

STATE AND CITY

SECTION

OF THE

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THE MUNICIPAL BOND SALES OF 1912.

In reviewing the municipal bond sales for the calendar year 1912 the same characteristics are observable as was the case in 1911. In other words, there are two distinctive features, namely the magnitude of the sales and the rise in interest rate or decline in prices. This last means, on the one hand, that municipalities are obliged to pay more for their borrowings, and, on the other hand, that purchasers are netting an improving rate of return on their investments in this class of obligations. The aggregate of the year's sales fell but little below that of the year preceding, when it was of exceptional dimensions. In 1911 a total of \$396,859,646 of State and municipal bonds was disposed of; in 1912 the sales reached \$386,551,828. For the two years combined, therefore, the huge total of \$783,411,474 of bonds of this class was put out.

To indicate how much larger the totals are now than they were but a short time back, it is necessary only to turn to the results for 1907 and 1906. In 1907 \$227,643,208 of bonds were placed, and in 1906 \$201,743,346, as against the \$386,551,828 for 1912 and the \$396,859,646 for 1911. In the five-year interval, therefore, the sales have nearly doubled. The increase is the more significant inasmuch as the 1906 total was really the largest ever registered up to that time in a year of normal conditions. In 1904 a maximum of \$250,754,946 had been recorded, but in that year, as has been many times pointed out in these columns, the bond disposals were large or special reasons, conditions in 1903 having been

such that many bond negotiations had to be deferred until the next year. With the exception of 1904, a total of \$200,000,000 was never reached prior to 1906, while in the period immediately preceding 1904 the average of the yearly sales was only about \$150,000,000 a year, the amounts having been \$152,281,050 for 1903, \$152,846,335 for 1902 and \$149,498,689 for 1901. Contrasted with these relatively small totals for 1901, 1902 and 1903, the \$386,551,828 disposals for 1912 and the \$396,859,646 for 1911 obviously indicate very great expansion.

Nevertheless it would be rather hasty to conclude that these large sales furnish any substantial ground for uneasiness or reflect municipal recklessness. No doubt many of our municipalities are incurring new obligations with a considerable degree of freedom and are also spending money on ventures which until a dozen or more years ago were not considered strictly within the scope of municipal work in this country, more especially public utility undertakings. We adhere, however, to the views expressed on previous occasions, namely that in the main these extensive new issues indicate normal outlays in behalf of the proper development of our cities and towns.

As supporting the inference here expressed, a fact which should not be overlooked is that it is in the newer parts of the country, where most development is going on, that the increase in the output of new issues is especially pronounced. For the purpose of emphasizing this point, and to confirm the correctness of the view taken, we present here a table given before by us (but with the 1912 figures added on) and which shows the distribution of the bond sales for the last ten years among the different geographical divisions of the country.

Calendar Years.	1912.	1911.	1910.	1909.	1908.
North Atlantic Div.	\$ 161,386,631	\$ 183,316,289	\$ 147,241,669	\$ 158,499,538	\$ 176,065,777
North Central Div.	95,793,261	77,979,550	72,476,823	65,208,923	65,242,723
Total	257,179,892	261,295,839	219,718,492	223,708,461	241,308,500
South Atlantic Div.	23,740,800	20,785,700	22,623,800	15,173,700	20,142,500
South Central Div.	37,157,894	43,501,670	24,873,499	44,732,415	18,891,139
Western or Pac. Div.	68,473,242	71,276,437	52,820,390	55,809,984	33,455,410
Total	129,371,936	135,563,807	100,317,689	115,716,099	72,489,049
Grand total	386,551,828	396,859,646	320,036,181	339,424,560	313,797,549

Calendar Years.	1907.	1906.	1905.	1904.	1903.
North Atlantic Div.	\$ 138,719,282	\$ 106,695,964	\$ 94,849,346	\$ 161,351,192	\$ 84,593,197
North Central Div.	48,518,220	55,429,660	48,471,078	57,302,131	43,843,010
Total	187,237,502	162,125,624	143,320,424	218,653,323	128,436,207
South Atlantic Div.	9,056,500	6,642,880	10,780,500	7,268,940	3,990,100
South Central Div.	17,787,328	18,147,902	11,513,667	12,064,856	9,990,485
Western or Pac. Div.	13,561,878	14,826,940	17,465,432	12,767,827	9,864,258
Total	40,405,706	39,617,722	39,759,599	32,101,623	23,844,843
Grand total	227,643,208	201,743,346	183,080,023	250,754,946	152,281,050

It will be seen that the North Atlantic tier of States (comprising New England, together with New York, New Jersey and Pennsylvania) and the North Central division (embracing Ohio, Indiana, Illinois, Michigan, Wisconsin, Minnesota, Iowa, Missouri, the two Dakotas and Nebraska and Kansas) continue to contribute the bulk of the year's sales, they accounting for \$257,179,892 out of the grand total of \$386,551,828. The fact remains, however, that the preponderance of this group over the rest of the country is no longer so pronounced as it was a short time ago. In 1904, for example, the total of the new bond issues by the two groups first referred to was \$218,653,323, while the aggregate for the rest of the country was no more than \$32,101,623. For 1912, on the other hand, the sales for the rest of the country were \$129,371,936. In the one case the increase in the eight years has been \$38,526,569, in the other case it has been \$97,270,313. The marked expansion in this last instance must be taken to reflect the need chiefly of the newer communities in the remoter parts of the country. As bearing on that point, too, it should be noted that all the different sections share in the increase in a notable degree, but that the Pacific section is distinguished beyond all others for the amount of its addition. In the South Atlantic division the increase between 1904 and 1912 has been from \$7,268,940 to \$23,740,800; in the South Central division from \$12,064,856 to \$37,157,894 and in the Pacific Division from \$12,767,827 to no less than \$68,473,242.

It is, furthermore, significant that the growth in municipal bond issues is not due to increased contributions by the more prominent municipalities. As a matter of fact, some of these are putting out smaller amounts of new bonds than they did some years ago. New York City made one very large public offering in 1912, namely \$65,000,000 of 4½s in May, besides which \$3,401,000 more of bonds were sold to the different sinking funds during 1912, making the total of new bond issues for the twelve months \$68,401,000. In 1911 this city sold altogether \$61,790,441, of which \$1,790,441 was taken by the city's sinking fund. Both amounts seem large, but in 1907 the aggregate of new issues reached \$79,100,195 (of which \$3,289,195 were taken by the sinking funds), while in 1904, when the total was large, for special reasons, the aggregate of the sales was \$86,825,742, of which \$11,825,742 went to the sinking funds. Boston, in 1912, disposed of \$5,275,000 of bonds, which compares with \$3,431,500 in 1911, but with \$8,584,700 in 1905 and \$8,392,800 in 1904. Philadelphia put out an aggregate of only \$5,425,000 of new issues in 1912, as against \$13,450,000 in 1911, \$19,375,000 in 1908 and \$16,000,000 in 1904. Chicago and its sanitary and park districts have only \$1,713,000 of new issues to their credit for 1912, against \$6,037,500 in 1911, \$9,025,000 in 1910 and \$14,675,000 in 1904.

Some other Western cities, in addition to Chicago, have been putting out diminished amounts of bonds in recent years; this is particularly true of Cincinnati, whose sales for 1912 were only \$2,801,567 and for 1911 but \$1,574,601, against \$6,408,885 in 1910, \$5,096,543 in 1909, \$9,302,132 in 1906 and \$4,137,109 in 1904. Generally speaking, however, Western and Southern municipalities have greatly enlarged their demands upon the money and investment markets, and on the Pacific Coast particularly the municipal bond offerings during 1912 were heavy. Thus, Cleveland placed \$5,812,000 of new bonds in 1912, against \$3,629,665 in 1911 and \$2,536,460 in 1904. Los Angeles was on the market with no less than \$9,696,000 of bonds, against \$5,066,000 in 1911 and no more than \$737,500 in 1904, while San Francisco placed \$8,166,000, against only \$2,551,000 in 1911 and \$2,099,800 in 1904. Of the municipalities that put out varying amounts from year to year, Pittsburgh sold \$2,833,000 of new bonds in 1912, against \$1,510,000 in 1911; Columbus, Ohio, \$1,409,500,

against \$1,175,000, and Baltimore, \$5,000,000, against \$2,947,900; but in Jersey City the emissions reached only \$978,100, against \$8,033,254, and for Newark, N. J., only \$1,163,000, against \$3,450,000.

The inference seems fairly deducible, therefore, that the great expansion in municipal bond issues within recent years has followed in very large part as a result of an increased output by the smaller civic divisions throughout the country.

Not less striking than the magnitude of the municipal sales is the appreciation in interest rates. There was during 1912 no such sensational advance in the rates on municipal borrowings as has occurred the present year within the last two months and which found noteworthy expression in last week's experience of New York City in floating a \$45,000,000 new issue of bonds, where it was found necessary to raise the rate of interest to 4½% and where the city, notwithstanding the higher interest rate, was able to realize only the merest trifle of a fraction above par on the sale. But the tendency towards higher rates continued, nevertheless, in evidence.

A feature of the municipal bond market during March, April and May 1913 has been the large numbers of offerings in different parts of the country which failed to find takers because the rates of interest were not attractive enough. There was nothing of this kind during 1912—at least not on a scale to merit comment, though the fact should not escape attention that New York State on June 6 1912 offered \$25,950,000 4s, consisting of \$20,000,000 50-year bonds (\$12,000,000 being canal bonds and \$8,000,000 highway bonds), \$5,000,000 30-year barge canal terminal bonds and \$950,000 1-to-10-year (serial) State reservation bonds, and while disposing of the whole amount of the 50-year bonds at a trifling premium (100.223), did not quite succeed in selling all the remainder of the bonds. Time was, and not so very long ago either, when a 4% State bond, particularly of New York State, was looked upon as the very choicest thing of a gilt-edged character in the investment line and when any such offering was sure to be enormously over-subscribed. We may contrast the result of this 1912 sale, when the \$20,000,000 50-year bonds were awarded at an average price of only 100.223, with the experience of the State in marketing several issues of bonds during 1911. The State put out \$10,000,000 new canal 4s in April 1911 and was able to realize 104.3022 for the same; \$12,500,000 4s offered in July for highways and for the Palisades Park brought an average of only 103.80, while in December 1911 a further issue of \$10,000,000 canal 4s netted no more than 101.04 and the 1912 issue brought only 100.223.

New York City, as already stated, made only one public offering in 1912, namely \$65,000,000 4½s in May; and while this loan was placed on far better terms than the \$45,000,000 sale of 4½s just concluded in 1913, the result was, nevertheless, not quite so favorable as in the case of the loan placed in 1911, and still less favorable than for the years immediately preceding. The price obtained in 1912 was 100.747, making the cost of the money to the city 4.21%. The 4½s placed the present month went at an average price of 100.159, making the cost of the money to the city 4.49%, a quite remarkable change in a single period of twelve months. And the further back we go the more unfavorable the contrast becomes. In 1911 the city sold \$60,000,000 4½s and obtained 100.90, making the cost of the money 4.207%. In 1908 after the large sale of 4½s for February, a sale of \$12,000,000 4s was made in November at which an average price of 102.385 was obtained, giving an income yield of only 3.89%. From this return of 3.89% at the close of 1908 to the present month's rate of 4.49% obviously marks a noteworthy advance.

While in the case of some municipalities the upward movement was not very striking, in others it

was very marked. Boston, Mass., in January sold \$500,000 45-year 4s at 108.23, making the income basis 3.62%, but in September obtained only 101.37 for \$4,089,000 34-year (average) 4s, raising the income basis to 3.927%. Passaic, N. J., placed \$109,000 30-year 4½s in January at 106.254, but in June obtained only 104.90 for \$106,000 of the same class. Buffalo got 102.403 for \$545,000 4¼s in February but did very little better than par when selling \$1,284,800 4¼s in September. Fall River, Mass., borrowed on a 3.57% basis in February and then paid 3.625% in March, 3.86% in July and 3.939% in September.

Money market conditions during 1912 were not quite so favorable to new bond flotations as in 1911. But it can hardly be said that there was any actual stringency or even undue tension, though call loans several times during the year temporarily touched high figures and time loans commanded good figures the latter part of the year.

We may suppose that the fact that the interest rate has been rising had much to do with the ability of our municipalities to place such greatly enlarged amounts of their obligations. Certainly the popularity of municipal bond issues would be enhanced as the yield to the investor improved. During the last dozen years there has been a wonderful augmentation in yield. A decade ago it was quite uncommon to find a municipal bond bearing more than 4% interest and 3½% issues and even 3% issues were prevailing types. Now the bulk of the issues bears more than 4% interest and just at the moment it seems difficult to find a market even for 4% issues. We have prepared the following table to indicate the aggregate of the bonds put out at the different interest rates for 1901, for 1906 and for 1911 and 1912. We exclude New York City sinking fund takings, which are usually 3% issues, since these furnish no criterion of market conditions.

COMPARATIVE INTEREST RATES, EXCLUDING NEW YORK CITY'S SINKING FUND TAKINGS.

	1912.	PC of Total	1911.	PC of Total	1906.	PC of Total	1901.	PC of Total
	\$		\$		\$		\$	
3 per cent.	7,000	0.02	5,257,456	2.77	19,971,249	14.25		
3½ per cent.	4,777,700	1.25	6,682,900	1.67	19,169,650	10.0	68,693,268	49.00
4 per cent.	101,191,665	26.41	126,914,229	32.12	120,130,280	63.23	27,576,476	19.67
4½ per cent.	80,148,192	20.92	69,955,290	17.71	254,000	0.13	229,000	0.17
4¾ per cent.	87,009,994	22.71	89,030,884	22.54	14,598,010	7.68	5,214,978	3.72
5 per cent.	67,942,260	17.73	65,092,185	16.48	17,436,988	9.18	9,301,985	6.63
Higher than 5 per cent.	31,698,817	8.25	29,303,108	7.42	7,146,959	3.76	2,758,707	1.97
Unknown & Unusual.	10,482,200	2.73	8,083,609	2.04	6,027,828	3.07	6,439,746	4.59
Total	383,150,828	100.0	395,069,205	100.0	190,020,271	100.0	140,185,499	100.0

It will be observed that in 1901, out of a total of \$140,185,499 bonds placed, no less than \$116,240,993, or 82.92% of the whole, consisted of 3s, 3½s and 4s, the 3½s forming much the larger part, comprising \$68,693,268, or nearly one-half of the year's sales. In 1912, on the other hand, with the total of the sales raised to \$383,150,828, not a single 3% bond was floated and only \$4,777,700 3½s. The 4s aggregated \$101,191,665, but formed only 26.41% of the whole. The 4¼s amounted to \$80,148,192, or 20.92%, the 4½s to \$87,009,994, or 22.71% and the 5s to \$67,942,260, or 17.73%. In other words, no less than \$235,100,446 of the year's issues, or 61.36% of the whole, were 4¼s 4½s and 5s. The 4¼% issues came so much into vogue with the inability any longer to float 4s that in our detailed table we have set aside for the first time a separate column for bonds bearing that rate of interest. The experience thus far in 1913, however, would seem to indicate that this rate of interest is likely quickly to become a thing of the past.

To complete our analysis of the bond disposals of 1912 we furnish herewith a comparison of the new bond issues according to the purposes for which they were used or created. The bulk of the new issues each year is for five main purposes, namely water, streets and bridges, sewerage and drainage, schools and school-buildings and public buildings generally.

The total under the five heads combined amounts for 1912 to \$251,465,656, which compares with \$282,960,420 in 1911, \$224,268,652 in 1910, \$235,358,294 in 1909, \$226,434,801 in 1908, \$167,659,934 in 1907 and \$136,034,202 in 1906.

	1912.	PC of Total	1911.	PC of Total	1910.	PC of Total	1909.	PC of Total
	\$		\$		\$		\$	
Grand total	386,551,828	100.0	396,859,646	100.0	320,036,181	100.0	339,424,560	100.0
Refunding	14,872,351	3.85	17,601,571	4.44	18,935,016	5.92	18,460,308	5.44
Net addit'n	371,679,477	96.15	379,258,075	95.56	301,101,165	94.08	320,964,252	94.56
Water	59,853,707	15.48	75,492,694	19.02	54,610,539	17.06	63,901,768	18.83
Sts., roads, bridges, &c	89,407,926	23.13	88,449,903	22.29	66,015,894	20.63	71,269,111	21.00
Sewers	25,982,346	6.72	33,503,438	8.44	27,727,584	8.66	25,659,228	7.55
Schools	45,588,244	11.79	47,388,546	11.94	41,415,457	12.94	41,180,096	12.13
Buildings	30,633,433	7.93	38,125,839	9.61	34,490,178	10.78	33,348,091	9.81
Parks	13,280,021	3.43	16,575,196	4.18	5,302,376	1.66	6,961,464	2.06
Light & gas	7,734,613	2.00	3,417,763	0.86	2,266,552	0.71	2,239,133	0.66
Funding & Improve	18,384,068	4.76	17,839,801	4.49	12,193,243	3.81	22,254,859	6.55
Miscell.	80,815,119	20.91	88,464,843	22.29	57,070,342	17.83	54,150,502	15.94
Total net.	371,679,477	96.15	379,258,075	95.56	301,101,165	94.08	320,964,252	94.56

After apportioning the amounts under the different heads, an aggregate of \$80,815,119 remains for 1912, it will be seen, under the designation "miscellaneous," and the amounts for other years are also large. In explanation it should be said that this item comprises mainly bonds issued for special purposes, like the canal and canal terminal bonds of New York State (of which \$15,406,500 were put out in 1912) and the dock bonds and the rapid transit bonds of this city (\$20,000,000 rapid transit bonds having been put out), purposes of not sufficiently common occurrence to warrant our providing an extra column for the same in our full-page compilation. A footnote to the detailed table on the following page gives the leading items that go to make up the "miscellaneous" column.

In conclusion, we will reiterate what we have said in previous years, namely that our figures deal only with issues of a permanent character—such as, by their nature, constitute a real addition to the debts of the municipalities. We rigidly exclude floating-debt obligations and everything of a temporary nature, and we are careful also to avoid duplication or the inclusion of loans that do not belong in the footings. As the best explanation of our reasons for excluding floating debt obligations, we may refer to the case of this city, which during 1912 issued no less than \$162,884,716 of temporary obligations in anticipation of taxes, but redeemed \$173,775,663 of the same class of obligations, and also issued \$85,177,467 of corporate stock notes (a new form of obligation), but retired \$73,581,950 of these same notes. We also omit from our totals the bond issues made by Canadian municipalities and by our Island Possessions.

In order that the reader may know what the grand aggregate of the sales for the twelve months would be, with all these various items included, we will say that the total in that event would be over \$780,000,000. The actual municipal bond sales for the twelve months within the territorial limits of the United States were, we have seen, \$386,551,828; the temporary loans reached \$290,850,209; sales by Canadian municipalities (including a \$25,000,000 Dominion loan and \$10,639,700 Provincial loans) were \$84,096,241, general fund bonds of New York City \$17,500,000, and general fund bonds of Baltimore \$300,000, besides which Hawaii sold \$1,500,000 bonds and Porto Rico \$100,000, making a grand total of \$780,898,278.

A full page tabular presentation of the sales of a permanent character within the limits of the United States for the late year appears on the following page. In giving this compilation, we are continuing a practice begun by us with the bond transactions of 1901. The table presents the details of the sales in very elaborate form, showing the disposals for each State and for each leading geographical group or division, and indicates also the purposes for which the bonds were issued and the amounts put out at the several rates of interest, besides apportioning the issues among the different civil divisions by whose authority they were created—whether State, county, municipality or school district.

ANALYSIS OF MUNICIPAL BOND SALES FOR CALENDAR YEAR 1912.

Table with columns: STATES AND GEOGRAPHICAL DIVISIONS, Grand Total, State Bonds, County Bonds, School District Bonds, Municipal Bonds, and Rates of Interest (3 and 3 1/2 Per Cent., 4 Per Cent., 4 1/2 Per Cent., 5 Per Cent., Higher than 5 Per Cent., Unknown and Unusual).

ISSUED FOR THE FOLLOWING PURPOSES.

Table with columns: STATES AND GEOGRAPHICAL DIVISIONS, Total Bonds, Of Which for Refunding, Leaving Net Additions, and various purposes: For Water, Streets and Bridges, Sewers and Drainage, Schools and Sch. Bldgs., General Buildings, Parks and Museums, Elec. Light and Gas, Funding & Improvt., Miscell.

* Consists of \$3,401,000 3s issued by New York City and purchased by the Sinking Fund at par, and of \$250,000 3 1/2s issued by Rochester, N. Y. NOTE.—The total of \$10,482,200 in the column giving "Unknown and Unusual" rates is made up almost entirely of odd rates. For instance of the \$1,852,594 credited to New York, \$1,473,986 represents bonds issued at rates of interest such as 4.20%, 4.30%, 4.35%, 4.40%, 4.45%, 4.47%, 4.60%, 4.65%, 4.70%, &c. The \$2,500,000 total for Texas is made up of bonds issued by Houston as 4 1/2s. In the column called "Miscellaneous" in the second table, Massachusetts \$6,250,672 is partly made up as follows: \$2,400,000 rapid transit bonds of Boston and \$2,850,672 "municipal loan bonds put out by various places in the State. The main items included in the "Miscellaneous" in New York are: \$15,406,500 canal and canal-terminal bonds issued by N. Y. State and \$20,000,000 rapid transit, \$7,000,000 tax-deficiency, \$1,392,065 docks and ferries and \$93,000 "various municipal purpose" bonds, all of which were placed by N. Y. City. The New Jersey total of \$991,100 includes \$350,000 and \$641,100 tax-deficiency bonds issued by Hoboken and Jersey City, respectively. Of the Penn. total of \$2,164,887, \$1,283,887 was put out by Phila. for wharves, supplies, &c. The Maryland aggregate includes \$1,490,000 bonds placed by Baltimore for conduits, burnt-district docks, &c. The \$1,334,690 credited to Ohio represents bonds issued by various places in the State for river and harbor impmt., subways, &c. Nebraska's total of \$3,730,929 includes \$2,706,929 sold for irrigation purposes. The Texas total includes \$1,250,000 bonds floated by Harris Co. Nav. Dist. for canal impmt. included in the Cal. total of \$13,868,432 are \$1,000,000 harbor-impmt. bonds issued by the State, \$1,052,382 reclamation bonds sold by other cities in the State for wharf, harbor and irrigation purposes. \$1,814,050 harbor-impmt. bonds issued by Los Angeles and \$2,954,000 bonds sold by other cities in the State for wharf, harbor and irrigation purposes.

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 1912; *second*, the changes in those details since June 30 1912 down to May 1 1913; *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 1912.

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	\$642,327,050	\$3,923,100	\$646,250,150
Loans of 1908-18	June 13 1898	3%	Alt. Aug. 1 '08	F. M. A. & N	198,792,660	41,049,120	19,896,349	63,945,469
Loan of 1925	January 14 1875	4%	Feb. 1 1925	F. M. A. & N	162,315,400	100,162,000	18,327,900	118,489,900
Panama Canal Loan	June 28 1902 & Dec. 21 1905	2%	Aug. 1 1916	F. M. A. & N	54,631,980	54,607,240	24,740	54,631,980
Panama Canal Loan	June 28 1902 & Dec. 21 1905	2%	Alt. Nov. 1 '18	F. M. A. & N	30,000,000	29,658,920	341,080	30,000,000
Panama Canal Loan	Aug. 5 '09, Feb. 4 '10 & Mch. 2 '11	3%	June 1 1961	S. D. M. & J	50,000,000	33,043,100	16,956,900	50,000,000
Postal Savings Bonds	June 25 1910	2 1/4%	*July 1 1931	Jan. & July	41,900	37,040	4,860	41,900
Postal Savings Bonds	June 25 1910	2 1/4%	*Jan. 1 1923	July & Jan.	417,380	316,440	100,940	417,380
Aggregate of interest-bearing debt, excl. of U. S. bonds issued to Pacific railroad, as stated below					1,142,449,470	\$904,200,910	\$59,575,850	\$963,776,770

*Payable at dates mentioned. For dates of redemption see below under "Postal Savings Bonds."

DEBT ON WHICH INTEREST HAS CEASED JUNE 30 1912.

Funded loan of 1891, continued at 2%, called May 18 1900, interest ceased Aug. 18 1900	\$5,000 00
Funded loan of 1891, matured Sept. 2 1891	23,650 00
Loan of 1904, matured Feb. 2 1904	13,250 00
Funded loan of 1907, matured July 2 1907	800,350 00
Refunding certificates, matured July 1 1907	14,050 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	904,150 26
Aggregate of debt June 30 1912 on which interest has ceased since maturity	\$1,760,450 26

DEBT BEARING NO INTEREST JUNE 30 1912.

	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	24,710,831 50
Fractional currency	July 17 1862; March 3 1863; June 30 1864, \$15,239,928.28, less \$8,375,934 estimated as lost or destroyed, Act of June 21 1879	6,856,154 90
Aggregate June 30 1912 of debt bearing no interest		\$378,301,284 90

The foregoing shows that the Government debt on June 30 1912 was made up of (1) interest-bearing debt, \$963,776,770, of (2) debt on which interest has ceased, \$1,760,450 26, of (3) debt bearing no interest, \$378,301,284 90, making total gross debt, \$1,343,838,505 16; subtracting from the total the net cash balance in the Treasury (\$316,263,807 88) at the same date (June 30 1912), we have the net debt as it stood at the close of the last fiscal year, \$1,027,574,697 28. Since the close of June the changes in the various items of the *interest-bearing debt* have included the issuing of \$1,929,840 Postal Savings Bonds, making the interest-bearing debt at this time \$965,706,610.

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 1912, and on May 1 1913; *third*, the Pacific Railroad bonds, which are never included in the Treasury debt statements.

"FUNDED LOAN OF 1891" (Column 1) 4 1/4%, continued at 2%. The bonds of this issue were issued in exchange for the 4 1/4% 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 \$25,364,600, but May 18 1900 all were called for redemption on Aug. 18 1900, when interest ceased.

"CONSOLS OF 1930."—(Column 13.) 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 May 1 1913, according to the debt statement, \$646,250,150.

"LOAN OF 1908-18."—(Column 11.) The bonds included under this head are an issue of \$198,792,660 3%. 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 (May 1 1913) 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 (May 1 1913), \$795,250, 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 int., 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 \$39,305,110, but they had been converted so rapidly that there were outstanding at that date only \$12,848,210. On Oct. 31 1879 the entire authorized amount had been reached, the maximum of the issue being \$40,012,750. Of these there were still outstanding on May 1 1913 a total of \$13,650, included in debt bearing no interest.

"LOAN OF 1925."—(Column 9.) Sales of bonds included under this designation were effected (1) in February 1895 to the amount of \$62,315,400, and (2) in February 1896 to the amount of \$100,000,000. In a message to Congress under date of February 8 1895 (published in the "Chronicle" February 9 1895, page 244), President Cleveland stated in substance that in pursuance of Section 3700 of the Revised Statutes, the details of an arrangement have this day been concluded whereby bonds authorized under the Act of July 14 1875, payable in coin at the pleasure of the United States after the first day of Feb. 1925, with interest at the rate of 4% per 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 3 1/4% 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 6.) 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 or, 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 purposes 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 May 1 (\$13,250) 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—\$34,631,980 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.

"PANAMA CANAL LOAN."—(Column 5.) The Act of Aug. 5 1909, Section 39, supplemented by the Act of Feb. 4 1910, authorizes the issue of \$160,569,000 of coupon or registered bonds of the United States in various denominations up to \$1,000 at a rate of interest not exceeding 3%. Under a further supplementary Act—that of March 2 1911—authorization was given to issue the bonds "not available to national banks as security for circulation notes," and in conformity therewith \$50,000,000 of said bonds, bearing 3% interest, have been issued and are now outstanding. They bear date June 1 1911, are redeemable in 1961, and interest is payable quarterly on the first days of Sept., Dec., March and June. They are in denominations of \$100, \$500 and \$1,000.

"POSTAL SAVINGS BONDS."—(Column 8.) The Act of June 25 1910, authorized the issue to depositors with the United States under the Postal Savings Bank Law, upon the surrender of all or any part of his deposits, of coupon or registered bonds of the United States bearing 2 1/4% interest,

of the denominations of \$20, \$40, \$60, \$80, \$100 and multiples of \$100 and \$500. Under the Act \$41,900 of such bonds redeemable July 1 1912 and payable July 1 1931, \$417,380 bonds redeemable Jan. 1 1913 and payable Jan. 1 1932, \$854,860 redeemable July 1 1913 and payable July 1 1932, and \$1,074,980 redeemable after Jan. 1 1914 and payable Jan. 1 1933 have been issued and are now outstanding.

"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 5% 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.

In April 1895 we gave a table showing the debt of the United States on the first day of July 1856, and every subsequent year. It is not necessary to repeat all those figures. We have determined on this occasion to begin our statement with 1878, as that year antedates all of the issues now outstanding, and yet carries the record sufficiently far back to show the nature and extent of the Government securities when the refunding operations of that period began. It has the advantage, too, of giving separate and distinct each issue of bonds now outstanding. The statement is subjoined.

PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES FROM JULY 1 1878 TO MAY 1 1913.

Year.	1 Funded Loan of 1891 ¹ 4 3/4%, contin'd at 2 3/4%.	3 Funded Loan of 1907 ³ . As.	4 Refunding Certificates. ⁴ As.	6 "Loan of 1904." 5s.	9 "Loan of 1925." As.	10 "Navy Pen- sion Fund." 3s.	12 Old 6s and 7s Converted into 4s and 4 1/2s.	14 Total Interest-Bearing Debt.
1878, July 1	240,000,000 00	98,850,000 00	40,012,750 00	\$	\$	14,000,000 00	1,441,885,650	1,794,735,650 00
1879	250,000,000 00	728,673,700 00	12,848,210 00			14,000,000 00	792,121,700	1,797,643,700 00
1880	250,000,000 00	737,980,800 00	1,367,000 00			14,000,000 00	720,645,300	1,723,993,100 00
1881	250,000,000 00	738,659,000 00	688,800 00			14,000,000 00	636,219,950	1,639,567,750 00
1882	250,000,000 00	738,884,300 00	465,050 00			14,000,000 00	460,461,050	1,463,810,400 00
1883	250,000,000 00	737,586,300 00	355,900 00			14,000,000 00	432,082,600 1,304,204,350	1,338,229,150 00
1884	250,000,000 00	737,661,700 00	290,000 00			14,000,000 00	722,612,150	1,226,563,850 00
1885	250,000,000 00	737,719,850 00	240,600 00			14,000,000 00	719,190,500	1,196,150,950 00
1886	250,000,000 00	737,769,700 00	207,800 00			14,000,000 00	714,046,600	1,146,014,100 00
1887	250,000,000 00	737,809,580 00	175,270 00			14,000,000 00	719,716,500	1,021,692,350 00
1888	222,207,050 00	714,177,400 00	138,050 00			14,000,000 00		960,522,500 00
1889	139,639,000 00	676,095,350 00	119,640 00			14,000,000 00		829,853,900 00
1890	109,015,750 00	602,193,500 00	103,860 00			14,000,000 00		725,313,110 00
1891	50,869,200 00	559,566,000 00	93,920 00					610,529,120 00
1892	25,364,500 00	559,581,250 00	83,580 00					585,029,330 00
1893	25,364,500 00	559,604,150 00	68,450 00					585,037,100 00
1894	25,364,500 00	559,618,400 00	58,990 00	60,000,000				635,041,890 00
1895	25,364,500 00	559,625,750 00	54,110 00	100,000,000	31,157,700			716,202,060 00
1896	25,364,500 00	559,636,850 00	47,140 00	100,000,000	162,315,400			847,363,890 00
1897	25,364,500 00	559,640,100 00	45,130 00	100,000,000	162,315,400			847,365,130 00
1898	25,364,500 00	559,646,050 00	41,520 00	100,000,000	162,315,400			847,367,470 00
1899	25,364,500 00	559,652,300 00	37,320 00	100,000,000	162,315,400	198,678,726		1,046,048,750 00
1900	21,979,850 00	355,528,350 00	35,470 00	100,000,000	162,315,400	128,843,240	307,125,350	1,023,478,860 00
1901		257,376,050 00	33,320 00	21,854,100	162,315,400	99,621,420	445,940,750	987,141,040 00
1902		233,177,400 00	31,980 00	19,410,350	134,994,200	97,515,660	445,940,750	931,070,340 00
1903		173,385,650 00	30,600 00	19,385,050	118,489,900	83,107,060	520,143,150	914,541,410 00
1904		156,593,150 00	29,080 00	7	118,489,900	77,135,360	542,909,950	895,157,440 00
1905		156,595,600 00	27,530 00	"Certificates of Indebted- ness."	118,489,900	77,135,360	542,909,950	895,158,340 00
1906	"Panama Canal Loan."	116,755,150 00	26,280 00	5	118,489,900	63,945,460	595,942,350	895,159,140 00
1907	30,000,000 00	36,126,150 00	25,150 00	14,180,500	118,489,900	63,945,460	646,250,150	894,834,280 00
1908	84,631,980 00			"Panama Canal Loan."	118,489,900	63,945,460	646,250,150	897,503,990 00
1909	84,631,980 00			2,035,700	118,489,900	63,945,460	646,250,150	913,317,490 00
1910	84,631,980 00			"Postal Savi- ngs Bonds."	118,489,900	63,945,460	646,250,150	915,353,190 00
1911	84,631,980 00			50,000,000 00	118,489,900	63,945,460	646,250,150	963,776,770 00
1912	84,631,980 00			2,389,120	118,489,900	63,945,460	646,250,150	965,706,610 00

¹ Continued at 3 3/4%. ⁷ Continued at 3%.

PUBLIC DEBT OF THE UNITED STATES, &C. (Continued.)

Year.	15 Debt on Which Inter- est Has Ceased.	16 Debt Bearing No Interest.	17 Outstanding Principal.	18 Cash in the Treasury July 1.	19 Total Debt, Less Cash in Treasury.	20 Annual Interest Charge.
1878, July 1	\$5,504,600 26	\$363,231,082 27	\$2,163,561,202 53	\$164,179,012 08	\$1,999,382,280 45	\$94,654,472 60
1879	\$7,015,680 26	\$62,150,011 78	2,196,809,422 04	200,394,517 01	1,996,414,905 03	83,773,778 60
1880	7,621,455 26	353,826,945 37	2,085,441,500 63	1,949,526,747 25	1,916,326,747 25	79,635,081 00
1881	1,723,865 26	353,847,504 32	2,009,139,119 58	180,488,065 35	1,818,651,054 23	75,018,695 60
1882	16,260,805 26	353,787,958 77	1,833,850,164 03	158,835,689 78	1,675,023,474 25	75,380,110 75
1883	7,831,415 26	353,740,691 81	1,699,801,257 07	161,019,431 92	1,538,781,825 15	51,436,709 50
1884	10,656,205 26	353,719,517 31	1,599,939,572 57	161,396,577 18	1,438,542,995 39	47,926,432 50
1885	4,100,995 26	353,603,141 88	1,563,955,087 14	178,602,643 23	1,385,352,443 91	47,014,133 00
1886	9,704,445 26	397,692,548 52	1,509,411,093 75	227,265,253 34	1,282,145,840 44	45,510,098 00
1887	6,115,165 26	353,695,110 37	1,381,692,625 63	206,323,950 21	1,175,368,675 42	41,786,529 50
1888	2,496,095 26	353,694,407 32	1,306,679,062 58	243,674,167 85	1,063,004,894 73	38,991,935 25
1889	1,011,485 26	353,654,119 97	1,185,419,624 23	269,479,874 01	915,939,750 22	33,762,354 60
1890	1,815,805 26	353,648,559 47	1,080,777,474 73	189,993,104 20	890,784,370 53	29,417,663 15
1891	1,614,705 26	393,662,735 35	1,005,806,560 61	153,893,808 83	851,912,751 78	22,893,883 20
1892	2,785,875 26	380,403,635 37	968,218,840 63	120,692,377 03	847,526,463 60	22,894,194 00
1893	2,094,060 26	374,300,605 87	961,431,766 13	122,462,290 38	839,069,475 75	25,394,385 60
1894	1,851,240 26	380,004,686 42	1,016,897,816 68	117,584,436 13	899,313,380 55	29,140,782 40
1895	1,721,590 26	378,989,469 99	1,096,913,120 25	195,240,153 51	901,672,966 74	34,387,265 60
1896	1,636,890 26	373,728,570 14	1,222,729,350 40	267,432,096 70	955,297,253 70	29,140,782 40
1897	1,346,880 26	378,081,702 64	1,226,793,712 90	240,137,626 76	986,656,086 14	34,387,316 20
1898	1,262,680 26	384,112,012 64	1,232,743,062 90	205,657,670 76	1,027,085,492 14	34,387,408 80
1899	1,218,300 26	389,433,653 66	1,436,700,703 92	281,380,468 73	1,155,320,235 19	40,347,872 80
1900	1,176,320 26	388,701,732 41	1,413,416,912 07	*305,705,654 78	1,107,711,257 89	33,545,130 00
1901	2,415,620 26	383,015,584 63	1,371,572,244 89	*298,833,124 92	1,044,739,117 97	27,543,945 00
1902	1,280,860 26	395,680,156 63	1,328,031,356 89	*358,674,115 85	969,357,241 04	25,543,873 30
1903	1,205,090 26	393,659,412 63	1,309,405,912 89	*384,394,275 58	925,011,637 31	24,176,745 00
1904	1,970,920 26	389,130,655 88	1,286,259,016 14	*319,027,242 39	967,231,773 75	24,177,850 20
1905	1,370,245 26	385,828,599 58	1,282,357,094 84	*292,490,322 87	989,866,771 97	23,238,064 00
1906	1,128,135 26	396,235,694 78	1,292,522,970 04	*328,087,283 25	964,435,686 79	21,648,913 60
1907	1,086,815 26	401,257,097 28	1,297,178,192 54	*418,581,437 51	878,596,755 03	21,101,197 40
1908	4,130,015 26	426,056,397 28	1,327,690,402 54	*389,557,993 16	938,132,409 38	21,295,602 40
1909	2,883,855 26	382,114,020 78	1,298,315,372 04	*274,453,841 25	1,023,861,530 79	21,562,673 40
1910	2,124,895 26	381,497,583 78	1,296,939,969 04	*250,490,783 79	1,046,449,185 25	21,295,602 40
1911	1,879,820 26	386,751,917 43	1,303,984,937 69	*288,200,599 23	1,015,784,338 46	21,562,673 40
1912	1,760,450 26	378,301,254 90	1,343,838,505 16	*316,263,807 88	1,027,574,697 28	22,787,079 40
2013, May 1	1,664,580 26	375,570,811 90	1,342,942,002 16	*291,333,043 88	1,051,608,968 28	*2,835,325 40

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

Note 2.—The figures for July 1 1878 were made up assuming pending funding operations to have been completed.

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

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

BONDS ISSUED TO PACIFIC RAILROADS—THEIR STATUS MAY 1 1913.

Name of Railway.	Railroad Liability.			Repaid by Companies in Full Settlement.			Balance Unsettled.
	Bonds Issued by Government.	Net Interest Paid by Government.	Total.	Through Sinking Fund.	Through Payment to Government.	Total Repaid.	
Central Pacific	\$25,885,120 00	\$36,604,385 29	\$62,489,505 29	\$9,100,452 55	\$53,389,052 74	\$62,489,505 29	
Kansas Pacific	6,303,000 00	6,607,458 34	12,910,458 34		7,124,898 00	*7,124,898 00	
Union Pacific	27,236,512 00	31,211,711 75	58,448,223 75	18,194,618 00	40,253,605 75	58,448,223 75	
Central Branch, Union Pacific	1,600,000 00	2,031,615 64	3,631,615 64				\$3,631,615 64
Western Pacific	1,970,560 00	3,453,102 86	5,423,662 86		5,423,662 86	5,423,662 86	
Sioux City & Pacific	1,628,320 00	2,561,698 20	4,180,018 20		2,122,841 24	2,122,841 24	
Totals	\$64,623,512 00						

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN

NEW ENGLAND

INDEX FOR THE NEW ENGLAND STATES, CITIES, &c.

MAINE—State, Cities, &c.....	Pages 11 to 13	MASSACHUSETTS—State, Cities, &c.....	Pages 17 to 31
NEW HAMPSHIRE—State, Cities, &c.....	Pages 13 to 15	RHODE ISLAND—State, Cities, &c.....	Pages 31 to 32
VERMONT—State, Cities, &c.....	Pages 15 to 16	CONNECTICUT—State, Cities, &c.....	Pages 32 to 36

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. 1915)..... Wm. T. Haines
 Secretary of State (term exp. *Jan. 1915)..... J. E. Alexander
 Treasurer (term exp. *Feb. 1 1915)..... Joseph W. Simpson

LEGISLATURE meets biennially in odd years on the first Wednesday in January, and there is no limit to length of sessions.
 * Is chosen by Legislature.

HISTORY OF DEBT.—For history of Maine State debt up to 1889, see "State and City Supplement" of April 1895, page 9.
 The whole State debt matured in June and October 1889, and all that was not paid was refunded into 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
Bonds to State College.....	r 5	J-D	June 1 1919	\$118,300
Do do do.....	r 4	J-J	July 1 1917	100,000
Bond to Insane Hospital.....	r 4	J-J	July 1 1917	50,000
Loan of 1869, not presented for payment.....				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 1913.	Jan. 1 1912.	Jan. 1 1911.	Jan. 1 1910.
Bonded debt.....	\$269,000	\$676,000	\$698,000	\$698,000
On Jan. 1 1913 the assets of the State were as follows: Cash on hand, \$457,128.65; balance due on State taxes, \$1,609,177.19; securities, &c., \$484,049.21; total, \$2,550,355.05. The total liabilities of the State on Jan. 1 1913, including bonded debt, were \$3,800,018.97.				

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

Years.	Assessed Valuation			State tax per \$1,000.	
	Real.	Personal.	Total.		
1912.....	\$388,551,157	\$89,640,887	\$478,092,044	\$4.00	
1910.....	366,132,326	85,647,793	451,780,119	5.00	
1908.....	345,572,709	82,679,756	428,252,465	3.00	
1906.....	316,053,787	78,679,203	394,732,990	2.50	
1904.....	292,464,911	74,049,103	366,514,014	2.75	
Years—	Total Val'n.	Tax rate.	Years—	Total Val'n.	Tax rate.
1902.....	\$352,228,897	\$2.75	1860.....	\$164,714,168	\$1.25
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.....	224,812,900	6.00	1820.....	20,962,778	---

POPULATION OF STATE.—According to United States Census.
 1910..... 742,371
 1870..... 626,915
 1840..... 501,793
 1810..... 228,075
 1900..... 694,466
 1860..... 628,279
 1830..... 399,455
 1800..... 151,719
 1880..... 661,086
 1850..... 583,169
 1820..... 298,335
 1790..... 96,540
 1880..... 648,936

DEBT LIMITATIONS.—STATE.—The debt of the State is now limited by Sec. 14 and 17 Oct. 9 of the State constitution. Section 17 and the words italicized in Section 14 were added by an amendment adopted in Sept. 1912. V. 95, p. 766.

SECTION 14. The credits of the State shall not be directly or indirectly loaned in any case. The Legislature shall not create any debt or liability, or 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 for the purposes of building and maintaining of State highways, 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.

SECTION 17. The Legislature may authorize the issuing of bonds not exceeding two million dollars in amount at any one time, payable within forty-one years, at a rate of interest not exceeding four per centum per annum, payable semi-annually, which bonds or their proceeds shall be devoted solely to the building and maintaining of State highways; provided, however, that bonds issued and outstanding under the authority of this section shall never, in the aggregate, exceed two million dollars; the expenditure of said money to be divided equitably among the several counties of the State.

MUNICIPAL.—At an election held Sept. 11 1911 the voters adopted an amendment to Article XXII. of the constitution increasing the debt limit of cities of 40,000 or more (which concerns Portland alone) from 5% to 7½% of the assessed valuation. We print Article XXII. below, italicizing the part added and placing in brackets the words eliminated.

Article XXII. Limitation of Municipal Indebtedness. No city or town having less than forty thousand inhabitants, according to the last Census taken by the United States, shall hereafter 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 cities having a population of forty thousand or more, according to the last Census taken by the United States, may create a debt or liability which, singly or in the aggregate, with previous debts or liabilities, shall equal seven and one-half per centum of the last regular valuation of said city, that cities of forty thousand inhabitants or over may, by a vote of their city government, increase the present rate of five per centum by one-fourth of one per centum in any one municipal year, until, in not less than ten years, the maximum rate of seven and one-half per centum is reached, that any city failing to take the increase in any one municipal year, then the increase for that year is lost and no increase can be made until the next year, as provided above; and provided, further, 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 were [are] made.

EXEMPT 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, 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, except when issued in aid of railroads, provided, that the net municipal indebtedness of such county does not exceed 5% of the last preceding valuation of the 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.

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

7. 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, mortgage bonds 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 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 commissioners of the State where the road is located, filed in the office of the Secretary of State of this State, that said percentage has been so paid in and expended in addition to the amount of the bonded debt; provided, further, that in such of the above States as have no railroad commissioners having supervision of street railroads, the bank examiner of this State may ascertain the facts, and if they meet the foregoing requirement, may certify thereof with the Secretary of State; provided, further, that when, for any reason, it is impossible to obtain a certificate that an amount of capital stock equal to one-third of the bonded debt has been paid in, in cash, in lieu thereof, such bonds may be certified as legal for the purpose hereof, on satisfactory proof to the bank examiner that annual dividends in amount equal to five per centum per annum on an amount of capital stock equal to one-third of the bonded debt has been earned and paid for a period of five years next prior thereto; and all the expenses and compensation of the bank examiner for such service shall be paid by the railroad company seeking to make its bonds a legal investment under this section, whether the same are admitted or not. No bonds secured by an open mortgage shall be legal under this section unless the mortgage provides that the total amount of bonds certified and outstanding under it shall at no time exceed seventy-five per cent of the amount of cash expended upon the road.

g. In consolidated or refunding bonds which are of an issue to retire the entire funded debt under the conditions as applied to first mortgage bonds in clauses b, c and f of this sub-division, and which are secured by a first mortgage on the whole or any part of the system.

Fourth. In the mortgage bonds of any water company in the New England States actually engaged in supplying any city or cities, town or towns, village or villages, or other municipal corporations, with water for domestic use and for the extinguishment of fires, whenever such company is earning more than its fixed charges and interest on its debts and its running expenses.

Fifth. In bonds of any corporation other than railroads and water companies incorporated under the authority of this State and actually conducting in this State the business for which such corporation was created, which is earning an amount in excess of fixed charges, interest on its debts and running expenses equivalent to 5% per annum on an amount of capital stock equal to one-half of its entire funded debt.

Sixth. a. In the stock of any bank or banking association incorporated under the authority of the State.

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

c. In stock of any RR. company of this State incorporated by mortgage.

d. In the bonds, stock or notes of any railroad in New England which has earned and paid an annual dividend equivalent to five per cent on a capital stock equal to one-third of its funded debt for a period of ten years next prior thereto, and in the stock or notes of the New York Central & Hudson River, the Illinois Central, the Lake Shore & Michigan Southern and the Pennsylvania Railroad companies.

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

f. In the stock of any corporation other than railroad and water companies incorporated under authority of this State, and actually conducting in this State the business for which such corporation was created, which earns and is paying a regular dividend of not less than 5% a year.

Seventh. a. In loans secured by first mortgages of real estate in this State and New Hampshire to an amount not exceeding 60% of the value of such real estate.

b. In notes with a pledge as collateral of any funds, bonds, notes or stocks which the bank or institution would, by this section, be authorized to purchase, provided the market value of said collateral is equal to the amount of the loan.

c. In notes with a pledge as collateral of any savings bank deposit book issued by any savings bank in this State.

d. In notes with a pledge as collateral of such funds, bonds, notes or stocks as in the judgment of the trustees it is safe and for the interest of the bank to accept to an amount not exceeding 75% of the market value of such funds, bonds, notes or stocks.

e. In loans to any municipal corporation in this State.

f. In loans secured by a mortgage of such personal property as in the judgment of the trustees it is safe and for the interest of the bank to accept.

g. In loans to any corporation owning real estate in this State and actually conducting in this State the business for which such corporation was created.

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

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

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

Ninth. All investments shall be charged and entered on the books of the bank at their cost to the bank or at a premium in case of a bond.

SECTION 24. Any such bank or institution may hold real estate in the city or town in which such bank or institution is located to an amount not exceeding 5% of its deposits or to an amount not exceeding its reserve fund.

SECTION 25. No such bank or institution shall hold by way of investment, or as security for loans, or both, more than one-fifth of the capital stock of any corporation, nor invest more than 10% of its deposits, not exceeding \$50,000, in the capital stock or notes or any corporation, nor have more than 50% of its deposits in mortgages of real estate. This section and the two preceding do not apply to real estate, or other assets, acquired by the foreclosure of a mortgage thereon, or upon judgment for debt, or in settlements to secure debts. This section does not apply to bonds enumerated in the first five sub-divisions of Section 23 of this chapter.

SECTION 26. Savings banks and institutions for savings may deposit on call in banks or banking associations incorporated under the authority of this State, or the laws of the United States, and receive interest for the same.

SECTION 27. The trustees shall see to the proper investment of deposits and funds of the corporation in the manner hereinbefore prescribed. No loan shall be made directly or indirectly to any officer of the corporation or to any firm of which such officer is a member.

CITIES, COUNTIES AND TOWNS IN STATE OF MAINE.

ARROOSTOOK COUNTY.

County seat is Houlton. Incorp. in 1839. This county owned \$728,000 of the preferred stock of the Bangor & Arroostook RR. Co., but sold the same late in 1901 to the railroad company upon their agreeing to pay principal and interest on an issue of \$728,000 railroad bonds, of which \$500,000 were redeemed Sept 1 1912. This agreement was guaranteed by a deposit of \$728,000 4% consolidated refunding bonds of the railroad company with the Old Colony Trust Co. of Boston. V. 74, p. 110.

Refunding Bonds. Aug \$9,000...Aug 1 1919

Court House. J-D \$40,000...June 1 1915

Railroad Aid (B. & A. RR.).

J-J \$228,000...July 1 1915 BOND, DEBT Apr 1913...\$277,000 Sinking fund...337,481 Assess. val. (3/5 act.) \$39,703,266 Tax rate (per \$1,000) 1912...\$1.15 Population in 1910...74,664 INT. at Nat. Shawmut Bk., Boston

AUBURN.

Auburn is in Androscoggin County. Incorp. Feb. 22 1869. City owns railroad stock paying 6% par value, \$75,000. Population 1910 15,064.

Sewer Bonds. J-J \$24,000...Jan 2 1921

City Bonds. J-J \$15,000...July 1 1917 3/4s J-J 15,000...July 1 1920 4s J-J 16,000...June 1 1923 4s J-J 14,500...Jan 1 1925

Refunding Bonds.

3/4s J-J \$15,000...Jan 1 1922 3/4s J-J 25,000...July 1 1923 3/4s '04 J-J 23,500...July 1 1924 3/4s '05 J-J 15,000...July 1 1925 3/4s '06 J-J 18,000...July 1 1926 4s '10 J-J 10,000...July 1 1930 4s '11 J-J 13,000...July 1 1931

Reservoir Bds. (Water Com. Debt).

4s '07 J-J \$15,000...July 1 1927

Refunding Water Bonds.

3/4s '05 J-J \$35,700...July 1 1925 BOND, DEBT May 8 '13...\$292,700 Temp'y loans (city notes)...31,000 City water debt (included)...88,700 Water Com. debt (not incl.) 15,000 Assessed valuation, real...8,452,690 Assessed val, personal...1,344,694 Total valuation 1912...9,797,384 Tax rate (per \$1,000) 1912...\$20.00

INTEREST at Treasurer's office, and Nat. Shawmut Bank in Boston.

AUGUSTA.

This city is in Kennebec County. Incorp. 1849. Bonds are all tax-free.

School Bonds.

4s '12 J-D \$33,000...June 1 '13-'22 Road Improvement Bonds. 4s '08 F-A \$40,000...Feb 1 1933 4s '04 A-O 65,000...1919

Funding Bonds.

3/4s M-S \$40,000...Sept 1 1924

Refunding Bonds.

4s '07 F-A \$64,000...\$15,000 yly 4s '12 F-A \$15,000...Feb 15 1937 -s '13 15,000

Refunding & Impt. Bonds.

4s '09 F-A \$40,000...Feb 1 1934 4s '11 J-J 30,000...Jan 2 1936 High School Bonds. 4s '09 J-D \$26,000...June 1 '13-'18 BOND, DEBT Apr 1913...\$368,000

Sinking funds...12,041 Total assess. val. 1912...8,254,809 (Assessment 2-3 actual val.) Tax rate (per \$1,000) 1912...\$23.85 Population in 1910...13,211 INT. at Old Colony Tr. Co., First Nat. Bk., Boston, and city treasury.

AUGUSTA WATER DISTRICT.

4s '04 F-A \$700,000 g...Aug 1 1934 BOND, DEBT Apr 1913...\$700,000 Sinking fund...75,577 INT. at Nat. Shawmut Bk., Boston.

BANGOR.

This city is in Penobscot County. Incorp. as a town Feb. 25 1791; as a city Feb. 12 1934. Bonds non-taxable.

Municipal Purpose Bonds.

4s '11 F-A \$250,000...Aug 1 1931

Refunding Bonds.

4s '08 F-A \$125,000...Aug 1 1928

City Debt.

4s '05 M-S \$100,000...Nov 1 1914

Water Bonds.

4s '10 F-A \$50,000...Aug 1 '13-'17

Refunding Water Bonds.

4s '05 J-J \$500,000...July 1 1935 BOND, DEBT Apr 1 '13...\$1,075,000 Water debt (included)...550,000 Water sinking fund...27,495 Total assessed val. 1912...23,496,928 (Assessment about 80% actual value) Tax rate (per \$1,000) 1912...\$22.50 Population in 1910...24,803

INT. at Merchants' Nat. Bank, Boston, or by City Treasurer.

CITY PROPERTY.—

Real estate and personal property owned by city is valued at \$2,622,250, incl. water-works estimated at \$1,570,000.

BATH.

Bath is in Sagadahoc County. Town Incorp. Feb. 17 1781; city, June 4 1847. Population 1910, 9,396.

Refunding Bonds.

4s '07 J-J \$70,000...1912-1920

4s '11 J-D 116,000...June 1 1941

Sewer Bonds.

4s '07 J-J \$44,000...Jan 1 1927

Funding Bonds.

4s '07 J-J \$10,000...Jan 1 1927

BOND, DEBT Apr 1 1913...\$240,000

Assess. val. (2-3 act.) '12...6,399,836

Tax rate (per \$1,000) 1912...\$23.00

INT. in Boston at First Nat. Bk. and Old Colony Trust Co.

BELFAST.

This city is in Waldo County. Incorp. June 22 1773. Charter adopted in 1853. Belfast owns \$500,000 of Belfast & Moosehead RR. stock, of which 1,396 shares pref. & 3,604 com.

Refunding Bonds.

4s '09 F-A \$477,000...Aug 15 1918

4s '09 M-N 113,000...Nov 1 1929

TOTAL DEBT May 1913...\$590,000

Tax valuation 1912...\$2,997,006

(Assessment about actual val.)

Total tax (per \$1,000) 1912...\$19.30

Population in 1910...4,618

INTEREST payable at Belfast and First Nat. Bank, Boston

BIDDEFORD.

City is in York County. Inc. 1855. School Bonds.

-s '12 \$5,000...July 1 1932

Refunding Bonds.

4s '01 M-N \$50,000...May 14 1914

4s '05 M-N 25,000...May 1 1915

4s '07 J-J 45,000...July 1 1917

4s '00 M-N 25,000...May 1 1920

3/4s '01 J-J 25,000...July 1 1921

3/4s '05 M-N 50,000...May 1 1925

BOND, DEBT Feb 1 1913...\$220,000

School bonds (add'd)...45,000

Assess. val. (3-5 act.) '12...8,859,400

Tax rate (per \$1,000) 1912...\$22.00

Population in 1910...17,079

BREWER.

This city is in Penobscot County. Incorp. as a city, Feb. 8 1880.

Funding Bonds.

4s '01 M-N \$30,000...1921 4s '04 J-D 7,000...1914 4s '05 A-O 27,000...1925 4s '09 M-S 30,000...Sept 1 1929 4s '12 M-S 20,000...1913-1922

BOND, DEBT Apr 24 '13...\$114,000

Floating debt...16,000

Assessed valuation 1912...\$2,405,035

(Assessment about 2-3 actual val.)

Total tax (per \$1,000) 1912...\$27.00

Population in 1910...5,667

INT. at Merchants' Nat. Bank, Boston.

BRUNSWICK VILLAGE.

This village is in Cumberland County. Incorp. in 1893.

Sewer Bonds.

4s J-J \$86,000...Part yearly

BOND, DEBT Apr 1913...\$86,000

Assessed valuation 1911...\$3,773,395

Tax rate (per \$1,000) 1911...\$20.00

Population in 1910...6,621

INT. at Merchants' Nat. Bank, Boston.

BRUNSWICK AND TOPSHAM WATER DISTRICT.

A district supplying Brunswick and Topsham with water. Incorp. Feb. 11 1903.

4s '09 J-J \$42,000...July 1 1936

4s '06 J-J 22,000...Jan 1 1921

4s '12 J-J 250,000...Jan 1 '26 & '36

BOND, DEBT Mar 29 '18...\$360,000

Assessed val. Brunswick...9,422,841

ation '12 Topsham...1,470,397

Tax (per \$1,000) Brunswick...\$18.50

1912...Topsham...\$16.50

* Tax-free. † Taxable.

INT. at Old Colony Tr. Co., Boston.

CALAIS.

This city is in Washington County. Inc. 1851. Population 1910, 6,116.

Building Bonds.

4s J-D \$13,000...Dec 1 1926

Refunding Bonds.

4s J-D \$85,000...Dec 1 1926

4s J-J 10,000...July 1 1915

4s F-A 9,000...Feb 1 1916

BOND, DEBT Apr 5 '13...\$117,000

Floating debt...13,000

Sinking fund...8,883

Tax valuation 1912...2,604,880

(Assessment about actual value)

Tax rate (per \$1,000) 1912...\$25.00

INT. at Nat. Shawmut Bank, Boston, except on refunding 4s due 1915, which is payable at Calais Nat. Bk.

CARIBOU.

This town is in Aroostook County. Inc. 1859. Population 1910, 5,377.

School Bonds.

4s M-N \$25,000...1928

Bridge Bonds.

3/4s J-J \$18,000...1920

Railroad Bonds.

4s J-D \$14,000...1915 or 1925

BOND, DEBT Apr 1913...\$62,000

Floating debt...10,000

Sinking fund...5,000

Assess. val. (3-5 act.) '12...2,473,014

Total tax (per \$1,000) 1912...\$25.50

INT. on 4s at Androscoggin Sav. Bk., Lewiston; on 3/4s at Old Colony Tr. Co., Boston; on 4 1/2s at Merrill Trust Co., Bangor.

CUMBERLAND COUNTY.

Portland is the county seat. Inc. 1760. Population 1910, 112,014.

Court-House Bonds.

3/4s J-J \$550,000...1921 & 1922

3/4s '09 J-J 200,000...July 1 1924

BOND, DEBT Apr 30 '13...\$750,000

Sinking fund...74,267

Total assessed val. 1912...104,240,388

County tax (per \$1,000) 1912...\$31.25

INT. at County Treasurer's office.

EAST LIVERMORE WATER DISTRICT.

4s '09 F-A \$150,000...Feb 1 1929

BOND, DEBT Apr 1912...\$150,000

Assessed valuation 1911...\$1,535,386

Tax rate (per \$1,000) 1911...\$24.00

INT. at Eliot Nat. Bk., Boston.

EASTPORT.

This city is in Washington County. Incorp. March 3 1893.

Refunding Bonds.

4s '07 J-J \$25,000...July 1 1937

4s A-O 8,000...April 1 '14-'17

School Bonds.

3 1/2s J-D \$15,000...Dec 1 1919

BOND, DEBT Apr 1913...\$48,000

ELLSWORTH.

This city is in Hancock County. Inc. in 1869. Population 1910, 3,549. War Debt. 4s J-D \$28,000... June 1 1917 4s J-D 30,000... June 1 1932 BOND, DEBT Feb 10 '13... \$68,000 Floating debt... 39,857 Total assessed val. 1912... 2,004,941 (Assessment about full value.) Tax rate (per \$1,000) 1912... \$24.00 INT. at City Treasurer's office.

FARMINGTON.

This village is in Franklin County. Incorp. 1860. New charter Jan. 1912. Water Refunding Bonds. 5s '10 J-J \$35,000... Jan 1 1932 4s '10 A-O 30,000... Apr 1 1926 (Subject to call.) BOND, DEBT Jan 1 '13... \$65,000 Assessed valuation 1911... 1,905,030 Tax rate (per \$1,000), 1910... \$34.00 Population in 1910... 1,240 *No taxes were assessed in 1911 and none for 1912, expenses being paid from net earnings of water rents. INT. at Franklin Sav. Bk., Farmington.

GAEDINEE.

This city is in Kennebec County. Incorp. in 1849. Commission government adopted Sept. 12 1911. Bridge Loan. 4s '06 M-N \$10,000... May 1916 Refunding Loans. 3 1/2s '07 A-O \$3,000... Oct 15 1919 4s '08 A-O 76,000... Apr 16 1933 BOND, DEBT Apr 27 1912 \$100,500 Sinking fund... 564 Assessed valuation 1911... 3,562,883 (Assessment about actual value.) Tax rate (per \$1,000) 1911... \$24.50 Population in 1910... 5,311 INT. at First Nat. Bank, Boston.

GAEDINEE WATER DISTRICT.

4s J-J \$219,500... Jan 1 1934 BOND, DEBT Apr 1913... \$219,500 Sinking fund... 1,240 Assessed valuation 1912... 3,673,717 Tax rate (per \$1,000) 1912... \$23.00 INT. at Maine Tr. & Bkg. Co., Gardiner.

HALLOWELL.

This city is in Kennebec County. Inc. 1850. Population 1910, 2,884. Refunding 1893. 4s M-N \$10,000... Nov '13-'22 Water Bonds. 4s '08 J-J \$50,000... Jan 1 1918 BOND, DEBT Jan 1 1913... \$60,000 Floating debt... 20,500 Sinking fund (all water)... 22,592 Tax valuation 1912... 1,430,655 (Assessment same as actual value.) Total tax (per \$1,000) 1912... \$22.00 INT. at Hallows Tr. & Bk. Co.

HOULTON.

This town is in Arrostook County. Incorp. Mch. 8 1831. City owns 1,095 shares stock—value \$49,875—of the Houlton Water Co. Refunding Bonds. 4s '10 M-N \$25,000... Nov 1 1930 4s A-O 10,000... Oct 1 1918 3 1/2s J-D 37,000... Dec 15 1920 Water Bonds. 3 1/2s M-N \$9,000... May 1 '14-'32 3 1/2s M-N 17,000... May 1 1932 (Subject to call May 1 1918.) School, Bridges, Town Imp. Bds. 4s M-N \$1,000... Nov 1 1931 4s A-O 30,000... Apr 1 1917 BOND, DEBT May 1 '13... \$146,000 Floating debt... 1,240 Total valuation 1912... 3,250,636 (Assessment about 75% actual value.) Tax rate (per \$1,000) 1912... \$24.00 Population in 1910... 5,845

KENNEBEC WATER DISTRICT.

The city of Waterville and the village of Fairfield are in this district. Population served by district, 18,000. Post office address, Waterville. 3 1/2s '05 M-N \$100,000... May 1 1915 3 1/2s M-N 150,000... May 1 1920 1650,000... May 1 1925 4s '10 M-N 50,000... May 1 1925 BOND, DEBT Apr 1913... \$950,000 Total valuation 1912... 8,261,881 INT. at Nat. Shawmut Bk., Boston.

KITTERY WATER DISTRICT.

This district is located in the town of Kittery, York County, and supplies water to about 5,000 inhabitants. 5s '08 J-J \$191,500... Jan 1 '14-'38 BOND, DEBT Apr 1913... \$191,500 Assess. val. (1/2 act.) '12... 760,000 INT. at Old Colony Tr. Co., Bost.

LEWISTON.

This city is in Androscoggin County. Incorp. in 1863. Refunding Bonds. 4s J-J \$80,000... July 1 1924 4s J-J 51,000... Jan 1 1930 3 1/2s M-N 185,000... July 1 1913 4s J-J 100,000... July 1 1923 4s '07 A-O 174,000... July 1 1937 4s A-O 100,000... 1927 Water Bonds. 5s A-O \$200,000... Oct 1 1917 BOND, DEBT Mch 1 1912 \$990,500 Floating debt... 231,046 Sinking fund... 255,824 Assessed val. 1912 (est.)... 17,000,000 (Assessment about 80% actual value.) Tax rate (per \$1,000) 1912... \$17.50 Population in 1910... 26,247 INT. at First Nat. Bank, Boston. CITY PROPERTY.—The property of this city is valued at \$1,823,946, incl. among other things stock of the Lewiston & Auburn Branch RR. valued at \$225,500, and waterworks valued at \$835,871.

LISBON.

This town is in Androscoggin County. Inc. June 22 1799. Population 10,411. Bonds tax-exempt. Water Bonds. 4s '09 A-O \$74,000... Oct. 1 1929 School-House Bonds. 4s J-J \$5,500... July 1 1914 BOND, DEBT Apr 1912... \$79,500 Floating debt... 28,410 Sinking fund... 3,717 Assessed valuation 1911... 2,473,545 Total tax (per \$1,000) 1911... \$22.00 INT. on \$5,500 in Lewiston; on \$74,000 at Old Colony Tr. Co., Bost.

OLD TOWN.

This city is in Penobscot County. Incorp. as a city Mch. 30 1891. 4s '08... \$14,500... 1918 3 1/2s '01... 25,000... 1921 Refunding and Funding Bonds. 4s '08 J-D \$65,000... June 1 1928 BOND, DEBT Apr 22 1912 \$104,500 Assessed valuation 1911... 2,862,630 Tax rate (per \$1,000) 1911... \$25.00 Population in 1910... 6,317 INTEREST on 4s of 1908 payable in Bangor at the Merrill Trust Co.

PORTLAND.

David Birnie, Treas. Portland (City) is in Cumberland County. Incorp. Feb. 28 1832. The city's bonds are all non-taxable in Me. Funded Debt Bonds. 4s '94 M-S \$84,000... Mch 1 1914 4s '96 M-S 48,000... Mch 1 1916 3 1/2s '02 J-J \$114,000... Mch 1 1922 3 1/2s '05 M-S \$90,000... Mch 1 1920 4s '09 P-A 245,000... Aug 1 1929 4s '12 J-J 350,000... July 1 1932 4s '13 M-S 200,000... Mch 1 1963 School Building Bonds. 4 1/2s '07 P-A \$50,000... Aug 1 '13-'22 City Hall Bonds. 4s '11 A-O \$1,000,000... Apr 1 '26-'45 Bonds past due, not presented for payment, \$2,000 due 1896.

CITY OF DEERING BONDS.

Annexed Feb. 8 1899. High School Bonds. 4s '08 M-N \$20,000... May 1 1918 4s '09 J-D 10,000... June 1 1919 Sewer Bonds. 4s '07 J-D \$20,000... June 1 1917 Forest Avenue Bonds. 4s '07 J-D \$15,000... Dec 1 1915 4s '09 P-A 17,000... Feb 1 1919 4s '08 J-D 6,000... June 1 1918 Refunding Bonds. 4s '07 A-O \$11,500... Apr 1 1917 INTEREST on all the issues except the registered bonds is payable in Boston at First Nat. Bank and at the Casco Nat. Bank in Portland. TOT. DEBT, SINK. FUND, &c.: Apr. 1 '13, May 1 '12. Total debt... \$2,955,166 \$2,896,122 Assets... 207,801 286,344 Net debt... \$2,747,365 \$2,609,778 AVAILABLE ASSETS.—City's available assets consist of 1,700 shares (\$170,000) of Portland Gas Light Co. stock and cash reserved for payment of city debt, \$37,801. Borrowing capacity Apr. 1 1913, \$399,497.06.

ASSESSED VALUATION.

1912. 1911. 1905. R. E. 48079.525 48109.300 35600.350 Per. 19013.743 18095.310 15425.655 Tot. 67093.268 64204.610 51026.005 Tax per M. 21.20 22.40 21.20 POPULATION.—In 1910, 58,751; in 1900, 50,145; in 1890, 36,425.

PORTLAND BRIDGE DISTRICT.

This district comprises the entire cities of Portland and South Portland and was organized in 1905 to build Vaughan's Bridge, connecting the two cities. The entire property of the two cities is liable in proportion to assessed valuation. 3 1/2s J-J \$320,000... July 1 '13-'44 30,000... July 1 1945 BOND, DEBT Apr 1 1913... \$360,000 Valuation 1912 Portland 67,093,268 (So. Port. 4,975,735) INT. at First Nat. Bank, Boston, and at Fidelity Trust Co., Portland.

PORTLAND WATER DISTRICT.

Funding Bonds. 4s '08 J-D \$3,000,000... Dec 1 1928 BOND, DEBT Apr 30 '13... District bonds... \$3,000,000 Water Co bds (assumed) 2,029,000 INT. on district bonds at Old Colony Tr. Co., Bost., or U. S. Tr. Co., Portland; on assumed bonds at Fidelity Tr. Co. and Union Safe Dep. & Tr. Co., Portland.

ROCKLAND.

This city is in Knox County. Inc. in 1854. Bonds are tax-free. Refunding Bonds. 3 1/2s J-J \$16,800... July 1 1915 3 1/2s J-J 18,000... July 1 1916 3 1/2s J-J 32,500... Feb 1 1917 3 1/2s F-A 27,600... July 1 1918 3s J-J 23,200... July 1 1919 3s '05 J-J 20,850... July 1 1920 3 1/2s... 40,350... 1921 (Subject to call after 7 years.) 4s '07 J-J \$13,000... July 1 1922 (Subject to call at any time.) BOND, DEBT Nov 1912 \$271,850 Total valuation 1911... 5,659,595 Tax rate (per \$1,000) 1911... \$23.50 Population in 1910... 8,174 INTEREST payable in Rockland.

SACO.

This city is in York County. Inc. Feb. 18 1867. Population '10, 6,583. Refunding Bonds. 4s J-J \$30,000... 1917 4s J-D 16,500... Dec '13-'23 3 1/2s M-N 18,000... Nov '13-'30 3 1/2s M-S 15,000... Aug 31 1921 4s '07 A-O 30,000... Oct 1 '13-'32 3 1/2s '09 M-S 13,500... Sept 1 '13-'39 BOND, DEBT April 1912... \$127,000 Assess. val. (2-3 act.) '11... 4,871,688 Tax rate (per \$1,000) 1911... \$21.00

SOUTH PARIS.

This village is in Oxford County. Water-System Bonds. 4s '09 A-O \$65,000... Oct 1 1929 BOND, DEBT Apr 16 '13... \$68,000 Sinking fund... 2,000 Assess. val. (70% act.) '11... 744,165 Tax rate (per \$1,000) 1911... \$6.00 Population in 1910... 1,542 INT. payable at Paris Trust Co.

WASHINGTON COUNTY.

County seats are Machias and Calais. Incorp. in 1789. Washington Co. RR. Bonds. 4s '06 J-J \$25,000... Jan 1 1916 4s '03 J-J 475,000... Jan 1 1928 (Subject to call Jan. 1 1923.) BOND, DEBT Jan 1 1912 \$500,000 Total assessed val. 1911... 15,550,310 State & Co. tax (per \$1,000) '11 \$29.00 Population in 1910... 42,905 INT. at Boylston Nat. Bk., Boston.

