

INTEREST is payable at the office of the engineer.

RAHWAY. Chas. H. Angleman, Auditor and 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%, an agreement having been made in 1890 by which all accrued interest at 7% was adjusted at the 35% rate. Interest on these water bonds is also now promptly paid. Incorporated 1858.

Water Bonds Renewed. 4s J-J \$185,000. July 1 1932
BOND, DEBT Jan 1 1910. \$302,561
Water debt (included) 220,000
Floating debt. 25,000
Total valuation 1909. 6,123,774
(Assessment about 60% actual val.)
Total tax (per \$1,000) 1909. \$18.40
Population in 1905. 8,849
Population in 1909 (est.) 10,000
and school loan payable at the Mercantile Trust Co., New York; on other loans at the Rahway Nat. Bank.

RIDGEFIELD PARK. W. J. Morrison Jr., Counsel.
This village is in Bergen County. Incorporated June 23 1892.
LOANS—When Due. School Bonds.
5 1/2s J-D \$2,000.00 1911-1912
18,000.00 1914-1922
5 1/2s J-D 50,000.00 Dec 13 '29
Sewer (Assessment) Bonds.
4 1/2s J-J \$30,000.00 July 1 1910
5 1/2s J-J 25,000.00 July 1 '12
5 1/2s J-J 100,000.00 Jan 1 '12
5 1/2s J-J 18,000.00 Jan 1 1930
Funding Street (Assessment) Bds.
5 1/2s '10 J-J \$18,000.00 Jan 1 1930
INTEREST payable at the United States Mortgage & Trust Co. in New York City, the Hackensack Nat'l Bk. and the Peoples' Nat'l Bk.

RIDGEWOOD. J. Blauvelt Hopper, Clerk.
This village is in Bergen County.
LOANS—When Due. Improvement Bonds.
4 1/2s '09 A-O \$30,000.00 Oct 1 '14-'19
Road Bonds.
5 1/2s '07 M-N \$4,000.00 May 1 '14-'17
20,000.00 May 1 '18-'21
36,000.00 May 1 '22-'27
5s J-J 15,000.00 July 1 '12, '17 & '22
TOTAL DEBT MAY 18 '10. \$358,000
Sinking fund. 2,016
Assessed valuation 1909. 5,764,876
(Assessment about 15% actual value.)
Total tax (per \$1,000) 1909. \$20.80
Population in 1909 (est.) 5,000
INTEREST payable in Ridgewood.

RIDGEWOOD TOWNSHIP SCHOOL DISTRICT. E. A. Lane, Clerk.
LOANS—When Due. BONDED DEBT Jan 1910. \$167,000
Assessed valuation. 5,750,000
Population in 1910 (est.) 6,000
INTEREST payable at U. S. Mortgage & Trust Co., New York.

RUMSON SCHOOL DISTRICT.
This district is in Monmouth County.
LOANS—When Due.
5s '10 J-J \$25,000.00 July 1 '11-'35

RUTHERFORD. D. Bosman, Mayor; F. A. Stedman, Clk.
This borough is in Bergen County.
LOANS—When Due.
Funding Bonds.
4s g M-S \$78,500.00 1916
Improvement Bonds.
4 1/2s g J-J \$75,000.00 July 1 1922
Street Bonds.
4s M-N \$40,000.00 1932

INTEREST on park, funding and street bonds is payable at Rutherford Nat. Bank; on improvement bonds in Rutherford School District.
RUTHERFORD SCHOOL DISTRICT. C. P. Perham, Clerk.
LOANS—When Due.
5s '92 M-N \$2,975.00 \$1,000 yearly
4s '00 J-D 49,570.00 June 20 1930
4s '06 A-O 48,000.00 Apr 1 '14-'61
4s '06 J-D 10,000.00 Dec 1 1936
INTEREST on the issues of 1906 is payable at the office of RM, Grant & Co., New York; on all other bonds at the Rutherford National Bank.

SOMERSET COUNTY. E. B. Allen, County Collector.
Somerville is the county seat.
LOANS—When Due. Building Bonds.
4s '05 J-J \$12,000.00 July 1 '21-'35
175,000.00 July 1 1936
INTEREST is payable at New York Trust Co., New York City.

SOUTH ORANGE. I. A. Kip Jr., Pres.; F. Fenner, Treas.
This village is in Essex County. Incorporated 1869.
LOANS—When Due.
Funding Bonds.
4 1/2s '10 M-S \$14,200.00 Mch 1 1935
Park Bonds.
4 1/2s '10 M-S \$10,000.00 Mch 1 1935
Refunding Bonds.
4s g J-J \$51,000.00 Jan 1 1930
(Subject to call after Jan 1 1920.)
4s g P-A \$9,000.00 Feb 1 '11-'19
Street Improvement Bonds.
5s '07 M-S \$4,650.00 Sep 18 '11-'15

INTEREST is largely payable at U. S. Somerset School District. B. S. Comstock, Clerk.
This district includes the township and the village of South Orange.
LOANS—When Due.
4s P-A \$18,000.00 1911-1916
24,500.00 1917-1923
5s J-J 10,500.00 1911-1917
Total tax (per \$1,000) 1909. \$14.70
Population in 1905. 25,895
Population in 1909. 32,121
INT. PAYABLE IN Perth Amboy.

BOND, DEBT June 1910. \$237,000
Assessed valuation 1909. 12,832,558
(Assessment about actual value.)
INTEREST on the \$45,500 issue is payable at the Fidelity Trust Company, Newark; on the 5s at the Franklin Savings Institution, Newark, and on the \$12,000 4s in New York City at A. B. Leach & Co.
SUMMIT. J. F. Haas, Treasurer; J. E. Rowe, Clerk.
This city is in Union County. Incorporated in March 1899.
LOANS—When Due. School Bonds.
4s M-S \$35,000.00 Mch 1 1929
4 1/2s J-J 60,000.00 Jan 1 1939
4s '09 J-D 4,500.00 Dec 20 1939
Fire Department Bonds.
4s May \$10,000.00 May 1 1926
Public Imp't. Bonds.
4s J-D \$6,500.00 June 15 1927
Refunding Bonds.
4s J-J \$9,000.00 Jan 1 1935
GEN'L BOND \$1,000.00 Jan 1 '10. \$395,000
Assessment debt. 33,000
INTEREST on \$65,000 sewer bonds due 1933 is payable in New York City; on all other issues at office of City Treasurer.

SUSSEX COUNTY. W. E. Ross, Coll. (P. O. Sparta).
County seat is Newton.
LOANS—When Due.
-s '08 320,000.00 Oct 1 1935
-s '09 64,000.00 Apr 1 1929
Road Bonds.
4s '09 A-O \$34,000.00 Oct 1 1939
4s '10 J-J 14,500.00 July 10 1940
BOND, DEBT Oct 3 '10. \$132,000
Assessed debt (add'd) 114,055
Sinking fund. 2,775
Assessed valuation 1910. 15,130,743
INTEREST payable at Sussex National Bank, Newton.

TEANECK TOWNSHIP SCHOOL DISTRICT.
This district is in Bergen County. R. T. Davison, Clerk (P. O. Englewood).
LOANS—When Due.
5s '05 M-S \$23,000.00 Mch 1 '13-'36
5s '09 M-S 29,000.00 Mch 1 '13-'39
School tax (per \$1,000) '09. \$6.20
INTEREST payable at U. S. Mortgage & Trust Co., New York.

TRENTON. W. Madden, Mayor; H. E. Evans, Treasurer.
Trenton is in Mercer County. The sinking funds are well maintained and the water works are much more than self supporting.
LOANS—When Due.
Alms House.
3 1/2s '02 M-N \$1,000.00 May 26 1912
City Hall Bonds.
4s '07 M-S \$510,000.00 Mch 1 1937
4 1/2s '08 P-A 200,000.00 Apr 1 1938
4s '09 A-O 200,000.00 Apr 1 1939
4s '09 J-D 200,000.00 Dec 1 1939
Crematory.
3 1/2s '01 J-J \$50,000.00 July 1 1921
4s '06 J-J 4,200.00 July 2 1916
4s '06 J-D 10,000.00 Dec 1 1916
4s '07 J-J 3,400.00 Jan 1 1917
Fire Department.
4s '02 M-S \$41,000.00 Mch 15 1912
4s '02 M-S 4,000.00 Sept 1 1912
3 1/2s '01 J-J 15,000.00 July 1 1921
3 1/2s '02 P-A 17,000.00 Sept 1 1922
3 1/2s '02 M-N 2,500.00 May 21 1922
4s '06 M-N 25,000.00 June 1 1926
4s '04 A-O 16,000.00 Apr 1 1914
4s '04 M-N 20,000.00 May 17 1924
4s '07 P-A 3,700.00 Aug 1 1917
School House.
4s '01 P-A \$22,000.00 Feb 16 1911
4s '03 M-N 18,000.00 May 15 1913
4s '03 J-D 6,000.00 Oct 1 1917
4s '04 A-O 16,000.00 Jan 16 1918
4s '06 M-N 21,000.00 Nov 2 1916
4s '07 P-A 8,000.00 Feb 1 1917
4s '08 J-J 14,500.00 Jan 18 1918
3 1/2s '09 M-N 25,000.00 Nov 1 1929
3 1/2s '09 M-N 100,000.00 May 1 1930
3 1/2s '01 J-D 2,500.00 June 1 1931
3 1/2s '02 P-A 11,800.00 Feb 1 1922
3 1/2s '01 J-J 7,500.00 July 6 1931
3 1/2s '02 M-S 48,500.00 Sept 1 1932
3 1/2s '02 J-D 15,000.00 June 3 1932
3 1/2s '03 P-A 3,000.00 Feb 5 1933
4s '03 P-A 70,000.00 July 22 1933
4s '04 M-S 3,500.00 Sept 17 1934
4s '04 M-S 40,000.00 Aug 1 1934
4s '05 M-N 18,000.00 Nov 1 1935
4s '06 A-O 2,900.00 Apr 2 1936
4s '06 M-N 4,800.00 May 23 1936
4s '06 J-D 900.00 Dec 1 1916
4s '07 A-O 130,000.00 Apr 1 1927
4s '07 P-A 25,000.00 Aug 1 1927
4s '08 J-J 6,000.00 July 1 1938
4s '10 '08 P-A 24,750.00 Aug 1 1938
4s '08 P-A 5,000.00 Aug 1 1938
4s '08 M-S 21,000.00 Sept 1 1938
4s '09 10,000.00 Aug 2 1919
4s '09 5,500.00 Oct 14 1919
Public Bath Bonds.
4s '08 P-A \$3,500.00 Aug 1 1918
Library Bonds.
3 1/2s '01 J-J \$109,000.00 Jan 1 1931
3 1/2s '02 P-A 15,000.00 Feb 1 1932
General Loan Bonds.
3 1/2s '03 P-A \$4,795.00 Feb 2 1913
3 1/2s '03 A-O 4,500.00 Apr 1 1913
3 1/2s '03 J-J 4,025.00 July 1 1913
4s '04 J-D 900.00 Dec 7 1914
3 1/2s '02 A-O 12,300.00 Oct 6 1912
Hospital Bonds.
4s '04 J-D \$12,500.00 June 1 1934
4s '05 A-O 4,000.00 Oct 24 1935

CHAMBERSBURG BONDS ASSUMED.
Parks.
5s '88 A-O \$13,000.00 Apr 20 1913
(Subject to call in 1898.)
WILBUR BONDS ASSUMED.
School.
5s '93 A-O \$4,000.00 Apr 10 '11-'14
5s '96 M-S 3,000.00 Sept 15 '11-'13
LOANS PAYABLE BY SPECIAL ASSESSMENT.
Assessed upon City.
Street Improvement.
3 1/2s '01 P-A \$9,124.46 Feb 1 1911
4s '03 A-O 13,187.04 Oct 1 1913
4s '05 P-A 16,244.48 Feb 1 1915
4s '06 P-A 21,809.50 Feb 1 1916
4s '06 J-D 8,888.20 Dec 1 1916
4s '07 A-O 21,893.71 Apr 1 1917
4 1/2s '08 A-O 11,522.75 Oct 1 1918
Assessed upon prop. benefitted.
Street Improvement.
3 1/2s '01 P-A \$43,222.81 Feb 1 1911
4s '08 M-N 5,345.00 May 21 1913
4s '08 A-O 51,349.02 Oct 1 1913
4s '05 P-A 64,655.57 Feb 1 1915
4s '06 P-A 106,293.41 Feb 1 1916
4s '06 J-D 11,991.80 Dec 1 1916
4s '07 A-O 67,406.29 Apr 1 1917
4 1/2s '08 A-O 34,777.25 Oct 1 1918

WATER LOANS REPORTED SEPARATELY.
City Water.
4s '03 M-N \$75,000.00 May 15 1913
4s '07 J-J 350,000.00 Jan 1 '17 & '27
4s '06 J-D 45,000.00 June 1 1916
3 1/2s '02 A-O 75,000.00 Apr 1 1922
City Water—(Con.)
4s '04 J-J \$100,000.00 July 1 1934
4s '04 J-D 150,000.00 June 1 1935
4s '05 M-S 50,000.00 Mch 1 1935
3 1/2s '02 A-O 100,000.00 Oct 1 1935
500.00 Past due

INTEREST is payable at Treasurer's office in Trenton.

ALLEGHENY SCHOOL DISTRICTS. George W. Gerwig, Secretary Board of School Comptrollers.

Table with columns: Districts, Bonded Debt, Value of Property. Lists districts from Board of Control to 8th Ward with their respective bonded debt and property values.

ALLEGHENY COUNTY. R. J. Cunningham, Comptroller; Pittsburgh is the county seat.

Table with columns: Loans, When Due, Bonded Debt, Value of Property. Lists various loans including Coupon County Poor Bonds, Road Bonds, and Bridge Bonds.

* The Act of 1863 requires \$25,000 of these bonds to be retired yearly on Jan. 1, beginning with lowest numbers outstanding.

INTEREST on the compromise bonds is payable at the Fourth Street National Bank, Phila.; on all other bonds by the County Comptroller only. TAX EXEMPT.—With the exception of the road 4s and the jail bonds due 1925, the bonds are tax-free to the holder, the county paying the State tax. The holder pays the State tax on the 4% road bonds and the jail bonds referred to.

ALLENTOWN. James Hausman, Comptroller. Allentown is the county seat of Lehigh County.

Table with columns: Loans, When Due, Bonded Debt, Value of Property. Lists water bonds, city bonds, and refunding water bonds.

INTEREST is payable at office of City Treasurer.

ALLENTOWN SCHOOL DISTRICT. T. P. Wenner, Secretary.

Table with columns: Loans, When Due, Bonded Debt, Value of Property. Lists refunding bonds for the school district.

INTEREST payable in Allentown.

ALTOONA. John P. Stouch, Comptroller. This city is in Blair County, Incor. 1868. Bonds are all tax-exempt.

Table with columns: Loans, When Due, Bonded Debt, Value of Property. Lists highway bonds, water bonds, and city department bonds.

ALTOONA SCHOOL DISTRICT. C. M. Piper, Secretary. All bonds are exempt from State tax.

Table with columns: Loans, When Due, Bonded Debt, Value of Property. Lists high school bonds.

AMBRIDGE. M. M. Allen, Secretary. This borough is in Beaver County.

Table with columns: Loans, When Due, Bonded Debt, Value of Property. Lists permanent improvement bonds.

AVALON. Chas. J. Eaton, Secretary. This borough is in Allegheny County. Bonds are exempt from State tax.

Table with columns: Loans, When Due, Bonded Debt, Value of Property. Lists street improvement bonds.

BALDWIN TOWNSHIP SCHOOL DISTRICT. R. E. Poole, Sec'y (Castle Shannon).

Table with columns: Loans, When Due, Bonded Debt, Value of Property. Lists sinking fund and school tax bonds.

BEAVER. George R. Bovard, Secretary. This borough is in Beaver County.

Table with columns: Loans, When Due, Bonded Debt, Value of Property. Lists sewer bonds and school tax bonds.

BEAVER SCHOOL DISTRICT. G. C. McFunkin, Secretary.

Table with columns: Loans, When Due, Bonded Debt, Value of Property. Lists building bonds and school tax bonds.

BEAVER COUNTY. John Black, Commissioner. Beaver is the county seat.

Table with columns: Loans, When Due, Bonded Debt, Value of Property. Lists bridge bonds and various refunding bonds.

BEAVER FALLS. Dr. W. F. Rayle, Secretary. This borough is in Beaver County. Incorporated Nov. 9 1868. Refunding bonds are free from taxation.

Table with columns: Loans, When Due, Bonded Debt, Value of Property. Lists various refunding bonds and garbage crematory bonds.

BELLEFONTE. E. J. Gehret, Treasurer. This borough is in Center County. Incorporated in 1801.

Table with columns: Loans, When Due, Bonded Debt, Value of Property. Lists refunding bonds and various other bonds.

BELLEVUE. J. M. Simeral, Secretary. This borough is in Allegheny County. The question of annexation to Greater Pittsburgh was defeated on Feb. 18 1903 by a vote of 381 "for" to 658 "against."

Table with columns: Loans, When Due, Bonded Debt, Value of Property. Lists various improvement bonds and sewer bonds.

BELLEVUE SCHOOL DISTRICT. R. C. Rankin, Secretary. This borough is in Allegheny County. The question of annexation to Greater Pittsburgh was defeated on Feb. 18 1903 by a vote of 381 "for" to 658 "against."

BERKS COUNTY. A. L. Rhoads, Comptroller. Reading is the county seat. Bonds are exempt from State tax.

Table with columns: Loans, When Due, Bonded Debt, Value of Property. Lists various improvement bonds and street improvement bonds.

BETHLEHEM. Victor E. Tice, Secretary. This borough is in Northampton and Lehigh counties. All bonds are exempt from State tax.

Table with columns: Loans, When Due, Bonded Debt, Value of Property. Lists various improvement bonds, certificates of indebtedness, and street bonds.

BLAIR COUNTY. W. S. Hostler, Clerk. Hollidaysburg is the county seat.

Table with columns: Loans, When Due, Bonded Debt, Value of Property. Lists bridge loan and improvement bonds.

BRADDOCK. L. L. Todd, Borough Secretary.
This borough is in Allegheny County. Incorporated June 8 1807.

LOANS— When Due.
Funding & Street Imprmt Bonds
4s '05 M-N \$120,000
Street-Improvement Bonds.
4s '08 J-D \$21,000
Reservoir Bonds.
4 1/2s M-S \$71,000
Funding & Improvt Bonds
4s J-J \$74,000

INTEREST payable at Borough
BRADDOCK SCHOOL DISTRICT. S. D. Hamilton, Secretary.
BOND, DEBT Jan 1 1910. \$213,500

BRADFORD. E. C. Charlton, Clerk.
This city is in McKean County, Inc. Jan. 14 1879. All bonds are tax-free.

LOANS— When Due.
City Building Bonds.
4s '08 Apr \$9,800
Refunding Bonds.
3 1/2s M-S \$6,000. \$1,000 yearly
Improvement Bonds.
3 1/2s '01 M-S \$12,500. \$1,000 yearly
4s '09 J-J 30,000. Jan 1 1930
(Subject to call after Jan. 1 1914.)
INTEREST on bonds of 1909 payable at City Treasurer's office.

BUTLER. H. E. Coulter, Sec'y Borough Council.
This borough is in Butler County.

LOANS— When Due.
4s '08 J-D \$16,000. \$7,000 yearly
4s '07 J-D 30,000. 1924-1928
Street-Improvement Bonds.
4s '06 J-D \$14,000. 1922-1923
6,000. 1924

BUTLER SCHOOL DISTRICT. C. E. Cronewett, Treasurer
Bonds are exempt from all taxes.

CANONSBURG. Jno. T. McNary, Treasurer.
This borough is in Washington County. Incorporated 1802. The sewer bonds are taxable, while the paving and general bonds are tax-free.

General Bonds.
4s J-D \$20,000. Dec 18 '10-'23
Paving Bonds.
4 1/2s M-N \$50,000. Mech 1 '11-'28
Sewer Bonds.
4s J-D \$32,000. Dec 1 '10-'27
(Various amounts yearly.)
INTEREST payable at the Borough Treasurer's office.

CARNEGIE. H. R. Bigham, Clerk.
This borough is in Allegheny County. Bonds below are free from State tax to holders.

Funding Bonds.
4 1/2s '09 J-J \$2,000. July 1 1916
10,000. July 1 '17-'18
Sewer Bonds.
4 1/2s '09 J-J \$10,000. July 1 '19-'20
Street Bonds.
4 1/2s '09 J-J \$50,000. July 1 '21-'30
4 1/2s '09 J-J 40,000. July 1 '31-'38

CHAMBERSBURG. C. H. Patterson, Clerk.
This borough is the capital of Franklin County. Incorporated 1784.

LOANS— When Due.
3 1/2s A-O \$19,000. Apr 1 1933
(Subject to call Apr 1 1908.)
Refunding Bonds
3,82 J-J \$97,000. July 1 1919
(\$10,000 subject to call 1900 and the remaining bonds 1909.)
BOND, DEBT July 1909. \$116,000

CHARLEROI. Ira L. Nickeson, Clerk.
This borough is in Washington County. Incorporated Feb. 8 1892.

LOANS— When Due.
5s '04 \$8,600. 1915
5s '06 9,100. 1917
4s '09 86,000. 1929
4s '01 20,000. 1925
5s '04 32,000. 1932
4 1/2s '07 16,000

TAX EXEMPT.—Bonds of 1894, 1896, 1899 and 1901 are exempt from taxation. Bonds of 1904 are subject to tax.

CHARLEROI SCHOOL DISTRICT. Ira L. Nickeson, Secretary. Bonds are tax-exempt.

CHESTER. E. B. McClenachan, Treas.
Chester is situated in Delaware County. Incorporated 1866. With the exception of the paving bonds, the issues given below are tax-exempt in Pennsylvania.

LOANS— When Due.
Refunding Bonds—(Tax Exempt).
4s '07 J-J \$200,000. July 1 1937
(Subject to call July 1 1917.)
City Bonds.
3 1/2s '09 J-J \$176,000. July 1929
25,000. Apr 1 1913
3 1/2s '03 A-O 30,000. Apr 1 1923
30,000. Apr 1 1933
3 1/2s '04 J-J 70,000. July 1 1934
(Subject to call July 1 1924.)
4s '09 J-J 70,000. Jan 1 1939
(Subject to call Jan. 1 1919.)
4 1/2s '10 J-J 200,000. July 1 '15 & '20
100,000. July 1 1925

CHESTER SCHOOL DISTRICT. Wm. M. Bowen, Secretary.
LOANS— When Due.
4s J-J \$70,000. July 1914
High School Bonds.
3 1/2s J-J \$125,000. July 1 1931
4s '04 J-D 30,000. Dec 1 1934
INTEREST is payable at the Delaware County Trust Co. in Chester.

CLARION COUNTY POOR DISTRICT. R. Cyphert, Clerk.
LOANS— When Due.
County Home.
4s J-J \$32,000. July 1 '11-'26
BOND, DEBT Oct 1910. \$32,000
INTEREST payable in Clarion.

COATESVILLE. P. R. Baker, Secretary.
This borough is in Chester County.

LOANS— When Due.
Water and Sewer Bonds.
3 1/2s J-J \$34,000. July 1 '11-'28
Refunding Bonds.
4s J-J \$76,980. July 1 1931

LOANS— When Due.
Water Bonds.
4 1/2s J-J \$12,500. Jan 1 1927
(Subject to call July 1 1898.)
4 1/2s J-J \$8,300. 1926

INTEREST on the street repaving bonds is payable at the National Bank of Chester Valley, Coatesville; on the refunding and water bonds at the Borough Treasurer's office.

COATESVILLE SCHOOL DISTRICT. H. E. Williams, M. D., Secretary.
Bonds are tax-exempt.

LOANS— When Due.
3 1/2s A-O \$21,000. Oct 1 '11-'31
4s F-A 15,000. Feb 1 1926
4s 15,000. 1923-1937
4s '06 J-J 29,000. Jan 1 1937
(Subject to call \$1,000 yearly beginning Jan 1 1908.)
INTEREST is payable at Nat. Bank of Chester Valley Coatesville.

COLUMBIA. Max J. Bucher, Secretary of Council.
Columbia is in Lancaster County, Inc. April 1814. Bonds are tax-exempt.

LOANS— When Due.
Refunding Bonds.
3 1/2s J-J \$115,000. 1929
(Subject to call.)
BOND, DEBT May 1 1910. \$115,000
INTEREST is payable at the Columbia Trust Co., Columbia.

COLUMBIA COUNTY. C. F. Linhart, Commissioner.
Bloomsburg is the county seat. Bonds are tax exempt.

LOANS— When Due.
Bridge Bonds
4s A-O \$149,804. 1911-1932
Refunding Bonds.
4s '09 J-J \$4,000. 1920-1923
10,000. 1935-1936
INT. payable at Bloomsburg.

CONNELLSVILLE. Isaac W. Rutter, Treasurer.
This borough is in Fayette County. Incorporated in 1806. All bonds, with the exception of the sewer issue, are non-taxable. In 1909 absorbed the boroughs of Connelleville and New Haven.

LOANS— When Due.
Street-Improvement Bonds.
4s F-A \$15,000. 1917
(Subject to call after 5 years.)
Refunding Bonds.
3 1/2s F-A \$20,000. 1920
(Subject to call after 5 years.)
4 1/2s '08 A-O \$47,500. Oct 1 1933

CONNELLSVILLE SCHOOL DISTRICT. Bert J. Thomas, Secretary.
LOANS— When Due.
School Bonds—Tax Exempt.
5s '08 J-D \$1,500. Dec 1 1911
1,000. Dec 1 1912
6,000. Dec 1 '13-'16
2,500. Dec 1 1917
4 1/2s '05 J-D 36,000. Dec 1 '11-'19
(See V. 81, p. 1624, for maturity.)

CORAOPOLIS. E. C. Harper, Borough Clerk.
This borough is in Allegheny County. Bonds are exempt from State tax.

LOANS— When Due.
4 1/2s A-O \$16,000. 1927
4 1/2s A-O 10,500. 1917
4s J-J 18,000. 1930
4s J-J 25,000. 1930
4s A-O 48,000. 1926
4s J-D 20,000. 1932
Improvement Bonds.
4 1/2s '07 J-J \$40,000. July 15 1937

CORRY. Wm. Postlethwait, Treasurer.
This city is in Erie County. Incorporated 1896.

LOANS— When Due.
Refunding Bonds.
4s '09 M-N \$67,500. May 1929
*Outstanding Orders.
1s '01 J-J \$5,000. Jan 1921
*Repairs on City Building.
4s '03 F-A \$3,500. Feb 1923
Paving Bonds.
4s '09 M-S \$3,500. Sept 1 1929
Sewer Bonds.
4s '03 J-D \$8,300. Dec 1923

CRAFTON. F. C. Stephens, Clerk.
This borough is in Allegheny County.

LOANS— When Due.
Funding Bonds (Tax free).
4s '09 M-N \$3,000. Nov 1 '20-'23
8,000. Nov 1 '23-'26
6,000. Nov 1 '27-'28
20,000. Nov 1 '37-'38
Sewer, Street & Funding Bonds.
4s '06 J-D \$11,000. June 1 '11-'21
24,000. June 1 '22-'31
30,000. June 1 '34-'36
s '95 12,000

DAUPHIN COUNTY. J. H. Strock, Clerk County Com.
County seat is Harrisburg. Bonds are free from State tax.

LOANS— When Due.
4s '01 A-O \$39,000. Apr 1 1911
3s '02 J-D 75,000. Dec 1 1932
3 1/2s '03 A-O 125,000. Apr 1 1918
Refunding Bonds.
3s '01 J-J \$291,000. Jan 1 1931
INTEREST is payable at County Treasurer's office.

DONORA. Geo. W. Allen, Clerk.
This borough is in Washington County. Incorporated Feb. 11 1901.

LOANS— When Due.
Sewer & Street Bonds (tax free).
4 1/2s F-A \$10,000. Aug 1 1914
4 1/2s F-A 15,000. Aug 1 1910
4 1/2s F-A 16,000. Aug 1 1924
4 1/2s F-A 19,000. Aug 1 1929
4 1/2s F-A 7,000. Aug 1 1931

DONORA SCHOOL DISTRICT. Benj. Fielding, President.
LOANS— When Due.
School Bonds—Tax Exempt.
4 1/2s '06 M-N \$34,000. May 1 '11-'27
s '07 40,000

DUNMORE. John J. Gilligan, Chief Burgess.
 This borough is in Lackawanna County. Incorporated in 1864.
LOANS— When Due.
 Sinking fund—1864-1900 \$146,500
Funding Bonds.
 4 1/2's '08 J-D \$56,000. Dec 1 '11-'38
 (18,000.00—1911-1919
 45,000.00—1920-1934
 4 1/2's '08 A-O (45,000.00—1935-1939
 20,000.00—1935-1939
BONDED DEBT Dec 1908 \$155,000
 Assessed valuation 1909 2,970,277
 INTEREST on the bonds of 1908 is payable at Scranton Tr. Co., Scranton.

DUNMORE SCHOOL DISTRICT.
LOANS— When Due.
 High School Bonds.
 4 1/2's '08 \$56,000. Sept 1 1911-'28
 20,000.00. Sept 1 1929-'32

DUQUESNE. L. M. Snowden, Treasurer.
 This borough is in Allegheny County. Incorporated in 1892.
LOANS— When Due.
Furnace Bonds (Tax Free)
 4 1/2's '10 F-A \$7,000.00. Feb 1 '11-'17
Water Bonds (Tax free)
 4 1/2's '05 M-S \$25,000.00. 1911-1915
Street Bonds (Taxable)
 4 1/2's M-S \$77,000.00. 1911-1926
 4 1/2's J-D 40,000.00. 1911-1930
Street Bonds (Tax Free)
 4 1/2's '07 F-A \$65,000.00. Feb 1 '23-'25
Sewer Bonds (Tax Free)
 4 1/2's '07 F-A \$20,000.00. Feb 1 '18-'27
 INTEREST payable at Duquesne and New York.

DUQUESNE SCHOOL DISTRICT. W. C. Libengood, Secretary of Board.
 Bonds are exempt from State tax.
LOANS— When Due.
 4 1/2's --- \$6,000.00. Apr 1 '11-'16
 5s --- 2,000.00. June 1 '11-'12
 5s --- 17,000.00. June 1 '11-'27
 4s --- 23,000.00. July 1 '15-'28
 5s --- 8,000.00. Aug 1 '12-'19
 4s --- 15,000.00. Oct 1 '11-'25

EASTON. M. B. Hulsizer, Treasurer.
 This city is situated in Northampton County. Incorporated 1886.
LOANS— When Due.
Sewer-Construction Bonds.
 4s '90 J-D \$65,000.00. Dec 1 1920
 4s '91 J-D 22,000.00. Dec 1 1921
Sewer & Fire Department Bonds.
 4s '94 F-A \$16,900.00. Feb 1 1924
Street, Fire and Light Bonds.
 4s '94 M-N \$12,300.00. May 1 1924
Street and Sewer Bonds.
 4s '97 A-O \$18,600.00. Oct 1 1927
Refunding & Improvement Bonds.
 3 1/2's '98 A-O \$120,200.00. Apr 1 1928
Street-Improvement Bonds.
 3 1/2's '99 J-J 200.00. Jan 1 1929
 (Subject to call Jan. 1 1904.)
Refunding Bonds.
 3 1/2's '99 J-J \$41,300.00. Jan 1 1919
 (Subject to call Jan. 1 1904.)
Refunding and Sewer Bonds.
 3 1/2's '06 J-J \$36,500.00. Jan 1 1911
 INTEREST payable by City Treas. Bonds are all tax exempt.

EASTON SCHOOL DISTRICT. John J. Selp, Secretary.
 All bonds are exempt from State tax.
LOANS— When Due.
 3 1/2's '02 A-O \$59,000.00. Oct 1 1922
 (Subject to call Oct 1 1912.)
 4s '04 F-A \$72,000.00. Aug 1 1924
 (Subject to call Aug 1 1914.)
 3 1/2's '00 J-J \$7,000.00. Jan 1 1920
 (Subject to call Jan 1910.)
 INTEREST on all bonds is payable at Easton Trust Co., Easton.

EAST PITTSBURGH. A. H. Snyder, Secretary Council.
 This borough is in Allegheny County. Incorporated April 1895. Street
 4 1/2's of 1906 are exempt from 4-mill State tax.
LOANS— When Due.
Street Bonds.
 5s J-J \$13,000.00. Part'y to 1923
 5s J-J 15,500.00. Part'y to 1924
 4 1/2's J-J 44,500.00. Part'y to 1930
 4 1/2's '06 J-J \$7,000.00. Jan 1 '12-'34
 For maturity see V. 53, p. 117
BOND. DEBT Apr 1 1910 \$130,000
 INTEREST payable at East Pittsburgh.

EAST PITTSBURGH SCHOOL DISTRICT. R. O'Rourke, Secretary.
School Bonds—Tax Exempt.
 BOND. DEBT June 6 1910 \$58,000
 Assessed valuation 1910 \$377,000
 School tax (per \$1,000) 1910 \$5.50

EDGEWOOD SCHOOL DISTRICT. F. G. Craighead, Secretary (P. O. Swissvale Station, Pittsburgh).
 This district is in Allegheny County. Bonds of 1908 are tax-free.
LOANS— When Due.
 4s '99 J-J \$12,000.00. 1911-1916
 4 1/2's '07 J-J 11,000.00. 1911-1921
 4 1/2's '08 J-J 150,000.00. July 1 '11-'16
 128,000.00. July 1 '17-'30
BOND. DEBT May 18 '10 \$61,000
 Assessed valuation 1909 3,500,000
 School tax (per \$1,000) 1909 \$5.00
 INT. at First N. Bank, Swissvale.

EDGEWORTH. Fleming Nevin, Borough Secretary.
 This borough (P. O. Sewickley) is in Allegheny Co. Incorporated 1904.
Sewer Bonds—(Exempt State tax)
 4s '08 F-A \$75,000.00. Aug 1 '11-'35
BOND. DEBT Apr 2 1909 \$75,000
 Floating debt 11,000
 Sinking fund (bond) 9,000
 INTEREST is payable at the Colonial Trust Co. of Pittsburgh.

EDWARDSVILLE SCHOOL DISTRICT.
 This district is in Luzerne County.
LOANS— When Due.
 5s '00 --- \$11,000.00. Oct 1 '11-'21
 5s '06 --- 12,000.00. Aug 1 '11-'22

ELLWOOD CITY. D. D. Cunningham, Burgess.
 This borough is in Lawrence County.
LOANS— When Due.
Sewer, Street & Building Bonds.
 4 1/2's '07 J-J \$20,000.00. 1927
 5s J-J 12,000.00. 1917
 (Subject to call after 10 years.)
 4 1/2's '08 A-O \$8,000.00. 1919
 (Subject to call after 10 years.)
 4 1/2's M-S \$15,000.00. 1926
 (Subject to call after 10 years.)
Electric Light Plant Bonds.
 4 1/2's M-N \$10,000.00. 1920

EMSWORTH. John V. Sevin, Clerk.
 This borough is in Allegheny County. Incorporated July 14 1896.
LOANS— When Due.
Sewer, Street and Funding Bonds.
 4s '06 M-S \$11,500.00. Dec 1 '11-'33
 (5,000.00. Sept 1 1921
 4 1/2's '06 M-S (5,000.00. Sept 1 1926
 10,000.00. Sept 1 1926
 12,000.00. Sept 1 1936
 4 1/2's '08 F-A 13,000.00. Aug 1 1923
Building Bonds.
 4 1/2's M-N \$5,000.00. 1925
 INTEREST is payable at the Real Estate Savings & Trust Co., Allegheny.

EPHRATA. T. C. Reddig, Clerk.
 This borough is in Lancaster County. Inc. 1892. Bonds are tax-exempt.
LOANS— When Due.
Electric-Light Bonds.
 4s '03 Jan \$9,500.00. 1933
 (Subject to call after 1908.)
 4s Apr \$6,000.00. 1938
 (Subject to call after 1914.)
Water Bonds.
 4s '06 J-J \$45,000.00. 1936
 (Subject to call after 1916.)
Water and Funding Bonds.
 4s '10 A-O \$5,500.00. 1940
 (Subject to call after 1915.)
 INTEREST is payable at the Borough Treasurer's office.

ERIE. J. A. Gensheimer, Comptroller; T. Hanlon, City Clk.
 This city is in Erie County. All bonds are free from State tax.
LOANS— When Due.
Judgment and Liability Bonds.
 3 1/2's '05 J-J \$34,000.00. May 1 1925
 (Subject to call May 1 1915.)
Miscellaneous Bonds.
 3 1/2's J-J \$63,154.00. July 1 1923
 (Subject to call July 1 1913.)
Hospital Bonds.
 3 1/2's J-J \$15,000.00. July 1 1922
 (Subject to call July 1 1912.)
Street Bonds.
 4s July \$70,000.00. July 1 1921
 (Subject to call July 1 1911.)
 3 1/2's J-J \$19,500.00. July 1 1922
 (Subject to call July 1 1912.)
 INTEREST on the loan due in 1914 is payable at the First National Bank, New York; other loans at office of City Treasurer.

ERIE SCHOOL DISTRICT. W. J. Flynn, Sec. Board of Education.
 All bonds are tax-exempt to hold 5%.
LOANS— When Due.
 4s A-O \$14,000.00. Apr 1 1914
 8,000.00. Apr 1 1911
 4s A-O 5,000.00. Oct 1 1911
 (2,000.00. June 1 1911
 1,000.00. June 1 1913
 2,000.00. June 1 1915
 4s J-D (4,000.00. May 1 '12-'14
 12,000.00. May 1 '12-'15
 4,000.00. May 1 1913
 4s M-N 3,000.00. May 1 1911
 4s '04 M-S 75,000.00. Sept 1 '15-'24
 INTEREST payable in Erie.

FRANKLIN. Robert F. Glenn, Mayor.
 This city is in Venango County. Incorporated Jan. 14 1909. Water
 bonds of 1908 are tax-exempt.
LOANS— When Due.
 \$50,500.00. 1911-1915
Water Plant Purchase Bonds.
 4s '08 s-a (59,000.00. 1911-1918
 170,000.00. 1919-1935
 60,000.00. 1936-1938

GLASSPORT. W. S. Kearney, Treasurer.
 This borough is in Allegheny County. Incorporated July 21 1902.
Funding Bonds.
 5s '08 J-J \$40,000.00. July 1 '14-'23
 130,000.00. July 1 '24-'38
 4 1/2's '02 M-S 15,000.00. 1910-1922
 4s '03 J-D 54,000.00. 1910-1955
 INTEREST on the 4 1/2's and 5s at U. S. Mtge. & Trust Co., New York; on 4s at Northern Trust Co., Philadelphia.

GREENSBURG. D. P. Hudson, Treasurer.
 This borough is in Westmoreland County. Incorporated in 1799.
LOANS— When Due.
 4 1/2's '02 J-J \$9,500.00. 1910-1931
 4s '99 J-D 32,000.00. June 1 1929
 (Subject to call June 1 1910.)
 4s '00 A-O \$28,000.00. Oct 1 1930
 (Subject to call Oct 1 1920.)
 4s '00 A-O \$9,000.00. Oct 1 1930
 (Subject to call Oct 1 1920.)
 4 1/2's '08 M-S \$50,000.00. 1938
 (Subject to call after 1918.)
 4s '01 F-A \$2,000.00. Aug 1 1931
 (Subject to call Aug. 1 1921.)
 INTEREST is payable at the Borough Treasurer's office.
TAX FREE.—All bonds are free from taxation.

GREENSBURG SCHOOL DISTRICT.
LOANS— When Due.
 5s '96 J-J \$40,000.00. 1926
 (Subject to call after July 1 1906.)
 4s '04 J-J \$44,000.00. 1938
 (Subject to call after July 1 1914.)
 4s '08 J-J \$110,000.00. July 1 1938
 (Subject to call after July 1 1928.)

HANOVER TOWNSHIP.
 This township is in Luzerne County.
LOANS— When Due.
School Bonds.
 5.40s M-N \$44,000.00. Nov 1 '14-'24
 6,000.00. Nov 1 1925
 4s F-A 40,000.00. Aug 1 '12-'22
 20,000.00. Aug 1 1932

HARRISBURG. Henry W. Gough, Comptroller
 Harrisburg, the capital of the State, is situated in Dauphin County. Incorporated March 19 1860. All bonds are exempt from all taxation.
LOANS— When Due.
Water Bonds
 4s J-J \$25,000.00. Jan 1 1913
 4s J-J 22,300.00. Jan 1 1914
 4s J-J 105,900.00. Jan 1 1915
 4s J-J 21,000.00. Jan 1 1916
 4s J-J 63,000.00. 1923
 4s J-J 72,000.00. July 1 1924
 3s J-J 75,000.00. Jan 1 1932
City Bonds.
 4s J-J \$65,000.00. July 1 1920
 4s J-J 14,000.00. 1918
 4s J-J 2,000.00. 1917
 4s J-J 9,000.00. 1919
 4s J-J 27,500.00. 1921
 4s J-J 8,700.00. 1923
 4s J-J 7,000.00. July 1 1924

The sinking fund receives yearly interest on the city's debt and 5% of the principal.
HARRISBURG SCHOOL DISTRICT. D. D. Hammelbaugh, Secretary.
 All bonds are exempt from State tax.
LOANS— When Due.
 4s A-O \$30,000.00. Oct 1 1921
 A-O 20,000.00. Apr 1 1922
 A-O 70,000.00. Oct 1 1922
 A-O 10,000.00. Oct 1 1914
 A-O 25,000.00. Apr 1 1916
 4s A-O \$75,000.00. Oct 1 1916
 4s J-J 63,000.00. Jan 1 1917
 3 1/2's A-O 92,000.00. Apr 1 '11-'33
 J-J 10,000.00. Jan 1 1913
 4s '08 J-J \$2,800.00. Jan 1 '14-'20
 127,000.00. Jan 1 '30-'38
 4s '05 A-O 25,000.00. Apr 1 1921
 4s '05 A-O 25,000.00. Apr 1 1921
OPTIONAL.—Bonds are subject to call as follows: 10 years before maturity, and 15 years before maturity.

HAZLETON. Philip Bachman, Treasurer.

This city is in Luzerne County. Incorporated 1891; organized 1892.
LOANS—When Due.
Paving Bonds (Tax exempt).
4s '06 F-A \$35,000—Feb 1 1936
(Subject to call after Feb 1 1911.)
BOND, DEBT Oct 1910—\$100,100
Assessed valuation 1909—8,497,676
(Assessment about 1/2 actual value.)
Tax rate (per \$1,000) 1909—\$18.60
Population in 1909—14,230

HAZLETON SCHOOL DISTRICT.

G. Probert, Clerk of School Board.
LOANS—When Due.
Building Bonds—Tax exempt.
4s '03 J-D \$7,100—1923
(Subject to call after 1898.)
4s '05 M-S 3,000—1925
(Subject to call after 1900)
4s '01 F-A \$30,000—1931
(Subject to call after 1906.)

HOMESTEAD. Andrew Hill, Borough Clerk.

This borough is in Allegheny County. Incorporated October 1830.

LOANS—When Due.
Funding Bonds.
5s 4s J-J \$25,000—Jan 1 1918
4s J-J \$5,000—July 1 1932
4 1/2s '08 M-N 30,000—May 1 1940
Sewer and Funding Bonds.
5s 4s J-D \$13,000—Yrly to 1918
Refunding Bonds.
4s J-J \$15,500—Jan 1 1919
4s J-J \$1,000—July 1 1922
4 1/2s '08 A-O \$6,000—Apr 1 1928
4 1/2s '09 M-S 24,500—Mch 1 1934
4 1/2s '10 M-N 15,000—May 1 1940
Fire Protection Bonds.
5s 4s J-J \$1,500—Yrly to 1912
Building Bonds.
4 1/2s F-A \$30,000—Aug 1 1934
Garbage Furnace Bonds.
4s J-J \$15,000—July 1 1917
INTEREST is payable at the First National Bank, Homestead.
TAX FREE.—All bonds are free from State tax.

HOMESTEAD SCHOOL DISTRICT.

LOANS—When Due.
5s 4s M-S \$6,000—Sept '11-'13
4s M-N 35,000—May 1 1910
4s J-D 20,000—Dec 1 1925
4 1/2s '09 J-J 24,000—July 1 '11-'34
4 1/2s '10 A-O 120,000—Apr 1 1940

INDIANA. John S. Taylor, Borough Clerk.

This borough is the county seat of Indiana County. Incorporated in 1805. Bonds are all tax exempt.

LOANS—When Due.
Paving Bonds, Series D.
4s '09 J-J \$37,000—July 1936
(Subject to call 1916.)
Sewer Bonds, Series C.
4s '03 M-S \$18,000—Sept 1933
(Subject to call 1904.)
Sewer Bonds, Series E.
4 1/2s '09 J-J \$10,000—July 1 '19-'24
4 1/2s '09 J-D 5,000—July 1 '23-'29
10,000—July 1 '30-'34
15,000—July 1 '35-'39

JOHNSTOWN. J. H. Horrocks, Comp.; C. H. Wehn, Treas.

This city is in Cambria County. Incorporated Dec. 18 1889. The city pays the State tax on all bonds.

LOANS—When Due.
Fire Alarm.
4s '04 J-J \$8,000—Jan 1 1924
(Subject to call after Jan 1 1904.)
Building Bonds.
4s '00 M-S \$60,000—Sept 1 1930
(Subject to call after Sept 1 1905)
Hospital Bonds.
4s '02 M-N \$10,000—Nov 1 1932
(Subject to call after Nov 1 1912.)
Fire Department Bonds.
4s '06 J-D \$50,000—June 1 1936
(Subject to call after June 1 1916.)
River Improvement Bonds.
5s '01 M-N \$40,000—May 1 1921
(Subject to call after May 1 1896.)
Morrellville Boro. Bonds.
5s '02 M-S \$10,000—Sept 1 1912
(Subject to call after Sept 1 1897.)
5s '03 M-S \$10,000—Sept 1 1913
(Subject to call after Sept 1 1898.)
INTEREST payable in Johnstown

JOHNSTOWN SCHOOL DISTRICT.

LOANS—When Due.
3 1/2s '01 M-N \$78,000—May 1 1931
(Subject to call after May 1 1906.)
3 1/2s '02 J-D \$17,000—June 1 1932
(Subject to call June 1 1907.)
4s '06 J-D \$90,000—June 1 1936
(Subject to call after May 1 1911.)
4 1/2s '08 F-A \$100,000—Feb 1 1938
(Subject to call after Feb. 1 1913.)
INTEREST payable at office of City Treasurer.

KANE SCHOOL DISTRICT.

This district is in McKean County.
LOANS—When Due.
5s '07 A-O \$88,000—Oct 1 '10-'36
BOND, DEBT July 1910—\$115,500
Floating debt—8,440

LACKAWANNA COUNTY.

County seat is Scranton.
LOANS—When Due.
Funding Bonds.
5 1/2s '03 M-N \$100,000—May 1 '13-'23
50,000—May 1 1933
4s '08 J-D 180,000—Dec 15 1938
Refunding Bonds.
4s '02 A-O \$225,000—Apr 1 1922
Refunding Court House Bonds.
4s '06 J-D \$135,000—Dec 1 1936

LANCASTER. J. H. Rathfon, Comptroller.

This city is the capital of Lancaster County. Incorporated March 20 1818. Bonds are exempt from all taxes.

LOANS—When Due.
Judgment Bonds.
4s A-O \$120,000—Oct 1 1925
(Subject to call after 1915.)
Sewer Bonds.
3 1/2s '04 M-S \$3250,000—Sept 1 1934
(Sub. to call part yearly from 1924.)
4s '06 A-O \$90,000—Oct 1 1936
(Subject to call after Oct 1 1926.)
Sewer & Fire Dept. Bonds.
4s '10 A-O \$5,000—Apr 1 1940
(Subject to call Apr 1 1930.)
Refunding Water Bonds.
3 1/2s J-J \$125,000—V. 76, p. 1150
INTEREST is payable in Lancaster

LANCASTER SCHOOL DISTRICT. H. A. Schroyer, Treasurer.

LOANS—When Due.
4s '00 J-J \$75,000—Jan 1 '36-'38
4s '09 J-J 30,000—Jan 1 1939
1920-1930
4s '10 J-J 45,000—Jan 1 1940
4s '08 J-J 30,000—Jan 1 1934
4s '07 J-J 170,000—Jan 1 '14-'31
4s '07 J-J 60,000—Jan 1 '22-'33-35
BOND, DEBT June 1 1910—\$430,000
Assessed valuation 1910—\$24,487,636
School tax (per \$1,000) 1910—\$5.00
INTEREST on the 4s due 1911 to 1920 and 1930 to 1940, and bonds of 1907 and 1909, is payable at the Treasurer's office; on all other bonds at the Union Trust Co., Lancaster. All bonds are tax-free.

LANCASTER COUNTY. T. J. Marsh, Dep. Comptroller.

Lancaster is the county seat. Bonds are tax-exempt.
LOANS—When Due.
Improvement Bonds—
3 1/2s '97A-O \$57,400—Apr 1 1917
(Subject to call after Apr 1 1907.)
3 1/2s '98A-O \$87,200—Apr 1 1928
3 1/2s '98A-O \$144,100—Oct 1 1928
3 1/2s '99A-O 171,100—Apr 1 1929

LATROBE. W. H. Flickinger, Treasurer.

This borough is in Westmoreland County. Inc. in 1851. The bonds below are free from all taxes. Interest is payable at Latrobe Trust Co.

LOANS—When Due.
Funding & Impt. Bonds.
4 1/2s '09 J-J \$54,000—Jan 1 '12-'38
3,000—Jan 1 1939
5s '06 J-D 15,000—June 1 1926
(Subject to call after 1911.)
4 1/2s '01 M-N 25,000—Nov 1 1931
(Subject to call after 1916.)

LATROBE SCHOOL DISTRICT. J. A. McComb, Secretary School Board.

Bonds given below are free from all taxes.
LOANS—When Due.
Funding Bonds.
4 1/2s '09 J-J \$33,000—Jan 1 '11-'32
INTEREST payable at the Latrobe Trust Co. in Latrobe.

LEBANON. Thos. S. Walmer, Comp.; D. M. Sharp, Clerk.

This city is in Lebanon County. Incorporated Nov. 25 1885. Bonds are exempt from State tax.

LOANS—When Due.
3 1/2s '06 A-O \$20,000—1925
4s '10 A-O \$70,000—Apr 1 '15-'20
170,000—Apr 1 '25-'30
Refund'g Water Bds.—
3 1/2s A-O \$104,000—Apr 1 '12-'32
(\$21,000 every 5 years.)
Funding Bonds—
3 1/2s A-O \$64,000—Apr 1 '12-'22
(\$21,000 every 5 years.)

LEBANON SCHOOL DISTRICT. J. H. Seltzer, Secretary.

LOANS—When Due.
Refunding Bonds.
4s '10 \$123,000—
(\$25,000 every 5 years.)

LEBANON COUNTY. R. B. Light, Clerk.

Lebanon is the county seat.
LOANS—When Due.
Bridge Bonds.
4s A-O \$30,550—1925
Funding Bonds.
4s '04 A-O \$25,000—1919-1934
4s '10 M-N \$125,000—May 1 '15-'35
(\$25,000 every five years.)
INTEREST payable at County Treasurer's office.

LEHIGH COUNTY. J. S. Troxell, Chief Clerk.

Allentown is the county seat.

LOANS—When Due.
Funding and Improv'm't Bonds.
4s '09 A-O \$200,000—April 1 1924
(Subject to call April 1 1914.)
4s '10 M-N \$125,000—May 1 '15-'35
(\$25,000 every 5 years.)

LEWISTOWN. L. Koenig, Chairman Finance Committee.

This borough is in Mifflin County.
LOANS—When Due.
Sewer Bonds—Tax exempt.
4s M-N \$85,000—1934
(Subject to call after 1909.)
Hose House Bonds—Tax exempt.
5s '08 F-A \$5,000—Feb 1 1938
(Subject to call Aug 1 1913.)
INTEREST at Treasurer's office.

LOCKHAVEN. Frank E. Harder, Treasurer.

This city is in Clinton County. Incorporated March 28 1870.

LOANS—When Due.
Refunding Bonds.
4s '08 J-D \$25,000—Dec 1 1918
3 1/2s '04 M-N 84,500—May 1 1924
3 1/2s '03 A-O 10,000—Oct 1 1923
(Subject to call after Oct 1 1908.)
3 1/2s '10 J-J 8,500—July 1 1920
(Subject to call after July 1 1912.)
3 1/2s '10 M-N 15,000—Nov 1 1930
(Subject to call Nov. 1 1920.)
4s '07 J-J \$20,000—Jan 1 1927
(Subject to call after Jan. 1 1912.)

TAX FREE TO HOLDERS.—State tax on bonds is paid by city.
INTEREST payable at the City Treasurer's office.

LOCK HAVEN SCHOOL DISTRICT. J. W. Dickey, Chairman Fin. Com.

All bonds are exempt from State tax. Issues of '95, '97 & '00 subject to call after 10 years; issue of 1902 subject to call after 15 years.
LOANS—When Due.
3 1/2s '00 M-S \$6,000—Mch 1 1920
3 1/2s '07 F-A 8,000—Aug 1 1917
4s '08 J-D 5,000—June 1 1918
3 1/2s '02 M-N 34,000—May 2 1922

LOGAN TOWNSHIP SCHOOL DIST. J. M. Edwards, Sec.

This district is in Blair County.
LOANS—When Due.
Refunding and Building Bonds.
4 1/2s '07 J-J \$65,000—Jan 1 1922
(Subject to call after Jan 1 1917.)
BOND, DEBT June 6 '09—\$65,000
INTEREST payable at Union Bank of Altoona.

LOWER MERION TOWNSHIP. G. C. Anderson, Secretary.

This township (P. O. Ardmore) is in Montgomery County.

LOANS—When Due.
Sewer Bonds (Continued).
3 1/2s J-J \$50,000—July 1 1933
3 1/2s '13 J-J \$198,000—July 1 '15-'28
(\$40,000 due each 5 years.)
4s '03 J-J \$150,000—Jan 19-'24-'29
150,000—Jan 1 1934

LOWER MERION TWP. SCHOOL DIST. W. J. Byrnes Jr., Secretary.

LOANS—When Due.
4s '09 J-J \$200,000—July 1 '14-'39
(See V. 88, p. 1513, for maturity.)
'01—34,000
'09—18,100
4 1/2s '10 A-O \$60,000—Oct 1 '25-'30-35
25,000—Apr 1 1940
INTEREST payable at Merion Title & Trust Co., Ardmore.

LUZERNE COUNTY. James A. Dewey, Dep. Co. Compt. The county seat is Wilkes-Barre. Int. payable at Treasurer's office.

Court House Bonds. When Due.
 434s '07 J-D \$200,000...1912-1916
 300,000...1917-1922
 300,000...1923-1927
 120,000...1914-1917
 140,000...1918-1921
 160,000...1922-1925
 180,000...1926-1929
 200,000...1930-1933

TAX FREE.—All bonds of this county are exempt from taxation to holders. The county pays a State tax of 4 mills.

LYCOMING COUNTY. A. P. Zuber, Commissioners' Clerk. County seat is Williamsport.

LOANS— When Due.
 4s F-A \$17,000...Feb 1 1913
 (Subject to call Feb 1 1903.)
 4s J-D \$40,000...Dec 1 1914
 (Subject to call Dec 1 1904.)

McKEESPORT. M. H. Coleman, Mayor; C. E. Soles, Comp. This city is in Allegheny county.

LOANS— When Due.
 434s J-J \$42,000...July 1 1920
 4s M-S \$121,000 serially to Sept '17
Refunding Bonds.
 4s J-J \$25,500...
Various Purposes.
 4s '05 J-J \$50,000...Jan 1 1931
 (Subject to call on Jan 1, \$2,000 yearly, 1910 to 1925, and \$5,000 yearly, 1926 to 1931, inclusive.)

Water Bonds.
 5s J-J \$75,000...July 1 1911
 (Subject to call on 60 days' notice.)
 4s '05 M-N 200,000...Jan 1 '11-'35
 4s '09 30,000...Jan 1 '24-'39

TAX FREE.—The water of 4 of 1906, bonds of 1907 and improvement bonds of 1909 are tax-exempt.

McKEESPORT SCHOOL DISTRICT. Wm. T. Norton, Secretary. The 3 1/4% bonds are tax-exempt.

LOANS— When Due.
 434s A-O \$65,000...1924
 334s J-J 75,000...1911-27
 334s M-N 100,000...May 1 1930
 4s '05 J-J 249,000...Jan 2 '11-'34

INTEREST on the \$65,000 issue is payable at the Pittsburgh Trust Co in Pittsburgh; on other loans at National Bank of McKeesport.

McKEES ROCKS. Jno. P. Pastre, Treasurer. This borough is in Allegheny County.

LOANS— When Due.
 4s '05 \$40,000...1915
 4s '08 25,000...serial
 4s '03 22,000...serial
 4s '06 118,000...serial

TOTAL DEBT June 1 '10...\$270,000

MASONTOWN. This place is in Fayette County.

LOANS— When Due.
 434s '10 \$17,000...Aug 1 1940

MEADVILLE. Henry Haas, Comptroller. This city is in Crawford County.

Water Works Bonds.
 4s '98 A-O \$153,000...Jan 1 1929
 (Subject to call Jan 1 1904.)
 4s '03 J-J 335,000...July 1 1933
 (Subject to call 1918.)

Refunding Bonds (Tax free).
 4s '05 J-J \$30,000...1935
 (Subject to call 1910.)
 4s '06 J-J 58,000...July 1 1936
 (Subject to call July 1 1921.)

MERCER COUNTY. T. J. Gillespie, Treasurer. Mercer is the county seat. Bonds are free from all taxes.

LOANS— When Due.
 4s '09 J-D \$60,000...1929
 (Subject to call part yearly from 1911)
 BOND. DEBT June 1 1910...\$360,000

MILLVALE SCHOOL DISTRICT. T. D. Bunn, Secretary. This district (P. O. Allegheny) is in Allegheny County.

LOANS— When Due.
 434s '08 J-J 57,000...July 1 '13-'38
 BOND. DEBT May 18 '10...\$67,000
INTEREST payable at Bank of Millvale.

MONESSEN. J. E. Pittman, Clerk. This borough is in Westmoreland County. Incorporated Sept. 3 1898. Bonds are exempt from State tax.

LOANS— When Due.
 5s '07 J-D \$30,000...1926-27
 20,000...1934-1935
 25,000...1936

TOTAL DEBT Oct 1910...\$251,287

MONTGOMERY COUNTY. R. C. Miller, Clerk. County seat is Norristown. All bonds are exempt from taxation.

LOANS— When Due.
 434s M-S \$350,000...1913-1933
 (\$50,000 due every five years.)
 4s '06 J-D \$50,000...June 1 '11 & 18
 1200,000...Oct 1921-26-31-38

MT. CARMEL SCHOOL DISTRICT. C. Elmer John, Sec'y.

LOANS— When Due.
 4s '08 M-S 74,000...Sept 1 1938
 (Subject to call after Sept 1 1918.)
INTEREST on the bonds of 1908 is payable at the Treasurer's office.

MUNHALL SCHOOL DISTRICT. John Bell Jr., Secretary. A district in Allegheny County.

LOANS— When Due.
 4s '03 J-J \$70,000...1923
 4s '05 J-J 15,000...1923
 4s '05 J-J \$10,000...1925

INTEREST payable at the Monongahela Trust Co., Homestead, Pa.

NARBERTH. A. P. Redifer, Chairman Finance Committee. This town is in Montgomery County. Incorporated Jan. 21 1895.

LOANS— When Due.
 4s '06 J-J \$1,000...Jan 1 1912
 2,000...Jan 1 '14-'16
 2,000...Jan 1 '18-'20
 500...Jan 1 1921
 5s '07 J-D \$1,000...Dec 1 '12-'17
 1,000...Dec 1 '22-'27
 4s '02 J-J \$2,000...1917
 (Subject to call after 1912.)
 Bonds are tax-exempt.

NEW CASTLE. L. C. Hughes, Comp.; H. M. Marquis, Clk. This city is the capital of Lawrence County. Incorporated in June 1870. In 1897 the boroughs of West New Castle and Mahoning town were annexed to the city. Bonds are exempt from State tax.

LOANS— When Due.
 434s '07 A-O \$35,000...Oct 1 1927
 (Subject to call Oct. 1 1917.)
 434s '08 M-N \$12,000...July 1 1925
 (Subject to call after July 1 1913.)

Street Improvement Bonds.
 4s '06 F-A \$36,500...Aug 1 1916
 (Subject to call Aug. 1 1906.)
 4s '07 J-J \$25,000...July 1 1917
 (Subject to call July 1 1907.)
 4s '08 F-A \$35,000...Aug 1 1918
 (Subject to call Aug 1 1903.)

NEW CASTLE SCHOOL DISTRICT. Helen L. Mosley, Clerk. Bonds are all tax-exempt. Interest payable by City Treasurer.

LOANS— When Due.
 334s '09 M-N \$50,000...May 1 1919
 (Subject to call 1909.)
 334s '00 A-O \$18,000...Oct 1 1920
 (Subject to call Oct 1 1910.)
 334s '01 F-A \$20,000...Aug 1 1921
 (Subject to call Aug 1 1911.)

NORRISTOWN. Edwin Metcalf, Treasurer. This borough is the capital of Montgomery County. Incorporated March 31 1812. All bonds are free from State tax.

LOANS— When Due.
 434s A-O \$88,000...Oct 1 1927
 (Subject to call 1903.)
 334s J-J \$50,000...Apr 1 1932
 (Subject to call Apr 1 1907.)

Refunding Bonds.
 3s J-J \$160,000...July 1 1930
 (Subject to call 1905.)

INTEREST is payable at the Borough Treasurer's office.

NORRISTOWN SCHOOL DISTRICT. H. W. Stahnecker, Secretary. Bonds are all exempt from State tax.

LOANS— When Due.
 334s J-D \$62,000...1919
 (Subject to call 1909.)
 334s M-N \$31,000...1927
 (Subject to call 1907.)
 334s '04 A-O \$44,000...Oct 1 1934
 (Subject to call Oct 1 1914.)
 4s '07 M-S \$75,000...Sept 1 1937
 (Subject to call Sept 1 1917.)

INTEREST payable in Norristown.

NORTHAMPTON COUNTY. Granville Hahn, Treasurer. Easton is the county seat.

LOANS— When Due.
 Ref., Fund. & Imp. Bds. (tax-exempt)
 \$200,000...Mch 1 '19-'29
 4s '09 M-S 100,000...Mch 1 1939
 BOND. DEBT Oct 4 1910...\$300,000

NORTH BRADDOCK SCHOOL DIST. J. F. Lowers, Sec. This district (P. O. Bradnock) is in Allegheny County.

LOANS— When Due.
 434s '08 A-O \$80,000...Apr 1 '21-'28
 5,000...Apr 1 1929

NORTHUMBERLAND COUNTY. W. H. Deppen, Tax Clk. Sunbury is the county seat.

LOANS— When Due.
 BOND. DEBT Nov 9 1910...\$595,000
 Assessed valuation 1909...\$36,837,218
 County tax (per \$1,000) 1909...\$5.00
 Population in 1909...90,911

OAKMONT. W. W. Kerr, Clerk. This borough is in Allegheny County.

Street Bonds.
 434s M-N \$60,000...Final pay. '34
 434s M-N 10,000...Final pay. '37
 434s '10 J-D 15,000...June 1 '29, '34, '39
 BOND. DEBT Mch 1 1910...\$149,000

OIL CITY SCHOOL DISTRICT. W. J. Rehr, Secretary. This district is in Venango County. Bonds below are tax free.

LOANS— When Due.
 4s '05 \$4,000...1920-1927
 4s '07 3,500...1920-1927
 4s '08 3,000...1920-1927
 4s '02 12,500...1920-1927

INTEREST payable at City Treasurer's office.

PHILADELPHIA. John E. Reyburn, Mayor; J. M. Walton, Comp.; W. H. Winter, Sec'y Sink Fund Com. Philadelphia, co-extensive with the county of the same name, is the third city of the United States, and has an area of over 130 square miles. The city was founded in 1681 by William Penn, chartered in 1787, and consolidated in 1854 with the numerous outlying districts and boroughs. Many sections of the city of Philadelphia still retain their old names and are constantly referred to as such. Among these may be mentioned Germantown, Manayunk, Frankford, Bridesburg, Roxborough, West Philadelphia, Richmond, &c., &c. The county is under city control and has no separate debt. On July 1 1910 the State Supreme Court sustained the validity of the \$5,000,000 loan authorized by Council in May 1910. See V. 91, p. 100.

LOANS— When Due.
 334s '04 J-J \$16,000,000...July 1934
 334s '02 J-J 5,000,000...July 1 1932
 334s '08 J-J 7,280,000...Dec 31 '10-'22
 334s '08 J-J 1,120,000...Dec 31 '25-'24
 334s '07 J-J 1,280,000...Dec 31 1925
 4s '07 J-J 6,000,000...July 1 1937
 4s '08 J-J 4,875,000...Jan 1 1938
 4s '08 J-J 13,500,000...Jan 1 1938
 4s '09 J-J 5,739,700...July 1 1939
 4s '09 J-J 1,500,000...July 1 1939
 3s '90-91 M-N 2,070,000...Nov 1 '11-'19
 3s '92 J-J 600,000...Dec 31 '10-'21
 3s '93 J-J 1,400,000...Dec 31 '10-'17
 4s '93 J-J 875,000...Dec 31 '18-'22
 334s '04 J-J 2,870,000...Dec 31 '10-'23
 3s '95 J-J 1,800,000...Dec 31 '10-'23
 4s '10 J-J 5,000,000...July 1 1940

Registered loans overdue and yet outstanding...\$20,700
Non-registered loans overdue and yet outstanding...40,520
Non-registered coupons overdue and outstanding...14,000

INTEREST payable by Farmers' & Mechanics' Nat. Bank, Phila., Pa.

TAX FREE.—All bonds are exempt from taxation by State or city.

TOTAL DEBT, SINKING FUNDS, &c.—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 uncancelled in the sinking fund.]

SHARON HILL. Joseph Baird, Treasurer.
This borough is in Delaware County. Incorporated March 1890.
LOANS— When Due.
Street Improvement Bonds.
5g '92 J-D \$20,000 June 1923
(Subject to call after June 1 1907.)
48g '06 M-S \$30,000 Mch 1 1936
(Subject to call Mch 1 1926.)
48 '07 M-N \$5,000 Nov 11 1937
(Subject to call after Nov. 1927)

INTEREST is payable at the Borough Treasurer's office.
TAX FREE.—All bonds, with the exception of the ss of 1892, are free from taxation.

SHARPSBURG SCHOOL DISTRICT. Robt. R. Moore, Sec.
LOANS— When Due.
School Bonds (Tax-Exempt).
3 1/2s M-N \$14,000 1911-1924
4s '05 M-N 73,000 1911-1932
BOND, DEBT Nov 1910 \$87,000

SHENANDOAH. Cecil P. James, Town Clerk.
Shenandoah is in Schuylkill County. All bonds free of tax to holders.
LOANS— When Due.
Funding Bonds.
4s J-J \$40,000 1938
Refunding Bonds.
4s J-J \$25,000 1926
Water Bonds
6s J-J \$71,116 1923-1924
4s '04 M-N 25,000 1924

SHENANDOAH SCHOOL DISTRICT. T. J. Cummings, Secretary.
Bonds issued in 1885 are exempt from all taxation; other issues subject to State tax only. All bonds optional at any time.
LOANS— When Due.
4s '85 J-J \$13,200 1915
4s J-J 10,000 1915
4s A-O 20,000 1917
4s '04 J-D 30,000 1924
INTEREST at Treasurer's office.

SOMERSET. M. J. Pritts, Treasurer.
This borough is in Somerset County.
LOANS— When Due.
Street Improvement Bonds.
4 1/2s '09 J-J \$9,000 July 1 '11-'19
15,000 July 1 '20-'29
Water Bonds.
— \$1,500

SOMERSET COUNTY. E. H. Werner, Clerk County Comm.
Somerset is the county seat. Bonds are exempt from State tax.
LOANS— When Due.
Court-House Bonds.
4s M-N \$222,000 Nov 1 '11-'34
(V. 79, p. 2111, for maturity.)
TOTAL DEBT May 1 1910 \$228,000
INTEREST is payable at Farmers' National Bank.

SOUTH BETHLEHEM. Thomas Ganey, Secretary.
This borough is in Northampton County. Incorporated Aug. 23 1863.
LOANS— When Due.
Permanent Street Improve't Bonds.
4s A-O \$15,000 Apr 1 1919
4s A-O 5,000 Apr 1 1920
4s J-J 15,000 July 1 1922
4s '06 A-O 75,000 Oct 1 1936
Improvement Bonds.
4 1/2s '10 J-J \$21,000 July 1 1940
(Subject to call after July 1 1920.)
Redemption Bonds.
4s F-A \$69,500 Aug 1 1916

OPTIONAL.—Bonds (unless otherwise stated) are subject to call fifteen years from date of issue, at the option of the borough.
INTEREST at office of Borough Treasurer. All bonds are free from tax.

SOUTH BETHLEHEM SCHOOL DISTRICT. O. R. Wilt, Superintendent.
LOANS— When Due.
4s J-D \$39,100 June 1 1932
(Subject to call June 1 1912.)
BOND, DEBT Oct 1910 \$140,000
Sinking fund 10,000
INTEREST payable in So. Bethlehem at Wilbur Trust Co. and at So. Bethlehem National Bank.

SOUTH SHARON. H. H. Rutter, Burgess.
This borough is in Mercer County. Incorporated Dec. 1901.
LOANS— When Due.
4 1/2s J-J \$45,000 1913-1933
(Part due every 5 years.)
Sewer Bonds.
4 1/2s '04 J-J \$100,000 July 1 1934
Improvement Bonds
4 1/2s '09 M-N \$60,000 May 1 1939

SOUTH SHARON SCHOOL DISTRICT. A. R. Maxwell, Secretary.
Bonds are all exempt from State tax.
LOANS— When Due.
4 1/2s '07 J-J \$50,000 1937
5,000 Aug 1 1912
7,500 Aug 1 1917
10,000 Aug 1 1922
12,000 Aug 1 1927
4 1/2s M-N 30,000 1933
INTEREST is payable at Colonial Trust Co. in South Sharon, or at Pitts.

STEELTON. Chas. P. Feidt, Borough Secretary.
This borough is in Dauphin County.
LOANS— When Due.
Filter Plant Bonds (Tax exempt).
4 1/2s '08 J-D \$85,000 Dec 1 1923
Sewer Bonds.
4s \$35,000
Water Bonds.
4s \$148,000
INTEREST on the filter-plant bonds is payable at the Steelton National Bank in Steelton.

STEELTON SCHOOL DISTRICT. C. F. Zimmerman, Secretary.
Bonds are all exempt from State tax.
LOANS— When Due.
BOND, DEBT Oct 1910 \$59,000
Floating debt 23,175
Sinking fund 32,021
INTEREST payable at Steelton National Bank.

STOWE TOWNSHIP SCHOOL DISTRICT. A. H. Heck, Secretary (P. O. McKees' Rocks).
This district is in Allegheny County. Bonds are tax-exempt.
LOANS— When Due.
4 1/2s '07 F-A \$48,000 1911-1934

SWISSVALE. W. J. Cupples, Borough Secretary.
This borough is in Allegheny County.
LOANS— When Due.
Sewer Bonds.
4s A-O \$123,000 1911-1933
Refunding Bonds.
4 1/2s '07 J-J \$10,000 July 1 1917
40,000 July 1 '22 & 27
50,000 July 1 '32 & 37
Street Improvement Bonds.
4s J-J \$30,000 1934
4s J-J 5,000 1914

SWISSVALE SCHOOL DISTRICT. Bonds are tax-exempt. **INTEREST** payable at First Nat. Bank Swissvale.
BOND, DEBT Oct 1910 \$167,000
Assessed valuation 1910 \$5,086,960
School tax (per \$1,000) 1910 \$7.90

TAMAQUA. Samuel R. Beard, Treasurer.
This borough is in Schuylkill County. Incorporated in 1833. Bonds are all exempt from State, county and municipal taxation.
LOANS— When Due.
Paving & Small Pox Bonds.
3 1/2s '02 F-A \$24,000 Aug 1 1926
(Subject to call Aug. 1 1911.)
Refunding Loan.
3 1/2s '99 A-O \$25,000 1919
(Subject to call after 1904.)
Water Loan.
3 1/2s '02 s-a \$55,000 1922
(Subject to call after 1907.)
INT. payable at Treasurer's office.

TARENTUM. William A. Gibson, Clerk.
This borough is in Allegheny County. Incorporated in 1842.
LOANS— When Due.
Electric-Light Bonds.
5s M-S \$30,000 Sept 1 1923
(Subject to call Sept. 1 1908.)
4s J-D \$5,000 June 1 1932
4 1/2s '04 J-J 15,000 July 1 1934
(Subject to call July 1 1919.)
Sewer Bonds.
5s M-S \$15,000 Sept 1 1928
(Subject to call Sept 1 1908.)

Funding Bonds.
4s J-D \$19,000 June 1 1932
4 1/2s '04 J-J 12,000 July 1 1934
(Subject to call July 1 1919.)
Street Bonds.
4s J-D \$2,500 June 1 1932
4s '07 M-N \$20,000 May 1 '27 & '32
8,000 May 1 1937
4 1/2s '10 F-A 10,000 Aug 1 1932
Small-Pox.
3 1/2s '02 F-A \$12,000 Aug 1 1926
(Subject to call after Aug. 1 1911.)
TAX EXEMPT.—The bonds of 187 are free of tax to holder.

TARENTUM SCHOOL DISTRICT. S. M. Kennedy, Secretary.
BOND, DEBT Oct 1910 \$4,406,340
Assessed valuation 1910 4,406,340
INTEREST payable at Tarentum Sav. & Tr. Co., Tarentum.

TITUSVILLE. Charles H. Potter, Comptroller.
This city is in Crawford County. First charter Feb. 28 1866; present charter May 23 1889.
LOANS— When Due.
Water Bonds—Tax exempt.
3 1/2s J-J \$26,900 1920
City Bonds—Tax exempt.
3s J-J \$19,000 1919
3 1/2s 10,500 1937
3 1/2s J-J 6,100 1914
3 1/2s 51,000 1939

TURTLE CREEK. James M. Ament, Secretary.
This borough is in Allegheny County.
BOND, DEBT Oct 1909 \$77,000
Sinking fund 7,000
Assessed valuation 1909 4,975,000
TURTLE CREEK SCHOOL DISTRICT. S. M. Cunningham, Secretary.
415 Grant St., Pittsburgh
BOND, DEBT Nov 13 '10 \$76,600
Assessed valuation 1910 4,124,000

UNIONTOWN. S. Ray Shelby, Secretary.
This borough is the county seat of Fayette County. Incorporated in 1796. Bonds exempt from State tax.
LOANS— When Due.
Building Bonds (Tax Exempt).
3s A-O \$50,000 Oct 1 1930
3s Street Bonds (Tax Exempt) 1920
'06 A-O \$50,000 Oct 1 1930
Street and Sewer Bonds.
4s M-N \$149,800 May 1 1928
(Subject to call May 1 1918.)

UNIONTOWN SCHOOL DISTRICT. Chas. L. Davidson, Secretary.
A district in Fayette County. Bonds are tax-exempt.
BONDED DEBT May 1910 \$235,000
Assessed valuation 1909 6,435,855
INTEREST payable at the Merchants' National Bank in Philadelphia and at Pittsburgh Safe Deposit & Trust Co.

UPPER DARBY TOWNSHIP. This township is in Delaware County. Holder of bonds given below pays State taxes.
Funding and Road Bonds.
4 1/2s '10 \$28,000 Oct 1 1940
UPPER DARBY TOWNSHIP SCHOOL DISTRICT. This district is in Delaware County. J. Milton Lutz, Secretary.
LOANS— When Due.
4 1/2s '09 A-O \$48,000 1911-1918
12,000 1919

VENANGO COUNTY. E. K. Smiley, Clerk.
Franklin is the county seat. Bonds are free from all taxes.
LOANS— When Due.
4s J-J \$88,000 Jan 1 '11-'14
Bridge Bonds.
4s '09 M-S \$85,000 Mch 1 '15-'19
4 1/2s '10 A-O 175,000
BOND, DEBT Sept 1910 \$348,000
Floating debt 48,540

WALL. Chas. Wallace, Clerk.
This borough is in Allegheny County.
LOANS— When Due.
Street Improvement Bonds.
5s '10 A-O \$35,000 Oct 1 1940

WARREN SCHOOL DISTRICT. P. W. M. Pressel, Asst. Sec.
LOANS— When Due.
School Bonds—Tax exempt.
4s '97 J-J \$49,000 June 1 1937
(Subject to call \$11,000 every five years beginning 1907.)
3 1/2s '01 J-J \$50,000 July 1 1931
(Subject to call \$10,000 in 1921; \$20,000 in 1926.)

WASHINGTON. James V. Boyd, Treasurer.
This borough is in Washington County. West Washington, with a population of 3,700, was annexed in 1907.
LOANS— When Due.
Paving Bonds.
4s '98 A-O \$15,500 Oct 1 1911
13,000 Oct 1 1912
4s '98 A-O 5,500 Oct 1 '11-'21
4s '98 A-O 4,500 Oct 1 '11-'19
4s '04 A-O 15,000 Oct 1 1927
125,000 Oct 1 '28-'32
3.6s A-O 75,000 Oct 1 '13-'17
40,000 Nov '18-'21
4s '02 M-N 30,000 Nov '22 & '27
80,000 Nov '23-'26
5s '10 s-a 10,000 Jan 1 '14-'23
(Subject to call.)

Park Bonds
4s '04 A-O \$20,000 Oct 1 '21-'22
Assets \$70,540
Assessed valuation 1910 4,961,320
(Assessment about 65% actual value)
County tax (per \$1,000) 1910 55.00
Population in 1900 49,646
INTEREST payable by Treasurer.
WARREN SCHOOL DISTRICT. Rouse Estate Bonds (Past due)
4s July 1 \$10,000 Jan 1 '04-'05
BOND, DEBT June 1910 \$107,000
Assessed valuation 1910 4,647,750
(Assessment about 40% actual value)
School tax (per \$1,000) 1909 \$12.50
INTEREST is payable in Warren.
WASHINGTON. Funding Bonds.
4s '05 M-N \$4,000 Nov 1 '13
3,000 Nov 1 '11
4s '05 M-N 40,000 Nov 1 '11
Sewer Bonds.
4s '02 A-O \$30,000 Oct 1 '18
5,000 Oct 1 1920
4s '04 A-O 120,000 Apr 1 '22 & '24
15,000 Apr 1 1923
10,000 Nov 1 1920
4s '06 M-N 13,000 Nov 1 1921
15,000 Nov 1 1921
40,000 Nov 1 '33-'34
4s '08 M-S 30,000 Sept 1 '34-'36
BOND, DEBT Apr 10 '09 \$778,000
Tax valuation 1909 11,633,566
Tax rate (per \$1,000) 1909 \$12.00
Population in 1910 18,778

WASHINGTON SCHOOL DISTRICT.

Table with columns: LOANS, When Due, Amount, Maturity Date. Includes entries for M-S, J-D, J-D, J-D, J-D.

Washington is the county seat. State tax on court-house bonds, 4% bridge bonds and funding 4s is paid by the county; State tax on road bonds and bridge 4 1/2s is paid by holder.

WASHINGTON COUNTY. H. R. Campbell, Clerk Co. Com.

Washington is the county seat. State tax on court-house bonds, 4% bridge bonds and funding 4s is paid by the county; State tax on road bonds and bridge 4 1/2s is paid by holder.

LOANS—When Due.

Table with columns: Bridge Bonds, Court House and Jail Bonds, Road Bonds, Funding Bonds, Court House and Jail Bonds. Includes entries for 4s '08 A-O, 4s '09 J-J, 4s '08 F-A, 4s '09 A-O.

INTEREST on the 4s of 1898 is payable at Union Trust Co., Pittsburg; on all other issues at the County Treasurer's office.

WAYNESBURG. W. H. Sutton, Secretary.

This borough is in Greene County. Incorporated in 1816.

LOANS—When Due.

Funding and Paving Bonds. 5s '07 J-D \$55,000... J & D '11-'37 (See V. 85, p. 1539 for maturity.)

BOND, DEBT Apr 1 '10... \$141,500

WEST BROWNSVILLE.

This place is in Washington County.

LOANS—When Due.

Street Bonds (Tax Free). 5s '10 \$25,000

WEST CHESTER. W. S. Underwood, Treasurer.

This borough is the capital of Chester County. Incorp. in March 1789.

LOANS—When Due.

Sewer Bonds. 4s '10 A-O \$20,000... '27, '33 & '40

Street Improvement Bonds. 3s A-O \$9,000... 1929

Water Bonds. 3 1/2s A-O \$6,900... Apr 1 1933

Water Bonds. 3 1/2s J-J \$20,400... 1927

INTEREST payable by Borough Treasurer.

WEST CHESTER SCHOOL DISTRICT. Wm. Dowlin, Treasurer.

The 4s are part of an authorized issue of \$30,000.

3 1/2s '05 A-O \$104,500... Oct 1 1935

3 1/2s '05 A-O \$44,500 after 1907 and \$60,000 after 1920.

4s '09 A-O \$29,000... Oct 1 1939

INTEREST is payable at the Farmers' & Mechanics' Tr. Co., Westchester

TAX FREE.—Bonds are free from all taxes.

WEST HOMESTEAD. Hugh Nevin, Treasurer.

This borough is in Allegheny County.

LOANS—When Due.

Refunding Bonds. 4 1/2s '08 \$25,000... 1933

Sewer Bonds (Tax Exempt). 4s J-D \$31,000... 1930

Munic. Bldg. Bonds (Tax Exempt). 4s J-D \$8,500... 1922

INTEREST is payable at the Monongahela Trust Co., Pittsburg.

WESTMORELAND COUNTY. S. S. Kennedy, Dep. Comp.

County seat is Greensburg. Bonds of 1909 are exempt from all taxation.

LOANS—When Due.

Funding Bonds. 4s '09 J-J \$500,000... every 1 1934

(Subject to call \$12,000 every five years beginning July 1 1914.)

Court-House Bonds. 4s J-D \$750,000... July 1 1934

WEST PITTSBURGH SCHOOL DISTRICT. C. H. Foster, Sec.

This district (P. O. Pittston) is in Luzerne County.

LOANS—When Due.

High-School Bonds (Tax Exempt). 4 1/2s '08 J-D (\$11,000... Dec 1 '11-'21

INTEREST on \$5,000 issue payable at the First National Bank of Pittston; on \$46,000 issue at People's Union Savings Bank, Pittston.

WILKES-BARRE. F. Goeringer, Comp.; D. L. Hart, Treas.

Wilkes-Barre is in Luzerne County. Ings bonds are subject to call after one year.

LOANS—When Due.

City Improvement Bonds. 4 1/2s J-D \$30,000... June 1 1927

4 1/2s M-N 40,000... 1924

4 1/2s F-A 80,000... Aug 1 '10-'29

4s J-J \$60,000... Yrly to 1935

(\$15,000 yearly to 1923, \$16,000 yrly to 1932 and \$20,000 yrly to 1935.)

4 1/2s '09 J-D \$15,000... June 1 '13-'38

Street Paving Bonds. 5s '09 J-J \$13,000... May 1 1914

5s '09 J-J 21,200... Jan 1 '11-'14

5s J-J 27,500... 1913

5s J-J 18,500... 1914

5s J-J 4,500... 1915

5s '10 J-J 5,100... July 1 1915

All bonds held within the State are subject to a State tax of 4 mills. Non-residents are exempt.

INTEREST on the \$60,000 4s is payable at the U. S. Mortgage & Trust Co. in New York City; on improvement bonds of 1909 at City Treasurer's office.

LOANS—When Due.

Table with columns: 4 1/2s '09 M-S \$2,000... Sept 1 1917, 4 1/2s '09 M-S \$48,000... Sept 1 '18-'29, TOTAL DEBT Mch 1908... \$224,732

Assessed valuation 1907... 10,517,540

(Assessment about 70% actual value)

State tax (per \$1,000) 1908... \$5.00

Population in 1909... 7,176

WILKES-BARRE SCHOOL DISTRICT.

Wilkes-Barre is in Luzerne County. Incorporated Oct. 5 1887.

LOANS—When Due.

Street Bonds. 4 1/2s '09 J-J \$20,000... July 1 '15-'20

4 1/2s '09 M-S 48,000... Mch 1 '11-'18

4s '00 M-S 19,000... Mch 1 '11-'19

3 1/2s '00 J-J 70,000... July 1 '11-'20

4s '04 J-J 50,000... July 1 '14-'34

Fire Department Bonds.

3 1/2s '01 M-N \$10,000... Nov 1 '11-'21

INTEREST payable at Wilkesburg.

WILKINSBURG SCHOOL DISTRICT. M. H. Henning, Secretary.

Wilkesburg is in Luzerne County. Incorporated May 1 1893.

LOANS—When Due.

City-Hall Bonds. 4s '08 M-N \$50,000... Nov 1 '14-'38

4s '08 M-N 102,000... Nov 16 1938

4 1/2s '10 200,000

INTEREST on issue of 1890 payable at Third National Bank, Pittsburg; on issue of 1898 at Chase National Bank, New York; on all others at First National Bank, Wilkesburg.

WILLIAMSPORT. William H. Kiess, Comptroller.

This city is the county seat of Lycoming County. Incorp. Jan. 25 1866.

LOANS—When Due.

City-Hall Bonds. 4s '03 M-N \$10,000... May 1 1933

(Subject to call May 1 1913.)

Improvement Bonds. 3 1/2s '05 M-N \$51,400... Nov 1 1935

(Subject to call Nov 1 1915.)

Graffiti Run Bonds. 3s F-A \$60,300... Aug 1 1922

(Subject to call Mch 1 1912.)

Refunding Bonds. 3 1/2s M-\$579,000... Sept 1 1929

(Subject to call Sept 1 1909.)

WILLIAMSPORT SCHOOL DISTRICT. W. M. Dietrick, Secretary.

WilliamSPORT is in Lycoming County. Incorporated Oct. 5 1887.

LOANS—When Due.

Street Bonds. 4s J-D \$35,000... Dec 1 1914

4s F-A 1,500... Feb 1 1912

BOND, DEBT Oct 1910... \$36,500

INTEREST payable at West Branch National Bank, Williamsport.

YORK. C. H. Stallman, Comp.; C. P. Shreiner, Clerk.

York is the capital of York County. Incorporated as borough Sept. 24 1787; as city Jan. 11 1887. Several suburban districts were annexed July 1 1909. The bonds mentioned below are tax-exempt.

LOANS—When Due.

Street Bonds. 4s '03 \$37,000... 1918, '23 & '33

Highway Improvement Bonds. 4s '26 A-O \$7,500... Oct 1 1916

(Subject to call after 1906.)

3 1/2s '00 A-O \$15,600... 1920

(Subject to call after 1910.)

3 1/2s '03 F-A \$65,000... Aug 1 1933

(Subject to call Aug 1 1923.)

Sewer Bonds. 4s '03 J-D \$388,000... Dec 1 '18-'33

INTEREST is payable at York

YORK SCHOOL DISTRICT. D. N. Crider, Secretary.

York is the capital of York County. Incorporated as borough Sept. 24 1787; as city Jan. 11 1887. Several suburban districts were annexed July 1 1909. The bonds mentioned below are tax-exempt.

LOANS—When Due.

Street Bonds. 4s '97 J-D \$25,000 & J'ne 1 '11-'15

4s '97 J-D 48,000 & J'ne 1 '16-'23

27,000 & J'ne 1 '24-'29

26,000 & J'ne 1 '26-'27

4s '09 J-D 14,000... June 1 1928

3 1/2s '03 J-J 50,000 & J'ne 1 1933

(Subject to call after July 1 1928.)

3 1/2s '02 M-N 35,000... May 1 1922

(Subject to call after May 1 1907.)

4 1/2s '08 J-J \$98,000... Jan 1 1938

(Subject to call Jan 1 1918.)

4s '04 J-D 38,000... June 1 '11-'18

(Redeemable \$3,000 June 1 1911, \$5,000 on June 1 from 1912 to 1918 inclusive.)

INTEREST on bonds of 1902 at office of City Treasurer; on coup. bonds of 1903 at Northern Trust Co., Phila.; on bonds of 1904, 1905 and 1908 at R. Kleybolte & Co., N. Y.; on issue of 1897 at Corn Exch. Nat. Bk., Phila.

YORK COUNTY. C. B. King, Clerk County Comm.

York is the county seat.

LOANS—When Due.

Court-House Bonds. 4s '98 A-O \$150,250... 1913-1928

3 1/2s '09 M-S 150,500... 1914-1929

Refunding Bonds. 3 1/2s '09 J-D \$125,000... 1910-1930

Funding Bonds. 3 1/2s '02 M-N \$152,000... 1912-1932

INTEREST payable at office of County Treasurer.

WILKES-BARRE SCHOOL DISTRICT.

Table with columns: Building Bonds, 5s J-D \$4,000... 1911, 5s F-A 28,000... 1911-1914, 4s M-S 40,000... Sept 1 '15-'18, 4s J-J 4,500... 1924, 4 1/2s '07 A-O 40,000... Jan 1 '20-'24, 5,000... Jan 1 1925, 4,500... Jan 1 1926

INTEREST payable at School Treasurer's office.

WILKINSBURG. Walter Elder, Secretary.

Wilkesburg is in Luzerne County. Incorporated Oct. 5 1887.

LOANS—When Due.

Street Bonds. 4 1/2s '02 J-D \$61,250... Dec 1 '11-'17

BOND, DEBT Oct 1910... \$307,000

Slaking fund... 2,097

Tax valuation 1909... 19,282,300

(Assessment about 80% actual value)

Total tax (per \$1,000) 1909... \$17.00

Population in 1890... 4,662

Population in 1900... 11,888

Population in 1901 (est.)... 18,300

WILKINSBURG SCHOOL DISTRICT. M. H. Henning, Secretary.

Wilkesburg is in Luzerne County. Incorporated May 1 1893.

LOANS—When Due.

BOND, DEBT April 1910... \$559,000

Slaking fund... 6,000

Assessed valuation 1909... 19,266,115

School tax (per \$1,000) 1909... \$7.50

Population '09 (est.)... 18,000 to 20,000

INTEREST on issue of 1890 payable at Third National Bank, Pittsburg; on issue of 1898 at Chase National Bank, New York; on all others at First National Bank, Wilkesburg.

WILLIAMSPORT. William H. Kiess, Comptroller.

This city is the county seat of Lycoming County. Incorp. Jan. 25 1866.

LOANS—When Due.

City-Hall Bonds. 4s '03 M-N \$10,000... May 1 1933

(Subject to call May 1 1913.)

Improvement Bonds. 3 1/2s '05 M-N \$51,400... Nov 1 1935

(Subject to call Nov 1 1915.)

Graffiti Run Bonds. 3s F-A \$60,300... Aug 1 1922

(Subject to call Mch 1 1912.)

Refunding Bonds. 3 1/2s M-\$579,000... Sept 1 1929

(Subject to call Sept 1 1909.)

WILLIAMSPORT SCHOOL DISTRICT. W. M. Dietrick, Secretary.

WilliamSPORT is in Lycoming County. Incorporated Oct. 5 1887.

LOANS—When Due.

Street Bonds. 4s '03 M-N \$11,000... Mch 1 1925

(Subject to call Mch. 1 1905.)

BOND, DEBT Apr 1 1910 \$511,700

Assessment l'cvt (add'd)... 12,192

Slaking fund... 49,261

Tax valuation 1910... 14,303,421

(Assessment about 60% actual value)

City tax (per \$1,000) 1910... \$12.00

Total tax (per \$1,000) 1910... \$26.50

Population in 1900... 28,757

Population in 1910... 31,860

INTEREST paid by City Treasurer.

YORK COUNTY. C. B. King, Clerk County Comm.

York is the capital of York County. Incorporated as borough Sept. 24 1787; as city Jan. 11 1887. Several suburban districts were annexed July 1 1909. The bonds mentioned below are tax-exempt.

LOANS—When Due.

Street Bonds. 4s '03 \$37,000... 1918, '23 & '33

Highway Improvement Bonds. 4s '26 A-O \$7,500... Oct 1 1916

(Subject to call after 1906.)

3 1/2s '00 A-O \$15,600... 1920

(Subject to call after 1910.)

3 1/2s '03 F-A \$65,000... Aug 1 1933

(Subject to call Aug 1 1923.)

Sewer Bonds. 4s '03 J-D \$388,000... Dec 1 '18-'33

INTEREST is payable at York

YORK SCHOOL DISTRICT. D. N. Crider, Secretary.

York is the capital of York County. Incorporated as borough Sept. 24 1787; as city Jan. 11 1887. Several suburban districts were annexed July 1 1909. The bonds mentioned below are tax-exempt.

LOANS—When Due.

Street Bonds. 4s '97 J-D \$25,000 & J'ne 1 '11-'15

4s '97 J-D 48,000 & J'ne 1 '16-'23

27,000 & J'ne 1 '24-'29

26,000 & J'ne 1 '26-'27

4s '09 J-D 14,000... June 1 1928

3 1/2s '03 J-J 50,000 & J'ne 1 1933

(Subject to call after July 1 1928.)

3 1/2s '02 M-N 35,000... May 1 1922

(Subject to call after May 1 1907.)

4 1/2s '08 J-J \$98,000... Jan 1 19

	Bonded Debt.	Floating Debt.	Assessed Valuation	Tax Rate.	Popu- lation.
	\$	\$	\$		1900
Clariton School District	138,000	None	4,182,664	27.50	
Cleardfield County	60,600	None	20,386,299	27.50	80,614
Cleardfield Co. Poor District	25,000	None	20,386,299	27.50	80,614
Cleardfield School District	85,500	None	2,665,153	29.00	
Clifton H'ghts (Bor.), Delaw. Co.	29,500	None	1,600,000	16.20	2,530
Clinton County	104,500	None	7,201,461	67.00	28,635
Coal Twp. School District	64,021				
Columbia School District	46,500	6,000	23,683,922	27.00	
Conshohocken (Bor.), Mont'g Co	53,000	8,500	23,135,230	27.50	
Coronopsis School District	65,000				
Danville (B.), Montour Co.	129,800	None	2,378,672	8.00	8,042
Darby (Bor.), Delaware Co.	68,500	None	2,000,000	21.00	3,429
Darby School District	73,000				
Delaware County	175,000				
Dickson City School District	59,000				
Dormont S. D., Allegheny Co.	265,000				
Dorranctown, Luzerne Co.	41,500	26,987	3,164,176		
Dravosburg School District	38,000	None	21,000,000	12.00	
Du Bois (B.), Clearfield Co.	191,500				
Du Bois School District	207,000	None	2,800,000		12,623
Dunbar Twp. School District	27,000	1,090	3,919,800	16.50	
East Pike Sch. Dist.	21,000	None	2,194,744	28.00	
East Wash'n (Bor.), Wash. Co.	54,400	None	21,527,513	16.00	11,300
Elizabeth (Boro.), Allegheny Co	39,000	None	21,099,170	10.00	1,866
Ellwood City School District	45,000	None	1,500,000	214.00	
Etna (B.), Allegheny County	85,000				
Fayette County	45,000	None	23,916,520		
Ford City (B.), Armstrong Co.	56,000				
Franklin School District	48,500				
Gallitzin (Boro.), Cambria Co.	26,600	1,912	25,437,000	28.00	2,870
Gettysburg (Bor.), Adams Co.	31,000	None	1,140,000	17.00	3,495
Glendon School District	24,400	12,343	4,300,000	21.00	
Glassport School District	116,228				
Glendell (B.), Allegheny Co.	30,300				
Greenville (Boro.), Mercer Co.	39,000	7,103	2,350,000	11.00	4,814
Grove City (B.), Mercer Co.	50,000	25,000	21,250,000	12.00	
Grove City School District	43,000	2,350	900,000	14.50	
Harmony Twp. School Dist.	97,910	6,021	3,801,305	28.00	
Hays Sch. Dist., Allegheny Co.	35,000	None	270,000	10.00	
Hazle Twp. S. D., Luzerne Co.	61,000	None	23,499,244		2,998
Holidaysville (B.), Blair Co.	69,000	10,000	21,500,000	24.50	2,998
Honesdale School District	60,000				
Huntingdon County	95,000	4,000	7,482,470	9.00	34,650
Indiana County	203,159				
Ingram (B.), Allegheny Co.	103,000	None	2,195,820	27.50	
Jeannette (B.), Westmoreland Co.	138,000	1,193	3,450,000	9.00	5,865
Jeannette School District	50,000				
Jefferson County Poor District	75,000				
Jenkinstown (Bor.), Mont'g Co.	37,000				
Jersey Shore School District	40,000	None	21,000,000	15.00	
Jersey Shore (Bor.), Lyco'g Co.	80,000	None	21,188,860	16.50	
Juniata (Boro.)	67,000	None	21,700,000	23.50	
Juniata County	24,001	None	25,315,620	17.00	16,054
Kane (Boro.), McKean Co.	53,200	118	21,950,248	12.60	
Kennett Sq. (Boro.), Chester Co.	32,000	None	1,000,000	6.00	
Lansdowne School District	60,000	None	23,455,460	10.00	
Larksville (B.), Luzerne Co.	30,000	None	2,860,000		
Larksville School District	27,000	None	2,860,000		
Leechburg (B.), Armstrong Co.	26,000	None	555,890	19.50	
Lehighton (B.), Carbon Co.	67,000	14,123	660,906	48.00	4,629
Lifitz (Boro.), Lancaster Co.	26,000	None	900,000	15.00	1,637
Mahanoy City (B.), Schuylkill Co.	69,000	17,417	22,225,442	24.00	15,504
Mahanoy City Sch. Dist.	42,281	None	2,153,666	17.00	
Mauch Chunk (B.), Carbon Co.	30,000	None	2,100,427	12.66	
Mechan's b'g (Bor.), Cumber. Co.	33,125	None	1,735,544	9.00	3,841
Meda (T.), Delaware County	85,000	12,300	22,478,253	28.00	3,075
Mercer (Boro.), Mercer Co.	36,000	14,100	783,000	9.50	1,804
Meyersdale School District	49,000				
Middletown (Bor.), Dauphin Co.	42,300	None	21,600,000	23.50	5,608
Middletown School District	69,500	None	21,688,440	10.00	
Midland (B.), Beaver County	29,000	None	2,922,965	25.00	
Mifflin County	63,500	7,500	29,227,246	25.00	23,160
Mifflin Twp. School District	70,000				
Millvale (B.), Allegheny Co.	157,250	None	4,200,000	14.00	6,736
Milton (Boro.), N'thumb'd Co.	48,500	5,625	2,285,774	10.25	6,175
Milton School District	59,000	None	2,336,705	13.50	
Monaca (B.), Beaver County	76,209	None	21,552,000	12.00	2,008
Monessen School District	113,000	5,000	4,550,000	2.40	
Monongahela C.), Wash'ton Co.	59,000	None	26,313,550	10.00	5,173
Monroe County	28,500	2,006	28,675,755	24.00	21,161
Montoursville S. D., Lycom'g Co.	35,000	None	454,000	21.30	
McCarmel (C.), Northumb'd Co.	152,900	18,900	23,305,901	39.00	13,179
Mt. Oliver (B.), Lackawanna Co.	47,600	14,251	22,720,790	24.00	
Mt. Pleasant School District	113,000				
Nanticoke (Boro.), Luzerne Co.	37,700	3,051	26,306,349	20.50	12,116
Nanticoke School District	68,000	None	26,199,504	25.25	
New Brighton (B.), Beaver Co.	63,000	None	3,583,482	10.00	6,820
New Kensington (B.), Westm Co.	109,000	2,000	3,700,000	7.50	4,965
New Kensington Sch. District	75,500				
Northampton (B.), Northam Co.	64,000	1,600	21,932,461	27.75	
Northampton School District	89,000				
Oil City, Venango County	250,000				
Orphanet (B.), Lackawanna Co.	47,600	4,000	21,150,000	19.00	2,032
Parnassus, Westmoreland Co.	57,200	None	21,506,540		
Perry County	161,170				
Pitcairn (B.), Allegheny Co.	56,400	19,761	22,469,090	13.50	2,601
Plains Twp. S. D., Luzerne Co.	37,500	3,000	23,661,690		
Plymouth Sch. D., Luzerne Co.	46,000	None	23,665,961	27.00	
Potter County	73,000	None	10,000,000	9.00	30,621
Potter County Poor District	40,000	None	10,000,000	3.00	
Pottstown (B.), Montgom'g Co.	50,000	8,248	6,700,000	8.00	
Pottstown Sch. Dist.	66,000	40,735	6,771,715	27.00	
Prospect Park (B.), Delaware Co.	50,700	1,503	2,997,333	10.00	1,080
Punxsutawney (B.), Jefferson Co.	76,200	23,126	2,405,139	29.00	4,375
Radnor Township School Dist.	113,000	14,981	7,588,273	26.00	
Randkin School District	83,500				
Renovo School District	32,900	None	750,000	27.00	
Ridgway, Elk Co.	121,500				
Ridgway School District	67,500				
Ridley Park School District	25,000				
Royersford School District	27,000	1,200	2,400,000	29.00	
Sayre (B.), Bradford County	39,000	6,000	23,400,000	26.00	
Sharpsburg (B.), Allegheny Co.	80,000				
Shippensburg (Bor.), Cumb d Co.	61,700	None	866,270	10.00	3,228
Slatington School Dist.	30,000	3,000	1,468,443	10.00	
Snyder County	27,500	None	25,884,871	24.50	17,304
Souderton (Bor.), Montgom'g Co.	35,800	3,000	2,816,510	15.00	1,077
South Fork School District	43,000	None	2785,000	15.00	
Southw. Greens'b'g, Westm. Co.	52,400	9,000	899,995	18.00	831
Stowe Twp., Allegheny Co.	280,000				
Stroudsburg (B.), Monroe Co.	50,000	3,000	2,031,765	19.00	3,450
Sunbury (B.), Northumb'd Co.	72,000	5,000	27,201,495	11.00	9,810
Taylor S. D., Lackawanna Co.	40,000	None	2,000,000	16.00	
Tyrone (Boro.), Blair Co.	31,000	6,000	22,189,284	25.00	5,847
Union City (Boro.), Erie Co.	48,113	None	2,806,611	254.50	3,104
Union City School District	34,500	None	781,982	10.00	
Union County	55,000				
Verona (Boro.), Allegheny Co.	71,300	1,800	1,811,160	10.00	1,904
Warren (B.), Warren County	190,000				
Waynesboro (B.), Franklin Co.	74,500	None	23,266,000	26.50	8,043
Waynesboro School District	45,000				
West Homestead School Dist.	28,900	None	1,782,500	27.00	
Whitehall Twp. School District	50,000	8,000	3,585,000	26.00	
Wilmington (Bor.), Allegh. Co.	53,500	18,000	3,028,640	7.30	4,179
Wilmington School District	34,500	None	3,141,000	8.00	
Wyoming County	60,000	1,000	1,141,000		17,182
Wyomissing School District	25,000	1,400	2,559,585	26.00	

* Figures are for total debt. a This covers merely a recent issue of bonds; we are not informed as to what is total debt. c County tax. z School tax. d Figures are for 1909. v Figures are for 1910. i Census for 1910.

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. 1913).....Simeon S. Pennewill
 Sec'y of State (term expires with Gov.).....Wm. T. Smithers
 Treasurer (term expires Jan. 1911).....David O. Moore
 Auditor (term expires Jan. 1913).....Theodore Townsend

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—	When Due.	LOANS—	When Due
67. To Delaware College.		Farm Purchase Bonds	When Due
68 '77 J-J \$83,000.....	Perpetual	45 '07 J-J \$20,000.....	July 1 1917
Del. College Exer. Farm (Tax-free)		To School Fund.	
48 '09 J-J \$10,000.....	July 1 1919	68 '06 July 1 \$178,785.....	July 1 1931
Refunding Bonds (Tax exempt).		Refunding.	
48 '07 J-D \$250,000.....	June 1 1932	38 '97 J-D \$245,000.....	Dec 1 1927
Hospital Bonds.		(Subject to call after Dec 1 1922.)	
48 '07 J-J \$40,000.....	July 1 1927		
(Subject to call Jan 1 1917.)			

INTEREST.—On bonds of 1906 is payable at the office of School Fund Trustees refunding bonds of 1897 at the Philadelphia National Bank in Philadelphia on \$230,000 4s at the Farmers' Bank of Dover; on Hospital and farm-purchase 4s and 10,000 4s at the Farmers' Bank in Wilmington.

TOTAL DEBT, &c.—The total liabilities on Oct. 1 1910 were \$826,785. The assets on Oct. 1 1910 were (approximately) \$1,708,000; assets in excess of liabilities (approximately), \$880,000. The total assets include bank stocks, \$770,122 (market value); mortgages on railroads \$385,000; bonds, \$257,785; real estate, \$80,000, and cash in treasury (approximately), \$200,000.

ASSESSED VALUATION.—The total assessed valuation of the State in 1909 was \$86,306,694. No tax is levied for general State purposes.

DEBT LIMITATION.—Neither the new Constitution (adopted June 4 1897) 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, &c., by Special Act, "but only by or under general law"; "but the foregoing provisions shall not apply to municipal corporations, banks," &c.

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.—			
1910.....	202,322	1860.....	112,216
1900.....	184,735	1850.....	91,532
1890.....	168,493	1840.....	78,085
1880.....	146,608	1830.....	76,748
1870.....	125,015	1790.....	59,096

CITIES, COUNTIES AND TOWNS IN THE STATE OF DELAWARE.

DOVER. George E. Dawson, Chairman Finance Committee.

LOANS—	When Due.	LOANS—	When Due.
Street and Improvement Bonds.		BOND, DEBT Apr 1910.....	\$143,000
44s'09 A-O \$75,000.....	Oct 1 1959	Assessed valuation 1909.....	2,503,175
(Subject to call after Oct. 1 1929.)		Population in 1900.....	3,329
44s'09 J-D \$25,000.....	Dec 1 1959	Population in 1909 (est.).....	4,500
(Subject to call after Dec. 1 1929.)			

INTEREST on bonds of 1909 payable at Farmers' Bank of Dover.

KENT COUNTY. John T. Buckson, Treasurer.

LOANS—	When Due.	Floating debt certificates.....	\$30,500
County Bonds—(Tax Exempt).		Total assessed val. 1909.....	14,657,612
4s '07 M-N \$40,000.....	1913	(Assessment about 70% actual val.)	
BOND, DEBT May 1909.....	\$40,000	County tax (per \$1,000) 1909.....	\$5.50
		Population in 1900 (Census).....	\$2,762

INTEREST is payable at the Farmers' Bank, Dover.

NEWARK. L. B. Jacobs, Treasurer.

LOANS—	When Due.	Floating debt.....	\$10,000
Refunding Water Bonds.		Assessed valuation 1909.....	\$75,525
4s '07 J-D \$35,000.....	1916	(Assessment about 2-3 actual value.)	
(Subject to call after 1906.)		Town tax (per \$1,000) 1909.....	\$10.00
Electric Light.		Population in 1900.....	1,213
5s '07 J-D \$2,500.....	1916		
BOND, DEBT April 1910.....	\$37,500		

WILMINGTON. J. Harvey Spruance, Mayor; Howard D Ross, Treas.; C. Sherburne Rice, City Auditor.

This city is in New Castle County. City may borrow up to 10% of assessed value.

Table with columns: Loans (Park Loan, Refunding Water Bonds, Water Bonds, etc.), When Due, and Water Bonds (Continued). Includes interest rates and amounts.

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

INTEREST on water 4s of 1907 is payable at the Union National Bank of Wilmington; on all other loans at the office of the City Treasurer.

WILMINGTON SCHOOL DISTRICT. Harry J. Guthrie, Secretary.

Table with columns: Loans (M-N, J-D, M-N, J-D, M-N), When Due, and Interest rates.

INTEREST is payable at the Union National Bank of Wilmington.

SAVINGS BANKS INVESTMENTS.—There are in this State general banking laws under which savings banks may be organized, but a number of the savings institutions have been incorporated under special charter.

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 a special charter granted to the Germania Savings Bank of Baltimore in 1890, 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 Germania Savings 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.

POPULATION OF STATE—Table with columns: Year (1900-1870) and Population.

Of the total population in 1880 22.49% was colored; in 1890 20.92% and in 1900 19.5%. 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 1900.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MARYLAND.

ALLEGANY COUNTY. Angus Ireland, Clerk. County seat is Cumberland. Bonds are exempt from State and municipal tax. Table with columns: Loans (Refunding Bonds, BOND, DEBT), When Due, and Assessment.

ANNAPOLIS. J. F. Strange, Mayor; P. E. Porter, Clerk. This city is the county seat of Anne Arundel County. Charter granted Nov. 22 1708. Incorporated 1796. Table with columns: Loans (J-D, J-J), When Due, and BOND, DEBT.

ANNE ARUNDEL COUNTY. W. W. Webb, Clerk Co. Com. Annapolis is the county seat. Table with columns: Loans (Funding Bonds), When Due, and School Bonds.

BALTIMORE. J. Barry Mahood, Mayor; J. Sewell Thomas, City Register. Incorporated in 1797. A new charter for Baltimore was enacted by the Legislature March 22 1898. \$7,500,000 city stock voted Nov. 8 1910. Table with columns: Loans (Dock and Pier Loan, Fire Engine House Loan, etc.), When Due, and Funding.

TAX EXEMPT.—With the exception of the Western Maryland 1927 loan, the bonds are exempt from State of Maryland taxes. None of the bonds are liable for city taxes.

TAX-EXEMPTION FEATURE FOR CORPORATION PURPOSES ON INVESTMENTS IN CITY LOANS ABOLISHED.—By Chapter 467 of the Laws of 1906, the right of corporations holding investments in stock debt of the City of Baltimore to receive a credit on their taxes to the extent of their investment in such debt is taken away on certain future issues of bonds, even though the city may pay the annual State tax on such debt. The law provides that no credit shall be allowed to any such corporation by reason of any investments in the "stock debt of the city of Baltimore that shall be hereafter issued under the loans authorized by Chapters 274, 338 and 349 of the Acts of the General Assembly of Maryland for 1904, known as the Annex, Park Extensions and Sewer Loans, respectively, or under any other loans that may be hereafter authorized by the General Assembly of Maryland; provided, however, that a credit shall be allowed to any such corporation by reason of its ownership of Baltimore City Burnt District Loan Stock, issued under Chapter 468 of the Acts of 1904, the Water Loan issued under Chapter 246 of the Acts of 1902, and the Conduit Loan issued under Chapter 246 of the Acts of 1902, whether heretofore or hereafter issued."

State of Maryland.

DEBT, RESOURCES, ETC.

Admitted as a State One of Original Thirteen
Total area of State (square miles) 12,210
State Capital Annapolis
Governor (term exp. 2d Wed. Jan., 1912) Austin L. Crothers
Sec'y of State (term exp. with Gov.) N. Winslow Williams
Treasurer (term expires Jan., 1912) Murray Vandiver
Comptroller (term expires Jan., 1912) William B. Clagett

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.

Table with columns: Name and Purpose, Interest Rate Payable, When Due, and Principal Outstanding.

Table with columns: Total funded debt, Sinking funds, &c., and Net debt.

* The \$6,038,950 included in "sinking funds, &c." on Sept. 30 1909 above, was composed of \$1,500,000 mortgage bonds of the Northern Central Ry., \$4,451,450 stocks, bonds and cash in the various sinking funds, and \$87,470 stock in various companies. As against the net debt of \$679,976 Sept. 30 1909, the State had as an offset her unproductive stocks, amounting to \$1,099,627, and \$598,866 due from Accounting Officers and Incorporated Institutions. The receipts of the State for the year ending Sept. 30 1909 amounted to \$5,400,104.69, balance in treasury Sept. 30 1908, \$1,238,652.40; total, \$6,638,757.09; disbursements, \$5,310,687.43. The cash balance in the treasury on Sept. 30 1909 amounted to \$1,328,069.66.

Table with columns: Years, Total Funded Debt, Available Assets, Assessed Val., and Tax Rate.

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, except that in Section 34, Article 3, we find that "the credit of the State shall not in any manner be given, or loaned to, or in aid of any individual, association or corporation; nor shall the General Assembly have the power in any mode to involve the State in the construction of works of Internal Improvement, nor in granting any aid thereto which shall involve the faith or credit of the State." 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.

TOTAL DEBT, SINKING FUND, &c.—

Table with columns for Dec. 31 '09, Dec. 31 '08, Dec. 31 '07. Rows include Gross water debt, Water sinking fund, Net water debt, Bond & float debt, Sinking fund, Net general debt, Total bonded and floating debt, Total sinking funds, Net general and water debt.

The city's holdings in the Western Maryland were sold early in May 1902 for \$8,751,370.45. V. 74, p. 999. The disposition made of this sum was fully given in V. 75, p. 202—\$4,263,000 being deposited with several local banks and trust companies for a fixed period of 25 years at 3 1/2% interest.

On Dec. 31 1909, besides the above assets, the city held unproductive assets to the amount of \$5,000,000, representing the cost of the new Court House and City Hall. The value of city property, excluding the new Court House and City Hall, was \$15,000,000.

ASSESSED VALUATION, &c.—City's assessed valuation (about 80% cash value) and tax rate have been as follows

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows from 1910 down to 1880.

POPULATION.—In 1910 was 558,485; in 1900 it was 508,957; in 1890 it was 434,439; in 1880 it was 352,313; in 1870 it was 267,954.

CECIL COUNTY. John H. Terrell, Clerk.

Table with columns: When Due, BONDED DEBT Nov 1909 \$50,000, County tax (per \$1,000) 1909 \$9.50, INTEREST payable in Elkton.

CUMBERLAND. H. M. Fuller, City Clerk.

Table with columns: When Due, BONDED DEBT May 1910 \$443,000, Total assessed val. 1909 15,342,292, City tax (per \$1,000) 1909 \$7.00, Population in 1909 171,138, Population in 1910 21,839.

FREDERICK. M. A. McCaffrey, City Register.

Table with columns: When Due, BONDED DEBT Oct 3 1910 \$643,500, Tax valuation 1910 6,180,756, City tax (per \$1,000) 1910 \$10.00, Population in 1909 8,193, Population in 1910 49,512.

FREDERICK COUNTY. M. D. Harp, Clerk County Com.

Table with columns: When Due, BONDED DEBT Oct 1910 \$388,700, Sinking fund 35,879, Assessed valuation 1910 23,621,808, City tax (per \$1,000) 1910 \$11.80, Population in 1909 61,920, Population in 1899 49,512.

FROSTBURG. J. J. Price, Mayor; J. S. Metzger, Clerk.

Table with columns: When Due, BONDED DEBT Oct 1910 \$55,000, City tax (per \$1,000) 1910 \$5.00, Population in 1909 (est.) 7,000, Population in 1909 5,274.

GARRETT COUNTY. A. G. Ross, Clerk County Comm'rs.

Table with columns: When Due, TOTAL DEBT July 1 '10 \$60,000, Assessed valuation 1910 \$8,569,248, State & Co. tax (per \$1,000) '10 \$13.10.

HAGERSTOWN. Edgar Mumma, Clerk.

Table with columns: When Due, BONDED DEBT Oct 1 1910 \$119,900, Floating debt (add'd) 5,000, Tax valuation 1910 9,401,229, City tax (per \$1,000) 1910 \$7.20, Population in 1890 10,118, Population in 1910 (est.) 18,000.

HAVRE DE GRACE. A. H. Carver, Mayor; L. A. Vosburg, Treasurer.

Table with columns: When Due, BONDED DEBT Sept 1 1910 \$92,000, Sinking fund 9,000, Assessed valuation 1910 2,010,000, City tax (per \$1,000) 1910 \$6.50, Population in 1909 3,423, Population in 1910 (est.) 4,300.

LAUREL. James G. Boss Jr., Treasurer.

Table with columns: When Due, Floating debt \$2,900, Sinking fund 14,561, Assessed valuation 1908 1,108,199, City tax (per \$1,000) 1909 \$5.50, Population in 1909 (est.) 2,750.

MONTGOMERY COUNTY. R. G. Hilton, Clerk.

Table with columns: When Due, TOTAL DEBT May 1910 \$85,500, Total assessed val. '10 15,815,159, Assessed valuation about 5% actual value, County tax (per \$1,000) '10 \$10.00, Population in 1909 (est.) 33,000, Population in 1900 30,451.

OAKLAND. Truman West, Mayor; J. C. Dunham, Clerk.

Table with columns: When Due, BONDED DEBT May 20 '10 \$59,000, Assessed valuation 1909 872,000, Tax rate (per \$1,000) 1910 \$9.00.

PRINCE GEORGE'S COUNTY. Henry St. J. L. Briscoe, Clerk to County Commissioners.

Table with columns: When Due, Road Machinery Bonds, BONDED DEBT Oct 1 1910 \$150,800, Sinking fund 39,801, Assessed valuation 1910 13,794,654, County tax (per \$1,000) '10 \$11.10, Population in 1900 29,885, Population in 1910 (est.) 35,000.

SOMERSET COUNTY. Robt. F. Maddox, Clerk and Treas.

Table with columns: When Due, BONDED DEBT Oct 7 1910 \$94,000, Floating debt 2,250, Total valuation 1910 8,742,516, County tax (per \$1,000) '10 \$9.90, Population in 1900 25,923, Population in 1910 (est.) 28,000.

WASHINGTON COUNTY. J. E. Wagaman, Clerk.

Table with columns: When Due, BONDED DEBT Oct 1907 \$70,100, Assessed valuation 1910 25,990,515, Population in 1900 45,133.

WICOMICO COUNTY.

Table with columns: When Due, Assessed valuation 1909 \$8,702,105.

WORCESTER COUNTY. J. E. White, Treasurer.

Table with columns: When Due, BONDED DEBT Nov 1910 \$67,000, Assessed valuation 1909 3,500,000, County tax rate (per \$1,000) '09 \$8.60, Population in 1900 20,865.

ADDITIONAL STATEMENTS.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax Rate, Population. Rows for Brunswick, Frederick Co., Caroline County, Chestertown, Kent County, Crisfield, Stafford County, Hyattsville, Prince Geo. Co., Queen Anne's County, Salisbury, Wicomico County, Talbot.

District of Columbia.

(INCLUDING 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% loan, in 1924. Bonds are tax-exempt.

Table with columns: Name and Purpose, Interest, Principal, % Payable, When Due, Outstanding. Rows for District of Columbia, 50-year funding, 1874, c&r.

Table with columns: Year, Real Estate, Personal Property, Total Asses'd Valuation, Rate of Tax per \$1,000. Rows from 1910 down to 1885.

POPULATION.—In 1910 was 551,069; in 1900 it was 508,957; in 1890 it was 434,439; in 1880 it was 352,313.

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN THE

CENTRAL STATES

INDEX FOR THE CENTRAL STATES, CITIES, Etc.

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INDIANA—State, Cities, &c.....	Pages 97 to 102	MICHIGAN—State, Cities, &c.....	Pages 106 to 110

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. 1911).....Judson Harmon
 Sec. of State (term ends 2d Mon. Jan. '11).....Carmi A. Thompson
 Auditor (term exp. 2d Mon. Jan. 1913).....Edw. M. Fullington
 Treasurer (term exp. 2d Mon. Jan. '11).....David S. Creamer

LEGISLATURE.—The State Constitution provides that the Legislature shall meet biennially in even years on the first Monday in January. There is no limit to length of sessions. In November 1908 the voters defeated an amendment to the Constitution by which it was proposed to change the time of holding sessions of the Legislature from even to odd years. See V. 87, p. 1435. Owing to the adoption of a previous amendment to the Constitution which provides that State elections shall be held in even instead of odd years, the legislators cannot convene until the second January after their election. The amendment defeated in 1908 was for the purpose of relieving this situation by changing the time for convening the Legislature. The Legislature in 1910, however, passed an Act providing for the beginning of the regular session on the first Monday in January after members are elected. See V. 91, p. 894.

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.

TOTAL DEBT, ETC.—With the exception of \$1,665 domestic loan bonds, interest on which has ceased, Ohio has no funded State debt at present, the last \$200,000 bonds having been retired on July 1 1903. The total bonded debt on Nov. 15 1902 was \$201,665; in 1901 it was \$451,665; in 1900 was \$701,665; in 1885, \$3,720,229; in 1880, \$6,476,805; in 1871, \$9,022,721; in 1861, \$14,897,273; in 1851, \$17,563,329.

COMPARATIVE STATEMENT OF THE STATE AND LOCAL DEBTS IN 1909, 1908 AND 1907.

	1909.	1908.	1907.
Funded State debt (loans).....	\$1,665	*\$1,665	*\$1,665
Irreducible State debt (trust fds.)	5,169,003	5,192,953	5,119,306

<i>Local Debts—</i>			
Debts of counties.....	\$23,645,778	\$18,143,450	\$15,545,105
Debts of cities, first & second class	127,915,107	125,390,738	117,520,564
Debts of incorporated villages.....	14,313,525	11,254,995	10,394,296
Debts of townships.....	2,670,755	1,996,268	1,633,233
Debts of special school districts.....	15,768,966	13,394,206	11,930,291

Total local debts.....\$184,314,231 \$170,179,657 \$157,023,489
 * Interest ceased 1871.

ASSESSED VALUATION.—The assessed valuation of real and personal property in the State has been as follows:

	Real Estate.	Personal Property.	Total.
1909.....	\$1,619,432,263	\$770,516,086	\$2,389,948,349
1908.....	1,590,299,746	762,381,078	2,352,680,824
1907.....	1,558,394,660	749,379,711	2,307,774,371
1905.....	1,482,795,705	680,805,888	2,163,601,593
1900.....	1,274,203,721	559,849,507	1,834,053,228
1890.....	1,232,505,312	543,833,165	1,776,338,477
1880.....	1,102,049,931	456,166,134	1,558,216,065
1870.....	707,846,836	459,884,861	1,167,731,697
1860.....	639,894,311	248,408,290	888,302,601
1850.....	341,389,838	98,437,502	439,827,340
1840.....	85,287,291	27,033,895	112,321,186
1830.....	59,086,250	14,589,335	73,675,585

The State tax (per \$1,000) for 1903, 1904 and 1905 was \$1.35; for 1906, 1907, 1908 and 1909, \$1.345; for 1901, \$2.89.

POPULATION OF STATE (U S Census)—			
1900.....	4,187,545	1880.....	2,339,511
1890.....	3,672,316	1850.....	1,980,329
1880.....	3,198,062	1840.....	1,819,467
1870.....	2,665,260	1830.....	937,903

CONSTITUTIONAL AMENDMENT EXEMPTING BONDS FROM TAXES.—The voters of this State on Nov. 7 1905 adopted an amendment to Section 2, Article XII., of the State constitution, which exempts municipal bonds from taxation. V. 80, p. 1985. The amendment took effect Jan. 1 1906. On Nov. 3 1908 the voters defeated an amendment to the same article whereby the tax-exemption feature on State and municipal bonds was to have been left optional with the Legislature. V. 87, p. 1372.

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. 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 repay 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 repay 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, etc., by general laws and restrict their debt-making power. These sections are as follows:

ARTICLE 8, SECTION 6. (Counties, Cities, Towns or Townships Not Authorized to Become Stockholders, &c.) The General Assembly shall never authorize any county, city, town or township, by vote of its citizens or otherwise, to become a stockholder in any joint stock company, corporation or association whatever; or to raise money for, or loan its credit to, or in aid of, any such company, corporation or association.

ARTICLE 13, SECTION 1. (Corporate Powers.) The General Assembly shall pass no Special Act conferring corporate powers.

SECTION 2. (Corporations—How Formed.) Corporations may be formed under general laws; but all such laws may from time to time be altered or repealed.

SECTION 6. (Organization of Cities, &c.) The General Assembly shall provide for the organization of cities and incorporated villages by general laws and restrict their power of taxation, assessment, borrowing money, contracting debts and loaning their credit, so as to prevent the abuse of such power.

One at first sight would infer from Section 6, Article 8, above cited, that cities could not subscribe to the stock of or loan money to railroads, as railroads are corporations and joint-stock companies. That, however, is not a correct conclusion, as was decided in the case of Walker vs. The City of Cincinnati, a case which arose under an Act of the General Assembly of Ohio entitled "An Act relating to cities of the first class," authorizing any such city to construct a line of railroad therefrom to any other terminus in that State or in any other State. In pursuance of the authority that Act purports to give, Cincinnati undertook to build the Cincinnati Southern Railroad. To test the legality of that proceeding this action was brought. The Court's opinion is very full and explicit, the conclusion being that from the language of the section, it is quite evident that it was not intended to "prohibit the construction of railroads nor indeed to prohibit any species of public improvements. The section contains no direct reference to railroads nor to any other special classes of improvements or enterprises. The prohibitions are directed only against a particular manner or means by which under the Constitution of 1802 many public improvements had been accomplished."

In compliance with Section 6, Article 13 (cited above), which provides for the organization of cities, &c., 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 1902 and after a session of nearly two months passed a new "municipal code"—a document too lengthy to quote in these columns. We would refer our readers, therefore, to pages 994 and 995 of the "Chronicle," Nov. 1 1902, wherein will be found at length the more salient points of this important measure.

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 amends Section 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 a net debt (bonds less sinking fund) of more than 8% in the aggregate can not be authorized in any event. The Act as amended in 1906 will be found in the "Chronicle" May 29 1906, page 1224. Other amendments to this Act have been passed since 1906, but none of these amendments changes the essential provisions as here recorded.

Note.—Some doubts having arisen as to whether old bonds as well as "Longworth" bonds should be counted in figuring the 8% debt limit, a suit was brought and the State Supreme Court in May 1906 held that only such bonds as may have been issued subsequent to the enactment of the "Longworth" bill should be counted in considering the 8% limit provided for in that Act. V. 82, p. 1114. Furthermore, in the amended law of 1906, it is expressly provided that the 8% limit shall apply only to the bonds issued subsequent to the enactment of this Act.

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. C. S. Daulton, Auditor.
County seat is West Union.

LOANS— When Due.

4s	Funding Bonds.	\$50,000	Feb 2 1917
4s	'04 F-A	15,000	Aug 1 1924
4s	'09 S-A	14,000	Mar 1 1929
Refunding Bonds.			
3 1/2s	'06 M-N	\$40,000	Nov 12 '16 & '21
Turnpike Bonds.			
4s		\$10,000	1911
3 1/2s	'07 A-O	68,000	April 6 1922

Jail Bonds.

4s		\$4,000	1911-1914
BOND. DEBT Apr 1 1910. \$211,500			
Floating debt. 4,850. Aug 1 1910			
Total assessed val. 1909. 5,267,577			
(Assessment about 50% actual value)			
State & Co. tax rate (per M) '09 \$16.00 1/4			
Population in 1909. 26,328			

INTEREST payable at County Treasurer's office.

AKRON. Wm. A. Durand, Auditor.
This city is the county seat of Summit County. Incorporated in 1835.

LOANS— When Due.

Fire Department Bonds.			
5s		\$18,000	Apr 1 '11-'13
4 1/2s	'09 F-A	\$5,000	Aug 1 '12-'13
4s		2,500	Aug 1 1914
Police-Station Bonds.			
5s		\$21,000	Mar 1 '11-'13
5s		9,000	Sept 1 '11-'13
4s		6,000	May 1 '11-'13
Bridge Bonds.			
6s	A-O	\$1,500	Apr 25 '11-'13
4 1/2s	'10 F-A	12,000	Aug 1 1916
4s		5,500	Aug 1 1916
Funding Bonds.			
4s	J-D	\$100,000	June '12-'27
(\$25,000 due each 5 years.)			
Grade Crossing.			
4s	'04 F-A	\$24,000	Aug 1 '11-'14
4s	'07 J-J	1,000	Jan 1 '11-'12
4s	M-S	6,000	Mar 1 '11-'13
4s		3,000	Mar 1 1914
4s	'06 A-O	6,000	Oct 1 '11-'13
Debt Extension Bonds.			
4 1/2s		\$14,000	Sept 1 '12-'13
4 1/2s	'05 M-S	8,000	Sept 1 1914
4 1/2s		9,500	Sept 1 1915
Market House Bonds.			
5s	M-S	\$10,000	Mar '11-'12
4 1/2s	J-J	7,500	July 25 1913
4 1/2s	J-D	2,000	June 1 1914
Public Improvement Bonds.			
4 1/2s	'09 F-A	\$12,000	Aug 1 '12-'14
4s		4,400	Aug 1 1915
4 1/2s	'09 F-A	14,000	Aug 1 '12-'15
4s		1,800	Aug 1 1916
5s		3,000	Dec 1 '12-'14
4 1/2s		2,700	Oct 1 '12-'14
4 1/2s		4,000	Sept 15 '12-'15
4 1/2s		7,800	Aug 16 '11-'13
4 1/2s		3,750	Aug 16 1914
4 1/2s		18,000	Aug 16 '12-'14
5s		6,275	Aug 16 1915
5s		3,000	Jan 1 '13-'14
4 1/2s	'10 M-N	2,000	May 1 1913
4s		2,500	May 1 1913

INTEREST payable at the National Park Bank in New York City.

AKRON SCHOOL DISTRICT. J. P. Barnhart, Clerk.

LOANS— When Due.

School Construction Bonds.			
4s	'09 A-O	\$35,000	Apr 1 1923
4s	M-N	40,000	Nov 18 '12-'16
4s	M-S	10,000	Mar 8 1916
4s	M-S	10,000	1916
4s	M-N	5,000	Nov 15 1915
4s	M-N	30,000	Nov 15 '12-'14
4s	'08 M-N	120,000	Nov 1 1922
4s		110,000	Nov 1 1921
4s	'09 J-D	130,000	Dec 15 '12-'17
4s		120,000	Dec 15 '12-'17
Refunding Bonds.			
4s	J-J	\$29,000	July 29 1911

INTEREST on the refunding bonds is payable at the First National Bank, New York; on all other bonds at the County Treasurer's office, Akron.

ALLEN COUNTY. E. C. Akerman, County Auditor.
Lima is the county seat.

LOANS— When Due.

Memoria Bldg. Bonds.			
4 1/2s	'07 M-S	\$120,000	M&S 11-'23
BOND. DEBT Mar 1 1910. \$125,000			

INTEREST is payable at the County Treasurer's office

Total valuation 1909	\$28,114,961
(Assessment about 60% actual value)	
State & Co. tax (per \$1,000) '09	\$9.46
Population in 1909	47,976

ALLIANCE. Chas. O. Silver, Auditor.
This city is in Stark County.

LOANS— When Due.

Refunding Bonds.			
4s		\$9,000	
4s	M-S	29,000	Sept 15 1920
4s	M-S	62,650	Mar 1 1922
4s	J-D	21,600	Mar 10 1914
4s	'04 A-O	18,000	Oct 15 1916
4s		20,000	Oct 15 1918
4s		10,000	June 3 1911
4s	'05 J-J	8,000	June 5 '13-'14
4s		6,500	June 5 1917
4s	'05 J-D	5,450	Dec 1 1925
4s	'06 M-N	19,250	Nov 1 '21 & '16
4 1/2s	'07 M-N	19,250	Nov 15 1917
Debt Extension Bonds.			
4s	'05 J-D	\$10,000	Dec 1 1925
Paving and Intersection Bonds.			
4s	'07	\$5,350	
4s	'09 M-N	15,000	May 1 1926
Street & Sewer Bds. (City's portion)			
5s	'08 J-D	8,000	June 1 1928
5s	'08 J-D	14,000	June 15 1928
5s	'08 F-A	3,800	Aug 1 1923
5s	'08	3,300	
4 1/2s	'08	1,000	
5s	'08	2,850	
4 1/2s	'09 A-O	2,000	Oct 1 1915
4s		3,000	Oct 1 1917
4s	'10 M-N	13,000	Dec 31 1929
4s	'10 M-N	2,500	May 10 1921
4s	'10 J-J	2,000	July 15 1919
4 1/2s	'10 A-O	5,000	Oct 15 1920
Fire Department Bonds.			
4s	'05 J-J	\$15,000	June '15-'16-'18
4 1/2s	'08 J-J	7,000	July 15 1923
Bridge Bonds.			
4s	'09 A-O	\$9,500	Apr 10 1929

ALLIANCE SCHOOL DISTRICT. E. W. Diehl, Clerk.

LOANS— When Due.

4s	'05 J-J	\$3,000	June 5 '11-'13
4s	'08 M-N	1,000	May 4 1914
4s		24,000	May 4 15-'26
4s		9,500	Apr 1914-'22

ASHLAND. Edgar Koehl, City Clerk.
This city is the county seat of Ashland County. Incorp. July 28 1815.

LOANS— When Due.

City-Hall.			
5s	A-O	\$3,000	Apr 1 '11-'13
4s		4,000	Oct 1 '11-'13
Sewer Bonds.			
4s	M-S	\$55,000	Sept 20 1937
5s	M-S	8,500	Sept 1 1926
Refunding Bonds.			
5s	'06 A-O	\$2,750	Apr 15 '13-'17
4s		2,750	Oct 15 '13-'17
4s	'09 M-S	9,000	Mar 20 '11-'19
4 1/2s	'10 Mch	8,000	Mar 1 '15-'22
Refunding Street Bonds.			
5s		\$5,000	Sept 1 1911

INTEREST on refunding 4s payable at First National Bank, Ashland; on refunding 4 1/2s at Farmers' Bank in Ashland.

ASHLAND COUNTY. J. F. Welty, Auditor.
Ashland is the county seat.

LOANS— When Due.

River Improvement Bonds.			
4s		\$2,500	May 1 1911
4s		5,000	May 1 1912
4s		10,000	Nov 1 '11-'12
4 1/2s	'10 M-N	9,000	May 1 '11-'12
4s		4,500	Nov 1 1913
4s		4,000	Nov 1 1914
4s		4,000	May 1 1915
Bridge Bonds.			
5s	'05 J-J	\$23,527	July 1 '11-'17
4s	'04 J-J	7,200	July 1 '11-'14

INTEREST is payable at the County Treasurer's office.

ASHTABULA. Frank W. Wagner, Auditor.
This city is in Ashtabula County. Incorporated July 10 1891.

LOANS— When Due.

Lake Street Subway Bonds.			
4s	'08 A-O	\$54,000	Oct 1 '11-'28
Street Paving Bonds.			
5s	'07 A-O	\$12,000	Oct 1 '11-'14
5s	'07 A-O	10,500	Oct 1 '11-'13
5s	'05 J-J	14,200	Jan 1 '11-'15
5s	'06 A-O	25,000	Oct 1 '11-'15
5s	'08 A-O	13,000	Oct 1 '11-'18
5s	'09 A-O	21,500	Oct 1 '11-'17
5s	'09 A-O	4,000	Oct 1 '11-'12
4s		4,500	Oct 1 '11-'13
Sewer Bonds.			
5s	'08 A-O	\$3,000	Oct 1 '11-'13

INTEREST payable in Ashtabula.

ASHTABULA SCHOOL DISTRICT. Charles E. Peck, Clerk.

LOANS— When Due.

4 1/2s	A-O	\$1,250	April 1911
4 1/2s		1,250	Oct 1911
4 1/2s	'06 A-O	30,000	Oct 1 '11-'40
4 1/2s	'04 A-O	6,000	Apr 1 '11-'14
4 1/2s	J-D	4,500	Oct 1 '11-'18
4 1/2s	'07 A-O	34,000	Oct 1 '11-'22
4 1/2s	'08 A-O	7,500	Apr 1 '11-'25

INTEREST payable in Ashtabula.

ASHTABULA COUNTY. Frank Fortune, Auditor.
Jefferson is the county seat.

LOANS— When Due.

Road Improvement Bonds.			
4 1/2s	'08 A-O	\$24,000	Apr 15 '11-'18
4 1/2s	'08 A-O	16,000	Sept 1 '11-'18
4 1/2s	'09 M-S	\$28,000	Mar 1 '11-'18
4s		2,500	Mar 1 1919
4 1/2s	'09 A-O	9,000	Apr 1 '11-'14
4 1/2s	'09 M-S	27,000	Mar 1 '11-'19
4 1/2s	'09 May	16,200	May 1911-'19
4 1/2s	'09 M-S	31,500	Sept 1 '11-'19
4 1/2s	'09 J-D	9,000	June 1 '11-'17
4 1/2s	'09 F-A	9,000	Apr 1 '11-'19

INTEREST is payable at the County Treasurer's office.

ATHENS. C. H. Slaughter, Mayor; W. B. Golden, Clerk.
This village is the county seat of Athens County.

LOANS— When Due.

Sewer Bonds.			
5s	'10 M-S	\$5,450	Sept 1 '11-'20
Funding Bonds.			
5s	'08 A-O	\$3,500	Aug 1 '11-'17
5s		12,000	Apr 1 '11-'16
5s		22,500	Apr 1 '12-'20
5s		10,000	Apr 1 '17-'20
BOND. DEBT Mar 28 '10. \$190,000			
Total assessed val. 1909. 27,112,250			
(Assessment about 50% actual value)			
State & Co. tax (per \$1,000) '09. \$7.30			
Population in 1910 (est.). 69,000			

INTEREST is payable at the County Treasurer's office.

ATHENS SCHOOL DISTRICT. C. M. Copeland, Clerk Board of Education.

LOANS— When Due.

4s	'10 M-S	\$60,000	1912-1931
4s	'10 A-O	10,000	M&S '15-'24
4s		20,000	M&S '25-'35

INTEREST payable at the office of the Treasurer of the School Funds.

ATHENS COUNTY. E. R. Walker, Auditor.

County seat is Athens.
LOANS—When Due.
Infirmary Bonds
5s M-S \$27,000. Sept 1 '11-'19
4s J-J 2,000. Sept 1 1920
Road Improvement Bonds.
5s M-S \$200,000. 1929-1939
INTEREST payable at County Treasurer's office.

BOND. DEBT Sept 1 1910 \$229,000
Total assessed val. 1909. 10,949,055
(Assessment about 1/2 actual value.)
County tax (per \$1,000) '10. \$13.055
Population in 1909. 38,730
Population in 1910 (est.) 45,000

AUGLAIZE COUNTY. A. E. Schaffer, Auditor.

County seat is Wapakoneta.
LOANS—When Due.
Infirmary Building Bonds
5s '09 J-J \$65,000. Sept 1 '11-'23
5s '10 J-J 20,000. Sept 1 '24-'27
Refunding Bonds.
4 1/2s '10 J-J \$18,000. July 1 '11-'28
Hospital Bonds.
4 1/2s '10 J-J \$12,000. July 1 '11-'22
Bridge Bonds.
5s J-J \$6,000. July 1 '11-'16
5s J-J 3,000. Jan 1 '11-'13
5s J-J 5,000. Jan 1 '11-'15
INTEREST on bonds of 1907 is payable at County Treasurer's office.

Bridge Bonds—(Con.)
5s '04 J-J \$9,000. July 1 '11-'19
10,000. Jan 1 '11-'20
5s '07 J-J 12,000. July 1 '11-'22
13,000. Jan 1 '11-'23
5s '07 J-J 7,000. July 1 '11-'17
5s M-S 3,000. Sept 1 '11-'13
5s '09 F-A 20,000. M&S 1 '11-'20
BOND. DEBT Sept 1910. \$220,000
Tax valuation 1909. 13,626,700
(Assessment 40% to 60% actual val.)
County tax (per \$1,000) '09. \$10.65 1/2
Population in 1909. 31,102

BARBERTON. Jay W. Tracy, Clerk.

This village is in Summit County.
LOANS—When Due.
Fire Department Bonds.
5s '05 M-S \$2,000. Mch 1 '11-'15
Sewer Bonds.
5s '04 M-S \$2,280. Mch 1 '11-'15
5s '05 M-S 1,460. Mch 1 1911
5s '05 1,900.
5s '07 J-D 6,000. Mch 1 '11-'16
774. Mch 1 1917
5s '07 M-N 6,000. Mch 1 '11-'16
781. Mch 1 1917
5s '07 M-S 6,000. Sept 1 '11-'16
168. Sept 1 1917
Water Bonds.
5s '05 M-S \$7,500. Mch 1 '11-'15
5s '08 F-A 1,687.50. Sept 1 '11-'13
5s '09 F-A 16,000. Sept 1 '11-'18
1,604. Sept 1 1919
INTEREST is payable at Village Treasurer's office.

Incorporated 1892.
Street Bonds.
5s '05 M-S \$1,500. Mch 1 '11-'15
5s '04 M-S 5,700. Sept 1 '11-'14
5s '05 M-S 4,505. Mch 1 '11-'15
5s '08 F-A 20,755. Sept 1 '11-'17
3,181.37. Sept 1 '11-'18
4s '10 M-S 23,000. Sept 19 '12-'21
Funding Bonds.
5s '05 M-S \$4,200. Sept 1 '11-'16
682. Sept 1 1917
5s '06 A-O 600. Nov 1 1911
GEN. B.D. D'T Sept 15 '10. \$120,720
Assessment debt (additional) 91,761
TOTAL DEBT Sept 15 '10. 212,481
Assessed valuation 1909. 3,147,000
Tax rate (per \$1,000) 1910. \$32.20
Population in 1909 (est.) 10,000

BARBERTON SCHOOL DISTRICT.

LOANS—When Due.
4 1/2s '09 M-S \$3,500. Sept 1 '11-'17
12,000. Sept 1 '18-'29
.8
.8
.8
.8
13,500
4 1/2s '10 6,500
INTEREST on the bonds of 1909 and 1910 is payable at the office of the Treasurer; on other loans at the Barberton Savings Bank Co.

H. B. Frase, Clerk and Treasurer.
4 1/2s '10 M-S \$2,500. Sept 1 '12-'16
7,000. Sept 1 '17-'23
15,000. Sept 1 '24-'28
500. Sept 1 1929
BOND. DEBT Mch 1910. \$69,000
Assessed valuation 1909. \$3,147,000
(Assessment about 1/2 actual value.)
School tax (per \$1,000) '09. \$22.30
Population in 1909 (est.) 5,000
Population in 1909. 3,721
INT. at Village Treasurer's office.

BARNESVILLE. F. W. Hilles, Clerk.

This village is in Belmont County.
LOANS—When Due.
Paving Bonds.
6s F-A \$2,250. Feb 27 '11-'13
M-S 3000. Sept 13 '11-'13
M-S 1200. Sept 17 '11-'13
F-A 2,800. Feb 12 '11-'14
F-A 2,000. Jan 11 '11-'12
M-N 600. May 1 '11-'13
4 1/2s J-J 5,800. July 1 '11-'18
J-D 2,730. Dec 1 '11-'13
840. Dec 1 1914
F-A 1,600. Dec 1 '11-'14
315. Dec 1 1915
4 1/2s M-S 2,000. Sept 17 '11-'15
188.10. Sept 17 '15
INTEREST is payable at Village Treasurer's office.

Incorporated 1816.
Paving Bonds—(Con.)
5s J-J \$1,400. Jan 15 '11-'17
750. Jan 15 1918
5s J-J 1,600. Jan 15 '11-'18
Water Bonds.
5s '04 A-O \$68,000. Apr 1 '11-'44
BOND. DEBT Jan 1910. \$101,223
Floating debt. 2,000
Assessed valuation 1909. 1,437,100
(Assessment about 1/2 actual value.)
Tax rate (per \$1,000) 1909. \$35.50
Population in 1909 (est.) 5,000
Population in 1909. 3,721
INT. at Village Treasurer's office.

BARNESVILLE SCHOOL DISTRICT.

J. M. Cassells, Clerk.
BOND. DEBT Mch 1910. \$32,000
Assessed valuation 1909. 1,699,240
(Assessment about 1-3 actual value.)
INTEREST is payable in Barnesville

School tax rate (per \$1,000) '09. \$24.40
Population in 1909 (est.) 4,600
INTEREST is payable in Barnesville

BELLAIRE. R. E. Crow, City Auditor.

This city is in Belmont County.
LOANS—When Due.
Water Bonds.
4s '03 F-A \$50,000. Feb 1 1923
4 1/2s '04 M-N 20,000. May 1 1914
4 1/2s '07 M-S 25,000. Mch 1 1917
4 1/2s '07 M-S 10,000. Sept 1 1917
City-Hall Bonds.
4s '02 M-S \$28,000. Mch 1 '11-'24
'02 A-O 15,000. Oct 1 '11-'24
Refunding Water Bonds.
4s '00 A-O \$50,000. Oct 1 1920
4s '10 A-O 10,000. Oct 1 1930
Bellaire School District.
4s M-S \$2,000. Mch 15 '11-'12
2,000. Mch 15 '11-'12
2,000. Mch 15 '13-'15
5,000. Sept 15 '13-'15
INTEREST is payable at First National Bank, Bellaire.

Incorporated 1816.
Refunding Bonds.
4s '06 F-A \$10,000. Feb 1 1916
GEN. DEBT Sept 1910. 553,000
Water debt. 205,000
Assessment debt. 43,164
TOTAL DEBT Sept 1910. 301,164
Sinking funds. 35,936
Tax valuation 1910. 4,659,630
(Assessment less than 1/3 actual val.)
City tax (per \$1,000) 1909. \$12.10
Population in 1909. 9,912
INTEREST is payable at Bellaire.

BELLEFONTAINE. U. L. Kennedy, Auditor.

This city is in Logan County.
LOANS—When Due.
Light and Paving.
6s M-S \$9,000. Aug 1 '11-'19
5s M-S 3,520. March 1 '11-'18
4,000. Sept '11-'18
Gas and Electric Bonds.
4 1/2s '05 M-S \$50,000. Sept 1 1935
(Subject to call after Sept 1 1915.)
4 1/2s M-S \$10,000. on or before 1914
Fire Department Bonds.
5s July 32,000. July 1911-'14
5s '05 Sept 5,000. Sept 1 '15-'24
Refunding Bonds.
6s J-J \$24,000. Jan 1 '11-'15
20,000. July 1 '11-'15
Sewer Bonds.
5s '09 M-S \$21,000. Sept 1 1939
(Subject to call Sept 1 1919.)
INTEREST on the water-works bonds is payable at Bellefontaine; on the refunding bonds at the First National Bank, New York.

H. A. Lichtenberger, Clerk.
LOANS—When Due.
4s '09 F-A \$9,000. Aug 30 1916
4s '09 M-S 9,000. Sept 15 1916
BOND. DEBT Oct 8 '09. \$26,500
Assessed valuation 1909. 4,589,358
School tax (per \$1,000) 1909. \$9.50
Population in 1909 (est.) 12,600
INTEREST is payable at Bellefontaine.

BELLEFONTAINE SCHOOL DISTRICT.

L. B. Stough, Clerk.
LOANS—When Due.
4s '07 F-A \$50,000. M&S 1 '16-'40
10,000. M&S 1 '31-'40
(Subject to call after March 1 1917.)
5s '08 M-S 2,000. Mch 1 '11-'14
2,000. Sept 1 '11-'13
4s '09 M-S 2,000. Mch 1 '16-'19
2,000. Sept 1 '16-'19
INTEREST is payable at office of

Refunding Gen. Improvment Bonds
4 1/2s '04 M-S \$23,080. 1911-1915
Paving Bonds.
4s '07 Sept \$7,000. Sept 1 '11-'17
4s '07 Mch 5,250. Mch 1 '11-'17
Water Works
6s F-A \$1,000. Feb 1917-'19
6s F-A 10,000. Feb 1915-'16
M-S 16,000. Sept 1 '21-'37
(\$500 due each six months.)
GEN. BONDS Sept 1 1910. \$190,000
Assessment debt. 110,746
Water debt (included). 61,500
Sinking fund. 51,283
Tax valuation 1909. 3,208,000
(Assessment about 1-3 actual value.)
Total tax (per \$1,000) 1909. \$35.40
Population in 1909. 6,649
4 1/2s '10 M-S 13,000. Mch 1 '29-'40
12,000. Sept 1 '29-'40
BOND. DEBT Sept 2 1910 \$72,000
Assessed valuation 1910. 3,200,000
School tax (per \$1,000) 1910. \$11.00
City Treasurer.

BELLEVUE. Geo. Lieber, Clerk.

This village is in Huron County.
LOANS—When Due.
Water Bonds.
5s F-A \$11,500. 1912-1919
4s 26,000. 1911-1923
4 1/2s 10,000. yearly to 1924
Street Bonds.
4s F-A \$8,500. June 1918
5s '07 M-S 18,800. yearly to 1922
6s 11,200. yearly to 1920
INTEREST on water bonds due 1911 is payable in Bellevue; on water bonds due 1912, 1914 and 1919 in New York; on cemetery bonds in Fremont; on all other bonds in Cincinnati.

Cemetery Bonds
4s M-S \$4,000. Sept 1917
City-Hall Bonds.
J-J \$10,000. June 1930
TOT. BD. DEBT Sept 1 '09 \$100,000
Water debt (included). 47,500
Total valuation 1908. 1,500,000
(Assessment about 1/2 actual value.)
City tax (per \$1,000) 1909. \$10.00
Population in 1909. 4,101
1911 is payable in Bellevue; on water bonds due 1912, 1914 and 1919 in New York; on cemetery bonds in Fremont; on all other bonds in Cincinnati.

BELMONT COUNTY. E. E. Shepherd, Auditor.

County seat is St. Clairsville.
LOANS—When Due.
Court House and Jail.
4s M-S \$53,000. Sept 1 1914
County Bonds.
4s M-S \$7,000. Sept 1 1911
INTEREST on road bonds payable at Treasurer's office.

TOTAL DEBT Sept 1910 \$60,000
Total assessed val. 1909. 30,229,630
(Assessment about 60% actual val.)
State & co. tax (per \$1,000) '09. \$7.75
Population in 1909. 60,875

BEREA. L. M. Coe, Mayor; O. R. Stone, Clerk.

This village is in Cuyahoga County.
LOANS—When Due.
Paving Bonds.
5s M-N \$400. Nov 1 '11-'12
1,000. Nov 1 1913
4s 6,000. Apr 1 '11-'16
5s '03 A-O 11,904. Apr 1 '11-'18
5s '03 A-O 6,000. Apr 1 '11-'18
5s '03 M-N 4,320. Nov 1 '11-'18
5s '09 M-S 2,240. Oct 1 '11-'18
5s '09 A-O 9,450. 1911-1919
5s '10 1,000. Apr 1 '13-'18
1,000. Oct 1 '15-'20
Water Bonds.
4s M-N \$9,000. May 1 '11-'10
9,000. Nov 1 '11-'19
4s M-N 3,500. May 1914-'20
4s M-N 6,000. Nov 1 '14-'19
4s M-N 500. Nov 1 1920
5s A-O 1,000. Apr 1911-'12
1,000. Oct 1911-1912
5s '10 A-O 5,000. Oct 1 '11-'20
INTEREST is payable at the Bank of Berea County, Berea, Ohio

Electric Light Bonds.
4s M-N \$3,500. May 1 '11-'17
1,500. Nov 1 '11-'15
4s '06 M-N 2,500. Nov 1 '11-'15
5s '10 A-O 8,000. Apr 1 '13-'20
8,000. Oct 1 '13-'20
Sewer Bonds.
5s M-N \$1,500. Nov 1 '11-'15
1,000. Oct 1 '13-'15
5s A-O 638.40. Oct 1 1918
5s A-O 3,000. Apr 1 '11-'16
937.40. Apr 1 1917
GEN. BD. DEBT Apr 28 '10. \$57,347
Assessment bonds. 41,708
Sinking fund. 16,432
Assessed valuation 1909. 542,500
(Assessment about 50% actual val.)
Total tax (per \$1,000) 1909. \$32.90
Population in 1909. 2,510

BOWLING GREEN. R. S. Sweet, Auditor.

This city is the county seat of Wood County.
LOANS—When Due.
Refunding Bonds.
5s M-S \$3,300. Mch 1 '11-'17
3,500. Sept 1 '11-'17
4s M-S 3,500. Mch 1 '11-'17
3,500. Sept 1 '11-'17
3,000. Mch 1 '15-'20
4s M-S 3,000. Sept 1 '15-'20
600. Mch 1 1921
6s M-S 1,500. Mch 1 '11-'15
1,500. Sept 1 '11-'15
3,000. Mch 1 '18-'23
4s M-S 3,000. Sept 1 '18-'23
600. Mch 1 1924
INTEREST is payable in Bowling Green.

Incorporated Nov. 9 1855.
Refunding Bonds—(Con.)
4s '07 M-S \$2,000. Mch 1 '14-'17
2,000. Sept 1 '14-'17
600. Mch 1 1918
3,000. Mch 1 '22-'24
5s M-S 3,000. Sept 1 '21-'24
600. Sept 1 1924
GEN. BONDS Oct 19 1910. \$48,000
Special assessment debt. 52,700
Tax valuation in 1909. 2,059,240
(Assessment about 1-3 actual value.)
Tax rate (per \$1,000) 1908. \$48.20
Population in 1909. 5,067

BRIDGEPORT. John Kuhn, Treasurer.

This village is in Belmont County.
LOANS—When Due.
Bridge.
4s 12,000. Mch 3 1933
Sewer.
5s \$7,500. 1911-1913
Street Improvement
4s \$75,000. 1915-1939
3s '07 A-O 10,000. Apr 1 1917

Water.
5s \$17,410. 1911-1917
6s 6,000. 1917-1919
BONDED DEBT Jan 1910 \$31,000
Assessed valuation 1909. 1,430,000
Tax rate (per \$1,000) 1909. \$38.50
Population in 1909. 3,963

BRYAN. F. W. Radabaugh, Clerk.

This village is in Williams County.
LOANS—When Due.
Bridge Bonds.
5s '09 53,000. 1913-1914
Water & Electric Light Bonds.
5s '07 M-S \$15,000. Mch 1 '14-'18
15,000. Sept 1 '13-'17
5s '08 M-S 5,000. Mch 1 '21-'22
5,000. Sept 1 '21-'22
15,000. 1911-1913
Funding Bonds.
4 1/2s '09 \$6,000. 1911-1916
4s '01 7,000. 1917-1923
INTEREST is payable in Bryan and New York City.

Incorporated about 1840.
Water Refunding Bonds.
5s '07 \$32,000. 1911-1926
Assessment Bonds.
5s \$69,375. 1911-1925
GEN. BONDS Mch 1 1910. \$105,000
Assessment debt. 60,575
TOTAL DEBT Mch 1 1910. 174,575
Assessed valuation 1910. 1,070,900
(Assessment about 1/2 actual value.)
Tax rate (per \$1,000) 1910. \$50.40
Population in 1909. 3,131

BUTLER COUNTY. Jos. E. Brate, Auditor.

County seat is Hamilton.
Refunding Bonds.
4s J-J \$6,000. July 1 '11-'13
4s J-J 10,000. July 1 1914
4s J-J 12,000. July 1 1916
4s MS 40,000. Sept 1 '17-'18
Bridge Bonds.
4 1/2s J-J \$20,000. Jan 1 '11-'13
4 1/2s J-J 15,000. Jan 1 1915
4 1/2s J-J 20,000. Jan 1 '17-'21
4 1/2s J-J 15,000. Jan 1 1919
4 1/2s J-J 20,000. Jan 1 1924
4s M-S 1,000. Sept 1911
4s J-J 24,000. Jan 1911-'16
INTEREST on all bonds is payable at Hamilton.

County Fund.
4 1/2s M-N \$20,000. July 1 '12-'14
(\$5,000 due each yr.) '16-'18
3,653. J-J \$35,500. July 1 '11-'21
BOND. DEBT Mch 1 1910. \$248,000
Sinking fund. 38,250,000
Assessed val. 1909. 38,250,000
(Assessment about 50% actual val.)
County tax (per \$1,000) '09. \$5.45 1/2
Population in 1909 (est.) 63,000
Population in 1909. 65,870

* The Miami University lands (22,566 acres), appraised at \$1,200,080 in 1908, are exempt from all State taxes except those for school purposes.

CAMBRIDGE. S. R. Hende, Auditor.

This city is located in Guernsey County.
LOANS—When Due.
Sewer Bonds.
4 1/2s M-S \$9,000. Sept 1 1923
4s J-J 17,000. July 1 1919
4s J-J 4,000. June 1 1926
5s Apr 1,410. Apr 1 '11-'12
4 1/2s '05 A-O 5,000. April 1 1925
4s '07 F-A 10,000. Feb 1 1927
4s '07 J-J 10,000. July 1 1927
4s '08 J-J 5,000. July 1 1928
Refunding Bonds.
4s F-A \$15,000. Aug 1 1916
4s J-J 21,500. Jan 1 1923
4 1/2s '04 J-D 8,000. June 1 1914
Bridge Bonds.
4s '07 J-J \$2,000. July 1 1927
Cemetery Bonds.
4s J-J \$7,000. Jan 1 1919
INTEREST payable in Cambridge.

Refunding Water Bonds.
4s Jan \$13,000. Jan 1913-1922
4s J-D 7,000. June 1 1912
Water Bonds.
4 1/2s J-J \$25,000. Jan 1 '14-'34
24,000. July 1 '11-'34
4 1/2s J-J 16,000. Nov 1 1923
4s '05 J-J 4,500. July 1 1925
4s '07 J-J 5,000. July 1 1927
Street Bonds (City's Portion).
4s '08 J-J \$8,500. July 1 1928
Park Bonds.
4s J-J \$20,000. Jan 1911-1930
TOT. BD. D'T Sept 1 '09. 551,853
Tax valuation 1909. 3,263,024
(Assessment 1-3 to 1/2 actual value.)
Total tax (per \$1,000) 1909. \$41.20
Population in 1910. 11,327
F. M. Mitchell, M. D., Clerk.
4s '06 s-a \$32,000. 1911-1943
BOND. DEBT Oct 1910. \$128,000
Assessed valuation 1910. 3,640,479
(Assessment about 35% actual value)
School tax (per \$1,000) 1910. \$15.40
INTEREST payable at Cambridge.

CANTON. E. C. Brumbaugh, Auditor; J. E. Flohr, Clerk.

Table listing financial data for Canton, including Market House Bonds, Refunding Water Bonds, Sewer Bonds, Street Bonds, and various departmental bonds.

INT. payable at Kountze Bros., N. Canton School District. William C. Lane, Clerk Board of Educa'n.

CELINA. J. M. Winter, Clerk.

Table listing financial data for Celina, including Highway Bonds, Water-Works Bonds, Light Plant Bonds, and Refunding Bonds.

CELINA SCHOOL DISTRICT. F. V. Short, Clerk. LOANS—When Due.

CHICAGO JUNCTION SCHOOL DIST. A. H. Brown, Clerk. This district (P. O. Chicago) is in Huron County.

CHILLICOTHE. F. A. Stacey, Pres. Sinking Fund Trustees

Table listing financial data for Chillicothe, including Deficiency Bonds, Street & Sewer Bonds, Refunding Bonds, and Assessment Bonds.

CHILLICOTHE SCHOOL DISTRICT. B. E. Stevenson, Clerk. LOANS—When Due.

CINCINNATI. Louis Schwab, Mayor; Ernest Von Bargen, Aud.; C. T. Greve, Sec. Sinking Fund Trustees.

Cincinnati is situated in Hamilton County. Founded in 1789; incorporated as a town Jan. 1 1802 and as a city Feb. 5 1819. In 1895 the villages of Avondale, Clifton, Linwood, Riverside and Westwood were annexed to Cincinnati and their indebtedness was assumed by that city.

Large table listing financial data for Cincinnati, including various departmental bonds, Refunding Bonds, Sewer Loan, and Sidewalk Bonds.

AVONDALE. (Concluded.)
LOANS—Street, Fire and Police.
5s '89 M-S \$5500...Sept 1 1914
4s '89 M-S 14,500...Sept 1 1914
5s '89 M-N 10,000...May 1 1915

BOND HILL.
LOANS—Water Pipe Bonds.
5s '95 M-S \$17,000...Sept 1 1920
5s '90 A-O \$7,000...Apr 1 1920
5s '90 A-O \$18,000...Apr 1 1920

CLIFTON.
LOANS—General Improvement Bonds.
4 1/2 '88 J-J \$5500...July 1 1918
4 1/2 '90 M-N 50,000...May 1 1920

EVANSTON.
LOANS—Water Bonds.
5s '90 A-O \$15,000...Apr 2 1920
5s '90 A-O \$18,000...Apr 2 1920
5s '90 A-O \$10,000...Apr 2 1920

HYDE PARK.
LOANS—Town Hall Bonds.
4s '99 M-N \$1,000 Nov 28 '11-'14
4s '99 M-N 2,000 Nov 28 '15-'19
4 1/2 '98 M-N 10,000 Nov 28 '20-'29

LINWOOD.
LOANS—Water-works & Elec.-Lt. Bonds.
5s A-O \$40,000...Feb 1 1923
5s A-O 29,000...Aug 1 1923

RIVERSIDE.
LOANS—Highway Improvement.
5s '95 J-J \$15,000...Jan 1 '25-'29
5s '95 M-N \$35,000...Nov 15 1930

WESTWOOD.
LOANS—Water Bonds.
5s '95 J-J \$20,000...July 1 1915

WINTON PLACE.
LOANS—Retaining Bonds.
5s '98 M-S \$2,800 Mch 15 1918
5s '95 A-O \$12,000...Oct 2 1925

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, SINK, FD., &c.—Oct. 1 '10, Jan. 1 '10, Jan. 1 '09.

Net debt \$43,059,049
Water debt (included) \$11,745,000

* These figures include \$15,759,000 Cincinnati Southern Ry. bonds and \$2,500,000 Cincinnati Southern Ry. terminal bonds, the sinking fund and interest on which is paid by the lessee in the form of rent and therefore not charged against the tax duplicate.

CITY PROPERTY.—The city owns the Cincinnati Southern Railroad. The rental received for the road was (under the old lease) \$1,000,000 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 Oct. 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.

ASSESSED VALUATION, &c.—The net debt on Dec. 31, assessed valuation and tax rate, have been as follows:
Years: 1910, 1909, 1908, 1905, 1900, 1890, 1880.

POPULATION.—In 1910 population (U. S. Census) was 364,463; in 1900 it was 325,902; in 1890 it was 296,908; in 1880 255,139; in 1870 216,239.

CINCINNATI SCHOOL DISTRICT.
LOANS—A-O \$12,500...Oct 1 1911
4s M-S \$250,000...Sept 1 1936

LOANS—South Bend Bonds.
5s '97 A-O \$3000...\$100 yearly
5s '90 M-N 1,500...100 yearly
5s '88 J-D 7,000...500 yearly

INTEREST on the Warsaw, Riverside, Bond Hill and Winton Place bonds is payable in Cincinnati; on all other bonds in New York.

CLARK COUNTY. J. A. Linn, Aud.; J. M. Pierce, Dep. Aud. Springfield is the county seat.

LOANS—Bridge Bonds.
5s F-A 2,000...Aug 7 '11-'14
5s J-D 1,500...June 1 '11-'13
4s M-N 1,000...May 1 '11-'12

INTEREST is payable at County Treasurer's office.

CLERMONT COUNTY. Jos. L. Larkin, Auditor. Batavia is the county seat.

LOANS—Deficiency Bonds.
5s June \$40,000...June 1923
5s Pike Bonds.
5s Aug \$1,000...Aug 1911

INTEREST payable in Batavia.

CLEVELAND. H. B. Wright, Auditor; C. X. Zimmerman, Deputy Auditor. Cleveland is in Cuyahoga County and was incorporated Mch. 5 1836. This city has annexed the villages of Glenville, South Brooklyn, Collinwood and Corlett. On Nov. 8 1910 a vote was taken on the question of annexing the villages of East Cleveland, Lakewood and Newburg.

LOANS—Bridge Bonds.
4s A-O \$90,000...Apr 1 1926
4s A-O \$40,000...Oct 1 1926
4s M-N 60,000...May 1 1911

Police Department Bonds.
4s A-O \$100,000...Apr 1 1927
4s A-O \$100,000...Apr 1 1928
4s A-O \$100,000...Apr 1 1929

Public Bath Bonds.
4s A-O \$25,000...Apr 1 1912
4s A-O \$5,000...Apr 1 1913
4s M-S 20,000...Mch 1 1917

Street Opening Bonds.
4s A-O \$15,000...Oct 1 1927
4s M-S 200,000...Mch 1 1915
4s A-O 70,000...Apr 1 1929

Sanitary Bonds.
4s A-O \$110,000...Apr 1 1914
4s Paving and Intersection Bonds.
4s '05 M-S \$200,000...Mch 1 1914

Water Works.
4s M-S \$275,000...Mch 1 1921
4s A-O 200,000...Apr 1 1913
4s J-D 100,000...June 1 1918

City Farm School Bonds.
4s A-O \$35,000...Oct 1 1911
4s '04 A-O 15,000...Apr 1 1925
4s '05 M-S 20,000...Mch 1 1918

Cemetery Bonds.
4s A-O \$100,000...Apr 1 1927
4s M-S 25,000...Sept 1 1922
4s '05 A-O 50,000...Apr 1 1920

Street Improvements.
8s 17,000 \$22,627 1910
7s 11,000 31,768 1912
4s 19,000 25,408 1913

DEBT OF ANNEXED VILLAGES.

Table listing debts for Corlett, Collinwood, and South Brooklyn, including items like Water, Fire, Electric light, and Sewer, with amounts and due dates.

Table listing debts for Work-House Bonds, Library Bonds, and Electric Light Bonds, including items like 4s '02 F-A \$50,000 and 4s '03 A-O \$50,000.

INTEREST is payable at American Exchange Nat. Bank, New York

GEN. BDS. OUTST'G \$24,668.661
Street Imp. bds. 2,451,939
Sewer District bonds 2,894,000

Table with columns: Years, Valuation, Tax Rate, Assessment, and Tax Rate. Shows data for years 1910 through 1905.

POPULATION.—In 1910 (Census) population was 560,663; in 1900 it was 551,798; in 1890 it was 261,353; in 1880, 160,146; in 1870, 92,820.

CLEVELAND SCHOOL DISTRICT. W. C. Fisher, Clerk.
LOANS—When Due.
4s F-A \$150,000... Feb 1 1921
4s A-O 75,000... Apr 1 1922

INTEREST on coupon 4s at American Exchange National Bank, New York; on coupon 6s at Chemical National Bank, New York; on Glenville coupons at Garfield Savings Bank, Cleveland; on South Brooklyn bonds at the Home Savings & Banking Co.; on Collinwood coupons at the office of Farnon, Son & Co., New York; on Cleveland Trust Co., Cleveland, and Citizens Savings & Trust Co., Cleveland.

CLEVELAND HEIGHTS. H. H. Canfield, Clerk (No. 306 Beekman Bldg., Cleveland).

This village is in Cuyahoga County, incorporated May 3 1903.
LOANS—When Due.
4 1/2s '05 A-O \$5,000... Oct 1 1911

CLEVELAND HEIGHTS SCHOOL DISTRICT. C. T. Rose, Clerk.
LOANS—When Due.
4 1/2s '09 A-O \$24,000... Oct 1 20 '31

COITSVILLE TOWNSHIP. James S. Palmer, Clerk. (P. O. Sta. A, Youngstown.)

LOANS—When Due.
Road Bonds.
4 1/2s '08 July \$20,000... July 1 '31-'33

COLLEGE HILL. F. R. Strong, Clerk.
This village is in Hamilton County, incorporated in 1866.

LOANS—When Due.
Refunding Town Hall Bonds.
4s '06 A-O \$7,000... Apr 1 '11-'24

COLUMBUS. George S. Marshall, Mayor; M. A. Gemuender, Secretary Sinking Fund Trustees.

This city is in Franklin County, incorp. a borough Feb. 10 1816; city March 3 1834. Ordinances were passed Nov. 22 1909 providing for the annexation of certain portions of Marion, Clinton, Mifflin and Franklin townships. V. 89, p. 1495.

LOANS—When Due.
Sewer Bonds.
5s '01 J-J \$200,000... Jan 1 1911

CONNEAUT SCHOOL DISTRICT. R. E. Mygatt, Clerk.
LOANS—When Due.
4s J-J \$18,500... 1911-1921

COSHOCOTON. G. W. Cassingham, Mayor; E. O. Evans, Aud.
This city is the county seat of Coshocton County.

LOANS—When Due.
Refunding Bonds.
4 1/2s M-S \$14,000... Sept 1 '12-'25

COSHOCOTON COUNTY. W. J. Winters, Auditor.
Coshocton is the county seat.

LOANS—When Due.
Road District Bonds.
4 1/2s '08 M-S \$38,500... Sept 1 '11-'21

LOANS—When Due.
BOND, DEBT Sept 16 '10. \$43,000
Assessed valuation 1910... 6,400,000
County tax (per \$1,000) 1910... \$8.10

INTEREST is payable in part at the National Park Bank, New York City, and part at office of the City Treasurer.

TOTAL BONDED DEBT, SINKING FUNDS, ETC.—
Total bonded debt \$14,586,400

Table with columns: Year, Net Debt, Assessed Valuation, Tax. Shows data for years 1909 through 1885.

INTEREST is payable at the Citizens' National Bank Cincinnati.

COLUMBUS SCHOOL DISTRICT. Edward B. MacFadden, Clerk.
LOANS—When Due.
5s '02 A-O \$110,000... Oct 1 1912

CONNEAUT SCHOOL DISTRICT. R. E. Mygatt, Clerk.
LOANS—When Due.
4s J-J \$18,500... 1911-1921

COSHOCOTON. G. W. Cassingham, Mayor; E. O. Evans, Aud.
This city is the county seat of Coshocton County.

LOANS—When Due.
Refunding Bonds.
4 1/2s M-S \$14,000... Sept 1 '12-'25

COSHOCOTON COUNTY. W. J. Winters, Auditor.
Coshocton is the county seat.

LOANS—When Due.
Road District Bonds.
4 1/2s '08 M-S \$38,500... Sept 1 '11-'21

LOANS—When Due.
BOND, DEBT Sept 16 '10. \$43,000
Assessed valuation 1910... 6,400,000
County tax (per \$1,000) 1910... \$8.10

LOANS—When Due.
BOND, DEBT Sept 16 '10. \$43,000
Assessed valuation 1910... 6,400,000
County tax (per \$1,000) 1910... \$8.10

LOANS—When Due.
BOND, DEBT Sept 16 '10. \$43,000
Assessed valuation 1910... 6,400,000
County tax (per \$1,000) 1910... \$8.10

LOANS—When Due.
BOND, DEBT Sept 16 '10. \$43,000
Assessed valuation 1910... 6,400,000
County tax (per \$1,000) 1910... \$8.10

LOANS—When Due.
BOND, DEBT Sept 16 '10. \$43,000
Assessed valuation 1910... 6,400,000
County tax (per \$1,000) 1910... \$8.10

LOANS—When Due.
BOND, DEBT Sept 16 '10. \$43,000
Assessed valuation 1910... 6,400,000
County tax (per \$1,000) 1910... \$8.10

LOANS—When Due.
BOND, DEBT Sept 16 '10. \$43,000
Assessed valuation 1910... 6,400,000
County tax (per \$1,000) 1910... \$8.10

LOANS—When Due.
BOND, DEBT Sept 16 '10. \$43,000
Assessed valuation 1910... 6,400,000
County tax (per \$1,000) 1910... \$8.10

LOANS—When Due.
BOND, DEBT Sept 16 '10. \$43,000
Assessed valuation 1910... 6,400,000
County tax (per \$1,000) 1910... \$8.10

LOANS—When Due.
BOND, DEBT Sept 16 '10. \$43,000
Assessed valuation 1910... 6,400,000
County tax (per \$1,000) 1910... \$8.10

LOANS—When Due.
BOND, DEBT Sept 16 '10. \$43,000
Assessed valuation 1910... 6,400,000
County tax (per \$1,000) 1910... \$8.10

LOANS—When Due.
BOND, DEBT Sept 16 '10. \$43,000
Assessed valuation 1910... 6,400,000
County tax (per \$1,000) 1910... \$8.10

LOANS—When Due.
BOND, DEBT Sept 16 '10. \$43,000
Assessed valuation 1910... 6,400,000
County tax (per \$1,000) 1910... \$8.10

LOANS—When Due.
BOND, DEBT Sept 16 '10. \$43,000
Assessed valuation 1910... 6,400,000
County tax (per \$1,000) 1910... \$8.10

LOANS—When Due.
BOND, DEBT Sept 16 '10. \$43,000
Assessed valuation 1910... 6,400,000
County tax (per \$1,000) 1910... \$8.10

CRAWFORD COUNTY ROAD DISTRICT NO. 1. G. F. Ackerman, County Auditor (P. O. Bucyrus).

Table with columns: LOANS—, When Due., Amount, Description. Includes Road-Improvement Bonds, Water-works Bonds, and INTEREST payable at office of County Treasurer.

CRESTLINE. M. J. Strauch, Clerk. This village is in Crawford County.

Table with columns: LOANS—, When Due., Amount, Description. Includes Water-works Bonds, Refunding Bonds, and BOND, DEBT Sept 1 '09.

CRESTLINE SCHOOL DISTRICT. LOANS—, When Due., Amount, Description.

CUYAHOGA COUNTY. Chas. T. Prestien, Auditor. County seat is Cleveland.

Table with columns: LOANS—, When Due., Amount, Description. Includes Court-House Bonds, Refunding Bonds, Building Bonds, Bridge Bonds, and INTEREST payable at office of County Treasurer.

DARKE COUNTY. Frank Snyder, Auditor. County seat is Greenville.

Table with columns: LOANS—, When Due., Amount, Description. Includes Road Bonds, Bridge Bonds, Ditch Bonds, and INTEREST is payable at the County Treasurer's office.

DAYTON. Edward E. Burkhardt, Mayor; B. F. Wendler, Secretary Sinking Fund Trustees; G. W. Bish, Auditor. County seat of Montgomery County. Incorporated a town Jan. 6 1816.

Table with columns: LOANS—, When Due., Amount, Description. Includes Bridge Bonds, Flood Emergency Bonds, Street Improvement Bonds, Sewer Bonds, and various other municipal bonds.

Table with columns: LOANS—, When Due., Amount, Description. Includes Water-Works Bonds, Park Bonds, Public Safety Deficiency, and Police Department Bonds.

Table with columns: GENERAL DEBT, ASSESSED VALUATION AND TAX RATE.—, Years, General Debt, Assessed Valuation, Tax per \$1,000.

The actual valuation of property is estimated at about \$130,000,000. INTEREST is payable at the National Park Bank, New York.

Table with columns: LOANS—, When Due., Amount, Description. Includes Refunding and Deficiency Bonds, School Bonds, and BOND, DEBT Sept 1 '10.

DEFIANCE. Thos. G. Gorman, Auditor. This city is the county seat of Defiance County.

Table with columns: LOANS—, When Due., Amount, Description. Includes Refunding Bonds, Street Bonds, Sewer Bonds, and INTEREST is mostly payable at the City Treasurer.

DELAWARE. I. E. Martin, Auditor. This city is in Delaware County. Incorporated in 1815.

Table with columns: LOANS—, When Due., Amount, Description. Includes Ditch Bonds, Bridge Bonds, Sub-Fire Station Bonds, General Street Bonds, and INTEREST is payable at the Deposit Bank C, Delaware.

DELAWARE SCHOOL DISTRICT. Will F. Dodge, Clerk. (Assessment about 2-3 actual value.)

DELAWARE COUNTY. W. H. Bodurtha, Auditor. Delaware is the county seat. County incorporated in 1803.

Table with columns: BOND, DEBT Sept 1 '10, Assessed valuation 1909, Population in 1900.

DELPHOS SCHOOL DISTRICT. G. S. Weger, Clerk. This district is in Allen and Van Wert Counties.

Table with columns: LOANS—, When Due., Amount, Description. Includes various school district bonds.

EAST CLEVELAND. K. F. Leet, Clerk. This village is in Cuyahoga County, and it is expected that the question of annexing it to the city of Cleveland will be voted on some time in the near future.

Table with columns: Water Bonds, Sewer Bonds, and various other municipal bonds for East Cleveland.

EAST LIVERPOOL. J. J. Runtin, Pres. Sinking Fund. This city is in Columbiana County.

Table with columns: LOANS—, When Due., Amount, Description. Includes Water Bonds, Street-Improvement Bonds, and various other municipal bonds.

LOANS— When Due. Library Bonds
 Refunding Bonds. J-D \$10,000.00... July 1 1910
 (Subject to call after July 1 1920.)
 Fading Bonds.
 4 1/2s F-A \$92,925.00... Aug 17 1933
 (Subject to call after Aug. 17 1913.)
 5s M-S \$33,000.00... Sept 1 1924
 (Subject to call after Sept 1 1914.)
 Garbage Disposal Bonds.
 5s 10 A-O \$16,500.00... 1911-1915
 INTEREST on the \$62,000 street bonds is payable in New York and on the \$22,000 and \$7,748 street bonds at the City Treasurer's office.

EAST LIVERPOOL SCHOOL DISTRICT. W. E. Dunlap, Clerk.
 School Bonds.
 5s J-D \$46,000.00... June 11-'13
 4s '08 M-S 12,000.00... 1912-1917
 4s F-A 25,000.00... Aug 11-'23
 J-J 19,000.00... Ju 1 '11-'29
 4s '09 F-A 69,000.00... Feb 1 '25-'47
 INTEREST on the bonds of 1908 and 1910 is payable at the First National Bank in East Liverpool; on all others in East Liverpool.

EATON. C. F. Ressler, Village Clerk.
 This village is in Preble County. Incorporated about 1806.
 Water Works.
 6s M-S \$5,000.00... Sept 1 1911
 Street Bonds.
 4s M-S \$1,900.00... Sept 1 '12-'15
 4 1/2s '10 M-S 2,500.00... Sept 1 '11-'15
 Sewer Construction Bonds.
 4 1/2s M-S 40,000.00... Sept 1 '12-'31
 [35,000.00... Sept 1 '32-'42
 INT. on water bonds payable in New York; on other issues in Eaton.

ELYRIA. Frank R. Fauver, Auditor.
 This city is situated in Lorain County.
 Water-Works Bonds.
 7 1/2s J-J \$45,000.00... July 1 1924
 (\$10,000 yearly to July 1 1928.)
 4s A-O 130,000.00... Aug 1 '11-'23
 4s J-D 150,000.00... Dec 1 '24-'38
 4 1/2s '05 M-S 50,000.00... Mch 1 '28-'37
 3 1/2s '06 J-J 14,000.00... Jan 1 '29-'35
 4s '06 M-N 1,000.00... Jan 1 1936
 4s '07 M-S 25,000.00... Mch 1 '10-'23
 4s '09 M-S 20,000.00... Mch 1 '18-'27
 4s '09 M-S 10,000.00... Sept 1 '15-'24
 City-Hall Bonds.
 5s '05 M-S \$12,000.00... Mch 1 '15-'20
 Bridge Bonds.
 4s A-O \$22,000.00... Oct 1 '18-'28
 [3,000.00... Oct 1 1929
 5s '04 M-S 1,600.00... Mch 11-'13
 [24,000.00... Mch 14-'21
 4 1/2s '06 M-S 15,000.00... Sept 1 1915
 4 1/2s '06 M-S 1,000.00... Sept 1 1915
 4 1/2s '07 M-S 20,000.00... Sept 1 '16-'25
 4 1/2s '07 M-S 20,000.00... Mch 1 '11-'14
 INTEREST is payable part at United States Mortgage & Trust Co., New York City and part in Elyria.

ELYRIA SCHOOL DISTRICT. S. S. Rockwood, Clerk of Board.
 LOANS— When Due.
 6s J-J \$4,000.00... July 1 '11-'18
 5s A-O 9,000.00... 1911-1919
 4 1/2s J-D 6,000.00... 1911-1912
 4 1/2s M-N 15,000.00... 1911-1916
 4 1/2s '05 M-S 21,375.00... 1911-1925
 INTEREST on the bonds of 1908 is payable at Elyria.

EUCLID TOWNSHIP SCHOOL DISTRICT.
 This district is in Cuyahoga County. J. W. Dean, Clerk (P. O. South Euclid).
 LOANS— When Due.
 4 1/2s '10s-a \$30,000.00... Oct 1 '11-'40
 INTEREST payable at State Banking & Trust Co., Cleveland.

FAIRPORT SCHOOL DISTRICT. Wade Hulbert, Clerk.
 This district (P. O. Fairport Harbor) is in Lake County.
 LOANS— When Due.
 4 1/2s '10 M-S \$15,000.00... Sep 12-'17-'46
 [30,000.00... Mch 12-'18-'47
 BOND. DEBT Sept 1910... \$52,000
 Assessed valuation 1910... 1,174,100
 INT. payable at office of Board.

FINDLAY. A. B. Crozier, Auditor.
 This city is the county seat of Hancock County.
 LOANS— When Due.
 Refunding Bonds.
 5s A-O \$1,500.00... Apr 1 '11-'13
 [1,500.00... Oct 1 '11-'13
 6s 2,000.00... Sept 1 '11-'12
 4 1/2s '07 M-S 10,000.00... Sept 1 '11-'20
 [10,000.00... Mch 1 '11-'20
 4 1/2s '08 J-J 140,000.00... Jan 1 '11-'38
 City-Hall Bonds.
 3 1/2s M-S \$28,000.00... Sept 11-'21
 (\$2,000 in even years; \$3,000 in odd.)
 Park Bonds.
 4s '06 A-O 25,000.00... 1920
 INTEREST is payable at the Fourth National Bank, New York City, and at office of City Treasurer.

FINDLAY SCHOOL DISTRICT. John E. Priddy, Clerk Board of Commissioners of Sinking Fund.
 LOANS— When Due.
 6s '90 A-O \$15,000.00... Apr 11 1913
 [10,000.00... Apr 11 1920
 20,000.00... Apr 10 '11-'13
 5s '93 P-A 10,000.00... Feb 1 '21-'25
 4s '00 M-S 8,000.00... Mch 1 '11-'21
 3 1/2s '00 P-A 25,000.00... Aug 17 '15-'23
 4s '03 M-N 20,000.00... May 1 '11-'30
 4s '08 A-O 12,000.00... Oct 19 '16-'27
 INTEREST on the 4s is payable at Chase National Bank, New York City.

FOSTORIA. J. H. Morton, Auditor.
 This city is in Hancock and Seneca counties. Incorporated March 1858.
 LOANS— When Due.
 Refunding Sewer Bonds.
 6s M-S \$26,000.00... Sept 11-'20
 4s M-S 109,000.00... Sept 23-'25
 4s '08 M-S 8,000.00... Mch 1 1923
 4 1/2s M-S 40,000.00... March 1923
 Sewer Bonds.
 6s M-S \$18,800.00... Sept 11-'12
 Refunding Street Bonds.
 4s M-S \$51,803.00... Mch '18-'25
 4 1/2s M-S 9,876.00... Mch '18-'23
 Refunding Water Bonds.
 4s M-S \$150,000.00... July 15 1924
 4 1/2s M-S 43,000.00... July 15 1924
 Refunding Sewage Disposal.
 4s M-S \$3,000.00... Sept 1922
 4 1/2s M-S 500.00... Sept 1922
 Sewage Disposal Bonds.
 6s M-S \$15,520.00... Sept 11-'26
 INTEREST is payable at the National Park Bank, New York City.

FOSTORIA SCHOOL DISTRICT. B. M. Solomon, Clerk.
 LOANS— When Due.
 4 1/2s '08 s-a \$60,000.00... M-S 1 '11-'25
 [3,000.00... M-S 1 1928
 TOTAL DEBT Sept 1 1910... \$63,000
 Assessed valuation 1910... 2,900,000
 Population in 1910 (est.)... 10,000
 School tax (per \$1,000) 1910... \$12.00
 INTEREST payable at National Park Bank, New York.

FRANKLIN COUNTY. F. M. Sayre, Auditor.
 County seat is Columbus.
 LOANS— When Due.
 Turnpike Bonds (Township).
 6s M-S \$300.00... Sept 1 1911
 [800.00... Sept 1 '12-'13
 [600.00... Aug 1 1911
 [800.00... Aug 1 '12-'13
 6s F-A 2,000.00... Mch 1 '11-'14
 [1,000.00... Sept 1 '13-'14
 [2,400.00... Sept 1 '11-'12
 6s M-S 1,400.00... Sept 1 1913
 [1,000.00... Sept 1 '13-'14
 [100.00... Mch 1 1911
 [1,000.00... Mch 1 14-'15
 5s '05 M-S 2,000.00... Mch 1 1912
 [4,000.00... Sept 1 '11-'12
 6s '06 J-D 1,600.00... June 1 '11-'14
 [300.00... June 1 1915
 6s '06 F-A 400.00... Mch 1 '13-'14
 [600.00... Sept 1 '13-'14
 6s '08 M-S 900.00... Sept 1 1911
 5s '00 M-S 1,600.00... Sept 1 '11-'12
 [900.00... Sept 1 1913
 [1,000.00... Sept 1 1914

Deficiency and Bridge Bonds.
 5s M-N \$36,000.00... May 1 '11-'13
 4s A-O 54,000.00... Apr 1 '11-'19
 Viaduct Bonds.
 4s '06 A-O 55,000.00... April 2 1911
 INTEREST on the deficiency and bridge bonds is payable at the United States Mortgage & Tr. Co., N. Y.; on all other bonds at Treasurer's office.

FREMONT. C. F. Bell, Auditor.
 This city is in Sandusky County.
 LOANS— When Due.
 Funding Bonds.
 4 1/2s '06 A-O \$6,000.00... Apr 1 '15-'20
 [5,000.00... Oct 1 '15-'19
 [1,050.00... Oct 1 1920
 Refunding.
 6s \$53,000.00
 5s 35,000.00
 4 1/2s 17,850.00
 4s 35,050.00
 4s 20,000.00
 4 1/2s '06 A-O 10,000.00... Oct 1 '11-'15
 [12,500.00... Apr 1 '17-'21
 [2,000.00... Oct 1 1917
 [10,000.00... Oct 1 '18-'21
 INTEREST is payable at the office of the Sinking Fund Trustees.

FREMONT SCHOOL DISTRICT. A. E. Culbert, Clerk.
 LOANS— When Due.
 High School Bonds.
 4 1/2s '08 A-O \$97,000.00... A & O 1 '10-'28
 (Part each six months.)
 INTEREST payable at the office of the Treas. of the Board of Education.

GALLIA COUNTY. J. S. Clark, Auditor.
 County seat is Gallipolis.
 LOANS— When Due.
 Turnpike Bonds.
 5s J-J \$20,000.00... Jan '11 & '15
 5s J-J 5,000.00... Jan 15 1913
 5s J-J 30,000.00... June 12 '14 & '16
 4s F-A 60,000.00... Aug 17 1912
 5s J-J 12,000.00... July 1 '11-'12
 [6,500.00... July 1 1913
 5s A-O 40,000.00... April 6 1918
 5s J-J 85,000.00... July 28 1919
 5s A-O 50,000.00... April 14 1924
 4s '06 J-D 55,000.00... June 1 1926
 4 1/2s '10 J-D 40,000.00... June 16 1930
 INTEREST is payable at the County Treasurer's office.

GALLIPOLIS. Harry Maddy, Auditor.
 This city is in Gallia County.
 LOANS— When Due.
 Water Bonds.
 5s 1894 F-A \$85,000.00... Feb 25 1914
 5s M-N 2,000.00... Nov 1 1916
 Redemption Bonds.
 5s F-A \$5,000.00... Feb 25 1911
 5s F-A 12,000.00... Aug 25 1911
 5s F-A 6,000.00... Feb 25 1912
 5s F-A 14,000.00... Aug 25 12-'18
 5s F-A 11,000.00... Feb 25 1913
 5s F-A 2,500.00... Aug 25 1913
 5s F-A 4,500.00... Feb 25 1914
 5s F-A 1,500.00... Aug 25 1915
 5s F-A 3,000.00... Feb 25 1916
 5s F-A 10,000.00... Aug 25 1917
 5s F-A 9,000.00... Feb 25 1918
 5s F-A 13,000.00... Aug 25 1919
 4s F-A 6,000.00... Feb 25 1920
 5s F-A 13,500.00... Aug 25 1920
 4s F-A 7,600.00... Aug 25 1924
 5s F-A 7,600.00... Aug 25 1924
 INTEREST is payable at office of City Treasurer.

GREENE COUNTY. W. L. Dean, Auditor.
 Xenia is the county seat.
 LOANS— When Due.
 Children's Home Bonds.
 4s M-S \$25,000.00... Sept 1 1924
 Bridge Bonds.
 4s '06 M-N \$2,250.00... Nov 1 '11-'12
 [12,000.00... Jan 1 '11-'12
 [12,000.00... July 1 '11-'12
 4s '08 M-S 12,150.00... Mch 16 '11-'19
 Funding Bonds.
 4s J-J \$26,000.00... Jan 2 '11-'23
 [24,000.00... July 2 '11-'22
 INT. on court-house bonds payable in Chicago; other loans in Xenia.

GREENFIELD. E. M. Connor, Clerk.
 This village is in Highland County. Incorporated "about 1840 or 1850."
 LOANS— When Due.
 Sewer and Street Bonds.
 4s M-S \$2,000.00... Mch 1 '11-'14
 [2,000.00... Sept 1 '11-'14
 4 1/2s M-S 4,500.00... Mch 1 '11-'28
 4 1/2s '09 M-S 3,500.00... Sept 1 '11-'17
 Funding Bonds.
 5s M-S \$35,000.00... Sept 1 1911
 Refunding Bonds.
 3,90s M-N \$25,000.00... Nov 5 1930
 3,90s M-N 10,000.00... May 1 1931
 6s M-S 500.00... Mch 1911
 Improvement Bonds.
 4 1/2s M-S \$3,000.00... Mch 1 '11-'16
 [3,000.00... Sept 1 '11-'16

Court-House Bonds.
 4s M-S \$80,000.00... Mch 1 '11-'50
 4s M-S 64,000.00... Sept 1 '11-'26
 Sinking Fund Mch 1910... \$265,000
 TOTAL valuation 1909... 19,985,453
 (Assessment about 50% actual value.)
 County tax (per \$1,000) 1909... \$8.55
 Population in 1900... 31,613
 Population in 1910 (est.)... 35,000

GREENVILLE. C. R. Jobs, Auditor.

This city is in Darke County.

Table of Loans for Greenville, including Street & Sewer Bonds, Bridge Bonds, and Refunding Water Bonds.

Table of Bridge Bonds and Refunding Water Bonds for Greenville.

INTEREST on the bridge bonds of 1908 and refunding water bonds of 1909 is payable in Greenville

HAMILTON. H. A. Grimmer, Auditor.

This city is in Butler County.

Table of Loans for Hamilton, including Deficiency Bonds, Fire Bonds, Electric-Light Bonds, Gas Works Bonds, Water-Works Bonds, and Storm Sewer Bonds.

Table of Refunding Bonds and Street Bonds for Hamilton.

INTEREST on water bonds is payable at First Nat. Bank, New York; upon all others at Hamilton.

HAMILTON SCHOOL DISTRICT. Dan Mulliken, Pres.; S. Shaffer, Clerk.

Table of Building Bonds for Hamilton School District.

Table of Building Bonds (Cont.) for Hamilton School District.

INTEREST payable at the First National Bank, Hamilton, Ohio.

HAMILTON COUNTY. C. C. Richardson, Auditor.

County seat is Cincinnati.

Table of Loans for Hamilton County, including Bridge Bonds, Refunding Bonds, and Court-House Rebuilding Bonds.

Table of Jail Bonds, Hospital Bonds, Toll Pike Bonds, and Refunding Bonds for Hamilton County.

INTEREST is payable at the office of County Treasurer.

HANCOCK COUNTY. F. C. Shank, Auditor.

County seat is Findlay.

Table of Bridge Bonds and Court House Bonds for Hancock County.

Table of Refunding Bonds for Hancock County.

INTEREST is payable at the office of County Treasurer.

HENRY COUNTY. C. C. Meekison, Auditor.

County seat is Napoleon.

Table of Loans for Henry County, including Bridge Bonds, Court House Bonds, and Refunding Bonds.

Table of County Bonds for Henry County.

INTEREST is payable at the office of County Treasurer.

IRONTON. C. K. Turley, Auditor.

This city is the county seat of Lawrence County.

Table of Loans for Ironton, including Memorial Hall, Fire Department Bonds, and Smallpox Epidemic Bonds.

Table of Water Bonds and Refunding Water Bonds for Ironton.

INTEREST is payable at the office of County Treasurer.

Table of Loans for Jackson County, including Street Bonds, Sewer Bonds, and Turnpike Bonds.

INTEREST on the special assessment bonds is payable at the City Treasury; on all other bonds at the National Park Bank, New York City.

JACKSON COUNTY. D. C. Parry, Treasurer.

Jackson is the county seat.

Table of Turnpike Bonds and Infirmary Building Bonds for Jackson County.

INTEREST on the infirmary bonds payable at Treasurer's office.

JEFFERSON COUNTY. James M. Reynolds, Auditor.

County seat is Steubenville.

Table of Loans for Jefferson County, including Infirmary Bonds, Turnpike Bonds, and Sewer Bonds.

INTEREST payable at County Treasury.

KENT. H. C. Eckert, Mayor; Terrence A. McMahon, Clerk.

This village is situated in Portage County.

Table of Loans for Kent, including Refunding Bonds and Sewer Bonds.

INTEREST on general bonds payable at the Chase Nat. Bank; on assessment bonds at the Village Treasurer's office and City Banking Co. in Kent.

KENTON. Will F. Alt, Auditor.

This city is in Hardin County.

Table of Loans for Kenton, including Water Works, Refunding, and Sewer Construction.

INTEREST payable at the office of County Treasurer.

LAKE COUNTY. E. D. Heartwell, Auditor.

County seat is Painesville.

Table of Loans for Lake County, including Court House and Jail Bonds, and Road and Bridge Bonds.

INTEREST payable at the County Treasury.

LAKEWOOD. B. M. Cook, Clerk.

This village is in Cuyahoga County. Incorporated May 4 1903. Steps are being taken to vote on the question of annexing this village to the city of Cleveland.

Table of Loans for Lakewood, including Lighting Bonds, Water Bonds, and Intersection Bonds.

INTEREST is payable at the Cleveland Trust Co., Cleveland.

LAKEWOOD SCHOOL DISTRICT.

County seat is Painesville.

Table of Loans for Lakewood School District, including Court House and Jail Bonds.

INTEREST is payable in Cleveland at Cleveland Trust Co. and at Citizens' Savings & Trust Co.

LANCASTER. W. H. Nye, City Auditor.

This city is in Fairfield County.

Table of Loans for Lancaster, including Water Works, Hospital Bonds, Market House Bonds, and General Refunding Bonds.

INTEREST is payable at the office of County Treasurer.

LOANS— *When Due.*

Fire Department Bonds.

4s '08 J-J \$6,000... July 1 '11-16
 4s '10 J-J 1,500... July 1 1917
 4s '08 M-S 1,000... Nov 11-13
 5s '08 M-S 1,000... Mch 1 1911

Street Bonds.

4s '05 A-O \$1,122c... Apr 1 1914
 4s '07 J-J 50c... July 1 1911
 4s '08 J-J 21,240... July 13-23

Electric Bonds.

4s '05 A-O \$10,000c... Apr 1 '13-14
 5,000c... Apr 1 '15-20

Refunding Light Bonds.

5s '02 \$25,000... Sept 1 '12-22
Police-Station Bonds.

4s '06 A-O \$1,500c... Apr 1 1911
 2,000c... Apr 1 1912

GEN'L DEBT Oct '10... \$683,602
 Assessment debt 4s & 5s... 133,869
 Sinking fund... 60,000
 Total valuation 1910... 9,220,275
 Tax rate (per \$1,000) 1910... \$36.00
 Population in 1900 (Census)... 18,500
 Population in 1910 (Census)... 25,404

Street Bonds.

4s '02 M-N \$5,000... May 1 '11-15
 14,000c... May 1 '11-17
 4s '03 M-N 3,000c... May 1 1918
 2,000c... May 1 1919
 4s '03 M-N 5,000c... May 1 '11-15
 4s '02 J-J 6,000c... July 1 '10-14
 (\$1,000 due yearly except \$2,000 in 1911.)

5s '04 M-S 3,000... Sept 1 '11-13
 2,000... Sept 1 1914

5s '04 M-S 8,000... Sept 1 '11-14

Street Bonds (Continued).

4s '02 J-J \$6,000c... July 1 '11-14
 (\$2,000 in even, \$1,000 in odd years.)

Refunding Bonds.

5s '04 M-S \$17,000c... Sept 1 1915
BOND DEBT May 4 1909... \$173,700
 Water debt (included)... 35,000
 Sinking funds... 19,752
 Tax valuation 1908... 1,358,000
 (Assessment about 3-5 actual value.)
 Total tax (per \$1,000) 1908... \$36.40
 Population in 1900... 4,082

INTEREST is payable by Sinking Fund.

NEWARK SCHOOL DISTRICT. D. M. Keller, Clerk Board of Education.

LOANS— *When Due.*

4s '03 J-D \$7,000c... June 15 '11-17
 4s '04 M-S 8,000c... Mch 1 '11-18

4s '05 F-A 20,000c... Mch 20 '11-20
 4s '05 F-A 11,000c... Aug 15 '11-21
 4s '06 M-N 10,000c... May 7 '11-20
 4s '07 M-S 3,000c... Mch 18 '12-31
 60,000c... Mch 18 '12-31

INTEREST on the street bonds is payable at the Citizens' National Bank, Oberlin; on the refunding 5s at the State Savings Bank Co. in Oberlin.

OHIO STATE UNIVERSITY. Carl E. Steeb, Secretary.

This university is located at Columbus, and is established under the provisions of Sections 5,414, 8,410, 8,422, 8,425, 8,426, 8,440 and 8,445, Revised Statutes 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.*

4s '08 J-D \$50,000c... Dec 10 '11
 BOND DEBT Sept 1910... \$80,000

NEWBURG. Roy A. Wood, Auditor.

This city (P. O. Cleveland) is in Cuyahoga County

BONDED DEBT Aug 11 '09... \$50,000
 Sinking fund... 14,000

PAINESVILLE. George R. Moody, Auditor.

This city is in Lake County, Incorporated in 1840.

LOANS— *When Due.*

4s '07 M-S \$3,500c... Sept 1 '17-23
 3,000c... Mch 1 '18-23
 4s '08 A-O \$2,000c... Apr 1 '22-23
 2,000c... Oct 1 '22-23

4s '08 A-O \$15,000c... A-O '17-21

4s '08 A-O \$5,500c... Apr 1 '16-26

4s '06 A-O 8,000c... Oct 1 '11-26
 8,000c... Oct 1 '11-26

4s '06 A-O 26,500c A-O '11-17
 (See V. 82, p. 1515, for maturity.)

4s '07 M-S \$3,500c Mch 1 '11-17
 3,000c Sept 1 '11-16

NORWALK. L. Snook, Auditor.

This city is in Huron County, Incorporated April 1881.

LOANS— *When Due.*

Water Bonds.

5s A-O \$81,875c... 1911-1925
 M-S 18,500c... 1911-1925
 M-S 6,240c... 1911-1922

General Sewer Bonds.

4s '07 \$10,000c... Mch '11-20
 9,000c... Sept '11-10

Bridge Bonds.

5s M-S \$8,000c M&S '11-14

5s M-S \$320c... Mch 1 '11-12
 160c... Sept 1 1911

GEN'L BONDS Oct 1909... \$127,310
 Assessment debt... 94,408
 Sinking fund... 14,964
 Assessed valuation 1909... 2,944,000
 (Assessment about 1-3 actual value.)
 Tax rate (per \$1,000) 1909... \$35.80
 Population in 1900... 7,074

INTEREST is payable at the Painesville branch of the Cleveland Tr. Co.

PAULDING COUNTY. Howard Monser, Auditor.

County seat is Paulding.

Bridge bonds... \$48,000
 Ditch (assessment) bonds... 29,000
 TOTAL DEBT Mch 1 1910... 634,200
 Sinking fund... 108,195
 Population in 1910 (est.)... 28,000

NORWOOD. L. H. Gebhart, Auditor.

This city is in Hamilton County, adjoining Cincinnati, incorporated as a village July 18 1888; became a city May 4 1903.

LOANS— *When Due.*

Electric Light Bonds.

5s '05 A-O \$16,000c... Oct 1 '11-26
 4s '01 M-N 20,000c... Nov 15 1916
 4s '02 M-N 20,000c... May 15 1922
 4s '03 A-O 10,000c... Apr 15 1928
 4s '04 May 6,000c... May 20 1929

General Purpose Bonds.

5s '05 M-S \$25,000c... Sept 1 1915

4s '07 J-D 17,000c... June 14 1927

PIQUA. J. C. Hughes, Mayor; G. F. Cron, Auditor.

This city is in Miami County.

LOANS— *When Due.*

Fire Department Bonds.

4s '08 M-S \$35,000c... Mch 1 1924

Street Improvement and Refunding Bonds.

3s '08 J-J \$175,000... July 1 1925

Refunding Bonds.

4s '08 M-S \$25,000c... Mch 1 1924
 5s '04 J-D 3,700c... Dec 1 1914
 4s '09 M-N 65,000c... July 1 1925
 4s '09 M-N 65,000c... May 1 1929
 4s '09 M-S 30,000c... Sept 1 1929

Debt Extension Bonds.

4s '00 Apr \$22,620c... Apr 16 1920
 4s '01 Apr 22,388c... Apr 15 1926
 4s '01 Oct 17,810c... Oct 1 1926
 4s '02 Sept 23,810c... Sept 15 1922
 4s '04 J-J 3,650c... July 15 1914
 4s '05 F-A 2,067c... Aug 1 1925
 4s '06 A-O 1,220c... 1920

Viaduct Bonds.

4s '08 M-S \$6,000

Fire and Police Station Bonds.

4s '03 M-N \$1,000c... Nov 1 1923
 4s '08 Apr 15,000c... Apr 1 1924
 4s '08 F-A 10,000c... Feb 10 1925
 4s '07 J-J 4,000c... July 1 '32

4s '08 M-S 2,200
 4s '08 M-N 2,500

Sewer, Drainage & Ditch Bonds.

4s '00 A-O \$25,000c... Apr 16 1930
 4s '04 J-J 3,000c... Jan 15 1924
 4s '05 J-J 3,100c... July 1 1925
 4s '05 M-N 1,100c... Nov 25 1925

Market House Bonds.

4s '07 J-J \$35,000c... July 11 1932

Water-Works Bonds.

5s '03 J-J \$25,000c... July 1 '13-22
 5s '03 M-S \$2,500c... Sept 1 '11-23
 5s '03 A-O 5,000c... Apr 1 '11-12
 5s '04 A-O 15,000c... Oct 1 1914
 5s '07 M-S 5,000c... Mch 1 1917
 4s '03 M-S 15,000c... Mch 1 1915
 5s '07 M-S 5,000c... Sept 1 1917
 4s '00 A-O 15,000c... Apr 16 1930
 4s '04 M-S 6,500c... Mch 1 1924
 4s '04 J-D 2,700c... Dec 1 1924
 4s '04 J-D 4,500c... Dec 31 1924
 4s '04 M-N 4,250c... May 20 1925
 1,500c... Aug 1 1925
 4s '05 F-A 1,500c... June 1 1931
 4s '06 J-D 25,000c... June 1 1931
 4s '06 M-N 5,200c... Nov 15 1931
 4s '07 J-J 6,500c... July 11 1932
 4s '07 J-J 34,000c... July 15 1932
 4s '08 J-D 5,000c... 1933

GEN. BD. DEBT Jan '10 \$1,002,839
 Assessment debt... 150,371
 Sinking fund... 46,483
 Tax valuation 1909... 10,242,110
 (Assessment about 30% actual value.)
 Total tax (per \$1,000) 1909... \$29.52
 Population in 1900... 6,439
 Population in 1909 (est.)... 10,000
 to 1903 is payable at Cincinnati; on bonds issued in 1904 and since at Norwood.

Water-Works Bonds (Cont.)

4s '08 J-D \$11,500c... Aug 1 1911

PIQUA SCHOOL DISTRICT. George Dettmer, Clerk Bd. of Ed.

LOANS— *When Due.*

School Bonds—(Tax Exempt.)

6s A-O \$49,000c... Oct 1913
 6s F-A 15,000c... Aug 1913
 4s '08 J-D 7,000c... 1911-1912

BOND DEBT Sept 15 '10... \$62,000
 INTEREST payable at Importers & Traders' National Bank, New York.

PLEASANT RIDGE SCHOOL DIS. Harry W. Taylor, Clerk.

LOANS— *When Due.*

4s '08 J-J \$35,000c... Jan 2 '19-42
 14,000c... Jan 2 '43-49
 4s '09 s-an 20,000c... Aug 17 1929

Sewer Bonds.

4s '05 J-D \$25,000c... June 1 1925
 4s '06 J-D 20,000c... July 1 1931
 4s '07 A-O 29,000c... Apr 8 1932
 4s '07 J-D 2,000c... June 29 1912

Fire and General Purposes.

4s '04 F-A \$25,000c... Aug 15 1914

Town-Hall Bonds.

4s '05 M-N \$3,000c... May 15 1931

INTEREST on bonds issued prior to 1904 is payable at Cincinnati; on bonds issued in 1904 and since at Norwood.

POMEROY. Theo. Bengel, Clerk.

This village is in Meigs County. This village, we are advised, defaulted in the payment of the interest due March 1 on the 6% refunding bonds maturing in 1914. See V. 90, p. 864.

LOANS— *When Due.*

Water Bonds.

5s M-S \$6,194c... Sept 1 1923
 (Subject to call after Sept. 1 1913.)

Refunding Bonds.

4s '08 M-S \$7,000c... Sept 1 1917
 5s M-S 95,000c... Sept 1 1914
 6s M-S 6,000c... Sept 1 1915
 6s M-S 6,000c... Sept 1 1916
 6s M-S 24,000c... Sept 1 1917
 4s '08 M-S 7,000c... Sept 1 1918
 6s M-S 8,000c... Mch 1 1924
 5s '08 M-S 6,000c... Mch 2 1923

NORWOOD SCHOOL DISTRICT. A. O. Morgan, Clerk.

LOANS— *When Due.*

4s '05 J-D \$20,000c... June 1 '15-24
 30,000c... June 1 '25-34
 2,000c... June 1 1935

4s '09 J-J 125,000c... July 20 '19-48
 (See V. 39, p. 62, for maturity.)

INTEREST is payable at the Atlas National Bank, Cincinnati, the First National Bank, Norwood, and the Norwood National Bank.

Light Bonds.

5s M-S \$4,466c... Sept 1 1923
 (Subject to call after Sept. 1 1913.)

Street Paving Bonds.

4s M-S \$195c... Sept 1 1911
 390c... Mch 1 '10-11
 4s '05 M-S 3,085c... Mch '11-15
 2,985c... Mch '10-14
 5s '09 M-S 17,718.50c... M-S '10-19
 (Part each six months.)

TOTAL DEBT Sept '09... \$229,050
 Tax valuation 1909... 1,230,810
 (Assessment about 1/4 actual value.)
 Total tax (per \$1,000) 1909... \$44.20
 Population in 1900... 4,639

NOTTINGHAM SCHOOL DISTRICT. F. J. Carter, Clerk.

A district in Cuyahoga County.

LOANS— *When Due.*

School-Building Bonds.

4s '06 M-N \$50,000c... Jan 2 '12-36

Fire Protection Bonds.

4s '08 A-O \$4,000c... Oct 2 '12-19

INTEREST on the bonds of 1906 is payable in Cleveland at the Cleveland Trust Co.; on the 4s of 1908 in Nottingham

Levee & Embankment Bonds.

4s '09 A-O \$15,000c... Apr 1 '25-27

Street-Improvement (General).

4s '06 F-A \$7,500c... Aug 1 '11-13
 3,500c... Aug 1 1914
 4s J-D 25,000c... June 1 '17-21
 4s A-O 17,000c... Oct 1 1922
 4s '07 J-D 6,000c... 1911-1916
 5,000c... June 1 1911
 4s '08 J-D 4,000c... June 1 '12-13
 2,000c... June 1 1915
 J-D 20,000c... June 1 '14-18

4s '09 F-A 10,000c... Aug 1 1923
 4s '10 M-N 12,000c... May 1 '16-19
 2,000c... May 1 1920

OAKLEY. Oscar Kosche, Clerk.

This village is in Hamilton County.

LOANS— *When Due.*

Street Bonds.

5s 10 July \$4,000c... July 1 1940

Refunding Water Bonds.

3s '07 J-J \$35,000c... July 2 1920

Refunding Bonds.

3s '09 J-J \$9,000c... July 2 1920

Town Hall Bonds.

4s '02 M-N \$2,930c... Nov 1 1932

Water-Works Bonds.

4s M-S \$20,000c... Mch 1 1920
 3s '06 F-A 27,000c... Feb 1 '11-17
 (See V. 82, p. 117, for maturity.)

4s F-A \$15,000c... Aug 1 1917
 4s '06 J-D 6,000c... Dec 1 '16-17
 4s F-A 8,000c... Dec 1 '18-19
 4s M-S 6,000c... Feb 1 1918
 4s '08 M-N 10,000c... Sept 1 '11-14
 4s '08 M-N 6,000c... May 1 '12-15
 4s '08 F-A 20,000c... Aug 1 '23-28
 4s '09 A-O 12,000c... Oct 1 '14, '15 & '21
 4s '10 M-S 6,000c... Sept 1 1915

OAKLEY SCHOOL DISTRICT. W. E. Sellkop, Clerk.

LOANS— *When Due.*

4s '10 M-S \$80,000c... Mch 14 1950
 4s '10 M-N 25,000c... Nov 1 1950

INTEREST payable at the Oakley Bank.

Water-Works (Cont.)

4s M-N \$50,000c... May 1 1918
 4s A-O 40,000c... Apr 1 1926

INTEREST payable in New York and Portsmouth.

OBERLIN. H. T. Marsh, Clerk.

This village is in Lorain County.

LOANS— *When Due.*

Water-Works.

3s '09 F-A \$20,000c... Aug 1 '11-20
 9,000c... Aug 1 '21-23

Sewerage and Drainage.

4s '06 A-O \$2,000c... Oct 1 '11-12
 4s '08 F-A 4,000c... Aug 1 '11-18
 4s '08 M-S 6,000c... Sept 15 '12-17

Street Bonds.

4s '02 J-J \$5,000c... Jan 15 '14-18
 4s F-A 40,500c... Feb 1 '11-19
 4s F-A 3,750c... Feb 2 '11-13
 5s A-O 27,000c... Apr 7 '11-14
 4s J-D 70,800c... June 1 '11-18
 5s F-A 14,000c... Aug 1 '11-14
 4s A-O 21,500c... Oct 1 '09-14
 5s A-O 10,500c... Oct 20 '11-13
 4s J-D 41,200c... Dec 1 '11-18
 4s '09 J-D 72,000c... Dec 1 '12-20

TOTAL DEBT Jan 1910... \$1,015,000
 Sinking fund... 55,800
 Total assessed val. 1909... 8,236,500
 (Assessment about 50% actual value.)
 Total tax (per \$1,000) 1909... \$35.00
 Population in 1900... 17,800

STEBENVILLE. H. W. Patterson, Auditor.

This city is in Jefferson County, Incorporated in 1797.
LOANS— When Due.
Garbage Plant Bonds.
Sewer District Bonds.
Road Bonds.
Sinking Fund Bonds.
Library Bonds.

Street Bonds.
Water Bonds.
BOND, DEBT Sept 1 '09.
Total valuation 1908.
Assessment about 2-5 actual value.
School tax (per \$1,000) 1908.
Population in 1907 (est.)

STEBENVILLE SCHOOL DISTRICT. Andrew Forsythe, Clerk.

LOANS— When Due.
\$25,000 May 1 '12-'25
12,000 Nov 1 '12-'17
24,000 Nov 1 '18-'23

BOND, DEBT Sept 1 '09.
Total valuation 1908.
Assessment about 2-5 actual value.
School tax (per \$1,000) 1908.
Population in 1907 (est.)

SUMMIT COUNTY. John C. Moore, Auditor.

Akron is the county seat.
LOANS— When Due.
Road Bonds (County's portion).
M-S 10,700.00 Dec 1 1911
M-S 10,700.00 Dec 1 1912
M-S 10,700.00 Dec 1 1913
M-S 10,700.00 Dec 1 1914
M-S 10,700.00 Dec 1 1915
M-S 10,700.00 Dec 1 1916
M-S 10,700.00 Dec 1 1917
M-S 10,700.00 Dec 1 1918
M-S 10,700.00 Dec 1 1919
M-S 10,700.00 Dec 1 1920
M-S 10,700.00 Dec 1 1921
M-S 10,700.00 Dec 1 1922
M-S 10,700.00 Dec 1 1923

Children's Home Bonds.
Ditch Bonds.
BOND, DEBT Sept 19 1910
Assessed valuation 1909.
State & Co tax (per \$1,000) '10.
Population in 1900.
Population in 1890.

INTEREST on the all bonds is payable in New York; on all others at office of Treasurer.

TIFFIN. John E. Diemer, Auditor.

This city is in Seneca County, Incorporated in 1850.
LOANS— When Due.
Refunding Bonds.
M-S \$80,000.00 Sept 1 1919
M-S 54,000.00 Sept 1 1915
M-S 10,700.00 Mch 1 1911
M-S 73,000.00 Sept 1 1916
M-S 15,000.00 Sept 1 1912
M-S 47,000.00 Mch 1 '11-'14
M-S 44,000.00 Sept 1 1921
M-S \$19,000.00 Mch 1 1922
M-S 24,000.00 Sept 1 1922

Special Assessment Bonds—4s 6s.
GEN. BONDS Sept 1910.
Assessed valuation 1909.
Total assessed val. 1909.
Assessment about 40% actual value.
Total tax (per \$1,000) 1909.
Population in 1900.

TOLEDO. J. J. Lynch, Auditor; H. De Witt Hopkins, Secretary Sinking Fund Trustees.

Toledo is situated in Lucas County, Incorporated 1837.
LOANS— When Due.
Bridge Bonds.
Sewer Bonds.
Fire Department.
Cemetery Bonds.
Park/Boulevard Bonds.
Toledo Library Bonds.
Sanitary Bonds.
Refunding Park Bonds.
Refunding Bridge Bonds.
Natural Gas Refunding.
Market, Patrol and Dredging.
Water Bonds.

General Street Improvement Bonds.
GEN. BONDS Sept 1910.
Assessed valuation 1909.
Total assessed val. 1909.
Assessment about 40% actual value.
Total tax (per \$1,000) 1909.
Population in 1900.

INTEREST is payable at the office of Sinking Fund Trustees.

Table with columns: Bond Description, Amount, Date, Interest Rate. Includes entries for Toledo Library Bonds, Sanitary Bonds, Refunding Park Bonds, Refunding Bridge Bonds, Natural Gas Refunding, Market, Patrol and Dredging, Water Bonds.

BONDED DEBT, &c.—The city debt has been as follows:
Total bonded debt.
Sinking funds.
Net debt.
Spec. assess't debt (add'l)
Total debt.
In addition to the above, the city had a floating debt on Sept. 15 1910 of \$125,000.

Table with columns: Year, Real Estate, Personal, Total, Tax Rate. Shows equalized valuation and tax rate from 1890 to 1910.

POPULATION in 1910 (Census), 168,497; in 1900, 131,822; 1890, 81,434; in 1880 it was 50,137. In 1870 it was 31,584.

TOLEDO SCHOOL DISTRICT. (Miss) Lillian I. Donat, Clerk.

Bonds are exempt from all taxes.
LOANS— When Due.
4 1/2s '05 M-S \$44,000.00 Mch 23 1912
4 1/2s '06 F-A 44,000.00 Feb 17 1911
4 1/2s '06 F-A 45,000.00 Feb 17 1910
4 s '06 M-N 62,000.00 Nov 18 1921
4 s '06 M-N 63,000.00 Nov 18 1920
4 s '07 M-S 90,000.00 Mch 8 1929
4 s '08 M-N 90,000.00 May 20 '23&28

4s '08 A-O \$150,000.00 Oct 9 '23 '25&38
4 1/2s '08 M-N 150,000.00 May 25 1928
4 s '10 M-S 500,000.00 Mch 16 '30-'39
BOND, DEBT Oct 1 1910 \$1,235,000
Sinking fund.
Assessed valuation 1909.
School tax (per \$1,000) 1910.
Population in 1910.
INTEREST payable at the U. S. Mortgage & Trust Co. of N. Y. City.

TROY. Chas. F. Rannels, City Auditor.

This city is the county seat of Miami County, Inc. as a city in 1890.
LOANS— When Due.
Refunding Paving Bonds.
Paving Bonds.
Refunding Bonds.
Refunding Water Bonds.
Electric Light Bonds.
Water Bonds.
Refunding Light Bonds.
Sewer Bonds.
Water Bonds.

Refunding Bonds (Past Due).
Bridge Bonds.
City Hall Bonds.
Health Bonds.
Fire Bonds.
Improvement Bonds.
Refunding Imp't Bonds.
Refunding Park Bonds.
Refunding Real Estate Bonds.
Refunding Light Bonds.
Water Bonds.
Refunding Light Bonds.
Sewer Bonds.
Water Bonds.
Refunding Light Bonds.
Sewer Bonds.
Water Bonds.
Refunding Light Bonds.
Sewer Bonds.
Water Bonds.

TRUMBULL COUNTY. Fred T. Stone, Auditor.

Warren is the county seat.
LOANS— When Due.
Bridge Bonds.
County Bonds.
INTEREST is payable at the County Treasurer's office.

County debt Sept 1910.
Total valuation 1910.
County tax (per \$1,000) 1910.
Population in 1900.

TRUMBULL COUNTY ROAD DISTRICT NO 1. Glen W. Perkins, Clerk Board of Road Commissioners.

LOANS— When Due.
4s '05 M-S \$50,000.00 M & S '13-'17
4s '07 M-S 27,000.00 Mch 1 '18-'20
4s '08 M-S 45,000.00 Sept 1 '23-'32
4s '08 M-S 18,000.00 Mch 1 '24-'33

5s '05 M-S \$4,000.00 Mch 1 1911
25,000.00 Mch 1 '12-'16
25,000.00 Sept 1 '11-'16
10,000.00 Mch 1 1923
10,000.00 Sept 1 1923
10,000.00 Mch 1 1924
5,000.00 Sept 1 1924
BOND DEBT Sept 1 1910 \$321,000
Assessed valuation 1909.
Population in 1900.

TRUMBULL COUNTY ROAD DISTRICT NO 2. Geo. M. Moser, Secretary (P. O. Niles).

LOANS— When Due.
4 1/2s '08 M-S \$11,000.00 Mch 1 1921
4 1/2s '08 M-S 12,000.00 Mch 1 '22-'23
4 1/2s '08 M-S 12,000.00 Sept 1 '22-'23

5s '05 M-S \$100,000.00
4 1/2s '06 M-S \$54,000.00 Mch 1 1920
BOND, DEBT Sept 1908.
Assessed valuation 1907.

UPPER SANDUSKY. A. H. Stutz, Clerk.

This village is in Wyandot County.
LOANS— When Due.
Park Bonds.
Sewer Bonds.
General Street Bonds.
INTEREST on the refunding bonds is payable at the City Treasury; on the general fund bonds in New York City.

Refunding Bonds.
Street Improvement Bonds.
TOTAL DEBT Nov 3 '10.
Total valuation 1909.
Assessment about 2-5 actual value.
Tax rate (per \$1,000) 1909.
Population in 1900.

URBANA CITY. James F. Hearn, Auditor.

This city is in Champaign County.
LOANS— When Due.
Natural Gas Bonds.
Refunding Bonds.
General Street Bonds.
INTEREST on the refunding bonds is payable at the City Treasury; on the general fund bonds in New York City.

Water-Works Bonds.
BOND, DEBT Mch 1 1910.
Assessed valuation 1909.
Assessment 1/2 to 3-3 actual value.
Tax rate (per \$1,000) 1909.
Population in 1900.

URBANA SCHOOL DISTRICT. P. W. Ambrose, Clerk Bd. of Education.

LOANS— When Due.
J-J \$15,000.00 Jan 1 '11-'25
BOND, DEBT Mch 1 1910.
Assessed valuation 1909.
Population in 1910 (est.)

Assessed valuation 1909.
Assessment about 50% actual val.
School tax (per \$1,000) 1909.
Population in 1910 (est.)

VAN WERT. William Klein, City Auditor.

This city is the county seat of Van Wert County, Inc. Feb. 16 1848.
LOANS— When Due.
Water Bonds.
Refunding Bonds.
Assessment Bonds.
VAN WERT SCHOOL DISTRICT. J. M. Showalter, Clerk Board of Edu'n

Fire Department Bonds.
Refunding Bonds.
GEN. BONDS Jan 1 1910.
Special assessment debt.
Total tax (per \$1,000) 1909.
Population in 1900.

WADSWORTH SCHOOL DISTRICT. G. G. Geisinger, Clk.

This district is in Medina County.
LOANS— When Due.
High School Bonds.
4 1/2s '07 M-S 28,000.00 Mch 1 '12-'16
26,000.00 Mch 1 '17-'20
22,000.00 Sept 1 '17-'20
1,000.00 Mch 1 1930

BOND, DEBT Mch 1910.
Assessed valuation 1909.
School tax (per \$1,000) 1909.
Population in 1909 (est.)

WAPAKONETA. Fred A. Klipfel, Clerk.

This village is in Aug. size County.
LOANS— When Due.
Assessment Bonds.
4s, 4 1/2s & 5s \$79,620.00 Various

Deficiency Bonds.
5s J-J \$2,500.00 Jan 1 '11-'15
2,500.00 July 1 '11-'15

Years—	Valuation.	State tax.	Years—	Valuation.	State tax.
1909	\$1,776,132,096	\$0.90	1902	\$1,304,808,242	\$0.90
1908	1,723,311,564	0.90	1901	1,360,445,139	0.90
1907	1,717,037,215	1.20	1891	1,255,356,038	1.20
1906	1,654,888,461	1.20	1880	764,287,517	1.20
1905	1,597,560,087	1.20	1870	602,283,178	1.50
1904	1,543,000,000	0.80	1860	455,011,478	1.50
1903	1,513,452,844	0.90	1850	138,362,085	2.50

The total tax rate (per \$1,000) for 1909 was \$3.335, including Benevolent Institution tax \$0.50, school tax \$1.36, State Debt Sinking Fund tax \$0.30 and Educational Institution tax \$0.275, in addition to the general fund tax of \$0.90 as given above.

POPULATION OF STATE.

Year	Valuation	State tax
1910	2,700,876	1.870
1900	2,516,462	1.860
1890	2,192,404	1.850
1880	1,978,301	1.840

Between 1860 and 1870 the increase was 330,209, or 24.46%; between 1870 and 1880 297,664, or 17.71%, and between 1880 and 1890 214,103, or 10.82%; from '90 to '00 it was 14.8%; from '00 to '10 it was 7.3%.

DEBT LIMITATION.—In the present Constitution of Indiana, which went into effect Nov. 1 1851, and was amended in 1881, 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 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% of the valuation. It is Article 13 of that instrument (an amendment to the 1851 Constitution adopted March 14 1881) 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 2% 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% limit, for the construction of “free gravel, stone or other macadamized roads.” Several such laws were passed at the 1890 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 1869, 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 (Section 5377, Burns's Annotated Statutes, revision 1901), which authorizes counties bordering on the State line, or any township or city situated in such county, to subscribe for railroad stock. In that law no attempt is made to endow counties with power to issue bonds for this purpose (thus obeying the mandate of the Constitution), though by the succeeding section (Section 5378) cities are given authority to issue such bonds.

COUNTIES are apparently restricted by statute to a lower than the Constitutional limit of 2% in the matter of creating certain kinds of debt. For instance, Section 7834 of Burns's Annotated Statutes, 1901, 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% on assessed valuation and issue bonds therefor, provided that no second or subsequent loan shall be made or authorized so long as any former loan made under the provisions of the Act shall remain unpaid. From Section 7920 it appears, moreover, that whenever the aggregate indebtedness, funded or otherwise, of any county having a voting population of over 20,000 amounts to or exceeds 1%, it is not lawful to increase such indebtedness in any manner or form except only by temporary loans in anticipation of the revenue of the then current fiscal year and not exceeding two-thirds of the amount of the county tax duplicate of the preceding year.

Limits of 1% may be exceeded in counties for funding purposes in certain cases where the aggregate indebtedness in 1879 exceeded 1% (see Burns's Revised Statutes, 1901, Section 7918); also for temporary loans (see Burns's Revised Statutes, 1901, Section 7920).

Also (if the laws that have been passed are constitutional), the limit of 2% 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. By statute the limit for such bonds (Section 6910) is 4%.

In addition to the foregoing, general statutes have been passed by the Legislature granting general powers to cities and towns to issue bonds for legitimate corporate purposes, subject, however, to the Constitutional limit of 2% 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.

GRAVEL ROAD LAW OF 1905.—The State Supreme Court in November 1909 decided that this Act was unconstitutional on the ground that it contained provisions which were such as to make it a local and special Act. The decision was based on that part of the law which provides that “whenever a petition signed by fifty or more freeholders and voters of any township in any county in this State includes any incorporated town or city in such township having a population of less than 30,000 inhabitants, praying, &c., the commissioners shall proceed to carry out the provisions of the Act. Upon rehearing, however, it was pointed out that this section as printed contained a clerical error, and the Court on Jan. 25 1910 reversed itself and upheld the contention that the word “includes” should be read “including,” thereby making eligible to become petitioners for gravel roads any freeholder and voter in any township with the exception of those residing in incorporated towns and cities of over 30,000 inhabitants, which latter should be neither taxed nor eligible to participate in such proceeding. See V. 90, p. 316.

EXEMPTION FROM TAXATION.—The Legislature of 1903 passed a law (Chap. 179, Laws of 1903) exempting from taxation all bonds, notes, &c., hereafter issued by State or municipal corporations. The section follows:

SECTION 1. Be it enacted by the General Assembly of the State of Indiana, That all bonds, notes and other evidences of indebtedness hereafter issued by the State of Indiana, or by municipal corporations within the State upon which the said State or the said municipal corporations pay interest shall be exempt from taxation.

The above Act became effective April 23 1903.

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.

ALLIANCE COUNTY. G. W. Lindemuth, Auditor; W. H. Scheiman, Treasurer. County seat is Fort Wayne.

LOANS— *When Due.*

When Due	Amount
1911-1935	\$487,500
1912 & '14	\$14,000
1916 & '18	\$14,000
1920	\$5,000

County House Bonds. Court House & Power Station Bds. 3 1/2% M-N \$195,000—Nov 1 1910

Volting-Machine Bonds. BOND. DEBT Sept 16 '09—\$667,500

Total valuation 1908—\$54,628,650

(Assessment about 65% actual val.)

State & Co. tax (per \$1,000) '08—\$8.30

Population in 1910—93,386

INTEREST is payable at U. S. Mortgage & Trust Co., New York City.

ANDERSON. John C. Williams, Comptroller. This city is the county seat of Madison County. The water works, municipal, street-lighting plant and commercial lighting plant, valued at \$750,000, are owned by the city.

LOANS— *When Due.*

When Due	Amount
1927	\$7,000
1918	\$60,000
1921	\$9,000
1921	\$17,500
1920	\$3,000
1911-1914	\$29,200

Refunding Water Bonds. Funding Bonds. 4% '93 P-A \$21,500—Feb 1 1913

3 3/4% '93 A-O 40,000—Apr 15 1924

(Subject to call after 1914.)

BOND. DEBT Jan 1 1910 \$157,500

Floating debt—32,702

Sinking fund—3,243

Tax valuation 1909—10,486,045

Actual valuation—24,000,000

City tax rate (per \$1,000) '09—\$10.80

Total tax (per \$1,000) 1909—\$26.30

Population in 1900—20,178

INTEREST is payable at Fourth National Bank of New York City.

ANDERSON SCHOOL CITY. James B. Pearcey, Superintendent. 1 1/2% '10 M-S \$25,000—Sept 9 1920

3.65% '09-J \$50,000 July 15 '11-'15 BOND. DEBT Oct 6 1910—\$125,000

3.65% '09-J 75,000 July 15 '14-'19 Assessed valuation 1909—10,130,210

4% '10 P-A 24,000—Aug 1 '12-'19 School tax (per \$1,000) 1909—\$7.50

26,000—Aug 1 1920

INTEREST payable at Citizens' Bank, Anderson.

BLACKFORD COUNTY. L. W. Daugherty, County Auditor. County seat is Hartford City.

LOANS— *When Due.*

When Due	Amount
1911-1913	\$30,000
1913-1917	\$30,000
1908	\$90,000

County House Bonds. Gravel road debt (included) \$36,620

Assessed valuation 1908—9,726,595

(Assessment is 2-3 actual value.)

County tax (per \$1,000) '08—\$3.36 1/2

Population in 1910—15,820

INTEREST is payable by Winslow Lanier & Co., New York.

BOONE COUNTY. B. F. Herdrich, County Auditor. Lebanon is the county seat. Area of county, 420 square miles. Assessed valuation 1910 \$23,177,100

LOANS— *When Due.*

When Due	Amount
1919	\$200,000
1910	\$200,000
1919	\$200,000

County House Bonds. M&N '11-'20 County tax (per \$1,000), 1910, \$4.215

TOTAL DEBT Sept 28 '10 \$200,000

Population in 1910—24,673

INTEREST payable at First National Bank, Lebanon.

BRAZIL. J. W. Williams, City Clerk. This city is in Clay County. Inc. a town Dec. 18 1866; city May 8 1873.

LOANS— *When Due.*

When Due	Amount
1915	\$15,000
1917	\$8,000
1918	\$4,500
1915	\$3,000
1922	\$10,000

School House. Water-Works. 6% M-N \$25,000—May 2 1915

BONDED DEBT Mch '10—\$69,500

Total valuation 1909—3,487,615

(Assessment about 3/4 actual value.)

Tax rate (per \$1,000) 1909—\$10.00

Population in 1900—7,788

Population in 1905 (est.)—10,000

CASS COUNTY. George W. Cann, Auditor. Logansport is the county seat.

LOANS— *When Due.*

When Due	Amount
1911-1913	\$50,000
1912	6,880
1913	4,800
1913	11,000
1915	3,500
1922	4,050
1915	7,200
1915	5,600
1915	4,800
1915	5,386

County Bonds. Township Gravel Road Bonds. Bethlehem Twp. bonds—\$28,166

Clinton Twp. bonds—28,506

Washington Twp. bonds—28,295

Tipton Twp. bonds—43,734

Deer Creek Twp. bonds—27,712

Jackson Twp. bonds—30,974

Summary of Debt Jan 1 1909

County bonds—\$71,980

Ditch bonds—27,536

Township gravel road bonds—196,387

TOTAL DEBT Jan 1 1909—296,903

Assessed valuation 1908—24,567,900

County tax (per \$1,000) '08—\$33.65

Population in 1910—36,368

Treasurer's office.

COLUMBUS. Edwin A. Cobb, Clerk. This city is in Bartholomew County.

LOANS— *When Due.*

When Due	Amount
1919	\$15,000
1935	27,000
1936	35,000
1912	26,000
1929	26,000

Funding Bonds. Electric Light Bonds. 4% J-J \$9,000—Jan 1 1914

(Subject to call after Jan 1 1910.)

BOND. DEBT Oct 14 '10—\$85,000

Assessed val. 1909—5,945,964

(Assessment about 2-3 actual value.)

Total tax (per \$1,000) 1909—\$30.90

Population in 1900—8,130

Population in 1910 (est.)—12,000

INTEREST on the 3 1/2% is payable at the People's Sav. & Tr. Co.

COLUMBUS SCHOOL CITY. T. F. Fitzgibbon, Supt. of Schools. J-D \$51,000—June 1 1914

Total assessed val. 1909—\$6,250,000

(Subject to call after June 1 1907.)

BOND. DEBT Mch 17 1910—\$50,000

(Assessment about 70% actual value.)

Sinking fund—16,847

Population in 1910 (est.)—11,600

INTEREST payable at the First National Bank, Columbus.

CRAWFORDSVILLE SCHOOL CITY. M. B. Binford, Treas.

This district is in Montgomery County.
LOANS— When Due.
\$10,000. July 1 '11-'12
12,000. July 1 '13-'14
14,000. July 1 '15-'16
4s '10 J-J 10,000. July 1 1917
11,000. July 1 1918
12,000. July 1 1919
13,000. July 1 1920

DU BOIS COUNTY. M. A. Sweeney, Aud.; J. Gerber, Treas.

County seat is Jasper.
LOANS— When Due.
Court-House Bonds.
4s '09 J-D \$64,600. Dec 15 '11-'20
BOND. DEBT Oct 1910. \$76,000
INTEREST payable at County Treasurer's office.

EAST CHICAGO. A. G. Schlicker, Mayor.

This place is in Lake County.
LOANS— When Due.
6s '08 J-D \$25,200. Dec 1 '11-'19
Paving Bonds.
6s '09 J-D \$1,000. June 1 1916
4,000. June 1 '17-'18
BOND. DEBT May 16 '10. \$84,315
Assessment debt 750,000

EAST CHICAGO SCHOOL DISTRICT. E. N. Canine, Superintendent.

Building Bonds.
5s g '05 F-A \$20,000. Aug '11-'15
5s g '03 F-A 12,000. Aug '11-'13
5s g '09 F-A 40,000. Feb '10-'28
Refunding Bonds.
4s '09 A-O \$17,000. 1918-1934
INTEREST on the bonds of 1905 is payable at the Commercial Bank in Hammond; on the bonds of 1903 at the Illinois Trust & Sav. Bank, Chicago; on the 5s of 1909 at N. W. Halsey & Co. of Chicago and on the 4s of 1909 at the First National Bank in East Chicago, Ind.

ELKHART COUNTY. D. O. Batchelor, Auditor.

Goshen is the county seat.
LOANS— When Due.
Refunding Bonds.
5s '08 F-A \$50,000. 1911-1915
Court-House Bonds.
6s '05 J-D \$10,000. June 1 '11-'15
15,000. Dec 1 '10-'15
4s '07 F-A 20,000. Aug 1 '12-'21
25,000. Feb 1 '13-'22
4s '06 M-S 25,000. M-S 15 '14-'18

INTEREST on the funding bonds is payable at the State Bank of Goshen on the court-house 5s at the City National Bank of Goshen and on the court-house 4s at the Elkhart County Loan & Trust Co.

ELKHART SCHOOL DISTRICT. E. V. Anderson, Sec'y.

LOANS— When Due.
4s '07 F-A \$60,000. Aug 1 '12-'17
BOND. DEBT Sept 1 1910. \$60,000
INTEREST payable in Elkhart.

EVANSVILLE. J. M. Kollmyer, Comptroller.

Evansville is the county seat of Vanderburgh Co., incorporated 1847.
LOANS— When Due.
City Bonds.
4s '87 J-J \$545,000. Jan 1 1912
4s '87 J-J 295,000. Jan 1 1912
4s '87 J-J 579,000. July 1 1912
Water Bonds.
6s '87 J-J \$400,000. July 1 1912
Old Bonded Debt.
6s '81 F-A \$18,000. Feb 1911
EVANSVILLE SCHOOL CITY. J. U. Schneider, Treas.; A. L. Fisher, Clk.
LOANS— When Due.
3 1/2s '07 M-N \$80,250. May 1 '11-'17
BOND. DEBT May 1 '10. \$12,400
Assessed valuation 1910. \$35,065,060
INTEREST payable at the Citizens' National Bank of Evansville.

FLOYD COUNTY. J. T. Miller, Auditor.

County seat is New Albany.
LOANS— When Due.
Funding Bonds.
4s '10 J-J \$180,000. Jan 1 '11-'22
20,000. Jan 1 1920
BONDED DEBT Jan 1910. \$30,000
INTEREST payable at New Albany National Bank.

FORT WAYNE. Aug. M. Schmidt, Comptroller.

This city (incorporated 1840) is the county seat of Allen County. The \$15,800 of water-works bonds due in 1914 were issued by the town of South Wayne and assumed by the city upon annexation of the town.

LOANS— When Due.
Refunding Railroad Loans.
4 1/2s '88 A-O \$299,000. Oct 10 1913
So. Wayne Water Bonds.
6s '88 J-J \$15,800. July 10 1914
Refunding Water Bonds.
3 1/2s '09 M-N \$100,000. Nov 15 1919
3 1/2s '00 J-J 146,000. Jan 18 1920
INTEREST is payable in New York—on 4 1/2% and 6% bonds at the Third National Bank; on all other bonds at U. S. Mortgage & Trust Co

FORT WAYNE SCHOOL DISTRICT. J. N. Study, Supt.

LOANS— When Due.
A-O \$50,000. Oct '11-'20
A-O 50,000. Oct 1 1921
3 1/2s '05 J-J 60,000. Jan 1 '11-'14
4s '07 M-S 52,500. Sept 2 '11-'17
4s '08 M-N 64,000. Nov 1 '11-'18
INTEREST is payable at U. S. Mortgage & Trust Co., New York.

FRANKFORT. Chas. M. Cohee, Clerk.