WATERVILLE.

This city is in Kennebec County. Incorp. 1802; city, 1888. Commission government defeated in Nov. '12. Funding Bonds. 4s '12 M-S \$20,000... Sept 1 1932 Refunding Bonds. 3 1/2s '08 P-A \$10,000... Feb 1 1926 4s P-A 10,000... Feb 1 1937 4s P-A 9,000... Aug 1 1929 4s J-J 105,000... July 31 1939

ADDITIONAL STATEMENTS.

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

*Total debt. a Figures are for 1911. z 1913 figures. d 1912 figures.

New Hampshire.

ITS

DEBT, RESOURCES, &c.

Admitted as a State... One of Original Thirteen Total Area of State (square miles)... 9,305 State Capital... Concord Governor (term exp. 1st Wed. Jan. 1915)... Samuel D. Felker Secretary of State [Chosen by Legislature]; Edw. N. Pearson Treasurer... term expires Jan. 1915; George E. Farrand

LEGISLATURE meets biennially in odd years on the first Wednesday in January, and length of session is not limited. HISTORY OF DEBT.—New Hampshire's debt history is very brief. This State has always been extremely conservative, and no bonds were issued until after the breaking out of the Civil War. In 1866 New Hampshire reported her funded indebtedness at \$4,169,816, contracted exclusively for war purposes. June 1 1869 the total outstanding was \$3,213,962.22, against which the Treasurer reported an asset of \$77,082.89. The State debt at the present time is as follows:

Table with columns: Name and Purpose, Interest, Principal, Payable, When Due, Outstanding. Lists various bonds and their terms.

Of \$1,029,037.37 trust funds held Sept. 1 1912, \$899,911.47 carried 4% interest and \$80,000 6% interest, no interest being paid on \$49,125.90.

PAR VALUE OF BONDS.—The bonds are in \$500 and \$1,000 pieces. INTEREST is payable at the National Shawmut Bank of Boston and at State Treasurer's office.

TAX-EXEMPT.—Issues marked r are exempt from all taxes to individual holders. Treasurer Solon A. Carter informs us that all issues at 3 1/2% and under are exempt when held by savings banks.

TOTAL DEBT.—The net debt on Sept. 1 1912 was \$1,387,038.34. The subjoined statement shows New Hampshire's total debt on the dates named. Assets Sept. 1 1912 were \$1,018,099.03.

Table with columns: Total funded debt, Trust funds, School fund, Floating debt, Total debt. Shows debt figures for Sept. 1 '12, Sept. 1 '11, Sept. 1 '10, and Sept. 1 '09.

ASSESSED VALUATION.—The State's total assessed valuation has been as below. The average tax rate for 1911 (per \$1,000) was \$21.00.

Years	Assessed Val.	Years	Assessed Val.	Years	Assessed Val.
1912	\$390,086,029	1906	\$231,641,571	1898	\$204,734,731
1911	263,074,386	1905	225,082,628	1897	203,507,734
1910	255,085,571	1904	200,024,307	1896	200,957,600
1909	219,225,100	1903	216,837,497	1894	197,839,543
1908	244,071,264	1902	214,616,655	1893	196,117,060
1907	238,128,476	1900	209,670,845	1881	168,964,903

The preceding values are simply the aggregate of the inventories of the various towns in the State. In addition the State taxes at different rates savings banks and trust companies, insurance capital, railroads, building and loan associations, telegraph and telephone companies, parlor car and express companies. These latter were valued in 1912 at \$154,765,810.

*Chapter 169, Laws of 1911, creates a permanent tax commission, one of whose duties it is to equalize valuations in the year 1912 and every second year thereafter, so that the same shall represent the "true and market value" of property. This will account for the great increase in valuations in 1912, not only for the State itself, but for the various civil divisions, as shown by the returns of the different municipalities on this and following pages.

POPULATION OF STATE—

1910	430,572	1870	318,300	1830	269,328	1790	141,881
1900	411,588	1860	326,073	1820	244,165		
1890	376,530	1850	317,976	1810	214,460		
1880	346,991	1840	284,574	1800	183,858		

DEBT LIMITATION.—There is no restriction in the constitution of New Hampshire upon the debt-making power of the people through the "General Court," except the following, which is the last clause of Article 5 of Part Second of that instrument:

Provided, That the General Court shall not authorize any town to loan or give its money or credit directly or indirectly for the benefit of any corporation having for its object a dividend of profits or in any way aid the same by taking its stocks or bonds.

The above is an amendment to the constitution which was ratified in 1877. The amendment would appear to be intended as a complete estoppel to municipal loaning of money or credit to railroad and industrial corporations. It is to be noticed, however, that by its terms the restriction does not specifically mention "cities," the words being "any town."

In addition to the foregoing is the "Municipal Bond Act of 1895." It tells in the matter of issuing bonds what a municipal corporation may do, what it must do, and what it cannot do. The law enacts:

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

Exceptions have been made to this law from time to time in special instances, such as in the case of \$100,000 high-school bonds of the city of Portsmouth authorized by Chapter 202, Laws of 1903. This chapter provides that Section 9 of the Municipal Bond Law of 1895 does not apply in this instance.

TAXATION OF MUNICIPAL BONDS.—Chap. 55 of the Laws of 1907 provides that any city, town, precinct or village district may exempt from taxation any future issue of its bonds, provided such exemption shall apply only to bonds owned and held by citizens of said city, town, precinct or village district. State bonds are subject to taxation unless exempted by the terms of the Act under which they are issued.

SAVINGS BANKS INVESTMENTS—PRIVILEGES AND RESTRICTIONS.—The savings bank investment laws of New Hampshire were completely revised and materially altered in many respects at the Legislative session of 1901. The new law was approved by the Governor March 22 1901 and went into effect on its passage. In 1907 clauses 8, 14, 18, 19 and 20 were amended. The Legislature of 1909 passed an Act adding clause 22 and amending clause 17. The law is printed in full in our "State and City Section" for Nov. 1912, page 12.

CITIES, COUNTIES AND TOWNS IN THE STATE OF NEW HAMPSHIRE.

BELKNAP COUNTY.

Laconia is the county seat.
Court-House Bonds (Tax-exempt)
 4s J-J \$30,000... July 1 1913
Refunding Bonds (Tax-exempt)
 4s J-J \$20,000... Jan 1 1915
BOND, DEBT Jan 1 1913 \$50,000
 Sinking fund 54,871
 Cash on hand 12,841
 Assessed valuation 1912... 18,737,091
 Tax rate (per \$1,000) 1912... \$15.30
 Population in 1910... 21,330
 INT. at Lakeport Nat. Bk., Laconia.

BERLIN.

This city is in Coos County. Incorp. Feb. 6 1897. New city charter was adopted by the voters May 11 '09.
Refunding Bonds.
 4 1/2s 10 M-N \$70,000... Nov 1 '13-26
School House & Fire Sta. Bonds
 4s '05 J-D \$65,000... Dec 1913-25

Improvement Bonds.
 4 1/2s '93 J-D \$70,000... Dec 1913

Funding Bonds.
 4s '07 M-N \$50,000... May 1 1917
 3 1/2s '02 J-D \$0,000... June 1 '13-'22
 Bonded debt Jan 31 '13... \$285,000
 Notes payable... 318,712
 Sinking fund investment... 109,914
 Assessed valuation 1912... 7,965,119
 (Assessment about actual value.)
 Tax rate (per \$1,000) 1912... \$19.00

Val. city property Feb 1 '12 \$320,558
 Population in 1910... 11,780
 INTEREST on refunding bonds payable at Old Col. Tr. Co., Boston.

BOSCAWEN.

This town is in Merrimack County. Incorp. in 1892. Water bonds are all tax-free, bridge bonds to owners in town. Population 1910, 1,240.
Bridge Bonds.
 5s July \$5000... \$500 yrly
Water Bonds.
 3 1/2s M-N \$30,500... \$1,500 yearly
BOND, DEBT Oct 1 1912 \$60,100
 Floating debt... 17,089
 Sinking fund... 4,603
 Assessed valuation 1912... 777,459
 (Assessment about 96% actual value)
 Total tax (per \$1,000) 1912... \$26.40
 INTEREST on bridge bonds payable in Boscawen; on water bonds at office of E. H. Rollins & Sons, Bost.

CLAREMONT.

This town is in Sullivan County. Inc. 1764. Population 1910, 7,529.
Town-Hall Bonds.
 4s J-J \$10,000... July 1 '13-16
Water Bonds.
 4s J-J \$156,400... July 1 1923
Refunding Bonds.
 4s J-J \$50,000... Apr 1 1914
 3 1/2s '09 J-J 22,000... \$1,000 yrly

Total liabilities Sept. 1 1911 \$354,910
 Assets 22,332
 Water debt (included)... 156,400
 Assess. val. (70% act.) '12 7,227,035
 Tax rate (per \$1,000) 1912... \$15.00
 INT. at People's Nat. Bk. Claremont

CONCORD.

Concord (incorp. 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.

Sewer Bonds
 3 1/2s J-D \$25,000... June 1 1914
 3 1/2s J-D 9,000... Dec 1 1914
 3 1/2s J-J 25,000... July 1 1917
 3 1/2s '08 M-N 25,000... May 1 1928

***Union School District Bonds.**
 3 1/2s A-O \$7,000... Oct 1 1913
 3 1/2s J-J 16,000... July 1 '15-'16
 3 1/2s J-J 40,000... July 1 '18-'22
 3 1/2s J-J \$15,000... July 1 '24-'26
 3 1/2s J-J 135,000... July 1 1927
 3 1/2s J-J 4,000... July 1 1928
 3 1/2s J-J 30,000... July 1 '23-'26-30

Penacook Sewer Bonds.
 3s A-O \$2,000... Oct '15 to '18
 4s J-J 3,000... July '14 to '19

West Concord Sewer Precinct.
 3 1/2s A-O \$3,000... Oct 1 '13-'18

East Concord Sewer Precinct.
 3 1/2s J-J \$500... July 1 1915

School District No. 20 Bonds.
 3 1/2s M-S \$3,000... Sept 1 1913
 3 1/2s M-S \$4,500... Sept 1 '14-'22

***State Library Bonds.**
 3 1/2s J-D \$25,000... June 1 1914

St Paul's Sch. Sewer Precinct.
 3s J-J \$500... July 1 1913

City-Hall Bonds.
 3 1/2s M-S \$48,000... Sept 1 '13-'20
 3 1/2s M-S 14,000... Sept 1 '21-'22
 3 1/2s '04 J-J 5,000... Sept 1 1923
 3 1/2s '04 J-J 50,000... July 1 '24-'28

Water Precinct Bonds.
 3 1/2s M-S \$20,000... Mch 1 1922
 4s J-J 54,000... Jan '14-'19
 4s J-J 352,000... Jan 1 1922
 3s J-J 7,000... Nov 1 1920
 3s J-J 4,000... Nov 1 1921
 3 1/2s J-J 30,000... Jan 1 '23-'24
 3 1/2s '05 A-O \$5,000... Apr 1 1921
 30,000... Apr 1 1922

BOND, DEBT Jan 1 '13 \$927,100
 Other liabilities Jan 1 1913... 103,922
 Assets Jan 1 1913... 169,742

* Exempt from tax when owned by Concord residents.

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

CITY PROPERTY.—The city valued its buildings and other property on Jan 1 1913 at \$1,472,776.94, incl. water works valued at \$1,036,194.80, which are the property of the "precinct."

ASSESSED VAL., TAX RATE, &c.

Years	Valuation	Tax rate	per \$1,000
1912	\$18,701,591	\$316.118	\$17.50
1911	12,507,847	296,074	24.30
1910	12,543,822	278,465	23.00
1905	11,614,011	258,043	22.20
1900	11,220,215	232,773	21.00
1890	10,243,857	176,081	17.60
1880	10,150,586	172,831	...

POPULATION.—In 1910 (Census) was 21,497; in 1900 it was 19,632; in 1890 it was 17,004; in 1880 it was 13,843; in 1870 it was 12,241.

DERRY.

This town is in Rockingham Co. Inc. 1827. Population 1910, 5,123.
 \$13,000... July 1 1917
 3 1/2s '07 J-J \$25,000... July 1 1922
 52,000... July 1 1927

Water Bonds (tax-exempt).
 3 1/2s 10 M-N \$44,000... 1930
 Total liabilities Feb 15 '13... \$133,000
 Floating debt... 100,000
 Assessed valuation 1912... 4,115,647
 (Assessment about actual value)
 Tax rate (per \$1,000) 1912... \$15.80
 INT. payable in Boston; on bonds of 1907 at N. W. Harris & Co., Inc.; on bonds of 1910 at First Nat. Bank.

DOVER.

This city is the county seat of Strafford County. Incorp. as a city in 1855. Population 1910, 13,247.
City-Hall Refunding Bonds.
 3 1/2s 12 J-D \$60,000... Dec 1 '28-'31
 15,000... Apr 1 1932
Funding and Bridge Bonds.
 3 1/2s J-J \$20,000... July 1 '13-16
High-School Bonds.
 3 1/2s '05 J-D \$30,000... Dec 1 '17-'22
 30,000... Dec 1 '23-'25

Cemetery Loan.
 3 1/2s ann \$12,000...

Water-Works Notes.
 3 1/2s F-A \$189,000... Jan 9 1914
 3 1/2s M-S 75,000... Aug 5 1914
 Bonds past due \$10,000; int. ceased.
BOND, DEBT Jan 1 1913 \$441,000
 Borrowing capacity... 439,559
 Assess. val. (4-5 act.) '12 11,073,648
 Tax rate (per \$1,000) 1912... \$17.50
 INT. on city-hall bonds at First Nat. Bank, Bos.; all other bonds at Shawmut Nat. Bank, Boston.

EXETER.

This town is in Rockingham Co. **Street-Improvement Bonds.**
 4s M-S \$42,000...
Seminary Bonds.
 3s J-J \$86,000...
BOND, DEBT Feb 15 '12 \$128,000
 Floating debt... 5,400

Cash on hand... \$13,319
 Assessed valuation 1912... 4,052,793
 (Assessment about full value.)
 Tax rate (per \$1,000) 1912... \$19.20
 Population in 1910... 4,897
 INT. at Exeter Banking Co.

FARMINGTON.

This town is in Strafford County. Inc. Dec. 1 1798. Pop'n '10, 2,621.
 4s '98 J-J \$56,500... Jan 1 1918
 (Subject to call after Jan. 1 1908)
BOND, DEBT Oct 1911... \$56,500
 Floating debt... 5,600
 Water debt (additional)... 15,827
 Sinking fund... 33,258
 Assessed valuation 1912... 1,384,486
 Tax rate (per \$1,000) 1912... 26.70
 INTEREST payable at First Nat. Bank, Boston; Farmington Nat. Bank, and Town Treasurer's office.

FRANKLIN.

This city is in Merrimack County. Inc. as a town 1823; a city, 1895.
Water Bonds.
 4s A-O \$2,000... Apr 1 1914
 (Subject to call.)
 3 1/2s '06 M-S \$25,000... Mch 1 1916
Memorial Hall, Refund. & Sewer
 3 1/2s '08 A-O \$50,000... Oct 1 1928
Refunding Water Bonds.
 3 1/2s A-O \$80,000... Oct 1 1921
 Bonds of 1885... \$300
 Bonds of 1907... 30,000
BOND, DEBT Apr 1913... 187,300
 Note debt, &c... 45,101
 Cash in treasury... 16,502
 Resources... 19,329
 Tax valuation 1912... 4,887,179
 (Assessment about actual value.)
 Tax rate (per \$1,000) 1912... \$16.50
 Population in 1910... 6,132
 INTEREST payable at First Nat. Bank, Bost., or Treasurer's office.

GORHAM.

This town is in Coos County. Inc. 1836. Population 1910, 2,155.
Water & Sewer Bonds (tax-free).
 4s '05 J-J \$60,000... 1925
BOND, DEBT Feb 15 1913... \$60,000
 Cash on hand... 11,251
 Floating debt... 25,835
 Assessed valuation 1912... \$24,154
 Tax rate (per \$1,000) 1912... \$25.00
 INT. at N. W. Harris & Co., Boston.

HILLSBOROUGH BRIDGE FIRE DISTRICT.

District incorporated in 1880.
Water Notes (due \$2,000 yearly).
 4s '10 June \$27,500... Jan 1 '15-'26
Water Bonds.
 4s J-J \$45,000... 1917
BOND, DEBT Apr 1913... \$45,000
 Water notes... 37,500
 Floating debt... 1,000
 Assets... 110,928
 Assess. val. (3/4 actual) 1912... 987,186
 District tax (per \$1,000) 1912... \$2.25
 INT. at First Nat. Bk., Hillsboro.

HILLSBOROUGH COUNTY.

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

Building Bonds.
 4s June \$40,000... June 1 1921
 3s March 113,000... Mch 1 1915
 4s July 51,800... July 1 1923
 (Subject to call July 1 1913.)
 3 1/2s '09 M-S 100,000... Sept 1 1924
TOT. DEBT Apr 1 1913... \$304,800
 Floating debt... 125,000
 Sinking fund & cash on hand... 171,801
 Tax valuation 1912... 116,366,064
 Tax rate (per \$1,000) 1912... 15.00
 Val. of county property... 625,929
 Population in 1910... 126,072
 INT. on 3s at Manchester Nat. Bk.; on 3 1/2s at Old Colony Tr. Co., Boston; 4s at First Nat. Bk., Boston.

JAFFREY.

This town is in Cheshire County. Incorp. in 1773. The 3% water bonds and road bonds are tax-exempt in Jaffrey.
Water Bonds.
 3 1/2s J-J \$18,000... Jan 1 '14-'22
 9,000... Jan 1 '23-'25
 3s J-J 12,000... Jan 1 '26-'29
 1,000... Jan 1 1930
 Water-extension note... \$5,000

Road Bonds.
 3 1/2s M-N \$2,500...
 3 1/2s M-N \$2,500... On or before Nov 1 1922

BOND, DEBT Mar 29 '13... \$48,500
 Assessed valuation 1912... \$,679,168
 (Assessment about actual value.)
 Tax rate (per \$1,000) 1912... \$16.00
 Population in 1910... 1,895
 * Interest on these bonds is paid by the heirs to the Slade estate in Jaffrey.
 INT. at C. D. Parker & Co., Boston.

KEENE.

County seat of Cheshire Co. Incorp. as a town 1753; city, 1874. Bonds are tax-exempt when held by residents of Keene.
Water Bonds.
 4s '91 A-O \$5,000... Oct 1 1913
 4s '91 A-O 40,000... Oct 1 '14-'17
 3 1/2s '02 J-J 5,000... July 1 1913
Paving Bonds.
 4s '10 J-J \$9,000... July 1 '13-'15
BOND, DEBT Apr 1913... \$59,000
 Sinking fund (all water)... 3,992
 Cash in treasury... 14,486
 Assessed valuation 1912... 9,160,926
 (Assessment about full value.)
 Tax rate (per \$1,000) 1912... \$16.50
 Population in 1910... 10,068
 INT. on water 4s, due 1913, payable in Keene; on others in Boston.

LACONIA.

Laconia (city) is in Belknap Co. Inc. May 3 1893. Pop'n '10, 10,183. Sewer Notes (opt. after 5 years): 3 1/2% J-J \$20,000 July 1 1925

LISBON SCHOOL DIST. NO. 1.

4s '11 M-N \$7,000...1913-1919 22,000...1920-1930 BOND, DEBT Apr 30 '13. \$29,000 Assessed valuation 1912...1,011,800

LITTLETON, TOWN.

This town is in Grafton County. 4s A-O \$40,000...1925 Water and Light Bonds. 3 1/2% J-D \$200,000...30 years

MANCHESTER.

This city is one of the county seats of Hillsborough County. Incorp. July 10 1846. Pop'n 1910, 70,063. Fire-Alarm Bonds. 3 1/2% '12 M-S \$90,000 Sept 1 '14-'31

MEREDITH VILLAGE FIRE DIS.

Meredith is in Belknap County. Water Bonds 1893 (taxable). 4 1/2% J-J \$40,000...July '23-'26 BOND, DEBT Apr 1 1912...\$40,500

MILFORD.

This town is in Hillsborough Co. Inc. 1794. Bonds are tax-exempt. Water Bonds of '91 & '93. 4s J-J \$65,000...July 1 1921

NASHUA.

This city is in Hillsborough Co. Incorporated June 28 1853. Engine House (gold). 4s '93 J-D \$15,000...June 1 1918

Refunding Bonds.

3s g '01 J-J \$75,000...July 1 1921 4s '05 J-J 20,000...July 1 1925 4s '06 J-D 20,000...July 1 1926

NEWPORT.

This town is in Sullivan County. Incorp. in 1761. Pop. 1910, 3,765. Town Notes. 3s \$17,550...10-00-00

PORTSMOUTH.

This city is incorporated in 1849, is one of the county seats of Rockingham County. The High-School bonds for \$100,000 were authorized by Chap. 202, Laws of 1903, and it was provided that Sec. 9 of the "Municipal Bond Act of 1895" should not apply in their case.

WATER WORKS.—For the year ending Jan. 1 1913 income from water rates was \$61,118.08; cost of management, \$32,379.46; int., \$14,590; improvements, \$6,999.11; surplus, \$30,965.16.

ROCHESTER.

This city is in Strafford County. Incorp. 1891. Bonds tax-exempt. City-Hall Bonds. 4s '08 J-J \$56,275...Jan 1 '14-'27

ROCKINGHAM COUNTY.

County seat is Exeter. Funding Bonds. 3s '01 Oct \$34,000...Oct 1 1921 Building Bonds. 3 1/2% '11 J-D \$45,000...June 1 '13-'21

SOMERSWORTH.

This city is in Strafford County. Inc. 1893. Population 1910, 6,704. General Indebtedness Bonds. 4s A-O \$80,000...Oct 1 '13-'18

Water-Works Bonds

4s A-O \$152,000...Oct 1 '13-'18 BOND, DEBT Apr 29 '13 \$238,000 Floating debt...50,149

WALPOLE.

This town is in Cheshire County. Inc. 1892. Population 1910, 2,668. Bridge Bonds. 5s A-O \$29,000...\$2,000 yearly

ADDITIONAL STATEMENTS.

In the table below we give statements of places reporting an indebtedness of \$25,000 or more, and not represented among the foregoing.

Table with columns: Bonded Debt, Floating Debt, Assessed Tax per Pop'n, Valuation. Lists various towns like Ashland, Colebrook, Lancaster, etc.

State of Vermont.

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

LEGISLATURE has been meeting biennially in even years the first Wednesday in October—length of session is not limited. On Mar. 4 1913 an amendment was adopted providing for the convening of the Legislature in odd years on the first Wednesday after the first Monday in January.

Table with columns: Name and Purpose, Rate, Payable, When Due, Principal, Outstanding. Lists various funds like Highway maintenance, Income permanent school fund, etc.

TOTAL DEBT, &c.—The total debt of the State on July 1 1912 was \$765,691.15. On July 1 1912 cash on hand and in banks was \$519,388.20.

ASSESSED VALUATION AND TAX RATE.—In addition to the valuations below, the State assessed (1911) \$24,558,376.72 deposits in savings banks, national banks and trust companies at the rate of 7-10 of 1%; also appraised the value of railroad property at \$33,852,250, such property paying a tax of from 2 1/2% to 3% on the gross earnings, or 1 1/4% on valuation, method of payment optional with railroad.

Table with columns: Years, Real, Personal, Total, State tax per \$1,000. Shows valuation and tax data from 1912 to 1900.

There was no direct tax for State purposes levied in either 1903, '04, '05, '06, '07, '08, '09, '10, '11 or '12. A tax of \$1.30 per \$1,000, however, consisting of a State school tax of 80c, and a State highway tax of 50c, 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:

Table with columns: Year, Population. Shows census data for 1910, 1900, 1890, 1880, 1870.

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% 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 therein, or in such other manner as it directs; but the liability so assumed shall not exceed eight times the grand list of the town. 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.

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% of that amount, according to Section 494, Chapter 30, 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% 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 157 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 tax-exempt:

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 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 BANK INVESTMENTS—PRIVILEGES AND RESTRICTIONS.—By Act No. 158 of the Vermont Legislature, approved Jan. 27 1911, Sections 4615 to 4692, inclusive, of the Public Statutes of 1906, relating to savings banks and trust companies, were completely revised. Many material changes were made in that part of the law concerning investments by savings banks, an entirely new section having been added which allows investment in railroad bonds. Section 8 of the new law, which deals with investments, is given in full on page 14 of our "State and City Section" for Nov. 1912. [For list of legal investments see V. 96, p. 1313.]

CITIES, COUNTIES AND TOWNS IN THE STATE OF VERMONT.

BARRE. This city is in Washington Co. Inc. 1895. Population 1910, 10,734. School Bonds. 4s '09 M-S \$35,000c. Sept 1 '13-'19 Water Bonds. 4s J-D \$65,000c. 1913-1925 (Optional after 1914.) 4s J-D \$35,000c. 4s '10 J-D 45,000c. Dec 1 '19-'27 3 1/2s J-J 25,000c. Jan 1 1920 (Subject to call after 1916.) 3 1/2s J-J \$60,000c. July 1 1922 (Subject to call Jan 1 1918.) Refunding Bonds, 1896. 4s M-N \$15,000c. June 1 1916 4s J-J 57,500c. Opt. Apr. 1914 BOND. DEBT Jan 1 1913. \$337,500 Water debt (included) 230,000 Sinking fund 14,191 Floating debt 31,255 Tax valuation 1912 5,472,098 (Assessment about 2-3 actual value.) City tax (per \$1,000) 1912. \$14.50 Total tax (per \$1,000) 1912. \$23.50 INTEREST on refunding bonds is payable at the National Bank of Redemption of Boston; on school bonds and water 4s of 1910 at City Treasurer's office; on other bonds at National Bank of Barre.

BENNINGTON, TOWN. A shire town in Bennington County. Incorporated Feb. 11 1762. Refunding Bonds. 4s J-J \$90,000c. July 1 1917 BOND. DEBT Apr 1913. \$90,000 Total valuation 1912. \$5,373,994 Tax rate (per \$1,000) 1912. \$23.00 Population in 1910. 8,698 INTEREST at Town Treas.' office.

BRATTLEBORO. This town is in Windham County. Sidewalk Bonds. 4s '12 J-J \$20,000c. July 1 '19-'22 Library and Road Bonds. s '12 \$10,000. Apr 1 '16-'19 Town-Hall and Funding Bonds. 4s J-J \$15,000c. Jan 1 '14-'18 Bridge Bonds. 4s J-J \$15,000c. July 1 1918 3s A-O 20,000c. Apr 1 1923 (Subject to call Apr 1 1913.) Refunding Bonds. 4s '08 M-S \$54,000c. Jan 1 '14-'15 1,000c. Jan 1 1918 4s '13 J-J 28,000c. Jan 1 '14-'25 BOND. DEBT Apr 1 1913. \$127,000 Floating debt 5,500 Total valuation 1912 6,363,650 (Assessment about 60% actual value.) Total tax rate (per \$1,000) '12 \$19.00 Population in 1910. 7,964 INT. on town-hall bonds in N. Y. at Hanover Nat. Bank; on others at People's Nat. Bank in Brattleboro.

BRISTOL. This village is in Addison County. Inc. Feb. 26 1903. Pop. '10, 1,180. BOND. DEBT Apr 1913. \$52,000 Floating debt 7,000 Assess. val. (3/4 act.) 1912. \$17,021 Village tax (per \$1,000) 1912 \$7.00 INT. at the First Nat. Bk., Boston

BURLINGTON. This city is in Chittenden County. c. Feb. 21 1865. Pop. '10, 20,467. Street-Improvement Bonds. 4s J-J \$40,000c. July 1917-'18

Water debt (included) 9,000 Sinking fund (water) 8,095 Assess. val. (2-3 act.) 1912. \$91,474 (Assessment about 2-3 actual value.) Tax rate (per \$1,000) 1913. \$7.00 INT. payable at Nat. Life Insur. Co., Montpelier Hyde Park Bank and C. D. Parker & Co., Boston, and Proctor Trust Co., Proctor.

HARTFORD. Refunding Bonds (tax-free). 4s '10 A-O \$75,000c. Apr 1 '20-'34 BOND. DEBT Jan 1 '13. \$75,000 Floating debt 40,200 Assessed valuation 1912. 3,341,922 Total tax (per \$1,000) 1912. \$20.00 Population in 1910. 4,179 INT. payable at Treasurer's office.

LUDLOW, TOWN. This town, chartered in 1761, is in Windsor Co. Pop'n 1910, 2,215. BOND. DEBT Apr 1913. \$35,000 Floating debt 24,209 Assessed valuation 1912. 1,144,914 Tax rate (per \$1,000) 1912. \$21.00 INT. at Ludlow Sav. Bk. & Tr. Co.

LUDLOW, VILLAGE. This village is in Windsor County. Inc. 1866. Population 1910, 1,617. 3s M-S \$27,400c. Mch 1 1915 BOND. DEBT Apr 1913. \$27,400 Floating debt 18,050 Cash in treasury 2,364 Assess. val. (3-5 act.) 1912. \$25,714 Tax rate (per \$1,000) 1912. \$22.50 INT. at Ludlow Sav. Bk. & Tr. Co.

MIDDLEBURY. A village in Addison Co. Inc. 1816. Population 1910, 1,866. Water Bonds. 4s J-J \$30,000c. 1921 4s M-N 50,000c. May 1 1941 (Subject to call May 1 1921.) Sewer Bonds. 5s Var \$10,500c. (Subj to call) BOND. DEBT Apr 29 13. \$90,500 Assess. val. (2-3 act.) '12. 1,570,458 Tax rate (per \$1,000) 1912. \$18.50 INT. at Nat. Park Bank, New York.

MONTPELIER. The city is situated in Washington County. On March 5 1895 the town, village and school district were consolidated under a city charter. School Bonds. 3 1/2s '05 M-N \$30,000c. Nov 1 1920 (Subject to call Nov. 1 1910.) 4s '12 A-O 100,000c. Apr 1 1932 (Subject to call April 1 1922.) Bridge Bonds (Opt. Nov. 1 1910). 3 1/2s '00 A-O \$15,000c. Nov 1 1920 Refunding Bonds. 3s '99 \$30,000c. Apr 1 1919 (Subject to call 1904.) 4s '07 J-J \$12,500c. Aug 1 1917 (Subject to call Aug 1 1907.) City-Hall Bonds. 3 1/2s '07 M-N \$30,000c. May 1 1927 (Subject to call May 1 1912.) 4s '09 F-A \$120,000c. Aug 1 1929 (Subject to call Aug 1 1919.) BOND. DEBT May 1 '13. \$347,500 Cash on hand 119,600 Assessed valuation 1912. 7,142,559 Actual valuation (est.) 9,500,000 Total tax (per \$1,000) 1912. \$17.50 Value of real estate owned by city (est.) 1912. \$502,000 Population in 1910. 7,856 INT. at Treas. office, Old Colony Trust Co., Boston, and Capital Sav. Bk. & Trust Co., Montpelier.

MORRISVILLE. This village is in Lamolle County. Bonds are non-taxable. Water & Electric-Light Bonds. 4s '09 F-A \$72,000c. Feb 1 1929 4s F-A 20,000c. Feb 1 '15-'29 BOND. DEBT Mar 1 1913 \$92,000 Floating debt 5,000 Assessed val. (3/4 act.) '12. 1,149,865 Tax rate (per \$1,000) 1912. \$17.50 Population in 1910. 1,445 INT. at First Nat. Bank, Boston.

NEWPORT. This village is in Orleans County. Water Bonds. 4s J-D \$25,000c. June 1920 BOND. DEBT Apr 30 '13. \$30,000 Assess. val. (2-3 act.) 1912. 1,601,051 Tax rate (per \$1,000) 1912. \$3.00 Population in 1910. 2,548 INT. at Nat. Shawmut Bank, Bos.

NORTHFIELD. This village is in Washington Co. Electric-Light & Power Bonds. 4s J-D \$10,000c. 1917 Water Bonds. 3 1/2s M-S \$2,000c. Mch 1 '14-'37 BOND. DEBT Apr 1 1913. \$82,000 Floating debt 7,350 Assessed valuation 1912. 1,021,766 (Assessment about actual value.) Tax rate (per \$1,000) 1912. \$26.00 Population in 1910. 1,918 INT. on water bonds at Northfield Nat. Bank; on others at A. B. Leach & Co., New York.

PROCTOR. This village is in Rutland County. Inc. 1884. Population 1910, 2,758. Water and Sewer Bonds. 3s J-J \$80,000c. Jan 1 '15-'36 BOND. DEBT Apr 1 1913 \$80,000 Floating debt 18,077 Total assessed val. 1912. 1,730,530 Total tax (per \$1,000) 1912. \$15.00 INT. at Village Treasurer's office

RUTLAND. This city is in a town and a county of the same name. Inc. as a town Sept. 7 1761; city Nov. 19 1892. General Debt. 4s J-J \$25,000c. June 1926

4s g M-N \$100,000c. May 1924 4s g M-N 50,000c. Nov 1924 4s g M-N 21,000c. Nov 1938 Water Debt. 4s g M-N \$50,000c. May 1924 4s g M-N 65,000c. Nov 1924 Sewer Debt. 4s g M-N \$25,000c. Nov 1924 4s g M-N 75,000c. May 1 1926 4s g M-N 16,000c. May 1938 Refunding Water Debt. 3 1/2s J-J \$30,000c. Jan 1920

Water Notes. 4s M-N \$2,000c. Nov 1925 School Notes. 4s M-N \$6,000c. Nov 1925 City-Hall Bonds. 3 1/2s g M-S \$20,000c. Sept 1 1931 School Debt. 4s M-N \$20,000c. Nov '14 & '19 4s M-N 30,000c. May 1925 4s g '07 M-N 50,000c. May 1 1937 4s M-N 20,000c. May 1938 BOND. DEBT Apr 1913. \$604,000 Sinking fund, &c. 203,175 Water debt (included) 147,000 Assessed val. (3/4 act.) '12. 9,550,872 Total tax rate (per \$1,000) '12. \$17.00 Population in 1910. 13,546 INT. at First Nat. Bank, Boston.

ST. ALBANS. This city is in Franklin County. This city was organized March 2 1897 and comprises the most populous portion of the town of St. Albans. Sewer Bonds. 4s '09 F-A \$1,000c. Oct 1 '13-'17 Street Bonds. 4s '09 F-A \$35,000c. Oct 1 '17-'23 4s '10 J-D 15,000c. June 1 '18-'20 4s '11 J-D 15,000c. June 1 '17-'19 Town Funding Bonds. 4s '07 F-A 55,000c. Feb 1 1914 Water Bonds. 4s '94 A-O \$7,000c. Apr 1 '14-'17 4s '12 A-O 60,000c. Oct 1 '28-'31 Permanent Improvement Bonds. 4s '03 Nov \$7,000c. Nov 2 1923 4s '04 May 7,000c. May 2 1924 Water-Supply Warrants. 4s '08 M-N \$11,000c. Nov 2 '13-'17 School District Bonds. 4s '96 J-D 39,000c. Dec 30 '13-'21 4s '11 J-J 35,000c. July 1 '21-'27 Sidewalk Bonds. 4s '05 June \$7,000c. June 7 1925 U. S. Deposit Fund Bonds. 4 1/2s '12 A-O \$12,000c. Apr 1 '20-'22 BOND. DEBT Apr 1 '13. \$256,000 Tax valuation 1912. 4,085,036 (Assessment about actual value.) Tax rate (per \$1,000) 1912. \$29.00 Population in 1910. 6,381 INT. at First Nat. Bank, Boston.

SPRINGFIELD. This village is in Windsor County. Inc. 1866. Population 1910, 3,250. 4s M-N \$150,000c. \$5,000 yearly 3s M-N 25,000c. after 10 years BOND. DEBT Apr 1913. \$175,000 Assessed valuation 1912. 3,451,161 (Assessment about actual value.) Tax rate (per \$1,000) 1911. \$5.50 INT. on the 4s is payable at N. W. Harris & Co., Inc., Boston; on the 3s at First National Bank, Springfield.

SWANTON. This city is in Franklin County. Inc. 1788. Population 1910, 1,236. Building Bonds. 4s '12 A-O \$30,000c. Funding Bonds. 4s '09 F-A \$94,000c. Aug 1 '14-'29 BOND. DEBT Apr 22 1912. \$94,000 Sinking fund 20,000 Assess. val. (70% act.) '11. 1,591,994 Tax rate (per \$1,000) 1912. \$16.50 INT. at Old Colony Tr. Co., Boston.

VERGENNES. This city is situated in Addison County. Incorporated in 1788. Water Bonds. 4s Sept 1 \$20,000c. Jan 1 1914 4s '08 J-J 25,000c. Jan 1 1929 Floating debt 57,100 TOTAL DEBT Oct 1912. 52,100 Water debt (incl. above) 45,000 Tax val. (2-3 act.) 1912. 909,222 Tax rate (per \$1,000) 1912. \$18.00 Population in 1910. 1,633

WATERBURY. This village is in Washington County. Inc. Nov. 20 '82. Pop. '10, 1,377. Water Bonds. 4s M-N \$23,000c. 191 Water Bonds. 4s '09 M-N \$25,000c. 191 BOND. DEBT Apr 30 '13. \$48,000 Assessed valuation 1912. 877,324 (Assessment about 3/4 actual value.) Tax rate (per \$1,000) 1912. \$6.00 INT. at Waterbury Nat. Bank.

WINDSOR. This village is in Windsor County. Inc. 1884. Population 1910, 1,006. Sewer Bonds. 4s '11 J-J \$11,000c. Jan 1 1931 Refunding Water & Sewer Bds 4s '09 J-J \$18,500c. July 1 '13-'29 Water Bonds. 4s M-S \$12,500c. Sept 1 1914 Refunding Water Bonds. 4s '09 J-J \$21,000c. July 1 '13-'29 BOND. DEBT Apr 1913. \$63,000 Floating debt 1,500 Assessed valuation 1912. 962,499 Tax rate (per \$1,000) 1912. \$5.00 INT. at Old Colony Tr. Co., Bos.

WINOOSKI. This village (P. O. Ind. Sta. Burlington) is in Chittenden County. BOND. DEBT Apr 1913. \$62,000 Floating debt 64,480 Assessed valuation 1912. 1,731,350 Tax rate (per \$1,000) 1912. \$2.13 Population in 1910. 4,520 INT. at Winoski Sav. Bk. and Champlain Trust Co.

State of Massachusetts.

ITS

DEBT, RESOURCES, &c.

Admitted as a State.....One of Original Thirteen

Total area of State (square miles).....8,315

State Capital.....Boston

Governor (term exp. 1st Wed. Jan. 1914)... Eugene N. Foss

Sec. of State (term exp. 3d Wed. Jan. 1914)... F. J. Donahue

Treasurer (term exp. 3d Wed. Jan. 1914)... Elmer A. Stevens

Auditor (term exp. 3d Wed. Jan. 1914)... John E. White

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

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

Abolition of Grade Crossings.			Soldiers' Gratuity Bonds.		
3 1/2%	M-N	\$4,500,000 & Nov 1 1923	4 1/2%	M-N	\$150,000 Aug 1 '13-22
3 3/4%	M-N	500,000 Nov 1 1923	Court-House Bonds.		
3 1/2%	'98 M-N	1,500,000 May 1 1923	3 1/2%	M-S	\$200,000 Mar 1 '14-38
3 3/4%	'99 M-N	1,500,000 May 1 1923	3 1/2%	M-S	478,500 Sept 1 '13-39
3 1/2%	'02 M-N	300,000 May 1 1923	Medfield Insane Asylum.		
3 1/2%	'07 M-N	500,000 Nov 1 1936	3 1/2%	'94 A-O	\$700,000 Apr 1 1924
3 1/2%	'07 M-N	500,000 Nov 1 1937	3 1/2%	'95 A-O	300,000 Apr 1 1915
3 1/2%	'09 M-N	250,000 Nov 1 1938	3 1/2%	A-O	174,300 Apr 1 1927
3 3/4%	'09 M-N	250,000 Nov 1 1938	3 1/2%	'03 A-O	165,500 Apr 1 1933
3 1/2%	'09 M-N	500,000 Nov 1 1939	3 1/2%	'04 A-O	108,000 Apr 1 1934
3 1/2%	M-N	466,000 Nov 1 '13-40	3 1/2%	'07 A-O	22,000 Apr 1 1936
3 1/2%	M-N	483,000 Nov 1 '13-41	Hospital Loans.		
Armory Bonds.			3 3/4%	M-N	\$332,500 Nov 1 1925
3 3/4%	M-S	\$833,000 Sept 1 1918	3 1/2%	'01 M-N	128,000 Nov 1 1925
3 3/4%	M-S	55,000 Sept 1 1920	3 1/2%	M-N	110,450 May 1 1929
3 3/4%	'92 M-S	95,000 Sept 1 1921	3 1/2%	M-N	75,000 May 1 1929
3 3/4%	'93 M-S	100,000 Sept 1 1922	3 1/2%	M-N	200,000 May 1 1933
3 3/4%	'94 M-S	123,000 Sept 1 1923	3 1/2%	'06 M-N	75,000 Nov 1 1935
3 3/4%	M-S	150,000 Sept 1 1925	3 1/2%	M-N	80,000 Nov 1 1936
3 3/4%	M-S	320,000 Mch 1 1927	3 1/2%	'07 M-N	300,000 Nov 1 1937
3 3/4%	'02 M-S	38,000 Sept 1 1931	3 1/2%	M-N	133,000 Nov 1 1939
3 1/2%	M-S	140,000 Sept 1 1931	*Metropolitan Sewer.		
3 3/4%	'02 M-S	75,000 Mch 1 1932	3 3/4%	M-S	\$6,100,000 Jan 1 1930
3 1/2%	'04 M-S	62,000 Sept 1 1934	3 3/4%	M-S	500,000 Mch 1 1935
3 3/4%	M-S	65,000 Mch 1 1935	3 1/2%	M-S	495,000 Jan 1 1930
3 1/2%	'05 M-S	10,000 Sept 1 1935	3 1/2%	M-S	330,000 Mch 1 1935
3 1/2%	'05 M-S	5,000 Sept 1 1934	3 3/4%	M-S	1,024,912 July 1 1939
3 1/2%	'05 M-S	1,000 Mch 1 1927	3 3/4%	M-S	65,000 Mch 1 1936
3 1/2%	'06 M-S	28,000 Sept 1 1918	3 1/2%	M-S	3,586,000 July 1 1940
3 1/2%	'06 M-S	21,500 Sept 1 1921	3 1/2%	M-S	1,046,000 Jan 1 1943
3 1/2%	'06 M-S	64,000 Mch 1 1936	3 1/2%	M-S	305,000 July 1 1944
3 1/2%	'07 M-S	230,000 Mch 1 1937	3 1/2%	'04 M-S	392,000 July 1 1944
3 1/2%	'07 M-S	22,000 Sept 1 1937	3 1/2%	'06 M-S	1,175,000 July 1 1946
3 1/2%	M-S	61,000 Sept 1 1935	3 3/4%	'09 M-S	150,000 Jan 1 1949
3 1/2%	M-S	421,000 Mch 1 1938	3 1/2%	'09 M-S	263,000 Jan 1 1949
3 3/4%	M-S	100,000 Sept 1 1938	3 1/2%	M-S	50,000 Jan 1 '14-42
3 3/4%	'09 M-S	5,000 Mch 1 1938	3 3/4%	J-J	378,000 Jan 1 '14-52
3 1/2%	'09 M-S	100,000 Sept 1 1939	State House Construction.		
3 1/2%	M-S	274,000 Sept 1 '13-40	3 3/4%	'95 A-O	\$550,000 Apr 1 1915
3 1/2%	M-S	56,000 Sept 1 '13-40	3 1/2%	'96 A-O	625,000 Apr 1 1916
3 1/2%	M-S	53,000 Sept 1 '13-41	3 1/2%	'97 A-O	125,000 Apr 1 1917
4 1/2%	M-S	\$84,500 Sept 1 '13-42	3 1/2%	'98 A-O	50,000 Apr 1 1918
Harbor Improvement.			Massachusetts War Loan		
3 1/2%	'97 J-J	\$500,000 Jan 1 1937	3 3/4%	'08 A-O	\$1,240,000 Apr 1 1928
*Charles River Basin.			*Water Loan (Metropolitan).		
3 1/2%	'04 J-J	\$250,000 Jan 1 1944	3 1/2%	'95 J-J	\$13,000,000 July 1 1935
3 1/2%	'05 J-J	400,000 Jan 1 '45	3 1/2%	'98 J-J	4,000,000 Jan 1 1938
3 1/2%	'06 J-J	600,000 Jan 1 1946	3 3/4%	'99 J-J	4,000,000 July 1 1939
3 1/2%	'07 J-J	1,150,000 Jan 1 1947	3 3/4%	'01 J-J	5,000,000 Jan 1 1941
3 1/2%	'08 J-J	400,000 Jan 1 1948	3 1/2%	'02 J-J	3,100,000 Jan 1 1942
3 1/2%	'09 J-J	425,000 Jan 1 1949	3 1/2%	'03 J-J	4,200,000 Jan 1 '43-44
3 1/2%	'09 J-J	425,000 Jan 1 1949	3 1/2%	'05 J-J	650,000 Jan 1 1945
3 1/2%	'10 J-J	475,000 Jan 1 1950	3 1/2%	'06 J-J	1,350,000 Jan 1 1946
3 1/2%	J-J	284,000 Jan 1 '14-50	3 1/2%	'09 J-J	199,000 Jan 1 1949
Highways			3 3/4%	'09 J-J	199,000 Jan 1 1949
3 1/2%	A-O	\$1,300,000 Apr 1 1920	3 1/2%	'10 J-J	500,000 Jan 1 1950
3 1/2%	'98 A-O	700,000 Apr 1 1927	3 1/2%	J-J	190,000 Jan 1 '14-51
3 1/2%	'98 A-O	800,000 Apr 1 1928	3 1/2%	J-J	182,500 Jan 1 '14-52
3 3/4%	'01 A-O	350,000 Apr 1 1931	State House.		
3 3/4%	'02 A-O	10,000 Apr 1 1932	3 1/2%	A-O	\$305,000 Oct 1 1918
3 1/2%	'03 A-O	665,000 Apr 1 1932	3 1/2%	'05 J-J	60,000 Oct 1 1918
3 1/2%	'03 A-O	400,000 Apr 1 1933	3 1/2%	A-O	570,000 Oct 1 1918
3 1/2%	'04 A-O	697,500 Oct 1 '13-40	3 1/2%	A-O	40,000 Oct 1 1918
3 1/2%	A-O	1,100,500 Apr '14-38	*Parks (Metropolitan).		
3 1/2%	A-O	288,000 Oct 1 '13-40	3 1/2%	J-J	\$1,800,000 Jan 1 1934
3 1/2%	A-O	70,000 Oct 1 '13-26	3 1/2%	J-J	2,600,000 Jan 1 1936
3 1/2%	A-O	4,500 Oct 1 '13-21	3 1/2%	'97 J-J	2,400,000 Jan 1 1937
3 1/2%	A-O	374,000 Oct 1 '13-41	3 1/2%	'98 J-J	1,100,000 July 1 1938
3 3/4%	A-O	176,000 Oct 1 '13-39	3 3/4%	'99 J-J	1,695,000 July 1 1939
4 1/2%	A-O	1,100,000 Oct 1 '13-27	3 3/4%	'00 J-J	325,000 July 1 1940
Port of Boston Bonds.			3 1/2%	'01 J-J	450,000 Jan 1 1941
4 1/2%	A-O	\$3,000,000 Aug 1 '13-52	3 3/4%	'01 J-J	750,000 Jan 1 1943
Prisons and Hospital Loans			3 1/2%	'03 J-J	100,000 Jan 1 1943
3 1/2%	M-N	\$721,600 Nov 1 1931	3 1/2%	'03 J-J	135,000 Jan 1 1943
3 3/4%	'01 M-N	200,000 Nov 1 1931	3 1/2%	'03 J-J	640,000 July 1 1943
3 1/2%	'03 M-N	746,650 May 1 1933	3 1/2%	'04 J-J	600,000 Jan 1 1944
3 1/2%	'04 M-N	507,250 May 1 1934	3 1/2%	'05 J-J	670,000 Jan 1 1945
3 1/2%	'05 M-N	300,000 & May 1 1934	3 1/2%	'06 J-J	600,000 Jan 1 1946
3 1/2%	'06 M-N	404,000 Nov 1 1935	3 1/2%	'07 J-J	600,000 Jan 1 1947
3 1/2%	'06 M-N	166,000 Nov 1 1936	3 1/2%	'08 J-J	125,000 Jan 1 1928
3 1/2%	'07 M-N	237,200 Nov 1 1937	3 3/4%	'09 J-J	60,000 Jan 1 1949
3 3/4%	'09 M-N	125,000 Nov 1 1938	3 1/2%	'09 J-J	60,000 Jan 1 1949
3 1/2%	'09 M-N	130,800 Nov 1 1938	3 1/2%	J-J	46,000 Jan '14-51
3 1/2%	'09 M-N	2,149,000 Nov 1 1939	3 1/2%	J-J	14,250 Jan 1 '14-52
3 1/2%	M-N	334,000 Nov 1 '13-40	4 1/2%	J-J	75,000 Jan 1 '14-31
5 1/2%	M-N	219,000 at opt of State	4 1/2%	J-J	200,000 Jan 1 '14-35
4 1/2%	J-J	200,000 Nov 1 '13-17	Fitchburg RR. Securities.		
			3 1/2%	'03 F-A	\$5,000,000 & Aug 1 '13

* Nominal or contingent debt except "parks," of which \$2,567,600 is a direct State obligation. Two-thirds (\$535,333) 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.	Dec. 1 1912.	Dec. 1 1911.	Dec. 1 1910.	Dec. 1 1909.
Total funded debt.....	\$117,480,662	\$116,234,162	\$114,426,162	\$110,620,162
Sinking funds, &c.....	38,250,410	35,844,648	33,358,409	30,863,096

Net debt.....\$79,230,252 \$80,389,514 \$81,077,753 \$79,657,066 (The above debt is of two classes: the Direct Debt, for the payment of which the Commonwealth is directly and entirely responsible; and the Nominal or Contingent Debt, for which the Commonwealth has loaned its credit to sundry cities and towns for various purposes, the payment of which is guaranteed by sinking funds (sufficient to pay the debt at maturity) provided by a direct annual tax on the cities and towns for which the debt has been incurred. On Dec. 1 1912 these classes and the sinking funds applicable thereto were as follows:

	Direct Debt.	Nominal Debt.	Grand Total.
Bonded debt.....	\$43,112,583	\$74,368,079	\$117,480,662
Sinking funds.....	22,322,573	15,927,837	38,250,410
Net debt.....	\$20,790,010	\$58,440,242	\$79,230,252

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

Years—	Real Estate.	Personal Property.	Total.
1912.....	\$3,216,714,460	\$2,262,565,233	\$5,479,279,693
1911.....	3,092,791,011	2,156,384,984	5,249,175,995
1910.....	2,977,075,471	2,050,079,335	5,027,154,806
1909.....	2,600,445,146	1,621,835,908	4,222,281,054
1908.....	2,315,087,381	1,562,083,684	3,877,171,070
1890.....	1,600,137,807	1,013,077,330	2,613,215,137
1880.....	1,111,160,072	816,695,358	1,927,855,430

The larger portion of the State's revenue is derived from corporations, national bank stocks, savings bank and inheritance taxes. In 1912 the tax assessed aggregated \$16,183,989.74, of which \$8,225,170.97 accrues to the Commonwealth and the balance is apportioned to cities and towns. Of the total of \$16,183,989.74, \$1,195,946.87 was assessed upon street railway companies, \$4,379,592.51 upon other public service corporations, \$3,604,046.95 upon domestic business corporations, \$1,808,454.73 upon savings banks, \$1,563,515.93 upon national banks and \$2,154,400.85 upon inheritances.

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

1910.....3,366,416 1880.....1,783,085 1840.....737,699 1800.....422,845

1905.....3,003,635 1870.....1,457,351 1830.....610,408 1790.....378,787

1900.....2,805,246 1860.....1,231,066 1820.....513,287

1890.....2,238,943 1850.....994,514 1810.....472,040

CONDEMNATION OF PRIVATE PROPERTY ADJACENT TO IMPROVEMENTS.—On Nov. 7 1911 a proposed amendment to the State constitution was adopted which increases the power of the Legislature to authorize the taking of land and property for highways or streets. The latter adds the following to Article 10 of part 1 of the constitution: The Legislature may by special Acts, for the purpose of laying out, widening or re-locating highways or streets, authorize the taking in fee by the Commonwealth, or by a county, city or town, of more land and property than are needed for the actual construction of such highway or street; provided, however, that the land and property authorized to be taken are specified in the Act and are no more in extent than would be sufficient for suitable building lots on both sides of such highway or street; and after so much of the land or property has been appropriated for such highway or street as is needed therefor, may authorize the sale of the remainder for value with or without suitable restrictions. See V. 93, p. 1547.

DEBT LIMITATIONS.—There seems to be no provision in the constitution of Massachusetts limiting the power of the Legislature to create State indebtedness, or limiting its power to authorize municipal indebtedness. Statutes general and special have, however, been passed on this subject with respect to cities and towns. All of the general provisions are found incorporated in Chapter 27 of the Revised Statutes, edition of Jan. 1 1902. The important sections of this chapter are cited below:

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

SEC. 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.

SEC. 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 the said assessment.

SEC. 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.

SEC. 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.

SEC. 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.]

SEC. 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 149 to 160, inclusive, of Chapter 111. 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.

SEC. 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.

SEC. 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, at not less than par, at public or private sale, or may use the same in payment of such debts.

SEC. 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.)

SEC. 11. Debts incurred for supplying the inhabitants with water, for acquiring land for public playgrounds (a and parks) under the provisions of Chapter 28, for a municipal lighting plant under the provisions of Chapter 34, or in constructing sewers, shall be

SEC. 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 year and may vote of the majority of the members of each branch of the City Council, contract debts and issue bonds for the purpose and to the extent authorized by such Act, in the manner provided in, and subject to the provision of, the preceding sections.

SEC. 22. 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 15, Sec. 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 1900, and bonds, notes and certificates of indebtedness of any county, city, 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—POWER AND RESTRICTIONS.—Investment by savings banks in Massachusetts is governed by Chap. 590 of the Acts of 1908, referred to in V. 87, p. 257, and in an editorial article on pages 5 and 6 of the "State and City Supplement" for May 29, 1909. The law was further amended in 1910 and 1912 (see "Chronicle" of May 25, 1912, "State and City Department"), and Clause "Fourteenth" was added in 1913, the law at present reading as follows:

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

FIRST—First Mortgages of Real Estate.—In first mortgages of real estate located in this Commonwealth not to exceed 60% of the value of such real estate; but not more than 70% of the whole amount of deposits shall be so invested. If a loan is made on unimproved and unproductive real estate, the amount loaned thereon shall not exceed 40% of the value of such real estate. [For conditions that must be observed in making such loans see law in full in V. 87, p. 257.]

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 5% 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 5% of the last preceding valuation of the property therein for the assessment of taxes; or of any county or town of said States whose net indebtedness does not exceed 3% of such valuation; 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 3% 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.

(e) In 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 said 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 5% of the valuation of the taxable property therein, to be ascertained by the last preceding valuation of property therein for the assessment of taxes.

(f) In the legally authorized bonds of the States of California, Delaware, Nebraska, New Jersey, Oregon and Washington, and in the legally authorized bonds for municipal purposes or in refunding bonds which have been issued for other than municipal purposes, but on which the interest has been fully paid, of any city of the States of California, Connecticut, Delaware, Illinois, Indiana, Iowa, Kentucky, Massachusetts, Maine, Maryland, Michigan, Minnesota, Missouri, Nebraska, New Hampshire, New Jersey, New York, Ohio, Oregon, Pennsylvania, Rhode Island, Vermont, Washington and Wisconsin, which has at the date of such investment more than one hundred thousand inhabitants, established in the same manner as is provided in subdivision (e) of this clause, and whose net indebtedness does not exceed seven per cent of the valuation of the taxable property therein, established and ascertained as provided in subdivision (e) of this clause.

(g) In subdivisions (d), (e) and (f) 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 4% 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 4% 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 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.

(5) No bonds shall be made a legal investment by subdivision f or 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 f or g 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 the fourth section 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 said mortgage is a lien, but in no case on less than one hundred continuous 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;

(2) 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;

(3) 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.

(4) **Direct Obligations.**—Bonds issued or assumed by a railroad corporation described in subdivision e, 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 as part security therefor, representing or covering 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—

(a) 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

(b) 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

(a) Said mortgage is a first or second lien upon not less than seventy-five per cent of the total railroad covered by said mortgage 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;

(b) 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;

(c) 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.

(1) 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 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.

(2) 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.

(3) 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 fail 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.

(4) 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 legally acquired 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.

(5) 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.

(6) 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 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 1912 announced the following roads as meeting the requirements of this clause (V. 93, p. 1738): Boston Elevated Ry. Co. Fitchburg & Leominster St. Ry. Co. Boston & Northern Ry. Co. Holyoke Street Ry. Co. Boston & Revere Electric Ry. Co. Springfield Street Ry. Co. Citizens' Elec. St. Ry. of Newb'p't. Union Street Ry. Co. Dartmouth & Westport St. Ry. Co. West End Street Ry. Co. East Middlesex Street Ry. Co. Worcester Consolidated St. 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 Fourth of this Act. (See Clause Thirteenth below.)

TELEPHONE COMPANY BONDS.

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 gross income 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 1912 contains a list of bonds considered legal under clauses third, fourth, fifth and sixth of the above Act. This list appeared in State & City Dept. of "Chronicle" April 26 1913.

FOURTEENTH.—Bonds which at any time hereafter have been for ten successive years legal investments under the provisions of subdivisions a, b, c or d of Clause 3, Clause 5 or Clause 6 of this section shall not be rendered illegal although the corporation issuing, assuming or guaranteeing such bonds shall fail for a period not exceeding two successive years to comply, as to dividends on its capital stock, with the requirements of the clauses specified above; but no further investment in the bonds issued, assumed or guaranteed by such corporation shall be made during said period. If after the expiration of said period, such corporation complies for the following fiscal year with the requirements of the clauses specified above, it shall be regarded as having complied therewith during said period; provided that it shall not have so failed to comply during any other period within the next preceding ten years.

Opinion of Attorney-General Regarding Legality of N. Y. N. H. & H. RR. Bonds as Savings Bank Investments.—Attorney-General James M. Swift rendered an opinion in Feb. 1911 with reference to the Act passed by the Legislature in June 1910 to validate bonds and stocks of the New York New Haven & Hartford RR. Co., and for the purpose of determining whether or not the assets were sufficient to show the road a solvent corporation. As stated in V. 92, p. 462, the report of the Commission appointed under the Act referred to was filed with the Legislature on Feb. 17 1911. The Act stated that "nothing herein contained shall authorize the investment by savings banks in the securities aforesaid unless they are otherwise legal investments under the provisions of Chapter 590, Acts of 1909," and the Attorney-General finds that "no matter what the finding of the Commission appointed under the Act with reference to assets and liabilities was, it would not in and of itself make any change in the standing of securities for savings bank investments." See V. 92, p. 541.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MASSACHUSETTS.

Aggregate Municipal Indebtedness.

Prior to 1911 the local assessors were required to make an annual return to the Tax Commissioner showing the debt and assessed valuation of municipalities. In 1911, however, the Legislature transferred the duty of making up these figures to the Bureau of Statistics, which conducted a special investigation, and as a result submitted a report to the Legislature on April 15 1912 urging a complete revision of the law relating to municipal indebtedness and presenting the following summary of debt to the close of the several municipal years ending between Nov. 30 1910 and "approximately" April 1 1911:

Table with columns: Net general debt, Within debt limit, exclusive of trust funds, borrowed or used, Trust funds borrowed or used, Outside debt limit, Net public service enterprise debt, Total net funded or fixed debt, Amount of sinking funds, Total gross funded or fixed debt, Tax loans, Outstanding warrants or orders, Aggregate municipal indebtedness.

The following table shows the aggregate assessed valuation as returned by the local assessors, the aggregate net debt of all the municipalities of the State, and the percentage of the same, for the years indicated:

Table with columns: Year, Valuation, Aggregate Net Debt, Percentage.

ABINGTON.

This town is in Plymouth County, Inc. in 1712. Pop. in 1910, 5,455.

Water Loan.

Table with columns: Year, Amount, Date.

Bridge and Memorial Bonds.

Table with columns: Year, Amount, Date.

School Bonds.

Table with columns: Year, Amount, Date.

Water Refunding Bonds.

Table with columns: Year, Amount, Date.

ACTON WEST & SOUTH WATER SUPPLY DISTRICT.

This district is in Middlesex Co.

Water Bonds.

Table with columns: Year, Amount, Date.

ADAMS.

This town is in Berkshire County, Incorporated Oct. 15 1778.

Library Bonds.

Table with columns: Year, Amount, Date.

School Bonds.

Table with columns: Year, Amount, Date.

ADAMS (Concluded.)—
Refunding Loan.
 3 1/2% '09 A-O \$10,000...Oct 3 1918
 4% '09 A-O 7,000...Oct 3 1918
Street Loan.
 4% '11 A-O \$40,000...Oct 1 '13-20
 4% '12 A-O 5,000...Oct 1 1921
Land for Army.
 4% '12 J-J \$3,700...July 1 '13-17
BOND. DEBT Jan 1 '12.—\$171,700
 Sinking fund.....11,100
 Assessed valuation 1912.....6,521,303
 (Assessment about 3/4 actual value)
 Tax rate (per \$1,000) 1912.....\$19.20
 Population in 1910.....13,026
 INTEREST on coupon bonds payable at Old Colony Trust Co., Boston; other interest by Treasurer.

ADAMS FIRE DISTRICT.
 5% '03 A-O \$5,000...Oct 1 1913
 4% '02 A-O 30,000...Oct 1 '15-20
 4% '08 A-O 10,000...Oct 1 '13-14
BOND. DEBT Jan 1 1913.—\$45,000
 Sinking fund.....18,013
 Assessed valuation 1912.....6,089,160
 Fire dist. tax (per \$1,000) '12.....\$2.60
 Population in 1910.....13,067
 INT. payable in Adams at First Nat. Bank and Greylock Nat. Bank; also at State House, Boston.

AMESBURY.
 Amesbury Township is in Essex Co.
Fire-Engine-House Bonds.
 3 1/2% M-N \$5,500...May 15 '14-19
Water-Plant Bonds.
 4% '06 J-J \$217,000...July 1 '14-35
 4% '10 J-J 28,000...July 1 '13-40
 4% '11 M-N 10,500...May 1 '14-23
Sever Bonds.
 4% '12 J-J \$75,000...1913-1914
Refunding Notes.
 4% J-D \$12,000...June 26 '13-16
Bridge Bonds.
 4% '11 J-J \$14,000...1913-1919
School Bonds.
 4% '07 J-J \$12,000...July 1 '13-16
 PEKAMT D. 7% Apr 1913.....\$375,500
 Total valuation 1912.....6,537,580
 Assessment about 4-5 actual value
 Total tax (per \$1,000) 1912.....\$21.00
 Population in 1910.....9,894
 INTEREST on the school bonds is paid to the registered holder; on the water bonds of 1906 at the Old Colony Trust Co., Boston, and on the funding bonds and water 4s of 1910 & 1911, sewer bonds and refunding notes at First Nat. Bank, Boston.

AMHERST.
 This town is in Hampshire County. Inc. 1759. Population 1910, 5,112.
Refunding Bonds.
 4% J-J \$50,000...Jan 1 1920
BOND. DEBT Feb 1912.—\$50,000
 Floating debt.....57,500
 Assess. val. (3/4 act.) 1912.....4,425,882
 Total tax (per \$1,000) 1912.....\$18.00
 INTEREST payable in Amherst.

ANDOVER.
 This town is in Essex County and was incorporated May 6 1646.
Water Bonds.
 4% M-N \$35,000...Nov 1 '13-19
 4% M-N 10,000...Nov 1 1920
 4% J-D 20,000...June 1 '22-23
 4% J-D 15,000...June 1 1925
 4% J-D 5,000...June 1 1928
 3 1/2% A-O 19,000...Apr 1 '14-31
 3 1/2% '08 J-D 42,000...June 1 '13-33
 4% '10 A-O 29,000...Apr 1 '13-35
 4% M-S 9,000...Sept 1 '13-21
School Bonds.
 4% '10 J-J \$5,000...July 1 '13-14
Sewer Bonds.
 4% J-D \$20,000...June 1 1913
 4% J-D 30,000...June 1 1928
 4% '09 A-O 1,000...Apr 1 1919
BOND. DEBT Jan 13 1913.—\$295,000
 Sinking fund.....55,437
 Total valuation 1912.....7,207,765
 Tax rate (per \$1,000) 1912.....16.50
 Value town property.....883,087
 Population in 1910.....7,301
 INTEREST on the water 3 1/2% of 1908 is payable at the Old Colony Trust Co., Boston; on other loans at National Shawmut Bank, Boston.

ARLINGTON.
 This town is in Middlesex County. Value town property Jan. 1 1912, \$1,601,185. Pop'n 1910, 11,187.
Water Works.
 4% '92 J-J \$22,000...Jan 1 1922
 4% '94 A-O 92,000...Apr 1 1924
 4% '96 A-O 5,000...Oct 1 1926
 4% '98 A-O 15,000...Oct 1 1928
 4% '97 A-O 10,000...Oct 1 1927
 4% '95 A-O 10,000...Oct 1 1925
 4% '05 J-D 6,000...Dec 15 '13-18
 4% '07 J-D 8,000...Dec 1 '13-20
 4% '08 J-D 1,000...Dec 1 1913
 4% '09 J-D 7,000...Dec 31 '13-19
 4% '09 J-D 500...June 1 1913
 4% '09 J-D 3,000...June 1 '13-19
 4% '08 J-D 2,000...Dec 31 '13-14
 4% '10 J-D 13,000...Dec 1 '13-25
 4% '12 --- 10,000...Dec 2 '13-22
Park Loan.
 4% '96 M-N \$15,000...Nov 1 1946
Sewer Bonds.
 4% '96 J-D \$100,000...June 1 1936
 4% '03 J-D 10,500...Dec 31 1923
 4% '05 J-D 1,000...Dec 15 1913
 4% '07 J-D 3,000...Dec 1 '13-15
 4% '10 J-D 1,000...Dec 1 '13-18
Highway Loans.
 4% '08 J-D \$3,000...Dec 31 '13-15
Town-Yard Loan.
 4% '09 J-D \$1,500...June 1 '13-15
Town-Hall-Site Loan.
 3 1/2% '99 A-O \$52,000...Apr 1 1939
School Loans.
 4% '93 M-N \$64,000...Nov 1 1913
 4% '99 A-O 8,700...Apr 1914-19
 4% '04 J-J 9,000...July 1 '13-21
 4% '04 J-D 4,000...Dec 15 '13-16

4% '08 J-D \$35,000...Dec 31 '13-26
 4% '08 J-D 2,000...Dec 31 '13-16
 4% '10 J-D 28,000...Dec 1 '13-20
 15,000...Dec 1 '21-25
 4% '10 --- 1,000...June 30 1913
 4% '10 --- 2,000...Dec 1 '13-16
 4% '12 --- 12,000...Dec 1 '13-18
BOND. DEBT Jan 1 1913.—\$655,750
 Sinking fund.....43,000
 Staking fund.....123,821
 Borrowing capacity.....153,666
 Total assessed val. 1912.....13,980,549
 (Assessment at actual value)
 Tax rate (per \$1,000) 1912.....\$20.80
 INT. at Beacon Trust Co., Boston.

ATHOL.
 This town is situated in Worcester County. Incorp. Mch. 6 1762.
Refunding Loan.
 4% --- \$2,000...Oct 1 1913
School & Street-Grading Notes.
 4% '10 A-O \$2,500...Oct 1 1913
Sewer Loan (outside debt limit)
 4% '94 J-J \$50,000...July 1 1924
 4% '03 J-J 28,000...July 1 1933
 4% '04 J-J 3,200...1934
 4% '08 J-J 24,000...Apr 1 1938
 4% '09 J-J 5,000...1939
Bridge Notes.
 4% '10 A-O \$2,000...Oct 1 1913
Miscellaneous.
 4 1/2% A-O \$4,500...Oct 3 '13-18
Paving Notes.
 4% A-O \$3,500...1913-1916
Water Bds. (outside debt limit).
 4% '06 F-A \$308,000...Aug 1 '13-36
 4% F-A 29,000...Aug 1 '13-41
School-House Loan.
 4% A-O \$23,000...1913-1925
 4% '12 A-O \$5,000...Oct 1 '13-21
TOTAL DEBT Apr 1913.—\$522,700
 Sinking fund.....46,662
 Water debt (included).....337,000
 Tax valuation 1912.....5,542,480
 Tax rate (per \$1,000) 1912.....\$20.70
 Population in 1910.....9,000
 INT. at N. W. Harris, Inc., Boston, and Old Colony Tr. Co., Boston.

ATTLEBOROUGH.
 This town is in Bristol County. Incorporated Oct. 19 1694.
Water Bonds.
 4% M-S \$12,000...Sept 1 1915
 4% J-J 20,000...Jan 1 1919
 4% A-O 25,000...Oct 1 1922
 4% J-J 35,000...July 1 1924
 4% J-J 40,000...July 1 1924
 4% J-J 25,000...July 1 1926
 4% J-J 10,000...July 1 1927
 4% J-J 13,000...July 1 1928
 3 1/2% J-J 15,000...July 1 1929
 3 1/2% J-J 12,000...July 1 1930
 3 1/2% J-J 10,000...Jan 1 1921
 3 1/2% A-O 20,000...Apr 1 1921
 3 1/2% A-O 30,000...Apr 1 1922
 4% A-O 30,000...Oct 1 1933
 4% '04 A-O 20,000...Oct 1 1934
 3 1/2% '05 M-S 100,000...Mch 1 1935
 3 1/2% '05 M-N 50,000...Nov 1 1935
 4% '08 A-O 42,000...Apr 1 '14-24
 4% J-J 11,000...July 1 '13-21
 4% '10 J-J 11,000...Jan 1 '14-19
 4% '10 J-J 36,000...July 1 '13-28
 4% '10 J-J 24,000...July 1 '29-40
 4% '10 J-J 18,000...July 1 '13-30
 4% '11 J-J 33,500...July 1 '13-41
Water Notes.
 4% '08 J-D \$5,000...Dec 31 1913
 4% '09 M-N 30,000...May 1 '14-19
 4% '12 M-N 25,000...May 20 '14-18
Fire-Engine Notes.
 4% '11 M-N \$9,000...Nov 1 '13-15
Miscellaneous Notes.
 4% '08 F-A \$5,000...Aug 1 1913
Fire-Engine-Station Bonds.
 4% '10 M-N \$26,600...May 2 '14-20
School Bonds.
 3 1/2% '00 M-N \$30,000...Nov 1 1920
 4% '12 F-A 100,000...Aug 1 '13-32
Highway Bonds.
 --- \$40,000...June 1 1916
Sewer Bonds.
 4% '10 J-J \$85,000...July 1 '13-25
 4% J-J 50,000...July 1 '25-29
 4% '11 A-O 36,000...Oct 1 '13-21
 60,000...Oct 1 '22-41
 4% '10 J-J 100,000...July 1 '25-30
 4% '12 J-J 75,000...July 1 '13-27
 4% '12 A-O 75,000...July 1 '28-42
Street Bonds.
 4% '06 J-D \$40,000...June 1 1916
GEN. BONDS Apr 23 '13.—\$1,274,900
 Time notes.....83,000
 Sinking fund.....159,766
 Water debt (incl. above).....642,500
 Water staking fund (incl.) 100,395
 Total valuation 1912.....19,538,265
 (Assessment about 3/4 actual value)
 Total tax (per \$1,000) 1912.....\$18.00
 Population in 1910.....16,215
 INTEREST at First Nat. Bank of Attleborough, Boston Safe Deposit & Trust Co., Boston, First Nat. Bk. and Old Colony Tr. Co., Boston.