This city is in Clinton County.
LOANS— When Due.
Electric Light Bonds.
5s '09 J-J \$50,000. J&J '11-'15
BOND. DEBT Oct 1 '10. \$53,000
INTEREST payable in New York City and at the J. F. Wild & Co. State Bank in Indianapolis.

FRANKLIN COUNTY. C. A. Miller, Auditor.

Brookville is the county seat.
LOANS— When Due.
4s '10 J-D \$89,000. J & D '11-'30
INTEREST payable at Franklin Co. Nat. Bank, Brookville.

FRANKLIN TOWNSHIP.

This township is in Marion County.
LOANS— When Due.
School Bonds.
4 1/2s '10 J-J \$21,000. July 1 '14-'24
18,500. July 1 '15-'24
500. Jan 1 1925

FULTON COUNTY. Geo. W. Du Bois, Auditor.

Rochester is the county seat.
LOANS— When Due.
Bridge Bonds.
4 1/2s '05 A-O \$50,000. Apr 5 1925
Paving Bonds.
5s '05 A-O \$8,000. Apr 5 1925
Court-House Bonds.
5s '05 M-N \$33,000. May 1 1925
5s '06 M-N 25,000. May 1 1916
5s '06 M-N 23,500. Nov 2 1918
INTEREST on the court-house and refunding bonds is payable at the Corn Exchange National Bank, Chicago; on the bridge and paving bonds at the American Exchange National Bank, New York.

GARY. H. G. Moose, Clerk.

This city is in Lake County. Incorporated July 14 1906.
LOANS— When Due.
Funding Bonds.
6s '10 s-a \$30,000. Aug 8 1911
Police & Fire Station Bonds.
4 1/2s '09 J-J \$45,000. Jan 15 1919
Fire Station and Equipment Bonds.
4 1/2s '09 J-J \$10,000. Aug 1 1919
INTEREST payable at City Treasurer's office.

GARY SCHOOL DISTRICT. W. A. Wirt, Superintendent of Schools.

LOANS— When Due.
4 1/2s s-a \$12,500. 1917-1918
35,000. 1917-1918
50,000. 1917-1918
50,000. 1918-1919
51,000. Jan 1 1919

GOSHEN. Geo. H. Rimpler, Clerk.

This city is in Elkhart County.
Funding Bonds.
4s '07 J-D \$26,000. June 1 '17-'29
24,000. Dec 1 '17-'28
BOND. DEBT Oct 14 1910. \$50,000
Floating debt 41,625
INTEREST payable in Goshen, at the State Bank and the City Nat. Bank.

GRANT COUNTY. C. A. Williams, Dep. Auditor.

County seat is Marion.
LOANS— When Due.
Boulevard Bonds.
4 1/2s '05 M-N \$3,600. Nov 15 '11-'14
4,750. May 15 '11-'15
Bridge Bonds.
4s '04 July \$15,000. July 1 '11-'13
Jail Bonds.
4s Feb \$5,000. Feb 1 1914
190,000. Feb 1 '15-'23

HAMMOND SCHOOL DISTRICT. C. M. McDaniel, Supt.

LOANS— When Due.
Building Bonds.
4s '07 J-D \$39,375. Dec 1 '11-'17
Funding Bonds.
4s g M-N \$51,300. 1911-1928
INTEREST on funding bonds payable at First Nat. Bank, Hammond.

HUNTINGTON COUNTY. John W. Weaver, Auditor.

Huntington is the county seat.
LOANS— When Due.
Court House Bonds.
3 1/2s '04 J-J \$160,000. July 1 '14-'23
100,000. July 1 1924
3 1/2s '07 July 7,000. July 1 1912
16,000. July 1 1912
BOND. DEBT Aug 1 1910. \$283,000
INTEREST is payable at Mercantile National Bank New York

INDIANAPOLIS. Samuel Lewis Shank, Mayor; Howard

Kimball, Comptroller.
Indianapolis is the county seat of Marion County. Original town charter, Feb. 17 1838; present charter 1905.

LOANS— When Due.
Hospital Bonds.
3 1/2s '06 J-J \$100,000. Jan 1 1936
Fire Dept. & Hospital Bonds.
3 1/2s '01 J-J \$14,000. Jan 1911
3 1/2s '01 J-J 3,000. Jan 1 1912
Bridge Bonds.
3 1/2s '99 J-J \$80,000. Jan 1 '11-'14
3 1/2s '03 J-J 65,000. Jan 1 1924
Flood Bonds.
3 1/2s '04 J-J \$125,000. Jan 1 1924
Park Improvements Bonds.
4s '07 J-J \$350,000. Jan 1 1927
Boulevard Bonds.
3 1/2s '03 J-J \$100,000. May 1 1933
Refunding Bonds.
4s '95 J-J \$200,000. July 1 1915
4s '94 J-J 109,500. Jan 26 1924
4s '94 J-J 605,000. Mch 1 1924
4s '94 J-D 300,000. June 30 1924
3 1/2s '05 J-J 45,000. July 1 1925
3 1/2s '08 J-J 40,000. July 1 '11-'12
INTEREST is payable by Winslow Lanier & Co., New York.
TOTAL DEBT, &c.—Sept. 1 '10. Jan. 1 '10. Jan. 1 '09. Jan. 1 '08.
Total funded debt. \$2,975,500 \$3,098,500 \$3,705,500 \$2,772,500
Debt assumed by annex'n 37,800 49,800 66,300 84,300

Total liabilities \$3,013,300 \$3,058,300 \$3,771,800 \$2,856,800
The city had a sinking fund balance of \$22,302.79 on Sept. 1 1910. In addition to the above debt, there were outstanding on Jan. 1 1910 \$1,096,304.13 street-improvement bonds, commonly known as "Barrett Law Bonds." These bonds are a first lien on abutting property and are not obligations of the city.

CITY PROPERTY.—The value of city property on Jan. 1 1910 was \$2,762,930.
ASSESSED VALUATION.—The city's assessed valuation (about 66% of cash value) and tax rate have been as follows:

Years—	Real Estate.	Personal Property.	Total Assessed Valuation.	Total Tax per \$1,000
1910	\$135,966,655	\$49,748,100	\$185,714,755	\$21.90
1909	133,170,155	45,890,935	179,061,090	21.90
1908	131,476,300	45,188,890	176,665,190	21.90
1907	129,721,225	44,523,190	174,244,325	21.90
1906	111,362,970	41,615,280	152,978,250	21.30
1905	94,955,180	34,249,770	129,204,950	19.50
1890	69,694,230	24,006,960	93,701,190	15.35
1880			48,099,940	16.90

POPULATION.—1910 (Census), 233,650; in 1900 it 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, Secretary.

This district includes the whole of the city of Indianapolis and reports the same assessed valuation
Coupon Notes.
4 1/2s J-J \$12,000. Jan 1 '11-'13
4 1/2s M-N 56,000. Nov 1 '11-'24
4s F-A 40,000. Feb 1 1911
4s M-S 8,000. Mch 31 1918
School, Real Estate & Imp. Bds.
3 1/2s J-J \$20,000. July 30-'33
200,000. July 33-'37
3 1/2s '05 J-J 50,000. July 1 1933
3 1/2s '09 J-J 50,000. July 1 1939
3 1/2s '10 J-J 25,000. July 1 1940
25,000. July 1 1940
50,000. July 1 1941

Funding Bonds.
3 1/2s J-J \$100,000. July '27-'28
Building, Refunding, &c.
5s J-J \$10,000. July 1 1911
4s J-J 412,000. July 1 '11-'26
Trust Fund.
5s J-J \$22,000. 1914
TOTAL DEBT Sept 20 '10 \$1,264,000
Library, school teachers' pension fund and compulsory education tax rate (per \$1,000), 1910 233,650
Population in 1910 233,650
INTEREST on the Real Estate and Improvement bonds, except those of 1910, on the building 4s and the funding 3 1/2s is payable at Winslow Lanier & Co., New York City; on the building 5s and the coupon notes 4 1/2s due 1911 to 1913 at the National Park Bank in New York City; other coupon notes at 1 trust funds and Real Estate and Imp't. bonds of 1910 payable in Indianapolis.

JEFFERSONVILLE.

This city is in Clark County.
LOANS— When Due.
Refunding City Bonds.
3 1/2s '09 F-A \$48,500. Feb 1 '11-'24
\$5,500 yearly.
Apr 1 1922
5s '07 J-J 73,000. July 1 1922
3 1/2s '00 M-N 100,000. Nov 1925
3 1/2s '06 J-J 32,000. Jan 1 1931
INTEREST is payable at the City Treasurer's office; also in Chicago.

JEFFERSONVILLE SCHOOL CITY. John Glenger, Pres. Bd. Education. LOANS—When Due. High-School Bonds. 4s '09 s-a \$75,000....part yearly

KNOX COUNTY. John T. Scott, Auditor. County seat is Vincennes. LOANS—When Due. Bridge Bonds. 4 1/2s '04 J-D \$4,150....Dec 1 '11-'12

LAFAYETTE. Jas. W. Schooler, Comptroller. This city is the county seat of Tippecanoe County. LOANS—When Due. Refunding Water Bonds. 4 1/2s J-D \$235,000....June 1 1920

LAKE COUNTY. Chas. A. Johnson, Auditor. Crown Point is the county seat. Bridge Bonds. 3s '09 s-a \$12,000....July 1 '11-'14

LA PORTE COUNTY. Chas. H. Miller, Auditor. County seat is La Porte. LOANS—When Due. Jail Bonds. 3s '08 M-S \$67,500....June 1 '11-'23

LAWRENCE COUNTY. Walter G. Owens, Auditor. Bedford is the county seat. LOANS—When Due. Jail Bonds. 3 1/2s M-S \$33,000....(Subject to call after 1913)

LOGANSPORT. C. M. Custer, Comptroller. This city is in Cass County. LOANS—When Due. Refunding Bonds. 3 1/2s '06 J-J \$24,000....Mch 1 '11-'22

MADISON. Wm. P. Schofield, Treasurer. Madison is the county seat of Jefferson County. LOANS—When Due. Refunding Bonds. 4s '06 M-N \$18,000....Nov 1 '11-'13

MARION. Eli E. Coats, Comptroller. This city is in Grant County. LOANS—When Due. Water Bonds. 5s M-N \$3,000....May 1 '11-'16

MARION SCHOOL CITY. J. T. Giles, Superintendent of Schools. LOANS—When Due. Refunding Bonds. 4s '06 M-N \$24,000....May 15 '11-'13

MARION COUNTY. Albert Sahn, Auditor. County seat is Indianapolis. Bridge Bonds. 3 1/2s '04 J-J \$450,000....July 1 1924

MIAMI COUNTY. Charles Griswold, Auditor. Peru is the county seat. LOANS—When Due. Court House Bonds. 3 1/2s Jan \$224,000....Jan 1 '11-'26

MICHIGAN CITY. This city is in Laporte County. LOANS—When Due. General Purpose Bonds. 5s '03 J-J \$16,000....July 1 '11-'18

MICHIGAN CITY SCHOOL CITY. F. G. Krueger, Secretary. LOANS—When Due. F-A \$80,000....Aug 1 '11-'19

MICHIGAN CITY SCHOOL CITY. F. G. Krueger, Secretary. LOANS—When Due. F-A \$80,000....Aug 1 '11-'19

MONROE COUNTY. Horace Blakely, Auditor. Bloomington is the county seat. COUNTY B.D. D'T Jan 1 '10 \$189,500

MT. VERNON. J. L. Schulteis, City Clerk. This city the county seat of Posey County. LOANS—When Due. Special Street Bonds (assessment). 4s F-A \$2,000....Aug 25 '11-'12

MT. VERNON SCHOOL DISTRICT. LOANS—When Due. 4 1/2s '10 \$30,000....1920

MUNCIE. Edward M. Tuhey, Mayor. This city is the county seat of Delaware County. LOANS—When Due. General City Debt. 5s '91 J-D \$15,000....Dec 15 1911

MUNCIE SCHOOL CITY. B. F. Moore, Supt. of Schools. LOANS—When Due. BOND. DEBT Sept 1910. \$55,000

NEW ALBANY. R. B. Best, Comptroller; C. Trouy, Clerk. This city is the county seat of Floyd County. LOANS—When Due. Refunding Air Line RR Bonds. 5s J-J \$272,000....May 1 1915

NEW ALBANY SCHOOL DISTRICT. H. A. Burk, Superintendent of Schools. LOANS—When Due. 4s '04 J-D \$28,000....June 1 '11-'14

NEW CASTLE. James B. Wallace, Treasurer. This city is in Henry County. BOND. DEBT Oct 1 1910. \$43,000

OWEN COUNTY. G. W. Edwards, Auditor. Spencer is the county seat. LOANS—When Due. Court House Bonds. 4s '10 M-N \$80,000....1911-1930

PERU. T. E. Dunn, Clerk. This city is in Miami County. LOANS—When Due. Refunding Bonds. 3 1/2s '07 M-S \$22,000....Mch 1 '13-'23

PERU SCHOOL CITY. LOANS—When Due. High School Bonds. 4s '10 J-D \$70,000....June 1 '11-'20

PUTNAM COUNTY. D. V. Moffett, Auditor. Greencastle is the county seat. County debt Sept 15 '10. \$80,830

RICHMOND. E. G. McMahan, Comptroller. This city is the county seat of Wayne County. LOANS—When Due. Sewer Bonds. 3 1/2s '08 J-D \$20,000....Dec 26 '11-'14

RICHMOND SCHOOL CITY. T. A. Mott, Supt. of Schools. LOANS—When Due. F-A \$175,000....Aug 2 '15-'19

RUSH COUNTY. Jesse M. Stone, County Auditor. Rushville is the county seat. COUNTY BONDED DEBT. Sept 15 1909. \$140,000

RUSHVILLE. Gurney Cohn, Treasurer. This city is in Rush County. Water Bonds. 6s J-J \$37,000....Jan 1 1913

COUNTY BONDED DEBT Jan 2 1909. \$60,000 Gravel road debt (township obligations) May 1909. \$362,348

Gravel road debt (school fund) \$77,735 Gravel roads bonds (add'l) (4 1/2s) Jan 1 1910. \$34,031

Gravel road debt (township obligations) Sept 1910. \$443,000 Assessed valuation 1909. 14.2 0 000

BOND. DEBT May 1 '10. \$120,000 Floating debt. 48,107 Total valuation 1909. 9,294,810

BOND. DEBT May 1 '10. \$120,000 Floating debt. 48,107 Total valuation 1909. 9,294,810

BOND. DEBT Mch 1910. \$162,600 Water debt (incl. above). 26,200 Total valuation 1909. 4,001,800

BOND. DEBT Mch 1910. \$162,600 Water debt (incl. above). 26,200 Total valuation 1909. 4,001,800

BOND. DEBT Mch 1910. \$162,600 Water debt (incl. above). 26,200 Total valuation 1909. 4,001,800

BOND. DEBT Sept 1910. \$234,000 Tax valuation 1909. 17,255,210 County tax (per \$1,000) '08. \$5,36 1/2

Water Works Bonds 5s '99 J-J \$50,000....July 1 '11-'16 BOND. DEBT Jan 1 1910. \$85,000

Assessed valuation 1909. \$10,824,065 (Assessment about 3-5 actual value) County tax (per \$1,000) 1909. \$7.76 1/2

Street Bonds 4s F-A \$2,000....Aug 25 '11-'12 4s J-J 8,000....July 1 '11-'18 4s J-J 1,500....July 1 1911

BOND. DEBT Sept 1910. \$105,000 Total valuation 1909. 12,162,045 (Assessment about 60% actual value)

BOND. DEBT Sept 1910. \$55,000 Assessed valuation 1909. 12,500,000 School tax (per \$1,000) 1910. \$7.50

Sinking fund. \$9,421 Tot. assessed val. 1909. \$10,808,200 (Assessment about 45% actual value)

BOND. DEBT Oct 1 1910. \$43,000 Floating debt. 57,385 Assessment debt. 104,436

BOND. DEBT July 1 1910. \$40,000 Floating debt. 28,000 Tax valuation 1910. 3,568,905

BOND. DEBT July 1 1910. \$40,000 Floating debt. 28,000 Tax valuation 1910. 3,568,905

TOTAL DEBT June 1910. \$70,000 Assessed valuation 1910. 3,752,420 School tax (per \$1,000) 1910. \$10.00

BOND. DEBT July 1 1910. \$40,000 Floating debt. 28,000 Tax valuation 1910. 3,568,905

Assessed valuation 1909. \$14,500,000 School tax (per \$1,000) 1909. \$8.00 Population in 1910 (est.). 21,000

Gravel road bonds \$159,540 Assessed valuation 1908. 19,971,029 Floating debt. 25,000

Assessed valuation 1909. \$3,000,000 (Assessment about 3-5 actual value.) City tax (per \$1,000) 1909. \$10.50

RUSHVILLE SCHOOL CITY. J. H. Scholl, Superintendent. This school city is in Rush County. LOANS—When Due. BOND. DEBT Jan 1910. \$52,000 INTEREST is payable at the Rush County Bank in Rushville.

ST. JOSEPH COUNTY. John W. Harbou, Auditor. South Bend is the county seat. The ditch bonds are not direct county obligations.

Asylum Bonds 4s '05 J-D \$10,000.00 June 1 '11-'12 3 1/2s '07 F-A 40,000.00 Feb 1 '17-'24 20,000.00 Feb 1 1925 Ditch Bonds. 6s '06 M-S \$521c 1911 BOND. DEBT Sept 15 '10. \$693,000 Floating debt. 45,000 Ditch bonds (additional). 14,629 Total valuation 1909. 44,048,530 (Assessment about 50% actual value.) State & Co. tax (per \$1,000) 1910. \$7.10 Population in 1909. 58,881 Population in 1910. 84,312 INTEREST on bridge 4s is payable at the St. Joseph County Savings Bank of South Bend; on the Kankakee River bonds at the First Nat. Bank of Chicago; on all other bonds at the Chemical Nat. Bank, New York.

SEYMOUR SCHOOL CITY. Le Roy Miller, Secretary. This district is in Jackson County. LOANS—When Due. 4 1/2s '10 J-J \$56,000 1912-1920

SHELBYVILLE SCHOOL DISTRICT. LOANS—When Due. 4s '10 J-J \$98,000 July 1 '12-'20

SHELBY COUNTY. G. B. Huntington, Auditor. Shelbyville is the county seat. COUNTY BONDED DEBT Sept. 17 1909. \$50,000 Gravel road debt (township obligations) Sept. 17 09. 58,500 INTEREST is payable at the office of J. F. Wild & Co. in Indianapolis.

SOUTH BEND. P. A. Joyce, Comptroller. This city is the county seat of St. Joseph County.

Water Bonds. 5s '93 May \$10,000.00 May 15 1913 5s '94 J-J 8,000.00 July 15 1914 4s '95 M-N 38,000.00 May 1 1915 4s '95 J-J 20,000.00 July 1 1915 4s '96 F-A 25,000.00 Feb 1 1916 4s '96 A-O 8,000.00 Apr 1 1916 4s '97 J-J 5,000.00 July 1 1917 4s '98 J-J 5,000.00 July 1 1918 4s '98 J-J 5,000.00 Jan 2 1919 Refunding & Water Works Bonds. 4s '08 M-S \$60,000.00 Mch 1 1928 General Purposes. 3 1/2s '01 M-S \$20,000.00 Sept 1 1911 3 1/2s '02 A-O 10,000.00 Apr '1912 3 1/2s '02 J-J 5,000.00 July 1 1912 3 1/2s '02 M-S 22,000.00 Sept 1 1912 3 1/2s '02 A-O 13,000.00 Oct 1 1912 3 1/2s '02 M-S 5,000.00 Sep 20 1912 3 1/2s '03 M-N 35,000.00 Nov 1 1918 3s '04 M-S 50,000.00 Sept 1 1924 4s '05 J-J 28,000.00 July 1 1925 4s '06 M-S 25,000.00 Sept 1 1925 INTEREST on 3 1/2s due 1918 and on 4s due 1925 is payable at St. Joseph County Savings Bank; on other bonds at National Park Bank, New York.

SOUTH BEND SCHOOL DISTRICT. J. A. Wood, Supt. of Schools. BOND. DEBT Aug 1 '10. \$249,000 Assessed valuation 1909. \$23,350,550 (Assessment about 3-5 actual value.) School tax (per \$1,000) 1910. \$8.50 INTEREST payable at National Park Bank, New York City, at the St. Joseph County Sav. Bank of South Bend and at the South Bend Nat. Bank.

STARKE COUNTY. Lee M. Ransbottom, County Auditor. Knox is the county seat.

Refunding Bonds. 5s M-N \$12,000.00 Court House Bonds. 5s M-N \$82,000.00 INTEREST payable at Winslow

SULLIVAN COUNTY. Ben C. Crowder, Auditor. County seat is Sullivan. County has no general bonded debt at present. Gravel road bonds. \$661,966 Ditch and levee. 102,900 Total contingent debt Sept 26 1910. 764,866

TERRE HAUTE. Levi G. Hughes, Comptroller. This city is the county seat of Vigo County.

Refunding Bonds. 4s '07 A-O \$100,000.00 Oct 1 1927 (Subject to call after Oct 1 1917.) 4s M-N 123,000.00 May 1 1915 4s '09 A-O 35,000.00 Oct 1 1929 Refunding Bonds. 4s M-N \$40,000.00 1916 (Subject to call after 1906.) Street Improvement Bonds. 6s J-J \$83,810c 1911-1918 8 '09 J-D 7,820 69c Dec 1 1919 Judgment Bonds. 4s M-S \$44,000.00 July 1 1923 (Subject to call after Mch 1 1912.) Crematory Bonds. 4s '08 J-D \$70,000c Dec 1 '14-'18 INTEREST payable in New York.

TERRE HAUTE SCHOOL CITY. Albert Allen, Assistant Secretary. BOND. DEBT Oct 3 1910. \$240,000 Total assessed val. 1909. \$30,343,890 (Assessment about 1/2 actual value.) School tax (per \$1,000) 1910. \$7.60 Population in 1910. 60,000

TIPTON COUNTY. John F. Barlow, Auditor. County seat is Tipton.

Court House Bonds. 6s '04 J-J \$20,000c 1914 60,000c 1919 65,000c 1924 INTEREST is payable at the Third National Bank, New York, or at Indianapolis Trust Co. in Indianapolis.

VANDERBURGH COUNTY. H. Stinson, Auditor. County seat is Evansville.

Court House Bonds. 5s J-J \$220,000c Jan 1 1918 Refunding Bonds. 3 1/2s M-N \$80,000c May 3 1914 3 1/2s '10 J-J 80,000c Jan 3 1925 Redemption Bonds. 3 1/2s '07 J-J \$150,000c Jan 2 1922 BOND. DEBT Oct 1 1910. \$30,000 Floating debt. 65,000 INTEREST is payable in New York.

VIGO COUNTY. Nathan G. Wallace, Auditor. County seat is Terre Haute.

Levee Bonds. 6s '03 M-N \$11,778.60 Part y/ly '03 Court House (Ser. A, B & C). 5s M-N \$20,000.00 Nov 1 1911 Funding Bond. 3 1/2s '09 F-A \$75,000.00 Feb 15 1919 4s '05 J-J 65,000.00 Jan 1 '12-'24 120,000.00 July 1 '12-'23 Jail Bonds. 4 1/2s '08 J-D \$125,000c Dec 15 '11-'27 (See V 86, p 501, for maturity.) Assylum Bonds. 4s '05 J-J \$3,000.00 Jan 1 '11-'15 2,500.00 July 1 '11-'15 Soldiers' Monument Bonds. 4 1/2s '09 J-D \$20,000.00 May 15 1929 INTEREST on the bridge bonds of 1907 is payable by A. B. Leach & Co., New York City, on the jail bonds at the Terre Haute Trust Co.; on all other bonds in New York.

VINCENNES. E. L. Glass, City Comptroller. This city is in Knox County. Incorporated 1852.

School Building Bonds. 5s M-N \$14,000c May 5 '11-'17 Funding Bonds. 5s M-S \$1,000c Sept 4 1911 4 1/2s J-J 16,000c July 11 1913 4s J-J 18,000c Jan 1 '11-'16 Refunding Bonds. 4s J-D \$16,000c June 19 1913 INTEREST payable at Nat. Park Bank and Hanover Nat. Bank, N. Y. VINCENNES SCHOOL CITY. Mason J. Niblack, Sec'y Bd. Sch. Trustees. 4s '04 M-S \$2,000c Sept 1 '11-'14 BOND. DEBT Mch 16 1910. \$60,000c 4s '07 J-J \$56,000c July 1 '13-'17 Assessed valuation 1909. \$8,022,930 School tax (per \$1,000) 1909. \$7.50

WARREN COUNTY. R. L. Winks, Auditor. Williamsport is the county seat.

Refunding Bonds. 4s '04 F-A \$36,000c Aug 1 '11-'14 Court House and Jail. 4s '07 J-J \$56,000c Jan 1 '11-'18 COUNTY BONDED DEBT Oct 15 1910. \$85,000

WASHINGTON. Spencer A. Ward, Treasurer. This city is in Davess County. Incorporated May 16 1871.

Refunding Electric Light Bonds. 4s '09 M-N \$42,000.00 May 1 1919 Funding Bonds. 5s J-J \$3,000c Jan 1 '11-'16 2,500c July 1 '11-'15 Fire Station Bonds. 4s '07 A-O \$7,000c Sept 23 '12-'17 INTEREST payable in Washington.

WAYNE COUNTY. Demas S. Coe, Auditor. County seat is Richmond.

Court House Bonds. 5s J-D \$75,000c Dec 1 '11-'13 Refunding Bonds. 4 1/2s M-N \$60,000c May 2 '14-'16 BOND. DEBT Sept 1910. \$160,000 INTEREST is payable at the American Exchange Nat. Bank in N. Y. C. WHITING SCHOOL CITY. John C. Hall, Supt. of Schools. LOANS—When Due. \$13,500 BOND. DEBT Feb 2 1910. \$113,500 Assessed valuation 1909. 6,803,405 School tax per (\$1,000) 1909. \$6.00 Population in 1910 (est.). 7,000 INTEREST payable at the Bank of Whiting.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding civil divisions in the State of Indiana which are not represented among the foregoing detailed reports. In the first table we show such counties as come under this head, and in the second we show minor civil divisions.

Table with columns: Counties, Bonded debt, Floating debt, Gravel Road bonds, Assessed valuation, Tax rate, Population 1910. Lists counties like Adams, Bartholomew, Carroll, Clark, etc.

Table with columns: Cities, Townships, &c., Bonded debt, Floating debt, Assessed valuation, Tax per Pop'n. Lists places like Alexandria, Bloomington, Bluffton, etc.

Cities, Townships, &c.—	Bonded debt.	Floating debt.	Assessed valuation.	Tax per \$1,000.	Pop'n. 1900.
Madison School District.....	\$45,000	—	\$53,800,000	377.80	—
Mishawaka, St. Joseph County.....	41,000	\$11,000	4,419,520	12.30	5,560
Mishawaka School City.....	35,000	8,000	4,483,000	8.40	—
No. Manchester, Wabash Co.....	25,600	—	21,327,219	—	—
Orange Township, Noble Co.....	27,300	—	1,817,035	—	—
Portland (C), Jay County.....	54,000	31,000	42,140,295	435.60	4,798
Seymour (C), Jackson County.....	39,000	5,000	42,798,810	430.00	6,445
Shelbyville (C), Shelby County.....	57,000	12,755	5,602,639	210.00	7,169
Union City, Randolph County.....	25,000	—	1,577,880	210.00	—
Valparaiso (C), Porter County.....	45,853	1,800	22,650,000	210.80	6,280
Valparaiso School District.....	48,858	1,800	2,580,000	9.75	—
Wabash (C), Wabash Co.....	47,000	—	24,524,820	212.50	—
White River School Twp.....	30,000	None	1,750,000	5.00	—
Whiting (C), Lake County.....	111,000	—	46,882,000	219.60	—

* Total debt. d Figures are for 1909. x Figures are for 1910.

State of Illinois.

ITS DEBT, RESOURCES, ETC.

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 Mon., Jan. 1913).....Chas. S. Deneen
 Sec. of State (term ends 2d Mon., Jan. 1913).....James A. Rose
 Auditor of Public Accounts (term ends 2d Monday, January 1913).....James S. McCullough
 Treasurer (term ends 2d Mon. Jan. 1911).....Andrew Russell

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 under an Act approved Feb. 8 1909 compensation of the members is fixed at \$2,000 for each regular session, 10 cents a mile for traveling expenses and \$50 per session for incidentals.

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 has no bonded debt, except \$17,500 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 State purposes (per \$1,000) for 1909 was \$3.50.

Years.	Equalized Val.	Years.	Equalized Val.	Years.	Equalized Val.
1910.....	\$2,199,701,976	1903.....	\$1,083,050,979	1888.....	\$784,911,873
1909.....	2,158,648,450	1902.....	1,030,292,435	1885.....	798,482,824
1908.....	1,263,500,487	1901.....	999,231,829	1880.....	786,616,394
1907.....	1,251,974,306	1900.....	809,733,405	1879.....	784,632,550
1906.....	1,126,663,157	1899.....	953,099,468	1878.....	857,235,762
1905.....	1,095,681,557	1898.....	778,474,910	1875.....	1,355,401,317
1904.....	1,032,744,083	1890.....	808,892,782		

* For explanation as to the falling off of valuations in the year 1900, see letter of State Auditor in V. 74, p. 741. x Property now assessed at 1-3 true value instead of 1-5—see remarks below.

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. This law was changed, however, by an Act passed in 1909 which provides for the assessment of property at one-third of the actual value. The new basis of assessment went into effect in 1909, with the result that values for that year show large increases while the tax rates are decreased correspondingly.

POPULATION OF STATE.—

1900.....	4,321,559	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				

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 its kind 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, &c., 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, &c., 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 on election are only found in the 1870 Constitution. The sections which cover these matters are as follows; we omit the first portion of Section 13 of Article IV, which relates only to appropriations and payment of appropriations out of funds belonging to the State:

SECTION 13. * * * * * Provided, the State may, to meet casual deficits or failures in revenues, contract debts never to exceed in the aggregate \$250,000, and moneys thus borrowed shall be applied to the purpose for which they were obtained, or to pay the debt thus created, and to no other purpose; and no other debt, except for the purpose of repelling invasion, suppressing insurrection or defending the State in war (for payment of which the faith of the State shall be pledged), shall be contracted, unless the law authorizing the same shall at a general election have been submitted to the people, and have received a majority of the votes cast for members of the General Assembly at such election. The General Assembly shall provide for the publication of said law for three months at least before the vote of the people shall be taken upon the same; and provision shall be made at the time for the payment of the interest annually as it shall accrue, by a tax levied for the purpose or from other sources of revenue, which law providing for the payment of such interest by such tax shall be irrevocable until such debt be paid; And provided further, that the law levying the tax shall be submitted to the people with the law authorizing the debt to be contracted.

SECTION 20. The State shall never pay, assume or become responsible for the debts or liabilities of, or in any manner give, loan or extend its credit to or in aid of, any public or other corporation, association or individual.

CANAL BONDS.—At the general election in November 1908 the people by a vote of 692,522 "for" to 195,177 "against" adopted an amendment to the State Constitution which provides for the issuance of not exceeding \$20,000,000 bonds, to construct a deep waterway or canal, and to erect, equip and maintain power plants, locks, bridges, dams and appliances suitable for the development and utilization of the water power. See V. 85, p. 1289, and V. 87, p. 1372.

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 3, 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% "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 5% 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, &c.] 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% 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, &c.; 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. An attempt was made to limit "any county, city, township, school district or municipal corporation" in counties containing 125,000 or more inhabitants to 2 1/2% 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, p. 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.

BUSSE BOND BILLS.—The Legislature of 1909 passed a series of bills, known as the Busse Bond Bills, which enlarge the leeway for the creation of debt by the various municipalities in the State by fixing the assessed value of property at one-third of the actual value instead of one-fifth, as before. With the exception of counties a proportional decrease is made in the maximum rate of taxation. The amendments to the tax law providing for a decrease in the maximum rate of taxation mentioned above were held constitutional by the State Supreme Court in January 1910. See V. 90, p. 387.

JONES REFERENDUM BILL.—At the 1909 session the Legislature also passed the Jones Referendum Bill, which provides that all bond issues, excepting those for refunding purposes, must be submitted to a vote and ratified by a majority of those voting on the proposition.

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 the law, the matter was taken into the courts in a test suit, and an injunction granted by Judge Dibel, who held that the 5% 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% limit has no reference. We refer to cases which come under the law entitled "To divide cities and villages subject to overflow into improvement districts." This statute provides that any such city or village or part thereof may be laid off into an improvement district for the purpose of draining, raising the grade of the streets and improving the district; that after the cost for the work has been ascertained and been assessed the assessment may be paid in instalments or otherwise, and such city or village may issue bonds sufficient to pay the assessment. In that case the bonds are a lien on the lots, blocks or parts thereof which shall be designated therein; but before the issue the owner of the lots, &c., 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 Hurd's Revised Statutes of Illinois, the 1901 edition, pages 337 and 338.

CITIES, COUNTIES AND TOWNS IN THE STATE OF ILLINOIS.

ALEXANDER COUNTY. J. E. Miller, Clerk.

County seat is Cairo.	When Due.	BOND, DEBT May 12 '10.
The bonds are registered with the Auditor and exempt from all taxes.		\$98,000
LOANS—		\$519,043
Funding Bonds.	July 1 1915	Assessed valuation 1909.....
6s J-J 355,000.....		Assessment about 1-3 actual value
Judgment Bonds.	July 1 1923	County tax (per \$1,000) 1908.....
4s J-J 843,000c.....		Population in 1900.....
		19,384

INTEREST is payable at First National Bank, New York City.

ALTON. E. Beall, Mayor; Wm. P. Boynton, Comptroller. This city is in Madison County. Inc. Jan. 30 1821; re-inc. Sept. 11 1877.

LOANS— When Due, Fire Dept. Bonds.

4s '91 J-J	\$2,000	July 1 1911
4s '96 J-D	23,500	June 1 1916
4s '96 J-J	5,500	July 1 1916
4s '97 F-A	5,000	Aug 1 1917
4s '98 F-A	4,500	Aug 1 1918
4s '10 J-J	6,000	July 1 1930

ALTON SCHOOL DISTRICT. L. J. Hartman, Treasurer.

LOANS— When Due, BOND, DEBT Nov. 1910—\$46,000

4s J-D	\$2,000	June 2 1911
	44,000	June 2 '12-'22

AURORA. W. C. Flannigan, City Clerk. Aurora is in Kane County. Inc. Feb. 11 1857; re-inc. Mch. 1 1887. For reference to litigation over bonds issued many years ago by the town to the Ott. Os. & Fox Valley RR. Co., see "State and City Section" for Nov. 1908.

LOANS— When Due, Paving Bonds.

4 1/2s '10 M-N	\$35,000	Nov 1 '11-'20
5s '94 F-A	\$30,000	Aug 1 1914
4s '10 J-D	50,000	June 1 '11-'30

INTEREST on the 4s due Aug. 1 1925 is payable on \$46,000 at the First Nat. Bank in New York and on the remaining \$26,000 at the First Nat. Bank in Chicago; on the 5s due 1914 and the 4s due 1912 at First Nat. Bank in Chicago; on special assessment bonds and 4s of 1910 at City Treasurer's office.

AURORA SCHOOL DISTRICT NO. 129. James Shaw, Secretary.

LOANS— When Due, School Bonds.

4s '04 M-S	\$55,000	1911-1921
BOND, DEBT	Sept 1 1910—\$55,000	

BELLEVILLE. G. H. Beineke, Clerk. This city is in St. Clair County. Incorporated March 27 1819; reincorporated May 11 1876. All bonds issued by this city are tax-exempt.

LOANS— When Due, Cemetery Purchase Bonds.

6s	Feb 59,000	Feb 5 '11-'13
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BELLEVILLE SCHOOL DISTRICT NO. 1118. H. R. Helmberger, Sec'y.

LOANS— When Due, School Bonds.

5s	F-A \$5,000	Aug 1 1913
4s	F-A 5,500	Feb 1 1919
4s '06 A-O	35,000	Oct 1 1926

BLOOMINGTON. R. Maxton, Comptroller. This city is in McLean County. Incorporated 1843; reincorporated March 8 1897. The city owns its water-works and electric-light plant.

LOANS— When Due, Improvement Bonds.

4s	F-A \$15,000	Aug 1 1920
4s '09 M-N	\$150,000	Nov 1 1929
4s '06 A-O	\$34,000	1922

BLOOMINGTON SCHOOL DISTRICT. Horatio G. Bent, Pres. Bd. Ed'n.

LOANS— When Due, School Bonds.

4s	A-O \$10,000	Oct 1 1911
4s	J-D 30,000	Dec 1 '13-'15
4s	J-J 5,000	July 1 1919

CANTON. Joseph Waugh, Clerk. This city is in Fulton County.

LOANS— When Due, Sewer Bonds.

4 1/2s '10 A-O	\$50,000	Apr 14 1930
4 1/2s '10 J-J	\$10,000	July 1 1930

CARBONDALE. F. M. Caldwell, Clerk. This city is in Jackson County. Incorporated April 15 1869; reincorporated July 7 1873.

LOANS— When Due, School Bonds.

4 1/2s '05 J-J	\$52,000	1910
4s	J-D 30,000	Dec 1 '13-'15
4s	J-J 5,000	July 1 1919

CHAMPAIGN SCHOOL DISTRICT No. 71. L. F. Wingard, Secretary.

LOANS— When Due, School Bonds.

5s '96	July \$8,000	July 1 1916
4 1/2s '98	July 8,000	July 1 '11-'14
4s '03	July 20,000	July 1 '15-'22

CHARLESTON (Town). G. M. Oliver, Supervisor. This town is in Coles County. Bonds are registered by the State Auditor.

LOANS— When Due, School Bonds.

4 1/2s	Aug 5,000	1917
5s	6,000	1911-1916

CHICAGO. Fred A. Busse, Mayor; Walter H. Wilson, Comptroller; L. E. Gosselin, Deputy Comptroller. This city is in Cook County. Incorporated Mar. 4 1837; reincorporated April 23 1875. City on April 5 1904 voted in favor of municipal ownership of street railways (V. 78, p. 1408). At election held April 3 1906, propositions for the ownership of street railways and for the issuance of \$75,000,000 street railway certificates carried, while the proposition for municipal operation of street railways failed. V. 82, p. 824. In a decision handed down in the Circuit Court on Sept. 15 1906 the legality of these certificates was upheld. The case was taken to the Supreme Court (V. 83, p. 712), and by a decision handed down April 13 1907 the certificates were declared invalid. V. 84, p. 949 and 967. At the April 1907 election ordinances granting franchises to the present street railways was ratified by a vote of the people. V. 84, p. 826. The electors of this city on Sept. 17 1907 defeated the question of a new City Charter. V. 85, p. 745. On April 5 1910 a vote was taken on the question of annexing the suburbs of Edson Park, Oak Park and Morgan Park. The vote in Chicago was in favor of admission, while the vote in all the three municipalities mentioned was against the proposition. V. 90, p. 1376. The question of annexing Edson Park and Morgan Park was again submitted on Nov. 8 1910. Returns

show that the annexation of both places was approved by the voters of Chicago; also that a favorable vote was cast in Edson Park. It is reported, however, that the proposition was defeated in Morgan Park. V. 91, p. 1342.

LOANS— When Due, World's Fair Bonds.

4s '91 J-J	\$4,293,000	Jan 1 1921
4s '10 J-J	\$3,220,000	Jan 1 '16-'29

INTEREST.—Interest on the 4s of '08 & '09 is payable at the Illinois Trust & Savings Bank in Chicago; on other city bonds by City Treasurer or in New York by the American Exchange National Bank. Bonds of 1893 and all subsequent issues are payable in gold.

TOTAL DEBT— Oct. 1 1910, Jan. 1 1910, Jan. 1 1909, Jan. 1 1908. Total bonded debt—\$29,800,500 \$24,447,674 \$28,720,000 \$24,771,000

EQUALIZED VALUATION AND TAX RATE.

Years—	Real Estate.	Personal Property.	* Total Val.	City Tax Rate.
1910	\$648,656,354			
1909	\$586,253,655	\$246,897,242	\$833,150,897	\$13.089
1908	\$44,499,927	132,890,472	477,190,399	20.80
1907	\$46,848,590	131,078,386	477,921,976	20.50
1906	\$95,514,443	112,477,182	407,991,625	18.00
1905	\$202,884,012	73,681,368	276,565,380	20.00
1899	\$260,265,058	\$84,931,361	\$345,196,419	
1898	\$178,801,172	42,165,275	220,966,447	55.24
1890	\$170,553,854	48,800,314	219,354,168	43.22
1888	\$23,225,858	\$7,849,769	180,647,727	35.63

CITY PROPERTY.—The city owns buildings and real estate of the value of \$129,094,933.58, including water works which cost \$61,098,617.60, and an electric-light system.

CONSTITUTIONAL AMENDMENT.—A new section to Article 4 (Section 34) of the State Constitution proposed by the 1903 Legislature, was ratified by the voters of the State at the general election Nov. 8 1904. This amendment permits the Legislature to form a new charter for the local government of the city of Chicago; authorizes the consolidation in the municipal government of the powers now vested in the city, Board of Education, township, park and other local governments (V. 76, p. 989). In event of such consolidation the indebtedness of the city, including the existing debt, the debt of all municipal corporations lying wholly in the city, and also the city's proportion of the debt of the county and sanitary district, may be limited to 5% of the full value of the taxable property. Legislation enacted under this amendment must be submitted to the voters of the city of Chicago for approval. The question of a new city charter was defeated by the voters on Sept. 17 1907. See V. 85, p. 745.

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 rated.	Bonded debt.
1910	2,185,283			
1909	2,462,690	\$533,150,897	\$24,078,060	\$24,447,673
1908	2,425,000	477,190,399	22,665,543	28,720,000
1907	2,367,000	477,921,976	22,665,709	24,771,000
1906	2,300,500	426,263,205	17,434,169	25,555,000
1905	2,019,968	407,991,625	16,845,974	24,618,000
1900 (Census)	1,698,575	276,565,380	10,086,408	16,328,450
1890	1,099,850	219,354,168	9,558,354	13,545,400
1880	593,185	117,133,643	3,899,126	12,735,000
1870	306,695	276,965,530	4,139,790	11,041,000
1860	198,206	87,053,312	573,325	2,336,000
1850	28,269	7,223,549	25,270	93,395

LINCOLN PARK DISTRICT. Myron H. West, Supt.; K. W. Black, Accountant. Located in towns North Chicago and Lake View.

LOANS— When Due, (Sheridan Road Warrants.)

5s	Aug 1910	\$10,000	Dec 31 1911
5s	F-A \$160,000	Aug 1 1911	TOTAL DEBT Oct 1 '10 \$1,302,000
5s	J-J 40,000	July 1 1918	Sink. Ids/L.V. Park ext.—318,161
4s '07 M-N	425,000	May 1 '11-'27	Oct. '10 [No. Shore Pro'n 80,830

NORTH SHORE PARK DISTRICT. Chas. H. Johnson, President.

LOANS— When Due, TOTAL DEBT Sept 22 '10—\$32,000

4s '09 A-O	\$32,000	Apr 1 '14-'29
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WEST CHICAGO PARK DISTRICT. G. A. Mugler, Secretary. \$1,000,000 bonds voted on Nov. 8 1910.

LOANS— When Due, School Bonds.

5s	J-J \$200,000	July 1 1915
5s	J-J \$120,000	July 1 1917
4s '06 A-O	\$1,000,000	Apr 1 '11-'26

CHICAGO SANITARY DISTRICT.

R. R. McCormick, President; Isaac J. Bryan, Clerk. This district was organized in 1889 and it includes the city of Chicago and other territory, in all over 355 square miles. Bonds are all coupon in form, but may be registered at option of holder.

Table with columns: Bonds (When Due), Loans (When Due), and Total assessed val 1909.

COLES COUNTY. Geo. S. Boulware, Clerk. Charlestown is the county seat. Loans—When Due. Funding Bonds... Total assessed val 1909 511,796,510

COOK COUNTY. E. R. Baker, Auditor County Board. Cook County contains the City of Chicago. \$3,000,000 bonds voted Nov. 8 1910. Loans—When Due. Infringement (Series "J") Bonds... Total assessed val 1909 2,485,548

DANVILLE. Louis Platt, Mayor; J. Torrance, Clerk. This city is in Vermillion County, Inc. Feb. 3 1839; became a city in 1857; re-incorporated March 17 1874. Loans—When Due. Sewer Bonds... Total assessed val 1909 1,438,735

DANVILLE SCHOOL DISTRICT NO. 118. A. A. Partlow, Secretary. Loans—When Due. J-J \$44,000... Total assessed val 1909 19,640,135

DECATUR. H. F. Robbins, Comptroller. This city is the county seat of Macon County. Incorporated March 2 1839; re-incorporated April 21 1881. Loans—When Due. Water-Works Bonds... Total assessed val 1909 22,432,452

DECATUR SCHOOL DISTRICT. H. B. Wilson, Clerk. Loans—When Due. A-O \$33,000... Total assessed val 1909 2,278,504

DIXON SCHOOL DISTRICT. E. W. Smith, Secretary. Loans—When Due. J-J \$50,000... Total assessed val 1909 2,270,504

EAST ST. LOUIS. S. Cook, Mayor; F. B. Hanna, Comp. This city is in St. Clair Co. Inc. Feb. 15 1865; re-inc. Aug. 28 1888. Loans—When Due. Outlet Sewer Bonds... Total assessed val 1909 312,803,826

EAST ST. LOUIS SCHOOL DISTRICT NO. 189. J. S. Pidgeon, Secretary. All school districts of East St. Louis were consolidated in Sept. 1901. Loans—When Due. J-D \$17,000... Total assessed val 1909 1,280,000

EAST ST. LOUIS PARK DISTRICT. S. Elsworth, Sec'y Park Comm. Loans—When Due. F-A \$100,000... Total assessed val 1909 8,241,608

ELGIN. M. C. Jocelyn, Treasurer; Wm. F. Sylla, Clerk. This city is in Cook and Kane counties. Incorporated Feb 28 1854; re-incorporated Oct. 18 1880. Bonds are taxable. Loans—When Due. Water-Works Bonds... Total assessed val 1909 1,132,000

ELGIN SCHOOL DISTRICT NO. 46.

F. B. Perkins, Secretary. Loans—When Due. School Bonds... Total assessed val 1909 225,500

ELMWOOD TOWNSHIP. John Clinch, Treasurer. This township (P. O. Elmwood) is in Peoria County. Loans—When Due. Refunding Bonds... Total assessed val 1909 960,733

EVANSTON. N. G. Iglehart, Comptroller. This city is in Cook Co. Inc. as a town 1863; village 1872; city 1892. Loans—When Due. Public-Improvement Bonds... Total assessed val 1909 1,120,000

EVANSTON SCHOOL DISTRICTS. H. H. Kingsley, Secretary. Loans—When Due. Refunding Bonds... Total assessed val 1909 2,655,669

FREEPORT. This city is in Stephenson County. Incorporated Feb. 14 1855; re-incorporated April 18 1882. Bonds are tax-exempt. Loans—When Due. City-Hall Bonds... Total assessed val 1909 3,181,552

GALESBURG. Geo. J. Eastes, Treasurer. This city is in Knox County. Incorporated Jan. 27 1841; re-incorporated July 20 1876. Loans—When Due. Building Bonds... Total assessed val 1909 3,395,679

GALESBURG SCHOOL DISTRICT. W. L. Steele, Supt. of Schools. Loans—When Due. Water Bonds... Total assessed val 1909 3,395,679

GALLATIN COUNTY. Henry G. Sanks, Clerk. County seat is Shawneetown. Bonds are registered with State Auditor. Loans—When Due. Refunding Bonds... Total assessed val 1909 2,561,231

HANCOCK COUNTY. Jas. W. Westfall, Clerk. Carthage is the county seat. Loans—When Due. Refunding Bonds... Total assessed val 1909 4,258,311

JACKSONVILLE. H. H. Bancroft, Mayor; A. B. Williamson, Comptroller. This city is in Morgan County. Inc. Feb. 3 1840; re-inc. April 4 1887. Loans—When Due. Refunding Bonds... Total assessed val 1909 4,258,311

JOLIET. Jno. R. Cronin, Mayor; Matt Berscheid, Clerk. This city is in Will County. Inc. Feb. 26 1845; reincorp. Aug. 5 1876. Loans—When Due. Refunding Bonds... Total assessed val 1909 1,102,000

JOLIET TOWNSHIP HIGH-SCHOOL DISTRICT. J. F. Steel, Clerk. Loans—When Due. Refunding Bonds... Total assessed val 1909 1,102,000

JOLIET TOWNSHIP HIGH-SCHOOL DISTRICT. J. F. Steel, Clerk. Loans—When Due. Refunding Bonds... Total assessed val 1909 1,102,000

KANKAKEE COUNTY. John B. Flageole, Clerk.

County seat is Kankakee. LOANS—When Due. BOND, DEBT Sept 1910. \$150,000 Assessed valuation 1909...14,602,674 County tax (per \$1,000)'09...\$4.20

MATTOON CITY. Chas. S. Hoots, Comptroller. This city is in Coles County. Inc. Feb. 22 1859; re-inc. Feb. 25 1870. GEN. BONDS Feb 1910... \$66,400 Assessment debt... 52,000 TOTAL DEBT Feb 1910... 118,400

MOLINE. Chas. G. Carlson, Clerk. This city is in Rock Island County. Incorporated Feb. 14 1855; re-incorporated Aug. 6 1872. Bonds are exempt from taxation. LOANS—When Due. Filter Plant Bonds. J-D \$30,000... Dec 1 '11-13

MOLINE SCHOOL DISTRICT NO. 40. R. W. Entrikin, Secretary. BOND, DEBT Mch 25 1910... \$72,000 Assessed valuation 1909... 5,703,853

MORGAN COUNTY. James S. Merrill, Clerk. County seat is Jacksonville. The bonds are subject to taxation. LOANS—When Due. Refunding Bonds. July 13 \$85,000... June 15 '11-27

OAK PARK. J. E. Tristram, Clerk. This village is in Cook County. Inc. Nov. 13 1901. The bonds are all taxable. TOTAL DEBT Sept 1910... \$94,134 Tax rate (per \$1,000) 1909... \$78.20

OAK PARK SCHOOL DISTRICT NO. 97. W. H. Hatch, Sec. Bd. of Ed. LOANS—When Due. Refunding Bonds. J-D \$214,000... June 1 '11-21

PANA (Township). J. E. Reese, Treasurer. This township is in Christian County. The bonds below described are registered with the State Auditor. BOND, DEBT Sept 15 '10... \$214,000

PANA TOWNSHIP HIGH SCHOOL DISTRICT. E. A. Cutler, Sec'y. High School Bonds. A-O \$45,000... Oct 15 '12-26

PEKIN. Owen J. Brown, Clerk. This city is in Tazewell County. Incorporated March 2 1839, re-incorporated April 20 1874. Bonds are tax-exempt. LOANS—When Due. Refunding Bonds. J-D \$48,000... Dec 1 1927

PEORIA. J. J. Crowder, Comptroller. This city is in Peoria County. Inc. Feb. 26 1839; re-incorp. Oct. 20 1891. LOANS—When Due. Refunding Bonds. J-D \$21,000... June 1 1922

PEORIA PLEASURE DRIVEWAY AND PARK DISTRICT. B. F. Cartwright, Secretary. LOANS—When Due. Refunding Bonds. J-J \$50,000... July 1 1921

PEORIA COUNTY. Oscar Heinrich, Clerk. The county seat is Peoria. Refunding Bonds. M-S \$230,000... July 1 '11-28

PIATT COUNTY. Harvey Fay, Clerk. Monticello is the county seat. LOANS—When Due. Court House and Jail Bonds. July 30,000... July 1 '11-13

QUINCY. R. T. Lyons, Comptroller. This city is in Adams County. Incorporated Feb. 21 1839; re-incorporated Feb. 12 1895. The bonds given below are all registered with the State Auditor.

ROCKFORD. F. F. Wormwood, Treas.; H. C. Scovill, Clerk. This city is in Winnebago County. Inc. Jan. 3 1862; re-inc. June 8 1880. LOANS—When Due. Refunding Bonds. M-S \$11,000... Sept 16 1911

ROCK ISLAND. H. C. Schaffer, Mayor. This city is in Rock Island Co. Inc. Feb. 27 1841; re-incorp. Nov. 4 1879. LOANS—When Due. Refunding Bonds. M-S \$70,000... Sept 1 1912

SANGAMON COUNTY. Charles E. Opel, Clerk. County seat is Springfield. The bonds are all subject to taxation. LOANS—When Due. Refunding Bonds. July 13 \$96,250... July 1 '11-17

SPRINGFIELD. F. R. Simmons, City Comptroller. This city is in Sangamon County. Incorporated Feb. 3 1840; re-incorporated April 6 1882. All the 5s are registered with the State Auditor. LOANS—When Due. Refunding Bonds. Sept \$207,500... Sept 1 1920

STERLING. M. E. Wilger, Clerk. This city is in Whiteside County. Incorporated Feb. 16 1857. LOANS—When Due. Paving Bonds. M-N \$5,000... Nov 1 '11-15

WAUKEGAN. H. Thacker, Clerk. This city is in Lake County. Inc. Feb. 20 1839; re-incorp. Oct. 20 1891. LOANS—When Due. Refunding Bonds. J-D \$21,000... June 1 1922

WAUKEGAN TOWNSHIP SCHOOL DISTRICT. Jno. E. Reardon, Secretary. BOND, DEBT Sept 1910... \$101,000 Assessed valuation 1908... 1,287,761

WHEATON. H. W. Grote, Treasurer. This city is in Dupage County. LOANS—When Due. Water Works Bonds. May \$14,300... Apr 1 '11-32

WHITE COUNTY. County seat is Carmi. Bonds are registered with the State Auditor. LOANS—When Due. Refunding Bonds. J-J \$112,000... July '11-18

ADDITIONAL STATEMENTS. In the table below we give statistics regarding minor civil divisions in the State of Illinois which are not represented among the foregoing detailed reports.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax Rate, Population. Rows include Batavia (C.), Kane County; Beardstown (C.), Cass Co.; Beardstown School District; Bloom Twp. Cook County; Blue Island (C.), Cook Co.; Bushnell (C.), McDonough Co.; Cairo (C.), Alexander County; Canton Un. S. D., Fulton Co.; Centerville Sta. Twp.; Champaign Township; Charleston (C.), Coles Co.; Chicago Heights (C.), Cook Co.; Cleora-Stickney Twp. H. S. D.; De Kalb, De Kalb County; De Kalb Sch. Dist. No. 64; De Kalb Twp. Sch. Dist.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax, Population. Lists various Michigan counties and their financial data.

* Total debt. c County tax. d Figures are for year 1909. x Figures are for 1910. h This covers merely a recent issue of bonds; we are not informed as to what is total debt.

Beginning with 1909 assessed values were based on 1-3 of actual value instead of 1-5 as heretofore. See page 102 of this publication.

ILLINOIS DRAINAGE DISTRICTS.

Table listing Illinois drainage districts with columns for name, assessed value, and other details.

POPULATION OF STATE.—Table showing population data for 1810, 1830, 1850, 1870, 1890, and 1910.

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.

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.

SECTION 10. The State may contract debts to meet deficits in revenue, but such debts shall not in the aggregate at any one time exceed two hundred and fifty thousand dollars.

SECTION 11. No scrip, certificate or other evidence of State indebtedness shall be issued except for such debts as are expressly authorized in the Constitution.

SECTION 12. The credit of the State shall not be granted to or in aid of any persons, association or corporation, public or private.

SECTION 13. The State shall not subscribe to nor be interested in the stock of any company, association or corporation.

SECTION 14. The State shall not be a party to, nor interested in any work of internal improvement, nor engage in carrying on any such work except in the improvement of, or adding in the improvement of public works roads, in the re-forestation and protection of lands owned by the State and in the expenditure of grants to the State of land or other property.

The 1908 Constitution also provides that counties shall not incur any indebtedness which shall increase their total debt beyond 3% of their assessed valuation.

[Concurrent Resolution No. 4, Legislature of 1909, provided that an election be held the first Monday in April 1910 to vote on a constitutional amendment to allow counties having an assessed valuation of \$5,000,000 or less to create debts up to 5% of this value.

Cities and villages are left by the 1908 instrument to the discretion of the Legislature in the matter of restrictions upon their borrowing power.

SECTION 20. The Legislature shall provide by a general law for the incorporation of cities and by a general law for the incorporation of villages; such general laws shall limit their rate of taxation for municipal purposes and restrict their powers of borrowing money and contracting debts.

EXEMPTION FROM TAXATION.—An Act of the Legislature approved May 13 1909 provides that bonds hereafter issued by any county, township, city, village or school district in the State of Michigan shall be exempt from all taxation. V. 88, p. 1452.

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.

ADRIAN. John W. Wagner, Treasurer. This city is in Lenawee County. BOND, DEBT Sept 20 1910, \$174,500. Loans table with columns: When Due, City Hall Site Bonds, Sewer Bonds, Water Bonds.

ALBION. A. F. Cooper, Mayor; W. R. Noyes, Clerk. This city is in Calhoun County. BOND, DEBT Oct 1910, \$90,000. Loans table with columns: When Due, City Hall Site Bonds, Sewer Bonds, Water Bonds.

ANN ARBOR SCHOOL DISTRICT. G. J. Ray, Secretary. This district is in Washtenaw County. Loans table with columns: When Due, City Hall Site Bonds, Sewer Bonds, Water Bonds.

BATTLE CREEK. Thos. Thorne, City Recorder. This city is in Calhoun County. Inc. a city 1850; as a city 1859. Loans table with columns: When Due, City Hall Site Bonds, Sewer Bonds, Water Bonds.

State of Michigan.

DEBT, RESOURCES, ETC.

Organized as a Territory (Act Jan. 11 1805) July 4 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 exp. Dec. 31 1910) Frederick M. Warner. Sec. of State (term exp. Dec. 31 '10) Frederick C. Martindale. Treasurer (term expires Dec. 31 1910) Albert E. Sleeper. 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 up to 1894 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 State has no bonded debt at present. The "trust fund debt" on June 30 1910 amounted to \$9,862,161.34. 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. 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 tenth year since 1846 and every fifth year since 1869. The State tax rate for 1907 was 2.81 mills for 1908 2.41 mills, for 1909 3.42 mills and for 1910 2.72 on + each dollar of valuation as equalized by the State Board of Equalization. Equalized Val. Tax Rate Year. 1846 \$1,734,100,000 \$1.95 1876 \$330,000,000 \$1.14 1901 1,578,100,000 2.430 1866 307,965,843 1.889 1896 1,105,100,000 1.871 1856 137,663,009 0.472 1886 945,450,000 1.272 1846 29,369,065 2.50. In 1909 the assessed valuation of real estate was \$1,315,627,624; personal property, \$371,528,073; total valuation, \$1,687,155,697.

BAY CITY. E. E. Prohazka, Comptroller.

Bay City is in Bay County. Incorporated 1865.

Table listing various bonds for Bay City, including Bridge Bonds, City Hall Bonds, Electric Light Bonds, and Water-works Bonds. Columns include bond type, amount, and maturity date.

Table for WEST BAY CITY (ANNEXED), listing Sewer Bonds, Bridge Bonds, Refunding Bonds, and Special Improvement Bonds.

DEBT OF BAY CITY. Val of city property 1910, \$2,794,578. Population in 1904, 27,544. NET DEBT June 27 '10, \$1,455,133.

BAY COUNTY. O. J. Morton, Treas.; F. W. Ingersoll, Dep. County seat is Bay City.

Table listing various bonds for Bay County, including Voting Machine Bonds, Bridge Bonds, Refunding Bonds, and County-House Bonds.

BENTON HARBOR. C. M. Ryno, Mayor; B. Spaulding, Clk.

This City is in Berrien County. Incorporated 1891.

Table listing various bonds for Benton Harbor, including Bridge Bonds, Water Bonds, and Refunding Bonds.

INTEREST is payable at Farmers

BIG RAPIDS. H. I. Drescher, Mayor; Barney Laser, Clerk.

This city is in Mecosta County. Inc. 1869. Bonds are tax-free.

Table listing various bonds for Big Rapids, including Refunding Bonds, Water Bonds, and Bridge Bonds.

INTEREST is payable part in New York, part in Cleveland, part in Grand Rapids, part in Big Rapids and part in Detroit, Mich.

BRONSON. Burt Walker, Clerk.

This village is in Branch County.

Table listing Water and Light Bonds for Bronson.

CHEBOYGAN. J. H. Cline, City Treasurer.

For details of debt of this city see "State and City" Supplement for May 1910.

CHEBOYGAN SCHOOL DISTRICT. A. W. Ramsay, Treasurer.

Table listing BOND, DEBT for Cheboygan School District, including assessed valuation and school tax.

INTEREST on the bonds due 1922 payable at Central Trust Co. of Illinois in Chicago, on bonds due 1924 at American Exchange National Bank, New York, on bonds due 1927 at Chemical National Bank, New York

CHIPPEWA COUNTY. Herbert L. Parsille, Clerk.

For debt of this city see "State and City" Supplement for May 1910.

Table listing various bonds for Chippewa County, including Refunding Road Bonds, Court House Bonds, Bridge Bonds, and Refunding Bonds.

INTEREST on the 5s, on the bridge 4s and Court-House 4 1/2s is payable at Chase National Bank, New York City; on refunding 4 1/2s due 1919 at Harris Trust & Savings Bank, Chicago.

DETROIT. Philip Breitmeyer, Mayor; David E. Heineman, City Comptroller.

Detroit is situated in Wayne County. Incorporated in 1806. Woodmere (population 4,474) annexed April 1, 1906. Arrangements were made to vote on Aug. 15, 1910 on a charter amendment providing for the municipal ownership and operation of the lines of the Detroit United Railways. The proposed election was delayed, however, even beyond the general election day, Nov. 8, by the action of the State Supreme Court, which upon application of certain citizens granted a stay of proceedings. See V.91,p.414 The question of annexation of Highland Park was defeated Nov. 8, 1910, V. 91, p. 1342.

Table listing various bonds for Detroit, including Boulevard Bonds, Public Improvement Bonds, and Refunding Bonds.

Table listing Public Lighting Bonds and School Bonds for Detroit.

Table listing Public Sewers for Detroit.

Table listing Local Improvement Bonds for Detroit.

Table listing Hospital Bonds for Detroit.

Table listing Refunding Water Bonds (Issued by Commissioners on City's Credit) for Detroit.

Table listing Park Improvement Bonds for Detroit.

Table listing Water Bonds (Woodmere) for Detroit.

Table listing School Bonds (Delray) for Detroit.

Table listing School Bonds (Dist. No. 4, Springwells Township) for Detroit.

Table listing School Bonds (Dist. No. 7, Springwells Township) for Detroit.

Table listing Highway Bonds (Springwells Twp.) for Detroit.

Table listing Bridge Bonds (Springwells Twp.) for Detroit.

Table listing Bridge Bonds (Grosse Pointe Twp.) for Detroit.

Table listing Sewer Bonds (Fairview) for Detroit.

Table listing Paving Bonds (Fairview) for Detroit.

Table listing Special Bonds (Fairview) for Detroit.

Table listing Special Bonds (Fairview) for Detroit.

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MARSHALL. E. Sawdy, Mayor; J. F. Gauss, Recorder.
This city is in Calhoun County. Incorporated March 7 1859.
LOANS— When Due. Sewer Bonds.
Water Bonds. 4 1/2 M-N \$48,000 c. Nov 1 1917
Electric Light and Water Bonds.
4 1/2 M-N \$8,000 c. 1911-20
3 1/2 M-N 6,000 c. 1911-16

INTEREST on water 4 1/2% payable at Fourth National Bank, New York City; on other bonds at Hanover National Bank, New York City.

MENOMINEE. F. S. Norcross, Clerk.
This city is in Menominee County. Incorporated in 1853.
LOANS— When Due. Street Improvement Bonds.
Sewer Bonds. 4 1/2 M-N \$3,000 c. May 1 1911
General Improvement. 6 M-N \$2,000 c. May 1 '11-'12
M-N 10,000 c. May 1 '12-'13
Refunding Bonds. A-O \$47,500 c. April 1 1915
INTEREST payable at N. W. Harris & Co., New York, except on street bonds, which is payable at City Treasurer's office.

MILAN. W. P. Gregory, Clerk.
This village is in Washtenaw and Monroe counties.
LOANS— When Due. BOND, DEBT Mch 1910... \$30,000
Water Works Bonds. Assessed valuation 1909... \$13,750
4 1/2 A-O \$50,000 Oct 1 '22-'27
124,000 c. Oct 1 '28-'33
Population in 1910 (est.)... 2,000
INTEREST payable at Milan.

MONROE SCHOOL DISTRICT. T. R. Waters, Secretary.
This district is in Monroe County.
LOANS— When Due. BOND, DEBT Oct 1910... \$50,000
4 1/2 Mch \$50,000

MT. CLEMENS. P. J. Ullrich, Mayor; Paul Matthews, Clk.
This city is the county seat of Macomb County. Incorporated in 1879.
LOANS— When Due. BOND, DEBT June 1909... \$140,000
Engine House Bonds. Floating debt... 5,000
4 1/2 A-O \$15,000 c. June 1 '13-'17
Public Improvement Bonds. Sinking fund... 1,140
4 1/2 \$115,000 c. 1911-1933
Water Bonds. Total valuation for 1908... \$6,087,350
4 1/2 \$5,000 c. (Assessment about 2-3 actual val.)
(\$4,000 yearly.) City tax rate (per \$1,000) '08... \$2.90
Population in 1909... 3,662

MUSKEGON. H. A. Rietydyke, Mayor; Oscar Berg, Ace't.
This city is in a county of the same name. Incorporated in 1869.
LOANS— When Due. Refunding Water Bonds.
Refunding Bonds. 5 M J-J \$10,000 c. July 1 1913
1 1/2 J-J \$10,000 c. Jan 1 1913
Int. and Sinking Fund Bonds. 4 M J-J \$10,000 c. Jan 2 1913
Public Parks. 5 M J-J \$100,000 c. July 1 1926
Sinking fund... 5,000
Refunding Sewer Bonds. 4 1/2 M J-J \$5,000 c. Jan 2 1926
Wharf Bonds. 4 M J-J \$100,000 c. Jan 1 1934
Street-Improvement Bonds. BOND, DEBT Sept 1910... \$58,000
4 M J-J \$84,000 c. July 1 '15-'23
Water-Works Bonds. Special Improv. debt (add'l)... \$29,100
5 M J-J \$150,000 c. July 1 '11-'23
Special Refunding. Total valuation 1909... 10,100,052
4 M ann \$35,000 c. June 1 1921
INTEREST on refunding 4 1/2% in Chicago at the Harris Trust & Savings Bank; other interest in New York.

MUSKEGON SCHOOL DISTRICT. Wm. Carpenter, Sec. B'd of Educat'n.
This district is in Muskegon County. Incorporated in 1875.
LOANS— When Due. BOND, DEBT Sept 15 '10... \$160,000
Building Bonds. Assessed valuation 1910... \$9,786,850
5 M July \$75,000 c. 1912-1942
5 M F-A 50,000 c. 1912-1942
4 M Sept \$5,000 c. 1911-1917
INTEREST on 5s (these are held by district as endowment for Library and Manual Training School) is payable in Muskegon; on the \$35,000 4s (held by Board of Education as part of a trust fund) at the Hackley National Bank in Muskegon.

MUSKEGON COUNTY. John B. Barlow, Clerk.
Muskegon is the county seat.
LOANS— When Due. BOND, DEBT Sept 1910... \$45,000
Refunding Bonds. Total assessed val. 1909... 17,000,000
4 1/2 \$7 Feb \$20,000 c. Feb 1 '11-'12
Road & Bridge Bonds. County tax (per \$1,000) 1909... \$5.14
4 1/2 \$85 Feb \$25,000 c. June 1 1913
Population in 1910... 37,373
INTEREST is payable at County Treasurer's office.

NEGAUNEE SCHOOL DISTRICT. J. H. Andrus, Secretary.
This district is in Marquette County.
LOANS— When Due. BOND, DEBT Sept 1910... \$85,000
High School Building Bonds. Assessed valuation 1908... 6,100,000
5 '07 J-D \$80,000 c. 1912-1922
INT. at First National Bk., Negaunee. School tax (per \$1,000) '08... \$9.26
Population in 1910 (est.)... 8,000

NILES. H. S. Carr, Mayor; Herman Roebeck, Clerk.
This city is in Berrien County. Incorporated in April 1859.
LOANS— When Due. Electric Lt. Bds.
Water Bonds. 5 M J-D \$36,000 c. \$2,000 y'ly
5 M J-D \$36,000 c. \$4,000 y'ly
Improvement Bonds. GEN. BOND, DEBT Oct 1 '10... \$165,700
5 M F-A \$26,000 c. Feb 13 1923
4 1/2 A-O 20,000 c. Apr 19 1911
4 1/2 A-O 35,000 c. Apr 19 1912
(\$3,000 yearly beginning 1912.)
Water Refunding Notes. Assessed valuation 1909... 2,176,077
4 1/2 \$4,000 c. 1911-1914
INTEREST on the water, electric light and improvement 4 1/2% and 5% bonds is payable in Niles; on the improvement 4 1/2% at the Hanover National Bank in New York City.

NILES SCHOOL DISTRICT. J. D. Greenamyer, Secretary.
LOANS— When Due. BOND, DEBT June 1910... \$50,000
4 1/2 \$10 J-J \$20,000 c. July 1 '15-'24
30,000 c. July 1 1925

OWOSSO. W. D. Burke, Mayor; A. H. Dumond, Clerk.
This city is in Shiawassee County. Incorporated in 1859.
LOANS— When Due. Bridge Bonds.
Paving Bonds. 4 M J-D \$9,000 c. June 30 '11-'13
5 M 15,000 c. Nov 15 '11-'13
Refunding Bonds. 4 M J-D \$3,000 c. June 30 1914
4 M M-N \$5,000 c. May 1 1917
4 M 15,000 c. Oct 2 1917
4 M 3,000 c. May 1 1918
4 M 10,000 c. Jan 2 1921
4 M J-J 7,000 c. July 1 1912
Water-Works Bonds. 5 M F-A \$51,000 c. Oct 1 1924
5 M F-A 15,000 c. May 1 1920
5 M J-J 20,000 c. July 1 1924
Sewer Bonds. 4 1/2 \$6,400 c. Mch 1 '11-'14

PAW PAW. Wm. H. Mason, Clerk.
This village is in Van Buren County.
LOANS— When Due. Water Bonds.
Refunding Bonds. 5 M '07 Aug \$24,000 c. Aug 15 '11-'22
15,000 c. Aug 15 '23-'27
Electric Light Bonds. BOND, DEBT Sept 1910... \$30,000
5 '07 M-S \$30,000 c. Sept 1 '28-'33
INTEREST payable in Paw Paw.

PETOSKEY. Fred. D. Ely, Clerk.
This city is in Emmet County. Incorporated Mch 8 1895.
LOANS— When Due. Park Bonds.
Refunding Improvement Bonds. 4 M '01 Dec \$5,000 c. Dec 1 1931
5 M '04 June \$8,000 c. June 1 1914
(Subject to call after Dec. 1 1921.)
City Hall Bonds. Water Bonds.
4 M '09 F-A \$20,000 c. Aug 1 1930
(Subject to call after Aug. 1 1920.)
Refunding Water Bonds. 5 M '04 June \$12,000 c. June 1 1914
4 M '04 June \$22,000 c. June 1 1924
(Subject to call after June 1 1914.)
Bridge Bonds. 5 M '06 June \$9,000 c. June 1 1916
(Subject to call after June 1 1911.)
BOND, DEBT Sept 1910... \$149,000
Water debt included... 65,000
Assessed valuation 1909... 2,959,915
(Assess. about 2-3 to 1/2 actual val.)
Total tax (per \$1,000) 1909... \$26.35
Population in 1904... 5,186

PONTIAC. Jos. H. Thorpe, Clerk.
This city is in Oakland County. Incorporated in 1861.
LOANS— When Due. Armory Bonds.
Sewer, Water and Paving Bonds. 5 M '04 J-D \$8,000 c. June 1 '17-'18
Water Bonds. 4 M '17 M-S \$35,000 c. Mch 1 '11-'17
4 M '18 M-S 10,000 c. Mch 1 '18-'19
4 M '19 J-J 50,000 c. July 15 '19-'28
5 M '03 J-J 11,500 c. Jan 1 '11-'33
5 M '07 M-S 20,000 c. Jan 2 '11-'14
4 M '09 J-J 82,000 c. Jan 2 1939
Paving Bonds. 5 M M-N \$5,500 c. Nov 15 1913
5 M '06 A-O 4,000 c. Aug 1 1911
5 M '07 M-N (10,000) Nov 1 '11-'12
1,000 c. Nov 1 1913
5 M '07 M-S 3,000 c. Mch 1 '11-'13
Fire Department Bonds. 5 M '07 J-J \$7,000 c. May 15 '11-'17
5 M '09 J-J 9,000 c. Jan 1 '11-'19
INT. in N. Y. City and Pontiac.

PONTIAC SCHOOL DISTRICT. Elmer H. Webster, Secretary.
LOANS— When Due. BOND, DEBT Sept 1910... \$155,000
5 M F-A \$50,000 c. Aug 1 1911
5 M '05 M-N 25,000 c. May 1 1915
INTEREST payable at First National Bank, New York.
PORT HURON. John J. Bell, Mayor; E. A. Cady, Compt.
This village is in St. Clair County. Incorporated in 1857. An election held Nov. 5 1910 resulted in favor of the commission plan of government.
V. 91, p. 1342.
LOANS— Am't Outstanding. Sewer bonds... \$17,740
Bridge bonds... \$48,660
Canal construction... 100,000
General road bonds... 23,880
Park bonds... 19,000
Public building bonds... 9,950
Public improvement bonds... 41,940
Refunding bonds... 187,500
Repaving bonds... 288,500
School bonds... 228,500
TOTAL DEBT Mch 16 1910... \$857,070
Sinking fund... 53,350
Total valuation 1909... 10,509,269
(Assessment about 2-3 actual val.)
Tax rate (per \$1,000) 1909... \$24.29
Population in 1910... 23,022
Population in 1910 (est.)... 23,000
INTEREST-MATURITY. Bonds mature from 1910 to 1932 inclusive, and bear interest as follows: \$12,500 at 5%, \$345,920 at 5%, \$55,000 at 4 1/2%, \$417,650 at 4%, \$19,000 at 3 1/2% and \$9,000 at 3%. Interest largely payable at the Hanover Nat. Bank, New York City. Bonds are all coupon in form.

REDFORD TOWNSHIP. George W. Burt, Supervisor.
This township is in Wayne County.
4 1/2 \$10 5-A \$20,000 c. Mch 1 '11-'20
30,000 c. Mch 1 '21-'30
BOND, DEBT Nov 5 1910... \$50,000

RED JACKET. N. F. Kaiser, Clerk.
This village (P. O. Calumet) is in Houghton County. Incorporated in 1875; re-incorporated in 1887.
LOANS— When Due. BOND, DEBT Sept 1910... \$169,000
Street Paving & Improv't Bonds. Assessed valuation 1910... 2,849,015
4 1/2 \$05 J-J \$11,000 c. July 1 1911
(Assessment about 60% actual val.)
24,000 c. July 1 '12-'13
9,000 c. July 1 1914
3,000 c. July 1 1914
4 1/2 \$06 J-J \$120,000 c. July 1 '15-'24
2,000 c. July 1 1925
Tax rate (per \$1,000) 1910... \$7.50
Population in 1900... 4,658
INTEREST payable at First National Bank of Calumet.

RIVER ROUGE. Geo. P. Oulmann, Clerk.
This village is in Wayne County. Incorporated in 1890.
LOANS— When Due. Assessed valuation 1909... \$2,000,000
Sewer Bonds. (Assessment about 30% actual val.)
4 1/2 \$05 A-O \$150,000 c. Oct 15 1935
BOND, DEBT Oct 1910... \$294,850
Population in 1900... 1,748

SAGINAW. Wm. Seyffardt, Comptroller.
This city is in Saginaw County. Incorporated in 1857. New charter May 24 1905. 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. Eastern Tax District.
City Hall. 4 1/2 \$01 F-A \$10,000 c. Feb 1 1911
4 1/2 \$01 F-A 15,000 c. Feb 1 1912
4 1/2 \$02 F-A 10,000 c. Aug 1 1911
4 1/2 \$02 F-A 5,000 c. Aug 1 1912
4 1/2 \$08 F-A 6,000 c. Feb 1 '11-'13
Auditorium Bonds. 4 1/2 M-N \$44,000 c. May 1 '11-'15
4 1/2 M-N 14,000 c. Aug 1 '11-'24
4 1/2 M-N 19,000 c. Dec 10 '11-'29
Special Sewer—Eastern District. 4 M '06 J-D \$15,000 c. June 1 1911
4 M '08 J-D 15,000 c. July 1 1918
4 M '09 J-J 8,000 c. July 1 1919
Sewer—Western District. 4 M '05 J-D \$5,000 c. June 1 '11-'15
4 M '06 J-D 6,000 c. June 1 '11-'16
4 M '07 J-D 7,000 c. June 1 '11-'17
4 M '08 J-D 8,000 c. June 1 '11-'18
4 M '09 J-D 1,000 c. June 1 '14-'16
4 M '10 J-D 19,000 c. June 1 1917
Court House Bonds. 4 M J-D \$4,000 c. Dec 16 '11-'12
Bridge Bonds. 4 M '08 A-O \$60,000 c. Apr 1 '18-'23
4 1/2 \$03 A-O 149,500 c. Oct 1 1923
4 M '04 A-O 71,000 c. Sept 1 1924
3 1/2 \$05 M-S 40,000 c. Oct 25 1920
3 1/2 \$05 F-A 25,000 c. Sept 25 1925
3 1/2 \$06 F-D 16,000 c. Aug 15 1926
3 1/2 \$06 J-D 6,000 c. June 15 1916
4 M '06 J-J \$8,000 c. June 15 '11-'14
4 M '07 J-D 10,000 c. June 15 '17-'21
2,500 c. June 15 1922
4 M '07 J-J 16,000 c. July 20 '11-'18
Sidewalk Bonds—Eastern Dist. 4 M '05 J-J \$35,000 c. July 1 1915
3 1/2 \$06 J-J 21,600 c. July 1 '11-'16
4 M '06 J-D 14,000 c. June 1 '11-'17
4 M '07 M-S 8,000 c. Sept 16 '11-'18
4 M '08 J-J 1,400 c. Dec 10 '11-'17
4 M '08 J-J 16,000 c. July 2 '11-'18
Sidewalk Bonds—Western Dist. 3 1/2 \$05 J-J \$24,000 c. July 1 1915
3 1/2 \$06 M-N 14,600 c. May 1 '11-'16
3 1/2 \$06 F-A 14,400 c. Aug 1 '11-'16
4 M '07 J-D 16,800 c. June 1 '11-'17
4 M '07 A-O 7,000 c. Oct 22 '11-'17
4 M '08 J-J 16,000 c. July 2 '11-'18
General Water Bonds. 3 1/2 \$05 Apr \$5,000 c. Oct 25 1920

4 M '02 J-D \$1,000 c. Dec 15 '11-'12
4 M '03 F-A 3,000 c. Aug 22 '11-'15
4 M '04 F-A 680 c. Feb 1 '11-'14
4 M '04 A-O 8,000 c. Oct 19 '11-'14
4 M '05 F-A 1,750 c. Aug 1 '11-'15
3 1/2 \$05 F-A 1,750 c. Aug 24 '11-'15
3 1/2 \$05 A-O 200 c. Oct 25 1911
3 1/2 \$06 M-N 4,800 c. May 15 '11-'16
4 M '06 M-S 1,200 c. Sept 25 '11-'16
4 M '07 J-D 2,100 c. June 15 '11-'17
4 M '08 F-A 16,000 c. Aug 25 '11-'18
4 M '09 J-J 9,000 c. July 26 '11-'19
Voting Machine Bonds. 4 M '00 F-A \$7,800 c. Aug 1 '11-'16
Sewer—Western Tax District. 4 M '01 M-N \$300 c. Nov 1 1911
4 M '02 M-S 1,600 c. Mch 1 '11-'12
3 1/2 \$02 F-A 1,000 c. Aug 4 '11-'12
4 M '02 A-O 1,000 c. Oct 6 '11-'12
4 M '03 J-D 1,000 c. Dec 15 '11-'12
4 M '03 F-A 7,500 c. Aug 22 '11-'13
4 M '04 F-A 6,400 c. Feb 1 '11-'14
4 M '05 M-S 5,000 c. Mch 15 '11-'15
3 1/2 \$05 F-A 4,900 c. Sept 15 '11-'14
(2,500 c. Aug 1 1915)
4 M '05 F-A 1,000 c. Aug 24 '11-'15
3 1/2 \$05 P-A 5,000 c. Aug 24 '11-'15
3 1/2 \$05 J-D 2,500 c. Dec 15 '11-'15
3 1/2 \$06 M-N 2,400 c. May 15 '11-'16
3 1/2 \$06 M-S 9,600 c. Sept 25 '11-'16
3 1/2 \$07 J-D 7,000 c. June 15 '11-'17
4 M '07 M-S 14,000 c. Sept 2 '11-'17
4 M '07 A-O 14,000 c. Oct 15 '11-'17
4 M '08 M-S 16,000 c. Mch 2 '11-'18
4 M '08 F-A 12,000 c. Aug 25 '11-'18
4 M '09 J-J 18,000 c. July 26 '11-'19
Refunding Sewer—Western Dist. 4 M '07 J-D \$5,000 c. June 1 1911
1,000 c. June 1 1912
4 M '09 J-D 9,000 c. June 1 '11-'19
4 M '09 F-A 4,500 c. Aug 2 '11-'19
Market Bonds—Eastern Tax Dist. 3 1/2 \$05 A-O \$18,000 c. Oct 10 '11-'19
Park Improvement Bonds. 3 1/2 \$06 M-S \$1,000 c. Sept 1 1911
(4,000 c. Sept 15 '11-'12)
4 M '08 M-S \$1,000 c. Sept 15 '13-'22
12,000 c. Sept 15 '23-'25
Genesee Street Improvement. 4 1/2 \$05 F-A \$20,000 c. May 1 1915

LOANS—

Table listing various loans for Western Tax Dist., St. Impr'vmt East, Tax Dist., and Eastern Tax Dist. with columns for amount, date, and interest.

INTEREST at the City Treasurer's office or at the official bank in N. Y. TAX EXEMPT.—Under Title 24, Section 26, of the Charter of the City of Saginaw...

Table showing bonded debt and sinking funds for Saginaw, with columns for Jan. '10, July '10, Sept. 24 '08, and Jan. '07.

Assessment bonds issued for sewers and street improvements are included in the above-mentioned figures of bonded debt. On Jan. 1 1910 they amounted to \$1,279,570.

CITY PROPERTY.—The total value of corporate property is \$7,599,513, including the city water-works, valued at \$1,028,301.

ASSESSED VALUATION.—The total assessed valuation (from 60% to 70% actual value) in 1909 was \$25,210,038...

POPULATION.—In 1910 was 50,510; in 1904 was 46,610; in 1900 it was 42,345; in 1890 it was 46,322; in 1880 it was 29,541.

ST. CLAIR. T. C. Ruff, Mayor; H. W. Brown, Clerk.

Table of loans for St. Clair, including Water Bonds, Sinking Funds, and General Fund Bonds.

ST. JOHNS. F. L. Sheley, Mayor; Wm. Cochrane, Clerk.

Table of loans for St. Johns, including Electric Light Plant and Water-Works Bonds.

ST. JOSEPH. Edgar Aber, Mayor; M. Weber, Clerk.

Table of loans for St. Joseph, including Highway & Bridge Bonds and Bridge Bonds.

SAULT STE. MARIE. Fred L. Everling, Comptroller.

Table of loans for Sault Ste. Marie, including General Street and Sewer Bonds and Bridge Bonds.

STAMBAUGH SCHOOL DISTRICT. L. McQuown, Sec'y.

This district is in Iron County. LOANS.—When Due. Assessed valuation 1910. \$1,393,764...

STURGIS. Chris Wilhelm, Mayor; J. S. Flanders, Attorney.

Table of loans for Sturgis, including Water Refunding Bonds and Electric Light Bonds.

TRAVERSE CITY. E. Wilhelm, Mayor; Travis H. Gillis, Clk.

Table of loans for Traverse City, including Refunding Bonds and Street Bonds.

WAYNE COUNTY. Wm. F. Moeller, Treasurer.

Table of loans for Wayne County, including County Bonds and Water-Works Bonds.

WYANDOTTE. John L. Sullivan, Clerk.

Table of loans for Wyandotte, including Paving Bonds and Electric Light Bonds.

WYANDOTTE SCHOOL DISTRICT.

Table of loans for Wyandotte School District, including Building Bonds.

YPSILANTI. S. Damon, City Clerk.

Table of loans for Ypsilanti, including Water-Works Bonds and Bridge Bonds.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding minor civil divisions of the State of Michigan which are not represented among the foregoing detailed returns.

Large table showing assessed valuation, population, and tax rates for various Michigan counties and school districts.

(C) City. (V) Village. * Population U. S. Census 1900. † Population U. S. Census 1910. a Total tax. e County tax. d Figures are for 1909. x Figures are for 1910.

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. 1911)..... Jas. O. Davidson
 Secretary of State (1st Mon. Jan. 1911)..... James A. Frear
 Treasurer (1st Monday Jan. 1911)..... A. H. Dahl

LEGISLATURE meets biennially in odd years on the second Wednesday in January, and there is no limit to length of sessions.

HISTORY OF DEBT.—A brief summary of the early history of the Wisconsin debt will be found in the "State and City Supplement" for April 1895. The bonded debt of the State, created for war purposes in 1861-63, has all been paid or else converted into certificates of indebtedness, which are held by the various trust funds. The amounts due the several funds in March 1910 were as follows:

Certificates of indebtedness, School Fund.....	\$1,563,700
" " Normal School Fund.....	515,700
" " University Fund.....	111,000
" " Agricultural College Fund.....	60,600

Total..... \$2,251,000

ASSESSED VALUATION.—The total assessed valuation of the State as determined by the State Board of Assessment, 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.
1909..	2,012,484,004	590,085,794	2,602,549,798	.0114308 +	3,607,939
1908..	1,901,290,225	577,271,561	2,478,561,786	.0011602 +	2,875,723
1907..	1,780,265,161	476,054,839	2,256,300,000	None	None
1906..	1,671,142,204	453,657,796	2,124,800,000	None	None
1905..	1,513,335,382	439,364,618	1,952,700,000	None	None
1904..	1,422,621,485	420,219,515	1,842,841,000	None	None
1903..	1,309,504,464	443,667,536	1,753,172,000	.585920	1,027,220
1902..	1,226,376,973	277,969,027	1,504,346,000	1.546131	2,325,916
1901..	*1,186,349,139	349,934,861	*1,436,284,000	1.572010	2,805,639
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	1,340,570
1898..	482,799,128	120,674,398	603,473,526	2.276472	1,372,713
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 and since that date 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.

DEBT LIMITATION.—The constitutional provisions of Wisconsin restricting debt-making are very rigorous, plain and comprehensive. Since the amendment adopted in 1874, debts of cities, &c., as well as the State, are definitely limited by that instrument. We 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 \$100,000) 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. Provided, that the State may appropriate money in the treasury or to be thereafter raised by taxation for the construction or improvement of public highways.

(2) **CITIES, COUNTIES, TOWNS, VILLAGES, &c.,** were unrestricted except by legislative enactment until 1874. Since that amendment was adopted 5% 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 5% 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."

The Legislature from time to time has passed laws providing for the issuance of bonds for various specified purposes, but these laws are too numerous to be given here. Such authority is of course subject to the foregoing provisions of the Constitution.

POPULATION of Wisconsin has been as follows:

1905.....	2,228,949	1880.....	1,315,497	1850.....	305,391
1900.....	2,069,042	1870.....	1,054,679	1840.....	30,945
1890.....	1,686,880	1860.....	775,881		

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.

ANTIGO, G. O. Palmiter, Clerk.		This city is the county seat of Langlade County. Incorporated 1885.	
LOANS—		Sewer Bonds.	
School Bonds.		When Due	
4s '04 J-D \$2,000.....	(Maturity \$2,000 yearly beginning Dec. 15 1909.)	1s '02 A-O \$11,000.....	Oct 1 1911-'21
4s '09 M-S 3,200.....	(Maturity \$800 yearly.)	1s '03 A-O 9,000.....	Oct 1 1914-'22
4s '05 J-J 11,000.....	July 15 '11-'21	City-Hall Bonds.	
4 1/2s '08 J J \$15,000.....	(Maturity \$2,000 yearly.)	4s '99 M-S 5,000.....	Sept 15 '11-'18
		BONDED DEBT April 1910 \$81,200	
		Assessed valuation 1909 4,085,350	
		(Assessment abt. 90% actual value.)	
		Total rate (per \$1,000) '09 \$22.00	
		Population in 1905 6,662	
		Population in 1910 (est.) 7,700	
		INTEREST is payable at Antigo.	

APPLETON. E. L. Williams, City Clerk.

This city is the county seat of Outagamie County. Incorporated in 1857. City on Aug. 23 1910 voted to purchase the plant of the Appleton Water-Works Co. V. 91, p. 599.

Bridge Bonds— When Due
4s M-S \$5,000 Oct 1911-14
High School Bonds—
4s '04 F-A \$70,000 Feb 1 '11-'24
Public Buildings & Street Bonds—
3 1/2s A-O \$22,500 Oct 1 1918
INTEREST is payable in Appleton.

ASHLAND. John Joyce, Mayor; E. J. Stahl, Clerk.

County seat of Ashland County. Incorporated March 25 1887.

LOANS— When Due
Refunding Bonds—
5s '92 J-J \$22,000 July 1 1912
Improvement Bonds—
5s '91 J-J \$25,000 Oct 1 1911
5s '92 J-J \$75,000 July 1 1912
5s J-J \$25,000 Oct 1 1912
Judgment Bonds—
5s '98 J-J \$105,000 Jan 1 1918

ASHLAND COUNTY. Theodore R. Yankee, Clerk.

County seat is Ashland.

LOANS— When Due
Refunding Bonds—
5s J-J \$13,916 Sept 3 '11-'21
Minn St P & Ash Ry Bds—
5s '91 F-A \$65,000 1915
Jail and Poor-House Bonds—
5s J-J \$60,000 Oct 1 1913
INTEREST payable in Milwaukee.

BARABOO. Chas. Bender, Mayor; J. S. Wortham, Clerk.

This city is in Sauk County. Incorporated 1882.

LOANS— When Due
School Bonds—
5s Feb \$7,500
4s '06 J-J \$7,000 July 1 '13-'26
Water-Works Purchase Bds—
4s '04 July \$8,000 July 1 '11-'12
4s '06 July \$9,000 July 1 '13-'19
4s '06 July \$40,000 July 1 '20-'24

BAYFIELD COUNTY. Nels M. Oscar, Clerk.

Washburn is the county seat.

LOANS— When Due
Railroad-Aid Bonds—
5s A-O \$110,000 Oct 1 1915
BOND. DEBT Mch 1910. \$110,000
INTEREST payable at Illinois Trust & Savings Bank, Chicago.

BELOIT CITY SCHOOL DISTRICT. E. C. Helm, Clerk.

LOANS— When Due
4 1/2s '07 Feb \$55,000 Feb 1 '11-'21
6s 0000 Feb 1 1922
BOND. DEBT Sept 1910. \$120,000
INTEREST payable at the First Trust & Savings Bank, Chicago.

CHIPPEWA FALLS. Louis H. Jasper, Treasurer.

This city is the county seat of Chippewa County. Incorporated 1870.

LOANS— When Due
Refunding Bonds—
4s J-J \$74,000 July 15 1919
(Subject to call July 15 1909.)
4s J-D \$25,000 Dec 1 1912
High School Bonds—
4s '06 M-S \$12,000 1910-1911
INTEREST is payable at the Lumbermen's Nat. Bank, Chippewa Falls.

DANCY DRAINAGE DISTRICT. G. G. Knoller, Sec'y.

A district (P. O. Dancy) in Marathon, Portage and Wood counties.

LOANS— When Due
4s '07 J-D \$108,000 June 1 '13-'20
4s '08 J-D \$28,000 June 1 '13-'20
4s '10 J-D \$3,500 June 1 1922

DE PERE. W. R. Mathews, Clerk.

This city is in Brown County. Incorporated March 18 1883.

LOANS— When Due
Bridge Bonds (Tax exempt).
4s '00 Jan \$2,000 1911-1912
Water-Works Bonds (Tax exempt).
4s '04 F-A \$25,000 1911-1923
4s '05 M-S \$3,000 1911-1924
4s '07 Jan \$4,800 Jan 15 '11-'26
4s '08 Jan \$800 Jan 15 1927
INTEREST is payable in DePere.

DOUGLAS COUNTY. Chas. L. Flagstad, Clerk.

Superior is the county seat.

LOANS— When Due
Aviation Bonds.
4s '06 J-J \$30,000 July 1 11-26
4 1/2s J-J \$7,500 July 1 '11-'28
4 1/2s '09 J-J \$3,250 Jan 2 '11-29
INTEREST payable at office of County Treasurer.

EAU CLAIRE. J. C. Fennessey, City Clerk.

Eau Claire is in Eau Claire County. Charter of incorporation approved March 2 1872. On Feb. 27 1909 this city took over the water-works plant at the price fixed by the appraisers—\$253,000. V. 88, p. 698. On Feb. 15 1910 adopted a commission form of government. V. 90, p. 516.

LOANS— When Due
Refunding—
5s J-J \$35,000 Jan 1 1917
4 1/2s J-J \$0,000 Jan 1 1912
4s '07 J-J \$5,000 Jan 1 1927
4 1/2s '08 J-J \$5,000 Jan 1 1928
Bridges—
4s J-J \$10,000 Jan 1 1919
4s J-J \$5,000 Jan 1 1925
Water Bonds—
4s \$100,000 Jan 1 1927
Street Improvement Bonds—
4s Mch \$15,223 46 1911-'12
INTEREST is payable at the City Treasurer's office, Citizens Central National Bank New York and at N. W. Halsey & Co., Chicago, Ill.

FOND DU LAC. W. De Steese, Comptroller.

Fond du Lac is situated in Fond du Lac County. Incorporated 1852.

Suit has been brought to restrain this city from purchasing local water plant. V. 91, p. 539. All bonds and certificates are exempt from taxation.

LOANS— When Due
School Bonds—
5s July \$10,000 July 1 1914
3 1/2s F-A \$7,500 Feb 15 '11-'13
3 1/2s A-O \$0,000 Feb 15 1920
1 s J-D \$5,000 June 15 '11-'16
Sewer Bonds—
3 1/2s M-N \$40,000 Nov 1 1921
Street Improvement Bonds—
4s M-N \$32,500 May 20 '11-'23
State Loan—
Jan \$6,000 Jan 1 '11-'16
Refunding RR Aid—
4s Mch \$60,000 Mch 1 1917
(Subject to call after 1907.)

Total valuation 1910. \$12,425,407
(Assessment about full value.)
Tax rate (per \$1,000) 1910. \$20.00
Population in 1910 (est.). 25,000

GRAND RAPIDS. C. E. Boles, City Clerk.

This city is in Woods County. Incorporated March 6 1869.

LOANS— When Due
Water-Works Bonds.
4s J-J \$52,000 Jan 31 '11-'21
3 1/2s Mch 1,000 Mch 15 1911
3 1/2s J-J \$1,000 Jan 31 '11-'12
Bridge Bonds—
3 1/2s J-J \$8,000 Jan 31 '13-'21
7,000 Jan 31 1922

INTEREST on the water is payable at City Treasurer's office or at First National Bank, Chicago; on the 3 1/2% water bonds and the bridge bonds at the Royal Trust Co., Chicago. All bonds are tax-exempt.

GREEN BAY. W. L. Kerr, City Clerk.

Green Bay is in Brown County. Incorporated 1854.

LOANS— When Due
Bridge and School Bonds.
5s J-J \$2,000 Jan 1 '11-'12
Refunding Bridge, Park and School Bonds.
5s J-J \$9,000 Jan 1 '11-'16
Refunding Bonds.
4 1/2s J-J \$4,400 Jan 1 '11-'18
5s J-J 3,850 Jan 1 '11-'17
5s J-J 1,500 July 1911-1913

LOANS— When Due
City Hall & Hospital Bonds.
4s M-N \$24,000 May 1 '11-'22

INTEREST on bonds is payable as follows: On refunding bonds due 1911-1916, 1911-1917 and 1911 1918, city-hall and hospital bonds at Chemical National Bank, New York; bridge bonds and refunding and school bonds due 1911-14 at the Citizens' National Bank, Green Bay; bridge bonds of 1908 in Chicago, Ill.; and the refunding bonds due 1911-1920 and city-hall bonds at Farson, Son & Co., New York; sewer bonds and refunding bonds due 1911-1923 at the Harris Trust & Savings Bank, Chicago, Ill.; refunding bonds of 1905, bridge bonds of 1905, school and street of 1905 and 1907 at the McCarty National Bank, Green Bay; paving of 1908 at the Kellogg National Bank, Green Bay; the school and street 4 1/2% of 1907 bonds at the 1st Nat. Bank of Chic., Ill.; and on school bonds of 1909 at N. W. Halsey & Co., Chicago, Ill.

JANESVILLE. Jas. A. Fathers, Treasurer.

Janesville is situated in Rock County. Incorporated March 10 1853.

LOANS— When Due
Sewer Bonds.
4s '08 J-J \$42,500 July 1 '11-'27
BOND. DEBT Sept 20 1910 \$153,000
Assessed valuation, real. 7,915,885
Assessed val., personal. 2,415,323
Total valuation 1909. 10,331,208
(Assessment about 80% actual val.)
Total tax rate (per \$1,000) 1909. \$18.00
Population in 1905. 13,770
Population in 1900. 13,188
Population in 1910 (est.). 14,000
INT. payable at office City Treas'r.

KENOSHA. Geo. W. Harrington, Clerk.

This city is situated in Kenosha County. Incorporated Feb. 8 1850.

LOANS— When Due
Refunding Railroad Aid.
3 1/2s J-J \$170,000 July 1 1919
(Subject to call after 1909.)
School Bonds—
4s '09 \$45,000 1911-1919
(Part due each year.)
Water Co.'s M. (assumed) \$77,000
City Hall Bonds (Tax exempt).
5s '10 M-S \$45,000 Sept 1 '11-'20

LA CROSSE. W. J. Fries, Comptroller.

La Crosse is in La Crosse County. Incorporated March 14 1856. All bonds are exempt from taxation.

LOANS— When Due
Street Bonds.
4s '05 M-N \$15,000 May 1 1925
(Subject to call after May 1 1915)
4s '07 \$15,000 Apr 1 1927
(Subject to call after April 1 1916)
3 1/2s M-S \$25,000 Sept 1 1919
(Subject to call after 1909.)
3 1/2s A-O \$15,000 Oct 1 1921
(Subject to call after Oct 1 1911.)
3 1/2s J-J \$15,000 July 1 1922
(Subject to call after July 1 1912.)

LOANS— When Due
Sewer, Water & School Bds.
5s J-J \$24,000 July 1 1915
(Subject to call after July 1 1905.)
City Hall Bonds.
5s M-S \$9,000 Mch 16 1911
(Subject to call after Mch 16 1901.)

LOANS— When Due
Water Bonds.
5s J-D \$8,000 Dec 1 1911
(Subject to call after Dec. 1 1901)
5s J-D \$9,000 Dec 30 1912
(Subject to call after Dec 30 1902)
5s J-D \$38,000 June 1 1915
(Subject to call after June 1 1905)
5s J-J \$10,000 Oct 1 1916
(Subject to call after Oct 1 1906)

LOANS— When Due
Sewer, Water & School Bds.
4s J-J \$15,000 Jan 15 1924
(Subject to call after Jan 15 1914)
3 1/2s J-J \$15,000 July 15 1919
(Subject to call after July 15 1909.)
3 1/2s J-D \$4,000 June 1 1922
(Subject to call after June 1 1912.)
4s '09 \$5,000 Mch 1 1929

LOANS— When Due
Sewer and Water Bonds.
4s '04 J-J \$25,000 July 1 1924
(Subject to call after July 1 1914.)
4s '05 J-J \$15,000 July 1 1925
(Subject to call after July 1 1916.)
4s '06 J-J \$25,000 July 1 1926
(Subject to call after July 1 1916.)
(Subject to call after Apr 1 1919)
Fire Department Bonds.
4s '05 J-J \$20,000 July 1 1925
(Subject to call after July 1 1915)
Bridge Bonds.
4s F-A \$15,000 Feb 1 1924
(Subject to call after Feb 1 1914)

LOANS— When Due
 Water Bonds (Cont.)
 4s '08 A-O \$15,000... Oct 1 1928
 Subject to call after Oct. 1 1918.)
 Bridge, Water & Street Bonds
 4s '09 \$30,000... July 1 1920
 (Subject to call after July 1 1919)
Park Bonds.
 4s '09 \$75,000... Apr 1 1929
 (Subject to call after Apr. 1 1919.)
 BOND. DEBT Sept 19 '10 \$372,000

INTEREST on the sewer, water and school 5s due July 1 1915, and the water 5s due Oct. 1 1910, is payable at the Farmers' Loan & Trust Co. New York; on all others at the City Treasurer's office, La Crosse.

LA CROSSE COUNTY. Wm. Weimar, Treasurer.
 County seat is La Crosse.
LOANS— When due.
Court-House Bonds—
 3 1/2s F-A \$85,000 Feb 1 1923
 (Subject to call Feb. 1 1913.)
 County Building Bonds.
 5s '08 M-N \$50,000... May 1 1918
 (Subject to call after May 1 1913.)

INTEREST on bonds of 1908 and 1910 is payable at County Treasurer's office.

LANGLADE COUNTY. V. P. Rath, County Clerk.
 County seat is Antigo.
LOANS— When Due.
Court-House Bonds—
 \$30,000... June 1 '14-'21
 10,000... June 1 1922
 25,000... June 1 1923
 BOND. DEBT Sept 1910 \$75,000
 INTEREST is payable at First National Bank, Chicago.

MADISON. Jos. C. Schubert, Mayor; O. S. Norsman, Clerk.
 Madison is situated in Dane County. Incorporated April 1 1856.

LOANS— When Due.
Fire Department Bonds—
 4s '04 Oct \$30,000 Oct 1 1924
School Bonds—
 4s '04 Oct \$25,000 Oct 1 1924
 4s '05 Oct 25,000 Oct 1 1925
 4s '08 July 30,000 July 1 1926
High School Bonds.
 4s '05 July \$250,000... July 1 1925
Sewer Bonds—
 4s July \$32,000 July 1 1918
 (Subject to call after 1908.)
 3 1/2s Apr \$40,000 Apr 1 1919
 (Subject to call after 1909.)
Storm-Water-Sewer Bonds—
 4s '09 A-O \$65,000... Oct 1 1929
Special Street Improv't Bonds—
 6s Apr \$305,800... (Mature one-tenth yearly.)
Water-Works Bonds—
 4s 03 Oct \$20,000 Oct 1 1923
 4s '08 J-J 35,000 July 1 1929

INTEREST on \$32,000 sewerage bonds is payable at American Exchange National Bank, New York; other bonds at First National Bank, Madison.

MANITOWOC. Arthur Reichert, Clerk.
 Manitowoc is in Manitowoc County. Incor. 1870. Bonds are taxable.
LOANS. When Due
Bridge Bonds—
 4s Nov \$5,000... Nov 1 1912
 4s 8-an 15,000... 1918-1920
Drainage Bonds—
 4s J-J \$4,000... 1911-1913
 (\$2,000 due Jan 2 in years named)
Refunding Bonds—
 4s Jan \$35,000... Nov 1 1912

MANITOWOC COUNTY. Frank Vraney, Clerk.
 Manitowoc is the county seat. Bonds are tax exempt.
LOANS— When Due.
 4s '05 F-A \$18,000... Feb 11 '12
 120,000... Feb 1 '13-'24
 BOND. DEBT Sept 1910 \$138,000
 INTEREST is payable by County Treasurer

MARINETTE. Jos. Fisher, Mayor.
 This city is in Marinette County. Incorporated 1886.

LOANS. When Due.
Street Bonds.
 5s '09 \$12,000...
Dock and Wharf Bonds—
 4s '05 A-O \$100,000... 1916-25
Armory Bonds—
 3 1/2s '03 Feb \$9,000 Feb 1 '11-19
Bridge Bonds—
 6s '96 Oct \$4,000 Oct 1 '11-14
School Bonds.
 6s '04 Aug \$1,000 Aug 1 '11-14
 INTEREST on the bridge, the sewer and the dock and wharf bonds is payable in New York; on armory bonds in Madison; on the school bonds in Milwaukee. All bonds of this city are exempt from taxation.

MARSHFIELD. M. G. Fleckenstein, Clerk.
 This city is in Wood County. Incorporated March 1883.

LOANS— When Due.
Sewer Bonds.
 5s \$28,000... (Maturity \$2,000 annually.)
City-Hall Bonds.
 4s (Maturity \$1,000 annually.)
School Bonds.
 4 1/2s \$6,000... (Maturity \$3,000 annually.)
 4 1/2s '09 Sept 18,000... Mch 1 1913-'18

MILWAUKEE. Emil Seidel, Mayor; Carl P. Dietz, Comptroller; Leslie S. Everts, Deputy Comptroller.
 This city is situated in Milwaukee County. Incorporated Jan 1846. The State Supreme Court, in a decision rendered April 26 1910, sustains the lower courts in their ruling on the injunction secured by T. J. Neacy, preventing the city from constructing a municipal light plant. V. 90, p. 1313.

LOANS— When Due.
Bath Bonds
 5s '93 J-J \$3,000... July 1 '11-'13
 4s '07 J-J \$2,500... Jan 1 '11-'27
 4s '07 J-J 8,500... Jan 1 '11-'27
 4s '07 J-J 42,750... July 1 '11-'29
Hospital Bonds.
 5s '93 J-J \$7,500 July 1 '11-'13
 4s '05 J-J 37,500 Jan 1 '11-'25

LOANS— When Due.
Lighting Bonds.
 4s '06 J-J \$120,000... July 1 '11-'26
 4s '07 J-J 127,500... July 1 '11-'27
Park Bonds.
 5s '91 J-J \$8,000... July 1 1911
 5s '92 J-J 7,000... July 1 '11-'12
 5s '93 J-J 75,000... July 1 '11-'13
 5s '94 J-J 20,000... July 1 '11-'14
 5s '95 J-J 25,000... July 1 '11-'15
 5s '96 J-J 36,000... July 1 '11-'16
 5s '97 J-J 35,000... July 1 '11-'17
 4s '04 J-J 42,000... Jan 1 '11-'24
 4s '05 J-J 157,500... Jan 1 '11-'25
 3 1/2s '00 J-J 27,500... Jan 1 '11-'21
 3 1/2s '02 J-J 30,000... Jan 1 '11-'23
 3 1/2s '03 J-J 26,000... Jan 1 '11-'23
 3 1/2s '06 J-J 44,000... July 1 '11-'26
 4s '08 J-J 20,000... July 1 '11-'26
 4s '07 J-J 17,000... Jan 1 '11-'27
 4s '07 J-J 63,750... July 1 '11-'27
 4s '07 J-J 12,750... Jan 1 '11-'27
 4s '08 J-J 72,000... July 1 '11-'28
 4s '09 J-J 57,000... July 1 '11-'29
 4 1/2s '10 J-J 80,000... July 1 '11-'30

Docking and Dredging Bonds.
 4s '05 J-J \$75,000... July 1 '11-'25
 4s '09 J-J 55,000... July 1 '11-'29
 4 1/2s '10 J-J 50,000... July 1 '11-'30

Garbage Bonds.
 4s '08 J-J 180,000... July 1 '11-'28
Refunding Bonds.
 5s '96 J-J \$30,000... July 1 '11-'16
Flushing Tunnel.
 5s '97 J-J \$42,000... July 1 '11-'17
 4s '04 J-J \$4,000... July 1 '11-'24
 3 1/2s '00 J-J 25,000... Jan 1 '11-'20
 3 1/2s '01 J-J 27,500... Jan 1 '11-'22
 3 1/2s '02 J-J 60,000... Jan 1 '11-'22

Viaduct Bonds.
 5s '92 J-J \$2,500... July 1 1911
 5s '92 J-J 15,000... July 1 '11-'12
 5s '95 J-J 20,000... July 1 '11-'14
 4s '05 J-J 75,000... July 1 '11-'25
 4s '06 J-J 120,000... July 1 '11-'26
 4s '07 J-J 233,750... July 1 '11-'27
 4s '08 J-J 67,500... Jan 1 '11-'28
 4s '08 J-J 225,000... Jan 1 '11-'28
 4s '09 J-J 75,000... July 1 '11-'29

Bridge and Viaduct Bonds.
 3 1/2s '02 J-J \$30,000... July 1 '11-'22
Water Bonds.
 5s '94 J-J \$18,750... July 1 '11-'13
 5s '92 J-J 5,000... July 1 '11-'12
 5s '95 J-J 20,000... July 1 '11-'14
 5s '96 J-J 30,000... July 1 '11-'16
Bridge Bonds.
 5s '91 J-J \$5,000... July 1 1911
 5s '92 J-J 20,000... July 1 '11-'12
 5s '93 J-J 9,000... July 1 '11-'13
 5s '96 J-J 22,500... Jan 1 '11-'16
 3 1/2s '00 J-J 75,000... July 1 '11-'20
 3 1/2s '01 J-J 55,000... July 1 '11-'21
 3 1/2s '02 J-J 81,000... Jan 1 '11-'22
 3 1/2s '02 J-J 60,000... July 1 '11-'22
 3 1/2s '02 J-J 90,000... July 1 '11-'22
 4s '06 J-J 100,000... July 1 '11-'26
 4s '08 J-J 180,000... July 1 '11-'28
 4s '09 J-J 118,750... Jan 1 '11-'29

City Hall Bonds.
 5s '91 J-J \$10,000... July 1 1911
 5s '92 J-J 20,000... July 1 '11-'12
 5s '95 J-J 40,000... July 1 '11-'14
 5s '96 J-J 75,000... July 1 '11-'16
Auditorium Bonds—
 4s '07 J-J \$212,500... July 1 '11-'27
 4 1/2s '10 J-J 25,000... July 1 '11-'30

PAR VALUE OF BONDS.—The bonds are mostly for \$1,000 each. **FORM OF BONDS.**—All bonds of the city are in coupon form. **INTEREST** is payable in New York and Milwaukee.

TOTAL DEBT, SINKING FUNDS, ETC.—Bonded debt, Jan. 1 1910 was \$10,107,000, including \$73,750 water debt.

Total bonded debt.	\$10,107,000	\$9,736,250	\$9,005,250	\$8,104,500
Sinking funds.	833,250	829,250	754,000	711,250
Net debt.	\$9,273,750	\$8,907,000	\$8,251,250	\$7,393,250
Water debt (included).	73,750	92,500	180,000	251,750

SINKING FUND.—The sinking fund receives yearly a sum equal to 5% 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 and sinking fund charges on its debt. The total valuation of corporate property on Jan. 1 1910 was \$30,500,000.

ASSESSED VALUATION.—The city's assessed valuation (about one-half cash value) and tax rate have been:

Years.	Real Estate.	Personal Property.	Tot. Assessed Valuation.	Tax Rate per \$1,000
1909	\$177,499,925	\$54,727,865	\$232,227,790	\$25.65
1908	170,279,840	52,760,960	223,040,800	25.09
1907	165,014,470	51,061,475	216,075,945	24.82
1906	157,611,560	43,973,567	201,585,127	22.59
1905	152,037,355	39,217,415	191,254,770	24.39
1904	146,604,786	37,716,365	184,321,151	22.88
1900	127,984,780	50,190,093	178,174,873	23.14
1895	115,184,040	24,865,973	140,050,013	23.45
1890	85,603,020	19,881,035	105,484,055	21.50
1880	42,699,447	14,158,406	56,857,853	---

POPULATION.—In 1910 (Census), 373,857; in 1905 it was 312,848; in 1900 (Census) it was 285,315; in 1890 it was 204,466; in 1880 it was 118,702; in 1870 it was 71,440.

MILWAUKEE COUNTY. F. O. Phelps, Clerk.
 County seat is Milwaukee.
LOANS— When Due.
Hospital Bonds
 3 1/2s F-A \$25,000... Aug 1 1911
 3 1/2s J-J 40,000... July 1 1912
 3 1/2s F-A 25,000... Aug 1 1916
 3 1/2s F-J 45,000... July 1 1922
Viaduct Bonds.
 4s '05 M-S \$337,500 Sep 1 '11-'25
Voting Machine Notes.
 5s \$4,800... Jan 1 1911
 BOND. DEBT Mch 16 1910 \$495,000
 INTEREST is payable at the office of the County Treasurer.

MONROE. Wm. Dunwiddie, Clerk.
 This city is in Green County. Incorporated June 1904.
LOANS— When Due.
Water Works Purchase Bonds.
 4s '07 M-N \$79,500 part yr 1926
Street Sewer and Water Bonds.
 5s '08 J-J \$17,000... Jan 1 '11-'27
 2,000... Jan 1 1928
 INTEREST is payable at the Wisconsin National Bank Milwaukee

NEENAH. J. N. Stone, Mayor; J. P. Keating, City Clerk.

This city is in Winnebago County. Incorporated 1873.
LOANS— When Due.
Water Works Bonds 4 1/2's '08 J-J \$15,000 1913
Refunding Water Bonds 5s '04 J-J \$20,000 Jan 1 1913
High School Bonds 4 1/2's '07 J-J \$65,571 c 1911-1937

INTEREST on the water-works bonds is payable at New York; on all other bonds at City Treasurer's office, Neenah.

ONEIDA COUNTY. Arthur Taylor, Chmn. of County Board.

Rhineland is the county seat.
LOANS— When Due.
Court House Bonds (Tax Exempt) 5s '08 J-D \$45,000 c June 1 '11-'13

INTEREST payable at the County Treasurer's office.

OSHKOSH. Dan Witzel, City Clerk.

This city is in Winnebago County.
LOANS— When Due.
Bridge Building Bonds 4s '04 Dec \$70,000 c Dec 1 '11-'24

Patrol House Bonds 4s '09 June \$2,500 c (Beginning 1910)

INTEREST on the 4% refunding bonds is payable at New York; on all other bonds at Oshkosh.

PORTAGE. Fred. F. Goss, Clerk.

This city is the county seat of Columbia County. Incorporated 1854.
LOANS— When Due.
Bridge Bonds 4s '03 Feb \$55,000 c Feb 1925

Water-Works Bonds 3 1/2's '02 Feb \$27,000 c Feb 1 1921

INTEREST on bonds of 1909 payable at City Treasurer's office.

PORTAGE COUNTY. A. E. Bourn, Clerk.

This city is the county seat of Stevens Point. All bonds are tax exempt.

LOANS— When Due.
Building Railroad 5s Jan \$100,000 c Jan 1 1912

INTEREST payable by the County Treasurer.

PORTAGE COUNTY DRAINAGE DISTRICT. D. H. Pratt, Secretary.

P. O. Plainfield.
LOANS— When Due.
Drainage Bonds 6s '09 June \$100,000 c June 1 '15-'19

PORT WASHINGTON. H. W. Bolen, Mayor.

This city is the county seat of Ozaukee County. Incorporated 1883.
LOANS— When Due.
Water and Light Bonds 4s M-S \$15,000 c Mar 1 '12-'16

INTEREST payable in Port Washington.

RACINE. Leslie M. Fowler, City Clerk.

Racine is situated in Racine County. Incorporated 1848.
LOANS— When Due.
Water Bonds 4s '03 \$30,000 c May 1 '11-'23

INTEREST on bonds of 1910 payable at Racine.

RACINE COUNTY. C. E. Nelson, County Clerk.

County seat is Racine.
LOANS— When Due.
Asylum Bonds \$72,500 c Feb 1 '11-'22

INTEREST on bonds of 1910 payable at Racine.

RHINELANDER. Gust Swedberg, Clerk.

This city is in Oneida County. All bonds are tax-exempt.
LOANS— When Due.
City Hall Bonds 5s '03 M-S \$25,000 c Mch 1 '15-'19

INTEREST on bonds of 1910 payable at Rhineland; on all other bonds at the Corn Exchange Bank, Chicago, Ill.

SAUK COUNTY. S. H. Wood, Clerk.

County seat is Baraboo.
LOANS— When Due.
Court House Bonds Mch \$75,000 c Mch 1 '11-'25

INTEREST on bonds of 1910 payable at Baraboo.

SHEBOYGAN. John M. Steimle, Clerk.

This city is in Sheboygan County.
LOANS— When Due.
Water-Works Bonds 4s '09 M-S \$360,000 c Mch 1 '12-'29

INTEREST is payable at the Chemical National Bank, New York.

SUPERIOR. John Erichson, Comptroller.

This city is situated in Douglas County. Incorporated March 25 1839.

LOANS— When Due.
Sewer Bonds \$5,000 c Nov 1 1911

INTEREST on refunding 3 1/2's is payable at State Bank, Madison; on refunding 4s and school 4s and 4 1/2's at City Treasurer's office; other bonds in New York City.

WATERTOWN. Frank S. Weber, Clerk.

This city is in Jefferson County. Incorporated 1853.
LOANS— When Due.
Sewer Bonds (Tax-Exempt) 4s '07 M-S \$5,000 c Sept 7 '11-'15

INTEREST on bonds of 1909 payable at City Treasurer's office.

WAUKESHA. Dr. Geo. S. Love, Mayor.

This city is the county seat of Waukesha County.
LOANS— When Due.
Public Building Bonds 5s J-J \$1,000 c 1911

INTEREST on bonds of 1909 payable at City Treasurer's office.

WAUKESHA COUNTY. S. R. Clark, Clerk.

Waukesha is the county seat. All bonds are tax exempt.
LOANS— When Due.
Asylum Bonds 3.65's Feb \$70,000 c Feb 1 '11-'23

INTEREST payable in Waukesha.

WAUSAU. H. E. Marquardt, Comptroller.

This city is situated in Marathon County. Inc. 1872. Bonds tax-exempt.
LOANS— When Due.
Improvement Bonds 4s '05 A-O \$10,000 c 1921-1925

INTEREST payable at City Treasurer's office.

WEST ALLIS. L. F. Fish, Clerk.

This city is in Milwaukee County. Incorporated April 12 1906.
LOANS— When Due.
Sewer Bonds 5s '08 M-S \$83,000 c Mar 1 '11-'27

INTEREST payable at Wisconsin Nat. Bank; German-Amer. Bank, Milwaukee; and at First Nat. Bank in West Allis.

WOOD COUNTY. F. H. Eberhardt, Clerk.

Grand Rapids is the county seat.
LOANS— When Due.
Asylum Bonds \$6,000 c Apr 1 1915

INTEREST on bonds of 1910 payable at Grand Rapids.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all counties in Wisconsin which have reported a bonded indebtedness of over \$25,000, and which are not represented among the foregoing detailed reports.

Table with columns: Counties, Bonded Debt, Total Debt, Assessed Valuation, Population. Rows include Brown, Dodge, Eau Claire, Forest, Grant, Lincoln, Marathon, Polk, Price, Rusk, St. Croix, Sheboygan, Trempealeau, Waupaca.

Below we also give statistics regarding several civil divisions which are not represented among the foregoing detailed reports.

Table with columns: City, &c.—, Debt, Assessed, Tax per, Population. Lists various cities and their financial data.

(C) City. a Total tax. b 1909 values. c 1910 values. x This covers merely a recent issue of bonds; we are not informed as to what is total debt. y Total debt. z 1910 population.

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 1911)... A. O. Eberhart
Secretary of State (1st Mon. Jan. 1911)... Julius A. Sehmahl
Treasurer (1st Monday Jan. 1911)... Elias S. Pettijohn
Auditor (1st Monday Jan. 1911)... S. G. Iverson
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 early history of Minnesota's debt see "State and City Supplement," April 1893, page 103. The details of Minnesota's present debt are given in the following statement:

Table with columns: Name and Purpose of Loan, Rate, Payable, When Due, Outstanding. Lists various loans and their terms.

INTEREST is payable at the office of the State Treasurer.
TOTAL DEBT.—On Aug. 1 1910 the State had outstanding \$2,100,000 certificates of indebtedness, all of which were held in State funds.

PERMANENT SCHOOL FUND.—The school fund on Aug. 1 1910 amounted to \$21,188,356, including \$100,403 in cash, \$3,953,006 in school land contracts and \$15,134,947 in bonds. The permanent university fund on Aug. 1 1910 amounted to \$1,336,954; swamp land fund to \$1,589,408 and the internal improvement land fund to \$414,504.

TAXABLE VALUATION.—The taxable valuation, total tax levied and the rate of State tax have been as follows for the years named.

Table with columns: Year, Real, Personal, Total, Total Taxes, State Tax. Shows tax data from 1909 to 1861.

*The total taxes levied in the above table include the amounts raised not only for State purposes, but also all taxes raised by the various municipal divisions of the State. The tax rate, however, is for State purposes, and in 1909 it was \$1.57; adding the tax of \$1.23 for school and university purposes, the total tax rate was \$2.80. In 1908 the total tax rate was \$3.33; in 1907 it was \$3.48.

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 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 improvements, 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.—(Bonds for Public Debt.)—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.—(Application of Loans.)—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.—(Public Debt for State 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 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 municipalities, the only restriction on the debt-making power in the Constitution is the following, found in article 9, section 15:

SECTION 15.—(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 we have not the space to give here.

MORTGAGE TAX LAW.—The Legislature of 1907 enacted a law, which became effective April 30 1907, imposing a tax of 50 cents upon each hundred dollars of the principal debt, secured by any mortgage or real property located within the State, recorded or registered on or after April 30 1907. The full text of this law will be found on page 1194 of the "Chronicle" of May 18 1907.

SAVINGS BANK INVESTMENTS.—The Legislature in 1903 enacted a law—Chapter 108—amending the Act relating to the investments of savings banks. This Act will be found in full on page 877 of the "Chronicle" April 18 1903.

POPULATION OF STATE.—Table with columns: Year, Population. Shows population from 1890 to 1905.

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. C. J. Dudley, Clerk. This city is in Freeborn County. Incorporated 1878.

Table with columns: Loans, When Due, Total. Lists various loans for Albert Lea.

INTEREST on the refunding bonds is payable in Chicago.

BELTRAMI COUNTY. R. C. Hayner, Auditor. Bemidji is the county seat.

Table with columns: Loans, When Due, Total. Lists various loans for Beltrami County.

INTEREST is payable at the County Treasurer's office.

BRAINERD. V. N. Roderick, City Clerk. Brainerd is in Crow Wing County.

Table with columns: Loans, When Due, Total. Lists various loans for Brainerd.

INTEREST on the funding bonds is payable at the City Treasurer's office.

BRAINERD SCHOOL DISTRICT. L. F. Hohman, Secretary.

Table with columns: Loans, When Due, Total. Lists various loans for Brainerd School District.

INTEREST on the 4s is payable at New York City and on the 4 1/2s at Chicago. All bonds are tax-exempt.

CASS COUNTY. Chris. Burns, Chairman Co. Commissioners. County seat is Walker.

Table with columns: Loans, When Due, Total. Lists various loans for Cass County.

INTEREST on funding 5s is payable at County Treasurer's office; on Court House bonds and on 4s at Chicago.

CLOQUET. J. A. E. Grenier, Clerk. This city is in Carlton County.

Table with columns: Loans, When Due, Total. Lists various loans for Cloquet.

CLOUET SCHOOL DISTRICT. L. F. Leach, Secretary. LOANS— When Due. BOND. DEBT. Sept. 1 1910. \$50,000

COTTONWOOD COUNTY. John A. Brown Auditor. Windom is the county seat.

LOANS— When Due. Court-House Bonds. M-S \$85,000. 1925 BOND. DEBT Sept 17 1910. \$85,000

CROOKSTON. A. M. Childs, City Clerk. This city is the county seat of Polk County. Incorporated Feb. 14 1879.

CROOKSTON INDEPENDENT SCHOOL DISTRICT NO. 1. Ed. Peterson, Secretary. LOANS— When Due. Refunding Bonds.

CROW WING COUNTY. J. F. Smart, Auditor. Brainerd is the county seat. LOANS— When Due. Court House Bonds.

DULUTH. M. B. Cullum, Mayor; H. W. Cheadle, Clerk. This city is in St. Louis County. Incorporated 1847. All bonds are taxable.

DULUTH INDEPENDENT SCHOOL DISTRICT. O. A. Bronson, Clerk. Building and Purchasing Sites. M-N \$50,000. Nov 1 1913

FARBULT. D. F. MacKenzie, Recorder. This city is the county seat of Rice County. Incorporated 1872.

FERGUS FALLS. S. A. Levorsen, City Clerk. This city is in Otter Tail County. LOANS— When Due. Electric-Light Bonds.

FERGUS FALLS SCHOOL DISTRICT. R. E. Lincoln, Clerk. All bonds are tax exempt. LOANS— When Due. Refunding Bonds.

HASTINGS. N. B. Gergen, Treasurer. This city is in Dakota County. Inc. by Act of Legislature approved March 4 1857.

HENNEPIN COUNTY. Hugh R. Scott, Auditor. County seat is Minneapolis. All bonds are tax exempt.

ITASCA COUNTY COMMON SCHOOL DISTRICT NO. 2. A. M. Iister, Clerk. P. O. La Prairie. BOND. DEBT June 1 1910. \$155,000

LAKE COUNTY. John P. Paulson, Auditor. County seat is Two Harbors. All bonds are tax exempt.

MANKATO. Archibald H. Scherer, Recorder. Mankato is situated in Blue Earth County. Incorporated 1858.

MARSHALL COUNTY. A. G. Lundgren, Auditor. County seat is Warren. Ditch bonds are secured by a special lien on lands benefited.

MINNEAPOLIS. J. C. Haynes, Mayor; Dan. C. Brown, Comp. Minneapolis is in Hennepin County. Incorporated Feb. 6 1867.

Water debt (additional) \$38,000 Assessed valuation 1909 \$77,881 (Assessment about 2-5 actual value)

HENNEPIN COUNTY. County seat is Minneapolis. All bonds are tax exempt. A proposed issue of \$100,000 road bonds, which is part of an authorized issue of \$1,000,000, was declared illegal by the State Supreme Court on Feb. 4 1910.

LOANS— When Due. Court House & City Hall Bonds. 4 1/2% '87 J-J \$335,000. July 1 1917

ITASCA COUNTY COMMON SCHOOL DISTRICT NO. 2. A. M. Iister, Clerk. P. O. La Prairie. BOND. DEBT June 1 1910. \$155,000

LAKE COUNTY. County seat is Two Harbors. All bonds are tax exempt. BOND. DEBT Oct. 1 1910. \$67,000

MANKATO. Commission form of government adopted April 26 1910. V. 90, p. 1378. BOND. DEBT Mch 10 1910. \$174,000

MARSHALL COUNTY. County seat is Warren. Ditch bonds are secured by a special lien on lands benefited. Special assessment for one tenth of benefit and interest made each year.

MINNEAPOLIS. City Hospital. 4 1/2% '92 J-J \$25,000. July 1 1922

MINNEAPOLIS. Permanent Improvements. 4 1/2% '83 A-O \$134,000. Apr 2 1913

MINNEAPOLIS. Schools. 4 1/2% '87 A-O \$50,000. Oct 15 1917

MINNEAPOLIS. Sewers. 4 1/2% '86 J-J \$35,000. July 15 1916

MINNEAPOLIS. 4 1/2% '87 J-J \$40,000. Dec 1 1911

MINNEAPOLIS. 4 1/2% '88 J-J \$1,000,000. July 1 1918

MINNEAPOLIS. 4 1/2% '89 J-J \$1,000,000. July 1 1919

MINNEAPOLIS. 4 1/2% '90 J-J \$1,000,000. July 1 1920

MINNEAPOLIS. 4 1/2% '91 J-J \$1,000,000. July 1 1921

MINNEAPOLIS. 4 1/2% '92 J-J \$1,000,000. July 1 1922

MINNEAPOLIS. 4 1/2% '93 J-J \$1,000,000. July 1 1923

MINNEAPOLIS. 4 1/2% '94 J-J \$1,000,000. July 1 1924

MINNEAPOLIS. 4 1/2% '95 J-J \$1,000,000. July 1 1925

MINNEAPOLIS. 4 1/2% '96 J-J \$1,000,000. July 1 1926

MINNEAPOLIS. 4 1/2% '97 J-J \$1,000,000. July 1 1927

MINNEAPOLIS. 4 1/2% '98 J-J \$1,000,000. July 1 1928

Table with columns: City Hall and Court House Bonds, Police Bonds, Work-House Bonds, Library Fund.

Table with columns: Permanent Improve. Rev. Fund., General Fund, Voting Machine Bonds.

Table with columns: Court House and City Hall, Refunding Bonds, Bridge.

Table with columns: Jail Bonds, Court-House Bonds, Portion of Polk Co. debt.

Outside of the 5% limit of indebtedness. PAR VALUE OF BONDS.—The bonds are mostly for \$1,000.

Table showing interest payable at the United States Mortgage & Trust Co., N.Y.C. TOTAL DEBT, SINKING FUNDS, ETC.

Bonded debt, Sinking funds, Net debt, Water debt (included). The bonded debt as given above includes the new City Hall and Court-House certificates...

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...

WATER RECEIPTS.—The receipts from water rents, &c., in 1909 were \$378,734.30; current expenses for water works, \$187,644.30.

VALUATION AND INDEBTEDNESS.—The city's assessed valuation, tax rate and bonded debt have been as follows:

Table with columns: Years, Tax Valuation, Tax Rate per \$1,000, Total Bonded Debt.

For 1909 the valuation of real estate was \$131,200,202 and of personal property \$47,865,787. In 1908 the valuation of real estate was \$126,899,966...

POPULATION.—In 1910 (Census), 301,408; in 1909, (Census) 202,718; in 1890, 164,738; in 1880, 46,887; in 1870, 13,066.

NASHWAUK. Wm. Wivell, Treasurer. This village is in Itasca County.

ORTONVILLE. Chas. E. Scofield, Clerk. This city is in Bigstone County.

OTTER TAIL COUNTY. William Lincoln, Auditor. County seat is Ferguson Falls. All bonds are exempt from taxation.

Table with columns: Refunding Bonds, Ditch Bonds, City Bonds.

PARK RAPIDS INDEPENDENT SCHOOL DISTRICT. No. 1. F. A. Vanderpoel, Clerk (P. O. Park Rapids).

Polk County. H. J. Welte, Auditor. County seat is Crookston. This county was divided in 1896...

Table with columns: Ditch and Drainage Bonds, Road and Bridge Bonds, Refunding Bonds, Park Loan Certificates, Municipal Building Bonds.

INTEREST is payable in Minneapolis, State Treasurer's office, County Treasurer's office and in New York.

RAMSEY COUNTY. Edw. G. Krahmer, Auditor. Ramsey County includes the City of St. Paul (which is the county seat).

RED LAKE COUNTY. A. A. Latendresse, Auditor. County seat is Red Lake Falls. This county was formed in 1896...

Table with columns: Drainage Bonds, Refunding Bonds, Bridge Bonds.

INTEREST on the jail bonds is payable at St. Paul; on the drainage bonds due in 1911 at Minneapolis; and on all other bonds at Red Lake Falls.

RED WING. A. P. Pierce, Mayor; L. C. Meyer, Clerk. Red Wing is situated in Goodhue County. Incorporated March 3 1857.

Table with columns: Refunding Bonds, Improvement Bonds, Water-Works, Bridge Bonds.

INTEREST on refunding bonds payable at Red Wing; other bonds in N.Y.

ST. CLOUD. Hugh Evans, Mayor; Earl C. Scott, Clerk. This city is located in Benton, Stearns and Sherburne counties.

Table with columns: Bridge Bonds, Refunding Bonds, Fire Department Bonds, Permanent Improvement Bonds.

ST. LOUIS COUNTY. W. A. Holgate, Treasurer. County seat is Duluth.

Table with columns: Railroad Aid Bonds, Road and Bridge Bonds, County-House Bonds.

INTEREST is payable in New York at American Exchange National Bank and at the Farmers' Loan & Trust Co.

ST. PAUL. Wm. H. Farnham, Comptroller. St. Paul is in Ramsey County, and its valuation is only slightly less than the valuation of the entire county.

Table with columns: Abutments—Railroad Crossings, Army Bonds, Board of Education, Fire Department Bonds, Refunding Bonds, West St. Paul Levee Grading, Sewerage Bonds.

* 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.

Table with columns: Loans, When Due, Bridge Loans, Interest, Principal, Name and Purpose, Rate, Payable, When Due, Outstanding.

TAX LEVY CERTIFICATES.—(See "Chronicle," V. 63, p. 847.)

INTEREST on all bonds s payable at the Mechanics' National Bank, New York, which is the fiscal agent of the City of St. Paul.

Table with columns: Total bonded debt, Tax levy certificates, Park loans, Total city debt, Less sinking funds.

Table with columns: Net debt, Water debt, Water debt sinking fund.

CITY PROPERTY.—The water-works owned by St. Paul are self-sustaining and cost \$7,050,000.

VALUATION AND INDEBTEDNESS.—The city's assessed valuation is said to be about 60 % of actual value.

Table with columns: Years, Real, Assessed Valuation, Personal, Total, Tax Rate, Total City Bonds.

POPULATION.—In 1910 (Census), 214,744; in 1905 was 197,023; in 1900 it was 163,065; in 1890, 133,156; in 1880, 41,473; in 1870, 20,030.

SOUTH ST. PAUL, Jno. J. O'Brien, Recorder.

Table with columns: Loans, When Due, Improvement Bonds, City-Hall Bonds, Fire Department Bonds, High School Bonds.

INTEREST on the high-school bonds is payable in St. Paul; on all other bonds at the Amer. Exchange National Bank, New York City.

STEVENS COUNTY, F. E. Ware, Auditor.

Table with columns: Loans, When Due, Railroad Aid Bonds, City-Hall Bonds, High School Bonds.

INTEREST is payable at Morris.

STILLWATER, J. H. Ward, Clerk.

Table with columns: Loans, When Due, Current Fund Bonds, Permanent Improvement Bonds, Refunding Bonds.

INTEREST is payable at Fifth Avenue Bank New York.

WINNEBAGO CITY, E. C. Moulton, Township Clerk.

Table with columns: Loans, When Due, Refunding Railroad Aid Bonds, TWP. DEBT.

INTEREST on \$25,000 issue is payable at the office of Town Treasurer.

WINONA, Paul A. Jasmer, City Recorder.

Table with columns: Loans, When Due, Ref. Ferry Road & Bridge Bonds, High Water Bridge, Water-Works Bonds, Sewer Bonds.

INTEREST payable at National Park Bank, New York City.

WORTHINGTON INDEPENDENT SCHOOL DIST. NO. 5.

Table with columns: Loans, When Due, Refunding Bonds.

ADDITIONAL STATEMENTS

Large table with columns: Location, Bonded Debt, Floating Debt, Assessed Valuation, Tax, Population.

(C) City, (V) Village, a Total tax, b City tax, c County tax, d State and county tax, e 1903 values, f 1909 values, g 1910 values.

State of Iowa.

DEBT, RESOURCES, ETC.

Organized as a Territory (Act June 12 1838) July 3 1838 Admitted as a State (Act Dec. 28 1846) Dec. 28 1846 Total Area of State (square miles) 50,025 State Capital Des Moines Governor (term expires Jan. 1911) B. F. Carroll Secretary of State (1st Monday Jan. 1911) W. C. Hayward Treasurer (1st Monday Jan. 1911) J. W. Morrow Auditor (1st Monday Jan. 1911) J. L. Bлекly

HISTORY OF DEBT.—For the early history of Iowa's debt see "State and City Supplement" of April 1894, page 110.

FINANCIAL CONDITION.—Iowa has no bonded debt. On Aug. 13 1910 there were \$9,222,590 warrants outstanding and the State had cash in the general revenue fund amounting to \$673,631.54.

Table with columns: Express, Telephone & C., Total, 1909, 1908, 1907, 1906, 1905, 1904, 1903, 1890, 1880.

TAX RATE.—The State tax (per \$1,000) for 1910 is \$3.80; this includes \$3.30 general State tax and 50 cents for educational purposes; for 1909 it was \$3.90, of which \$3.40 was for general State tax and 50 cents for educational purposes; in 1908 it was \$4.00, of which \$3.50 was for general State tax and 50 cents for educational purposes.

CONSTITUTIONAL AMENDMENT.—On Nov. 3 1908 an amendment to the State Constitution was adopted by the voters. The amendment, which is an addition to Section 18 of Article 1, provides for the construction of drains, ditches and levees, as well as the organization of drainage districts. V. 8, p. 156.

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 \$250,000; 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 3. [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 4. [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.

SECOND, as to municipal indebtedness, the limit is fixed absolutely in the Constitution. The provisions covering the subject are as follows:

ARTICLE VIII, Section 4. [Corporation not to be a stockholder.] No political or municipal corporation shall become a stockholder in any banking corporation, directly or indirectly.

ARTICLE XI, Section 3. [To what amount county or other corporations 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 5% 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, 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 (Chapter 41, Laws of 1900), fixing the limit of indebtedness of counties or other political or municipal corporations at only 1 1/4% of the actual value of property therein as returned by the last tax list. This change was made because, under a revision of the Revenue Law which went into effect in 1898, property is now appraised for taxation on a much higher basis than formerly. In 1904 and again in 1906 the Act was amended, the important sections now reading as follows:

Section 1. That section thirteen hundred and six-b (1306-b) of the supplement to the code and chapter forty-three (43) of the Acts of the 30th General Assembly be and the same are hereby repealed, and the following enacted in lieu thereof:

"No county or other political or municipal corporation shall be allowed to become indebted in any manner or for any purpose to an amount exceeding in the aggregate the amount of one and one-fourth per centum of the actual value of the taxable property within such county or corporation, except that cities and incorporated towns may, for the purpose of purchasing, erecting or maintaining and operating waterworks, electric light and power plants, gas works and heating plants, or of building and constructing sewers, incur an indebtedness not exceeding in the aggregate, added to all other indebtedness, five per centum of the actual value of the taxable property within such city or incorporated town. The amount of such taxable property shall be ascertained by the last State and county tax list previous to the incurring of such indebtedness.

"Section 2. Provided, that before such indebtedness can be contracted in excess of one and one-quarter per centum of the actual value of the taxable property ascertained as above provided in this Act, a petition signed by a majority of the qualified electors of such city or town shall be filed with the Council of such city or town, asking that an election shall be called, stating the purposes for which the money is to be used and that the necessary waterworks, electric light and power plants, gas works, heating plants or sewers, cannot be purchased, erected, built or furnished within the limit of one and one-quarter per centum of the valuation. And provided, that in cities having a population of more than ten thousand, the petition need not be signed by more than two hundred qualified electors.

Sections 3, 4, 5 and 6 prescribe manner of holding elections, issuance of bonds &c.

In 1904 an Act passed the Legislature, approved March 30, which permits independent school districts containing or contained in any incorporated town or city of the second class of 3,000, or less, population to become indebted for the purpose of building and furnishing school houses and procuring sites, to an amount not exceeding 2 1/2% of the actual value of taxable property. It is provided, however, that any excess above the 1 1/4% limit must be authorized by a vote of the people. See V. 78 p. 1408.

DECISION REGARDING DEBT LIMIT.—In a decision rendered by Judge Smith McPherson of the U. S. Circuit Court on Oct. 22 1909, a temporary injunction against the City of Council Bluffs restraining them from issuing certain bonds voted in October 1908 for a municipal water system was dissolved. The principal question raised in the suit was whether the proposed bond issue would increase the indebtedness of the city beyond the limit prescribed by law. The city's contention was that it could issue bonds up to 5% of the actual value of the property of the city. The plaintiff argued that the city could not legally exceed 5% of the taxable value, this being the word used in the State Constitution. Judge McPherson, however, construed "taxable" to mean the actual value of property subject to taxation, and not the assessed value, which, by the State code, is fixed at only 25% of the actual value. In taking this position Judge McPherson refers to the opinion of the State Supreme Court handed down in 1905, in the case of Halsey vs. City of Belle Plaine (128 Iowa 467), which, he says, puts at rest the question raised. V. 89, p. 176.

BONDS TAX FREE.—The 1909 Legislature passed an Act providing for the exemption from taxation of municipal, school and drainage bonds or certificates hereafter issued. It is expressly provided, however, that banks or trust companies holding such bonds or certificates shall not be permitted to make any deduction from the assessment of their shares by reason of that fact. V. 88, p. 1329.

POPULATION OF STATE—Table with 4 columns: Year, Total Population, Male Population, Female Population. Rows for 1910, 1905, 1900.

CITIES, COUNTIES AND TOWNS IN THE STATE OF IOWA.

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

BLACK HAWK COUNTY, J. J. Rainbow, County Auditor

County seat is Waterloo. LOANS—When Due. Court House and Jail Bonds. A-O \$10,000...Apr 1 1911 (Subject to call \$10,000 yearly 1907 to 1911.)

BURLINGTON, Frank C. Norton, Auditor.

This city is in Des Moines County. Inc. July 2 1836. On Nov. 29 1909 city adopted a commission form of government. V. 89, p. 1485. LOANS—When Due. Refunding Bonds. '04 F-A \$40,000...Aug 1 1924

BURLINGTON SCHOOL DISTRICT, D. S. Cooper, Secretary of School Board.

LOANS—When Due. '08 \$140,000... '09 9,100... '09 M-N 41,000...Aug 1 1910

CEDAR RAPIDS, Henry J. Achter, Treasurer.

Cedar Rapids is in Linn County. Charter granted 1856. On July 1 1903 the city took over management and operation of water-works formerly owned by Cedar Rapids Water Co., and assumed all outstanding obligations, amounting to \$450,000, of which \$155,000 has been paid, leaving outstanding \$295,000.

LOANS—When Due. Refunding Bonds. '09 J-D \$101,000... (Subject to call any J-J at par.)

INTEREST on the refunding bonds is payable at the Norwich Savings Society, Norwich, Conn.; the 4 1/4% water-works bonds at the North Tr. Co., Chicago, Ill.; the water 3s at the Farmers' Loan & Trust Co., N. Y. City; funding bonds at First National Bank, Chicago, and on the sewer bonds at the office of the City Treasurer.

CEDAR RAPIDS INDEPENDENT SCHOOL DIST. J. M. Ingold, Sec.

LOANS—When Due. Building Bonds. '08 \$53,000...June 1 1911 (Subject to call June 1 1909.)

COUNCIL BLUFFS, J. F. McAnaney, Auditor.

Council Bluffs is in Pottawattamie County, incorporated 1853. A temporary injunction was granted on Jan. 5 1909 by the U. S. Circuit Court restraining the issuance of \$600,000 bonds voted in October 1908 for the construction or purchase of a municipal water-works system. V. 88, p. 578. This injunction was removed on Oct. 22 1909 by the U. S. Circuit Court. V. 89, p. 1176; V. 90, p. 178. See remarks under State debt limit.

Regular Bonded Debt. Refunding. '83 A-O \$30,000...Oct 1 1918 (Subject to call after 1903.)

COUNCIL BLUFFS SCHOOL DISTRICT, J. J. Hughes, Secretary.

This district is co-extensive with Kane Twp. and City of Council Bluffs. LOANS—When Due. Refunding Bonds. '02 J-J \$102,000...July 1 1912 (Subject to call July 1 1907.)

CRAWFORD COUNTY, J. G. Hugg, Deputy Treasurer.

Denison is the county seat. LOANS—When Due. Bridge Bonds. '08 A-O \$50,000... (Subject to call after July 2 1915.)

DALLAS COUNTY, Ed. Conger, Treasurer.

Adel is the county seat. LOANS—When Due. Court-House Bonds. '07 J-J \$17,000...July 1 '11-'12

DAVENPORT, Alfred C. Mueller, Mayor; W. G. Noth, Treas.

This city is in Scott County, incorporated as a town Jan. 25 1839 and as a city Feb. 5 1851. LOANS—When Due. Refunding Bonds. '00 M-N \$32,000...Nov 1 '11-'14

BATES COUNTY DRAINAGE DISTRICT NO. 1. C. G.

Weeks, County Clerk.
Butler is the county seat.
LOANS— When Due. Total assessed val. 1909 \$12,365,664
6s '07 J-J \$351,000c within 18 yrs. (Assessment about 35% actual value)
BOND. DEBT Jan 1 1910. \$351,000 State & Co. tax (per \$1,000) '09 \$19.70
INTEREST is payable at office of County Treasurer.

BENTON COUNTY. Henry C. Borchers, County Clerk
County seat is Warsaw. A sinking fund for redemption of the bonds is provided by a tax of \$3.00 per \$1,000 on the assessed valuation.
LOANS— When Due. Total assessed val. 1909. \$4,100,000
Refunding Bonds. (Assessment is 2-5 actual value.)
4s J-J \$100,000c. 1922 State & Co. tax (per \$1,000) '09 \$13.20
(Subject to call after 1912.) Population in 1903. 16,500
BOND. DEBT Oct. 1910. \$100,000 Population in 1909. 16,556
INTEREST is payable in St. Louis at National Bank of Commerce.

BLACKWATER DRAINAGE DISTRICT NO. 1. R. J.
Glover, Secretary.
This district (P. O. Warrensburg) is in Johnson County.
LOANS— When Due.
8s '10 \$190,000. 1915-1930 (For maturity see V. 90, p. 572.)

BUCHANAN COUNTY. G. M. Allison, Treasurer.
The county seat is St. Joseph. Bonds are tax exempt.
LOANS— When Due. Total assessed val. 1910. \$50,222,730
Refunding Bonds. (Assessment is 3-5 actual value.)
3 1/2s F-A \$70,000c. Aug 1 1921 State & Co. tax (per \$1,000) '09 \$13.00
(Subject to call before maturity.) Population in 1890. 70,100
Jail Bonds. Population in 1900. 121,838
4s '09 M-N \$100,000c. May 1 1919 Population in 1910 (Census). 93,020
BOND. DEBT Feb 15 1910. \$170,000
INTEREST on the jail bonds is payable at the County Treasurer's office in St. Joseph; on all other bonds in New York.

BUTLER COUNTY. M. J. Armstrong, Clerk.
Poplar Bluff is the county seat.
LOANS— When Due. Drainage Dist. No. 8 Bonds.
Refunding Bonds. 6s '08 J-J \$7,864c. Jan 1 1928
4s '00 A-O \$15,000c. Apr 2 1920 County debt Mch 22 1910. \$32,500
Funding Bonds. Drainage debt. 273,964
4 1/2s '02 J-J \$17,500c. July 1 1932 Assessed valuation 1909. 4,473,000
(Subject to call after 1914.) (Assessment about 50% actual value)
4s '10 J-J \$25,000c. July 1 1930 State & Co. tax (per M) 1909. \$7.20
(Subject to call after July 1 1920.) Population in 1900. 16,769
Drainage District No. 7 Bonds. Population in 1910 (Census). 20,624
6s '06 M-N \$250,353c. Nov 1 '11-26 INT. payable at office of County Treasurer.

CARTHAGE. Jas. B. Lloyd, Clerk.
This city is in Jasper County. The following bonds were declared valid by the State Supreme Court on March 9 1909. V. 88, p. 777.
LOANS— When Due. Electric-Light Bonds.
Refunding Court-House Bonds. 5s 8-an \$5,000c. May 1 1919
4s 8-an \$3,500c. Aug 1 1911 (Subject to call.)
Water-Works Bonds. BOND. DEBT Oct 1909. \$230,500
5s '08 A-O \$220,000c. Apr 1 1923 Assessed valuation 1909. \$5,378,080
(Subject to call \$50,000 Apr 1 1913. Total tax rate (per \$1,000) '09 \$39.70
\$75,000 Apr 1 1918 and \$50,000 Apr 1 1923.) Population in 1909 (est). 10,200

CARTHAGE SCHOOL DISTRICT. S. A. Stuckey, Treasurer.
LOANS— When Due. BOND. DEBT Apr 13 1910 \$105,000
Building Bonds. Sinking fund. 14,000
4s '05 M-S \$30,000c. Sept 1 1925 Assessed valuation 1909. 3,403,930
(Subject to call Sept. 1 1915.) (Assessment about 2-5 actual value.)
4s '04 J-J \$75,000c. 1924 School tax (per \$1,000) 1909. \$13.50
(Subject to call after 1914.)
INTEREST is payable at Nat. Bank of Commerce in St. Louis.

CASS COUNTY. Wm. E. Beck, Clerk.
The county seat is Harrisonville.
LOANS— When Due. BOND. DEBT Feb 1 1909 \$730,000
4s '93 \$131,000c. Jan 1 1913 Assessed valuation 1908. 11,000,000
4s '93 50,000c. Jan 1 1913 (Assessment is 1-3 actual value.)
(Subject to call after Jan. 1 1908.) Co. tax rate (per \$1,000) '08. \$4.00
4s '08 \$300,000c. June 1 1923 Population in 1904. 28,500
(Subject to call after June 1 1913.) Population in 1900. 23,636
Refunding Bonds. Population in 1910 (Census). 22,973
4s '99 Apr 1 \$150,000c. Apr 1 1919 INTEREST payable at St. Louis, Mo.

CHARTON COUNTY. John B. Shannon, Treasurer.
Keytesville is the county seat.
Drainage Dist. No. 4 Bonds. 6s '05 M-S \$18,000c. Sept 19 '11-13
\$144,000c. Sept 19 '14-25
Drainage Dist. No. 5 Bonds. 6s '05 J-D \$800c. Dec 4 '11-'14

CLARK COUNTY.
The county seat is Kahoka.
LOANS— When Due. BOND. DEBT May 1910. \$108,000
Compromise RR. Bonds. Floating debt. 50,000
4 1/2s J-J \$31,000c. Aug 10 1928 Total assessed val. 1909. 5,980,000
(Subject to call 1913.) (Assessment about 30% actual value.)
5s F-A \$57,000c. Aug 10 1918 County tax (per \$1,000) 1909. \$2.02
(Subject to call 1913.) Population in 1890. 15,126
4s '05 J-J \$50,000c. Jan 1 1925 Population in 1900. 15,383
Population in 1910 (Census). 12,811
INTEREST on compromise railroad bonds payable in N. Y.; on 4s in Kansas City

COLUMBIA SCHOOL DISTRICT. John L. Henry, Sec.
Bonds are exempt from district taxes.
LOANS— When Due. 4 1/2s '10 J-D \$25,000c. June 1 1930
5s '03 \$19,000c. Aug 15 1923 (Subject to call after June 1 1920.)
4s '09 M-S \$97,500c. Mch 1 1929 BOND. DEBT July 1 1910. \$141,500
(Subject to call \$20,000 Mch 1 1914. Assessed valuation 1908. 3,021,550
\$30,000 Mch 1 1919 and \$47,500 Mch 1 1924.) (Assessment about 1-3 actual value.)
School tax (per \$1,000) 1910. \$13.90
INTEREST is payable at Mississippi Valley Trust Co., St. Louis, and the Mercantile Trust Co., St. Louis.

DADE COUNTY. S. M. Quick, Treasurer.
The county seat is Greenfield.
LOANS— When Due. BOND. DEBT Oct 1910. \$93,000
Refunding Bonds. Assessed valuation 1910. 4,529,823
4s Feb \$45,000c. July 1 1919 (Assessment about 30% actual value.)
(Subject to call July 1 1909.) County tax (per \$1,000) 1909. \$4.00
4s '04 J-D \$48,000c. June 1 1924 Population in 1900. 18,125
(Subject to call after June 1 1911.) Population in 1910 (Census). 5,613
INTEREST payable in St. Louis, Mo. On 4s due 1919 at Mississippi Valley Trust Co. and on 4s due 1924 at the Missouri-Lincoln Trust Co.

DALLAS COUNTY. John S. Wilson, County Treasurer.
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. On Oct. 7 1908 Judge John C. Pollock of the U. S. Circuit Court rendered a decision in favor of John C. Henderson Jr. of Washington in his suit against this county to revive a judgment on these bonds. V. 87, p. 1039. This decision was affirmed by the U. S. Circuit Court of Appeals on Dec. 21 1909. V. 90, p. 63.
LOANS— When Due. Assessed valuation 1909. \$3,000,730
Railroad Aid Bonds. (Assessment about 2-3 actual value.)
10s J-J \$85,000c. County tax (per \$1,000) 1909. \$8.70
7s J-J 150,000c. Population in 1900. 13,903
Population in 1910 (Census). 13,101

FAYETTE. Willard Smith, Clerk.

This city is the county seat of Howard County.
LOANS— When Due. BOND. DEBT Mch 15 1910. \$56,500
Electric Light Bonds. Sinking fund. 7,000
4s M-N \$8,500c. 1919 Total assessed val. 1909. 995,070
(Assessment about 1-3 actual value.)
Water Bonds. Tax rate (per \$1,000) 1909. \$24.70
4 1/2s A-O \$40,000c. 1926 Population in 1900. 2,717
4 1/2s '06 A-O 8,000c. Oct 1 1926 (Subject to call after Oct 1 1916.) Population in 1910 (est.). 3,509
INTEREST on electric-light bonds payable at Mississippi Valley Trust Co., St. Louis, and on water bonds at Harris Trust & Savings Bk., Chicago.

HANNIBAL. A. Scheineman, Clerk and Auditor.
Hannibal is situated in Marion County. Incorporated April 4 1830.
LOANS— When Due. Refunding Bonds.
Electric Light. \$15,000c. 1923
(Subject to call 1908.)
4s '04 M-N \$15,500c. May 1 1924 BOND. DEBT Oct 1 1910. \$126,800
(Subject to call after May 1 1909.) Sinking fund. 28,900
City-Hall Bonds. Assessed valuation 1910. 4,700,000
4s '09 M-N \$75,000c. 1929 (Assessment about 1-3 actual value.)
(Subject to call after 1914.) Total tax (per \$1,000) 1910. \$21.10
Population in 1890. 12,857
Population in 1900. 12,780
Population in 1910 (est.). 20,000
INTEREST is payable at City Treasurer's office and at the Merchants' Laclede National Bank, St. Louis.

HANNIBAL SCHOOL DISTRICT. E. F. Mangel, Sec. of Bd. of Educ.
The 1910 bonds below are part of an issue of \$80,000.
LOANS— When Due. School Building Bonds.
North School Bonds. 4s '03 J-J \$69,643c. July 1 '11-'23
4s '04 F-A \$15,000c. Aug 1 1924 F-A 10,000c. Aug 1 1930
(Subject to call after Aug 1 1909.) (Subject to call after Aug. 1 1920.)
4s '05 A-O \$35,000c. 1925 TOTAL DEBT Aug 1910. \$135,000
Total assessed val. 1909. 4,510,495
School tax rate (per \$1,000) '09. \$10.40
INTEREST on the 1910 bonds is payable at the Hannibal Trust Co.; on other bonds at the Farmers' & Merchants' Bank, Hannibal.

HENRY COUNTY. Walter L. Finks, Clerk.
The county seat is Clinton.
LOANS— When Due. 4 1/2s '07 J-J \$50,000c. Jan 1 1927
Refunding. (Subject to call after Jan 1 1917.)
4s '05 \$50,000c. Sept 1 1915 BOND. DEBT May 1 1910. \$239,000
(Subject to call after Sept. 15 1910.) Total assessed val. 1910. 10,519,217
4s '05 \$94,000c. Sept 1 1925 (Assessment is 30% actual value.)
(Subject to call after Sept. 1 1915.) State & Co. tax (per \$1,000) '10. \$16.70
4 1/2s '07 J-J 45,000c. Jan 1 1917 Population in 1890. 28,235
(Subject to call after Jan 1 1912.) Population in 1900. 28,054
Population in 1910 (Census). 27,242
INTEREST on 4s is payable at Commonwealth Trust Co., St. Louis.

INDEPENDENCE SCHOOL DIST. John W. Davis, Sec.
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. BOND. DEBT Mch. 1909. \$76,000
Building Bonds. Assessed valuation 1909. 3,916,632
4s A-O '98 \$21,000c. Apr 1 1918 (Assessment about 2-5 actual value.)
(Subject to call after April 1 1903.) School tax (per \$1,000) '09. \$11.50
4s A-O \$20,000c. Oct 1 1923 Population in 1908 (est.). 12,000
4s '07 J-J \$35,000c. Sept 15 1927 (Subject to call after Sept 1 1912.)
INTEREST is payable at Kansas City or at Independence, Mo.

JEFFERSON CITY. Geo. N. Winston, City Clerk.
Jefferson City is situated in Cole County. Incorporated Dec. 1 1836.
LOANS— When Due. Renewal Bonds.
Street Improvement Bonds. 4s '07 J-J \$44,000c. July 1 1917
4s J-J \$10,000c. July 1 1923 BOND. DEBT Oct 1 1910. \$89,000
(Subject to call July 1 1913.) Total assessed val. 1909. 2,639,334
4s '04 J-S \$10,000c. July 1 1924 (Assessment is 66% actual value.)
(Subject to call July 1 1914.) Total tax rate (per \$1,000) '09. \$10.00
4s '05 M-N \$25,000c. Nov 1 1925 Population in 1900. 9,664
(Subject to call Nov 1 1915.) Population in 1910 (est.). 12,500
INTEREST is payable at Jefferson City.

JEFFERSON CITY SCHOOL DISTRICT. A. P. Grimshaw, Secretary.
LOANS— When Due. BOND. DEBT July 1 1908. \$84,500
School-House Bonds. (District has no floating debt.)
4s J-J \$73,000c. July 1 1923 Assessed valuation 1908. 2,414,434
(Subject to call July 1 1908.) (Assessment about 1/2 actual value.)
Refunding Bonds. School tax (per \$1,000) 1908. \$9.00
4s J-J \$20,000c. July 1 1923 Population in 1908 (est.). 13,500
(Subject to call July 1 1908.)
INTEREST is payable in St. Louis at the National Bank of Commerce.

JOPLIN. Guy Humes, Mayor; Julius A. Becker, Treas.
Joplin is in Jasper County. Special charter March 17 1873; organized as a city May 8 1888. All bonds are taxable.
LOANS— When Due. Sewer Bonds.
Electric Light Bonds. 5s '09 M-N \$50,000c. Nov 1 1929
5s '09 \$4,500c. Mch 18 1919 (Subject to call after Nov. 1 1914.)
5s '04 M-S \$3,500c. Oct 1 1924 Viaduct Bonds.
(Subject to call Oct. 1 1909.) 5s '09 F-A \$30,000c. Feb 1 1929
Municipal Building Bonds. 1910. (Subject to call after Feb. 1 1914.)
5s '06 \$16,500c. Feb 1 1926 BOND. DEBT Sept 19 '10. \$166,000
(Subject to call after Feb. 1 1911.) Judgment debt (additional) 10,100
Fire Department Bonds. Sinking fund. 11,900
5s '08 \$21,500c. Apr 1 1923 Total assessed val. 1909. 7,237,497
(Subject to call after April 1 1913.) Assessment about 2-5 actual value.
Revenue Bonds. Total tax rate (per \$1,000) '10. \$57.70
5s '10 F-A \$20,000c. Feb 1 1911 Population in 1900. 26,023
Population in 1910 (Census). 32,073
INTEREST on the electric-light bonds due 1924 is payable at Miners' Bank, Joplin; other bonds at Joplin.

JOPLIN SCHOOL DISTRICT. Robt. A. Wilson, Secretary.
LOANS— When Due. 4 1/2s '08 M-N \$65,000c. May 1 1923
4s '00 F-A \$28,000c. 1920, opt. 1910 (Subject to call after May 1 1915.)
4s '00 J-J 10,000c. 1920, opt. 1910 4 1/2s '10 M-N \$75,000c. May 1 1930
(Subject to call after May 1 1920.)
4s '00 M-N 45,000c. 1921, opt. 1911 BOND. DEBT Sept 1910. \$273,000
(Subject to call at any time.) Assessed valuation 1909. 8,264,868
4s '06 J-D \$45,000c. June 1 1926 (Assessment 30% actual value.)
(Subject to call after June 1 1916.) School tax (per \$1,000) 1908. \$15.00
4s '07 M-N \$5,000c. May 1 1927 (Subject to call after May 1 1917.)
Population in 1909 (est.). 45,000
INTEREST on the bonds of 1907 is payable at the First National Bank of Joplin and the bonds of 1910 at the National Bank of Commerce, New York City. All bonds are taxable.

KANSAS CITY. Gus. Pearson, Comptroller.
Kansas City is situated in Jackson County. Incor. Feb. 4 1850. On Feb. 1 1898 Kansas City annexed the city of Westport and assumed the latter's debt of \$106,900. In Aug. 1903 the city charter was amended so as to permit of the issuance of bonds for various purposes. Under these amendments the city on Sept. 22 1903 voted to issue \$2,175,000 4% 20-year bonds, all of which were sold.

LOANS— When Due. Levee Bonds.
Fire Protection Bonds. 4 1/2s '10 \$15,000c. Sept 1 1930
4s '04 J-J \$100,000c. Jan 1 1924 Work-House Bonds.
4 1/2s '10 \$25,000c. Sept 1 1930
4 1/2s '10 50,000c. Sept 1 1930 Paving-Repair-Plant Bonds.
Water-Works. 4 1/2s '10 \$50,000c. Sept 1 1930
4 1/2s '95 J-J \$2,444,000c. July 1 1915 Sewer Bonds.
4s '04 J-J 1,000,000c. Jan 1 1924 4 1/2s '10 \$50,000c. Sept 1 1930
4s '10 300,000c. Sept 1 1930 Park and Boulevard Bonds.
4s '04 J-J \$500,000c. Jan 1 1924 Street Bonds.
Hospital Bonds. 4 1/2s '10 \$60,000c. Sept 1 1930
4s '04 J-J \$175,000c. Jan 1 1924 Bridge Bonds.
4s '10 \$100,000c. Sept 1 1930 Market Improvement Bonds.
4s '04 J-J \$250,000c. Jan 1 1924 WESTPORT BONDS.
4 1/2s '10 50,000c. Sept 1 1930 Water-Works Bonds.
5s '06 J-J \$39,000c. July 1 1916
5s '06 J-J \$11,000c. July 1 1916
INTEREST is payable in New York City.

Table with columns: Bonded Debt, Assessed Valuation, Rate of Int., Population 1900. Lists various counties and townships with their respective financial and demographic data.

(C) City, (Twp) Township, a 1906 figures, b 1907 values, c 1908 values, d 1909 values, e 1910 values. x This covers merely a recent issue of bonds; we are not informed as to what is total debt. y 1910 population.

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 expires 1st Tues. Jan. 1911)---John Burke
Sec. of State (term ends 1st Tues. Jan. 1911)---Alfred Blaisdell
Treasurer (term ends 1st Tues. Jan. 1911)---G. L. Bickford
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 early history of State debt see "State and City Supplement" of April 1894, page 118.

Table of Loans with columns: When Due, Amount, Purpose. Lists various loans for institutions like the Iowa Hospital, Soldiers' Home, and various schools.

TOTAL DEBT— July 1 '10, July 1 '09, July 1 '08, July 1 '07. Bonded debt—\$1,151,300 \$1,151,300 \$1,151,300 \$1,151,300

ASSESSED VALUATION.—The State's assessed valuation (about one fourth actual value) has been as follows:

Table showing Assessed Valuation by year from 1909 to 1893, with columns for Real Estate, Personal Property, Total Assessed, and State Tax.

* The assessed valuation of personal property as given above includes the valuation of railroad and street railway property, express companies and telegraph and telephone companies. In 1909 these amounted to \$41,846,385; in 1908, \$34,250,452; in 1907, \$30,455,271; in 1904, \$28,835,483; in 1903, \$21,861,555; in 1902, \$20,484,953; and in 1901, \$15,518,894.

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 are as follows:

SECTION 182. The State may, to meet casual deficits or failure in the revenue, or in case of extraordinary emergencies, contract debts, but such debts shall never in the aggregate exceed the sum of two hundred thousand dollars, exclusive of what may be the debt of North Dakota at the time of the adoption of this Constitution. Every such debt shall be authorized by law for certain purposes, to be definitely mentioned therein, and every such law shall provide for levying an annual tax sufficient to pay the interest semi-annually, and the principal within thirty years from the passage of such law, and shall specially appropriate the proceeds of such tax to the payment of said principal and interest, and such appropriation shall not be repealed nor the tax discontinued until such debt, both principal and interest, shall have been fully paid.

SECTION 183. The debt of any county, township, city, town, school district, or any other political subdivision, shall never exceed five (5) per centum upon the assessed value of the taxable property therein; provided, that any incorporated city may, by a two-thirds vote, increase such indebtedness three (3) per centum on such assessed value beyond said five (5) per cent limit. In estimating the indebtedness which a city, county, township, school district or any other political subdivision may incur, the entire amount of existing indebtedness, whether contracted prior or subsequent to the adoption of this Constitution shall be included; provided, further, that any incorporated city may become indebted in any amount not exceeding four (4) per centum on such assessed value without regard to the

existing indebtedness of such city, for the purpose of constructing or purchasing water-works for furnishing a supply of water to the inhabitants of such city, or for the purpose of constructing sewers and for no other purpose whatever. All bonds or obligations in excess of the amount of indebtedness permitted by this Constitution given by any city, county, township, town, school district, or any other political subdivision, shall be void.

SECTION 184. Any city, county, township, town, school district, or any other political subdivision, incurring indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest and also the principal thereof when due, and all laws or ordinances providing for the payment of the interest or principal of any debt shall be irrevocable until such debt be paid.

SECTION 185. Neither the State nor any county, city, township, town, school district, or any other political subdivision, shall loan or give its credit or make donations to or in aid of any individual, association or corporation, except for necessary support of the poor, nor subscribe to or become the owner of the capital stock of any association or corporation, nor shall the State engage in any work of internal improvement unless authorized by a two-thirds vote of the people.

NOT VALID UNLESS ENDORSED BY AUDITOR, ETC.

SECTION 187. No bond or evidence of indebtedness of the State shall be valid unless the same shall have endorsed thereon a certificate signed by the Auditor and Secretary of State, showing that the bond or evidence of debt is issued pursuant to law and is within the debt limit. No bond or evidence of debt of any county, or bond of any township or other political subdivision, shall be valid unless the same have endorsed thereon a certificate signed by the County Auditor, or other officer authorized by law to sign such certificate, stating that said bond or evidence of debt is issued pursuant to law and is within the debt limit.

POPULATION OF STATE.—The population of North Dakota in 1905 was 437,070; in 1900 it was 319,146; in 1890, 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.

BISMARCK. F. A. Young, Auditor. Bismarck is the capital of the State and the county seat of Burleigh County. Inc. Sept. 20 1900. All bonds are tax exempt. LOANS—When Due. BOND, DEBT Sept 17 1910 \$53,000

BURLEIGH COUNTY. C. R. Kositzky, Treasurer. Bismarck is the county seat. LOANS—When Due. BOND, DEBT Sept 1 1910, \$139,000

FARGO. E. R. Orchard, Auditor. Fargo is situated in Cass County. LOANS—When Due. BOND, DEBT Sept 1 1910, \$25,000

GRAND FORKS. T. J. Hagen, Treasurer. This city is situated in Grand Forks County. LOANS—When Due. BOND, DEBT Feb 1910, \$124,000

MINOT. Lyle Thompson, Auditor. This city is in Ward County. LOANS—When Due. BOND, DEBT May 1 1910, \$175,000

PIERCE COUNTY. H. Albertson, Auditor. Rugby is the county seat. LOANS—When Due. BOND, DEBT Aug 1 1910, \$96,000

RAMSEY COUNTY. Gus Furstenau, Treasurer. County seat is Devil's Lake. LOANS—When Due. Cash in county funds Mch 1, 1910, \$39,451

WARD COUNTY. A. C. Nedrud, Treasurer. Minot is the county seat. LOANS—When Due. TOTAL DEBT May 12 1910 \$311,000

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding places in North Dakota which have reported a bonded indebtedness of over \$25,000 and which are not represented among the foregoing detailed reports. We add the population from the State Census of 1905.

Table with columns: Location, Total Debt, Cash in Treas., Assessed Valuation, Tax Per la'n in \$1,000, and Population in 1905. Lists various counties and their financial data.

a County tax. b State and county tax. c Total tax. d 1909 values. e 1910 values. z This covers merely a recent issue of bonds; we are not informed as to what is total debt.

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. 1911)--- R. S. Vessey
Sec'y of State (till Tues. aft. 1st Mon. Jan. 1911)--- S. C. Polley
Treas. (till Tues. aft. 1st Mon. Jan. 1911)--- G. G. Johnson

LEGISLATURE meets biennially in odd years on the 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 120.

TOTAL DEBT, ETC.—The State has no bonded debt; the floating debt on Sept. 24 1910 was, revenue warrants, \$500,000; Capitol building warrants, \$308,616, and \$135,000 borrowed from the Twin Plant fund, making a total of \$943,616.

EQUALIZED VALUATION.—The following statement shows the total valuation of real estate, personal, railroad property, telegraph, telephone, express and sleeping-car companies, as equalized by the State Board of Assessment and Equalization. Table with columns: Year, Valuation, and another Valuation.

TAX RATE.—The tax rate (per \$1,000) for 1909 was \$4.00.
CONSTITUTIONAL AMENDMENTS.—At the Nov. 8 1910 election six amendments to the State Constitution were voted upon. V. 89, p. 944. One of these amendments alters Section 4 of Article XIII, of the State Constitution by giving authority to independent school corporations to incur an additional indebtedness (in addition to the 5% now prescribed by law) of 5% for erecting school buildings. As soon as it is definitely determined by official count whether these amendments carried or not, the fact will be reported in the "State and City Department" of the "Chronicle."

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.

SECTION 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 tax or provision for the payment of such interest and principal by such tax or otherwise shall be irrevocable until such debt is paid; provided however, the State of South Dakota shall have the power to refund the Territorial debt assumed by the State of South Dakota by bonds of the State of South Dakota.

SECTION 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.

SECTION 4. The debt of any county, city, town, school district, civil township or other subdivision shall never exceed five (5) per centum upon the assessed valuation of the taxable property therein for the year preceding that in which said indebtedness is incurred.

"In estimating the amount of the indebtedness which a municipality or subdivision may incur, the amount of indebtedness contracted prior to the adoption of the Constitution shall be included:
"Provided, That any county, municipal corporation, civil township, district or other subdivision may incur an additional indebtedness not exceeding ten per centum upon the assessed valuation of the taxable property therein for the year preceding that in which said indebtedness is incurred, for the purpose of providing water and sewerage, for irrigation domestic uses sewerage and other purposes; and

"Provided, further, That in a city where the population is 8,000 or more such city may incur an indebtedness not exceeding eight per centum upon the assessed valuation of the taxable property therein for the year next preceding that in which said indebtedness is incurred, for the purpose of constructing street railways, electric lights or other lighting plants:

"Provided, further, That no county, municipal corporation, civil township, district or subdivision shall be included within such district or subdivision without a majority vote in favor thereof of the electors of the county, municipal corporation, civil township, district or other subdivision, 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 by a majority of the electors of such county, municipal corporation, civil township, district or subdivision incurring the same."

SECTION 5. Any city, county, town, school district or any other subdivision incurring indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest and also the principal thereof when due, and all laws or ordinances providing for the payment of the interest or principal of any debt shall be irrevocable until such debt be paid.

POPULATION OF STATE.—The population of South Dakota has been reported as follows in the years named. The figures for 1900 include Indians and whites on Indian reservations, who in previous years were excluded from the enumeration. The aggregate of such persons in 1890 was 19,792, and should be added to the total for that year in making comparisons. State Census 1905, 455,185.

1900-401,570 1890-328,805 1880-98,265 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. F. W. Raymond, Auditor. This city is in Brown County. Incorporated May 8 1882. Table with columns: Loans, City-Hall Bonds, Refunding Bonds, Sewer and Water Bonds, and BOND, DEBT.

ABERDEEN SCHOOL DISTRICT. This city is in Brown County. Table with columns: Loans, Refunding Bonds, Sewer Bonds, and BOND, DEBT.

BELLE FOURCHE. R. O. Fellows, Auditor. This city is in Butte County. Table with columns: Loans, Water-Works Bonds, and BOND, DEBT.

BROOKINGS. G. H. Stoddart, Auditor. This city is in Brookings County. Table with columns: Loans, Telephone Bonds, Refunding Bonds, Sewer Bonds, and BOND, DEBT.

BROOKINGS SCHOOL DISTRICT. This city is in Brookings County. Table with columns: BOND, DEBT.

CHAMBERLAIN. J. H. Bingham, Auditor. This city is the county seat of Brule County. Table with columns: BOND, DEBT, Assessed valuation, and Population.

CLARK. Max R. Brown, Auditor. This city is in Clark County. Table with columns: BOND, DEBT, Assessed valuation, and Population.

CLAY CREEK DRAINAGE DISTRICT. Alex. Bagsted, County Treasurer (P. O. Yankton). This district is in Clay and Yankton counties. Table with columns: Loans, Drainage Bonds, and BOND, DEBT.

CUSTER COUNTY. E. A. Scott, Auditor. County seat is Custer. Table with columns: Loans, Refunding Bonds, Sewer Bonds, and BOND, DEBT.

DEADWOOD. W. E. Adams, Mayor. County seat of Lawrence County. Table with columns: Loans, City-Hall Bonds, Sewer Bonds, Water Bonds, and BOND, DEBT.

DEADWOOD SCHOOL DISTRICT. Nell McDonough, Secretary.

Bonds are tax-exempt. (Assessment about 1-3 actual value.) BOND. DEBT July 1 1910. \$71,000...

FORT PIERRE. M. A. McMillan, Auditor.

This city is in Stanley County. Incorporated 1890. Assessment debt. \$5,377...

LAWRENCE COUNTY. D. R. Gustafson, Auditor.

County seat is Deadwood. Some of the bonds of this county were contested on what were believed to be valid reasons...

Refunding Bonds. (When Due.) a '87 \$1,500 (Called but not presented for pay't.)...

LEAD SCHOOL DISTRICT. Carrie M. Voigt, Clerk.

A district (P. O. Lead) in Lawrence County. Bonds are taxable. BOND. DEBT Sept 1910. \$57,000...

LEMMON. L. P. McNulty, Auditor.

This city is in Perkins County. BOND. DEBT Oct 1910. \$25,000...

MADISON. Wm. Rae, Auditor.

This city is in Lake County. Electric Light Bonds. 4 1/2 '08 \$14,000 Jan 2 1929...

MEADE COUNTY. A. P. Schnell, Auditor.

County seat is Sturgis. In the case of the bonds below which fell due Nov. 1 1907...

Refunding Bonds. 5s '89 M-N \$28,000 Nov 1 1907 (Subject to call after July 1 1910.)...

MITCHELL. H. R. Kibbee, City Treasurer.

Mitchell is situated in Davison County. Incorporated April 1880. Refunding Bonds. 4 1/2 '08 F-A \$19,500 Feb 1 1910...

MITCHELL SCHOOL DISTRICT. A. B. McKeel, Clerk Bd. of Education.

BOND. DEBT Oct. 1910. \$94,000. Assessed valuation 1909. \$2,162,135...

RAPID CITY. A. K. Thomas, Auditor.

Rapid City is situated in Pennington County. The city owns property valued at \$150,000...

Refunding Water Bonds. 5s '05 J-J \$41,000 July 1 1925 (Subject to call after 1910.)...

RAPID CITY SCHOOL DISTRICT. Geo. H. White, Secretary.

BOND. DEBT May 1910. \$28,000. Assessed valuation 1909. \$1,250,000...

REDFIELD. H. T. Patch, Auditor.

This city is in Spink County. Incorporated April 1883. Sewer Bonds. 5s '09 F-A \$18,000 Feb 1 1929...

Refunding Water Bonds. 5s '08 J-D \$20,000 June 1 1928 (Subject to call after June 1 1913.)...

REDFIELD INDEPENDENT SCHOOL DISTRICT No. 20. P. H. Packard, Treasurer, P. O. Redfield.

Refunding Water Bonds. 5s '08 July \$20,000 July 15 1928 (Subject to call after May 1 1915.)...

ROBERTS COUNTY. J. A. Ray, Auditor.

Sisseton is the county seat. Sinking fund. \$40,000. Population in 1905. 13,905...

SIOUX FALLS. Lewis Larson, Auditor.

Sioux Falls is situated in Minnehaha County. Validity of the \$210,000 water bonds below was upheld...

Refunding Bonds. 5s '04 J-J \$47,000 July 1 1923 (Subject to call after 1907.)...

INTEREST on water bonds is payable at Seaboard National Bank, N. Y., and at City Treasurer's office...

SIOUX FALLS SCHOOL DISTRICT. W. B. Fuller, Clerk.

High School Bonds. 5s '05 Oct \$75,000 Oct 2 1925 (Subject to call after Sept 1 1913.)...

WATERTOWN. W. M. Schoenberg, Clerk.

This city is in Codington County. Incorporated in 1885. BOND. DEBT Sept 1910. \$75,000...

Refunding Bonds. 4 1/2 '09 J-J \$12,250 July 1 '11-'29 (Subject to call after Nov 1 1917.)...

WATERTOWN INDEPENDENT SCHOOL DISTRICT. H. D. Rice, Clerk.

BOND. DEBT Oct 1910. \$96,500. Assessed valuation 1909. \$2,060,000...

YANKTON COUNTY. John W. Summers, Clerk.

This city is the county seat of Yankton County. Early in 1910 this city voted in favor of a commission form...

Refunding Bonds. 4s '08 J-J \$30,000 July 1 '10-'29 (Subject to call after July 1 1912.)...

YANKTON COUNTY. David M. Finnegan, Auditor.

County seat is Yankton. (Assessment about 1-3 actual value.) County tax (per \$1,000) 1909. \$14.00...

ADDITIONAL STATEMENTS.

We give below the bonded debt, amount borrowed from school fund, warrants outstanding, cash in treasury...

Table with columns: Counties, Bonded Debt, school fund, Outs'g. Treasury, Cash in Treasury, Valuat'n., Population. Lists counties like Brookings, Brown, Butte, etc.

a 1909 values. b 1910 values.

State of Nebraska. ITS DEBT, RESOURCES, &c.

Table with columns: Organized as a Territory (Act May 30 1854), Organized as a State (Act April 19 1864), Total area of State, State Capital, Gov. (term exp. Th. aft. 1st Tu. Jan. '11), Sec. of State, Auditor.

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 early 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. The amount of the general fund on March 1 1910 was \$144,498.

PERMANENT SCHOOL FUND.—The investments of the school funds on March 1 1910 amounted to \$8,374,282. held as follows: Permanent School fund, \$7,656,548; University fund, \$150,331; Agricultural College endowment fund, \$489,586, and the Normal College endowment fund, \$77,817. The amount of cash on hand in these various funds on March 1 1910 amounted to \$366,046.

ASSESSED VALUATION.—The total assessed valuation and tax rate per \$1,000 have been: Table with columns for Years, Total Assessed Valuation, and Tax rate per \$1,000. Data for years 1910 through 1904.

*As equalized by State Board. The large increase in the valuation for 1904 and 1905 is the result of a new general revenue law passed by the 1903 Legislature—Chapter 73. Under this law property is assessed at 20% actual value, whereas in earlier years the proportion seems to have been much lower.

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 invasion, &c., while the loaning by the State of its credit is prohibited.

POPULATION OF STATE.—Table with columns for Years and Population. Data for years 1900 through 1880.

CITIES, COUNTIES AND TOWNS IN THE STATE OF NEBRASKA.

Note.—For places not given in alphabetical order among the following statements, see "Additional Statements" at the end of this State Messrs. Kountze Brothers of New York City are fiscal agents for the State of Nebraska.

BEATRICE. J. E. Jones, City Treasurer.

Beatrice is the county seat of Gage County, incorporated March 18 1873. LOANS—When Due. Refunding Bonds (Con.)—M-S \$17,388c... Mch 1 1912 (Subject to call Mch 1 1907.) May \$10,000c... May 1 1922 (Subject to call May 1 1907.) Oct \$50,364c... Oct 1 1920 (Subject to call Oct 1 1905.) Oct 13 \$19,000c... Oct 15 1920 (Subject to call Oct 15 1905.) Oct \$3,447c... Oct 1 1921 (Subject to call Oct 1 1906.) Apr \$4,750c... Apr 1 1913 M-N 3,000c... Nov 1 1911 M-N 6,000c... Nov 11 1911 M-N 50,000c... Nov 1 1914 M-S 40,000c... Mch 9 1916 J-D 12,000c... June 1 1918 INTEREST is payable at Kountze Bros., New York City.

BEATRICE SCHOOL DISTRICT. J. E. Jones, City Treasurer.

LOANS—When Due. M-N \$80,000c... May 1 1918 (Subject to call after May 1 1918.) \$25,000c... \$7,000c... \$1,919 (Subject to call at any time.)

BURT COUNTY. F. W. Palen, Treasurer.

County seat is Tekamah. LOANS—When Due. Refunding Bonds. J-J \$30,000c... July 1 1921 (Subject to call July 1 1911.) BOND, DEBT Sept 1910... \$80,000 INTEREST is payable at Kountze Bros., New York City.

BUTLER COUNTY. M. J. Holland, Clerk.

County seat is David City. (Certain railroad bonds declared invalid by U. S. Circuit Court of Appeals. See V. 81, p. 739.) LOANS—When Due. Assessed valuation 1910... \$7,007,905 (Assessment about 1-5 actual value.) State & Co. tax (per \$1,000) '09 \$14.80 Population in 1900 (est.)... 15,454 Population in 1900... 15,703 INTEREST payable in New York. All bonds are tax-exempt.

COLUMBUS. Louis Held, Mayor.

Columbus is in Platte County, incorporated Feb. 11 1865. LOANS—When Due. Bridge Bonds. Dec \$30,000c... Dec 1 1917 4 1/2% '10 June 25,000c... June 1 1925 (Subject to call after June 1 1915.) Refunding Water Bonds. M-S \$30,000c... Mch 1 1919 (Subject to call Mch 1 1909.) INTEREST on the 1910 bonds is payable at the City Treasurer's office; on other bonds at Kountze Bros., New York.

DOUGLAS COUNTY. Frank A. Furay, Treasurer.

The county seat is Omaha. Of the \$1,000,000 court-house bonds given below, \$807,000 had been delivered to date of statement. All bonds are taxable. LOANS—When Due. Court House Bonds. 4s '08 A-O \$1,000,000c... Oct 1 '18-'23 BOND, DEBT Sept 20 '10 \$1,782,000 Sinking fund... 111,870 Assessed valuation, real... 24,941,586 Assessed val. personal... 12,747,801 Total valuation 1910... 37,689,387 (Assessment about 1-5 actual value.) State & Co. tax (per M) 1910... \$32.00 Population in 1900... 149,590 INT. payable in New York City

FREMONT. F. L. Burrell, Mayor.

This is the county seat of Dodge Co., incorporated June 17 1871. LOANS—When Due. Water Bonds. '06 July \$10,000c... July 1 1926 (Subject to call after July 1 1911.) Refunding Bonds. 4 1/2% Mch \$20,000c... Mch 1 1919 (Subject to call Mch 1 1904.) Paving Bonds. 5s '07 J-J \$25,000c... July 1 1927 (Subject to call after July 1 1912.) INTEREST is payable at the Nebraska Fiscal Agency, New York.

GAGE COUNTY. E. L. Hevelone, Treasurer.

County seat is Beatrice. Bonds are exempt from taxation. Court House Bonds. 3 1/2% Nov \$37,000c... Nov 1 1920 (Subject to call at any time.) Railroad Bonds. 5s July \$50,000c... 1911 5s Jan 30,000c... 1912 INTEREST is payable at New York City.

GRAND ISLAND. H. E. Clifford, Clerk.

County seat of Hall County, incorporated Dec. 10 1872. Bonds are taxable. LOANS—When Due. 5s J-J \$9,000c... July 1 1918 (Subject to call after July 1 1903.) Refunding Bonds. 4s '05 A-O \$110,000c... Oct 1 1925 (Subject to call after Oct. 1 1910.) Electric-Light and Power Bonds—4 1/2% '06 M-N \$35,000c... May 1 1926 (Subject to call May 1 1911.) Paving Bonds. 5s '09 J-J \$17,000c... Jan 1929 (Subject to call after Jan 1 1914.)

GRAND ISLAND SCHOOL DISTRICT. H. A. Edwards, Secretary.

LOANS—When Due. Refunding Bonds—4s J-J \$23,000c... July 1 1919 School-Building Bonds—4 1/2% '08 J-J \$60,000c... Jan 1 1926 (Subject to call Jan 1 1916.)

HASTINGS. C. J. Miles, Mayor; A. T. Bratton, City Clerk.

Hastings is the county seat of Adams County, Inc. April 23 1894. Electric-Light Bonds—4s J-D \$20,000c... Dec 1 1919 (Subject to call 1909.) Refunding Bonds—4 1/2% J-J \$205,000c... Jan 1 1919 (Subject to call Jan. 1 1909.) INTEREST payable in N. Y. City at Kountze Brothers.

HASTINGS SCHOOL DISTRICT. John Slaker, Secretary.

LOANS—When Due. 4 1/2% '04 semi-an., \$40,000c... 1924 (Subject to call after 1914.) BOND, DEBT July 1 '10... \$40,000 Assessed valuation 1910... 1,753,628 INT. payable at Kountze Bros., N.Y.

KEARNEY. Geo. E. Ford, Clerk.

This city is in Buffalo County, Inc. March 18 1901 under new laws. LOANS—When Due. Refunding Bonds. 5s J-J \$23,000c... July 1 1922 (Subject to call July 1 1907.) Refunding Sewer Bonds. 5s '06 M-N \$49,000c... Nov 15 1926 (Subject to call after Nov 15 1911.) Canal and Water. 5s May \$49,000c... May 1 1914 (Subject to call May 1 1899.) INTEREST payable at City Treasurer's office.

KEARNEY COUNTY. G. E. Haan, Treasurer.

Minden is the county seat. Bonds are owned by State of Nebraska and are tax-exempt. LOANS—When Due. Court House and Jail Bonds. 4s '06 J-J \$40,000c... Jan 1 1926 (Subject to call on any interest paying date.) INTEREST is payable at State Treasurer's office.

LANCASTER COUNTY. H. E. Wells, Clerk.

The county seat is Lincoln. All bonds are tax-exempt. LOANS—When Due. Funding Bonds. 4s J-J \$175,000c... Mch 1 1914 (\$35,000 sub.) to call 'y'ly aft. 1904.) Refunding Bonds. 3 1/2% '05 Jan \$98,000c... Jan 15 1925 (Subject to call Jan 15 1915.) INTEREST is payable at County Treasury.

LINCOLN. Geo. Dayton, Treas.; Roscoe C. Ozman, Clerk.

Lincoln is the capital of the State and the county seat of Lancaster. LOANS—When Due. Light Plant Bonds—4 1/2% '04 J-J \$65,000c... July 1 '14-'23 (Subject to call July 1 1914.) Refunding Bonds—4s A-O \$215,000c... Oct 1 '12-'21 (Subject to call Oct. 1 1912.) M-Sb \$320,000c... Mar 1 '11-'18 (Subject to call Mar 1 1919.) F-A \$100,000c... Aug 1 '11-'20 (Subject to call Aug. 1 1910.) A-O \$50,000c... Oct 1 '11-'20 (Subject to call Oct. 1 1910.) M-S \$80,000c... Mar 1 '14-'23 (Subject to call Mar. 1 1914.) '05 M-N \$50,000c... Nov 1 '15-'24 (Subject to call Nov. 1 1915.) '06 J-J \$20,000c... Jan 1 '16-'25 (Subject to call Jan. 1 1916.) 4 1/2% '06 J-J \$0,000c... July 1 '11-'20 a Of this issue \$47,000c refunded maturing water bonds. b Of this issue \$20,000c refunded maturing water bonds.

PUBLIC UTILITIES.—The city owns its water works and lighting plant the value of which conservatively estimated at \$1,500,000 and \$125,000, respectively. PAR VALUE.—General bonds are in denominations of \$500 and \$1,000; assessment bonds, various.

INTEREST AND PRINCIPAL is payable in New York at Kountze Bros.

ASSESSED VALUATION.—Under laws of 1905 all real estate is assessed by a Tax Commissioner for city taxation at its actual value. All personal property is assessed by County Assessor at its actual value for State, county, and school purposes, and such valuation is also copied by City Tax Commissioner for city purposes. The law provides that the assessment shall be at actual value, but we are informed that in practice property is valued at not more than 80%.

LINCOLN SCHOOL DISTRICT. A. J. Morris, Secretary.

LOANS—When Due. Refunding Bonds (Con.) 4 1/2% M-N \$25,000c... May 1 1924 (Subject to call May 1 1909.) Refunding Bonds—4 1/2% '04 J-D \$25,000c... June 1 1924 (Subject to call any interest date.) 4s M-N \$60,000c... 1911, '16, '21 (\$20,000 due each date, \$40,000 sub. ject to call in 1911.) INTEREST on bonds of 1907 is payable at District Treasurer's office.

NEBRASKA CITY. Anna K. Morgan, Treasurer.

County seat of Otoe County, incorporated May 7 1858. For Nebraska City precinct bonds, see Otoe County further below. LOANS—When Due. Funding Bonds. 5s '09... \$69,000c... (Assessment about 1-5 actual value.) 5s '09... 150,000c... 1919 Tax rate (per \$1,000) 1909... \$36.00 5s '01... 44,000c... 1921 Population in 1900... 7,380 INTEREST is payable in New York at Kountze Bros.

NORFOLK. W. J. Stafford, Treasurer.

This city is in Madison County.
LOANS— When Due.
Funding Bonds.
6s '10 F-A \$7,500.00—Aug 24 1911

INTEREST is payable at New York City.
NORFOLK SCHOOL DISTRICT. H. C. Matran, Secretary.
LOANS— When Due.
High School Building Bonds.

NORTH BEND SCHOOL DISTRICT NO. 8. Paul R. Howard, Secretary of Board.

A district (P. O. North Bend) in Dodge County.
LOANS— When Due.
Building Bonds.

OMAHA. Frank A. Furay, Treasurer.

Omaha is situated in Douglas County. Incorporated March 5 1857.
The city has been engaged in extensive litigation concerning the purchase of the plant of the Omaha Water Co.

LOANS— When Due.

City-Hall Bonds—
5s '92 F-A \$175,000.00—Feb 1 1912
6s '92 J-J 100,000.00—July 1 1910
Engine-House—

INTEREST is payable in New York City at Kountze Bros.

TOTAL DEBT, &c.—Sept. 1 '10.
General bonded debt—\$5,820,000

DEBT LIMITATION.—The Legislature at its 1909 session amended the law relating to the debt limitations of this city so that the provision now reads as follows:

Section 196. The bonded indebtedness of the city, exclusive of district grade bonds, district improvement bonds, public library bonds, renewal bonds, bonds issued for the purpose of funding or sinking up and making payment of the floating indebtedness and liabilities of the city, or bonds for the erection or purchase of a city hall, auditorium or fire-engine houses, or the construction or purchase, or for the construction and maintenance, of subways and conduits, or for park purposes, or for the purchase, construction or appropriation of gas works, water works, electric light plants or power plants, shall not at any time exceed in the aggregate 5% of the actual value of the taxable property within the corporate limits of the city, such actual value to be determined by reference to the assessment of property in said city.

ASSESSED VALUATION.—The assessed valuation (for city and school purposes) and tax rate have been as follows:

Table with 5 columns: Years, Real, Personal, Total, Tax Rate per \$1,000. Rows from 1911 down to 1890.

POPULATION.—In 1910 (Census), 124,099; in 1900 (Census), 102,555; in 1890 it was 140,452; in 1880 it was 30,518; in 1870 it was 16,083.

OMAHA SCHOOL DISTRICT. Frank A. Furay, Treasurer.

The district includes all of the city of Omaha. Bonds are taxable.
LOANS— When Due.
6s '92 J-J \$385,000.00—Jan 1 1912

OTOE COUNTY. August P. Young, Clerk.

County seat is Nebraska City. Bonds are taxable.
Some years ago the precinct of Nebraska City was formed, and included the city of that name and adjoining lands.

incorporated Sept 12 1881.

Paving Bonds.
5s '10 J-J \$12,000.00—July 1 1930
(Subject to call after July 1 1915.)

INTEREST is payable at the office of the County Treasurer.
PLATTSMOUTH. D. O. Dwyer, Member of Council.
This city is the county seat of Cass County. Incorporated March 15 1855.
All bonds are taxable.

SOUTH OMAHA. Frank H. Good, Clerk.

This city is in Douglas County.
LOANS— When Due.
Funding Bonds—

City-Hall Bonds—
5s '92 M-N \$100,000.00—May 1 1912
Renewal—
4 1/2s '04 J-J \$484,000.00—Jan 1 1934

INTEREST is payable at the State Fiscal Agency in New York City.

SOUTH OMAHA SCHOOL DISTRICT. H. G. Kiddoo, Secretary.

Building Bonds
5s '09 — \$60,000.00—1923

WASHINGTON COUNTY. O. T. Anderson, Clerk.

County seat is Blair. An issue of \$75,000 7% Sioux City & Pacific RR bonds, in litigation for some time, was adjudged valid by the Supreme Court.

INTEREST is payable at any interest-paying period.)

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor divisions in the State of Nebraska which are not represented among the foregoing.

Table with 4 columns: Location, Bonded Debt, Floating Debt, Assessed Tax per Popul'n. Rows for various counties and districts.

to be levied on territory covered by the precinct in 1886, the year the bonds were sold. See V. 72, p. 302. New bonds were issued in 1901.

LOANS— When Due.
Refunding Bonds—
4s '98 M-S \$100,000.00—Sept 1 1918

INTEREST is payable at the office of the County Treasurer.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor divisions in the State of Nebraska which are not represented among the foregoing.

Table with 4 columns: Location, Bonded Debt, Floating Debt, Assessed Tax per Popul'n. Rows for various counties and districts.

to be levied on territory covered by the precinct in 1886, the year the bonds were sold. See V. 72, p. 302. New bonds were issued in 1901.

LOANS— When Due.
BOND. DEBT Sept 1910. \$320,000

INTEREST is payable at the office of the County Treasurer.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor divisions in the State of Nebraska which are not represented among the foregoing.

Table with 4 columns: Location, Bonded Debt, Floating Debt, Assessed Tax per Popul'n. Rows for various counties and districts.

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 ends 2d Mon. Jan. 1911)..... W. R. Stubbs
Sec. of State (term ends 2d Mon. Jan. 1911).... C. E. Denton
Treasurer (term ends 2d Monday Jan. 1911).... Mark Tulley
Auditor (term ends 2d Monday Jan. 1911).... J. M. Nation

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' service in the aggregate.

INCIDENTS IN STATE ORGANIZATION, &c.—See "State and City Supplement" of Apr 1893, page 124, for the facts and statements formerly 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 1895 limited the debt-making power to \$1,000,000 (with certain restrictions and exceptions), as more fully described below. In 1866 the bonded debt was \$630,775, of which the State owned \$28,650. In 1878 the total bonded debt was \$1,181,975, of which the State owned \$713,600. The bonded debt Sept. 1 1910 was \$520,000, all held by the State Permanent School Fund. The sinking fund on the same date was \$85,000. Permanent School Funds on Sept. 1 1910 amounted to \$9,052,726.

Table with columns: Name and Purpose, Interest, Principal, When Due. Includes entries for Refunding 1902, 1903, 1904.

INTEREST is payable at the State treasury.

ASSESSED VALUATION.—

Table with columns: Years, Total Assessed Valuation, State Tax per \$10,000, Total Assessed Valuation, State Tax per \$1,000. Shows data from 1910 to 1904.

*The large increase in 1908 is the result of a law passed in 1907 (Chapter 408) creating a Tax Commission to take the place of the Board of Railroad Assessors and State Board of Equalization. This law makes it the duty of the Tax Commission to require all townships and city assessors, County Commissioners and County Boards of Equalization, under penalty of forfeiture and removal from office as such assessors or boards, to assess all property of every kind and character at its actual and full cash market value. Previously property was assessed at only a fraction of its actual value. V. 87, p 1189

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 \$1,000,000, 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 1909 Legislature passed an Act limiting the creation of indebtedness in counties, cities, school districts and by boards of education. The new Act covers various laws contained in the General Statutes of 1901 and those passed subsequently affecting municipal borrowing capacity. V. 88, p. 1329. That part of the new law relating to cities of the first class having a population of 50,000 or more fixes 5% of the assessed value of taxable property as the limit of bonded indebtedness which they may create—special improvement and sewer bonds (assessed on property benefited) to be considered outside this limit. The Act further provides that the total bonded debt, including special improvement bonds, shall not exceed 10% of the assessed value. For limitations pertaining to other civil divisions, see V. 88, p. 1329.

BONDS TAX FREE.—By Section 15 of Chapter 408, Laws of 1907, all bonds or other evidences of indebtedness hereafter issued by this State, or any county, city or school district contained therein, are exempt from taxation.

COMMISSION FORM OF GOVERNMENT.—The State Supreme Court in April 1909 upheld the validity of the law recently enacted by the 1909 Legislature, which provides for a commission form of government in cities of the first class. V. 88, p. 1147.

POPULATION OF STATE.—Table with columns: Year, Population. Includes data for 1909, 1908, 1907, 1906, 1905, 1904, 1900.

The proportion of the colored population was 4.33% in 1880, 3.59% in 1890 and 3.7% in 1900. In number blacks were 627 in 1860, 17,103 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 Park Bank of New York City is 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. An election held March 1 1910 resulted in favor of a commission form of government for this city. V. 90, p. 722. Bonds all optional. In May 1905 the City Council paid to Cornell University \$2,500 in compromise settlement of the gas bonds issued in 1888, and which had been in contest for ten years. The interest and principal amounted to over \$10,000.

Table with columns: Loans, Refunding Bonds, Building Bonds, Water Bonds. Includes entries for 4 1/2%'s '06 J-D, 5%'s '10, 4 1/2%'s '07 F-A, 4 1/2%'s '07 M-S.

INTEREST on refunding and park bonds is payable at State Treasurer's office and on water bonds at fiscal agency in N. Y. City. Refunding bonds are owned by the State School Fund; sewer bonds by local people.

ABILENE SCHOOL DISTRICT. C. H. Hill, Clerk. Assessed valuation 1910, \$5,585,430. School tax (per \$1,000) '10, 4.50. Population in 1910 (est.), 5,000. INTEREST is payable at Abilene.

ANDERSON COUNTY. M. J. Keeton, Clerk. County seat is Garnett.

Table with columns: Loans, Refunding Bonds, Building Bonds, Water Bonds. Includes entries for L & O R R (refunding), 5%'s '01, 4%'s '02, 4%'s '06 J-J.

ARGENTINE. See Kansas City.

ARKANSAS CITY. O. Ingersoll, Clerk. Arkansas City is situated in Cowley County. Inc. Sept. 10 1884. City in 1900 purchased water works and assumed \$90,000 of 20-year bonds.

Table with columns: Loans, Refunding Bonds, Building Bonds, Water Bonds. Includes entries for 4 1/2%'s '02 P-A, 4%'s '03 F-A, 5%'s '06 M-N, 5%'s '08 M-N, 5%'s '09 J-D, 5%'s '09 P-A, 5%'s '00 J-D.

INTEREST on the railroad-aid bonds of 1909 and judgment-funding bonds is payable in Topeka; on all other bonds at Kansas Fiscal Agency, N. Y.

ATCHISON. Chas. A. Hawks, City Clerk. Atchison is in Atchison County.

Table with columns: Loans, City Purposes, Park Bonds. Includes entries for 5%'s '06 J-J, 5%'s '06 J-J, 5%'s '06 J-J, 4%'s '83 J-J, 4%'s '85 J-J, 4%'s '89 J-J, 4%'s '98 J-J, 5%'s '04.

INTEREST is payable in New York City and Atchison.

ATCHISON SCHOOL DISTRICT. (Mrs.) Helen M. Brace, Clerk. BOND, DEBT Mch 17 1910, \$147,000. Assessed valuation 1909, 15,246,941. School tax (per \$1,000) 1909, \$4.20. Population in 1909 (est.), 18,000. INTEREST payable in Atchison.

ATCHISON COUNTY. Edward Iverson, Clerk. County seat is Atchison.

Table with columns: Loans, Refunding Bonds, Building Bonds, Water Bonds. Includes entries for 4%'s '09 J-J, 5%'s '86 J-J, BOND, DEBT Sept. 16 '10, \$299,000.

INTEREST is payable at the Kansas State Fiscal Agency, N. Y. City.

BARBER COUNTY. S. W. Ireland, County Clerk. County seat is Medicine Lodge.

Table with columns: Loans, Refunding Bonds, Building Bonds, Court-House Bonds, Railroad Bonds. Includes entries for 6%'s '86 J-J, 5%'s '07 J-J, BOND, DEBT Mch 1910, \$207,100.

INTEREST is payable in New York City.

CHAUTAUQUA COUNTY. Edgar Randall, Clerk.

County seat is Sedan.
LOANS— When Due.
Refunding Bonds—
4 1/2's '98 J-J \$10,000... July 1 1912
10,000... July 1 1914
2,000... July 1 1915
7,000... July 1 1916
Railroad Bonds—
6s '87 Jan \$86,000... Jan 1 1917

CLARK COUNTY. Chas. McCasland, Treasurer.

County seat is Ashland.
LOANS— When Due.
Refunding Bonds—
6s '83 Apr \$13,000... Apr 10 1919
6s '83 F-A \$15,000 Feb 21 '11-'13-'15
(\$5,000 due each year)
4s '02 J-J 102,000... July 1 1932

CLAY COUNTY. J. W. Nordstrom, County Clerk.

County seat is Clay Centre.
LOANS— When Due.
Refunding Bonds—
4 1/2's '01 J-J \$17,000... July 1 1911
4 1/2's '02 J-A 13,000... Feb 1 1917
5s '07 J-J 33,000... Aug 1 1917
5s '09 J-J 30,000... Jan 2 1929
INTEREST is payable in New York City.

COFFEYVILLE. (Miss) Rosa Bell, City Clerk.

This city is in Montgomery County. On Sept. 14 1909 adopted a commission form of government. V. 89, p. 870. 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 '01 \$20,000... Jan 1 1921
5 1/2's '04 \$15,000... Aug 1 1924
Water-Works Improvement—
6s '01 \$8,500... Aug 15 1921
City-Hall Bonds—
5 1/2's '04 F-A \$20,000... Aug 1 1924
Refunding Water Bonds—
5 1/2's '04 \$49,000... Aug 1 1924

COFFEYVILLE SCHOOL DISTRICT.

WH. M. Sinclair, Clerk and Supt.
LOANS— When Due.
5s '00 J-D \$10,000... 1920
5s '03 J-J 30,000... 1922
5s '06 J-J 35,000... July 1 1926
5s '08 J-J \$14,500... Jan 1 1933
INTEREST is payable part at State Treasurer's office, Topeka, and at the fiscal agency in New York City.

COMANCHE COUNTY. J. M. Griffith, Treasurer.

County seat is Coldwater.
LOANS— When Due.
Township Bonds—
\$51,000
School Bonds—
\$35,365
Funding Warrants—
\$30,000... Jan 12 1912
Jail Bonds—
\$3,000... Sept 1 1919

DICKINSON COUNTY. F. W. Morse, Treasurer.

County seat is Abilene.
LOANS— When Due.
Refunding Bonds—
5s '98 J-J \$241,000... Jan 1928
BOND, DEBT Sept. 1910... \$241,000
INTEREST payable in New York.

DONIPHAN COUNTY. Margaret Schletzbaum, Co. Clerk.

County seat is Troy.
LOANS— When Due.
Refunding Bonds—
5s '02 J-J \$348,000... July 1 1922
5s '03 J-J 125,000... July 1 1922
School District Bonds—
\$17,200
INTEREST is payable at New York City.

DOUGLAS COUNTY. M. R. Green, Clerk.

County seat is Lawrence.
LOANS— When Due.
Refunding Bonds—
\$24,000... Jan 1 1911
27,000... Jan 1 1912
4s '03 J-J 31,000... Jan 1 1913
4 1/2's '04 J-J 27,000... Jan 1 1924
4s '05 J-J 26,000... Jan 2 1915
5s '08 J-J 28,000... Jan 1 1911
INTEREST is payable at the Kansas fiscal agency, New York.

EDWARDS COUNTY. Florence Erwin, Clerk.

County seat is Kinsley.
LOANS— When Due.
Railroad Aid—C. K. & W. RR
6s '86 A-O \$21,000... Aug 1 1916
6s '91 F-A 55,000... Feb 1 1921
4s '01 M-N 12,000... Nov 1 1930
Funding Bonds—
6s '89 \$7,000... Feb 1 1918
Refunding Bonds—
4s '00 J-J \$15,000... July 1 1930

EMPORIA. Fred H. Smith, Clerk.

County seat of Lyon County, incorporated April 1 1870. A commission form of government was favored by this city Feb. 18 1910. V. 90, p. 574.
LOANS— When Due.
Refunding Bonds—
5s '08 Feb \$28,000... Feb 1 1923
4 1/2's '09 F-A \$50,000... Dec 1 1929
4 1/2's '02 J-J \$15,000... Jan 1 1932
4 1/2's '09 F-A \$162,000... May 1 1929
Electric-Light Bonds—
4 1/2's '02 F-A \$30,000... Nov 1 1932
INTEREST on the gas-plant and New York; on other bonds at Topeka, Kan.

EMPORIA SCHOOL DISTRICT. H. W. Fisher, Treasurer.

LOANS— When Due.
4s J-J \$25,000
4 1/2's J-J 16,000
5s J-J 9,000
Building Bonds—
4 1/2's '09 J-J \$25,000... July 1 1929
INTEREST payable at N. Y. City.

FORD COUNTY. S. H. Connaway, Clerk.

County seat is Dodge City. All bonds are tax exempt.
LOANS— When Due.
Refunding Bonds—
6s '81 J-J \$6,000... July 1 1911
4 1/2's '09 J-J 59,000... Oct 2 1929
4 1/2's '09 J-J \$49,000... July 1 1919
INTEREST is payable in N. Y. City.

FORT SCOTT. John Agar, Treasurer; J. O. Brown, Clerk.

Fort Scott is the county seat of Bourbon County. Inc. Feb. 27 1860.
LOANS— When Due.
Refunding Bonds—
6s '84 J-J \$1,500... Jan 1 1914
6s '86 J-J 40,000... Jan 1 1916
6s '90 J-A 30,000... July 1 1920
6s '90 F-A 21,000... Aug 1 1920
5s '03 J-J 17,000... July 1 1913
4 1/2's '09 J-J 25,000... July 1 1924
Natural Gas Bonds—
4s '02 J-J \$2,000... July 1 1912
INTEREST is payable in N. York.

FORT SCOTT SCHOOL DISTRICT.

O. W. Mitchell, Clerk.
BOND, DEBT Sept. 1 1910 \$66,100
Assessed valuation 1910... 9,515,144
School tax (per \$1,000) 1910... \$5.40
Population in 1910 (est.)... 15,000
INTEREST on \$22,000 bonds payable at State Treasury; other bonds in N. Y. at State fiscal agency.

FRANKLIN COUNTY. Fred. Baldwin, Clerk.

County seat is Ottawa.
LOANS— When Due.
Refunding Bonds—
5s '10 J-J \$125,000... Jan 1 '11-'20
BOND, DEBT Mch 19 1910 \$125,000
Total assessed val. 1910 \$52,542,026
State & Co. tax (per \$1,000) '09 \$3.90
Population in 1910... 21,097
Population in 1900... 21,354

GRAY COUNTY. W. R. Kelly, Treasurer.

Climarron is the county seat.
LOANS— When Due.
Refunding Bonds—
6s '89 \$7,000... July 1 1918
6s '90 5,000... July 1 1920
6s '90 11,500... Jan 1 1920
6s '91 20,000... Jan 1 1921
Bridge Bonds—
6s '05 \$4,000... Jan 1 1914

GREENWOOD COUNTY. W. O. Blackburn, Clerk.

County seat is Eureka.
LOANS— When Due.
Refunding Bonds—
4s '02 J-J \$162,000... July 1 1932
BOND, DEBT Jan 1 1910... \$162,000
Total equalized val. 1910 33,880,533

HASKELL COUNTY. J. L. Brown, County Clerk.

County seat is Santa Fe.
LOANS— When Due.
Refunding Bonds—
6s '88-89 J-J \$51,000... July 1 1918
6s '90 J-J 12,000... July 1 1920
6s '90-91 J-J 13,000... July 1 1920
4s '01 J-J 21,354... July 1 1931
INTEREST is payable at the Kansas fiscal agency, New York.

HODGEMAN COUNTY. L. C. Koontz, Clerk.

County seat is Jetmore.
LOANS— When Due.
Refunding—
6s '82 F-A \$3,000... July 1 1912
6s '83 2,000... July 1 1912
6s '87 F-A 19,000... Feb 28 1917
6s '87 F-A 9,000... Jan 1 1917
6s '87 F-A 6,000... Aug 1 1917
6s '87 F-A 1,000... Nov 1 1917
6s '88 J-J 6,000... July 1 1918
6s '89 J-J 4,000... July 1 1919
4 1/2's '01 J-D 37,000... June 1 1931
Poor Farm—
6s '80 J-D \$3,000... July 1 1919
BOND, DEBT Sept. 20 1910 \$90,000
Total assessed val. 1910... 6,501,122
State & Co. tax (per \$1,000) 1910... \$4.30
Population in 1900... 2,855
Population in 1910... 2,032
INTEREST payable at State fiscal agency in N. Y. and in Topeka.

HUTCHINSON. Ed. Metz, Clerk.

County seat of Reno County. The sewer and street bonds are provided for by special levy.
LOANS— When Due.
Paving Bonds—
6s '05 J-J \$5,200... Jan 1 '11-'15
5s '05 J-J 78,731... 1911-1915
6s '10 J-J 82,740... July 1 1920
Funding Bonds—
4 1/2's '09 J-J \$66,000... July 1 1920
Refunding Bonds—
5s J-D \$20,000... June 1 1919
5s J-D 9,000... Jan 1 1915
6s F-A 9,000... Aug 1 1917
5s A-O 77,000... Apr 1 1931
4 1/2's A-O 33,000... Oct 1 1931
(\$26,000 op. 2,000 July 1906 to 1911)
4 1/2's M-N 8,000... Nov 1 1932
Railroad Bonds—
6s \$12,000... Mch 1 1917
INTEREST on the bonds of 1909 and 1910 is payable in Topeka; all others at Kansas Fiscal Agency, New York.

HUTCHINSON SCHOOL DISTRICT.

Grace Smith, Clerk.
LOANS— When Due.
4 1/2's '09 F-A \$19,550... Aug 1 1919
Building Bonds—
5s '06 J-D \$52,500... Dec 1 1926
6s '06 J-D 6,000... July 1 1925
4 1/2's '09 M-N 120,000... May 1 1929

INDEPENDENCE. T. S. Underwood, Clerk.

This city is in Montgomery County. City has now a commission form of government.
LOANS— When Due.
Paving Bonds—
5s '04 \$7,500... 1911-1914
5s '05 7,500... 1911-1915
5s '06 1,518.07... 1911-1916
5s '07 23,993.01... 1911-1917
5s '08 25,160.57... 1911-1918
5s '09 41,311.77... 1911-1919
5s '10 19,519.76... 1911-1920
Sewer Bonds—
5s '02 \$1,036... 1911-1912
6s '04 4,000... 1911-1914
6s '05 2,765... 1911-1915
6s '06 7,001.77... 1911-1916
6s '08 2,601... 1911-1917
6s '09 5,496.62... 1911-1918
6s '10 3,731.63... 1911-1919
5s '09 40,000... 1911-1919
Funding Bonds—
5s '09 \$135,356... 1911-1929
V. V. I. & W. Bonds—
7s '86 \$25,000... 1918
Refunding Bonds—
5s '98 \$3,000... 1918
4 1/2's '05 10,000... 1916
Water Bonds—
5s '05 \$100,000... 1918-1925
5s '07 45,000... 1911-1929
GEN. BONDS June 1910... \$523,618
Assessment debt (add'd)... 191,693
Assessed valuation 1910... 9,156,447
Total tax (per \$1,000) 1909... \$18.82
Population in 1900... 4,851
Population in 1910... 12,372
INTEREST payable in New York

INDEPENDENCE SCHOOL DISTRICT NO. 5. C. S. Risdon, Secretary.
LOANS— When Due. BOND, DEBT Sept 1 1910 \$120,000
 Building Bonds.
 4 1/2% F-A \$23,000c...1911-1914
 4 1/2% " 17,000c...1911-1917
 4 1/2% " 80,000c...1913-1926
INTEREST payable in New York.

IOLA CITY. T. F. Ziegler, Clerk.
 This city is the county seat of Allen County. On March 10 1910 adopted a commission form of government. V. 90, p. 798.
LOANS— When Due. GEN. BONDS Aug 1 1910. \$152,000
 Light and Water Bonds.
 5s '00 --- \$50,000c...Oct 1 1920
Refunding Bonds.
 4s '01 --- \$26,000c...July 1 1931
 (Subject to call any interest date.)
Funding Bonds.
 5s '05 --- \$46,000c...1915-1924
INTEREST payable at State fiscal agency, N. Y. City, and at Topeka.

JOHNSON COUNTY. W. T. Turner, Treasurer.
 County seat is Olathe.
LOANS— When Due. BOND, DEBT Mch 18 1910 \$150,000
Refunding Bonds.
 4 1/2% M-S \$100,000c...Sept 1 1928
 (\$1,000,000 sub to call yearly from 1918.)
 4 1/2% J-J \$50,000c...July 1 1930
 (\$5,000 subject to call yearly.)
INTEREST is payable at the State Fiscal Agency, New York City.

JUNCTION CITY. Jno. G. Pease, Clerk.
 This city is in Geary County.
LOANS— When Due. Water Works
Funding Bonds.
 5s '98 Jan \$4,000c...Jan 1 1913
 5s '02 Jan 6,000c...Jan 1 1923
 4 1/2% 05-A 5,000c...Oct 1 1925
Funding Terminal Bonds.
 6s '00 M-S \$30,000c...Mch 1 1920
Sewer Bonds.
 5s '07 J-J \$30,000c...Jan 1 1937
 (Subject to call after Jan 1 1917.)
JUNCTION CITY SCHOOL DISTRICT. Chas. H. Manley, Pres.
 4 1/2% J-J \$30,000c...July 1 1923
 (Subject to call July 1 1908.)
 BOND, DEBT Sept 1910...\$50,000
 Assessed valuation 1910...7,063,776

KANSAS CITY. J. E. Smyth, Clerk.
 This city is in Wyandotte County. Inc. as a city of first class in 1886. In 1909 purchased plant of Metropolitan Water Co., V. 88, p. 1211. A commission form of government was adopted July 14 1909. V. 89, p. 241.
LOANS— When Due. K. C. W. & N. W. Ry.—1887.
 5s '87 F-A \$30,000c...Jan 1 1917
Funding Bonds.
 4 1/2% '09 M-N \$158,969...May 1 1929
 Water-Plant-Purchase Bonds.
 4 1/2% '09 J-J \$1,097,850...July 1 1939
 Water-Plant-Extension Bonds.
 4 1/2% '09 F-A \$400,000...Aug 1 1939
 Water-Works Improvement Bonds
 4 1/2% '10 S-A \$400,000...1930
 Fire-Station Bonds.
 4 1/2% '10 J-J \$60,000...Jan 1 1940
 City-Hall Bonds.
 4 1/2% '10 S-A \$183,000...1940
 Work-House Bonds.
 4 1/2% '10 S-A \$30,000...1940
 Argentine City Bonds (Annexed Jan. 1 1910).
 GEN. BONDS Oct 1910...\$3,885,969
 State fund...30,981
 Special Improvement bonds 1,067,455
 Assessed valuation 1909...17,391,650
 Tax rate (per \$1,000) '09...\$7.50
 Population in 1900...51,418
 Population in 1910 (Census)...82,331
INTEREST on the water, city hall, work-house and fire-station bonds is payable at the State Treasurer's office in Topeka.

KANSAS CITY SCHOOL DISTRICT. W. A. Seymour, Clerk Board of Education.
LOANS— When Due. Argentine Bds. (Annexed Jan. 1 '10)
 6s --- \$6,000...July 1 1911
 5s --- 5,000...July 1 1911
 5s --- 9,900...July 1 1918
 5s --- 17,000...July 1 1919
 5s '07 J-J 25,000...1927
 (Subject to call at any time)
 BOND, DEBT Sept 1910...\$801,900
 Assessed valuation 1910...84,226,170
 State assessment at 90% actual value.
 School tax (per \$1,000) 1910...\$6.17
 Population in 1910 (est.)...88,000
INTEREST is payable at the State Treasurer's office in Topeka; on all other bonds at State Fiscal Agency, New York.

KAW VALLEY DRAINAGE DISTRICT. F. E. Myers, Secretary Board of Commissioners, P. O. Kansas City.
LOANS— When Due. BOND, DEBT Nov 1910 \$1,004,000
 Total assessed val. 1910...5,961,662
 Population in 1900 (Census)...1,107
 Population in 1910...5,929
Fiscal Agency, New York.
INTEREST payable at State Treasury in Topeka.

KEARNEY COUNTY. E. O. McDowell, Treasurer.
 Lakin is the county seat.
LOANS— When Due. BOND, DEBT Nov 1910 \$104,000
Refunding Bonds.
 6s '01 J-J \$21,000...May 1 1921
 6s '05 J-J \$3,000c...Jan 1 1935
INTEREST is payable at Kansas Fiscal Agency, New York.

KIOWA COUNTY. Jennie Parcel, Treasurer.
 Greensburg is the county seat.
LOANS— When Due. Slinking fund...\$17,768
 Total assessed val. 1910...15,480,147
 (Assessment at full value.)
 State & Co tax (per M) 1910...\$3.20
 Population in 1910...5,883
INTEREST is payable at the State Fiscal Agency in New York.

LANE COUNTY. Herman Gillette, Treasurer.
 County seat is Dighton.
LOANS— When Due. Slinking fund...\$17,768
 Total assessed val. 1910...15,480,147
 (Assessment at full value.)
 State & Co tax (per M) 1910...\$3.20
 Population in 1910...5,883
INTEREST is payable at the State Fiscal Agency in New York.

LAWRENCE. F. D. Brooks, City Clerk.
 County seat of Douglas County. \$100,000 of bonds issued by city in 1871 were the subject of dispute—see "State & City Section" for Nov. 27 1909.
LOANS— When Due. BOND, DEBT Mch 1910...\$203,473
Funding Bonds.
 6s J-J \$1,500c...1923
 5s J-J 50,000c...July 1 1923
 4 1/2% '08 --- 16,073
 4 1/2% '20 --- 11,000
Refunding Bonds.
 4 1/2% '09 J-J \$115,000...July 1 1939
 (Subject to call after July 1 1919.)

LAWRENCE SCHOOL DISTRICT. F. P. Smith, Clerk.
LOANS— When Due. BOND, DEBT May 11 '10 \$65,000
 4s J-J \$25,000c...1913 to 1919
 \$3,000 due yearly, 1913 to 1915, and \$4,000 yearly, 1916 to 1919.
 4s '08 J-J \$40,000 July 1 '20-'28
INTEREST is payable at the State Fiscal Agency, New York.

LEAVENWORTH. Thos. F. Kerns, Auditor.
 Leavenworth is the county seat of Leavenworth County, Inc. 1855.
LOANS— When Due. Park Bonds (refunding).
Refunding Bonds.
 4s '09 J-J \$80,000c...Maturity \$20,000 in 5, 10, 15 and 20 (years.)
Funding Bonds.
 5s '79 J-J \$1,400c
 4s '84 J-J \$20,200c...Jan 1 1914
Improvement Bonds.
 General Improvement 5s...\$55,777
 Special Improvement 5s...147,952
INTEREST is payable in New York, Leavenworth & at Topeka.
IMPROVEMENT BONDS.—Internal Improvement bonds are guaranteed by city, but payable by special assessment on property benefited.

LEAVENWORTH BOARD OF EDUCATION. Robt. J. Morgan, Clerk.
LOANS— When Due. BOND DEBT Jan 1 1910...\$75,390
 6s J-J \$390.81...July 1 1911
 4 1/2% J-J \$29,000...July 1 1921
 4s J-J 46,000...Jan 1 1933
INTEREST on 6s payable at Leavenworth; other bonds at New York.

LEAVENWORTH COUNTY. J. W. Niehaus, Clerk.
 County seat is Leavenworth. A sinking fund is now being raised to take up the 5% bonds mentioned below when due.
LOANS— When Due. Assessed val., personal...\$8,139,115
 Assessed val., RR, &c...8,443,749
 Total valuation 1910...42,317,161
 (Assessment at full value.)
 State & co. tax (per M) '10...\$7.20
 Population in 1900...40,940
 Population in 1910...41,532
INTEREST on the county warrants is payable at the county treasury; on other bonds at the State Fiscal Agency, New York.

LYON COUNTY. J. J. Morris, Treasurer.
 County seat is Emporia.
LOANS— When Due. Assessed val., personal...\$7,714,659
 Assessed val., railroads...6,827,390
 Total valuation 1910...40,178,011
 (Assessment at 80% actual value.)
 State & co. tax (per M) 1910...\$2.15
 Population in 1900...20,676
 Population in 1910...22,796
INTEREST is payable at State Fiscal Agency, New York.

MARION COUNTY. B. B. Reimer, County Clerk.
 County seat is Marion.
LOANS— When Due. Assessed val., personal...\$7,714,659
 Assessed val., railroads...6,827,390
 Total valuation 1910...40,178,011
 (Assessment at 80% actual value.)
 State & co. tax (per M) 1910...\$2.15
 Population in 1900...20,676
 Population in 1910...22,796
INTEREST is payable at State Fiscal Agency, New York.

MEADE COUNTY. O. Hamilton, Deputy Treasurer.
 County seat is Meade.
LOANS— When Due. BOND, DEBT Sept 1910...\$178,000
 Total assessed val 1910...7,654,549
 State & co. tax (per M) 1910...\$4.40
 Population in 1890...2,542
 Population in 1900...1,581
 Population in 1907...3,430
 Population in 1910...4,872
INTEREST is payable in Topeka.

NEWTON. Lucia Hebert, City Treas.; Adella Martin, Clerk.
 This city is in Harvey County. Incorporated Feb. 22 1872. On March 9 1910 voted in favor of a commission form of government. V. 90, p. 799.
LOANS— When Due. Assessed val., personal...\$7,714,659
 Assessed val., railroads...6,827,390
 Total valuation 1910...40,178,011
 (Assessment at 80% actual value.)
 State & co. tax (per M) 1910...\$2.15
 Population in 1900...20,676
 Population in 1910...22,796
INTEREST is payable at State Fiscal Agency, New York.

PARSONS. T. B. J. Wheat, Clerk.
 This city is in Labette County. Incorporated March 8 1870. On Oct. 26 1909 this city adopted a commission form of government. V. 89, p. 1258.
LOANS— When Due. BOND, DEBT Sept 17 '10 \$216,750
Railroad Bonds.
 6s '86 F-A \$31,000c...Aug 1 1916
 5s '85 M-S 75,000c...Sept 1 1935
 (Subject to call after ten years.)
Refunding Bonds.
 5s '07 M-S \$113,750c & Sept 1 1927
 (Subject to call after Sept. 1 1912.)

PARSONS SCHOOL DISTRICT. L. E. Weeks, Vice-Pres. and Chairman Finance Committee.
LOANS— When Due. BOND, DEBT Oct 22 '10...\$38,500
 Total assessed val. 1910...1,867,481
 (Assessment at full value.)
 School tax (per \$1,000) 1909...\$4.31
INTEREST payable in N.Y. City.

PITTSBURG. O. T. Jones, Clerk.
 This city is in Crawford County. Incorporated June 21 1880. Suit was filed on Sept. 10 1910 in the U. S. Circuit Court, Third Division, of Kansas, to restrain the issuance by this city of \$300,000 4 1/2 % municipal water plant bonds. V. 91, p. 739. A commission form of government was accepted by this city on Feb. 21 1910. V. 90, p. 876.
LOANS— When Due. Park Bonds.
 Lincoln Park Bonds.
 4 1/2% '10 J-J \$40,000c...Jan 1 1940
 A-O \$7,000c...1926
Fire-Department Bonds.
 5s J-J \$7,000c...1922
Refunding Bonds.
 5s J-D \$23,859.31c...1927
City Hall Bonds.
 5s '99 M-S \$8,750c...1914
 4 1/2% '99 M-S 8,750c...1919
General Improvement Bonds.
 5s '94 444 615c
INTEREST is payable at the Kansas fiscal agency, New York City, and at the State Treasurer's office in Topeka.

PRATT COUNTY. James A. Porter, Treasurer.
 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% interest is being paid instead of 6%. V. 71, p. 303.

WINFIELD. Geo. W. Sloan, Clerk.

Table with columns: Location, Bonded Debt, Rate of Interest, Date of Maturity, Population. Includes entries for Refunding Bonds, Light Bonds, Water Works Bonds, Sewer Bonds, and various other municipal bonds.

INTEREST payable in New York.

WINFIELD SCHOOL DISTRICT.

LOANS— When Due. Building Bonds 4 1/2% '10 J-J \$74,000 Jan 1 1930

WYANDOTTE COUNTY. John Spaeth, Treasurer.

Table with columns: Location, Bonded Debt, Rate of Interest, Date of Maturity, Population. Includes entries for Light Bonds, Floating debt, and various other municipal bonds.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor civil divisions in the State of Kansas which are not represented among the foregoing:

Large table with columns: Location, Bonded Debt, Rate of Interest, Date of Maturity, Population. Lists numerous counties and towns in Kansas with their respective financial data.

Table with columns: Location, Bonded Debt, Rate of Interest, Date of Maturity, Population. Lists various cities and towns in Montana with their respective financial data.

(C) City. (Twp) Township. x This covers merely a recent issue of bonds; we are not informed as to what is total debt. * Population for 1905.

State of Montana.

ITS

DEBT, RESOURCES, &c.

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. 1913) Edwin Norris
Secretary of State (term exp. 1st Mon. Jan. 1913) A. N. Yoder
Treas. (term expires 1st Mon. Jan. 1913) E. E. Esselstyn
Auditor (term exp 1st Mon. Jan. 1913) H. R. Cunningham

LEGISLATURE meets biennially in odd years on the first Monday in January and sessions are limited to 60 days.
SITUATION AS TO DEBT, &c.—For facts with reference to the early history of Montana's State debt, see "State and City Supplement" for April 1893, page 130. The bonded debt of the State of Montana on July 1 1910 was \$339,000. These bonds were put out in 1908 to take up educational bonds issued under the name of the State University, State Normal School Agricultural College and Deaf and Dumb School of the State of Montana, and which in 1906 were held invalid. The Capitol Building bonds given below are issued against a land grant; they amounted to \$525,000 on July 1 1910, and then had a sinking fund, for the payment of same, of \$210,611 19. The cash on hand in all funds on July 1 1910 amounted to \$1,003,070 78. The permanent school fund on July 1 1910 held cash and securities amounting to \$1,961,900 38 and other permanent funds on hand aggregated \$1,233,389 96.

Table with columns: Name and Purpose, Interest, P.C. Pay, When Due, Principal, Outstanding. Lists Refunding bonds and Capital bonds.

ASSESSED VALUATION.—For 1909 the total assessed valuation was \$280,401,046, of which real estate was \$136,618,240, personal \$48,495,289, live stock \$36,864,680 and railroads \$38,422,849; in 1908 the total assessed valuation was \$248,774,792. The State tax rate (per \$1,000) in 1909 was \$2.50. In 1908, 1907 and 1906 it 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. Counties are allowed to become indebted to an amount not exceeding five (5) per centum and cities, towns, townships and school districts to an amount not exceeding three (3) per centum of the value of taxable property; but in the latter case the Legislative Assembly may permit debt in excess of this limit for sewer or water purposes, provided the question is submitted to a vote of the taxpayers. All the provisions in full and also those relating to the power of the State itself to create indebtedness may be found on page 135 of the "State and City Supplement" of April 1895.

POPULATION OF STATE.—1900 — 243,329 1890 — 132,159 1880 — 39,159 1870 — 20,559
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.

Table with columns: Location, Bonded Debt, Rate of Interest, Date of Maturity, Population. Lists various cities and towns in Montana with their respective financial data.

BOZEMAN. Harry A. Bolinger, Clerk.

Bozeman is in Gallatin County.
LOANS—When Due.
City Hall Funding Bonds.
5a J-J \$7,000.00...1918
(Subject to call after 1908.)
4s J-J \$30,000.00...Jan 1 1921
(Subject to call after Jan 1 1911.)
Water-Works Bonds.
5a J-J \$165,000.00...Jan 1 1919
(Subject to call after Jan 1 1909.)
Sewer Bonds.
5s '07 J-J \$25,000.00...Sept 1 1927
(Subject to call after Sept 1 1917.)

BOZEMAN SCHOOL DISTRICT NO. 10.
LOANS—When Due.
4 1/2s '05 F-A \$21,000.00...June 1 1925
(Subject to call June 1 1915.)
Refunding Bonds.
4 1/2s M-N \$36,000.00...May 2 1927
(Subject to call after May 2 1917.)

BUTTE. Chas. P. Nevin, Mayor; M. A. Berger, City Clerk.
Butte is in Silver Bow County.
LOANS—When Due.
4 1/2s '05 J-J \$400,000.00...Dec 1 1925
(Subject to call after Dec 1 1915.)
GEN'L BONDS May 1 1909 \$400,000
Warrants outstanding...310,472
INTEREST is payable in Butte and in New York City.
DEBT LIMITED by law to 3% of assessed valuation.

BUTTE SCHOOL DISTRICT NO. 1. Thos. Richards, Clerk Board of Ed.
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 nine-tenths of the school population of the county.
LOANS—When Due.
4 1/2s '04 J-J \$50,000.00...July 1 1924
(Subject to call after July 1 1914.)
4s J-D 100,000.00...June 1 1921
(Subject to call 1911.)
4s J-J 100,000.00...July 1 1922
(Subject to call after July 1 1912.)

CASCADE COUNTY. Fred. L. Hill, Treasurer.
County seat is Great Falls. Bonds are tax-exempt.
LOANS—When Due.
4 1/2s '09 J-J \$40,000.00...Aug 15 1929
Warrant Funding Bonds.
5s '07 \$11,000.00...Jan 1 1917
5s '00 \$30,000.00...Nov 30 1920
5s '04 \$10,000.00...Nov 30 1924
4 1/2s '07 J-J 12,000.00...July 1 1927
5s '08 J-J 20,000.00...Apr 1 1928
Funding Bonds.
6s '05 \$40,000.00...Nov 11 1915

CHOUTEAU COUNTY. W. R. Leet, County Clerk
County seat is Fort Benton.
LOANS—When Due.
6s J-J \$108,000.00...July 1 1911
6s J-J 92,000.00...July 1 1917
(Subject to call after July 1 1912.)
3 1/2s J-J 100,000.00...Jan 1 1921
(Subject to call after Jan 1 1911.)
Refunding Bonds.
4 1/2s J-J 10,000.00...Jan 1 1924
(Subject to call after Jan 1 1914.)
4s '05 J-J 10,000.00...Jan 1 1925
(Subject to call after 1915.)
4s '06 J-J 10,000.00...Jan 1 1926
(Subject to call after Jan 1 1916.)

DAWSON COUNTY. R. L. Wyman, County Clerk.
County seat is Glendive.
LOANS—When Due.
4 1/2s '05 J-J \$39,000.00...Nov 1 1925
(Subject to call Nov 1 1915.)
5s J-J \$11,000.00...Feb 1 1921
(Subject to call Feb 1 1911.)
INTEREST is payable in Glendive.

DEER LODGE COUNTY. W. J. Gallagher, Treasurer.
County seat is Anaconda. Part of this county was taken in 1901 to form Powell County.
LOANS—When Due.
5s '08 J-J \$100,000.00...Jan 1 1919
(Subject to call Jan 1 1909.)
BOND. DEBT Jan 24 1910 \$100,000
Floating debt...9,860

FERGUS COUNTY. Grant Robinson, Treasurer.
County seat is Lewistown.
LOANS—When Due.
6s J-J \$53,000.00...July 1 1914
Refunding Bonds.
4 1/2s J-J \$50,000.00...Jan 1 1922
(Subject to call Jan 1 1912.)
Court House Bonds.
4 1/2s '07 J-J \$100,000.00...Apr 1 1927
(Subject to call after Apr 1 1922.)
INTEREST on court-house bonds payable at County Treasurer's office.

FERGUS COUNTY FREE HIGH SCHOOL DISTRICT. Grant Robinson, County Treasurer. P. O. Lewistown.
High School Bonds.
4 1/2s J-J \$30,000.00...July 1 1923
BOND. DEBT Sept. 19 '10 \$30,000
Sinking fund...3,503
INTEREST is payable at the County Treasurer's office.

FLATHEAD COUNTY. C. T. Young, Clerk.

County seat is Kallispell. Bonds are exempt from county tax.
LOANS—When Due.
High School Bonds.
4s J-J \$20,000.00...Jan 2 1923
4 1/2s '09 J-J 10,000.00...July 1 1929
(Subject to call after July 1 1919.)
Funding Bonds.
6s J-J \$100,000.00...Mch 1 1914
Court House Bonds.
4s J-J \$55,000.00...May 31 1922

GALLATIN COUNTY. Clyde Corby, Treasurer.
County seat is Bozeman. Bonds are tax-exempt.
LOANS—When Due.
Refunding Bonds.
4s J-J \$60,000.00...Oct 1 1921
(Subject to call 1911.)
4 1/2s '08 J-J \$35,000.00...Jan 1 1928
(Subject to call after Jan 1 1918.)
High School Bonds.
4s J-J \$30,000.00...July 1 21
(Subject to call July 1 1911.)
INTEREST on the \$60,000 issue is payable part at the State Treasury and part at N. W. Harris & Co., New York; on the funding bonds at the Commercial Nat. Bank, Bozeman; on all other bonds at N. W. Harris & Co., New York and on the bonds of 1908 at the County Treasurer's office.

GREAT FALLS. W. P. Wren, Clerk.
Great Falls is in Cascade County. Bonds are tax-exempt. Inc. 1888.
LOANS—When Due.
Refunding Bonds.
4s J-J \$141,000.00...July 1 1923
(Subject to call July 1 1913.)
4 1/2s '08 J-J 100,000.00...July 1 1928
(Subject to call after July 1 1918.)
Water Bonds.
5a J-J \$45,000.00...July 1 1922
5a J-J 114,000.00...1913
[124,000.00...1918]
Sewer Bonds.
5s J-J \$25,000.00...July 1 1920
(Subject to call July 1 1910.)

GREAT FALLS SCHOOL DISTRICT NO. 1. H. A. Cary, Clerk.
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 J-J \$19,000.00...July 1 1916
4s M-S 30,000.00...1922
(Subject to call 1912.)
4s 60,000.00...July 1 1929
INT. payable by County Treasurer.

HELENA. Frank J. Edwards, Mayor; J. A. Mattson, Clerk.
Helena is the county seat of Lewis and Clark County. Inc. 1881. All bonds are exempt from taxation if held by residents. A special taxpayers' election will be held Jan. 9 1911 to vote on the question of issuing \$650,000 5% bonds for a municipal water plant. Steps were taken by the city in the spring of 1909 to float \$600,000 bonds for a municipal system, but the issue was not disposed of, an injunction having been secured by the Helena Water-Works Co. This company recently offered to sell its plant to the city for \$500,000 in cash or city bonds, or to submit the matter to appraisers and accept \$100,000 less than their finding as to its value. V. 91, p. 1113.
LOANS—When Due.
Refunding Bonds.
4s '06 J-J \$55,000.00...July 1 1916
4 1/2s '06 J-J 260,800.00...Jan 1 1926
(Subject to call Jan 1 1916.)
Funding Bonds.
5s '06 J-J \$156,000.00...Jan 1 1916
(Subject to call 1906.)
BOND. DEBT Oct. 1 1910 \$471,800
INTEREST payable in New York and Helena.
Warrants issued after Sept. 13 1893, on which date, owing to depreciation of values after the panic of 1893, the city's indebtedness passed the 3% limit fixed by the Constitution, were declared illegal by the State Supreme Court on Dec. 21 1896. On Feb. 24 1903 the Legislature passed an Act providing for a city election prior to Sept. 1 1903 to authorize a 3-mill tax to take up these excess warrants. Doubts were raised as to the constitutionality of the Act and no election was held. The city says it is anxious to pay these warrants, and as soon as a legal way of doing so can be found they will be taken care of.