BELMONT.
 This town (w. O. Boston) is in Middlesex County. Incorp. in 1859.
School-House Bonds.
 4% J-D \$40,000...June 1 1917
 4% '04 A-O 15,000...Oct 1 '13-24
 3 1/2% J-D 22,000...June '13-23
 4% '08 J-J 10,000...July 1 '13-22
 4% '11 J-J 4,500...July 1 '13-21
Street Loan.
 4% A-O \$9,000...Oct 1 '13-15
Water Loans.
 4% F-A \$8,000...Aug 1 1925
 4% J-J 6,000...July 1 1926
 4% J-D 5,000...Dec 1 1926
 4% J-D 7,000...June 1 1929
 4% '06 J-D 2,500...Dec 1 '13-17
 4% '09 A-O 10,000...Apr 1 1939
Electric Light Bonds.
 4% J-D \$14,000...June 1 1928
 4% A-O 5000...Apr 1 1914

Sewer Loan.
 4% M-N \$18,000...Nov 1 1924
 4% J-J 9,000...July 1 1926
 4% J-D 6,000...June 1 1927
 3 1/2% J-D 20,000...June 2 1932
 3 1/2% A-O 10,000...Oct 2 1930
 4% '07 M-S 10,000...Mch 1 1937
 4% '08 J-D 10,000...June 1 1938
 4% '11 J-D 10,000...June 1 1941
 4% '12 M-S 5,000...Sept 1 '13-17
 4% '12 F-A 10,000...Feb 1 1943
Fire-Department Bonds.
 4% J-D \$2,500...Aug 1 '13-17
 4% F-A 2,000...June 1 '13-14
 4% '12 M-S 8,000...Sept 1 '13-16
TOTAL DEBT Apr 10 1913.—\$268,000
 Sinking fund.....53,997
 Water debt (included).....38,500
 Total valuation 1912.....7,539,455
 (Assessment at about actual value)
 Total tax (per \$1,000) 1912.....\$18.30
 Population in 1910.....5,542
 INT. at Beacon Trust Co., Boston.

BEVERLY.
 This city is in Essex County. Founded 1626; a town, 1668; incorporated as a city May 23 1894.

School Loans.
 4% '02 A-O \$24,000...Oct 1 '13-20
 2,500...Oct 1 1921
 3 1/2% '03 J-J 20,000...July 1 '13-18
 4% '03 J-J 10,000...July 1 '13-20
 4% '03 J-D 3,000...July 1 1921
 4% '05 M-N 3,000...May 1 '14-16
 77,000...May 1 '14-24
 4% '05 M-N 6,000...May 1 1925
 5,000...May 1 1926
 3 1/2% '09 M-N 12,000...May 1 '14-19
 4% '07 M-N 12,000...May 1 '14-19
 1,000...May 1 1920
 4% '10 F-A 15,000...Aug 1 '13-15
 60,500...Aug 1 '16-30
 4% '11 J-D 18,000...Dec 1 '13-21
 4% '12 M-N 20,000...Nov 1 '28-32
 4% '12 M-N 10,000...Nov 1 '13-22
Town Loans.
 6% M-N \$10,000...Nov 23 '13-18
Water Loan.
 4% F-A \$150,000...Aug 1 1917
 4% '03 J-J 14,000...July 1 '13-19
 5,000...July 1 '20-24
 3 1/2% '05 A-O 30,000...Oct 1 '13-27
 1,000...Oct 1 1928
 20,000...Oct 1 '13-22
 1,000...Oct 1 1928
 4,000...Oct 1 '29-30
Library Bonds.
 4% A-O \$10,000...Oct 1 '13-17
 4% '11 J-D 54,000...Dec 1 '13-21
 50,000...Dec 1 '22-31

Fire Loan.
 4% '06 J-J \$8,000...July 1 '13-16
Sewer Loans.
 4% '93 J-J \$28,000...July 1 '13-19
 4% '00 J-J 62,000...July 1 '13-25
 4% '03 A-O 44,000...Apr 1 '14-24
 20,000...Apr 1 '25-34
 4% '04 A-O 120,000...Apr 1 '13-31
 32,000...Apr 1 '32-36
 4% '07 A-O 20,000...Oct 1 '13-22
 4% '07 A-O 1,000...Oct 1 1913
 4% '08 M-S 30,000...Sept 1 '13-18
 3 1/2% '09 M-S 3,000...Mch 1 1914
 3 1/2% '09 J-D 2,000...July 1 1913
 4% '10 J-D 9,000...June 1 '13-15
 4% '10 J-D 2,000...June 1 1913
 40,000...July 1 '13-22
 4% '11 F-A 12,000...Aug 1 '13-16
 4% '11 M-S 6,000...Sept 1 '13-14
Public-Building Loan.
 4% '09 A-O \$10,000...Oct 1 '13-17
 4% '10 M-S 2,000...Mch 1 1914
Bridge Bonds.
 3 1/2% '09 M-S \$12,000...Mch 1 '14-17
 2,000...Mch 1 1918
Police-Signal Loan.
 4% '11 --- \$4,200...Nov 1 1913
Park Loan.
 4% J-J \$18,000...July 1 '13-21
 4% '06 J-J 8,000...July 1 '13-20
 500...July 1 1921
 4% '12 M-N 28,000...Dec 1 '13-26
Dredging Loans.
 4% M-N 26,000...Nov 1 '13-18
 4% '03 M-N 27,000...Nov 1 '13-21
 2,000...Nov 1 1922
Playground Bonds.
 4% '10 J-J \$8,000...July 1 '13-20
Street Loans.
 4% '03 J-J \$33,000...July 1 '13-23
 4% '08 A-O 18,000...Oct 1 '13-18
 4% '12 J-D 35,000...Dec 1 '13-19
 4% '12 J-D 15,000...Dec 1 '13-15
 4,000...Dec 1 1916
BOND. DEBT Jan 1 '13.—\$1,313,700
 Sinking funds (incl.).....783,500
 Borrow. capac.....446,808
 Total valuation 1912.....39,005,340
 Tax rate (per \$1,000) 1912.....\$15.60
 Population in 1910.....18,650
 INT. on sewerage bonds of 1908 and 1911 and all issues of 1912 is payable at Old Colony Tr. Co. in Boston; on other loans at First Nat. Bk., Boston.

BILERICA.
 This town is in Middlesex County. Inc. 1655. Population 1910, 2,789.
Town-Hall Bonds.
 4% A-O \$30,000...Apr 1 1919
Bridge Bonds.
 4% '10 F-A \$7,000...Aug 2 '13-19
 3 1/2% Aug 7,000...1913-1919
Water Bonds.
 4% M-N \$90,000...May 1 1928
School Bonds.
 3 1/2% Apr \$25,000...Apr 1 1921
BOND. DEBT Feb. 28 '13.—\$147,500
 Floating debt.....70,859
 Sinking fund.....65,601
 Assessed valuation 1912.....2,829,996
 (Assessment about actual value.)
 Tax rate (per \$1,000) 1912.....\$17.00
 INTEREST is payable in Boston on water bonds at the Old Colony Trust Co. and on town-hall bonds at the Mercantile Trust Co.; on bridge 3 1/2% in Lowell.

BOSTON. J. F. Fitzgerald, Mayor; Chas. H. Slattey, City Treas.; J. Alfred Mitchell, City Auditor. City was incorporated Feb. 23 1822.
 On Nov. 2 1900 a charter amendment was adopted under which municipal nominations are to be made only upon petition of 5,000 voters. The Mayor serves for four years, subject to recall after two years. V. 59 p. 1234.
 The question of holding a recall election was submitted to the voters on Nov. 7 1911, but failed to carry. V. 93, p. 1337. On Nov. 7 1911 the voters accepted an Act passed by the Legislature annexing the town of Hyde Park, which became a part of the city Jan. 1 1912. V. 93, p. 1337. In Nov. 1912 an Act authorizing the city to issue \$2,500,000 bonds outside the debt limit for the construction of streets was accepted by the voters. V. 95, p. 1322.
 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 May 1 1913 to \$3,828,667. The details of this county debt are included in the following financial report for this city.

"Miscellaneous Loans."
 4% A-O \$15,500...Oct 1 1914
 A-O 10,500...Apr 1 1915
 A-O 204,500...Oct 1 1915
 J-J 84,200...Jan 1 1916
 J-J 518,300...July 1 1916
 A-O 3,000...Apr 1 1916
 A-O 102,500...Oct 1 1916
 M-N 25,000...Nov 30 1916
 J-J 10,500...Jan 1 1917
 A-O 3,000...Apr 1 1917
 J-J 107,100...July 1 1917
 J-J 130,500...July 1 1917
 3 1/2% A-O 193,000...Oct 1 1917
 J-J 108,800...Jan 1 1918
 3 1/2% A-O 75,000...Apr 1 1918
 J-J 80,000...July 1 1918
 3 1/2% A-O 18,000...Oct 1 1918
 A-O 155,500...Apr 1 1919
 J-J 331,200...July 1 1919
 A-O 8,000...Oct 1 1919
 A-O 10,000...Oct 1 1919
 J-D 38,293.44...Dec 1 1919
 J-J 270,510...Jan 1 1921
 A-O 83,000...Apr 1 1921
 A-O 150,000...June 1 1921
 J-J 39,000...July 1 1921
 J-J 49,550...Jan 1 1922
 J-D 519,000...June 1 1922
 3 1/2% A-O 64,000...Oct 1 1922
 3 1/2% A-O 25,000...Oct 1 1928
 3 1/2% J-J 104,500...Jan 1 1923
 3 1/2% A-O 85,000...Apr 1 1923
 J-D 512,500...June 1 1923
 J-J 5,800...Jan 1 1924
 J-J 100,000...June 1 1924
 3 1/2% '04 A-O 75,000...June 1 1924
 3 1/2% '04 A-O 63,700...Oct 1 1934
 3 1/2% '05 J-D 57,500...Dec 1 1925
 3 1/2% A-O 10,000...Jan 1 1926
 3 1/2% '06 J-D 4,350...Dec 1 1926
 3 1/2% '07 J-J 350,500...Jan 1 1927
 4% '07 A-O 5,000...Apr 1 1927
 4% '07 J-J 224,000...July 1 1927
 4% '08 J-D 58,500...June 1 1928
 3 1/2% '10 J-J 60,000...Jan 1 '14-25
 3 1/2% '10 J-J 20,000...Jan 1 '14-17
 3 1/2% '10 J-J 40,000...Jan 1 '14-21
 3 1/2% '10 J-J 14,000...Jan 1 '14-20
 4% '10 J-J 9,000...July 1 '13-15
 4% '10 J-J 3,500...July 1 '13-19
 4% '10 J-J 28,000...July 1 '13-20
 4% '10 J-J 10,000...July 1 '21-30
 4% '10 J-J 18,000...July 1 '13-30
 4% '10 J-J 21,000...July 1 '13-30
 4% '10 J-J 26,000...July 1 '13-30
 3 1/2% '11 J-J 9,000...Jan 1 1936
 3 1/2% '11 F-A 80,000...Jan 2 '14-29
 3 1/2% '11 J-J 1,000...July 1 1913
 3 1/2% '11 J-J 20,000...July 1 '13-21
 4% '11 M-N 140,000...Nov 1 '13-26
 4% '12 --- 5,000...Oct 1 '13-17
 4% '12 A-O 150,000...Oct 1 '13-27
 4% '12 --- 20,000...Oct 1 '13-32
 4% '12 --- 15,000...Oct 1 '13-27
Bridge Bonds.
 3 1/2% A-O \$21,000...Oct 1 1918
 J-J 130,000...July 1 1919
 J-D 19,000...June 1923
 J-J 19,000...Jan 1923
 J-J 31,000...Jan 1924
 3 1/2% '05 J-D 16,500...Dec 1 1925
 3 1/2% '06 J-D 14,500...Jan 1 1926
 A-O 5,000...Oct 1 1923
 J-J 50,000...Jan 1 1922
 J-D 216.66...Dec 1 1919
 4% A-O 7,500...Apr 1 1918
 J-J 25,000...July 1917
 A-O 8,100...Apr 1915
 A-O 50,000...Oct 1915
 A-O 46,300...Oct 1914
 J-J 60,000...Jan 1 1934
 3 1/2% '11 J-J 33,000...Jan 2 '14-21
 4% '10 J-J 30,000...July 1 1921
 3 1/2% J-D 200,000...June 1 1932
 3 1/2% J-J 500,000...July 1 1937
 3 1/2% J-J 300,000...Jan 1 1938
 3 1/2% J-J 300,000...July 1 1939
 4% A-O 10,000...Oct 1 1934
 4% A-O 10,000...Oct 1 1935
 4% J-J 30,000...July 1 1936
 4% A-O 100,000...Oct 1 1936
 3 1/2% A-O 50,000...Oct 1 1938
 3 1/2% J-J 400,000...Jan 1 1940
 3 1/2% J-J 200,000...July 1 1940
 J-J 5,000...Jan 1 1942
 3 1/2% J-D 200,000...June 1 1942
 3 1/2% J-D 200,000...June 1 1943
 3 1/2% '04 J-D 250,000...June 1 1944
 3 1/2% '04 J-D 28,000...June 1 1924
 3 1/2% '05 J-J 50,000...Jan 1 1945
 3 1/2% '05 J-J 1

BOSTON (Con.)—

48 '08	J-J	\$205,000	June 1 1928
3 1/2 '09	J-J	3,000	Jan 29 1949
3 1/2 '10	J-J	8,000	Jan 1 '14-'15
48 '11	J-J	100,250	Jan 2 '14-'26
3 1/2 '11	J-J	8,000	July 1 '13-'16
48 '11	M-N	225,000	Nov 1 '13-'21
48	A-O	158,000	Oct '13-'27
Rapid Transit.			
48	A-O	550,000	Oct 1 1934
48	A-O	1,000,000	Apr 1 1935
3 1/2 '38	A-O	500,000	Jan 1 1936
3 1/2 '38	A-O	500,000	Apr 1 1936
3 1/2 '38	A-O	500,000	Oct 1 1936
3 1/2 '38	J-J	1,000,000	July 1 1937
3 1/2 '38	J-J	200,000	Jan 1 1938
3 1/2 '38	A-O	200,000	Apr 1 1938
3 1/2 '38	J-J	50,000	July 1 1940
38	A-O	250,000	Oct 1 1941
38	J-J	201,000	Jan 1 1942
3 1/2 '38	J-J	500,000	June 1 1942
3 1/2 '38	J-J	300,000	Jan 1 1942
3 1/2 '38	J-D	300,000	June 1 1943
3 1/2 '38	J-J	50,000	Jan 1 1944
3 1/2 '38	J-D	133,000	June 1 1944
3 1/2 '38	J-J	100,000	July 1 1945
3 1/2 '38	J-J	75,000	Jan 1 1947
48 '07	A-O	5,000	Oct 1947
3 1/2 '09	A-O	350,000	Apr 1 1949
48 '10	J-J	500,000	July 1 1950
48 '11	M-N	404,000	Nov 1 1956
3 1/2 '11	J-J	46,000	July 1 1956
48 '12		119,000	Oct 1957
48 '12		40,000	May 1 1957
48 '12		40,000	July 1 1957
Park Construction.			
48	J-J	\$100,000	Jan 1916
48	A-O	2,500	Oct 1917
48	J-J	450,000	Jan 1 1918
48	A-O	5,000	Apr 1 1918
48	J-J	5,000	July 1918
48	A-O	40,000	Oct 1918
48	J-J	480,500	Jan 1 1919
48	A-O	16,000	Apr 1 1919
48	A-O	4,000	Jan 1 1919
3 1/2 '38	J-J	5,000	July 1919
48	J-J	433,500	Jan 1 1920
48	J-J	16,400	July 1920
48	A-O	44,100	Oct 1920
48	J-J	500,000	Jan 1 1921
38	J-J	25,000	Jan 1 1921
38	J-J	25,000	Jan 1 1931
3 1/2 '38	J-J	500,000	Jan 1 1937
Highways.			
48	J-J	\$350,000	July 1 1913
48	J-J	500,000	July 1 1915
48	J-J	500,000	July 1 1915
48	J-J	700,000	Jan 1 1916
3 1/2 '38	J-J	499,000	Jan 1 1917
3 1/2 '38	J-J	730,000	July 1 1919
3 1/2 '38	J-J	500,000	June 1922
3 1/2 '38	A-O	3,700	Oct 1922
48 '07	J-J	250,000	July 1 1927
3 1/2 '38	J-J	750,000	Jan 1 1928
3 1/2 '38	J-J	5,000	July 1928
3 1/2 '38	A-O	6,000	Oct 1 1928
3 1/2 '38	J-J	650	Jan 1 1929
3 1/2 '38	A-O	44,800	Apr 1 1929
3 1/2 '38	J-J	518,000	Jan 1 1930
3 1/2 '38	J-J	661,000	July 1 1930
38	J-J	3,550	Jan 1 1930
38	J-J	150,000	Jan 1 1931
38	A-O	300,000	Apr 1 1931
3 1/2 '38	J-J	600,000	July 1 1931
38	A-O	220,000	Oct 1 1931
38	J-J	126,000	Jan 1 1932
38	J-J	83,000	Jan 1 1932
38	A-O	56,300	Apr 1 1932
3 1/2 '38	J-J	649,000	Jan 1 1932
3 1/2 '38	A-O	5,000	Oct 1 1932
3 1/2 '38	A-O	30,000	Oct 1 1932
3 1/2 '38	J-J	483,000	Dec 31 1932
3 1/2 '38	J-J	5,000	Jan 1 1933
3 1/2 '38	J-D	500,000	June 1 1933
3 1/2 '38	J-J	170,000	Jan 1 1934
3 1/2 '04	J-D	600,000	June 1 1934
3 1/2 '05	J-D	533,000	Dec 1 1935
48 '06	J-J	500,000	July 1 1936
48 '09	J-J	250,000	Apr 1 1939
48 '10	J-J	540,000	July 1 '13-'20
48 '11	M-N	285,000	Nov 1 '13-'21
48 '12	A-O	364,000	Oct 1 '13-'22
48 '13	J-J	300,000	Jan 1 '14-'33
Tunnel and Subway Bonds.			
3 1/2 '04	J-D	\$950,000	June 1 1944
3 1/2 '05	A-O	556,700	Apr 1 1945
3 1/2 '05	J-J	1,400,000	July 1 1945
3 1/2 '06	A-O	11,000	Apr 1 1946
3 1/2 '06	J-D	489,000	June 1 1946
48 '06	J-J	1,000,000	July 1 1946
3 1/2 '07	J-J	13,150	Jan 1 1947
48 '07	J-J	1,000,000	July 1 1947
48 '07	A-O	486,850	Apr 1 1947
48 '08	J-D	2,000,000	June 1 1948
3 1/2 '09	A-O	300,000	Apr 1 1949
3 1/2 '10	J-J	222,000	Jan 1 '14-'50
48 '10	J-J	500,000	July 1 1950
48 '12	J-J	500,000	Jan 1 1957
48 '12		10,000	July 1957
48 '12	A-O	2,700,000	Oct 1 1957
48 '13	J-J	2,100,000	Jan 1 1958
Park Loan.			
48 '91	J-D	\$700,000	June 1 1921
48 '91	A-O	200,000	Apr 1 1922
48 '91	A-O	301,000	Oct 1 1922
48 '91	J-J	250,000	Jan 1 1923
48 '91	J-J	500,000	Jan 1 1923
48 '91	A-O	450,000	Oct 1 1923
48 '91	J-J	99,000	Jan 1 1924
48	A-O	1,000,000	Oct 1 1924
48	J-J	1,500	July 1 '13-'15
Court-House and Jail Bonds.			
48	A-O	\$870,000	Oct 1 1918
48	J-J	40,000	July 1 1922
3 1/2 '38	A-O	800,000	Oct 1 1919
3 1/2 '38	J-J	50,000	July 1 1921
38	A-O	50,000	Apr 1 1921
3 1/2 '38	J-J	17,000	Jan 1923
3 1/2 '38	J-J	46,000	Jan 1922
3 1/2 '38	J-D	100,000	June 1922
3 1/2 '38	J-J	100,000	July 1921
38	A-O	50,000	Oct 1 1921
48	A-O	75,000	Oct 1 1923
48	J-J	40,000	Apr 1 1924
3 1/2 '38	A-O	800,000	July 1 1937
3 1/2 '38	J-J	100,000	July 1 1938
38	A-O	301,000	Oct 1 '13-'25
3 1/2 '38	J-J	17,500	Jan 1 '14-'20
48 '10	J-J	72,000	July '13-'30
48 '12		60,000	Oct '13-'32
Pub. Inst. & City Hospital.			
48	A-O	\$120,000	Oct 1914
48	A-O	300,000	Oct 1 1915
48	J-J	28,500	July 1 1916
3 1/2 '38	J-J	200,000	July 1 1917
3 1/2 '38	J-J	101,000	Jan 1 1917

Pub. Inst. & City Hosp. (Con.)

3 1/2 '38	J-J	\$23,000	July 1 1918
3 1/2 '38	A-O	35,000	Apr 1 1919
3 1/2 '38	J-J	14,500	July 1 1919
38	J-J	112,500	Jan 1921
38	A-O	40,000	Apr 1 1921
3 1/2 '38	J-J	148,000	July 1921
3 1/2 '38	J-J	165,000	Jan 1922
3 1/2 '38	J-D	120,000	June 1922
3 1/2 '38	A-O	78,000	Oct 1 1922
3 1/2 '38	A-O	10,000	Oct 1 1921
3 1/2 '38	J-J	62,000	Jan 1923
3 1/2 '38	J-D	297,500	June 1923
3 1/2 '38	J-D	14,000	June 1924
3 1/2 '38	A-O	24,000	Oct 1924
3 1/2 '38	J-J	150,000	July 1926
3 1/2 '38	A-O	24,000	Oct 1926
48 '07	A-O	28,000	Apr 1 1927
48 '07	J-J	22,500	July 1927
3 1/2 '06	J-J	6,000	June 1 1927
48 '08	A-O	17,000	Apr 1 1928
48 '08	J-D	44,500	June 1928
48 '10	J-J	5,000	July 1 '13-'20
48 '10	J-J	11,000	July 1 '13-'20
48 '10	J-J	90,000	July 1 '13-'20
48 '11	J-J	59,000	Jan 2 '14-'31
3 1/2 '11	J-J	56,000	July 1 '13-'26
48 '11	M-N	114,000	Nov 1 '13-'31
48 '11	M-N	81,000	Nov 1 '13-'31
48 '12		50,000	Oct '13-'32
Drainage Bonds.			
3 1/2 '04	J-D	\$200,000	June 1 1934
3 1/2 '05	J-J	600,000	Jan 1 1935
3 1/2 '38	J-J	400,000	Jan 1 1934
3 1/2 '05	J-D	600,000	July 1 1936
48 '07	J-J	600,000	July 1937
48 '08	J-D	655,000	June 1 1938
3 1/2 '09	A-O	664,000	Apr 1 1939
48 '10	J-J	981,000	July 1 '13-'40
48 '11	M-N	381,000	Nov 1 '13-'41
48 '12		5,000	Oct '13-'17
48 '12	A-O	400,000	Oct '13-'17
Grade-Crossing Bonds.			
3 1/2 '05	J-D	\$757,000	Dec 1 1925
3 1/2 '07	J-J	80,000	Jan 1 1927
Franklin Union Bonds.			
3 1/2 '06	J-D	\$100,000	June 1 1926
Park Bonds.			
48	J-J	\$500,000	Jan 1914
48	A-O	75,000	Apr 1 1914
48	A-O	500,000	Oct 1 1914
48	M-N	1,000	Nov 1916
48	A-O	20,000	Oct 1 1915
48	J-J	1,000,000	Jan 1 1925
48	A-O	50,000	Oct 1 1925
3 1/2 '38	A-O	20,000	Apr 1 1916
3 1/2 '38	J-J	21,000	July 1 1921
3 1/2 '38	A-O	5,000	Oct 1 1917
3 1/2 '38	A-O	25,000	Oct 1 1922
3 1/2 '38	J-J	30,000	Jan 1 1923
3 1/2 '38	A-O	15,000	Apr 1 1923
3 1/2 '38	J-D	105,000	June 1 1923
3 1/2 '38	J-J	170,000	Jan 1 1924
3 1/2 '38	J-J	500,000	Jan 1 1927
3 1/2 '38	J-J	450,000	Jan 1 1928
3 1/2 '38	A-O	50,000	Apr 1 1928
3 1/2 '38	A-O	450,000	Oct 1 1928
3 1/2 '38	A-O	13,000	Oct 1 1915
3 1/2 '38	J-J	500,000	July 1 1929
3 1/2 '38	J-J	591,000	Jan 1 1930
3 1/2 '38	J-J	130,000	July 1 1930
38	J-J	75,000	Jan 1 1931
38	J-D	74,000	Jan 1 1932
38	J-J	57,000	Jan 1 1932
3 1/2 '38	J-J	75,000	June 1 1932
3 1/2 '38	J-J	5,000	July 1 1932
3 1/2 '38	J-J	2,000	Jan 1 1933
3 1/2 '04	A-O	36,300	Oct 1 1934
3 1/2 '05	J-J	19,000	July 1 1935
3 1/2 '05	A-O	9,500	Oct 1 1935
3 1/2 '38	J-D	5,000	Dec 1935
3 1/2 '05	J-J	33,000	Jan 1 1936
48 '07	J-J	35,000	July 1 1927
Sewerage Bonds.			
48	J-J	\$50,000	July 1 1914
48	A-O	108,050	Apr 1 1915
48	J-J	35,000	July 1 1915
3 1/2 '38	J-J	500,000	Jan 1 1916
48	A-O	41,000	Oct 15 1916
48	M-N	93,500	Nov 1916
3 1/2 '38	J-J	500,000	Jan 1 1928
3 1/2 '38	J-J	500,000	July 1 1928
3 1/2 '38	J-J	101,000	Apr 1 1930
3 1/2 '38	J-J	70,000	July 1 1930
3 1/2 '04	J-D	2,000,000	June 1 '32-'33
48 '06	J-J	749,000	July 1 1936
48 '07	A-O	200,650	Apr 1 1937
48 '07	J-J	495,000	July 1 1937
48 '07	A-O	4,350	Oct 1 1937
48 '08	J-D	300,000	June 1 1938
3 1/2 '00	A-O	300,000	Apr 1 1939
48 '10	J-J	280,000	July 1 '13-'40
48 '11	M-N	240,000	Nov 1 '13-'36
48 '12	A-O	425,000	Oct 1 '13-'32
Playground Bonds.			
3 1/2 '06	J-D	\$170,000	June 1 1936
3 1/2 '38	J-J	100,000	June 1932
3 1/2 '38	J-J	130,000	Jan 1935
3 1/2 '38	J-J	25,000	Jan 1 1923
3 1/2 '38	J-J	25,000	Jan 1 1921
3 1/2 '38	A-O	23,500	Apr 1 1919
3 1/2 '38	J-J	5,000	July 1 1932
3 1/2 '38	A-O	20,000	Oct 1 1932
3 1/2 '38	A-O	151,000	Apr 1 1929
3 1/2 '38	J-J	49,000	July 1 1929
38	J-J	134,000	July 1 1930
3 1/2 '38	J-J	45,000	July 1 1930
3 1/2 '38	A-O	30,000	Oct 1 1923
3 1/2 '38	J-J	4,000	Jan 1 1917
3 1/2 '38	J-J	50,000	July 1 1917
48	A-O	100,000	July 1 1917
48	A-O	20,000	Oct 1917
48	M-N	7,000	Nov 1916
3 1/2 '38	J-J	13,000	Jan 1913
3 1/2 '10	J-J	89,250	Jan 1 '14-'30
3 1/2 '10	J-J	5,000	Jan 1 '14-'15
3 1/2 '10	J-J	9,000	Jan 1 '14-'20

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.

BORROWING POWER.—The city's borrowing power May 1 1913 is shown in the following statement:
Total debt, city and county \$118,471,547 67
Less special loans (outside of limit) \$63,331,500 00
Less county loans (outside of limit) 3,437,666 67
Less Cohasset water debt 3,126,450 00
Total deductions 69,898,616 67
Total debt less above deductions \$48,572,931 00
Sinking funds, less \$24,156,980.24 held for loans deducted as above (water loans, &c.) 15,185,638 32
Net debt, excluding debts outside of limit \$33,387,292 68
Right to borrow, under Chapter 93, Acts of 1891, as estimated Feb. 13 1913. \$4,136,490 67
Less loans authorized since (inside of debt limit) 2,000,000 00
Right to borrow April 30 1913 \$2,136,490 67

POPULATION.—1910, 670,585; 1905, 593,598; in 1900 it was 560,892; 1890, 448,477; in 1880, 362,839; in 1870, 250,526.

BRANTREE.

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

Water Bonds.
48 '84 M-N \$75,000... May 1 1915
48 '85 M-N 25,000... May 1 1915
48 '88 M-N 20,000... May 15 1918
48 '89 M-N 10,000... May 15 1919
48 '90 A-O 68,000... Apr 1 1920
48 '90 A-O 5,000... Oct 1 1920
48 '91 M-N 25,000... May 1 1921
48 '92 M-N 20,000... May 1 1922
48 '93 M-S 25,000... Mch 1923
48 '93 J-D 62,000... Dec 15 1923
48 '94 & '95 A-O 50,000... Apr 1 '24-'25
48 '95 A-O 25,000... Oct 1 1925
48 '96 & '97 M-N 50,000... May 1 '26-'27
48 '97 F-A 15,000... Aug 1 1927
48 '98 F-A 10,000... Aug 1 1928
48 '02 M-N 110,000... Nov 1 1932
48 '03 J-J 27,000... July 1 1933
3 1/2 '86 J-J 50,000... July 1 1916
3 1/2 '87 M-N 15,000... May 1 1917
3 1/2 '89 J-D 10,000... June 1 1923
3 1/2 '89 M-S 12,000... Nov 1 1923
3 1/2 '90 M-S 15,000... Mch 1930
3 1/2 '91 A-O 13,000... Apr 1 1931
3 1/2 '91 J-D 15,000... June 1 1931
3 1/2 '92 A-O 75,000... Apr 1 1932
3 1/2 '92 F-A 15,000... Aug 1 1932
3 1/2 '92 M-N 190,000 & r. Nov 1 1932
3 1/2 '93 J-J 3,000... July 1 1933
3 1/2 '94 F-A 165,000... Feb 1 1934
3 1/2 '95 J-J 50,000... July 1 '18-'40
3 1/2 '95 F-A 50,000... Feb 1 1935
3 1/2 '95 F-A 25,000... Aug 1 1935
3 1/2 '96 A-O 25,000... Apr 1 1936
48 '06 J-D 20,000... June 1 1936
48 '07 M-S 25,000... Mch 1 1937
48 '07 J-J 30,000... July 1 1937
48 '08 A-O 40,000... Apr 1 '14-'17
48 '08 F-A 50,000... Apr 1 '13-'17
3 1/2 '09 A-O 37,500... Apr 1 '14-'18
3 1/2 '09 M-N 25,000... Nov 1 '14-'18
48 '10 F-A 20,000... Feb 1 '14-'17
48 '10 A-O 17,500... 1914-1930
48 '11 A-O 50,000... Oct 1 '18-'40
48 '11 J-J 50,000... July 1 '18-'40
48 '11 M-S 100,000... Mch 1 '18-'35
48 '12 M-S 40,500... Mar 1 '14-'22

Street-Improvement Bonds.
3 1/2 '89 M-N \$15,000... May 1 '14-'19
3 1/2 '95 F-A 6,000... Aug 1 '13-'15
3 1/2 '96 A-O 6,000... 1913-1916
48 '07 A-O 12,000... Apr 1 '14-'17
3 1/2 '09 A-O 21,500... 1913-1910
3 1/2 '09 A-O 14,000... 1913-1919
48 '10 F-A 28,000... 1913-1920
48 '10 J-J 8,000... 1913-1920
48 '11 M-N 40,000... May 1 '14-'21
48 '11 A-O 28,000... Apr 1 '14-'21

City Hall.
48 '91 A-O \$16,000... Oct 1 '13-'16
48 '92 J-D 10,000... June 1 '13-'22
48 '92 J-D 1,000... June 1 1913
48 '93 A-O 18,000... Apr 15 '14-'23
48 '93 M-N 15,000... Nov 1 '13-'22
48 '93 M-N 25,000... Nov 1 '13-'22

Playgrounds.
48 '12 M-S \$29,000... Mar 1 '14-'42
Rifle-Range Bonds.
48 '11 A-O \$4,000... Apr 1 '14-'21
Drainage Bonds.
48 '89 M-N \$7,700... Nov 20 '13-'19
48 '92 J-D 2,200... June 1 '13-'22
48 '92 M-S 8,000... Sept 1 '13-'22
48 '94 F-A 1,000... Aug 1 '13-'14
48 '95 J-J 3,500... July 1 '13-'19
3 1/2 '03 M-N 1,000... 1913
3 1/2 '03 J-D 10,000... 1913-1932
3 1/2 '05 M-N 4,000... May 1 '14-'15
3 1/2 '05 A-O 4,000... 1913-1916
3 1/2 '05 A-O 7,000... 1913-1919
48 '05 A-O 4,000... Apr 1 '14-'17
48 '05 A-O 6,000... 1913-1918
48 '11 A-O 8,000... Apr 1 '14-'21
48 '12 M-S 9,000... Mar 1 '14-'22
Total valuation 1912... 49,572,372
(Assessment about actual value.)
Tax rate (per \$1,000) 1912... \$19.70
Population in 1910... 56,878
INTEREST is paid at the office of the City Treasurer.
TOTAL DEBT, SINKING FD., &c. Dec. 1 1912. \$3,409,350
Bonds outside debt limit* 2,427,600
Bond, debt inside dt. limit \$981,750
Debt limit 2 1/2 % average 3-year valuation... 1,073,591
Borrowing capacity... \$91,841
*Bonds outside of debt limit consist of \$1,800,000 water, \$515,500 sewer, part of city hall debt to the amount of \$70,500, drainage dept. debt, \$11,000, and playgrounds, \$30,000.
The city has no floating debt and the amount of sinking fund Dec. 1 1912, \$589,578, was all applicable to the payment of the water debt. The city owns real estate valued Dec. 1 1912 at \$2,164,740.

BRISTOL COUNTY.
County seat is Taunton. Incorporated 1688. Pop. 1910, 318,573.

Builing Notes.
48 '12 J-J \$80,000... July 23 1917
48 '08 J-D 40,000... Dec 24 1913
48 '09 J-D 80,000... June 2 '14-'15
4 1/2 '09 M-N 20,000... Nov 20 1916
Bridge Notes.
48 '07 M-S 130,000... Sept 3 '14-'16
48 '09 J-D 40,000... June 30 1916
48 '10 J-D 100,000... June 1913
48 '12 100,000... Apr 5 1916
48 '12 J-D 10,000... Dec 4 1914
Court-House Notes.
48 '10 J-D \$10,000... June 2 1913
48 '11 F-A 30,000... Aug 2 '17-'19
48 '12 A-O 10,000... Apr 17 1920
48 '11 M-S 30,000... Mch 25 '14-'16
4 1/2 '10 M-N 27,500... May 4 '17-'19
48 '12 70,000... Dec 26 '18-'21
Permanent debt Apr 1913 \$797,500
Tax valuation 1912... 285,003,752
INT. at First Nat. Bank, Boston, or by check to holders of bonds.

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

Scavenger Loan.
48 '07 A-O \$1,000... Apr 1 1913
48 '11 A-O 1,000... Apr 1 '14-'15
Sewer Bonds.
48 '92 F-A 55,000... Aug 1 '13-'22
48 '93 J-D 10,500... June 1 '13-'23
48 '93 J-J 88,000... July 1 '13-'23
48 '93 A-O 77,000... Apr 1 '14-'24
48 '93 A-O 50,000... Apr 1 '14-'23
48 '95 M-N 81,000... May 1 '14-'27
3 1/2 '02 A-O 9,000... 1913-1921
3 1/2 '01 A-O 10,000... 1913-1922
3 1/2 '01 J-D 1,000... 1913-1923
3 1/2 '95 M-N 3,000... May 1 '14-'15
3 1/2 '95 A-O 22,400... Apr 10 '14-'29
3 1/2 '01 A-O 17,000... Apr 1914-30
3 1/2 '01 F-A 22,000... Feb 1 '14-'35
3 1/2 '06 A-O 17,000... 1913-1929
48 '06 A-O 14,000... 1913-1926
48 '06 A-O 24,000... Apr 1 '14-'37
48 '06 A-O 26,000... 1913-1938
48 '10 F-A 28,000... 1913-1940
48 '11 A-O 13,000... April 1 '14-'26
48 '12 M-S 29,000... Mar 1 '14-'42
Park Bonds.
3 1/2 '05 J-J \$8,000... 1913-1916
48 '11 8,000... Apr 1 '14-'21
48 '12 M-S 9,000... Mar 1 '14-'22
Fire Department.
48 '06 A-O \$12,000... 1913-1924
48 '07 A-O 6,000... Apr 1 '14-'16
48 '08 A-O 6,000... 1913-1918
3 1/2 '09 A-O 10,500... 1913-1919
48 '10 18,000... 1913-1930
Poor-Department Bonds.
3 1/2 '09 A-O 55,000... 1913-1917
School Bonds.
48 '06 J-J \$8,000... July 1 '13-'16
3 1/2 '99 M-N 9,000... May 1 '14-'19
3 1/2 '00 J-D 16,000... June 1913-20
3 1/2 '01 A-O 1,000... Apr 1 1914
3 1/2 '02 A-O 5,000... 1913-1917
3 1/2 '02 A-O 15,000... 1913-1917
3 1/2 '04 F-A 55,000... Feb 1914-'24
3 1/2 '05 F-A 81,000... 1913-1925
3 1/2 '05 J-D 8,500... 1913-1925
48 '06 J-D 28,000... 1913-1926
48 '07 A-O 42,000... Apr 1 '14-'27
48 '08 M-N 60,000... 1913-1927
48 '10 F-A 72,000... 1913-1930
48 '11 A-O 40,000... Apr 1 '14-'21
48 '12 J-J 12,000... July 1 '13-'22
Commf-Station Bonds.
48 '11 A-O \$8,000... Apr 1 '14-'21

Miscellaneous.
3 9-168 '94-D \$18,600... June 15 '13-'14
3 1/2 '04 J-J 60,500... Jan 1 '14-'24
48 '06 J-J 10,500... Jan 1 '14-'16
School Bonds.
3 1/2 '03 J-J \$10,000... Jan 1 '14-'23
3 1/2 '04 J-J 8,000... Jan 1 1914
3 1/2 '11 J-J 50,000... Jan 1 '14-'23
3,608 '11 J-J 12,000... Jan 1 '14-'19
3,608 '11 J-J 17,000... Jan 1 '14-'30
Public-Library Loan.
3 1/2 '09 J-J \$97,600... Jan 1 '14-'29
3,808 J-J 97,600... Jan 1 '14-'29
Street Bonds.
3 1/2 '04 J-J \$2,000... Jan 1 1914
3,48 '05 J-J 4,000... Jan 1 '14-'15
48 '07 J-J 56,000... Jan 1 '14-'27
48 '07 J-J 28,800... Jan 1 '14-'17
3 1/2 '07 J-J 20,000... Jan 1 '14-'17
3 1/2 '11 J-J 27,500... Jan 1 '14-'18

Bridge Notes.
3 9-168 '97-A-O \$6,250... Oct 1913-'17
3,48 '98 M-S 12,500... Mch 1914-'18
Public-Gymnasium Bonds.
48 '06 J-J \$78,000... Jan 1 '14-'26
48 '07 J-J \$24,000... Jan 1 '14-'17
Sewer Bonds.
3 1/2 '09 J-J \$48,000... Jan 1 '14-'29
Drainage Bonds.
3 1/2 '09 J-J \$30,000... Jan 1 '14-'19
Water Strip.
48 '93 J-J \$49,126... July 1 '13-'23
48 '91 J-J 8,000... Jan 1 '14-'21
3 1/2 '92 J-D 20,650... June 15 '13-'22
3 9-168 '94-D 12,000... June 15 '13-'24
3 9-168 '97-J 3,000... Jan 1 '14-'17
3 1/2 '95 A-O 7,800... Aug 1 '13-'25
3,358 '98-J 3,500... Jan 1 '14-'18
3 1/2 '03 J-J 10,000... Jan 1 '14-'18
3,108 '01-J 10,800... June 1 '13-'21
3 1/2 '03 J-J 37,000... Jan 1 '14-'23
3 1/2 '04 J-J 25,000... Jan 1 '14-'24
3 1/2 '04 J-J 80,000... Jan 1 '14-'29

School Notes.
3 1/2 '95 M-N \$10,000... May 1 '14-'15
3 1/2 '95 M-N 3,000... May 1914-'15
Playgrounds.
3 1/2 '98 M-N \$25,000... Nov 1 1913
3,108 '99 M-S 25,000... Mch 1 1919
3,158 '01-J 100,000... July 1 '13-'22
3 1/2 '03 J-J 50,000... Jan 1 '14-'23
48 '06 J-J 13,000... Jan 1914-26
3,458 '10 s-a 54,720... Jan 1 '14-'29
Debt Jan. 1 1913... \$1,537,806
TOTAL DEBT... \$1,537,806
Deduct water debt, drainage debt and debt for playgrounds... \$561,596
NET DEBT, as defined by law... 976,210
Net debt allowed by law... 3,331,590
Available balance... 2,355,380
Tot. assess. val. in 1912... 111,053,000
INT. on coupon bonds payable at First Nat. Bank of Boston; on other bonds by Town Treasurer.
ASSETS.—On Jan. 1 1913, including buildings, parks, water-works, &c., amounted to \$6,575,449. The water-works are valued at \$1,196,600

Street Loans.
48 '94 F-A \$37,000 & r. Aug 1 1914
48 '95 A-O 25,000... Oct 1 1915
48 '96 60,000... July 1 1916
48 '96 A-O 93,000... Oct 1 1916
3 1/2 '03 A-O 3,000... Apr 1 1923
3 1/2 '04 A-O 25,000... Apr 1 1924
3 1/2 '04 M-N 5,000... May 1 1924
48 '07 M-S 30,000... Sept 1 1927
Sewer Bonds (Inside Limit).
48 '94 F-A \$75,000 & r. Aug 1 1924
48 '95 A-O 60,000... Oct 1 1925
48 '96 A-O 75,000... Oct 1 1916
3 1/2 '01 F-A 10,000... Aug 1 1931
3 1/2 '03 A-O 20,000... Oct 1 1933
3 1/2 '04 M-N 40,000... May 1 1934
3 1/2 '04 M-N 5,000... Nov 1 1934
3 1/2 '05 M-N 15,000... May 1 1935
48 '06 M-N 10,000... May 1 1936
48 '07 A-O 35,000... Apr 1 1937
48 '08 J-D 25,000... Dec 1 1938
48 '10 J-J 23,000 & r. Jan 1 1940
48 '10 J-J 15,000... May 1 1940
3 1/2 '11 M-S 10,000... Mch 1 1941
3 1/2 '11 J-J 10,000... July 1 1941

Park Bonds (Outside Limit).
48 '94 F-A \$360,000 & r. Feb 1 1924
48 '95 F-A 100,000... Aug 1 1935
48 '96 F-A 100,000... Feb 1 1936
48 '96 F-A 100,000... Aug 1 1924
48 '96 A-O 40,000... Oct 1 1926
3 1/2 '97 M-S 100,000... Sept 1 1937
3 1/2 '98 F-A 100,000... Aug 1 1938
3 1/2 '98 J-D 50,000... June 1 1938
3 1/2 '99 F-A 100,000... Aug 1 1939
3 1/2 '00 J-J 50,000... July 2 1940
3 1/2 '00 M-N 50,000... Nov 1 1940
3 1/2 '01 M-N 100,000... Nov 1 1941
3 1/2 '02 J-J 48,000... July 1 1942
3 1/2 '03 F-A 50,000... Apr 1 1943
3 1/2 '04 M-S 25,000... Sept 1 1944
3 1/2 '04 M-N 6,000... Nov 1 1944
3 1/2 '05 M-N 45,000... May 1 1945
3 1/2 '05 F-A 5,000... Aug 1 1945
3 1/2 '05 A-O 5,000... Apr 1 1945
48 '06 M-S 25,000... Sept 1 1946
48 '07 A-O 10,000... Oct 1 1947
48 '08 M-N 12,000... Nov 1 1948
48 '08 F-A 46,000... Aug 1 1948
3 1/2 '10 J-J 8,800... Jan 1 1930
3 1/2 '11 M-S 17,000... Mch 1 1931
3 1/2 '11 J-D 7,000... July 1 1931
3 1/2 '11 J-J 6,200... Dec 1 1931
3 1/2 13,200 & r. 1951
48 '12 M-S 50,000...

Municipal Loan.
3 1/2 '12 M-S \$15,500... Mch 1 1922
3 1/2 '11 25,000... July 1 1921
48 '12 M-S 35,000...
Charles River Basin Bonds.
48 '11 J-D \$60,000... Dec 1 1921
3 1/2 50,000... Nov 1 1937
3 1/2 50,000... Aug 1 1938

Street Loans.
48 '94 F-A \$30,000... Aug 1 1914
48 '95 A-O 60,000... Oct 1 1915
48 '96 A-O 137,000... Oct 1 1916
3 1/2 '98 M-N 15,000... May 2 1918
3 1/2 '99 M-N 5,000... Nov 1 1919
3 1/2 '00 M-N 21,000... Nov 1 1920
3 1/2 '01 J-J 54,000... July 1 1921
48 25,000... Mch 1 1921
48 25,000... Mch 1 1921
3 1/2 30,000... July 1 1921
3 1/2 '02 J-J 30,000... July 1 1922
3 1/2 '02 J-J 24,000... July 1 1922
3 1/2 '02 M-N 14,000... Nov 1 1922
3 1/2 '03 A-O 4,000... Apr 1 1923
3 1/2 '03 M-N 12,000... Nov 2 1923
3 1/2 '04 M-N 59,000... Sept 1 1924
3 1/2 '04 M-N 6,500... Nov 1 1924
3 1/2 '05 M-N 84,000... May 1 1925
3 1/2 '05 M-N 1,500... Nov 1 1925
48 '06 M-N 100,000 & r. May 1 1926
48 '06 F-A 22,000... Aug 1 1926
48 '07 A-O 40,000... Apr 1 1927
48 '07 J-D 19,000... June 1 1927
48 '07 M-S 25,000... Sept 1 1927
48 '07 M-N 10,000... Nov 1 1927
48 '08 J-J 34,000... Jan 1 1928
48 '08 F-A 42,000... Aug 1 1928
48 '08 J-J 10,000... Jan 1 1918
48 '08 J-D 30,000... June 1 1918
48 '08 F-A 7,000... Aug 1 1929
3 1/2 '09 M-N 20,000... Mch 1 1929
3 1/2 '10 J-J 13,500 & r. Jan 1 1930
48 '10 J-J 12,000... July 1 1930
3 1/2 '11 M-S 60,800... Mch 1 1921
48 '11 M-S 25,800... Mch 1 1921
3 1/2 '11 J-J 55,000... July 1 1921
3 1/2 '11 J-J 53,000... July 1 1931
48 '11 J-D 17,000... Dec 1 1921
3 1/2 '11 M-S 42,000... Mar 1 1940
3 1/2 '12 M-S 15,500... Mar 1 1922
3 1/2 '12 M-S 13,500... Mch 1 1921
3 1/2 '99 M-N \$42,000... Nov 1 1929
3 1/2 '00 J-J 100,000... July 2 1930
3 1/2 '01 F-A 100,000... Aug 1 1931
3 1/2 '02 M-N 20,000... Nov 1 1932
3 1/2 '03 A-O 40,000... Apr 1 1933
3 1/2 '04 M-N 72,000... May 1 1934
3 1/2 '05 M-N 75,000... May 1 1935
48 '07 A-O 25,000... Apr 1 1937
48 '08 M-S 25,000... Mch 1 1936
48 '07 M-N 10,000... Nov 1 1937
48 '08 F-A 25,000... Aug 1 1938
48 '08 J-D 12,000... Dec 1 1938
3 1/2 '09 J-J 2,000... July 1 1939
3 1/2 '10 J-J 23,000... Jan 1 1940
48 '10 J-J 25,000... July 1 1940
48 '10 J-J 10,000... Jan 1 1940
3 1/2 '11 M-S 10,000... Mch 1 1941
3 1/2 '11 J-D 20,000... July 1 1941
3 1/2 '11 J-D 10,000... Dec 1 1941
48 '12 M-S 15,000...

Metropolitan Park Assess. Loan (Outside Limit).
3 1/2 '02 F-A \$46,000... Aug 1 1932
Bridge Loans (Outside Limit).
48 '87 A-O \$10,000... Oct 1 1917
48 '88 J-J 100,000... July 1 1918
48 '88 M-S 110,000... Sept 1 1918
48 '89 M-S 105,000... Mch 1 1919
48 '90 M-N 5,000... Nov 1 1920
3 1/2 24,000... Mch 1 1921
48 '91 J-J 60,000 & r. July 1 1921
48 '93 F-A 10,000... Aug 1 1923
48 '93 J-J 50,000... July 1 1923
3 1/2 '00 100,000... July 2 1940
3 1/2 '01 F-A 100,000... Feb 1 1941
3 1/2 '01 M-N 100,000... Nov 1 1941
3 1/2 '02 J-J 100,000 & r. July 1 1942
3 1/2 '03 J-J 50,000... Jan 1 1943
3 1/2 '03 A-O 50,000... Apr 1 1943
3 1/2 '03 F-A 50,000... Aug 1 1943
3 1/2 '04 J-J 100,000... Jan 1 1944
3 1/2 '04 M-N 200,000 & r. May 1 1944
3 1/2 '04 F-A 100,000... Aug 1 1944
3 1/2 '04 M-S 50,000... Sept 1 1944
3 1/2 '04 M-N 28,000... May 1 1934
3 1/2 '05 M-N 150,000... May 1 1945
3 1/2 '05 J-D 100,000... Dec 1 1945
48 '06 20,000 & r. 1951
48 '06 F-A 150,000... Aug 1 1946
48 '06 F-A 50,000... Aug 1 1946
3 1/2 '06 J-J 20,000... Jan 1 1946
48 '07 M-S 5,000... Sept 1 1946
48 '07 J-J 50,000... Jan 1 1947
48 '07 J-J 40,000... July 1 1947
48 '07 A-O 15,000... Oct 1 1947
48 '08 F-A 45,000... Aug 1 1948
48 '10 J-J 20,000... July 1 1950
3 1/2 '11 J-D 10,000... Dec 1 1951
3 1/2 '12 M-S 10,000... Mch 1 1952

Cemetery Bonds.
3 1/2 '11 J-J \$8,000... July 1 1921
City Bonds.
48 '08 M-N \$100,000 & r. May 1 1918
48 10,000... Jan 1 1918
48 30,000... June 1 1918
48 7,000... Aug 1 1918
48 '10 J-J 8,000... July 1 1920

School Bonds.
48 '90 F-A \$81,000 & r. Aug 1 1914
48 '95 A-O 35,000... Oct 1 1915
48 '96 J-J 10,000... July 1 1916
3 1/2 '97 J-J 100,000... July 1 1917
48 '98 A-O 39,000... Oct 1 1916
3 1/2 '98 F-A 142,000... Aug 1 1918
3 1/2 '98 M-N 100,000... May 2 1918
3 1/2 '98 J-D 50,000... June 1 1918
3 1/2 '99 J-J 42,000... July 1 1919
3 1/2 '99 M-N 13,000... Nov 1 1919
3 1/2 '01 J-J 70,000... July 1 1921
3 1/2 '02 J-J 86,500... July 1 1922
3 1/2 '02 A-O 11,000... Oct 1 1922
3 1/2 '03 A-O 80,000... Oct 1 1923
3 1/2 '04 A-O 80,000... Apr 1 1924
3 1/2 '04 M-N 26,000... Nov 1 1924
3 1/2 '05 M-N 20,950... May 1 1925
3 1/2 '05 F-A 20,000... Aug 1 1925
48 '06 F-A 33,000... Aug 1 1926
48 '06 M-N 14,000... Nov 1 1926
3 1/2 '08 J-D 40,000... Dec 1 1928
3 1/2 '11 M-S 5,000... Mch 1 1931
3 1/2 '10 J-J 93,500 & r. Jan 1 1930
48 '10 J-J 120,000... July 1 1930
3 1/2 '12 M-S 2,500... Mch 1 1932

Hospital Bonds (Outside Limit).
3 1/2 '02 J-J \$6,000... July 1 1922
48 '08 F-A 20,000... Aug 1 1928
48 '10 J-J 95,000... Dec 1 1930
3 1/2 '11 J-D 4,000... Dec 1 1931
3 1/2 '12 M-S 25,000... Mch 1 1952
48 '12 20,000... 1932

BRIDGE.
This city is in Middlesex County. Incorporated March 17 1846.
Building Loans.
48 '94 F-A \$37,000 & r. Aug 1 1914
48 '95 A-O 25,000... Oct 1 1915
48 '96 60,000... July 1 1916
48 '96 A-O 93,000... Oct 1 1916
3 1/2 '03 A-O 3,000... Apr 1 1923
3 1/2 '04 A-O 25,000... Apr 1 1924
3 1/2 '04 M-N 5,000... May 1 1924
48 '07 M-S 30,000... Sept 1 1927
Sewer Bonds (Inside Limit).
48 '94 F-A \$75,000 & r. Aug 1 1924
48 '95 A-O 60,000... Oct 1 1925
48 '96 A-O 75,000... Oct 1 1916
3 1/2 '01 F-A 10,000... Aug 1 1931
3 1/2 '03 A-O 20,000... Oct 1 1933
3 1/2 '04 M-N 40,000... May 1 1934
3 1/2 '04 M-N 5,000... Nov 1 1934
3 1/2

CAMBRIDGE (Con.)—

Table listing various financial items for Cambridge, including Clay Land Loans, Public Library Bonds, Playgrounds Loan, Water Bonds, Hospital Bonds, School Bonds, and Highways.

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

TOT. DEBT, SINKING FUNDS, ETC. Apr. 1 1912. Total general bond debt \$8,457,250. Sinking funds \$2,332,108.

Net municipal debt \$6,125,142. Water debt (additional) \$3,084,250. Sinking funds \$1,571,863.

Net water debt \$1,512,237. Net city and water debt \$7,637,379.

BORROWING CAPACITY.—The borrowing capacity for city purposes on April 1 1912 was \$373,057.01. The sinking fund for the 10-year loans receives yearly 9% of the amount of outstanding bonds...

CITY WATER WORKS.—The cost of the water works up to April 1 1912 was \$6,547,505.02, while the net debt on the same was \$1,512,237.84.

ASSESSED VALUATION.— 1912. 1911. 1905. R. E. 97326.300 94171.600 87851.500

Table showing assessed valuation for R. E. 97326.300, 94171.600, 87851.500, 18621.000, 17409.635, 15994.100, 115947300111581235103845600.

POPULATION.— 1910. 1905. 1880. 1870. 104,839. 97,426. 91,886.

CANTON.— This town is in Norfolk Co., Inc. Feb. 23 1797. Pop'n 1910, 4,797.

Table listing financial items for Canton, including Water Bonds, School-House Notes, and BOND. DEBT.

CHELSEA.— This city is in Suffolk County. Settled in 1630; incorporated as a town 1739; as a city March 13 1857.

Table listing financial items for Chelsea, including School Bonds, Special Loans, and Water Bonds.

CONCORD.— This town is in Middlesex County. Inc. Sept. 12 1635. Pop. '10, 6,421.

Table listing financial items for Concord, including High Service Construction, Water Loans, and Sewer Loans.

DANVERS.— This town is in Essex County. Inc. 1757. Population 1910, 9,407.

Table listing financial items for Danvers, including Electric-Light Bonds, Town-Hall Bonds, and Water Bonds.

DEDHAM.— This town is in Norfolk County. Inc. 1636. Population 1910, 9,284.

Table listing financial items for Dedham, including Improvement Bonds, Bridge Loan, and Sewer Bonds.

DUDLEY.— This town is in Worcester County. Inc. 1732. Population 1910, 4,267.

Table listing financial items for Dudley, including Water-Supply Bonds, BOND. DEBT, and High Service Construction.

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CLINTON.— This town is in Worcester County. Inc. 1850. Population 1910, 13,075.

Table listing financial items for Clinton, including Refunding Bonds, Water Bonds, and Sewer Bonds.

COHASSET.— This town is in Norfolk County. Incorporated as a town 1770.

Table listing financial items for Cohasset, including Refunding Bonds, Water Bonds, and Sewer Loans.

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EAST BRIDGEWATER.— This town is in Plymouth County. Inc. June 14 1823. Pop. '10, 3,363.

Table listing financial items for East Bridgewater, including High School Bonds, Water Bonds, and Highway Bonds.

EASTHAMPTON.— This town is in Hampshire County. Inc. June 17 1785. Pop. 1910, 8,524.

Table listing financial items for East Hampton, including Sewer Notes, Water Bonds, and Water Notes.

FAIRHAVEN.— This town is in Bristol County. Inc. Feb. 22 1812. Pop. 1910, 5,122.

Table listing financial items for Fairhaven, including Bridge Bonds, Water Bonds, and Water Notes.

EVERETT.— 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.

Table listing financial items for Everett, including Court-House Bonds, Building Bonds, and Sewer Notes.

FAIRHAVEN.— This town is in Bristol County. Inc. Feb. 22 1812. Pop. 1910, 5,122.

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ESSEX COUNTY.— Salem is the county seat.

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Table listing financial items for Fairhaven, including Bridge Bonds, Water Bonds, and Water Notes.

ESSEX COUNTY.— Salem is the county seat.

FALL RIVER.

H. W. Clarke, Aud. This city, which is in Bristol County, was incorporated in 1854.

Municipal Loans. 4s '04 M-S \$65,000...Sept 1 1914 4s '04 M-N 190,000...May 2 1914 3 1/2s '04 M-N 25,000...Nov 1 1914 3 1/2s '05 M-S 158,000...Mch 1 1915 4s '05 F-A 50,000...Aug 1 1915 4s '06 M-S 160,000...Mch 1 1916 4s '07 F-A 30,000...Aug 1 1916 4s '07 M-S 135,000...Mch 1 1917 4s '08 M-S 170,000...Mch 2 1918 4s '08 F-A 20,000...Aug 1 1918 3 1/2s '07 M-S 177,250...Mch 1 1919 3 1/2s '09 J-J 15,000...July 1 1919 4s '10 M-S 170,000...Mch 1 1920 4s '09 M-N 15,000...Nov 1 1919 4s '10 J-D 100,000...Dec 1 1920 4s '11 M-S 140,000...Mch 1 1921 4s '11 J-D 20,000...June 15 1921 4s '12 F-A 215,000...Feb 1 1922 4s '12 12,000...Sept 3 1922 4 1/2s '13 F-A 90,000...Feb 1 1923

Sewer Loans. 4 1/2s '93 A-O \$10,000...Oct 2 1913 4s '96 A-O 75,000...Oct 1 1926 4s '94 A-O 18,000...Oct 1 1914 4s '95 F-A 65,000...Feb 1 1925 4s '94 M-S 25,000...Mch 1 1923 4s '96 J-J 100,000...July 1 1923 4s '97 A-O 50,000...Apr 1 1927 4s '98 A-O 40,000...Apr 1 1928 4s '98 J-J 100,000...July 1 1928 4s '99 F-A 20,000...Feb 1 1929 4s '99 M-N 40,000...May 15 1929 4s '09 F-A 25,000...Aug 1 1929 3 1/2s '00 M-N 25,000...May 1 1930 3 1/2s '00 F-A 20,000...Aug 1 1930 3 1/2s '01 A-O 25,000...Apr 1 1931 3 1/2s '01 J-J 20,000...July 1 1931 3 1/2s '02 A-O 100,000...Apr 1 1932 3 1/2s '03 A-O 50,000...Apr 1 1932 3 1/2s '04 M-N 100,000...May 2 1934 3 1/2s '05 M-S 40,000...Mch 1 1935 4s '06 M-S 60,000...Mch 1 1936 4s '07 M-S 50,000...Mch 1 1937 4s '07 J-D 15,000...June 1 1937 4s '08 M-S 50,000...Mch 2 1938 4s '08 J-D 20,000...June 1 1938 3 1/2s '09 M-S 50,000...Mch 1 1939 4s '10 M-S 50,000...Mch 1 1940 4s '10 J-J 40,000...July 1 1940 4s '11 M-S 50,000...Mch 1 1941 4s '12 M-S 70,000...Mch 1 1942 4 1/2s '13 A-O 60,000...1914-1943

Bridge Bonds. 4s '07 J-J \$50,000...Jan 1 1957 4s '10 J-D \$306,000...Dec 1 '13-'34 1,96,000...Dec 1 '35-'40 Highway Loans. 4s '03 A-O \$20,000...Oct 1 1913 4s '03 J-D 10,000...Dec 1 1913 4s '06 J-D 20,000...Dec 1 1916 4 1/2s '07 F-A 20,000...Aug 1 1917 4 1/2s '07 M-S 10,000...Sept 3 1917 3 1/2s '09 J-D 25,000...June 1 1919 4s '08 M-N 10,000...Nov 2 1918 4s '10 J-J 25,000...July 1 1920 4s '11 M-N 15,000...Nov 1 1921 4s '12 J-D 15,000...July 1 1922 4s '12 J-D 15,000...Dec 2 1922 4s '13 F-A 190,000...Feb 1 1923

Playground Bonds. 3 1/2s '09 J-J \$100,000...July 1 1939 Hospital Bonds. 4 1/2s '08 M-N \$89,000...May 1 '14-'28 Park Bonds. 4s '04 M-N \$50,000...May 2 1914 3 1/2s '02 A-O 25,000...Apr 1 1952 3 1/2s '02 J-D 25,000...Dec 1 1952 3 1/2s '03 M-N 25,000...May 1 1953 3 1/2s '03 F-A 100,000...Apr 1 1953 3 1/2s '05 M-S 25,000...Mch 1 1955 4s '06 M-S 10,000...May 1 1916 4s '10 J-J 45,000...July 1 '13-'30 Water Bonds (Outside Limit). 4s '93 J-D \$75,000...June 1 1923 4s M-N 75,000...May 1 '24-'26 4s '95 J-D 50,000...June 1 1925 4s '97 A-O 50,000...Apr 1 '27-'28 4s M-N 150,000...Nov 1 '25-'28 4s '99 M-N 50,000...May 1 1929 4s '99 F-A 150,000...Aug 1 1929 3 1/2s '00 M-N 175,000...Nov 1 1929 3 1/2s '00 F-A 100,000...Feb 1 1930 3 1/2s '00 M-N 20,000...May 1 1930 3 1/2s A-O 60,000...Apr 1 '31-'33 3 1/2s '02 A-O 50,000...Apr 1 1932 3 1/2s '02 J-D 50,000...Dec 1 1932 4s '04 M-N 20,000...May 2 1934 3 1/2s '04 F-A 175,000...Feb 1 1934

School Loans. 4 1/2s '93 A-O \$150,000...Oct 2 1913 4s '96 A-O 60,000...Apr 1 1917 4s '97 J-J 75,000...Aug 1 1917 4s '97 A-O 70,000...Apr 1 1917 3 1/2s '00 M-N 100,000...May 1 1925 3 1/2s '04 J-J 150,000...July 1 1924 4s J-D 140,000...June 1 '27-'28 3 1/2s '09 M-N 73,000...May 1 '14-'39 3 1/2s '09 J-J 60,000...July 1 1929 4s '09 M-S 13,500...Sept 1 '13-'30 4s '10 J-J 205,000...r July 1 '13-'30 4s '11 M-S 44,000...r Mch 1 '14-'31 Public Library. 4s '95 J-D \$150,000...J&D 1 1925 4s '97 J-J 75,000...Jan 1 1927 4s '98 M-N 25,000...May 2 1918

[*Special loans.] Jan. 1 1913. Municipal bonded debt...\$6,111,750 Permanent loan, &c...145,459 Total debt...\$6,257,209 Sinking fund, &c...2,159,170 Net city debt...\$4,101,039 Special loans, less sinking fund...2,005,757 Net city debt, less special loans...\$2,095,282 Water debt (additional)...1,250,000 Water sinking funds...510,003 Net water debt...\$379,997 Total net debt...\$4,811,035 Borrowing capacity Jan. 1 1913 was...278,281 Val. city prop by 1913...8,529,355 Incl. water-wks. val. at...2,052,900 Total valuation in 1912...97,945,162 (Assessment about cash value.)

Tax rate (per \$1,000) 1912...\$19.40 Population in 1910...119,295 INTEREST on most of the bonds is paid only at office of City Treasurer on some small issues in Boston.

FALMOUTH.

This town is in Barnstable County. Inc. 1686. Population 1910, 3,144.

Road Loan. 4s '04 J-D \$5,000...Dec 1 1913 J-D 4,000...1913-1916 School Loan. 4s 4,000...1913-1914 Bridge Bonds. 4s J-J \$5,250...1913-1915 Water Bonds. 3 1/2s A-O \$150,000 c...1913-1933 3 1/2s A-O 20,000...1915-1934 1 1/2 M-N 40,000...Harbor Loan. 4s M-N \$10,000...1917 4s J-J 1,000...1913 BOND. DEBT Jan 1 '13...\$108,000 Assessed valuation 1912...11,790,757 Tax rate (per \$1,000) 1912...\$10.20 INT. at Internat. Tr. Co., Boston.

FITCHBURG.

This city is in Worcester Co., Inc. as town Feb. 3 1784; city Mar 8 1872.

Municipal Loan. 4s '09 M-N \$75,000...Nov 1 '13-'19 4s '10 M-N 29,500...Nov 1 '13-'20 4s '11 M-N 83,000...Nov 1 '13-'21 4s '12 M-N 131,000...Nov 1 '13-'22 Sidewalk. 3 1/2s M-N \$500...Nov 1 1913 3 1/2s '04 M-N 1,000...Nov 1 '13-'14 3 1/2s '06 M-N 1,000...Nov 1 '14-'15 3 1/2s '06 M-N 3,500...Nov 1 '13-'16 3 1/2s M-N 2,000...Nov 1 '13-'17 3 1/2s 3,000...Nov 1 '13-'18 Paving. 3 1/2s '04 M-N \$1,300...Nov 1 '13-'14 3 1/2s M-N 1,000...Nov 1 '14-'15 3 1/2s '06 M-N 3,900...Nov 1 '13-'16 3 1/2s M-N 1,750...Nov 1 '13-'17 3 1/2s 9,500...Nov 1 '13-'18 Fire Department. 3 1/2s A-O \$978...Oct 1 '13-'16 3 1/2s 1,300...Nov 1 '13-'18 City Bonds. 4s J-D \$200,000...June 1 1913 Play-Ground Loan. 3 1/2s M-N \$960...May 1 '13-'16 Bridge Bonds. 2 1/2s '04 M-N \$1,400...Nov 1 '13-'14 3 1/2s 9,500...Nov 1 '13-'18 Sewer. 3 1/2s M-N \$600...Nov 1 1913 3 1/2s '04 M-N 1,500...Nov 1 '13-'14 3 1/2s '06 M-N 1,400...May 1 '14-'15 3 1/2s '06 M-N 1,300...Nov 1 '13-'16 3 1/2s M-N 6,250...Nov 1 '13-'17 3 1/2s 1,200...Nov 1 '13-'18 4s '11 F-A 98,000...Aug 1 '13-'41 4s '12 F-A 200,000...Aug 1 '13-'42

Water. A-O \$300,000...Apr 1 1922 4s A-O 68,000...Oct 1 '13-'37 3 1/2s J-D 12,000...Dec 1 1922 3 1/2s J-J 10,000...July 1 1923 3 1/2s J-J 45,000...July 1 1926 4s '09 M-N 22,000...Nov 1 '13-'39 4s '10 M-N 15,000...Nov 1 '13-'40 4s '11 M-N 9,500...Nov 1 '13-'41 4s '12 M-N 24,000...Nov 1 '13-'42 School. 4s J-D \$25,000...June 1 1914 M-N 200,000...r May 1 1923 4s J-D 50,000...June 1 1925 3 1/2s '04 J-D 2,600...June 1 '13-'14 3 1/2s M-N 2,500...Nov 1 1913 3 1/2s M-N 3,300...May 1 '14-'15 3 1/2s '06 M-N 17,600...Nov 1 '13-'16 3 1/2s 5,800...Nov 1 '14-'18 3 1/2s 10,000...Nov 1 '13-'18 Park Loan. 3 1/2s \$300...Apr 1 1914 Grade Crossing. 3 1/2s A-O 3,000...Oct 1 1913 Street. 3 1/2s M-N \$5,500...Nov 1 1913 3 1/2s '04 M-N 5,000...Nov 1 '13-'14 3 1/2s '06 M-N 10,600...May 1 '14-'15 3 1/2s '06 M-N 16,000...Nov 1 '13-'16 3 1/2s M-N 17,500...Nov 1 '13-'17 3 1/2s 22,000...Nov 1 '13-'18

Debt Feb. 25 1913. Total funded debt...\$1,839,638 Water debt (included)...502,500 School loan (included)...250,000 Net debt in calculating debt limit...511,106 Borrowing capacity...286,654 Total assessed val. 1912...33,232,619 Tax rate (per \$1,000) 1912...19.60 Population in 1910...37,826 INT. on coupons is payable at Merchants' Bank, Boston; reg. int. remitted by check.

FEAMINGHAM.

This town is in Middlesex County. Inc. in 1700. State Supreme Court on May 25 1912 decided that town was not liable for \$25,000 note alleged to have been forged by John B. Lombard, former Town Treasurer. V. 94, p. 1519.