HELENA SCHOOL DISTRICT NO. 1. Thomas E. Goodwin, Clerk.
LOANS—When Due.
Refunding Bonds.
4 1/2s J-J \$60,000.00...1911 to 1922
\$5,000 due yearly on Jan 1.
4 1/2s J-J \$150,000.00...Jan 1 1922
4 1/2s '07 J-J 25,000.00...July 1 1927
(Subject to call after July 1 1917.)
Par value of bonds...\$1,000
INTEREST is payable at the office of the County Treasurer and at the Hanover National Bank, New York. All bonds are taxable.

LEWIS AND CLARK COUNTY. Martin Doty, Clerk.
County seat is Helena.
LOANS—When Due.
Refunding Bonds.
5 1/2s J-J \$75,000.00...July 1 1911-19
Funding Bonds.
4 1/2s '09 J-J \$105,000.00...Apr 1 1929
(Subject to call after Apr 1 1919.)
INTEREST payable at Hanover National Bank, New York City.

LEWISTOWN. E. A. Foster, Treas.; M. D. Kimball, Clerk.
County seat of Fergus County. Incorporated August 1889.
LOANS—When Due.
Sewer and Water Bonds.
5s '02 M-S \$50,000.00...Mch 1 1922
(Subject to call Mch 1 1912.)
5s '03 M-N \$10,000.00...Nov 1 1923
(Subject to call Nov 1 1913.)
5s '06 J-J \$35,000.00...July 1 1926
(Subject to call after July 1 1916.)
INTEREST on sewer and water bonds payable in N. Y. City; on bonds of 1907 in Lewistown and N. Y. City. All bonds are tax-exempt.

MADISON COUNTY. R. S. Bailey, County Clerk.
County seat is Virginia City. All bonds are tax-exempt.
LOANS—When Due.
Refunding Bonds.
4 1/2s J-J \$100,000.00...July 1 1921
(Subject to call after July 1 1911.)
BOND. DEBT Sept. 17 '10 \$100,000
INTEREST is payable at Kountze Bros., New York City.

MILES CITY. J. E. Farnum, Clerk.
This city is the county seat of Custer County. Incorporated Sept. 9 1887.
LOANS—When Due.
Water Bonds (Tax-Exempt).
5 1/2s '10 J-J \$125,000.00...July 1 1930
(Subject to call after July 1 1920.)
Sewer Bonds (Tax-Exempt).
5 1/2s '10 J-J \$85,000.00...July 1 1930
(Subject to call after July 1 1920.)
Electric-Light Bonds.
5s '08 J-J \$10,000.00...July 1 1928
(Subject to call after July 1 1918.)
5 1/2s '10 J-J \$20,000.00...July 1 1930
(Subject to call after July 1 1920.)
INTEREST on the bonds due 1917 is payable in Miles City; on the bonds due 1920 and 1928 in New York. * Bonds are tax-exempt

MISSOULA. W. A. Logan, City Clerk.

This city is the county seat of Missoula County. Inc. Mch. 8 1883.
LOANS— When Due. Assessed valuation 1909 \$6,500,000
Refunding Bonds (Assessment about 1-3 actual val.)
4 1/2% '04 M-N \$93,000c. May 31 1924 Total tax rate (per \$1,000) '09 \$10 00
(Subject to call May 31 1914.) Population in 1900..... 4,366
BOND. DEBT May 1 1910..... \$93,000
INTEREST payable at The Rudolph Kleybolte Co., Inc., New York.

MISSOULA COUNTY. Hugh Kennedy, Treasurer.

County seat is Missoula. All bonds are tax-exempt. Part of county segregated in 1906 to form Sanders County.
LOANS— When Due. GEN B'D D'T Sept 20 1910. \$460,100
Funding Bonds. Assessment debt..... 35,000
6% J-J \$150,000c. Jan 1 1912 Floating debt..... 90,000
Refunding Bonds. TOTAL DEBT Sept 20 '10 \$55,100
J-A \$40,000c. July 1 1916 Sinking funds..... 2,300
E-A 29,000c. Feb 1 1921 Total assessed val. 1910..... 16,799,987
(Subject to call Feb 1 1911.) (Assessment about 2-5 actual value.)
Court House Bonds. State & Co tax (per M) 1910..... \$17.75
4 1/2% '08 J-J \$175,000c. Jan 1 1928 Population in 1890..... 14,427
(Subject to call after Jan 1 1918.) Population in 1900..... 13,964
Free High School Bonds. Population in 1910 (est.)..... 30,000
4 1/2% '08 J-J \$75,000c. Jan 1 1928 INTEREST on funding bonds is
(Subject to call after Jan 1 1918.) payable at New York; all other bonds
County bonds, 5%, \$100c. and warrants at Missoula.

PARK COUNTY. Ray H. Stevens, 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. Jail Building Bonds.
Funding Bonds. 4% '07 J-J \$25,000c. Jan 1 1927
6% J-J \$74,000c. July 1 1913 BOND. DEBT Mch 1910..... \$179,000
6% J-J 45,000c. July 1 1914 High school debt (add'l)..... 25,000
Refunding Bonds. Total assessed val. 1909..... 8,253,196
4 1/2% J-J \$35,000c. Jan 1 1923 (Assessment about 1/2 actual val.)
(Subject to call Jan 1 1918.) State & Co tax (per M) 1909..... \$20.00
4 1/2% '04 J-D \$25,000c. June 1 1924 Population in 1909 (est.)..... 15,000
(Subject to call after Jan 1 1918.) Population in 1900..... 7,341
INTEREST is payable at New York and at Livingston, Mont.

RAVALLI COUNTY. Thos. J. Hefling, Treasurer.

County seat is Hamilton.
LOANS— When Due. Assessed valuation 1910..... \$5,538,395
Funding Bonds. 6% J-J \$75,000c. 1914 (Assessment about 1/2 actual value.)
6% J-D 10,000c. Dec '11 to '20 State & Co tax (per M) 1910..... \$20.75
BOND. DEBT Sept 22 '10..... \$86,000 Population in 1900..... 7,822
Floating debt..... 75,000 Population in 1910 (est.)..... 15,000
Sinking fund..... 10,000 INTEREST payable in New York.

ROSEBUD COUNTY. R. J. Cole, Clerk Bd. of Commis'ers.

Forsyth is the county seat. All bonds are tax-exempt.
LOANS— When Due. Funding Bonds.
Bridge Bonds. 4 1/2% '05 J-J \$40,000c. Jan 1 1927
4 1/2% '07 J-J \$40,000c. Jan 1 1915 (Subject to call after Jan 1 1915.)
5% '09 J-J \$48,000c. 1929 BOND. DEBT Sept 1 1910..... \$133,000
(Subject to call at any interest-pay- Assessed valuation 1910..... 9,980,000
ing period.) (Assess'm't about 3-5 actual value.)
State & Co. tax (\$1,000) '10..... \$16.50
Population in 1910 (est.)..... 6,000
INTEREST is payable in Chicago or New York.

SILVER BOW COUNTY. C. E. Meagher, Treasurer.

Butte is the county seat. All bonds are tax-exempt.
LOANS— When Due. BOND. DEBT Oct 1910..... \$750,000
Court-House Bonds. Sinking fund..... 28,281
4 1/2% '08 s-a \$250,000c. 1928 Assessed valuation 1910..... 36,981,795
(Subject to call after 1918.) (Assessment about 2-3 actual value.)
4 1/2% '09 J-J \$250,000c. July 1 1929 State & Co tax (per \$1,000) '10 \$23.75
(Subject to call after July 1 1919.) Population in 1910 (est.)..... 80,000
5% '10 J-J \$250,000c. Nov 1 1930
(Subject to call after Nov. 1 1920.) INTEREST is payable in Butte.

SWEET GRASS COUNTY. H. Utermohle, Treasurer.

Big Timber is the county seat.
LOANS— When Due. BOND. DEBT Sept 1910..... \$95,000
Funding Bonds. Assessed valuation 1910..... \$5,594,834
6% J-J \$95,000c. 1915 (Assessment on personal at 1/2 and
on real property 1/2 of actual value.)
Refunding Bonds. State & Co. tax (\$1,000) '10 \$16.75
4 1/2% '08 s-a \$85,000c. 1930 Population in 1909 (est.)..... 5,000
(Subject to call after 1920.) Population in 1900..... 2,500
INTEREST is payable in New York and Helena.

YELLOWSTONE COUNTY. Ira L. Whitney, Treasurer.

County seat is Billings. All bonds are tax-exempt.
LOANS— When Due. Court House and Jail Bonds.
Bridge Bonds. 4% J-J \$75,000c. & July 1 '23
4% '05 M-S \$35,000c. Sept 1 1925 (Subject to call July 1 1913.)
(Subject to call Sept 1 1915.) BOND. DEBT Mch 1910..... \$246,500
Total assessed val. 1909..... 17,654,713
Refunding Bonds. (Assessment about 3-5 actual value.)
6% J-J \$91,500c. & July 1 '18 State & Co. tax (per M) 1909..... \$18.25
(Subject to call 1908.) Population in 1900..... 6,212
4% A-C \$45,000c. & Oct 1 '21 Population in 1910 (est.)..... 30,000
(Subject to call Nov. 1 1911.) of the assessed valuation.
The county's debt is limited to 5%
INTEREST payable in N. Y. City and at office of County Treasurer.

ADDITIONAL STATEMENTS.

Table with columns: Location, Bonded Debt, Floating Debt, Assessed Valuation, Tax p. 1,000, Population. Lists various counties and school districts with their respective financial data.

(C) City; (T) Town. a Total tax. b County tax. c State and county tax. d 1908 values. e 1909 values. f 1910 values.

State of Wyoming.

ITS DEBT, RESOURCES, &c.

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 '11) Bryant B. Brooks
Sec. of State (term ends 1st Mon. Jan. '11) W. R. Schnitzer
Treasurer (term expires 1st Mon. Jan. '11) Edward Gillette
LEGISLATURE meets biennially in odd years on the 2d Tuesday in January, and sessions are limited to 40 days.

DEBT HISTORY.—All the necessary data respecting the State's debt will be found in the following statement:

Table with columns: Name and Purpose, Interest, Principal, Outstanding. Lists various bond issues like Capitol Building Bonds, Insane Asylum Bonds, etc.

INTEREST on the public building bonds is payable at the Fourth National Bank, New York; on all others at the State Treasurer's office.
TOTAL DEBT, ETC.—The total bonded debt on Sept. 1 1910 was \$140,000. On Sept. 1 1910 the warrants outstanding amounted to \$6,211 and on the same date the cash and securities on hand were \$743,896.

ASSESSED VALUATION.—The following statement shows the assessed valuation of property in Wyoming for the years indicated: For explanation concerning increase in 1909, see remarks immediately below regarding the creation of a new tax authority.

Table with columns: Years, Valuation. Shows assessed valuation for years 1910, 1909, 1908, 1907, 1906, 1905, 1904, 1903.

TAX RATE.—The total State tax (per \$1,000) in 1910 is \$2 67.

CREATION OF A COMMISSIONER OF TAXATION.—The 1909 Legislature passed an Act (Chapter 66, Laws of 1909) creating the office of Commissioner of Taxation, who is to be appointed by the Governor with the advice and consent of the Senate. The new commissioner was given power and authority to exercise general supervision over the administration of all assessment and tax laws, over all county, town and city tax assessors and boards of equalization, levy and assessment, to the end that taxation of all property, real, personal and mixed, shall be made relatively just and uniform, and at its true and full cash market value.

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 prohibit the State from creating any indebtedness exceeding 1% of the assessed valuation except to suppress insurrection or to provide for the public defense. Counties, cities, towns or villages, or any subdivision thereof, are limited to 2% on the assessed valuation. An additional indebtedness of not exceeding 4% is permitted in the cases of cities, towns or villages for the purpose of building sewers therein.

EXEMPTION FROM TAXATION.—The Legislature of 1905 passed an Act exempting municipal bonds from taxation provided certain conditions are complied with. The Act follows:

CHAPTER 17, LAWS OF 1905.—Be It Enacted, Etc.: "That coupon or registered interest-bearing bonds of the State of Wyoming, or any county, school district or municipality of the State of Wyoming, shall be exempt from taxation when owned by actual residents of the State, provided that the owner or owners of such securities shall list the same annually on their assessment schedule, describing such bonds and the amount thereof, and shall mark opposite thereto on such schedule 'exempt.'"

POPULATION OF STATE.—In 1905 (State census), 101,816.
1900..... 92,531 | 1890..... 60,705 | 1880..... 20,789 | 1870..... 9,118
In 1870-1880 increase was 11,571, or 128%; in 1880-1890, 39,916, or 192.01%; in 1890-1900 it was 31,826, or 52.4%.

CITIES, COUNTIES AND TOWNS IN THE STATE OF WYOMING.

ALBANY COUNTY. H. Maynard, County Treasurer.
County seat is Laramie.
LOANS— When Due. School debt (additional)..... \$23,000
Refunding Bonds— Assessed valuation 1909..... 13,191,523
4 1/2% M-N \$15,000c. Nov 16 1921 (Assessment at full value.)
(Subject to call Nov. 16 1911.) State & Co tax (per \$1,000) '09 \$9.21
4% M-N \$15,000c. Nov 16 1922 Population in 1905..... 9,992
(Subject to call Nov. 16 1912.) Population in 1900..... 13,084
BOND. DEBT Mch 12 '10 \$37,000 Population in 1910 (est.)..... 12,500
INTEREST is payable at Laramie, Wyo., and at New York City

CARBON COUNTY. J. F. Simonson, Treasurer.
County seat is Rawlins. All bonds are tax-exempt.
LOANS— When Due. GEN. B'D. DEBT Sept 1910. \$55,200
Refunding Bonds— Assessment debt..... 139,736
4 1/2% J-J \$28,800c. Aug 1 1921 Assessed valuation 1910..... 16,565,216
(Subject to call 1911.) (Assessment at full value.)
4 1/2% '06 J-J \$14,400c. Aug 1 1926 State & Co tax (per \$1,000) '10 \$8.70
(Subject to call after 1916.) Population in 1905..... 10,313
4 1/2% s-a \$12,000c. 1923 Population in 1900..... 9,589
INTEREST on 4 1/2% due 1921 is payable at Chase National Bank, N. Y., and at office of County Treasurer; on other bonds at State Treasurer's office.

CHEYENNE. F. A. Bacon, Clerk; D. S. Swan, Treasurer.
Cheyenne is situated in Laramie County. Incorporated 1877.
The State Supreme Court on June 26 1908 held valid the water bonds mentioned below. V. 87, p. 178.
LOANS— When Due. Water Bonds—
Refunding Bonds (1898)— 4 1/2% '02 Jan \$85,000c. July 1 1932
5% J-J \$127,500 Jan 1 1928 (Subject to call after Jan. 1 1905)
Refunding Viaduct Bonds— 5% '09 M-N \$50,000c. May 1 1931
(Subject to call after Feb. 1 1911.) 5% '10 Apr 250,000c. Apr 1 1940
Refunding Water Bonds— (Subject to call after April 1 1925.)
5% '01 F-A \$63,000c. 1931 TOTAL DEBT Mch 18 '10 \$760,500
(Subject to call after 1911.) Floating debt..... 50,000
Assessed valuation 1909..... 12,360,750
Sewer Bonds— 4 1/2% '02 Jan \$15,000c. Jan 1 1932
(Subject to call after Jan. 1 1912.) (Assessment at full value.)
Total tax (per \$1,000) 1909..... \$14.10
Population in 1905..... 14,656
Population in 1900..... 14,087
Population in 1910 (est.)..... 18,000
INTEREST on the 5% and the bonds of 1908 and 1909 is payable at the National Bank of Commerce, New York, on the 4 1/2% at the Chemical National Bank, New York, and on the bonds of 1910 at the National Bank of Commerce, New York, or at the City Treasurer's office.

CHEYENNE SCHOOL DISTRICT NO. 1. Wm. Storey, Clerk. Building Bonds (Tax-Exempt) J-D \$25,000, June 10 1935 (Subject to call June 10 1915.)

DOUGLAS, F. H. De Castro, Clerk. This town is in Converse County. LOANS—When Due. Water-Works Bonds. M-N \$49,000, May 1 1938 (Subject to call after May 1 1918.)

LANDER, E. W. Hainworth, Clerk; Carl C. Earl, Treas. This town is county seat of Fremont County. All bonds are tax-exempt. LOANS—When Due. Sewer Bonds. J-J \$29,000, July 1 1917 (Subject to call after July 1 1916.)

LARAMIE, R. G. Fitch, Treasurer. The city of Laramie is situated in Albany County. LOANS—When Due. Funding Bonds. J-J \$29,000, July 1 1917 (Subject to call 1905.)

LARAMIE COUNTY, Luke Voorhees, Treasurer. County seat is Cheyenne. Organized 1870. LOANS—When Due. Refunding Bonds. M-N \$320,000, Nov 15 1921 (Subject to call Nov. 15 1911.)

SHERIDAN, Jas. J. Withrow, Clerk. This city is in Sheridan County. All bonds are tax-exempt to residents of State. LOANS—When Due. Water Bonds. J-D \$541,000, Oct 1 '19-'28 (For maturity see V. 88, p. 64.)

SHERIDAN COUNTY SCHOOL DISTRICT NO. 7. Dr. I. P. Hayes, Clerk of Board. LOANS—When Due. Building Bonds. J-J \$100,000, 1915-1934 (Part due each year.)

SHERIDAN COUNTY, C. L. Chapman, Clerk. County seat is Sheridan. Organized 1858. All bonds are tax-exempt to resident holders. LOANS—When Due. Court-House Bonds. J-J \$45,000, July 1 1924 (Subject to call July 1 1914.)

UINTA COUNTY, Donald McAllister, Clerk. County seat is Evanston. Organized in 1869. LOANS—When Due. Refunding Bonds—Tax exempt. J-J \$58,000, 1910-1918 (Subject to call 1909.)

Table with 5 columns: Location, Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Population. Lists various counties and towns with their respective financial data.

State of Idaho.

ITS DEBT, RESOURCES, &c.

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 Mon. Jan. 1911) James H. Brady.

LEGISLATURE meets biennially in odd years on the first Monday January following election, and the length of sessions is limited to 60 days.

DEBT HISTORY.—Idaho as a Territory always kept its debt within moderate limits. When it became a State the bonded debt of the Territory was \$146,715 06.

Table listing various bonds and loans with columns for When Due, Amount, and Date. Includes entries for Idaho Sup Ct B & L Bonds, Idaho Ind Refunding School Bds, etc.

* Subject to call after 10 years. † Subject to call July 1 1910. INTEREST on bonds payable at Hanover National Bank, New York.

Table titled 'EQUALIZED VALUATION AND TAX RATE.' with columns for Year, Valuation, and Tax Rate. Shows data from 1909 to 1904.

ASSESSMENTS NOW MADE ON NEW BASIS.—On Jan. 20 1909 the County Assessors of the State in session at Boise, Idaho, with the State Board of Equalization, reached an agreement to assess all property in the State at 40% of its actual cash value.

CONSTITUTIONAL AMENDMENTS.—At the election on Nov. 8 1910 an amendment to the constitution was voted upon providing for the exclusion from the debt limit of 1 1/2% upon the assessed valuation liabilities incurred subsequent to Jan. 1 1911 for the purpose of completing the construction and furnishing of the State Capitol at Boise.

DEBT LIMITATION.—The State is prohibited from creating debts which in the aggregate (exclusive of the debt of the Territory) exceed the sum of 1 1/2% upon assessed valuation (except in case of war, &c.) unless the same shall be authorized by law for some single work therein specified.

POPULATION OF STATE.—1900 161,773; 1880 120,187; 1890 143,851. In 1870-80 increase was 17,011, or 117.41%, and in 1880-90 51,778, or 158.77%.

CITIES, COUNTIES AND TOWNS IN THE STATE OF IDAHO.

ADA COUNTY, W. L. Cuddy, Auditor. County seat is Boise City. Canyon County, created from part of Ada County, is liable for 33.8% of the court-house bonded debt.

BANNOCK COUNTY, E. G. Gallet, Auditor. County seat is Pocatello. LOANS—When Due. Court-House & Jail Bonds. J-J \$15,000, 1911-1920 (\$1,500 due yearly; all optional 1911.)

BLAINE COUNTY, W. F. Horne, Auditor. Halley is the county seat. County was organized in 1895, having been originally part of Alturas County. All bonds are tax-exempt.

BOISE CITY. Emily L. Savidge, Clerk and Auditor.

This city is the county seat of Ada County. Incorporated Jan. 11 1865. Debt limit is fixed at 15% of valuation. Sewer assessment bonds not part of general city debt.

LOANS— When Due.

- Funding Bonds
5s g '00 J-J \$59,855c...1920
(Part due each year.)
Paving Bonds
7s '08 J-J \$62,579...Jan 1 '11-'18

Refunding Bonds.

- 5s '01 J-J \$90,000c...Jan 1 1922
(Subject to call after Jan 1 1912.)
5s g '04 J-J \$71,000c...July 1 1924

INTEREST on the refunding bonds is payable at the office of the City Treasurer or at the Chase National Bank, New York; on the Improvement bonds at City Treasurer's office or New York City.

BOISE CITY INDEPENDENT SCHOOL DISTRICT. W. L. Vernon, Sec.

LOANS— When Due.

- School Bonds
6s J-J \$40,000c...July 1 1921
(Subject to call after July 1 1911.)

School Bonds (Con.)

- 5s g '08 J-J \$75,000c...July 1 1928
(Subject to call after July 1 1918.)

INTEREST on the bonds of 1908 is payable at Boise City or New York; on other bonds at Rudolph Kleybolte Co. Inc., New York City.

CALDWELL. C. J. Shorb, Clerk.

This city is the county seat of Canyon County. Incorporated 1890.

LOANS— When Due.

- City Hall Bonds
5s '06 J-J \$25,000c...July 1 1926
(Subject to call after July 1 1916.)

Paving Bonds.

- 6s '10 J-J \$25,000c...July 1 1930
(Subject to call after July 1 1920.)

INTEREST is payable at the City Treasurer's office or at the Chase National Bank, New York.

CANYON COUNTY. O. V. Badley, Auditor.

Caldwell is the county seat. All bonds are tax-exempt.

LOANS— When Due.

- Bridge Bonds
5s '03 --- \$11,000...July 1 1923
(Subject to call after July 1 1913.)

Funding Bonds.

- 5s '09 J-J \$100,000c...July 1 '19-28
(All bonds are subject to call after 10 years.)

INTEREST is payable at the District Treasurer's office.

CRANE CREEK IRRIGATION DIST. E. D. Ford, Pres.

A district (P. O. Welsler) in Washington County.

LOANS— When Due.

- Irrigation Bonds
6s '10 --- \$256,000...1921-1930
(Part due each year.)

BOND. DEBT Nov 11 '10.

- \$256,000
(Subject to call after 1911.)

INTEREST is payable at the District Treasurer's office.

ELMORE COUNTY. F. C. Smith, Auditor and Recorder.

County seat is Mountainhome.

LOANS— When Due.

- Blaine County Bonds
J-J \$52,000...
Refunding Bonds
J-J \$46,000...
5 3/4s '09 J-J 42,000...Jan 1 1919-28

BOND. DEBT Apr 1 1910.

- \$140,000
Total assessed val. 1909...\$2,676,905
(School tax (per \$1,000) 1910...\$20.00)

INTEREST is payable at the District Treasurer's office.

LEWISTON. J. R. Lydon, City Comptroller.

County seat of Nez Perces County. Incorporated 1863.

LOANS— When Due.

- Street Improvement Bonds
6s J-J \$5,000c...Dec 1 1912
(Part due each year.)
Funding Bonds
5s g '05 J-J \$62,500c...1925
(Subject to call after 1915.)

Water-Works Bonds (Con.)

- 5s g '08 J-J \$57,300c...Jan 1 1928
(Subject to call after Jan 1 1918.)

INTEREST is payable in New York City.

LINCOLN COUNTY. Harry W. Anderson, Clerk.

Shoshone is the county seat.

LOANS— When Due.

- Refunding Bonds (Tax exempt)
4 1/2s '09 J-J \$28,000c...July 1 '19-'28
BOND. DEBT Oct 17 1910...\$287,986

BOND. DEBT Sept 1910.

- \$115,000
Total assessed val. 1910...\$3,600,000
(School tax (per \$1,000) 1909...\$12.00)

INTEREST is payable at the City Treasurer's office or in New York City.

MOSCOW. J. R. Strong, City Clerk.

This city is the county seat of Latah County. Incorporated 1887.

LOANS— When Due.

- City Bonds
5s J-J \$8,000...July 1 1913
(Subject to call)
Funding Bonds
6s J-J \$15,000c...Oct 15 1911
(Subject to call)
Water Bonds
6s J-J \$25,000c...Oct 15 1911
(Subject to call)
Refunding Water Bonds
6s '10 J-J \$15,000c...1930
(Subject to call after 1920)

Refunding Bonds.

- 5 1/2s '11 J-J \$40,000c...Jan 1 1931
(Subject to call after Jan 1 1921.)
GEN. DEBT Sept 28 1910...\$64,000
Floating debt...20,000
Sinking fund...2,020
Assessed valuation 1909...758,061
(Population in 1900...2,484)

INTEREST is payable in New York City.

NAMPA. L. C. Knowlton, Clerk.

This city is in Canyon County. Incorporated May 6 1901.

LOANS— When Due.

- Water Bonds
5s J-J \$9,000c...1921
(Subject to call after 1911.)
5s (Subject to call after 1913.)
6s J-J \$7,000c...1924
(Subject to call after 1914.)
5 1/2s J-J \$15,000c...1925
(Subject to call after 1915.)
5 1/2s J-J \$6,000c...1927
(Subject to call after 1917.)
Sewer Bonds
6s J-J \$15,000c...1921
(Subject to call after 1911.)
5 1/2s J-J \$12,000c...1925
(Subject to call after 1915.)

Paving Bonds (Tax exempt).

- 5 1/2s J-J \$27,000c...1927
(Subject to call after 1917.)
City-Hall Bonds
6s '09 J-J \$30,000c...1929
(Subject to call after 1919.)
Fire-Station Bonds
6s '09 F-A \$20,000c...Aug 2 1929
(Subject to call after Aug 2 1919.)
GEN. BONDS Nov 1 1910...\$99,000
Assessment debt...66,000
Floating debt...32,000
Sinking fund...23,965
Assessed valuation 1910...1,399,558
(Population in 1900...13,748)

INTEREST is payable at the Chase National Bank in New York City.

NAMPA INDEPENDENT SCHOOL DIST. NO. 37. Ida Hammond, Clerk.

This district is in Oneida County.

LOANS— When Due.

- Building Bonds
5s '06 J-D \$20,000c...June 1 1926
(Subject to call after June 1 1916.)
5s g '07 J-J \$15,000c...June 1 1927
(Subject to call after June 1 1917.)

BOND. DEBT June 1909.

- \$73,000
Total assessed val. 1910...1,572,070
(Population in 1910 (est.)...6,600)

INTEREST is payable at the Chase National Bank, N. Y.

NAMPA AND MERIDIAN IRRIGATION DIST. Geo. H. Moore, Secretary. P. O. Nampa. Organized in 1904.

LOANS— When Due.

- Canal Bonds
6s '03 J-J \$285,000c...1916-1925
(For maturity see V. 81, p. 1274.)
6s '10 J-J \$80,000c...1921-1930
(For maturity see V. 90, p. 181.)

BOND. DEBT Mch 1910.

- \$365,000
INTEREST is payable at the Chase National Bank, New York.
* Tax-exempt.

INTEREST is payable at First National Bank, Preston, and at Idaho State Bank, Preston.

SANDPOINT. Wm. J. Costello, Clerk.

This city is in Bonner County. Incorporated May 1 1907.

LOANS— When Due.

- City-Hall Bonds
6s '09 J-J \$10,000c...1929
(Subject to call after 1919.)
Sewer Bonds
6s '09 J-J \$40,000c...1929
(Subject to call after 1919.)

Paving Bonds.

- 6s '09 J-J \$10,000c...1929
(Subject to call after 1919.)
BOND. DEBT Apr 1910...\$60,000
Floating debt...30,182
Sinking fund...3,000
Total assessed val. 1909...7,416,000
(Population in 1905...4,600)

INTEREST is payable in New York City.

SANDPOINT SCHOOL DISTRICT NO. 1. R. H. Doe, Secretary.

LOANS— When Due.

- 5s '06 --- \$30,000c...July 1926
(Subject to call July 1916.)
5s '07 --- \$10,000c...July 1927
(Subject to call July 1917.)
5s '08 --- \$23,000c...July 1928
(Subject to call July 1918.)

BOND. DEBT Oct 1910.

- \$75,000
Assessed valuation 1909...1,200,000
(School tax (per \$1,000) 1909...\$25.00)

INTEREST is payable at the Hanover Nat. Bank and on other bonds at Amer. Exchange Nat. Bank.

SHOSHONE COUNTY. S. P. Fairweather, Auditor.

County seat is Wallace.

LOANS— When Due.

- Refunding Bonds
7s J-J \$25,400c...Jan 1 1911-'12
27,000c...Apr 1 1911-'12
Court House Bonds
5s '05 J-J \$75,000c...July 1 1924
(Subject to call July 1 1915.)
BOND. DEBT Oct 1 1910...\$125,400

Floating debt.

- \$119,460
Assessed valuation 1910...7,314,517
(School tax (per \$1,000) 1909...\$12.00)

INTEREST is payable at New York City—on the court-house bonds at the Hanover Nat. Bank and on other bonds at Amer. Exchange Nat. Bank.

SHOSHONE SCHOOL DISTRICT NO. 12.

LOANS— When Due.

- Refunding and Building Bonds
5s '09 J-J \$45,000c...Sept 1 1929
(School tax rate (per \$1,000) '09...\$8.00)

BOND. DEBT Oct 1910.

- \$275,000
Assessed valuation 1909...667,588
(School tax rate (per \$1,000) '09...\$8.00)

INTEREST is payable at County Treasurer's office.

SNAKE RIVER VALLEY IRRIGATION DISTRICT. A. E. Christensen, Secretary. P. O. Shelley.

LOANS— When Due.

- 5s '07 J-J \$275,000c...July 1 '17-'27
INTEREST is payable at the Shelley Banking Co., Shelley.

BOND. DEBT Oct 1910.

- \$275,000
INTEREST is payable at the Shelley Banking Co., Shelley.

SUNNYSIDE IRRIGATION DIST. E. D. Ford, Pres.

Welsler is the Post Office for this district.

LOANS— When Due.

- Irrigation Bonds
6s '10 J-J \$415,000c...Jan 1 '21-'30
INTEREST is payable in New York and Chicago.

BOND. DEBT Nov 11 '10.

- \$415,000
(Population in 1910 (est.)...15,000)

INTEREST is payable in New York and Chicago.

TWIN FALLS. Stuart H. Taylor, Clerk.

This city is in New Twin Falls County. Incorporated as a city of the second class April 1 1907.

LOANS— When Due.

- Street Bonds
6s '09 J-J \$10,000c...Jan 1 1929
(Subject to call after Jan 1 1919.)
5s '09 J-J \$35,000c...Oct 1 1929
(Subject to call after Oct 1 1919.)
5 1/2s '11 J-J \$33,000c...Jan 1 1931
(Subject to call after Jan 1 1921.)
5 1/2s '11 J-J \$7,000c...Jan 1 1921
(Subject to call after Jan 1 1921.)

BOND. DEBT Sept 1910.

- \$190,000
Total assessed val. 1909...1,564,104
(Population in 1900...4,600)

INTEREST is payable at the City Treasurer's office or in New York City at the First National Bank.

TWIN FALLS COUNTY. H. T. West, Auditor.

Twin Falls is the county seat.
LOANS— When Due. BOND, DEBT Sept 1910. \$750,000
Court-June Bonds. Total assessed val. 1910. 6,333,000
5s '09 J-J \$150,000. Feb 1 1929 (Assessment about 16% actual val.)
(Sub. to call 1-10th y'ly after 10th yr) State & Co. tax (per \$1,000) '10. \$29.70
Population in 1910 (est.). 22,000

INTEREST is payable at the National City Bank, New York.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding certain civil divisions in the State of Idaho which are not represented among the foregoing.

Table with columns: Location, Bonded Debt, Floating Debt, Assessed Tax, Population. Lists various counties and districts with their respective financial and demographic data.

State of Colorado.

ITS

DEBT, RESOURCES, &c.

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) 103,645
State Capital Denver
Governor (term expires Jan. 1911) John F. Shafroth
Sec'y of State (term expires Jan. 1911) James B. Pearce
Treasurer (term expires Jan. 1911) Wm. J. Galligan
Auditor (term expires Jan. 1911) Rhody Kenehan
LEGISLATURE meets biennially in odd years on the first Wednesday in January, and sessions are limited to 90 days.

HISTORY OF DEBT.—For early history of State debt see "State and City Supplement" of April 1895, p. 140. The present debt is as follows:

Table showing LOANS with columns: Name and Purpose, Interest, Principal, Payable, When Due, Outstanding. Lists various bond issues like Casual deficiency bonds, Insurrection bonds, etc.

INTEREST is payable at the Treasurer's office, Denver.

TOTAL DEBT, ETC.—The following shows the gross debt of the State and the cash offsets thereto on the dates named.

Table comparing Dec. 1 1909, Dec. 1 1908, Dec. 1 1907. Columns: Total, Net assets, Net debt, Estimated interest due.

Under an Act passed by the 1909 Legislature, the State Treasurer is empowered to exchange, at par and accrued interest, the \$950,000 3% 20-year coupon funding (Series of 1909) bonds authorized by this Act, for certain warrants of indebtedness issued during the years 1899, 1902 and 1904, for the purpose of suppressing insurrection and defending the State. Up to Nov. 18 1910 the State had exchanged \$849,300 bonds. V. 91, p. 1399.

DEBT AND TAX VALUATION.—The following shows the State's total assessed valuation, the State tax per \$1,000, and the total State debt for the years named:

Table with columns: Year, Total Assessed Valuation, State Tax (per \$1,000), Total Debt. Shows data from 1899 to 1910.

*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. In 1880 and prior to that date this poll tax was 50 cents per capita.

CONSTITUTIONAL AMENDMENTS.—An amendment proposing a change in Section 3 of Article XI, concerning the debt limitation of the State was voted upon at the election on Nov. 8 '10. The limitations are the same as before, except that provision is made for the creation of a bonded indebtedness to the amount of \$2,115,000, for the purpose of paying the principal and accrued interest of all the outstanding warrants issued by this State during and for the years 1887, 1888, 1889, 1892, 1893, 1894 and 1897. This amendment will be found in full in V. 89, p. 1363. Reference to four other amendments submitted at the same election is given in V. 91, p. 893. As soon as it is definitely determined by official count whether these amendments have carried or not, the fact will be reported in the State and City Department of the "Chronicle."

DEBT LIMITATION.—Colorado's constitutional debt limitations are found in Article 11 of the constitution and were published in the "State and City Supplement" of April 1895, pages 140 and 141.

The State is prohibited from contracting any debt by loan, except to provide for casual deficiencies, to erect public buildings for use of State, and suppress insurrection, &c. The amount contracted in any one year to provide for deficiencies in revenue may not exceed one-quarter of a mill on each dollar of valuation, and the aggregate may not exceed three-quarters of a mill until valuation equals \$100,000,000, and thereafter such debt shall not exceed \$100,000. For the erection of public buildings the debt incurred in any one year may not exceed one-half mill on each dollar of valuation, the aggregate not to exceed \$50,000. A debt, however, for public buildings

may be contracted at not exceeding in the aggregate three mills on each dollar of valuation provided the same be ratified by the voters.

Counties are prohibited from contracting debt by loan in any form, except for public buildings, roads and bridges, and such indebtedness is not to exceed in any one year \$1.50 on each \$1,000 in counties where the assessed valuation exceeds \$5,000,000, and \$3 on each \$1,000 in counties, the assessed valuation of which is less than \$5,000,000; the aggregate indebtedness of any county for all purposes (exclusive of debts contracted before the adoption of the Constitution) may not exceed twice the amount of the above limit, unless the question incurring such indebtedness shall be submitted to the qualified tax-paying electors; but the bonds, if any, be issued therefor, shall not run less than ten years, and the aggregate amount of debt so contracted shall not at any time exceed twice the rate upon the valuation last herein mentioned. Originally counties with a valuation of less than \$1,000,000 were not entitled to this privilege. The Constitution also provides that, with the approval of the tax paying electors, counties might issue bonds in liquidation of certain indebtedness existing prior to Dec. 31 1886.

School districts cannot incur debt without first submitting the proposition to the tax-payers; otherwise there is no limit in their case.

In the contracting of debts by cities and towns, provision must be made for a tax of not exceeding 1.2 mills on each dollar of valuation in order to pay annual interest and extinguish the debt within 15 years and in not less than 10 years. No debt can be created unless the question is first presented to the tax-paying electors, and the aggregate of the debt must never exceed 3% of valuation. Debts contracted for supplying water are excepted from the limit.

POPULATION OF STATE.—

Table showing population for 1900, 1890, 1880 with census data.

CITIES, COUNTIES AND TOWNS IN THE STATE OF COLORADO.

BADGER IRRIGATION DISTRICT. Geo. C. Simmons, Sec.
This district (P. O. Fort Morgan) is in Morgan County.
LOANS— When Due. BOND, DEBT Oct 1 1910. \$227,000
Municipal Bonds
6s '09 J-D \$227,000. June 1 '20-'29
(For maturity see V. 89, p. 869.)

BIJOU IRRIGATION DISTRICT. Galwey Layton, Sec.
An irrigation district (P. O. Fort Morgan) in Morgan County.
LOANS— When Due. BOND, DEBT Oct 1 1910. \$75,000
6s '05 J-D \$75,000. Nov 1 '16-'25
INTEREST payable in New York, (See V. 83, p. 51 for maturity.) and at the County Treasurer's office

BOULDER. Oliver P. Clark, City Clerk.
This is the county seat of Boulder County. Incorporated as a town Nov. 4 1871 and as a city April 18 1882.
Reservoir Bonds (Tax-Exempt).
5s '10 A-O \$100,000. Oct 1 1925
Water Bonds.—Tax exempt.
4 1/2s '05 J-J \$75,000. July 1 1920
4 1/2s A-O 65,000. Apr 1 1919
4s g J-J 30,000. July 2 1915
(Subject to call after July 2 1910.)
4 1/2s '06 M-N \$100,000. May 1 1921
4 1/2s '06 J-J 100,000. July 2 1921
4 1/2s g '08 J-J 30,000. July 1 1923
Fire Station Bonds.
5s g '08 J-J \$15,000. July 1 1923
(Subject to call after July 1 1914.)
INTEREST on the 4s is payable at American Exchange National Bank, New York; on the 4 1/2s due 1919 at the Hanover National Bank, New York; and on the 4 1/2s due 1920 at the City Treasurer's office or at the Harris Trust & Savings Bank, Chicago; and on the 4 1/2s due 1921 and 1923 at the Chemical National Bank, New York, or at Boulder.

BOULDER SCHOOL DISTRICT NO. 3. H. W. Allen, Secretary.
All bonds are tax-exempt.
LOANS— When Due. BOND, DEBT Oct. 1 1910 \$97,500
5s '09 J-J \$12,500. July 1 1914
(Subject to call July 1 1904.)
4s '03 J-J \$30,000. June 1 1918
(Subject to call June 1 1908.)
4s '05 J-D \$30,000. June 1 1920
(Subject to call June 1 1910.)
4s '06 J-D \$25,000. June 1 1921
(Subject to call June 1 1911.)
INTEREST payable in Boulder.
CANON CITY. G. R. Tanner, Mayor, Lewis P. Boyle, Treas.
This city is the county seat of Fremont Co. Incorporated April 2 1872.
LOANS— When Due. Water-Works Bonds.—(Continued).
5s '10 A-O \$25,000. 1925
6s '09 M-S \$60,000. Mch 16 1926
(Sub. to call 15 yrs. after date of issue)
4 1/2s A-O \$40,000. June 1 1923
(Subject to call 1913.)
Water-Works Bonds.
5s A-O \$225,000. 1923
(Subject to call after 1918.)
5s A-O 100,000. 1923
TAX FREE.—All bonds of this city are exempt from taxation.
CANON CITY SCHOOL DISTRICT NO. 1. Anna H. Burgess, Secretary.
4s '08 115,500. 1917
BOND, DEBT Oct 1910. 55,500
4 1/2s 31,000. Floating debt. 24,972
5s '10 12,000. 1930
Assessed valuation 1910. \$1,760,000
(Assess' abt. 1/3 to 1-5 actual value.)
School tax rate (per \$1,000) '10. \$26.00
Bros., New York.

CHAFFEE COUNTY. C. F. Johnson, Treasurer.
County seat is Buena Vista. All bonds are tax-exempt.
LOANS— When Due. BOND, DEBT Sept 1910. \$264,000
Assessed valuation 1909. 3,332,119
(Assessment about 1-3 actual value.)
State & Co. tax (per \$1,000) '09. \$23.60
Population in 1890 (Census). 1,612
Population in 1900. 7,085
Population in 1910 (est.). 12,000
INTEREST is payable in New York or at County Treasurer's office.
COLORADO SPRINGS. H. C. Henderson, Auditor; Chas. Chapman, City Clerk.
This city is situated in El Paso County. Incorporated Sept. 3 1872.
On May 11 1909 a new city charter embodying a commission form of government was adopted. V. 88, p. 1330. All bonds are taxable.
LOANS— When Due. Water Works Bonds.—
4s g '00 J-J \$55,000. Jan 2 1915
(Subject to call Jan. 2 1910.)
4s g '01 M-N \$60,000. Nov 1 1918
(Subject to call Nov. 1 1911.)
4s '02 M-N \$120,000. May 1 1917
(Subject to call May 1 1912.)
4s '03 206,000. June 1 1918
(Subject to call after June 1 1913.)
4s g '03 J-D \$205,000. June 1 1918
(Subject to call June 1 1913.)
4s '06 A-O \$90,000. Apr 2 1921
(Subject to call after Apr 2 1916.)
4s '09 Oct. 2 1915. \$25,000. Jan 1 1924
(Subject to call Jan 1 1919.)
Bridge and Viaduct Bonds.
4s '04 330,000. Sept 1 1924
(Subject to call after Sept 1 1914.)
GEN. BONDS Oct 1 1910. \$1,775,000
Assessment debt. 23,037
TOTAL DEBT Oct 1 1910 1,798,037
Total assessed val. 1909. 12,657,490
(Assessment about 40% actual value.)
City tax (per \$1,000) 1909. \$18.00
Population in 1880 (Census). 1,440
Population in 1900 (Census). 21,085
Population in 1910 (Census). 29,078

CITY PROPERTY.—The total amount of assets of the city for 1909 (est.) was \$5,000,000; of this amount \$4,000,000 represented the value of the entire water system.

INTEREST payable at City Treas. office or at Chemical Nat. Bank, N. Y. COLORADO SPRINGS SCHOOL DISTRICT NO. 11. Van E. Rouse, Sec. LOANS—When Due. 5s '08 J-J \$172,000—1915-1928 (Subject to call after 1915.) 5s '10 --- \$100,000—July 1 1930 (Subject to call after July 1 1920.) BOND, DEBT Sept 20 '10 \$227,000 Cash on hand 13,485 Assessed valuation 1910 14,101,000 (Assessment about 1-3 actual value.) School tax (per \$1,000) 1910 \$11.50 INTEREST is payable at the County Treasurer's office and New York. TAX-FREE.—Bonds are exempt from taxation.

DENVER. Robert W. Speer, Mayor; A. K. Vickery, Aud. Denver is situated in Denver County. Under the Rush Amendment to the Constitution (Chapter 46, Laws of 1901), adopted November 1902, the City of Denver and various suburban towns have been united to form what is known as the City and County of Denver. V. 76, p. 554. New counties of Adams and South Arapahoe were formed out of portions of the old County of Arapahoe not included in the new City and County of Denver. The State Supreme Court on Feb. 27 upheld the constitutionality of the Rush Amendment. On March 29, 1904 a new charter was adopted. See V. 78, p. 1409. Under decisions of the State Supreme Court handed down in November 1904, Capitol Hill Sewer, Fourteenth Street Viaduct, Broadway Storm Sewer and Eighth Avenue Paving Bonds are a charge upon the property owners, payable by assessments. V. 79, p. 2221.

Water Works.—The value of the plant of the Denver Union Water Co. has been fixed at \$14,400,000. V. 88, p. 955. This city on May 17 1910 defeated a proposition to grant a new franchise to the company, and on Sept. 6 1910 voted in favor of issuing \$8,000,000 bonds for a municipal plant. V. 91, p. 665. An appeal has now been taken to the U. S. Circuit Court of Appeals from the order issued Sept. 5 1910 by Judge Lewis of U. S. Circuit Court restraining the sale of these bonds. V. 91, p. 1193.

Assessment bonds. \$3,407,200 TOTAL DEBT July 1 '10. 4,320,800 Sinking fund. 753,720 NET DEBT July 1 1910. 4,067,080 Assessed valuation, real. 99,210,925 Assessed val., personal. 33,698,075 Total valuation 1909. 132,909,000 (Assessment about 60% actual value) Total assessed val 1910. 134,344,810 Total tax rate (per \$1,000) '09. \$35.00 Population in 1890 (Census) 106,713 Population in 1900 (Census) 133,859 Population in 1910 (Census) 213,341

INTEREST on all bonds is payable at the Mercantile Trust Co., New York; the funding, refunding and park bonds interest also payable at the City Treasurer's office.

CITY PROPERTY.—On Jan. 1 1910 the city possessed real estate park and other property valued at \$15,500,000.

DENVER SCHOOL DISTRICT NO. 1. W. A. E. Stutt, Secretary. Under Chapter 46, Laws of 1901 (Rush Amendment to the Constitution), adopted in 1902, all the various school districts in what is now known as the City and County of Denver were united into one district, known as above. See V. 76, p. 554. These districts are Nos. 1, 2, 5, 7, 17, 18, 21, 24, 35, 44, 69 and 98 of the old County of Arapahoe. The principal and interest of the bonds of each of the old districts remain a charge against the district which voted such bonds. The bonds below are all that are now outstanding against the district:

LOANS—When Due. District No. 2— 4 1/2s J-J \$8,000—Jan 1 1918 (Subject to call Jan. 1 1908.) 4 1/2s F-A \$75,000—Aug 1 1920 (Subject to call Aug 1 1910.) District No. 7— 5s J-J \$12,000—July 1 1918 (Subject to call July 1 1908.) 4 1/2s M-S \$24,000—Sept 1 1922 (Subject to call Sept. 1 1912.) District No. 17— 4 1/2s J-D \$133,000—Dec 20 1917 (Subject to call Dec. 20 1907.) 4s M-N \$55,000—May 15 1922 (Subject to call May 15 1907.) District No. 21— 5s M-S \$34,000—Mch 15 1918 (Subject to call Mch. 15 1908.) BOND, DEBT Sept 19 '10 \$341,000 Total assessed val. 1909 132,909,000 School tax rate (per \$1,000) 1909 \$8.50 (General) 2.00 Population in 1910 213,341

INTEREST is payable in Denver and New York City.

DENVER—GREELEY VALLEY IRRIGATION DISTRICT. A district in Adams and Weld counties. A. J. Standley, Secretary of Board of Directors. P. O. Hudson. LOANS—When Due. 6s '09 J-D \$2,000,000—Apr 5 '20-'29 (For maturity see V. 88, p. 958.) INTEREST payable at offices of Treasurers of either of above counties (For maturity see V. 88, p. 958.) or at Court & Comm. Tr. & S. Bk. Chie.

DENVER—ST. VRAIN MUNICIPAL IRRIGATION DISTRICT. R. W. Benedict, Secretary.

Fort Lupton is the post office for this district. Of the total of bonds given below, \$414,000 have been issued to date of statement.

LOANS—When Due. 6s '09 J-D \$1,225,000—1920-1929 (Part due each year.)

DURANGO. Jacob G. Wilson, City Clerk. This city is the county seat of La Plata County. Incorporated 1881. Bonds are taxable.

LOANS—When Due. Water Works Bonds— 5s M-S \$130,000—Mch 3 1918 (Subject to call March 3 1913.) Refunding Water Bonds— 5s '04 J-D \$105,000—Dec 1924 (Subject to call 1914.) Sewer Bonds— 6s J-D \$8,000—Dec 1 1910 INTEREST on the water bonds is payable at the City Treasurer's office and at N. W. Harris & Co., New York. FLORIDA MESA IRRIGATION DISTRICT. This district (P. O. Durango) is in La Plata County. LOANS—When Due. 6s '10 J-D \$1,050,000—Aug 1 '21-'30 (Part due each year.) BOND, DEBT Aug 1910 \$1,050,000

ENGLEWOOD. This place is in Arapahoe County. LOANS—When Due. Water-Plant Bonds. 6s '09 J-J \$100,000—Jan 15 1924 (Subject to call after Jan. 15 1919.)

FLORENCE. Thomas M. Howells, City Treasurer. This city is in Fremont County. Incorporated Sept. 7 1887. LOANS—When Due. Refunding Water Bonds. 5s '09 J-J \$85,000—Jan 2 1929 (Subject to call after Jan. 2 1919.) Sewer Bonds. 6s J-D \$8,000—Dec 1 1910 INTEREST on the water bonds is payable at the City Treasurer's office and at N. W. Harris & Co., New York.

FORT COLLINS. R. S. Fedder, City Clerk. This city is in Larimer County. Incorporated Feb. 2 1883. LOANS—When Due. Refunding Water Bonds— 4s M-N \$105,000—Nov 4 1915 (Subject to call Nov. 4 1900.) Water Bonds. 4 1/2s A-O \$160,000—Dec 1 1918 (Subject to call Dec. 1 1913.) 4 1/2s A-O \$75,000—Oct 15 1924 (Subject to call Oct 15 1919.) INTEREST on water bonds due 1924 is payable at City Treasurer's office or at National City Bank, N. Y. City; on other bonds at City Treas. office.

FORT MORGAN. C. C. Ricket, Clerk. This city is in Morgan County. Incorporated as a town Aug. 8 1887 and organized as a city of the second class April 20 1908.

LOANS—When Due. Water Works Bonds. 5 1/2s '03 J-J \$40,000—July 1 1918 (Subject to call after July 1 1913.) 5 1/2s '08 M-S \$55,000—Sept 1 1923 (Subject to call after Sept 1 1918.) Electric-Light Bonds. 5s '06 J-J \$7,500—July 1 1921 (Subject to call after July 1 1916.)

INTEREST on water bonds of 1903 is payable at Kountze Bros., N. Y.; on electric-light bonds at First National Bank of Denver or at City Treasurer's office; and on water bonds of 1908 at Carnegie Trust Co., N. Y.

FORT MORGAN SCHOOL DISTRICT NO. 3. L. C. Baker, Secretary. LOANS—When Due. Building Bonds. 5s '08 A-O \$15,000—Apr 1 1923 (Subject to call after April 1 1913.) Refunding Bonds. 5s '08 A-O \$15,000—Apr 1 1928 (Subject to call after April 1 1918.)

INTEREST on 1908 bonds is payable at County Treasurer's office

FORT MORGAN IRRIGATION DISTRICT. L. C. Baker, Secretary. P. O. Fort Morgan. BOND, DEBT Nov 1910 \$170,000 Assessed valuation 1909 1,700,000 Tax rate (per \$1,000) 1909 \$6.00

FRUITA. W. A. Merrill, Mayor; E. L. Penfield, Clerk. This city is in Mesa County. LOANS—When Due. Water Bonds. 6s '06 M-S \$85,000—Mch 1 1921 (Subject to call after Mch 1 1916.) 6s '07 A-O \$25,000—Oct 1 1922 (Subject to call after Oct 1 1917.)

INTEREST payable at Town Treas. office and at Kountze Bros., N. Y.

GARFIELD COUNTY. J. A. McRae, Treasurer. County seat is Glenwood Springs. LOANS—When Due. Refunding Bonds. 5s A-O \$99,300—Apr 1 1920 (Subject to call April 1 1911.) 5s A-O \$67,000—Apr 1 1922 (Subject to call April 1 1912.) 6s A-O \$22,000—Apr 1 1915 (Subject to call 1905.)

BOND, DEBT May 1910 \$188,300 Total assessed val. 1909 4,131,250 (Assessment about 30% actual value) State & Co. tax (per \$1,000) '09 \$34.00 Population in 1890 4,478 Population in 1900 5,835 Population in 1909 (est.) 10,000 INTEREST is payable in New York

GOLDEN. A. B. Tripp, Clerk. This city is in Jefferson County. LOANS—When Due. Water Works Bonds. 6s \$100,000—1918 40,000—1914 Population in 1904 2,152

INT. at Kountze Bros., N. Y., and at Woods-Ruby Nat. Bk., Golden.

GRAND JUNCTION. H. F. Vorbeck, Com. of Fin. & Supp. This city is the county seat of Mesa County. Incorporated Aug. 30 1882. LOANS—When Due. Water Works Bonds. 5s J-D \$22,000—Dec 1 1914 (Subject to call after Dec 1 1909) 5s A-O \$50,000—Apr 1 1923 Refunding Water Bonds. 6s '09 J-J \$65,000—1929 (Subject to call after 1919) INTEREST is payable at New York.

GRAND VALLEY IRRIGATION DIST. F. S. Green, Sec. This district (P. O. Grand Valley) is in Garfield County. LOANS—When Due. BOND, DEBT Oct 1910 \$425,000 INTEREST payable at County Treasurer's office in Glenwood Spgs., or at the Chase National Bank in New York City.

GREELEY. W. A. Hotchkiss, Clerk. This city is in Weld County. Incorporated as a town May 29 1871 and as a city of the second class March 1 1886. LOANS—When Due. Water Works Bonds. 5s '09 \$65,000—1929 4 1/2s '06 A-O \$350,000—Apr 2 1921 (Subject to call Apr 2 1916.) City Hall Bonds. 5s '07 M-S \$25,000—July 1 1922 (Subject to call after July 1 1917.)

Refunding Water Bonds. 1029 \$65,000 Assessed valuation 1910 2,733,330 (Assessment about 1-3 actual value) Total tax (per \$1,000) 1909 \$66.00 Population in 1900 3,023 Population in 1910 (est.) 8,500 INTEREST on refunding bonds is payable at New York Trust Co., New York, on the water works bonds at the Hanover National Bank, New York, and on the city-hall bonds at the Greeley National Bank.

GREELEY SCHOOL DISTRICT NO. 6. W. C. Thomas, Sec'y. 4 1/2s \$24,000—1917 (Subject to call 1907.) 5s '10 A-O \$62,000—Oct 1 1925

BOND, DEBT Oct 1910 \$126,000 Assessed valuation 1910 3,085,780

GREELEY—POUDRE IRRIGATION DISTRICT. F. M. Eastlack, Sec'y Board of Directors, Room 12, First National Bank Building, Greeley.

A district in Weld County. The bonds below were confirmed by the District Court of Weld County on July 26 1910. V. 91, p. 540.

LOANS—When Due. Irrigation Bonds. 6s '09 J-D \$5,100,000—Dec 1 '20-'29 (For maturity see V. 91, p. 540.) BOND, DEBT Oct 1910 \$5,100,000

INTEREST payable at the County Treasurer's office in Greeley or at Farson, Son & Co., Chicago, Ill.

GUNNISON COUNTY. P. J. Hurley, County Clerk. Gunnison is the county seat. LOANS—When Due. Refunding Bonds. 4s A-O \$379,600—1919 (Subject to call 1909.) BOND, DEBT May 1 1910 \$379,600

INTEREST payable at County Treas. office or at Kountze Bros., N. Y.

HENRYLYN IRRIGATION DIST. J. H. Ledgerwood, Sec. A district (P. O. Hudson) in Weld County. LOANS—When Due. Irrigation Bonds. 6s '09 \$4,387,000—Dec 1 '20

HIGHLANDS. (See Denver.) HIGHLAND IRRIGATION DISTRICT. Jno. A. Murphy, Sec. Las Animas is the post office for this district. LOANS—When Due. Irrigation Bonds. 6s '09 J-D \$100,000—Dec 1 '19-'20 (Part due each year.) 6s '10 J-D \$25,000—Mch 1 '20-'30 (Part due each year.)

BOND, DEBT Sept 22 '10 \$125,000

INTEREST payable at County Treasurer's office or at Hanover National Bank, New York City.

INTEREST on 1908 bonds is payable at County Treasurer's office

INTEREST on 1908 bonds is payable at County Treasurer's office

INTEREST on 1908 bonds is payable at County Treasurer's office

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HINSDALE COUNTY. F. S. Williams, Treasurer.

County seat is Lake City. See "State and City Section" for Nov. 27 1909 for remarks concerning waiving of interest on old bonds. \$146,700 of the old issues have been refunded, leaving \$5,390 still outstanding up to Sep. 17, 1910.
LOANS— When Due. BOND. DEBT Sept 1910...\$145,700
Assessed valuation 1909... 587,399 (Assessment about 1-3 actual value.)
State & Co tax (per M) 1909...\$18 10
Population in 1890... 802
Population in 1900...1,609
Refunding Bonds. A-O \$107,700...1920 (Subject to call 1910.)
4s J-J \$38,000...1920 (Subject to call 1910.)
INTEREST is payable at the office of the County Treasurer or at the office of Coler & Co., New York.

HOLBROOK IRRIGATION DIST. Frank Stansfield, Sec.

This district (P. O. La Junta) is in Otero County.
LOANS— When Due. BOND. DEBT Sept 19 '10...\$650,000
Total assessed val. 1909... 600,000 (Assessment about 1-3 actual value.)
Total tax rate (per \$1,000) '09...\$35.40
INTEREST is payable at the County Treasurer's office or at the Chase National Bank, New York City.

JULESBURG IRRIGATION DISTRICT. C. M. Harris, Sec.

An irrigation district in Sedgwick County.
LOANS— When Due. BOND. DEBT Oct. 1910...\$615,000
Assessed valuation 1910... 920,000
6s '10 J-D 150,000...1921-1930 (Assessment about 1/2 actual value.)
Population in 1890...14,663
Population in 1900...18,094
INTEREST on the 1910 bonds is payable at the County Treasurer's office or at Kountze Bros. in N. Y. City; on other bonds at office of County Treasurer or at the Hanover National Bank, New York City.

LAKE COUNTY.

Leadville is the county seat. All litigation with the old bondholders was settled back in 1901 (see "State & City" Section for May 29 1909) and since then interest has been regularly paid.

LOANS— When Due. Judgment debt (add'l)... \$6,000
Assessed valuation 1908...5,942,321
State & Co. tax (per \$1,000) '09...\$26.50
Population in 1890...14,663
Population in 1900...18,094
County Bonds. A-O \$847,400...Nov 15 1921 (Subject to call Nov 15 1911.)
BOND. DEBT Nov 1909...\$647,400
INTEREST is payable at Kountze Bros., New York.

LAMAR. C. W. Heaton, Clerk.

This town is in Prowers County.
LOANS— When Due. Water-Works Bonds. INTEREST is payable at the Town Treasurer's office or at the Chemical National Bank in New York.
5s '07 M-S \$150,000...Sept 1 1922 (Subject to call after Sept. 1 1917.)

LA PLATA COUNTY. O. P. Frary, Treasurer.

County seat is Durango.
LOANS— When Due. BOND. DEBT Mch 10 '10...\$128,500
Assessed valuation 1909...5,536,711 (Assessment about 1-3 actual value.)
State & Co. tax (per \$1,000) '09...\$23.80 (Assessment about 1-3 actual value.)
Population in 1900...7,016
Bros., New York.
Refunding Bonds. 4 1/2s M-S \$91,500...Mch 1 1921 (Subject to call Mch 1 1911.)
4 1/2s semi-an \$35,000...1923 (Subject to call 1913.)
INTEREST is payable at Kountze Bros., New York.

LAS ANIMAS. (Miss) Frances Cahill, Clerk.

This city is in Bent County.
LOANS— When Due. Water Works Bonds. INTEREST is payable at the Merchants' Nat. Bank, N.Y. City.
6s '08 J-J \$100,000...July 1 1928 (Subject to call after July 1 1918)
BOND. DEBT J. 1910...\$185,000
INTEREST is payable at the National Bank of Commerce in New York.

LAS ANIMAS COUNTY. L. R. Horn, Clerk Board of County Supervisors.

County seat is Trinidad. Bonds are all subject to call.
LOANS— When Due. (Assessment about 2-5 actual value)
County Bonds. A-O \$119,000...1914
BOND. DEBT Sept 15 '10...\$155,000
Assessed valuation 1909...12,372,828
Population in 1890...50,000
Population in 1910 (est.)...50,000
INTEREST is payable at the First National Bank, New York.

LONGMONT. Geo. H. Stonex, Clerk.

This city is in Boulder County. Incorporated Jan. 7 1873.
LOANS— When Due. Sewer Bonds. INTEREST is payable at the Hanover National Bank, N. Y. City; on other bonds at the City Treasurer's office.
4s A-O \$110,000...Oct 1 1917 (Subject to call Oct 1 1912.)
5s J-J \$12,000...July 2 1921 (Subject to call after July 2 1915.)
4 1/2s g '10 J-J \$165,000...Jan 1 1925 (Subject to call after Jan. 1 1920.)
5 1/2s g '10 F-A \$30,000...Aug 1 1925 (Subject to call Aug 1 1920.)
6s F-A \$35,000...Aug 1 1916 (Subject to call Aug 1 1902.)
BOND. DEBT Sept 19 '10...\$100,000
Assessed valuation 1909... 918,000 (Assessment about 1/2 actual value.)
Total tax (per \$1,000) 1909...\$68.00
Population in 1890... 698
Population in 1900...1,091
Population in 1905...5,200
Population in 1910 (est.)...6,500

LONGMONT SCHOOL DISTRICT NO. 17. Gertrude Seckner, Secretary.

LOANS— When Due. BOND. DEBT Apr 1910...\$54,000
Assessed valuation 1910...2,377,036 (Assessment about 40% actual val.)
City tax (per \$1,000) 1909...\$16.50
Population in 1910 (est)...7,000
INTEREST is payable in Boulder.

LOVELAND. I. G. McCreery, Treasurer.

This city is in Larimer County. Incorporated 1879.
LOANS— When Due. Water Works Bonds. INTEREST is payable at the National City Bank, New York, or at office of the City Treasurer.
5s g M-N \$40,000...Nov 1 1927 (Subject to call 1912.)
5s J-J \$50,000...July 1 1916 (Subject to call July 1 1911.)
5s F-A \$10,000...Aug 1 1920 (Subject to call 1915.)
BOND. DEBT Sept 19 '10...\$100,000
Assessed valuation 1909... 918,000 (Assessment about 1/2 actual value.)
Total tax (per \$1,000) 1909...\$68.00
Population in 1890... 698
Population in 1900...1,091
Population in 1905...5,200
Population in 1910 (est.)...6,500

MANITOU. H. J. Ross, Recorder.

This town is in El Paso County. Incorporated July 1876.
LOANS— When Due. Refunding Water Bonds. INTEREST payable at Town Treas. office or at Chemical Nat. Bk., N. Y.
6s A-O 15 \$40,000...Oct 15 1917
5s M-N 25,000...Nov 1 1929 (Subject to call Nov 1 1914.)
5s '09 M-N \$14,000...May 1 1929 (Subject to call after May 1 1919.)
BOND. DEBT Sept 19 '10...\$100,000
Assessed valuation 1909... 918,000 (Assessment about 1-3 actual value.)
Total tax (per \$1,000) 1909...\$68.00
Population in 1890... 698
Population in 1900...1,091
Population in 1910 (est)...2,000

MESA COUNTY IRRIGATION DISTRICT. Chas. H. Hampton, Secretary.

Pallada is the post office for this district.
LOANS— When Due. BOND. DEBT Jan 1910...\$188,000
Assessed val. 1909 (est)... 290,000
Irrigation Bonds. 6s '10 J-D \$88,000...1930 (Subject to call after 1925.)

MONTEZUMA VALLEY IRRIGATION DISTRICT. S. J. Smith, Secretary of Board.

An irrigation district (P. O. Cortez) in Montezuma County.
LOANS— When Due. BOND. DEBT Sept 1 1910...\$795,000
Total assessed val. 1909... 70,000
Floating debt... 930,000 (Assessment 1/2 to 1-3 actual value.)
Total tax (per \$1,000) 1909...\$37.00 to \$52.00
Population in 1910 (est.)...2,000
Irrigation Bonds. 6s '05 J-D \$528,500...1917-1926 (U.S. 82, p. 1258 for maturity.)
6s '06 J-D \$238,500...1917-1926
INTEREST is payable at the office of the County Treasurer.

MONTE ROSE. Laura Callaway, Clerk.

This city is the county seat of Montrose County. Incorporated as a town 1883, as a city of second class March 1 1906.
LOANS— When Due. BOND. DEBT Apr 12 1909...\$144,600
Assessed valuation 1909... 697,112 (Assessment about 1-3 actual value.)
Total tax rate (per \$1,000) '08...\$15.00
Water Bonds. 5s '05 J-J \$80,000...July 1 1920 (Subject to call July 1 1915.)
Renewal Water Bonds. 5s '09 J-D \$10,000...Dec 1 1929 (Subject to call Dec 1 1914.)
INTEREST on water bonds of 1905 is payable at Town Treasurer's office or in New York City.

MONTE ROSE COUNTY. T. W. Monell, County Clerk.

County seat is Montrose.
LOANS— When Due. BOND. DEBT Mch 1910...\$150,000
Assessed valuation 1909...2,973,000 (Assessment about 1-5 actual value.)
State & Co. tax (per \$1,000) '09...\$30.00
Population in 1900...4,535
Population in 1909 (est.)...17,500
INT. payable at Co. Treas's office or at Kountze Bros., New York.
Refunding Bonds. 5s F-A \$121,000...Feb 1 1922 (Subject to call Feb 1 1912.)
5s J-D \$26,000...Dec 1 1923 (Subject to call Dec 1 1913.)
4 1/2s M-S \$3,000...Mch 1 1920 (Subject to call Mch 1 1910.)

NORTHERN DELTA IRRIGATION DISTRICT. W. H. Burnett, Secretary.

This district (P. O. Delta) is in Delta County. Of the \$140,000 bonds mentioned below, \$40,000 have been issued up to date of statement.
LOANS— When Due. BOND. DEBT Oct 20 '10...\$140,000
Total tax rate (per \$1,000) '10...\$48.00
Canal and Water Rights Pur Bds. 6s '10 J-D \$140,000...1921-1930 (For maturity see V. 90, p. 462.)

NORTH DENVER IRRIGATION DISTRICT.

This district is in Adams County.
LOANS— When Due. INTEREST is payable at the Continental & Commercial Trust & Sav. Bank, Chicago, Ill., or at Co. Treasurer's office in Brighton, Colo.
6s '09 J-D \$400,000...Oct 1 '20-'29 (Part due each year.)

NORTH STERLING IRRIGATION DISTRICT. John E. Fetzer, Secretary.

A district (P. O. Sterling) in Logan County.
LOANS— When Due. BOND. DEBT Sept '10...\$2,080,000
Ditch and Reservoir Bonds. INT. payable at County Treasurer's office in Sterling or at office of Farson, Son & Co., N. Y. City.
6s '09 J-D \$2,080,000...June 1 '20-'29 (For maturity see V. 89, p. 679.)

ORCHARD MESA IRRIGATION DIST. Geo. Smith, Sec.

A district (P. O. Grand Junction) in Mesa County.
LOANS— When Due. 6s '09 J-D \$175,000...Dec 1 '19-'29
6s g A-O \$900,000...BOND. DEBT May 1909...\$900,000

OTERO IRRIGATION DISTRICT. C. A. Beerbohm, Sec.

This district (P. O. La Junta) is in Otero County.
LOANS— When Due. INTEREST is payable at the Merchants' Nat. Bank, N.Y. City.
Irrigation Bonds. 6s '02 --- \$100,000...1910-1922

PALISADE IRRIGATION DISTRICT. Harry W. Harris, Secretary.

This district (P. O. Grand Junction) is in Mesa County.
LOANS— When Due. BOND. DEBT Oct 1910...\$248,000
Assessed valuation 1909... 15,000
Floating debt... 1,200,000
Total assessed val., 1909...1,200,000
6s '05 --- \$160,000...1916-1925 (Part due each year.)
6s '10 J-D \$88,000...1921-1930 (Part due each year.)

PARK CREEK IRRIGATION DIST. R. Q. Fenny, Sec.

A district (P. O. Fort Collins) in Larimer County.
LOANS— When Due. BOND. DEBT Oct 1910...\$72,000
6s '10 J-D \$72,000...June 1 '21-'30 (Part due each year.)
INTEREST is payable at the County Treasurer's office.

PIPKIN COUNTY. Jas. W. Hetherby, Clerk

County seat is Aspen.
LOANS— When Due. BOND. DEBT Oct 28 1910...\$409,000
Assessed valuation 1909...2,266,200
State & Co tax (per M) 1909...\$37.60
Population in 1890...8,929
Population in 1900...7,020
Population in 1908 (est)...8,000
Judgment Bonds. 8s A-O \$31,000...Oct 1 1911 (Subject to call Oct 1 1901.)
Refunding Bonds. 5s M-N \$390,500...May 1 1920 (Subject to call May 1 1910.)
INTEREST is payable at New York City and at office of County Treas.

PUEBLO. M. W. Glenn, Auditor.

Pueblo is situated in Pueblo County. Incorporated March 22 1870. The city of Bessemer was annexed to Pueblo in January 1894.
LOANS— When Due. Refunding Sewer Bonds. 4 1/2s '05 J-E \$43,000...Dec 1 1925 (Subject to call Dec 1 1915.)
Bridge and Viaduct Bonds. 5s J-D \$120,000...Dec 1 1918 (Subject to call Dec 1 1913.)
Statement of Debt Jan. 1 1910. General bonded debt...\$299,000
Water debt (special)...1,385,000
Park debt (special)... 378,590
Storm-sewer debt (special)... 188,000
Paving district debt (spec)... 286,000
BOND. DEBT Jan 1 1910...2,540,500
Floating debt... 427,683
TOTAL DEBT Jan 1 1910...2,974,183
Value of city property '10... 707,254
Assessed valuation, real...13,735,564
Assessed val., personal...2,450,000
Total valuation 1909...16,185,564 (Assessment about 60% actual val.)
Tax rate (per \$1,000) 1909-- Northside...\$49.10
Eastside... 42.90
Southside... 49.80
Bessemer... 48.00
Population in 1890...24,158
Population in 1900...23,557
Population in 1910 (Census)...44,395
Park Bonds. 5s g J-J \$70,000...Jan 1 1912 (Subject to call Jan 1 1907.)
5s g M-N \$10,500...Nov 1 1918 (Subject to call)
5s M-S \$5,000...Sept 1 1915 (Subject to call Sept 1 1910.)
5s M-N \$175,000...Nov 20 1914 (Optional ten years after date.)
5s '04 M-N \$15,000...May 2 1919 (Subject to call May 2 1914.)
Water Works Bonds. 4 1/2s g J-J \$118,000...Jan 2 1914 (Subject to call Jan 2 1904.)
Refunding Water Bonds. 4 1/2s '03 J-D \$150,000...Dec 1 1918 (Subject to call \$15,000 yearly.)
4 1/2s A-O \$17,000...Apr 1 1914 (Subject to call)
Water Plant Purchase Bonds. 4 1/2s '06 J-J \$562,000...July 1 1931 (Subject to call 10% yearly after 1916)
Sewer Bonds. 6s M-S \$198,000...Sept 1 1921 (Subject to call any time.)
Refunding Bonds. 4 1/2s '07 J-D \$136,000...June 1 1927 (Subject to call after June 1 1917.)
Pueblo Water Co. Bonds (assured) 6s A-O \$488,000...Apr 1 1911
INTEREST on refunding bonds of 1907 is payable at Chase Nat. Bank, N. Y. City; on other bonds in N. Y. City, part at Chase Nat. Bank and part at First Nat. Bank; also at office of City Treasurer.

PUEBLO SCHOOL DISTRICT NO. 1. E. J. Scott, Secretary.

This is district No. 1 of Pueblo County. Bonds are tax exempt.
LOANS— When Due. BOND. DEBT Oct 20 '10...\$153,000
Sinking fund... 2,215
Assessed valuation 1910...10,069,390 (Assessment about 1/2 actual value.)
School tax (per \$1,000) 1909...\$11.40
Population in 1910 (est.)...25,000
Refunding Bonds. 5s g M-N \$128,000...Nov 1917 (Subject to call Nov. 15 1907.)
Building Bonds. 4s M-S \$25,000...Sept 1920 (Subject to call.)

PUEBLO SCHOOL DISTRICT NO. 20. C. E. Saxton, District Secretary.

LOANS— When Due. BOND. DEBT May 20 '10...\$180,000
Assessed valuation 1909...11,061,952 (Assess't about 1-3 to 1/2 actual value.)
School tax (per \$1,000) 1909...\$12.60
Population in 1909 (est.)...30,000
School Bonds. 4s '04 F-A \$95,000...Aug 1 1919 (Subject to call Aug. 1 1909.)
Refunding Bonds. 4 1/2s M-S \$85,000...1917 (Subject to call after 1907.)
INTEREST payable in N. Y. City.

PUEBLO COUNTY. E. C. Highberger, Clerk.

County seat is Pueblo. The State Supreme Court on Nov. 1 1909 declared valid the bonds given below. V. 89, p. 1293.

Table with columns: LOANS, Refunding Bonds, BOND, DEBT, Interest is payable at the First County Treasurer's office.

RIO GRANDE COUNTY. Eck Farrow, Clerk

Del Norte is the county seat. LOANS—When Due. Assessed valuation 1909—\$2,307,670

Table with columns: LOANS, Refunding Bonds, BOND, DEBT, Interest is payable at Kountze Bros., New York City.

RIVERSIDE IRRIGATION DIST. J. S. Campbell, Sec.

A district (P. O. Fort Morgan) in Morgan County. BOND, DEBT Mch 15 '08—\$747,500

Table with columns: LOANS, Refunding Bonds, BOND, DEBT, Interest is payable at the National Bank of Commerce, New York City

ROCKY FORD. E. L. McKelvey, Clerk.

This city is in Otero County. Sewer Bonds. Assessed valuation 1909—\$37,500

Table with columns: LOANS, Refunding Bonds, BOND, DEBT, Interest is payable at Kountze Bros., N. Y., or at City Treasurer's office.

SAN ARROYA IRRIGATION DISTRICT. W. A. Dregman, Secretary.

This district (P. O. Fort Morgan) is in Morgan County. BOND, DEBT Sept 1 '10—\$235,000

Table with columns: LOANS, Refunding Bonds, BOND, DEBT, Interest is payable in Silverton or New York City.

SAN JUAN COUNTY. F. J. Bawden, Treasurer.

County seat is Silverton. BOND, DEBT Oct 1910—\$102,700

Table with columns: LOANS, Refunding Bonds, BOND, DEBT, Interest is payable at Kountze Bros., New York City.

SAN MIGUEL COUNTY. D. Lee Staley, Treasurer.

County seat is Telluride. All bonds are exempt from taxation. BOND, DEBT Sept 1910—\$125,000

Table with columns: LOANS, Refunding Bonds, BOND, DEBT, Interest is payable at Kountze Bros., New York City.

SOUTH DENVER. See Denver.

STERLING. J. P. Burke, Clerk.

This city is in Logan County. BOND, DEBT Sept 28 '10—\$106,500

Table with columns: LOANS, Refunding Bonds, BOND, DEBT, Interest is payable at Sterling

TRINIDAD. Sol H. Jaffa, Treasurer.

This city is situated in Las Animas County. BOND, DEBT Dec. 30 1879

Table with columns: LOANS, Refunding Bonds, BOND, DEBT, Interest is payable at the German-American Trust Co., Denver

TRINIDAD SCHOOL DISTRICT NO. 1. Dr. L. Freudenthal, Secretary.

Bonds are tax-exempt. BOND, DEBT Nov 1908—\$506,558

Table with columns: LOANS, Refunding Bonds, BOND, DEBT, Interest is payable at Kountze Bros., New York.

VICTOR. Si Paxson, Mayor; L. W. Thayer, Clerk.

This city is in Teller County. BOND, DEBT Nov 1908—\$506,558

Table with columns: LOANS, Refunding Bonds, BOND, DEBT, Interest is payable at Kountze Bros., New York.

ADDITIONAL STATEMENTS.

Table with columns: Location, Bonded Debt, Floating Debt, Assessed Valuation, Tax per Pop'n.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per Pop'n.

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

LEGISLATURE meets biennially in odd years on the second Monday in January, and sessions are limited to 60 days.

Table with columns: Name and Purpose, Interest Payable, When Due, Outstanding.

PAR VALUE.—Bonds are in pieces of \$1,000 each.

INTEREST on the bonds of 1897 is payable at the Decret National Bank, Salt Lake City, or at the office of Wells, Fargo & Co., New York

BONDED DEBT Sept. 1 1910 was \$900,000; on the same date the cash on hand amounted to \$540,058.

TAX VALUATION.—In 1909 the total assessed valuation was \$172,526,155, as follows: Real estate, \$95,809,166; personal property, \$40,069,658; railroads, &c., \$26,408,413; telegraph and telephone companies, \$1,807,400

CONSTITUTIONAL AMENDMENTS.—At the general election held Nov. 8 1910 four amendments to the Constitution were voted upon.

DEBT LIMITATION.—The indebtedness of this State is limited by its Constitution. The sections relating to State debt are found in Article XIV.

SECTION 1. 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.

SECTION 2. The State may contract debts to repel invasion, suppress insurrection, or to defend the State in war but the money arising from the contracting of such debts shall be applied solely to the purpose for which it is obtained.

SECTION 3. All moneys borrowed by, or on behalf of the State, or any legal subdivision thereof, shall be used solely for the purpose specified in the law authorizing the loan.

SECTION 4. The State shall not assume the debt, or any part thereof, of any county, city, town or school district.

SECTION 5. The 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.

COUNTIES, CITIES, TOWNS, &c.—The Constitutional provisions relating to the debt of counties, cities, towns, school districts and other municipal corporations will be found in Sections 3, 4, 5 and 7 of Article XIV.

SECTION 3. No debt in excess of the taxes for the current year shall be created by any county or subdivision thereof, or by any school district therein, or by any city, town or village, or any subdivision thereof in this State; unless the proposition to create such debt shall have been submitted to a vote of such qualified electors as shall have paid a property tax therein, in the year preceding such election, and a majority of those voting thereon, shall have voted in favor of incurring such debt.

SECTION 4. When authorized to create indebtedness as provided in Section 3 of this Article, no county shall become indebted to an amount, including existing indebtedness, exceeding 2% of the value of the taxable property therein, the value to be ascertained by the last assessment for State and county purposes, previous to the incurring of such indebtedness; except that in incorporated cities the assessment shall be taken from the last assessment for city purposes, provided, That no part of the indebtedness allowed in this section shall be incurred for other than strictly county, city, town or school district purposes.

SECTION 7. Nothing in this Article shall be so construed as to impair or add to the obligation of any debt heretofore contracted, in accordance with the laws of Utah Territory, by any county, city, town or school district, or to prevent the contracting of any debt, or the issuing of bonds therefor, in accordance with said laws, upon any proposition for that purpose, which, according to said laws, may have been submitted to a vote of the qualified electors of any county, city, town or school district before the day on which this Constitution takes effect.

SECTION 1884, Chapter 15, of the Revised Statutes, limits the indebtedness of school districts to 4%—that is, to the Constitutional figure.

Table with columns: POPULATION OF STATE, 1900, 1890.

CITIES, COUNTIES AND TOWNS IN THE STATE OF UTAH.

BOUNTIFUL CITY.

This city is in Davis County. LOANS—When Due, Population in 1900... 1,442

CARBON COUNTY.

Price is the county seat. LOANS—When Due, Population in 1900... 5,004

EMERY COUNTY. Mark Tuttle, Clerk.

Castle Dale is the county seat. All bonds are tax exempt. LOANS—When Due, Population in 1900... 8,000

EPHRAIM SCHOOL DIST. NO. 2. Wm. G. Barton, Clerk.

A district (P. O. Ephraim) in Sanpete County. LOANS—When Due, Population in 1909 (est)... 3,000

GRANITE SCHOOL DISTRICT. H. N. Winter, Clerk.

A district (P. O. Salt Lake City) in Salt Lake County. LOANS—When Due, Population in 1909 (est)... 3,120

JORDAN SCHOOL DISTRICT. N. Thompson, Clerk.

This district (P. O. Midvale) is in Salt Lake County. All bonds are tax exempt. LOANS—When Due, Population in 1910 (est)... 2,000

KAYSVILLE. H. J. Sheffield Jr., Recorder.

This city is in Davis County. Incorporated Feb. 1868. LOANS—When Due, Assessed valuation 1909... \$339,968

LEHI SCHOOL DISTRICT. W. G. Evans, Clerk.

This district (P. O. Lehi) is in Utah County. LOANS—When Due, Assessed valuation 1909... \$162,000

LOGAN. Mae Benson, City Recorder.

This city is in Cache County. Incorporated Feb. 1866. State Supreme Court has declared valid the \$65,000 electric light bonds mentioned below. V.76, p. 877.

LOANS—When Due, Assessed valuation 1909... \$339,968. Floating debt... \$30,000. Sinking fund... 1,321. Total assessed val. 1910... 2,287,932

LOGAN SCHOOL DISTRICT. David Tarbet, Clerk Board of Education.

LOANS—When Due, Total assessed val. 1909... \$2,209,864. Floating debt... 15,000. Value school property 1909... 107,778

MURRAY SCHOOL DISTRICT. G. M. Mumford, Clerk.

A district (P. O. Murray) in Salt Lake County. LOANS—When Due, Sinking fund... 15,000. Assessed valuation 1909... 1,014,924

OGDEN. Florence O. Stanford, City Auditor.

This city is in Weber County. Inc. Jan. 18 1861. City owns its water-works system, having purchased same Jan. 1 1909 at a cost of \$350,400. LOANS—When Due, Assessed valuation 1909... 1,014,924

OGDEN SCHOOL DISTRICT. Ivy Williams, Clerk.

LOANS—When Due, BOND, DEBT Sept 1910... \$210,000. Total assessed val. 1910... 13,300,000

PROVO. W. H. Ray, Mayor; Ralph Ellicott, Recorder.

This city is the county seat of Utah County. Incorporated Feb. 6 1851. LOANS—When Due, Assessed valuation 1909... 2,747,155

SALT LAKE CITY. Rudolf Aiff, Auditor.

This city is situated in Salt Lake County and was incorporated in 1851 and Jan. 20 1860. Bonds are all tax exempt. LOANS—When Due, Assessed valuation 1909... 58,449,826

SALT LAKE CITY SCHOOL DISTRICT. L. P. Judd, Clerk.

Bonds are taxable. The bonds of 1910 are part of an issue of \$700,000. LOANS—When Due, Assessed valuation 1910... 58,460,000

SALT LAKE COUNTY. F. Heginbotham, Auditor.

Salt Lake City is the county seat. LOANS—When Due, Assessed valuation 1910... 58,460,000

SPRINGVILLE. Jno. W. Alleman, Recorder.

This city is in Utah County. LOANS—When Due, Assessed valuation 1910... \$56,400

WEBER COUNTY. S. G. Dye, Clerk.

County seat is Ogden. LOANS—When Due, Assessed valuation 1909... \$162,000

Territory of New Mexico ITS DEBT, RESOURCES &c.

Organized as a Territory (Act Sept. 9 1850)... Dec. 13 1850. Total area of Territory (square miles)... 122,580

Table listing various bonds and loans with columns for Name and Purpose, Interest, P. C. Payable, When Due, and Principal Outstanding.

INTEREST on all bonds is payable at the National Bank of Commerce, New York City, and at N. W. Harris & Co., New York City.

TOTAL DEBT.—The total bonded debt in Sept 1910 was \$993,000.

ASSESSED VALUATION.—The assessed valuation (about 1-5 cash value) for 1909 was \$63,724,839; the tax rate for 1909 was \$14 50 and for 1910 it is \$11.00.

STATEHOOD BILL SIGNED.—On June 20 1910 President Taft signed a bill passed by Congress authorizing the territories of New Mexico and Arizona to become separate States. V. 91, p. 49.

TERRITORIAL AND MUNICIPAL BONDS EXEMPT FROM TAXATION.—For opinion see V. 86, p. 240.

POPULATION OF TERRITORY.—The population of New Mexico, which in 1908 was estimated at 400,000, 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

Table with 4 columns: Year, Population, Year, Population. Rows for 1910, 1900, 1890, 1880.

* Not including population of Arizona Territory, then forming part of New Mexico but subsequently detached and organized as a separate Territory.

CITIES, COUNTIES AND TOWNS IN THE TERRITORY OF NEW MEXICO.

ALBUQUERQUE. John B. McManus, Clerk.

This city is the county seat of Bernalillo County. LOANS—When Due. Viaduct Bonds. Refunding Bonds. Funding Bonds.

ALBUQUERQUE SCHOOL DISTRICT. Grace Herman, Secretary. Assessed valuation 1909. School tax (per \$1,000) 1909. Population in 1890. Population in 1900. Population in 1909 (est.).

BERNALILLO COUNTY. A. E. Walker, Probate Clerk.

County seat is Albuquerque. LOANS—When Due. Bridge Bonds. Refunding Bonds. Funding Bonds.

CHAVES COUNTY. James Sutherland, County Treasurer.

Roswell is the county seat. The county was formed from part of Lincoln County in 1891.

LOANS—When Due. Funding Lincoln Co. Bonds. Refunding Bonds. Funding Bonds.

INTEREST on refunding bonds due 1921 is payable at N. W. Harris & Co., New York; on all others at New York or at County Treasurer's office.

CLOVIS. C. P. Downing, Clerk.

This city is in Roosevelt County.

LOANS—When Due. Water and Sewer Bonds. Refunding Bonds.

COLFAX COUNTY. Thos. McBride, Treas. and Collector.

Raton is the county seat.

LOANS—When Due. Improvement Bonds. Refunding Bonds. Funding Bonds.

INTEREST is payable at office of Bank in New York City and the Central Trust Co., Chicago.

GRANT COUNTY. Jackson Agee, Treasurer.

County seat is Silver City. This county was divided under Chapter 35, Laws of 1901, a portion being taken to form part of Luna County.

LOANS—When Due. Refunding Bonds—Tax Exempt. BOND, DEBT Sept 1910. Cash in treasury. INTEREST is payable at the Hanover National Bank in New York.

LAS VEGAS. K. D. Godall, Mayor; C. Tamme, Clerk.

This city is the county seat of San Miguel County. Incorporated Aug. 1 1888.

LOANS—When Due. Refunding Bonds. BOND, DEBT Oct 1910. Assessed valuation 1909. City tax (per \$1,000) '09. Population in 1890. Population in 1900. INTEREST payable in New York City.

MORA COUNTY. Tito Melindez, Treasurer and Collector.

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. Refunding Bonds (Tax Exempt). BOND DEBT Mch 10 1910. Floating debt.

PORTALES. H. B. Ryther, Clerk.

County seat of Roosevelt County.

LOANS—When Due. Water, Light and Sewer Bonds. Refunding Bonds.

ROSWELL. G. M. Williams, City Clerk.

This city is the county seat of Chaves County. Incorporated in 1903.

LOANS—When Due. Fire Department Bonds. Refunding Bonds. Sewer Bonds.

INTEREST is payable in New York. All bonds are tax-exempt.

ROSWELL SCHOOL DISTRICT. M. S. Murray, Clerk Board of Educ'n.

This district not only includes the city of Roswell, but also adjacent territory.

LOANS—When Due. Refunding Bonds. Funding Bonds. INTEREST payable in New York and Chicago.

SAN MIGUEL COUNTY. Eugenio Romero, Treasurer.

County seat is Las Vegas. General county refunding 5% gold bonds have been exchanged for all of the 6% bonds of 1889 and 1892.

LOANS—When Due. Refunding Bonds. Funding Bonds. Small Pox Bonds.

INTEREST on the \$4,000 bonds due in 1927 is payable at the County Treasurer's office, on the \$16,000 issues at the Chemical National Bank, N. Y.; on the \$37,700 bonds at the First National Bank, N. Y.; on the \$96,200 issue at the Importers' & Traders' National Bank, N. Y.; and on the \$172,200 and the \$158,000 bonds at the Hanover National Bank, N. Y.

SANTA FE COUNTY. Celso Lopez, Treasurer.

County seat is Santa Fe. Debt in default. Bird S. Coler interested.

See State and City Section for May 30 1908, page 145. County Debt Jan. 1 1910. Assessed valuation 1910. Exemptions. Ter'l. & Co. tax (per M) 1909. Population in 1890. Population in 1900. Population in 1910 (Census).

SOCORRO COUNTY. E. H. Sweet, Probate Clerk.

County seat is Socorro. A portion of this county has been taken to help form Otero County.

LOANS—When Due. Refunding Bonds. Funding Bonds. TOTAL DEBT Sept 1 1910.

INTEREST payable part at the First National Bank, New York, and at the County Treasurer's office.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding civil divisions of the Territory of New Mexico which are not represented among the foregoing.

Table with columns: Location, Debt, Floating Debt, Assessed Valuation, Tax per Pop. Rows for Artesia, Carlsbad, Curry, Gallup, Guadalupe, Lincoln, Luna, Otero, Raton School District, Santa Fe School District, Sierra, Silver City, Taos, Tucumcari, Union, Valencia.

(T) Town. (C) City. a Total tax. b County tax. c Territorial and county tax. d 1909 values. e 1910 values. f This covers merely a recent issue of bonds; we are not informed as to what is total debt. g 1900 population.

Arizona Territory.

ITS

DEBT, RESOURCES, &c.

Organized as a Territory (Act Feb. 24 1863) Feb. 24 1863

Total area of Territory (square miles) 113,020

Territorial Capital Phoenix

Governor (term expires April 25 1913) Richard E. Sloan

Secretary (term expires April 25 1913) Geo. U. Young

Treasurer (term expires March 22 1911) E. E. Kirkland

LEGISLATURE meets biennially in odd years the third Monday in county tax. d 1909 values. e 1910 values. f No record of other bonds, if any, outstanding.

In 1891 arrangements were perfected through an Act of Congress to fund all the Territorial, county and municipal indebtedness of this Territory at 5%, and as fast as any portion of the debt matures it is replaced by a 5% loan.

Table with columns: Name and Purpose, Interest, Payable, When Due, Principal, Outstand'g. Rows for Capitol Building bonds, Experiment Sta. bonds, Funding Bonds, Insane Asylum bonds, La. Purch. Expos. bds., Univ. of Ariz. g. bonds, World's Fair bonds.

INTEREST is payable in gold at the office of the Territorial Treasurer...

TOTAL DEBT, &c.—The total debt July 1 1910 was \$3,055,275.29...

TAX FREE.—The bonds issued by Arizona are exempt from taxation.

STATEHOOD BILL SIGNED.—On June 20 1910 a bill authorizing the territories...

TERRITORIAL AND MUNICIPAL BONDS EXEMPT FROM TAXATION.—For opinion, see V. 86, p. 240.

POPULATION OF TERRITORY.—Population of Arizona has been as follows in the years mentioned...

*This was population when Arizona was simply a county of New Mexico.

CITIES, COUNTIES AND TOWNS IN THE TERRITORY OF ARIZONA.

BISBEE. Geo. S. Gage, Clerk. This city is in Cochise County. Incorporated March 11 1902.

BISBEE SCHOOL DISTRICT NO. 2. F. C. Bledsoe, Clerk. Assessed valuation 1910 \$8,800,000...

COCONINO COUNTY. J. R. Treat, Treasurer. County seat is Flagstaff. The debt represented by the Territorial bonds...

DOUGLAS SCHOOL DISTRICT NO. 27. H. E. Berner, Clerk of County Supervisors. P. O. Tombstone.

FLAGSTAFF. C. A. Black, Town Treasurer. This town is in Coconino County. Incorporated May 1894.

GLOBE. Chas. A. Alexander, Clerk. This city is in Gila County. Incorporated Feb. 1907.

GRAHAM COUNTY. L. F. Vaughn, Clerk Board of Superv. County seat is Solomonville.

MARICOPA COUNTY. Wm. E. Thomas, Clerk Board of Supervisors.

MARICOPA COUNTY SCHOOL DISTRICTS. Wm. E. Thomas, Clerk Board of Supervisors.

MOHAVE COUNTY. J. W. Morgan, County Recorder. County seat is Kingman.

PHOENIX. L. W. Coggins, Mayor; F. Thomas, Recorder. Phoenix is the capital of Arizona and county seat of Maricopa County.

Table with columns: Loans, When Due, Phoenix Union High School, Phoenix Union High School—

INTEREST on road bonds payable at Phoenix, Ariz., or New York City.

PIMA COUNTY. V. S. Griffith, Treasurer. County seat is Tucson. In 1901 Coler & Co. of New York were given judgment against the county for \$300,000 on RR. aid bonds.

Table with columns: Loans, When Due, Pima County School District No. 1.

INTEREST on the 5% bonds is payable at Phoenix, Ariz.; on the 4% of 1905 at the Guaranty Trust Co., New York City...

PRESCOTT. J. H. Robinson, City Clerk. This city is in Yavapai County. Incorporated Feb. 27 1883.

Table with columns: Loans, When Due, Prescott School District No. 1.

INTEREST payable at New York. INTEREST payable at County Treasurer's office in Prescott.

TUCSON. Wm. J. Lindenfeld, Clerk. County seat of Pima County. Incorporated May 7 1883.

Table with columns: Loans, When Due, Tucson School District No. 1.

INTEREST on 4 1/2% of 1907 payable at County Treasurer's office in Tucson or at First Nat. Bank in N. Y. City...

YAVAPAI COUNTY. B. C. Davis, Deputy Treasurer. County seat is Prescott.

Table with columns: Loans, When Due, Yavapai County School District No. 1.

INTEREST on the railroad-aid bonds is payable at Phoenix.

Table with columns: Loans, When Due, Yuma County School District No. 26.

INTEREST on the 5% is payable at Phoenix; on the bonds of 1909 at the County Treasurer's office in Yuma.

ADDITIONAL STATEMENTS.

Table with columns: Location, Bonded Floating Debt, Assessed Tax per Popula., Valuation \$1,000.

In the table below we give statistics regarding civil divisions of the Territory of Arizona which are not represented among the foregoing.

State of Oklahoma.

ITS DEBT, RESOURCES, ETC.

Organized as a Territory under Act of May 2 1890.
 Admitted as a State (Act June 16 1906).....Nov. 16 1907
 Total area of State (square miles).....73,820
 State Capital.....Guthrie
 Governor (term expires Jan. 1 1911).....C. N. Haskell
 Secretary of State (term expires Jan. 1 1911).....Thos. P. Smith
 Treasurer (term expires Jan. 1 1911).....J. A. Menefee

LEGISLATURE.—The first session of the Legislature convened on Dec. 2 1907 and was limited to 160 days. The regular sessions occur biennially in odd years on the first Tuesday after the first Monday in January. After the first session members will receive only one-third the regular pay per day after 60 days.

TOTAL DEBT.—The bonded debt of Oklahoma Territory, which on July 1 1903 amounted to \$48,000, was paid off in May 1904. The total amount of all outstanding warrants on Nov. 30 1909 was \$1,703,870. The cash in all funds on Nov. 30 1909 amounted to \$1,066,421.

The total bonded debt of the State on Nov. 30 1909 was as follows:

Name & Purpose	Interest	Principal	Outstanding	
Funding bonds, coupon 1903 4 P-A	Pay'ble	When Due	Aug 1 1918-27	\$1,460,000

INTEREST is payable at the National Reserve Bank of New York City, which is the fiscal agent for the State.

ASSESSED VALUATION for the State of Oklahoma in 1909 was \$368,126,700; in 1908 it was \$727,722,516; Oklahoma Territory in 1907 was \$105,337,813; for 1906 it was \$96,625,694; for 1905 it was \$84,134,472; for 1904 it was \$72,677,423; in 1901 it was \$60,464,696; and in 1900 it was \$49,338,661. Tax rate (per \$1,000) in 1909, \$2.50. Property is assessed at full value.

STATEHOOD.—Under an Act of the United States Congress approved June 16 1906 provision was made for the union of the Territory of Oklahoma and of Indian Territory, the two to form the State of Oklahoma. The State was admitted by proclamation of the President Nov. 16 1907 after the adoption of a Constitution by the people on Sept. 17 1907. See V. 85, p. 745, and 1289.

DEBT LIMITATION.—Article X, of the Constitution contains the following regarding public indebtedness:

SECTION 23. The State may, to meet casual deficits or failure in revenues, or for expenses not provided for, contract debts, but such debts, direct and contingent, singly or in the aggregate, shall not at any time, exceed \$400,000, 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 debts so contracted, and to no other purpose whatever.

SECTION 24. In addition to the above limited power to contract debts, the State may contract debts to repel invasion, suppress insurrection or to 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.

SECTION 25. Except the debts specified in sections 23 and 24 of this Article, no debts shall hereafter be contracted by or on behalf of this State, unless such debt shall be authorized by law for some 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 25 years from the time of the contracting thereof. No such law shall take effect until it shall, at a general election, have been submitted to the people and have received a majority of all the votes cast for and against it at such election. On the final passage of such bill in either House of the Legislature, the question shall be taken by yeas and nays, 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?"

SECTION 26. No county, city, town, township, school district or other political corporation, or subdivision of the State, shall be allowed to become indebted, in any manner, for any purpose, to an amount exceeding, in any year, the income and revenue provided for such year, without the assent of three-fifths of the voters thereof, voting at an election to be held for that purpose, nor, in cases requiring such assent, shall any indebtedness be allowed to be incurred to an amount including existing indebtedness, in the aggregate exceeding 5% of the valuation of the taxable property therein, to be ascertained from the last assessment for State and county purposes previous to the incurring of such indebtedness; provided, that any county, city, town, township, school district or other political corporation or subdivision of the State, incurring any indebtedness, requiring the assent of the voters as aforesaid, shall, before or at the time of doing so, provide for the collection of an annual tax sufficient to pay the interest on such indebtedness as it falls due, and also to constitute a sinking fund for the payment of the principal thereof within 25 years from the time of contracting the same.

SECTION 27.—Public Utilities.—Any incorporated city or town in this State may, by a majority of the qualified property tax-paying voters of such city or town, voting at an election to be held for that purpose, be allowed to become indebted in a larger amount than that specified in Section 26, for the purpose of purchasing or constructing public utilities, or for repaving the same, to be owned exclusively by such city. Provided, That any such city or town incurring any such indebtedness requiring the assent of the voters as aforesaid, shall have the power to provide for, and, before or at the time of incurring such indebtedness, shall provide for, the collection of an annual tax in addition to the other taxes provided for by this Constitution, sufficient to pay the interest on such indebtedness as it falls due, and also to constitute a sinking fund for the payment of the principal thereof within 25 years from the time of contracting the same.

SECTION 28. Counties, townships, school districts, cities and towns shall levy sufficient additional revenue to create a sinking fund to be used, first, for the payment of interest coupons as they fall due; second, for the payment of bonds as they fall due; third, for the payments of such parts of judgments as such municipalities may, by law, be required to pay.

SECTION 29. No bond or evidence of indebtedness of this State shall be valid unless the same shall have endorsed thereon a certificate, signed by the Auditor and Attorney-General of the State, showing that the bond or evidence of debt is issued pursuant to law and is within the debt limit. No bond or evidence of debt of any county, or bond of any township or any other political subdivision of any county, shall be valid unless the same have endorsed thereon a certificate signed by the County Clerk, or other officer authorized by law to sign such certificate, and the County Attorney of the county, stating that said bond or evidence of debt is issued pursuant to law, and that said issue is within the debt limit.

SECTION 30. The Legislature shall require all money collected by taxation, or by fees, fines and public charges of every kind, to be accounted for by a system of accounting that shall be uniform for each class of accounts, State and local, which shall be prescribed and audited by authority of the State.

MUNICIPAL BOND ISSUES.—Future bond issues are to be approved by Attorney-General. V. 90, p. 1114.

TERRITORIAL AND MUNICIPAL BONDS EXEMPT FROM TAXATION.—For opinion see V. 86, p. 240.

POPULATION.—Population of State 1910 (Census), 1,651,951; in 1907 (Census), 1,416,732. The population of the Territory in 1890 was 61,834; in 1900, 398,331.

CITIES, COUNTIES AND TOWNS IN THE STATE OF OKLAHOMA.

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

ADA. O. Snead, Treasurer.
 Formerly a city in the Chickasaw Nation (now in Pontotoc County) in the Indian Territory

LOANS— When Due.
 5s '09 M-S \$82,000.....Mch 1 1934
Water Bonds.
 5s '04 J-J \$30,000c.....Jan 15 1924
 5s '06 A-O 40,000.....Oct 1 1926
Street Bonds.
 's '09\$10,000.....
 INT. payable in N. Y. or Chicago.

ALVA. Alex. N. Devin, Clerk.
 This city is in Woods County. Incorporated 1901.
LOANS— When Due.
 Water, Works & Sewerage Bonds.
 5s '08\$10,000.....1933
BOND, DEBT Sept 1910 \$101,000
 Population in 1900.....2,429
 Population in 1909 (est.).....4,500
 INTEREST payable at the fiscal agency in New York.
TAX FREE.—All bonds are exempt from taxation.

ANADARKO. C. C. McKnight, Clerk.
 This city is in Caddo County.
LOANS— When Due. Light Bonds.
 Water Bonds.....\$22,000
 's\$117,000.....
Sewer Bonds.
 's\$46,000.....
 's\$5,000.....
City-Hall Bonds.
 's\$15,000.....
Refunding Bonds.
 's\$10,000.....
BOND, DEBT Oct 1910.....\$235,000
 Assessed valuation 1909.....1,400,000
 Total tax rate (per M) 1909.....\$32.00

ARDMORE. J. W. Hannah, Treasurer.
 Formerly a city in the Chickasaw Nation (now in Carter County) in the Indian Territory. Bonds are tax-exempt.
LOANS— When Due. Refunding Bonds.
 Water Bonds.....
 5s '02 M-N \$115,000.....Nov 1923
 5s '06 M-N 35,000.....May 1 1926
 (Subject to call.)
 5s '09 J-D 75,000.....June 1 1934
Sewer Bonds.
 5s '02 M-N \$25,000.....Nov 1923
 5s '06 M-N 35,000.....May 1 1926
 (Subject to call.)
Sewer Bonds.
 5s '06 M-N \$50,000.....May 1 1926
 (Subject to call.)
 5s '09 J-D \$80,000.....June 1 1934
Park Bonds.
 's\$15,000.....
TOTAL DEBT Apr 1910.....\$501,000
 Sinking fund.....9,500
 NET DEBT Apr 1910.....491,500
 Assessed valuation 1909.....6,280,000
 (Assessment about 40% actual value)
 City tax rate (per \$1,000) '09.....\$14.00
 Population in 1900.....5,681
 Population in 1905.....13,000
 INTEREST is payable at New York.

ATOKA. E. L. McLaughlin, Treasurer.
 This city is in Atoka County.
LOANS— When Due. Refunding Bonds.
 Water-Works Bonds.....
 6s '09 s-a \$30,000.....1934
Refunding Bonds.
 6s '09 s-a \$11,000.....1934
Water-Works Bonds.
 6s '09 s-a \$10,000.....1934
INTEREST is payable at the fiscal agency in New York City.

BARTLESVILLE. L. C. Pollock, Clerk.
 Formerly a city in the Cherokee Nation (now in Washington County) in the Indian Territory.
LOANS— When Due. City-Hall Bonds.
 School Bonds.....
 5s '08 J-J \$20,000c.....1925
Sewer Bonds.
 5s '07 M-N \$50,000c.....Nov 1 1927
 5s '08 M-S 17,000c.....Sept 1 1925
 5s '09 J-D 14,000c.....June 1 1925
Refunding Bonds.
 6s '07 M-N \$54,000c.....Nov 1 1932
INTEREST is payable in New York City at the Hanover Nat. Bank.

BARTLESVILLE SCHOOL DISTRICT. F. E. Thurman, Clerk.
LOANS— When Due.
 5s '08 J-J \$100,000c.....July 1 1928
 5s '09 J-J 6,000c.....1929
 5s '09 J-J 20,000c.....1929
 5s '09 J-J 16,000c.....1929
INTEREST on the bonds of 1909 is payable at the Seaboard National Bank, New York; on all other bonds at the Hanover Nat. Bank in N.Y. City.

CANADIAN COUNTY. Geo. D. Haworth, Treasurer.
 El Reno is the county seat.
LOANS— When Due. Refunding Bonds.
 Court House Bonds.....
 4s Feb \$50,000c.....Feb 1 '22-31
Funding Bonds.
 6s J-D \$49,500c.....1910-1925
INTEREST on the 4s is payable at New York City.

CHICKASHA. Joe Dews, Clerk.
 This city is in Grady County.
LOANS— When Due. Water and Sewer Bonds.
 Sewer Bonds.....
 5s '08 F-A \$25,000.....1928
City Hall Bonds.
 5s '08\$25,000.....1928
INTEREST is payable at New York City and Chicago, Ill.

CHICKASHA SCHOOL DISTRICT. Wm. Stacey, Secretary.
LOANS— When Due. Sinking fund.....\$30,000
 Building Bonds.....
 5s '02 F-A \$65,000c.....Aug 1 1922
 5s '08 A-O 90,000.....Oct 1 1928
BOND, DEBT Sept 1910.....\$155,000
 Total assessed val 1910.....6,000,000
 (Assessment at about 3/4 actual value)
INTEREST payable in N. Y. City.

CLAREMORE. W. H. Fry, Clerk; D. H. Denny, Treasurer.
 Formerly a city in the Cherokee Nation (now in Rogers County) in the Indian Territory.
LOANS— When Due. Floating debt.....\$16,000
 Water Bonds.....
 5s '06 J-J \$85,000c.....July 15 '26
 5s '07 M-N 10,000.....Nov 1 1927
Funding Bonds.
 6s\$33,500.....
BOND DEBT May 1910.....\$198,500
 Assessed val, 1910 (est.).....1,784,000
 (Assessment at full value.)
 City tax rate (per \$1,000) '09.....\$21.00
 Population in 1906.....2,164
 Population in 1900.....855
INTEREST payable in New York.

COLLINSVILLE. W. J. Pattison, Clerk.
 This town is in Rogers County.
LOANS— When Due. Sewer Bonds
 Water-Works Bonds.....
 6s '10 J-J \$30,000.....Jan 1 1935

CRESCENT.
 This place is in Logan County.
LOANS— When Due. Water and Light Bonds.
 '09\$30,000.....

CUSTER CITY SCHOOL DISTRICT. C. W. Gosson, Clerk.
 A district (P. O. Custer City) in Custer County.
LOANS— When Due. BOND, DEBT Sept 1910.....\$25,000
 6s '10\$25,000.....1930

DURANT. W. S. Shannon, City Clerk.
 Formerly a city in the Choctaw Nation (now in Bryan County) in the Indian Territory. Incorporated 1899.
LOANS— When Due. Sewer Bonds.
 Water Bonds.....
 5s M-S \$86,000c.....Mch 1 1924
 5s M-S 15,000.....Sept 1 1927
 6s '10 F-A 20,000c.....Feb 1 1930
Sewer Bonds.
 5s '07 M-S \$14,000c.....Mch 1 1924
 5s M-S \$20,000.....Sept 1 1927
 5s '10 F-A 10,000.....Jan 1 1930
Light Bonds
 6s '10 F-A \$20,000c.....Feb 1 1930
GEN. BD. DT. July 1 1910.....\$175,000

Assessment debt..... 69,000
 Floating debt..... 3,000
 Sinking fund assets..... 23,000
 Total assessed val. 1910..... 2,386,035
 (Assessment about 70% actual value.)
 INTEREST is payable in Durant.

EDMOND.

This city is in Oklahoma County.
 LOANS—
 Sewer Bonds
 6s '09 J-D \$21,000.....Dec 1 1934
 Water Bonds
 6s '09 J-D \$9,000.....Dec 1 1934
 City-Hall Bonds
 6s '09 J-D \$5,000.....Dec 1 1934

ELK CITY. R. J. Carlile, Clerk.

This city is in Beckham County.
 LOANS—
 Sewer Bonds
 6s '07 M-S \$20,000.....Sept 1 1927
 6s '09 M-S 5,000.....Mch 1 1929
 6s '10 M-S 15,000.....Mch 1 1935
 Water Bonds
 6s '07 M-S \$20,000.....Sept 1 1927
 6s '08 M-N 25,000.....May 1936
 6s '09 M-S 25,000.....Mch 1 1929
 6s '10 M-S 15,000.....Mch 1 1935

ENID SCHOOL DISTRICT.

LOANS—
 Building Bonds
 8s \$1,900
 8s 7,500
 8s 12,000
 8s 12,000

ERICK. J. M. Carter, Clerk.

This town is in Beckham County.
 LOANS—
 Water-Works Bonds
 6s '09 M-S \$27,500.....Mch 1 1934
 BOND. DEBT Sept 1910.....\$37,500
 Floating debt..... 6,000

FREDERICK. E. H. Archer, Treasurer.

This city is in Tillman County.
 LOANS—
 Water-Works Bonds
 6s '09 M-N \$20,000.....
 6s 25,000
 Water-Works and Sewer Bonds
 6s \$35,000

GUTHRIE. A. A. Leer, City Clerk.

Guthrie is in Logan County. Incorporated 1891. This city has adopted a commission form of government. V. 90, p. 1957.
 LOANS—
 City Building Bonds
 4 1/2s '01 J-J \$25,000.....Aug 1 1931
 (Subject to call Aug 1 1921.)
 5s '08 J-J \$150,000.....July 27 1933
 Refunding Bonds
 5s A-O \$20,000.....25 years
 Sewer Bonds
 4 1/2s '01 J-J \$65,000.....Aug 1 1931
 (Subject to call Aug 1 1921.)
 5s '07 J-J \$50,000.....July 1 1937
 (Subject to call after July 1 1917.)
 5s '07 J-J \$10,000.....July 1 1937
 (Subject to call after July 1 1917.)
 5s '08 A-O \$25,000.....Oct 15 1933
 5s '10 J-J 20,000.....Jan 10 1935
 Street-Improvement Bonds
 5s '07 J-J \$10,000.....July 1 1937
 (Subject to call after July 1 1917.)
 5s '08 A-O 30,000.....Oct 15 1933
 Park Bonds
 5s '10 J-J \$25,000.....Jan 10 1935

GUTHRIE SCHOOL DISTRICT NO. 60. A. A. Leer, Clerk.

6s '09 M-S \$25,000.....Sept 24 1920
 BOND. DEBT Nov 8 1909.....\$93,500

HENRYETTA.

This place is in Okmulgee County.
 LOANS—
 Water Bonds
 8s \$50,000

HOLDENVILLE.

This city is in Hughes County.
 LOANS—
 Water Bonds
 5s '09 M-S \$45,000.....Mch 1 '10-'34
 (Part due each year.)
 Sewer Bonds
 5s '09 M-S \$35,000.....
 (Part yearly after 1919.)

HUGO. J. H. Jackson, Treasurer.

This city is in Choctaw County.
 LOANS—
 Sewer Bonds
 8s '09 \$60,000
 8s '09 \$75,000.....1934
 (Subject to call after 1919.)
 Water Bonds
 6s '08 A-O \$150,000.....Apr 1 1933
 8s '09 35,000.....1934
 (Subject to call after 1919.)

LAWTON. W. R. Julian, Clerk.

This city is in Comanche County.
 LOANS—
 Funding Bonds
 6s '03 J-J \$30,000.....1923
 City-Hall Bonds
 6s '04 J-J \$2,000.....1924
 Water-Works Bonds
 5s '07 J-J \$200,000.....1937
 5s '10 J-J 40,000.....July 1 1935
 Sewer Bonds
 5s '07 J-J \$50,000.....1937
 5s '10 J-J 40,000.....July 1 1935
 Street Bonds
 5s '07 J-J \$10,000.....1937

LAWTON SCHOOL DISTRICT. A. J. Burton, Clerk.

LOANS—
 5s '09 J-J \$100,000.....Jan 1 1920
 INTEREST payable at Fiscal Agency in New York City.

LOGAN COUNTY. Fred. R. Morgan, Clerk.

County seat is Guthrie.
 LOANS—
 Refunding Bonds
 6s, 5s & 4 1/2s \$163,000.....1909-19-29
 (Subject to call 1909.)
 BONDED DEBT Sep 3 '07 \$198,200
 Judgment debt..... 10,000
 INTEREST is payable at the National Bank of Commerce, N. Y. City.

MCALISTER. J. M. Gannaway, Clerk.

Formerly a city in the Choctaw Nation, I. T., and now in Pittsburg County, Okla. Was formed March 29 1906 by the merger of the city of South McAlester and the old town of McAlester.

LOANS—
 Water Bonds
 5s 8-n \$150,000.....1933
 5s '09 F-A 20,000.....Feb 1 1929
 Water Works and Sewer Bonds
 5s 8-n \$25,000.....1935
 School Bonds
 5s 8-n \$175,000.....1935
 Refunding Bonds
 5s A-O \$75,000.....Apr 1 1928

MARLOW SCHOOL DISTRICT.

A district in Stephens County.
 LOANS—
 6s '09 \$35,000

MUSKOGEE. H. C. Fearnside, City Accountant.

Formerly a city in the Creek Nation (now in Muskogee County) in the Indian Territory. Incorporated in 1838. All bonds are tax-exempt.

LOANS—
 Water Bonds
 5s '02 M-N \$150,000.....Mch 1 1932
 5s '08 F-A 250,000.....Feb 1 1933
 Sewer Bonds
 5s '02 M-N 25,000.....Mch 1 1932
 5s '04 M-N \$100,000.....Nov 1 1924
 Water, Sewer & School Bonds
 4 1/2s '05 M-N \$175,000.....Nov 1 1925
 School Bonds
 5s '03 M-S \$80,000.....Sept 1 1923
 Storm Sewer Bonds
 5s '08 F-A \$300,000.....Feb 1 1933

MUSKOGEE SCHOOL DISTRICT.

LOANS—
 4 1/2s '09 F-A \$200,000.....Feb 1 1920
 INTEREST is payable at the Nat. Bank of Commerce, New York City.

NEW CORDELL. C. C. Cohoon, Clerk.

This city (P. O. Cordell) is in Washita County.
 LOANS—
 Electric-Light Bonds
 6s '09 F-A \$10,000.....Aug 1 1934
 (Subject to call after Aug. 1 1919.)
 Water Bonds
 6s '03 F-A \$25,000.....1928
 6s '09 F-A 27,500.....Aug 1 1934
 (Subject to call after Aug. 1 1919.)
 INTEREST is payable at fiscal agency in New York City.

NEWKIRK.

This place is in Kay County.
 LOANS—
 Sewer Bonds
 5s '09 J-J \$35,000.....July 1 1929

NORMAN. A. R. Clement, Clerk.

County seat of Cleveland County.
 LOANS—
 Mch \$16,000.....
 (Subject to call)
 Sewer and Water Bonds
 6s '08 M-S \$80,000.....Mch 1 1933

NOWATA COUNTY. Ed. Elliott, Clerk.

Nowata is the county seat.
 LOANS—
 Bridge Bonds
 5s '10 J-J \$100,000.....July 1 1935

OKEENE. O. G. Graulman, Clerk.

This town is in Blaine County.
 LOANS—
 Water-Works Bonds
 6s '09 J-D \$30,000.....1934
 BOND. DEBT Oct 1 1910.....\$30,000

OKFUSKEE COUNTY. Ed. Stine, Clerk.

Okmah is the county seat.
 LOANS—
 Bridge Bonds
 5s '10 M-S \$100,000.....Mch 1 1930
 TOTAL DEBT Apr 1910.....\$119,000

OKLAHOMA CITY. Tom D. Boydston, City Auditor.

This city is the county seat of Oklahoma County. Inc. March 10 1891.
 LOANS—
 Funding Bonds
 4 1/2s '06 F-A \$5,000.....Aug 15 1915
 6s '05 F-A \$30,000.....Aug 15 1915
 6s '06 J-D 31,000.....June 24 1916
 4 1/2s '05 M-S 45,000.....Sept 1 1925
 5s '08 F-A 72,500.....Feb 15 1928
 Sewer Bonds
 7s '93 M-S \$17,500.....Mch 1 1913
 5s '00 A-O 20,000.....Nov 15 1930
 4 1/2s '06 F-A 225,000.....Feb 1 1936
 5s '07 A-O 50,000.....Aug 1 1937
 6s '08 M-N 15,000.....
 5s '09 A-O 185,000.....Oct 1 1934
 5s '09 J-D 200,000.....Dec 1 1934
 Building-Site Bonds
 5s '10 J-J \$19,000.....Jan 31 1935
 Water Bonds
 5s '00 A-O \$80,000.....Oct 1 1930
 5s '00 M-N 20,000.....Nov 1 1930
 4 1/2s '06 F-A 225,000.....Feb 1 1936
 5s '07 A-O 200,000.....Apr 1 1937
 6s '08 M-N 35,000.....
 5s '10 J-J 150,000.....Jan 1 1935
 Hospital Bonds
 5s '08 M-N \$10,000.....Nov 16 1933
 5s '08 M-N 15,000.....Nov 16 1933
 INTEREST on the 7s is payable at the Seaboard National Bank, New York; on the 6s, the 5s and the 4 1/2s at the National Reserve Bank, N. Y.; on the 4 1/2s due Sept. 1 1925 at Hanover National Bank, N. Y.; and on all other bonds at Mason, Lewis & Co., Chicago, Ill.

OKLAHOMA CITY SCHOOL DISTRICT. Gus A. Elbow, Secretary.

LOANS—
 J-J \$45,000.....Jan 1 1914
 J-J 100,000.....Jan 1 1923
 4 1/2s '05 50,000.....July 1 1925
 5s '08 J-D 75,000.....June 1 1928
 4 1/2s '09 J-J 300,000.....Jan 2 1929
 INTEREST is payable at National Reserve Bank, New York.

OKLAHOMA COUNTY. J. W. Riley, County Clerk.

County seat is Oklahoma City.
 LOANS—
 Court House Bonds
 4 1/2s J-D \$100,000.....Dec 31 1924-33
 Refunding Bonds
 5s J-J \$77,500.....1920-1930
 (Subject to call 1920.)
 Jail and Court House Bonds
 4 1/2s '05 M-S \$40,000.....Sept 1 1935
 (Subject to call Sept 1 1925.)
 Funding Bonds
 6s Jan \$60,000.....Jan 27 1926
 (Subject to call Jan 27 1917.)
 4 1/2s '09 \$50,000.....Sept 13 1934

OKMULGEE. F. Villiers, Clerk.