Water Bonds. 3 1/2s '05 A-O \$43,000...Oct 1 '13-'35 4s '06 A-O 217,000...Oct 1 '13-'36 4s '07 F-A 30,000...Aug 1 '12-'37 3 1/2s '09 A-O 40,000...Oct 1 '14-'39 4s '12 J-D 35,000...June 1 '13-'30 Water Co. Bonds (assumed). 4 1/2s 1,145,000...1925 Bridge Loan. 4 1/2s '13 A-O \$10,000...Apr 29 '14-'23 School Loan. 5s '07 F-A \$3,000...Nov 14 1914 4s '06 A-O 76,000...Oct 1 '13-'31 4s '08 A-O 32,000...Oct 1 '13-'28 Fire Alarm System. 4s '07 F-A \$1,000...Feb 7 1915 Sewer Loans. 5s '07 M-N \$1,200...Nov 14 1914 4 1/2s '13 A-O 9,000...Apr 29 '14-'23

Notes (Payable on Demand). 4s 4,000...\$40,166.92 4 1/2s 11,000... Debt Feb. 25 1913. Town debt (inside limit)...\$136,517 Town debt (outside limit)...108,000 Water debt (outside limit)...509,000 Water sinking fund...63,140 Borrow. capac. Feb. 28 '13...291,733 Assess. val. (90% act.) '12...14,374,990 Total tax (per \$1,000) 1912...\$18.00 Population in 1910...13,948 INT. at First Nat. Bank, Boston. FRANKLIN. This town is in Norfolk County. Inc. Mch. 2 1778. Pop. 1910, 5,641. School Bonds. 4s '12 M-N \$30,000...Nov 1 '13-'27 Water Works Bonds. 4s '07 J-D \$151,000...June 1 '13-'36 4s '09 J-D 22,000...June 1 '13-'34 4s '11 J-D 50,000...June 1 '16-'40 BOND. DEBT Feb 1 1913...\$256,000 Other debt...61,000 Assess. val. (90% act.) '12...4,433,500 Total tax rate (per \$1,000) '12...\$20.00 INT. payable at Franklin Nat. Bk. GARDNER. This town is in Worcester Co., Inc. June 27 1785. Pop'n 1910, 14,699. Park Notes. 4s F-A \$500...Feb 14 1914 School Loan. 4s J-J \$30,000...1913 to 1924 4s '04 J-D 13,750...June 1 '13-'23 3 1/2s '04 J-D 8,937...June 1 '13-'23 Sewer Loans. 3 1/2s M-N \$26,000...May 1 '14-'26 3 1/2s F-A 13,300...Aug 1 '13-'31 4s '04 M-S 3,200...June 1 '13-'34 3 1/2s '04 A-O 32,000...Oct 1 '13-'34 4s '05 M-N 11,500...Nov 1 '13-'35 3 1/2s '09 F-A 42,000...Aug 2 '20-'39 4s '10 J-J 8,000...July 1 '13-'20 Playground Notes. 4s '09 A-O \$5,000...Oct 2 '13-'17 Sewer Scrip. 4s '06 J-D \$12,000...Dec 1 '13-'36 3 1/2s '08 J-D 13,000...Dec 1 '13-'38 Water Bonds. 4s '04 M-N \$229,500...May 2 '14-'34 4s '00 A-O 40,000...Oct 1 '13-'39 Debt April 1913. Sewer bonds...\$156,300 School loans...52,750 Water bonds...271,500 Park notes...7,000 Surface water drain...2,000 TOTAL DEBT Apr 1913...\$491,925 Tax valuation in 1912...10,012,170 Tax rate (per \$1,000) 1912...\$21.10 INT. on school loans at Gardner Svy. Bank; on other loans at Nat. Shawmut Bank, Boston. GLOUCESTER. Gloucester is in Essex County. Incorporated town 1642; city 1874. Building & Impt. Bonds. 4s '11 J-D \$81,000...June 1 '13-'21 Water (Outside Debt Limit). 3 1/2s A-O \$494,000...Oct 1 '13-'31 3 1/2s A-O 260,000...1913-1932 4s '05 A-O 80,000...Apr 1 '13-'34 4s '05 A-O 22,000...Apr 1 '13-'34 4s '06 A-O 23,000...Apr 1 '13-'36 4s '07 A-O 28,000...Apr 1 '14-'37 4s '09 A-O 26,000...Apr 1 '14-'39 4s '08 A-O 30,000...Apr 1 '14-'38 4s '10 A-O 18,000...Apr 1 '13-'40 4s '11 A-O 28,000...Apr 1 '14-'41 4s '11 A-O 20,000...1913-1933 Street Extens. (Out. Debt Lim.). 3 1/2s J-D \$30,000...1913-1932 School House Loan. 3 1/2s J-D \$10,500...June 1 '13-'19 4s '06 J-D 30,000...June 1 '13-'26 Bridge Loan (Out. Debt Limit). 4s '08 J-D \$9,000...Dec 1 '13-'21 City & Municipal Bonds. 4s '04 J-D \$5,000...June 1 1913 4s '04 J-D 10,000...June 1 '13-'14 3 1/2s '05 J-D 15,000...June 1 '13-'15 4s J-D 35,000...1913-1917 4s '06 J-D 20,000...June 1 '13-'16 4s '07 J-D 42,000...June 1 '13-'18 4s J-D 24,000...1913-1918 4s J-D 35,000...1913-1919 4s M-N 32,000...1913-1921 4s '09 M-N 13,000...Nov 1 '14-'20 4s '10 M-N 24,000...Nov 1 '13-'20 4s '12 J-D 134,000...June 1 '13-'28 Park (Outside Debt Limit). 4s '07 J-D \$10,500...July 1 '13-'28 GEN. DEBT Apr 1 1913...\$529,500 Street debt (additional)...30,000 Park debt (additional)...48,750 Water debt (additional)...1,023,000 Bridge debt (additional)...9,000 TOTAL DEBT Apr 1 1913 1,640,250 Total assess. val. '12...24,880,707 (Assessment about cash value.) Tax rate (per \$1,000) 1912...\$19.40 Population in 1910...24,395 INT. on city bonds at First Nat. Bank, Boston; on city notes at City Treasury; on water bonds at Nat. Shawmut Bank, Boston. GRAFTON. This town is in Worcester Co., Inc. Apr. 18 1735. Pop'n 1910, 5,705. Funding Bonds. 4s A-O \$40,500...Oct 1 '13-'39 School Bonds. 3 1/2s J-J \$38,500...July 1 '13-'39 4s J-D 4,320...1913-1928 Notes. 4s J-D \$2,700...June 1 '13-'21 4s 2,660...June 1 '13-'19 BOND. DEBT Apr 30 '13 \$83,320 Assessed valuation 1912...2,920,540 Tax rate (per \$1,000) 1912...\$19.00 INT. on funding bonds and school 3 1/2s at Treas. office, school 4s at First Nat. Bank, Boston, on notes at Grafton Savings Bank. GREAT BARRINGTON. This town is in Berkshire County. Inc. 1761. Popula'n 1910, 5,926. School Bonds. 4s '07 J-D \$52,500...Dec 1 '13-'27 3 1/2s A-O 42,000...Apr 1 1917

BOND. DEBT Feb 1 1913 \$94,500 Floating debt...\$11,500 Sinking fund...26,335 Total valuation 1912...6,342,110 (Assessment about 2-3 actual value.) Total tax rate (per \$1,000) '12...\$14.50 INT. on 3 1/2s in Pittsfield at Berkshire Co., Sav. Bank; on 4s in Boston at Old Colony Trust Co. GREAT BARRINGTON FIRE DISTRICT. 4s '12 J-D \$42,750...Dec 1 '13-'31 BOND. DEBT Apr 1 '12...\$131,434 Borrowing capacity...62,406 Assessed valuation 1911...3,688,035 Tax rate (per \$1,000) 1911...\$5.00 Population in 1912 (est.)...4,000 INT. at Old Colony Tr. Co., Bost. GREENFIELD. This town is in Franklin County. Incorporated June 8 1753. Library & School Refunding. 3 1/2s J-J \$14,000...Oct 15 1916 Sewer Loan. 4s J-J \$12,000...July 16 1914 4s '10 M-N 40,000...Nov 1 '13-'20 School Loan. 4s M-N \$10,000...r Nov 1 1913 4s A-O 7,000...Oct 15 1913 4 1/2s A-O 14,000...r Oct 15 1915 4s '10 J-J 29,000...July 1 '13-'16 Park Loan. 4s A-O \$5,000...Oct 1 1914 TOWN DEBT Jan 10 '13...\$138,700 Total valuation 1912...10,810,835 (Assessment about actual value.) Tax rate (per \$1,000) 1912...\$16.40 Population in 1910...10,427 INTEREST payable at Greenfield. GREENFIELD FIRE DIST. NO. 1. Reservoir Notes. 4s '05 A-O \$38,500...Apr 15 '14-'24 4s '05 A-O 10,000...Apr 15 '14-'24 4s '10 M-N 67,500...Nov 1 '13-'30 Temporary loan...8,000 TOTAL DEBT Apr 1913...\$128,500 Valuation 1912...9,874,764 Tax rate (per \$1,000) 1912...\$1.40 INT. payable at Treasurer's office. HAMPDEN COUNTY. County seat is Springfield. County House Bonds. 4s '11 M-S \$190,000...Mch 1 '14-'32 Hall of Records Bonds. 4s '08 F-A \$70,000...Aug 15 '13-'19 BOND. DEBT Apr 1 '13...\$260,000 Floating debt...46,237 Assessed valuation 1912...264,637,364 Population in 1910...231,369 INT. at Old Colony Tr. Co., Bos. HAVERHILL. This city is in Essex County. Set tied 1640; incorp. as a city 1870. City Bonds. 4s '91 A-O \$50,000...Oct 1 1921 4s '00 A-O 50,000...Oct 1 22-'33 4s '08 A-O 76,000...Oct 1 1918 4s '08 A-O 39,000...Oct 1 1918 4s '08 A-O 58,000...Apr 1 1918 3 1/2s '09 A-O 105,000...Apr 1 1919 4s '04 A-O 3,000...Apr 1 1914 4s '06 A-O 225,000...Apr 1 1926 4s '04 A-O 2,000...Apr 1 1914 4s '05 A-O 6,000...Oct 1 '13-'15 4s '06 A-O 8,000...Oct 1 '13-'16 4s '06 A-O 7,500...Apr 1 '14-'16 4s '07 A-O 37,000...Apr 1 1917 4s '10 A-O 36,000...Apr 1 '14-'20 4s '10 F-A 133,000...Feb 1 '14-'30 4s '10 M-S 104,000...Mar 1 '14-'20 4s '06 A-O 9,000...Apr 1 '14-'16 4s '11 A-O 84,000...Apr 1 '14-'21 4s '12 A-O 90,000...Apr 1 '14-'22 Playground Bonds. 3 1/2s '09 A-O \$22,000...Apr 1 1930 4s '11 A-O 7,000...Apr 1 '15-'21 School Bonds. 4s '05 A-O \$7,000...Apr 1 '14-'15 4s '07 A-O 49,000...Apr 1 1927 3 1/2s '09 A-O 7,000...Apr 1 1929 4s '10 F-A 12,000...Apr 1 '13-'24 Street and Sewer Bonds. 3 1/2s '05 A-O \$6,000...Apr 1 '14-'15 Hospital Bonds. 4s '12 A-O \$50,000...Apr 1 '14-'23 Bridge Bonds. 4s '08 J-D \$122,000...June 1 1928 4s '11 A-O 36,000...Apr 1 '14-'31 Water Loans. 4s '97 J-D \$90,000...Dec 1 1922 4s '97 J-D 100,000...Dec 1 1927 "Total Debt." Water Bonds. (Bradford annexed Jan. 4 1897). 4s '95 J-J \$16,000...July 1 '13-'20 4s '95 J-J 30,000...July 1 '13-'22 INTEREST on the water bonds and on certain of the city bonds is payable in Boston and at Treasurer's office; on bonds of 1904, 1905, 1906 and 1907, city bonds of 1911 and bridge bonds of 1908 and 1911, at First National Bank, Boston. TOTAL DEBT Mar. 31 1913—Municipal bonded debt...\$1,505,000 Sinking funds...263,010 NET DEBT...1,241,990 Water debt (additional)...646,000 Water sinking fund (add'l)...450,810 Net water debt...1,692,799 TOTAL NET DEBT...2,934,789 Borrowing capacity...99,320 Total valuation 1912...36,506,470 (Assessment at fair cash value.) Tax rate (per \$1,000) 1912...\$19.20 Population in 1910...44,115 CITY PROPERTY.—The real estate owned by the city as shown on the assessors' books Apr. 1 1912 amounted to \$1,682,460. HINGHAM. This town is in Plymouth County. School Building Notes. 4s '12 335,000...1913-1922 Office-Building Notes. 4s '12 820,000...1913-1917 Fire-Department Notes. 4s '12 85,000...1913-1917 TOTAL DEBT...1913-1917 (7)

FRANKLIN. This town is in Norfolk County. Inc. Mch. 2 1778. Pop. 1910, 5,641. School Bonds. 4s '12 M-N \$30,000...Nov 1 '13-'27 Water Works Bonds. 4s '07 J-D \$151,000...June 1 '13-'36 4s '09 J-D 22,000...June 1 '13-'34 4s '11 J-D 50,000...June 1 '16-'40 BOND. DEBT Feb 1 1913...\$256,000 Other debt...61,000 Assess. val. (90% act.) '12...4,433,500 Total tax rate (per \$1,000) '12...\$20.00 INT. payable at Franklin Nat. Bk. GARDNER. This town is in Worcester Co., Inc. June 27 1785. Pop'n 1910, 14,699. Park Notes. 4s F-A \$500...Feb 14 1914 School Loan. 4s J-J \$30,000...1913 to 1924 4s '04 J-D 13,750...June 1 '13-'23 3 1/2s '04 J-D 8,937...June 1 '13-'23 Sewer Loans. 3 1/2s M-N \$26,000...May 1 '14-'26 3 1/2s F-A 13,300...Aug 1 '13-'31 4s '04 M-S 3,200...June 1 '13-'34 3 1/2s '04 A-O 32,000...Oct 1 '13-'34 4s '05 M-N 11,500...Nov 1 '13-'35 3 1/2s '09 F-A 42,000...Aug 2 '20-'39 4s '10 J-J 8,000...July 1 '13-'20 Playground Notes. 4s '09 A-O \$5,000...Oct 2 '13-'17 Sewer Scrip. 4s '06 J-D \$12,000...Dec 1 '13-'36 3 1/2s '08 J-D 13,000...Dec 1 '13-'38 Water Bonds. 4s '04 M-N \$229,500...May 2 '14-'34 4s '00 A-O 40,000...Oct 1 '13-'39 Debt April 1913. Sewer bonds...\$156,300 School loans...52,750 Water bonds...271,500 Park notes...7,000 Surface water drain...2,000 TOTAL DEBT Apr 1913...\$491,925 Tax valuation in 1912...10,012,170 Tax rate (per \$1,000) 1912...\$21.10 INT. on school loans at Gardner Svy. Bank; on other loans at Nat. Shawmut Bank, Boston. GLOUCESTER. Gloucester is in Essex County. Incorporated town 1642; city 1874. Building & Impt. Bonds. 4s '11 J-D \$81,000...June 1 '13-'21 Water (Outside Debt Limit). 3 1/2s A-O \$494,000...Oct 1 '13-'31 3 1/2s A-O 260,000...1913-1932 4s '05 A-O 80,000...Apr 1 '13-'34 4s '05 A-O 22,000...Apr 1 '13-'34 4s '06 A-O 23,000...Apr 1 '13-'36 4s '07 A-O 28,000...Apr 1 '14-'37 4s '09 A-O 26,000...Apr 1 '14-'39 4s '08 A-O 30,000...Apr 1 '14-'38 4s '10 A-O 18,000...Apr 1 '13-'40 4s '11 A-O 28,000...Apr 1 '14-'41 4s '11 A-O 20,000...1913-1933 Street Extens. (Out. Debt Lim.). 3 1/2s J-D \$30,000...1913-1932 School House Loan. 3 1/2s J-D \$10,500...June 1 '13-'19 4s '06 J-D 30,000...June 1 '13-'26 Bridge Loan (Out. Debt Limit). 4s '08 J-D \$9,000...Dec 1 '13-'21 City & Municipal Bonds. 4s '04 J-D \$5,000...June 1 1913 4s '04 J-D 10,000...June 1 '13-'14 3 1/2s '05 J-D 15,000...June 1 '13-'15 4s J-D 35,000...1913-1917 4s '06 J-D 20,000...June 1 '13-'16 4s '07 J-D 42,000...June 1 '13-'18 4s J-D 24,000...191

Assessed valuation 1912. \$7,790,925
Tax rate (per \$1,000) '12. \$14.35
Population in 1910. 4,965

HOLBROOK.

This town is in Norfolk County.
Inc. Feb. 29 1872. Pop. '10, 2,810.

Water Works.

4s A-O \$40,000. Apr 1 1917
4s J-J 35,000. July 1 1922
4s '04 J-J 3,000. July 1 '23-'25
4s '09 J-J 4,000. July 1 '26-'29
4s '11 J-J 12,000. 1924-1932

Refunding Loan.

4s '11 J-D \$19,800. June 1 '13-'30
BOND, DEBT Apr 1 1913. \$113,800
Floating debt. 9,119
Sinking fund assets. 38,709
Total value in 1912. 1,598,007
(Assessment about 2-3 actual value.)
Tax rate (per \$1,000) 1912. \$21.00

INT. at Boston at Nat. Shawmut Bk. and First Nat. Bank.

HOLYOKE.

This city is in Hampden County.
Incorporated April 7 1873.

Park Bonds.

4s '07 A-O \$7,000. Apr 1 '14-'37
4s '08 M-N 7,500. May 1 '14-'28
3 1/2s '09 M-S 6,000. Mch 1 '14-'19
4s '10 M-N 5,000. May 1 '14-'18

Highway Bonds.

3 1/2s '04 F-A \$2,000. Aug 1 '13-'14
4s '04 M-N 3,000. May 1 1914
3 1/2s '05 M-S 19,000. Mch 1 '14-'15
3 1/2s '09 M-S 36,000. Mch 1 '14-'19

*Gas & Electric Light Bonds.

3 1/2s '02 J-D \$480,000. Dec 1 '13-'32
3 1/2s '04 A-O 3,000. Oct 1 1913
3 1/2s '04 M-N 14,000. Nov 1 '13-'19
3 1/2s '05 A-O 33,000. Apr 1 '14-'20
3 1/2s '05 M-S 16,000. Sept 1 '13-'20
4s '07 A-O 20,000. Apr 1 '14-'21
4s '08 A-O 160,000. Apr 1 '13-'38
4s '09 A-O 16,000. Apr 1 '14-'20
4s '10 M-S 119,000. Mch 1 '14-'40
4s '12 F-A 138,000. Feb 1 '14-'42

*Holyoke & Westfield R.R. Bds.
4s '93 J-D \$60,000. & reb. July 1 '13
4s '10 J-J 162,000. July 1 '13-'50

Water Loans.

4s '07 J-J \$250,000. & reb. Jan 1 1927
3 1/2s '03 J-D 50,000. June 1 1913
4s '00 J-J 50,000. July 1 1930
4s '10 J-J \$122,000. July 1 '13-'37
4s '12 J-J 24,000. 1938-1940

Bridge Bonds.

4s '94 J-D \$105,000. & reb. June 1 1914
Smith's Ferry.

School Loans.

4s '97 M-S \$109,000. & reb. Mch 1 '17
3 1/2s '00 M-N 52,500. & reb. May 1 '14-'20
3 1/2s '05 M-S 40,000. Sept 1 '13-'25
3 1/2s '09 M-S 16,000. Apr 1 '14-'20
4s '08 A-O 22,500. Apr 1 '14-'28
4s '08 J-D 150,000. & reb. June 1 1915
4s '06 J-J \$100,000. & reb. July 1 1916
4s '09 M-S 10,500. Sept 1 '13-'19
4s '10 M-N 51,000. May 1 '14-'30
4s '11 A-O 75,000. Apr 1 '14-'28

Sewer Bonds.

4s '93A-O \$100,000. & reb. Oct 1 1913
4s '04 M-N 21,000. May 1 '14-'34
4s '06 F-A 23,000. Aug 1 '14-'36
4s '08 A-O 15,000. Apr 1 '14-'28
4s '08 M-S 15,500. May 1 '14-'16
3 1/2s '09 M-S 16,000. Mch 1 '14-'20

Miscellaneous Bonds.

4s '06 F-A \$19,500. Aug 1 '14-'16
4s '07 A-O 8,000. Apr 1 1914
4s '07 A-O 23,500. Apr 1 '14-'17
4s '07 A-O 24,000. Apr 1 '14-'27
4s '08 A-O 20,000. Apr 1 '14-'28
4s '09 J-J 131,000. July 1 '13-'29
4s '10 M-N 56,000. May 1 '14-'20
4s '11 A-O 152,000. Apr 1 '14-'21
4s '12 25,000. Oct 1 '13-'22

*Debt assumed by special Acts of Legislature, a Corp. or registered.

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

TOT. DEBT Apr 1 '13. \$3,281,100
Sinking fund & RR. stock 741,080
NET DEBT Apr 1 1913. 2,540,020
Water debt (included) 496,000
Gas & Elec. debt (incl.) 989,600
H. & W. RR. debt (incl.) 222,000

Water-sinking fund (incl.) 162,962
Water valuation in 1912. 57,530,906
(Assessment at fair cash value.)

Tax rate (per \$1,000) 1912. \$16.00
Population in 1910. 57,730

CITY PROPERTY.—Included in the city's sinking fund as given above is \$226,500 Holyoke & Westfield RR. stock (market value \$792,750). This road is leased to the New Haven & Northampton and has paid dividends since 1879. The value of all city property, not including water and light plants, is estimated at \$2,315,865. The water-works of the city are valued at \$1,334,380 and gas and electric plants at \$1,448,387.

HUDSON.

This town is situated in Middlesex County. Incorporated March 19 1866

Water Notes.

4s J-J \$6,000. July 1 '13-'14
4s J-D 15,000. June 1 '13-'27
3 1/2s J-J 12,000. Nov 5 '13-'28
4 1/2s J-J 1,000. Dec 31 1913
3 1/2s '06 J-D 24,000. Dec 31 '13-'30
3.80s A-O 17,000. Oct 1 '13-'38
3 1/2s J-J 4,400. July 1 '13-'34
3 1/2s J-J 1,700. Dec 1 '13-'29
3.80s J-J 3,200. May 15 '14-'41

Water Bonds.

4s J-D \$5,000. June 1 '13-'32
Electric Light Notes.

3.65s M-N \$8,500. Nov 2 '13-'29
4s J-J 3,000. July 1 '13-'15
3 1/2s J-J 1,000. Sept 1 '13-'14
4s M-N 1,600. May 1 '14-'17

Sewer Bonds.

4s M-N \$64,000. May 1 '14-'34
3 1/2s M-N \$43,000. Nov 1 '12-'34
4s M-N 3,000. May 1 '14-'23

Sewer Notes.

3.90s '10 J-J \$14,000. Nov 1 '13-'40

Improvement Notes.

4s J-J \$2,000. Aug 1 '13-'16
4s '06 M-N 5,200. Nov 22 '13-'16

Electric Light Bonds.

4s J-J \$15,000. July 1 '13-'27
Refunding Bonds.

4s A-O \$12,500. Oct 5 '13-'17
TOTAL DEBT Sept 21 '12. \$283,600
Cash and uncollected taxes. 80,829
NET DEBT Sept 21 '12. 202,771
Tax valuation in 1912. 4,065,570
(Assessment at fair cash value.)
Total tax (per \$1,000) 1912. \$20.30
Population in 1910. 6,743

INT. coupons payable at National Shawmut Bank, Boston.

HYDE PARK. (See Boston.)

IPSWICH.

This town is in Essex County.
Inc. 1834. Popula'n 1910, 5,777.

Water Loans.

4s J-J \$130,000. 1924-
4s J-J 70,000. 1927-
4s A-O 24,000. 1913-1924

Light Loan.

4s Var \$60,250. 1913-1937
4s Var 2,000. 1924 & 1927
Permanent debt Apr 1913 248,500
Floating debt. 41,700
Sinking fund. 66,000
Assessed value in 1912. 5,737,092
(Assessment about 3/4 actual value.)
Tax rate (per \$1,000) 1912. \$15.00

INTEREST on coupon bonds in Boston at Old Colony Trust Co.

LEXINGTON.

This town is in Middlesex County.
Inc. 1634. Popula'n 1910, 11,775.

Water Bonds.

4s J-D \$2,000. Part yearly 1917
4s J-D 10,000. 1930-
3 1/2s J-D 23,000. 1932-
3 1/2s J-D 9,000. 1933-1934
4s J-D 10,000. 1933-1934
4s J-D 14,000. 1936-
4s J-D 4,000. 1937-
4s J-D 7,500. \$500 yearly
4s '11 5,500. \$500 yearly

School Bonds.

4s '08 J-J \$40,000. Jan 1 '14-'28
BOND, DEBT May 5 '13. \$125,000
Water debt (incl.) 85,000
Water sinking fund (incl.) 18,200
Assessed valuation 1912. 4,039,382
Tax rate (per \$1,000) 1912. \$12.00

INT. at First Nat. Bank, Boston.

LOWELL.

This city is in Middlesex County.
Inc. Apr. 1 1836. Commission govt.
adopted Nov. 7 1911.

Municipal Loans.

4s '12 248,000. 1920-1922
Park Loan
4 1/2s '09 J-D \$1,400. Dec 6 '13-'19
Sidewalk Loan.

C. H. & M. Building.

4s '90 A-O \$450,000. Oct 1 1920

Schools.

4s '01 A-O \$150,000. Apr 1 1921
4s '06 J-J 200,000. July 1 1926
4s '08 J-J 115,000. Nov 1918
4 1/2s '07 J-D 37,500. Dec 16 '13-'17

Sewer Bonds.

4 1/2s '06 F-A \$12,000. Aug 7 '13-'16
4 1/2s '07 J-D 10,000. June 1 '13-'17
4 1/2s '07 F-A 12,500. Aug 10 '13-'17
4s '08 M-N 37,500. May 15 '14-'18
4s '08 J-D 12,000. June 10 '13-'18
4s '10 M-N 35,000. May 1 '14-'20
4s '11 40,000. May 1 '14-'21
4s '12 A-O 45,000. Apr 1 '14-'21
4s '13 4,000. 1914-1923

City Stable Bonds.

4s '12 F-A \$35,000. Aug 1 '13-'32

Library Bonds.

4s '12 M-S \$4,000. Sept 1 '13-'22

Public Building Bonds.

4s '12 M-S \$22,000. Sept 1 '13-'32
4s '13 J-J 6,000. Jan 1 '14-'33
4s '13 13,000. 1914-1933

Paving Loan.

4 1/2s '06 F-A \$2,120. Aug 7 '13-'16
4 1/2s '06 A-O 10,680. Oct 2 '13-'16
4 1/2s '07 F-A 12,500. Aug 1 '13-'17
4 1/2s '07 F-A 4,750. Aug 1 '13-'17
4s '08 M-N 6,000. May 15 '14-'18
4s '08 M-N 9,500. May 15 '14-'18
4s '08 F-A 28,200. Aug 1 '13-'18
4s '12 F-A 21,825. 1917-1919
4s '10 M-N 47,600. May 1 '14-'20
4s '12 5,100. 1913-1922

Charitable Bequests.

6s semi-ann \$36,000. Perpetual

Bridge Loan.

4s '10 332,320. Sept 1 '13-'20

Police & Fire Dept. Loan.

4s '10 32,080. Dec 1 '13-'20

Miscellaneous.

3 1/2s '03 J-D \$9,770. June 1 1913
4s '03 J-J 13,500. July 1 1913
3 1/2s '03 M-S 4,450. Sept 8 1913
3.9s '03 M-S 2,500. Sept 26 1913
3 1/2s '03 M-N 802. Nov 13 1913
3.9s '03 J-D 7,600. Dec 31 1913
3 1/2s '04 M-N 7,500. May 24 1914
3 1/2s '04 F-A 15,800. Aug 9 '13-'14
3 1/2s '04 M-N 10,580. Nov 5 '13-'14
3 1/2s '04 J-D 19,750. Dec 31 '13-'14
3 1/2s '05 A-O 12,000. Apr 6 '14-'15
3 1/2s '05 J-D 21,450. June 1 '13-'15
3 1/2s '05 M-S 24,780. Sept 20 '13-'15
3 1/2s '05 A-O 23,220. Oct 26 '13-'15
3 1/2s '05 M-N 600. Nov 28 '13-'15
3 1/2s '05 J-D 16,083.75 Dec 30 '13-'15
3 1/2s '05 J-D 3,525. Dec 30 '13-'15

Refunding Water Bonds.

3 1/2s '00 A-O \$30,000. Aug 27 '13-'15
School Bonds and Notes.

3 1/2s '04 J-J \$10,000. July 1 1916
4s '04 J-J \$30,000. July 20-'23-'24
10,000. July 1 1917
3 1/2s '05 F-A 70,000. Aug 1 '15-'21
3 1/2s '05 F-A 30,000. Aug 1 '22-'24
3 1/2s '06 M-S 8,000. Sept 1 1925

Library Bonds.

4s 1910 58,000. June 1 '13-'20
Cemetery lot funds. \$26,514
Trust funds. 10,424
TOTAL DEBT Jan 1 1911 752,138
Water debt (included) 202,000
Sinking funds. 188,903
Water sink. funds (incl.) 21,465
Assess. val. (3/4 act.) '12. 13,182,680
Total tax (per \$1,000) 1912. \$22.00

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

LUDLOW.

This town is in Hampden County.
Inc. 1774. Population 1910, 4,948.

School Bonds.

4s J-J \$14,000. Jan 1 '14-'18
J-J 32,000. Jan 1 '14-'20
BOND, DEBT Apr 1 1913. \$46,000
Assessed valuation 1912. 4,287,204
Tax rate (per \$1,000) 1912. \$17.00

INT. at Old Colony Tr. Co., Boston.

LYNN.

This city is in Essex County. Inc.
April 10 1850. Commission govt.
adopted Oct. 11 1910.

Brown Tail Moth Extermin'n.
3 1/2s M-N \$5,000. Nov 1 1915
4s J-J 8,500. Jan 1 1916
4s M-N 10,000. M&N 1 1916
4s M-S 3,000. Sept 1 1916
4s J-D 2,500. June 1 1917
4s M-N 3,000. May 1 1917
4s A-O 5,000. Apr 1 1918
4s F-A 5,000. Feb 1 1920

Fire and Police Bonds.
4s '12 M-N \$4,000. Nov 1 '13-'17
Municipal Loan of 1912.
4s '12 M-N \$82,500. Nov 1 '13-'22

Park Loan.
4s J-J \$30,000. July 1 1919
4s A-O 6,000. Oct 1 1919
4s A-O 29,000. Apr 1 1920
4s A-O 5,000. Oct 1 1920
4s M-N 5,000. May 1 1914
3 1/2s M-N 5,000. May 1 1915
4s M-N 10,000. May 1 1916
4s M-N 3,250. May 1 1918
4s '10 J-J 5,000. June 1 1920

School-House Loan.
4s J-J \$35,000. Jan 1 1918
4s A-O 25,000. Apr 1 1918
4s J-D 10,700. June 1 1916
4s M-N 26,000. Nov 1 1927
4s J-J 15,000. July 1 1916
4s J-J 3,500. Jan 1 1917
4s M-N 14,200. Nov 1 1917
4s M-N 11,000. May 1 1917
4s M-S 4,000. Sept 1 1917
3 1/2s J-J 28,600. July 1 1915
4s F-A 15,000. Aug 1 1928
4s M-S \$90,000. Mar 1 '14-'28
4s '09 M-S 16,000. Sept 1 1929
3 1/2s M-N 35,000. May 1 1920
4s A-O 18,000. Oct 1 1920
3 1/2s M-S \$80,000. Mch 1 '14-'29
3 1/2s M-N \$80,000. May 1 '14-'20
4s '10 F-A 70,000. Feb 1 '14-'30
4s '10 J-J 9,000. June 1 1920
4s A-O 1,000. Oct 1 1920
4s '11 J-D \$95,000. 1913-1921

Fire Department.
4s A-O \$10,000. Apr 1 1916
4s A-O 9,000. Oct 1 1913
4s J-D 9,000. Dec 1 1913
4 1/2s J-D 2,350. Dec 1 1917
3 1/2s M-N 2,000. May 1 1914

Public Improvement.
4s M-S \$60,000. Mch 1 1918
4 1/2s M-N 2,300. Nov 1 1917
4s M-N 5,500. May 1 1916
4s M-S 3,500. Sept 1 1918
4s M-N 48,500. May 1 '14-'17
4s M-N 42,500. May 1 1928
4s J-J 30,000. Jan 1 1919
4s M-N 9,500. Sept 1 1914
3 1/2s M-S 5,000. Sept 1 1914
3 1/2s '05 M-N 20,000. May 1 '14-'15
3 1/2s J-J 10,000. July 1 1915
4s M-N 36,000. May 1 '14-'16
4 1/2s F-A 13,000. Aug 1 1917
3 1/2s M-S 20,500. Mch 1 1919
4s '12 M-N \$75,000. Nov 1 '13-'32
4s '11 M-N \$12,000. 1914-1921
4s M-N 50,000. May 1 '14-'22
4s M-S 72,400. Mar 1 '14-'22
4s J-J 7,200. Jan 1 '14-'22
4s '12 M-N 13,000. Nov 1 '13-'32
4s M-S 45,000. Mar 1 1920
4s M-N \$138,800. Nov 1 '14-'21
4s M-N 39,700. Nov 1 '13-'21

INSUREMENT.

This town is in Essex County.
Incorporated 1853. Commission
government adopted Nov 7 1911.

Insurance Loan of 1913.

4 1/2s '13 A-O \$14,000. Apr 1 '14-'17

Ordinary Debt Loan.

3 1/2s '03 F-A \$9,500. Aug 1 1913
4s '04 M-N 40,000. Nov 1 '13-'14
4s '05 J-D 30,000. Dec 1 '13-'15
4s '06 J-D 40,000. Dec 20 '13-'16
4s '08 J-D 90,000. Dec 1 '13-'18
4s '09 J-D 25,000. June 1 '13-'19
4s '10 J-D 128,000. Dec 1 '13-'20

School Bonds.

4s '03 F-A \$88,000. Aug 1 '13-'33
4s '04 F-A 84,000. Aug 1 '13-'24
4s '10 A-O \$1,000. Oct 1 '13-'30

Municipal Loans.

4s '09 J-J \$262,000. July 1 1924
4s '09 J-D 60,200. Dec 1 '13-'19

Sewer Bonds.

4s '07 J-D \$65,000. June 1 '12-'37
4s '08 A-O 15,000. Apr 1 '14-'28
4s '10 M-S 63,000. Sept 1 '13-'30
4s '05 J-D 19,500. Dec 1 '13-'25
4s '07 M-N 7,500. Nov 9 '13-'17
4s '08 J-D 23,000. June 1 '13-'23
4s '10 J-D 16,000. Dec 1 '13-'28

Engine House Bonds.

4s '06 Oct \$8,000. Oct 1 '13-'16
4s '08 J-D 30,000. Dec 1 '13-'18

Fire Protection Bonds.

4s '06 J-J \$38,000. July 1 '13-'31
4s '05 J-D 1,800. Dec 1 '13-'15

Paving Bonds.

4s '06 A-O \$12,000. Oct 1 '13-'16
4s '04 M-N 3,000. Nov 1 '13-'14
3 1/2s '09 J-D 91,000. June 1 '13-'19
4s '10 F-A 120,000. Aug 1 '13-'20
4s '12 M-N 85,000. May 1 '14-'19
4s '12 A-O 150,000. Oct 7 1922

Water Bonds.

4s J-J \$532,

LYNN. (Con.)

4s '10	J-J	\$50,300	July 1 1920
4s '10	A-O	8,500	Oct. 1 1920
Water Loan.			
4s	M-N	\$20,000	Nov 1 1913
4s	M-S	50,000	Dec 15 1914
4s	J-D	20,000	Dec 1 1914
4s	M-S	10,000	Sept 1 1916
4s	A-O	9,000	Oct 1 1916
4s	J-J	7,500	July 1 1917
4s	F-A	5,000	Aug 1 1917
4s	A-O	2,000	Oct 1 1917
4s	M-N	6,500	Nov 1 1917
4s	A-O	15,000	Apr 1 1918
4s	J-D	10,000	June 1 1918
4s	J-J	85,000	July 1 1918
4s	A-O	100,000	Apr 1 1919
4s	J-J	75,000	July 1 1919
4s	J-J	35,000	Jan 1 1920
4s	A-O	200,000	Apr 1 '20-'21
4s	A-O	25,000	Oct 1 1921
4s	J-J	50,000	Jan 1 1922
4s	J-J	25,000	July 1 1922
4s	A-O	40,000	Apr 1 1923
4s	J-J	265,000	July 1 '25-'26
4s	A-O	10,000	Oct 1 1928
4s	J-J	75,000	July 1 27-'29
4s	J-J	25,000	Jan 1 1930
4s	A-O	25,000	Oct 1 1930
3 1/2s	M-N	31,000	Nov 1 1913
3 1/2s	J-D	6,000	Dec 1 1915
3 1/2s	A-O	2,000	Apr 1 1916
3 1/2s	M-N	24,500	May 1 1916
3 1/2s	J-D	3,500	June 1 1917
3 1/2s	F-A	6,500	Feb 1 1917
3 1/2s	J-J	25,000	July 1 1931
3 1/2s	J-J	75,000	Jan 1 1932
3 1/2s	A-O	325,000	Apr 1 1932
4s '11	J-D	168,500	June 1 '13-'41
Street Improvement.			
4s	A-O	\$125,000	Apr 1 1920
4s	A-O	25,000	Oct 1 1921
3 1/2s '05	A-O	\$125,000	Apr 1 1935
3 1/2s	M-N	5,000	Nov 1 1915
4s	J-J	7,500	July 1 1916
4s	M-S	5,000	Sept 1 1916
4s	J-D	13,000	Dec 1 1926
4 1/2s	M-S	15,000	Sept 1 1917
4 1/2s	M-N	5,700	Nov 1 1917
4 1/2s	J-D	5,500	Dec 1 1917
4s	J-D	10,000	Dec 1 1918
4s	M-N	7,500	May 1 1918
4s '09	M-S	20,000	Sept 1 1919
4s	J-D	25,000	June 1 1920
3 1/2s	M-S	25,000	Mar 1 1919
City-Hall Repair.			
4 1/2s	M-S	\$1,800	Nov 1 1917
3 1/2s	F-A	6,000	Aug 1 1919
Public Library Loan.			
4s	A-O	\$35,000	Apr 1 1917
Sewer Loan.			
4s	J-J	\$25,000	Jan 1 1914
4s	A-O	40,000	Apr 1 1916
4s	J-J	20,000	Jan 1 1916
4s	A-O	100,000	Apr 1 1927
4s	J-D	11,000	Dec 1 1928
3 1/2s	J-D	10,000	June 1 1939
3 1/2s	M-S	30,000	Mar 1 1939
3 1/2s	M-S	37,000	Mar 1 1940
Municipal Deficiency Loan.			
4s	J-D	\$5,000	Dec 1 1916
4 1/2s	J-D	18,000	Dec 1 1917
4s	J-D	40,000	Dec 1 1918
4s	J-D	13,000	Dec 1 1920
Drainage Bonds.			
4s	M-N	\$2,500	Nov 1 1916
4 1/2s	M-S	5,000	Sept 1 1917
4s	M-S	30,000	Oct 1 1938
4s	M-N	38,500	Nov 1 '13-'42
4s	M-S	33,800	Mar 1 '14-'42

Loans marked () are authorized by special Acts of Legislature in excess of the city's legal debt limit. Total outstanding bonds thus authorized is \$1,971,500.

TOTAL DEBT, &C.—Dec. 31 '12.

Fund. debt (excl. of water)	\$2,858,100
Sinking funds	545,136
Net debt	\$2,312,964
Water debt (additional)	\$1,807,000
Water-works sinking fund	708,549
Net water debt	\$1,100,451
Total net municipal debt	\$3,413,415

Includes loans to the amount of \$999,000 in excess of debt limit and issued under authority of special Acts of Legislature; sinking funds, special debts, \$284,456.

INTEREST—Coupons payable at Bank of Republic, Boston, or at City Treasurer's office; other interest by City Treasurer only.

CITY PROPERTY—The city property, consisting of water-works, school-buildings and public parks, &c., amounted to \$9,035,571.35 on Dec. 19 1910. Water-works are valued at \$3,066,811.50.

ASSESSED VALUATION.

	1912.	1911.	1900.
R. E. 64195,830	61371,400	42364,060	
(Assessed at 1/2 cash value.)			
Pers.	17333,524	16497,869	9291,126
Tot	81529,354	77869,269	51655,186
Tax (per M) 19.40	19.40	18.00	

POPULATION.—1910, 89,336; in 1905, 77,025; in 1900, 68,513; in 1890, 55,727; in 1880, 38,274.

MALDEN. This city (P. O. Boston) is in Middlesex County, Inc. March 31 1881. The city owns property valued at \$1,934,200, not incl. the water-works, which cost \$943,133.79.

Street Loans.

3 1/2s '04	J-J	\$2,000	July 1 '13-'14
4s '06	J-J	1,000	July 2 1913
5s '07	M-N	3,000	May 1 '14-'16
4s '09	M-S	20,000	Mar 1 '14-'19
3 1/2s '09	A-O	6,000	Apr 1 '14-'19
4s '10	M-N	6,000	June 1 '13-'15
5s '10	J-D	3,000	June 1 '13-'15
4s '11	J-J	13,000	July 1 '13-'21
4s '12	J-J	13,000	1913-1922
Drainage Bonds.			
3 1/2s '02	J-J	\$15,000	July 1 1932
3 1/2s '04	J-J	20,000	July 1 1934
4s '08	J-J	10,000	July 1 1938
3 1/2s '09	A-O	20,000	Apr 1 1939
4s '10	M-N	8,000	June 1 '13-'20

4s '11	J-J	\$24,000	July 1 1941
4s '12	J-J	10,000	July 1 1942
School House Loans.			
4s '94	M-N	\$10,000	Nov 1 '13-'14
4s '95	J-J	5,250	June 1 '13-'15
4s '97	J-D	5,250	June 1 '13-'15
4s '97	F-A	15,000	Aug 1 '13-'17
3 1/2s	F-A	6,375	Aug 1 '13-'18
3 1/2s	F-A	32,500	Aug 1 '13-'25
4s '06	J-J	160,500	July '13-'26
4s '08	J-J	11,200	July '13-'28
4s	J-J	57,000	July 1 '13-'26

Municipal Loan.

5s '07	J-J	\$20,000	July 1 '13-'17
4s '08	J-J	8,000	July 1 '13-'18
4s '09	J-J	2,000	July 1 '13-'14

Fire Department.

4s '95	A-O	\$1,200	Apr 1 '14-'15
3 1/2s	J-J	10,000	July 1 '13-'22
4s '06	A-O	11,000	July 2 '13-'23
4s '10	M-N	2,000	Nov 1 '13-'14

Hospital Bonds.

3 1/2s	J-D	\$12,000	Dec 1 '13-'24
4s '11	J-J	10,000	July 1 '13-'31

Public Parks.

4s '04	J-J	\$50,000	July 3 1944
4s '95	J-J	20,000	July 3 '45-'47
4s '99	J-J	20,000	July 3 1924
3 1/2s '01	J-J	12,000	July 1 1926
4s '04	J-J	18,000	July 3 1929
4s '07	J-D	25,000	Dec 2 1932
4s '10	M-N	10,000	Nov 1 1934
4s '11	J-J	5,000	July 1 1936

Police-Station Loans.

4s '06	J-J	\$34,000	July '13-'29
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Water Construction.

4s '93	J-J	\$68,000	July 1 1913
4s '94	J-J	42,000	Jan 1 1914
4s '95	J-J	10,000	Jan 1 1915
4s '96	J-J	19,000	Jan 1 1916
4s '96	J-J	15,000	July 1 1916
4s '99	J-J	36,000	July 1 1919
3 1/2s '00	J-J	15,000	July 2 1920
3 1/2s '02	J-J	50,000	July 1 '22-'23
3 1/2s '04	J-J	23,000	July 1 1924
3 1/2s '05	J-J	25,000	July 1 1925
4s '11	J-J	12,000	Sept 1 1931

Paving & Sewerage Bonds.

4s '13	J-J	\$119,000	
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Sewerage.

4s '92	M-N	\$50,000	May 2 1922
4s '93	M-N	100,000	May 2 1923
4s '94	M-N	200,000	May 2 1924
4s '95	M-N	150,000	May 2 1925
4s '96	M-N	100,000	May 2 1926
3 1/2s '03	M-N	30,000	May 2 '33-'35
5s '07	M-N	4,000	May 1 '14-'17
4s '08	J-J	20,000	July 1 1938
3 1/2s '09	A-O	20,000	Apr 1 1939
4s '09	J-J	30,000	July 1 1939
4s '10	M-N	35,000	May 1 1940
4s '12	J-J	20,000	

Debt April 1913.

Total debt	\$1,836,850
Sinking fund, &c.	628,991
Net debt	1,207,851
Water debt (included)	315,000
Water sinking fund (incl.)	261,417
Total valuation 1912	40,378,296
(Assessment about actual value.)	
Tax rate (per \$1,000) 1912	\$19.20
Population in 1910	41,404
INT. at First Nat. Bank, Boston.	

MANCHESTER. This town is in Essex County, Inc. 1845. Population 1910, 2,673.

Water Bonds.

4s '08	M-S	\$138,000	1913-1935	
BOND. DEBT Apr 1913. \$138,000				
Tax valuation 1912				16,054,279
Tax rate (per \$1,000) 1912				\$8.50
INT. at Old Colony Tr. Co., Bos.				

MANSFIELD. This town is in Bristol County, Inc. 1775. Population 1910, 5,183.

School Bonds.

4s '11	J-J	\$38,000	1913-1931
4s '11	M-S	9,000	Sept 1 '13-'21

Lighting Bonds.

4s '11	M-S	\$27,500	Sept 1 '14-'34
		74,000	

BOND. DEBT Apr 30 '13. \$192,500

Assessed valuation 1912

 4,180,446 |

Tax rate (per \$1,000) 1912

 \$24.80 |

INT. at First Nat. Bank, Boston.

MARBLEHEAD. This town is in Essex County, Inc. 1649. Population 1910, 7,338.

Street Bonds.

4s '11	M-N	\$35,000	May 1 '14-'20
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Electric-Light Bonds.

4s '04	J-J	\$50,000	July 1 1924
4s '08	J-J	1,000	May 1 1914
4s '09	M-N	24,000	Nov 1 '13-'24

Water Bonds.

4s '89	M-N	\$9,000	May '14-'19
4s '90	J-J	32,000	July '13-'20
3 1/2s '09	M-N	11,000	May 1 '14-'24
4s '10	M-N	24,000	May 1 '14-'29
4s '88	M-N	12,500	1913-1918
4s '87	M-N	7,500	1913-1917
4s '92	M-N	9,000	1913-1921
4s '95	J-J	15,000	1919-1921
4s '11	M-N	8,000	May 1 '14-'21
4s '12	M-N	27,000	May 1 '14-'22

School House Bonds.

3 1/2s '03	J-D	\$22,000	1913-1923
4s '06	J-D	28,000	June 1 '13-'26
4s	J-D	85,000	1913-1932

BOND. DEBT May 1913. \$414,000

Sinking fund

 24,136 |

Water debt (included)

 163,000 |

Borrowing capacity Sept '12

 178,551 |

Total valuation 1912

 10,108,916 |

Tax rate (per \$1,000) 1912

 \$18.00 |

INTEREST is payable at Boston.

MARION. This town is in Plymouth County, Inc. 1852. Population 1910, 1,460.

Sewer Loan

3 1/2s '06	s-a	\$13,000	Jan 31 '14-'26
4s '07	A-O	3,250	Apr 29 '14-'26

Water Loan

4s '08	J-J	\$96,000	Jan 1 '14-'38
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Permt. debt Feb 1913

 \$112,250 |

Total assessed val. 1912

 5,163,660 |

(Assessment fair cash value.)

Tax rate (per \$1,000) 1912

 \$12.00 |

INT. on water loan payable at Old Colony Trust Co., Boston; on sewer loan at Wareham Savings Bank.

MARLBOROUGH. This city is in Middlesex Co. Inc. May 23 1890. Popula. '10, 14,579.

Sewer Bonds

4s	M-S	\$30,000	Sept 1 1914
4s	J-J	20,000	July 1 1918
4s '04	J-J	12,000	July 1 1929
4s	M-N	13,000	Nov 1 1933
4s '10	M-N	3,000	Nov 1 1933
4s '11	F-A	46,000	July 1 '13-'35
4s '11	F-A	14,000	Aug 1 '13-'26

Water Bonds

4s	M-S	\$75,000	Sept 1 1913
4s	M-S	30,000	Sept 1 1921
4s	F-A	150,000	Aug 1 1923
4s	F-S	70,000	Sept 1 1924
4s	J-J	50,000	July 1 1926
4s	M-N	20,000	May 1 1930
4s	J-D	7,600	\$3,200 y'rly

General Loans

4s	J-D	\$50,000	June 1 1915
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City Hall Bonds

4s '05	J-J	\$30,000	July 1 '13-'24
4s	J-J	9,000	Jan 1 '14-'22

School Notes

4s	J-J	\$100,000	1913-1917
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Police & Fire Station Loans

4s '08	M-N	\$34,000	May 1 1927
4s '08	F-A	9,000	Aug 13-'18

TOTAL DEBT Apr 1913. \$741,656

Sinking funds

 327,030 |

Water debt (included)

 426,000 |

Borrowing capacity

 126,343 |

Total valuation 1912

 10,696,549 |

(Assessment is 7-10 actual value.)

Tax rate (per \$1,000) 1912

 \$21.00 |

INT. at Winthrop Nat. Bk., Bos.

MAYNARD. This town is in Middlesex Co. Inc. Apr. 19 '71. Popula. 1910, 6,390.

Water Bonds

4s '89	J-J	\$125,000	Jan 1 1919	
BOND. DEBT Feb 1 '13. \$125,000				
Floating debt				11,400
Sinking fund				74,442
Assessed valuation 1912				4,080,102
(Assessment about 80% actual value.)				
Tax rate (per \$1,000) 1912				\$16.

MIDDLESEX COUNTY.
County seats are Lowell and Cambridge. Incorporated 1643.

Notes
4s '10 J-D \$20,000—Dec 1 '13-16
4s '13 — 28,000—Dec 1 '13-26

Building Bonds
J-D \$190,000—Dec 1 '13-21

Training-School Notes
4s '09 J-D \$25,000—Dec 1 '13-17

Court-House Bonds
4s J-D \$200,000—Dec 1 '13-32
Permanent debt Jan 1 '13 \$435,000
Tax valuation 1912—699,270.535
Population in 1910—669,915
INT. at Beacon Tr. Co., Boston.

MILFORD.
This town is in Worcester County. Inc. 1780. Population '10, 13,055.

School Notes
3 1/2s M-N \$2,400—Nov 10 1910
3 1/2s M-N \$5,000—Nov 1 '13-19
3 1/2s M-N \$6,000—Nov 1 '13-15
4s M-S 14,000—Sept 1 '13-20
4s J-J 14,000—July 7 '13-26

Sewer Bonds
4s '06 A-O \$144,000—1913-1936
4s '08 M-N 42,000—Nov 1 '13-23
4s '11 A-O 28,000—Oct 1 '13-26
BOND. DEBT Feb 1 '13—\$214,000
Notes—71,400
Total valuation '12-'13—9,886,558
(Assessment about fair value.)
Total tax (per \$1,000) 1912—\$18.70
INT. on 4s at Nat. Shawmut Bk., Boston; on 3 1/2s at Milford Sav. Bk. and Old Colony Tr. Co., Boston.

MILTON.
This town is in Norfolk County. Inc. 1662. Population 1910, 7,924.

School
4s F-A \$5,000—1913-1914
3 1/2s '09 M-N \$3,000—Nov 1 '13-29

Library Bonds
4s — \$27,500—1913-1922

Sewer Bonds
4s '04 J-J \$2,000—July 1 '13-14
4s '08 J-J 7,000—1913-1918
4s '10 J-J 8,000—1913-1917

Water Bonds
3 1/2s F-A \$55,000—Aug 1 '13-17
3 1/2s F-A \$50,000—Aug 1 '18-32

Building Bonds
4s '06 A-O \$5,000—Apr 1 '13-16
Funded debt Apr 1913—\$349,000
Net water debt (incl.)—202,000
Total valuation 1912—27,359,780
Tax rate (per \$1,000) 1912—\$11.50
INT. on school 3 1/2s of 1909 at Old Colony Trust Co., Boston; other loans at First Nat. Bk., Boston.

NATICK.
This town is in Middlesex County. Inc. Feb. 19 1781. Pop'n 1910, 9,860.

High-School Bonds
4s '12 J-J \$110,000—July 1 '13-32

Sewer Notes
4s J-J \$71,665—1927-1941

Grade-Crossing Notes
4s J-J \$10,500—1914-1916

Water Notes
4s J-J \$36,400—1914-1938

Sewer Bonds
4s J-J \$200,000 July 1 15-20-5-6
4s J-J 25,000—July 15 1926

Water Bonds
3 1/2s A-O \$45,000—Oct 1 '13-21
3 1/2s A-O 50,000—Oct 1 '22-28
3 1/2s A-O 9,000—Oct 1 1929
4s J-J 8,000—Jan 1 1930
4s J-J 7,000—Jan 1 1931

Debt April 1 1913
Water debt—\$161,400
Sinking fund—6,629
Net water debt—\$155,771
Sewer debt—\$296,665
Sinking fund—41,610
Net sewer debt—255,055
Grade-crossing debt—10,500
Net general debt—77,786
High-school debt—110,600

Total net debt of town—\$609,112
Total assessed val. 1912—\$8,697,675
Total tax (per \$1,000) 1912—\$20.00
INT. payable at Treas. office

NEEDHAM.
This town is in Norfolk County. Inc. 1741. Population '10, 5,026.

Water Debt
4s M-S \$167,500—1912-1937

Refunding Bonds
3 1/2s M-S \$4,000—1930-1932
4s M-S 8,000—1933
3 1/2s M-S 17,000—1930-1941
4s M-S 47,000—1930-1942
4s M-S 5,000—1942

Town-Hall Bonds
4s M-S \$26,500—1913-1922

School Bonds
4s J-J \$5,000—1913-1916
4s J-J \$4,000—1913-1919

BOND. DEBT Apr 1 '12—\$298,000
Total valuation 1912—7,316,185
(Assessment at actual value.)
Total tax (per \$1,000) 1912—\$16.00
INTEREST coupons are payable at Boston Safe Deposit & Trust Co.

NEW BEDFORD.
This city is in Bristol County. Incorporated March 9 1847.

Municipal Loan Bonds
4s '11 M-S \$169,000—Mch 1 '14-21
4s '11 J-D 75,000—June 1 '13-21
4s '11 J-J 18,000—July 1 '13-21
4s '11 J-J 17,000—July 1 '13-21
4s '12 M-S 135,000—Mch 1 '14-22
4s '12 J-J 41,000—Jan 1 '14-22
4s '11 M-N 25,000—Nov 1 '13-21
4s '12 M-N 143,000—May 1 '14-22
4s '11 A-O 9,000—Oct 1 '13-21
4s '11 F-A 23,000—Aug 1 '13-22
4s '12 M-S 50,000—Sept 1 '13-22
4s '13 M-N 45,000—Nov 1 '13-22

Bridge Bonds
4s '07 J-J \$777,000—Jan 1 1957
4s '10 A-O 14,000—Oct 1 '13-19
4s '10 — 21,000—Oct 20-40

Wharf Bonds
4s '97 M-N \$52,000—May 1 1927
4s '02 A-O 20,000—Apr 1 '14-21

City Improvement
4s '03 J-D \$120,000—Dec 1 1913
4s '05 J-J 110,000—July 1 1915
4s '07 F-A 69,000—Feb 1 '14-16
4s '08 — 26,000—Feb 1 1917
4s '07 A-O 97,000—Oct 1 1917
4s '07 J-D 43,000—Dec 1 1917
4s '08 J-J 108,000—July 1 1918
4s '08 M-N 4,000—Nov 1 1913
4s '09 J-J 10,000—Nov 1 '14-18
3 1/2s '09 J-J 182,000—July 1 '13-19
4s '09 F-A 7,000—Aug 1 '13-19
4s '10 M-S 22,000—Mch 1 1914
4s '10 J-D 126,000—Mch 1 '15-20
4s '10 J-D 32,000—June 1 '13-20
4s '10 J-J 50,000—July 1 1920
4s '10 A-O 50,000—Oct 1 1920

High-School Bonds
3 1/2s '05 J-J \$100,000—July 1 1925
3 1/2s '10 J-J 85,000—Jan 14-30
4s '11 J-J 90,000—Jan 14-31
4s '11 J-J 95,000—July 1 '13-31
4s '12 J-J 95,000—July 1 '13-32
4s '12 J-D 50,000—June 1 '13-32

Sewer Bonds
4s '94 A-O \$32,000—Apr 1 1914
4s '95 A-O 58,000—Apr 1 1925
4s '97 M-S 69,000—Mch 1 1927
3 1/2s '98 F-A 35,000—Feb 1 1928
3 1/2s '99 F-A 33,000—Feb 1 1929
3 1/2s '02 M-S 30,000—Mch 1 1932
4s '03 J-D 30,000—Dec 1 1933
4s '05 J-J 62,000—July 1 1935
4s '07 A-O 205,000—Oct 1 '13-37
4s '11 M-N 140,000—May 1 '13-31
4s '11 J-D 138,000—Dec 1 '13-21
4s '12 M-S 160,000—Dec 1 '22-41
4s '12 J-D 250,000—June 1 '13-42
4s '12 M-S 100,000—Sept 1 '13-42
4s '13 M-S 100,000—Mar 1 '14-43

Water Loan
4s '88 A-O \$20,000—Apr 1 1918
4s '94 A-O 130,000—Apr 1 1924
4s '94 A-O 300,000—Dec 15 1924
4s '96 A-O 40,000—Apr 1 1926
4s '97 J-J 600,000—Jan 1 1927
3 1/2s '00 J-D 48,000—June 1 1930
4s '10 J-D 140,000—June 1 '13-40
4s '10 M-S 15,000—Sept 1 '13-15
4s '10 — 75,000—Sept 1 16-40
4s '11 M-N 140,000—May 1 '14-41
4s '12 M-N 84,000—May 1 '14-27
4s '12 M-N 50,000—May 1 28-37
4s '12 — 20,000—May 1 38-42

School & Public Bldg Bonds
4s '97 M-S \$128,000—Mch 1 1917
3 1/2s '98 F-A 92,000—Feb 1 1918
3 1/2s '99 F-A 30,000—Feb 1 1919
3 1/2s '02 M-S 200,000—June 1 1920
3 1/2s '02 M-S 65,000—Mch 1 1922
3 1/2s '03 F-A 120,000—Feb 1 1927
4s '03 J-D 50,000—Dec 1 1923
4s '05 J-D 26,000—Dec 1 '13-25
4s '04 J-J 60,000—July 1 '13-24
4s '05 J-J 36,000—Jan 1 '13-25
4s '05 J-J 21,000—July 1 1925
4s '08 J-J 16,000—July 1 1913
225,000—July 1 '14-28
4s '10 J-D 90,000—June 1 '13-30
4s '11 J-J 15,000—Jan 1 '14-16
4s '11 — 20,000—Jan 1 '17-21
4s '11 J-J 30,000—Jan 1 '22-31
4s '11 J-J 126,000—Jan 1 '14-31
4s '10 J-D 14,000—Dec 1 1930
4s '12 M-S 135,000—Sept 1 '13-37
4s '12 — 40,000—Sept 1 28-32

Engine-House Bonds
4s '07 M-N \$20,000—May 1 1927

Park Bonds
4s '92 A-O \$100,000—Apr 1 1942
3 1/2s '01 J-J 28,000—July 1 1951
4s '07 J-J 72,000—Jan 1 1957

Municipal Building Bonds
3 1/2s '09 J-J \$85,000—July 1 '13-29
4s '10 J-D 90,000—June 1 '13-30
4s '10 M-S 90,000—Sept 1 '13-30
4s '11 M-N 75,000—May 1 '14-31

Library Bonds
3 1/2s '09 J-J \$80,000—Jan 1 '14-29
4s '10 J-J 85,000—Jan 1 '14-30
4s '10 M-S 67,000—Sept 1 '13-30

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

STATEMENT OF DEBT, &c., APRIL 1 1913.
Bonded debt—\$8,748,077
Sinking funds—1,776,632
Net debt—6,971,445
Water debt (incl. above)—1,923,000
Water stk. fd. (incl. above)—668,889
Other debt exempt from statutory limit, incl. above—3,921,000
Borrow. capac. April 1 '13—453,057
Assessed val., real—62,397,550
Assessed val., personal—39,164,784
Total valuation in 1912—101,562,334
(Assessment about actual value.)
Tax rate (per \$1,000) 1912—\$19.30
Population in 1910—96,652
The water, park, bridge, high-school, library, municipal bldg. and wharf bonds, the sewer bonds of '07, '11, '12 & '13 and the school bonds of 1904, '05, '08, '10, '11 and '12 are authorized outside the debt limits.
The municipal sinking fund receives yearly about \$100,000 and the water sinking fund \$28,000.

CITY PROPERTY.—Value in 1912 is \$9,512,736.

NEWBURYPORT.
This city is in Essex County. Inc. June 1851.

Police-Building Bonds
4s '11 M-N \$26,000—May 1 '14-26

Overdraft Bonds
4s '07 J-D \$10,000—1913-1917

Water Bonds (outside limit)
3 1/2s '04 J-D \$249,040—June '13-34
4s '08 J-J 65,000—Dec 1 '13-38
4s '08 — 13,000—July 1 '13-19

Pleasant St. Bonds
4s '12 J-D \$19,000—Dec 2 '13-22

School Bonds
3 1/2s J-J \$35,000—July 1 1922
3 1/2s J-D 50,000—Dec 1 1923
4s '10 M-N 26,000—Nov 1 '13-25

Refunding Bonds
4s '09 M-N \$24,000—Sept 1 '13-18
4s '09 M-N 62,000—Nov 1 1921
3 1/2s — 30,000—Mch 1 '14-20

Bridge Bonds (outside limit)
3 1/2s '05 M-S \$21,000—1913-1915

Sewer Bonds (outside limit)
4s M-S \$65,000—Sept 1 1919
4s M-N 35,000—Nov 1 1919
4s A-O 7,500—Oct 1 1919
3 1/2s M-S 46,000—Sept 1 1931

City debt Dec 10 1912—\$230,750
Outside limit—569,500
Sinking funds—178,778
Borrow. capac. within limit—159,469
Assess. val. (3/4 act.) '12—12,835,482
Tax rate (per \$1,000) 1912—\$19.70
Population in 1910—14,949
INT. at City Treas., at First Nat. Bk. and Old Colony Trust Co. of Boston.

NEWTON.
The city is situated in Middlesex County. Incorporated June 2 1873.

***Water Loans**
4s A-O \$300,000—Apr 14 '17-18
4s '90 A-O 250,000—Apr 1 1920
4s A-O 200,000—Apr 1 '21-22
4s '93 F-A 50,000—Aug 1 1923
4s '94 A-O 75,000—Apr 1 1924
4s '95 F-A 60,000—Apr 1 1925
4s '96 J-J 70,000—Apr 1 1926
4s '97 J-J 45,000—July 1 1927
4s '98 M-S 75,000—Mch 1 1928
3 1/2s '01 J-J 25,000—Sept 1 1932
3 1/2s '02 J-D 35,000—June 1 1932
3 1/2s '03 J-D 32,000—June 1 '13-28
3 1/2s '05 M-N 22,000—Nov 1 '13-34
3 1/2s '06 F-A 23,000—Feb 1 '14-36

***Sewer Bonds**
4s '93 F-A \$100,000—Aug 1 1923
4s '94 J-J 100,000—Apr 1 1924
4s '94 A-O 125,000—Oct 1 1924
4s '96 J-J 70,000—Apr 1 1926
4s '97 M-N 100,000—May 1 1927
4s '98 M-S 50,000—Sept 1 1928
4s '92 J-D 98,000—Dec 1 1922
4s '92 J-D 21,000—Dec 15 1922
4s '95 J-D 70,000—Dec 2 1925
3 1/2s '00 M-N 25,000—May 1 1930
3 1/2s '01 A-O 20,000—Apr 1 1931
3 1/2s '01 J-D 50,000—Dec 1 1931
3 1/2s '03 J-D 32,000—June 1 '13-28
3 1/2s '04 J-J 34,000—July 1 '13-29
3 1/2s '05 J-J 18,000—July 1 '13-30
4s '08 A-O 23,000—Oct 1 '13-35
3 1/2s '08 J-D 78,000—June 1 '13-38
3 1/2s '10 J-D 56,000—June 1 '13-40

***Dwelling**
4s '04 J-D \$29,000—June 1 1914
4s '07 A-O 7,500—Apr 1 1917

Miscellaneous Loans
4s '10 J-J \$7,000—Jan 1 '14-20
3 1/2s '11 M-N 11,000—Nov 1 '13-21
3 1/2s '12 M-N 38,000—May 1 '13-22
4s '13 M-S 11,000—Mar 1 '14-23

Highway Loans
4s '95 F-A \$25,000—Feb 1 1915
4s '95 A-O 52,000—Apr 1 1915
4s '96 J-J \$10,000—Dec 26 1915
4s '96 M-N \$80,000—Apr 1 1936

***Washington Street Loan**
3s '00 J-D \$45,000—Dec 1 1925
3 1/2s '01 J-D 35,000—Dec 1 1926
3 1/2s '02 J-D 12,000—Dec 1 1927
3 1/2s '03 J-D 13,000—Dec 1 1928
4s '07 J-J 3,500—July 1 1929
4s '95 F-A 300,000—Apr 1 1935
4s '96 F-A 200,000—Apr 1 1936
4s '96 J-J 60,000—Apr 1 1936
4s '96 J-D 10,000—Dec 1 1936
4s '97 M-S 100,000—Apr 1 1937
4s '97 J-D 50,000—Dec 1 1937
4s '98 M-N 50,000—Nov 1 1938
4s '99 J-D 63,000—Dec 1 1939

Engine-House Loan
3 1/2s '02 M-S \$16,000—Sept 1 1922

School Loans
4s '94 J-D \$50,000—June 1 1914
4s '94 J-J 9,000—Apr 1 1914
4s '95 A-O 60,000—Apr 1 1915
4s '95 F-A 75,000—Apr 1 1915
4s '96 J-D 50,000—Dec 1 1916
4s '97 J-J 100,000—Jan 1 1917
4s '97 M-S 50,000—Sept 1 1917
4s '98 J-J 15,000—July 1 1918
4s '98 F-A 35,000—Feb 1 1918
3 1/2s '99 M-S \$2,950—Sept 1 1919
3 1/2s '01 A-O 34,000—Oct 1 1921
3 1/2s '02 J-J 211,000—Apr 1 1922
3 1/2s '02 A-O 7,850—Apr 1 1922
3 1/2s '04 M-N 44,000—May 14-24
3 1/2s '07 F-A 126,000—Feb 1 14-27
4s '08 J-J 283,000—July 1 '13-28
3 1/2s '09 A-O 18,000—Apr 1 '14-19
4s '08 J-J 4,600—July 13-17
3 1/2s '10 M-S 15,000—Mch 21 '14-20
3 1/2s '11 M-S 10,000—Mch 1 '14-21
3 1/2s '11 J-J 5,000—July 1 '13-17
5,668 1/2 M-N 26,900—May '14-22

Hospital Bonds
3s '00 A-O \$30,000—Oct 1 1920
3 1/2s '01 J-D 17,900—June 1 1921

***Loans issued outside debt limit.**
Boulevard Bonds
4s '94 J-D \$100,000—Apr 1 1914
4s '94 A-O 80,000—Oct 1 1914
4s '95 A-O 80,000—Apr 1 1915
4s '95 M-N 100,000—Nov 1 1915
4s '96 J-J 100,000—Apr 1 1916
4s '97 M-N 40,000—May 1 1917
3 1/2s '09 J-D 15,000—June 1 1919
3 1/2s '04 J-J 2,000—July 13-14
INT. at First Nat. Bk. of Boston.

STATEMENT OF DEBT, &c., APRIL 1913.
Municipal debt—\$4,273,300
Water debt—1,262,000
Total debt—5,535,300
Sinking fund—2,552,605
Water sink. fd. (incl.)—682,954
Net debt—2,982,695
Borrow. capac. Jan 1 '13—924,789
Total assess. val. 1912—79,363,445
Total tax (per \$1,000) 1912—\$17.40
Population in 1910—39,806

NORFOLK COUNTY.
Dedham is the county seat. Inc. 1793. Population 1910, 187,506.

Serial Notes
4s J-J \$120,000—July 1 '13-18
3 1/2s '05 J-J 40,000—July 1 '13-20
4s '05 J-J 10,000—July 1 1921
4s '06 J-J 3,383—July 1 1921
4s '11 M-S 80,000—Sept 15 '13-20
Permanent (note) debt Apr 1 1913—\$251,383
Assessed val. 1912—3,051,121.58
INT. at Nat. Shawmut Bk., Boston.

NORTH ADAMS.
This city is in Berkshire Co. Inc. Mch 22 1805. Pop'n 1910, 22,019.

Refunding Loans
3 1/2s '99 J-J \$57,851.86—July 1 '13-20
3 1/2s '00 M-S \$14,616.64—Mch 1920
3 1/2s '00 M-S \$15,616.64—Mch 1921
3 1/2s '01 F-A \$30,533.33—Feb '21-23
3 1/2s '02 A-O \$30,533.33—Mch '23-25
3 1/2s '03 A-O \$11,533.32—1925-1926
3 1/2s '04 F-A \$6,533.33—Aug 1926
3 1/2s '05 J-D \$4,533.33—June 1 1926
4s '06 F-A \$1,533.32—Aug '26-27
4s '07 J-J \$1,533.33—July 1 1927
4s '08 M-S \$2,533.34—Sept 1 1927
3 1/2s '09 J-D 15,000—June 15 '13-15
3 1/2s '09 J-D \$7,383.33—June 15 '27
4s '10 J-D \$5,000—June 15 '27
4s '10 J-D \$25,000—June 15 '16-18
3 1/2s '11 J-D \$3,333.34—June 15 1927
3 1/2s '11 J-D \$25,000—June 15 '18-20

Sewer Loans
3 1/2s '98 J-D \$16,000—June 1 '13-28
3 1/2s '99 J-D 11,000—June 13-29
3 1/2s '00 A-O 17,000—Apr 14-30
3 1/2s '01 J-D \$6,500—June 13-31
3 1/2s '02 M-N \$6,500—Nov 13-32
4s '03 F-A 6,500—Aug 13-33
4s '05 J-J 1,500—June 13-35
4s '06 F-A 5,000—Aug 1 '13-16
4 1/2s '07 J-J 3,500—July 1 '13-17
4s '08 M-S 2,100—Sept 1 '13-18
4s '10 J-D 4,000—June 15 '13-20
3 1/2s '11 J-D 11,250—June 15 '13-21

Park Loans
3 1/2s '02 M-N \$16,000—Dec '13-32

Permanent Improvement Loans
3 1/2s '05 M-S \$6,000—Mch 1 '14-15

Sundry Loans
3 1/2s '96 J-D \$70,000—June 12-26
3 1/2s '96 J-D \$14,000—June 13-26
3 1/2s '97 A-O \$100,000—Mch '13-27
4s '04 M-N 3,800—May 1914
4s '04 A-O 4,000—Oct 13-14
3 1/2s '05 M-S 1,200—Mch 1 '14-15
5s '07 M-N 4,000—Nov 15 '13-17
3 1/2s '09 J-D 12,460—June 15 '13-19

Bridge Loans
4s '03 F-A \$1,750—Aug 1913
3 1/2s '05 5,490—Nov 13-15
3 1/2s '06 A-O 800—Aug 19-14

Water Loans
3 1/2s '89 J-J \$50,000—June '13-19
3 1/2s '95 J-J 78,000—Aug '12-34
3 1/2s '05 M-N 23,000—June 1 '13-35
3 1/2s '99 J-D 18,750—June 1 '12-36
4s '04 M-N 16,600—Nov 12-30
TOTAL DEBT Apr 1 '13—\$843,550
Total valuation 1912—16,083,088
Total tax (per \$1,000) 1912—\$20.30
*Outside debt limit. Part of issue outside of debt limit.

INT. in Boston at Nat. Shawmut Bk. & No. Ad. at No. Ad. Nat. Bk.

NORTHAMPTON.
This city is in Hampshire Co. Inc. June 23 1883. Pop'n 1910, 19,431.

Hospital Loans
3 1/2s M-S \$4,000—Sept 1 '13-16
3 1/2s M-S 6,000—Sept 1 '13-18

School Bonds
4s J-J \$50,000—Oct 1 '13-15
3 1/2s '04 A-O 45,000—Oct 1 '13-21
4s '06 M-S 2,000—Sept 1 1913
3 1/2s M-S 9,000—Sept 1 '13-21
4s '13 J-J 25,000—Jan 1 '14-18

Sewer Loans
3 1/2s '05 A-O \$6,000—Oct 1 '13-15
4s '07 F-A 4,000—Aug 1 '13-16
3 1/2s J-J 11,000—July 1 '13-23
3 1/2s M-S 7,000—Sept 1 '13-19
4s J-J 3,500—July 15 1913

Refunding Sewer Bonds
3 1/2s J-J \$45,000—July 1 '13-17

Water Bonds
3 1/2s J-J \$12,000—July 1 '13-26
PERM'T DEBT Apr 1 '13 \$329,500
Floating debt—120,000
Sinking fund assets—41,072
Water debt (included)—112,000
Total valuation 1912—16,310,765
(Assessment about fair cash value.)
Tax rate (per \$1,000) 1912—\$16.20
INT. at Hampshire Co. Nat. Bank, Northampton Inst. for Savings and Northampton Nat. Bank.

NORTH ANDOVER.
This town is in Essex County. Inc. 1855. Population

NO. ATTLEBOROUGH—(Con).

Notes
Water 4s \$10,250...Sept 1 '13-'23
do 4s 9,900...Sept 1 '13-'23
do 4 1/2s 3,500...June 20 1916

Sewer Notes.
4s '09 M-N \$95,000c. Nov 1 '13-'23
4s '09 M-N 128,000c. Nov 1 '24-'39

Electric-Light Bonds & Notes.
4s J-J \$50,000c. Jan 1 1924
3 1/2s J-J 4,865c. July 1 '13-'19

NORTH CHELMSFORD FIRE DISTRICT.
A district in Middlesex County.
4s '06 A-O \$46,000c. Oct 1 '13-'35

NORWOOD.
This town is in Norfolk Co., Inc.
1872. Population 1910, 8,014.

Water Bonds.
4s F-A \$25,000c. Aug 1 1915
(\$10,000 each 5th year until paid.)

Sewer Bonds.
4s '07 J-D \$140,000c. June 1 '13-'47
4s '08 F-A 36,000c. Aug 1 '13-'48

ORANGE.
This town is in Franklin Co., Inc.
Feb. 24 1810. Pop'n 1910, 5,282.

Water Bonds.
4s M-S \$85,000c. Sept 1 '13-'30
4s M-N \$20,000c. Nov 1 '13-'20

PALMER.
This town is in Hampden County.
Incorporated Aug. 23 1775.
4 1/2s '13 \$21,000c.-----

PEABODY.
This town is in Essex County. Incorporated in 1855. Town property valued at \$1,683,392.

PEPPERELL.
This town is in Middlesex County.
Water Bonds.
4s '08 M-N \$100,000c. May 1 '14-'38

PITTSFIELD.
Pittsfield is in Berkshire County.
Incorp. as a town 1781; as a city 1891.

Water Bonds.
4s '08 M-N \$100,000c. May 1 '14-'38
BOND. DEBT Nov 1912. ---\$127,000

Water Loans.
4s '85 J-D 5,000. June 1 '13-'14
4s '90 F-A 6,500. Aug 1 '13-'17

PLYMOUTH.
This town is in Plymouth County.
Inc. 1620. Population 1910, 12,141.

Water Loans.
4s '85 J-D 5,000. June 1 '13-'14
4s '90 F-A 6,500. Aug 1 '13-'17

Reading.
This town is in Middlesex County.
Inc. 1044. Population 1910, 5,818.

REVERE.
This town is in Suffolk County.
Incorp. in 1871.
School Loan Notes.
4s J-D \$5,000. Dec 2 '13-'22

QUINCY.
This city is in Norfolk County.
Incorporated May 17 1888.
Municipal Dept. --- 3 1/2s, 4s & 4 1/2s.

ROCKLAND.
This town is in Essex County.
Inc. Feb. 27 1840. Pop. 10,421.

ROCKPORT.
This town is in Essex County.
Inc. Feb. 27 1840. Pop. 10,421.

SALEM.
This city is in Essex County.
Inc. Mch. 23 1836. Commission government adopted Nov. 5 1912.

SEWER BONDS.
4s '06 J-J \$117,000c. July 16 '13-'36
4s '06 M-N 120,000c. Nov 15 '13-'36

Street Bonds.
3 1/2s J-D \$2,000. June 21 '13-'16
4s J-J 4,600. July 1 '13-'20

Surface Drainage Bonds.
4s '10 J-J \$6,000c. July 1 1913
4s '12 J-D 5,000c. June 1 '13-'17

Water Loans.
\$43,500. 1914 \$11,000. 1927
41,500. 1915 10,000. 1928

Water Works.
4s J-D \$1,500. Dec 31 '13-'17
4s M-N 40,000c. May 1 1917

Water Works.
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4s M-N 40,000c. May 1 1917

Water Works.
4s J-D \$1,500. Dec 31 '13-'17
4s M-N 40,000c. May 1 1917

Water Loans.
4s '08 M-N \$100,000c. May 1 '14-'38
BOND. DEBT Nov 1912. ---\$127,000

Water Loans.
4s '85 J-D 5,000. June 1 '13-'14
4s '90 F-A 6,500. Aug 1 '13-'17

Water Loans.
4s '85 J-D 5,000. June 1 '13-'14
4s '90 F-A 6,500. Aug 1 '13-'17

Water Loans.
4s '85 J-D 5,000. June 1 '13-'14
4s '90 F-A 6,500. Aug 1 '13-'17

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Water Loans.
4s '85 J-D 5,000. June 1 '13-'14
4s '90 F-A 6,500. Aug 1 '13-'17

Water Loans.
4s '85 J-D 5,000. June 1 '13-'14
4s '90 F-A 6,500. Aug 1 '13-'17

SALEM (Concluded)—
Police-Station Bonds
 4s '13 M-S \$90,000.00 Dec 1 '14-'22
 4s '13 J-D 7,000.00 Dec 1 '13-'19
Electric Equipment Bonds
 4s '13 A-O \$20,000.00 Oct 1 '13-'22
Surface Drainage Bonds
 4s '13 F-A \$10,000.00 Feb 1 '14-'23
Fire-Engine Bonds
 4s '12 M-S \$10,000.00 Mch 1 '14-'18
Public Park Bonds
 4s '07 J-J \$13,000.00 July 1 '13-'26
 TOT. DEBT Apr 1913 \$1,283,000
 Water loans (included) 80,000
 Borrowing capacity 120,000
 Total assessed val. 1912 36,504,826
 (Assessment about full value.)
 Tax rate (per \$1,000) 1912 \$18.00
 INT. at Merchants' Nat. Bk. Boston

SAUGUS.
 This town (P. O. Sta. Lynn) is in Essex County.
Water Loan
 4s --- \$10,000.00 Dec '14 & 16
 4s --- 7,000.00 Dec '13 & 15
 4s --- 10,000.00 Dec 1 1917
 4s --- 7,000.00 Dec 1 1918
 4s --- 6,500.00 Dec 1 1919
 3 1/2s --- 3,000.00 Dec 1 1920
 4s '10 --- 25,000.00 July 10 '13-'35
 4s '11 --- 8,000.00 Nov 1 '13-'16
School-House Loan
 4s --- 59,000.00 July 1 '12-'15
 3 1/2s --- 25,000.00 May '15-'19
 4s '05 --- 61,000.00 Aug 1 '13-'35
 4s '10 --- 22,000.00 May '14-'35
 4s '10 --- 7,000.00 July 1 '13-'19
FUNDED DEBT Jan 1 '13 \$207,500
 Floating debt 100,000
 Sinking fund assets 17,244
 Total assessed val. 1912 6,343,000
 (Assessment about actual value.)
 Total tax (per \$1,000) 1912 \$20.70
 Population in 1910 8,047

SHELburne Falls Fire Dist.
 This district is in Franklin County.
 4s '11 M-N \$75,000.00 1916-1940
BOND. DEBT Apr 1913 775,000
 Asses. valuation 1912 1,222,213
 Tax rate (per \$1,000) 1912 \$2.80
 INT. at First Nat. Bank, Boston.

SOMERVILLE.
 This city is in Middlesex County and was incorporated in 1872.
City Bonds
 4s '96 J-J \$28,000.00 & July 1 '13-'16
 4s '94 J-J 12,000.00 July 1 '13-'16
 4s '95 J-J 39,000.00 July 1 '13-'14
 3 1/2s '02 J-J 20,000.00 July 1 '13-'17
 4s '97 J-J 20,000.00 July 1 '13-'17
 4s '98 J-J 20,000.00 July 1 '13-'18
 4s '99 J-J 22,000.00 July 1 '13-'19
 3 1/2s '00 J-J 32,000.00 July 1 '13-'20
 3 1/2s '01 J-J 36,000.00 July 1 '13-'21
 4s '03 J-J 49,000.00 July 1 '13-'23
 4s '03 A-O 22,000.00 Oct 1 '13-'23
 4s '04 J-J 31,000.00 & July 1 '13-'24
 3 1/2s '05 A-O 46,000.00 Apr 1 '14-'25
 4s '06 J-J 33,000.00 July 1 '13-'21
 4s '07 A-O 72,000.00 & Apr 1 '14-'27
 4s '08 A-O 45,000.00 Apr 1 '14-'29
 3 1/2s '09 A-O 76,000.00 Apr 1 '14-'30
 4s '10 A-O 10,000.00 Apr 1 '14-'30
 4s '11 A-O 140,000.00 Apr 1 '14-'31
 4s '12 J-J 107,000.00 Jan 1 '14-'32
 4s '12 J-J 164,000.00 July 1 '13-'32
 4s '12 A-O 35,000.00 Oct 1 1913
Lowell St. Bridge Bonds
 3 1/2s '09 A-O \$36,000.00 & Apr 1 '14-'49
Sewer Bonds (outside limit)
 4s '95 J-J \$39,000.00 July 1 '13-'25
Sewer Bonds (inside limit)
 4s '04 J-J 27,000.00 July 1 '13-'14
 4s '07 J-J 10,000.00 July 1 '13-'22
 3 1/2s '02 J-J 15,000.00 & July 1 '13-'27
 4s '08 J-J 11,000.00 July 1 '13-'23
 3 1/2s '01 J-J 19,000.00 July 1 '13-'31
 4s '03 J-J 16,000.00 & July 1 '13-'28
 4s '04 J-J 17,000.00 July 1 '13-'29
 3 1/2s '05 A-O 22,000.00 Apr 1 '14-'35
 4s '06 J-J 14,000.00 July 1 '13-'26
 4s '07 A-O 48,000.00 Apr 1 '14-'37
 4s '08 A-O 25,000.00 Apr 1 '14-'38
 3 1/2s '09 A-O 26,000.00 & Apr 1 '14-'39
 4s '10 A-O 10,000.00 Apr 1 '14-'40
 4s '11 A-O 18,000.00 Apr 1 '14-'41
 4s '12 J-J 14,000.00 Jan 1 '14-'27
Water Bonds
 4s '90 A-O \$16,000.00 Oct 1 '13-'20
 4s '89 A-O 6,000.00 Oct 1 '13-'14
 4s '89 A-O 10,000.00 Oct 1 '15-'19
 4s '88 J-J 6,000.00 July 1 '13-'18
Park Bonds (outside limit)
 3 1/2s '02 J-J \$17,000.00 & July 1 '13-'29
TOTAL DEBT Apr 1913 \$1,592,000
 Water debt (incl. above) 38,000
 Borrow. capac. Apr 1 '13 193,470
 Total valuation 1912 64,916,640
 Tax rate (per \$1,000) 1912 \$18.50
 Population in 1910 77,236
 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.
 In place of an accumulating sinking fund, the city raises each year by tax a sum of money which is applied to the redemption of bonds, which when paid are canceled. Value public property Jan. 1 1913, \$5,677,038 63

SOUTH HADLEY FIRE DISTRICT NO. 2.
 This district is in Hampshire Co.
Water Bonds
 4s '11 J-J \$56,000.00 Jan 2 '14-'41
 4s '12 J-J 6,000.00
TOTAL DEBT Jan 1 1913 \$58,000
 Assessed valuation 1912 672,000
 District tax (per \$1,000) 1912 \$5.50
 INT. at Old Colony Tr. Co., Boston.

SPENCER.
 This town is in Worcester County Inc. 1753. Population '10, 6,740.
Water Bonds
 4s J-J \$240,000.00 July 1 1914
BOND. DEBT Apr 1913 \$240,000

Sinking fund \$231,271
 Assessed valuation 1912 3,647,945
 Assessment about actual value.
 Tax rate (per \$1,000) 1912 \$17.50
 INT. at Boston Safe Dep. & Tr. Co. and Spencer National Bank.

SPRINGFIELD.
 This city is in Hampden County Incorporated as a city May 25 1852
Street-Ext. and Rifle Range
 4s '08 A-O \$30,000.00 Oct 1 '13-'18
Municipal Building Bonds
 3 1/2s '09 M-N \$540,000.00 Nov 1 '13-'49
 4s '10 M-N 380,000.00 Nov 1 '13-'50
 4s '11 A-O 304,000.00 Oct 1 '13-'31
 4s '12 M-N 525,000.00 Nov 1 '13-'52
Fire & Police Bldg. Bonds
 4s '10 A-O \$306,000.00 Oct 1 '13-'30
River-Front Loan
 4s '08 A-O \$12,000.00 Oct 1 '13-'18
Fire-Department Bonds
 4s '06 M-N \$16,000.00 Nov 1 '13-'16
Abbey Ave. Overhead Crossing
 4s '07 M-S \$62,000.00 Nov 1 1911
Locust St. Extension
 4s '11 A-O \$18,000.00 Oct 1 '13-'21
School Bonds
 4s '95 A-O \$35,000.00 Oct 1 1915
 4s '97 J-J 370,000.00 Jan 1 1917
 4s '97 J-J 22,500.00 July 1913-'17
 3 1/2s '98 J-J 52,200.00 July 1913-'18
 3 1/2s '00 J-J 20,000.00 Dec 1 1919
 3s '03 J-J \$125,000.00 June 1 1920
 3 1/2s '01 M-S 125,000.00 Oct 1 1922
 3 1/2s '03 M-S 40,000.00 & Sept 1 1923
 3 1/2s '05 J-J 396,000.00 Jan 1 1925
 4s '06 M-N \$207,000.00 Nov 1 1926
 4s '07 M-N 43,000.00 Nov 1 1917
 4s '08 A-O 88,000.00 Oct 1 '13-'28
 4s '09 A-O 85,000.00 Oct 1 '13-'29
 A Coupon or registered.
North Street Ext. Bonds
 4s '09 A-O \$140,000.00 Oct 1 '13-'19
City-Hall Bonds
 4s '07 J-J \$127,000.00 July 1 '13-'27
 (\$8,000 even years, \$8,000 odd years)
Park Bonds
 3 1/2s '03 J-J \$125,000.00 June 1 1923
Sewer Bonds
 3s '00 J-J \$142,000.00 June 1 1930
 3 1/2s '01 M-S 14,000.00 Sept 1913-'26
 3 1/2s '04 F-A 24,000.00 Aug 1 '13-'24
 4s '07 M-N 20,000.00 Nov 1 1917
 4s '08 A-O 40,000.00 Oct 1 '13-'28

Water Bonds
 4s '93 A-O \$150,000.00 Oct 1 1923
 3 1/2s '90 A-O 125,000.00 Oct 1 1920
 4s '07 J-J 230,000.00 Jan 1 '14-'36
 4s '08 J-J 240,000.00 Jan 1 '14-'37
 3 1/2s '09 J-J 1,000,000.00 Jan 1 '14-'38
 3 1/2s J-J 364,000.00 Jan 1 '14-'39
 INTEREST payable at First Nat. Bank, Boston, and City Treasury.
TOTAL DEBT Nov 30 1913 \$503,700
 Sinking fund 858,469
 NET DEBT Nov 30 '12 3,645,231
 Water debt (add Nov 30 '12 3,383,000)
 Water sinking fund 226,717
 Net water debt (add) 2,156,283

CITY PROPERTY—The city in 1912 valued its property at \$12,382,168, incl. \$1,788,296 for property in water dept. In year 1912 water receipts were \$414,058; expenditures & transfers, \$391,259; bal., \$22,799.
ASSESSED VALUATION—Real estate is taken at abt. 90% cash val. Assessed val., real \$123,602,670
 Assessed val., personal 25,927,780
 Tot. assess. val. 1912 149,530,450
 Tax rate (per \$1,000) 1912 \$15.50
POPULATION—In 1910 was 88,926; in 1900 it was 62,059.

STONEHAM.
 This town is in Middlesex County. Inc. 1725. Popula. 1910, 7,090.
Sewer Bonds
 4s J-D \$94,000.00 June 1 '13-'30
School Bonds
 3 1/2s A-O \$17,000.00 Apr 1 '14-'19
Playground Notes
 4s --- \$4,000.00 May 1 '14-'17
Water Bonds
 3 1/2s M-N \$79,000.00 May 1 '14-'29
 4s M-N 10,000.00 May 1 '30-'31
 7,000.00 June 1 '13-'19
BOND. DEBT Apr 1913 \$215,000
 Notes outstanding 5,000
 Total assessed val. 1912 5,260,000
 (Assessment 80 to 90% of actual val.)
 Total tax (per \$1,000) 1912 \$21.80
 INT. at First Nat. Bank, Boston.

STOUGHTON.
 This town is in Norfolk Co., Inc. Dec. 22 1726. Popu'n 1910, 6,316.
Water Loan
 4s A-O \$85,000.00 Part yearly
 4s J-D 88,000.00 Part yearly
 4s J-J 12,000.00 Part yearly
School-House Loan
 4s J-J \$3,000.00 Part yearly
Refunding Bonds
 4 1/2s J-J \$40,000.00 Part yearly
BOND. DEBT Apr 1913 \$228,000
 Floating debt 25,000
 Assessed valuation 1912 3,893,380
 (Assessment about 70% actual val.)
 Tax rate (per \$1,000) 1912 \$22.80
 INTEREST on the water loans of \$85,000 and \$88,000 is payable at the Old Colony Trust Co., Boston; on the \$12,000 water and \$3,000 school loans at the Exchange Trust Co.; on the refunding bonds at the International Trust Co.

SWAMPSCOTT.
 This town (P. O. Ind. Sta. Lynn) is in Essex County. Inc. May 21 1852.
Stone-Crusher Bonds
 4s '11 --- \$1,500.00 1914
Fire Bonds
 4s '11 --- \$4,800.00 1913-1917
Sewer Bonds
 3 1/2s M-S \$138,000.00 Sept 1 '13-'42
 4s M-S 13,000.00 Sept 1 '13-'25
 4s M-S 12,000.00 Sept 1 '14-'25
 4s '11 --- 7,500.00 1913-1920
 4s '11 --- 3,100.00 1913-1914

Water Bonds
 3 1/2s F-A \$150,000.00 Aug 1 1928
 3 1/2s '09 A-O 78,000.00 Apr 1 '14-'39

School Loans
 4s '11 --- \$83,000.00 1913-1931
Town Debt Jan. 1 1913
 Permanent Impt. Loan \$276,600
 Bonded debt (outside limit)
 Sewer debt 198,146
 Water debt (gross) 241,000
 Water sinking fund 57,254
 Total assessed val. 1912 \$12,387,906
 (Assessment about actual value.)
 Tax rate (per \$1,000) 1912 \$16.00
 Population in 1910 6,204
 INT. is payable in Boston.

TAUNTON.
 This city is in Bristol County. Incorporated May 11 1864.
Sewer Bonds (outside debt limit)
 4s '97 J-D \$83,500.00 & June 1 1927
 4s '98 J-D 16,500.00 June 1 1928
 4s '98 J-D 50,000.00 Dec 1 1928
 4s '99 J-D 30,000.00 June 1 1929
 4s '99 J-D 75,000.00 & June 1 1930
 3 1/2s '00 J-D 100,000.00 Dec 1 1930
 3 1/2s '02 J-D 20,000.00 June 1 1932
 3 1/2s '03 J-D 12,000.00 June 1 1933
 3 1/2s '05 J-D 13,000.00 June 1 1935
 4s '06 J-D 30,000.00 & June 1 1936
 4s '07 J-D 3,000.00 June 1 1937
 3 1/2s '08 J-D 20,000.00 Dec 1 1938
 4s '09 J-D 20,000.00 Dec 1 1939
 4s '10 J-D 15,000.00 Dec 1 1940

City Bonds
 4s '93 J-D \$15,000.00 June 1 1913
 4s '94 J-D 21,000.00 June 1 1914
 4s '95 J-D 17,000.00 June 1 1915
 4s '95 J-D 45,000.00 Dec 1 1915
 4s '96 J-D 46,800.00 June 1 1916
 4s '96 J-D 19,000.00 June 1 1916
 4s '97 J-D 27,000.00 June 1 1917
 4s '99 J-D 45,000.00 June 1 1919
 3 1/2s '04 J-D 33,500.00 & June 1 1924
 4s '03 J-D 9,000.00 June 1 1914
 3 1/2s '05 J-D 30,000.00 June 1 1915
 4s '05 J-D 4,500.00 Dec 1 1914
 4s '07 J-D 8,000.00 June 1 1917
 4s '07 M-N 5,000.00 Nov 1 1917
 4s '08 J-D 12,000.00 June 1 1918
 4s '08 J-D 50,000.00 Dec 1 1918
 4s '08 J-D 16,000.00 Dec 1 1928
 3 1/2s '09 J-D 25,000.00 June 1 1919
 4s '09 J-D 12,000.00 June 1 1919
 4s '09 J-D 30,000.00 June 1 1929
 4s '10 J-D 25,000.00 June 1 1920
 4s '11 J-D 35,000.00 & June 1 1921
 4s '11 J-D 11,000.00 June 1 1931
 4s '11 J-D 5,000.00 June 1916
 4s '10 J-D 12,000.00 Dec 1 1927
 4s '10 J-D 17,183.33 Dec 1 1920
 4s '11 J-J 3,300.00 July 1 1916

Water Bonds (outside debt limit)
 4s '87 J-J \$45,000.00 July 1 1917
 4s '98 J-J 20,000.00 Jan 1 1918
 4s '98 J-J 30,000.00 July 1 1918
 4s '99 J-J 4,000.00 July 1 1919
 4s '00 J-J 40,000.00 & July 1 1930
 4s '01 J-J 30,000.00 & Jan 1 1920
 4s '02 J-J 506,500.00 & Jan 1 1922
 4s '03 J-J 10,000.00 Jan 1 1923
 3 1/2s '04 J-J 10,000.00 Jan 1 1934
 3 1/2s '04 J-J 5,000.00 July 1 1934
 3 1/2s '05 J-J 15,000.00 & Jan 1 1935
 3 1/2s '06 J-J 10,000.00 Jan 1 1936
 4s '08 J-J 15,000.00 Jan 1 1938
 4s '08 J-J 5,000.00 July 1 1938
 3 1/2s '09 J-J 7,000.00 Jan 1 1939
 4s '09 J-J 15,000.00 July 1 '13-'27
 4s '10 J-J 20,000.00 Jan 1 '13-'35
 4s '11 J-J 25,000.00 Jan 1 '16-'20

Elec. L. Bonds (outside debt limit)
 4s '07 J-D \$125,000.00 & June 1 1927
 4s '08 J-D 7,500.00 June 1 1917
 4s '08 J-D 3,500.00 June 1 1918
 4s '08 J-D 5,000.00 Dec 1 1928
 3 1/2s '00 J-D 3,000.00 Dec 1 1920
 3 1/2s '02 J-D 175,000.00 & June 1 1932
 4s '07 J-D 45,000.00 & June 1 1937
BOND. DEBT Dec 1 '11 \$2,409,683
 Floating debt 16,196
TOTAL DEBT Dec 1 1911 2,425,783
 Sinking fund 930,483
 NET DEBT Dec 1 1911 1,495,300
 Water debt (included) 762,500
 Water sinking fund (incl.) 376,383
 Total valuation 1912 24,035,970
 (Assessment about actual value.)
 Tax rate (per \$1,000) 1912 \$19.80
 Population in 1910 34,259
 INTEREST on coupon bonds is payable at the Webster & Atlas Nat. Bank of Boston. Registered interest remitted by City Treasurer.

TISBURY.
 This town (P. O. Vineyard Haven) is in Dukes Co. Inc. July 6 1671. Population 1910, 1,196.

School Bonds
 4s --- \$14,000.00 1930
Water-Works Bonds
 4s '06 M-S \$83,000.00 Sept 1 '13-'36
 Notes outstanding 14,400
TOTAL DEBT Feb 6 '13 994,400
 Assess. val. (3/4 act.) '12 1,689,088
 Total tax (per \$1,000) 1913 \$11.00
 INT. on water bonds at Martha's Vineyard Nat. Bk., Vineyard Haven; on school bonds at C. D. Parker & Co., Boston.

WAKEFIELD.
 This town is in Middlesex County. Inc. 1868. Popula'n '10, 11,404.
Sewer Bonds
 3 1/2s M-N \$80,000.00 1921-1930
 3 1/2s M-N 40,000.00 Nov 1 '13-'20
 3 1/2s M-N 100,000.00 Nov 1 '31-'40
 3 1/2s A-O 50,000.00 Oct 1 '13-'42
 3 1/2s M-N 2,500.00 Oct 1 1913
 3 1/2s M-N 13,000.00 1923-1935
Sewer Notes
 4s A-O \$4,000.00 1913-1916
Water Meter Notes
 4s '12 \$14,000.00 Apr 1 '14-'22
School Loans
 4s A-O \$2,000.00 Oct 1 1913
 4s M-N 6,000.00 Nov 1 '13-'18
 3 1/2s J-D 3,000.00 Dec 1 '13-'15

3 1/2s A-O 13,500.00 Oct 1 '13-'21
 3 1/2s M-N 5,000.00 Nov 1 '13-'17
 4s A-O 3,000.00 Dec 1 '13-'15
 4s '13 M-S 25,000.00 Mar 1 '14-'23
Municipal Light Loan
 4s A-O \$102,000.00 Oct 1 '13-'24
Gas & Electric Light Bonds
 3 1/2s '09 A-O 12,000.00 Apr 1 '14-'19
 3,000.00 Apr 1 1919
 3 1/2s J-J 2,000.00 July 1 '13-'14
Fire Station Bonds
 3 1/2s J-D \$3,000.00 Dec 1 '13-'15
Water Bonds
 4s A-O \$199,000.00 Oct 1 '13-'33
Insurance Premium Loan
 4s A-O \$1,000.00 Oct 1 '13-'14
 4s A-O 2,000.00 Oct 1 '13-'16
PERM'T DEBT Jan 1 '13 \$590,500
 Floating debt 142,000
 Total assessed val. 1912 10,630,508
 Total tax (per \$1,000) 1912 \$18.50
 INT. at Colonial Nat. Bank and Old Colony Trust Co., Boston.

WALPOLE.
 This town is in Norfolk County. Inc. 1742. Population '10, 4,892.
Water Bonds
 4s F-A \$52,000.00 Aug 1 '13-'25
Miscellaneous Loans
 Water ext 4s \$1,400.00 Sept 1 1915
 do 4s 3,500.00 June 1 1916
 do 4s 3,500.00 June 1 1917
 do 4s 1,200.00 June 1 1918
 do 4s 11,700.00 Oct 1 '13-'22
 Stand pipe 4s 1,500.00 July 17 1914
 Water 4s 8,000.00 Dec 1 '14-'17
 do 4s 9,000.00 Sept 1 '13-'21
 High sch. 4 1/2s 3,200.00 Mch 27 1922
 School 4 1/2s J-D 226,000 Dec 1 '13-'21
 Fire sta'n 4s 6,500.00 J'ne 19 '13-'19
 Playgr'n 4s 3,900.00 J'ne 19 '13-'16
PERM'T DEBT Apr 1 '13 \$142,740
 Water debt (included) 101,600
 Total valuation 1912 6,434,562
 (Assessment at fair cash value.)
 Total tax (per \$1,000) 1912 \$15.30
 INTEREST payable in Boston—on East school 4 1/2 at C. D. Parker & Co.; on water ext. 4s due Sept. 1 1915 at Five Cents Sav. Bank; on oth. loans at the First Nat. Bank.

WALTHAM.
 This city is in Middlesex County. Inc. as a town 1738; city June 2 1884.
Water Bonds
 4s '93 J-J \$20,000.00 July 1 1913
 4s '94 A-O 20,000.00 A/O 1 1914
 4s '94 A-O 20,000.00 & Apr 1 '15-'16
 4s '97 A-O 30,000.00 Apr 1 1917
 3 1/2s '98 A-O 33,000.00 Oct 1 1918
 3 1/2s '00 A-O 20,000.00 A/O 1 1920
 3 1/2s '05 A-O 30,500.00 & Oct 1 '13-'20
 4s '06 A-O 28,000.00 Oct 1 '13-'26
 4 1/2s '07 J-J 15,000.00 July 1 '13-'27
 4s '08 J-J 6,000.00 July 1 '13-'18
 4s '09 J-J 20,000.00 Jan 1 '14-'18
 4s '12 A-O 12,000.00

Surface Drainage Bonds
 4s '96 J-J \$6,000.00 Jan 1 1916
 4s '96 J-J 5,000.00 Jan 1 1916
 4s '98 J-J 3,000.00 Jan 1 1918
 4s '02 J-J 11,000.00 Jan 1 1922
 4s '09 J-J 4,000.00 Jan 1 1919
 3 1/2s '09 J-J 4,000.00 July 1 1919
 3 1/2s '09 J-J 3,000.00 July 1 1920
 3 1/2s '02 J-J 10,000.00 & July 1 1922
 4s '08 J-J 1,005.00 Jan '14-'18
 4s '10 J-J 600.00 Jan 1914
 4s '10 J-J 2,500.00 Jan '14-'15

WATERTOWN.

This town is in Middlesex County. Incorporated Sept. 17 1630.

School-Works Bonds.

4s '94 M-S \$4,000. Sept 1 '13-'14
4s '05 M-N 35,000. May 1 '14-'25
4s '09 J-J 2,000. July 1 1913
4s '09 M-S 2,000. Sept 1 1914

Street Loan.

3 1/2s '05 M-N \$60,000. May 1 '14-'23
4s '07 M-N 38,000. May 1 '14-'23
4s '07 M-N 12,000. May 1 '14-'19
4s '12 A-O 12,000. July 1 1913
4s '12 A-O 4,000. Apr 1 '14-'17

Fire Station & Site Bonds.

4s '11 J-J \$9,000. July 1 '13-'21
4s '12 A-O 5,000. Apr 1 '14-'18

Drainage Bonds.

3 1/2s '05 M-N \$10,000. May 1 1915
4s '06 M-N 10,000. May 1 1916
4s '07 M-N 5,000. May 1 1914
3 1/2s '03 J-J 8,000. July 1 1913
3 1/2s '02 A-O 2,000. Oct 1 1913
4s '09 J-J 10,500. July 1 '18-'19
4s '10 M-S 3,500. Sept 1 1920
4s '11 J-J 8,000. July 1 '13-'20

Water Bonds.

3 1/2s '99 J-J \$14,000. Jan 1 '14-'29
4s '01 J-J 11,000. July 1 '13-'34
4s '12 J-J 5,000. July 1 '13-'17

Templeton Fund.

5s ----- \$500. Permant' no e

High-School Notes.

4s '10 A-O \$80,000. Apr 1 '14-'29
4s '10 M-N 16,000. Nov 1 '13-'20
4s '12 J-J 3,500. July 1 1913
4s '12 J-J 27,500. July 1 '13-'21

Refunding Bonds.

4s '09 M-N \$4,000. Nov 1 1917
4s '11 M-N 10,000. May 1 '14-'23
4s '11 J-J 11,000. July 1 '13-'23

Sewer Bonds.

4s '06 A-O \$7,000. Apr 1 1916
4s '10 M-S 5,500. Sept 1 1920
4s '11 M-N 6,000. May 1 '14-'19
4s '12 A-O 17,000. Apr 1 '14-'21
4s '12 J-J 4,500. July 1 '13-'16

Municipal Loan Bonds.

4s '08 M-N \$9,225. May 1 1917

Engine-House Bonds.

4s '05 A-O \$13,000. Aug 1 '14-'15
TOTAL DEBT Jan 1 '13 \$766,225
Water debt (included) ----- 254,000
Borrowing capacity ----- 46,607
Total assessed val. 1912 ----- 15,892,000
Total tax (per \$1,000) 1912 ----- \$18.20
Population in 1910 ----- 12,875

INT. on water 4s at the Boston Safe Deposit & Trust Co.; refunding notes and school 4s of 1909 at Old Colony Trust Co., Boston, on other loans at Fourth Nat. Bank, Boston.

WELLESLEY.

This town is in Norfolk Co. Inc. Apr. 6 1881. Popula. '10, 5,413.

Water Works.

4s M-S \$18,000. Sept 1 1913
4s M-S 12,000. Mch 1 '22-'27
4s M-S 2,000. Sept 1 1922
4s M-S 4,000. Mch 1 '14-'15
4s M-S 1,000. Mch 1 1916
4s M-S 10,000. Mch 1 '14-'21
4s M-S 4,000. Sept 1 '18-'21
4s '09 M-S 12,000. 1916-1927

Building Bonds.

4s M-S \$800. Sept 1 1913

Parkway Bonds.

4s M-S \$12,000. Sept 1 '13-'24
4s M-S 7,500. Mch 1 '13-'28

Park Bonds.

4s '10 M-S \$5,000. 1917-1926

School Bonds.

4s '05 M-S \$78,000. Sept 1 '13-'24
4s '10 M-S 75,000. Sept 1 '15-'29

Electric-Light Bonds.

4s M-S \$8,000. Sept 1 '13-'15
BOND. DEBT Jan 1 '12. \$502,000
Water debt (included) ----- 284,000
Floating debt (additional) ----- 20,000
Sinking fund assets ----- 159,494
Total valuation 1912 ----- 16,738,710
Total tax (per \$1,000) 1912 ----- \$12.00

INT. at Boston Safe Dep. & Tr. Co.

WESTBOROUGH.

This town is in Worcester Co. Inc. Nov. 1717. Popula. '10, 5,446.

Sewer Bonds.

4s M-N \$31,000. ----- 1922
4s M-N 10,000. ----- 1926
3 1/2s M-N 30,000. Nov 1 1928
4s '10 M-N 17,000. May 1 '14-'30

Water Bonds.

4s M-S \$20,000. Sept 16 1916
4s M-S 2,000. Sept 16 1919
4s M-S 5,000. ----- 1920
4s M-S 19,000. ----- 1925
4s M-N 6,000. Nov 1 1925

School Notes.

4s '06 M-S \$24,500. ----- 1913-1926
PERM'T DEBT Jan 1 '13 \$169,500
Temporary & dem'd notes ----- 14,000
Sinking funds ----- 43,299
Tax valuation 1912 ----- 3,232,686
Total tax (per \$1,000) 1912 ----- \$18.50

WESTFIELD.

This town is in Hampden Co. Inc. May 29 1669. Pop'n '10, 10,644.

Water Bonds.

4s '97 A-O \$40,000. Oct 1 '13-'22
4s '02 J-J 15,000. July 1 '13-'27

Gas and Light Bonds.

3 1/2s '99 J-J \$68,000. June 1 '13-'29
4s A-O 64,000. Oct 1 '13-'34

Sewer Bonds.

4s '07 M-N \$10,000. Oct 1 '13-'22
3 1/2s '04 A-O 50,000. Oct 1 '13-'22
3 1/2s '04 A-O 32,000. Oct 1 '13-'20

Highway Bonds.

4s A-O \$81,500. Oct 1 '13-'21

Jail Bonds.

4s '11 A-O \$7,000. Oct 1 '13-'19

High-School Notes.

4s '08 M-S \$9,100. Mch 1 '14-'16
PERM'T DEBT Jan 20 '13 \$380,300
Water debt (included) ----- 55,000
Tax valuation 1912 ----- 10,822,115
(Assessment about 1/2 actual value.)
Total tax (per \$1,000) 1912 ----- \$17.00

INTEREST on water bonds at First Nat. Bank, Boston; on others at Hampden Nat. Bank, Westfield

WEST SPRINGFIELD.

This town is in Hampden County* Population 1910, 9,244.

School Bonds.

4s '12 F-A \$40,000. Aug 1 '13-'32
General Purposes.

5s ----- \$9,000. May 5 '14-'22
4s A-O 8,000. Oct 1 '13-'18

Refunding Bonds.

4s M-N \$100,000. May 1 '28-'29
4s M-N 25,000. Nov 1 1933

Water Bonds.

4s g ----- \$25,000. Apr 1 1929
4s g A-O 25,000. Oct 1 1930
4s ----- 165,000. Apr 1 1927
3 1/2s g A-O 50,000. Oct 1 1930
4s '05 ----- 35,000. 1913-1930

Bridge Bonds.

4s '07 ----- \$25,000
TOTAL DEBT Sept 1912. \$476,300
Water debt (included) ----- 332,000
Tax valuation 1912 ----- 8,309,338
Total tax (per \$1,000) 1912 ----- \$16.50
INT. at Old Colony Tr. Co., Boston.

WEYMOUTH.

This town is in Norfolk County. Incorporated 1623. The town's total assets on Jan. 1 1913 were figured to be \$1,414,019, including water-works property valued at \$550,189.

Water Bonds.

4s M-N \$300,000. Nov 1 1914
4s M-N 50,000. Nov 1 1917
4s M-N 21,000. Nov 1 1919
4s M-N 29,000. Nov 1 1920
4s M-N 15,000. May 1 1921
4s M-N 30,000. May 1 '24-'27
3 1/2s M-N 45,000. May 1 '33-'41
4s M-N 6,000. May 1 '29-'31
4s M-N 12,000. May 30 & '32

General Purpose Notes.

4s ----- \$6,000. Dec 2 '13-'17

Town-House Notes.

4s '07 J-D \$11,000. Dec 15 '15-'16

School Notes.

3 1/2s M-N \$17,500. May 1 '14-'20
4s F-A 10,000. Nov 1 '14-'23
4s '07 M-N 40,000. Nov 1 '19-'26

Bridge Notes.

4s '08 J-D \$3,000. June 1 '13-'17
BOND. DEBT Jan 1 '13. \$513,000
Floating debt ----- 167,000
Sinking funds ----- 367,691
Water sinking fund (incl.) ----- 358,943
Total valuation 1912 ----- 9,957,156
(Property assessed at actual value.)
Tax rate (per \$1,000) 1912 ----- \$17.25
Population in 1910 ----- 12,895

INT. on town and school debt at Town Treasurer's office; other loans at the Shawmut Bank, Boston.

WHITMAN.

This town is in Plymouth Co. Inc. March 4 1875. Pop'n 1910, 7,292.

South Abington Water Bonds.

4s M-S \$100,000. 1913 & 1916

Town Water Bonds.

4s M-S \$20,000. ----- 1925

Town Hall Bonds.

4s M-S \$77,000. ----- 1926

School Bonds.

4s J-D \$12,700. ----- 1913
4s '12 ----- 6,000. Dec 1 '13-'22
4s '12 ----- 45,000. Dec 1 '13-'27

Fire Station Bonds.

4s J-D \$6,000. ----- 1914
TOTAL DEBT Apr 1913. ----- \$236,650
Sinking fund ----- 83,442
Total valuation 1912 ----- 5,538,426
(Assessment at fair cash value.)
Tax rate (per \$1,000) 1912 ----- \$20.50
INT. at Old Colony Tr. Co., Bos.

WILLIAMSBURG.

This town is in Hampshire Co. Inc. Apr. 24 1771. Pop'n 1910, 2,132.

Water Bonds.

4s g '03 J-J \$50,000. July 1 1933
BOND. DEBT May 1913. \$50,000
Floating debt ----- 4,500
Sinking fund ----- 10,398
Assessed valuation 1912 ----- 1,080,869
(Assessment about fair cash value.)
Tax rate (per \$1,000) 1912 ----- \$18.75
INT. at Hampshire Co. Nat. Bank.

WINCHESTER.

This town is in Middlesex Co. Inc. April 30 1850. Pop'n 1910, 9,309.

Water Bonds.

3 1/2s '03 J-D \$15,000. June 1 '13-'27
4s M-N 50,000. May 1 '14-'17
3 1/2s '03 M-N 6,000. Nov 1 '21-'22
4s '95 M-N 11,000. Nov 1 1925
3 1/2s '00 M-N 4,000. May 1 1917
3 1/2s '00 M-N 2,000. May 1 1914
3 1/2s '03 M-N 1,000. May 1 1916
4s '98 J-D 33,000. June 1 '26-'28
3 1/2s '02 M-N 12,000. Nov 1 '29-'30

Sidewalk Bonds.

4s '13 ----- \$20,000. May 1 '14-'20

Playground Bonds.

4s '94 J-D \$50,000. Dec 1 '15-'24
4s '98 J-D 12,500. Dec 1 1928

Stable Bonds.

3 1/2s '03 M-N \$3,000. Nov 1 '13-'15

School Loans.

3 1/2s '03 A-O \$74,000. Oct 1 '13-'31
3 1/2s '05 A-O 8,000. Oct 1 '19-'20
Surface Drain Loans.

4s '12 M-N \$15,000. May 1 '14-'18

Public Park Bonds.

4s '11 M-N \$87,000. Nov 1 '13-'41

Sewer Bonds.

4s '95 J-D \$100,000. Dec 1 '17-'24
FUNDED D'T Apr 30 '13. \$494,500
Water debt (included) ----- 148,000
Total assessed val. 1912 ----- 15,166,425
(Assessment at fair market value.)
Tax rate (per \$1,000) 1912 ----- \$18.00
INT. at Old Colony Tr. Co. and Nat. Shawmut Bank, Boston.

WINTHROP.

This town (P. O. Sta. Boston) is in Suffolk County. Incorp. in 1852.

Municipal Loans.

4s '10 A-O \$72,000. Oct 1 '13-'20
4s J-D 16,000. Dec 1 '13-'20
4s '13 A-O \$9,875. Apr 15 '14-'23

School Bonds.

4s '98 M-N \$32,000. Nov 15 '13-'28

Shore Road Loan (Notes).

3 1/2s '01 J-D \$25,000. June 1 '13-'25

Culvert & Safety Vault Bonds.

4s '11 J-D \$1,000. Dec 15 1913
Land Purchase (Notes).

3 1/2s '08 J-J \$6,350. July 1 '13-'18
3 1/2s '03 J-J 3,787. July 1 1913
3 1/2s '05 A-O 2,119.25. Apr 22 1915

School Notes.

3 1/2s '01 M-N \$4,000. Nov 1 '13-'16
Park Improvement Notes.

3 1/2s '03 M-N 35,000. Nov 10 1913

Highways Notes.

3 1/2s '04 M-N \$1,500. May 12 1914
3 1/2s '04 J-D 1,600. Dec 31 1913

Home House & Refunding Notes.

3 1/2s '05 A-O \$7,300. Apr 15 '14-'15
Highway & Gen. Loan Bonds.

4s '11 A-O \$27,000. Oct 15 '13-'21

Cemetery Notes.

4s '06 J-A \$3,570.72. Aug 1 1916
Refunding Bonds.

3 1/2s '08 J-D \$73,000. June 29 '13-'26
4s '08 J-D 14,000. June 30 '13-'17

Playground Bonds.

4s '11 J-J \$30,000. Jan 1 '14-'25
Veteran Building Notes.

4s '08 J-J \$400. July 15 1917

Water Bonds.

4s '08 J-J \$125,000. Jan 1 '14-'28
4s '09 J-J 52,000. Jan 15 '14-'29
4s '10 J-J 14,000. Jan 1 '14-'20
4s '10 J-J 20,000. Jan 1 '21-'30

Street Notes.

4s '08 M-N \$9,409.81. May 1918
4s '10 J-D 2,586.41. Dec 26 1920

Sewer & Drains (Notes).

3 1/2s '03 J-J \$2,180. July 1 1913
3 1/2s '04 M-N 1,660. May 12 1914
3 1/2s '05 A-O 1,710. Oct 12 1914
3 1/2s '05 J-D 4,875. Dec 5 1915
4s '08 J-D 4,885. June 22 1917
4s '09 J-D 4,750. Dec 27 1917
4s '09 J-D 4,995. Dec 13 1918

Fire Hose Notes.

4s '13 J-D \$1,012. June 22 1918

FUND. DEBT Apr 29 '13 \$477,350

Water debt (included) ----- 215,000
Borrow. capac. May 5 '13 ----- 73,496
Tax valuation 1912 ----- 14,761,520
Tax rate (per \$1,000) 1912 ----- \$19.20
Population in 1910 ----- 10,132

INT. at Old Colony Tr. Co., Bos.

WOBURN.

This city is in Middlesex County.

Municipal Loans (inside limit).

4s '04 M-N \$2,000. Nov 1 '13-'14
4s '05 A-O 6,000. Oct 1 '13-'15
4s '06 J-J 8,000. July 1 '13-'14
4s '06 J-J 8,000. July 1 '15-'16
4s '11 J-J 51,480. July 1 '13-'21
4s '07 J-J 20,000. July 1 '13-'17
4s '08 J-J 30,000. July 1 '13-'18
4s '09 J-J 28,000. July 1 '13-'19
4s '09 J-J 7,000. July 1 '13-'19
4s '10 J-J 40,000. July 1 '13-'20
4s '12 J-J 46,500. July 1 '13-'22

Playground Debt (Outside Limit).

4s '09 J-J \$2,500. July 1 '13-'17

Highway Bonds (Inside Limit).

4s '05 J-J \$1,500. July 1 '13-'15
4s '05 M-S 1,500. Sept 1 '13-'15
4s '05 M-N 1,500. Nov 1 '13-'15

School Bonds (Inside Limit).

4s '05 J-J \$1,950. July 1 '13-'15
Fire Dept. Bonds (Inside Limit).

4s '05 J-J \$1,800. July 1 '13-'15
4s '06 J-J 2,000. July 1 '13-'14

Sewer Debt (Inside Limit).

NEWPORT (Continued)—
 Beach Notes.
 4s '12 A-O \$20,000...Oct 1 '13-14
Refunding Notes.
 5s '07 M-D \$40,000...Dec 2 '13-16
Park Bonds.
 4s g F-A \$40,000...Feb 15 1927
Athletic Field Bonds.
 4s '13 M-S \$30,000...Msr 15 '14-'23
Sewer Bonds.
 4s M-N \$35,000...Nov 1 1916
 4s F-A 98,000...Feb 1 1918
Sewer and Street Improvement.
 4s A-O \$70,000...Apr 15 1921
 4s F-A 50,000...Aug 1 1929
 3 1/2s g J-J 50,000...July 25 1915
 3 1/2s g J-J 50,000...July 25 1930
BOND. DEBT Apr 1913. \$1,096,000
 Note debt..... 60,000
 Sinking fund..... 427,790
 Total assessed val. 1912.....\$3,397,000
 (Assessment about 90% actual val.)
 Tax rate (per \$1,000) 1912.....\$13.60
 Population in 1910.....27,149

INTEREST is payable at Newport except on Industrial School Loan, which is payable at Bay State Trust Co., Boston.
CITY PROPERTY.—The City owns real estate valued by tax assessors at \$1,050,789.43, consisting of land valued at \$324,197.33 and improvements valued at \$726,592.10.

NORTH KINGSTOWN.
 This town is in Washington County Inc. Oct. 28 1874. Pop'n '10. 4,048.
Funding Bonds.
 4s '05 M-S \$125,000...Dec 1 1910
BOND. DEBT Apr 30 '13. \$125,000
 Floating debt..... 30,000
 Sinking fund..... 18,207
 Assess. val. (4-5 act.) '12.....4,996,950
 Tax rate (per \$1,000) 1912.....\$8.50
 INT. at Industrial Tr. Co., Prov.

NORTH PROVIDENCE.
 This town is in Providence Co. Incorporated 1765. By a special Act of the Legislature this town is given authority to borrow up to 7% of its assessed valuation.
Funding Bonds.
 4s g '05 A-O \$85,000...Oct 1 1935
 4 1/2s g J-J 50,000...
BOND. DEBT Apr 1 '13. \$115,000
 Floating debt..... 65,000
 Sinking fund, &c..... 168,753
 Assess. val. (3/4 act.) '12.....3,061,900
 Total tax (per \$1,000) 1912.....\$12.00
 Population in 1910.....5,407
 INT. at Industrial Tr. Co., Prov.

PAWTUCKET.
 This city is in Providence County. Incorporated March 27 1885.
General Funding Bonds.
 4s '08 J-J \$238,000...July 1 1918
General Debt Bonds.
 4s g '85 J-J \$42,000...July 1 1915
 4s '89 J-J 30,000...July 1 1914
 4s '90 J-J 100,000...July 1 1919
 4s g '93 A-O 552,000...Apr 1 1923
 4s g '95 J-J 237,000...July 1 1936
 4s g '97 M-N 130,000...May 1 1937
 3 1/2s g '02 J-D 131,000...June 1 1922
 4s g '04 M-N 490,000...May 1 1944
 4s g '94 258,000...July 1 1934
Sewer Bonds.
 4s g '93 A-O \$830,000...Apr 1 1923
 3 1/2s g '00 A-O 26,000...Apr 1 1930
 4s g '94 J-J 167,000...July 1 1934
 4s g '97 M-N 225,000...May 1 1937
 4s g '04 M-N 30,000...May 1 1944
 4s g '08 J-J 50,000...July 1 1948
 4 1/2s g '10 J-J 90,000...July 1 1950
 4 1/2s g '12 40,000...Dec 1 1952
Bridge Bonds.
 4s g '04 M-N \$25,000...May 1 1934
School Bonds.
 3 1/2s '02 J-D \$32,000...June 1 1922
 3 1/2s g '99 A-O 50,000...Apr 1 1939
 4s g '04 M-S 120,000...Mch 1 1929
 4s '08 J-J 94,000...July 1 1938
 4 1/2s g '12 40,000...Dec 1 1942
Street Improvement Bonds.
 3 1/2s g '99 A-O \$100,000...Apr 1 1939
Highway Bonds.
 4s g '05 M-N \$210,000...Nov 1 1935
 4 1/2s '10 J-J 125,000...July 1 1950
 4 1/2s g '12 40,000...Dec 1 1952
Fire-Station Bonds.
 4s g '05 M-N \$21,000...Nov 1 1930
 4 1/2s g '12 35,000...Dec 1 1937
Public Park Bonds.
 4 1/2s g '10 J-J \$40,000...July 1 1950
 4 1/2s g '12 40,000...Dec 1 1952
Refunding Bonds.
 4 1/2s g '10 J-J \$200,000...July 1 1950
Water Bonds.
 4s '89 J-J \$400,000...July 1 1919
 3 1/2s g '00 A-O 37,000...Apr 1 1930
 4s g '94 J-J 70,000...July 1 1934
 4s g '97 M-N 100,000...May 1 1937
 4s g '04 M-N 100,000...May 1 1929
 (210,000...July '13, '18, '23
 4s g '08 J-J 140,000...July 1 28 & '33
 85,000...July 1 1938
 4 1/2s g '10 J-J 150,000...July 1 15, '20 & '25
 150,000...July 1 '30 & '35
 4 1/2s g '12 J-D 175,000...Dec 1 17-'37
 (\$35,000 due every 5 years.)
Recapit'n of Debt Jan. 1 1913.
 General debt.....\$3,637,357
 Sewer debt..... 1,033,000
 Water debt..... 1,512,735
 Total bonded debt.....\$5,864,000
 Floating debt..... 449,092
 Total debt.....\$6,313,092
Less Sinking Funds—
 General.....\$670,238
 Sewer..... 224,483
 Water..... 595,414 1,460,135
NET DEBT Jan 1 1913. \$4,852,957
 Assessed valuation, real.....4,495,740
 Assessed val., personal..... 8,132,120
 Personal prop. (Intangible) 2,570,495
 Total valuation 1912.....\$2,108,355
 (Assessment fair cash value.)
 Tax rate (per \$1,000) 1912.....\$16.50
 Population in 1905.....43,381
 Population in 1910.....51,622

INTEREST is payable at the First National Bank of Boston.

PROVIDENCE. W. L. Clarke, Tr. The city is situated in Providence County, which has no debt. On June 1898 a portion of the town of Johnston, representing about five-sevenths of the assessed valuation, was annexed to the city of Providence, and the latter was to assume \$255,720.64 of the net debt of the old town of Johnston. City was incorporated 1832. None of the city's bonds is tax-exempt.

School Loan.
 4s g '95 M-N \$300,000...May 1 1925
 4s g '97 A-O 500,000...Apr 1 1927
 3 1/2s g '90 M-N 550,000...May 1 1923
 3 1/2s g '04 M-N 300,000...Nov 1 1934
 3 1/2s g '06 J-D 300,000...June 1 1936
 3 1/2s g M-N 300,000...May 1 '37 & '39
Fire and Police Loan.
 3 1/2s g '02 M-N \$258,000...Nov 1 1932
Bridge Loan.
 3 1/2s g '04 M-N \$200,000...Nov 1 1934
Sewer Loan.
 4s g '91 J-J \$1,125,000...July 1 1921
 4s g '92 M-S 500,000...Mch 1 1922
 4s g '93 A-O 500,000...Apr 1 1923
 4s g '95 M-N 500,000...May 1 1925
 4s g '96 J-D 500,000...June 1 1926
 4s g '97 A-O 300,000...Apr 1 1927
 3 1/2s g '98 A-O 200,000...Apr 1 1928
 3s g '99 M-N 250,000...May 1 1929
 3s g '00 M-N 300,000...May 1 1930
 3s g '01 M-N 300,000...May 1 1931
 3 1/2s g '03 M-N 500,000...Nov 1 1933
 3 1/2s g '04 M-N 200,000...Nov 1 1934
 4s g '06 g M-N 350,000...Nov 1 1936
 3 1/2s g '10 M-N 400,000...Nov 1 1940
 3 1/2s g '11 M-N 500,000...Nov 1 1941

Town of Johnston Bonds.
 4s '92 F-A 59,000...Feb 1 1917
Hospital Bonds.
 3 1/2s g '10 M-N \$375,000...May 1 1940
Park Loan.
 4s g '92 M-S \$500,000...Mch 1 1922
 3 1/2s g '97 M-N 674,000...May 1 1947
 4s g '08 M-N 260,000...May 1 1938
Public Improvement.
 3 1/2s g '99 M-N \$4,000...May 1 1937
 3s g '99 M-N 84,000...May 1 1939
 4s g '08 M-N 295,000...May 1 1938
Weybosset Bridge Loan.
 3 1/2s g '99 M-N \$270,000...May 1 1929
Water Loan.
 3 1/2s g '86 M-S \$1,010,000...Apr 1 1916
 4s g '93 A-O \$17,000...Apr 1 1923
 4s g '97 A-O 250,000...Apr 1 1927
Refunding Water Loan.
 3s g '00 M-N \$32,666,000...May 1 1930
Highway Loan.
 4s g '94 M-S \$1,200,000...May 1 1924
 4s g '97 A-O 500,000...Apr 1 1927
 3s g '00 M-N 300,000...May 1 1930
 4s g '06 M-N 300,000...Nov 1 1936
JOHNSTON BONDS (Annexed).
School District No. 15.
 4s '94 A-O \$30,000...Oct 1 1924
School District No. 1.
 4s '97 M-N \$17,000...Nov 1 1927

INTEREST on the bonds is payable as follows:
 Park loans due 1922; highway due 1930 and 1936; public improvement 1929; school 1927; sewer 1921 to 1923, 1925 to 1930, and 1936; water 1916 and 1923, 1927 and 1930, and bridge loan at National City Bank, N. Y., and at the City Treasury in Providence; on Johnston school bonds at Industrial Trust Co. in Providence; on Johnston town bonds at Union Trust Co. in Providence; on all other loans at City Treasury.

TOT. DEBT, SINKING FUNDS, ETC. April 1 1913.
 Bonded debt (incl. water debt).....\$18,871,000
 Floating debt..... 1,054,000
 Total debt.....\$19,925,000
 Sinking funds, &c., (list below)..... 8,508,206
 Net debt.....\$11,416,794
 Water debt (incl. above) \$3,846,000
 The notes outstanding on Apr. 1 1913 representing the floating debt were issued for and are chargeable to the following accounts:
 Receiving tomb, North Burtal Ground.....\$6,000 00
 School houses and lots.....227,000 00
 Harbor improvement.....215,000 00
 Public playground.....12,000 00
 Highways, special.....333,000 00
 Sewer construction..... 85,000 00
 Public comfort station..... 11,000 00
 Olneyville grade crossing, 10,000 00
 Weybosset bridge and river walls..... 5,000 00
 Total.....\$1,054,000

SINKING FUNDS.—All sinking funds must be invested in bonds or notes of the city of Providence or in the following classes of bonds, viz.: United States, any of the New England States, any city in the State of Rhode Island; Boston, Worcester, Cambridge, Springfield and Fall River, Mass.; New York, Albany, Rochester, Buffalo, New Haven, Hartford, Chicago, Detroit, Minneapolis, St. Paul and Baltimore.
 The bonds of each of said cities shall be lawful investment of said sinking fund only so long as its indebtedness, less its water debt and sinking fund, shall not exceed 7% of its assessed valuation.

WATER WORKS.—The water works construction account to Oct. 1 1912 amounted to \$7,071,283.41. In year 1911-12 income from water rents, &c., was \$809,609.06; cost of maintenance and interest on water loans, \$396,928.42; transfer to depreciation and extension fund, \$132,875.19; surplus, \$279,805.45. The total value of city property in 1912 was as follows: Real estate (including water works valued at \$4,846,137.50), \$16,968,724.56; personal property,

\$818,383.25. Trust funds were valued at \$596,582.95.
ASSESSED VALUATION—
 1912. 1911. 1905.
 R.E. 199193440 194910720 166877600
 Per. 113870420 71013420 55514340
 Tot. 310638660 265924140 222391940
 Tax on M. 16.50 16.50 16.50
 Amount of tax 4394497 4387748 3669467
POPULATION.—In 1910, 224,326; 1905, 198,635; 1900, 175,597.

SOUTH KINGSTOWN.
 This town is in Washington County Inc. Feb. 26 1722. Pop. 1910, 5,176.
Improvement Bonds.
 4s J-D \$50,000...Dec 15 '13-'21
 (\$5,000 in even & \$6,000 in odd yrs.)
Funding Bonds.
 4s '12 J-D \$100,000...June 15 '13-'33
BOND. DEBT Mar 1913. \$150,000
 Note debt..... 14,000
 Total valuation 1912..... 5,568,854
 (Assessment fair cash value.)
 Total tax (per \$1,000) 1912.....\$10.00
 INTEREST is payable by the Rhode Island Hospital Trust Company or at Town Treasurer's office.

TIVERTON.
 This town is in Newport County.
Refunding Bonds.
 4s '12 M-S \$60,000...Sept 1 '13-'42
BOND. DEBT May 1913. \$70,000
 Floating debt..... 30,000
 Assessed valuation 1912.....4,351,520
 Tax rate (per \$1,000) '12.....\$10.00
 Population in 1910.....4,032
 INT. at Massachusetts Nat. Bk., Fall River, or office of Town Treasurer.

WARWICK.
 This town is in Kent County. Patent granted and signed by the Earl of Warwick March 14 1643.
 3 1/2s g J-J \$400,000...Jan 1 1932
BOND. DEBT Sept 1912. \$400,000
 Floating debt..... 400,000
 Sinking fund..... 83,673
 Total assessed val. 1912.....\$24,243,840
 (Assessment about full value.)
 James tax (per \$1,000) 1911.....\$7.50
 Population in 1910.....29,629
 INTEREST payable in Providence at Rhode Island Hospital Trust Co.

WESTELY.
 This town is in Washington County. Inc. 1669. Population 1910, 8,696.
Funding Bonds.
 4s g '09 J-D \$100,000...June 1 1939

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. We add the population from the U. S. census of 1910.

	Bonded	Floating	Assessed	Tax per	Popula-
	debt.	debt.	valuation.	\$1,000	tion.
Barrington (T.), Bristol Co.....	None	\$65,000	\$3,973,200	\$15.80	2,452
Coventry (T.), Kent Co.....	None	108,165	24,987,785	29.00	5,848
Cumberland (T.), Providence Co.....	227,000	15,000	29,384,954	10.00	10,107
East Greenwich (T.), Kent Co.....	None	50,494	2,845,606	21.00	3,420
Jamestown (T.), Newport Co.....	105,000	53,875	2,815,113	21.00	1,175
New Shoreham (T.), Newport Co.....	147,500	92,500	2,420,000	15.00	1,184
North Smithfield (T.), Providence Co.....	38,000	92,600	2,161,325	21.00	5,407
Saltwater (T.), Providence Co.....	None	92,948	2,398,083	21.00	3,493
Warren (T.), Bristol Co.....	45,000	25,000	8,747,350	21.00	6,585

a Figures are for 1911. z Figures are for 1912

State of Connecticut.

DEBT, RESOURCES, &c.
 Admitted as a State.....One of Original Thirteen
 Total area of State (square miles).....5,004
 State Capital.....Hartford
 Governor (term exp. Jan. 1915).....Simeon E. Baldwin
 Secretary of State (term exp. Jan. 1915).....Albert Phillips
 Treasurer (term exp. Jan. 1915).....Edward S. Roberts
 State Comptroller (term exp. Jan. 1915).....Daniel P. Dunn
 Attorney-General (term exp. Jan. 1915).....John H. Light
LEGISLATURE meets biennially in odd years on the Wednesday following the first Monday in January. A constitutional amendment adopted in Oct. 1911 limits the length of each session to the first Wednesday after the first Monday in June. V. 95, p. 1435.

HISTORY OF DEBT.—For early history of the Connecticut State debt see "State and City Supplement" of April 1895, page 36. An Act of the Legislature approved April 14 1909, provides for the issuance of \$7,000,000 3 1/2% bonds "to meet the needs of the State." In 1911, however, another Act was passed limiting the issuance of bonds under the Act of 1909 to \$3,100,000 and authorizing a further issue of \$6,000,000 4% bonds for the same purpose. Of the bonds authorized in 1909, \$3,064,000 were issued, and under the Act of 1911 \$4,000,000 have been put out. The 3 1/2% bonds, it is provided, "shall be exempt from taxation by or under State or municipal authority." The 4% are also exempt from taxation, but the Act provides that "this exemption shall not be construed to apply to corporations taxed under the provisions of Sec. 2331, Gen. Stat., and amendments thereof." Connecticut's debt now is as follows:—
Principal
 Name and Purpose. Rate. Payable. When Due. Outstanding.
 State bonds.....1909 3 1/2 A-O *April 1 1934 \$3,064,000
 do do.....1911 4 J-J July 1 1936 4,000,000
 War loan.....1865 Ceased Oct. 1 1885 100
 * Subject to call after April 1 1924.

PAR VALUE OF BONDS.—The bonds are all for \$1,000, \$10,000 or \$50,000.
INTEREST on all bonds is payable in Hartford, Conn.
TOTAL DEBT, &c.—Oct. 1 '12. Oct. 1 '11. Oct. 1 '10. Oct. 1 '09.
 Total funded debt.....\$7,064,100 \$3,064,100 \$2,894,100 \$1,874,100
 Civil list funds..... 2,190,769 376,576 1,164,847 60,692

Net debt.....\$4,873,331 \$2,687,524 \$1,729,253 \$1,813,408
ASSESSED VALUATION.—Assessed value, formerly about 50% of actual value, now believed to be fair value.
 Years. Tax valuation. Years. Tax valuation. Years. Tax valuation.
 1911.....\$1,041,334,019 1904.....\$690,896,142 1897.....\$534,465,257
 1910..... 997,500,664 1903..... 677,396,711 1896..... 529,621,165
 1909..... 965,629,807 1902..... 665,094,301 1895..... 452,863,714
 1908..... 922,071,592 1901..... 649,571,791 1894..... 441,001,581
 1907..... 833,537,086 1900..... 604,200,162 1893..... 416,323,252
 1906..... 791,769,979 1899..... 570,163,739 1892..... 381,261,607
 1905..... 712,519,166 1898..... 552,887,762 1888..... 354,557,515
 Under Chapter 106, as amended by Chapter 165, Laws of 1901, the State collects the tax on every bank, national banking association, trust insurance, investment and bridge company whose stock is not exempt from

taxation, and remits the amount so collected to the various city and town treasurers. As the value of such stocks was previously included in the grand list of each town, the reduction in values in 1901 followed from that cause.

POPULATION OF STATE.—Population has been as follows:

1910	1,114,756	1870	537,454	1840	309,978	1810	261,942
1900	908,420	1860	460,147	1830	297,675	1800	251,002
1890	746,258	1850	370,792	1820	275,248	1790	237,946
1880	622,700						

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

No County, City, Town, Borough or other Municipality shall ever subscribe to the capital stock of any railroad corporation, or become the purchaser of the bonds, or make donation to, or loan its credit in aid of, any such corporation; but nothing herein contained shall affect the validity of any bonds or debts incurred under existing laws, nor be construed to prohibit the General Assembly from authorizing any town or city to protect by additional appropriations of money or credit any railroad debt contracted prior to the adoption of this amendment.

The foregoing is explicit and comprehensive, covering every municipality. There are no general restrictions in the Revised Statutes; whatever restrictions have been made from time to time are contained in enabling Acts and in city charters.

As to towns, we notice that there is a general law granting them unlimited power to issue bonds. According to Section 1931, Chapter 121, of the Revised Statutes of 1902, "when any town shall have made appropriations or incurred debts, or shall hereafter make appropriations or incur debts exceeding \$10,000, it may issue bonds, either registered or with coupons attached, or other obligations, payable at such times and at such annual rate of interest not exceeding 6%, payable annually or semi-annually, as it shall determine," &c. Cities have had no such general authority conferred upon them.

TAX EXEMPTION.—The following securities are exempt from all State and local taxation against the owner: United States bonds; any bonds issued under a statute of this State which specifically exempts them from taxation; bonds issued by any city or town in the aid of the construction of railroads, and bonds issued to redeem the same as provided in Section 2315 of the General Statutes; bonds and other choses in action of Connecticut railroads and notes, on which the borrower agrees to pay the taxes, secured by mortgage on real estate in this State to an amount equal to the assessed valuation of such real estate.

All other bonds, notes and choses in action, including those of all water, lighting, heating, power and other manufacturing, mercantile, and municipal corporations, are taxable locally, as provided in Section 2323 of the General Statutes, or to the State at four mills per annum in accordance with Section 2325.

SAVINGS BANK INVESTMENTS—PRIVILEGES AND RESTRICTIONS.—At the session in 1890 material changes were made in the provisions regulating the investment of the deposits of the savings banks of Connecticut, and at the sessions in 1901, in 1903 and in 1905 the scope of such investments was still further enlarged. One of the departures in the 1903 amendments was that street railway bonds were then included for the first time, and the list was still further enlarged in 1905. In 1909 obligations of fire and sewer districts in Connecticut were added to the list of investments and a slight change made in Section 3429 with reference to investments in mortgages on land in adjoining States. We give below the law as it is found in Sections 3428 and 3429, General Statutes of Connecticut, Revision of 1902, with the later amendments included.

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, Trenton and Camden 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 in payment of any of its funded indebtedness or interest thereon within fifteen years next preceding the purchase of such bonds by the savings bank; but this section shall not be held to authorize the investment of any funds in any "special assessment bonds" or "improvement bonds," so called, which are not direct and primary obligations of the city issuing the same;

(8) In the bonds of any railroad company organized under the laws of any of the States mentioned in this section, and which bonds are secured by a first mortgage as the only mortgage security given by such railroad company upon some portion of the railroad owned by it, or given by a railroad company a majority of the capital stock in which is owned by the railroad company issuing such bonds, upon some portion of the railroad owned by it but leased or operated by the railroad company issuing such bonds, and which portion of such railroad in either case shall be located wholly or in part in one or more of the States mentioned in this section, provided the entire railroad of such company is located wholly within the United States; in the consolidated bonds of any railroad company incorporated by this State and authorized to issue such bonds to retire the entire funded debt of such company; provided, that in every case such company shall have paid each year, for a period of not less than five years next previous to such investment, in addition to the interest on its funded indebtedness, dividends of not less than four per cent per annum upon its entire capital stock outstanding; and provided further, that said outstanding capital stock at the time of such investment equals or exceeds in amount one-third of the entire outstanding issue of such bonds;

(9) In the bonds of the following-named railroad companies, viz.:

- Boston & Albany Railroad Company,
- Boston & Lowell Railroad Company,
- Boston & Maine Railroad Company,
- Concord & Montreal Railroad Company,
- Fitchburg Railroad Company,
- Harlem River & Port Chester Railroad Company,
- Maine Central Railroad Company,
- New England Railroad Company,
- New York & New England Railroad Company,
- New York New Haven & Hartford Railroad Company,
- Old Colony Railroad Company;

- Also in the following securities:
- Central RR. 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 5s, due April 1, 1934.
- Great Northern Railway Company system—
- St. Paul Minn. & Man. Ry. Co., Montana ext. 4s, due June 1 1937,
- do do do Pacific ext. 4s, due July 1 1940,
- Montana Central Ry. Co., 1st M. 5s & 6s, due July 1937.
- Willmar & Sloux Falls Ry. Co., 1st M. 5s, due June 1 1938.
- Ill. Cent. RR. Co.—Ch. St. L. & N. Ori. con. M. 5s & 3 1/2s, due June 1951;
- Chicago & North Western Railway Co. system—
- Chicago St. Paul Minn. & Omaha Ry. Co., con. M. 6s, due June 1 1930,
- and in mortgage bonds heretofore issued which said consolidated mortgage 6 per cent bonds are to retire at maturity;
- Chicago & Eastern Illinois Railroad Co., gen. con. & 1st M. 5s, due Nov. 1 1937, and in mortgage bonds heretofore issued which said gen. con. and 1st mortgage 5 p. c. bonds retire at maturity;
- Minneapolis & St. Louis RR. Co., 1st & refunding M. 4s, due March 1 1949, and in the mortgage bonds heretofore issued which said 1st and refunding bonds are to retire at maturity;
- Milwaukee & Northern RR. Co., con. M. 6s, due June 1 1913, and in the mortgage bonds heretofore issued which said con. mortgage 6 per cent bonds are to retire at maturity;
- Atlantic Coast Line RR. Co., 1st con. M. gold 4s, due July 1 1952, and in the mortgage bonds heretofore issued, which said first con. mortgage bonds are to retire at maturity. (Owing to the fact that this company paid its Jan. 1908 dividend with certificates of indebtedness, instead of in cash, a question was raised as to whether these bonds would continue legal investments. The Attorney-General seemed to think not (see V. 86, p. 680), but the Bank Commission finally held in the affirmative. See V. 86, p. 1355.)

The Terminal Railroad Association of St. Louis general mortgage refunding 4 per cent sinking fund gold bonds of 1933 and the mortgage bonds heretofore issued which said general mortgage bonds are to retire at maturity. [See editorial V. 77, p. 2071, for Attorney-General's opinion relative to these bonds.]

The Buffalo & Susquehanna Railroad Company first mortgage 4 per cent gold bonds due in 1951. [In default since July 1910.]