This city is in Okmulgee County.
LOANS— When Due.
School Bonds.
5s '03 M-S \$15,000...Mch 15 1923
Sewer Bonds.
5s '03 M-N \$15,000...Nov 1 1923
5s '09 F-A 50,000...Feb 1 1929
5s '09 F-A 20,000...Feb 1 1929
City-Hall Bonds.
5s '09 F-A \$15,000...Feb 1 1929

Water Bonds.
5s '03 M-N \$38,000...Nov 1 1923
5s '07 A-O 60,000...Oct 24 1927
5s '09 F-A 15,000...Feb 1 1929
BOND. DEBT Jan 1910...\$257,000
Assessed valuation 1909...1,866,236
(Assessment about 3-5 actual value.)
Public-Utility Bonds.
5s '09 Dec \$10,000...Mch 1 1934
(Subject to call Mch 1 1924)
BOND. DEBT Mch 1910...\$122,000
Assessed valuation 1909...1,151,792
(Assessment about 2-5 actual value.)
City tax rate (per \$1,000) '09...\$13.00
Population in 1909 (est.)...3,500

PAWHUSKA. A. C. Seely, City Clerk.

This city is in Osage County. Incorporated June 28 1906.
City owns and operates its water, electric-light and natural-gas plants.
LOANS— When Due.
City-Hall Bonds (Tax-exempt).
6s '07 \$12,000...May 25 1927
Water Bonds (Tax-exempt).
6s '07 J-D \$60,000...1937
Sewer Bonds (Tax-exempt).
6s '07 J-D \$40,000...1937
INTEREST payable in New York.

J. M. Stubblefield, Clerk of Board.
BOND. DEBT May 5 1910...\$58,000
Total assessed val. 1909...1,151,792
(Assessment at full value.)
School tax (per \$1,000) 1909...\$22.00
INTEREST payable at fiscal agency in New York.

PAWHUSKA SCHOOL DISTRICT.

LOANS— When Due.
6s '07 \$20,000...Apr 1 1922
(Tax-exempt)
6s '08 July \$30,000...July 1 1928
Refunding Bonds.
6s '09 \$8,000...July 1 1929

PERRY. F. F. Busch, Clerk.

This city is the county seat of Noble County.
LOANS— When Due.
Water Bonds.
5 1/2s '05 M-N \$30,000...May 10 '27-'36
Funding Bonds.
6s '08 F-A \$34,000...Aug 1 1933
(Subject to call after Aug 1 1924.)

BOND. DEBT Oct 18 1910...\$134,000
Assessed valuation 1909...1,090,000
(Assessment at about full value.)
Total tax rate (per \$1,000) '09...\$32.00
Population in 1909...3,351
Population in 1909 (est.)...3,500

SAPULPA. Ira J. Anderson, Clerk.

This town is in Creek County.
LOANS— When Due.
School Bonds.
5s '07 s-a \$12,000...1927
7,500...Sept 1 1919
7,500...Sept 1 1924
7,500...Sept 1 1929
7,500...Sept 1 1934
Water Bonds.
5s '08 M-S \$30,000...Sept 1 1929
5s '07 s-a \$8,000...1927
INTEREST is payable in New York City.

Sewer Bonds.
5s '07 s-a \$37,000...1927
Fire Bonds.
6s '08 M-S \$2,400...Sept 1 1928
Funding Bonds.
6s '09 F-A \$82,000...Feb 15 1929
BOND. DEBT Mch 1910...\$180,000
Floating debt...50,939
Sinking fund...2,421
Total assessed val. 1909...2,682,699
Total tax rate (per \$1,000) '09...\$26.50

SHATTUCK. G. A. Clawson, Clerk.

This town is in Ellis County.
LOANS— When Due.
Water Bonds.
6s '09 \$50,000...July 1 1934
(Subject to call after July 1 1919.)

BOND. DEBT Oct 1 1910...\$50,000
Assessed valuation 1909...800,000
Total tax rate (per \$1,000) '09...\$39.50

SHAWNEE. A. D. Martin, City Clerk.

This city is in Pottawatomie County. Incorporated as a city of the first class March 16 1896.
LOANS— When Due.
Funding Bonds.
6s '97 \$5,898.62c...Oct 16 1917
6s '97 1,000c...Dec 16 1917
(Subject to call.)
Water Works Bonds.
6s '08 \$35,000...Oct 1 1918
5 1/2s '04 \$125,000c...Jan 1 1934
City Hall Bonds.
5s '03 \$30,000c...May 1 1923
Sewer Bonds.
5s '09 J-J \$125,000c...Jan 1 1929
INTEREST is payable at the National Reserve Bank, New York City.

Sewer and Water Bonds.
5s '07 F-A \$165,000...Feb 1 1937
Convention Hall Bonds.
5s '09 J-J \$50,000c...Jan 1 1929
Hospital Bonds.
5s '09 J-J \$20,000c...Jan 1 1929
GEN. BONDS Oct. 1910...\$557,598
Assessment debt...500,000
Assessed valuation 1910...5,000,000
(Assessment about 1-3 actual value.)
Tax rate (per \$1,000) 1910...\$39.35
Population in 1910 (Census)...12,474

SHAWNEE SCHOOL DISTRICT NO. 93. J. G. Knouse, Clerk Board of Education.

LOANS— When Due.
5s '06 \$15,000c...May 1 1936
6s '08 7,500c...1918-1927
6s '08 4,000c...1918
6s '08 50,000c...1923
5s '09 120,000c...1929
INTEREST payable at National Reserve Bank, New York City.

BOND. DEBT Sept 1 1910...\$196,500
Floating debt (est)...20,000
Sinking fund...35,000
Total assessed val 1910...5,118,745
(Assessment about 2-5 actual value.)
School tax (per \$1,000) 1910...\$9.00

TONKAWA.

This city is in Kay County.
LOANS— When Due.
Electric-Light Bonds.
5 1/2s '09 J-J \$18,500...Jan 1 1929
Sewer Bonds.
5 1/2s '09 J-J \$5,000...Jan 1 1929

Water-Works Bonds.
5 1/2s '09 J-J \$15,500...Jan 1 1929
BOND. DEBT April 1909...\$52,000
Assessed valuation 1908...500,000

TULSA. L. J. Martin, Mayor; E. B. Cline, Auditor.

Formerly a town in the Creek Nation (now in Tulsa County) in the Indian Territory.
LOANS— When Due.
Funding Bonds.
6s \$30,000...Mch 16 1928
(Subject to call after 1918.)
5s '09 \$24,000c...Apr 1 1934
Sewer Bonds.
5s '05 \$30,000c...July 1 1925
5s '07 M-S \$30,000c...Oct 25 1928
5s '08 A-O \$30,000c...Oct 25 1928
5s '09 \$65,000c...May 15 1929
5s '10 \$35,000c...Apr 15 1930
Water Bonds.
6s '03 \$250,000c...June 1 1928
(Subject to call after June 1 1918.)
5s '09 \$20,000c...June 1 1929
5s '10 \$100,000c...Apr 15 1930
Fire-Department Bonds.
5s '09 \$20,000c...June 1 1929
INTEREST is payable at the National Reserve Bank, New York.

Storage-House Bonds.
5s '09 \$6,000c...June 1 1929
Park Bonds.
5s '09 \$25,000c...June 1 1929
Incinerating Plant.
5s '10 \$25,000c...Apr 15 1930
Viaduct, Bridge and Street Bonds.
5s '10 \$20,000c...Apr 15 1930
BOND. DEBT Sept 1 1910...\$705,000
Floating debt...10,000
TOTAL DEBT Sept 1 1910...715,000
Sinking fund...14,800
Assessed valuation 1910...10,115,000
(Assessment about 3-5 actual value.)
Total tax (per \$1,000) 1910...\$28.00
Population in 1909...1,390
Population in 1907...12,900
Population in 1910 (est.)...25,000

VINITA. J. M. Mahoney, Treasurer.

Formerly a town in the Cherokee Nation (now in Craig County) in the Indian Territory.
LOANS— When Due.
Water Bonds.
5s J-D \$65,000c...Dec 1 1923
Sewer Bonds.
5s J-D \$20,000c...Dec 1 1923
City-Hall Bonds.
5s '09 \$23,000...July 1 1929
INTEREST is payable at A. B. Leach & Co., New York.

BOND. DEBT Sept 1910...\$113,000
Floating debt...20,000
Sinking fund...34,000
Assessed valuation 1910...3,317,935
(Assessment at about full value.)
City tax rate (per \$1,000) '10...\$11.00
Population in 1909...2,339

WOODWARD. A. J. Viets, Treasurer.

This town is the county seat of Woodward County.
LOANS— When Due.
Water Bonds.
6s '06 M-S \$50,000c...Mch 1 1936
(Subject to call after March 1, '16.)
6s '07 M-N \$15,000c...May 1 1937
(Subject to call after May 1 1917.)
5s '09 J-D \$10,000c...Dec 1 1934
INTEREST is payable at the fiscal agency in New York City.

Sewer Bonds.
6s '10 \$68,000...May 1 1935
BOND. DEBT Apr 22 1910...\$68,000
Assessed valuation 1909...1,807,671
(Assessment at full value.)
Total tax (per \$1,000) '09...\$20.75
Population in 1909 (est.)...3,500

ADDITIONAL STATEMENTS.

Table with columns: Banded Debt, Assessed Valuation, Tax per \$1,000, 1910, Population 1910. Lists various counties and districts with their respective financial and demographic data.

(C) City. (T) Town. a Total tax. b County tax. c 1908 valuation. d 1909 valuation. e 1910 valuation. f Total debt. g State and county tax. h Exclusive of railroad assessment. i This covers merely a recent issue of bonds; we are not informed as to what is total debt. j 1905 Population. k Returns not complete.

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN THE

PACIFIC STATES

INDEX FOR THE PACIFIC STATES, CITIES, Etc.

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State of California.

ITS DEBT, RESOURCES, &c.

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 '11), Jas. N. Gillett
 Sec. of State (term ex. 1st Mon. aft. Jan. 1 '11), C. F. Curry
 Treasurer (term ex. 1st Mon. aft. Jan. 1 '11) Wm. R. Williams
 Controller (term ex. 1st Mon. after Jan. 1 1911), A. B. Nye
 LEGISLATURE meets biennially in odd years on the first Monday after January 1, and sessions are not limited, though members can draw pay only 60 days.

HISTORY OF DEBT.—For early history of the State debt see "State and City Section" of April 1894, page 142.
LOANS.—*When Due.* **LOANS.**—*When Due.*
 Civil War Bonds of 1857..... Depot Bonds.
 Int. ceased \$3,500c..... 4s '91 J-J \$600,000c.....Jan 1 1912
 Civil War Bonds of 1860..... Sea Wall Bonds.
 Int. ceased \$500c..... 4s '05 J-J \$2,000,000c.....Jan 2 1924
 Funded Debt Bonds..... (Subject to call after Jan. 2 1914.)
 6s g '73 J-J \$2,277,500c (*)
 * Of which \$1,526,500 held by State School Fund and \$751,000 by University fund.

INTEREST is payable at the office of the Treasurer in Sacramento.
TOTAL DEBT.—The total bonded debt of the State on Sept. 15 1910 was \$2,281,500, including \$4,000 civil bonds on which interest has ceased. The warrant debt on that date was \$200,544.24. Cash in treasury on Sept. 15 1910 amounted to \$5,916,982.77. The \$600,000 depot bonds, being in the nature of a loan to the Harbor Commissioners, and the \$2,000,000 sea-wall bonds issued for San Francisco 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.
 The bonds of 1873 (\$2,277,500) matured in 1893. No sinking fund having been provided for their payment, they were taken over by the State for its school funds and have been so held since 1893.
 The State Treasurer on Sept. 15 1910 held bonds aggregating \$6,784,025 for the benefit of the State School Fund; this includes \$1,526,500 of the funded debt bonds of 1873. The State Treasurer also holds \$1,571,000 for the benefit of State Funds other than the School Fund. This includes \$751,000 of the funded debt bonds of 1873 held in trust for the University Fund referred to above.

ASSESSED VALUATION.—The following statement shows the assessed valuation and the tax rate (per \$1,000) for the years indicated.
 —decrease in 1906 caused by destruction of property by earthquake.

Years.	Valuation.	Tax rate.	Years.	Valuation.	Tax rate.
1910.....	\$2,471,505,410	53.55	1902.....	\$1,290,238,964	\$3.82
1909.....	\$2,438,656,544	3.64	1900.....	1,217,648,863	4.98
1908.....	1,951,554,601	4.00	1890.....	1,101,137,290	5.80
1907.....	1,878,661,035	4.45	1880.....	656,399,985	6.40
1906.....	1,595,897,411	4.76	1870.....	277,538,134	8.65
1905.....	1,624,023,172	4.00	1860.....	148,193,540	6.00
1904.....	1,545,698,785	5.35	1850.....	57,679,680	5.00

CONSTITUTIONAL AMENDMENTS.—At the general election on Nov. 8 1910 eight amendments and four bond propositions were submitted to the voters. It is reported that two of these amendments have carried. Under the terms of one of these amendments the city of San Francisco was authorized to vote on an amendment to its charter so as to allow the issuance of \$5,000,000 bonds, the proceeds of the same to be turned over to the Panama Pacific International Exposition Co. for an exposition to be held in San Francisco to celebrate the opening of the Panama Canal. In accordance with this authority, a special election was held in San Francisco on Nov. 15 1910 and the proposed charter amendment was accepted, according to reports. The other amendment approved by the voters of the State on Nov. 8 1910 creates a fund of \$5,000,000 for the use, establishment, maintenance and support of the Panama Pacific International Exposition. V. 91, p. 1308.

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, &c., 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.

SECTION 4. No city, town or municipal corporation shall incur an indebtedness for public improvements which shall in the aggregate exceed 1% of the assessed value of all the real and personal property of such city, town or municipal corporation.
 This new law was 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 was favorably voted upon. V. 74, p. 916; V. 75, p. 1366.

SECTION 13. 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 "State and City Supplement" of October 1902.

POPULATION OF STATE.—
 1900.....1,485,053|1880.....864,694|1860.....379,994
 1800.....1,208,130|1870.....560,247|1850.....92,597
 In 1860-70 increase was 180,253, or 47.44%; in 1870-80 304,447, of 54.34%; in 1880-90 343,436, or 39.72%; and in 1890-1900, 276,923, of 23.0%. 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 city 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. F. J. Croll, Auditor. F. E. Browning, Clerk.
 This city is in Alameda County. Re-incorporated in 1884.
LOANS.—*When Due.*
 City Hall Bonds.
 5s '94 J-D \$30,000c.....Dec 1 '11-34
 School.
 5s '94 J-D \$24,600c.....Dec 1 '11-34
 4s '01 J-D 77,500c.....Dec 1 '11-41
 4½s '10 J-D 100,000c.....June 1 '11-50
 4½s '10 J-D 50,000c.....June 1 '11-50
 Municipal Improvement Bonds.
 4½s '08 A-O \$289,750c.....Apr 1 '11-48
SEWER BONDS.
 4½s '10 J-D \$30,000c.....June 1 '11-50
 BOND. DEBT Oct 25 1910.....\$606,625
 Tot. assessed val. 1909.....17,933,866
 (Assessment about 65% actual value)
 Total tax rate (per \$1,000) '09.....\$26.00
 Population in 1890.....11,165
 Population in 1900.....16,464
 Population in 1910 (Census).....23,383
 INTEREST is payable in Alameda.
ALAMEDA UNION HIGH SCHOOL DISTRICT NO. 4. C. J. Lutgen, County Auditor (P. O. Oakland).
LOANS.—*When Due.*
 High-School Building Bonds.
 5s '05 J-J \$39,000c.....1911-1916
 60,000c.....1916-1926
 BOND. DEBT Apr 15 1910.....\$105,500
 School tax rate (per M) '09-'10.....7.00

ANAHEIM. Edward B. Merritt, City Clerk.
 This city is in Orange County. Re-incorporated June 1888.
LOANS.—*When Due.*
 City Hall Bonds.
 6s '91 F-A \$750c.....Aug 1 1911
 Electric-Light Bonds.
 6s '94 J-D \$4,375c.....Dec 1 '11-34
 Water and Light Bonds.
 6s '96 J-D \$12,150c.....Dec 1 '11-36
 5s g '06 J-J 43,200c.....July 2 '10-46
PAVING BONDS.
 5s g '10 J-J \$7,500c.....July 2 '11-25
 BOND. DEBT Oct 24 1910.....\$67,975
 Total assessed val. 1910.....1,114,995
 (Assessment about ½ actual value.)
 City tax rate (per \$1,000) '09-'10.....\$17.00
 Population in 1900.....1,456
 INTEREST payable in Anaheim.

BAKERSFIELD. H. F. Murdock, City Clerk.
 This city is in Kern County. Incorporated Jan. 31 1898. Town of Kern annexed July 19 1910.
LOANS.—*When Due.*
 Improvement Bonds.
 4s '04.....\$23,000c.....
SEWER BONDS.
 4½s '07 M-N \$111,000c.....May 1 '11-47
SCHOOL BONDS.
 4s.....\$30,000c.....
 BOND. DEBT Sept 1910.....\$164,000
 Assessed valuation 1910.....6,611,000
 (Assessment about ½ actual value.)
 Total tax rate (per \$1,000) '10.....\$13.00
 Population in 1900.....4,836
 Population in 1910 (est).....16,000

BERKELEY. M. L. Hanscom, Auditor.
 This town is in Alameda County. Incorporated March 5 1895.
LOANS.—*When Due.*
 School Bonds.
 5s g '92 Jan \$5,000c.....Jan 2 '11-12
 4½s '00 J-J 75,000c.....July 10 '11-40
 Municipal Imp. Bds.—(Tax Exempt).
 4½s '07 F-A \$275,742.50c.....Feb 1 '11-47
 BOND. DEBT Oct 1910.....\$355,743
 Town Treasurer
BERKELEY SCHOOL DISTRICT. W. W. Nichols, Clerk of Bd. of Ed'n.
 4½s '05 J-J \$135,000c.....Jan 1 '11-45
 4½s '06 J-J \$90,000c.....July 15 '11-46
 4½s '06 J-J 199,000c.....July 15 '11-26
 4½s g '08 semi-an 199,000c.....1911-1948
 4½s '06 J-J 16,000c.....July 15 '11-26
 BOND. DEBT July 1 1909.....\$669,250
 INTEREST payable at office of County Treasurer.

COLUSA. A. B. Jackson, Clerk.
 This town is in Colusa County. Reorganized as a town of 6th class Jan. 31 1909.
LOANS.—*When Due.*
 Water-Works Bonds.
 5s g '09 J-D \$50,000c.....Dec 1 '14-35
SEWER BONDS.
 5s g '09 J-D \$48,750c.....Dec 1 '11-49
 INTEREST payable at the Town Treasurer's office.

CONTRA COSTA COUNTY. A. N. Sullenger, Auditor.
 Martinez is the county seat. Bonds are tax-exempt.
LOANS.—*When Due.*
 Court-House and Jail Bonds.
 4s g '03 J-J \$161,000c.....1943
 1910.....Outside.....16.50
 BOND. DEBT Oct 1910.....\$161,000
 Population in 1900.....18,046
 Total assessed val. 1910.....35,399,378
 INT. payable at County Treasury.

CORONA. M. Terpening, Clerk.

This city is in Riverside County.
Incorporated July 19 1896.
Drainage Bonds.
5s g '09 A-O \$29,250c. Aug 1 '11-'49

CORONADO. W. Tilden Clark, Clerk.

This city is in San Diego County.
Incorporated 1899.
LOANS—When Due.
Municipal Improvement Bonds.
5s '06 F-A \$121,500c. Feb 1 '11-'46

EUREKA. J. P. Wunderlich, City Clerk.

This city is in Humboldt County.
Incorporated Feb. 10 1874. All bonds are exempt from taxation.

FITCHBURG. See city of Oakland.

FRESNO. Wm. Dunn, Deputy Clerk.

This is the county seat of Fresno County.
Incorporated Oct. 27 1885.

FRUITVALE SCHOOL DISTRICT. C. J. Lutgen, County Auditor. P. O. Oakland.

A district in Alameda County.
LOANS—When Due.
5s '08 Feb \$8,000.
5s '09 J-J 95,000. 1911-1929

HUNTINGTON PARK UNION HIGH SCHOOL DISTRICT.

A district (P. O. Huntington Park) in Los Angeles County.
LOANS—When Due.
Building Bonds.
5s g '09 June: \$10,000c. June 28 '15-19

KERN COUNTY. I. L. Miller, Clerk; S. A. Woody, Auditor.

County seat is Bakersfield.
LOANS—When Due.
Refunding Bonds.
4 1/2s '97 J-J \$165,375c. 1911-1917

LINDA VISTA IRRIGATION DISTRICT, San Diego Co.

For proposed debt compromise see "State and City Section" for May 1908 and V. 81, p. 43.

LODI. J. M. McMahon, Clerk.

This city is in San Joaquin County.
Incorporated in 1906.

LONG BEACH. I. S. Hatch, Aud.; C. O. Boynton, Clerk.

This city is in Los Angeles County.
Inc. city of first class Jan. 6 1908.

LONG BEACH CITY SCHOOL DISTRICT. Albert Johnson, Clerk.

LOANS—When Due.
BOND. DEBT July 1 1910 \$184,700

LONG BEACH HIGH SCHOOL DISTRICT.

LOANS—When Due.
BOND. DEBT July 1 1910 \$240,000

LOS ANGELES. Jno. S. Myers, Auditor; L. Wilde, Deputy City Clerk.

This is the county seat of Los Angeles County. All bonds are exempt from taxation in California.

Incorporated July 19 1896.
Drainage Bonds.
5s g '09 A-O \$88,725c. Aug 1 '11-'49

Incorporated 1899.
Assessed valuation 1909. \$2,016,922
Total tax rate (per \$1,000) '09. 28.00

Incorporated Feb. 10 1874. All bonds are exempt from taxation.
City Hall Bonds.
4 1/2s semi-an \$85,000c. (Part yearly on July 15.)

Third Ward School Bonds
4 1/2s semi-an \$12,000c. (Part yearly on April 15.)
Fifth Ward School Bonds.
4 1/2s semi-an \$12,000c. (Part yearly on April 15.)

BOND. DEBT Sept 1910. \$223,750
Assessed valuation 1909. \$8,036,957
(Total tax (per \$1,000) 1909. \$30.40)

BOND. DEBT Jan 1 1910. \$250,000
Assessed valuation 1909. \$1,055,314
(Total tax (per \$1,000) 1909. \$30.40)

A. D. Ewing, Clerk of County Supervisors. P. O. Fresno.
School tax rate (per \$1,000) '10. \$7.00
Population in 1910 (est.) 35,000

C. J. Lutgen, County Auditor. P. O. Oakland.
BOND. DEBT Apr 15 1910 \$103,000
Assessed valuation 1910. \$1,000,000

Incorporated 1884.
BOND. DEBT July 1 1910. \$65,000
School tax rate (per \$1,000) '10. 7.00

I. L. Miller, Clerk; S. A. Woody, Auditor.
Total assessed val. 1910 \$53,403,478
(Assessment about 1/2 actual value.)

Incorporated 1906.
BOND. DEBT Oct 1910. \$117,600
Assessed valuation 1910. \$1,337,889

Incorporated 1906.
BOND. DEBT Oct 1910. \$589,000
Assessed valuation 1910. \$1,337,889

Incorporated 1906.
BOND. DEBT Oct 1910. \$117,600
Assessed valuation 1910. \$1,337,889

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BOND. DEBT Oct 1910. \$117,600
Assessed valuation 1910. \$1,337,889

LOS ANGELES CITY SCHOOL DISTRICT. N. S. Averill, Secretary.

LOANS—When Due.
BOND. DEBT July 1 1910. \$702,000
Assessed valuation 1908. \$39,501,834

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Assessed valuation 1908. \$39,501,834

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Assessed valuation 1908. \$39,501,834

LOANS—When Due.
BOND. DEBT July 1 1910. \$702,000
Assessed valuation 1908. \$39,501,834

LOS ANGELES CITY HIGH SCHOOL DISTRICT. N. S. Averill, Sec'y.

LOANS—When Due.
BOND. DEBT July 1 1910. \$670,000
Assessed valuation 1908. \$39,501,834

LOANS—When Due.
BOND. DEBT July 1 1910. \$670,000
Assessed valuation 1908. \$39,501,834

LOANS—When Due.
BOND. DEBT July 1 1910. \$670,000
Assessed valuation 1908. \$39,501,834

LOANS—When Due.
BOND. DEBT July 1 1910. \$670,000
Assessed valuation 1908. \$39,501,834

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Assessed valuation 1908. \$39,501,834

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BOND. DEBT July 1 1910. \$670,000
Assessed valuation 1908. \$39,501,834

LOANS—When Due.
BOND. DEBT July 1 1910. \$670,000
Assessed valuation 1908. \$39,501,834

LOS ANGELES CO. C. G. Keyes, Clerk; H. G. Dow, Auditor.

County seat is Los Angeles. The highway bonds given below are part of an issue of \$3,500,000.
LOANS—When Due.
Highway Bonds.
4 1/2s g '09 F-A \$1,575,000 Feb 1 '15-49

LOS ANGELES CITY SCHOOL DISTRICT. N. S. Averill, Sec'y.

LOS ANGELES CITY HIGH SCHOOL DISTRICT. N. S. Averill, Sec'y.

MENDOCINO COUNTY. Geo. A. Johnson, Treasurer.

MERCED COUNTY. J. P. Thornton, Clerk.

MODESTO. W. O. Thompson, Clerk.

MODESTO IRRIGATION DISTRICT. C. S. Abbott, Sec.

MONROVIA. C. H. Reed Jr., Clerk.

MONROVIA CITY SCHOOL DISTRICT. F. S. Whitcomb, Clerk.

MONROVIA HIGH SCHOOL DISTRICT. F. S. Whitcomb, Clerk.

MONTREY. Geo. S. Gould, Jr., Clerk.

MONROVIA. C. H. Reed Jr., Clerk.

MONROVIA CITY SCHOOL DISTRICT. F. S. Whitcomb, Clerk.

MONROVIA HIGH SCHOOL DISTRICT. F. S. Whitcomb, Clerk.

MONTREY. Geo. S. Gould, Jr., Clerk.

MONROVIA. C. H. Reed Jr., Clerk.

MONROVIA CITY SCHOOL DISTRICT. F. S. Whitcomb, Clerk.

OAKLAND. Frank K. Mott, Mayor; Geo. E. Gross, Aud. Oakland is the county seat of Alameda County. Incorporated 1854. LOANS—When Due. Fitchburg (Annexed) Sewer Bonds. 6s 10 J-J \$75,000... July 1 '11-30

OAKLAND SCHOOL DISTRICT. R. B. S. York, Dep. Supt. City Schools. LOANS—When Due. A-O \$40,000... July '11-44

PALO ALTO. Frank Kasson, Clerk. This city is in Santa Clara County. Incorporated July 1 1909. LOANS—When Due. Water Bonds. A-O \$26,000... A-O \$28,000... A-O \$32,000... A-O \$7,500...

PASADENA. Heman Dyer, Clerk; D. D. Kellogg, Auditor. This city is in Los Angeles County. Incorporated June 14 1886. LOANS—When Due. Improvement Bonds. 4s '02 J-J \$91,200... 4s '02 J-J \$118,400... 4s '05 M-N \$21,875...

PASADENA CITY SCHOOL DISTRICT. A. L. Hamilton, Supt. Includes the City of Pasadena and North and East Pasadena. LOANS—When Due. School Bonds. 4 1/2s '02 Sept \$60,000... 4s '03 Sept \$50,000... 4 1/2s '04 Oct \$40,000... 4s '06 M-N \$145,000...

PIEDMONT. This place (P. O. Oakland) is in Alameda County. LOANS—When Due. Improvement Bonds. 5s '10 \$123,000... BOND, DEBT Nov 1910... \$123,000

FLUMAS COUNTY. H. P. McBeth, County Auditor. Quincy is the county seat. All bonds are tax-exempt. LOANS—When Due. Refunding Bonds. A-O \$35,100... 1934 Bridge and Highway Bonds. \$40,000... Oct 1 1917... 20,000... Oct 1 1922... 20,000... Oct 1 1927... 20,000... Oct 1 1932...

POMONA. T. R. Trotter, Clerk. This city is in Los Angeles County. Incorporated Jan. 1888. LOANS—When Due. Sewer Bonds. 5s '00 J-D \$22,500... Park Bonds. 4s '03 J-D \$24,750... School Bonds. 4s '07 J-D \$7,000... July 1 '11-47

REDLANDS. L. W. Clark, Clerk and Assessor. This city is in San Bernardino County. Incorporated Nov. 1888. LOANS—When Due. City Bonds. 6s '00 M-N \$10,000... May 1 '11-12... Fire Hall Bonds. 4 1/2s '00 M-N \$1,000... Nov 1 '11-12... Municipal Improvement Bonds. 4 1/2s '05 J-J \$87,500... July 15 '11-48... Special Improvement Bonds. 5s '07 J-J \$42,500... Jan 15 '11-27

REDLANDS SCHOOL DISTRICT. O. H. Covell, Superintendent. LOANS—When Due. 5s '00 \$3,000... May 6 1911... 5s '01 16,000... Aug 22 '12-13... 5s '02 13,000... Sept 15 '11-23... 5s '02 21,000... May 26 '12-18... 4,000... May 26 1919... 5s '03 4,000... Apr 13 '20-'21... 1,000... Apr 13 1922... 5s '04 13,000... May 8 '11-23

RIVERSIDE. C. R. Stibbens, City Auditor. This city is the county seat of Riverside County. Incorporated 1883. LOANS—When Due. Street Improvement Bonds. 5s '95 s-an \$57,750... Aug 1 '11-35... Electric Light Imp't Bonds. 5s '95 F-A \$25,000... Aug 1 '11-37... Steam Power Plant Bonds. 4s '00 J-D \$30,000... June 1 '11-40

RIVERSIDE CITY SCHOOL DISTRICT. A. Z. Wheelock, Supt. LOANS—When Due. F-A \$40,000... 1911-1920... June 2,000... June 18 1911... 1,000... June 18 1912... 40,000... 1913-1920... 4 1/2s '10 F-A \$250,000... Aug 3 1920-'30

RIVERSIDE COUNTY. Geo. H. Brown, Auditor. Riverside is the county seat. LOANS—When Due. Court-House Bonds. 4s '02 M-S \$100,000... Sept 1 '13-42... BOND, DEBT Oct 1910... \$150,000... Total assessed val. '10... \$26,925,831

SACRAMENTO. E. Haynes, Aud.; A. E. Carey, Deputy. This city is the county seat of Sacramento County and the capital of the State and was re-incorporated April 23 1863. See "State and City Section" for Nov. 27 1909 for delinquency in payment of original debt. LOANS—When Due. City-Hall Bonds. 4s '07 J-J \$277,500... July 1 '11-47... Water-Main Bonds. 4s '05 J-J \$122,000... Jan 1 '11-41... Levee and Sewer Bonds. 4s '05 J-J \$140,000... Jan '11-38... High-School Bonds. 4s '05 J-J \$175,000... Jan 1 '11-45

SACRAMENTO COUNTY. L. P. Williams, Auditor. County seat is Sacramento. LOANS—When Due. Refunding Bonds. 4 1/2s '02 J-J \$57,000... July 1 1912... 4 1/2s '03 J-J \$3,000... July 1 1913... Bridge Bonds. 4 1/2s '07 J-D \$25,000... Dec 10 '17-46... Court-House and Jail Bonds. 4 1/2s '07 J-D \$660,000... Dec 10 '17-46... Road Bonds. 4 1/2s '07 J-D \$600,000... Dec 10 '17-46

SALINAS CITY. John J. Kelly, City Clerk. This city is in Monterey County. Incorporated Feb. 11 1903. LOANS—When Due. Sewer Bonds. 5s '07 J-J \$27,000... Jan 2 '11-37... City Hall Bonds. 5s '06 J-D \$45,000... Dec 31 '11-46... School Bonds. 5s '09 J-J \$21,750... Jan 2 '11-39... 5s '06 J-D \$3,500... Dec 31 '11-46

SAN BERNARDINO. P. J. Dubbell, Auditor. This city is located in San Bernardino County. Incorporated 1886. LOANS—When Due. Water Bonds. 4s '03 A-O \$134,475... Apr 1 '11-43... 4s '03 A-O \$6,100... Apr 1 '11-43... Improvement Bds. (Tax-Exempt) 4 1/2s '08 A-O \$104,500... 1911-1948

SAN BUENVENTURA. Edwin Isensee, Clerk. This city (P. O. Ventura) is in Ventura County. Incorporated 1866. Reincorporated 1905. LOANS—When Due. Municipal Improvement Bonds. 5s '07 J-D \$129,580... Dec 30 '10-'37... Park Bonds. 5s '07 J-D \$8,550... Dec 1 '10-'27... Street Bonds. 5s '03 M-N \$1,300... May 1 1923... 5s '03 M-N \$2,800... May 1 1923

SAN DIEGO. F. F. Woodford, City Auditor. This is the county seat of San Diego County. Inc. Jan. 1 1835. All bonds are exempt from all taxes. LOANS—When Due. Street Bonds. 4 1/2s '07 J-D \$61,000... June 1 '11-42... 4 1/2s '07 J-D \$500... Bridge Bonds. 4 1/2s '03 J-J \$1,500... July 1 '11-13... Sewer Extension Bonds. 4 1/2s '03 J-J \$115,500... July 1 '11-43... 4 1/2s '05 A-O \$5,625... Oct 1 '11-45... 4 1/2s '07 J-D \$1,120... June 1 '11-42

SAN DIEGO SCHOOL DISTRICT. John F. Schwartz, County Treasurer. (P. O. San Diego.) LOANS—When Due. 4s '06 July \$95,000... July '11-26... 5s '07 July 150,000... July 5 '13-27... 4 1/2s '09 s-an \$45,000... 1921-1929

SAN DIEGO HIGH SCHOOL DISTRICT. John F. Schwartz, County Treasurer. (P. O. San Diego.) LOANS—When Due. Assessed valuation 1910... \$31,843,648... BOND, DEBT Sept 1910... \$320,000... Assessed valuation 1910... \$31,843,648

SAN DIEGO COUNTY. John F. Schwartz, Treasurer. San Diego is the county seat. Of the total of bonds given below, \$600,000 were delivered up to date of statement. LOANS—When Due. Highway Bonds. 4 1/2s '09 A-O \$699,000... Oct 1 '11-39... 4 1/2s '09 A-O \$320,000... Oct 1 '40-'49

SAN FRANCISCO. W. R. Haggerty, Clerk Board of Superv. San Francisco is in San Francisco County, and the financial statement given below is for both city and county. On Nov. 5 1907 the city voted in favor of 31 amendments to the City Charter. V. 85, p. 1418. Earthquake and Fire.—This city was visited by an earthquake on April 15 1906, and the subterranean upheaval, together with the fires resulting therefrom, caused the loss of many lives and the destruction of property to the estimated value of several hundred millions of dollars. The territory destroyed by fire covered 2,500 acres, or about four square miles. See V. 82, p. 945, 999 and 1090. A compilation of the New York State Insurance Department revealed a gross insurance loss of \$22,836,307 and a net loss after deducting re-insurance and estimated salvage of \$132,823,067. See V. 82, p. 337. City on Dec. 30 1909 voted \$2,020,000 bonds for the reconstruction and operation of the Geary Street Park & Ocean RR. V. 90 p. 64. Up to Oct. 1 1910 \$445,000 of these bonds had been issued. On Jan. 14 1909 \$45,000,000 bonds were authorized for construction of a municipal water system with source at Lake Eleanor, in the Sierra Nevada Mountains. V. 90, p. 255. The voters on Nov. 15 1910 authorized the issuance of \$5,000,000 Panama Exposition bonds. V. 91, p. 1398. See amendments under State. LOANS—When Due. Golden Gate Park Bonds. 3 1/2s J-J \$278,800... July 1 '11-44... Library Bonds. 3 1/2s J-J \$493,200... July 1 '11-22... Mission Park Bonds. 3 1/2s J-J \$248,200... July 1 '11-44... Playground Bonds. 3 1/2s J-J \$629,000... July 1 '11-44

TULARE IRRIGATION DISTRICT. See V. 77, p. 158.

TURLOCK IRRIGATION DISTRICT. W. S. Chase, Sec'y.

This district (P. O. Turlock) is in Stanislaus County.

LOANS— Canal Bonds. 5s '10 J-J \$100,000 1931-1940 (Part due each year.)

VALLEJO. W. J. Torney, Clerk.

This city is in Solano County. Incorporated March 30 1868.

LOANS— Refunding Bonds. 5s '95 F-A \$20,000 Aug 1 '11-35 Water Works Bonds. 5s '93 Dec \$37,500 Dec 1913 (\$12,500 payable annually in Dec.) Water Bonds. 5s '02 M-N \$54,000 May 1 '11-'22 5s '08 M-S \$3,000 Sept 1 '11-'25

VISALIA. S. Mitchell, City Treasurer.

County seat of Tulare County. Incorporated Feb. 27 1874. LOANS— School Bonds. 5s '10 J-J \$95,500 July 1 '11-'50 BOND. DEBT July 1910. \$175,500 Assessed valuation 1909. 2,474,903

WHITTIER. Walter E. Butler, City Clerk.

City is in Los Angeles County. Incorporated Feb. 21 1898. LOANS— Water-Works Bonds. 5s '05 J-D \$5,250 June 1 '11-'45 5s '05 J-D \$7,500 June 1 '11-'45 5s '09 A-O \$107,250 June 1 '11-'40 (Part due each year.)

ADDITIONAL STATEMENTS.

Table with columns: Bonded Debt, Floating Debt, Assessed Tax per Pop., Valuation, \$1,000, 1900. Lists various cities and school districts with their respective financial data.

Table with columns: Location, Bonded Debt, Floating Debt, Assessed Tax per Pop., Valuation, \$1,000, 1900. Lists various cities and school districts with their respective financial data.

(C) City, (T) Town, a Total tax, b State and county tax, c City tax, d 1909 values, e 1910 values, z Total debt, y This covers merely a recent issue of bonds; we are not informed as to what is total debt.

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

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.

On June 1 1908 an amendment to Section 14 of Article 11 of the Constitution was adopted, changing the time of holding the regular general biennial elections from the first Monday in June to the first Tuesday after the first Monday in November. V. 87, p. 111.

HISTORY OF DEBT.—For the early history of Oregon's State debt see "State and City Supplement" of April 1894, page 147.

On Oct. 1 1910 the amounts held in the irreducible trust funds were as follows: School fund, \$5,026,260; Agricultural College fund, \$198,784, and University fund, \$103,635. On the same date the cash on hand amounted to \$424,933.

Table with columns: Years, Taxable Property, Tax per \$1,000, Years, Taxable Property, Tax per \$1,000. Shows tax data from 1909 to 1903.

CONSTITUTIONAL AMENDMENTS.—At the general election Nov. 5 1910 eleven amendments to the constitution were submitted to the voters. Important among them is one altering Section X, of Article XI, of the constitution so as to allow counties to issue bonds beyond the limit of \$5,000 now prescribed by law.

DEBT LIMITATION.—Constitutional inhibitions as to the creation of debt are all found in Article XI, sections 5 to 10 inclusive, of the Constitution of 1857. We quote these sections in full.

SECTION 5.—Restriction upon Municipal Corporations.—Acts of Legislative Assembly incorporating towns and cities shall restrict their powers of taxation, borrowing money, contracting debts, and loaning their credit.

SECTION 6.—State not to be Stockholder in Company.—The State shall not subscribe to or be interested in the stock of any company, association or corporation.

SECTION 7.—Credit of State not to be Loaned.—Limitation upon Powers of Contracting Debts.—The Legislative Assembly shall not loan the credit of the State, nor in any manner create debts or liabilities which shall singly or in the aggregate, with previous debts or liabilities, exceed the sum of fifty thousand dollars, except in case of war, or to repel invasion or suppress insurrection, and every contract of indebtedness entered into or assumed by or on behalf of the State, when all its liabilities and debts amount to said sum, shall be void and of no effect.

SECTION 8.—State not to Assume County Debt, Except in What Case.—The State shall never assume the debts of any county, town or other corporation whatever, unless such debts shall have been created to repel invasion, suppress insurrection, or defend the State in war.

SECTION 9.—Prohibition upon Municipal Corporations.—No county, city, town, or other municipal corporation, by vote of its citizens or otherwise, shall become a stockholder in any joint-stock company, corporation or association whatever, or raise money for, or loan its credit to, or in aid of any such company, corporation or association.

SECTION 10.—Limitation upon Powers of County to Contract Debts.—No county shall create any debts or liabilities which shall singly or in the aggregate exceed the sum of five thousand dollars, except to suppress insurrection or repel invasion, but the debts of any county at the time this constitution takes effect shall be disregarded in estimating the sum to which such county is limited.

It will be seen from the above that the power to limit the indebtedness of municipalities has been relegated to the Legislative Assembly. In 1903 the Legislature, acting under this authority, passed the following Act—Section 2722 of Billinger & Cotton's Annotated Codes and Statutes. The common council (of cities and towns) shall not in any manner create any debt or liability which shall singly or in the aggregate exceed the sum of two thousand five hundred dollars without first obtaining authority from the Legislative Assembly of this State to contract a debt or liability in excess of said sum.

The above limitation does not apply to bonds issued in anticipation of the collection of street and sewer assessments under the authority of any charter of any city of 2,500 or more inhabitants.—See sections 2727 to 2735 of the Annotated Codes and Statutes.

As regards school districts, the general school law as amended by the State Legislature in 1901 (Billinger and Cotton's Code, section 3389, paragraph 31) gives permission to school boards to issue bonds (prescribing the method) without special legislation, but stipulates that "in no case shall the aggregate of bonded debt in any school district exceed five per centum of the value of the taxable property of any such district." Further provision is made (Section 3415 of the Code) that the indebtedness of districts of the first class (those having over 1,000 children of school age) located in cities of over 75,000 inhabitants shall never exceed \$100,000—the 5% limit mentioned above applying to all districts of under 75,000 inhabitants.

POPULATION OF STATE.—The population of Oregon has been as follows in the years named:

Table with 2 columns: Year and Population. Rows: 1890 (413,536), 1880 (174,768), 1860 (52,465), 1890 (413,767), 1880 (174,768), 1860 (52,465).

CITIES, COUNTIES AND TOWNS IN THE STATE OF OREGON.

ASHLAND. M. F. Eggleston, City Recorder.

This city is in Jackson County. Bonds are tax exempt. LOANS—When Due. Water Bonds. 4 1/2% '04 A-O \$17,000... Apr 1 '11-'12. Refunding Water Bonds. 5% '09 J-J \$20,000... July 1 '13-'16. Street Bonds. 6% '09 --- \$15,000... Sept 1 1919. Population in 1900... 2,634.

INTEREST is payable in Ashland.

ASTORIA. O. Anderson, Auditor.

Astoria is in Clatsop County. Incorporated 1855. LOANS—When Due. Electric Light Bonds. 5% '01 M-S \$10,000... Sept 1 1912. Funding Bonds. 5% '02 A-O \$50,000... Apr 1917. Water Bonds. 5% '02 J-J \$300,000... 1922 & 1925. Population in 1907 (est.)... 14,500.

INTEREST on the water and electric light bonds is payable at the Chase National Bank, New York; on the funding bonds at Kountze Bros., New York; on the refunding 6% due 1911 at New York.

ASTORIA SCHOOL DISTRICT NO. 1. W. A. Sherman, Clerk.

LOANS—When Due. School-Bldg. & Repair Warrants. 5% '07 M-N \$5,000... July 1 1912. 5% '10 J-D \$2,000... Dec 1 1912. Refunding Bonds. 5% '03 F-A \$35,000... 1923. 5% '03 J-D \$7,000... Dec 1 1923. 5% '04 A-O \$12,000... Apr 1 1924. Population in 1908 (est.)... 13,000.

1892 is payable in New York; on refunding bonds at office of the County Treasurer and on warrants at Astoria.

BAKER CITY. George H. Foster, Treasurer.

County seat of Baker County. Incorporated 1870. Commission form of government adopted Oct. 3 1910. V. 91, p. 1113. LOANS—When Due. Sewer Bonds. 5% '03 J-J \$12,000... July 1 1923. Water Bonds. 5% '03 J-J \$100,000... July 1 1923. 7% '01 M-S \$20,000... Sept 3 1921. 5% '01 A-O \$5,200... Apr 2 1922. Refunding Bonds. 5% '10 A-O \$25,000... April 4 1930. Heating & Sanitary Plant Bonds. 5% '09 S-A \$25,000... 1929. Population in 1909 (est.)... 7,500.

INTEREST is payable in Baker City or New York City.

DALLES CITY. E. Kurtz, Treasurer.

This city (post office The Dalles) is in Wasco County. LOANS—When Due. Water Bonds. 6% '01 --- \$25,000... June 30 1916. 5% '03 Nov 1 50,000... Nov 1 '17-'26. Refunding Bonds. 4% '05 M-S \$53,000... May 1 1920. City-Hall Bonds. 5% '08 --- \$30,000... May 1 1918. Population in 1909... 3,542.

LA GRANDE. D. E. Cox, City Recorder.

This city is in Union County. LOANS—When Due. Water Bonds. 5% '08 F-A \$100,000... 1929. City Hall Bonds. 5% J-J \$25,000... 1924. Refunding Water Bonds. 5% '10 S-A \$50,000... Jan 1 1930. Sewer Bonds. 5% '10 --- \$40,000... 1930. BOND, DEBT July 1 1909... \$85,000. Population in 1909... 2,391.

INTEREST on refunding water bonds is payable at A. B. Leach & Co., N. Y.; on city-hall bonds in Portland; other bonds at Chase Nat. Bk., N. Y. LA GRANDE SCHOOL DISTRICT NO. 1. John Frawley, County Treasurer. P. O. La Grande. Assessed valuation 1909... \$3,254,340. School tax rate (per \$1,000) '09 \$14.00. INT. payable at County Treasurer's office or in N. Y. City.

McMINNVILLE. Vine W. Pearce, Recorder.

This city is in Yamhill County. Incorporated 1882. City owns and operates local water and light plant. LOANS—When Due. Water & Light Bonds. 4 1/2% '04 M-N \$20,000... Nov 1 1924. 5% '05 J-J \$57,000... Jan 1 1931. 5% '08 J-J \$23,000... 1925. 5% '09 S-A \$50,000... 1929. Park Bonds. 5% J-D \$8,000... June 1 1923. BOND, DEBT Oct 1910... \$140,000. Population in 1907 (est.)... 3,000.

INTEREST on the 4 1/2% is payable at the office of the City Treasurer, and on the 5% at the United States National Bank in Portland.

MEDFORD. Robt. W. Telfer, Recorder.

This city is in Jackson County. LOANS—When Due. Refunding B. s. 5% '07 M-S \$45,000... Mch 5 1917. 5% '10 F-A \$30,000... Aug 1 1930. Water Bonds. 5% '08 J-J \$355,000... July 1918. 6% '10 A-O \$29,000... Apr 1 1920. General Fund Bonds. 5% '08 J-J \$25,000... Jan 1918. BOND, DEBT Aug 1910... \$455,000. Population in 1900... 1,701.

OREGON CITY. W. A. Dimick, Recorder.

This city is situated in Clackamas County. LOANS—When Due. City Bonds. 5% '03 M-N \$20,000... May 1 1913. Refunding Bonds. 5% M-N \$30,000... May 1 1921. BOND, DEBT Jan 1910... \$50,000. Assessed valuation 1909... \$1,163,000. Total tax rate (per \$1,000) '09 \$8.00. Population in 1900... 3,494.

PENDLETON. Thos. Fitzgerald, Auditor.

This city is in Umatilla County. Incorporated Feb. 1881. LOANS—When Due. General Bonds. 5% '09 J-J \$75,000... July 1 1929. Water Works. 5% '09 J-J \$45,000... July 1 1929. Live Bonds. 5% '06 --- \$10,000... Nov 30 1936. Sewer Bonds. 5% '07 F-A \$57,000... Aug 1 1927. Ferry Bonds. 5% '03 J-J \$30,000... July 1 1933. BOND, DEBT Aug 1910... \$295,000. Assessed valuation 1910... 4,064,000. Population in 1910 (est.)... 6,000.

PORTLAND. Jas. Simon, Mayor; A. L. Barbur, Auditor.

Portland is the county seat of Multnomah County. The cities of Portland, East Portland and Albina were consolidated in June 1891. On June 7 1909 this city defeated a proposition providing for a commission form of government. V. 88, p. 1570. The Circuit Court on Feb. 15 1910 declared valid an issue of \$2,000,000 bridge bonds voted on June 7 1909. V. 90, p. 572. The State Supreme Court on Oct. 31 1910 rendered a decision upholding the validity of these bonds. V. 91, p. 1342.

LOANS—When Due. Boulevard Bonds. 6% '01 J-D \$50,000... June 1 1921. Bridge Bonds. 5% '02 J-J \$500,000... Jan 1 1922. 5% '05 A-O \$200,000... Apr 1 1925. 4% '04 J-J \$400,000... Jan 1 1934. 4% '09 J-J \$450,000... Jan 1 1939. 4% '09 J-J \$750,000... July 1 1939. City Hall Bonds. 5% '09 J-J \$175,000... Jan 1 1920. 5% '02 J-J \$500,000... July 1 1922. Park Bonds. 6% '01 J-D \$50,000... June 1 1921. 4% '08 J-D \$500,000... Dec 1 1933. Ferry Bonds. 5% '03 A-O \$50,000... Apr 1 1923. 5% '03 J-D \$50,000... Dec 1 1933. 4% '04 J-J \$50,000... Jan 1 1934. Electric Light Bonds. 5% '10 M-N \$50,000... May 1 1921. Crematory Bonds. 5% '10 M-S \$50,000... Sept 1 '11-'20. Refunding Bonds. 4% '03 M-N \$56,500... May 1 1928. GEN'L BONDS Jan 1 '10... \$6,926,500. Improvement debt... 2,810,619. TOTAL DEBT Jan 1 1910... 9,737,119. Water debt (included)... 3,400,000. Assessed valuation, real... 181,825,410. Assessed val., personal... 49,336,130. Total valuation 1910... 231,160,000. (Assessment about 3% actual value.) Total tax (per \$1,000) 1909... \$20.00. Population in 1909... 90,426. Population in 1890... 46,385. Population in 1910 about... 275,000. Crematory Bonds. 5% '10 M-S \$50,000... Sept 1 '11-'20.

*These bonds are payable, principal and interest, from the water rates not from taxation.

INTEREST on the general bonds due June 1 1921, the boulevard bonds and the park bonds is payable at the Chemical National Bank, New York; on the light bonds in New York; on the old East Portland water bonds due in 1921 in New York; on all other bonds in Portland.

CITY PROPERTY.—The city owned property on Jan. 1 1910 valued at \$15,683,978.21, including the water works, which are valued at \$8,279,351.10. Receipts of water works in 1909, \$584,256.04, operating expenses (including interest), \$530,988.71.

PORTLAND SCHOOL DISTRICT NO. 1. R. H. Thomas, Clerk.

LOANS—When Due. District No. 1 Bonds. 5% '04 S-A \$90,000... Jan 1 1914. 4 1/2% '08 S-A \$250,000... Oct 1 1928. District No. 5 Bonds. 4% '01 S-A \$5,000... July 1 1911. 4% '02 S-A \$3,000... July 1 1912. 4% '04 S-A \$4,000... Apr 1 1914. District No. 12 Bonds. 6% '05 S-A \$6,000... Sept 1 1915. District No. 31 Bonds. 6% '01 S-A \$10,000... June 1 1916. BOND, DEBT Sept 22 '10... \$369,000. Assessed valuation 1909... 232,829,545. (Assessment about 75% actual value.) School tax (per \$1,000) 1909... \$6.40. INTEREST is payable in N. Y. City or Portland.

THE PORT OF PORTLAND. John P. Doyle, Clerk.

The Port of Portland was incorporated in 1891. The limits of the Port include the consolidated City of Portland and but about one-tenth of the territory of Multnomah County. Chief Justice Bean of the State Supreme Court on Nov. 24 1908 declared valid the charter amendment adopted by the people on June 1 1908 providing for the issuance of not exceeding \$500,000 new bonds. V. 87, p. 1491. Of this amount, \$207,000 has been issued and \$100,000 retired, leaving outstanding Oct. 1910 \$107,000.

LOANS—When Due. River Imp. Bonds. 5% J-J \$350,000... Jan 1 1922. Dry Dock Bonds. 4% J-J \$185,000... July 1 1933. 4% J-J \$215,000... Jan 1 1934. Refunding Bonds. 4% J-D \$90,000... June 1 '11-'13. Towing and Pilotage Bonds. 6% '09 J-J \$35,000... July 1 1911. \$15,000... July 1 1911. 50,000... July 1 1912. 7,000... July 1 1913. BOND, DEBT Oct 1910... \$947,000. Assessed valuation 1909... 249,703,902. (Assessment at full value.) Tax rate (per \$1,000) 1909... \$1.70. Population of district '10 (est) 250,000. INTEREST payable in Portland.

PORTRAIT OF SUISLAW. I. B. Cushman, President.

A district (P. O. Florence) in Lane County. LOANS—When Due. Harbor Improvement Bonds. 5% '09 J-J \$100,000... July 1 '19-'29. BOND, DEBT July 1 1910... \$100,000. Assessed valuation 1909... 2,590,000. (Assessment about 1/2 actual value.) INTEREST is payable at Kountze Bros., New York City.

SALEM. W. A. Moores, Recorder.

This city, the capital of the State, is in Marion County. Incorporated Jan. 1857. Purchase of local water plant authorized Aug. 15 1910. V. 91, p. 539. Bonds are tax exempt. LOANS—When Due. Refunding Bridge Bonds. 4% '04 A-O \$30,000... Apr 1 1914. 6% '10 A-O \$20,000... Oct 8 1920. GEN. BOND, DT. Oct 1 1910... \$212,030. Assessment debt (add'd)... 95,075. Assessed valuation 1909... 9,378,257. (Assessment about actual value.) Sewer Bonds. 5% '10 J-J \$19,000... Jan 30 1920. Total tax (per \$1,000) 1909... \$10.00. Population in 1907 (new territory acquired)... 14,000. INTEREST on funding 5% and 6% payable in N. Y.; other bonds in Salem.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several counties and other civil divisions in Oregon which are not represented among the foregoing:

Table with columns: County, Bonded, Floating, Assessed, Tax, Pop'n. Rows include Central Point (C), Clatsop County, Condon (C), Coos County School Dist., Corvallis (C), etc.

BELLINGHAM. F. B. Graves, Comptroller. This city is the county seat of Whatcom County and was organized Dec. 23 1903 by the union of the cities of Fairhaven and Whatcom.

BELLINGHAM SCHOOL DISTRICT NO. 81. Wm. L. Asher, Secretary. This district was formed by the consolidation of Whatcom County School Districts Nos. 1, 4, 37 and 81.

CLALLAM COUNTY. N. M. Hawkins, Auditor. County seat is Port Angeles. All bonds are tax-exempt.

CLARKE COUNTY. M. B. Kies, Auditor. County seat is Vancouver. Bonds are tax-exempt.

COLFAX. H. Bramwell, Clerk. Colfax is in Whitman County. Incorporated May 1 1891.

EVERETT. Rowland H. Hartley, Mayor; Alex. Keay, Treas. This city is in Snohomish County. Incorporated May 4 1893.

EVERETT SCHOOL DISTRICT NO. 24. C. L. Lawry, County Treasurer. This district was organized May 4 1893.

JEFFERSON COUNTY. C. L. Percy, Auditor. County seat is Port Townsend. This county in 1898 entered into an agreement with its bondholders whereby the interest on bonds outstanding was reduced from 6% to 4% for a term of years.

KING COUNTY. Will H. Hanna, Treasurer. County seat is Seattle. \$500,000 canal bonds voted Sept. 12 1906 were declared invalid by the State Supreme Court.

KITTITAS COUNTY. E. J. Mathews, Auditor. County seat is Ellensburg. Chelan County's portion of the bonded debt is \$16,513.

State of Washington.

ITS DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 2 1853) March 2 1853
Admitted as a State (Act Feb. 22 1889) Nov. 13 1889
Total area of State (square miles) 69,180
State Capital Olympia
Governor (term ends Wed. aft. 2d Mon. Jan. '13) M. E. Hay
Secretary (term ends Wed. aft. 2d Mon. Jan. '13) I. M. Howell
Treasurer (term ends Wed. aft. 2d Mon. Jan. '13) J. G. Lewis
Auditor (term ends Wed. aft. 2d Mon. Jan. '13) C. W. Clausen

LEGISLATURE meets biennially in odd years on the first Wednesday after the first Monday in January. Sessions are limited to sixty days.

STATE DEBT.—The Washington State debt is described in detail below.

Table with columns: School Fund Bonds, When Due, Amount. Rows include 3 1/2% M-N \$250,000, 3 3/4% M-N \$500,000.

* Bonds issued from time to time as money is required in the general fund. They are taken by the school fund and run 20 years.

INTEREST is payable at the office of the State Treasurer in Olympia.

TOTAL DEBT.—The bonded indebtedness of the State Oct. 1 1910 was \$1,006,024, of which \$800,000 was held in the State Permanent School Fund and \$206,024 by individuals. Cash in General Fund on same date was \$623,301 74.

ASSESSED VALUATION.—The assessed valuation, equalized by State Board, for 1909, of real estate, was \$577,396,241; personal property, \$103,077,825; railroads, telegraph, &c., \$109,945,760; total, \$790,419,826.

Table with columns: Years, Assessment, Years, Assessment. Rows include 1909, 1908, 1907, 1906.

The large increase in valuations for 1908 and 1909 is caused by the re-valuation of real estate and in part also by a rapid development of railroad and electric building in the State and the greater valuation put on such property by the State Tax Commission.

EXEMPTION FROM TAXATION.—The Legislature of 1907, by an Act approved Feb. 28, amended the laws relating to revenue and taxation by exempting mortgages, credits, notes, municipal securities, &c., from all taxation as personal property.

DEBT LIMITATION.—The State may, to meet casual deficits or failures in revenues, or for expenses not provided for, contract debts; but such debts in the aggregate shall not at any time exceed \$400,000.

As regards counties, cities, towns, school districts or other municipal corporations, no debt is to be incurred by them in an amount exceeding 1 1/2% of the taxable property without the assent of 3-5 of the voters therein.

Table with columns: Year, Population. Rows include 1905 (estimated) 874,310, 1900 518,103.

CITIES, COUNTIES AND TOWNS IN THE STATE OF WASHINGTON.

Trust Company of America of New York City is the fiscal agent for the State of Washington.

ABERDEEN SCHOOL DIST. NO. 5. F. B. Weatherwax, Sec. This district is in Chehalis County. Bonds are tax-exempt.

LEWIS COUNTY. P. Summersett, Treasurer.

County seat is Chehalis.

Table with columns: Refunding Bonds, When Due, Amount. Includes entries for 4 1/2% J-J \$10,000 and 4 1/2% J-J \$10,000.

Table with columns: County Bonds, When Due, Amount. Includes entries for 5 1/2% J-J \$10,000 and BOND, DEBT Jan 1 1910 \$50,000.

LINCOLN COUNTY. R. D. Anderson, County Treasurer.

Table with columns: Refunding Bonds, When Due, Amount. Includes entries for 4 1/2% J-J \$10,000 and 4 1/2% J-J \$10,000.

Table with columns: County Bonds, When Due, Amount. Includes entries for BOND, DEBT Sept 15 '10 \$114,000 and Total assessed val. 1910.

MIDDLE KITTITAS IRRIGATION DISTRICT. M. Rolinger, Member Board of Directors.

Table with columns: Loans, When Due, Amount. Includes entry for 6 1/2% '10 \$103,000.

Table with columns: County Bonds, When Due, Amount. Includes entry for BOND, DEBT Sept 15 '10 \$114,000.

NORTH YAKIMA. J. C. Brooker, Clerk.

Table with columns: Refunding Bonds, When Due, Amount. Includes entries for 4 1/2% J-D \$30,000 and 4 1/2% M-S \$48,000.

Table with columns: County Bonds, When Due, Amount. Includes entries for BOND, DEBT Nov 1 1910 \$218,000 and Floating debt.

NORTH YAKIMA SCHOOL DISTRICT No. 7. Frank Bond, Co. Treasr.

Table with columns: Building Bonds, When Due, Amount. Includes entries for 6 1/2% '94 \$20,000 and 4 1/2% '03 \$22,000.

Table with columns: County Bonds, When Due, Amount. Includes entries for BOND, DEBT Sept 1910 \$242,000 and Assessed valuation 1909.

OLYMPIA. J. R. Dever, City Clerk.

Table with columns: Refunding Bonds, When Due, Amount. Includes entries for 3 1/2% '06 J-J \$200,000 and BOND, DEBT Jan 1 1910 \$200,000.

Table with columns: County Bonds, When Due, Amount. Includes entries for BOND, DEBT Nov 1 1910 \$218,000 and Assessed valuation 1909.

PIERCE COUNTY. W. A. Stewart, Auditor.

Table with columns: Refunding Bonds, When Due, Amount. Includes entries for 5 1/2% '05 A-O \$250,000 and 5 1/2% '06 J-D \$63,000.

Table with columns: County Bonds, When Due, Amount. Includes entries for BOND, DEBT Jan 1 1910 \$529,000 and Assessed valuation, real.

PORT TOWNSEND. Geo. Anderson, Clerk.

Table with columns: Refunding Bonds, When Due, Amount. Includes entries for 6 1/2% J-J \$85,000 and 6 1/2% M-N \$29,100.

Table with columns: County Bonds, When Due, Amount. Includes entries for GEN. DEBT Mech 1 1910 \$114,100 and Water debt (additional).

SEATTLE. Wm. J. Bothwell, City Comptroller.

Table with columns: Building Bonds, When Due, Amount. Includes entries for 4 1/2% '05 J-J \$175,000 and 4 1/2% '10 \$50,000.

Table with columns: Municipal Lighting Plant Bonds, When Due, Amount. Includes entries for 4 1/2% '03 J-J \$400,000 and 3 1/2% '04 A-O \$100,000.

These bonds are a lien on a certain portion of the revenues of the Water Department, and are not a general municipal indebtedness.

Issued in payment for water systems by their respective cities prior to annexation. They were then made part of the water plant of this city, and although they are a general indebtedness, the interest is being paid from the water fund.

INTEREST is payable as follows: Funding bonds of 1891 and funding bonds of 1893 (first and second series) at Seattle or at N. W. Harris & Co., N. Y. City; sewer tunnel bonds of 1893 and sewer bonds of 1893 at City Treasurer's office or at Blair & Co., N. Y. City; library-site bonds at City Treasurer's office or fiscal agency, N. Y. City; municipal light and power plant bonds (series A and B), State Treasurer's office; municipal light and power plant extension bonds at City Treasurer's office or fiscal agency, N. Y. City; Cedar River bonds at the fiscal agency in New York. All the other bonds, except those of the annexed cities, at the City Treasurer's office or at N. W. Harris & Co., N. Y. City. Interest on the annexed cities bonds is payable as follows: On the refunding bonds, the water-works bonds due 1917 and 1924, and on the general municipal bonds at the fiscal agency

n N. Y. City; on the funding bonds at the Harris Trust & Savings Bank, Chicago; on the water-works bonds due 1915 at the Chemical National Bank, N. Y. City, and on the water-works bonds due 1922 at State Treas'r's office. TOTAL DEBT, &c.—Cash in treasury Sept. 1 1910, \$3,047,294.

Table with columns: Bonded debt, Floating debt, Total. Includes entries for \$9,861,380 and \$7,870,380.

DEBT LIMITATION.—The limitation of bonded indebtedness is 10% of the assessed valuation.

CITY PROPERTY.—On Jan. 1 1910 the city owned personal property real estate and securities valued at \$19,686,449.

Table with columns: Years, Real, Personal, Total, Tax rate. Includes entries for 1909-1907 and 1906-1905.

CITY TAX rate (per \$1,000) for 1909 in the "old limits" was \$15.69; in the "new limits" it was \$15.14; and in South Seattle \$14.20.

POPULATION.—The population in 1908 was estimated at about 275,000; in 1900 (Census), 80,671; in 1890, 42,837; in 1880, 3,533.

SEATTLE SCHOOL DISTRICT NO. 1. B. C. Terry, Secretary.

Table with columns: School Bonds, When Due, Amount. Includes entries for 5 1/2% J-J \$100,000 and 5 1/2% M-S \$75,000.

INTEREST is payable at office of County Treasurer or at the State fiscal agency in New York City.

SNOHOMISH COUNTY. C. L. Lawry, Treasurer.

Table with columns: Refunding Bonds, When Due, Amount. Includes entries for 4 1/2% J-J \$200,000 and 4 1/2% M-N \$400,000.

INTEREST is payable at office of County Treasurer or at the State fiscal agency in New York City.

SPOKANE. Robert Fairley, Comptroller.

Table with columns: Refunding Bonds, When Due, Amount. Includes entries for 4 1/2% '05 J-J \$450,000 and 4 1/2% '06 J-D \$400,000.

INTEREST and principal of the city bonds are payable in New York City.

SPOKANE SCHOOL DISTRICT NO. 81. E. A. Thomas, Secretary Board of Directors.

Table with columns: Building Bonds, When Due, Amount. Includes entries for 5 1/2% J-J \$50,000 and 4 1/2% F-A \$20,000.

INTEREST on the 4 1/2% bonds due 1924 is payable at the County Treasurer's office or at the State fiscal agency in New York City, and on the bonds of 1907 in New York City.

SPOKANE SCHOOL DISTRICT NO. 122. Z. Stewart, County Treasurer (P. O. Spokane).

Table with columns: Refunding Bonds, When Due, Amount. Includes entries for 4 1/2% '10 \$250,000 and 4 1/2% J-J \$50,000.

INTEREST is payable at Fiscal Agency in New York.

SPOKANE COUNTY. R. W. Butler, Auditor.

Table with columns: Refunding Bonds, When Due, Amount. Includes entries for 4 1/2% J-J \$35,000 and 4 1/2% M-S \$180,000.

INTEREST is payable at New York City.

STEVENS COUNTY. L. E. Jessep, Auditor.

Table with columns: Refunding Bonds, When Due, Amount. Includes entries for 4 1/2% J-J \$35,000 and 4 1/2% '09 \$180,000.

TACOMA. A. V. Fawcett, Mayor; John F. Meads, Control. Tacoma is the county seat of Pierce Co., incorporated Nov. 8 1883. At an election held Jan. 8 1910 suburbs of this city having an area of 105 square miles voted in favor of annexation. V. 90, p. 182.

Table with columns: LOANS—, When Due, Light and Power Bonds. Includes entries for Bridge Bonds, City Hall Bonds, and various funding bonds.

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, water and light bonds and the bonds of 1909 and 1910 at the Trust Co. of America, N. Y.; on local improvement bonds at office of City Treasurer.

TACOMA SCHOOL DISTRICT NO. 10. Alfred Lister, Secretary.

Table with columns: LOANS—, When Due, BOND, DEBT. Includes entries for Building Bonds, Refunding Bonds, and interest on bonds payable at State fiscal agency in New York.

WALLA WALLA. T. D. S. Hart, Clerk. This city is in Walla Walla County.

Table with columns: LOANS—, When Due, GEN. BONDS. Includes entries for Water and Sewer Bonds, Funding Bonds, and Refunding Bonds.

INTEREST on the funding bonds is payable at the Chemical National Bank; on the other bonds at the fiscal agency in New York City.

WALLA WALLA COUNTY SCHOOL DISTRICT NO. 1. Margaret Center, Secretary, P. O. Walla Walla.

Table with columns: LOANS—, When Due, Building Bonds. Includes entries for Refunding Bonds and interest payable at the Harris Trust & Savings Bank, Chicago.

WHATCOM COUNTY. Alex Van Wyck, Auditor. County seat is Bellingham.

Table with columns: LOANS—, When Due, TOTAL DEBT. Includes entries for Funding Bonds, Refunding Bonds, and interest payable at fiscal agency in New York.

YAKIMA COUNTY. Wilbur Crocker, Auditor. County seat is North Yakima.

Table with columns: LOANS—, When Due, Total assessed valuation. Includes entries for County Bonds and interest payable in New York and San Francisco.

ADDITIONAL STATEMENTS.

Large table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop., 1905. Lists various school districts and counties with their respective financial data.

* State estimate. a Total tax. b County tax. c State and county tax. d City tax. e 1908 values. f 1909 values. g 1910 values. x This covers merely a recent issue of bonds; we are not informed as to what is total debt.

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. 1911) D. S. Dickerson
Sec'y of State (till Tues. aft. 1st Mon. Jan. '11) W. G. Douglass
Treasurer (till Tues. aft. 1st Mon. Jan. 1911) D. M. Ryan
Comptroller Jacob Eggers

LEGISLATURE meets biennially in odd years on the third Monday in January, and sessions are limited to sixty days with pay for only sixty days.
HISTORY OF DEBT.—For early history of State debt see "State and City Supplement" of April 1894, page 150. The details of the debt are as given below.

Table with columns: LOANS—, Name and Purpose, Interest, Payable, When Due, Principal. Includes entries for School Fund bonds and University Fund bonds.

These various bonds are all held by the State School Fund, which owns in addition \$215,000 United States 4s, \$1,008,000 3% and 3 1/2% bonds of the State of Massachusetts and \$185,000 State of Idaho 4% bonds.
Grant. This fund also holds \$68,600 Massachusetts State 3s and 3 1/2 s.
This fund also holds \$33,500 Massachusetts State 3s and 3 1/2 s.
TOTAL DEBT &c.—The total debt of the State on Jan. 1 1910 (exclusive of the irredeemable bonds for \$380,000) was \$122,000; floating debt (warrants), \$26,243, and cash in treasury, \$560,785.

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:

Table with columns: Years, Real Estate, Personal Property, Net Proceeds of Mines, Total Assessment. Shows data from 1909 to 1875.

The State tax rate (per \$1,000) for 1909 was \$6.00.

DEBT LIMITATION.—State debt in Nevada is strictly limited, but there is no limitation as to county, city, &c., debts. The constitutional provisions will be found in the "State and City Supplement" of Apr. 13 1907.

POPULATION OF STATE.—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 49,761 1880 62,266 1870 42,491 1860 6,851

CITIES, COUNTIES AND TOWNS IN THE STATE OF NEVADA.

ELKO COUNTY. A. G. Dawley, Clerk. Elko is the county seat.
LOANS—, When Due, Floating debt. \$20,000
Court House and Jail Bonds. (Assessed valuation 1909) 12,000,000
6s g '09 Feb 995,000 Jan '11-'20 (Assessment about 1/4 actual value.)
BOND, DEBT Mch 1910 \$95,000 State & Co. tax (per \$1,000) '09 \$16.20
Population in 1900 5,688

INTEREST is payable at County Treasurer's office.

GOLDFIELD SCHOOL DISTRICT NO. 4. A. A. Codd, Clerk. A district in Esmeralda County.

Table with columns: LOANS—, When Due, BOND, DEBT. Includes entries for School Bldg. Bonds and interest payable in Chicago.

RENO. H. E. Christie, City Clerk. City of Reno was incorporated under an Act of the Legislature approved March 16 1903; amended March 1905. All bonds are tax-exempt.

Table with columns: LOANS—, When Due, City Hall Bonds, Sewer Bonds, Fire Dept. Bonds, Park Purchase & Imprft. Bonds, Bridge Bonds, University Building, General Improvement Bonds. Includes entries for various municipal bonds.

INTEREST payable at office of County and ex-officio City Treasurer.

RENO SCHOOL DISTRICT NO. 10. Theo. W. Clark, Clerk, P. O. Reno. BOND, DEBT Oct 1910 \$121,000

5s '03 \$26,000 1911-1923 Assessed valuation 1910 12,000,000 (Assessment about 3-5 actual value.)

5s '09 M-S \$95,000 Mch 1 '11-'20 School tax rate (per \$1,000) '10 \$4.60

INTEREST is payable at the County Treasurer's office in Reno.

WASHOE COUNTY. D. B. Boyd, Treasurer. Reno is the county seat.

Table with columns: LOANS—, When Due, BOND, DEBT. Includes entries for Bridge Bonds, Court-House Bonds, Hospital Bonds, and interest payable at the office of the County Treasurer.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding counties and municipalities in Nevada which are not represented among the foregoing:

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n, 1900. Lists various counties and municipalities.

(C) City. a Total tax. b 1909 values. c State and county tax. d 1910 values. e Total debt. x This covers merely a recent issue of bonds; we are not informed as to what is total debt.

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN THE

SOUTHERN STATES

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State of Virginia.

ITS
DEBT, RESOURCES, &c.

Admitted as a State.....One of Original Thirteen
Total area of State (square miles).....42,450
State Capital.....Richmond
Governor (term expires Feb. 1 1914).....Wm. Hodges Mann
Sec'y of Com'wealth (term exp. Feb. 1 1914).....B. O. James
Auditor of Pub. Acc. (term exp. *Mch. 1 1912) Morton Marye
Treasurer (term expires Feb. 1 1914).....A. W. Harman Jr.
Second Auditor (term exp. *Mch. 1 1912).....John G. Dew

* These officials are elected by the General Assembly and hold office for four years.

LEGISLATURE meets biennially in even years on the second Wednesday in January, and sessions are limited to 60 days, but may be extended for a further period not exceeding 30 days, provided three-fifths of the members elected to each house concur.

MUNICIPAL AND COUNTY INDEBTEDNESS—A new Constitution went into effect in April 1902. One of its provisions fixes a limit of indebtedness in the cases of cities and towns of 18% of the assessed value of real estate, unless the issue be authorized by a majority of the qualified voters. V. 74, p. 741. Under a law passed in 1908 (Chapter 70) the right is given to any magisterial district located in counties of this State to issue bonds at not exceeding 6% interest for roads and bridges up to 10% of the assessed value of the taxable property contained therein, provided they are authorized by a majority vote. A tax levy must be made each year to meet the interest and provide a sinking fund to extinguish the debt in thirty-four years.

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. On Oct. 1 1910 Virginia's debt stood as shown below:

LOANS—	When Due.	Century Bonds, Act of 1892.
Riddleberger Bonds, Act of 1882.	3s J-J	\$16,666,328.72 July 1 1919
3s J-J	\$5,775,954.16 July 1 1932	(Subject to call after 1900.)
The Literary Fund on Oct. 1 1910 held \$223,500 Century bonds and \$1,579,927.28 of Riddlebergers; total, \$1,803,427.28. These, being held alive in the Fund, form part of the outstanding amounts in the table.		
Of the \$16,666,328.72 Century bonds, \$5,364,000 are coupon; \$11,302,328.72 registered and \$1,628,72 fractional certificates; of the \$5,775,954.16 Riddlebergers, \$1,612,000 are coupon, \$4,162,800 are registered and \$1,154.16 are fractional certificates.		
The interest on the Century bonds was 2% for the first 10 years (or until July 1 1901) and 3% thereafter. Both issues are exempt from taxation.		
Total amount of outstanding bonds issued under Act of Feb. 20 1892:		
To Bondholders' Committee.....		\$16,339,800.00
Deposited with Commissioners of Sinking Fund.....		1,709,628.98
		\$18,069,428.98
Canceled.....		1,403,157.26
		\$16,666,328.72
Total Act of Feb. 14 1882.....		5,775,954.16
		\$22,442,282.88
Total debt Oct. 1 1910.....		\$22,442,282.88
School and College debt (additional)—6s.....		\$2,384,805.85
School and College debt (additional)—5s.....		\$2,800.00
		\$2,467,605.85

Note.—The school and college debt here mentioned does not represent any obligations outstanding in the hands of the public. It consists entirely of amounts owing the educational institutions, and is evidenced by certificates of indebtedness issued under Chapter 344, Laws of 1892. These certificates are redeemable at pleasure of the State and are non-transferable. 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 Oldcut settlement, provided they were presented for funding prior to Dec. 31 1896. By the Act of Jan. 23 1898, however, bondholders were given until July 1 1898 to come in and accept the terms, and the time has been repeatedly extended since then, the latest extension having been until December 31 1910. Bonds funded under any amendment or extension to the Act

of February 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. West Virginia, however, has refused to recognize these certificates, and a movement begun in August 1898 to compel recognition continues actively in progress. The plan provides for ascertaining the exact amount of the old Virginia debt with which West Va. 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% for principal and 30% for interest. (See editorial in "State & City Supplement" for Apr. 1899). The Legislature of Virginia in Mch. 1900 passed a bill authorizing the State Debt Commission to take such action and institute such proceedings as may be deemed proper to protect the State's interests and to bring about a settlement with West Virginia. (V. 70, p. 494.) The original plan has been somewhat amended to meet present requirements; see digest in V. 76, p. 770. V. 79, p. 2759. In December 1905 the State Debt Commission decided to bring suit against the State of West Virginia, and a bill was accordingly filed in the United States Supreme Court early in 1906. See V. 81, p. 1523; V. 82, p. 584. On May 27 1907 the United States Supreme Court handed down the decision of the Court overruling the demurrer interposed by the State of West Virginia to the suit. See V. 84, p. 641 and 1382; also editorial on page 1330. On May 6 1908 the United States Supreme Court made public the terms of the decree of that tribunal ordering the taking of testimony by a special master. V. 86, p. 1175. This case came up on May 4 1909 before the special master appointed in June 1908, and the hearing came to an end Jan. 1 1910. A summary of the findings of the special master in his report to the U. S. Supreme Court on March 17 1910 will be found in V. 90, p. 996. Final argument will come up in the U. S. Supreme Court Jan. 16 1911. V. 91, p. 1047. Application was made June 3 1900 and granted by the Governing Committee June 13 1900 to list Brown Bros. & Co.'s Virginia deferred certificates (representing the originals of the 1871 issue only) on the New York Stock Exchange. The amount listed up to Nov. 18 1910 was \$11,116,565.

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. There is something less than \$175,000 of bonds and interest yet outstanding which is fundable under the current law of 1892. The following shows the amount of each refunding issue.

LOANS—	Interest—	Principal—
Name and Purpose.	P. Ct. P'y'ble.	When Due. Outstanding.
Interest-bearing "def'd certs" of 1871 and 1879.....	6 J & J	Contingent *\$15,658,843 53
Non-interest-bearing deferred certificates of 1871 and '79.....		187,385 81
Interest-bearing certs. of 1882.....		1,031,551 83
Non-int.-bearing certs. of 1882.....		744,051 60
Interest-bearing certs. of 1892.....		285,361 99
Non-int.-bearing certs. of 1892.....		321,622 36
*It has been ascertained that \$564,250 bonds were issued under the Act of 1879.		

ASSESSED VALUATION AND TAX RATE.—

Year	Assessment of Real Estate.	Assessment of Personal Property.	Total.	Tax Rate per \$1,000.
1909.....	\$410,635,984	\$167,114,423	\$577,750,407	\$5.50
1908.....	413,556,799	160,081,727	573,638,526	5.50
1907.....	388,568,249	152,887,971	541,456,220	3.50
1906.....	378,977,069	137,763,464	516,740,533	3.50
1905.....	351,725,236	128,067,247	479,792,483	3.50
1904.....	343,790,316	122,673,713	466,464,029	3.50
1900.....	316,563,279	107,279,401	423,842,680	4.00
1895.....	313,182,340	83,132,476	396,314,816	4.00
1890.....	272,312,274	90,110,467	362,422,741	4.00
1885.....	256,916,140	84,884,270	341,800,410	4.00
1880.....	234,272,951	70,391,018	304,663,969	5.00

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.....1,235,163 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 1,219,830 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% in 1880 and 38.70% in 1890 and 35.7% in 1900. In number blacks were 526,861 in 1850 and 548,907 in 1860, both including West Virginia; 612,841 in 1870, 631,616 in 1880, 640,867 in 1890 and 660,722 in 1900.

CITIES, COUNTIES AND TOWNS IN THE STATE OF VIRGINIA.

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

ALEXANDRIA. E. F. Price, Auditor.

This city is in Alexandria County. Incorporated as a town in 1749. Assessed valuation 1908... \$5,300,000 (Assessment about 50% actual value) City tax (per \$1,000) 1908... \$17.10 Total tax rate (per \$1,000) '08... 20.60 Population in 1890... 14,339 Population in 1900... 14,528 INTEREST is payable in Alexandria and all the bonds carry tax-receivable coupons. All bonds are exempt from city taxation.

BEDFORD CITY (formerly Liberty). J. M. Daniel, Recorder.

This city is in Bedford County. Market and Improvement Bonds. A-O \$10,000 (Subject to call after Oct. 1 1904.) Water Bonds. J-D \$40,000 (Subject to call after 1907.) Refunding Bonds. M-N \$60,000 (Subject to call after 1909.) 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.

BRISTOL. H. E. Jones, Member City Council.

Bristol is in Washington County. Inc. Feb. 12 1890; new charter Mch 5 1900.

General Improvement. M-N \$50,000 (Nov 1 1921) M-N \$20,000 (Nov 1 1922) Street Improvement Bonds. J-J \$7,000 (Jan 1 '11-'17) J-J \$10,000 (Jan 21 1921) J-J \$15,000 (July 1 1931) J-J \$10,000 (Aug 15 1931) F-A \$3,000 (Aug 15 1921) J-J \$1,000 (Jan 1 '11-'12) Public Building Bonds. A-O \$20,000 (July 1 1918) A-O \$3,000 (July 1 1913) Johnson Land Refunding Bonds. J-D \$15,000 (June 1 1923) Bristol Home Co. (Park) Bonds. J-J \$7,000 (Jan 1 '11-'17) J-J \$1,400 (Jan 1 '11-'17) INTEREST on the water-works bonds due 1923 is payable at Lynchburg, Va.; on all other bonds at the Dominion National Bank, Bristol, Va.

CAMPBELL COUNTY. S. C. Goggin, Clerk.

County seat is Rustburg. Bonds are exempt from county taxes. The figures for valuation and population given below are exclusive of the city of Lynchburg, which does not pay county taxes.

Refunding Bonds. M-S \$94,000 (1937) (Subject to call after Sept. 1 1917.) BOND. DEBT Sept 1910... \$94,000 INTEREST is payable at Mercantile Tr. & Dep. Co., Baltimore, Md.

CHARLOTTE COUNTY. J. C. Carrington, Clerk Co. Court.

Charlotte Court House is the county seat.

Road Bonds. M-S \$40,000 (Apr 1 1949) (Subject to call after Apr 1 1929) INTEREST payable at County Treasurer's office.

CHARLOTTESVILLE. E. I. Carruthers, Auditor.

Charlottesville is the county seat of Albemarle County. Inc. July 1 1838.

Refunding Bonds. J-J \$12,000 (Jan 1 1936) J-J \$5,000 (Jan 1 1925) School Bonds. M-N \$25,000 (Nov 1 1914) Water Bonds. A-O \$12,000 (Apr 1 1938) Street Bonds. M-N \$15,000 (Nov 1 1914) J-D \$20,000 (June 1 1913) INTEREST on the bonds of 1908 is payable at the City Treasurer's office; on all other bonds at Charlottesville, Baltimore and New York. TAX-FREE.—Bonds are exempt from city taxes.

DANVILLE. Robert Brydon, Auditor.

Danville is in Pittsylvania County. Incorporated as a city in 1890. Newport (North Danville) was annexed to Danville July 1 1896.

Refunding Bonds. J-J \$20,000 (July 1 1911) J-J \$100,000 (Jan 1 1925) Street Bonds. J-J \$20,000 (July 1 1911) J-J \$5,000 (Oct 1913) A-O \$10,000 (Jan 1922) J-J \$5,000 (Jan 1923) M-S \$7,500 (Sept 1924) J-J \$100,000 (Feb 1931) J-J \$10,000 (July 1930) M-S \$5,000 (Sept 1935) Danv. & New Riv. RR. Bonds. J-J \$40,000 (Jan 1911-'14) F-A \$60,000 (Aug 1912) Fire Protection Bonds. J-D \$5,000 (Dec 1913) M-N \$10,000 (May 1932) Sewer and Gas Bonds. M-N \$30,000 (May 1917) Neapolis Water-Works Bonds. J-D \$30,000 (June 1924) OPTIONAL.—All the 5% bonds (with the exception of \$50,000 due in 1916) are subject to call ten years after their date of issue. TAX EXEMPT.—All 5, 4 1/2 and 4% bonds are exempt from city tax. INTEREST is payable in Danville, and all coupons are tax-receivable. DEBT LIMITATION.—The city's charter limits the bonded indebtedness to \$1,400,000.

FRANKLIN CO. P. D. Divers, Treasurer.

County seat is Rocky Mount. Court-house bonds are exempt from county taxes.

Refunding Bonds. J-J \$33,000 (Jan 1 1919) J-J \$16,500 (Jan 1 1924) J-J \$16,500 (Jan 1 1929) J-J \$16,000 (Jan 1 1934) Court-House Bonds. J-J \$21,000 (July 31 '11-'14) BOND. DEBT Sept 1910... \$119,000 Assessed valuation 1909... \$2,600,000 (Assessment about 1/2 actual value.) State & Co. tax (per \$1,000) '10 \$19.00 Population in 1900... 25,953 INTEREST is payable at First National Bank, Rocky Mount.

FREDERICKSBURG. R. T. Knox, Treasurer.

This city is in Spotsylvania County. Incorporated 1827. Refunding Bonds. M-N \$119,400 (May 1 1936) Water Bonds. J-J \$22,000 (Gas and Water Bonds. A-O \$20,000 (Apr 1 1935) Sewer Bonds. J-J \$15,000 (1938) GEN. BONDS Sept 1910... \$283,100 Total assessed val. 1909... \$2,494,747 City tax rate (per \$1,000) '09... \$14.50 Population in 1900... 5,068 Population in 1908 (est.)... 6,000

*These bonds are secured by a deed of trust on iron bridge across Rappahannock River at Fredericksburg. Water, gas and electric-light bonds are secured in same manner on the water, gas and electric-light plants. INTEREST.—Interest on the gas and water bonds due 1935 is payable at City Treasurer's office. All bonds exempt from city 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.

HARRISONBURG. H. A. Sprinkle, Treasurer.

This town is in Rockingham County. Incorporated in 1780. This city owns its water and light plants.

Electric Plant Bonds. F-A \$60,000 (Aug 15 1934) (Subject to call after Aug. 15 1919.) Funded Bonds. J-J \$68,500 (July 1 1924) (Subject to call after July 1 1914.) Water Bonds. M-N \$37,000 (Nov 1 1927) (Subject to call after 1917.) Sewer Bonds. J-J \$4,000 (Apr 1 1912) (Subject to call after Apr 1 1907.) Refunding Light Bonds. M-N \$25,000 (May 2 1920) (Subject to call at any time.) BOND. DEBT Sept 19 1910 \$194,500 Total assessed val. 1910... \$2,950,045 (Assessment about 1/2 actual value.) Total tax (per \$1,000) 1910... \$6.50 Population in 1900... 3,591 INTEREST payable in Harrisonburg

LYNCHBURG. G. W. Smith, Mayor; John M. Otey, Auditor.

Lynchburg is situated in Campbell County. Incorporated Jan. 10 1805.

Refunding Bonds. J-D \$425,000 (June 1 1927) M-S \$186,000 (Mch 16 1935) J-J \$200,000 (Oct 1 1934) School Bonds. J-D \$30,000 (July 1 1928) INTEREST on refunding bonds due 1927 payable in Baltimore, other bond interest is payable at office of City Treasurer, Lynchburg. TAX EXEMPT.—Bonds marked * are exempt from taxation. DEBT LIMITATION.—City's debt is limited by its charter to 16% of taxable values as shown by books of Commissioner of the Revenue.

MANCHESTER. See Richmond.

MARTINSVILLE. A. S. Graveler, Auditor.

This town is situated in Henry County.

Water Bonds. J-D \$30,000 (1928) Improvement Bonds. J-D \$17,400 (1930) Electric-Plant Bonds. J-J \$30,000 (Jan 2 1939) J-J \$30,000 (May 1 1939) J-J \$12,000 (Jan 2 1940) INTEREST payable at Town Treasurer's office; coupons are tax-receivable.

MECKLENBURG COUNTY. H. N. Beales, Treasurer.

County seat is Boydton.

Atlantic & Danville RR. J-D \$28,000 (Sept 1 '11-'20) J-D \$9,000 (Sept 1 '21-'30) J-D \$6,000 (Sept 1 '31-'40) Road Bonds. J-D \$10,000 (May 1 '11-'21) J-D \$20,000 (May 1 '22-'31) J-D \$20,000 (May 1 '32-'40) J-D \$10,000 (May 1 '11-'21) J-D \$20,000 (May 1 '22-'31) J-D \$30,000 (May 1 '32-'40) BOND. DEBT Oct 1910... \$115,000 Assessed debt... 110,000 TOTAL DEBT Oct 1910... 223,000 Assessed valuation 1909... \$1,226,717 (Assessment 1-3 to 2-8 actual value.) State and county tax (per \$1,000) 1910... \$11.90 to \$18.00 Population in 1900... 26,551 INTEREST payable in Boydton, Va.

NEWPORT NEWS. Jno. W. Read, Auditor.

This city is in Warwick County. Incorporated Jan. 16 1896.

Bridge Bonds. A-O \$40,000 (1928) (Subject to call after 1918.) Street Bonds. J-J \$50,000 (1929) (Subject to call after 1919.) M-N \$100,000 (Nov 1 1941) M-N \$50,000 (Nov 1 1943) J-D \$100,000 (June 1 1948) Refunding Bonds. M-N \$25,000 (Nov 1 1941) A-O \$25,000 (Apr 1 1911) J-J \$10,000 (July 1 '12-'13) INTEREST payable at City Treasurer's office; on the \$130,000 bonds it is also payable at Bank of New York, N. B. A. The \$50,000 4 1/2% street-paving and bridge bonds are payable at Bank of New York, N. B. A., N. Y.

NORFOLK. R. E. Steed, Clerk.

This city is in Norfolk County. City incorporated 1845. Town of Berkeley annexed Jan. 1906. Bonds are exempt from city taxes.

Atlantic City Ward Bonds. J-J \$34,000 (July 1 1922) A-O \$5,000 (Oct 1 1922) J-J \$5,000 (July 1 1924) J-D \$6,000 (June 1 1926) M-N \$2,000 (Nov 1 1928) J-D \$80,000 (Dec 1 1928) M-N \$50,000 (May 1 1931) J-J \$40,000 (July 1 1932) A-O \$20,000 (Oct 1 1934) Brambleton Ward Bonds. M-S \$7,000 (Sept 1 1919) M-N \$4,000 (Nov 1 1920) M-N \$20,000 (May 1 1921) F-A \$20,000 (Feb 1 1922) F-A \$20,000 (Sept 1 1922) M-S \$20,000 (Feb 1 1924) M-S \$20,000 (Sept 1 1924) M-N \$170,000 (Nov 1 1929) M-N \$105,000 (May 1 1931) M-S \$20,000 (Sept 1 1930) General Purposes. A-O \$115,000 (Apr 1 1923) M-N \$100,000 (Nov 1 1924) J-D \$60,000 (June 1 1926) M-S \$5,000 (Sept 1 1926) M-S \$24,500 (Sept 1 1928) A-O \$78,000 (Oct 1 1934) J-J \$90,000 (Jan 1 1934) M-N \$40,000 (Nov 1 1928) J-J \$302,000 (Jan 1 1937) M-S \$149,000 (Mch 1 1936) M-S \$3,000 (Sept 1 1936) J-J \$180,000 (Jan 1 1939) M-S \$60,000 (Mch 1 1939) J-J \$731,000 (July 1 1940) Park Place Ward Bonds. J-J \$130,000 (Jan 1 1934) A-O \$45,000 (Oct 1 1934) M-S \$140,000 (Sept 1 1936) J-J \$70,000 (Jan 1 1939) J-J \$115,000 (July 1 1940)

LOANS— Paving and General Purposes. When Due. 5s A-O \$40,000.00...Jan 1 1914

Renewal Bonds. A-O \$298,000.00...Oct 1 1914

LOANS— Water. Manchester (Annexed April 4 '10.) 5s J-J \$100,000.00...Jan 1 1914

Funding Bonds. J-J \$15,000.00...Jan 1 1928

TOTAL BONDED SINKING FUNDS. Total bonded debt. \$6,213,556

OPTIONAL.—All the annexed city's bonds are subject to call ten years after date of issue...

Net debt. \$6,213,556. Water debt (included above) \$1,055,000

POPULATION.—In 1910 (Census), 127,628; in 1900 (Census), 85,050; in 1890 it was 81,388; in 1880 it was 63,600; in 1870 it was 51,038.

CITY PROPERTY.—The city owned property appraised in 1906 at \$4,852,055...

ROANOKE. W. L. Craft, City Clerk and Auditor. Roanoke is surrounded by a county of the same name...

DEBT LIMITATION.—The city's debt is limited by its charter to 20% of the assessed valuation of real property.

LOANS— Sewer. 4s '06 J-J \$100,000.00...Jan 1 1936

NORFOLK COUNTY. Alvah H. Martin, Clerk. Portsmouth is the county seat.

Refunding Bonds. 4s '09 A-O \$15,000.00...Apr 1 1929

LOANS— Magisterial School Districts. 5 '10 s-a \$125,000.00...1930

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

INTEREST is payable at the County Treasurer's office or at the Merchants' and Planters' Bank of Norfolk.

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

PETERSBURG. G. Cameron Jr., Mayor; G. B. Gill, Auditor. Petersburg is in Dinwiddie County.

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

LOANS— Appomattox River. 6s '09 J-J \$165,000.00...June 1 1911

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

City Fund & Floating Debt. 5s M-S \$55,000.00...Sept 1 1923

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

Funding Bonds. 5s '05 M-N \$58,000.00...May 1 1936

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

Street Improvement. 3 1/4s J-J \$75,000.00...Jan 1 1941

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

M-N \$75,000.00...Aug 1 1945

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

Water Improvement. 5s F-A \$80,000.00...Feb 1 1944

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

Railroad Bonds. 6s J-J \$135,000.00...July 1 1914

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

Street, Sewer and Water Bonds. 4s '09 M-N \$70,000.00...May 1 1949

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

The bonds all carry tax receivable coupons.

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

INT. on refunding 5s payable in Baltimore; other bonds in Petersburg.

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

TAX FREE.—All bonds are exempt from city tax.

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

DEBT LIMITATION.—The city's debt is limited by law to 22% of its assessed valuation of its taxable real estate.

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

PORTSMOUTH. Geo. A. Tabb, Treas.; L. P. Slater, Clerk. Portsmouth is the county seat of Norfolk County.

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

LOANS— Atlanta & Danville RR. Bonds. 5s '90 J-J \$150,000.00...Jan 1 1920

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

Building Bonds. 5s '94 M-S \$35,000.00...Sept 1 1924

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

Ferry Bonds. 5s '97 J-J \$25,000.00...July 1 1927

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

Floating Debt, Street and Jail. 5s '02 J-D \$43,000.00...June 1 1922

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

Grading and Paving Bonds. 4s '03 M-N \$100,000.00...May 1 1933

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

Cemetery Bonds. 5s '92 A-O \$7,600.00...Apr 1 1912

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

(Subject to call after April 1 1897.)

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

Redemption Bonds. 6s '88 J-J \$82,800.00...July 1 1918

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

6s '92 J-D \$1,500.00...June 1 1922

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

5s '94 M-N \$2,000.00...May 1 1924

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

5s '96 J-D \$22,000.00...June 1 1926

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

5s '98 J-D \$29,000.00...June 1 1928

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

5s '99 J-D \$25,000.00...June 1 1929

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

5s '00 J-J \$39,900.00...Jan 1 1930

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

4s '00 J-D \$15,500.00...June 1 1930

Refunding Bonds. 4s '06 J-J \$275,000.00...Jan 1 1936

WINCHESTER, G. H. Kinzel, Treasurer. This city is in Frederick County. LOANS—When Due. City-Hall Bonds. 4s 4 1/2 Jan 25,000.00 Jan 1 1924 (Subject to call after Jan 1 1915.) 4s J-J 346,000.00 1925 Sewer Bonds. 4s J-J 350,000.00 July 1929 Public-School Bonds. 4s J-J 47,500 1925

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several civil divisions in Virginia not included in the foregoing.

Table with columns: County, Bonded debt, Floating debt, Assessed valuation, Tax per \$1,000, Pop'n. 1900. Includes Allegheny County, Amherst County, Barton Heights, Henrico Co., etc.

(C) City. (T) Town. a Total tax. b County tax. c State & city tax. d 1909 values. e 1910 values.

State of West Virginia.

ITS DEBT. RESOURCES, &c.

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 1913) Wm. E. Glasscock
Secretary of State (term exp. March 4 1913) Stuart F. Reed
Treasurer (term expires March 4 1913) E. L. Long
Auditor (term expires March 4 1913) J. S. Darst

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.

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.

THE AMOUNTS in the various State funds aggregated Sept. 1 1910 \$2,621,476.

ASSESSED VALUATION.—The following table gives the assessed valuation of real estate personal property and railroad property.

Table with columns: Years, Real Estate, Personal Property, Railroad Property, etc., Total. Shows data from 1899 to 1887.

TAX RATE.—The State tax rate (per \$1,000) in 1910 for all purposes is 45c. In 1909, 1908 and 1907 it was 50c. In 1906 the State tax rate (per \$1,000) was 60c; school tax (per \$1,000) was 25c; State tax rate (per \$1,000) for 1905 was \$1.40; school tax (per \$1,000) was 60c.

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 5.—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.

[Note.—The legislature of 1904 passed a tax measure limiting county evils after 1905 to 60 cents per \$100 of valuation.]

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 5 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.

[Note.—The Legislature of 1905 passed an Act prohibiting indebtedness exceeding 2 1/2 per centum on the value of taxable property. This Act went into effect Jan. 1 1906. See V. 80, p. 1930.]

DECISION IN BOUNDARY SUIT.—The U. S. Supreme Court on Feb. 21 1910 decided a suit started in 1890 over the boundary line between this State and Maryland. The Court's opinion substantially sustains the claims made by West Virginia. V. 80, p. 572.

POPULATION OF STATE.—Table showing population from 1870 to 1900 for various years.

CITIES, COUNTIES AND TOWNS IN THE STATE OF WEST VIRGINIA.

BEAVER POND SCHOOL DIST. G. M. Ford, Supt. This district (P. O. Bluefield) is in Mercer County. Bonds are tax-exempt. LOANS—When Due. (Assessment at full value.) 6s 9/16 Mch 150,000.00 Mch 1 1928 School tax (per \$1,000) 1909... \$5.50 BOND, DEBT Mch 15 '10 150,000 Population in 1909 (est.)... 20,000 Assessed valuation 1909... 12,443,564 INTEREST is payable at Bluefield or at Kountze Bros., New York.

BERKELEY COUNTY. E. A. Hobbs, Clerk County Court. County seat is Martinsburg. LOANS—When Due. (Assessment at about full value.) State & Co. tax (per \$1,000) '10... \$3.45 4s J-J 101,000.00 Jan 1929 Population in 1890... 18,702 BOND, DEBT Oct 10 '10 101,000 Population in 1900... 19,469 Total assessed val. 1910... 18,660,322 Population in 1909 (est.)... 25,000 INTEREST is payable at People's Trust Co., Martinsburg, W. Va.

BLUEFIELD. L. A. Hoper, City Treasurer. Bluefield is in Mercer County. Inc. 1888. Bonds are tax-exempt. LOANS—When Due. (Assessment about 90% actual val.) Street, Sewers, &c. Total tax (per \$1,000) 1910... \$11.50 8s Jan 225,000.00 Aug 22 1912 Population in 1890... 1,775 5s Jan 65,000.00 1932 Population in 1900... 4,644 '07 June 100,000.00 June 20 1937 Population in 1910 (est.)... 12,000 BOND, DEBT Nov 1910... 150,000 INTEREST payable in Bluefield. Total assessed val. 1909 10,300,000

CABELL COUNTY. F. F. McCullough, Clerk. County seat is Huntington. LOANS—When Due. Total assessed val 1910... \$35,000,000 (Assessment at about full val.) Court-House & Bridge Bds. State & Co tax (per \$1,000) '09 24.10 4 1/2s '06 ann. \$100,000.00 1936 Population in 1890 was... 23,595 (Subject to call after 1920.) BOND, DEBT Sep 1910... 100,000 Population in 1900 was... 29,252 Floating debt about... 32,000 Population in 1909 (est.)... 50,000 INTEREST is payable at the Union Savings Bank & Trust, Cincinnati, Ohio. These bonds may be redeemed \$5,000 yearly by payment of 2% premium.

CHARLESTON. J. S. Ross, Recorder. This city is in Kanawha County. Bonds are tax-exempt. LOANS—When Due. Hospital Bonds. 6s '95 Sept 25,000.00 Sept 26 1915 (Subject to call after 1914.) Refunding Bonds. 4 1/2s '99 July 110,000.00 July 25 1919 (Subject to call after 1904.) Street Improvement Bonds. 4s '02 Sept 70,000.00 Sept 1922 (Subject to call after Sept. 1 1907.) 6s '08 ann 300,000.00 1918 (Subject to call after 1909.) Bridge Bonds. 4s '05 Dec 50,000.00 July 1 1935 (Subject to call after July 1 1925.) Sewer and Refunding Bonds. 4 1/2s '07 J-J 250,000.00 Jan 1 1941 (Subject to call after Jan 1 1927.) INTEREST on the hospital bonds and the \$10,000 refunding bonds is payable in Charleston; on all other issues in New York.

CHARLESTON INDEPENDENT SCHOOL DIST. W. O. Daum, Sec. LOANS—When Due. 4 1/2s '09 May 50,000.00 (Subject to call after 1934.) 1942 BOND, DEBT Sept 17 '10 370,200 Building Bonds. Slaking fund... 65,000 NET DEBT Sept 17 1910... 311,200 (Subject to call after 1902-03.) Assessed valuation '1910... 28,068,663 (Assessment about actual value.) Refunding Bonds. School tax (per \$1,000) '10... 84.85 4 1/2s July 111,200.00 1920 Population in 1908 (est.)... 23,000 (Subject to call after 1919.) 4 1/2s May 115,000.00 1937 INT. on 4 1/2s of 1909 payable at Chase N. Bk., N. Y.; other bonds at County Sheriff's office.

FAIRMONT. E. B. Carskadon, City Clerk. This city is in Marion County. Incorporated 1891. LOANS—When Due. West Fairmont Bonds. 6s '94... 37,000.00 Aug 1 1914 Water Bonds. 5s '98... 15,000.00 Jan 1 1932 Street Bonds. 5s '10 Aug 50,000.00 Aug 1 1940 TOTAL DEBT May 1 '10 305,000 Mortgage Water Bonds. Floating debt... 25,000 6s '05 M-N 180,000.00 May 1 '35 Assessed valuation 1909... 11,794,859 (Subject to call after May 1, 1910.) Sewer and Water Bonds. (Assessment about actual value.) 4s '98... 15,000.00 Jan 1932 Tax rate (per \$1,000) 1909... \$4.50 4 1/2s '02... 30,000.00 July 1 1922 Population in 1900 was... 5,555 4 1/2s '02... 58,000.00 July 1 1936 Population in 1907 (est.)... 15,000 Water bonds are exempt fr. city taxes. Interest payable at Fairmont.

FAIRMONT INDEPENDENT SCHOOL DIST. Theo. W. Boydston, Sec. LOANS—When Due. 5s June 150,000.00 1925 (Assessment at full value.) BOND, DEBT Sept 1910... 150,000 School tax (per \$1,000) 1909... \$4.40 Assessed valuation 1909... 13,070,855 Population in 1909 (est.)... 16,000 INTEREST is payable at Fairmont.

GRAFTON. A. J. Wilkinson, Chairman Finance Comm. This city is in Taylor County. Incorporated March 15, 1856. LOANS—When Due. BOND, DEBT May 1 1910... \$83,800 Improvement Bonds. Floating debt... 82,000 \$12,000.00... 1913 Total assessed val. 1909... 7,350,000 (Assessment about 1/2 actual value.) 4 1/2s semi-ann 15,000.00... 1918 Total tax rate (per \$1,000) '09... \$4.50 15,000.00... 1923 Population in 1900 was... 5,650 20,000.00... 1933 Population in 1909 (est.)... 13,000 4,000.00... 1934 INTEREST payable at Grafton.

GRAFTON INDEPENDENT SCHOOL DIST. W. M. Watkins, Sec. LOANS—When Due. BOND, DEBT Apr 15 '10... \$67,000 4 1/2s... 42,000.00 July 1 1937 Total assessed val. 1909... 7,352,237 (Subject to call after July 1 1913.) (Assessment at about actual value.) 4 1/2s '05... 25,000.00 June 1 1931 School tax rate (per \$1,000) '09... \$5.25 (Subject to call after June 1 1915.) Population in 1910 (est.)... 12,000

HUNTINGTON. K. L. Hamilton, Clerk.

Table with columns for LOANS, When Due, and details of various bonds including Paving and Sewer Bonds, Fire Department Bonds, and Street-Improvement Bonds.

INTEREST on the building and paving and sewer bonds of 1910 is payable at the Fifth-Third National Bank of Cincinnati...

HUNTINGTON INDEPENDENT SCHOOL DIST. Jas. K. Orey, Sec.

The school district covers the same territory and embraces the same subjects of taxation as the city. All bonds are taxable.

Table with columns for LOANS, When Due, and details of bonds for the Huntington Independent School District.

JEFFERSON CO. Chas. A. Johnson, Clerk of County Court.

County seat is Charlestown. Bonds are exempt from all but State taxes.

Table with columns for LOANS, When Due, and details of bonds for Jefferson County.

MORGANTOWN. A. Layton, Mayor.

This city is in Monongalia County. First incorporated as a town about 1788; city charter Jan. 24, 1901.

Table with columns for LOANS, When Due, and details of bonds for Morgantown.

MORGANTOWN SCHOOL DISTRICT. M. L. Brown, Sec'y Bd. of Edu'n.

All bonds are taxable.

Table with columns for LOANS, When Due, and details of bonds for Morgantown School District.

OHIO COUNTY. Fred. H. Frank, Clerk Board of Comm'rs.

County seat is Wheeling. Assessed valuation 1909 \$80,335,849.

Table with columns for LOANS, When Due, and details of bonds for Ohio County.

PARKERSBURG. Frank Good, Auditor.

This city is in Wood County. Incorporated in 1820.

Table with columns for LOANS, When Due, and details of bonds for Parkersburg.

WHEELING. Chas. H. Geiger, Auditor.

Wheeling is the county seat of Ohio County.

Table with columns for LOANS, When Due, and details of bonds for Wheeling.

WOOD COUNTY. Wm. Dudley, Clerk.

Parkersburg is the county seat. Bonds are tax-exempt.

Table with columns for LOANS, When Due, and details of bonds for Wood County.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor civil divisions in the State of West Virginia which are not represented among the foregoing.

Table with columns for Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, and Population for various minor civil divisions.

Table with columns for Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, and Population for various counties including McDowell, Martinburg, and Martinsburg.

(C) City, (T) Town, a Total tax, b County tax, c State & county tax, d 1908 values, e 1909 values, f 1910 values, g This covers merely a recent issue of bonds; we are not informed as to what is total debt.

State of Kentucky.

ITS DEBT, RESOURCES, &c.

Table with columns for Admitted as a State, Total area of State, State Capital, Governor, and Treasurer.

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.

Table with columns for LOANS, Name and Purpose, P. Ct., Payable, When Due, and Outstanding.

INTEREST is payable at Frankfort and in New York. STATE DEBT.—The educational bonds are not, strictly speaking, a debt of the State.

ASSESSED VALUATION.

Table with columns for Years, Real Estate, Personal Property, and Railroads.

TAX RATE.—In 1909 the State tax rate (per \$1,000) was \$5.00.

CONSTITUTIONAL AMENDMENT.—An amendment to the Constitution was approved by the voters on Nov. 2, 1909.

DEBT LIMITATION.—The constitutional provisions relating to the creation of debt by the State are found in Sections 49 and 50 of the Constitution of 1891.

Section 49. The General Assembly may contract debts to meet casual deficits or failures in the revenue; but such debts, direct or contingent, singly or in the aggregate, shall not at any time exceed five hundred thousand dollars.

Section 50. No Act of the General Assembly shall authorize any debt to be contracted on behalf of the Commonwealth except for the purposes mentioned in Section 49 unless provision be made therein to levy and collect an annual tax sufficient to pay the interest stipulated.

Cities, Towns, Etc.—Cities, towns, counties, taxing districts and other municipalities are limited by Sections 157 and 158 of the Constitution.

COMMISSION FORM OF GOVERNMENT.—A law was passed by 1910 Legislature providing that cities of second class may have a commission form of government if residents so desire.

POPULATION OF STATE.

Table with columns for Years, Total Population, and Colored Population for various years from 1870 to 1900.

CITIES, COUNTIES AND TOWNS IN THE STATE OF KENTUCKY.

ALLEN COUNTY. W. H. Read, Treasurer.

County seat is Scottsville.
LOANS—When Due.
Refunding Railroad Bonds.
4s '01 J-D { \$7,000—June 1911
{ 50,000—June '12-'16
{ 80,000—June '17-'21

Assessed valuation 1909...\$2,217,553
(Assessment about 75% actual value.)
State & Co. tax (per \$1,000) '09...\$10.00
Population in 1890...13,622
Population in 1900...14,657
INTEREST payable at Scottsville.

BOWLING GREEN. W. H. Philips, Clerk.

This city is in Warren County. Incorporated 1812.
LOANS—When Due.
Water Works.
4s J-J \$59,500—1929
4s J-J 9,500—1935
General Fund.
4s J-J \$21,500—1929
Public School.
4s J-J \$19,000—1929
4s '07 J-J 20,000—Jan 1 1937
Electric Light.
4s J-J \$10,000—1935

Public Improvement.
5s J-J \$5,000—1915
City Hall Bonds.
4s '07 J-J \$25,000—Jan 1 1937
BOND. DEBT Sept 16 '09...\$184,500
Total assessed val. 1909...4,337,282
(Assessment about 1/2 actual value.)
Total tax rate (per \$1,000) '09...\$13.00
Population in 1900...8,300
Population in 1909 (est.)...15,000

CHRISTIAN COUNTY. R. T. Stowe, County Clerk.

County seat is Hopkinsville.
LOANS—When Due.
Turnpike Bonds.
5s J-J \$75,000—Jan 1 1931
5s '07 J-J 100,000—July 1 1937
(Subject to call after July 1 1927.)
5s '10 J-J \$27,000—July 1 1940
(Subject to call July 1 1911.)
Refunding Bonds.
4s '04 M-N \$60,000—Nov 1 1934
(Subject to call after Nov. 1 1909.)

BOND. DEBT Oct 28 '10...\$262,000
Floating debt...30,000
Sinking fund...8,000
Total assessed val. 1910...13,884,180
(Assessment about 60% actual value.)
State & Co. tax (per \$1,000) '09...\$10.00
Population in 1900...37,962
Population in 1910 (est.)...45,000
* Exempt from State and county taxes.

COVINGTON. W. S. Gould, Auditor.

This city is in Kenton County. Incorporated 1834. Central Covington was annexed to this city in Nov. 1906.
LOANS—When Due.
Asphalt Bonds.
4s '01 F-A \$142,600—Aug 1 1931
Brick Bonds.
5s '03 Jan \$1,510.00—Jan 1 '11-'15
5s '06 July 2,542.25—July 1 '11-'16
5s '07 Jan 1,049.00—Jan 1 '11-'17
5s '07 July 681.71—July 1 '11-'17
Bridge Bonds.
4s '05 J-J \$33,000—July 1 1926
Cov. W. Gov. & Lud. Highway.
4s '03 F-A \$7,900—Aug 1 1923
Casparis Judgment Bonds.
4s '03 M-S \$103,500—Mch 1 1923
Water Works Redemption.
4s '00 J-J \$190,700—Jan 1 1930
Sewer Bonds.
5s '03 M-S \$30,000—Mch 4 1923
Refunding Bonds.
4s '04 J-J \$51,300—July 1 1934

Reservoir & Water-Works Bonds.
4s '87 J-J \$520,000—Jan 1 1927
4s '88 J-J 371,000—Jan 1 1928
4s '88 J-J 25,000—July 1 1928
4s '90 J-J 111,000—July 1 1930
Redemption Bonds.
4s '02 F-A \$108,300—Aug 1 1922
Funding Bonds.
4s '80 F-A \$73,200—Aug 1 1920
GEN'L DEBT Sept 17 '09...\$2,044,500
Assessment debt...19,434
Floating debt...77,404
Total assessed val. 1909...21,833,225
(Assessment about 4-5 actual value.)
Total tax (per \$1,000) 1910...\$19.00
Population in 1890...37,371
Population in 1900...42,938
Population in 1910 (Census)...53,270

INTEREST on brick bonds, Covington, West Covington and Lud. highway bonds is payable in Covington; others in New York.

DAYTON. Will C. Martin, City Clerk.

Dayton is in Campbell County. Incorporated March 12 1867.
LOANS—When Due.
Refunding Bonds.
5s F-A \$134,000—Aug 1 1915
4s '05 J-J 25,000—Sept 1 1921
(Subject to call \$1,000 yearly.)
Sewer Bonds.
4s '08 A-O \$26,000—Oct 1 1928
(Subject to call 2 bonds each year.)

BOND. DEBT Oct 26 1910...\$185,000
Assessed valuation 1909...2,426,565
(Assessment is 3/4 actual value.)
Total city tax (per \$1,000) '09...\$14.50
Population in 1890...4,284
Population in 1900...6,104

FAYETTE COUNTY. L. E. Pearce, County Auditor.

County seat is Lexington.
LOANS—When Due.
Refunding A. & M. Bonds.
4 1/2s J-J \$5,000—1917
K. N. RR. Bonds.
4 1/2s J-J \$20,000—1917
Funding Bonds.
4 1/2s '04 J-J { \$6,000—June 1 1924
{ 84,000—Jan 1 '11-'24

Court-House Bonds.
4s J-J \$100,000—1910
BOND. DEBT Mch 1909...\$227,000
Assessed valuation 1910...34,190,519
(Assessment about 65% actual value.)
State & Co. tax (per \$1,000) '08...\$9.75
Population in 1890...35,698
Population in 1900...42,071
INTEREST on 4 1/2% bonds payable at Hanover Nat. Bank, New York.

FRANKFORT. W. S. Polsgrove, Clerk.

This is the capital of the State and the county seat of Franklin County. Incorporated Oct. 10 1786. City owns \$32,000 6% Capital Gas & Electric Light Co. bonds. Bonds are tax-exempt.
LOANS—When Due.
Funding Bonds.
5s J-J \$10,000—Jan 1 1911
5s '04 M-S \$25,000—Sept 1 '14-'24
(\$5,000 every two years.)
6s \$10,000
6s \$50,000
6s 30,000
Refunding Bonds.
4 1/2s J-J \$120,000—1927
(Subject to call after 1917.)

Refunding Bonds (con.).
4s J-J \$35,000—1915
4 1/2 M-S 39,000—Mch 1 1923
(Subject to call after March 1 1913.)
BOND. DEBT Oct 23 1909...\$224,000
Water debt (included)...125,000
Assessed valuation 1909...4,350,293
(Assessment at fair cash value.)
Total tax rate (per \$1,000) '09...\$28.50
Population in 1900...9,487
Population in 1904...10,090

* These loans are held by sinking fund for benefit of school fund; principal not payable and interest is used for support of public schools.

INTEREST is payable on the refunding bonds at the Bank of America, New York City; on all other bonds at the Bank of Kentucky, Frankfort.

FRANKLIN COUNTY. R. C. Hieatt, County Judge.

County seat is Frankfort.
LOANS—When Due.
Refunding Bonds.
5s '04 A-O \$3,000—Apr 15 1920
20,000—Apr 15 '21-'24
4 1/2s '08 J-J 62,000—July 1 1918
5s '04 J-J { 2,000—Jan 1 1913
{ 155,000—Jan 1 '14-'24
5s '04 M-N 19,000—Nov 1 1923

Midland RR. Bonds.
1s '09 J-J \$150,000—July 1 1919
BOND. DEBT Sept 20 '10...\$291,000
Sinking fund...35,000
Total assessed val. 1910...7,739,855
(Assessment about 80% actual value.)
State & Co. tax (per \$1,000) '09...\$12.50
Population in 1900...20,852
Population in 1904...20,852

GRANT COUNTY. R. L. Webb, Treasurer.

County seat is Williamstown. All bonds are taxable.
LOANS—When Due.
Bridge Refunding.
4 1/2s M-N \$9,550—Nov 10 '11-'17
(\$1,000 and \$1,500 due alternate yrs.)
Turnpike Refunding.
4 1/2s M-N \$14,600—Nov 10 '11-'17
(\$1,500 and \$2,000 in alternate years.)
4 1/2s '06 F-A \$10,500—Aug 10 '11-'17
(\$1,500 due annually.)

Funding Bonds.
4 1/2s '06 J-D \$58,000—Dec 1 '18-'25
1s 9,000—Dec 1 1926
BOND. DEBT Sept 17 '10 \$102,500
Floating debt...25,383
TOTAL DEBT Sept 17 '10...127,883
Sinking fund...15,000
Total assessed val. 1910...3,600,000
(Assessment is 70% actual value.)
State & Co. tax (per \$1,000) '10...\$11.50
Population in 1900...13,239

INTEREST on bridge and \$14,500 turnpike bonds payable at Hanover National Bank in N. Y. City; on turnpike 4 1/2s of 1906 at County Treasurer's office; on funding bonds at Continental Nat. Bank in Chicago, Ill.

GREEN COUNTY. P. F. Marshall, Clerk.
County seat is Greensburg. For details regarding repudiated railroad bonds see "State and City Section" for May 1908 and V. 84, p. 949.

HERNDON. W. I. Thompson, Mayor.
This city is the County seat of Henderson County. This city received its present charter in 1893. Bonds are tax exempt.

LOANS—When Due.
Refunding Bonds.
3 1/2s J-J \$265,000
BOND. DEBT Mch 22 1910 \$369,000
Total assessed val. 1909...8,000,000
INTEREST is payable at the Planters' State Bank in Henderson or Bank of America, N. B. A., New York City.

LEXINGTON. John Skain, Mayor.

This city is in Fayette County. Incorporated in 1894.
LOANS—When Due.
Brick Street Bonds.
6s '91 Var \$5,266,520 various, '21
4 1/2s '94 M-N 5,570—Nov 1 1934
Park Bonds.
4s '03 A-O \$38,000—Apr 1 1923
Railroad Aid Bonds.
6s '88 J-D \$100,000—June 1 1918
4 1/2s '90 M-S 150,000—Sept 1 1920
4 1/2s '92 F-A 15,000—Aug 1 1932
BOND. DEBT Jan 1 1910 \$861,837
Total assessed val. 1906...19,322,236
(Assessment about actual value.)
Total assessed val. 1909...22,222,498
Total tax (per \$1,000) 1909...\$27.30
Population in 1890...21,567
Population in 1900 (Census)...26,369
Population in 1910 (Census)...35,099
INTEREST on funding and refunding bonds and on railroad-aid bonds due 1918 is payable in New York City; on railroad-aid bonds due 1920 and 1932, on Auditorium bonds, sewer bonds and viaduct bonds Jan. 1, in Lexington.
TAX FREE.—Bonds are exempt from city taxes.