(10) In any general or consolidated mortgage bonds issued by any of the following named railroad companies to retire all of the outstanding prior mortgage bonds secured upon the property covered by said general or consolidated mortgage:—

- Chicago & North Western Railway Company
- Chicago Burlington & Quincy Railroad Company,
- Chicago Milwaukee & St. Paul Railway Company,
- Chicago Rock Island & Pacific Railway Company,
- Chicago & Alton Railroad Company,
- Cleveland & Pittsburgh Railroad Company,
- Lake Shore & Michigan Southern Railroad Company,
- Michigan Central Railroad Company,
- Morris & Essex Railroad Company,
- New York Central & Hudson River Railroad Company,
- Pennsylvania Railroad Company,
- St. Paul Minneapolis & Manitoba Railway Company,
- Eastern Railway Company of Minnesota, Northern Division,
- Louisville & Nashville Railroad Company,

and the mortgage bonds hitherto issued which such consolidated or general mortgage bonds are to retire at maturity; provided, that at no time within five years next preceding the date of such investment in such general consolidated mortgage bonds issued by any of the railroad corporations last named shall such railroad corporation have failed to pay regularly and punctually the principal, at maturity or as extended, and interest on all its mortgage indebtedness; and, in addition thereto, dividends upon all its outstanding capital stock during the preceding five years; and provided further, that at the date of every such dividend the outstanding capital stock of such railroad corporation shall have been equal to at least one-third of the total mortgage indebtedness of such railroad corporation, including all bonds issued or to be issued under any mortgage securing any bonds in which such investment shall be made.

No bond of any railroad corporation named in this section shall be a legal investment for a savings bank when such corporation, or the system of which it is a part, shall fail to pay dividends on all of its capital stock; and this section shall not be held to authorize any investment in the bonds of any corporation operating its railroad exclusively by any means other than steam as a motive power, or in the bonds of any street railway company. [As already stated, amendments have since been made permitting investment in street railway bonds—see below.]

[In 1900 the Legislature passed an Act repealing Chapter 205 of the Laws of 1905, which allowed savings banks to invest their deposits in the first mortgage gold 4s of the Southern Indiana Railway Co., due 1951.] V. 88, p. 1329.

All other investments shall consist of deposits in incorporated banks or trust companies located in this State, or in the States of New York, Massachusetts or Rhode Island, or of loans secured by mortgage on unincumbered real estate situated in this State (except as provided in section 3429) [see section below] worth double the amount of the loan secured thereon.

Street Railway Bonds.—As stated above, street railway bonds are included for the first time by chapter 171, Laws of 1903. This Act was amended in 1905 and now reads as follows:

Savings banks may invest their deposits and surplus in the first mortgage bonds of the Hartford Street Railway Company and the Fair Haven & Westville Railroad Company, and in all bonds of the Consolidated Railway Company and in the Connecticut Railway & Lighting Company. [Under ruling of the State Attorney General the 30-year 5% gold bonds of the Meriden Horse Railroad Co. assumed by the Consolidated Railway Co. are legal investments for Connecticut savings banks. See V. 82, p. 292.]

SECTION 3429.—When Mortgages May Be Made in Adjoining States.—Any savings bank in the towns of Putnam, Brooklyn and Killbuck may loan on land located in the county of Providence in the State of Rhode Island; any savings bank in the town of Ritzfield may loan on land located in the county of Westchester in the State of New York; any savings bank in the town of Enfield or in the town of Stafford may loan on land located in the county of Hampden in the State of Massachusetts; and any savings bank in the town of Stonington may loan on land located in the county of Washington in the State of Rhode Island; and any savings bank in the town of Salisbury may loan on land located in the county of Berkshire in the State of Massachusetts and on land located in the county of Dutchess, in the State of New York.

The subjoined sections, 3431, 3432, 3433 and 3434, provide certain restrictions with reference to loans—section 3431 restricting loans on mortgage security to manufacturing corporations and ecclesiastical societies; section 3432 restricting amount of loans to one party on personal security; section 3433 forbidding loans on single names.

SECTION 3431.—Loans to Corporations and Societies Regulated.—No loan shall be made by any savings bank to any corporation or association or ecclesiastical society, secured by mortgage upon its property, unless the same shall be accompanied by the individual guaranty of some responsible party or parties, or by other collateral security of value equal to the amount of the sum loaned. The directors or trustees of any such bank consenting to any loan contrary to the provisions of this section shall be held individually responsible for any loss to the full extent of such loan.

SECTION 3432.—Loans Restricted.—No savings bank having more than twenty-five thousand dollars of deposits shall loan on personal security to any one person, company, or interest more than three per cent of its deposits at the time of making such loan.

SECTION 3433.—Obligations of One Person or Firm Not to Be Taken.—No savings bank shall buy or lend any money upon any obligation on which only one person or firm shall be held, without taking additional security for the same equivalent to the guaranty or indorsement of some other responsible party.

[In Oct. 1912 there was issued in pamphlet form a report compiled by the Bank Commissioners containing copies of all opinions of the Attorneys-

General in re legality of bonds and construction of statutes from 1899—the year the office of Attorney-General was created—to Oct. 1912. Future opinions will be published annually in the report of the Commissioners.]

TRUST FUNDS—HOW LOANED OR INVESTED.—We find in Sec. 254 of Chapter 22 of the Revised Statutes of 1902 the following liberal provisions providing that trust funds may be loaned or invested in the same securities savings banks are authorized to invest in.

SEC. 254.—Trust funds, unless it is otherwise provided in the instrument creating the trust, may be loaned on the security of mortgages on unencumbered real estate in this State double in value the amount loaned, or may be invested in such mortgages or in the bonds or loans of this State, or of any town, city or borough of this State, or in any bonds, stocks or other securities which the savings banks in this State are, or may be, authorized by law to invest in, or may be deposited in savings banks incorporated by this State.

CITIES, COUNTIES AND TOWNS IN THE STATE OF CONNECTICUT.

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

The relation which the towns, cities and boroughs of this State bear to one another is peculiar, and requires a word of explanation. The State is divided into eight counties, and these counties are made up of towns, numbering in the aggregate 168. The towns are the civil unit, and on the assessed valuation (which is called the "Grand List of each town") is levied the tax for State purposes as well as the tax for town expenditures. Within the town is often situated a city or a borough, or both, all of which may at the same time have bonds outstanding. In recent years several towns and cities whose limits were about identical have been consolidated and the outstanding bonds of both town and city are reported together with out distinction. This is the case with the city and town of Hartford, which previous to April 1896, reported their debts separately. The city and town of New London have been consolidated, as have also the city and town of New Britain and the city and town of Bridgeport. On Dec. 7 1897 the city, town and school district of New Haven were likewise consolidated.

The borough stands in about the same relation to the town as does the city. The grand list as determined for the town is used by both the city and the borough in levying taxes, the city, for instance, putting a tax of its own on its share of the total grand list of the town. This tax is additional to the town tax. In some instances the schools are in the charge of school districts, which also are empowered to issue bonds and to levy a tax so that to cover the total tax paid by a city it is necessary to take into account the State, town, city and school district levies. In the statements which follow we give under one heading the town and city, wherever they bear the same name, for, though distinct corporations, their debts are to greater or less extent the debts of a single community.

AGGREGATE MUNICIPAL INDEBTEDNESS.

The total indebtedness of all the towns, cities, boroughs and counties in the State was in 1912 \$43,540,230.69. In the following table we show the funded indebtedness, the floating debt and the total indebtedness of all the civil divisions of the State at quadrantal periods:

Table with 4 columns: Year, Funded debt, Floating debt, Total debt. Rows for 1912, 1908, 1904, 1900, 1896, 1892, 1888, 1884, 1880, 1877.

In 1904 and at former periods the county debt (\$344,500 in 1904) was not divided into funded and floating debt, and therefore is included only in total debt column.

ANSONIA.

Ansonia is in New Haven County. Incorporated in April 1889. By an Act of the Connecticut Legislature of 1893, the borough, town and fire district of this name were consolidated to form the present city.

Bridge Bonds.

4 1/2% '13 A-O \$399,000. Apr 1 '14-'44

Sewer Bonds.

4s '10 J-J \$75,000. July 1 1935

Building Bonds.

3 1/2% J-J \$75,000. July 1 1923

Refunding Bonds.

4s '11 M-N \$75,000. Jan. 1 1937

School Bonds.

4s '05 J-J \$49,000. July 1 '13-'30

City of Ansonia Bonds.

4s g M-N \$150,000. May 1 1915

BOND. DEBT Oct '15 '12

Floating Debt 10,000

Sinking fund 45,896

Grand list 1911 10,342,895

(Assessment about actual value.)

Tax rate (per \$1,000) 1911 \$14.00

Population in 1910 15,152

INT. at Ansonia National Bank.

BRIDGEPORT.

This city is in Fairfield County. Incorporated as a city in 1836. In 1880-90 the town and city of Bridgeport were consolidated, the city assuming the town's debt.

City and Funding Bonds.

3 1/2% '85 J-J \$125,000. July 1 1915

4s '89 J-J 100,000. July 1 1919

4s '94 J-J 500,000. Jan 1 1924

Bridge and City Hall Repair.

3 1/2% '05 M-N \$44,000. May 1 '14-'45

Fire Engine House Bonds.

3 1/2% '06 A-O \$46,000. Apr 1 '14-'36

Bridge Bonds.

4 1/2% '13 J-J 18,000. Jan 2 '14-'31

Refunding Bonds.

3 1/2% '01 J-J \$95,000. July 1 '13-'31

Refunding Bonds.

3 1/2% '09 J-J \$48,000. July 1 '13-'20

3 1/2% '03 J-J 123,000. \$3,000 yearly

High School Bonds.

4 1/2% '13 J-J \$100,000. Jan 1 '14-'63

Sewer Bonds.

4 1/2% '11 M-N \$98,000. 1901

Paving Notes.

4 1/2% A-O \$17,000. Oct 10 1913

4 1/2% J-J 17,000. Jan 1 1915

4 1/2% A-O 17,000. Apr 16 1916

4 1/2% J-J 17,000. July 26 1917

4 1/2% A-O 15,000. Oct 9 1916

Improvement Bonds.

3 1/2% '01 J-J \$290,000. July 1 '13-'41

4s '07 P-A 300,000. Aug 1 '28-'42

Voting Machine Bonds.

4s '08 A-O \$11,400. Oct 1 '13-'18

Building Bonds.

3 1/2% '99 J-J \$3,000. July 1913

BOND. DEBT Apr 1913 \$2,225,400

Floating debt 88,000

Sinking fund 621,706

Assessed valuation 1912 105,965,619

(Assessment about actual value.)

Tax rate (per \$1,000) 1913 \$16.50

Value city property 1912 \$4,524,634

Population in 1910 102,054

INT. at City Treasurer's office.

BRISTOL.

The 1911 Legislature granted a charter to the city (accepted by the voters Aug. 14 1911, going into effect

DANBURY, TOWN.

This town is in Fairfield County. Funding Bonds.

3 1/2% A-O \$225,000. Apr 1 1932

School Bonds.

3 1/2% A-O \$50,000. Apr 1 1932

4s '05 M-N 111,000. Mch 1 '14-'50

20,000 Mch 1 '51-'55

BOND. DEBT Apr 30 '13 \$406,000

Grand list for 1912 10,794,999

Tax rate (per \$1,000) 1912 \$13.00

Population in 1910 23,502

INTEREST is payable at the Import. & Traders' N. Bank, N. Y. C.

DERBY.

This city is situated in New Haven County. By enactment of the Legislature in 1893 the town of Derby, borough of Birmingham, and the school districts of the town, were consolidated under one form of government, assuming the name of the "City of Derby". The consolidation took effect on Jan. 1 1894, and the debts of the town, borough and school districts were assumed by city.

Funding Bonds.

4s g J-J \$100,000. July 1 1914

Road and Bridge Bonds.

3 1/2% M-N \$34,000. Nov 1 1934

(Subject to call \$3,000 yearly.)

Refunding Bonds.

4s '08 A-O \$55,000. Oct 1 1928

School Bonds.

3 1/2% J-O \$3,000. June 1 1921

(Subject to call beg. June 1 1902.)

3 1/2% P-A \$19,000. Aug 1 1930

(Subject to call \$2,000 yearly.)

Sewer Bonds.

3 1/2% g J-J \$1,000. July 1 1914

(Subject to call beg. July 1 1900.)

TOTAL DEBT Jan 1 1913 \$212,000

Sinking fund 10,564

Cash on hand 17,656

Total valuation 1912 6,426,208

(Assessment about actual value.)

City tax (per \$1,000) 1913 \$11.50

Total tax (per \$1,000) '13 \$14.00

Population in 1910 8,991

INT. at Birmingham Nat. Bank, Derby.

EAST HARTFORD.

This town is in Hartford County. Inc. Oct. 1783. Bonds all taxable.

'89 A-O \$39,600. Oct 1 1919

(Subject to call Oct. 1 1899.)

Funding Bonds.

4s '94 A-O \$60,000. Apr 2 1924

(Subject to call April 2 1904.)

4s '09 J-J \$58,000. Apr 1 1939

(Subject to call after April 1 1929.)

BOND. DEBT Sept 1912 \$187,600

Floating debt 16,156

Total assets 57,832

Grand list 1912 6,100,473

Tax rate (per \$1,000) 1912 \$10.00

Population in 1910 8,138

INT. at Phoenix Nat. Bk., Hartford.

EAST HARTFORD FIRE DIST.

Water Loans.

4s A-O \$115,000. Oct 1 1931

4s J-D 135,000. June 1 1933

4 1/2% '12-D 50,000. June 1 1932

(Subject to call June 1 1932.)

BOND. DEBT May 7 '12 \$300,000

Sewer notes 8,500

General expense notes 33,025

Sinking fund 25,187

Value of water plant 357,964.67

Assessed valuation 1911 3,330,000

(Assessment about 75% actual value.)

Tax rate (per \$1,000) 1911 \$5.00

FAIRFIELD.

This town is in Fairfield County.

4s '90 J-J \$22,250. July 1 '13-'21

3 1/2% '01 A-O 25,000. 1916

4s '09 M-S 75,000. 1929

BOND. DEBT Apr 1913 \$122,250

Floating debt 12,500

Grand list 1912 6,000,000

(Assessment about 80% actual value.)

Tax rate (per \$1,000) 1912 \$12.00

Population in 1910 6,134

INTEREST at Southport Trust Co.

FAIRFIELD COUNTY.

Bridgeport and Danbury are the county seats. Bonds are taxable.

Refunding Bonds.

4s g '09 A-O \$130,000. Oct 1 1939

(Subject to call Oct 1 1929.)

TOTAL DEBT June 1 '13 \$130,000

Assessed valuation 1912 260,000,000

State & Co tax (per \$1,000) '11 \$1.00

Population in 1910 245,322

INT. at Conn. Nat. Bk., Bridgeport.

GLASTONBURY.

This town is in Hartford Co. Inc. May 1692. Pop'n 1910, 4,796.

4s J-J \$15,000. Jan 1 1918

4s J-J 35,000. Jan 1 1928

BOND. DEBT Oct 31 1912 \$65,000

Note debt 27,276

Sinking fund 19,965

Assess. val. (80% act.) '11 2,983,448

Tax rate (per \$1,000) 1912 \$14.00

INT. at Hartford Trust Co.

GREENWICH, TOWN.

The town and borough of same name are located in Fairfield County. Incorporated in 1602.

Refunding Bonds.

4 1/2% '12 J-J \$160,000. July 1 '13-'44

Building Bonds.

4s \$50,000. Nov 1 1913

Coupon Bonds 1909.

\$50,000.

Registered Bonds.

'87 \$159,000.

Coupon Bonds.

'85 \$125,000.

High School Notes.

4s '07 J-J \$100,000. July 1 1935

BOND. DEBT Sept 1 '12 \$914,000

Other liabilities 108,472

Cash on hand 115,636

Town valuation 1911 35,000,101

(Assessment about 60% actual value.)

Tax rate (per \$1,000) 1911 \$9.00

Population in 1910 16,463

INT. on bonds of 1912 payable at U. S. Mtg. & Tr. Co., N. Y.; on others at office of Town Treasurer.

GREENWICH BOROUGH.

Incorporated 1854.

4s M-N \$147,000. May 1 1922

BOND. DEBT Oct 1911 \$47,000

Floating debt 143,000

Grand list 1910 3,872,466

Borough tax (per \$1,000) '11 \$11.00

Population in 1910 3,888

INTEREST at Greenwich Trust Co.

GROTON.

This town is in New London Co. Inc. May 1704. Popula'n 10,6495.

Refunding.

4s M-N \$5,000. May 1 1915

Registered Bonds.

4 1/2% M-N \$30,000. Subject to call

BOND. DEBT Aug 31 1912 \$40,000

Other liabilities 83,550

Assets 36,262

Grand list 1912 4,557,907

(Assessment at 85% actual value.)

Total tax (per \$1,000) 1912 \$16.00

INTEREST payable by Treasurer.

GROTON WATER DISTRICT.

4s g '04 A-O \$150,000. 1924

4s g '05 J-D 75,000. 1925

4 1/2% '11 J-J 20,000. 1941

TOTAL DEBT Apr 1913 \$245,000

INT. payable at National Bank of Commerce, New London, Conn.

HARTFORD.

The town and city of Hartford were consolidated on April 1 1890, and their debts are no longer reported separately. City Incorp. May 1784.

Refunding Bonds.

4s g '93 J-J \$290,000. July 1

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

HARTFORD "NORTHWEST SCHOOL DISTRICT."

Bonds are subject to taxation. 4s '08 M-S \$200,000... Sept 1 '33 BOND. DEBT Apr 1913... \$200,000

HARTFORD "SECOND NORTH SCHOOL DISTRICT."

4s J-J \$137,000... Jan 1 1924 (Subject to call after Jan 1 1904.) 3 1/2s '04 J-J 40,000... July 1 1934

HARTFORD "SOUTH SCHOOL DISTRICT."

3 1/2s M-N \$200,000... May 1 1931 3 1/2s M-N \$200,000... Nov 1 1952 3 1/2s '05 M-S \$200,000... Sept 1 1955

HARTFORD "WASHINGTON SCHOOL DISTRICT."

4s J-J \$20,000... 1928 3 1/2s J-J 25,000... 1924 4s J-J 35,000... 1914

HARTFORD "WEST MIDDLE SCHOOL DISTRICT."

3 1/2s '01 F-A \$120,000... July 31 '26 4s '11 F-A \$120,000... July 31 1936 4s '12 F-A \$125,000... Aug 1 1937

HUNTINGTON.

This town is in Fairfield County. (P. O. Shelton.) Inc. Jan. 1789. 4s J-J \$75,000... July 1 1917

KILLINGLY.

This town is in Windham County. Inc. 1708. Population 1910, 6,564. Town Bonds of 1900.

LITCHFIELD, TOWN.

This town is the county seat of Litchfield County, incorporated 1720. Bonds are exempt from taxation.

MANCHESTER.

This town is in Hartford County. Incorporated May 1823. Refunding Bonds.

MERIDEN, CITY.

Incorporated 1807. The town and city of Meriden are situated in New Haven County.

MERIDEN, TOWN.

Incorporated May 1806. During the year 1896 the town voted to consolidate the schools and assume the debt of all the school districts.

MIDDLETOWN, CITY.

Middletown City is situated in the town of Middletown, Middlesex Co. Incorporated May 1784.

MIDDLETOWN, TOWN.

Incorporated Sept. 1651. Bonds are tax-exempt. Pop'n '10, 20,749. Railroad Refunding Bonds.

MILFORD.

This town is in New Haven County. Incorp. 1664. 4s '01 \$50,000 Refunding Bonds.

NAUGATUCK.

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

NEW BRITAIN.

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

NEW HAVEN CITY.

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

NEW HAVEN SCHOOL DISTRICT.

4s '89 F-A \$130,000... 1913-1920 (\$20,000 yearly on Aug. 1.) 4s '92 M-N \$70,000... May 1 '21-'24

NORWALK, CITY.

Situated in town of Norwalk, Fairfield County, Inc. June 30 1893. Paving Bonds.

NORWALK, TOWN.

Incorporated Sept. 1651. Refunding Bonds.

DEBT OF CONSOLIDATED CITY.

TOT. DEBT May 20 '13. \$1,218,000 Sinking fund... \$273,017

NEW HAVEN.

Arthur D. Mullen, Comptroller. This city is the county seat of New Haven County, incorporated 1784.

NEW HAVEN CITY BONDS.

4s '09 A-O \$50,000... Oct 1 '13-'14 12,000... Oct 1 '16-'19 4s '06 A-O \$25,000... Oct 1 1914

TOWN OF NEW HAVEN DEBT.

Air Line RR. Bonds. 3 1/2s '89 J-J \$425,000... July 1 '13-'29 Park Bonds.

TOTAL DEBT, SINKING FUND &c.

Jan. 1 '13. Jan. 1 '12. Bd. Dt. (city) \$2,581,500 \$2,607,000

NET DEBT.

\$3,924,646 \$3,909,646 ASSESSED VALUATION.—The city's assessed valuation and tax rate have been approximately as follows:

ASSESSED VALUATION.

The city's assessed valuation and tax rate have been approximately as follows, real estate being taken at "about 51% actual value" until 1900, when basis of valuation was raised to full value:

Table with 3 columns: Years, Valuation, Rate of Tax. 1912... \$139,779,146 per \$1,000. 1911... \$131,658,990 17.50

TOTAL.

\$34,040,105

POPULATION.

In 1910 133,605 In 1900 was 108,027; in 1890 it was 85,981; in 1880 it was 62,862.

NEW LONDON.

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.

Park Bonds.

4s '13 A-O \$100,000... Apr 1 1943

Water Bonds.

4s J-J \$116,000... July 1 1919 4s J-J 60,000... July 1 1924

School Bonds.

4s J-J \$21,000... July 1 1919 4s J-J 63,000... July 1 1920

Sewer Bonds.

3 1/2s J-J 10,000... July 1 1917 3 1/2s J-J 26,000... July 1 1919

College Bonds.

4 1/2s J-J \$50,000... July 1 1941

Annexation Bonds.

3 1/2s F-A \$11,500... Aug 1 1919

Sidewalk Bonds.

\$50,000 Refunding Bonds.

3 1/2s '05 A-O \$100,000... Oct 1 1935 BOND. DEBT Apr 1913 \$1,411,500

NORWALK, CITY.

Situated in town of Norwalk, Fairfield County, Inc. June 30 1893. Paving Bonds.

Water Bonds.

4s '95 J-J \$50,000... July 1 1935 3 1/2s '99 J-J 200,000... July 1 1929

School Bonds.

4s '03 J-J 100,000... June 1 1928 (Subject to call June 1 1923.)

Sewer Bonds.

4s '07 J-J \$35,000... July 1 1927 Refunding Funded Debt.

3 1/2s J-J \$50,000... July 1 1929 (Subject to call Jan. 1919.)

NORWALK, TOWN.

Incorporated Sept. 1651. Refunding Bonds. 4s '09 A-O \$220,000... Apr 1 1939

NORWICH, CITY.

Norwich is in New London County. Inc. 1784. Commission government defeated on June 5, 1911.

Water Bonds.

3 1/2s J-J \$150,000... Jan 1 1923 4s '06 J-D 65,000... Apr 2 1931

Funding Bonds.

4s A-O \$125,000... Oct 1 1913 3 1/2s J-D 165,000... June 1 1925

Refunding Bonds.

4s '06 J-D \$143,000... Apr 2 1931

Gas and Electric Plant Bonds.

4s '06 A-O \$287,000... Apr 2 1931 GEN. BONDS Apr 30 '13 \$936,000

NORWICH, TOWN.

Incorporated 1659. Refunding Court-House Bonds. 3 1/2s '05 J-J \$117,000... Jan 1 1925

POPULATION.

In 1910 133,605 In 1900 was 108,027; in 1890 it was 85,981; in 1880 it was 62,862.

ORANGE.

This town is in New Haven County, Incorp. May 1822.
Funding Bonds (Gold) (tax-ex.)
4s g '05 J-J \$100,000...Jan 1 1913
4s g '05 J-J \$200,000...Jan 1 1923
BOND, DEBT Apr 1 '13...\$300,000
Floating debt...60,500
Assessed valuation 1913...11,307,987
(Assessment about actual value.)
Town tax (per \$1,000) 1912...11.50
Population in 1910...11,272
INTEREST payable at National Tradesmen's Bank, New Haven.

PLYMOUTH.

This town is in Litchfield County.
Funding Bonds.
4 1/2s '11 F-A \$75,000...Aug 1 1936
BOND, DEBT Aug 31 '12...\$75,000
Floating debt...36,739
Sinking fund...1,732
Grand list 1912...2,338,194
Town tax (per \$1,000) 1912...12.00
Population in 1910...5,021
INT. at Old Colony Tr. Co., Boston.

PORTLAND.

This town is in Middlesex County, Inc. May 1841. Pop'n '10, 3,425.
Refunding Bonds (tax-exempt)
3 1/2s J-J \$90,000...July 1 1919
4s '09 J-J \$78,000...Nov 1 1925
4s '09 J-J \$2,000...July 1 1929
BOND, DEBT Apr 1 1913...\$210,000
Grand list 1912...1,906,388
(Assessment 1/2 to 3/4 actual value.)
Total tax (per \$1,000) 1912...19.00
INT. payable at Town Treasury.

PUTNAM, CITY.

This city and town of the same name are in Windham County, Incorporated Jan. 1 1895. An agreement has been reached to purchase the plant of the Putnam Water Co. for \$240,000. V. 95, p. 917.
Street Improvement Bonds.
3 1/2s J-J \$40,000...July 1 1929
BOND, DEBT Sept 1 1912...None
Floating debt...21,000
Sewer debt...115,000
Sinking fund...14,122
Water debt...14,500
Total valuation 1911...3,268,766
(Assessment about 60% actual value.)
City tax (per \$1,000) 1911...8.50
Population in 1910...6,037
INT. is payable at First Nat. Bank in Putnam.

PUTNAM, TOWN.

Inc. May 1855. (\$100,000 bonds voted, but not yet issued.)
BOND, DEBT Sept 1912...None
Water debt...\$10,000
Floating debt...207,600
Assessed valuation 1911...5,513,699
(Assessment about 3/4 actual value.)
Town tax (per \$1,000) 1911...10.90
Population in 1910...7,280

RIDGEFIELD, TOWN.

This town is in Fairfield County, Inc. 1709. Population 1910, 3,118.
Funding Bonds (opt. Aug 1 '17)
3 1/2s F-A \$30,000...Aug 1 1929
BOND, DEBT Apr 1913...\$60,000
Floating debt...5,000
Sinking fund assets...19,960
Assessed valuation 1912...4,518,946
(Assessment about act. value.)
Total tax (per \$1,000) 1910...88.00
INT. payable at First National Bank, Ridgefield in N. Y. funds.

RIDGEFIELD, BOROUGH.

Inc. 1911. Population '10, 1,114.
Sewer Bonds (opt. Jan. 1 1922.)
3 1/2s J-A \$50,000...Jan 1 1932
BOND, DEBT Apr 1912...\$50,000
Sinking fund...11,600
Assessed valuation 1911...1,862,435
Tax rate (per \$1,000) 1911...85.00
INT. payable at the First Nat. Bank, Ridgefield, in New York funds.

ROCKVILLE.

This city is in Tolland County, Inc. 1886. Population 1910, 7,977.
Sewer Bonds.
4s J-J \$50,000...Jan 1 1926
(Subject to call Jan 1 1900.)
4s J-J \$90,000...July 1 1927
Filtration Bonds.
4s J-J \$70,000...July 1935
BOND, DEBT Nov 1911...\$210,000
Sinking fund...26,000
Assessed val. real est. 1910...5,767,322
(Assessment about 3/4 actual value.)
Tax rate (per \$1,000) 1910...\$7.00
INT. payable at Treas's office.

SOUTHINGTON.

This town is in Hartford County, Inc. 1779. Population 1910, 6,516.
4s g J-J \$58,000...1917 & 1927
Water-Plant Purchase Bonds.
4 1/2s '11 J-J \$222,000...July 1 1941
BOND, DEBT Apr 1913...\$280,000
Floating debt...15,000
Sinking fund...18,899
Assess. val. (90% act.) 12...4,470,687
Tax rate (per \$1,000) 1912...\$17.00
INT. at Southington Nat. Bank.

SOUTH NORWALK.

This city is in Fairfield Co., Inc. Aug. 18 1870. Pop'n '10, 8,975.
Paving Bonds.
4 1/2s '12 F-A \$100,000...Aug 1 1922
Public-Improvement Bonds.
4 1/2s '12M-N \$75,000...May 1 1942
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 \$90,000 & 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)
Refunding Water Bonds.
4s '09 J-J \$52,000...July 1 1939
Funding Bonds.
4s '05 J-J \$50,000...July 1 '25 & '30
(20,000...July 1 1935)
4s '09 J-J \$100,000...July 1 1939
BOND, DEBT Apr 1 1913...\$486,000
Water debt (included)...315,000
Grand list 1912...7,315,683
(Assess't about actual value.)
City tax (per \$1,000) 1912...\$10.00
INT. at South Norwalk Tr. Co.

STAMFORD, CITY.

This city is in Fairfield County, Inc. 1893. Population 1910, 25,136.
Public Library Bonds.
4s g '09 J-D \$33,000...Dec 1 1939
Sewer Bonds.
4s J-J \$50,000...July 1 1914
4s M-N 25,000...Nov 1 1914
3 1/2s g M-S 25,000...Mch 1 1921
4s g M-N 60,000...May 1 1924
4s '10 J-J 35,000...July 1 1935
4s '12 M-S 25,000...1932
Public Park Bonds (tax-exempt)
4s '08 A-O \$55,000...Apr 1 1938
4s '09 F-A 50,000...Mch 1 1939
4s g '09 J-D 45,000...Dec 1 1939
4 g '12 M-N \$150,000...May 1 1942
Funding Bonds.
3 1/2s J-A \$30,000...Mch 1 1921
Public Improvement Bonds.
4s '09 J-D \$35,000...June 1 1934
4s A-O 30,000...1939
4 1/2s '11 J-D 20,000...1936
4s '07 F-A 50,000...Aug 1 1932
4 1/2s '10 J-J 30,000...July 1 1935
Refunding Bonds.
3 1/2s M-N \$25,000...Nov 1 1921
BOND, DEBT Sept 23 '12 \$803,000
Floating debt...180,000
Sinking fund...164,490
Grand list 1912...31,738,031
(Assess't about 75% actual value.)
Tax rate (per \$1,000) 1912...\$11.27
(1,000) 1912 Second district...9.00

STAMFORD, TOWN.

This town is in Fairfield County.
School Bonds.
4 1/2s '11 F-A \$340,000...Aug 1 1941
Town Hall 1890.
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 g F-A \$75,000...Feb 1 1927
Improvement Bonds.
4 1/2s '11 J-J \$35,000...July 1 1941
BOND, DEBT Apr 1913...\$846,000
Floating debt...109,000
Sinking funds...182,642
Grand list 1912...38,284,274
(Assess't about 85% actual value.)
Town tax (per \$1,000) 1912...\$7.50
Population in 1910...28,836
INT. at office of Town Treasurer.

STONINGTON.

This town is in New London Co. Inc. Oct. 1658. Pop'n 1910, 9,154.
Refunding Bonds.
4s g '08 M-N \$100,000...May 1 1928
School Loans (Assumed).
Dist. No. 3 bonds, 4s...\$50,000
Dist. No. 13 bonds, 4s...47,000
Dist. No. 9 notes, 4 1/2s...46,150
Dist. No. 14 notes...40
Dist. No. 16 notes...500
Other liabilities...53,722
TOTAL DEBT Sept 1 '12...297,412
Cash in bank...38,080
Grand list 1911...5,798,787
(Assessment about 90% actual value.)
Tax rate (per \$1,000) 1911...\$15.00
INT. payable at Treasurer's office.

THOMASTON.

This town is in Litchfield County, Inc. May 1875. Bonds are tax-free.
Refunding Bonds.
4s '04 J-D \$50,000...Dec 1 1924
(Subject to call)
BOND, DEBT Oct 1 1912...\$50,000
Floating debt...4,509
Grand list 1911...2,507,436
(Assessment about 90% actual value.)
Total tax (per \$1,000) 1911...\$12.00
Population in 1910...3,533
INTEREST payable at the office of the Town Treasurer.

TORRINGTON, TOWN.

This town (and the borough of the same name) is in Litchfield County, Inc. Oct. 1740. Pop'n 1910, 16,840
BONDED DEBT...None
Floating debt Oct 1 1912...\$138,753
Grand list 1913...14,924,455
Town tax (per \$1,000) 1913...\$7.00

TORRINGTON, BOROUGH.

Inc. 1887. Population 1910, 15,483.
4 1/2s '07M-N \$75,000...Nov 1 1927
4s '09 M-N 150,000...May 1 1929
Sewer.
4s M-N \$30,000...1924
BOND, DEBT Mch 1 '13...\$255,000
Floating debt...31,136
Sundry assets...25,274
Borough assessment 1913...13,900,000
(Assessment about 90% act. val.)
Borough tax (per \$1,000) 1913...\$4.00
INT. at Borough Treas. office.

VERNON.

This town is in Tolland County, Inc. Oct. 1808. Pop'n 1910, 9,087.
Refunding Railroad Aid Bonds.
4s '10 J-J \$60,000...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
BOND, DEBT Apr 1913...\$235,000
Floating debt...74,300
Sinking fund...28,869
Assess. val. (85% act.) '12...6,496,519
Town tax rate (per \$1,000) '12...\$6.50
INTEREST on 4s of 1910 payable at Old Colony Trust Co.; on others at Town Treasurer's office.

WALLINGFORD, TOWN.

The town and borough of Wallingford is situated in New Haven County, Inc. 1669. Population 1910, 11,155.
4s '07 J-D \$30,000...1927
Funding Bonds.
4s '09 J-J \$45,000...July 1 1930
Refunding Bonds.
3.65s '99M-N \$34,000...1913-1929
Refund. & Improve. Bonds.
4 1/2s A-O \$40,000...\$5,000
(Every 5 years beginning Apr 1917)
BOND, DEBT May 2 '13...\$148,000
Assessed valuation 1912...9,012,481
(Assessment about market value.)
Town tax (per \$1,000) 1912...\$7.00
INT. at First Nat. Bk., Wallingford.

WALLINGFORD, BOROUGH.

Inc. 1853. Population '10, 8,690.
[\$177,000 bonds offered May 27 '13]
Electric-Light Bonds.
3 1/2s M-N \$45,000...May 1 1919
(10,000...May 1 1929)
Water Bonds.
4s M-N \$70,000...1924
Sewer Bonds.
4s M-N \$45,000...May 1 1923
3 1/2s M-N 50,000...Nov 15 '29
4s M-N 13,000...Nov 1 1914
BOND, DEBT May 17 '13 \$233,000
Floating debt...133,400
Sinking fund...18,669
Assessed valuation 1913...7,096,492
(Assessment about full value.)
Borough tax (per \$1,000) 1911...\$4.00
INT. at First Nat. Bk., Wallingford.

WALLINGFORD CENTRAL SCH. DISTRICT.

M-N \$18,000...1914
(Subject to call after 1904.)
4s M-N \$40,000...1927
3 1/2s M-N \$17,000...Nov 1 '13-'19
(\$3,000 due in odd years to 1919.)
School Bonds (opt. Mch 1 1926).
4s '06 J-J \$55,000...Mch 1 1936
BOND, DEBT June 1 '12...\$130,000
Grand list for 1911...6,914,959
(Assessment about full value.)
School tax (per \$1,000) 1911...\$4.00
INT. at First Nat. Bk., Wallingford.

WATERBURY.

This city is in New Haven County, Incorporated in 1853. The city, town and school governments were consolidated in January 1900.
School Bonds.
4s '07 J-J \$200,000...July 1 '27-'46
(Subject to call July 1 1912.)
3 1/2s '02J-J \$190,000...Jan 1 '14-'32
4 1/2s '11 J-J 80,000...Jan 1 '14-'21
Sewer Bonds.
3 1/2s '04 J-J \$10,000...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 190,000...July 1 1939
Park Bonds.
4s '08 J-J \$250,000...July 1 '13-'58

ADDITIONAL STATEMENTS.

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

(T) Town. (B) Borough. *Total debt. x Figures are for 1910. a Figures are for 1911. y Figures are for 1912. d 1913 figures.

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN THE

MIDDLE STATES

INDEX FOR THE MIDDLE STATES, CITIES, ETC.

NEW YORK—State, Cities, &c.....	Pages 37 to 56	DELAWARE—State, Cities, &c.....	Page 77
NEW JERSEY—State, Cities, &c.....	Pages 57 to 66	MARYLAND—State, Cities, &c.....	Pages 77 to 79
PENNSYLVANIA—State, Cities, &c.....	Pages 66 to 77	DISTRICT OF COLUMBIA.....	Page 79

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 1914).....	William Sulzer
Sec. of State (term expires Dec. 31 1914).....	Mitchell May
Treasurer (term expires Dec. 31 1914).....	John J. Kennedy
Comptroller (term expires Dec. 31 1914).....	William Sohmer

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 State's debt from 1817 to 1894 will be found in the "State and City Supplement" of April 1893, 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.

In Nov. 1895 the voters approved a bond issue of \$9,000,000, for the purpose of enlarging and improving the Erie, Oswego and Champlain canals. These bonds were all issued and have since been redeemed. In 1903 a further issue of \$101,000,000 canal bonds was authorized, and up to date \$63,000,000 of these bonds have been sold. [A bill, signed by the Governor Apr. 17 1912, authorizes the State Comptroller to issue canal improvement bonds made payable in foreign currency. V. 94, p. 1131.] At the 1905 election a constitutional amendment was adopted giving authority to create an aggregate debt of \$50,000,000 for highway purposes, and up to date \$34,000,000 of these bonds have been sold. The question of issuing an additional \$50,000,000 bonds for highways received a favorable vote in Nov. 1912. In Nov. 1909 the voters approved the issuance of \$7,000,000 bonds for the Cayuga and Seneca canals. Of this latter issue \$3,000,000 have been sold. In 1910 the voters approved the issuance of \$2,500,000 bonds, all of which have been sold, for the acquisition of the Palisades Interstate Park. Under the provisions of Chap. 569, Laws of 1909, as amended by Chap. 394, Laws 1911, \$950,000 bonds were authorized for a State Reservation at Saratoga Springs. These bonds were all issued, but \$95,000 have been redeemed, leaving outstanding at this time \$855,000. A proposition to issue \$19,800,000 barge canal terminal bonds was adopted Nov. 7 1911, and of these \$5,000,000 have been sold, but only \$4,700,000 issued. The State's bonded debt on Apr. 23 1912 was \$108,055,660 and the sinking fund \$23,348,310.93. Loans outstanding at time of going to press were as follows:

Name and Purpose.	Interest		Principal	
	Rate.	Payable.	When Due.	Outstanding.
Non-interest bearing debt				\$160
		Erie & Champlain 6% canal stock		500
		Stock for payment 6% canal rev. cfts.		
Palisades I.-S. Park, 1911.....	4%	M&S Mch. 1 1961		2,500,000
State Reservation.....	4%	M&S Mch. 1 '14-'22		855,000
Canal bonds, gold, 1905.....	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
Do do 1911.....	4%	J&J Jan. 1 1961		10,000,000
Do do 1911.....	4%	J&J July 1 1961		10,000,000
Do do.....	4%	J&J Jan. 1 1962		12,000,000
Barge Canal Terminals.....	4%	J&J Jan. 1 1942		4,700,000
Highway bonds, gold, 1906.....	3%	J&D Dec. 1 1956		1,000,000
Do do 1908.....	4%	M&S Sept. 1 1958		5,000,000
Do do 1908.....	4%	M&S Sept. 1 1958		5,000,000
Do do 1910.....	4%	M&S Mch. 1 1960		5,000,000
Do do 1911.....	4%	M&S Mch. 1 1961		10,000,000
Do do.....	4%	M&S Mch. 1 1962		8,000,000

INTEREST is payable at the Bank of the Manhattan Co., N. Y. City.

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

1912.....	\$109,702,660	1902.....	\$9,920,660	1880.....	\$8,114,054
1911.....	79,730,660	1900.....	10,130,660	1875.....	28,328,686
1910.....	57,230,660	1899.....	10,185,660	1870.....	38,641,606
1909.....	41,230,660	1898.....	9,340,660	1865.....	50,861,349
1908.....	26,230,660	1897.....	6,265,660	1860.....	34,182,975
1907.....	17,290,660	1896.....	660	1850.....	23,537,874
1906.....	10,630,660	1892.....	763,160	1840.....	18,385,309
1905.....	11,155,660	1891.....	2,927,655	1830.....	8,635,035
1904.....	9,410,660	1890.....	4,964,304	1820.....	2,983,500
1903.....	9,665,660	1885.....	9,461,854	1816.....	2,905,535

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 to 1910, revenue being entirely raised through the operation of mortgage, stock transfer, liquor, inheritance and corporation taxes. In July 1911, however, the Legislature again imposed a direct tax of 6-10 of a mill on each dollar of real and personal property. In 1912 the Legislature made provision for a direct tax levy of one mill. At the 1913 session,

in order to avoid the levying of a direct tax, a bill was introduced to permit the transfer to the general fund of a part of the sinking fund. This measure, however, failed to pass both houses. V. 96, p. 1435.

Year	Valuation		Total Equalized Valuation	State Tax	
	Real Estate	Personal		Rate per \$1,000	Total Levied
1912.....	\$10,684,620,970	\$444,207,867	\$11,128,828,837	\$1.00	\$11,022,985
1911.....	10,561,501,373	461,484,541	11,022,985,914	0.60	6,072,766
1910.....	9,639,001,868	482,275,593	10,121,277,461	None	None
1909.....	9,266,628,484	555,192,070	9,821,820,554	None	None
1908.....	9,117,352,838	548,765,843	9,666,118,681	None	None
1907.....	8,553,398,188	620,268,058	9,173,666,246	None	None
1906.....	7,933,057,917	632,321,477	8,565,379,394	None	None
1905.....	7,312,621,452	702,469,270	8,015,090,722	\$0.154	1,191,677
1904.....	7,051,455,025	686,710,615	7,738,165,640	0.13	968,042
1903.....	6,749,509,958	696,966,169	7,446,476,127	0.13	761,085
1902.....	5,297,754,482	556,730,239	5,854,490,721	0.13	748,072
1901.....	5,169,308,069	585,092,312	5,754,400,381	1.20	6,824,306
1900.....	5,093,025,771	593,895,907	5,686,921,678	1.96	10,704,153
1895.....	3,998,853,377	459,859,526	4,458,712,903	3.24	13,906,346
1890.....	3,397,234,679	382,159,067	3,779,393,746	2.34	8,610,748
1870.....	1,599,930,166	452,607,732	2,052,537,898	7.26	14,285,976
1859.....	1,098,666,251	315,108,117	1,413,774,368	2.50	3,512,284

The direct State tax, it will be noticed from the above, is always reckoned on the valuations of the previous year, those being the latest figures available at the time of the session of the Legislature.

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:

1910.....	9,113,614	1870.....	4,383,759	1820.....	1,372,812
1905.....	8,068,308	1860.....	3,880,735	1810.....	950,049
1900.....	7,238,894	1850.....	3,007,394	1800.....	589,051
1890.....	6,003,174	1840.....	2,428,921	1790.....	340,120
1880.....	5,082,871	1830.....	1,918,608		

* Includes population (5,321) of Indian reservations, specially enumerated.

CANASERAGA CREEK IMPROVEMENT BONDS.—On July 1 1910 the State Water Supply Commission sold under authority of Chap. 54, Consolidated Laws of 1909, and on behalf of the Canaseraga Creek Improvement District in Livingston County, \$200,000 5% bonds, due \$5,000 yearly from 1915 to 1954, incl. V. 91, p. 110. These bonds are payable by assessment upon the lands and properties in such improvement district.

CONSTITUTIONAL AMENDMENT CHANGING CLASSIFICATION OF CITIES.—At the Nov. 1907 election an amendment to Sec. 2 of Art. 12 of the constitution was adopted by a vote of 309,159 "for" to 123,919 "against." This amendment alters Sec. 2 by changing the population of cities of the first class from "250,000 or more" to "175,000 or more," and cities of the second class from "50,000 and less than 250,000" to "50,000 and less than 175,000." This section was printed in full in V. 85, p. 359.

DEBT LIMITATION—STATE.—The constitution of 1894 has in some measure modified the provisions of the fundamental law restricting the power of the Legislature over the issue of debt, &c. These provisions are found in Article 7. We give the sections of that article (Article 7) below which have reference to the subject.

State credit not to be given.—SECTION 1. The credit of the State shall not in any manner be given or loaned to or in aid of any individual, association or corporation.

State debts—power to contract.—SEC. 2. The State may, to meet casual deficits or failures in revenues, or for expenses not provided for, contract debts; but such debts, direct or contingent, singly or in the aggregate, shall not at any time exceed one million of dollars; and the moneys arising from the loans creating such debts shall be applied to the purpose for which they were obtained, or to repay the debt so contracted and to no other purpose whatever.

State debts to repel invasions.—SEC. 3. In addition to the above limited power to contract debts, the State may contract debts to repel invasion, suppress insurrection, or defend the State in war; but the money arising from the contracting of such debts shall be applied to the purpose for which it was raised, or to repay such debts, and to no other purpose whatever.

Limitation of legislative power to create debts.—SEC. 4. Except the debts specified in sections two and three of this article, no debts shall be hereafter contracted by or 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 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." 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 hereinbefore specified to pay and discharge the interest and principal of such debt and liability. The money arising from any loan or stock creating such debt or liability shall be applied to the work or object specified in the Act authorizing such debt or liability, or for the 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 1900 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.

On May 24 1913 a bill was signed allowing the Comptroller to issue 5% 1-year notes in anticipation of the sale of State bonds.]

Sinking Fund, how kept and invested.—SEC. 5.—The sinking funds provided for the payment of interest and the extinguishment of the principal of the debts of the State shall be separately kept and safely invested, and neither of them shall be appropriated or used in any manner other than for the specific purpose for which it shall have been provided.

DEBT LIMITATION—CITIES, COUNTIES, TOWNS AND VILLAGES.—The constitution of 1894 puts a general and uniform limit to the power of 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 Art. 8, Sec. 10. We give that section in full below. 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 any particular portion can the more readily find the part desired.

(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 amounts actually contained or to be contained in the taxes for the year when such certificates or revenue bonds are issued and payable out of such taxes.

(5) Nor shall this section be construed to prevent the issue of bonds to provide for the supply of water; but the term of the bonds issued to provide the supply of water shall not exceed twenty years, and a sinking fund shall be created on the issuing of the said bonds for their redemption, by raising annually a sum which will produce an amount equal to the sum of the principal and interest of said bonds at their maturity.

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 ascertaining 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 any 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 cities and villages.

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 included 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.

HOME RULE BILL.—Governor Sulzer on April 10 1913 signed a bill (given in full in V. 96, p. 1108) conferring on all cities full powers of local self-government.

BILL PERMITTING LEGALIZING OF MUNICIPAL BONDS BY SUPREME COURT.—The 1911 Legislature passed a bill amending the general municipal law by providing that proceedings heretofore or hereafter taken by municipal corporations in relation to bond issues, pursuant to statute authorizing such procedure, may be legalized and confirmed by the Supreme Court instead of requiring legislative enactments. This bill was given in full in V. 93, p. 1619. See also V. 94, p. 316.

EXEMPTION FROM TAXATION.—Sec. 8, Article Two, Chapter 24, Consol. Laws of 1909 (p. 403) 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 1900), 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."

TAX ON SECURED BONDS.—In July 1911 the Legislature passed a bill providing for a tax of 1/4 of 1% on bonds and other obligations secured by property located outside the State (and also on unsecured debt), and for exemption of the same from the annual tax on personal property. The full text of the bill will be found in V. 93, p. 204. See also V. 93, p. 893 & 999. An unsuccessful attempt to repeal this law was made at the 1913 session of the Legislature. An amendment passed by the 1913 Legislature permits bonds to be registered covering mortgages issued on property within or without the State. V. 96, p. 1435.

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%. [For opinion of Attorney-General on attempt to evade this tax, see V. 95, p. 93.]

CONDEMNATION OF PRIVATE PROPERTY FOR PUBLIC USE.—In Nov. 1911 a proposed constitutional amendment relating to the taking of private property for public use was defeated. V. 93, p. 1679.

TAX LAW RELATIVE TO INVESTMENTS IN STATE BONDS BY 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 908 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 3% 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.

At the 1913 session a law was passed proposing to increase the credit to 1 1/2% on all holdings of bonds at not exceeding 3% interest and allowing a credit of 1/4 of 1% on all bonds bearing more than 3% interest and not exceeding 4% interest. An attempt to repeal this law will be made, however, at the special session to convene June 16 1913. V. 96, p. 1435.

SAVINGS BANK INVESTMENTS—POWER 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 as amended by Chapter 416, Laws of 1913. We give this section in full below:

Sec. 146. *In what securities deposits may be invested.*—The trustees of any savings banks may invest the moneys deposited therein and the income derived therefrom only as follows:

1. In the stocks or bonds or interest-bearing notes or obligations of the United States, or those for which the faith of the United States is pledged to provide for the payment of the interest and principal, including the bonds of the District of Columbia. [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. 298.]

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 have been paid regularly for a period of not less than ten years next preceding such investment; and in the stocks, bonds or interest-bearing obligations of any State of the United States, issued in pursuance of the authority of the constitution or the Legislature of such State, to refund at or before maturity or within ninety days after maturity any of the bonds or obligations of such State which at their maturity, or at the date of their payment if paid before maturity, were legal investments for savings banks under the provisions of this subdivision, on which refunding obligation there has been no default in the payment of either principal or interest since the issuance thereof.

On July 24 1909 the Attorney-General rendered an opinion to 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 listed 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. 298.]

On Aug. 11 1909 the Attorney-General held that Port Commission 5% bonds of the State of Louisiana "maturing at any time between July 1 1924 and July 1 1959" were not legal investments for New York State savings banks. He 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 "baby" 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." The Attorney-General also mentioned as a further ground of objection to the Port Commission bonds that they are not a direct obligation of the State of Louisiana. This view, however, is not concurred in by the United States authorities, for on Oct. 23 1911 E. P. Gooch, Jr., Assistant Attorney-General for the Post Office Department, renders an opinion holding that the Port Commission bonds are an obligation of the State of Louisiana, and in accordance with this advice Lee McClung, Treasurer of the United States, on March 11 1912 announced that the bonds would be accepted by his office as security for postal savings funds.]

[Bonds to be issued by the State of Tennessee pursuant to an Act approved Feb. 21 1913 are held to be legal investments for New York savings banks in an opinion by the Attorney-General on March 14 1913. V. 96, p. 889.]

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, [poor district bonds], 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. Words in brackets added by Chapter 100, Laws of 1912.

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 1896, 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 had not since January 1 1878 defaulted for more than ninety days in the payment of any part thereof 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 sub-division, 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 sub-division, 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 the 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 taxation, cease to be an authorized investment for the moneys 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.

[On Feb. 15 1911 an opinion was rendered by the Attorney-General deciding that both real and personal property should be used as a basis in determining the 7% debt limit which the savings bank law says must not be exceeded in the case of municipalities in the bonds of which the banks may make investments. The question was raised because of the fact that the constitutional provision in regard to cities of this State provides that no city shall be allowed to certify to the value of more than ten per cent of its assessed estate. See V. 92, p. 610.]

[In Dec. 1911 the Attorney-General rendered an opinion holding that bonds of the City of Omaha, Neb., are not legal investments, this being on the assumption that the bonded debt of that city exceeded 7% of its valuation. See V. 94, p. 645, for full text of opinion.]

[On Sept. 6 1912 the Attorney-General rendered an opinion, the full text of which was given in the "Chronicle" of Sept. 14 1912, page 700, holding that bonds of the city of Tacoma, Wash., are legal investments.]

[In an opinion rendered Sept. 14 1912, the Attorney-General held that bonds of the City of Dallas, Tex., are legal investments. V. 95, p. 842.]

[Improvement bonds of the City of Portland, Ore., issued pursuant to Section 883A of the city charter are legal investments, according to an opinion of the Attorney-General dated April 5 1913. V. 96, p. 1169.]

6. 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.

Also in the following securities:—

(a) The first mortgage bonds of any railroad corporation of this State the principal part of whose railroad is located within this State, or of any railroad corporation of this or any other State or States connecting with and controlled and operated as part of the system of any such railroad corporation of this State, and of which connecting railroad at least a majority of its capital stock is owned by such a railroad corporation of this State, or in the mortgage bonds of any such railroad corporation of an issue to retire all prior mortgage debt of such railroad companies respectively, provided that at no time within five years next preceding the date of any such investment 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 corporation 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 coal from mines 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 lien 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 deduction 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.

[In an opinion rendered by the Attorney-General on Jan. 13 1908, stating that bonds of the Missouri Pacific Ry. Co. are not legal investments for savings banks, owing to the fact that the dividend for the 6 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. V. 86, p. 494.]

(f) 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.

(g) 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 mortgage, 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.

(h) 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 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.

(i) 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), (e) 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 mortgage securing said bonds does not authorize 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 of the corporations 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 25% of the paid-up capital and surplus of any such bank or company; or such available fund, or any part thereof, may be loaned upon pledge of the securities or any of them named in subdivisions 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 daily receipts over the payments, until such time as the same can be judiciously invested in the securities required by this article. Whenever it shall appear to the Superintendent of Banks that the trustees of any such corporation are violating the spirit and intent of this provision by keeping permanently uninvested all or an undue proportion of the moneys received by them, he shall report the facts to the Attorney-General, who shall proceed against such corporation in the manner provided in section 127 of chapter 689, 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.—Sec. 21, Chap. 41, Consol. 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.—J. M. Foll, Comptroller. Albany is in Albany County. Incorporated July 22 1686.

GENERAL BONDED DEBT.

State Street Impt. Bonds.
 4 1/2% '12 M-N \$100,000... May 1 1962
 4 1/2% '13 J-J 300,000... Jan 1 1963
 4 1/2% '13 J-D 100,000... June 1 1963

High-School Bonds.
 4% '10 J-D \$90,000... June 1 '13-'30
 4% '11 F-A 180,000... Feb 1 '14-'31
 4 1/2% '11 J-D 190,000... June 1 '13-'31
 4 1/2% '13 J-J 200,000... Jan 1 '14-'33
 4 1/2% '13 J-D 100,000... June 1 '14-'33

Washington Park.
 7% '74 M-N \$155,000... May 1 1914
 7% '74 M-N 49,000... May 1 1916
 6% '75 M-N 75,000... May 1 1915
 6% '75 M-N 37,000... Nov 1 1917
 6% '76 M-N 38,000... May 1 1918
 6% '77 M-N 20,000... May 1 1919
 6% '78 M-N 40,000... May 1 1920
 4% '80 M-N 295,000... May 1 '20-'30
 4% '80 M-N 30,000... May 1 1922
 4% '81 M-N 30,000... May 1 1921
 4% '82 M-N 28,000... May 1 1922
 4% '82 M-N 24,000... Nov 1 1922
 4% '85 F-A 10,000... Feb 1 1925
 2% '94 J-D 3,000... June 1 1934
 3 1/2% '96 M-N 7,000... May 1 1936

Sewer (Beaver Creek).
 3 1/2% '96 M-N \$7,500... Nov 1 '13-'17

Public Park Impt. Bonds.
 4 1/2% '13 J-J \$11,000... Jan 1 '14-'33

Stone House Impt. Bonds.
 4% '13 J-J \$5,000... Jan 1 '14-'33

Riverside Park.
 3 1/2% '01 A-O \$24,750... Oct 1 '13-'21
 3 1/2% '04 F-A \$247... Feb 1 '14-'24

Public Improvement Bonds.
 3 1/2% '04 F-A \$12,500... Feb 1 '14-'24
 3 1/2% '06 F-A \$3,300... Feb 1 '14-'26
 4% '09 M-S 188,800... Mech 1 '14-'29
 4% '10 J-D 186,460... June 1 '13-'30
 4% '11 J-D 164,750... June 1 '13-'31
 4 1/2% '12 M-N 79,800... May 1 '14-'32
 4 1/2% '12 A-O 71,300... 1913-1932
 4 1/2% '13 J-D 52,500... June 1 '14-'33

School Bonds.
 3 1/2% '00 M-N \$21,000... May 2 '14-'20
 3 1/2% '03 F-A 19,250... Feb 1 '13-'23
 4% '11 M-N 47,500... Nov 1 '13-'31
 4 1/2% '12 A-O 130,000... Oct 1 '13-'32

Intercepting Sewer Bonds.
 4 1/2% '12 A-O \$100,000... Oct 1 1952

Land & Bldg. Acquisition Bds.
 4 1/2% '12 A-O \$36,000... Oct 1 '13-'32

Fire-Truck House.
 4% '11 M-N \$36,100... Nov 1 '13-'31

Water Refunding.
 3 1/2% '01 F-A \$41,600... Feb '13-'21
 3 1/2% '02 F-A 35,100... Feb 1 '14-'22
 3 1/2% '03 F-A 27,500... Aug 1 '14-'23
 3 1/2% '01 F-A 52,837.50 Feb 1 '14-'20

Grade Crossing.
 3 1/2% '03 F-A \$15,350... Feb 1 '13-'23

River Front Impt. Bonds.
 4% '08 J-J \$300,000... July 1 1928
 4 1/2% '12 A-O 100,000... Oct 1 1962

Police-Station Bonds.
 4% '11 M-N \$38,000... Nov 1 '13-'31

Refunding Bonds.
 3 1/2% '04 M-N \$63,250... May 1 '14-'24

Broadway Widening.
 3 1/2% '01 A-O \$9,900... Oct 1 '13-'21

Water-viet Avenue.
 3 1/2% '01 A-O \$4,095... Oct 1 '13-'21

Madison Avenue.
 3 1/2% '01 A-O \$25,200... Oct 1 '13-'21

Concrete-Walk Bonds.
 4 1/2% '12 A-O \$2,500... Oct 1 '13-'32

Clinton Square Impt. Bonds.
 4 1/2% '12 A-O \$2,500... Oct 1 '13-'32

Soldiers' & Sailors' Monument.
 4% '11 M-N \$100,000... May 1 '21-'30

Beaver Park.
 4% '94 J-D \$36,000... June 1 '13-'14
 4% '95 J-J 12,000... June 1 '14-'15
 4% '97 A-O 6,250... Oct 1 '13-'17
 3 1/2% '98 A-O 4,200... Oct 1 '13-'18
 3 1/2% '99 J-J 10,500... July 1 '13-'19
 3 1/2% '01 F-A 4,500... Feb 1 '13-'21

Water.
 4% '95 F-A \$21,000... Feb 1 '13-'15
 4% '96 F-A 40,000... Feb 1 '13-'14
 4% '96 F-A 10,000... Feb 1 1915
 3 1/2% '94 F-A 5,000... Feb 1 '13-'14
 4% '97 M-N 25,000... May 1 '13-'17
 3 1/2% '98 M-N 60,000... May 1 '13-'18
 3 1/2% '99 M-N 70,000... May 1 '13-'19
 4% '06 J-D 70,000... Dec 1 '13-'26
 4% '07 J-D 75,000... Dec 1 '13-'27
 4% '08 A-O 150,000... Apr 1 '14-'28
 4% '08 J-J 200,000... July 1 1928
 4% '06 J-D 70,000... Dec 1 '13-'26
 4% '09 J-D 200,000... Dec 1 1929
 4% '10 J-D 100,000... Dec 1 1930
 4% '11 M-N 100,000... Nov 1 1931
 4% '11 J-D 100,000... Dec 1 1931
 4 1/2% '12 M-N 100,000... May 1 1932
 4 1/2% '13 J-D 100,000... June 1 '14-'33

Special Water Bonds.
 3 1/2% '04 F-A \$24,750... Feb 1 '14-'24

Public Bath Bonds.
 3 1/2% '01 F-A \$4,000... Feb 1 '14-'21

* ASSESSMENT BONDS.

Street Improvement.
 3 1/2% '05 F-A \$39,450... Feb '14-'15
 4% '06 F-A 95,925... Feb '14-'16
 4% '06 J-D 33,000... Dec 1 '13-'16
 4% '08 A-O 64,000... Apr 1 '14-'18
 4% '09 M-S 67,200... Mech 1 '14-'19
 4% '10 J-D 208,145... June 1 '13-'21
 4% '11 M-N 43,700... Nov 1 '13-'31
 4% '11 M-N 74,800... Jan 1 '14-'21
 4 1/2% '12 M-N 145,800... May 1 '14-'22
 4 1/2% '13 J-D 194,000... June 1 '14-'33

Improvement.
 3 1/2% '04 F-A \$2,401r... Feb 1 1914
 * Principal and interest paid by holders of property benefited.
 INTEREST on Washington Park bonds issued from 1870 to 1880, and on water bonds of 1877, is payable in New York; on others in Albany.

■ CITY PROPERTY.—Real estate owned by city in 1913, \$7,712,200.

TOTAL DEBT, SINK. FDS., & C.
 Apr 1 '12, Jan 1 '13.
 Gen. bonds \$3,035,177 \$3,247,362
 Water bonds 1,508,800 1,506,300

Tot. bonds \$4,543,977 \$4,753,662
 Sinking funds 1,544,030 1,287,589

Net debt \$2,999,947 \$3,466,073

In addition to the above there are outstanding street improvement assessment bonds amounting on Jan. 1 1913 to \$838,815.

This city owns and operates its water system, and the principal and interest of the water debt are paid out of water rent receipts.

ASSESSED VALUATION.
 1913. 1912.
 Real estate \$83,811,880 \$77,962,745
 Bank stock 6,529,365 6,685,453
 Personal 78,250 4,865,850
 Franchises 6,911,685 6,668,675

Total \$102,365,580 \$96,183,723
 Tax (per \$1,000) \$21.60 \$20.40

POPULATION.—1910 100,253; in 1905, 98,374; 1900, 94,151.

ALBANY COUNTY.
 County seat is the city of Albany.

Refunding Bonds.
 4% '07 F-A \$82,500... Feb 15 '14-'19

War Loan (Refunding).
 4% s-an \$18,000... Mech 1914
 4% s-an 17,000... Mech 1915
 4% '05 M-S 21,000... Mech 1 '14-'26
 4% s-an 39,000... Mech 1916
 4% s-an 20,000... Mech 1917
 4% M-S 40,000... Mech 1 '18-'19
 4% 44,000... Mech 1 '14-'27

Court-House Bonds.
 4 1/2% '13 \$100,000... Apr 15 1935

Toll Road Purchase Bonds.
 4% '07 M-S \$43,000... Mech 1 '14-'27

Highway Improvement Bonds.
 3 1/2% F-A \$25,000... Aug '13-'23
 3 1/2% M-S 6,000... Mech 1 '14-'19
 3 1/2% F-A 192,000... Aug 1 '13-'25
 4% '07 M-N 93,000... May 15 '14-'27
 4% '08 A-O 75,000... Oct 1 '13-'28
 4% '09 J-J 65,000... July 1 '13-'30
 4% '11 96,000... Oct 1 '13-'32
 4 1/2% '12 A-O 84,000... Oct 1 '13-'34
 4 1/2% '13 55,000... Feb 1 '14-'15

Alms-House Bonds.
 3 1/2% at-N \$18,000... May 1 '14-'21

Refunding City Hall Bonds.
 3 1/2% A-O \$8,000... Oct 1 '13-'20
 3 1/2% A-O 69,000... Oct 1 '13-'22

TOT. DEBT Mar 15 1913 \$1,148,250
 Total assessed val. 1912 134,660,470
 County tax (per \$1,000) 1912 \$5.00
 Population in 1910 173,666

INT. at County Treasurer's office.

ALBION.
 This village is in Orleans County.

Sewer Bonds.
 5% '13 Aug \$150,000 Aug 10 '18-'42
 BONDED DEBT July 1912 \$70,000
 Assessed valuation 1912 \$3,860,665
 Tax rate (per \$1,000) 1912 \$12.21
 Population in 1910 5,016

INTEREST is largely paid at the National Park Bank of N. Y. City.

AMSTERDAM.
 This city is in Montgomery County Inc. April 16 1885. Pop'n '10, 31,267

City Bonds.
 4 1/2% '12 ann \$50,000... 1914-1923
 Sewer Bonds \$705,000... 1913-18
 Water Bonds \$660,000 1913-'59
 BOND. DEBT Apr 1913 \$1,131,389
 Water debt (included) 669,000
 Total assessed val. 1912 13,223,408
 Total tax (per \$1,000) 1912 \$29.14
 Population in 1910 31,267

INTEREST is largely paid at the National Park Bank of N. Y. City.

AMSTERDAM SCHOOL DIST.
 4% --- \$68,000... Oct 1 '14-'47
 4% --- 10,000... Sept 1 '14-'18
 4 1/2% --- 19,000... Apr 1 '14-'26

BOND. DEBT Apr 1913 \$97,000
 Assessed valuation 1912 13,223,408
 School tax (per \$1,000) 1912 \$7.98
 Population in 1910 31,267

INT. at Amsterdam Savings Bank.

ANDES.
 This town is in Delaware County.

Refunding Bonds.
 3 1/2% M-S \$62,000... Mech 1 '14-'26
 3 1/2% M-S 16,000... Sept 1 '15-'31
 3 1/2% M-S 13,500... 1913-1929

BOND. DEBT May 7 '13 \$90,500
 Assessed valuation 1912 692,940
 Tax rate (per \$1,000) 1912 \$26.03
 Population in 1910 2,007

INT. at Rondout Sav. Bk., New Paltz Sav. Bk. and at office of State Comptroller in Albany.

ANGOLA.
 This village is in Erie County. Inc. 1873. Population 1910, 898.

Street Bonds.
 4 1/2% '12 \$16,000... Apr 8 '17-'32

Water Bonds.
 4 1/2% '10 J-D \$55,000... Dec 1 '15-'39

BOND. DEBT May 7 '13 \$71,000
 Assessed valuation 1912 419,955
 Tax rate (per \$1,000) 1912 \$15.47

INTEREST payable at Bank of Angola or Chase National Bank, N. Y.

ARCADE.
 This village is in Wyoming County. Inc. 1871. Population 1910, 1,294.

Electric Light Bonds.
 4 1/2% '08 M-S \$20,000... Sept 1 '13-'32
 4 1/2% '13 Jan 7,000... Jan 1 '18-'31

Water Bonds.
 4 1/2% '06 Nov \$20,000... Nov 1 '13-'32
 3.80% Sept 16,800... 1933

BOND. DEBT Apr 1 1913 \$62,000
 Assess. val. '12 (3/4 act. val.) 684,525
 Tax rate (per \$1,000) 1912 \$9.00

INT. pay. in Arcade at Cit. Bank.

ARCADIA UNION FREE SCHOOL DISTRICT NO. 2.
 This district (P. O. Newark) is in Wayne County.

4 1/2% '12 Dec \$27,500... Dec 1 '17-'26
 BOND. DEBT Apr 1912 \$57,500
 Assessed valuation 1911 2,500,000
 School tax (per \$1,000) 1911 \$10.24

INTEREST payable at First Nat. Bank, Newark, in N. Y. exchange.

ARDSLEY.
 This village is in Westchester County. Incorp. Jan. 14 1896.

Refunding Bonds.
 3.65% '07 A-O \$34,000... Apr 1 '14-'36
 BOND. DEBT Sept 1912 \$50,000
 Assessed valuation 1912 1,346,805
 (Assessment about 2-3 actual value.)
 Tax rate (per \$1,000) 1912 \$19.39
 Population in 1910 537

INT. at Dobbs Ferry Bk., Ardsley.

AUBURN.
 This city is the county seat of Cayuga Co. Inc. March 21 1848.

Paving (outstanding July 1 1912).
 4% 4 1/2% 4 3/4% 5% 5 1/2% \$134,126.96

Water Bonds.
 4% M-N \$305,000... May 1 '14-'26
 Subway (outstanding July 1 1912).
 4% 4 1/2% 4 3/4% \$60,961.03
 Sewer (outstanding July 1 1912).
 4% 4 1/2% 5% 4 1/2% \$189,457.15

Disposal Plant Bonds.
 4% '09 \$25,850... May 20 '14-'19
 4 1/2% 40,250... Nov 17 '13-'35

School Bonds.
 4% A-O \$100,000... Oct 1 '13-'22
 4% '09 M-N 170,000... May 1 '14-'30

Sidewalk Bonds.
 4 1/2% \$4,607.78... Apr 21 '14-'21
 4 1/2% 11,700... Mech 29 '14-'22

Extraordinary Expenditures.
 4 1/2% \$52,565... June 15 '13-'41

Fire House Deficiency.
 4 1/2% \$5,365... Mar 6 '14-'42

Playground.
 4 1/2% \$5,000... Apr 27 '14-'23

Temporary bonds 4 1/2% \$100,457.29
 BOND. DEBT July 1 '12 \$1,258,885
 Water debt (included) 305,000
 Assess. val. (3/4 act.) '11 \$21,247,813
 Tax rate (per \$1,000) 1911 \$21.05
 Population in 1910 34,668

INT. on water bonds at Merc. Tr. Co., N. Y.; on school & sewer bonds of 1909 at Colum. Tr. Co., N. Y.

AVON.
 This village is in Livingston Co. Inc. 1853. Population 1910, 2,053.

Street-Improvement Bonds.
 4.35% '12 A-O \$16,500... Oct 1 '13-'23
 4.35% '12 J-J 6,000... July 1 '13-'32

Water Bonds.
 4 1/2% '06 J-D \$28,000... Dec 1 '13-'36
 4 1/2% '08 J-J 45,000... July 1 '13-'38

Sewer Bonds.
 4% Oct \$10,000... Oct 1 1915
 4% (31,666 2/3 yearly) '16-'35

Refunding Water Bonds.
 4 1/2% '08 J-J \$13,000... July 1 '13-'38
 BOND. DEBT July 1912 \$91,334
 Water debt (included) 86,334
 Assess. val. (3/4 act.) '12 1,067,146
 Tax rate (per \$1,000) 1912 \$9.93

INT. in New York exchange.

BABYLON UNION FREE SCHOOL DISTRICT NO. 1.
 4.35% '12 J-D \$35,000... Dec 1 '13-'47
 TOT. DEBT May 1913 \$58,000
 Assess. val. 1912 1,755,141
 Tax rate (per \$1,000) '12 \$7.47

INT. at Jamaica, Southold and Utica Savings Banks.

BALDWINVILLE.
 This village is in Onondaga County. Inc. 1847. Population 1910, 3,099.

Improvement Bonds.
 5% '12 J-J \$2,500... July 1 '14-'18
 4 1/2% '12 J-D 8,000... Dec 1 '13-'20

Refunding Water Bonds.
 4% '09 M-S \$55,000... Yearly to '29
 BOND. DEBT Apr 1913 \$65,500
 Assessed valuation 1912 1,451,000
 Tax rate (per \$1,000) 1911 \$4.00

INT. remitted to registered holder.

BALLSTON SPA.
 This village is in Saratoga County. Inc. 1807. Population 1910, 4,138.

Water Bonds.
 3 1/2% Nov \$13,000... Nov '13-'21
 4% Nov 8,210... Nov '13-'21
 4 1/2% Nov 10,000... Nov '13-'18
 4 1/2% '09 Nov 5,500... Nov 13-'23
 4 1/2% '09 Dec 500... Dec 1 1913

Refunding Water Bonds.
 3 1/2% '06 J-D \$32,000... Dec 1 '13-'28
 4 1/2% '10 Nov 5,500... Nov 1 '13-'23
 4 1/2% '10 Dec 1,500... Dec 1 '13-'15
 4 1/2% '12 Dec 3,000... 1913-1918

Street Bonds.
 4 1/2% '10 F-A \$4,000... Aug 1 '15-'18

Sewer Bonds.
 4% J-J \$9,500... Jan 1 '14-'32
 3.70% J-J 150,000... Jan 1 '30-'39
 4 1/2% '09 Jan 500... Jan 1 1915

BOND. DEBT May 1911 \$261,500
 Water debt (included) 96,500
 Assess. val. (3/4 act.) '10 2,160,253
 Tax rate (per \$1,000) 1910 \$20.00

INT. at Village Treasurer's office.

BARTON UNION FREE SCHOOL DISTRICT.
 This district is in the town of Barton, Tioga County (P. O. Waverly).

4 1/2% '11 Oct \$62,700... Jan 1 '14-'32
 TOTAL DEBT Sept 27 '12 \$66,000
 Assessed valuation 1911 2,199,799
 School tax (per \$1,000) 1911 \$9.23

INT. at A. B. Leach & Co., N. Y.

BATAVIA.
 This village is in Genesee County. Inc. 1823. Population 1910, 11,613.

Sewer System Bonds.
 5% '09 J-J \$375,000... July 1 '14-'38
 TOTAL DEBT Oct 1909 \$375,000
 Assessed valuation 1909 6,660,054
 Village tax (per \$1,000) 1909 \$5.00

BEDFORD.
 This town (P. O. Katonah) is located in Westchester Co. Inc. in 1700.

Highway Bonds.
 4% '06 J-No \$96,400... June 1 '13-'35
 4.00% '06 J-No \$3,000... June 1 '24-'35

State Road Bonds.
 4% July \$1,134.64r... July 1 1913
 4 1/2% Mech 7,058.68r... Mech 1 '14-'20

BOND. DEBT April 1 '13 \$187,593
 Assessed valuation 1912 \$8,167,844
 (Assessment about 90% actual val.)
 Tax rate (per Outside village) \$11.87
 (1,000) '12 Inside village \$1.84
 Population in 1910 5,629

INT. at Mt. Kisco Nat. Bank.

BINGHAMTON.
 This city is the county seat of Broome Co. The water-works are estimated to be worth \$2,000,000.

Sewer Bonds.
 4% '07 \$40,000... Nov 1 '17-'19
 3 1/2% '08 F-A 25,000... Aug 1 '20-'23
 4% '08 F-A 20,000... Aug 1 '24-'27
 3% '09 8,000... Aug 1 1918

Municipal Light Plant Bonds.
 4% A-O \$10,500

Nurses' Home Bonds.
 3 1/2% '01 F-A \$4,000... Aug 1 1936

Hospital Bonds.
 3 1/2% '01 F-A 80,000... Aug 1 1936

Library Site Bonds.
 3 1/2% '02 M-S \$15,000... Sept 1 1938

Bridge Bonds.
 3% '89 F-A \$77,000... Aug 1 1929
 3 1/2% '97 50,000... Aug 1 '31-'34
 3 1/2% '97 25,000... Aug 1 '30-'31
 3 1/2% '99 F-A 40,000... Aug 1 1935
 3 1/2% '01 F-A 50,000... Aug 1 1937
 3 1/2% '04 F-A 57,000... Aug 1 1939

City-Hall Bonds.
 4% '96 F-A \$25,000... Aug 1 '15-'17
 4% '96 F-A 20,500... Aug 1 '28-'29
 4% '97 F-A 100,000... Aug 1 '18-'27

School Bonds.
 3 1/2% '96 '97 \$50,000... Aug 1 '20-'26
 4% '09 A-O 20,000... Aug 1 '13-'16
 4 1/2% '10 J-D 50,000... Aug 1 '20-'24

Contingent Fund Bonds.
 3 1/2% '01 M-S \$8,000... Sept '13-'16

Grade-Crossing Bonds.
 3 1/2% '04 F-A \$50,000... Aug 1 1938

Fire Department Bonds.
 3 1/2% '95 225,000... Aug 1 '13-'15
 3 1/2% '01 15,000... Aug 1 1936
 3 1/2% '11 M-S 20,000... Aug 1 '14-'16

BOND. DEBT Jan 1 1913 \$880,500
 Temporary loan notes 23,020
 Street-impt. notes 20,931
 Sinking fund 58,969
 Assessed valuation, real 28,789,675
 Assessed val., personal 1,578,250
 Special franchises 1,292,144
 Total valuation 1912 31,689,969
 Tax rate (per \$1,000) 1912 \$21.70
 Population in 1910 48,443

INTEREST on city-hall and \$148,000 bridge bonds in N. Y. City; on remaining loans at City Treas. office.

BOONVILLE UNION FREE SCHOOL DIST. NO. 1.
 This district is in Oneida County.

4% '09 M-N \$37,000... Nov 1 '13-'39
 BOND. DEBT Apr 5 1913 \$37,000
 Assessed valuation 1912 754,966
 (Assessment about 3/4 actual value.)
 School tax (per \$1,000) 1912 \$10.59
 Population in 1913 (est.) 1,809

INTEREST at National Exchange Bank in Boonville in N. Y. exchange.

BRARCLIFF MANOR.
 This village is in Westchester Co. Inc. 1902. Population 1910, 950.

Street Bonds.
 4.65% '09 A \$61,000r... Aug 1 '13-'35

Water Bonds.
 4 1/2% '08 J-J \$75,000... July 10 '13-'37
 4.10% '09 A-O 34,000... Apr 1 '14-'30
 4 1/2% '10 M-S 20,000... Apr 1 '14-'30

BOND. DEBT May 7 1913 \$198,000
 Assessed valuation 1913 3,676,300
 Village tax (per \$1,000) 1913 13.00
 Total tax (per \$1,000) 1913 29.00

INT. on registered bonds payable in Brarcliff Manor; on coupon bonds at Guaranty Trust Co., N. Y. City.

BROCKPORT.
 This village is in Monroe County. Inc. 1829. Population 1910, 3,579.

An election held May 13 resulted in favor of purchasing the plant of the Brockport-Holley Water Co. for \$60,750. V. 96, p. 1507.

Paving Notes.
 5% '12 ann \$7,900... Aug 1 '13-'16

Water Works Bonds.
 4.55% '12 \$275,000r... July 30 '17-'41

Sewer Bonds.
 3.65% s-an \$57,000r... \$3,000 yrly.
 BOND. DEBT Apr 1 1913 \$332,000
 Floating debt 7,900
 Sinking fund 2,751
 Assessed valuation 1912 2,330,926
 Total tax (per \$1,000) 1912 \$22.90

INT. at Chase Nat. Bank, N. Y.

BRONXVILLE (Continued)

Sewer Bonds. 4.20s 064-D \$4,000.00 Jan 15 '13-14 4s J-D 15,000.00 Dec 1 '13-'27 4s J-J 17,000.00 Jan 15 '14-'30 4s J-J 4,000.00 Jan 15 '14-'17 4 1/2s '07 M-S 1,000.00 July 1 '13-'14 4 1/2s '08 J-D 2,000.00 June 1 '13-'14 4.45s '08 M-S 5,000.00 Sept 1 '13-'17 4.55s '09 M-S 5,000.00 1914-1918 4.40s 6,500.00 Street Improvement Bonds. 4.20s '06 J-D 2,000.00 June 15 1913 5s '07 M-S 17,450.00 Sept 1 '13-'31 4.45s '08 M-S 6,000.00 Sept 1 1913 4.40s 12,700.00 Funding Bonds. 4.35s 8,500.00 BOND, DEBT Oct 1912 \$193,700 Assessed valuation 1912 3,902,088 Total tax (per \$1,000) 1912 \$15.00 INT. on 4.20s & 4 1/2s of 1907 payable at Farmers' Loan & Tr. Co. in N. Y. City, on 5s of 1907 and all issues of 1908 in N. Y. exchange.

BROOKHAVEN UNION FREE SCHOOL DISTRICT NO. 24. This district is in Suffolk County. 4 1/2s, 4.60s & \$5,500.00 Part yearly 5s, J & J—J-D \$5,500.00 until 1921 BOND, DEBT May 1 '13 \$82,000 Assessed valuation '12-'13 4,100,000 (Assessment about 75% actual value) School tax (per \$1,000) 1912 \$10.00 INT. payable at Patchogue Bank.

BUFFALO. Wm. G. Justice, Comp. Buffalo is in Erie Co., and the city's tax valuation is about six-sevenths that of entire county. Incorpor. 1832. Abate, Nuisance Ohio Basin Slip 3 1/2s '02 J-J \$50,000.00 July 1 '13-'22 Abate, Nuis. Clark & Skinner Can. 3 1/2s '04 M-N \$60,000.00 Nov 1 '13-'24 3 1/2s '05 J-J 97,500.00 July 1 '13-'25 Buffalo River Improve. Bonds. 4s '09 M-S 221,500.00 May 1 1939 Refuse Utilization Plant Bonds. 4s '09 M-N \$12,000.00 May 15 '14-'19 4s '08 J-J 10,000.00 July 1 1913 4s '11 A-O 64,000.00 Apr 15 '14-'21 Buffalo New York & Phila. Ref. 4s '10 J-D \$90,000.00 June 15 '13-'30 4s '11 A-O 64,000.00 Apr 15 '14-'21 4s '10 J-D 90,000.00 Dec 15 '13-'30 3 1/2s '11 95,000.00 July 1 '13-'31 4s '12 100,000.00 July 1 '13-'32 Undergrad Police & Fire Wires 4s '09 F-A \$28,000.00 Aug 1 '13-'19 4s '10 J-J 7,000.00 Jan 1 '14-'20 4 1/2s '12 J-D 50,000.00 June 1 '13-'22 Tax Scrip. 4s '07 F-A \$120,000.00 Feb 1 '14-'17 4s '07 A-O 10,000.00 Oct 1 '13-'17 4s '09 F-A 18,000.00 Feb 1 '14-'19 Elmwood Ave. Bonds 4s '09 A-O \$19,487.32 Oct 1 1914 4s '09 J-D 371,966.66 Dec 15 '14 Park. 7s '70 J-J \$200,000.00 & July 1 '15-'16 1 1/2s 150,000.00 & July 1 1917 7s '71 J-J 50,000.00 & Jan 1 1918 7s '72 J-J 200,000.00 & July 1 1921 7s '73 J-J 95,000.00 & Jan 1 1923 7s '74 J-D 100,000.00 & Dec 1 1924 7s '74 J-J 100,000.00 & Jan 1 1924 7s '75 J-J 200,000.00 & J & J 1 1925 6s '76 J-J 100,000.00 & Jan 1 1924 3s '86 J-J 30,000.00 & July 1 1926 3 1/2s '87 F-A 120,000.00 & Feb 1 1925 3 1/2s '90 J-J 200,000.00 & July 1 1921 3 1/2s '94 J-J 100,000.00 & July 1 '24-'26 3 1/2s '97 J-J 11,000.00 & Jan 1 '14-'17 3 1/2s '97 J-J 30,000.00 & Apr 1 1917 3 1/2s '97 J-J 8,946.00 & June 1917 3 1/2s '97 J-D 13,750.00 Dec 1 '13-'17 3 1/2s '98 J-J 37,500.00 1913-1918 3 1/2s '08 F-A 35,000.00 Aug 1 '13-'26 4s '10 J-J 20,000.00 July 1 1923 4s '10 A-O 180,000.00 Apr 15 1961 (Subject to call after April 15 1931.) 4s '11 A-O 212,500.00 Oct 1 1961 (Subject to call after Oct 1 1931.) 4 1/2s '12 F-A \$95,000.00 Feb 15 1962 (Subject to call Feb. 1 1932.) 4s '12 A-O 43,900.00 Apr 1 1962 (Subject to call April 1 1932.) 4 1/2s '12 J-D 100,000.00 June 1 1962 (Subject to call June 1 1932.) 4s '12 A-O 7,000.00 June 1 1962 4 1/2s '12 A-O 188,800.00 Oct 1 1962 (Subject to call beg. Oct. 1 1932.) 4 1/2s '12 J-D 944,740.00 Dec 1 1962 (Subject to call Dec 1 1932.) 4 1/2s '13 M-S 55,000.00 May 1 1963 (Subject to call May 1 1933.) Hamburg Canal. 3 1/2s '03 J-J \$55,000.00 Jan 1 '13-'23 3 1/2s '09 A-O 180,000.00 Oct 1 '13-'20 Grade Crossing Bonds. 3 1/2s '96 F-A \$171,000.00 Feb 1 1916 3 1/2s '96 J-J 83,000.00 July 1 1916 3 1/2s '97 F-A 104,687.00 Feb 1 1917 3 1/2s '97 M-S 6,305.00 Mech 1 1917 3 1/2s '97 A-O 6,111.00 Apr 15 1917 3 1/2s '97 M-N 151,456.00 May 1 1917 3 1/2s '97 J-D 145,987.00 June 1 1917 3 1/2s '97 A-O 73,380.00 Oct 1 1917 3 1/2s '98 F-A 27,722.00 Feb 15 1918 3 1/2s '98 M-S 61,414.00 Mech 1 1918 3 1/2s '98 A-O 200,000.00 Apr 1 1918 3 1/2s '98 M-N 16,913.00 Nov 1 1918 3 1/2s '99 J-J 18,703.00 Mech 1 1919 3 1/2s '99 M-S 18,703.00 Mech 1 1919 3 1/2s '99 J-J 182,716.00 July 1 1919 3 1/2s '99 A-O 75,455.00 Oct 2 1919 3 1/2s '99 J-D 335,722.00 Dec 1 1919 3 1/2s '00 J-D 45,799.00 June 1 1920 3 1/2s '00 J-J 173,487.00 July 1 1920 3 1/2s '00 F-A 10,927.00 Aug 1 1920 3 1/2s '01 J-J 55,918.00 Jan 5 1921 3 1/2s '01 5,801.40 Jan 5 1921 3 1/2s '01 F-A 6,218.16 Jan 21 1921 3 1/2s '01 F-A 5,070.00 Feb 1 1921 3 1/2s '01 M-S 141,515.00 Mech 1 1921 3 1/2s '01 A-O 11,544.00 Apr 1 1921 3 1/2s '02 F-A 482,284.00 Feb 1 1922 3 1/2s '02 A-O 121,410.00 Oct 1 1922 3 1/2s '03 J-J 17,660.00 Jan 1 1923 3 1/2s '03 A-O 25,960.00 Apr 1 1923 3 1/2s '03 M-N 883,823.00 May 1 1923 3 1/2s '03 F-A 124,444.00 Aug 1 1923 3 1/2s '03 F-A 80,581.00 Aug 15 1923

3 1/2s '04 F-A \$83,485.00 Aug 1 1924 3 1/2s '04 J-J 12,200.00 July 15 '13-'14 3 1/2s '05 M-S 46,642.00 Sept 1 1925 4s '06 F-A 541,607.00 Feb 1 1926 4s '06 J-J 68,510.00 July 1 1926 4s '07 A-O 81,970.00 Apr 1 1923 4s '07 J-J 118,922.00 July 1 1927 4s '07 F-A 46,565.00 Aug 1 1927 4s '07 M-S 200,000.00 Sept 2 1927 4s '07 A-O 25,642.00 Oct 1 1927 4s '07 M-N 43,913.00 Nov 1 1927 4s '08 A-O 16,433.00 Apr 1 1928 4s '08 F-A 9,647.00 Aug 1 1928 4s '08 M-N 37,373.00 Nov 1 1913 4s '08 J-D 60,000.00 Dec 1 1928 4s '09 F-A 8,293.00 Feb 15 1914 4s '09 A-O 300,000.00 Apr 15 1929 4s '09 A-O 40,500.00 Oct 1 1929 4s '10 F-A 36,140.74r Feb 1 1915 4s '11 M-S 150,000.00 Mech 1 1931 4s '11 A-O 250,000.00 Apr 15 1931 4s '11 A-O 10,350.00 Feb 1 '13-'21 4s '12 21,834.00 Feb 1 '14-'22 4s '12 15,000.00 July 1 1931 4s '12 35,000.00 July 1 1931 4 1/2s '12 F-A 250,000.00 Feb 15 1962 (Optional after 1932.) 4s '12 J-D 16,000.00 Dec 1 '13-'22 4s '13 F-A 30,000.00 Feb 1 1923 4 1/2s '13 M-N 200,000.00 May 1 1933 Tax Loan. 4s '08 A-O \$50,000.00 Oct 1 1913 4s '09 A-O 100,000.00 Oct 1 '13-'14 4s '10 M-S 100,000.00 Sept 1 '14-'15 4s '12 6,342.43 Oct 1 '13-'17 Schools. 3 1/2s '04 F-A \$300,000.00 Feb 1 1914 3 1/2s '95 J-D 37,500.00 June 1 '13-'15 3 1/2s '97 J-J 100,000.00 Jan 1 '14-'17 3 1/2s '98 M-N 25,000.00 May 2 '14-'18 3 1/2s '98 M-N 30,000.00 Nov '13-'18 3 1/2s '99 M-S 30,000.00 Mech '14-'19 3 1/2s '99 J-D 70,000.00 Dec 1 '13-'19 3 1/2s '00 M-N 35,000.00 May '14-'20 3 1/2s '00 M-N 80,000.00 Nov 1 '14-'20 3 1/2s '02 F-A 90,000.00 Feb 1 '14-'22 3 1/2s '02 J-D 75,000.00 June 1 '13-'22 3 1/2s '02 A-O 45,000.00 Apr 1 '14-'22 3 1/2s '03 M-S 75,000.00 Mech 1 '14-'23 3 1/2s '04 M-S 82,500.00 Mech 1 '14-'24 3 1/2s '04 A-O 90,000.00 Oct 1 '13-'24 3 1/2s '06 F-A 300,000.00 Aug 1 1926 3 1/2s '07 M-S 100,000.00 Sept 1 1927 3 1/2s '07 F-A 50,000.00 Aug 1 1927 4s '08 J-D 200,000.00 Dec 1 1928 4s '08 F-A 300,000.00 Aug 1 1929 4s '10 J-D 200,000.00 June 15 1930 4s '11 A-O 100,000.00 Nov 1 1931 4s '11 A-O 130,000.00 Oct 1 1931 4 1/2s '12 F-A 200,000.00 Feb 15 1932 4s '12 A-O 143,500.00 Apr 1 '14-'32 4 1/2s '12 J-D 200,000.00 June 1 1932 4 1/2s '12 A-O 500,000.00 Oct 1 1932 Police & Fire Dept. Bonds. 4s '12 A-O \$15,000.00 Apr 1 1932 4s '12 150,000.00 July 1 1932 4 1/2s '12 A-O 135,000.00 Oct 1 1932

Hertel Avenue sewer. 3s '87 F-A \$230,000.00 Aug 1 1917 City and County Hall. 4s '09 J-J \$26,003.66r July 1 '13-'19 Municipal Building Bonds. 4s '09 F-A \$127,500.00 Aug 1 '13-'29 4s '10 J-J 18,000.00 July 1 '13-'30 4s '10 A-O 90,000.00 Oct 1 '13-'30 4s '11 A-O 225,000.00 Apr 15 '14-'31 4s '12 4,647.80 Oct 1 '13-'32 Water. 3 1/2s '88 J-J \$275,000.00 June 15 1914 3 1/2s '89 M-N 225,000.00 May 1 1919 3 1/2s '03 M-S 37,812.50r Mech 1 '14-'23 4s '05 F-A 5,000.00 Aug 1 '13-'14 3 1/2s '05 M-S 400,000.00 July 1 '13-'35 4s '07 J-D 500,000.00 June 1 1957 4s '07 M-S 250,000.00 Sept 2 '13-'37 4s '08 A-O 500,000.00 Apr 10 1955 (Subject to call after Apr 10 1928.) 4s '08 A-O 500,000.00 Oct 10 1955 (Subject to call after Oct 10 1928.) 4s '09 F-A 500,000.00 Feb 15 1959 4s '09 A-O 500,000.00 Apr 15 1959 4s '09 F-A 500,000.00 Aug 1 1959 4s '10 F-A 500,000.00 Feb 15 1960 (Subject to call Feb. 15 1930.) 4s '10 J-D 500,000.00 June 15 1960 4s '11 A-O 400,000.00 Oct 2 1931 4 1/2s '12 J-D 800,000.00 June 1 1932 4 1/2s '12 A-O 300,000.00 Oct 1 1932 4 1/2s '12 J-G 112,500.00 Dec 1 '13-'32 Buffalo Trunk Sewer. 3 1/2s '88 F-A \$300,000.00 Aug 1 '13-'18 3 1/2s '89 F-A 35,000.00 Aug 1 '13-'19 3 1/2s '90 F-A 40,000.00 Aug 1 '13-'20 3s '86 F-A 20,000.00 Aug 1 '13-'16 3s '87 F-A 25,000.00 Aug 1 '13-'17

Water Refunding. 3 1/2s '94 J-J \$20,000.00 July '13-'14 3 1/2s '96 J-J 50,000.00 Jan 1 1916 3 1/2s '96 J-J 100,000.00 July 1 1916 3 1/2s '97 J-D 100,000.00 June 1 '13-'17 3 1/2s '98 M-S 17,000.00 Sept 2 '13-'19 3 1/2s '99 A-O 30,000.00 Apr 26 '14-'19 3 1/2s '00 A-O 35,000.00 Apr 25 '14-'20 3 1/2s '01 A-O 36,000.00 Apr '14-'21 3 1/2s '02 J-D 50,000.00 June 1 '13-'22 3 1/2s '03 M-S 110,000.00 Sept 1 '13-'23 4s '04 J-J 10,000.00 July 1 '13-'14 4s '04 M-S 20,000.00 Sept 1 '13-'14 4s '05 A-O 20,000.00 Apr 1 '14-'15 3 1/2s '05 J-J 30,000.00 July 1 '13-'15 3 1/2s '05 J-J 80,000.00 July 1 '13-'25 3 1/2s '06 M-S 30,000.00 Mech 1 '14-'16 3 1/2s '06 A-O 15,000.00 Apr 1 '13-'16 4s '06 J-J 70,000.00 July 1 '13-'20 4s '07 J-J 150,000.00 July 1 '13-'31 4s '08 A-O 67,474.70r Oct 1 '13-'28 4s '08 F-A 80,000.00 Aug 1 '13-'28 4s '08 J-D 48,875.00 June 1 '13-'28 4s '08 J-D 80,000.00 Dec 1 '13-'28 4s '09 A-O 123,250.00 Oct 1 '13-'29 4s '09 F-A 170,000.00 Aug 1 '13-'29 4s '09 42,500.00 Dec 15 '13-'29 4s '10 J-D 1,000,000.00 June 15 1960 4s '10 J-D 90,000.00 June 15 '13-'30 4s '11 J-J 90,000.00 Jan 1 '14-'31 4s '11 M-N 190,000.00 Nov 1 '13-'31 4s '11 J-J 47,500.00 July 1 '13-'31 4s '12 A-O 10,000.00 Apr 25 1937 4 1/2s '12 J-D 78,708.33r June 1 1937 4s '12 66,500.00 July 1 1937 4 1/2s '12 A-O 111,000.00 Oct 1 1937 4s '12 M-N 5,000.00 Nov 1 1937 4s '13 M-S 13,700.00 Mar 1 1938 4s '13 A-O 29,500.00 Apr 1 1938 4 1/2s '13 M-N 145,200.00 May 1 1938

Refunding Bonds. 4s '11 J-J \$163,425.50r July 1 '13-'31 4s '11 J-J 52,250.00 July 1 '13-'31 Hospital Bonds. 3 1/2s '04 J-J \$30,000.00 July 1 '13-'24 4s '11 A-O 200,000.00 Apr 1 1931 4 1/2s '12 J-D 200,000.00 June 1 1932 4 1/2s '12 J-D 50,000.00 June 1 1932 4 1/2s '12 A-O 50,000.00 Oct 1 1932 Refunding Railroad Bonds. 4s '11 J-J \$45,000.00 July 1 '13-'31 Refunding Park Bonds. 4s '10 J-D \$45,000.00 June 15 '13-'30 Refunding Property Bonds. 4s '10 J-D \$32,000.00 June 15 '13-'20 Turning Basin Refunding Bds. 4s '10 J-J \$135,000.00 July 1 '13-'30 Sewer Bonds. 4s '09 J-D \$115,000.00 Dec 15 1920 4 1/2s '12 J-D 50,000.00 June 1 1962 South Buffalo Flood Bonds. 3 1/2s '96 A-O \$60,000.00 Aug 1 1926 3 1/2s '97 J-J 15,000.00 July 1 1927 Buffalo & Jamestown RR. Ref. 3 1/2s '02 D \$70,000.00 June 2 1913 3 1/2s '04 J-J 75,000.00 July 1 1914 3 1/2s '95 A-O 77,000.00 Oct 1 1915 3 1/2s '02 A-O 33,750.00 Apr 1 '14-'22 3 1/2s '02 M-N 37,500.00 Nov 1 '13-'22 4s '04 J-J 7,500.00 Jan 1 1914 4s '04 F-A 7,500.00 Feb 1 1914 4 1/2s '12 J-D 150,000.00 Dec 1 '13-'32 4 1/2s '13 M-N 75,000.00 May 1 '14-'33 Bird Ave. Sewer Refunding. 4 1/2s '13 M-N \$238,000.00 May 1 '14-'33 Ref. City Hall & Court House. 3 1/2s '02 F-A \$50,000.00 Aug 1 '13-'22 3 1/2s '03 M-N 50,000.00 May 1 '14-'23 3 1/2s '05 M-S 115,000.00 Sept 1 '13-'35 4s '07 J-J 150,000.00 July 1 '13-'27 4s '10 112,500.00 June 15 '13-'30 4s '11 M-N 47,500.00 Nov 1 '13-'31 Bailey Avenue Sewer. 3 1/2s '88 J-J \$200,000.00 July 1 1918 Playground Bonds. 4s '11 F-A \$50,000.00 Aug 1 1929 4s '11 A-O 50,000.00 Apr 1 1931 4 1/2s '12 J-D 100,000.00 June 1 1932 Fire-House Bonds. 4s '08 F-A \$21,549.37r Aug 1 '13-'28 Chicago Fire Relief Fund. 3 1/2s '97 A-O \$12,500.00 Oct 5 '13-'17 Elk St. Market Enlargement. 3 1/2s '90 A-O \$80,000.00 Apr 1 1920

INT.—WHERE PAYABLE—Int. payable by City Comp. in Buffalo and by Hanover N. Bk., N. Y., as follows: In New York only: Volunteer relief sewer bonds—Hertel Ave., Babcock & Seneca streets, Bailey Ave. sewer; school bonds; swing bridge; market bonds; plank road awards; Municipal Court building. In Buffalo only: Deficiency loan; monthly local work; temporary loans. In both New York and Buffalo: Buffalo River; Buffalo trunk sewer; City and County Hall; grade crossing; park and railroad; refunding; school; tax loans; water loans; Hamburg Canal. TOT. DEBT, SINK, FDS., &c.—Apr. 1 '13, Nov. 1 '12. Tot. bd. debt 30,311,487 29,369,492 Sinking funds 3,263,977 3,115,038 Net debt 27,047,510 26,254,454 Water debt (incl. above) on Apr. 1 '13 9,998,164 The sinking funds are all invested in the city's own bonds. In addition to the indebtedness as given above, there was outstanding on July 1 1912 treasury and local fund warrants to the amount of \$1,214,695. CITY PROPERTY.—The city owns real estate estimated at \$21,249,084; personal property valued at \$19,048,110; total, \$40,297,194. Included in this total is the water-works property, consisting of real estate valued at \$2,231,539 and personal property valued at \$12,101,203. The total resources of the city on July 1 1912, incl. all property—real and personal—together with other assets, were figured by the Comptroller at \$47,462,839 and liabilities at \$29,436,224, leaving \$18,026,615 as the excess of resources over liabilities. ASSESSED VALUATION. 1912. 1911. 1905 R.E. 297746090 290853595 245813000 Per. 27743180 31906450 20006700 Tot. 326489250 322760045 265819700 (Assessment nominal real value.) TAX (M). 24,095 21,676 19,550 * Including special franchise valuation amounting (1912) to \$20,805,160 POPULATION.—In 1910, 423,715; in 1905, 376,587; in 1900, 352,387; 1890, 255,664; 1880, 155,134.

CAMDEN SCHOOL DISTRICT. 4.35s '12 Nov \$25,000. July 1 '13-'37 BOND, DEBT April 1 1913 \$25,000 Assessed valuation 1912 782,660 School tax (per \$1,000) 1912 \$10.20 Population in 1913 (est.) 2,300 INT. payable part at the Hamburg Sav. Bank, Brooklyn, and part at the First Nat. Bank, Camden. CANAJOHARIE. This village is in Montgomery Co. Inc. 1829. Population 1910, 2,273. Water-Works Bonds. 4.55s '10 Aug \$142,500.00 or Aug 1 '13-'40 4.30s 50,000.00 Street Bonds. 4.62s '11 \$10,000.00 BOND, DEBT July 1910 \$174,000 Floating debt 1,500 Assessed valuation 1910 91,000 Village tax (per \$1,000) 1910 \$11.50 CANANDAIGUA. This village is in Ontario Co. Inc. 1815. Population 1910, 7,217. Water Bonds. 4s A-O \$90,000.00 Apr 1 1915

Street Bonds. 3.95s M-S \$50,000.00 Sept 1 '13-'17 3.65s '04 M-S 100,000.00 Sept 1 '18-'27 Assess. Bonds (Out. Oct. 1 1900). 4 1/2s \$1,967.84 5s \$4,237.07 BOND, DEBT Oct 1 1909 270,175 Total valuation 1907 4,309,784 Tax rate (per \$1,000) 1907 \$11.25 CANANDAIGUA UNION FREE SCHOOL DIST. NO. 1. 4s '05 J-J \$64,000.00 Jan 1 1914-29 BOND, DEBT Apr 1 '13 864,000 Assessed valuation 1912 4,681,545 School tax (per \$1,000) 1912 \$8.266 + Population in 1910 7,217 INT. at U. S. Mtg. & Tr. Co., N.Y. CANTON UNION FREE SCHOOL DIST. NO. 1. This district is in St. Lawrence Co. Grammar School Heat. Bonds. 4s \$3,000.00 1913-1916 High School Bonds. 4s '08 Dec \$3,400.00 July 1 '13-'29 4s '08 Dec 32,000.00 Oct 1 '13-'28 BOND, DEBT May 1913 336,050 Assessed valuation 1912 1,465,000 School tax (per \$1,000) 1912 \$9.59 Population in 1900 (est.) 3,500 INT. at Dist. Treasurer's office. CARTHAGE. This village is in Jefferson County. Inc. 1869. Population 1910, 3,563. Water Bonds. 4s J-J \$50,000.00 July 1 1922 4 1/2s '07 F-A 110,000.00 Feb 1 '14-'35 4 1/2s '07 F-A 70,000.00 Aug 1 '13-'38 Sidwalk Bonds. 4s M-S \$4,000.00 Sept 1 '13-'16 GEN. BD. DT. May 6 '13 \$4,000 Assessed debt (add'l) 24,690 Water debt (additional) 230,000 Assess. val. (5% act.) 1912 1,349,280 Tax rate (per \$1,000) 1912 \$18.50

GATSKILL VILLAGE. This village is in Greene Co. Inc. 1869. Population 1910, 5,296. Water Bonds. 4s J-J \$51,000.00 1914-1916 Building Bonds. 3 1/2s J-J \$6,000.00 1914-1919 BOND, DEBT May 8 '13 \$57,000 Assessed valuation 1913 2,618,325 Tax rate (per \$1,000) 1913 \$13.34 INT. payable at Catskill Nat'l Bank. CAZENOVIA VILLAGE. This village is in Madison County. Incorporated 1793. Incorpor. in 1810. Refunding Bonds. 4s M-N \$6,400.00 & May 1 '14-'17 Refunding Water Bonds. 4s '10 M-N \$30,800.00 & May 1 '12-'40 Water and Sewer Bonds. 3 1/2s & 4s M-N \$31,000.00 1915 4s M-N 3,100.00 May 1 1915 BOND, DEBT Feb 28 '13 \$72,300 Assess. val. (2-5% act.) '12 1,134,375 Village tax (per \$1,000) 1912 \$11.50 Population in 1910 1,861 INT. payable at Schenectady Savings Bank, Schenectady, and at Cazenovia Nat. Bank. CEDARHURST. This village is in Nassau County. Street-Impt. Bonds. 4 1/2s '12 \$30,000.00 Sept 1 '17-'31 4.70s '13 M-S 30,000.00 Mar 1 '18-'32 Drainage Bonds. 5s '12 M-S \$2,000.00 Sept 1 1916 TOTAL DEBT Apr 1 '13 \$32,000 Assessed valuation 1912 1,341,098 Total tax rate (per \$1,000) \$20.10 Population in 1910 1,747 INT. at Bank of Long Island, Far Rockaway. CHARLOTTE. This village is in Monroe County Inc. 1869. Population 1910, 1,938 Water Bonds. 4 1/2s '07 ann \$5,500.00 1913-1923 4 1/2s July 15,000.00 1913-1927 Electric-Light Bonds. 4 1/2s '07 ann \$5,000.00 1913-1917 4 1/2s July 4,800.00 1913-1915 Sewer Bonds. 4 1/2s F-A \$15,000.00 1914 BOND, DEBT May 1913 \$48,000 Floating debt 5,681 Sinking fund 27,295 Assess. val. (40% act.) '13 2,091,927 Tax rate (per \$1,000) 1913 \$8.60 INT. in Charlotte and Rochester. CHATHAM. This village is in Columbia Co. Water-Works-Purchase Bonds. 4.40 '13 J-J \$80,000.00 Jan 1 '14-'43 TOTAL DEBT Feb 1913 \$90,000 Assessed valuation 1912 1,426,900 Population in 1910 2,251 INT. payable at State Bank, Chat.

CHEEKTOWAGA. This town is in Erie County. Sewer Bonds. 5s '12 Apr \$64,400.00 Apr 1 '14-'42 TOT. DEBT 1913 \$64,400 Assessed valuation 1912 5,250,000 Tax rate (per \$1,000) '12 \$7.114 Population in 1910 7,650 CHEMUNG COUNTY. Elmira is the county seat. Road Bonds. 4s '06 Feb 20,000.00 Feb 1 '14-'17 4 1/2s '08 F-A 28,000.00 Feb 1 '18-'20 4 1/2s '08 F-A 20,000.00 Feb 1 '14-'17 4 1/2s Feb 17,675.00 Feb 1 '20-'23 4 1/2s '12 8,995.00 Feb 1 '20-'21 Town Bonds. 4 1/2s Feb \$64,656.00 1913 Gen. county debt Feb 1 '13 \$94,670 Town debt (additional) 64,656 Assess. val. (80% act.) '12 31,305,936 Population in 1910 54,662 INT. at County Treasurer's office.

CHESTER.

This village is in Orange County. Incorporated June 23 1892. Water Bonds. 4s J-J \$48,000 Dec 1917 Road Bonds. 4s J-J \$11,200 Dec 1913-1928 BOND. DEBT Apr 1909 \$62,000 Water debt (included) 48,000 Sinking fund. 2,180 Assessed val. (1/2 act.) 1908. 418,800 Tax rate (per \$1,000) 1907. \$31.00 Population in 1910. 1,210 INTEREST payable in Chester.

CLIFTON SPRINGS.

This village is in Ontario Co. Inc. Mch. 1 1873. Population 1910, 1,600. Water Bonds. 4s J-D \$50,000 Dec 1916 Electric Light Bonds. 4s July \$13,000 Part yearly 4 1/2s July 4,000 Part yearly TOTAL DEBT May 6 1913. \$57,000 Assess. val. (1/2 act.) 1912. \$64,857 Tax rate (per \$1,000) 1912. \$39.50 INT. payable at Clifton Springs.

CLINTON COUNTY.

Plattsburg is the county seat. 4s '09 \$22,000 Mch 1 '14-'24 Refunding Bonds. 4 1/2s '11 J-J \$104,000 Jan 2 '14-'39 Asylum-Building Bonds. 4s '06 Dec \$80,000 Dec 1 1921 Road Bonds. 3 1/2s Mch \$15,000 Mch '14-'16 Funding Bonds. 4 1/2s '12 J-J \$28,000 Jan 2 '17-'23 BOND. DEBT May 1913. \$227,000 Assessed val. (1/2 act.) '11. 9,843,855 Population in 1910. 48,230 INT. at City Nat. Bk., Plattsburg.

COBLESKILL.

This village is in Schoharie County. Inc. 1868. Population 1910, 2,088. Park Bonds. P-A \$12,000 Feb 1 '14-'25 Water 3 1/2s E-A 25,000 Jan 2 '17-'23 Street 3 1/2s M-N 45,500 TOT. BD. DT. Mar 1913. 55,200 Assessed valuation 1912. 1,526,229 Total tax (per \$1,000) 1911. \$13.33 INT. at Village Treasurer's office.

COHOES.

This city is in Albany County. Incorporated 1870. Public Improvement Bonds. 4s '04 J-J \$43,281.28 Dec 1914-1917 4s '04 J-J 36,900 Jan 1 '14-'22 3 1/2s '00 J-J 18,438.26 Jan 1 '26-'31 3 1/2s '01 J-J 30,916.01 Jan 1 '26-'31 3 1/2s '02 J-J 10,170.00 Jan 1 '21-'22 3 1/2s '02 J-J 26,805.85 Jan 1 '21-'22 3 1/2s '02 J-J 27,519.66 Jan 1 '19-'20 3 1/2s '02 J-J 7,210.64 Jan 1 1918 4s '05 M-N 28,028.20 May '14-'23 4s '05 J-J 9,000 Mar 10 '13-'23 4 1/2s '12 J-J 31,243.51 Dec 1 '13-'16 Grading Bonds. 3 1/2s '00 J-J \$2,426.67 Jan 1 1937 School Bonds. 4s '95 J-J \$8,000 July 1 '13-'16 3 1/2s '01 J-J 40,000 July 1 1926 Fire Department Bonds. 3 1/2s '02 J-J \$20,000 Jan 1 '21-'25 4 1/2s '10 J-J \$10,000 Aug 15 '17-'18 6,000 Aug 15 1928 Sewer Construction Bonds. 3s '09 J-J \$15,680.54 Jan 29-'31 3 1/2s '09 J-J 40,245.88 Jan 31 '29-'39 City-Hall Bonds. Dec \$80,000 Dec 15 '13-'28 Water Bonds. 7s '68 J-J \$2,000 July 1 1913 4s '83 J-J 65,000 July 1 1918 (Subject to call July 1 1903.) 4s '85 J-J 75,000 July 1 1920 (Subject to call July 1 1905.) 4s '88 J-J 14,000 July 1 1923 4s '98 J-J 1,000 Jan 1 1914 4 1/2s '08 M-N 5,000 Nov 1 1914 10,000 Nov 1 '16 & 18 15,000 Nov 15 '17, '19 20,000 Nov 1 '21-'22 40,000 Nov 1 '24-'27 4 1/2s '10 J-J \$20,000 Aug 1 '19-'22 20,000 Aug 1 '24-'25 Ontario St. Bridge Bonds. 4s '08 J-J \$9,000 Jan 2 '14-'18 BOND. DEBT Apr 10 '13 \$783,443 Water debt (included) 287,000 Tot. assessed val. 1912. 12,640,386 City tax (per \$1,000) 1912. \$16.20 State & Co. tax (per \$1,000) '12. 5.60 Population in 1910. 24,709 INT. on water 7s at Nat. Bank of Cohoes; on \$65,000 water 4s at Manufacturers' Bk., Cohoes; on \$7,210 64 Imp. bonds of 1902, Imp. bonds of 1903, 1904 & 1905, and water 4s of 1909 at U. S. Mtg. & Tr. Co., N. Y.; on all others at Central Tr. Co., N. Y.

COLUMBIA COUNTY.

County seat is Hudson. Highway Bonds. 4 1/2s '12 J-D \$56,000 June 1 '25-'30 Court-House Bonds. 3 1/2s '02 M-S \$85,000 Mar 1 '17-'24 4 1/2s '09 J-J 60,000 Jan 1 '20-'25 4 1/2s '08 J-J 70,000 July 1 '13-'19 Refunding Bonds. 3 1/2s Mch \$25,000 Mch 1 '14-'18 4 1/2s '12 J-D \$56,000 June 1 '25-'30 Funding Bonds. 4s '99 M-N \$30,000 May 1 '14-'16 BOND. DEBT June 1 '12. \$304,550 Floating debt. 101,500 Total valuation 1911. 26,793,100 (Assessment is 4-5 actual value.) Population in 1910. 43,658 INT. coupons at office of Treas.; registered bonds in N. Y. exchange.

CONCORD UN. FREE SCHOOL DIST. NO. 1.

This district (P. O. Springville) is in Erie County. 4 1/2s '08 Jan \$70,000 Jan 1 '14-'58 BOND. DEBT Apr 1 '13. \$70,000 Assess. val. (60% act.) '11. 2,166,731

School tax (per \$1,000) 1913. \$13.00 Population in 1913 (est.) 2,700 INTEREST payable direct to holders of bonds.

COOPERSTOWN UN. FREE SCH. DIST. NO. 1.

This district is No. 1 of the town of Otsego, Otsego County. Building Bonds. 4s '06 J-D \$52,000 Dec 1 '13-'25 BOND. DEBT May 1913. \$52,000 Assess. val. (60% act.) 1912. 2,161,856 School tax (per \$1,000) 1912. \$7.80 Population in 1913 (est.) 2,600 INT. at 1st Nat. Bk., Cooperstown.

CORNING CITY.

This city, situated in the town of the same name, is in Steuben County. City Bridge Bonds. 4s J-J \$15,000 July 1 '47-'88 Water Bonds. 4s J-J \$10,000 July 1 1946 4s '07 A-O 80,000 Apr 1 '14-'21 4s '07 A-O 75,000 Dec 1 1922 General Fund Bonds. 4s J-J \$25,000 July 1 '43-'45 River Bonds. 4s J-J \$150,000 July 1 '26-'40 City Sewer Bonds. 7s J-J \$20,000 Jan '14 to '17 4s J-J 40,000 July 1 '49-'52 BOND. DEBT May 1913. \$425,000 Total valuation of city 12,108,860 (Assessment about 85% actual value.) City tax (per \$1,000) 1912. \$7.55 + Population, city, 1910. 13,730 INT. at Knick. Tr. Co., N. Y.

CORNING SCHOOL DIST. NO. 2.

4s g '86 Mch \$10,000 Dec 1913-1917 4s '90 Mch 26,500 Dec 1918-1921 4s '09 Mch 30,000 Dec 1932-1946 BOND. DEBT Mar 1 1913. \$64,500 Assessed valuation 1913. 7,887,372 (Assessment 80 to 90% of full value.) School tax (per \$1,000) 1913. \$5.00 Population in 1913 (est.) 10,000 INTEREST on bonds of 1886 payable in Corning, on bonds of 1890 in Cortland and on bonds of 1909 in N. Y.

CORNING UNION FREE SCH. DIST. NO. 13.

M-S \$12,000 Sept 1 '13-'24 5s '08 M-S 60,500 Sept 1 '13-'50 BOND. DEBT Apr 9 '13. \$72,500 Assessed valuation 1912. 2,659,775 (Assessment about 90% actual value.) School tax (per \$1,000) 1912. \$9.94 Population in 1913 (est.) 5,500 INT. on \$12,000 bonds at Knickerbocker Tr. Co., N. Y. City; on \$60,500 at First Nat. Bank of New York.

CORNWALL.

A village in Orange County. Inc. 1884. Population 1910, 2,658. Water Bonds. 4 1/2s '11 P-A \$50,000 Feb 1 '17-'31 BOND. DEBT Nov 13 '12. \$113,000 Water debt (included) 97,000 Assessed valuation 1911. 1,189,250 Tax rate (per \$1,000) 1912. \$14.13 INT. payable at VII. Treas. office.

CORTLAND.

This city is in Cortland Co. Inc. Mch. 1 1900. In Dec. 1909 the city purchased plant of Cortland Water-Works Co. See V. 89, p. 1685. Sewer Bonds. 4s '09 A-O \$13,500 Apr 1 1920 Water-Works Purchase Bonds. 4s '10 J-J \$108,000 Apr 1 1930 4s '10 J-J 180,000 Apr 1 1940 Refunding Bonds. 4s '05 A-O \$60,000 Dec 1925 School Bonds. 4s '04 J-D \$19,500 Dec 1 1924 4s '09 A-O 23,000 Apr 1 '27-'28 Paving Bonds. 4s Oct 85,000 Oct 1915-'18 4s J-J 35,514.16 July 1 1921 4s July 211,27.70 July 1 1919 4s '07 J-J 66,187.30 Apr 1 1912-1926 4s '09 A-O 2,000 Apr 1 1915 4s '09 A-O 7,000 Apr 1 1918 4s '09 A-O 3,500 Apr 1 1919 4s '09 A-O 5,000 Apr 1 1920 4s '09 A-O 10,500 Apr 1 1922 4s '09 J-J 17,511.29 July 1 '11-'19 GEN. BD. DT. Apr 1912. \$587,864 Assessment debt (add'd) 47,031 Floating debt. 60,525 Total assessed val. 1912. 8,646,565 Total tax (per \$1,000) 1912. \$18.00 Population in 1910. 11,594 INT. payable in N. Y. exchange.

CORTLANDT UNION FREE SCH. DIST. NO. 7.

This district is in Westchester Co. 4.10s J-J \$94,000 Jan 1 '14-'01 3.95s J-J 50,000 July 1 1917 3.95s J-J 2,500 Dec 1917 3 1/2s J-J 8,500 Dec 1930 3 1/2s J-J 6,500 Dec 1926 3 1/2s J-J 1,000 Dec 1917 TOTAL DEBT Apr 1913. \$162,500 Assessed val. 1912. 4,198,534 School tax (per \$1,000) 1912. \$9.90 Population in 1912 (est.) 8,000 INT. at Peekskill Sav. Bank.

CORTLANDT UNION FREE SCH. DIST. NO. 8.

This district is in Westchester Co. (P. O. Peekskill). 4.35s '07 s-a \$36,000 Jan 1 '14-'31 4.35s '07 J-D 10,000 Oct 1 '33-'37 3 1/2s '02 J-J 11,000 Dec 1912-1923 4.45s J-J 7,000 (Part due each year.) 4 1/2s '12 J-J \$70,000 Jan 1 '27-'49 BOND. DEBT Apr 1913. \$138,000 Total assessed val. 1912. 3,645,000 (Assessment about 60% actual value.) School tax (per \$1,000) 1912. \$9.30 INT. PAYABLE at Westchester Co. Nat. Bank, Peekskill.

CORTLANDVILLE.

This town (P. O. McGraw) is in Cortland Co. 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%. Road Bonds. 4 1/2s '10 Mch \$10,000 Mch 1 '16-'22 Refunding Bonds. 3 1/2s Mch \$12,000 Sept 1 '13-'14 3 1/2s Mch 20,000 Sept 1 '15-'18 4s Mch 12,000 Mch 1 '14-'15 Highway and Bridge Bonds \$4,000 BOND. DEBT Nov 1912. 64,000 Total valuation 1911. 1,406,765 (Assessment about 90% actual value.) Tax rate (per \$1,000) 1911. 11.38 Population in 1910. 3,135 INT. at Cortland Sav. Bank.

CROTON UNION FREE SCHOOL DIST. NO. 2.

4 1/2s '07 Jan \$35,000 Jan 1 '14-'27 4.40s '08 Jan 30,000 Dec 1927 (54.00 yrly. beginning Jan 1 1928.) 4 1/2s '09 Jan 18,000 Jan 1 '14-'25 TOTAL DEBT Aug 6 '12. \$96,500 Assessed valuation 1911. 1,019,811 (Assessment about full value.) Tax rate (per \$1,000) 1911. \$8.907 + INT. payable on 4 1/2s at Peekskill Sav. Bank; on 4.40s at Home Sav. Bank in Albany; on 4 1/2s at People's Sav. Bank in Yonkers.

DANVILLE.

This village is in Livingston Co. Incorporated 1845. Population '10, 3,938. Water Bonds. 4 1/2s '06 \$39,375 Sept 1 '12-'24 3 1/2s '06 5,000 Aug 1 '13-'22 4s '04 600 Jan 1 1914 Sewer Bonds. 3.75s '04 A-O \$76,000 Oct 1 '12-'29 BOND. DEBT May 1913. \$127,200 Assess. val. (1/2 act.) '12. 1,676,105 Village tax (per \$1,000) 1912. \$12.46

DEER PARK.

This town is in Orange Co. 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 same. Refunding Railroad Bonds. 3 1/2s P-A \$128,000 Feb '13-'29 BOND. DEBT Apr 7 1913. \$128,000 Assess. val. (44% act.) '12. 720,392 Tax rate (per \$1,000) 1912. \$16.30 Population in 1910. 1,696 INT. at Nat. Bank of Port Jervis

DEER PARK UNION FREE SCH. DIST. NO. 1.

4 1/2s '11 A-O \$52,000 Apr 1 '14-'40 4 1/2s '10 A-O 40,000 Oct 1 '13-'40 TOTAL DEBT April 7 '13. \$85,000 Assessed valuation 1912. 2,197,835 (Assessment about 35% actual value.) School tax (per \$1,000) 1912. \$21.065 Population in 1912 (est.) 10,200 INT. payable at First Nat. Bank of Port Jervis in N. Y. exchange.

DELHI, TOWN.

A town in Delaware County. Inc. Mch. 1821. Population '10, 2,815. N. Y. & Oswego Midland RR. 3 1/2s May \$114,000 May 1 1915 BOND. DEBT Apr 1 '13. \$114,000 Assess. val. (66% act.) '11. 1,328,393.96 Total tax (per \$1,000) 1910. \$21.78 INT. at State Treasurer's office.

DEPEW.

This village is in Erie County. Incorporated 1894. Popula. 1910, 3,921. Village-Hall Bonds. 4.40s '12 J-J \$23,750 Jan 15 '14-'32 4.40s '09 M-N \$22,000 Nov 1 '13-'34 Improvement Bonds. 5s '06 J-D \$9,000 June 30 '13-'21 BOND. DEBT Jan 1912. \$113,000 Assessed valuation 1911. 2,898,495 VII. tax rate (per \$1,000) '11. \$12.83 +

DOBS FERRY.

This village is in Westchester Co. Inc. 1873. Population 1910, 3,455. Street Bonds. 4s '09 J-J \$12,000 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-'33 Sewalk Bonds. 4s '09 J-J \$18,000 July 1 '14-'31 BOND. DEBT May 1912. \$91,500 Assessed valuation 1911. 5,470,180 Tax rate (per \$1,000) 1911. \$10.00 INT. payable at Tarrytown Bank.

DOLGEVILLE.

This village is in Herkimer and Fulton counties. Inc. Mch. 17 1891. Fire-Alarm & Sewer Bonds. 4.20s '11 Mch \$8,000 June 15 '16 (part 4 1/2s '13 Mar \$1,450. \$100 yly beg '16) Water Bonds. 4s A-O \$7,000 Apr 20 '14-'20 3 1/2s J-J 50,000 Dec 1923 Sewer Bonds. 3.90s J-J \$33,000 July 1 '13-'34 Paving Bonds. 4s '09 M-S \$19,000 Sept 1 '13-'30 BOND. DEBT Apr 20 '13. \$118,450 Sinking fund (included) 57,000 Water debt (included) 6,578 Assess. val. (70% act.) '12. 1,308,670 City tax (per \$1,000) 1912. \$14.00 Population in 1910. 2,685 INT. on 4s at the Amer. Exchange Bank; on 3 1/2s by State Comptroller

DUNKIRK.

This city is in Chautauque County. Inc. 1885. Population '10, 17,221. Water Bonds. 3 1/2s A-O \$49,500 Oct 1 '13-'20 4s J-D 20,000 Dec 15 '13-'16 Assessment Bonds. 4s & 4 1/2s \$92,103 Dec 1912-1918 GEN. BD. DT. Apr 1 1912. \$15,451 Assessment debt. 101,870 Water debt. 85,800 Floating debt. 37,855 TOTAL DEBT Apr 1 1912. 240,976 Assess. val. (1/2 act.) '11. 7,866,071 Total tax (per \$1,000) 1911. \$21.70 INT. at Merchants' Nat. Bank of Dunkirk and Treasurer's office.

DUNKIRK SCHOOL DISTRICT.

4s '08 M-S \$80,000 Mch 1 '19-'34 4s J-J 33,000 Dec 1914-1922 3 1/2s J-J 18,000 Dec 1922-1925 4s J-J 18,000 Dec 1916-1924 BOND. DEBT Apr 2 1913. \$147,000 Assessed valuation 1913. \$247,239 (Assessment about 3-5 actual value.) School tax (per \$1,000) 1913. \$8.86 Population in 1913 (est.) 18,000 INT. at Lake Shore Bk., Dunkirk.

DUTCHESS COUNTY.

Poughkeepsie is the county seat. Court-House and Jail Bonds. 3 1/2s J-J \$108,000 Feb 2 '14-'31 1,000 Jan 2 1932 3 1/2s J-J 65,000 Jan 2 1928 County House Bonds. 3 1/2s J-J \$37,500 Jan 2 '14-'28 BOND. DEBT Apr 1 1913. \$211,500 Assess. val. (85% act.) '12. 59,645,968 Population in 1910. 87,661 INT. payable at Co. Treas. office.

EAST AURORA.

This village is in Erie County. Incorporated 1849. Population '10, 2,781. Sewer Bonds. 4.30s '11 J-J \$111,375 July 1 '14-'40 4.30s '11 P-A 7,000 Aug 1 '16-'29 Water Refunding Bonds. 4.35s '11 J-J \$50,000 Jan 1 '16-'50 TOTAL DEBT Sept 1912. \$170,950 Assessed val. (1/2 act.) '11. 1,500,000 Village tax rate (per \$1,000) '11 \$10.00 INTEREST payable direct to holders of bonds.

EASTCHESTER.

This town (P. O. Tuckahoe) is in Westchester County. Ditch and Drain Bonds. 3.95s '09 P-A \$69,400 Feb 1 '14-'36 Highway Bonds. 4s semi-ann \$9,000 Dec 1 '27-'28 4s 9,000 Feb 1 '29-'30 4s '07 J-D 7,000 Dec 1 '15-'21 4s semi-ann 19,800 Apr 1 1914 (\$5,000 yearly.) 4s semi-ann \$83,200 Feb 1 1918 (\$5,000 yearly beginning in 1918.) 4 1/2s 5,000 Mch 1 '17-'21 5s '07 J-D 10,683r Mar 1 '27-'28 BOND. DEBT Nov 1 '12. \$299,625 Total assessed val. 1911. 6,186,351 (Assessment about full value.) Tax rate (per District No. 1 \$20.40 \$1,000) '11 District No. 2. 20.70 Population in 1910. 6,422 INTEREST on \$19,800 and \$9,000 bonds due 1927 and 1928 at office of State Comptroller; on \$9,000 issue due 1929 and 1930 at the Warwick Sav. Bank; on \$83,200 issue at the Jefferson Co. Sav. Bank in Water-town; on the ditch and drain bonds at the First Nat. Bank of Mt. Vernon; other loans Mt. Vernon Trust Co.

EASTHAMPTON.

This town is in Suffolk County. Highway Bonds. 4s '06 M-S \$65,000 Mch 1 '14-'26 BOND. DEBT May 1911. \$70,000 Total assessed val. 1910. 4,000,000 Tax rate (per \$1,000) 1910. \$12.00 Population in 1910. 4,722 INT. at Easthampton Nat. Bank.

EAST ROCHESTER.

This village is in Monroe County. Inc. 1906. Population 1910, 2,398. Water-Plant Purchase. 4s g '09 J-J \$12,500 Jan 1 '14-'38 Sewer Bonds. 4.10s '09 J-J \$41,500 Jan 1 '14-'38 Water Main Ext. Notes. 5s '10 A-O \$3,000 Oct 5 '13-'15 BOND. DEBT June 1912. \$144,000 Assessment debt. 4,000 Floating debt. 4,250 Assessed val. (2-3 act.) '12. 1,501,005 Village tax (per \$1,000) '12. \$13.531 INTEREST payable at the Nat. Bank of Commerce in Rochester.

EAST ROCHESTER HIGH SCH. DISTRICT.

5s '11 Apr \$30,000 Dec 1 '16-'36 TOTAL DEBT (0)

EAST SYRACUSE.

This village is in Onondaga County. Inc. 1881. Population '10, 3,274. Sewer Bonds. 4s '03 July \$42,500 July 1 '13-'29 4s '05 July 24,000 (Part yearly beginning July 1 1910.) Water Bonds. 4.65s '07 July \$9,500 July 1 '13-'31 BOND. DEBT Mch 1 1912. \$153,000 Assess. val. (70% act.) '11. 1,405,263 Total tax (per \$1,000) 1911. \$18.20 INTEREST on the bonds of 1907 is payable at the Trust & Deposit Co. of Onondaga in Syracuse.

ELMIRA.

Elmira is the county seat of Chemung County. Incorporated 1864. Mayor's Notes. 4 1/2s '12 \$30,000 July 1 '13-'22

ELMIRA (Con.)

Redemption Bonds. 3 1/2% '98 A-O \$15,000. Oct 1 '13-'21

Bridge Bonds. 3 1/2% '95 A-O \$90,000. Oct 1 '22-'24

City-Hall Bonds. 3 1/2% '95 A-O \$5,000. Oct 1 1925

School Bonds. 3 1/2% '01 M-S \$25,000. Sept 1 1926

Park Bonds. 3 1/2% '01 M-S \$16,000. Sept 1 1926

Floating Debt Bonds. 3 1/2% '00 J-D \$98,000. July 16 1930

Grade Crossing Bonds. 3 1/2% '02 J-J \$5,000. July 1 1913

City tax (per \$1,000) 1913. \$13.68

Population in 1910. 37,176

INT. on sewer and street bonds payable at Chemung Co. Tr. Co., Elmira; on others at City Chamberlain's office in N. Y. exchange.

ENDICOTT. This village is in Broome County. Inc. in 1906. Pop'n '10, 2,408.

Municipal Building Bonds. \$13 \$30,000. Feb 1 '15-'34

TOTAL DEBT. (7)

ERIE COUNTY. County seat is Buffalo.

Road Bonds. 3 1/2% M-N \$35,000. July 1 '13-'22

4% '07 J-D 210,000. June 1 '20-'24

4% '08 J-J 325,000. July 1 '15-'34

4% '09 J-D 117,000. June 1 '24-'35

4 1/2% '10 J-J 250,000. July 1 '15-'36

4 1/2% '11 A-O 235,000. Oct 1 '17-'32

4 1/2% '11 A-O 90,000. Oct 1 1916

City, Co. Hall & Jail Bonds. 6% M-N \$50,000. Nov 1 '13-'14

Armory Bonds. 3 1/2% A-O \$10,000. July 1 1916

3 1/2% '05 M-N 80,000. Nov 1 '13-'20

4% '07 A-O 250,000. Apr 1 '20-'29

3 1/2% A-O 40,000. July 1 '15-'14

BOND. DEBT Jan 1 1913 \$1,692,000

Assessed val. real est '13 355,257,925

Total valuation 1913. 386,329,932

(Assessment about 2-3 actual value)

State & Co. tax (per \$1,000) '13 \$4.89

Population in 1910. 528,985

INT. at Co. Treas. office.

FAIRPORT. This village is in Monroe County.

Sewer Bonds. 5% '13 July \$40,000. July 1 '14-'43

TOTAL DEBT. (2)

Population in 1910. 3,112

INT. at office of D. C. Becker, Fairport.

FALCONER. This village is in Chautauque Co. Inc. 1891. Population '10, 2,141.

Street Paving Bonds. 4.30% '11 J-J \$60,000. 1916-1940

BOND. DEBT May 1913. \$60,000

Assessed valuation 1912. 956,560

Village tax (per \$1,000) 1912. \$10.96

INT. at First Nat. Bk., Falconer.

FALLSBURGH. This town is in Sullivan County. N. Y. O. & W. Bonds.

5% J-J \$54,000. July 1 1913

4% J-J \$28,000. \$1,000 yly aft. 1921

Highway & Bridge Cts. 4% Feb \$14,000. \$1,000 yly after 1915

Feb \$3,000. \$1,000 yly

BOND. DEBT Apr 1 1913. \$82,000

Floating debt. 17,000

Assess. val. (1-5 actual) '13. 636,485

Tax rate (per \$1,000) 1913. \$28.84

Population in 1910. 3,782

INT. payable by N. Y. draft.

FISHKILL LANDING. This village (P. O. Fishkill-on-Hudson) is in Dutchess Co. Organized 1864, incorporated under General Act of 1870. Feb. 26 1872.

Sewer Bonds. 3 1/2% F-A \$48,000. 1913-1930

3 1/2% F-A 36,000. 1913-1930

Main St. Improvement Bonds. 4 1/2% '10 F-A \$4,000. Aug 1 '13-'16

Water Main Ext. & Repair. 4% '12 M-N \$14,000. Nov 1 '14-'20

4% '12 M-N 1,000. Nov 1 1914

Deficiency Bonds. 4% '12 M-N \$7,000. Nov 1 '13-'19

Water Bonds. 3.95% M-N 27,200. Nov 1 '13-'20

Fire-Hall Bonds. 4 1/2% '06 M-N \$500. May 1914

BOND. DEBT May 1 1913. \$157,700

Assessed valuation 1912. 1,894,513

(Assessment about 2-5 actual value)

Village tax (per \$1,000) 1912. \$17.82

Population in 1910. 3,902

INTEREST is payable at First National Bank, Fishkill Landing.

FONDA.

This village is in Montgomery Co. Inc. 1850. Population 1910, 1,100.

Sewer Bonds. 4% J-J \$1,000. July 1 1913

Water Bonds. 4% J-J \$24,320. July 1 '13-'31

J-J 6,400. July 1 '13-'22

Paving Bonds. 4% J-J \$19,320. July 1 '13-'33

BOND. DEBT March 1913. \$52,320

Assessed valuation 1912. 519,423

Tax rate (per \$1,000) 1912. \$14.00

INT. payable at People's Savings Bank, Yonkers, and the Nat. Mohawk River Bank, Fonda.

FORT EDWARD. This village is in Washington Co. Inc. 1857. Population 1910, 3,762.

Sewer Bonds. 5% '08 J-J \$16,000. July 1 '13-'28

Water Bonds. \$94,000

Paving Bonds. 5% '08 J-J \$23,800. July 1 '12-'33

4.60% '12 16,606.67

BOND. DEBT Apr 30 1912. \$134,800

Assessed valuation 1910. 1,147,237

Total tax (per \$1,000) 1910. \$16.51

INT. at Ft. Edward Nat. Bank.

FORT PLAIN. This village is in Montgomery Co. Inc. 1832. Population 1910, 2,762.

Water Bonds. 3 1/2% '02 July \$14,000. July 1 '13-'26

3.90% Sept 11,000. Sept 1 '13-'23

4% J-D 41,500. 1915

Street Paving Bonds. 4 1/2% A-O \$25,000. 1913-1938

BOND. DEBT May 5 '13. \$90,500

Assess. val. (60% act.) 1,596,075

Tax rate (per \$1,000) 1912. \$10.08

INT. is payable on \$25,000 paving bonds at First Nat. Bank, St. Johnsbury Co. Sav. Bk., on \$11,000 water bonds at Onondaga Co. Sav. Bk., on \$41,500 at Excelsior Sav. Bk., N. Y., Home Sav. Bk., Albany, and Schenectady Sav. Bank.

FRANKFORT. This village is in Herkimer County. Inc. 1862. Population 1910, 3,303.

Street Bonds. 3.90% July \$1,000. 1913

4.95% '10 Sept 2,000. Sept 1 '15-'16

4% Sept 2,000. Oct 1 '16-'17

4% '12 Sept 2,000. Sept 1 '20-'22

5% '13 7,000

Water Bonds. 3.50% Nov \$53,000. 1922

Electric Light Bonds. 3.50% M-S \$9,000. 1913-1921

Sewer Bonds. 4.30% '11 Sept \$60,000. Sept 1 '16-'43

BOND. DEBT May 1913. \$130,000

Assess. val. (1-3 act.) '12. 1,324,750

Tax rate (per \$1,000) 1912. \$10.00

INT. on street 3.90% and electric-light 3 1/2% payable at First Nat. Bank in Frankfort; on water 3 1/2% in Albany.

FRANKLIN COUNTY. Malone is the county seat.

Road Bonds. 4 1/2% M-S \$550,000. Mch 1 '21-'70

4 1/2% '12 Apr 33,000. Apr 1 '17-'41

4 1/2% '12 D. DEBT Apr 15 '13. \$433,000

Assessed valuation 1912. 12,704,554

Population in 1910. 45,717

INTEREST at City Nat. Bk. New York, in N. Y. exchange.

FRANKLINVILLE. This village is in Cattaraugus Co. Inc. 1874. Population 1910, 1,568.

Sewer Bonds. 4.40% '11 Dec \$50,000. Dec 1 '15-'39

BOND. DEBT May 1 1912. \$51,000

Assess. valuation 1911. 601,585

Tax rate (per \$1,000) 1911. \$11.00

INT. at Union Nat. Bank, Franklinville.

FREDONIA. This village is in Chautauque Co. Inc. 1829. Population 1910, 5,285.

Water Bonds. 4% F-A \$25,000. Aug 1 '13-'22

M-S 20,000. Sept 1 1930

School Bonds. 4% J-D \$23,000. 1913-1935

Building Bonds. 3 1/2% A-O \$4,000. 1914-1924

Street Bonds. 4% '04 F-A \$3,600. Sept 1 '13-'14

5% J-J 3,000. 1913-1914

4 1/2% '09 F-A 31,500. 1914-1920

4 1/2% '09 F-A 24,500. 1913-1919

5% '10 F-A 13,200. Aug 1 '13-'20

4 1/2% '12 A-O 16,700. Oct 1 '13-'22

4.80% '13 J-J 16,700. July 1 '14-'23

Electric-Light Bonds. 4% '06 J-J \$6,000. July 1 '13-'18

BOND. DEBT May 7 '13. \$153,800

Water debt (included). 45,000

Assess. val. (40% act.) '12. 1,728,690

Village tax (per \$1,000) 1912. \$20.00

INTEREST on water bonds is payable in N. Y. City; on school bonds at the Comptroller's office, Albany; on other bonds in Fredonia.

FREEPORT. This village is in Nassau County. Inc. 1892. Population 1910, 4,836.

Light Bonds. 4.10% '09 J-J \$15,000. July 1 '14-'28

4 1/2% '11 J-J 10,000. July 1 '16-'25

3.45% 5,500

4.50%

4.45% '12 M-S 15,000. July 1 '16-'30

Fire-Apparatus Bonds. 4 1/2% '11 J-J \$6,000. July 1 '16-'27

4 1/2% '11 J-J 3,500

Road Bonds.

4 1/2% '11 J-J \$50,000. July 1 '15-'39

4.45% '12 M-S 15,000. July 1 '17-'31

Water Bonds. 4.10% '09 J-J \$10,000. July 1 '14-'23

4 1/2% '11 J-J 10,000. July 1 '16-'25

4.45% '12 M-S 5,000. July 1 '16-'20

4% 3,500

5% 52,500

BOND. DEBT May 1913. \$210,500

Assessed valuation 1912. 4,229,747

Tax rate (per \$1,000) 1912. \$8.90

INTEREST payable at Freeport.

FULTON. This city (incorp. in 1902) is in Oswego County and includes the old villages of Fulton and Oswego Falls. 6% Sept \$8,866.38

(In or before Sept. 1916.)

Bridge Bonds. 4.20% '11 M-S \$75,000. Nov 5 '13-'41

4% F-A \$67,500. 1916

4% '05 J-J 5,000. Jan 1 1935

4% '05 J-J 15,000. Jan '20-'25 & '30

4% '06 J-J 5,000. Jan 1 1936

4% '06 J-J 4,000. Jan 1 '18 & '23

16,000. Jan '28 & '33

4% '09 A-O 5,000. Apr 1 '14-'33

4.35% '10 J-J 20,000. Jan 1 '30-'39

4 1/2% '11 F-A 19,000. Aug 15 '13-'31

Water Bonds. 3.40% J-D \$136,000. June 1 '13-'29

4.45% '12 A-O 25,000. Oct 25 '13-'32

Street Improvement. 4% M-N \$34,000. May 1 '19-'35

6% '10 July 6,238.24. 1916

(Subject to call.)

4 1/2% '13 M-N \$50,866.23. May 1 '31-'43

School Bonds. 4% M-N \$9,920. June 1 '13-'20

4% M-N 2,520. Part yearly

4 1/2% '12 22,000. Oct 1 '20-'41

TOTAL DEBT Sept 1912. \$553,462

Water debt (included). 136,000

Assess. val. (2-3 act.) '11. 5,223,000

Tax rate (per \$1,000) 1911. \$28.67

East Side. 28.57

West Side. 28.57

Population in 1910. 10,480

INTEREST on sewer bonds of 1906 and 1911 payable at the Citizens' Nat. Bank, Fulton; on sewer bonds of 1910 at U. S. Mtge. & Tr. Co., N. Y.; on the street bonds of 1909 at the City Chamberlain's office.

FULTON COUNTY. County seat is Johnstown.

Highway Improvement Bonds. 4% '09 A-O \$70,000. Feb 10 '20-'26

5% '12 J-D 35,000. June 1 '15-'19

BOND. DEBT April 1913 \$105,000

Total assessed val. 1912. 16,563,523

INT. at People's Bk., Johnstown.

GATES SCH. DIST. NO. 3. This district is in Monroe County

5% '12 July \$39,700. July 1 '13-'32

BOND. DEBT Apr 1913. \$39,700

Assess. valuation 1913. 1,969,527

School tax (per \$1,000) '13. \$3.50

INT. at Union Trust Co.

GEDDES. A town (P. O. Solvay) in Onondaga Co. Population in 1910, 9,569.

4 1/2% '12 F-A \$80,000. Feb 1 '15-'34

BOND. DEBT May 1913. \$60,000

Assessed val. 1912 (about) 7,000,000

Tax rate (per \$1,000) 1912. \$7.37

GEDDES UN. FR. SCH. DIS. NO. 2. A district (P. O. Solvay) in Onondaga County.

4 1/2% J-D \$41,000. \$2,000 yly

4 1/2% '12 A-O 150,000. Oct 1 '14-'38

TOTAL DEBT Apr 1913. \$191,000

Assessed valuation 1912. 6,116,770

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GREENBURGH UN. FR. DIS. NO. 4.
 4 1/2s '11 J-J \$54,000... Jan 1 '14-'40
 51,000
BOND, DEBT Apr 1913... \$108,000
 Assessed valuation 1912... 5,494,355
 (Assessment about 2/3 act. value)
 School tax (per \$1,000) 1912... \$6.29
 Population 1913 (est.)... 5,000
 INTEREST at First Nat. Bank of
 Hastings-on-Hudson in N. Y. exch.

GREENE COUNTY.
 Catskill is the county seat.
Court House & Jail Bonds.
 15140,000... Feb 1 '14-'27
 4s '08 F-A 8,000... Feb 1 1928
 4s '10 F-A 30,000... Feb 1 '29-'31
 4s '11 F-A 10,000... Feb 1 1933
Refunding Bonds.
 4s '11 F-A \$10,000... Feb 1 1932
Road Bonds.
 4s '11 F-A \$35,000... Feb 1 '16-'20
 4s '11 F-A 5,000... Feb 1 1934
 4s '12 F-A 52,500... Feb 1 '34-'39
Turnpike Bonds.
 3 1/2s '01 F-A \$10,000... Feb 1 '14-'18
BOND, DEBT Apr 1913... \$290,500
 Assessed valuation 1912... 12,947,653
 (Assessment about 3/4 actual value)
 Population in 1910... 30,214
 INT. at County Treasurer's office

HAMBURG UNION FREE SCH. DIST. NO. 1.
 This district is in Erie County
 4 1/2s '10 J-J \$45,000... Jan 1 '15-'39
BOND, DEBT Apr 1913... \$45,000
 Assessed valuation 1912... 12,137,850
 School tax (per \$1,000) 1912... \$12.18
 Population in 1913 (est.)... 3,500
 INT. at Hanover Nat. Bk., N. Y.