LEXINGTON SCHOOL DISTRICT. J. O. H. Shrrall, Clerk Bd. of Ed'n.
4s '03 M-N \$75,000—May 1 1933
4s '08 J-J 75,000—June 1 1938
BOND. DEBT Jan. 1 1910 \$175,000
INTEREST payable in Lexington and New York City.

LOGAN COUNTY. C. J. O'Connell, Treasurer.

County seat is Russellville.
LOANS—When Due.
Refunding Bonds.
4s J-J \$128,200
BOND. DEBT Nov 3 1910 \$128,200
INTEREST is payable in Louisville, Ky.

LOUISVILLE. Samuel M. Wilhite, Comptroller.

Louisville is the county seat of Jefferson County. Incorporated Feb. 13 1828. Bonds are exempt from all taxation except State tax. The water company mortgage bonds given below are part of an issue of \$500,000; up to Oct. 14 1910 \$306,000 had been issued.

LOANS—When Due.
Refunding Bonds (gold).
4s '07 J-J \$350,000—July 1 1937
3 1/2s '00 M-N \$22,000—May 1 1940
3 1/2s '01 A-O 108,000—Apr 1 1941
3 1/2s '01 J-D 31,000—June 1 1941
3 1/2s '01 J-J 114,000—July 1 1941
2 1/2s '02 A-O 140,000—Apr 1 1942
3 1/2s '03 A-O 49,400—Apr 1 1943
3 1/2s '03 J-J 725,000—July 1 1943
4s '10 M-S 350,000—Sept 15 1920
Park Bonds.
4s '00 J-J \$378,000—July 1 1930
Sewer Bonds.
4s '07 F-A \$43,931,000—Feb 1 1947

Municipal Improvements.
4s '83 J-J \$1,241,000—July 1 1923
4s '88 Q-M \$428,800—Dec 1 1928
Sewer and Park Bonds.
4s '01 J-J \$218,000—Jan 1 1941
Water Co. Mortgage Bonds.
4s '10 F-A \$500,000—Aug 1 1950
Old Liabilities 1871-1880.
5s '86 F-A \$387,000—Aug 1 1911
5s '80 M-N 2,000—May 1 1920
(Subject to call.)
Railroad-aid Loans.
Refunding Eliz. & Pad. RR.
3 1/2s '03 J-J \$925,000—Jan 1 1943
South Louisville Bonds.
6s '92 M-N \$21,000—Nov 1 1912
Past-due bonds...\$12,000
INTEREST is largely payable at First National Bank, New York City.

BONDED DEBT.—The bonded debt on Jan. 1 1910 was \$11,352,200, and the sinking fund assets on the same date amounted to \$1,853,386, including \$1,275,100 stock of the Louisville Water Co. The sinking fund owns the entire stock of the Louisville Water Co. The gross earnings of the water company in 1909 were \$708,725.23; operating expenses, etc., \$217,611.56; net earnings, \$491,079.04. Assets of water company Dec. 31 1909, \$9,050,781.27; liabilities (bonded and floating debt), \$1,834,136.95, \$1,000,000 second mortgage bonds of the Louisville Water Co. were offered on March 1 1907. Only a part was sold, but the remainder was subsequently placed. These bonds are not an obligation of the city—see V. 84, p. 404.

ASSESSED VALUATION, TAX RATE, &c.—The city's assessed valuation (about 80% actual value) and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, Total, Total Tax per \$1,000. Data for years 1909-1905.

POPULATION.—Population in 1910 (Census), 223,928; in 1900 it was 204,731; in 1890 it was 161,129; in 1880 it was 123,758; in 1870 was 100,753.

MCCRACKEN COUNTY. J. C. Utterback, Treasurer.

County seat is Paducah.
LOANS—When Due.
Refunding Bonds.
5s M-S \$350,000—Sept 1 1933
(Optional \$150,000 Sept 1 1913 and \$200,000 Sept 1 1923.)
4s M-S \$100,000—Sept 1 1933

MADISON COUNTY. R. B. Terrill, Clerk.

County seat is Richmond.
LOANS—When Due.
Sinking fund...\$22,000
Refunding Railroad Bonds.
4s J-J \$112,000—Jan 1939
(Subject to call after Jan. 1919.)
Turkpie Bonds.
4 1/2s J-D \$58,000
(Subject to call yearly in Dec.)
BOND. DEBT May 1 1910 \$167,000
INTEREST payable at New York.

MERCER COUNTY. Geo. Bohan, Treasurer.

County seat is Harrodsburg.
LOANS—When Due.
Refunding Bonds.
4s M-N \$112,000—Nov 21 '10-'28
BOND. DEBT Nov 21 1910 \$112,000
Total assessed val. 1909...7,000,000
INTEREST payable at Union National Bank, Louisville.

MIDDLESBOROUGH. E. S. Helburn, Mayor.

Middlesborough is in Bell County. Incorporated May 1 1890. The bonds below originally carried 6% interest and were in default for some time. A compromise was effected in 1906 whereby interest was reduced to 4% and \$28,000 to be paid by city in cash in settlement of all past-due coupons—payment to be made \$2,000 yearly. V. 83, p. 1132; V. 84, p. 404. All bonds are tax-exempt.

LOANS—When Due.
School Bonds.
4s J-J \$12,000—1921
General Bonds.—(See note above.)
6s semi-ann \$150,000—Apr 1 1921
(Compromised rate of interest 4%.—(See note above.)
Refunding Bonds.
6s \$28,000—Sept 1930
INTEREST is payable at the Harris Trust & Savings Bank in Chicago, Ill.

MUHLENBERG COUNTY. Thomas E. Sumner, Treas.

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 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.

Table with columns: Refunding Bonds, BOND, DEBT, When Due, Total assessed val. 1910, Assessment about 3/4 actual value, State & Co. tax (per \$1,000) 1910, Population in 1890, Population in 1900, INTEREST payable at New York.

NEWPORT. Chester A. Keslar, Auditor.

Newport is in Campbell County. All bonds are exempt from municipal taxes. Incorporated as a town in 1795, as a city Feb. 31 1849.

Table with columns: LOANS, When Due, BOND, DEBT, Total assessed val. 1910, Assessment about 3/4 actual value, State & Co. tax (per \$1,000) 1910, Population in 1890, Population in 1910, INTEREST payable at City Treas. office or at Bank of America, N. Y.

OWEN COUNTY. J. G. Vallandigham, Auditor.

Table with columns: LOANS, When Due, BOND, DEBT, Total assessed val. 1909, Assessment about 1/4 actual value, State & Co. tax (per \$1,000) 09, Population in 1900, INTEREST payable in N. Y. City.

OWENSBORO. J. A. Couty Jr., Clerk.

Table with columns: LOANS, When Due, BOND, DEBT, Total assessed val. 1910, Assessment about 4.5 actual value, City tax rate (per \$1,000) 1910, Population in 1890, Population in 1910, INTEREST is payable at Owensboro.

PADUCAH. Jas. P. Smith, Mayor; Jno. D. Smith, Aud.

This is the county seat of McCracken County. Inc. 1830. As an offset to bonded debt, city owns railroad stock of the par value of \$220,000. The \$100,000 C. St. L. & P. RR. bonds were declared valid by U. S. Court in Sept. 1902.

Table with columns: LOANS, When Due, BOND, DEBT, Total assessed val. 1909, Assessment 60 to 70% actual value, Total assessed val. 1909, Population in 1900, Population in 1910, INTEREST on refunded N. O. & O. RR. bonds payable in N. Y. on improvement bonds at Western German Bank in Cincinnati; other bonds in Paducah.

PENDLETON COUNTY. C. W. Carnes, Treasurer.

Table with columns: LOANS, When Due, BOND, DEBT, Assessed valuation 1910, Assessment about 1/5 to 3/5 act. val., State & Co. tax (per \$1,000) 10, Population in 1890, Population in 1900, Population in 1909, INTEREST is payable at the National Park Bank in New York City.

SCOTT COUNTY. J. S. Fleming, Clerk of County Court.

Table with columns: LOANS, When Due, BOND, DEBT, Assessed valuation 1909, State & Co. tax (per \$1,000) 09, Population in 1900, INTEREST is payable in Georgetown.

WARREN COUNTY. Asher E. Blewett, Treasurer.

Table with columns: LOANS, When Due, BOND, DEBT, Assessed valuation 1909, State & Co. tax (per \$1,000) 09, Population in 1900, INTEREST is payable at Bowling Green.

ADDITIONAL STATEMENTS.

Table with columns: Bonded debt, Floating debt, Assessed valuation, Tax per \$1,000, Pop'n. Lists various counties and their financial data.

(C) City; (T) Town. a Total tax; b county tax; c State and county tax. \$ 1909 values. e 1910 values.

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 1911)---Malcom R. Patterson
Sec'y of State (term exp. Feb. 12 a 1913)---Hallum W. Goodloe
Treasurer (term expires Feb. 1a 1911)---R. E. Folk
Comptroller (term expires March 19 1911)---Frank Dibrell

a 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.

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."

STATE DEBT.—The debt on which the State is paying interest is as follows, the aggregate on June 1 1910 having been \$11,458,100.

Table with columns: LOANS, Name and Purpose, P. Ct., Payable, When Due, Outstanding. Lists settlement bonds, Penitentiary bonds, Redemption bonds, etc.

TOTAL DEBT, &c.—The 3% bonds in the above table were given in settlement of 6% bonds. This compromise was effected in 1883. These old bonds were funded at 50c. on the dollar, and to represent fractions the State issued what is known as "scrip." The subjoined statement shows Tennessee's total debt on June 1 1910:

Table with columns: Total interest-bearing debt, Est. amt. of bonds yet to be funded (held by U. S. Gov't), Total bonded debt, Of the unfunded bonds \$335,666.66 are owned by the United States Government.

ASSESSED VALUATION.—The following statement shows the character and valuation of all taxable property in the State.

Table with columns: Year, Acres, Town Lots, Other Property, Total Value, Ave'ge Value p. Acre, Rate of Tax per \$1,000. Shows property valuations from 1909 to 1867.

In addition to the above valuations, the assessed valuations of railroad telephone and telegraph property in 1909 was \$91,028,024.

Table with columns: Year, Population. Shows population growth from 1870 to 1900.

POPULATION.—The population of Tennessee has been as follows: 1900---2,020,616 1890---1,109,801 1880---422,771 1870---261,727

The proportion of the colored population was 26.14% in 1880, 24.57% in 1890 and 23.8% 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.

ANDERSON COUNTY. George Taylor, Trustee.

Table with columns: LOANS, When Due, BOND, DEBT, Assessed valuation 1909, State & Co. tax (per \$1,000) 09, Population in 1907, INTEREST payable in New York and Chicago.

BRADLEY COUNTY. Jacob Smith, Clerk.

Table with columns: LOANS, When Due, BOND, DEBT, Assessed valuation 1909, State & Co. tax (per \$1,000) 09, Population in 1900, INTEREST on bonds of 1907 payable at Cleveland Nat. Bk., Cleveland, Tenn.

BRISTOL. L. H. Gammon, Mayor; T. J. Burrow, Recorder.

Table with columns: LOANS, When Due, BOND, DEBT, Assessed valuation 1909, State & Co. tax (per \$1,000) 09, Population in 1900, INTEREST payable at First Nat. Bank, Bristol, or First Nat. Bk., N. Y.

CAMPBELL COUNTY. J. E. Brown, Clerk.

Table with columns: LOANS, When Due, BOND, DEBT, Assessed valuation 1909, State & Co. tax (per \$1,000) 09, Population in 1908, INTEREST is payable at Hanover National Bank, New York.

CHATTANOOGA. T. C. Thompson, Mayor.
Chattanooga is the county seat of Hamilton County. On Aug. 13 1909 this city offered without success an issue of \$900,000 bonds voted for the purchase or building of water works.
V. 89, p. 486.

LOANS— When Due.

Funding Bonds.
6s June \$81,000...July 1 1911
4 1/2s '07 J-J 100,000...June 1 1937

Sewer Bonds.
6s M-S \$50,000...Sept 1 1917
6s A-O 75,000...Apr 15 1921
4 1/2s '09 M-S 125,000...Sept 1 1939

Street and Sewer Bonds.
5s A-O \$250,000...Apr 15 1920
5s A-O 250,000...Apr 15 1921
4 1/2s '07 J-J 250,000...July 1 1937
4 1/2s '07 J-J 350,000...July 1 1937

Park Bonds.
4 1/2s '05 J-J \$75,000...July 1 1935
4 1/2s '07 J-J 50,000...July 1 1937

School Bonds.
4 1/2s '09 M-S \$150,000...Sept 1 1939

INTEREST on the funding 6s due in 1911 is payable in Chattanooga; on all other bonds in New York City.

CLARKSVILLE. W. B. Young, Recorder.
County seat of Montgomery County. Inc. in 1855; re-inc. April 8 1905.

LOANS— When Due.

Refunding Bonds.
6s J-J \$24,000...July 1 1915
6s J-J 24,000...July 1 1916
6s A-O 21,000...July 1 1917

School Bonds.
4 1/2s '07 A-O \$25,000...Apr 1 1921
(Subject to call after April 1 1912.)

Sewer Bonds.
5s J-J \$2,000...July 1 1925
(Subject to call after five years.)

Water Bonds.
5s '07 J-J \$18,000...July 1 1927
(Subject to call after July 1 1907.)
4s '09 J-J \$14,000...July 1 1929
(Subject to call after July 1 1909.)
4s '03 J-J \$28,000...July 1 1933
(Subject to call after July 1 1913.)

DAVIDSON COUNTY. W. M. Pollard, County Judge.
Nashville is the county seat.

LOANS— When Due.

Asylum Bonds.
5s '07 \$100,000...Apr 1 1913

Bridge Bonds.
4 1/2s '07 \$800,000...Aug 1937
(Subject to call \$200,000 in each of the years 1919, 1922, 1925 & 1931.)
4 1/2s '09 J-J 250,000...July 1 1939

INTEREST on turnpike bonds is payable in Nashville; other Int. at N. Y.

Turnpike Bonds.
4s J-J \$100,000...Jan 1 1922
(Subject to call after Jan 1 1912.)
BOND, DEBT Sept 1910 \$1,340,000
Total assessed val. 1910 \$5,315,800
(Assessment about 65% actual value.)
County tax rate (per \$1,000) '09 \$14.00
Population in 1900 122,815

INT. payable at Clarksville and N. Y.

DYERSBURG. M. W. Ewell, Mayor.
County seat of Dyer County.

LOANS— When Due.

Water & Electric Light Bonds.
4s M-N \$13,000...Nov 15 1922
5s M-N 33,000...May 15 1933

Sanitary Sewer Bonds.
5s '04 J-J \$25,000...July 15 1934

School Bonds.
6s '09 \$12,000...May 1 '11-'14
BOND, DEBT Mch 1910 \$116,000

Assessed valuation, real...\$787,722
Assessed val., personal...297,238
Total valuation 1909...1,084,960
(Assessment about 2-5 actual val.)
Total tax rate (per M) 1909...\$34.50
Population in 1900...3,647
Population in 1908...7,000
INT. on water and light bonds payable at First Nat. Bk., Dyersburg.

GILES COUNTY. A. S. Thompson, Deputy Clerk County Court.
Pulaski is the county seat.

LOANS— When Due.

Court-House Bonds.
6s '09 J-J \$100,000...20 years
(Subject to call after 10 years.)
BOND, DEBT Sept 1910 \$100,000

Assessed valuation, real...\$7,474,918
(Assessment about 3/4 actual value.)
State & Co. tax (per \$1,000) '10...\$11.50
Population in 1900...33,033
INTEREST is payable in Pulaski.

HAMILTON COUNTY. Seth M. Walker, County Judge.
County seat is Chattanooga.

LOANS— When Due.

Funding Bonds.
4 1/2s '05 A-O \$100,000...Apr 1 1925
5s Dec 100,000...Dec 1 1911.
(Subject to call after Dec. 1 1911.)

Refunding Bridge Bonds.
4 1/2s '09 A-O \$100,000...Oct 1 1929

School Bonds.
5s '07 Apr \$75,000...Apr 1 1927
(Subject to call after Apr 1 1917.)
4 1/2s '09 M-N 150,000...Nov 1 1929

Road Bonds.
4 1/2s '09 A-O \$50,000...Oct 1 1930

Tunnel Bonds.
5s '07 Apr \$150,000...Apr 1 1927
(Subject to call after Apr 1 1917.)
BOND, DEBT May 26 1910 \$725,000
Total assessed val. 1910 40,356,367
(Assessment about 3-5 actual value.)
State & Co. tax (per \$1,000) '09...\$15.50
Population in 1900...61,695
INTEREST payable in New York.

HARRIMAN. L. O. Scott, Treasurer.
This city is in Roane County. Incorporated in 1891.

LOANS— When Due.

Refunding Bonds.
5s '05 A-O \$100,000...Apr 1 1925
BOND, DEBT Sept 1910 \$110,000
TAX-FREE.—All bonds are tax-exempt.

Improvement Bonds.
6s '01 M-S \$55,000...Sept 1 1921
(Subject to call after Sept 1 1911.)
5s '01 A-O \$48,000...Apr 1 1920
GEN. DEBT Nov 1910 \$468,702
Total assessed val. 1909 4,411,691
(Assessment about 1/2 actual value.)
City tax (per \$1,000) 1908...\$18.00
Total tax (per \$1,000) 1908...30.90
Population in 1890...19,039
Population in 1906 (est.)...20,000

HAYWOOD COUNTY. W. R. Kinney, Trustee.
County seat is Brownsville.

LOANS— When Due.

Railroad Bonds.
6s May \$121,700...May 1 1914
BOND, DEBT Mch 1910 \$121,700

INTEREST is payable at the office of the County Trustee.

Total assessed val. '10...\$3,427,206
(Assessment is about 65% actual val.)
State & Co. tax (per \$1,000) '09...\$15.00
Population in 1900...25,189

JACKSON. F. E. Howard, Auditor and Treasurer.
This city is in Madison County. Jackson owns its water-works plant, valued at \$400,000, deriving therefrom a yearly revenue of \$36,000. Incorporated under Chapter 218, Acts of 1853-54.

LOANS— When Due.

Water-Works Bonds.
6s '85 J-J \$25,000...Jan 1 1915
(Subject to call after Jan 1 1905.)
4s '89 J-J 25,000...July 1 1929
(Subject to call after July 1 1909.)
4s '05 J-J 22,000...July 1 1935
(Subject to call after July 1 1920.)

Refunding Bonds (Tax-Exempt).
5s '09 J-J \$125,000...Jan 1 1929
4 1/2s '09 J-J 45,000...July 1 1929

Funding and Improvement Bonds.
4 1/2s '07 J-J \$125,000...June 1 1927
(Subject to call after June 1 1917.)

INTEREST on 6% Improvement bonds payable at Importers' & Traders' Nat. Bank, N. Y.; on 5s at Hanover Nat. Bank, N. Y.; on 5% ref. bonds at 2d Nat. Bk. Jackson; and on 4 1/2% ref. bonds at 1st Nat. Bank, Jackson.

JEFFERSON COUNTY. Hal S. Harris, Sec. Pike Comm.
County seat is Dandridge.

LOANS— When Due.

M-S \$370,000...1910-1939
M-S 25,000...1939
BOND, DEBT Mch 1910 \$325,000

INT. on 5% bonds payable at East Tennessee Nat. Bank, Knoxville, and at Nat. City Bank, N. Y. City; other bonds at East Tenn Nat. Bk., Knoxville.

Assessed val. 1909 (est.)...\$3,350,000
(Assessment about 2-3 actual value.)
State & Co. tax (per \$1,000) '09...\$20.00
Population in 1900...18,500

JOHNSON CITY. E. E. Ellsworth, Treasurer.
This city is in Washington County. Incorporated in 1885. Bonds are exempt from city taxes.

LOANS— When Due.

Street and School Bonds.
6s '01 A-O \$47,500...Feb 1 1911

Public Improvement Bonds.
5s '03 M-N \$28,000...May 1 1923

Funding Bonds.
5s '05 F-A \$10,000...Feb 1 1925
6s '10 5,000...Mch 15 1920

School Bonds.
5s '06 F-A \$17,500...Aug 1 1926

Sewer Bonds.
5s '08 M-N \$20,000...May 1 1928
3 1/2s '09 7,500...May 1 1929

Street Bonds.
5 1/2s '08 M-S \$15,500...Sept 1 1928
5 1/2s '08 8,000...Dec 1 1928

Normal School Bonds.
5s '10 \$73,000...June 15 1930

GEN. B'D DEBT June '10...\$234,000
Assessment debt...29,000
Sinking fund (est.)...2,300
Total assessed val. 1909...1,606,000
(Assessment about 20 to 30% act val.)
Total tax rate (per \$1,000) '09...\$40.00
Population in 1900...4,645
INT. payable in Johnson City.

KNOX COUNTY. A. D. Collier, County Judge.
County seat is Knoxville.

LOANS— When Due.

Funding Bonds.
3 1/2s A-O \$50,000...Apr 4 1919

New Bridge Bonds.
5s A-O \$35,000...Apr 1 1911
5s A-O 40,000...Apr 1 1910
5s A-O 45,000...Apr 1 1921
5s A-O 55,000...Apr 1 1926

Old Bridge Bonds.
6s Oct \$60,000...Oct 1 11-16-21

Railroad Bonds.
6s J-J \$15,500...July 1 1914
J-J 14,000...July 1 1919
20,000...July 1 1924

BOND, DEBT Apr 1 1910 \$334,500
Total assessed val. 1909 29,812,525
(Assessment about 70% actual value.)
State & Co. tax (per \$1,000) '09...\$15.20
Population in 1900 74,302
Population in 1910 (Census) 94,187

INT. on new bridge bonds payable at Hanover Nat. Bank, N. Y.; other bonds in Knoxville.

KNOXVILLE. W. M. Ashmore, 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. This city has purchased the plant of the Knoxville Water Co. The city assumes \$630,000 bonds of the water company, and in addition has issued \$611,000 4 1/2% bonds in payment for the plant. Although these bonds are not included in the bonded debt given below, they are a direct obligation of the city. For previous items concerning the purchase of this plant, see "State and City Supplement" for Nov. 27 1909.

LOANS— When Due.

Funding Bonds.
6s '85 J-J \$95,000...July 1 1915
6s '87 J-J 95,000...July 1 1917
4s '90 J-J 34,000...Jan 1 1920
4s '99 J-D 100,000...June 1 1929

Refunding Bonds.
5s '10 M-N \$275,000...May 1 1940

Hospital Bonds.
4s '99 J-D \$30,000...June 1 1929

Market & School Bonds.
5s '07 A-O \$35,000...Apr 1 1927
(Part due every 10 years on April 1.)

High-School Bonds.
4 1/2s '09 A-O \$150,000...Apr 1 1930

Viaduct Bonds.
4 1/2s '09 A-O \$50,000...Apr 1 1930

Funding and Improvement Bonds.
4 1/2s '07 J-D \$165,000...Dec 2 1937

Water-Works Bonds.
4 1/2s '09 J-J \$611,000...July 1 1949

Street Bonds.
5s '09 J-J \$35,000...July 1 1939

Water Co. Bonds (assumed).
6s J-J \$630,000...Jan 1 1921
(Subject to call after Jan 1 1911.)

Sewer Bonds.
4 1/2s '07 J-D \$15,000...Dec 2 1937

North Knoxville Bonds.
5s '89 M-S \$100,000...Sept 1 1919

West Knoxville Bonds.
6s '99 J-D \$75,000...June 1 1929
5s '03 J-D 37,000...June 1 1923
BOND, DEBT Sept 23 '10 \$1,701,000
Improv. dist. debt (add) 245,000
Floating debt 59,566
TOTAL DEBT Sept 23 '10 2,005,566
Sinking fund 25,437
NET DEBT Sept 23 1910 2,070,129
Assessed valuation, real 16,802,284
Assessed val., personal 3,075,840
Total valuation 1909 19,878,124
(Assessment about 1/2 actual value.)
Tax rate (per \$1,000) 1909 \$17.00
Population in 1900 32,637
Population in 1910 (Census) 59,346

INTEREST on bonds due 1937 payable at Hanover Nat. Bank in N. Y.; on street and refunding bonds of 1910 at Knoxville.
City's total resources on Jan. 23 1910 were \$1,278,426, including \$463,500 value of school buildings, and \$355,000, value of other public buildings.

LAKE COUNTY LEVEE DIST. P. Davis, Chmn. Co. Court.
Post-Office address, Tiptonville.

LOANS— When Due.

Levee Bonds.
5s Mch \$100,000...Mch 1 1950
(Subject to call after March 1910.)
BOND, DEBT Sept 17 '10 \$100,000

INTEREST payable at Lake County Bank, Tiptonville.

Total assessed val. 1910...\$2,011,084
(Assessment about 2-3 actual value.)
Levee tax (per \$1,000) 1909...\$3.00
State & Co. tax (per \$1,000) '10...16.00
Population in 1910 (est.)...10,900

MADISON COUNTY. J. A. Thompson, Clerk Co. Court.
County seat is Jackson. Bonds are exempt from county and municipal taxes.

LOANS— When Due.

Road Bonds.
4s A-O \$150,000...Apr 15 1943
(Subject to call after April 15 1933.)
4s '05 A-O \$150,000...Apr 15 1945
(Subject to call after April 15 1935.)
4s '09 M-N 200,000...Jan 1 1949
(Subject to call after Jan. 1 1935.)

BOND, DEBT Sept 1910 \$500,000
Assessed valuation 1909 6,923,930
(Assessment about 3-5 to 1/2 actual val.)
State & Co. tax (per \$1,000) '10...\$13.90
1,000 1909...15.50
Population in 1900 40,373
Population in 1909 (est.) 45,000
INT. at People's Sav. Bank, Jackson
* Exclusive of railroad property.

MARION COUNTY. J. R. Pryor, County Judge.
County seat is Jasper.

LOANS— When Due.

Turnpike & Road Improv't Bonds.
5s May \$15,000...May 1 1914
4 1/2s May 20,000...May 1 1919
4s May 25,000...May 1 1924
4s May 35,000...May 1 1929
4s May 45,000...May 1 1934

BOND, DEBT Mch 1 1910 \$140,000
Assessed valuation 1909 3,626,535
(Assessment about 1/2 actual value.)
State & Co. tax per \$1,000 '09 \$15.60
Population in 1900 17,281
Population in 1910 (est.) 18,900

INTEREST is payable at Hanover National Bank New York.

MAURY COUNTY. J. Flem Thomas, Trustee.
Columbia is the county seat.

LOANS— When Due.

Road Bonds.
4s '05 \$25,000...May 1 1924
BOND, DEBT Jan 1910 \$175,000

Assessed valuation 1909 \$12,220,793
(Assessment about 1/2 actual value.)
State & Co. tax (per \$1,000) '09 \$11.50
Population in 1900 42,703

MEMPHIS. Ennis M. Douglass, Clerk.
Memphis is the county seat of Shelby County. A yellow fever epidemic in 1878 rendered city unable to meet its obligations, and in 1878 city charter was repealed and the Taxing District of Shelby County was organized for the purpose of securing a compromise with bondholders on such terms as city felt able to make. The courts, however, held that the Taxing District was liable for entire debt of city, and a compromise at 50% was then entered under Act of March 1883. This Act was amended in 1885. The old debt has been all retired and interest payments on new issues are promptly made. In 1891, by an Act of Legislature, this district was again incorporated as a city.

City Charter was amended by Legislature in 1907, but on June 22 1907 the State Supreme Court declared the same unconstitutional. See V. 84, p. 1563. City is now governed under the commission form provided for in the amended city charter passed by the 1909 Legislature (V. 89, p. 1297), and which has been declared constitutional. V. 90, p. 387, and V. 91, p. 49.

The artesian-water plant bonds mentioned below are part of an issue of \$3,500,000, \$3,100,000 of which have been sold up to date of statement. Of this \$1,250,000 was to provide for the refunding of the water company's bonds which matured in 1909.)

LOANS- When Due. Eppin Compromise Ref Bonds. 4 1/2s '05 J-J \$537,000c. Jan 1 1939

4 1/2s '05 J-J \$537,000c. Jan 1 1939. Total debt Sept 1 1910. 8,035,800. Assessed valuation, real. 70,757,645

ADDITIONAL STATEMENTS. In the table below we give statistics regarding certain other civil divisions in the State of Tennessee which are not represented among the foregoing.

Bonded Floating Assessed Tax per Pop'n. debt. debt. valuation. \$1,000. 1900. Binghamton (C) \$40,000 None \$8575,000 \$12.50

*The market-house bonds are secured by a mtge. on the market property. The park bonds are secured by trust deed on various parks &c.

INTEREST.-Interest is payable in New York and Memphis. TAX FREE.-Bonds are free from local tax.

MEMPHIS SCHOOL DISTRICT. A. B. Hill, Secretary. LOANS- When Due. 4s J-D \$28,500c. July 1 1919

INTEREST on 4 1/2s due 1928 and 1945 and the 4s due July 1 1937 is payable in New York City; on all other bonds in Memphis.

WASHVILLE. Wm. L. Murray, City Recorder. Nashville is the capital of the State and the county seat of Davidson County. Incorporated in 1806. A permanent injunction was granted on July 1 1910

LOANS- When Due. Viaduct Bonds. 4s J-J \$100,000c. Oct 1 1918. Electric Light Bonds. 4s J-J \$150,000c & R. Jan 1 1931

*In addition to the valuations given above, the State Board of Assessors in 1910 assessed railway and light properties at \$5,510,440.

INTEREST on the street bonds due 1927, 1928, 1935 and 1937 and the sewer bonds due 1927 and 1928 is payable in Nashville or at Latham, Alexander & Co., New York; on all other bonds in New York and Nashville

DEBT LIMITATION.-New bonds can be issued only with permission of the Legislature and the vote of the people.

POPULATION.-In 1910 (Census), 110,364; in 1900 (Census) it was 80,865; in 1890, 76,168; in 1880, 43,350; in 1870, 25,855.

PUTNAM COUNTY. Benton M. Stanton, Deputy Clerk. Cookeville is the county seat.

LOANS- When Due. Road Bonds. 4 1/2s '09 M-N \$150,000c. May 1 1939

ROANE COUNTY. C. C. Roberts Jr., Trustee. Kingston is the county seat.

LOANS- When Due. A. & O. RR. Bonds. 6s \$71,000c. 1914. County Bonds. 6s \$20,000c. 1914

SULLIVAN COUNTY. John H. Caldwell, Chair'n, P.O. Bristol. Blountville is the county seat.

LOANS- When Due. Road Bonds. 5s '08 A-O \$20,000c. Aug 1 1918. 5s '08 A-O \$30,000c. Aug 1 1928

WARREN COUNTY. McMinville is the county seat.

LOANS- When Due. Pike Bonds. 4s '09 Apr \$150,000c.

WHITE COUNTY. W. L. Dibrell, Clerk. Sparta is the county seat.

LOANS- When Due. Pike Bonds. 5s '07 July \$530,000c. July 1 1917

INTEREST is payable at Sparta.

(C) City, (T) Town, a Total tax, b State & county tax, c 1909 values, d 1910 values, e Total debt, f This covers merely a recent issue of bonds; g we are not informed as to what is total debt.

State of North Carolina. ITS DEBT, RESOURCES, ETC.

Admitted as a State. One of Original Thirteen. Total area of State (square miles) 52,250. State Capital Raleigh.

LEGISLATURE meets biennially in odd years on the Wednesday after the first Monday in January, and there is no limit to length of sessions, but if sessions are continued longer than 60 days members "shall serve without compensation."

STATE DEBT.-The old debt, excepting such as is not recognized, has mostly been funded under the funding laws of 1879, the time prescribed for the exchange having been extended to July 1 1910.

In compliance with a decision of the United States Supreme Court handed down Feb. 1 1904, North Carolina on April 1 1905 paid to the State of South Dakota \$27,400, representing the judgment obtained by the latter State on \$10,000 bonds (donated to the State of South Dakota for the express purpose of bringing suit, an individual not being able to sue a State) issued by North Carolina and secured by 100 shares of stock of the North Carolina RR. Co.

A committee of bondholders has been endeavoring to enforce payment of the special tax bonds of this State. V. 85, p. 1109. A committee of bondholders also offered to donate to the State of New York a large amount of these bonds for the purpose of bringing suit, but the offer was declined. V. 86, p. 121. A similar offer was made to the State of Rhode Island, but was rejected. V. 90, p. 249. Offers to the States of Michigan and Nevada were also refused.

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, \$11,566,000; bonds to Chatham RR., 1868, \$1,030,000, and to Williamson & Tarboro RR., \$150,000; penitentiary bonds of 1868, \$44,000, "unless the proposing to pay the same shall have first been submitted to the people and by them ratified by the vote of a majority of all the qualified voters of the State at a regular election held for the purpose."

LOANS- Name and Purpose. Interest. Payable. When Due. Outstanding. Construction bonds c 6 A & O Apr 1 1919 \$2,720,000

PAR VALUE OF BONDS.-The consolidated 4s are \$50, \$100, \$500 and \$1,000; the consolidated 6s, \$1,000 each. The bonds of 1903 are for \$500 and \$1,000 each.

INTEREST on the consolidated 4s and 6s, South Dakota judgment and Schaefer bonds, the 1909 and the 1910 bonds is payable in New York at the National Park Bank and in Raleigh. The State does not have to raise money for the interest on the 6% bonds for the reason that the lease of the North Carolina RR. provides a fund for the payment of the interest thereon, and the State holds three millions (par value) in the stock of the road, which if sold would much more than pay the principal.

ASSESSED VALUATION.—The State's assessed valuation prior to 1903 was made on the basis of about 2-3 of the cash value; in 1903, however, the attempt was to assess at true value, which accounts for the large increase in that year.

Table with columns: Years, Real Estate, Personal, Railroads, &c. Non-Excess, Corpora., Total. Rows for years 1900-1885.

TAX RATE.—The State tax rate (per \$1,000) in 1910 is \$4.30.

Table with columns: POPULATION OF STATE, Years, Population. Rows for years 1900-1870.

The proportion of the colored population was 37.95% in 1880, 35.05% in 1890 and 33.3% in 1900. In number blacks were 316,011 in 1890; 361,522 in 1880; 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.

ALAMANCE COUNTY. C. D. Johnson, Reg. of Deeds.

Granam is the county seat. LOANS—When Due. Floating debt \$11,000. Sinking fund 8,375. Total assessed val. 1909 8,441,442.

ASHEVILLE. A. G. Halyburton, City Clerk.

County seat of Buncombe County. Bonds can be issued only by vote of people. LOANS—When Due. City Hall and Market House 58 '90 J-J \$15,000 July 1 1920.

BUNCOMBE COUNTY. T. M. Duckett, Treasurer.

County seat is Asheville. The \$98,000 5% refunding bonds below were in litigation, but legality of issue has been sustained successively by County Court, State Supreme Court and United States Circuit Court.

BURLINGTON. James P. Montgomery, Sec. and Treas.

This city is in Alamance County. LOANS—When Due. Light Bonds 58 '05 M-S \$25,000 1933.

CHARLOTTE. A. H. Wearn, Clerk and Treasurer.

County seat of Mecklenburg County. Incorporated Nov. 7 1768. LOANS—When Due. City Hall Bonds 58 '07 J-J \$40,000 Jan 1 1922.

CONCORD. Jas. C. Fink, Clerk and Treasurer.

This city is in Cabarrus County. LOANS—When Due. BOND. DEBT Mch 3 1909 \$274,500.

DURHAM. Geo. W. Woodward, Clerk.

This is the county seat of Durham County. Incorporated as a town April 10 1869; as a city May 1895. LOANS—When Due. Railroad Bonds 68 '05 J-J \$87,000 Jan 2 1928.

BOND. DEBT Mch 24 1910 \$511,000. Floating debt 140,773. TOTAL DEBT Mch 24 '10 651,773.

FAYETTEVILLE. H. J. McBuie, Clerk.

This city is in Cumberland County. LOANS—When Due. Railroad Bonds 58 '07 A-O \$24,500 Jan 1 1926.

GASTONIA. John R. Rankin, Clerk.

This town is in Gaston County. LOANS—When Due. Street Bonds 58 '07 A-O \$30,000 Oct 1 1937.

GREENSBORO. E. J. Stafford, Mayor.

County seat of Guilford County. Inc. 1870. Bonds are tax-exempt. LOANS—When Due. Street Sewer & School Bonds 58 '07 J-J \$100,000 July 1 1917.

GULFORD COUNTY. Leslie Abbott, Auditor.

County seat is Greensboro. LOANS—When Due. Highway Improvement Bonds 58 '03 J-J \$300,000 June 1 1933.

HENDERSON COUNTY. S. M. King, Register of Deeds.

County seat is Hendersonville. See V. 76, p. 342 and 667, for litigation over railroad-aid bonds. LOANS—When Due. BOND. DEBT May 1910 \$136,000.

HICKORY. W. L. Clinard, Secretary and Treasurer.

This place is in Catawba County. Incorporated in 1874 and 1879. LOANS—When Due. Water Sewer & Street Bonds 58 '07 J-J \$90,000 1934.

HIGH POINT. F. N. Tate, Mayor.

This town is in Guilford County. LOANS—When Due. BOND. DEBT May 1910 \$315,000.

KINSTON. W. B. Coleman, City Clerk.

County seat of Lenoir County. Established December 1762. All bonds are exempt from city tax. LOANS—When Due. BOND. DEBT Sept 1910 \$197,000.

LEXINGTON. W. M. Koonts, Clerk.

This town is in Davidson County. LOANS—When Due. Street, Light and Water Bonds 58 '07 M-S \$40,000 Mch 1 1947.

MADISON COUNTY. James Smart, Register of Deeds.

Marshall is the county seat. LOANS—When Due. Assessed valuation 1909 \$3,724,554.

MECKLENBURG COUNTY. W. M. Moore, Reg. of Deeds.

County seat is Charlotte. LOANS—When Due. Railroad Aid Bonds 68 '05 M-N \$300,000 Nov 1 1920.

NEW BERN. F. T. Patterson, Clerk.
This city is the county seat of Craven County. Founded by the Swiss in 1710. All bonds are exempt from city taxes.

LOANS— When Due.

Water Bonds.
5s '07 \$30,000.....1917

Light Bonds.
5s '10 \$15,000.....1920

Street Bonds.
5s '08 M-S \$50,000.....Mch 1 1938
5s '09 F-A \$0,000.....Feb 1 1939
5s '10 50,000.....1940

INTEREST payable at New Bern.

NEW HANOVER COUNTY. W. A. Williams, Clerk Board of Audit and Finance.
Wilmington is the county seat.

LOANS— When Due.

Court House Bonds.
5s '07 \$7,800.....1917

Road Bonds.
4 1/2s '08 \$50,000.....1927
4s '10 50,000.....1930
4 1/2s '08 50,000.....July 1 1938

BOND. DEBT Sept 1910. \$157,800
Sinking fund assets.....11,693
Assessed valuation 1909.....14,046,087
State & Co tax (per M) 1910.....\$9.20
Population in 1900.....25,785
Population in 1909 (est.).....39,000

PIT COUNTY. W. M. Moore, Register of Deeds.
Greenville is the county seat.

LOANS— When Due.

Training School Bonds.
5s '07 s-a \$50,000.....July 1 1937

Bridge Bonds.
5s '08 J-J \$50,000.....July 1 1938
BONDED DEBT Feb 1910.....\$100,000
Population in 1900.....30,899

RALEIGH. S. J. Hinsdale, Commissioner of Sinking Fund.
Raleigh is the county seat of Wake County. Incorporated in 1792

LOANS— When Due.

Consolidated Debt Bonds.
5s '89 J-J \$42,500.....July 1 1919
5s '97 J-J \$25,000.....July 1 1919

Sewer Bonds.
5s '89 J-J \$50,000.....July 1 1929
5s '90 J-J \$25,000.....July 1 1929

Street Bonds.
5s '89 J-J \$25,000.....July 1 1929

Street and Public Imp't Bonds.
5s '87 A-O \$40,000.....Oct 1 1927
5s '99 J-J \$100,000.....July 1 1929

INTEREST is payable at the Farmers' & Merchants' Bank, Baltimore. Coupons are all tax-receivable.

TAX FREE.—The bonds are all exempt from city taxation.

ROCKY MOUNT. C. H. Harris, Clerk.
This city is in Nash and Edgecombe counties. Incorporated as a town 1867 and as a city March 11 1907.

LOANS— When Due.

Water Bonds.
4 1/2s '09 J-J \$40,000.....June 2 1919

Water, Light and Sewer Bonds.
5s '01 J-J \$40,000.....May 1 1941

Water, Light and Street Bonds.
5s '08 A-O \$135,000.....1938

BOND. DEBT Mch 1 1910. \$215,000

INTEREST on the 1908 bonds is payable at New York.

RUTHERFORD COUNTY. A. R. Yelton, Treasurer.
County seat is Rutherfordton.

LOANS— When Due.

Refunding Bonds.
4 1/2s '05 Jan \$88,000.....Jan 1 1936
5s '08 J-J \$27,000.....Jan 1 1918

Court House Bonds.
5 1/2s '08 \$46,000.....1938

INTEREST on the refunding 5s and the court house bonds is payable at the Chase Nat. Bank, N. Y. City, on all other bonds in Rutherfordton.

SALISBURY. Stable Linn, Clerk.
This city is the county seat of Rowan County.

LOANS— When Due.

School Bonds.
5s '08 A-O \$10,000.....June 1 1916

Street Bonds.
5s '09 A-O \$50,000.....Apr 1 1954
5s '10 50,000.....Jan 1 1950

Street & Gen. Improv't Bonds.
5s '03 semi-ann \$10,000.....1938

Street and Sewer Bonds.
5s June \$15,000.....June 1 1911
5s June 20,000.....June 1 1921
5s A-O 25,000.....Jan 1 1930

Water Bonds.
5s '07 \$20,000.....July 1 1926

Water and Sewer Bonds.
5s '08 J-J \$115,000.....July 1 1938

SHELBY. H. D. Wilson, Treas.; J. F. Liddy, Clerk.
This city is in Cleveland County.

LOANS— When Due.

School Bonds.
5s '07 \$35,000.....1937

Water and Sewer Bonds.
5s '08 J-J \$115,000.....July 1 1938

BOND. DEBT Sept 1910. \$150,000
Assessed valuation 1909.....1,279,294
Total tax (per \$1,000) 1909.....\$15.50
Population in 1910 (est.).....5,000

STANLY COUNTY. R. L. Smith, Attorney.
County seat is Albemarle. The bonds below were issued to take up a like amount of Railroad Aid 6s which had been in litigation but were in 1902 and 1903 declared valid by the U. S. courts. Bonds are taxable.

LOANS— When Due.

Refunding Bonds.
5s '07 July \$100,000.....1937

BOND. DEBT Sept 1910. \$100,000
Assessed valuation 1909.....\$3,875,000
Sinking fund.....6,015
County tax rate (per \$1,000) '09.....\$10.00
Population in 1900.....15,220

INTEREST is payable at Hanover National Bank, N. Y. City.

STATESVILLE. E. Morrison, Clerk and Treasurer.
County seat of Iredell County.

LOANS— When Due.

Water Sewer & Light Bonds.
5s '06 J-J \$20,000.....July 1 1936

School House Bonds.
5 1/2s A-O \$50,000.....Oct 15 1927

Refunding Bonds.
6s J-J \$10,000.....1913
5s J-J 4,000.....July 1 1936
5s M-S 6,000.....Mch 1 1937

Electric Light Bonds.
6s M-S \$8,000.....Mar 1 1915

INTEREST on \$52,000 5 1/2s payable at Chicago; other bonds at Statesv'e.

WAYNESVILLE. J. H. Howell, Treasurer.
This town is in Haywood County.

LOANS— When Due.

School Bonds.
s '09 \$10,000.....1920

Electric Light Bonds.
s '09 \$50,000.....1929

Water and Sewer Bonds.
s '01 \$15,000.....1931

School, Water & Light Bonds.
s \$8,000.....1931

Refunding Bonds.
s \$5,000.....7,000

Water Works Bonds.
5s '08 M-S \$25,000.....Sept 1 1938

BOND. DEBT Oct 26 1909. \$118,000
Assessed valuation 1909.....954,000
(Assessment about 2-3 actual value.)
Total tax (per \$1,000) 1909.....\$15.00
Population in 1900.....1,307

WILMINGTON. Thos. D. Meares, Clerk Bd. of Aud. & Fin.
Wilmington is the county seat of New Hanover County. All bonds are exempt from city taxation. Inc. as a city Feb. 1 1867. City in Mch. 1909 purchased plant of Clarendon Water Works Co. V. 88, p. 640.

LOANS— When Due.

Funding Bonds.
5s '92 J-J \$314,400.....Jan 1 1922

Water, Light and Sewer Bonds.
6s W. O. & E. C. R.R. Jan 1 1918

Refunding Bonds.
5s J-J \$98,000.....Jan 1 1918

Water and Sewer Bonds.
5s C. F. & Y. R.R. Jan 1 1919

Refunding Bonds.
4s J-J \$126,000.....Jan 1 1919

Water and Sewer Bonds.
4 1/2s '08 A-O \$400,000.....Oct 1 1948

Street Bonds.
4 1/2s '09 A-O \$100,000.....1949

BOND. DEBT Sept 1910. \$1,184,400
Sinking fund.....43,624
Total assessed val. 1910.....11,851,150
(Assessment about 3-5 actual value.)
Total rate (per \$1,000) 1910.....\$22.20
Population in 1900.....20,976
Population in 1910 (Census).....25,748

INT. is payable in Wilmington and New York.

WILSON. W. W. Briggs, Mayor; T. A. Hinnant, Clerk.
This city is in Wilson County.

LOANS— When Due.

Street Paving Bonds.
5s M-S \$25,000.....Sept 23 1931

Electric Light Bonds.
5s '08 s-a \$15,000.....1923

Water and Light Bonds.
5s A-O \$74,000.....Oct 1 1912

Sewer Bonds.
6s s Jan \$17,000.....1916

St. Sewer & Water Bonds.
5s A-O \$40,000.....Oct 15 1933

BOND. DEBT Aug 4 '09. \$173,000
Water debt (included).....74,000
Assessed valuation 1908.....3,246,217
(Assessment about 2-3 actual value.)
Tax rate (per \$1,000) 1908.....\$16.00
Population in 1900.....3,525
Population in 1906 (est.).....7,987

INTEREST on \$40,000 bonds due 1933 and paving bonds is payable at U. S. Mortgage & Trust Co., N. Y.; on water and light bonds at Chemical National Bank, N. Y.; on sewer bonds at National Park Bank, N. Y.

WINSTON. Wm. D. Jackson, Secretary-Treasurer.
This city (P. O. Winston-Salem) is in Forsyth County. Inc. 1856.

LOANS— When Due.

Improvement Bonds.
5s g M-N \$100,000.....May 1 1911

Water Works & Other Purposes.
5s g A-O \$816,000.....Sept 1 1924

Street Bonds.
5s g J-J \$100,000.....Jan 1 1934

Refunding Bonds.
4 1/2s '09 M-N \$40,000.....Nov 15 1939

Water Works & Other Purposes.
4 1/2s '09 F-A \$100,000.....Aug 15 1940

BOND. DEBT Oct 1910. \$650,000
Floating debt.....103,000
Sinking fund.....400
Total assessed val. 1910.....10,577,292
(Assess't about 1-3 actual value.)
Total tax (per \$1,000) 1910.....\$10.00
Population in 1890.....8,018
Population in 1900.....10,008
Population in 1910 (est.).....19,000

INTEREST on \$100,000 water-works bonds and improvement bonds payable at Winston; others at Baltimore, Md. Bonds are tax-exempt.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several civil divisions in North Carolina not included in the foregoing.

	Bonded	Floating	Assessed	Tax per	Pop'n.
	debt	debt	valuation	\$1,000	1900.
Albemarle (T), Stanley Co.	\$40,000	None	\$914,445	11.33	1,382
Ashboro, Randolph County	950,000	None	8,035,385	68.00	26,404
Beaufort County	87,500	None	4,500,000	41.00	5,877
Black Mountain Township	25,000	4,000	2,500,000	10.00	849
Canton, Haywood County	110,000	6,000	6,501,656	68.30	23,912
Carteret County	25,000	2,500	6,320,902	8.60	25,078
Chatham County	50,000	None	47,500,200	78.23	24,160
Cleveland County	100,000	2,500	6,320,902	8.60	25,078
Craven County	55,000	None	47,500,200	78.23	24,160
Cumberland County	146,800	None	9,892,699	69.10	12,115
Davie County	28,000	None	3,558,539	67.80	9,81
Dunn (C), Harnett County	68,000	1,600	816,298	9.50	1,072
Durham County	180,000	8,448	23,779	2,500.00	26,233
Elizabeth City Graded Sch. D.	34,500	23,132	3,768,563	413.60	35,261
Elizabeth City (C), Pasquo-	122,000	60,000	19,652,513	610.00	35,261
Franklin County	55,000	2,350	11,358,459	99.16	12,507
Gaston County	300,000	39,403	44,000,000	68.30	5,877
Goldston (C), Wayne Co.	318,000	None	47,500,200	78.23	24,160
Granville County	100,000	None	47,500,200	78.23	24,160
Greene County	30,000	None	2,458,183	10.60	2,865
Greenville (C), Pitt County	75,000	None	1,500,000	8.10	15,988
Harnett County	38,000	None	4,100,000	12.00	3,746
Henderson (T), Vance County	60,000	None	1,473,682	8.20	3,746
Kings Mountain, Cleveland Co.	60,000	None	489,000	12.20	2,865
Lee County	40,000	9,000	3,258,000	7.86	2-3
Lenoir (T), Caldwell County	100,000	5,000	41,007,000	13.40	2-3
Lexington Township	50,000	None	42,890,000	68.16	2-3
Lincolnton, Lincoln County	30,000	5,000	1,126,094	9.00	828
Lumberton (T), Robeson Co.	75,000	25,000	1,150,000	14.80	849
McDowell County	50,400	7,600	43,875,592	77.80	12,507
Maxton (T), Robeson County	80,000	None	550,000	None	931
Monroe (C), Union County	89,000	12,000	1,310,986	15.00	1,998
Murphy (T), Cherokee Co.	40,000	None	468,704	10.00	None
North Wilkesboro, Wilkes Co.	100,000	None	1,089,473	11.50	None
Onslow County	57,000	2,300	44,500,000	68.45	11,940
Oxford, Granville County	80,000	None	1,450,000	16.50	2,050
Redsville, Rockingham Co.	175,000	7,600	41,855,000	47.50	3,262
Richmond County	52,000	3,000	6,000,000	10.60	None
Robeson County	75,000	None	15,536,458	None	40,371
Rockingham Township	25,000	10,000	1,749,734	11.66	33,163
Rowan County	25,000	10,000	12,079,515	69.00	31,066
Roxboro (T), Person County	30,000	None	683,721	16.30	None
Salsbury Twp., Rowan Co.	50,000	None	6,821,156	11.00	11,261
Sanford (T), Moore County	72,000	6,000	950,000	7.00	1,044
Scotland County	28,000	None	2,810,830	5.36	12,553
Southern Pines, Moore Co.	30,000	9,677	4439,412	420.00	517
Spencer, Rowan County	35,000	None	20,500,000	62.00	54,626
Tarboro (C), Edgecombe Co.	80,000	3,500	41,879,734	412.50	None
Wake County	100,000	10,060	2,431,537	None	54,626
Washington (C), Beaufort Co.	104,000	None	44,636,492	10.00	26,872
Wilkes County	46,800	None	44,636,492	10.00	26,872

(C) City. (T) Town. a Total tax. b County tax. c State and County tax. d 1909 values. e 1910 values. f Total debt. g 1908 values. h This covers merely a recent issue of bonds; we are not informed as to what is total debt.

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 1911a).....M. F. McElwain
Secretary of State (term expires 1911a).....R. M. McCown
Treasurer (term expires 1911a).....R. H. Jennings
Comptroller (term expires 1911a).....J. Fraser Lyon

a Term expires upon qualification of successor.
LEGISLATURE meets annually on the second Tuesday in January sessions are not limited, but pay of members is confined 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. On Dec. 19 1904 the Supreme Court of the United States affirmed the decision of the United States Circuit Court in the case of Lee against Robinson, and declared the revenue bond scrip of this State to be valid. Under the Act of March 2 1872 \$1,800,000 of this scrip had been issued. V. 80, p. 725. The State debt on Jan. 1 1910 consisted of the following items:

LOANS—

Consols 1873-8-9	When Due	Bds. to Refund Brown Consols '92
68 J-J \$250,500.00		4 3/8 J-J \$5,619,251.67 Jan 1 1933
69 J-J \$191,800.00 Irredeemable		(Subject to call after Jan 1 1913.)
Clemson College Stock 1891		Blue Bonds 1887.
69 J-J \$58,539.47 Irredeemable		4 3/8 J-J \$400,000.00 & July 1 1928
Past-Due Bonds		Bonds Fundable into Brown Cons
68 J-J \$6,784.47 Past due 5 3/8		Various old bonds, principal
		fundable.

In 1904 the General Assembly passed an Act requiring the State Treasurer to remove from the books in his office old Blue Ridge RR. bonds amounting to \$37,000 (V. 84, p. 1134). An effort was made to restrain the Treasurer from complying with this Act. The case was taken to the State Supreme Court and dismissed by it, and later the U. S. Supreme Court sustained this decision.

The State Supreme Court on Sept. 27 1907 handed down a decision upholding the validity of certain bonds alleged to have been stolen from the State Treasurer's office. V. 85, p. 879. By this decision the bonds to refund Brown consols of 1892 were increased by \$14,500. The 1910 Legislature passed an Act (No. 435) providing for the issuance of 3 1/2% coupon bonds and certificates of stock to redeem this issue. V. 91, p. 900.

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 National 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 Jan. 1 1910 was \$6,526,885, not including \$165,358.64 yet to be funded, and much of which may never be presented. The assets of the sinking funds on Jan. 1 1910 amounted to \$787,808.12; of this amount \$81,972.54 was ordinary sinking fund and \$705,835.58 "cumulative" sinking fund; this latter fund is for the reduction and payment of South Carolina Brown 4 1/2% bonds and stocks.

ASSESSED VALUATION AND TAX RATE.—

Yrs.	Real Estate	Personal Property	Railroads	Total	Tax per \$1,000
1909	\$156,438,358	\$92,664,198	\$42,003,746	\$271,106,302	\$5.25
1908	134,536,351	94,872,328	41,959,377	271,367,956	5.50
1907	132,273,168	91,595,598	43,569,271	267,438,037	4.50
1906	120,516,016	86,950,805	32,097,601	249,564,422	5.00
1904	108,254,037	69,354,698	29,765,698	207,374,433	5.00
1901	103,258,440	59,030,426	27,044,243	189,333,109	5.00
1899	101,070,141	50,471,760	24,805,918	176,347,819	5.00
1897	102,088,325	47,641,516	24,142,341	173,872,182	5.00
1895	100,157,179	45,494,110	23,797,652	169,448,941	4.50
1880	76,533,666	36,574,858	7,392,900	120,501,424	4.75

STATE PROPERTY.—The State owns valuable deposits of phosphates, but its revenues from the mining of them, after increasing from \$196,698 in 1886 to \$237,149 in 1890, fell to \$11,584 in 1906. In 1907 they amounted to \$8,340 25, in 1908 to \$6,899 75 and in 1909 to \$4,362 12. This is partly the result of a reduction in royalties from 1.05 per ton in 1886 to 25 cents per ton in 1900.

CONSTITUTIONAL AMENDMENTS.—Nine amendments to the Constitution were voted upon at the election Nov. 8 1910. V. 91, p. 599. Five of these are amendments to Section 7 of Article VIII; of these five, four provide that the limitations proposed by that Section and Section 5 of Article X shall not apply to bonded debt incurred for certain specified purposes by the places named, while the fifth states that the limitations proposed by these two sections shall not apply to the bonded indebtedness of any municipal corporation when the proceeds are used for a water plant, sewerage system or lighting plant. Another proposes an amendment to Section 6 of Article X so as to allow townships in Greenwood County and Saluda County to issue railroad-aid bonds. As soon as it has been definitely determined by official count whether these amendments have carried or not, the fact will be reported in the State and City Dept. of the "Chronicle."

DEBT LIMITATION.—State.—The State Constitution of 1895 imposes several checks on the creation of debt by the State, all of which may be found in Article X of that instrument. Briefly, they may be stated as follows:

Section 7 provides that no scrip, certificate or other evidence of State indebtedness shall be issued except for the redemption of stock bonds or other evidence of indebtedness previously issued, or for such debts as are expressly authorized by this Constitution. Section 11 forbids the General Assembly to create any further debt or obligation, either by the loan of the credit of the State, by guaranty, endorsement or otherwise, except for the ordinary and current business of the State, without first submitting the question to the qualified voters of the State at a general State election. Two-thirds vote necessary to authorize.

COUNTIES, CITIES, &c.—The constitutional limitations as to the indebtedness of counties municipalities &c., are covered by Section 7 of Article VIII, and Section 5 of Article X of the State Constitution of 1895. These provide that the bonded debt of any county, township, school district, municipal corporation or political division or sub-division of the State shall never exceed 8% of the assessed value of all the taxable property therein; and no such debt can be created in any city or town without submitting the question to the qualified electors. It is also provided that a sinking fund should be established to redeem bonds at maturity. Under an amendment authorized by vote in 1900 and ratified by the Assembly in 1901, the 8% limit does not apply to the bonded debt incurred by the cities of Columbia, Rock Hill, Charleston and Florence, where the proceeds of said bonds are applied solely for the purchase, establishment, maintenance or increase of water-works plant and sewerage system; nor does the limit apply to the City of Georgetown and Greenville, where the proceeds of the sale of bonds are applied solely to the purchase, establishment, maintenance or increase of water-works plant, sewerage system, or gas and electric-light plants. By a vote in 1906, ratified by the Legislature in 1907, the city of Bennettsville may also increase its indebtedness beyond the 8% limit, where the proceeds are applied solely to the purchase, establishment and maintenance of a water-works-plant, or sewerage system, provided the question of incurring such indebtedness is submitted to the voters of said municipality. At the election Nov. 3 1908 a somewhat similar privilege was granted the town of Gaffney. V. 87, p. 1372.

Provision is made in Section 5 of Article X that, "wherever there shall be several political divisions, or municipal corporations covering or extending over the territory or portions thereof, possessing a power to levy a tax or contract a debt, then each of such political divisions or municipal corporations shall so exercise its power to increase its debt under the foregoing 8% limitation that the aggregate debt over and upon any territory of this State shall never exceed 15% of the value of all taxable property in such territory as valued for taxation by the State. Provided that nothing herein shall prevent the issue of bonds for the purpose of paying or refunding any valid municipal debt heretofore contracted in excess of 8% of the assessed value of all the taxable property therein."

FUTURE ISSUES OF SCHOOL BONDS EXEMPT FROM TAXATION.—The 1908 Legislature passed an Act, which was approved Feb. 14 1908, exempting from taxation all bonds hereafter issued by school districts for the erection of school buildings, for equipment, for maintaining public schools, or for paying indebtedness of such districts. V. 87, p. 1039.

MUNICIPAL CORPORATIONS MAY ISSUE CERTIFICATES OF STOCK.—An Act to amend Article VI, Chapter XLIX, of the laws of this State relating to municipal corporations was also passed by the 1908

session of the Legislature. This amendment authorizes the authorities of any incorporated city or town of this State to exchange certificates of stock for any coupon bonds which have heretofore been, or which may hereafter be issued in accordance with the provisions now set forth in Sections 2008, 2015, 2021 and 2022 of the Code of Laws of South Carolina. V. 87, p. 1039.

POPULATION OF STATE.

1900	1,340,316	1860	703,708	1820	505,741
1890	1,151,149	1850	668,507	1810	415,115
1880	995,377	1840	594,398	1800	345,591
1870	795,606	1830	581,185	1790	249,073

The proportion of the colored population was 60.70% in 1880, 60.16% in 1890 and 58.4% 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. Inc. in 1882; re-inc. in 1908.

LOANS—

City-Hall Bonds	When Due	Street Improvement Bonds
4 1/8 A-O \$5,000.00	Apr 1 1919	58 A-O \$25,000.00
4 3/8 & 4 A-O \$50,000.00	1952	58 07 A-O 75,000.00
(Interest 4 1/2% for 30 years; 4% for 20 years.)		Refunding School Bonds
		58 A-O \$20,000.00
		BOND DEBT Sept 1910
		Total assessed val. 1910
		(Assessment about 1/2 actual value.)
		Total tax (per \$1,000) '10 (est.)
		Population in 1890
		Population in 1900
		Coupons are tax receivable.

GAMDEN. J. J. Goodale, Clerk and Treasurer.

This city is in Kershaw County. Incorporated Feb. 19 1791 City legislative charter was granted Dec. 24 1890.

LOANS—

Opera House Bds. (Tax-exempt)	When Due	Paving Bonds (Tax-exempt)
38 '95 M-S \$7,500.00	Mch 15 1915	58 '95 M-S \$2,500.00
58 '00 M-S 7,500.00	Mch 15 1920	BOND DEBT Sept 15 1910
Sewer Bonds (Tax-exempt)		Sinking fund
58 '08 J-J \$50,000.00	Jan 1 1948	(Assessment about 1/2 actual value)
(Subject to call after Jan 1 1923)		City tax rate (per \$1,000) '10 (est.)
		Population in 1910 (est.)

CHARLESTON. J. O. Lea, Treasurer.

Charleston is the county seat of Charleston County. Founded in 1670; inc. 1783. In consequence of war the city's bonds became overdue, prin. and int. The conversion bonds were issued to settle this indebtedness.

LOANS—

Conversion Bonds	When Due	Sewer Bonds
58 A-O \$50,000.00	Oct 1 1922	48 '09 A-O \$300,000.00
58 A-O 56,000.00	Oct 1 1923	BOND DEBT Sept. 1910
58 A-O 62,500.00	Oct 1 1924	Total assessed val. 1909
58 A-O 90,000.00	Oct 1 1925	(Assessment about 1/2 actual value.)
58 A-O 55,000.00	Oct 1 1926	City tax (per \$1,000) 1909
58 J-J 23,000.00	In 99 years	Total tax (per \$1,000) 1909
4 1/8 A-O 90,000.00	Apr 1 1928	Population in 1900
4 1/8 A-O 10,000.00	Oct 1 1928	Population in 1910 (est.)
48 '07 J-J \$850,000.00	July 1 1937	* These bonds are exempt from State and city taxes.
48 '08 J-J \$1,500,000.00	July 1 1938	

INTEREST on all bonds is payable at Camden.

DEBT LIMITATION.—Under present constitution, the debt cannot be increased, limitation being 8% of assessed valuation. For purpose of water supply and sewerage only, city can issue bonds beyond prescribed limit when authorized by a two-thirds vote of City Council, accepted and confirmed by a two-thirds vote of qualified electors at a popular election.

COLUMBIA. W. H. Gibbs, Mayor; G. F. Cooper, Treas.

Columbia (chartered in 1805) is the capital of the State and the county seat of Richland County. The canal bonds mentioned below have been assumed by the Columbia Electric Street Ry., Light & Power Co., but interest is guaranteed by the city. A commission form of government was adopted April 2 1910. V. 90, p. 1056.

LOANS—

J-J \$850,547.99	When Due	Water bonds (additional)
48 Water Bonds (First Mortgage)	1910	\$475,000
68 J-J \$75,000.00	Jan 1 1921	TOTAL DEBT Oct 29 1910
4 1/8 '95 J-J \$400,000.00	July 1945	\$1,525,547
GEN. DEBT Oct 29 1910		Total assessed val. 1909
Canal bonds (additional)		(Assessment about 2-5 actual value.)
200,000		Total tax rate (per \$1,000) '09
		Population in 1900
		Population in 1910 (est.)

FLORENCE. M. D. Lucas, Clerk and Treasurer.

This city is in Florence County.

LOANS—

When Due	BOND DEBT Jan. 5 1910
78 '04 --- \$25,000	\$123,000
58 '02 --- 50,000	8,020
	TOTAL DEBT Jan. 5 1910
	131,020
Sewer Bonds	Sinking fund
58 '10 J-J 70,000.00	7,966
(Subject to call after Jan 1 1930.)	NET DEBT Jan. 5 1910
4 1/8 A-O 10,000.00	123,044
58 '10 J-J \$30,000.00	1,726,152
(Subject to call after Jan. 1 1930.)	Total tax rate (per \$1,000) '09
	4,647
	Population in 1900
	4,547

GEORGETOWN. W. A. Black, Clerk and Treasurer.

This city is the county seat of Georgetown County. Incorporated as a town in 1865 and as a city in 1891.

LOANS—

When Due	BOND DEBT Sept 1910
4 1/8 J-D \$75,000.00	\$144,000
58 Water Bonds	Water debt sinking fund
J-D \$69,000.00	3,500
(Subject to call after 1923)	Assessed valuation 1910
	(Assessment about 2-3 actual value)
	Total tax rate (per \$1,000) '10
	\$40.00
	Population in 1900
	4,138
	Population in 1910 (est.)
	7,500
	Park Bank, New York City.

INTEREST payable at National Park Bank, New York City.

GREENVILLE. A. E. Sussex, Clerk and Treasurer.

Inc. Feb. 14 1907. This city is the county seat of Greenville County. The State Supreme Court on March 27 1908 rendered a decision declaring void the \$18,000 refunding school bonds given below. V. 86, p. 870.

LOANS—

When Due	Bridge Bonds
4 1/8 '90	\$8,500
4 1/8 '06 J-J \$10,000	1936
4 1/8 Refunding Bonds	
4 1/8 '05 J-J \$125,000.00	July 1 1933
4 1/8 '08 J-J 18,000.00	1938
58 '10 J-J 5,000.00	Jan 1 1930
58 '10 J-J 60,000.00	July 1 '11 '15
Paving Bonds	
68 '03 M-S \$15,000	1913
58 '10 J-J 100,000.00	July 1 1940
Sewer Bonds	
68 '12 J-J \$75,000.00	Jan & July '22
58 '10 J-J 40,000.00	July 1 1940
School Bonds	
68 '91 F-A \$7,000	Feb 1 1911
(Coupons are tax receivable.)	

INTEREST on the issue of 1906 is payable at the National Bank of Greenville on the refunding and school bonds at the Fourth National Bank, New York, and at the National Bank of Greenville, and on the bonds of 1910 at the Fourth National Bank in New York City.

TAX FREE.—All bonds of this city are exempt from city tax.

GREENVILLE COUNTY. J. P. Goodwin, Supervisor.

County seat is Greenville.

LOANS—

When Due	Highway Bonds
Atlanta & Charl. Air Line RR.	
68 J-J \$20,000	1915
Funding Bonds	
48 J-J \$32,000.00	July 1 1919
8 J-J 20,000.00	July 1 1931
4 1/8 '05 A-O 60,000.00	Apr 3 1935
54 '06 M-N 60,000.00	May 1936
Greenville & Laurens RR.	
58 J-J \$11,000	July 1 1931

BOND DEBT May 1909

Total assessed val. 1908	12,979,190
(Assessment about 2-5 actual value.)	
State & Co. tax (per \$1,000) '07	\$14.50
Population in 1890	44,310
Population in 1900	53,490

GREENWOOD. W. G. Calhoun, Clerk and Treasurer.

This town is in Greenwood County.
LOANS— When Due.
Court—House and Jail Bonds.
8a J-J \$22,000.....1917
Water Bonds.
5a J-J \$40,000.....1937
Sewer and Water Bonds.
5a J-D \$40,000.....June 1 1942
Improvement Bonds.
5a '03 \$50,000.....

BOND, DEBT May 6 1909 \$152,000
Assessed valuation 1908.....2,000,000
(Assessment about 1-3 actual value.)
Total tax (per \$1,000) 1908.....\$10.00
Population in 1909.....4,826
Population in 1900.....4,826
Population in 1908 (est.).....4,000
INTEREST is payable in New York.

KERSHAW COUNTY. W. F. Russell, Auditor.

County seat is Camden. Bonds are tax exempt.
LOANS— When Due.
Court—House Bonds.
5a '05 Apr \$25,000....Apr 1 1925
Railroad Bonds.
7a J-J \$50,000....Oct 21 1912
7a J-J \$0,000....Jan 24 1913
Bridge Bonds.
5a '09 M-N \$40,000....May 1 1934

BOND, DEBT May 23 '10 \$105,000
Total assessed val. 1908.....4,539,595
(Assessment about 60 % actual value.)
State & Co. tax (per \$1,000) '09.....\$16.00
Population in 1900.....24,696
Population in 1910 (est.).....26,000
INTEREST is payable in Camden.

LANCASTER COUNTY. T. L. Hilton, Treasurer.

County seat is Lancaster. The statement below includes three townships. Bonds are exempt from taxation.
LOANS— When Due.
Refunding RR. Bonds (County).
4a '05 Feb \$80,000, Feb 1 '25 '35 '45
Char. Cin. & Chic. RR. (Township)
7a '83 July \$71,800....July 1 1912
County debt Apr 1910.....\$80,000
INTEREST on refunding bonds is payable at Lancaster Court House.

Township debt (additional) \$71,800
Total assessed val. 1909.....2,369,000
(Assessment about 1-5 actual value.)
State & Co. tax (per \$1,000) '09.....\$18.25
Population in 1900.....24,311
Population in 1905 (est.).....28,000
payable in New York City; on other bonds at Lancaster Court House.

ORANGEBURG. L. H. Wannamaker, Clk. and Treas.

This city is the county seat of Orangeburg Co. Incorporated Dec. 24 1883.
LOANS— When Due.
Railroad Bonds.
5a Jan \$12,000.....\$500 paid yrl'y
Water and Light Bonds.
5a J-D \$40,000.....1935
Sewer Bonds.
4 1/2 '07 J-J \$50,000....Jan 1 1947
(Subject to call after Jan. 1 1927.)

BOND, DEBT Sept 1910.....\$102,000
Assessed valuation 1909.....1,594,460
(Asess't about 1/2 to 1-3 actual val.)
City tax (per \$1,000) 1909.....\$17.00
Population in 1900.....4,455
Population in 1910 (est.).....7,750

INTEREST on the water and light bonds is payable at the Hanover National Bank, New York; on the sewer bonds at the National Park Bank, New York; and on the RR. bonds at Edisto Savings Bank, Orangeburg.

SPARTANBURG. J. B. Carlisle, Clerk and Treasurer.

County seat of Spartanburg County. This city was re-incorporated Dec 14 1901. The water-works bonds mentioned below were assumed by the city on account of purchase of water-works plant.
LOANS— When Due.
Railroad Bonds.
5a J-J \$11,000....July 1 1911
5a J-J \$13,000....July 1 1915
Improvement Bonds.
5a M-N \$5,000....May 1 1912
5a M-N \$5,000....May 1 1917
4 1/2 '01 J-J \$0,000....July 1 1921
4 1/2 '05 A-O 100,000....Oct 1 1935
Refunding Bonds.
5a '87 July \$4,500....1917
4a '08 M-S 230,000....Sept 1 1948
(Subject to call after Sept 1 1928.)

Opera—House Bonds.
5a J-J \$5,500....July 1 1917
Sewerage Bonds.
5a J-J \$50,000....July 1 1928
BOND, DEBT May 1910.....\$474,000
Assessed valuation, real.....3,775,400
Assessed val., personal.....3,171,427
Total valuation 1909.....6,946,827
(Assessment about 1-3 actual value.)
Total tax rate (per \$1,000) '09.....\$32.00
Population in 1904.....15,000
Population in 1910 (est.).....20,000

INTEREST on the water and light bonds and on sewerage bonds is payable in N. Y.; on refunding bonds of 1908 at Hanover Nat. Bank; other bonds at Spartanburg.

SPARTANBURG SCHOOL DISTRICT. H. E. Ravenel, Sec. & Treas.

LOANS— When Due.
Building Bonds.
5a J-J \$12,000.....1919
5a J-J \$5,000.....1927
4 1/2 '08 J-J \$0,000.....1931
4 1/2 '08 J-J \$0,000.....1935
INTEREST on the 4 1/2 % improvement bonds and on sewerage bonds is payable in N. Y.; on refunding bonds of 1908 at Hanover National Bank in New York City; on all other issues in Spartanburg.

BOND, DEBT Sept 1910.....\$72,000
Assessed valuation 1909.....6,287,122
(Assessment about 3/4 actual value.)
School tax (per \$1,000) 1910.....\$7.75
Population in 1909 (est.).....19,000

INTEREST on the 4 1/2 % improvement bonds and on sewerage bonds is payable in N. Y.; on refunding bonds of 1908 at Hanover National Bank in New York City; on all other issues in Spartanburg.

SPARTANBURG COUNTY. J. W. Martin, Clk. of Board.

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 of Spartanburg County.
LOANS— When Due.
Railroad Bonds.
5a J-J \$50,000....July 1 1920
5a J-J \$45,000....July 1 1911
5a J-J \$5,000....July 1 1911
4a J-J \$0,000....Jan 1922
4 1/2 '13 J-J \$24,000....Jan 1 1925
INTEREST payable in Spartanburg and New York. These bonds are exempt from State and county tax.

Function and Bridge Bonds.
4 1/2 '09 J-J \$250,000....Jan 1 1939
(Subject to call after Jan 1 1924.)
BONDED DEBT Jan 1909 \$444,000
Tot. assessed val. 1908.....18,060,083
(Assessment about 3-5 actual value.)
County tax (per \$1,000) 1908.....\$6.50
Population in 1900.....65,560

INTEREST payable in Spartanburg and New York. These bonds are exempt from State and county tax.

UNION. W. D. Arthur, Clerk and Treasurer.

This city is the county seat of Union County.
LOANS— When Due.
Sewer Bonds.
-- semi-an \$35,000c.....
Water and Light Bonds.
-- semi-an \$40,000c.....
Improvement Bonds.
-- semi-an \$12,000c.....
Funding Bonds.
4 1/2 '06 J-J \$25,000c....July 1 1946
(Subject to call after July 1 1926.)
INTEREST is payable in Blair & ADDITIONAL STATEMENTS.

BOND, DEBT Apr 13 1910 \$112,000
Total assessed val. 1909.....1,500,000
(Assessment about 3-5 actual value.)
Total tax rate (per \$1,000) '09.....\$18.00
Population in 1900.....5,400
Population in 1909 (est.).....10,000

INTEREST is payable in Blair & ADDITIONAL STATEMENTS.

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 \$12,158 of the debt of the old county transferred to the new; of this, \$11,457 is now outstanding.
LOANS— When Due.
Refunding RR. Bonds 1895.
5a J-J \$104,400c....July 1 1925
(Subject to call July 1 1915.)
BOND, DEBT Jan 1910.....\$104,400
INTEREST is payable at Blair & ADDITIONAL STATEMENTS.

Cherokee Co.'s proportion \$11,487
Sinking fund assets.....89,000
Total assessed val. 1909.....7,148,390
(Asessm't is at about 1/2 actual val.)
State & Co. tax (per \$1,000) '09.....\$20.00
Population in 1900.....25,501
Co., New York.....25,501

INTEREST is payable at Blair & ADDITIONAL STATEMENTS.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding civil divisions in the State of South Carolina which are not represented among the foregoing:

Table with columns: Bonded Debt, Floating Debt, Assessed Tax, Pop'n. Rows include Abbeville, Bamberg, Beaufort, Belton, Bennettsville, Catawba Twp., Cheraw, Chester, Chester County, Clarendon County, Clinton, Laurens County, Court House Twp. S. D. No. 1, Eastley (T), Pickens County, Florence School District, Gaffney, Cherokee County, Gaffney School District, Gillis Creek (Dwp.), Lan. Co., Greenwood Sch. Dist. No. 18.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax, Pop'n. Rows include Hartsville, Darlington County, Hartsville Sch. Dist. No. 32, Horry County, Lancaster (T.), Laurens (C), Laurens County, Laurens School District, Lee County, Manning Sch. Dist. No. 9, Marion County, Marion, Marion County, Newberry (C), Newberry Co., Oconee County, Seneca (C), Oconee County, Sumter (C), Sumter County, Sumter School District No. 17, Winyah Indigo School District, York (P. O. Georgetown), York Twp., York County.

(C) City. (T) Town. (Twp.) Township. a Total tax. b County tax. c State and County tax. d 1909 values. e 1910 values. z This covers merely a recent issue of bonds; we are not informed as to what is bond. debt.

State of Georgia. ITS DEBT, RESOURCES, ETC

Admitted as a State, Jan. 2 1788.—One of Original Thirteen
Total area of State (square miles).....59,475
State Capital.....Atlanta
Governor (term expires July 1 1911).....Joseph M. Brown
Secretary of State (term expires July 1 1911).....Philip Cook
Attorney-General (term expires July 1 1911).....H. A. Hall
Treasurer (term expires July 1 1911).....J. Pope Brown
Comptroller (term expires July 1 1911).....Wm. A. Wright

LEGISLATURE, under Act of 1902, meets annually on Fourth Wednesday in June.

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.

Table with columns: LOANS— When Due, Redemption Bonds, Refunding Bonds. Rows include 4 1/2 '82 J-J \$207,000c, 4a '96 J-J \$230,000c, 4 1/2 '85 J-J \$53,392,000c, 4 1/2 '88 J-J \$50,000c, 3 1/2 '80 J-J \$1,800,000c.

State University 7% 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 1935; \$1,000 April 1936; \$15,000 February 1936; \$3,000 October 1940; \$2,500 July 1942 and \$7,000 in July 1946.

INTEREST on the university bonds is payable at the State Treasury in Atlanta, and on all others at Atlanta, Ga., and at the National Park Bank, New York City.

BONDED DEBT.—The valid bonded debt of the State of Georgia Sept. 13 1910 was \$6,844,000, of which \$6,640,500 was interest-bearing and \$3,500 was past-due and non-interest bearing. In addition to the above the State pays the University trustees 7 per cent interest annually on \$90,202 of Land Scrip Fund not funded. Cash on hand Sept. 13 1910, \$276,991.39.

ASSESSED VALUATION.—The State's assessed valuation (which is not over 50 p. c. of actual value) and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal, Railroads, Etc., Total, Tax Per \$1,000. Rows include 1909, 1908, 1907, 1906, 1905, 1904, 1902, 1900, 1890, 1880, 1870.

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 136 shares of the Georgia RR. & Bk'g Co. and 440 shares of the Southern & Atlantic Telegraph Co.

CONSTITUTIONAL AMENDMENTS.—Several amendments to the State Constitution were adopted at election held Oct. 5, 1904. One of these limits State tax levy in any one year to 5 mills on the dollar, except for the purpose of repelling invasion, &c. See V. 79, p. 746. An amendment to Paragraph I of Section VII of Article VII of the Constitution was accepted by the voters on Oct. 5 1910, allowing the City of Augusta to incur a bonded debt outside the limit now prescribed, for the purpose of protection against floods. (V. 91, p. 1045.) Paragraph I as it now reads is given further below under "Counties, Cities, &c."

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. VII, 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:

Paragraph 1. "The debt hereafter incurred by any county, municipal corporation 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, municipality 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; except that the City Council of Augusta, from time to time, as necessary, for the purpose of protection against floods, may incur a bonded indebtedness upon its power-producing canal and municipal water-works, in addition to the debts hereinbefore in this paragraph allowed to be incurred, to an amount in the aggregate not exceeding fifty per centum of the combined value of such properties, the valuation of such properties to be fixed as may be prescribed by law; but said valuation not to exceed a figure five per cent on which shall represent the net revenue per annum produced by the two such properties together at the time of said valuation, and such indebtedness not to be incurred except with the assent of two-thirds of the qualified voters of such city, at an election or elections for that purpose to be held as may be now, or may be hereafter, prescribed by law for the incurring of new debts by said the City Council of Augusta."

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 Jan. 15 1898. The constitutionality of this Act was upheld by the State Supreme Court in an opinion handed down on Dec. 1 1908 regarding a suit brought to restrain the issuance of certain bonds by the City of Albany, Ga. See V. 88, p. 319. Also see editorial in "State and City Supplement" of May 29 1909.

BONDS TAX FREE.—The State Supreme Court on Aug. 9 1907 handed down a decision holding that bonds issued by any municipal corporation within the State of Georgia are not taxable by that State or any county thereof. V. 85, p. 676.

POPULATION.—The population of Georgia has been as follows: 1800 2,216,351 1850 1,057,280 1870 840,025 1890 1,837,353 1850 906,185 1810 352,433 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 47.92% 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.

For reports not given in alphabetical order in the following, see "Additional Statements" at end of this State.

ALBANY. N. F. Tift, Mayor; Y. C. Rust, Clerk.

This city is in Dougherty County. Inc. in 1838. On Feb. 5 1910 electors of East Albany voted in favor of annexation to this city. V. 90, p. 515.

LOANS.—When Due Municipal Improvement Bonds. 5s '08 Jan \$2,000,000 Jan 15 '11-'18 5s '08 J-J 12,500,000 1921 Refunding Bonds. 6s '08 Jan \$9,000,000 Jan 15 1921 BOND, DEBT Oct 1910 \$187,800 Total assessed val. 1910 \$4,387,114 (Assessment about 3/4 actual value.) Total tax rate (per \$1,000) '10 \$12.00 Population in 1900 was 4,606 Population in 1910 (est.) 9,000 INTEREST payable at N. Y. City. * Exclusive of corporation tax.

AMERICUS. G. M. Eldridge, Chairman of Finance Comm.

This city is in Sumter County. Bonds are tax-exempt.

LOANS.—When Due Water Works Bonds. 4s '07 A-O \$35,000 May 1 1937 Building Bonds. 6s '08 A-O \$24,000 Apr 1 1920 Sewer Bonds. 6s '08 A-O \$35,000 Apr 1 1919 4 1/2s 35,000 Sept 15 1927 School Bonds. 5s '08 J-J \$20,000 July 1 1916 Sewer Bonds. 5s '08 J-J \$25,000 July 1 1921 4s '08 J-J 20,000 July 1 '11-'30 4 1/2s '08 J-J 40,000 July 1 1938 Educational Bonds. 5s '08 J-J \$75,000 Feb 15 1938 BOND, DEBT Sept 1910 \$459,465 Total assessed val. 1909 7,920,815 (Assessment about 3/4 actual value.) Total tax rate (per \$1,000) '09 \$12.50 Population 1900 was 10,245

INTEREST on \$6,562 water bonds, \$35,000 4 1/2s and school bonds payable at N. Y. or at Americus; other bonds at Hambleton & Co., Balt., Md.

ATHENS. W. L. Wood, City Clerk and Treasurer.

Athens is the county seat of Clark County, incorporated 1872. On January 1 1909 the corporation owned property valued at \$566,742.

LOANS.—When Due City Hall Bonds. 4s '03 M-S \$50,000 Sept 1 1933 Water Bonds. 5s '02 M-N \$1,000 Nov 1 '11-'21 90,000 Nov 1 1922 4 1/2s '08 J-J 35,000 July 1 1938 Street Improvement Bonds. 4s '09 J-J \$54,000 July 1 1911-'28 13,000 July 1 1929 Past-Due Bonds. 8s '73 15,000 (Garred by local party at 5%.) School Bonds. 5s '85 J-J \$20,000 July 1 1916 Sewer Bonds. 5s '08 J-J \$25,000 July 1 1921 4s '08 J-J 20,000 July 1 '11-'30 4 1/2s '08 J-J 40,000 July 1 1938 Educational Bonds. 5s '08 J-J \$75,000 Feb 15 1938 BOND, DEBT Sept 1910 \$459,465 Total assessed val. 1909 7,920,815 (Assessment about 3/4 actual value.) Total tax rate (per \$1,000) '09 \$12.50 Population 1900 was 10,245

INTEREST on water bonds and sewer bonds of 1908 is payable at N. Y. and Athens; all other bonds at Athens. All coupons are receivable for city taxes.

ATLANTA. J. H. Goldsmith, Comptroller.

Atlanta is the county seat of Fulton County, incorporated in 1847. The Supreme Court on May 11 1910 rendered a decision upholding an Act of the Legislature approved Aug. 14 1909, extending the city limits so as to incorporate the suburbs of Battle Hill and Oakland City. V. 90, p. 1376.

LOANS.—When Due Auditorium Armory Bonds. 5s '07 A-O \$100,000 Apr 1 '11-'14 Town of Edgewood Bonds. 5s '07 M-S \$12,500 Mch 1 1937 5s '07 A-O 12,500 Oct 1 1934 Redemption. 4s '81 J-J \$68,500 July 1 1911 5s '85 J-J 52,000 Sept 1 1915 4 1/2s '86 J-J 16,000 July 1 1916 4 1/2s '87 J-J 22,000 Jan 1 1917 4 1/2s '88 J-J 21,500 Jan 1 1918 4 1/2s '89 J-J 25,000 Jan 1 1919 4 1/2s '92 J-J 280,000 Jan 1 1922 4 1/2s '95 J-J 46,000 Dec 31 1924 4s '90 J-J 124,000 Jan 1 1920 4s '91 J-J 36,000 Jan 1 1921 4s '93 J-J 36,000 Jan 1 1923 4s '96 J-J 46,000 Jan 1 1926 4s '99 J-J 74,000 Jan 1 1927 4s '03 J-J 399,000 Dec 31 1933 3 1/2s '02 J-J 418,000 Dec 31 1931 Capital. 6s '84 J-J \$55,500 Jan 1 1914 Sewer Bonds. 3 1/2s '03 J-J \$250,000 July 1 1933 4 1/2s '10 J-J \$225,000 Jan 1 '36-'40 Water Bonds. 4 1/2s '92 J-J \$350,000 Jan 1 1922 4s '93 J-J 182,000 May 31 1923 3 1/2s '93 J-J 200,000 July 1 1931 3 1/2s '93 J-J 150,000 July 1 1933 4s '07 J-J 350,000 July 1 1937 4 1/2s '10 J-J \$300,000 Jan 1 '26-'35 4 1/2s '10 J-J \$150,000 Jan 1 '36-'40 Hospital Bonds. 4 1/2s '10 J-J \$100,000 Jan 1 1940 School Bonds. 4 1/2s '10 J-J \$200,000 Jan 1 '26-'35 4 1/2s '10 J-J 100,000 Jan 1 '36-'40 Crematory Bonds. 4 1/2s '10 J-J \$50,000 Jan 1 1940 * Exempt from State, city and county taxation.

INTEREST is payable at Atlanta and at Nat. Park Bank, N. Y. All issues carry tax-receivable coupons, except \$941,000, which are registered.

TOTAL DEBT, SINKING FUNDS, ETC. Jan. 1 1910. Jan. 1 1909. Jan. 1 1908. Jan. 1 1907. Total bonded debt \$3,995,500 \$3,845,500 \$3,845,500 \$3,495,500 Water debt (included) 1,382,000 1,382,000 1,382,000 1,078,000 On Jan. 1 1910 the floating debt aggregated \$141,813.73 and the sinking fund amounted on the same date to \$875,106.50.

DEBT LIMITATION.—The State Constitution forbids increase of city's debt beyond 7 p. c. of real and personal value. The borrowing ability within the constitutional limit Jan. 1910 was \$4,074,480.

ASSESSED VALUATION.—The city's assessed valuation (about 60% actual value) and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, Total Assessed, City Tax per \$1,000. Rows from 1909 to 1881.

The total tax rate (per \$1,000) for 1909 was \$22.50, being made up of the State and county tax \$10.00, and city tax proper, \$12.50.

POPULATION in 1910 (Census), 154,839; in 1900 (census) it was 89,872; in 1890 it was 65,533; in 1880 it was 37,409.

AUGUSTA. Wm. L. Martin, Clerk of Council.

Augusta is the county seat of Richmond County, incorporated as a city Jan. 31 1798.

LOANS.—When Due. Refunding Bonds. 4 1/2s '94 M-N \$104,000 May 1 1924 4 1/2s '95 A-O 88,000 Apr 1 1923 4 1/2s '96 A-O 56,000 Apr 1 1920 4s '97 A-O 62,000 Apr 1 1927 3 1/2s '98 M-S 100,000 Mch 1 1928 3 1/2s '99 J-D 48,000 June 1 1929 3 1/2s '99 M-N 66,000 Nov 1 1929 3 1/2s '00 A-O 82,000 Apr 1 1930 4s '01 M-N 65,000 Nov 1 1930 4s '01 J-D 23,000 Dec 1 1931 4s '02 J-J 85,000 Jan 1 1932 4s '02 J-J 56,000 Jan 1 1933 4s '04 J-J 106,000 Jan 1 1934 4s '05 J-D 145,000 Dec 1 1935 4s '06 F-A 35,000 Feb 1 1936 Bonds Lettered FI. 6s '83 M-N \$200,000 Nov 1 1913 Bonds Lettered D. 6s '85 F-A \$45,000 Feb 1 1915 Bonds Lettered RB. 5s '89 F-A \$25,000 Feb 1 1919 Bonds Lettered CB. 5s '91 M-N \$105,000 May 1 1921 Bonds Lettered EE. 4 1/2s '86 A-O \$24,500 Oct 1 1916 Bonds Lettered RB. 4 1/2s '92 J-D \$115,000 Dec 1 1922 Bonds Lettered. 4s '93 M-S \$98,000 Mch 1 1923 Bonds Past Due, not yet presented for payment. \$4,100 BOND, DEBT May 1910 \$1,737,600 Assessed valuation, real 16,193,905 Assessed valuation, pers'l 8,922,431 Total valuation 1909 \$25,116,336 City tax rate (per \$1,000) '09 \$12.50 Total tax rate (per \$1,000) '09 \$23.00 Population in 1900 39,441 Population in 1909 (est.) 52,000

* Railroad, telegraph, telephone and express companies (\$2,156,298 for 1909) return city property directly to State authorities. In 1897 the assessed valuation of all real estate was reduced 10% and in 1899 and 1900 5% was deducted.

INTEREST is payable in Augusta, and all coupons are tax-receivable.

DEBT LIMITATION.—The constitution of the State of Georgia, adopted in 1877, limits municipal indebtedness in this State to 7% on the amount of taxable property. Augusta's debt at that time was in excess of that limitation. On Oct. 5 1910 an amendment to Paragraph 1, Section VII, of Article VII of the constitution was favorably voted, allowing this city to incur a bonded debt outside of the limit now prescribed, for the purpose of protection against floods. V. 91, p. 1045. No obligation of this city has ever been repudiated or scaled.

CITY PROPERTY.—The city owns its water works and a canal which furnishes water and pumping power for the former, besides supplying power for numerous industrial plants. These two municipal properties are valued at \$3,245,000. The city also owns other good real estate within the city limits valued at \$300,000. The net annual income from water rents (canal and water works) was reported in 1909 as \$97,547.57, and it increases yearly from new industries and new extensions of water mains. This income more than meets the interest on the bonded debt.

BRUNSWICK. N. D. Russell, City Clerk.

County seat of Glynn County, incorporated Feb. 22 1856.

LOANS.—When Due. Sewer Bonds. 5s '08 J-J \$300,000 Jan 1 1921 BOND, DEBT Jan 1 1910 \$300,000 Floating debt and notes 45,564 TOTAL DEBT Jan 1 1910 348,564 Assessed valuation 1909 8,930,000 INTEREST payable in Brunswick and New York.

CARROLLTON. Emmett Smith, Clerk.

This city is in Carroll County. Bonds are tax-exempt.

LOANS.—When Due. School Bonds. 5s '08 J-J \$1,300,000 Water Works Bonds. 5s '08 J-J \$45,000 Street Bonds. 5s '08 J-J \$25,000 Sewer Bonds. 5s '08 J-J \$15,000 Jan 1 '21-'35 BOND, DEBT Jan. 1910 2,327,598 Assessed valuation 1909 2,327,598 (Assessment about 3/4 actual value.) Total tax rate (per \$1,000) '09 \$12.50 Population in 1900 1,998 Population in 1907 (est.) 2,700 INTEREST is payable in New York City.

CLARKE COUNTY. John B. Gamble, Clerk.

County seat is Athens.

LOANS.—When Due. Road Improvement Bonds. 4s '04 J-J \$60,000 July 1 '15-'20 25,000 July 1 '30-'34 Court-House Bonds. \$28,000 BOND, DEBT Sept 1909 \$115,500 Value of Co. property '09 241,557 Assessed valuation 1908 9,595,050 (Assessment about 4/5 actual value.) State & Co. tax (per M) '09 \$5.80 Population in 1900 17,708 INT. payable in Athens or N. Y.

COLUMBUS. M. M. Moore, City Clerk.

County seat of Muscogee Co. incorporated 1828. An issue of \$250,000 4% 25-year bonds was voted Dec. 4 1902 to build a new water plant; but the issuance of these bonds has been delayed by litigation, for details of which see "State and City" Section for Nov. 1908. About June 1908 a decision was modified so as to allow the city to sell its bonds and proceed with the building of the water-works, but not to operate the same. Pending an appeal to the United States Supreme Court, the city has made a contract for artesian water, and wells are now being sunk. The bonds up to Sept. 17 1910 had not been sold. V. 87, p. 889.

LOANS.—When Due. City Improvement Bonds. 4s '04 A-O \$28,000 Oct 1 '11-'24 4 1/2s '97 J-J \$55,000 Jan 1 1927 4 1/2s '98 J-J 50,000 Jan 1 1928 4s '00 J-J 41,500 Jan 1 1935 3 1/2s '01 J-J 49,000 Jan 1 1931 4 1/2s '09 J-J 250,000 Jan 1 1939 Bridge Bonds. 4s '02 J-J \$88,000 Jan 1 '11-'12 4 1/2s '10 J-J \$100,000 July 1 1940 Assessed valuation, real 11,417,847 Assessed val., personal 6,653,971 Total assessed val. 1910 18,071,818 (Assessment about 80% actual value.) Total tax rate (per \$1,000) '10 \$20.50 Population in 1900 (est.) 17,814 Population in 1910 (est.) 25,000

INTEREST payable at office of City Treasurer. Bonds carry tax-receivable coupons. * Exempt from State and City taxes.

CORDELE. Jno. Beasley, Clerk and Treasurer.

This city is in Crisp County.

LOANS.—When Due. School Bonds. \$5,000 Jan 1916 10,000 Aug 1 1933 Improvement Bonds. \$7,000 Jan 1922 10,000 Aug 1 1932 Sewer and Water-Works Bonds. \$14,000 Jan 1 1911 5s '07 J-J 45,000 Nov 1 '30-'38 BOND, DEBT Jan 1 1910 591,000 Assessed valuation 1909 2,318,746 (Assessment about 3/5 actual value.) Total tax (per \$1,000) '09 \$13.35-1/3 Population in 1900 (est.) 7,500

INTEREST is payable at the Hanover National Bank, New York City.

CRISP COUNTY. S. W. Coney, Ordinary.

Cordele is the county seat.

LOANS.—When Due. Court House and Jail Bonds. \$15,000 Dec 1 '11-'18 51,000 Dec 1 '19-'35 5,000 Dec 1 1938 4 1/2s '06 J-D \$1,000,000 Dec 1 1938 Total assessed val. 1910 3,990,535 (Assessment about 3/5 actual value.) State & Co. tax (per M) '10 \$17.00 Population in 1910 (est.) 20,000

INTEREST is payable at the Hanover National Bank, New York.

DECATUR. M. N. Driggers, Clerk of Council.

This town is in De Kalb County.

LOANS.—When Due. School Bonds. 6s '09 J-J \$15,000 Jan 1 1939 Sewer Bonds. 5s A-O \$5,000 1936 5s A-O \$39,000 1939 5s J-J 15,000 1939 BOND, DEBT Mch 1 '10 574,066 Sinking fund 5,800 Total assessed val. 1909 1,376,000 (Assessment about 3/4 actual value.) Total tax rate (per M) 1910 \$11.50 Population in 1900 1,418 Population in 1910 (est.) 3,500 INT. payable in N. Y. City.

DODGE COUNTY. Oscar J. Franklin, Clk Commissioners

Roads and Revenues.

Eastman is the county seat.

LOANS.—When Due. Court House and Road Bonds. \$15,000 Sept 1 '17-'21 20,000 Sept 1 '22-'26 25,000 Sept 1 '27-'31 40,000 Sept 1 '32-'36 Assessed valuation 1910 33,915,060 (Assessment about 2-5 actual value.) State & Co. tax (per \$1,000) '10 \$14.00 Population in 1900 13,875 Population in 1910 (est.) 27,000 INTEREST payable at the Columbia Tr. Co., New York.

DUBLIN. A. P. Hilton, Clerk of Council.
This city is in Laurens County. New charter July 1910.
LOANS—
Paving Bonds
5s g '08 M-N \$25,000... May 1 1937
Improvement Bonds
5s g '08 M-N \$25,000... May 1 1937
School Bonds
5s g '08 M-N \$12,000... May 1 1937
INTEREST on bonds of 1908 is payable at Nat. Park Bank, N. Y.

EAST POINT. J. R. Sims, Clerk.
This town is in Fulton County.
LOANS—
School Bonds
6s '95 \$7,000... 1930
5s g '09 J-J \$50,000... Jan 1 1930
Electric Light Bonds
5s g '09 J-J \$15,000... Jan 1 1930
INTEREST payable at National Park Bank, New York City.

FITZGERALD. E. L. Hanger, Clerk.
This city is in Ben Hill County. Incorporated Dec. 2 1866.
LOANS—
City Hall and Funding Bonds
5s '92 \$18,000... 1932
Sewer Bonds
5s g '08 M-S \$75,000... Sept 15 1938
Water and Light Bonds
6s '98 \$33,000... 1928
5s g '08 M-S \$25,000... Sept 15 1938
School Bonds
5s g '08 M-S \$30,000... Sept 15 1938

GAINESVILLE. Jas. H. White, Clerk.
County seat of Hall County. Inc. 1870. Bonds exempt from city tax.
LOANS—
Refunding RR Bonds
4 1/2s J-J \$30,000... July 1 1930
4 1/2s J-J \$20,000... July 1 1931
Improvement Bonds
4s J-J \$30,000... July 1 1932
Water and Light Bonds
6s J-J \$40,000... July 1 1920

GLYNN COUNTY. H. F. du Bignon, Clerk Superior Court.
Brunswick is the county seat.
LOANS—
Court House and Jail Bonds
5s g '08 J-J \$80,000... Jan 1 '11-'16
15,000... Jan 1 1917
BOND. DEBT Nov 1 '10... \$138,000

GRIFFIN. J. W. Gresham, Mayor; Thos. Nall, Clk. & Treas.
Situatd in Spalding County. Incorporated Dec. 1843.
LOANS—
Electric Light Bonds
6s Jan \$5,000... Jan 1 '11-'16
Light, Water & Sewer Bonds
5s '94 J-J \$100,000... 1912-1930
Water Bonds
6s F-A \$25,000... Feb 1 '11-'23
Street Bonds
4 1/2s g '09 J-D \$6,000... June '31-'33
3,000... June 1 1930
City Hall Bonds
4 1/2s g '09 J-D \$8,000... June 1 '25-'30
6,000... June 1 '31-'33
18,000... June 1 '34-'39

HAWKINSVILLE. C. W. Harris, Clerk.
This city is in Pulaski County. Incorporated as a city Dec. 18 1902.
LOANS—
City Hall and Auditorium Bonds.
(Tax-Exempt)
6s '07 J-J \$15,000... Jan 1 1936
Water Bonds
\$40,000
School Bonds
\$6,000
INT. payable in Hawkinsville.

JENKINS COUNTY. Joe P. Applewhite, Chairman Co. Com.
Milled in the county seat.
LOANS—
Court-House and Bridge Bonds
5s g '07 J-J \$51,500
(\$2,500 payable on Jan. 1 of each yr.)
INTEREST is payable at the National Park Bank, New York.

LA GEARGE. T. J. Hawwell, Clerk and Treasurer.
This city is in Troup County. All bonds are tax-exempt.
LOANS—
School Bonds
4s & 1/2s \$27,000
Electric Light Bonds
4s \$25,000 Jan 1 '16-'20
4s Floating Debt Bonds
4s \$10,000 Jan 1 '13-'14
Paving Bonds
4 1/2s \$25,000 Jan 1 '21-'25
INTEREST is payable at New York and at the City Treasurer's office.

MACON. A. L. Miller, Mayor; A. R. Tinsley, Treas.
Macon is the county seat of Bibb County. Incorporated, 1824. In 1878 the interest on some of the city's bonds was passed and in 1880 the entire debt was funded into 6s. Since that date interest has been promptly paid. City has offered to purchase Macon Gas Light & Water Co., V. 91, p. 816. All bonds are exempt from city taxes.
LOANS—
Sewer & Town Hall Bonds
4s '04 quar. \$38,000 Jan 1 '11-'29
15,000 Jan 1 '30-'34
Paving Bonds
1/2s g Q-J \$10,000... Oct 1 1926
18,000... July 1 '11-'19
4s g '10 J-J 30,000... July 1 '20-'29
20,000... July 1 '30-'34
30,000... July 1 '35-'39
Sewer Bonds
5s g Q-J \$130,000... July 1 1923
18,000... July 1 '11-'19
4s g '10 J-J 30,000... July 1 '20-'29
20,000... July 1 '30-'34
30,000... July 1 '35-'39
INTEREST is payable in Macon and coupons are tax-receivable. On Sewer and paving bonds interest is payable in gold.

MARIETTA.
This city is in Cobb County.
LOANS—
Water-Works Bonds
5s g '09 F-A \$80,000... Feb 1 1930
Sewer Bonds
5s g '09 F-A \$30,000... Feb 1 1930

MONROE. Jackson Arnold, City Clerk
This city is in Walton County.
LOANS—
Water Works Bonds
5s '05 Dec II \$15,000... Dec 1 1925
15,000... Dec 1 1935

LOANS—
Electric Light Bonds.
5s '05 June \$7,500... June 1 1925
7,500... June 1 1935
School Bonds
6s \$5,000... Oct 1 1920
3,000... Oct 1 1930
INTEREST on water-works and electric-light bonds is payable at U. S. Mtr. & Tr. Co. in N. Y. City, on school bonds at Baltimore Trust Co., Balt., Md., and on sewer bonds at City Treasurer's office.

NEWMAN. E. D. Fouse, Clerk.
This city is in Coweta County. Incorporated 1825.
LOANS—
Water Bonds
\$5,000... Jan 1 1911
5,000... Jan 1 1913
5,000... Jan 1 1915
5,000... Jan 1 1917
6,000... Jan 1 1919
8,000... Jan 1 1921
8,000... Jan 1 1923
Water, Sewer and Light Bonds
4 1/2s '07 J-J \$15,000... July 1 '34-'36
10,000... July 1 1937
Sewer Bonds
4s J-J \$4,000... 1923-1924
12,000... 1925-1928
4,000... 1929
INTEREST on water bonds and school bonds payable at Fourth Nat. Bank, N. Y. City, and at Treasurer's office; on bonds of 1907 at Chase Nat. Bank, N. Y., or at City Treas. office. All bonds are exempt from city tax.

PELHAM. H. H. Merry, Attorney.
This town is in Mitchell County. Incorporated 1881.
LOANS—
School Bonds
5s '05 J-J \$10,000... 1916-1925
10,000... 1926-1930
Electric, Water, Ice Plant and Sewer Bonds
5s '07 J-J \$10,000... Jan 1 '26-'30
30,000... Jan 1 '31-'36
INTEREST is payable in New York.

ROME. J. W. Hancock, Mayor; J. R. Cantrell, Clerk.
Rome is the county seat of Floyd County. Last charter Sept. 1901.
LOANS—
Funding Bonds
5s F-J \$25,000... Jan 1912
Refunding Bonds
4 1/2s J-J \$163,000... July 1 1926
Improvement Bonds
5s '08 J-J \$40,000... Jan 1 '11-'18
4 1/2s '08 J-J \$0,000... 1918-1928
4s '08 J-J \$0,000... 1928-1938
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 \$10,000 per annum over expenses.

SANDERSVILLE. J. M. Armstrong, Clerk.
This city is in Washington County.
LOANS—
Water, Light and Sewer Bonds
\$6,000... Jan 1 1912
6,000... Jan 1 1917
6,000... Jan 1 1922
6,000... Jan 1 1927
6,000... Jan 1 1932
School Bonds
6s J-J \$12,000... Jan 1 1927
Water and Light Bonds
5s A-O \$31,000... April 1 1933
BOND. DEBT Sept 10 1910... \$73,000
Assessed valuation 1909... 1,269,314
Total tax rate (per \$1,000) '09... \$15.00
Population in 1900... 2,023
Population in 1907 (est.)... 4,000
Population in 1910 (Census)... 12,099

SAVANNAH. C. S. Hardee, Treasurer.
Savannah is the county seat of Chatham County. Incorporated 1789. Prior to the year 1879 the city's bonds were all 7s, but through a compromise all but \$3,300 of the old bonds have been exchanged for new ones bearing 5% tax-receivable coupons. All bonds are exempt from city taxes.
LOANS—
Redemption Bonds
5s '83 O-J \$225,150... July 1 1913
Refunding Bonds
4 1/2s g '09 F-A \$2,483,000... Feb 1 1959
BOND. DEBT Jan 1 1910 \$2,709,150
*The above tax is the gross rate; 10% rebate is allowed on city taxes if paid within a certain time.
INTEREST is payable in Savannah, and in New York at the American Exchange National Bank. Coupons are tax-receivable.
WATER WORKS—The water-works owned by the city were built in 1853-54, and subsequently improved at a total cost of \$1,000,000.

THOMASVILLE. Jno. W. H. Mitchell, Treasurer.
This city is in Thomas County.
LOANS—
Sewerage
4 1/2s '06 J-J \$18,000... July 2 1935
(Subject to call \$2,000 yearly after July 2 1923.)
Water and Sewer Bonds
5s '87 J-J \$15,000... 1917
6s '87 J-J \$5,000... 1927
Paving Bonds
4 1/2s '07 J-J \$30,000... Jan 1 '27-'36
INTEREST on paving bonds is payable at Importers' & Traders' Nat. Bank, N. Y. City; on other bonds in New York or Thomasville.

VALDOSTA. John T. Roberts, Mayor; T. N. Holcombe, Clk.
This city is in Lowndes County. Incorporated 1860.
LOANS—
Public School Bonds
5s '05 J-J \$35,000... Jan 15 1935
BOND. DEBT Apr 1 '10... \$210,000
Floating debt... 12,613
Sinking fund... 38,867
Assessed valuation 1909... 4,023,247
(Assessment about 1/2 actual value.)
Total tax (per \$1,000) 1909... \$10.00
Population in 1890... 2,854
Population in 1900... 5,613
Population in 1909 (est.)... 10,000
INTEREST payable in New York or Valdosta.

WAYCROSS. J. W. Strickland, Clerk.
This city is the county seat of Ware County.
LOANS—
School, Street and Sewer Bonds
5s g '06 A-O \$100,000... Oct 1 1936
Sewer Bonds
5s J-J \$50,000... Jan 1 1930
5s J-J \$30,000... 1920
Academy Bonds
6s J-J \$25,000... 1924

WAYNESBORO. J. H. Blount, Collector.
This city is in Burke County.
LOANS—
Water Works, Sewer and Electric Light Bonds
\$2,500... Jan 1 1912
5,000... Jan 1 1917
7,500... Jan 1 1922
10,000... Jan 1 1927
10,000... Jan 1 1932
25,000... Jan 1 1938
BOND. DEBT Mch 1910... \$60,000
Assessed valuation 1909... 1,244,082
(Assessment about 2-3 actual value.)
City tax rate (per \$1,000) '09... \$5.00
Population in 1900... 2,030
Population in 1908 (est.)... 4,000
INTEREST is payable at the Columbia Trust Co., New York.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor civil divisions in the State of Georgia which are not represented among the foregoing.

Table with columns: County, Bonded debt, Floating debt, Assessed valuation, Tax per \$1,000, Pop'n. Lists counties like Appling, Ashburn, Baldwin, etc.

(C) City, (T) Town, (V) Village a Total tax, b County tax, c State and county tax, d City tax, e 1909 values, f 1910 values, * Exclusive of railroad property.

DUVAL COUNTY. P. D. Cassidy, Clerk Circuit Court.

Table for Duval County showing loans and bonds: St. Johns River Imp't Bonds, Court House Bonds, etc.

GAINESVILLE. G. K. Broome, Chairman Finance Com.

Table for Gainesville showing loans and bonds: Educational Bonds, General Utility Bonds, Municipal Bonds, etc.

HILLSBOROUGH COUNTY. C. M. Knott, Cl'k of Comm's.

Table for Hillsborough County showing loans and bonds: Road Bonds, County School Bonds, etc.

JACKSON COUNTY. W. A. McRae, Clerk Circuit Court.

Table for Jackson County showing loans and bonds: Court-House Bonds, etc.

JACKSONVILLE. Wm. S. Jordan, Mayor.

Table for Jacksonville showing loans and bonds: Water Works and Imp't Bonds, J-J Bonds, etc.

JEFFERSON COUNTY. R. C. Parkhill, Cl'k of Circuit Ct't.

Table for Jefferson County showing loans and bonds: Court-House Bonds, Railroad Bonds, etc.

KEY WEST. Chas. J. Curry, Auditor.

Table for Key West showing loans and bonds: Water Works and Plant Bonds, Judgment Bonds, etc.

LAKE CITY. Geo. R. Ellis, Treasurer.

Table for Lake City showing loans and bonds: Water-Works Bonds, Street Bonds, etc.

MANATEE COUNTY. Robert H. Roesch, Auditor.

Table for Manatee County showing loans and bonds: Road Bonds, etc.

MIAMI. C. L. Huddleston, Auditor.

Table for Miami showing loans and bonds: Improvement Bonds, etc.

ORLANDO. W. H. Jewell, Mayor; C. A. Boone, Clerk.

Table for Orlando showing loans and bonds: Public Improvement, etc.

PALATKA. A. T. Triay, Clerk.

Table for Palatka showing loans and bonds: Refunding and Paving Bonds, etc.

PENSACOLA. Jno. G. Ward, Comptroller.

Table for Pensacola showing loans and bonds: Compromise Bonds, Sewer & Drainage Bonds, etc.

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. 1913), Albert W. Gilchrist

Sec. of St. (term exp. Tu. aft. 1st Mon. Jan. '13) H. Clay Crawford
Treasurer (till Tuesday after 1st Mon. Jan. '13) Wm. V. Knott

LEGISLATURE meets biennially in odd years on the Tuesday after the first Monday in April, and sessions are limited to 60 days.

OUTSTANDING LOANS.—The following loans were outstanding against the State of Florida on Jan. 1 1910:

Table with columns: Name and Purpose, Interest, Principal, When Due, Outstanding. Lists Refunding bonds of 1901, etc.

TOTAL DEBT &c.—The total bonded debt on Jan. 1 1910 was \$601,567. All securities are in the form of registered manuscript bonds and carry 3% interest; they are all held in State Educational funds as investments.

ASSESSED VALUATION.—The tax valuation of real estate (including railroads and telegraphs), personal property, total valuation and State tax rate per \$1,000, are given below for the years indicated:

Table with columns: Years, Real Estate, Personal Property, Total, State Tax per \$1,000. Lists years from 1909 to 1890.

The present law requires property to be assessed at "full cash value."

Table with columns: Year, Population of State. Lists years from 1910 to 1890.

The proportion of the colored population was 47.01% in 1880, 42.58% in 1890 and 43.7% 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.

DADE COUNTY. Z. T. Merritt, Clerk Circuit Court.

Miami is the county seat. A portion of this county has been taken to create a new county to be known as Palm Beach County, the latter to assume about 50% of the debt of Dade County.

Table for Dade County showing loans and bonds: Court House, Jail & Road Bonds, etc.

DAYTON. F. N. Conrad, Secretary Board of Pub. Works.

Table for Dayton showing loans and bonds: Water-Works Bonds, etc.

PUTNAM COUNTY. L. C. Stephens, Ch'man Co. Com'rs.

Palatka is the county seat.
LOANS—
When Due.
Bridge & Court House Bonds.
\$25,000—May 7 1924
20,000—May 7 1924
5a '09 M-N 20,000—May 7 1924
40,000—May 7 1924
40,000—May 7 1924
45,000—May 7 1924

BOND. DEBT Mch 1910—\$190,000
Assessed valuation 1909—3,006,293
State & Co. tax (per \$1,000) '09—22.00
Population in 1900—11,441
Population in 1910 (est.)—15,000
INTEREST is payable at County Court House.

QUINCY. H. A. Love, Mayor.

This place is in Gadsden County.
LOANS—
When Due.
5s \$23,000
Water Works Bonds.
5a g '09 J-J \$36,000—July 1 1949
Electric Light Bonds.
5a g '09 J-J \$9,000—July 1 1949
Sewer Bonds.
5s g '09 J-J \$25,000—July 1 1949

School Bonds.
5s g '09 J-J \$10,000—July 1 1949
BOND. DEBT May 14 1910 \$103,000
Floating debt—3,200
Assessed valuation 1909—776,000
INTEREST payable in Chicago.

ST. AUGUSTINE. Eugene Masters, Mayor.

County seat of St. John's County.
LOANS—
When Due.
5a g M-N \$75,000—May 15 1927
BOND. DEBT Sept 15 1910 \$75,000
Judgment debt—7,000
Sinking fund—22,543
INTEREST is payable at the First National Bank in St. Augustine.

Assessed valuation 1910—\$1,839,327
(Assessment about 3/4 actual value.)
Total tax rate (per \$1,000) '09 \$27.59
Population in 1900—5,200
Population in 1909—4,272

ST. LUCIE COUNTY. J. E. Fultz, Clerk Bd. of Co. Comm.

Fort Pierce is the county seat.
LOANS—
When Due.
Road Bonds.
\$20,000—June 1 1920
30,000—June 1 1925
5a '10 J-D 40,000—June 1 1930
50,000—June 1 1935
60,000—June 1 1940

BOND. DEBT June 1910—\$200,000
Floating debt Apr 1910—30,950
Assessed valuation 1909—1,786,638
(Assessment about 2-3 actual value.)
State & Co. tax (per \$1,000) '09 \$33.50

ST. PETERSBURG. W. F. Devine, Clerk.

This city is in Hillsboro County.
LOANS—
When Due.
Refunding Bonds.
5s '03 \$7,000—1933
5a g '09 J-J 10,000—Jan 1 1939
Sewer Bonds.
5s '02 \$5,000—1932
5s '03 \$5,000—1935
6a '10 A-O \$5,000—Oct 1 1940
Funding Bonds.
6s '05 \$12,300—1935
Street Bonds.
6s '03 \$3,000—1913
6s '04 10,000—1934
6s '05 10,000—1935
6a g '08-a 5,000—1938
(Subject to call after 1928.)
6s '10 A-O \$7,500—Oct 1 1940
City-Hall and Fire Station Bonds.
5s '05 \$5,000—1935
* Exempt from taxation.

Water Bonds.
5s '03 \$9,000—1932
6s '02 3,000—1932
6s '03 10,000—1933
6s '05 15,000—1935
6a '10 A-O \$20,000—Oct 1 1940
* Fire Station, Jail & Police Bds.
6s '10 A-O \$7,500—Oct 1 1940
School Bonds.
6s '02 \$11,000—1932
5s '10 A-O \$9,000—Apr 1 1940
(Subject to call after April 1 1930.)
Pumping Station Bonds.
6s g '08 a-an \$7,000—1938
(Subject to call after 1928.)
BOND. DEBT May 1910—\$192,500
Total assessed val. 1909—2,058,004
Total tax rate (per \$1,000) '09 \$15.00
Population in 1900—2,316
Population in 1910 (Census)—4,127

INTEREST on school bonds of 1910 payable at Central Trust Co., Chicago, and at City Treasurer's office; on bonds of 1908 and those of 1910 at City Treasurer's office.

SANFORD. Geo. H. Fernald, Sec'y Board of Bond Trustees

This place is in Orange County.
LOANS—
When Due.
5s '07 \$45,000—1917
Street Bonds.
6s '10 J-J \$80,000—Jan 1 1930
School Bonds.
6s '10 J-J \$20,000—Jan 1 1930
INTEREST on the 1910 bonds is payable at the Nat. Park Bank, N. Y. C.

Refunding Bonds.
6s '10 J-J \$20,000—Jan 1 1930
BOND. DEBT Nov 1910—\$165,000
Floating debt (est.)—25,000
Assessed valuation 1909—2,354,580

TALLAHASSEE. A. H. Williams, Clerk.

This city, the capital of the State, is in Leon County.
LOANS—
When Due.
5a g '08 J-J \$75,000—1938
BOND. DEBT May 1910—\$151,000
Funding Bonds.
5s '10 M-N \$15,000—1960
(Subject to call after 1920)
INTEREST on the 1910 bonds is payable at the Chemical National Bank in New York City.

Water and Light Bonds.
5s '10 M-N \$15,000—1960
(Subject to call after 1920)
Floating debt—\$25,990
Assessed val. 1909 (est.)—1,500,000
City tax rate (per \$1,000) '09 \$16.00

TAMPA. John A. Hansbrough, Auditor.

Tampa is the county seat of Hillsborough County. Inc. July 15 1887.
LOANS—
When Due.
Street and Sewer Bonds.
5a g '05 J-J \$300,000—June 1 1955
(Subject to call June 1 1925.)
Park Bonds.
5a g '05 J-J \$140,000—June 1 1955
(Subject to call June 1 1925.)
Refunding Bonds.
5a g '09 J-D \$100,000—June 1 1929
5a g '09 J-J 170,500—July 1 1929
Municipal Improvement.
6a g '06 J-J \$300,000—Jan 1 1921
INTEREST on municipal improvement bonds payable at Nat. Bank of Commerce, N. Y.; other bonds at the U. S. Mtrg. & Trust Co. of New York.

BOND. DEBT June 1 '10 \$1,010,500
Floating debt—44,487
Sinking fund, &c.—140,305
Total assessed val. 1909—19,353,326
(Assessment about 1/2 actual value.)
Tax rate (per \$1,000) '09 \$20.50
Population in 1900—15,839
Population in 1905—22,823
Population in 1910 (Census)—38,524

WEST TAMPA.

This city is the county seat of Palm Beach County.
LOANS—
When Due.
Improvement Bonds.
5a '08 M-S \$180,000—Sept 1 1933

BONDED DEBT Nov 1908 \$300,000
INT. on 5s of 1908 is payable at Nat. Bank of Commerce, New York.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor civil divisions in the State of Florida which are not represented among the foregoing reports.

Table with columns: County, Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Population 1900. Lists counties like Bartow, Bradentown, Clearwater, etc.

(C) City. (T) Town. a Total tax. b County tax. c State and county tax. d 1909 values. e 1910 values. f This covers merely a recent issue of bonds; we are not informed as to what is total debt.

State of Alabama.

ITS DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 3 1817) a Aug. 15 1817
Admitted as a State (Act March 2 1819) Nov. 9 1819
Total area of State (square miles) 52,250
State Capital—Montgomery
Governor (term expires Jan. 14 1911)—B. B. Comer
Secretary of State (term expires Jan. 1911)—F. N. Julian
Treasurer (term expires Jan. 1911)—W. D. Seed

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.

LEGISLATURE.—Under the new Constitution the Legislature meets quadrennially on the second Tuesday in January or on such other day as may be prescribed by law. Session limited to 50 working days. Last regular session convened Jan. 8 1907 and adjourned Aug. 7 1907. The Legislature met in special session Nov. 7 1907 and adjourned Nov. 23 1907. This body also met in special session on July 27 1909 and adjourned Aug. 24 1909.

HISTORY OF DEBT.—For the early 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 refunded the bonds issued under the Act of Feb. 23 1876 (Series 'A,' 'B,' and 'C') with new securities.

LOANS—
When Due.
Refunding Bonds, 1906
Sub's Bonds Renew Class "C" 4s J-J \$7,137,000 July 1 1956
Funded Bonds to Retire 6s of 1880.
3 1/2s J-J \$965,000—Jan 1 1956
4s '90 J-J \$954,000—Jan 1 1920

PAR VALUE OF BONDS.—The funding 4s are for \$500 and \$1,000 each; the bonds of 1906 \$1,000 each.

INTEREST.—Interest is payable in New York at the American Exchange National Bank and in Montgomery.

TOTAL DEBT. Total bonded debt Sept. 17 1910, \$9,057,000.

Table with columns: Year, Valuation of Property, General Tax Rate, Amount of Taxes. Shows data from 1899 to 1876.

In addition to the above tax rate of 2 1/2 mills for general purposes in 1909, there was levied a special-soldier tax of 1 1/2 mill and a special school tax of 2 1/2 mills

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 deficiencies, 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 ON.—Under Sec. 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 3 1/2 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 3 1/2 per cent, either created or authorized by existing laws to be created. Such counties already indebted in excess of 3 1/2 per cent are permitted to incur an additional debt of 1 1/2 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 constructing school houses, water-works and sewers; and obligations incurred and bonds issued for street or sidewalk improvements where the cost of the same, in whole or in part, is to be assessed against the property abutting said improvements; provided, that the proceeds of all obligations issued as herein provided, in excess of said 7 per 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.

POPULATION OF STATE.—Table with columns: Year, Population. Shows data from 1910 to 1880.

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 1880, 437,770 in 1890; 475,510 in 1870; 500,103 in 1880; 681,431 in 1890 and 827,307 in 1900.

CITIES, COUNTIES AND TOWNS IN THE STATE OF ALABAMA.

ANNISTON. J. L. Wikle, Mayor. H. A. Young, Treas.

Anniston is in Calhoun County. Incorporated Feb. 23 1889. Oxanna has recently been annexed. An adjustment of this city's debt was effected 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.

Table with columns for LOANS, School Bonds, Refunding Bonds, and Fading Bonds, listing amounts and due dates.

AUTAUGA COUNTY. G. S. Livingston, Probate Judge.

Prattville is the county seat. Bonds are tax-exempt. LOANS—When Due. Refunding Court-House Bonds. Refunding Jail Bonds.

BESSEMER. I. A. Lewis, Mayor; W. B. Houston, Treas.

Situated in Jefferson County. Incorporated 1887. A commission form of government has been adopted. LOANS—When Due. Improvement Bonds. Sewer Bonds.

BIRMINGHAM. C. S. Petersen, Aud.; Geo. Eustis, Treas.

Birmingham is in Jefferson County. Incorporated 1871. The new State Constitution, which went into effect Nov. 28 1901, provides that this city may levy and collect a tax not to exceed 1/4 of 1% in addition to the tax of 1/4 of 1% as provided in the 1889 amendment to the old Constitution, to be applied exclusively to the payment of interest on bonds of this city issued prior to Nov. 28 1901 (or which at that time were authorized to be issued), and for a sinking fund to pay off said bonds at maturity.

The Greater Birmingham Act was declared constitutional by the State Supreme Court early in 1910 (V. 90, p. 249), and on Feb. 26 1910 the Court refused to grant a rehearing in the case. V. 90, p. 644. Commission form of government adopted June 20 1910. V. 90, p. 1601.

Table with columns for LOANS, Refunding Bonds, School Bonds, Sewer Bonds, and Improvement Bonds, listing amounts and due dates.

CALHOUN COUNTY. H. B. Glover, Treasurer.

Anniston is the county seat. Bonds are tax-exempt. LOANS—When Due. Bridge Bonds. Court House Bonds.

COLBERT COUNTY. Osear G. Simpson, Judge Pro. Court.

Tuscumbia is the county seat. All bonds are tax-exempt. LOANS—When Due. Road Bonds. Court House Bonds.

DALLAS COUNTY. P. H. Pitts, Judge of Probate.

County seat is Selma. LOANS—When Due. Bridge Bonds. Court House Bonds.

EUFULA. A. A. Courie, Clerk.

This city is in Barbour County. Incorporated about 1848. LOANS—When Due. Water and Sewer Bonds. Refunding Bonds.

FLORENCE. A. E. Walker, Mayor; J. B. White, Clerk.

County seat of Lauderdale County. Incorporated Jan. 27, 1826. LOANS—When Due. Funding Bonds. Refunding Bonds. Sewer Bonds.

GADSDEN. W. T. Murphree, Mayor.

This city is the county seat of Etowah County. Commission form of government adopted Aug. 15 1910. V. 91, p. 478. LOANS—When Due. Sewer Bonds. School Building Bonds. Water Plant Bonds.

HUNTSVILLE. R. E. Smith, Mayor; C. Powell, Clerk.

This is the county seat of Madison County. LOANS—When Due. Water Bonds (1st mort.). Funding Bonds. Sewer Bonds.

JEFFERSON COUNTY. H. C. Miller, Treasurer.

County seat is Birmingham. Bonds are tax-exempt. LOANS—When Due. Court House and Jail. Sewer Bonds.

LIMESTONE COUNTY. Geo. Malone, Judge of Probate.

Athens is the county seat. LOANS—When Due. Road Bonds. Sewer Bonds.

MADISON COUNTY. W. T. Lawler, Judge of Probate.

County seat is Huntsville. Bonds are tax-exempt. The Supreme Court of this State has declared valid the refunding bonds given below. V. 90, p. 721. LOANS—When Due. Road Bonds. Sewer Bonds.

MOBILE. Pat J. Lyons, Mayor; G. G. McMahon, Sec. to M'r.

Mobile is the county seat of Mobile County. Inc. 1814. City has paid its interest regularly since the compromise with bondholders in 1881. In Jan. 1907 city purchased the plants of the Bienville Water Supply Co. for \$350,000, payments to be made in 30 annual installments—deferred payments carrying 3% interest. V. 83, p. 175. Up to Sept. 1 1910 \$35,000 of this amount had been paid. Entire water supply is now controlled by city.

Table with columns for LOANS, Water and Sewer Bonds, Paving Bonds, and Bienville Water-Works Par. Bonds, listing amounts and due dates.

INTEREST on the water and sewer bonds and the improvement bonds is payable at the American Exchange National Bank, New York, and First National Bank, Mobile; on the improvement bonds of 1909 at Mobile.

TOTAL BONDED DEBT Sept. 1 1910, \$3,887,500, including water, special assessment, sewer and other improvement bonds. Of the original issue of \$2,500,000 funding bonds of 1881, \$1,897,000 were refunded on April 1 1908 (\$1,890,000 now outstanding, as given above), being all that was outstanding on that day. The remainder, \$603,000, were retired from time to time since their issuance. Besides being a direct obligation of the city, the bonds are additionally secured by a first lien on wharf property, water-front rights and privileges of the city valued at \$2,000,000. The city will continue to levy the tax of 1/4 of 1%, as required by an Act of the Legislature, on its valuation to provide for the payment of principal and interest on these bonds until the debt is completely paid off.

ASSESSED VALUATION for 1909, real and personal, \$28,935,307; for 1908 real and personal property was \$27,116,772; for 1907, real and personal was \$22,481,197; for 1904, real and personal was \$19,000,000; 1897 was \$15,716,922; for 1896 real estate was \$10,303,555; for personal property, \$4,252,872; total, \$14,556,427. The total tax rate (per \$1,000) for 1909 was \$25.50.

POPULATION.—Population in 1910 (Census), 51,521; in 1900 (Census) it was 33,469; in 1890 it was 31,076; in 1880 it was 29,132; in 1870 it was 32,934.

MOBILE COUNTY. Geo. E. Stone, Treasurer.

County seat is Mobile. LOANS—When Due. Refunding. Court House and Jail Bonds.

INTEREST on the 4s is payable at the Bank of Mobile, N. B. A.; on the 5s of 1908 at the Central Trust Co., Mobile, or at A. B. Leach & Co., New York City; on all other bonds at the 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. Chas. J. Fay, Auditor; W. F. Black, Clk.

Montgomery is the County seat of Montgomery County. Incorporated Dec. 23 1837. A commission form of government adopted Sept. 19 1910. V. 91, p. 816.

Table with columns for LOANS, Sanitary Sewer Bonds, and School Bonds, listing amounts and due dates.

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 expires January 1912).....E. F. Noel
Secretary of State (term expires Jan. 1912).....J. W. Power
Treasurer (term expires January 1912).....Geo. R. Edwards Jr.

This is the date of the organization of the old Mississippi Territory, which was divided up into two parts when the State was created.

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."

HISTORY OF DEBT.—For early history of the State debt of Mississippi see "State and City Supplement" of April 1894, page 170. An issue of \$600,000 4% bonds is being offered for sale by this State, and up to October 1910 \$154,000 had been placed.

LOANS—	When Due.	Funding Bonds, 1906.
4 1/2% J-J \$154,0001930	4% J-J \$300,000 July 1 1916
State Bonds, 1875.		Refunding Bonds 1907—(Tax & E. Bonds)
6% Int. canceled 1873	\$450	3 1/2% J-J \$137,000 Jan. 1, 1927
State Bonds, 1888. (c)		Certificates of Indebtedness
4% Jan. \$108,000 Jan. 1, 1919	\$2,440
State Bonds, 1904. (c)		
3 1/2% J-J \$500,000 July 1 1934		
(Subject to call after July 1, 1914.)		

INTEREST is payable at office of State Treasurer.

TOTAL DEBT.—Mississippi's indebtedness on May 1 1910 (including \$2,342,993 of debt for school funds, &c., on which interest alone has to be paid) was \$3,585,892, and of this amount a large proportion was held by various State funds. Cash available May 1 1910, \$634,573.

The Constitution of the State interdicts the payment of the so-called "Union Bank" and "Planters' Bank" bonds.

LAW GOVERNING BORROWING CAPACITY OF MUNICIPALITIES AMENDED.—Chapter 142, Laws of 1910, approved April 3 1910, amends the law fixing a limit upon the debt which may be incurred by municipalities: so as to allow cities having a population of 10,000 or more to become indebted for the purpose of improving streets or acquiring water-works, gas or electric plants up to 15% of their assessed value. It is also provided that whenever bonds shall be issued for the construction or purchase of water-works, gas or electric plants, they may be secured by the pledge of the revenue of such plants. The Act referred to is given in full in V. 91, p. 893.

DRAINAGE DISTRICT BONDS EXEMPT FROM TAXATION.—During the 1908 session of the Legislature an Act was passed (Chapter 141, Laws of 1908) and approved Feb. 20 1908 providing that "in addition to the property already exempt from taxation, the bonds of the drainage districts of the State of Mississippi shall be exempt from taxes of any character whatever." V. 87, p. 1254.

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

Years.	Real Estate.	Personal Property.	Railroads, Telegraphs, etc.	Total Assessed Valuation.	Tax per \$100.
1909	\$221,829,538	\$109,928,544	\$51,479,041	\$383,237,123	\$6.00
1908	222,824,868	112,539,267	48,659,594	383,023,729	6.00
1907	222,386,587	106,572,223	45,629,244	374,588,054	6.00
1906	222,386,593	101,663,396	44,065,715	368,115,704	6.00
1905	151,506,047	95,056,585	37,750,505	284,313,137	6.00
1904	145,719,108	86,710,203	37,061,085	269,490,396	6.00
1903	145,719,108	70,769,093	34,989,279	251,477,480	6.00
1901	131,315,821	63,236,476	28,295,228	222,847,525	6.00
1900	131,315,821	57,400,338	27,049,788	215,765,947	6.00
1899	113,579,916	48,358,640	26,337,353	188,275,909	6.50
1893	113,409,358	47,540,169		160,949,527	5.00

POPULATION OF STATE.—1900.....1,551,270 1880.....701,305 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.....156,621
The proportion of colored population was 67.47% in 1880, 57.98% in 1890 and 58.6% in 1900. In number blacks were 310,808 in 1850; 437,409 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.

ABERDEEN. J. M. Acker, Mayor; R. C. Maynard, Clerk.
This city is the county seat of Monroe County.
LOANS—
Water and Sewer Bonds. When Due. BOND, DEBT Jan 1910.....\$133,000
5% '05 A-O (\$1,500,000) Apr 1 '11-25 Assessed valuation 1909.....\$1,461,000
(Assessment about 2-5 actual value.)
168,000 (c) Apr 1 1925 'Tax rate (per \$1,000) 1909.....\$16.00
Refunding School Bonds. Population in 1900.....3,444
5% '05 Apr 1 \$25,000 Apr 1 1920 Population in 1909 (est.).....5,500
Electric Light and Sewer Bonds.
5% '05 \$19,800..... INTEREST is payable in N. Y.

ADAMS COUNTY. John F. Jenkins, Auditor.
County seat is Natchez. Bonds are tax-exempt.
LOANS—
Bridge Bonds. When Due. Road and Bridge Bonds.
6% g '08 Mch \$17,500 Mch 2 '16-'22 1,000 (c) Mch 2 1923
5% g '05 Feb 7,500 Feb 1 '12-14 BONDED DEBT May 1910 \$214,000
3,000 (c) Feb 1 1915 Sinking fund in 1909.....8,356
Refunding Bonds. Assessed val. est. at 12 to 15 millions.
4 1/2% '06 Jan \$35,000 Jan 1 '17-30 State & Co tax (per \$1,000) '09.....\$12.75
Refunding RR. Bonds. Population in 1900.....30,111
4% July \$35,000 July 1 '12-25 Population in 1910 (est.).....30,000
153,000 (c) July 1 1926 INTEREST payable in Natchez.

BILOXI. O. G. Swetman, Clerk.
This city is in Harrison County. On May 28 1910 a commission form of government was adopted. V. 90, p. 1503, incorporated 1896.
LOANS—
Market-House Bonds. When Due. Water Bonds.
5% \$3,000..... \$37,000
5% Street Bonds..... 25,000
BOND, DEBT Oct 1 1908 \$103,000
5% \$1,000..... Total assessed val. 1907.....2,756,250
(Assessment about 1/2 actual value)
5% 3,500..... Tax rate (per \$1,000) 1907.....\$20.00
Bridge Bonds. Population in 1900.....5,467
6% \$13,000..... INTEREST payable at Biloxi.
5% \$10,000.....

BOGUE HASTY DRAINAGE DISTRICT.
This district is in Bolivar County.
LOANS—
6% '10 Apr \$160,000 Apr 1 '11-'30
BOND, DEBT July 1910.....\$160,000
INTEREST is payable at Bank of Commerce & Tr. Co. in Memphis, Tenn.

LOANS—	When Due.	Water-Works Bonds.
Paving Bonds.		4 1/2% A-O \$600,000 Apr 1 1927
5% M-N \$150,000 May 1 1927		4 1/2% J-J 200,000 Jan 1 1944
J-J 50,000 Jan 1 1921		5% J-J 25,000 July 1 1939
J-J 125,000 Jan 1 1924		
Refunding Bonds.		5% g J-J \$100,000 July 1 1940
4 1/2% J-J \$544,000 Jan 1 1937		GEN. B. D. T. Nov 8 '10.....\$2,509,000
6% J-J 20,000 Jan 1 1921		Special paving debt.....714,125
Park, Municipal Warehouse and Wharf Bonds.		Total assessed val. 1909.....21,399,527
4 1/2% J-J \$30,000 Jan 1 1929		(Assessment about 3/4 actual value.)
4 1/2% J-J 75,000 Jan 1 1942		City tax (per \$1,000) 1909.....\$11.25
5% J-J 10,000 July 1 1939		Population in 1900 was.....30,346
		Population in 1910 (Census).....38,136

INTEREST is payable in New York. Coupons are tax receivable.

MONTGOMERY COUNTY. A. H. Eubank, Tax Assessor.
County seat is Montgomery.

LOANS—	When Due.	Total assessed val. 1910 \$30,926,466
Road Bonds.		(Assess't about 3-5 to 1/4 actual value)
4 1/2% '07 J-J \$250,000 July 1 1937		State & Co. tax (per \$1,000) '09.....\$13.50
4 1/2% '09 150,000 May 1 1939		Population in 1900 was.....56,172
Road and Bridge Bonds.		Population in 1910.....72,047
5% A-O \$425,000.....1935		Population in 1910 (Census).....82,178
BOND, DEBT Oct 30 1910 \$825,000		

INTEREST is payable at the Traders' & Merchants' National Bank and the First National Bank, Montgomery.

MORGAN COUNTY. Wm. E. Skeggs, Judge of Probate.
Decatur is the county seat. Bonds are tax-exempt.
Road Bonds.
5% '08 J-J \$240,000 July 1 1935 (Assessment about 1/2 actual value.)
5% '08 J-J 20,000 July 1 1938 State & Co tax (per \$1,000) '09 \$14.50
BOND, DEBT Sept 1910 \$260,000
Population in 1900.....28,820
Population in 1910 (Census).....33,781

NORTH BIRMINGHAM. See Birmingham.

PIKE COUNTY. A. C. Edmonson, Judge of Probate.
Troy is the county seat.

LOANS—	When Due.	Total assessed val. 1910 \$5,750,205
4 1/2% '08 J-J \$50,000 Jan 1935		(Assessment about 1/2 actual value.)
Road Bonds.		State & Co. tax (per \$1,000) '09 \$14.00
4 1/2% J-J \$100,000.....1933		Population in 1900 was.....29,173
BOND, DEBT May 14 '10 \$165,000		Population in 1910 (Census).....30,815

SELMA. V. B. Atkins, Mayor.

Selma is in Dallas County. Incorporated April 1830. All bonds are tax-exempt.

LOANS—	When Due.	Assessment debt (add'l) \$90,000
Building Bonds.		Floating debt (additional).....15,000
4% A-O \$20,000.....1911-30		Sinking fund.....15,000
Water Bonds.		Total assessed val. 1910.....6,602,315
5% '07 M-N \$150,000 May 1 1927		(Assess't about 3-5 actual value.)
(Subject to call after May 1 1910).		Total tax (per \$1,000) 1909.....\$17.50
Sinking Fund Bonds.		Population in 1900 was.....8,713
4% J-J \$205,000 July 1 1919		Population in 1910 (est.).....20,000
(Subject to call.)		INT. pay. at Selma & N. Y. City.
GEN. BONDS Sept 1910.....\$375,000		

TALLADEGA. W. L. Coker, City Clerk.

Talladega is the county seat of Talladega Co. All bonds are tax-exempt.

LOANS—	When Due.	Improvement Bonds
Building Bonds.		5% '08 J-J \$10,000 July 1 1928
6% J-J \$20,000 Jan 1 1921		BOND, DEBT Sept 1910.....\$137,000
School Bonds.		Total assessed val. 1909.....2,300,000
6% J-J \$22,000 Jan 1 1934		(Assessment about 1/2 actual value.)
Sewer Bonds.		Total tax (per \$1,000) 1909.....\$17.50
6% M-N \$35,000 May 1 1920		Population in 1900 was.....8,056
Water and Light Bonds.		Population in 1909 (est.).....8,000
5 1/2% J-J \$50,000.....1930		INT. at Nat. Park Bk., N. Y. City.

TROY. J. B. Knox, Clerk and Treasurer.

County seat of Pike County. Incorporated Feb. 4 1843. The city (Dec. 1 1902) was in default in the payment of interest to the amount of \$24,200, owing to insufficient revenues. The Constitution of 1901 authorized (subject to vote of citizens) an additional 1/4 of 1 per cent. to be used exclusively in paying interest on bonded debt. Since then interest has been paid.

LOANS—	When Due.	Water Bonds.
Electric Light.		6% '04 M-S \$50,000 Mch 1 1924
6% '01 F-A \$8,000 Feb 1 1921		Refunding Bonds.
Improvement Bonds.		6% '06 \$25,200
6% '05 J-J \$30,000 Jan 1 1925		NO NEEDED DEBT May 1908 \$144,500
Refunding Bonds.		Assessed valuation 1907.....1,240,000
4% '09 A-O \$5,000 Oct 2 1929		(Assess'mt about 1-3 actual value.)
4% '00 J-J 2,000 Jan 1 1939		Population in 1900 was.....\$5.00
4% '04 M-S 6,300 Jan 1 1934		Tax rate (per \$1,000) 1907.....\$5.00
School Bonds.		Population in 1900 was.....4,097
6% g '05 M-N \$18,000 Apr 1 1925		INT. on 6s payable in New York.
The city owns the electric light, bath and water plants		

TUSCALOOSA. W. M. Faulk, Mayor; D. B. Robertson, Clk.
County seat of Tuscaloosa County. Incorporated Dec. 13 1819.
The State Supreme Court on May 12 1903 upheld the validity of the \$75,000 5% water-works bonds given below. V. 88, p. 643.

LOANS—	When Due.	Sewer Bonds
Refunding Bonds.		5% '10 J-J \$25,000 Jan 1 1930
5% g '02 J-J \$125,000 July 1 1932		5% B'D D'T J'ne 9 1910 \$255,800
Judgment Bonds.		Paving debt (additional).....25,700
5% '02 \$800.....1932		Total assessed val. 1909.....2,572,064
Water Works Bonds.		(Assessment about 1-3 actual value.)
5% '09 J-J \$5,000 July 1 1939		City tax rate (per \$1,000) '10.....\$5.00
School Bonds.		Population in 1908 was.....7,140
5% '10 J-J \$10,000 Jan 1 1920		Population in 1908.....7,140
20,000 (c) Jan 1 1930		

INTEREST is payable at Importers' & Traders' Nat. Bank New York.

ADDITIONAL STATEMENTS.

In the following table we give statistics regarding minor civil divisions in the State of Alabama which are not represented among the foregoing.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Per \$1,000.	Popu- lation.
Abbeville (T.) Henry County.	32,000	None	500,000	45.00	1,900.
Brewton (C.) Escambia Co.	62,000	1,000	816,604	47.50	839
Bullock County	100,000		4,740,244	111.75	1,321,195
Cleburne County	25,000	10,000	2,280,086	67.00	113,385
Conecuh County	140,000	26,000	4,778,277	77.00	121,433
Cullman, Cullman County.	35,000	None	480,000	47.50	14,238
Decatur (C.) Morgan County.	63,000		1,641,500	47.50	3,114
Dothan (C.) Morgan County.	85,000	8,000	2,000,000	45.00	
Escambia County	68,000	None	25,811,294	47.40	118,889
Etowah County	115,000	None	10,387,000	47.50	139,109
Greenville (C.) Butler County.	65,000		1,400,000	18.50	3,162
Jasper (T.) Walker County.	65,000		919,810		1,661
Luverne (T.) Gretnshaw County	30,000	None	468,354	45.00	
Macon County	50,000	None	4,311,425	111.50	1,20,040
New Decatur, Morgan County.	55,000	6,000	2,378,564	48.00	16,118
Ozark (C.) Dale County.	26,000	None	550,000	45.00	1,570
Prattville (C.) Autauga County	40,000	None	850,000	45.00	1,929
St. Clair County	85,000		4,816,444		1,20,175
Sheffield, Colbert County	78,000		1,227,626	17.50	3,333
Sumter County	120,000	None	25,305,651	113.50	1,28,699
Tuscaloosa County	160,000	None	21,185,811		147,554
Union Springs, Bullock County	37,200	None	4,000,000	41.00	2,634
Uniontown (C.) Perry County.	25,000		1,000,000	45.00	1,047

(C) City. (T) Town. a Total tax. b County tax. c State & county tax. d 1909 values. e 1910 values. h 1910 Population.

BOLIVAR COUNTY. L. E. Edwards, Auditor. County seat is Rosedale. LOANS—When Due. Funding and Refunding Bonds. 6s May \$70,000... May 1 1930 (Subject to call after 1915.) Railroad Bonds. 6s May \$150,000... May 15 1918 Road and Bridge Bonds. 5s '09 May \$75,000... May 1 1934

BOND, DEBT Sept 1909... \$283,000 Total assessed val. 1909... 7,134,351 (Assessment about 1/4 actual value.) State & Co tax (per \$1,000) '09 \$16.50 Levee tax (per \$1,000) 1908... 10.00 Population in 1900... 55,427 Population in 1907 (est)... 50,000 INTEREST is payable to Rosedale.

LAUREL. Andrew Flanagan, City Clerk. This city is in Jones County. All bonds are tax-exempt. LOANS—When Due. Street Bonds. 5s \$10,000... BOND, DEBT May 10 '10. \$183,100 Assessed valuation 1909... 2,993,488 Tax rate (per \$1,000) 1909... \$17.00 Population in 1900... 3,193

Water Bonds. 5s \$60,500... School Bonds. 5s \$93,200... Sewer Bonds. 5s \$19,500...

CLARKSDALE. M. W. Purnell, Clerk. This city is in Coahoma County, sewer plant, valued at \$150,000. A been adopted by the city. V. 91, p. 815. LOANS—When Due. School Bonds. \$49,900... Railroad Bonds. \$29,900... \$25,000

The city owns its water, light and commission form of government has been adopted by the city. V. 91, p. 815. Water Bonds. \$94,400 BOND, DEBT Oct 1 1910... \$198,200 Assessed valuation 1910... 2,565,958 (Assessment about 3/4 actual value.) Total tax (per \$1,000) 1909... \$14.00 Population in 1910 (est)... 6,000

LEFLORE COUNTY. C. W. Crockett, Chancery Clerk. Greenwood is the county seat. LOANS—When Due. Bridge Bonds (Tax-exempt). 5s '07 A-O \$60,000... Oct 7 1932 5s '10 J-J 40,000... Jan 3 1940 Road Bonds (Tax-exempt). 5s '07 A-O \$40,000... Oct 7 1932 Court House Bonds. 4s '04 J-D \$100,000... Dec 5 1929 INTEREST on bridge bonds of 1910 is payable at First National Bank of Greenwood in Greenwood.

BOND, DEBT Sept 17 1910 \$240,000 Sinking fund... 15,000 Assessed valuation in 1910 8,248,695 (Assessment about 1/4 actual value.) State & Co. tax (per \$1,000) '08 \$15.233 Population in 1900... 23,834

COLUMBUS. I. H. Sykes, Secretary and Treasurer. County seat of Lowndes County. LOANS—When Due. Improvement Bonds. 5s '06 M-S \$60,000... Sept 1 1926 Refunding Railroad Bonds. 5s '08 J-J \$10,000... May 1 1922 Water and Sewer Bonds. 4 1/2s Apr \$70,000... Apr 1 1910

Incorporated 1821. City Hall, School House & Sewer. 4s J-D \$50,000... June 1 1922 BOND, DEBT Oct 1910... \$278,000 Total assessed val. 1910-11 4,529,045 (Assessment about 3-5 actual value.) City tax (per \$1,000) 1910... \$8.50 Population in 1900... 6,484 Population in 1906... 11,789 Population in 1909 (est)... 12,000

MERIDIAN. H. C. Smith, Treasurer; C. W. O'Leary, Clk. This is the county seat of Lauderdale County. Incorporated Jan. 10 1860. LOANS—When Due. Street Paving Certificates. \$207,000 School House Bonds. 6s '94 May \$15,000... May 1 1914 4 1/2s '92 A-O \$1,000... Apr 1 1922 (Subject to call \$5,000 each 5 years.) 4 1/2s '07 J-J 35,000... 1937 (Subject to call after 1922.)

* Drainage Bonds. 5s '10 A-O \$50,000... Oct 1 1940 * Park Bonds. 5s '11 \$15,000... Jan 1 1941 * Fire Department Bonds. 5s '11 \$15,000... Jan 1 1941 TOT. B. DEBT Sept 23 1911 976,374 Total assessed val. 1909... 11,813,035 (Assessment abt 65 % actual value.) City tax rate (per \$1,000) '09 \$16.00 Population in 1900... 14,050 Population in 1909... 30,000 INT. payable in New York City.

INTEREST on the Improvement bonds is payable at the National Bank of Commerce, New York on all other bonds at Columbus. TAX FREE.—Bonds are exempt from State, county and city taxes. **GREENVILLE.** W. Yerger, Mayor, Lyne Starling, Clerk. This city is in Washington County. Incorporated as a town 1870 and as a city 1886. All bonds are exempt from city taxes. LOANS—When Due. Paving Bonds. 5s '04 M-N \$50,000... May 1 1924 Railroad Aid Bonds. 6s '08 J-J \$50,000... Feb 10 1915 5s '08 J-J \$10,000... July 1 1918 School Bonds. 5s '04 M-S \$30,000... Sept 1 1924 Sewer Bonds. 5s J-J \$65,000... Jan 1 1920 5s M-N 50,000... Nov 1 1921

Water Works Bonds. 6s F-A \$65,000... Feb 1 1916 River-Front Bonds. 5s '07 M-S \$47,500... Sept 1 1927 BOND, DEBT Sept 1910... \$407,500 Total assessed val. 1910... 5,808,679 (Assessment on realty about 75 % of actual val; on personal property about 30%.) Total tax rate (per \$1,000) '10 \$16.00 Population in 1900... 7,642 Population in 1910 (est)... 10,500

MISSISSIPPI LEVEE DIST. LOANS—When Due. Levee Construction. 6s J-J \$500,000... Jan 1 1931 (Subject to call after Apr 1 1911.) 6s J-J \$200,000... May 1 1924 5s M-N 1,000,000... May 2 1944

F. M. Scott, Sec. and Treas. Refunding Bonds. 4 1/2s '09 M-S \$450,000... Sept 1 1934 (Subject to call after Sept 1 1919.) BOND, DEBT Sept 1910 \$2,150,000 Assessed valuation 1909... 21,760,685 (Assessment is 1/4 actual value.)

INTEREST on all bonds is payable in New York. CITY PROPERTY.—The water works are valued at \$250,000. **GREENWOOD.** R. H. Hicks, Clerk. This city is the county seat of Leflore County. LOANS—When Due. Light and Water Bonds. 5s '04 \$122,600... 1934 (Part due each year.) Improvement Bonds. 5s '06 \$39,800... 1924 (Part due each year.) * Refunding School Bonds. 5s '05 \$10,000... 1926 (Part due each year.)

Drainage Bonds. 5s '10 F-A \$20,000... Feb 1 1930 Funding Bonds. 5s '10 F-A \$10,000... Feb 1 1930 BOND, DEBT Dec 1909... \$201,900 Assessed valuation 1909... 3,132,797 Total tax (per \$1,000) 1909... \$10.00 Population in 1899... 1,055 Population in 1900... 3,026 Exempt from taxation.

The valuation given above is on property behind public levee and does not include anything in front on river side. Bonds are tax-exempt. TAX RATES for 1910.—Cotton tax, \$1.00 per bale on cotton; levee tax \$10 per \$1,000; land tax, 5 cents per acre. INTEREST is payable at the office of the Treasurer.

INTEREST on bridge bonds of 1910 is payable at First National Bank of Greenwood in Greenwood. **MISSISSIPPI LEVEE DIST.** F. M. Scott, Sec. and Treas. Refunding Bonds. 4 1/2s '09 M-S \$450,000... Sept 1 1934 (Subject to call after Sept 1 1919.) BOND, DEBT Sept 1910 \$2,150,000 Assessed valuation 1909... 21,760,685 (Assessment is 1/4 actual value.)

INTEREST on the Improvement, drainage and funding bonds is payable at the City Treasurer's office. **GULFPORT.** Geo. M. Foote, Mayor; N. D. Goodwin, Clk. This city is in Harrison County. Incorporated 1898. LOANS—When Due. Street Bonds. 5 1/2s '08 \$125,000... 1928 5s '08 \$15,000... Sewer Extension Bonds. 6s '07 \$5,000... 10,000... Water Bonds. 6s '07 \$10,000... 10,000... 5s '09 M-S 50,000... Sept 7 1929

Water Works Bonds. 6s F-A \$65,000... Feb 1 1916 River-Front Bonds. 5s '07 M-S \$47,500... Sept 1 1927 BOND, DEBT Sept 1910... \$407,500 Total assessed val. 1910... 5,808,679 (Assessment on realty about 75 % of actual val; on personal property about 30%.) Total tax rate (per \$1,000) '10 \$16.00 Population in 1900... 7,642 Population in 1910 (est)... 10,500

NATCHEZ. P. W. Mulvihill, Treas.; Geo. T. Eisele, Clerk. Natchez is the county seat of Adams County. LOANS—When Due. City Improvement Bonds. 6s Jan \$8,500... in 20 years (Subject to call after 5 years.) School Bonds. 5s July \$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 Refunding Bonds. 5s '09 Sept \$47,500... Sept 15 1929

Water Works and Sewer Bonds. 5s May \$135,000... May 7 1923 (Subject to call after May 7 1908.) BOND, DEBT Feb 1 1910... \$534,000 Assessed valuation 1909... 6,008,574 (Assessment 2-3 actual value.) Total tax (per \$1,000) 1909... \$19.00 Population in 1890... 10,101 Population in 1900... 12,210 INT. payable at City Treasury.

HATTIESBURG. John Williams, City Treasurer. This city is the county seat of Forrest County. LOANS—When Due. Municipal Improvement Bonds. 4 1/2s '06 M-S \$7,500... Mch 6 '11-25 \$190,500... Mch 6 '26-45 Street Bonds. 5s '07 \$170,000...

Incorporated 1898. City Hall Bonds. \$2,500 Jail Bonds. 6s '07 ann \$4,000... School Bonds. 6s '07 \$18,000 BOND, DEBT Sept 18 1909 \$388,000 Total assessed val. 1908... 5,609,079 (Assessment about 1/2 actual value.) Tax rate (per \$1,000) 1910... \$13.00 Population in 1900... 1,060

PERRY COUNTY. J. E. Johnson, Treasurer. New Augusta is the county seat. A portion of this county has been taken to form Forrest County, the latter to pay 2-3 of the debt of Perry County existing at the time of separation. LOANS—When Due. Highway Bonds. 5s '09 Mch \$30,000... Mch 1 1929 (Subject to call after Mch. 1 1914.)

INTEREST on \$35,000 bonds is payable at Hanover Nat. Bank, N. Y. City, on \$30,000 issue at Ulen, Sutherlin & Co., Chicago, Ill., and on road and bridge bonds of 1909 at Bank of Comm. & Tr. Co., Memphis, Tenn. **TALLAHATCHIE DRAINAGE DIST.** Oscar Carr, Sec'y. This district (P. O. Clarksdale) is in Coahoma County. LOANS—When Due. Drainage Bonds. 6s '09 J-J \$300,000... July 1 1939 (Subject to call after July 1 1919.)

HINDS COUNTY. W. W. Downing, Chancery Clerk. Jackson is the county seat. LOANS—When Due. Court House and Jail Bonds. 4 1/2s June \$39,000... 1927 5s Feb \$25,000... 1927 5s Feb \$7,000... 1927 Refunding Bonds. 4 1/2s \$108,000... 1928 INTEREST is payable in Jackson

BOND, DEBT Sept 24 1910 \$219,500 Sinking fund... 18,016 Total assessed val. 1909... 17,456,325 (Assessment about 65 % actual val.) State & Co tax (per \$1,000) '09 \$22.00 Population in 1900... 52,577 Population in 1910 (est)... 72,000

SUNFLOWER COUNTY. A. P. Stubblefield, Chancery Clk. County seat is Indianola. All bonds are tax exempt. LOANS—When Due. Refunding Bonds. 5s J-J \$70,000... July 1 1926 5s J-J 20,000... July 1 1923 Bridge Bonds. 5s '07 A-O \$40,000... Oct 1 1932 Bridge and Refunding Bonds. 4 1/2s '06 J-J \$30,000... July 1 1931 Road and Bridge Bonds. 4 1/2s '09 \$30,000... Sept 1 1929

BOND, DEBT Nov 19 1909 \$115,000 Assessed valuation 1 '09... 4,821,627 State & Co. tax (per \$1,000) '08 \$13.00

JACKSON. A. C. Crowder, Mayor. County seat of Hinds County and State Capital. LOANS—When Due. School Bonds. 6s \$7,200... 8,300... 15,000... Aug 1 1917 5s '06 s.a. \$63,000... 1911-1925 5s Apr \$1,400... Apr 1 '11-24 23,000... Apr 1 1924 5s '10 F-A 30,000... Feb 1 1930 Building Bonds. 5s '10 F-A 9,000... Feb 1 1930 5s '10 F-A 9,000... Feb 1 1930 Colored Public School. 6s Dec \$7,500... Dec 31 1915. (Subject to call after 5 years.) School and Bridge Bonds. 6s \$20,000... 1919 Street Bonds. 5s \$97,000... 50,000... 5s '10 F-A 98,000... Feb 1 1930 5s '10 F-A 5,000... Feb 1 1930

Municipal Building & Improve't. 5s '07 June \$50,000... June 1 1927 Sewerage Bonds. 5s Apr \$5,000... Apr 1 '11-18 190,500... Apr 1 1919 (Subject to call after 1904.) 5s '10 F-A 10,000... Feb 1 1930 Street Imp. and Bridge Bonds. 5s \$9,100... 5s June \$1,300... June 1 '11-23 13,000... Feb 1 1923 29,700 Water Bonds. 6s \$145,000... 5s '10 F-A 95,000... Feb 1 1930 5s '08 F-A 106,000... Aug 1 1928 Sewer and Bridge Bonds. 5s '10 F-A 55,000... Feb 1 1930 BOND, DEBT Sept 19 '10 \$1,110,300 Assessed valuation 1909... 11,067,153 (Assessment about 1/4 actual value.) Tax rate (per \$1,000) 1909... \$16.50 Population in 1900... 7,816 Population in 1910 (Census)... 21,262

TALLAHATCHIE COUNTY. Charleston is the county seat. LOANS—When Due. Court-House and Bridge Bonds. \$10,000... 35,000... Road and Bridge Bonds. 5s '09 \$30,000... 1923 6s '10 M-S 50,000... Sept 1 1935 (Subject to call after Sept 1 1920)

J. W. Helms, Treasurer. Court-House Bonds. \$10,000 BOND, DEBT Oct 1910... \$140,000 Total assessed val. 1909... 5,545,859 (Assessment about 1/4 actual value.) County tax rate (per \$1,000) '08 \$10.00 Population in 1890... 5,464 Population in 1900 (est)... 20,900 INTEREST payable at First Nat. Bank, Chicago.

INTEREST on all except sewerage and water-works bonds payable at Jackson, Miss.; sewerage bonds at Chase Nat. Bank, N. Y.; water-works bonds at Hanover Nat. Bank, N. Y., and water bonds due Aug. 1 1928 at Nat. Park Bank, N. Y. **JONES COUNTY.** J. T. Mapp, Treasurer (P. O. Laurel). Ellsville is the county seat. LOANS—When Due. Court House Bonds. 5s '07 J-J \$120,000... Jan 1 '13-'32 5s '09 J-J 25,000... Jan 1 '33-'37

BOND, DEBT Oct 1 1909... \$145,000 Assessed valuation 1909... 8,579,207 State & Co. tax (per \$1,000) '08... \$15.00 Population in 1900... 17,846

INTEREST on \$35,000 bonds is payable at Hanover Nat. Bank, N. Y. City, on \$30,000 issue at Ulen, Sutherlin & Co., Chicago, Ill., and on road and bridge bonds of 1909 at Bank of Comm. & Tr. Co., Memphis, Tenn. **TALLAHATCHIE DRAINAGE DIST.** Oscar Carr, Sec'y. This district (P. O. Clarksdale) is in Coahoma County. LOANS—When Due. Drainage Bonds. 6s '09 J-J \$300,000... July 1 1939 (Subject to call after July 1 1919.)

Compromise Bonds. 5s F-A \$26,300... 1928 (Redeemable \$10,000 yearly.) 4 1/2s F-A \$43,000... 1942 (Subject to call after 1912) Funding Bonds. 4 1/2s '06 May \$15,000... May 1 '11-23 96,000... May 1 1929 INTEREST on funding, sewer and city hall bonds is payable at Am. Exchange Nat. Bank, N. Y. City; other bonds at Vicksburg. All coupons are tax receivable. Bonds are tax exempt.

INTEREST is payable at the National Bank of Commerce of New York City and the Guaranty Trust Co., New York City.

VICKSBURG. 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 \$100,000... 1916 Sewer Bonds. 4 1/2s '08 Dec \$50,000... Dec 1 1911-27 125,500... Dec 1 1928 BOND, DEBT Apr 1910... \$806,300 Total assessed val. 1909... 10,000,000 (Assessment about 65 % act. value.) Total tax rate (per \$1,000) '09 \$26.00 Population in 1900 (Census)... 14,834

INTEREST on funding, sewer and city hall bonds is payable at Am. Exchange Nat. Bank, N. Y. City; other bonds at Vicksburg. All coupons are tax receivable. Bonds are tax exempt.

WARREN COUNTY. J. D. Laughlin, Chancery Clerk. Vicksburg is the county seat. LOANS—When Due. Road and Bridge Bonds. 5s '08 Nov \$12,500... Nov 5 1928 (Subject to call after Nov. 5 1915.) 5s '08 \$5,800... 1928 (Subject to call 1913.) 5s '08 4,600... 1928 (Subject to call 1913.)

School Bonds. \$300 Street Bonds. 5s '09 F-A \$16,500... Feb 2 1929 (Subject to call after Feb. 2 1914.) 5s '09 Apr \$7,000... Apr 5 1929 (Subject to call after April 5 1914.)

LOANS—When Due.
Bride Bonds.
5s '03 Nov \$2,500... Nov 1 1923
(Subject to call after Nov. 1 1908.)

Street Bonds.
5s '09 Nov \$6,500... Nov 3 1929
(Subject to call after Nov 3 1914.)
5s '10 \$2,700... 1930
(Subject to call 1915.)

WASHINGTON COUNTY. W. W. Miller, Clerk.
County seat is Greenville. Bonds are tax exempt.
LOANS—When Due.
Court House Bonds.
7s g Feb \$100,000... June 1 '11

BOND, DEBT May 18 '10 \$147,000
Total assessed val. 1909... 11,272,366
(Assessment about 1/4 actual value.)
State & Co. tax (per \$1,000) '09... \$17.50
Population in 1900... 49,216

INTEREST payable in Vicksburg.

WEST POINT. J. L. Young, Clerk.
This city is in Clay County. Charter received 1872.
LOANS—When Due.
School Building Bonds.
5s '08 M-N \$30,000... Nov 1 1936

BOND, DEBT Sept 1910... \$500,000
Total assessed val. 1910... 10,600,000
(Assessment about 1/2 actual value.)
State & Co. tax (per \$1,000) '10... \$12.00
Levee tax (per \$1,000) 1910... 10.00
Population in 1890... 40,414
Population in 1900... 49,216

YAZOO CITY. W. F. Cummins Jr., Clerk.
This city is the county seat of Yazoo County.
LOANS—When Due.
Electric Street Railway Bonds.
5s '06 June \$1,500,000 June 11 '25

Levee Bonds (Tax-exempt).
4s J-J \$224,000... July 1 1952
(Subject to call July 1 1922.)
Refunding Bonds (Tax-exempt).
4s '09 J-J \$225,000... July 1 1949

BOND, DEBT Sept 15 '10... 1,799,000
Other obligations... 200,000
Cash on hand... 63,000
Total assessed val. 1910... 23,424,061
(Assessment about 1/4 actual value.)

YAZOO-MISSISSIPPI DELTA LEVEE DISTRICT. Guy P. Clark, Secretary and Treasurer. P. O. Clarksdale.
LOANS—When Due.
Levee Bonds (Tax-exempt).
6s J-J \$500,000... July 1 1947

INTEREST payable in New York City.

ADDITIONAL STATEMENTS.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax Per \$1,000, Population. Lists various counties and their financial data.

(C) City. (T) Town. a Total tax. b County tax. c State & county tax. d City tax. e 1909 values. f 1908 values. g 1910 values. h This covers merely a recent issue of bonds; we are not informed as to what the total debts.

State of Louisiana.

ITS DEBT, RESOURCES, ETC.

Organized as a Territory (Act Mch. 26 1804a)... Oct. 1 1804
Admitted as a State (Act Feb. 20 1811)... April 30 1812
Total area of State (square miles)... 48,720
State Capital... Baton Rouge
Gov. (term exp. 3d Mon. May 1912)... Jared Y. Sanders
Sec. of State (term exp. 3d Mon. May 1912)... John T. Michel
Treasurer (term exp. 3d Mon. May 1912)... O. B. Steele
Aud. of Public Accts. (term exp. May 1912)... Paul Capdevielle

a 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 Oct. 1 1804. "and to the end of the next session of Congress which may happen thereafter."

LEGISLATURE meets biennially in even years on the second Monday in May, and sessions are limited to 60 days.

HISTORY OF DEBT.—For early history of the State debt and Louisiana see "State and City" Supplement of April 1894, pages 171 and 172.

DEBT on which the State is paying interest is as follows:
LOANS—When Due. New Bonds (Act of 1892):
Consol. 7% Bonds of '74, Stamped 4s J-J \$10,995,100 Jan 1 1914

PAR VALUE OF BONDS.—The consolidated 7s, stamped 4%, are for \$100, \$500 and \$1,000. The Constitutional bonds, for \$5, &c. See "Chronicle," V. 68, p. 987.

INTEREST is payable by Winslow, Lanier & Co., New York City, and by the fiscal agents of the State in New Orleans.

FISCAL AGENTS.—The fiscal agents of the State are the New Orleans National Bank, the Hibernia Bank & Trust Co. and the Whitney-Central National Bank, all of New Orleans. Also the Bank of Assumption, Napoleonville, La.; State National Bank of New Iberia, La.; First National Bank of Shreveport, La.; Commercial National Bank, Shreveport, La.; Central Savings Bank & Trust Co., Monroe, La.; Riston State Bank, Ruston, La.; the Bank of Baton Rouge, Baton Rouge, La.; Louisiana State Bank, Baton Rouge, La.; Rapides Bank, Alexandria, La., and the Calcasieu National Bank, Lake Charles, La.

TOTAL DEBT.—The subjoined statement shows Louisiana's total bonded debt on May 1 1910.

Table showing total bonded debt on May 1 1910: \$11,108,300. Includes floating debt, baby bonds, and coupons.

There are, moreover, old bonds not recognized, and hence not fundable, amounting to \$3,953,000. These include New Orleans Mobile & Texas 8% bonds, endorsed, \$875,000; 3% State bonds issued to said road, \$2,500,000; 8% bonds issued to the N. O. Mobile & Chattanooga RR., \$70,000; 7.30% bonds issued to the Mississippi & Mexican Gulf Ship Canal Co., \$260,000, &c. The baby bonds in the table above were due in 1880. They were issued to fund certain obligations of charitable institutions, and only the unpaid taxes due the State prior to 1879 were pledged for their payment.

ASSESSED VALUATION.—The assessed valuation is estimated at about 60% of the actual value. The State tax (per \$1,000) for 1909 was \$5.00:

Table comparing Total Assessed Valuation and Total Assessed Years for 1910, 1909, 1908, 1907, 1906, 1905.

CONSTITUTIONAL AMENDMENTS.—At the November 1906 election eleven amendments to the State Constitution were voted. Two of the amendments relate to the issuance of \$8,000,000 sewer and \$200,000 school teachers' salary bonds by the city of New Orleans. See V. 83, p. 1306, On Nov. 3 1905 ten amendments to the constitution were adopted.

FIXING THE SITUS FOR TAXATION OF MORTGAGES AT THE DOMICILE OF HOLDER.—The Legislature passed an Act in 1908 which was approved July 3 1908, whereby it is sought to prevent double taxation by making mortgage paper and other evidence of indebtedness taxable only at the situs of the owner and holder thereof. V. 87, p. 1110.

POPULATION.—1800... 131,625; 1850... 708,002; 1880... 215,739; 1890... 1,118,587; 1900... 517,762; 1920... 152,923; 1880... 939,946; 1840... 352,411; 1810... 76,556; 1870... 726,915.

The proportion of the colored population was 50.32% in 1850, against 51.46% in 1880 and 47.2% 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.

ATOHAFALAYA BASIN LEVEE DISTRICT. A. V. Dubroca, Secretary; Port Allen, Post Office.

This district is composed of the parishes and parts of parishes as follows: Ascension, Assumption, Iberia, Iberville, Lafourche, Pointe Coupee, St. Mary, Terrebonne and West Baton Rouge. Bonds are tax exempt.

LOANS—When Due. BOND, DEBT Apr 1 1910... \$850,000
Refund. Construction Bonds. Total assessed val. 1909... 24,659,993
5s '09 M-S \$850,000... Sept 1 1949 (Assessment about 3-5 actual value.)
(Subject to call after 1939.) Tax rate per acre 1909... 2 1/2 cents

INTEREST payable at New Orleans National Bank, New Orleans.

BATON ROUGE. Fred. Perkins, Auditor.

Capital of State and parish seat of East Baton Rouge Parish. Inc. 1818.
LOANS—When Due. Sinking fund... \$2,270
Permanent Improv't Bonds. Assessed valuation 1910... 4,900,000
4s '05 J-J \$225,000... July 1 1945 (Assessment abt. 60% actual value.)
(Subject to call after July 1 1915.) Total tax rate (per \$1,000) '10... \$12.00
4s '09 J-J \$31,000... Jan 1 1939 (Assessment about 3-5 actual value.)
Population in 1900... 11,269
BOND, DEBT Oct 1 1910... \$257,000 INT. is payable in New Orleans.
Floating debt... 15,008

BOSSIER LEVEE DISTRICT.

This district is composed of part of LOANS— When Due. 64 '92 M-N \$100,000...

Bossier Parish. BOND, DBBT Apr 1 1910. \$312,600 Total assessed val. 1917...

CADDO LEVEE DISTRICT.

This district (P. O. Shreveport) is composed of part of the Parish of Caddo. All bonds are tax-exempt.

S. N. Kerley, Secretary. Total assessed val 1910. \$1,114,630 (Assessment about 2-5 actual value.)

CROWLEY. Geo. W. Horton, Clerk.

This city is in Acadia Parish, incorporated Dec. 7 1903. LOANS— Sewer Bonds. 5s '92 \$41,516c. Dec 1 '11-'40

Incorporated Dec. 7 1903. Floating debt. \$3,640 Assessed valuation 1908. 1,378,085

FIFTH LOUISIANA LEVEE DIST.

This district (P. O. Tallulah) is composed of the parishes of Concordia, East Carroll, Madison and Tensas.

N. H. Lewis, Sec. BOND, DBBT May 14 '10. \$500,000 Levee tax rate (per \$1,000) '07 10.00

LAFORCHE BASIN LEVEE DIST.

This district (P. O. Gretna) comprises portions of the following parishes: Ascension, Assumption, St. James, St. John the Baptist, St. Charles, Jefferson, Plaquemines and Lafourche.

W. J. McCune, Sec. BOND, DBBT May 14 '10. \$500,000 Levee tax rate (per \$1,000) '07 10.00

MONROE. D. W. Faulk, Secretary and Treasurer.

County seat of Ouachita Parish, incorporated May 4 1871. LOANS— General Improvement Bonds. 5s '94 J-D \$134,500c. 1939

Incorporated May 4 1871. Assessed valuation 1910. \$4,768,950 (Assessment about 3-5 actual value.)

NEW ORLEANS. T. Wolfe Jr., Sec'y Board of Liquidation.

New Orleans is co-extensive with the parish of Orleans. It was incorporated July 1 1852. An amendment to the Louisiana Constitution authorizing the city to refund its debt at a lower rate of interest was adopted in 1892...

On June 6 1893 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 million bonds. As this required an amendment to the State constitution...

At the Nov. 1906 election two amendments to the State constitution in relation to the City of New Orleans were ratified by the voters; one of these authorized the city to issue \$8,000,000 sewer bonds and the other \$200,000 teachers' salary bonds...

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LOANS— When Due.

Port Commission Bonds. 5s '08 J-J \$3,500,000c. (Maturity not less than \$100,000 yearly, beginning July 1 1924.)

BOND, DEBT July 1 '10.

\$3,500,000 Cash in treasury. 1,879,685

ORLEANS LEVEE DISTRICT.

This district (P. O. New Orleans) is composed of the Parish of Orleans. BOND, DBBT Apr 1 '10. \$3,000,000

PATTERSON.

This town is in St. Mary Parish. The bonds below have been declared valid by the Supreme Court. V. 91 p. 815

PLAQUEMINES PARISH EAST BANK LEVEE DISTRICT.

This district is composed of a portion of Plaquemines Parish. LOANS— When Due. BOND, DBBT Apr 1 1910. \$135,000

PONTCHARTRAIN LEVEE DIST.

This district (P. O. New Orleans) is composed of parts of the following parishes: Ascension, East Baton Rouge, Iberville, Jefferson, St. Charles, St. James and St. John the Baptist.

RED RIVER ATCHAFALAYA AND BAYOU BOEUF LEVEE DISTRICT.

This district is composed of the parishes and parts of parishes as follows: Avoyelles, Rapides and St. Landry. LOANS— When Due. BOND, DBBT Nov 1 1910. \$500,000

RED RIVER AND BAYOU DES GLAISES LEVEE AND DRAINAGE DIST.

W. H. Peterman, Member Bd. Com. Marksville is the Post Office for this district. LOANS— When Due. BOND, DBBT Nov 1 1910. \$300,000

SHREVEPORT. C. G. Rives, Comptroller.

Shreveport is the Parish seat of Caddo Parish, incorporated 1835. All bonds are tax-exempt. This city Sept. 15 1910 adopted a commission form of government...

ADDITIONAL STATEMENTS.

Bonded Floating Assessed Tax Per Popu- Debt. Debt. Valuation. \$1,000. lation

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax Per \$1,000, Population. Lists various districts and their financial data.

(C) City. (D) Total tax. (E) Parish tax. (F) 10 cents per acre. (G) Levee tax. (H) 1909 values. (I) 1910 values. (J) This covers merely a recent issue of bonds; we are not informed as to what is total debt. (K) State and parish tax.

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. 1911) Geo. W. Donaghty Secretary of State (term exp. Jan. 1911) O. C. Ludwig Treasurer (term expires Jan. 1911) J. L. Yates

LEGISLATURE meets biennially in odd years on the second Monday in January, and sessions are limited to sixty days, unless by a two-thirds vote of the members a longer time is decided on. HISTORY OF DEBT—For early history of the Arkansas State debt see "State and City Supplement" of April 1894, page 173. REFUNDING.—Under the Legislative Act of 1899 the entire debt has been refunded by an issue of 3% 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...

Table with columns: Refunding bonds, Interest, Payable, Maturity, Amount. Lists various bonds and their terms.

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

CONSTITUTIONAL AMENDMENTS.—Two amendments to the constitution were voted upon at an election held Sept. 12, 1910.

CITIES, COUNTIES AND TOWNS IN THE STATE OF ARKANSAS

CHICOT COUNTY. R. D. Choitard, County Clerk. County seat is Lake Village. Organized Oct. 25, 1823.

COUSART BAYOU DRAINAGE DIST. W. C. Hudson, Treas. This district is in Jefferson County.

CRAIGHEAD COUNTY. Jonesboro is the county seat. This district is in Washington County.

DARK HOLLOW DRAINAGE DIST. NO. 1. H. O. Vogler, County Clerk. This district (P. O. Little Rock) is in Pulaski County.

FAYETTEVILLE. William H. Rollins, Mayor. This city is in Washington County.

FORT SMITH. J. M. Tenney, Sec'y Bd. of Improvement. This town is in Sebastian County.

HELENA. Aaron Meyers, City Treasurer. This is the county seat of Phillips County.

HOT SPRINGS SCHOOL DISTRICT. H. E. Martin, Sec'y. A district in Garland County.

HOPE. E. S. Greening Jr., Sec'y Board of Commissioners. This place is in Hempstead County.

LINWOOD AND AUBURN LEEVE DISTRICT. T. A. Ingram, Secretary (P. O. Star City). LOANS—Levee Bonds.

LITTLE ROCK. F. M. Oliver, Secretary to Mayor. This is the capital of the State and the county seat of Pulaski County.

LITTLE ROCK SCHOOL DISTRICT. Rees P. Horrocks, Clerk. LOANS—When Due.

LONG PRAIRIE LEEVE DIST. W. H. Baker, Sec'y. This district (P. O. Walnut Hill) is in Lafayette County.

PINE BLUFF. This district (P. O. Pine Bluff) is in Jefferson County. LOANS—When Due.

PLUM BAYOU LEEVE DISTRICT. J. T. Lipscomb, Sec. England is the post-office address. LOANS—When Due.

PULASKI COUNTY. Henry O. Vogler, Clerk. County seat is Little Rock. Organized Dec. 15, 1818.

PULASKI COUNTY DRAINAGE DISTRICT NO. 1. LOANS—When Due.

ST. FRANCIS LEEVE DISTRICT. H. D. Tomlinson, Sec'y. P. O. 352 Randolph Bldg., Memphis, Tenn.

WESTERN CLAY DRAINAGE DIST. C. W. Jones, Sec'y. This district (P. O. Corning) is in Clay County.

WHITE AND CACHE RIVERS LEEVE DISTRICT. H. C. Argo, Treasurer. P. O. Cotton Plant.

ADDITIONAL STATEMENTS. Table with columns: Bonded debt, Floating debt, Assessed valuation, Tax per \$1,000, Pop'n.

Table of Additional Statements showing bonded and floating debt, assessed valuation, and population for various districts.

(T) Town, a Total tax, b State and county tax, c 1909 values, d Total debt, e 1910 values, x This covers merely a recent issue of bonds; we are not informed as to what is total debt.

State of Texas.

DEBT, RESOURCES, ETC. Admitted as a State (Act March 1, 1845) December 29, 1845. Total area of State (square miles) 265,780.

LEGISLATURE meets biennially in odd years on the 2d Tuesday in January, and sessions are limited to 60 days at \$5 per day and \$2 per day thereafter without limit.

HISTORY OF DEBT.—For history of the State debt see "State and City Supplement" of April 1894, pages 174 and 175.

The Legislature of 1907 authorized the issuance by the State of \$150,000 5% bonds for the purpose of extending the State Railroad from Rusk, Texas, to Palestine, Texas. These bonds, which are not included in the public debt, have all been issued and are now held by the Permanent School Fund, V. 85, p. 1294. At the time of the panic in 1907 State was for a few days obliged to suspend cash payments, but merely because of its inability to secure cash from the 31 State depositories with which the State had on deposit at the time \$1,504,637.45. See V. 85, p. 1289, and V. 86, p. 240.

Table with columns: LOANS—When Due, Refunding Bonds, and various bond details with amounts and dates.

PAR VALUE OF BONDS.—The bonds are nearly all \$1,000 each. INTEREST is payable in New York and at the State treasury.

TOTAL DEBT, &c.—Sept. 1 '10. Sept. 1 '09. Sept. 1 '08. Sept. 1 '07.

Table showing Total bonded debt, Total assessed valuation, and Total tax rate for various years.

Leaving amt. outst'g. None \$37,900 \$136,400 \$139,900

PERMANENT SCHOOL FUND.—On Sept. 1 1910 this fund aggregated \$16,939,411.14, of which amount \$16,888,344.53 was invested in State, railroad, county and city bonds and \$51,066.61 was cash.

ASSESSED VALUATION AND TAX RATE

Table with columns: Year, Real Estate, Personal Property, Total, and Tax p. 1,000.

Note.—In 1908 there was a large increase in the assessed valuation, due to a new law which requires that property be assessed at its full value.

MUNICIPAL AND COUNTY BOND LAW.—A State law approved in 1893 has done much to widen the market for new Texas municipal loans.

Where the fact is known to us we have marked with a star (*) in the returns below the issues put out prior to the enactment of the 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 tax-payers before the issue can be submitted to the Attorney-General for approval as required by the law of 1893. V. 69, p. 509.

CONSTITUTIONAL AMENDMENTS.—Three amendments to the State Constitution were adopted at the November 1904 election. One of these amendments permits legislation in aid of internal improvements, another relates to the payment of pensions to Confederate soldiers, while a third amends Section 18 of Article 13 of the State Constitution relating to the incorporation of State banks.

SCHOOL BOND SUIT.—The State Supreme Court on June 17 1903 handed down an opinion in the suit brought to determine the validity of the rate of tax now levied by the Baird Independent School District, thereby declaring the rate unconstitutional. This was a test case and involved the validity of about 3 1/2 millions of school bonds issued by independent school districts throughout the State. V. 87, p. 112, 1254, 1557, and V. 90, p. 513, 1188 and 1313. The constitutional amendment adopted by the voters in 1903, and mentioned above, increasing the tax in school districts from 20 cents to 50 cents, enables the school districts to extricate themselves from their dilemma.

DRAINAGE LAW AMENDED.—The Governor on Feb. 19 1909 signed the bill passed by the Legislature providing for the various amendments to the law relating to the incorporation of drainage districts. V. 85, p. 578.

INVESTMENTS FOR SAVINGS BANKS.—The Bank Guaranty Law passed by the 1909 Legislature contains provisions defining the investments to be made by State banks or banking and trust companies maintaining a savings department. V. 89, p. 1364.

POPULATION.—The population of Texas has been as follows:

Table showing population of Texas from 1890 to 1910.

Of the total population in 1900, 620,722 were blacks, which compares with 492,847 in 1890, 593,384 in 1880, 254,476 in 1870, 182,941 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%, against 22.04% in 1890, 24.71% in 1880 and larger percentages in previous decades.

CITIES, COUNTIES AND TOWNS IN THE STATE OF TEXAS.

ANGLETON DRAINAGE DIST. E. S. Atkinson, Co Judge.

This district (P. O. Angleton) is in Brazoria County. The bonds below are part of an issue of \$120,000. Bonds are taxable.

Table with columns: LOANS—When Due, BOND, DEBT, and amounts.

AUSTIN. A. P. Wooldridge, Mayor; J. O. Johnson, City C/Pk. This is the capital of the State and is the county seat of Travis County, incorporated Dec. 27 1839.

The Austin dam, water-works, electric-light and power houses, for the building of which the water and light bonds were issued, were destroyed by the disastrous floods that visited Texas in April 1909. V. 70, p. 755. An adjustment of this debt on the basis of new bonds being 3% for 5 years, 4% for the next 10 years and 5% for the final 15 years was reached between the city and the bondholders' committee. For details see V. 73, p. 459. All these bonds have been refunded and interest is being regularly paid. On Dec. 29 1908 this city voted in favor of a new charter providing for a commission form of government. V. 88, p. 115.

Table with columns: LOANS—When Due, Refunding Bonds, and various bond details.

BEAUMONT. J. G. Sutton, County seat of Jefferson County.

When Due. School Bonds.

5s '01 M-N \$1,800,000...Nov 1 1941

5s '01 A-O \$1,800,000...Oct 1 1941

5s '01 J-D \$1,800,000...Dec 1 1941

4s '02 J-D \$70,000...Dec 1 1942

5s '01 J-D \$75,000...June 1 1941

5s '05 J-J \$30,000...Jan 1 1945

5s '05 J-D \$75,000...Dec 1 1946

5s '09 J-D \$25,000...Dec 1 1949

5s '09 J-J \$13,500...Apr 1 1939

5s '01 J-D \$40,000...June 1 1941

4s '02 J-D \$95,000...Dec 1 1942

5s '09 J-D \$50,000...Dec 1 1949

5s '08 J-D \$50,000...Dec 1 1948

5s '09 J-D \$10,000...Dec 1 1949

5s '07 J-D \$20,000...Dec 1 1947

5s '01 J-D \$15,000...Aug 1 1938

4s '02 J-D \$40,000...Dec 1 1942

INTEREST on all 4% bonds due Dec. 1 1942 is payable at Seaboard Nat. Bank, N. Y., or at City Treasurer's office, on school 5s due 1941 at City Treasurer's office, Bonds due 1946 at Hanover Nat. Bank, N. Y.; on wharf bonds of 1908 at City Treasurer's office or at Hanover Nat. Bank, N. Y.; all other bonds at City Treasurer's office, Beaumont, or at Nat. City Bank, New York.

BELL COUNTY. W. S. Shipp, County Judge.

Belton is the county seat.

LOANS—When Due. BOND, DEBT Jan 1910...\$100,000

Assessed valuation 1909...27,500,000

State & Co. tax (per \$1,000) '09...\$4.55

Population in 1900 (Census)...45,535

Population in 1910 (est.)...65,000

INTEREST on refunding bonds payable at Hanover Nat. Bank, N. Y.

BEXAR COUNTY. A. Y. Walton Jr., Treasurer.

The county seat is San Antonio.

LOANS—When Due. S. A. & Mex. Gulf RR. Bonds.

4s '99 A-O \$9,500,000...Aug 14 1939

5s '99 Apr \$231,000,000...Jan 10 1939

4s '03 Apr \$500,000,000...Aug 10 1943

4s '04 Apr \$16,000,000...May 14 1944

4s '06 Apr \$3,000,000...May 19 1946

5s '95 Apr \$75,000...Nov 13 1935

5s '97 A-O \$26,000,000...Nov 8 1937

5s '98 A-O \$19,000,000...Feb 17 1938

4s '04 Apr \$15,000,000...May 14 1944

4s '06 Apr \$3,000,000...May 14 1944

5s '98 Apr \$11,000,000...Feb 17 1938

INTEREST on bridge 5s and jail bonds is payable in N. Y.; on \$41,000 bridge, court-house bonds of 1897 and 1898, G. H. & S. A. RR. and road bonds is payable in Austin and N. Y.; on \$8,000 bridge bonds of 1899 at Austin and San Antonio; on bridge bonds of 1900 and 1904, court-house bonds of 1904 and 1906 at Austin; and on court-house bonds of 1895 and S. A. & Mex. Gulf RR. bonds at San Antonio.

BRAZORIA COUNTY. J. T. Jamison, Treasurer.

The county seat is Angleton.

LOANS—When Due. Court House Bonds.

5s '95 Apr \$4,300,000...Feb 16 1915

5s '97 Apr \$6,000,000...Mch 1 1937

5s '99 Apr \$8,000,000...Mch 1 1919

5s '98 Apr \$8,000,000...Apr 4 1938

5s '97 Apr \$7,000,000...Mch 1 1937

OPTIONAL—The Court House bonds are subject to call after five years from date of issue.

INTEREST is payable in Austin at the State Treasury on April 10 of each year.

BRAZORIA COUNTY DRAINAGE DISTRICT NO. 3.

LOANS—When Due. Street Bonds.

5s '09 J-J \$10,000,000...Jan 1 1949

BOND, DEBT Nov 1910...\$123,000

Assessed valuation 1910...4,269,815

Total tax rate (per \$1,000) '10...\$11.30

Population in 1900...3,965

INTEREST payable in New York.

BROWNWOOD. Paul V. Harrell, Attorney.

This city is the county seat of Brown County.

LOANS—When Due. Street Bonds.

5s '02 --- \$52,000...Mch 1 1942

5s '07 --- \$20,000...1947

5s '10 J-J \$20,000,000...Jan 1 1950

5s '04 --- \$6,500,000...Aug 1 1944

5s '09 J-J \$15,000,000...Jan 1 1949

CALDWELL COUNTY. J. B. Putnam, Treasurer.

Lockhart is the county seat.

LOANS—When Due. Court House Bonds.

4s '04 Apr \$22,000,000...Apr 10 1944

5s '08 Apr \$25,000,000...BOND, DEBT Sept 1 1908 \$79,500

Total assessed val. 1909...11,133,082

County tax (per \$1,000) 1909...\$3.70

Population in 1900...21,765

INTEREST is payable at the office of State Treasurer.

CLEBURNE. Chas. W. Breech, Mayor.

This city is in Johnson County.

LOANS—When Due. City Hall and Bridge Bonds.

5s '09 --- \$1,996,000...1949

5s '06 M-N 3,000,000...Nov 1 1921

5s '07 --- \$5,000,000...June 1 1930

5s '07 --- \$75,000,000...1947

BOND, DEBT Oct 1 1910...\$149,996

Slinking fund...20,000

Slinking fund...41,000

Total assessed val. 1910...5,860,000

Assessment about 4-5 actual value.

Total tax rate (per \$1,000) '10...\$13.00

Population in 1900...7,493

INTEREST is payable at Austin, Tex., and the Seaboard Nat. Bk., N. Y.

OPTIONAL.—All bonds are subject to call after 20 years.

* Issued prior to the law of 1893 which requires approval and registration by State officials.

COLEMAN. F. A. Dibrell, Secretary.

This city is in Coleman County.
LOANS—When Due.
Water-Works Bonds.
4s '00 July \$6,500... July 1 1940
5s '05 Apr \$8,500... Apr 1 1945
5s '09 M-S \$30,000... Sept 1 1949

COMAL COUNTY. Aug. Triesch, Treasurer.

New Braunfels is the county seat.
All bonds are tax-exempt.
LOANS—When Due.
Court House Bonds.
5s '08 A-O \$22,000... Apr 10 1938
5s '03 A-O \$51,500... Dec 1 1946

COOKE COUNTY. G. W. Bryson, Treasurer.

Gainesville is the county seat.
Total assessed val. 1909... \$1,400,000
BOND. DEBT Sept 1910... \$150,000

CORPUS CHRISTI. O. O. Wright, City Secretary.

Corpus Christi is in Neuces Co. Incorporated 1852. Bonds all issued under new municipal law. Bonds are tax-exempt.
LOANS—When Due.
Fund'g Water Wks. Bonds.
4s g '08 F-A \$83,000... Aug 1 1938
5s '09 P-A \$90,000... Aug 1 1940

CORSICANA. B. H. Woods Jr., Mayor; Walter Burgess, Sec.

This city is in Navarro County.
LOANS—When Due.
City Hall Bonds.
4s '07 J-D \$20,000... June 1 1937
4s '03 Feb \$5,000... Feb 1 1943
5s '09 J-J \$7,500... July 1 1919

DALLAS. W. T. Henderson, Auditor; J. H. Ardrey, Treas.

This is the county seat of Dallas Co. Incorp. Feb. 2 1856. [\$650,000 bonds were offered for sale Nov. 21 1910.]
LOANS—When Due.
Fund'g Bonds.
6s '87 A-O \$100,000... Apr 1 1917
6s '91 J-J \$182,000... July 1 1931
6s '98 M-N \$37,000... Nov 1 1913
5s '00 J-J \$123,000... July 1 1920

WATER WORKS.—In the year 1908-09 the revenue from water works was \$207,691.84.

DALLAS COUNTY. Geo. L. Fearn, Auditor.

County seat is Dallas. Bonds all issued under new municipal bond law.
LOANS—When Due.
Court House Bonds (Ref.).
3s '09 Apr \$23,000... May 10 1919
3s '01 Apr \$50,000... May 20 1941
4s '05 Apr \$16,000... Apr 1911-14

DEAF SMITH COUNTY.

Hereford is the county seat.
LOANS—When Due.
Court House Bonds.
6s '10 J-J \$109,000... Jan 1 '11-'29

DENISON. J. D. Yocom, City Secretary.

This city is in Grayson County. Bonds are tax-exempt. For detailed statement of debt see "State and City" Supplement for May 28 1910.

DENTON. M. W. Davenport, Deputy Sec'y.

This city is the county seat of Denton County.
LOANS—When Due.
School Bonds.
5s '00 \$10,000... Sept 8 1930
4s '09 \$11,500... June 10 1939
4s '08 \$11,500... Aug 1 1941

DENTON COUNTY. W. T. Bailey, Clerk.

Denton is the county seat.
LOANS—When Due.
Funding Bonds.
3s '01 Apr \$51,000... Apr 10 1941
4s '08 Apr \$47,000... Oct 10 1946
5s '03 M-S \$9,000... Sept 1 1943

EL PASO. C. E. Kelly, Mayor; C. W. Fassett, Clerk.

This is the county seat of El Paso County. Incorporated June 18 1873.
LOANS—When Due.
Sewer Bonds.
6s '08 J-S \$15,000... July 1 1938
5s '00 F-A \$20,000... Feb 1 1940
5s '08 semi-an. \$50,000... 1948
5s '09 F-A \$30,000... Feb 1 1929

EL PASO COUNTY. Park W. Pitman, Clerk.

County seat is El Paso.
LOANS—When Due.
Refunding Bonds.
4s '00 Apr \$2,000... Mch 1 1920
3s '08 Apr \$28,000... Apr 10 1922
4s '09 M-S \$50,000... Apr 10 1949
5s '08 semi-an. \$100,000... 1948

FAYETTE COUNTY. B. L. Zapp, Treasurer.

County seat is La Grange.
LOANS—When Due.
Bridge Bonds.
5s '88 Oct \$13,000... Apr 10 1938
5s '86 Apr \$6,000...
5s '87 Apr \$4,500...
4s '05 Apr \$42,000... Apr 17 1945

FISHER COUNTY. N. S. Bonner, Treasurer.

Roby is the county seat.
LOANS—When Due.
Court-House Bonds.
5s '10 J-J \$65,000... July 1 1950
4s '08 J-J \$15,000... Jan 1 1922
4s '09 J-J \$11,000... Jan 1 1920

FORT WORTH. W. D. Davis, Mayor; J. J. Nunnally, Aud.

This city is the county seat of Tarrant County. The validity of some of the city bonds was the subject of litigation, but recent decisions of the Court of Civil Appeals confirms their legality. See V. 66, p. 775; V. 67, p. 1072; and V. 76, p. 223. 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% 40-year bonds to take up the old issues and \$754,000 were refunded. The balance of these bonds has now been destroyed and all further efforts to refund stopped.

LOANS—When Due.
Funding & Improvement Bonds.
5s g '00 J-J \$15,000... Jan 1 1920
4s g '02 J-J \$13,000... Jan 1 1922
5s g '09 J-J \$11,000... Jan 1 1920
4s g '08 J-J \$5,000... July 1 1948
4s g '09 M-N \$300,000... May 1 1949

* Issued prior to the law of 1893, which requires approval and registration by State officials.

GAINESVILLE. W. W. Leverett, Auditor.

This is the county seat of Cooke County.
LOANS— When Due.
City Hall Bonds.
5s '04 M-N \$25,000....Nov 1 1944
(Subject to call after Nov 1 1914.)
Sewerage & Street Improvement
6s '88 A-O \$5,000....Apr 1 1938
(Subject to call after Apr 1 1908.)
4s '00 A-O \$5,000....Oct 1 1940
(Subject to call Oct 1 1910.)
School Bonds.
6s '02 J-J \$25,000....Jan 1 1942
(Subject to call after Jan 1 1912.)
Funding School Bonds.
6s '86 A-O \$2,500.....

Refunding Bonds
5s '98 A-O \$14,000....Oct 1 1938
(Subject to call after Oct 1 1908.)
5s '04 J-J \$7,000....July 1 1944
(Subject to call after July 1 1914.)
Street Improvement Bonds.
6s '90 A-O \$21,000....Oct 1 1940
(Subject to call after Oct 1 1910)
BOND. DEBT Nov 1 1910. \$104,500
Total tax (per \$1,000) 1909....12.50
Population in 1890.....6,594
Population in 1900.....7,874

GALVESTON. I. H. Kempner, Comm'r Finance and Rev.

Galveston, the leading seaport of Texas, is the county seat of Galveston County, and was incorporated in March 1839. For detailed statement of debt, see "State and City" Supplement for May 28 1910.

GALVESTON COUNTY. H. A. Robertson, Treasurer.

County seat is Galveston. At an election held March 20 1902 the question of issuing \$1,500,000 protection bonds carried by a large majority. All of these bonds have now been issued and up to Oct. 1910 \$387,000 had been retired, leaving \$1,113,000 outstanding on that date.
LOANS— When Due.
Bridge Bonds.
5s '03 Apr \$48,000* c. Jan 10 1913
(Subject to call after Jan 10 1903.)
4s A-O \$24,000.....1942
(Subject to call.)
Refunding Bridge Bonds.
4s A-O \$69,500c.....1940
(Subject to call 1911.)
Refunding Bonds.
4s A-O \$22,000c.....1940
(Subject to call 1911.)
Funding Bonds.
4s A-O \$39,600c.....1940
(Subject to call 1911.)

Sea Wall Bonds (See text above).
4s '02 A-O \$1,113,000* c. June 10 1922
(Subject to call after 1922.)
Court House and Jail Bonds.
5s '93 A-O \$149,000c....Feb 9 1937
(Subject to call after Feb 9 1907.)
BOND. DEBT Nov 1910. \$1,665,000
Cash in funds, &c.....40,790
Total assessed val. 1910. 34,846,000
(Assessment about 1/2 actual value.)
County tax rate (per \$1,000) 1909 \$11.66
Population in 1890.....31,476
Population in 1900.....44,116
Population in 1910 (Census) 36,981

INTEREST on sea-wall bonds is payable at Chase Nat. Bank, N. Y., or at City Nat. Bank, Galveston; court-house and jail bonds and 5% bridge bonds are payable at office of County Treasurer.

GRAYSON COUNTY. H. R. Wallace, Auditor.

Sherman is the county seat.
LOANS— When Due.
Road Dist. No. 1 Bds. (Tax-Ex.)
4 1/2s '10 Jan \$250,000c. Jan 1 '11-'50
(Subject to call after Jan. 1 1920.)
BOND. DEBT July 1910. \$250,000
Assessed valuation 1910. \$8,686,710
INTEREST payable in New York or Austin.

Sewer Bonds.
4 1/2s '07 s-a. \$39,000c....June 1 1947
(Subject to call after 1908.)
Water-Works Bonds.
5s '08 \$67,500c....Sept 15 1948
(\$2,000 payable every third year.)
5s '09 \$2,000c....July 1 1919
5s '10 \$2,000c....Apr 1 1950
City Hall & Engine House Bonds.
6s '89 M-S \$4,000c....Oct 2 1919
Fire Station Bonds.
5s '10 \$20,000c....Apr 1 1950
Street Bonds.
4 1/2s '10 J-D \$100,000c....June 1 1950
(Subject to call \$2,500 each year.)
BOND. DEBT May 24 '10. \$302,500
Assessed valuation 1909....4,475,558
(Assessment about 2-3 to 3 1/2 act. val.)
Total tax (per \$1,000) 1909....\$11.90
Population in 1900.....6,860

GREENVILLE. W. A. Frazer, Clerk.

This city is in Hunt County.
LOANS— When Due.
School Bonds.
8s '85 \$7,000c....Sept 2 1915
8s '85 M-N 2,000c....Nov 13 '15
6s '90 J-J 12,000c....July 10 1920
(Subject to call.)
6s '04 P-A \$13,000c....Aug 10 1944
(\$500 payable each year.)
4 1/2s '06 \$15,500c....May 1 1946
5s '10 70,000c....1950
Refunding Bonds.
5s '01 \$4,000c....Sept 1 1921
4 1/2s '07 A-O 20,000c....June 1 1937
4 1/2s '08 11,500c....Apr 10 1939
(Subject to call \$500 yearly.)
Electric Light Bonds.
5s '95 J-J \$15,000c....Jan 1 1925
5s '09 J-J 50,000c....July 1 1949
(Subject to call \$1,000 and \$1,500 alternately each year beginning 1910.)

Street Bonds.
4 1/2s '10 J-D \$100,000c....June 1 1950
(Subject to call \$2,500 each year.)
BOND. DEBT May 24 '10. \$302,500
Assessed valuation 1909....4,475,558
(Assessment about 2-3 to 3 1/2 act. val.)
Total tax (per \$1,000) 1909....\$11.90
Population in 1900.....6,860

GUADALUPE COUNTY. Wm. Fritz, Treasurer.

Seguin is the county seat. All bonds are redeemable after 5 years.
LOANS— When Due.
Jail Bonds.
4s '03 Apr \$4,000c....Apr 10 1943
Road Bonds.
4s '06 Apr \$20,000c....Apr 10 1946
4s '08 Apr 20,000c....Apr 10 1948
5s '08 Apr 50,000c....Apr 10 1948
(Subject to call after Apr 10 1918.)
Road and Bridge Bonds
4 1/2s '09 \$30,000c....1949
(Subject to call after 1914.)

Building Bonds.
5s '04 \$50,000c....Apr 10 1924
5s '04 1,946c....Apr 10 1924
5s '00 975c....Feb 16 1940
5s '05 40,000c....Apr 10 1945
BOND. DEBT Feb 2 1909. 596,985
Assessed val. 1909.....10,371,481
County tax (per \$1,000) 1909.....\$3.90
Population in 1900 (Census).....5,049
Population in 1910 (Census).....12,947

HARDIN COUNTY. J. K. Salter, Clerk.

Kountze is the county seat.
LOANS— When Due.
Bridge Bonds.
5s '01 \$1,500c....Apr 10 1921
6s '01 1,000c....Apr 10 1921
6s '04 1,000c....May 16 1924
6s '07 2,000c....Apr 10 1937
5s '02 500c....Feb 16 1922
5s '05 70,885c....Var's 1945
Court House Bonds
4s '06 \$28,000c....Nov 14 1946
(Subject to call after Nov 14 1911.)

Street Bonds.
4 1/2s '10 J-D \$100,000c....June 1 1950
(Subject to call \$2,500 each year.)
BOND. DEBT May 24 '10. \$302,500
Assessed valuation 1909....4,475,558
(Assessment about 2-3 to 3 1/2 act. val.)
Total tax (per \$1,000) 1909....\$11.90
Population in 1900.....6,860

HARRIS COUNTY. James Charlton, Treasurer.

County seat is Houston.
LOANS— When Due.
Road and Bridge Bonds
3s '01 J'n \$538,000c....June 1 1941
(Subject to call June 1, 1911.)
4s '07 \$472,000c....Oct 1 1947
(Subject to call after Oct 1 1917.)
4 1/2s '09 A-O \$500,000c....Oct 10 1949
(Subject to call after Oct 10 1919.)
Court-House Bonds
4s '08 A-O \$500,000c....Apr 10 1948
(Subject to call after Apr 10 1918.)

City Hall Bonds.
4 1/2s '09 Apr \$15,600c. Apr 1 '11-'40
School Bonds
6s '94 \$4,000c....July 1 1924
4 1/2s '06 18,500c....Sept 1 1946
(Subject to call after Sept 1 1921.)
4 1/2s '09 Apr 3,900c. Apr 1 '11-'49
BOND. DEBT June 1 '10. \$103,600
Sinking fund.....15,944
Total assessed val. 1909.....3,116,130
Total tax rate (per M) 1909.....\$11.50
Population in 1900.....5,316

HAYS COUNTY. P. C. Woods, Treasurer.

San Marcos is the county seat. For detailed statement of debt see "State and City" Supplement for May 28 1910.

HILL COUNTY. R. W. Hunt, Auditor.

Hillsboro is the county seat.
LOANS— When Due.
Bridge Bonds.
5s '95 Apr \$30,000c....Apr 10 1935
5s '96 Apr 20,000c....Apr 10 1936
5s '97 Apr 12,000c....Apr 10 1937
3 1/2s '02 Apr 40,000c....Apr 10 1942
Funding Bonds.
5s '98 Feb \$25,000c....Feb 15 1938
3 1/2s '03 Apr 42,000c....Apr 10 1943
HILLSBORO. Ed Woodall, Mayor.
This city is the county seat of Hill County.
LOANS— When Due.
Water and Sewer Bonds.
5s '95 \$18,500c....Jan 1 1935
5s '95 8,000c....Sept 3 1935
5s '97 15,000c....Jan 1 1947
4 1/2s '09 Apr 11,700c. Apr 1 '11-'49
Refunding Bonds.
6s '06 \$4,500c....Oct 1 1911
Street Bonds.
4 1/2s '09 Apr \$5,900c. Apr 1 '11-'49
5s '10 s-a 40,000c.....1950
(Subject to call after 1925)

BOND. DEBT Apr 1 1910 \$169,000
Sinking fund.....54,640
Assessed valuation 1909. 31,250,000
(Assessment about 3-5 actual value)
State & Co. rate (per M) 09. \$4.16 +
Population in 1900.....41,355
Population in 1910 (est).....61,000

HILLSBORO. Ed Woodall, Mayor.

This city is the county seat of Hill County.
LOANS— When Due.
Water and Sewer Bonds.
5s '95 \$18,500c....Jan 1 1935
5s '95 8,000c....Sept 3 1935
5s '97 15,000c....Jan 1 1947
4 1/2s '09 Apr 11,700c. Apr 1 '11-'49
Refunding Bonds.
6s '06 \$4,500c....Oct 1 1911
Street Bonds.
4 1/2s '09 Apr \$5,900c. Apr 1 '11-'49
5s '10 s-a 40,000c.....1950
(Subject to call after 1925)

INTEREST on the 1909 bonds is payable in Hillsboro or at the State Treasury in Austin.

HOUSTON. H. B. Rice, Mayor; Dan C. Smith Jr., Sec'y.

This city is in Harris County. New charter of city became operative July 1 1903.
LOANS— When Due.
Bridge Bonds.
5s '96 M-N \$39,000....May 1 1936
Compromise Bonds.
6s '88 J-J \$500,000*....July 1 1918
5s '88 J-J \$03,000*....July 1 1918
Street Improvement Bonds.
5s '03 A-O \$500,000....Oct 1 1943
5s '08 A-O 100,000c....Aug 5 1938
(Subject to call after Aug 5 1928.)
4 1/2s '09 M-S 100,000c....Sept 7 1939
(Subject to call after Sept 7 1929)
Fire Station, Market House and School Bonds.
5s '03 P-A \$100,000....Aug 15 1943
School, Sewer, Street Paving and Fire Station Bonds.
5s '04 A-O \$100,000....Oct 1 1944
Paving Sewer Bonds
5s '07 J-J \$250,000....July 1 1937
(Subject to call after 1917.)
5s '08 J-J \$100,000....July 1 1938
5s '09 J-J 100,000c....Jan 2 1939
5s '01 P-A 240,000....Aug 1 1941
5s '01 P-A 60,000....Aug 1 1941
School Bonds.
6s '94 M-N \$100,000....May 1 1924
5s '97 J-J 50,000....Dec 1 1937
5s '98 J-J 60,000....Jan 1 1923
5s '01 P-A 50,000....Aug 19 1941

Funding Bonds.
6s '82 J-J \$524,000*....Jan 1 1912
Sewer and Sanitary Bonds.
5s '99 M-N \$300,000....Nov 15 1939
4 1/2s '08 A-O 225,000c....Oct 26 1938
(Subject to call after Oct. 26 1928.)
4 1/2s '08 A-O \$225,000....Oct 26 1938
(Subject to call after Oct. 26 1928.)
Market-House Funding Bonds.
5s '97 J-J \$109,000....Jan 1 1937
Water Bonds
4 1/2s '08 A-O \$100,000....Oct 26 1938
(Subject to call after Oct 26 1928.)
Water Plant Purchase Bonds.
5s '05 J-J \$434,000c....July 16 1946
Wharves and Slip Bonds
4 1/2s '08 A-O \$150,000....Oct 26 1938
(Subject to call after Oct. 26 1928.)
GEN. BONDS Mch 1 '10. \$4,319,000
Paying certificates.....254,499
Water-works mortgage.....467,000
Certificates of indebtedness.....10,300
TOTAL DEBT Mch 1 '10. 5,550,799
Value city property 1909. 6,973,325
Total assessed val. 1910. 63,746,693
(Assessment about 2-3 actual value.)
City tax (per \$1,000) 1909....\$17.00
Population in 1900.....44,633
Population in 1890.....27,557
Population in 1910.....78,800

INTEREST on compromise 5s and 6s. paving and sewer bonds, fire-station, market-house and school bonds, bonds due Oct. 1 1944, water-plant-purchase bonds and street-improvement bonds of 1908 and 1909 is payable at Union Tr. Co., N. Y.; on funding 6s at Am. Exch. Nat. Bank of N. Y.; others also in N. Y. City.

JACKSON COUNTY. W. M. Moore, Clerk.

Edna is the county seat.
LOANS— When Due.
Road and Bridge Bonds.
6s '92 \$3,000c....Apr 12 1912
Court House and Jail Bonds.
5s '00 \$10,000c....Feb 10 1940
5s '00 1,000c....Feb 10 1920

4s '05 \$45,000c....Apr 10 1945
5s '02 5,000c....May 3 1942
BOND. DEBT May 1 1909. \$51,000
Assessed valuation 1909. 7,409,735
County tax (per \$1,000) 1909....\$5.00
Population in 1900.....6,994

JEFFERSON COUNTY. B. F. Quicksall, Clerk.

County seat is Beaumont.
LOANS— When Due.
Road Bonds.
5s '07 Aug \$125,000c....Aug 10 '44
(Subject to call after Aug 10 1924.)
6s '03 100,000c....Oct 10 1943
5s '02 150,000c....Oct 1 1941
5s '07 s-a 300,000c....Oct 10 1947
(Subject to call after 1927.)
Refunding Bonds.
4s '03 \$44,500c....Feb 10 1943
4 1/2s '09 A-O 202,000c....May 10 1949
(Subject to call after 1919.)
Bridge Bonds.
5s '96 \$19,000c....Apr 10 1936
4s '04 20,000c....Apr 10 1944
Court House Bonds.
5s '96 \$43,000c....Apr 10 1936
5s '97 5,000c....May 13 1937
5s '00 1,900c....Feb 14 1940
5s '02 9,000c....1942
4s '03 1,800c....Feb 10 1943
BOND. DEBT May 1909. \$804,200
Assessed valuation 1909. 40,126,706
(Assessment at full value.)
County tax (per \$1,000) 1910....\$5.00
Population in 1907 (est.).....45,980

5s '06 \$19,000c....Apr 10 1936
4s '04 20,000c....Apr 10 1944
5s '96 \$43,000c....Apr 10 1936
5s '97 5,000c....May 13 1937
5s '00 1,900c....Feb 14 1940
5s '02 9,000c....1942
4s '03 1,800c....Feb 10 1943
BOND. DEBT May 1909. \$804,200
Assessed valuation 1909. 40,126,706
(Assessment at full value.)
County tax (per \$1,000) 1910....\$5.00
Population in 1907 (est.).....45,980

LAMAR COUNTY. W. A. Nobles, Treasurer.

County seat is Paris. Bonds all issued under bond law of 1893.
LOANS— When Due.
5s '95 A-O \$35,000c....Apr 10 1935
(Subject to call after April 10 1905.)
5s '97 A-O \$35,000c....Aug 10 1937
(Subject to call after 1907.)
BOND. DEBT Mch 1910. \$65,000

Total assessed val. 1910. \$23,714,145
(Assessment about 4-5 actual value.)
State & Co. tax (per M) '10. \$4.65 +
Population in 1900.....48,62
Population in 1908 (est.).....65,000
INTEREST payable at Paris, Texas

LAVACA COUNTY. A. B. Devall, Treasurer.

Hallettsville is the county seat.
LOANS— When Due.
Bridge Bonds.
6s '93 \$600c....Feb 13 1913
6s '94 1,000c....Aug 14 1914
4s '03 25,000c....May 10 1923
Court House Bonds.
3s '02 \$70,500c....May 10 1942

BOND. DEBT Nov 16 1909. \$86,100
Assessed valuation 1910. 16,328,639
(Assessment at full value.)
County tax (per \$1,000) 1910....\$1.90
Population in 1900.....28,121

MCLENNAN COUNTY. W. C. McCollum, Auditor.

County seat is Waco. All bonds are exempt from taxes.
LOANS— When Due.
Bridge Bonds.
3s '00 Oct \$36,000c &.....Oct 10 '40
(Subject to call after 1905.)
Court-House and Jail
3s '00 A-O \$199,000c &.....June 10 '40
(Sinking fund subject to call after 1905; \$200,000 subject to call after 1910.)

BOND. DEBT Oct 1 1910 \$255,000
Sinking fund.....5,633
Assessed valuation 1910. 44,421,905
Co. tax rate (per \$1,000) '10. \$5.06 +
Population in 1900.....50,772
Population in 1909 (est.).....75,000
INTEREST payable in Austin, Tex

MARION COUNTY. Davis Biggs, Tax Assessor.

Jefferson is the county seat.
LOANS— When Due.
Refunding and Adjustment Bds.
4s '00 \$124,445c....Jan 1 1920
4s '04 70,950c....Jan 1 1924
4s '04 26,000c....Jan 1 1924
4s '10 28,000c.....1950
(Subject to call after 1920.)

BOND. DEBT July 1 1908. \$249,395
Assessed val. 1909.....3,059,577
County tax (per \$1,000) 1909....\$8.50
Population in 1900 (Census).....10,754
Population in 1910 (Census).....10,472

MARSHALL. H. S. Rice, City Secretary.

This city is the county seat of Harrison County.
LOANS— When Due.
Water Bonds.
6s '89 J-J \$50,000c....Jan 1 1934
4s '02 J-J 25,000c....Nov 1 1942
5s '05 J-J 30,000c....Apr 1 1945
(Subject to call after Apr 1 1915.)
5s J-J \$35,000c....July 1 1949
(Subject to call after July 1 1919.)
Sewer Bonds
5s '04 J-J \$50,000c....May 1 1944
(Subject to call after May 1 1914.)
5s '04 J-J \$45,000c....July 1 1944
(Subject to call after July 1 1914.)
5s '05 J-J 5,000c....July 1 1945
(Subject to call at any time.)
5s '07 5,000c....Jan 1 1947
INTEREST on the school bonds of 1910 is payable at the City Secretary's office or at the Hanover National Bank in New York City.

4s '03 J-J \$25,000c....July 1 1943
(Subject to call after July 1 1903.)
5s '10 J-J \$50,000c....Jan 1 1950
(Subject to call after Jan. 1 1920.)
City Hall Bonds.
5s '07 J-J \$45,000c....Jan 1 1947
(Subject to call after Jan 1 1917.)
Street Bonds
5s J-J \$40,000c....July 1 1947
(Subject to call after July 1 1917.)
GEN'L DEBT Sept 1910....\$492,000
Assessed valuation 1910....4,794,500
Tax rate (per \$1,000) 1909....\$15.50
(Assessment about 1/2 actual value.)
Population in 1900.....7,856

MATAGORDA COUNTY. A. S. Collins, Treasurer.

Bay City is the county seat.
LOANS— When Due.
4s '02 \$1,100c....Sept 10 1922
4s '01 28,995c....Mch 12 1921
4s '02 23,000c....Apr 10 1942
4s '02 1,395c....Dec 10 1922
4s '03 58,000c....Oct 10 1943
4s '05 Apr 1,995c....Oct 1 1925
(Subject to call after Oct 1 1915.)

4s \$10,000c....40 years
(Subject to call after 10 years.)
4s \$36,000c....40 years
(Subject to call after 10 years.)
BOND. DEBT Nov 7 1908. \$212,484
Assessed val. 1909.....13,151,580
(Assessment at full value.)
County tax (per \$1,000) '09. \$3.00
Population in 1900.....6,097

* Issued prior to the law of 1893, which requires approval and registration by State official.

MATAGORDA COUNTY DRAINAGE DIST. NO. 1. W. S. Holman, County Judge.

Bay City is the Post Office for this district. All bonds are tax-exempt. (Assessment about 1/2 actual value.)
LOANS—When Due.
5s '09 A-O \$114,000... \$142,000
BOND. DEBT Jan 1910... \$142,000
Total assessed val. 1909... 3,316,730
INTEREST is payable at the County Treasurer's office in Bay City.

MILAM COUNTY. W. A. Nabours, Treasurer.

Cameron is the county seat. All bonds are tax-exempt.
LOANS—When Due.
5s '95 A-O \$43,000... May 15 1935
BOND. DEBT Sept 1 '10... \$109,872
Assessed valuation 1910... 17,125,000
(Assessment about 3/4 actual value.)
State & Co. tax (per \$1,000) '10... \$5.50
Population in 1900 (Census)... 39,866
Population in 1910 (Census)... 36,780
INTEREST is payable at Austin.

MINERAL WELLS. G. B. Stewart, Mayor.

This city is in Palo Alto County.
LOANS—When Due.
5s '07... \$3,000... 40 years
(Subject to call after 20 years.)
Water-Works Bonds.
5s '07... \$10,000... Oct 1 1947
(Subject to call after Oct. 1 1917.)
Bridge Bonds.
5s '07... \$1,196... Oct 1 1947
(Subject to call after Oct. 1 1910.)

NAVARRO COUNTY. P. C. Townsend, Auditor.

County seat is Corsicana.
LOANS—When Due.
5s '05 A-O \$133,000... Jan 2 1945
(Subject to call after Jan. 2 1910.)
BOND. DEBT Sept 1910... \$133,000
INTEREST payable at Corsicana.

NORTH FORT WORTH. See Fort Worth.

ORANGE. G. W. Bancroft, Mayor.

This city is the county seat of Orange County. Incorporated 1894.
LOANS—When Due.
5s '05 A-O \$11,000... Dec 28 1936
4s '03 Feb 21,000... Feb 1 1943
Water Bonds.
6s '07 A-O \$11,000... May 11 1937
Street and Bridge Bonds.
4s '02 Feb \$15,000... June 1 1942
City Hall Bonds.
5s '04 Nov \$5,000... Nov 1 1944

PALESTINE. S. P. Allen, City Secretary.

Palestine is the county seat of Anderson County. Incorporated 1871.
LOANS—When Due.
5s '09 May \$9,000... May 1 1939
(Subject to call after 1901.)
5s '08 May \$9,000... May 1 1936
(Subject to call after 1903.)
4 1/2s '06 Mich \$20,000... Mich 1 1946
(Subject to call after March 1 1926.)
Fire-Station Bonds.
4 1/2s '10 Jan \$18,000... Jan 1 1950
(Subject to call Jan. 3 1920.)
INTEREST on paving and city-hall and prison bonds payable at Austin; other bonds in New York City.
TAX FREE.—All bonds are tax-exempt.

PARIS. Ed. H. McCuiston, Mayor; Judd, Wright, Sec'y.

This is the county seat of Lamar County. Incorporated in 1870. The city owns property valued at \$553,500. All bonds are taxable.
LOANS—When Due.
4 1/2s '09 F-A \$10,000... May 10 1959
(Subject to call after May 10 1910.)
Public Utility Bonds.
4 1/2s '09 F-A \$10,000... May 10 1959
(Subject to call after May 10 1910.)
School Bonds.
4 1/2s '05 F-A \$35,000... Aug 10 1945
(Subject to call Aug. 10 1925.)
3s '00 Jan \$15,000... Sept 1 1940
4 1/2s '09 F-A \$10,000... May 10 1959
(Subject to call after May 10 1910.)
Sewer Bonds.
4 1/2s '05 F-A \$11,500... Aug 10 1945
(Subject to call Aug. 10 1915.)
Water-Works Bonds.
5s '87 J-J \$60,000... Apr 14 1937
(Subject to call after Apr. 14 1912.)
5s '03 J-J \$65,000... Sept 10 1953
(Subject to call after 1923.)
5s '08 J-J \$65,000... Jan 10 1938
(Subject to call after Sept. 10 1923.)
4 1/2s '09 F-A \$10,000... May 10 1959
(Subject to call after May 10 1910.)
4 1/2s '10 F-A \$20,000... May 10 1960
(Subject to call after May 10 1920.)
INTEREST is payable on the 3%, 4 1/2%, 5% and 6% bonds at the Fourth National Bank New York City

PLAINVIEW INDEPENDENT SCHOOL DISTRICT. Ernest Spencer, Secretary.

A district (P. O. Plainview) in Hale County. All bonds are tax-exempt.
LOANS—When Due.
5s '02... \$5,000... (Subject to call.)
School House Bonds.
5s '09... \$30,000... 1949
(Subject to call after 1924.)
INTEREST on the bonds of 1910 is payable at the Consolidated National Bank or at the State Treasurer's office in Austin.
SAN ANTONIO. V. Beze, City Auditor.
County seat of Bexar County. Incorporated in June 1837. Total amount of assets of city in Aug. 1910 \$5,872,083.
LOANS—When Due.
5s '90 M-S \$100,000... Sept 15 1920
(Subject to call Sept 15 1910.)
Electric Fire Alarm System.
5s '90 M-S \$12,000... Sept 15 1920
(Subject to call Sept 15 1910.)
Improvement District Bonds.
5s '03 J-J \$30,000... Dec 1 1943
5s '05 A-O \$75,000... Apr 1 1945
(Subject to call after April 1 1925.)
5s '05 F-A \$38,000... Feb 1 1945
(Subject to call after Feb 1 1925.)
5s '05 J-J \$15,000... Jan 1 1925
(Subject to call after Jan 1 1915.)
5s '05 F-A \$7,000... Feb 1 1925
(Subject to call after Feb 1 1915.)
5s '05 A-O \$23,500... Apr 3 1945
(Subject to call after April 3 1925.)
5s '05 A-O \$55,000... Apr 1 1945
(Subject to call after April 1 1925.)

LOANS—When Due.

School Building Bonds.
5s '90 M-S \$41,000... Sept 15 1920
(Subject to call Sept 15 1910.)
Sidewalk Bonds.
6s '91 M-N \$10,000... Nov 30 1931
(Subject to call Nov 30 1921.)
5s '89 J-J \$10,000... July 1 1919
(Subject to call.)
5s '90 M-S \$10,000... Sept 15 1920
(Subject to call Sept 15 1910.)
Street Improvement Bonds.
6s '91 M-N \$50,000... Nov 30 1931
(Subject to call Nov 30 1921.)
5s '89 J-J \$250,000... July 1 1919
(Subject to call July 1 1909.)
5s '90 M-S \$50,000... Sept 15 1920
(Subject to call Sept 15 1910.)
4 1/2s '00 M-N \$300,000... May 1 1920
INTEREST on the refunding bonds of 1906 is payable at the City Treasurer's office; on all other bonds at Treasurer's office in San Antonio or at the Importers & Traders' National Bank, New York City.
TAX FREE.—All of the city's bonds are exempt from taxation.
DEBT LIMIT.—Bonded debt is limited by the City charter to 10% of the assessed valuation.

SCURRY COUNTY.

Snyder is the county seat.
LOANS—When Due.
4s '08 Apr \$70,000... Aug 12 1948
(Subject to call after Aug 12 1918.)

SHERMAN. Barney C. Kreager, Secretary.

Sherman is the county seat of Grayson County.
LOANS—When Due.
5s '02 M-N \$20,000... Nov 1 1932
(Subject to call after 1912.)
6s '94 J-J \$4,000... Jan 15 1934
(Subject to call after 1914.)
6s '95 A-O \$12,500... 1911-1935
(\$500 payable yearly Oct 1.)
5s '93 F-A \$29,000... Feb 1 '11-'40
Street Improvement Bonds.
4 1/2s '06 F-A \$18,000... Feb 1 '11-'46
4 1/2s '10 J-J 8,000... 1911-1926
Houston & Texas Central Refund-
ing Bonds.
6s '95 A-O \$3,000... Oct 1 '11-'13
Public School Bonds.
4 1/2s '07 J-J \$24,000... July 1 '11-'34
Refunding Bonds.
4 1/2s '01 J-J \$2,000... July 1 '11-'42
4 1/2s '03 M-N \$11,500... May 1 '11-'38
Refunding Texas & Pac. Ry. Bds.
5s '04 F-A \$29,000... Aug 1 '11-'39
INTEREST is payable at the National Park Bank, New York City.

TARRANT COUNTY. C. J. McKenna, Auditor.

County seat is Fort Worth.
LOANS—When Due.
5s '06 A-O \$5,000... Apr 10 1936
(Subject to call after 1906.)
4s '09 Feb \$42,000... Feb 1 1919
(Subject to call \$2,000 yearly and after Feb. 1 1909.)
Refunding Bonds.
4s '09 Feb \$21,000... Feb 1 1919
(Subject to call \$8,000 yearly and after Feb. 1 1909.)

TARRANT COUNTY IMPROVEMENT DISTRICT NO. 1.

Fort Worth is the Post Office for this district.
LOANS—When Due.
5s '10... \$250,000... 1950
(Subject to call after 1930.)

TEMPLE. M. O. Woodward, Secretary.

This city is in Bell County.
LOANS—When Due.
5s '87... \$13,500... Mch 1 1927
Water Works Bonds.
5s '07 J-J \$815,000... Dec 1 1947
(Subject to call after Dec 1 1927.)
5s '09 F-A \$90,000... Aug 1 1949
(Subject to call after Aug 1 1929.)
Street Bonds.
5s '09 A-O \$50,000... Apr 1 1949
(Subject to call after Apr 1 1929.)
INT. on water bonds payable at Fourth Nat. Bank, New York.

TEXARKANA. H. L. Vaughan, Secretary.

This city is in Bowie County. Incorp. Jan. 3 1877. For detailed statement of debt see "State and City" Supplement for May 28 1910.

TRAVIS COUNTY. R. C. Roberdeau, Treasurer.

County seat is Austin. Bonds of this county to the amount of \$47,000 of which \$46,000 are now outstanding, were declared invalid by the lower court, but the decision was overruled by the United States Supreme Court and the securities held to be legal obligations. V. 70, p. 957; these bonds have been refunded by new 4s, which are inc. below. All bonds are taxable.
LOANS—When Due.
4s '98 A-O \$44,000... Feb 10 1936
(Subject to call after Mch. 1 1905.)
4s '00 Apr \$9,000... Mch 10 1940
(Subject to call after Mch. 1 1905.)
Road and Bridge Bonds.
4s... \$550,000... (Subject to call after 10 years.)
INTEREST is payable at Austin.

TYLER. Jno. H. Bonner, Mayor. R. E. Gaston, City Treas.

This city is the county seat of Smith County. The validity of all the bonded indebtedness of the city, ever questioned, has been finally sustained by the State Supreme Court. See "State and City" Section for May 27 1905.
LOANS—When Due.
5s '06 J-J \$50,000... July 1 1937
(Subject to call \$8,000 after July 1 1916, \$4,000 after July 1 1921, and \$18,000 after July 1 1926.)
Funding Bonds.
5s '06 J-J \$35,000... Apr 1 1926
5s '06 J-J \$5,000... Apr 1 1932
Water-Works Bonds.
5s '89 J-J \$21,000... July 1 1919
School Bonds.
6s '89 Aug \$18,000... Apr 1 1919
(Subject to call after 1899.)
INTEREST on the refunding bonds is payable in New York; on the paving bonds at New York, Tyler or at Austin; on all other bonds in Tyler.

Public Improvements.

6s '89 J-J \$50,000... July 1 1919
(Subject to call after July 1 1909.)
5s '07... 150,000... Aug 1 1917
(Subject to call after Aug 1 1907.)
GEN. BONDS Aug 1910... \$2,098,932
Improv. Dist. debt (add'l)... 476,500
TOTAL DEBT Aug 1910... 2,575,432
Sinking funds... 475,568
NET DEBT Aug 1910... 2,099,864
Assessed valuation, real... 55,311,280
Assessed val., personal... 18,471,735
Total valuation 1909... 73,783,015
(Assessment about full value.)
City tax (per \$1,000) 1909... \$10.60
Total tax (per \$1,000) 1909... \$19.98 +
Population in 1900... 53,321
Population in 1910 (Census)... 46,914

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT. Paul H. Scholz, Business Agent.

LOANS—When Due.
4s M-N \$16,000... 1943
(Subject to call after 1923.)
5s M-N 200,000... 1947
(Subject to call after 1927.)
INTEREST is payable at San Antonio, Austin or New York.

Refunding Water Bonds.

4 1/2s '07 J-J \$37,000... Jan 1 '11-'47
Water Works Bonds.
4 1/2s '03 M-N \$28,000... 1911-1913
5s '08 J-J 9,500... 1911-1929
4 1/2s '05 F-A 7,500... 1911-1926
4 1/2s '08 A-O 13,000... Oct 1 '11-'33
4 1/2s '10 J-J 12,000... 1911-1934
Funding Bonds.
6s '95 A-O \$20,000... Oct 10 '11-'40
Electric Light Bonds.
4 1/2s '08A-O \$15,500... 1911-1940
BOND. DEBT Apr 1 1910... \$373,500
Sinking fund... 58,981
NET DEBT Apr 1 1910... 314,519
Water debt (included)... 109,550
Total assessed val. 1909... 6,677,150
(Assessment about 3-5 actual value.)
City tax (per \$1,000) 1909... \$16.00
Population in 1900... 10,243
Population in 1909... 25,846

TARRANT COUNTY. C. J. McKenna, Auditor.

BOND. DEBT Mch 1 1910... \$259,000
Cash on hand... 142,954
Total assessed val. 1910... 86,500,000
(Assessment at 70% actual value.)
State & Co. tax (per \$1,000) '09... \$5.50
Population in 1890... 41,142
Population in 1900... 52,376
Population in 1910 (est)... 125,000
INTEREST is payable at the State Comptroller's office.

TARRANT COUNTY IMPROVEMENT DISTRICT NO. 1.

Fort Worth is the Post Office for this district.
LOANS—When Due.
5s '10... \$250,000... 1950
(Subject to call after 1930.)

TEMPLE. M. O. Woodward, Secretary.

This city is in Bell County.
LOANS—When Due.
5s '87... \$13,500... Mch 1 1927
Water Works Bonds.
5s '07 J-J \$815,000... Dec 1 1947
(Subject to call after Dec 1 1927.)
5s '09 F-A \$90,000... Aug 1 1949
(Subject to call after Aug 1 1929.)
Street Bonds.
5s '09 A-O \$50,000... Apr 1 1949
(Subject to call after Apr 1 1929.)
INT. on water bonds payable at Fourth Nat. Bank, New York.

TEXARKANA. H. L. Vaughan, Secretary.

This city is in Bowie County. Incorp. Jan. 3 1877. For detailed statement of debt see "State and City" Supplement for May 28 1910.

TRAVIS COUNTY. R. C. Roberdeau, Treasurer.

County seat is Austin. Bonds of this county to the amount of \$47,000 of which \$46,000 are now outstanding, were declared invalid by the lower court, but the decision was overruled by the United States Supreme Court and the securities held to be legal obligations. V. 70, p. 957; these bonds have been refunded by new 4s, which are inc. below. All bonds are taxable.
LOANS—When Due.
4s '98 A-O \$44,000... Feb 10 1936
(Subject to call after Mch. 1 1905.)
4s '00 Apr \$9,000... Mch 10 1940
(Subject to call after Mch. 1 1905.)
Road and Bridge Bonds.
4s... \$550,000... (Subject to call after 10 years.)
INTEREST is payable at Austin.

TYLER. Jno. H. Bonner, Mayor. R. E. Gaston, City Treas.

This city is the county seat of Smith County. The validity of all the bonded indebtedness of the city, ever questioned, has been finally sustained by the State Supreme Court. See "State and City" Section for May 27 1905.
LOANS—When Due.
5s '06 J-J \$50,000... July 1 1937
(Subject to call \$8,000 after July 1 1916, \$4,000 after July 1 1921, and \$18,000 after July 1 1926.)
Funding Bonds.
5s '06 J-J \$35,000... Apr 1 1926
5s '06 J-J \$5,000... Apr 1 1932
Water-Works Bonds.
5s '89 J-J \$21,000... July 1 1919
School Bonds.
6s '89 Aug \$18,000... Apr 1 1919
(Subject to call after 1899.)
INTEREST on the refunding bonds is payable in New York; on the paving bonds at New York, Tyler or at Austin; on all other bonds in Tyler.

* Issued prior to the law of 1893 which requires approval and registration by State officials.

VICTORIA COUNTY. G. A. Leuschner, Treasurer.

Table with columns: LOANS, Bridge Bonds, Refunding Bonds, Road Bonds, BOND, DEBT, Sinking fund, Total assessed val. 1911, State & Co tax, Population in 1900.

WACO. R. B. Dickey, City Secretary.

Table with columns: LOANS, Bridge Bonds, Funding Bonds, Public Works Bonds, Water-Works, Waco & Northwestern RR, Street Bonds, DEBT LIMITATION.

WAXAHACHIE. Carroll Todd, City Assessor & Collector.

This city is the county seat of Ellis County. Incorp. 1871. For detailed statement of debt see "State and City" Supplement for May 28 1910.

WILLIAMSON COUNTY. W. J. Flanagan, Treasurer.

Table with columns: LOANS, Court-House Bonds, Road District No. 4 Bonds, Assessed valuation 1909, County tax, Population in 1905.

INTEREST on road bonds payable in Austin, New York or Chicago.

ADDITIONAL STATEMENTS

Large table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per 1,000, Population. Lists various counties and districts.

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(C) City, (T) Town, a Total tax, b County tax, c State and County tax, d 1908 values, e 1909 values, f 1910 values, g 1910 values, h 1910 values, i 1910 values, j 1910 values, k 1910 values, l 1910 values, m 1910 values, n 1910 values, o 1910 values, p 1910 values, q 1910 values, r 1910 values, s 1910 values, t 1910 values, u 1910 values, v 1910 values, w 1910 values, x 1910 values, y 1910 values, z 1910 values.

* Issued prior to law of 1893, which requires approval and registration by State officials.

ISLAND TERRITORIES AND POSSESSIONS

HAWAII (TERRITORY OF). W. F. Frear, Governor; D. L. Conkling, Treasurer.

Organized as territory by Act of Congress April 30 1900. Total area of territory (square miles) is 6,454. Honolulu is the capital.

Table with columns: LOANS, Public Improvement Bonds, Refunding Bonds, BOND, DEBT, Sinking fund, Total assessed val. 1909, Population in 1900.

LEGISLATURE meets biennially on the third Wednesday in February and sessions are limited to 60 days.

INTEREST is payable at the Treasurer's office in Honolulu, Wells, Fargo & Co.'s Bank, New York City, and at the United States Mortgage & Trust Co., New York City.

LIMIT OF DEBT.—By Act of Congress (Chapter 339, Laws of 1900) the limit of indebtedness is fixed at 7% of the assessed value of taxable property.

PHILIPPINE ISLANDS. W. Cameron Forbes, Gov.-Gen.

A group of islands in the Pacific Ocean ceded to the United States as the result of the war with Spain in 1898. Manila is the Capital.

Table with columns: LOANS, Public Improvement Bonds, Land Purchase Bonds, BOND, DEBT, Sinking fund, Total assessed val. 1908, Population in 1903.

EXPLANATORY OF BONDS.—The "Land Purchase" bonds were issued to purchase some 410,000 acres of land owned by the Friars, and all proceeds from the sale or lease of such lands are to constitute a trust fund for the payment of the principal and interest of the bonds.

TAX EXEMPT.—Under the various Acts of Congress authorizing the above bonds, all issues of the Government of the Philippine Islands or those made by its authority are exempt from all taxation in the Philippine Islands or in the United States.

MANILA. H. L. Fisher, Sec'y Municipal Board.

A city in the Province of Manila, Island of Luzon, Philippine Islands. Date of charter Aug. 7 1901. The form of government of this city is modeled after that of Washington, D. C., and the Philippine Government provides for 30% of the annual expenditures.

Table with columns: LOANS, When Due, Slaking fund, Total assessed val. 1909, (Assessment at full value.) (There is no assessment made of personal property.)

PORTO RICO. A. P. Sawyer, Auditor.

One of the island possessions of the United States ceded by Spain following the war of 1898. San Juan is the capital.

Table with columns: LOANS, When Due, Slaking fund, Total assessed val. 1910, (Assessment at full value.) (There is a further tax of \$1.00 to pay the principal and interest of the loan of 1907.)

INTEREST on the 1910 bonds is payable at the U. S. Treasury; on all other bonds at office of J. & W. Selligman & Co. in New York City.

TAX FREE.—All bonds are exempt from insular and municipal taxes of the island.

ARECIBO. Manuel Perez Aviles, Mayor.

A city in Porto Rico.

Table with columns: LOANS, When Due, Slaking fund, Total assessed val. 1909-10, (Assessment at full value.) (Subject to call after Jan 1 1912.)

MAYAGUEZ. M. R. Palmer, Mayor.

A city in Porto Rico.

Table with columns: LOANS, When Due, Slaking fund, Total assessed val. 1908-09, (Assessment at full value.) (Subject to call after Jan 1 1912.)

PONCE. Julio Rosich, Auditor.

A city in Porto Rico.

Table with columns: LOANS, When Due, Slaking fund, Total assessed val. 1910, (Assessment at full value.) (Subject to call Jan 1 1912.)

SAN JUAN. Antonio Labies, Comptroller.

This city is the capital of Porto Rico

Table with columns: LOANS, When Due, Slaking fund, Total assessed val. '09-'10, (Assessment at full value.) (Subject to call after Jan 1 1912.)

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Turner's Falls Fire D., Mass.	33	Wall, Pa.	77	Webb Co., Tex.	185	Westfield, N. Y., S. D. No. 1	59
Turtle Creek, Pa., & S. D.	77	Wallingford, Conn. (T. & B.)	39	Webber Co., Utah	143	Westfield, N. Y., S. D. No. 1	59
Tuscaloosa, Ala. (C. & Co.)	176	Wallingford, Conn. Cen. S. D.	39	Webster, N. Y.	60	Westfield, N. Y., S. D. No. 1	59
Tuxedo S. D. No. 6, N. Y.	60	Wallington, N. J.	69	Webster City, Ia., & Co.	121	Westfield, N. Y., S. D. No. 1	59
Twin Falls, Ida.	138	Wallowa Co. S. D., Ore.	155	Webster Groves, Mo., & S. D.	124	Westfield, N. Y., S. D. No. 1	59
Twin Falls Co., Ida., & S. D.	138	Walpole, Mass.	16	Wechawken (Twp.), N. J.	63	Westfield, N. Y., S. D. No. 1	59
Two Harbors, Minn.	119	Walpole, N. H.	16	Weiser, Ida.	139	Westfield, N. Y., S. D. No. 1	59
Two Rivers, Wis.	115	Walworth, Mass.	31	Weller Township, Ohio	97	Westfield, N. Y., S. D. No. 1	59
Tyler, Tex.	184	Walworth Co., S. Dak.	127	Wellesley, Mass.	32	Westfield, N. Y., S. D. No. 1	59
Tyros, Pa.	79	Washington, N. J.	69	Wellington, Kan.	133	Westfield, N. Y	