HAMDEN.
 This town is in Delaware County.
Refunding Bonds.
 3 1/2s '94 Feb 1 5,000... Feb 1 1914
 (13,000)... Feb 1 1915
 3 1/2s '94 May 1 1,400... May 1 1914
 (32,000)... May 1 1915
BOND, DEBT June 1 1913... \$47,000
 Assessed valuation 1912... 5,474,122
 (Assessment about 55% actual value)
 Tax rate (per \$1,000) 1912... \$25.12
 Population in 1910... 1,373
 INTEREST payable at Albany at
 State Comptroller's office.

HAMILTON COUNTY.
 Lake Pleasant is the County seat.
Funding Bonds.
 5s '10 J-D \$125,000... June 1 '21-'40
BOND, DEBT Oct 1910... \$145,000
 Assessed valuation 1910... 4,030,000
 Population in 1910... 4,373
 INTEREST at Northville Bank
 in New York exchange.

HARRISTOWN UNION FREE SCH. DIST. NO. 1.
 This district is in Franklin County.
 4 1/2s '09 A-O \$31,000... Apr 1 '14-'44
 4 1/2s J-J 5,500... Jan 1 '14-'24
 5s J-J 1,000... July 1 '13-'14
 4 1/2s '09 J-J 15,000... July 1 '13-'27
BOND, DEBT Sept 21 '12... \$54,000
 Sinking fund... 5,000
 Assessed val. (1-5 act.) '12... 1,861,448
 School tax (per \$1,000) 1910... \$19.10
 Population in 1912 (est.)... 5,500
 INT. payable at Aldroduct Nat.
 Bank, Saranac Lake, in N. Y. exch.

HARRISON.
 This town is in Westchester Co.
Highway Bonds.
 4s J-D \$12,000... Apr 1 '14-'25
 4s J-D 5,000... Apr 1 '14-'18
 4s J-D 2,000... Apr 1 '23-'25
 4 1/2s '07 J-D 168,000... June 1 '13-'26
 4 1/2s 100,000... 1925-1944
Water Supply Bonds.
 4 1/2s Aug \$31,000
 (Part yearly beginning Jan 1 1914.)
BOND, DEBT Apr 30 1912... \$359,882
 Assess. val. (1/2 act.) '11... 11,596,000
 Tax rate (per \$1,000) 1911... \$12.00
 Population in 1910... 4,226
 INT. at Rye Nat. Bank of Rye.

HASTINGS ON HUDSON.
 This village is in Westchester Co.
 Inc. 1879. Population 1910, 4,552.
Sewer Bonds.
 4 1/2s '11 J-J \$40,000... July 1 '15-'34
 5s F-A 3,000... 1913-1915
Street Bonds.
 4.30s J-J \$45,000... July '13-'27
Park Bonds.
 4.35s '12 J-J \$18,000... July 1 '15-'26
BOND, DEBT May 12 '13... \$108,000
 Assessed valuation 1912... 3,871,122
 Assess. val. 1913 (est.)... 4,000,000
 Tax rate (per \$1,000) 1912... \$12.00
 INT. on \$3,000 sewer bonds at
 office of Village Treas.; on others at
 First Nat. Bank, Hastings-on-Hud.

HAVERSTRAW.
 This village is in Rockland County.
 Inc. 1854. Population 1910, 5,669.
Sewer Bonds.
 4.12s '09 J-J \$62,500... Sept 1 '13-'37
 4 1/2s '12 Sept 10,000... Sept 1 '13-'22
TOTAL DEBT Apr 1 '13... \$72,500
 Assessed valuation 1912... 2,500,000
 Total tax (per \$1,000) 1913... \$14.50
 INT. at People's Bk., Haverstraw.

HAVERSTRAW UNION FREE SCHOOL DISTRICT NO. 1.
 5s '10 J-D \$46,750... Y by on Dec 1
BOND, DEBT Apr 10 '13... \$46,750
 Assess. val. (60% act.) '12... 2,370,500
 School tax (per \$1,000) 1912... \$11.80
 Population in 1913 (est.)... 7,000
 INT. at People's Bk., Haverstraw.

HEMPSTEAD VILLAGE.
 This village is in Nassau County.
 Inc. 1853. Population 1910, 4,964.
Sewer Bonds.
 4.20s '11 J-J \$250,000... July 1 '16-'49

Building Bonds.
 4.20s '11 J-J \$28,000... July 1 '13-'31
Park Bonds.
 4.20s '11 J-J \$8,100... July 1 '14-'19
Water Bonds.
 3 1/2s M-N \$1,800... May 1 '14-'19
 3 1/2s M-N 4,200... May 1 '14-'27
 4s '09 1,000... Aug 1 1914
 4s '09 6,000... Aug 1 '14-'19
 3 1/2s M-S 5,025... Sept 1 '13-'21
BOND, DEBT May 6 '13... \$333,500
 Assessed valuation 1912... 3,913,770
 Village tax (per \$1,000) 1912... \$10.30

HEMPSTEAD, TOWN.
 Hempstead (inc. April 17 1784) is
 now in Nassau Co., but was formerly
 in Queens Co., then including Far
 Rockaway, Hempstead, Lawood,
 Lawrence, Rockaway Beach and Sea-
 ford villages. On Jan. 1 1898 that
 portion of the town lying westerly of
 a straight line drawn from the south-
 easterly point of the town of Flushing
 through the middle of the channel
 between Rockaway Beach and Shelter
 Island, in the county of Queens,
 to the Atlantic Ocean, became part
 of New York City, under the Greater
 New York Charter. This boundary
 was changed by the Legislature in
 April 1899, and the new boundary is
 that portion of the old town of Hemp-
 stead "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 re-
 maining 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.

Road Bonds.
 J-J \$293,000... & r July 1 1923
Almshouse Bonds.
 4 1/2s '11 M-S \$28,000... M&S '13-'26
BOND, DEBT Mar 31 '13... \$321,000
 Assessed valuation, real... 60,713,235
 Assessed val., personal... 1,196,357
 Total valuation 1913... 62,709,192
 (Assessment about 65% actual value)
 Total tax (per \$1,000) 1911... \$8.60
 Population in 1910... 44,297
 INT. on road bonds at First Nat.
 Bank, Hempstead; on almshouse
 bonds at Town Clerk's office.

HEMPSTEAD UNION FREE SCH. DIST. NO. 1.
 4.23s '11 A-O \$53,250... Oct 2 '13-'31
 3.99s '09 J-D 55,000...
 4.33s '11 F-A 12,500...
BOND, DEBT May 1913... \$103,950
 Assessed val. 1912-1913... 5,230,600
 (Assessment about 1/2 actual value)
 School tax (per \$1,000) 1912-1913... \$10.00
 Population in 1913 (est.)... 6,579
 INT. at Hempstead Bank.

HEMPSTEAD UNION FREE SCH. DIST. NO. 9.
 P. O. Freeport.
 5s '03 J-J \$2,000... Jan 1 1914
 4s '02 J-J 18,000... Jan 1 '14-'22
 4s '07 J-J 34,500... July 1 '15-'34
 4s '09 J-J 43,000... Jan 1 '20-'54
BOND, DEBT Oct 1912... \$101,500
 Assessed val. (1/2 act.) '12... 5,489,016
 School tax (per \$1,000) 1912... \$9.30
 INT. at First Nat. Bk., Freeport.

HEMPSTEAD UNION FREE SCH. DIST. NO. 11.
 4.20s '09 J-J \$65,000... July 1 '13-'19
 3.45s J-J 5,000... Jan 1 '14-'18
BOND, DEBT Apr 1 1913... \$70,000
 Assessed valuation 1912... 8,818,602
 (Assessment about 1/2 actual value)
 School tax (per \$1,000) 1912... \$3.10
 INT. at Bank of Rockville Centre.

HEMPSTEAD UNION FREE SCH. DIST. NO. 15.
 5s '10 M-N \$150,000... May 1 '14-'34
 5s 18,300... 1930
 4.12s '12 M-S 125,000... Sept 1 '17-'41
BOND, DEBT Apr 1913... \$293,360
 Assessed valuation 1912... 8,045,363
 School tax (per \$1,000) 1912... \$7.50
 Population in 1913 (est.)... 6,500

HEMPSTEAD UNION FREE SCH. DISTRICT NO. 17.
 4 1/2s '12 A-O \$3,432... Apt 1 '14-'16
 (32,000)... Apr 1 '17-'48
TOTAL DEBT May 7 '13... \$35,375

HEMPSTEAD UNION FREE SCH. DIST. NO. 20.
 4.20s '10 J-J \$35,000... Jan 1 '14-'48
 5s J-J 7,500... July 1 '13-'27
 4s J-J 10,000... Dec 31 '15-'34
BOND, DEBT Apr 30 1913... \$52,500
 Assessed valuation 1912... 1,968,883
 School tax (per \$1,000) 1912... \$10.60
 Population in 1913 (est.)... 4,000
 INT. payable at L. I. City Bank,
 Rockville Centre Bank, Oswego
 Bank and Greenburg Bank.

HEMPSTEAD UNION FREE SCH. DIST. NO. 21.
 4s '91 J-J \$8,700... 1914-1920
 4s '95 J-J 7,000... 1914-1920
 4s '05 J-J 2,000... 1921-1924
 4.60s '08 J-J 30,000... & r 1921-1935
 4 1/2s '09 J-J 1,500... 1914-1916
BOND, DEBT Apr 1 '13... \$49,200
 Assessed valuation 1912... 3,356,505
 School tax (per \$1,000) 1912... \$9.375
 Population in 1913 (est.)... 3,900
 INT. at Bank of Rockville Centre,
 Far Rockaway Bank and Union Sav-
 ings Bank of Patchogue.

HEMPSTEAD UNION FREE SCHOOL DISTRICT NO. 24.
 4 1/2s '07 M-N \$28,000... Jan 1 '14-'27
 5s 2,000...
BOND, DEBT Apr 30 1912... \$30,500
 Assessed valuation 1911... 1,370,438
 School tax (per \$1,000) 1911... \$8.60
 INT. on the 4 1/2s payable at the
 Lynbrook Nat. Bank and Pough-
 keepie Savings Bank; on the 5s in
 Far Rockaway at the Bank of L. I.

HERKIMER.
 This village is in Herkimer County.
 Inc. 1870. Population 1910, 7,520.
Paving Bonds (Assessment)
 4.10s '09 F-A \$18,000... Feb 1 '14-'19
 4 1/2s '10 A-O 8,398.58 Oct 1 '13-'16
Sewer Bonds.
 3 1/2s '93 F-A \$30,500... 1913-1928
 4s '02 M-S 16,000... 1913-1928
Improvement Bonds.
 3 1/2s '99 J-J 8,000... 1913-1928
 4 1/2s '03 M-N 22,500... 1913-1927
Refunding Bonds.
 4.30s '08 J-J \$42,000... July 1 '13-'33
General Paving Bonds.
 4s '08 J-J \$42,000... July 1913-'33
 4 1/2s '12 F-A 5,759.26 Feb 1 '13-'18
BOND, DEBT Nov 1912... \$231,998
 Assessed val. (3/4 actual) '12... 4,277,850
 Tax rate (per \$1,000) 1912... \$11.14

HERKIMER UNION FREE SCH. DIST. NO. 1.
 4s '07 J-J \$30,000... July 1 '13-'42
 4s J-J 9,000... July 1 '13-'21
 5s J-J 12,000... July 1 '13-'24
 4.30s '12 J-J 92,500... 1913-1946
BOND, DEBT Sept 26 '12... \$143,500
 Assessed val. (3/4 actual) '11... 3,936,632
 School tax (per \$1,000) 1911... \$8.90
 INT. on 4s payable at Nat. Bank
 of Newport; on 5s and 4.30s at Her-
 kimer Nat. Bank.

HERKIMER COUNTY.
 Herkimer is the county seat.
Highway-Improvement Bonds.
 4s '08 A-O \$60,000... Apr 1 '17-'21
 4s '07 A-O 36,000... Apr 1 '14-'16
 4s '08 A-O 120,000... Apr 1 '23-'31
 4s '09 A-O 60,000... Apr 1 '32-'36
 4s '11 A-O 108,000... Apr 1 '17-'25
BOND, DEBT Sept 1912... \$396,000
 Assessed valuation, real... 28,331,908
 Assessed val., personal... 1,036,610
 Franchises... 1,059,270
 Total valuation 1911... 30,427,788
 Population in 1910... 56,356
 INTEREST is payable at the Herkimer
 Nat. Bank in N. Y. funds.

HOOSICK FALLS.
 This village is in Rensselaer County.
 Inc. Apr. 14 1827. Pop'n 10, 5,532.
 5s M-N 5,000... July 1 1913
 4s J-J 10,000... Nov 1 1930
Grading and Paving Bonds.
 4.4s '08 J-J \$50,000... July 1 '13-'32
Water-Works Bonds.
 4.30s '07 J-J \$61,000... July 1 '13-'26
BOND, DEBT Sept 1912... \$135,000
 Assessed valuation 1911... 2,059,140
 Tax rate (per \$1,000) 1911... \$14.29
 INT. payable at Hoosick Falls.

HORNELL.
 This city is in Steuben County.
 Name formerly Hornellsville, but
 changed by Chap. 288, Laws of 1906.
 Inc. 1888. Population 1910, 13,627.
Fire Station Bonds.
 4 1/2s '11 A-O \$22,000...
 (39,000 every 5 yrs. from Apr 1 '17.)
Water Bonds.
 3 1/2s F-A \$175,000... Aug 1 1921
 3 1/2s F-A 53,500... Feb 1 '14-'21
 4 1/2s '11 A-O 70,000... Apr 1 '14-'24
Paving Bonds.
 6s '09 J-J \$10,000... July 1 '13-'14
Grade-Crossing Bonds.
 4 1/2s '11 A-O \$34,000... Apr 1 '21-'31
Sewer Bonds.
 4s M-N \$100,000... May 26 '17-'20
BOND, DEBT Jan 1 1912... \$476,500
 Water debt (included)... 241,500
 Total valuation 1911... 6,609,900
 (Assessment about actual value.)
 City tax (per \$1,000) 1911... \$10.52
 INT. on water bonds payable at
 Chamberlain's office; park bonds at
 Am. Exch. Nat. Bank, N. Y.; sewer
 bonds at Hanover Nat. Bank, N. Y.;
 paving bonds also in New York.

HUDSON.
 This city (incorp. in 1785) is the
 county seat of Columbia County.
Cemetery Bonds.
 4s F-A \$2,000... Feb 1 1914
 4s A-O 6,000... Apr 1 '14-'16
 4s M-N 6,000... May 1 '18-'20
Street-Improvement Bonds.
 4s Feb \$19,000... Feb 1 '14-'23
 4s M-S 25,000... Mch 1 '16-'27
 4s Aug 1,000... Aug 1 1913
 4s F-A 25,000... Feb 1 '14-'18
 4 1/2s '11 M-N 25,000... May 1 '21-'25
 4 1/2s '13 J-D 27,800... 1925-1930
Refunding Loan.
 4s '09 F-A \$5,000... Feb 1 1918
 4s '09 A-O 5,000... Apr 1 1919
 4s '10 F-A 5,000... Feb 1 1920
 4s '10 F-A 6,000... Feb 18 '14-'19
 4s '10 A-O 5,000... Apr 1 1921
School Bonds.
 3 1/2s M-N \$6,000... May 1 1918
 3 1/2s M-S 18,000... Sept 1 '13-'21
 3 1/2s A-O 3,500... Apr 1 '14-'20
Water Bonds.
 4s '04 July \$148,000... July 1 '13-'22
 4s '05 July 50,000... July 1 '23-'42
BOND, DEBT Mar 29 '13... \$344,500
 Water debt (incl.)... 202,000
 Sinking fund... 3,516
 Assess. val. (84% act.) '12... 6,214,308
 Bank stock (incl.)... 825,847

Total tax (per \$1,000) 1912... \$28.11
 Population in 1910... 11,417
 INT. at office of City Treasurer.

HUDSON FALLS.
 This village, formerly Sandy Hill,
 is in Washington Co. Inc. in 1810.
Sewer Bonds.
 3 1/2s F-A \$45,000... Aug 1 '13-'30
 3 1/2s F-A 16,529.76 Aug 1 '13-'30
Paving Bonds.
 4 1/2s F-A \$44,000... Aug 1 '13-'32
 3.8s F-A 20,419.26 Aug 1 '13-'32
BOND, DEBT May 7 '13... \$134,949
 Assessed val. (3/4 actual) '12... 2,220,455
 Tax rate (per \$1,000) 1912... \$18.36
 Population in 1910... 5,189
 INT. at U. S. Mtg. & Tr. Co., N. Y.

HUNTINGTON UNION FREE SCH. DIST. NO. 3.
 This district is in Suffolk County.
 4 1/2s '08 J-D \$98,500... Dec 1 '14-'39
 4s '99 J-J 500... July 1 1913
 4s '99 M-S 4,500... Sept 1 1914
 500... Jan 1 1914
TOTAL DEBT Apr 1 '13... \$104,000
 Assessed val. 1912... 3,212,425
 (Assessment abt. 1-3 to 1/2 act. value)
 School tax (per \$1,000) 1912... \$12.20
 Population in 1913 (est.)... 6,500
 INT. on 4 1/2s at First Nat. Bank of
 Huntington, N. Y., in N. Y. exch.;
 on other bonds at Bk. of Huntington

ILLION.
 This village is in Herkimer County.
 Inc. Apr. 1 1865. Pop'n 1910, 6,588.
Paving Bonds.
 4.40s '12 J-J \$60,000... July 1 '17-'42
Water Bonds.
 4s \$85,000... 1922
 4s 54,000... \$3,000 y/y
School Bonds.
 3 1/2s \$1,000... \$500 yearly
 3 1/2s 4,000... \$1,500 yearly
 4s 22,000... \$1,000 yearly
 4 1/2s '13 Jan 95,000... Jan 1 1947
Sewer Bonds.
 4s \$30,000... July 1 1914
 4s 1,500... \$500 yearly
Electric-Light Bonds.
 3 1/2s \$18,000... \$1,000 yearly
 3 1/2s \$21,000... \$1,000 yearly
BOND, DEBT Nov 2 1912... \$237,000
 Water debt (included)... 139,000
 Sinking fund (all water)... 10,000
 Assess. val. (40% act.) '12... 2,015,935
 Village tax (per \$1,000) 1911... \$16.32
 INT. at Ilion Nat. Bank in Ilion.

IRVINGTON.
 This village is in Westchester Co.
 Inc. 1872. Population 1910, 2,319.
Water Bonds.
 3.32s '99 A-O \$51,200... yearly to 1928
 4s '07 A-O 20,000... 1923
 4s '09 J-J 10,000... 1923
 4 1/2s '11 A-O 28,000... 1930
Town-Hall Bonds.
 3 1/2s '00 J-J \$39,000... 1930
 GEN. B.D. DT. Oct 1 '12... \$39,000
 Water debt (incl.)... 110,200
 TOT. B.D. DT. Oct 1 1912... 149,200
 Assessed val. (3/4 act.) '12... 6,212,973
 Village tax (per \$1,000) 1912... \$26.31
 INTEREST on 3.32s is payable in
 Tarrytown; all others in Irvington at
 Irvington Nat. Bank.

ITHACA.
 This city is in Tompkins County.
 Inc. 1888. Population 1910, 14,802.
Bridge Bonds.
 4s J-J \$20,000... 1917 to 1926
Water Bonds.
 4s J-J \$50,000... Jan 1 1944
 4s '06 J-J 75,000... Jan 1 1946
 4s '07 J-J 60,000... Jan 1 1947
 4 1/2s '08 J-J 31,000... & r Jan 1 1928
 (Subject to call begin. Jan 1 1913.)
 4s J-J \$14,000... Jan 1 1928
 (Subject to call beginning July 1 1912.)
 4s '09 J-J 10,000... Jan 1 1927
 4s '12 J-J 50,000... July 1 1927
 4.30s J-J 698,000... July 1 1927
 (Opt. \$80,000 to \$50,000 ann. '13-'26)
 4 1/2s J-J 162,000... July 1 1942
Refunding Bonds.
 4s '06 J-J \$50,000... July 1 '13-'22
School Bonds.
 3 1/2s J-J \$25,000... 1916
 3 1/2s J-J 45,000... 1929
Sewer Bonds.
 4s J-J \$97,500... & r \$7,500 y/y
Municipal Improvement Bonds.
 4s '07 F-A \$100,000... Aug 1 '22-'41
BOND, DEBT Apr 1913... \$1,487,000
 Water debt (included)... 1,150,000
 Assessed val. (3/4 act.) '12... 9,900,610
 Total tax (per \$1,000) 1912... \$25.276
 INTEREST on the \$10,000 water
 4s due 1927 and the 4s due Aug 1
 1922-1941 at the Ithaca Savings
 Bank; on other water bonds at
 Union Trust Co., New York.

JAMESTOWN.
 This city is in Chautauqua County.
 Inc. Mch. 31 1886. Pop. 1910, 31,297
Bridge Bonds.
 4 1/2s '10 J-J \$50,000... July 1 1930
City-Hall Bonds.
 4s '95 M-N \$65,000... May 15 1925
Paving Loans.
 4s '09 J-D \$6,815.40... Dec 30 '18
 4s '09 A-O 10,579.46... Oct 1 1919
 4s '09 J-D 10,079.14... Dec 30 '19
 4 1/2s '10 J-D 7,319.60... J. ne 30 '20
 4 1/2s '12 A-O 12,852.66... Oct 1 '13-'22
 4.40 '12 J-J 30,787.89... July 1 '13-'22
Sewer Bonds.
 3 1/2s '93 M-S \$50,000... Mch 1 1923
 4s '93 J-D 111,000... & r Dec 1 1923
 4s '97 M-N 50,000... May 1 1917
 4s '98 J-J 20,000... Mch 15 1918
 3 1/2s '00 J-J 20,000... July 1 1920
 4s '01 J-D 25,000... June 1 1921
 4s '02 J-D 20,000... June 1 1922
 4s '08 J-D 42,000... Dec 30 1928

JAMESTOWN (Con.)
Refunding Elec. Light Bonds.
 4s '03 J-D \$23,000...Dec 1 '13-'23
 4s '01 J-D 19,000...June 1 '13-'31

Park Bonds.
 4s '08 J-D \$20,000...Dec 30 1938

Hospital Bonds.
 4 1/2s '10 J-J \$50,000...Jan 1 1930
 4 1/2s '11 M-S 38,666.67...Sept 1 '13-'41

Water Bonds.
 4s '03 A-O \$300,000...Mch 20 1943
 150,000 & Mch 31 '14-'23
 4 1/2s '13 F-A 150,000...Feb 1 '14-'31

Refunding Paving Bonds.
 4s '05 A-O \$6,000...Oct 1 '13-'18

Paving Certificate Fund.
 5s ann \$17,530.74...at any time
 5s '09 ann 6,909.18...Dec 30 '13-'18
 5s '09 ann 10,683.40...Oct 1 '13-'19
 5s '09 ann 9,207.59...Dec 30 '13-'19
 5s '10 ann 5,184.41...Dec 30 '13-'19
 5s '10 ann 7,816...Oct 31 '13-'20
 4.40 '12 J-J 36,082.97...July 1 '13-'22
 4 1/2s '12 A-O 8,869.35...Oct 1 '13-'22

Fire-Department Bonds.
 4 1/2s '11 M-S \$20,000...Sept 1 '13-'41
 G.N. B.D. DT. Apr 1 '13 \$1,251.854
 Assessment debt (incl'd) 17,597
 Water debt (included) 450,000
 Total valuation 1912...16,046,366
 (Assessment about 60% actual value)
 Total tax (per \$1,000) 1912...\$32.38

INT. on water bonds payable at U. S. Mtg. & Tr. Co., N. Y.; on other coupon bonds at Chase Nat. Bank, N. Y.; on registered bonds at Jamestown or in New York exchange.

JAMESTOWN SCHOOL DIST.
 4s J-J \$35,000...1916-1922
 4s J-J \$3,000...1915-1915
 4s '07 J-J 105,000...Nov 1 '23-'36
 4 1/2s '11 J-D 135,000...Dec 1 1915-27
 BOND. DEBT Apr 1913...\$358,000
 Sinking fund...74,700
 Assessed valuation 1912...16,161,210
 (Assessment about actual value)
 School tax (per \$1,000) 1912...\$19.74
 Population in 1912 (est.)...35,000

INT. on \$35,000 and \$105,000 issues at Jamestown on \$80,000 of the \$83,000 issue at State Comptroller's office; and on \$3,000 at Chautauqua County Trust Co., Jamestown.

JEFFERSON COUNTY.
 Watertown is the county seat.

Building Bonds.
 3 1/2s F-A \$10,000...Feb 1 '14-'15

Highway Bonds.
 4s '07 F-A \$80,000...Feb 1 '14-'25
 4s '09 Feb 70,000...Feb 1 '16-'29

Jail Bonds.
 4s '09 F-A \$70,000...Feb 1 '14-'27

Hospital Bonds.
 4s '11 F-A \$15,000...Jan 1 '26-'28
 BOND. DEBT May '13...\$225,000
 Assessed valuation 1912...48,460,104
 (Assessment about full value)
 County tax (per \$1,000) 1910...\$3.00
 Population in 1910...80,382
 INT. at office of County Treas.

JOHNSTOWN.
 This city is in Fulton Co. Inc. 1895. Population 1910, 10,447.

Building-Lot Bonds.
 5s '07 J-D \$2,500...Dec 1 '13-'17

RR. Refunding Bonds.
 4s '07 J-D \$9,500...June 1 '13-'23

Water Bonds.
 4s '95 J-D \$75,000...Dec 13-'18-'23
 4s '98 A-O 15,000...Oct 1 '13-'18
 4s '00 A-O 7,000...Apr 1 '14-'20

Street-Improvement Bonds.
 5s '12 M-S \$16,000...Mar 1 '14-'15

Sever Bonds.
 5s '04 Sept \$4,500...Sept 1 '13-'16
 5s '05 M-S 4,000...Sept 1 '13-'16
 5s '11 M-S 12,000...Sept 1 '13-'26
 20,000...Sept 1 '27-'31

School Bonds.
 4s '93 Nov \$3,500...Nov 1 1913
 4s '98 June 22,500...June 15 '14-'22
 4 1/2s '09 M-S 60,000...Mar 1 '14-'29
 4 1/2s '10 M-S 5,000...Nov 1 '15-'18
 BOND. DEBT Apr 1 '13...\$297,500
 Sinking fund...48,571
 Water debt (included)...98,000
 Total assessed val. 1912...3,876,961
 (Assessment about 1-3 to 1/2 act. val.)
 Tax rate (per \$1,000) 1912...\$39.70

INT. on building lot bonds at Johnstown Bank; on school bonds of 1909 at First Nat. Bank, N. Y.

KENMORE.
 This village is in Erie County. Inc. 1899. Population 1910, 1,020.

Improvement Bonds.
 4 1/2s '06 J-D \$28,520...Dec 1 '13-'35

Street Bonds.
 4.05c '07 J-J \$25,000...July 1 '13-'37
 5s '07 M-S 28,500...Sept 1 '13-'37

Water Bonds.
 5s '07 M-S \$5,000...Sept 1 '13-'37
 4.70s '10 J-J 3,600...Jan 1 '15-'24

Real Estate Purchase Bonds.
 4.60s...\$9,500

Sewer Bonds.
 4 1/2s '11 M-S \$8,500...Sept 1 '16-'25

Lighting Bonds.
 4.70s '10 J-J \$3,000...Jan 1 '15-'24

Gas Bonds.
 5s '07 M-S \$2,500...Sept 1 '13-'37
 G.N. B.D. DT. May '12...\$60,160
 Assessment debt...64,064
 Floating debt...31,000
 Sinking fund...31,300
 Assess. val. (45% act.)...12,300,500
 Total tax (per \$1,000) 1911...\$29.12
 INT. payable at Treas. office.

KINGSTON.
 This city is the capital of Ulster Co. Inc. 1872. Pop. 1910, 25,908.

Street Bonds.
 4s '09 M-S \$95,000...Mch 1 '14-'23
 4 1/2s '11 M-S 70,000...Mch 1 '23-'29

Municipal-Building Bonds.
 4 1/2s '11 M-S \$20,000...Mch 1 '17-'18

Water Bonds.
 3 1/2s '96 A-O \$15,000...Apr 1 '14-'36
 4s '97 F-A 133,000...Feb 1 '14-'37

Refunding Bonds.
 3s '84 J-J \$68,000...Jan 15 '15-'16

Board of Education Bonds.
 4 1/2s '11 M-S \$4,000...Mar 1 1914
 4 1/2s '13 A-O 55,500...Apr 1 '17-'19

BOND. DEBT Apr 1 '13...\$963,500
 Note debt...20,364
 Water debt (included)...651,000
 Assess. val. (83% act.) '12.12.194.035
 Total tax (per \$1,000) 1911...\$34.90
 INT. payable at City Treas. office.
 All the refunding bonds are optional and are now subject to call.

LACKAWANNA.
 This city is in Erie County. See West Seneca, page 55.

6s...\$18,000

Road-Improvement Bonds.
 5s '11 J-D \$104,000...June 1 '13-'36
 4 1/2s '12 J-D 60,000...Dec 1 '13-'38

City-Hall and Jail Bonds.
 4 1/2s '12 J-D \$75,000...June 1 '13-'37
 TOT. DEBT Mar 31 '13...\$237,000
 Assessed valuation 1912...6,637,253
 (Assessment about actual value)
 City tax rate (per \$1,000) 1913...\$23.67
 Total tax (per \$1,000) 1913...\$39.88
 Population in 1913 (est.)...17,000

INT. at Lackawanna Nat. Bank.

LACKAWANNA UNION FREE SCH. DIST. NO. 6.
 Formerly a school district of West Seneca; see remarks under that town.

4s '00 J-J \$8,000...Jan 1 1920
 4 1/2s '04 J-J 12,000...Jan 1 1921
 5s '05 J-J 5,500...Jan 1 1921
 5s '06 M-S \$1,700...Sept 1 1931
 5s '10 M-S 8,040...Sept 1 1921
 BOND. DEBT Apr 1913...\$113,240
 Assessed valuation 1912...6,175,026
 (Assessment about actual value)
 School tax (per \$1,000) '12 '13...\$9.20
 Population in 1913 (est.)...17,000

INT. at Lackawanna Nat. Bank.

LAKE PLACID.
 This village is in Essex County. Inc. 1900. Population 1910, 1,682.

Water Bonds 4 1/2s...\$80,000
 5s...23,000
 Refunding 5s...51,000
 Sewer 4 1/2s...29,500
 5s...8,000
 Electric-Light 4 1/2s...35,200
 5s...13,800
 Fire House 5s...2,500
 Park 4 1/2s...6,440
 Sidewalk 5s...19,400
 Paving 5s...19,400
 Steam Roller 5s...500
 Street Improvement 5s...3,000
 (Maturity: Refunding bonds 1938 to 1942; others 1913 to 1936.)
 BOND. DEBT Mar 1 '13...\$300,740
 Total assessed val. 1912...1,882,300
 (Assessment about 60% actual value)
 Total tax rate (per \$1,000) '12...\$12.48

INT. at Bank of Lake Placid.

LANCASTER.
 This village is in Erie County. Inc. 1847. Population 1910, 4,364.

Paving Bonds.
 4.40s '11 A-O \$32,000...Apr 1 '14-'21
 4 1/2s '11 M-S 25,200...Sept 1 '13-'21
 4.40s '12 F-A 20,500...Aug 1 '13-'22

Sewer Bonds.
 4.40s A-O \$150,000...Apr 1 '20-'49

Water Bonds.
 3 1/2s & F-A \$22,000 & Aug 1 '13-'25
 BOND. DEBT Apr 1913...\$249,700
 Assess. val. (6% act.) '11.2.265.675
 Tax rate (per \$1,000) 1911...\$12.78

INT. at A. B. Leach & Co., N. Y.

LANSBURG UNION FREE SCHOOL DIST. NO. 1.
 While this district is now included within the boundaries of the City of Troy, the district organization remains a separate corporation within that city and the city authorities have no jurisdiction in the matters of the school district.

4s J-D \$4,000...Dec 1 1913-14
 4s J-D 34,000...Dec 1 '15-'31
 4 1/2s '08 A-O 15,000...Apr 1 '15-'29
 4 1/2s '10 M-N \$5,000 or M 1 '25-'41
 TOTAL DEBT Nov 1 1912 \$140,000
 Total valuation 1912-'13...7,929,069
 (Assess. 't about 85% actual value.)
 School tax (per \$1,000) '12-'13...\$9.04
 Population in 1912 (est.)...15,000

LARGHOMONT.
 This village is in Westchester Co. Inc. 1891. Population 1910, 1,958.

Highway-Improvement Bonds.
 4s J-D \$22,500...Dec 1 '13-'21
 4s A-O 10,000...Apr 1 '16-'25
 3 1/2s M-N 17,000...May 1 '14-'31
 4s '06 J-J 45,000...July 1 '13-'30
 4 1/2s '12 A-O 50,000...Apr 1 '17-'41

Sewer Bonds.
 3 1/2s F-A \$17,000...Aug 1 '13-'29
 3 1/2s M-N 13,000...May 1 '14-'26
 4 1/2s '13 M-S 7,000...Mar 1 '18-'31

Sidewalk Bonds.
 4 1/2s '11 M-S \$25,000...Sept 1 '16-'40

Street-Improvement Bonds.
 3 1/2s F-A \$500...Aug 1 1913
 4.30s M-S 30,000...Sept 1 '13-'32

Fire-Department Bonds.
 4s '06 J-J \$3,000...July 1 '13-'15
 4 1/2s '12 M-S 5,500...Oct 1 '13-'23
 BOND. DEBT May 1913...\$245,500
 Assessed valuation 1912...5,547,637
 Tax rate (per \$1,000) 1912...\$12.00

INT. at Bank of Metropolis, N. Y.

LA SALLE.
 This village is in Niagara County.

Water Bonds.
 4.70s 1912 \$42,500...1917-1941
 TOTAL DEBT...\$42,500
 Assessed valuation 1912...1,729,000
 Population in 1910...1,299

WRENCE.
 This village is in Nassau County. 1897. Population 1910, 1,189.

Grading and Paving Bonds.
 4.15s '10 J-J \$50,000...Jan 1 '15-'37

Road Bonds.
 4s...\$2,400...Last bond 1929
 4s...3,000...Last bond 1916
 4s...6,000...Last bond 1919

Park Bonds.
 4s...\$3,000...Last bond 1918
 BOND. DEBT Dec 1 1912...\$84,400
 Assessed valuation 1913...4,126,710
 Village tax (per \$1,000) 1912...\$8.00

INT. at Knickerbocker Tr. Co., N. Y.

LE ROY.
 This village is in Genesee County. Inc. 1834. Population 1910, 3,771.

Refunding Water Bonds.
 4.30s '11...\$44,000...1916-1937

LE ROY UNION FREE SCHOOL DIST. NO. 1.
 This district is in Genesee County

4 1/2s '09 Jan \$80,000...Jan 1 '14-'43
 4 1/2s '09 Jan 14,000...Jan 1 '14-'20
 BOND. DEBT Apr 1913...\$96,500
 Assess. val. (70% act.) '12.2.587.725
 School tax (per \$1,000) 1912...\$8.20

INTEREST payable at Importers' & Traders' Nat. Bank, New York.

LESTERSHIRE.
 This village is in Broome County. Inc. 1892. Population 1910, 3,775.

Water-Works Bonds.
 4 1/2s '07 M-N \$7,000...May 1 '14-'27
 3 1/2s J-D 10,000...J&D '13-'17
 3.40s M-N 9,600...May '14-'25
 3.35s M-N 7,000...Nov '13-'26
 5s J-D 9,100...June 1 '17-'23

Municipal-Building Bonds.
 3.35s J-J \$7,000...July '13-'26

Paving Bonds.
 4.35s '11 A-O \$20,000...1916-1935

Conduit Bonds.
 4 1/2s '12 J-D \$9,500...June 1 1917

Sewer Bonds.
 3.85s M-S \$33,600...Sept '13-'34
 4.85s '13...13,000
 G.N. B.D. DT. Mar 1 '13...\$105,200
 Water debt (included)...46,800
 Floating debt...5,700
 Assess. val. (1/2 act.) '13...1,700,000
 Total tax (per \$1,000) 1912...\$27.50

INT. at First Nat. Bk., Lestershire

LEWISTON.
 This town is in Niagara County.

4 1/2s '87...\$111,500...Apr 1 '12-'37
 BOND. DEBT Nov 1911...\$112,500
 Assessed valuation 1911...1,702,388
 Tax rate (per \$1,000) 1910...\$15.49
 Population in 1910...3,263

LIBERTY.
 This town is in Sullivan County. Inc. Mch. 13 1807. Pop. 1910, 5,402.

Refunding Railroad Bonds.
 4s '90 8-an \$92,000...\$5,000 yly
 BOND. DEBT Dec 1 '12...\$92,000
 Assessed valuation 1912...1,118,053
 (Assessment 1/2 to 1-5 actual value.)
 Total tax (per \$1,000) 1912...\$37.32

INTEREST payable at Sullivan County National Bank, Liberty.

LIBERTY UNION FREE SCHOOL DIST. NO. 1.
 This district is in Sullivan County.

4 1/2s '11 Nov \$57,000...Nov 1 '13-'31
 TOTAL DEBT Nov 6 '12...\$57,000
 Assessed valuation 1911...615,316
 School tax (per \$1,000) 1911...\$14.70

INT. at Sullivan Co. Bank, Liberty

LITTLE FALLS.
 This city is in Herkimer County. Inc. May 8 1895. Pop. 1910, 12,273.

Water Bonds.
 3 1/2s '86 July \$40,000...Nov 28 1916
 3 1/2s '87 July \$110,000...1917
 3 1/2s '88 July \$25,000...Apr 5 1918
 3 1/2s '89 July \$5,000...Apr 13 1919
 3 1/2s '07 J-D 20,000...July 1 '13-'16
 3 1/2s '09 J-J 10,000...May 1 1920
 4s '06 J-J 65,000...July 1 '21-'27
 4.3s '08 June 50,000...June 1 1928
 (Subject to call after 1918.)
 [*Optional 25 years after date.]

School Bonds.
 3 1/2s '89 Nov \$2,000...Nov 1 '13-'14
 3 1/2s '89 July 45,000...July 1 '13-'35

Paving Bonds.
 4s '05 July \$6,000...July 1 '12-'15
 5s '03 Sept 10,000...Sept 1 '14-'18
 4 1/2s '10 May 1,500...May 2 1914
 4.90s '12 Apr 7,500...Apr 1 '14-'16
 BOND. DEBT May 1 '13...\$398,500
 Water debt (included)...325,000
 Assess. val. (55% act.) '12.4.687.760
 Total tax (per \$1,000) 1913...\$29.08
 City tax (per \$1,000) 1913...18.85

INT. payable at City Treas. office.

LIVINGSTON COUNTY.
 Genesee is the county seat.

Highway Bonds.
 4 1/2s '13 ann \$12,750...Mar 1 1917
 4 1/2s ann \$2,563.57...1914-1916
 BOND. DEBT Mar 31 '13...\$43,564
 Assessed valuation 1912...28,375,199
 Population in 1910...35,037

INT. at Security Tr. Co., Roches.

LOCKPORT.
 This city (incorpor. April 11 1865), is situated in Niagara County.

Tuberculosis-Dispensary Bds.
 5s '10 July \$1,000...July 15 '13-'14

School Bonds.
 4s M-N \$10,000...Nov 1 1916
 4s F-A 6,000...Aug 15 '13-'18
 3 1/2s M-N 5,000...Nov 1 '12-'14
 5s '12 J-J 10,500...Nov 15 '13-'15

Emergency-Health Bonds.
 4s J-J \$500...Jan 1 1914

Highway-Impt. Bonds.
 5s '10 July \$3,000...July 15 '13-'15

Police-Department Bonds.
 4s '05 J-J \$4,000...Jan 1 '14-'17
 5s '09 June 480r...June 21 '13-'14

Garbage-System Bonds.
 5s '09 June \$600r...June 21 '13-'14

Bridge Bonds.
 5s '09 June \$600r...June 21 '13-'14

Street-Improvement Bonds.
 5s '12 Dec \$25,600...Dec 1 '13-'32
 5s '12 Dec 21,800...1913-1934

Water Bonds.
 4s '06 J-D \$398,000...Dec 1 '13-'36
 5s '07 J-D 48,000...Dec 1 '13-'36
 4.30s '08 J-D 30,000...Dec 1 '13-'36

City-Hospital Bonds.
 4 1/2s '08 J-D \$4,000...July 1 '13-'16
 5s '10 July 1,000...July 15 1913

Fire-Department Bonds.
 4s '04 J-J \$500r...Jan 1 1914
 5s '09 June 1,600r...June 21 '13-'14
 BOND. DEBT Jan 1 '13...\$699,787
 Assess. dt. (add'l)...125,720
 Total assessed val 1912...12,028,062
 (Assessment about full value)
 Total tax rate (per \$1,000) '12 \$24.05
 Population in 1910...17,970

INT. on \$415,000 water 4% bonds at U. S. Mtg. & Tr. Co., N. Y.; on other issues at City Treasury.

MADISON COUNTY.
 County seat is Wampsville.

County-Building Bonds.
 4s '09 J-J \$185,000...Jan 1 '14-'31
 BOND. DEBT May 1913 \$185,000
 Assess. val. (1/2 act.) '11...21,299,173
 State & Co. tax (per \$1,000) '12...\$8.08 +
 Population in 1910...39,289

INT. at Morton Trust Co., N. Y.

MALONE.
 This village is in Franklin County. Inc. 1853. Population 1910, 6,467.

Water-Works Refunding Bonds.
 4.30r '10 M-N \$212,000...May 15 '14-'66
 BOND. DEBT May 15 '13 \$212,000
 Notes outstanding...15,000
 Assessed valuation 1912...2,414,300

INT. on bonds payable in N. Y. City at Standard Trust Co.; on notes at Farmers' Nat. Bank, Malone.

MALONE SCHOOL DISTRICT.
 4 1/2s '11 J-J \$51,500...Jan 1 '14-'39
 TOTAL DEBT Jan 1 1913...\$51,500
 Assess. val. (60% act.) '12...3,122,467
 School tax (per \$1,000) 1912...14.60
 Population in 1913 (est.)...7,000

INT. payable at Williamsburgh Sav. Bank, Brooklyn, N. Y.

MAMAKATING.
 This town is in Sullivan County.

Refunding Bonds.
 3 1/2s J-J \$15,000...July 1 '14-'16
 4s J-J 12,000...July 1 '14-'18

N. O. & N. W. RR. Aid Bonds.
 4s '08 J-D \$10,000...July 1 1913
 BOND. DEBT Apr 1913...\$37,000
 Assess. val. (1/2 act.) '09...745,150
 Tax rate (per \$1,000) 1909...\$31.12
 Population in 1910...2,922

INT. at 1st N. Bk., Middletown.

MAMARONECK.
 This village is in Westchester Co. Inc. Nov. 16 1895. Pop. 1910, 5,999

Road & Bridge Bonds.
 4s J-J \$9,375...1913-1927
 3.35s J-J 7,000...1913-1919
 4.6s '08 J-D 7,000...June 1 '13-'26
 4s '09 A-O 9,500...Apr 1 '14-'32

Bridge Bonds.
 4.40s '12 F-A \$6,000...Aug 1 '17-'28

Sewer Bonds.
 4s M-N \$42,000...1913-1933
 3 1/2s J-J 44,000...1913-1934
 4s '06 J-J 23,000...July 1 '13-'35
 4.60s '07 M-S 96,000...Sept 1 '13-'36
 4.55s '12 A-O 24,000...Oct 1 '17-'31
 4.40s '12 F-A 20,000...Aug 1 '17-'36
 4.40s '12 M-S 24,000...Sept 1 '17-'40

Fire-Department Bonds.
 4.30s '09 A-O \$5,000...Oct 1 '14-'23
 4s M-S 2,500...1913-1917
 4.40s '12 F-A 12,500...Aug 1 '16-'40

Paving Bonds.
 4.35s '07 M-N \$35,200r...May 1 '14-'36
 4.6s '08 J-D 55,000r...June 1 '13-'37
 4.40s '12 F-A 15,000...Aug 1 '17-'31
 4.40s '12 M-S 35,000...Sept 1 '17-'41
 4.55s '12 A-O 35,000...Oct 1 '17-'31
 BOND. DEBT Aug 1 1912 \$448,500
 Total valuation 1912...7,411,240
 Tax rate (per \$1,000) 1911...\$10.81

INT. by check to registered holder.

MAMARONECK UNION FREE SCHOOL DIST. NO. 1.
 This district is in the town of Mamaroneck, Westchester County.

School-House Bonds.
 4.6s '07 M-N \$34,850r...May 1 '14-'30

Larchmont School Bonds.
 3 1/2s J-D \$17,500r...Dec 30 '13-'19
 3 1/2s M-S 5,000r...Mch 1 '14-'18

Mamaroneck Ave. School & Site.
 4 1/2s M-N \$59,800r...May 1 '15-'30

High-School-Addition Bonds.
 4 1/2s '08 M-S \$52,500r...M & S '13-'34
 BOND. DEBT Mar 29 '13 \$172,950
 Assess. val. (3-5 act.) '12.13.417.313
 School tax (per \$1,000) 1912...\$4.58
 Population in 1913 (est.)...7,000

INT. on 4.90s of 1907 at Gallatin Nat. Bank, N. Y.; other issues to "holder" in New York exchange.

MARLBORO.
 This village is in Ulster County. Incorporated in 1806.

Water Bonds.
 4 1/2s '12 A-O \$31,000r...Oct 1 '17-'41
 TOTAL DEBT Apr 1913...\$31,000
 Assessed valuation 1912...166

MASSENA (Concluded).
Town-Hall Bonds.
 4s '01 Mch \$12,000... 1913-1924
 4s '05 Mch 6,500... 1913-1925
BOND, DEBT Apr '13. \$80,000
 Assess. val. (1/2 act.) '13... 3,098,260
 Tax rate (per \$1,000) 1913... \$9.09
 Population in 1910... 4,806
 INT. at Supervisor's office, Massena.

MATTEAWAN.
 This village is in Dutchess County.
 Inc. 1886. Population 1910, 6,727.
Sewer Bonds.
 3.70s '01-J \$91,066... July 1 '13-'34
 3.85s '03-M-N 36,000... May '14-'37
 3.85s... Part yearly
Water & Sewer Bonds.
 4.1s '11 F-A \$47,000...
Paving Bonds.
 4.1s '10-M-N \$27,000... May 1 '14-'40
Water Bonds.
 3.85s '05-M-N \$29,500... Nov '13-'35
 3.90s... 98,000... \$3,500 yearly
TOTAL DEBT Jan 1911. \$333,984
 Water debt (included)... 144,000
 Assessed valuation 1900... 3,355,000
 Tax rate (per \$1,000) 1910... \$11.00
 INT. at Matteawan Nat. Bank.

MECHANICVILLE.
 This village is in Saratoga County.
 Inc. 1859. Population 1910, 6,634.
Street-Paving Bonds.
 3.65s July \$25,961.56r...
 (\$1,153.84 yearly in July.)
 4.1s '12... 24,000... Aug 1 '17-'40
 4.1s '12... 22,241... 1917-1939
Water Bonds.
 4s M-N \$30,000... May 1 1917
 4s M-N 17,000... May 1 1922
 4s M-N 17,000... Nov 1 1922
 3.1s F-A 22,000... July 1 1933
 4.1s '09 July 9,000 July 1 '13-'21
Water Refunding Bonds.
 4.1s '12... \$12,000... 1927
Sewer Bonds.
 4s A-O \$40,000 &c... Oct 1915
BOND, DEBT May 16 1911. \$203,454
 Assess. val. (1/2 act.) 1910... \$11.00
 Tax rate (per \$1,000) 1910... \$11.00
 INTEREST on the street bonds payable at the Treasurer's office.

MEDINA.
 This village is in Orleans County.
 Inc. Mch. 3 1832. Pop. 1910, 5,683.
Paving Bonds.
 4.80s '12 Oct \$15,000... Oct 1 '13-'17
Water-Hall Bonds.
 4.1s '08 Aug \$28,000... July 15 '13-'26
Water Bonds.
 3.75s July \$77,777.70r... May 9 '14-'34
Sewer Bonds.
 5s '07 July \$1,000... July 15 '13-'23
BOND, DEBT Mar '13. \$120,481
 Water debt (included)... 81,481
 Sinking fund (water)... 14,000
 Assess. val. (1/2 actual) '12. 3,356,239
 Total tax (per \$1,000) 1912... \$21.99
 City tax (per \$1,000) 1912... \$8.82
 INT. at Union Bank in Medina.

MIDDLEPORT.
 This village is in Niagara County.
Sewer Bonds.
 4.35s '12-A \$37,000... June 1 '13-'39
Water Bonds.
 4.35s '12-A \$48,000... June 1 '13-'40
TOTAL DEBT April '13. \$105,000
 Population in 1910... 1,530

MIDDLEPORT UN. FREE SCH. DIST. NO. 1.
 This district is in the towns of Royaton and Hartland.
 4.1s '11 M-N \$44,000... Nov 1 '13-'41

MIDDLETOWN.
 This city is in Orange Co. Inc. June 9 1888. Pop'n. 1910, 15,313.
Street-Improvement Bonds.
 4.1s '11 M-S \$18,000... Mch 1 '14-'22
 4.1s '12 M-S 5,000... Mar 1 '23-'25
School Bonds.
 4.1s '12 J-J \$17,000... July 1 1922
City-Hall Bonds (Opt. aft. 1915).
 4.1s '10 s-a \$70,000... July 1 1930
Refunding Bonds.
 3.1s M-S \$1,000... May '14-'21
Refunding Water Bonds.
 4.1s \$40,000... Aug 1 1931
 4.1s '13 F-A 22,000... Feb 1 1931
Water Bonds.
 3.1s J-J \$80,000... July 2 1918
 (Subject to call July 2 1893.)
 3.1s F-A 100,000... July 1 1921
 3.1s F-A 90,000... Apr 1 1931
 3.1s F-A 27,000... Feb 2 1932
 4s M-N 75,000... May 1 1930
BOND, DEBT Apr '13. \$662,500
 Water debt (included)... 434,000
 Assessment debt (add'l)... 14,300
 Floating debt... 4,000
 Sinking fund (water)... \$83,934
 Other sinking funds... 7,000
 Total valuation 1913... 6,851,156
 (Assessment about 1-3 actual value)
 Total tax (per \$1,000) 1913... \$34.32
 INTEREST is paid at city treasury.

MOHAWK.
 This village is in Herkimer County.
 Inc. 1844. Population 1910, 2,079.
Refunding Water Bonds.
 4.1s A-O \$30,500r... \$1,500 yearly
Sewer Bonds.
 3.45s J-D \$33,600r... \$1,400 yearly
Water & Light Improvement.
 3.90s A-O \$10,500r... \$500 yearly
Electric-Light Bonds.
 4s '05 F-A 30,000... 1917
Refunding Elec.-Light Bonds.
 4s '07 F-A 5,500r... \$500 yearly
BOND, DEBT Jan '13. \$95,500
 Water debt (included)... 30,000
 Assess. val. (40% act.) '12. 966,250
 Village tax (per \$1,000) 1912... \$13.50
 Total tax (per \$1,000) 1912... \$17.70
 INTEREST on water and light bonds payable in Mohawk, on imp. bonds at Southold Sav. Bank.

MONROE COUNTY.
 County seat is Rochester.
Court-House Bonds.
 3.1s F-A \$350,000r... Feb 1 '14-'20

TOT. DEBT May 6 '13. \$350,000
 Assess. val. (4-5 act.) '12. 243,621,868
 Tax rate (per \$1,000) 1912... \$4.95
 Population in 1910... 283,212
 INTEREST and principal payable at Amer. Exch. Nat. Bk., N. Y. City.

MONTGOMERY COUNTY.
 This is the county seat.
General Bonds.
 4.1s M-S \$65,508.65r... 1914-1919
Tuberculosis Hospital Bonds.
 4.1s M-S \$20,000... 1923-1924
Building Bonds.
 4.1s F-A \$20,000r... 1914-1917
Highway Bonds.
 4s F-A \$78,000r... 1914-1925
 4.1s F-A 108,000r... 1914-1927
 4.1s F-A 18,000r... 1914-1922
BOND, DEBT Feb '13. \$309,500
 Assess. val. (1/2 act.) '12. 34,912,054
 Population in 1910... 57,567
 INT. at Amsterdam Sav. Bank.

MONTICELLO.
 This village is in Sullivan County.
 Inc. 1830. Population 1910, 1,941.
Sewer Bonds (General).
 4.1s '10 J-J \$49,000r... \$2,000 yearly
Water Bonds.
 3.00 & 4s \$20,000r... 1915
 9,000r... 1920
School Bonds.
 4s J-J \$1,500... 1916
 GEN. BD. DT. May '13. \$78,000
 Assessment debt (add'l)... 18,000
 School debt (additional)... 4,500
 Assess. val. (1/2 act.) 1913... 704,000
 Village tax rate (p. \$1,000) '12. \$21.50
 INT. at Nat. Un. Bk., Monticello.

MT. KISCO.
 This village is in Westchester Co.
 Inc. 1874. Population 1910, 2,802.
Water Bonds.
 3.85s '05... \$13,200r... 1934
 3.60s '08... 14,000r... 1927
 3.60s '09... 1,500r... 1919
 5s '12... 1,000r... 1918
Road Bonds.
 4.1s '09 M-N \$10,000r... Nov 1 '14-'33
 4.35s '12-J 3,333.30r... July 1 '16-'21
 4.35s '12-J 8,500r... July 1 '16-'32
 4.70s '12... 5,250... 1925
 4.1s '13... 11,000... 1928
 4.45s '10... 48,300... 1938
School Bonds.
 4.65s J-J \$1,500... 1915
 4.1s '12... 65,000... 1941
Library Bonds.
 5s '12... \$400... 1913
Main-Street Impt. Bonds.
 4.45s '10 \$48,300r... Apr 25 '15-'38
Sewer Bonds.
 4.1s '09 M-S \$59,800r... Mch 1 '14-'39
 4.1s '09 J-D 20,000... 1914-1933
 4.1s '13 F-A 18,000... 1932
BOND, DEBT May 1 1913. \$280,783
 Water debt (included)... 29,700
 Assess. val. (2-3 act.) '12. 2,464,315
 Tax rate (per \$1,000) 1912... \$18.95 & 1/2

MT. PLEASANT UNION FREE SCHOOL DISTRICT NO. 9.
 This district is in Westchester Co.
 4.1s '09 J-J \$60,000r... Jan 1 '19-'48
 4s Oct 6,100r... Jan 1 '19-'48
BOND, DEBT Apr 1913. \$66,100
 Assess. val. (60% act.) '12. 2,277,990
 School tax (per \$1,000) 1912... 7.978
 INTEREST at Mt. Pleasant Bank of Pleasantville in N. Y. exchange.

MT. VERNON.
 Mt. Vernon is in Westchester Co.
 The city received its charter on Mch. 22 1892.
Highway Bonds.
 4s F-A \$40,000... Aug 1 '13-'16
 4s M-S 100,000... Sept 1 '17-'26
 4s F-A 100,000... Feb 1 '27-'36
 4s M-S 30,000... Sept 1 '37-'39
 4s M-N 40,000... Nov 1 '40-'43
 4s J-J 50,000... July '44-'48
 4s M-N 30,000... May '49-'51
 4s M-N 5,000... May 1 1952
 4s '04 A-O 15,000... Oct 1 '53-'55
 4s '05 J-D 20,000... June '34-'37
 4.1s '10 J-J 25,000... July 1 '46-'50
 4.1s '08 J-D 40,000... June 1 '38-'45
 4.1s '09 A-O 25,000... Oct 1 1929
Highway Repaving Bonds.
 4.1s '10 A-O 25,000... Oct 1 1930
 4.1s '11 A-O 115,000r... Apr 1 '32-'43
 4.1s '11 M-S 40,000... Sept 1 1931
 4.1s '11 A-O 25,000... Oct 1 1931
 4.1s '12 M-N 25,000... May 1 1931
 4.1s '12 J-J 5,000... July 1 1932
 4.1s '12 M-N 25,000... Nov 1 1932
 4.1s '12 J-D 15,000... Dec 1 1951
 4.1s '13 F-A 15,000... Feb 1 1933
 4.1s '12 F-A 25,000... Feb 1 1952
Bridge Bonds.
 5s M-S \$30,000... Sept 1 '21-'23
 4s '06 M-N 20,000... May 1 1926
Refunding Bonds.
 4s '04 J-J \$110,000... July 1 '14-'18
 4s '05 J-D 116,000... Jan 1 '15-'19
 4s '05 J-D 59,000r... June 1 '18-'20
 4s '06 M-N 80,000... Nov 1 '17-'21
 4s '07 J-J 50,000... Jan 1 '20-'22
 5s '08 F-A 63,000... Feb 1 1914
 5s '08 A-O 40,000... Oct 1 1914
Assessment Bonds.
 5s '07 J-J \$10,000... July 1 1913
 5s '08 J-J 25,000... Jan 1 1914
 5s '08 A-O 40,000... Apr 1 1914
 4.1s '09 F-A 25,000... Aug 1 1914
 4.1s '10 A-O 25,000... Apr 1 1916
 4.1s '10 J-D \$35,000... June 1 1916
 4.1s '11 M-N 35,000... Mch 1 1917
 4.1s '11 A-O 18,000... Aug 1 1917
 4.1s '12 J-D 24,000... Jan 2 1918
 4.1s '12 A-O 8,000... July 1 1914
 4.1s '12 A-O 14,000... Oct 1 1915
 4.1s '12 J-D 45,000... Dec 1 1917
 4.1s '12 M-S 41,000... Mar 1 1918
Tax-Relief Bonds.
 4.1s '11 F-A \$90,000... Feb 1 1914
 4.1s '12 F-A 90,000... Feb 1 1915
 4.1s '13 J-J 90,000... Jan 1 1916
School-Tax-Relief Bonds.
 4.1s '11 F-A \$45,000... Feb 1 1914
 4.1s '12 F-A 45,000... Feb 1 1915
 4.1s '13 J-J 55,000... Jan 1 1916

City Hall Bonds.
 4.1s '12 M-N \$200,000c... May 1 '56-'
School Bds., City of Mt. Vernon.
 4s M-S \$20,000... May 1 '14-'17
 4s J-J 105,000... July 1 '18-'38
 4s J-D 35,000... June 1 '34-'37
 3.1s F-A 50,000... Feb 1 '30-'48
 3.1s F-A 46,000... Aug 1 '31-'32
 4s '05 M-S 35,000... Sept 1 '38-'41
 4s A-O 13,750... Apr 1 '51-'52
 4.1s '08 A-O 95,000r... Apr 1 '42-'51
 4.1s '10 M-N 77,000r... May 2 '53-'56
 4.1s '11 F-A 100,000r... Feb 1 '57-'61
 4.1s '12 M-N 250,000r... May 1 '62-'73
 4.1s '12 M-N 55,500r... Nov 1 '52-'54

Deficiency Bonds.
 3.1s M-S \$40,000... Mch 1 '23-'26
 4s '03 M-S 40,000... Mar 1 '28-'31
 4s F-A 40,000... Aug 1 '32-'35

Fire and Police Department.
 4s '06 M-N \$50,000c... May 1 '27-'36
 4s '05 J-D 50,000c... June 1 '26-'35
 4s '10 A-O 20,000c... Oct 1 '33-'36
 4.1s '12 M-N 105,000c... May 1 '36-'42

Water Bonds.
 4.1s '11 A-O \$30,000... Oct 2 1931
 4.1s '12 J-D 50,000... Dec 1 1932

Sewerage Bonds.
 4s J-D \$60,000... June '13-'18
 4s J-D 5,000... June 1 1919
 4s A-O 10,000... Apr 1 '19-'21
 4s A-O 10,000... Apr 1 1920
 3.1s M-S 30,000... Mch '22-'24
 3.1s M-N 60,000... May '25-'27
 3.1s F-A 50,000... Feb 1 1928
 3.1s M-N 40,000... Nov 1 1929
 4s '04 A-O 30,000... Oct 1 1930
 4.1s '08 J-D 30,000... Dec 1 1934
 4s '09 M-N 150,000... May 1 '32-'55
 4.1s '09 A-O 40,000c... Oct 1 '36-'39
BOND, DEBT Apr 6 '13. \$4,220,950
 Tax-relief bonds (incl)... 415,000
 Sinking fund... 451,047
 Total assessed val. 1912... 38,206,378
 Tax rate (per \$1,000) 1912... \$25.00
 Population in 1910... 30,919
 INT. payable at Treas. office.

NASSAU COUNTY.
 Created Jan. 1 1899 out of that portion of Queens County not included in the Greater New York. For debt, see, prior to formation, see Queens County statement.

Court-House Bonds.
 3.1s g M-S \$65,000r... Sept 1 1930
 3.1s g M-N 85,000r... Nov 1 1931
 3.1s g J-J 100,000r... July 1 1929

Road Bonds.
 4.1s '09 J-J \$110,000c... July 1 '20-'20
 4s '09 M-S 35,000c... Sept 1 1931
 5s g '07 M-N \$250,000c... Nov 1 '32-'37
 4.1s '11 F-A 46,000c... Feb 1 '27-'31
 4.1s '12 A-O 240,000c... Apr 1 '17-'31
BOND, DEBT Apr 1913. \$931,000
 County's proportion of Queens County debt April 1913 927,778
 Assessed valuation, real... 86,530,549
 Assessed val., personal... 3,032,082
 Franchises... 2,930,625
 Bank stock... 1,914,701
 Total valuation 1912... 94,407,957
 (Assessment from 40 to 60% value.)
 Population in 1910... 83,930
 INT. on court-house bonds due 1930 and 1931 payable at the Corn Exch. Bank, N. Y.; on part of the court-house bonds due 1929 at the Queens Co. branch of the Corn Exch. Bank in Long Island City, and part at the Security Mutual Life Ins. Co., Binghamton, N. Y.; on part of the road bonds of 1907 at the City Sav. Bank of Brooklyn and the Buffalo Sav. Bank; on the road bonds of '09, '10, '11 & '12 at Treasurer's office.

NEWARK.
 This village is in Wayne County.
 Inc. 1903. Population 1910, 6,227.
Sewer Bonds.
 4s M-S \$90,000...
Water Bonds.
 3.1s & 4s M-S \$48,000r...
Village-Hall Bonds.
 4.45s '08 M-S \$16,000r... 1913-1920
BOND, DEBT May 6 '13. \$154,000
 Assessed valuation 1912... 2,795,782
 Village tax (per \$1,000) 1912... \$14.29
 INT. mailed to registered holders.

NEWBURGH.
 This city is in Orange County. The prin. and int. on the water bonds is met by water rents. Incorporated Feb. 22 1865. Pop'n. 1910, 27,805.
Voting-Machine Certificates.
 4.1s J-J \$3,900... 1913-1915
City Hall.
 4s '96 A-O \$1,000r... Apr 1 '14-'15
Fire-Department Bonds.
 4s '04 M-S \$2,400r... Nov 1 '13-'14
 4s '06 A-O 1,200r... Apr 2 '14-'16
 5s '08 F-A 750r... Feb 1 '14-'18
 4.1s F-A 2,400r... Aug 1 '13-'19
 4s '09 M-N 3,300r... May 1 '14-'19
 4.1s '11 M-N 16,200r... May 1 '14-'31
Refunding Improvement Bonds.
 4.1s '12 M-S \$2,000r... Sept 1 1932
Improvement Bonds.
 3.1s '03 J-J \$4,500r... July 1 1913
 4s '04 J-D 1,600r... June 1 '13-'14
 4.1s '08 M-N 26,250r... May 1 '14-'18
 4s '09 M-N 5,164.08r... May 1 '14-'19
 4s '09 M-S 40,980r... Sept 1 '13-'19
 4.1s '12 M-S 31,500r... Sept 1 '14-'29
 4.1s '12 M-S 13,500r... Sept 1 '14-'27
 4.1s '12 J-D 25,000r... June 1 '13-'22
 4.1s '13 F-A 97,000r... Feb 1 1938

Glebe Fund.
 3s '05 F-A \$25,170r... Aug 5 1935
 3s '05 J-J 1,437.37r... May 20 1943

Park Bonds.
 4s '04 J-D \$1,000r... June 1 '13-'14
 3.1s '95 J-J 10,000r... July 1 1915
 3.1s '96 M-N 10,000r... May 1 1916
Sewer Bonds.
 3.1s '06 J-D \$29,507.40r... Dec '13-'16
 4.1s '11 M-N 28,800r... May 1 '13-'31
 4s '03 A-O 500r... Oct 1 1913
School Bonds.
 3.1s '03 J-J \$22,000r... July 1 '13-'23
 4.1s '07 A-O 60,000r... Oct 1 '13-'27
 3.85s '09 F-A 115,000r... Feb 1 1929
 4.1s '11 J-J 40,000r... July 1 1931

Water Bonds.
 4s '10 M-S \$3158,000r... Mch 1 1930
 4.1s '12 M-S 50,000r... Sept 1 1932
Refunding Water Bonds.
 3.1s '97 J-J \$57,500r... July 1 '13-'17
 135,000r... July 1 1917
 3.1s '95 M-N 21,000r... Nov 1 '13-'24
 4s '06 M-N 2,250r... May 1 '14-'16
 3.1s '01 M-S 6,700r... Sept 1 '13-'21
 3.1s '02 M-S 5,000r... Sept 1 '13-'22
 3.1s '05 M-N 2,100r... Nov 1 '13-'15
 4.20s '11 M-S 18,000r... Sept 1 '13-'21
 4.1s '12 F-A 125,500r... Feb 1 '14-'34
 4.1s '12 M-S 44,000r... Sept 1 1932
BOND, DEBT Jan 1 '13. \$1,043,670
 Sinking fund... 20,967
 Total assessed val. 1912... 11,953,127
 Bank stock assess. (add'l)... 1,549,849
 (Assessment about 40% actual value)
 City & sch. tax per \$1,000 '12. \$28.00
 INT. at office of City Treasurer

NEW CASTLE & BEDFORD UN. FREE SCHOOL DIST. NO. 3.
 4.1s '12 J-D \$65,000r... June 1 '17-'42
TOTAL DEBT Mar 1913. \$66,500
 Assessed valuation 1912... 2,225,000
 (Assessment about 60% actual value)
 INT. at Columbia-Knickbocker Tr. Co., New York.

NEWFANE.
 This town is in Niagara County.
Water Bonds.
 5s '12 A-O \$8,000... 1917-1922
Railroad Bonds.
 3.1s '02... \$44,080... Mch 1 '14-'42
BOND, DEBT June 1911. \$45,600
 Assessed valuation 1911... 2,141,728
 Tax rate (per \$1,000) 1910... \$9.00
 Population in 1910... 4,060

NEW HARTFORD.
 This town is in Oneida County.
 s '12... \$2,700... Mar 1 '14-'22
Sewer District No. 1 Bonds.
 4.1s '12 F-A \$44,000r... Aug 1 '13-'34
TOTAL DEBT July 1912. \$50,000
 Assess. valuation 1912... 3,000,000
 Population in 1910... 5,940
 INT. at Utica Tr. & Dep. Co., Utica

NEW ROCHELLE.
 This city is in Westchester County.
 Inc. 1890. Population 1910, 28,867.
Public Impt., Series "A."
 4.1s '10 M-N \$40,000r... May 1 '14-'20
Court-House & Police-Station Bds.
 4.1s '11 M-N \$87,000r... May 1 '20-'41
Grade-Crossing Bonds.
 4s '09 M-N \$46,700r... Dec 1 1939
Sewer Bonds.
 4s '09 A-O \$75,000c... Oct 1 '13-'27
 5s '03 A-O 95,000c... Oct 1 '28-'46
 4s '09 F-A 65,000c... Oct 1 '17-'26
 3.1s '08 F-A 28,778.94r... Aug 1 '13-'49
 4.1s '01 F-A 117,000r... Aug 1 '13-'49
 3.1s '09 J-D 15,122.20r... Dec 1 '13-'27
 4s '05 M-N 65,000r... May 1 '14-'26
 5s '08 M-N 16,000r... May 1 '14-'19
 4.1s '09 M-N 39,000r... May 1 '20-'23
 4.1s '10 J-J 18,421r... May 1 '14-'31
 4.1s '11 M-N 9,000r... May 1 '16-'24

City-Hall Bonds.
 3.1s '99 J-D \$4,000r... June '13-'16
Relief Bonds.
 5s '05 M-N \$85,000r... May 1 '14-'17
 5s '05 M-N 37,000r... May 1 '14-'10
 5s '09 M-N 25,000r... May 1 '16-'19
 5s '09 M-N 35,000r... May 1 '14-'19
 4s '03 M-N 42,000r... May 1 '14-'27
Street & Highway Impt.
 3.1s '97 M-N \$14,000r... Nov '13-'23
 3.1s '99 J-D 105,000r... June '13-'33
 3.1s '01 A-O 32,000r... Apr 1 '14-'29
 3.1s '00 J-D 150,000r... June 1 '34-'63
 3.1s '01 J-J 30,000r... July 1 '30-'44
 5s '07 M

NEW ROCHELLE (Con.)—

Special Assessment Certifs. (Subject to call after 1 year.) Sewer 5s. Sidewalk, &c., 6s and 5s. Construction 5s. Street 5s. Temporary Tax 5s & 5 1/2s. BOND, DEBT Apr 3 '13.

Temporary loans. TOTAL DEBT Apr 3 '13. Assessed valuation, real. Assessed val., personal. Franchises. Total valuation 1910. Total rate (per \$1,000). INTEREST payable at office of City Treasurer or, at the request of holder, will be remitted in N.Y. exch.

NEW YORK CITY. Wm. J. Gaynor, Mayor; Wm. A. Prendergast, Comp. 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 Legislature in 1912 passed a bill providing for the creation of the County of The Bronx out of what is now the Borough of The Bronx. The bill was subject to referendum of the citizens of the proposed Bronx County in November 1912 and was favorably passed upon at that time. V. 95, p. 1288. On Jan. 17 1913 the Act was declared unconstitutional by the Appellate Division of the Supreme Court. V. 96, p. 299. This decision was reversed, however, by the Court of Appeals on Mar. 14 1913. V. 96, p. 810. 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 for \$4,000,000 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 with columns: Location (Manhattan & The Bronx, Brooklyn, Queens, Richmond, Total), Tot. 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 Apr. 1 1913 the Greater City has issued (not counting special revenue bonds or revenue bonds for current expenses) \$1,077,598,613 new bonds and redeemed and canceled issues aggregating \$262,292,273. The following compares gross and net debt of the consolidated city at different dates.

Table with columns: Date (Jan '08 to Apr '13), Funded Debt, Temporary Debt, Total Debt, Sinking Funds, Net Debt.

x Including general fund bonds as follows: \$8,500,000 at Jan. 1 1904, \$18,000,000 at Jan. 1 1905, \$29,000,000 at Jan. 1 1906, \$40,750,000 at Jan. 1 1907, \$54,250,000 at Jan. 1 1908, \$68,750,000 at Jan. 1 1909, \$85,500,000 at Jan. 1 1910, \$102,500,000 at Jan. 1 1911, \$120,000,000 at Jan. 1 1912, \$137,500,000 at Jan. 1 1913 and \$137,500,000 Apr. 1 1913. On Jan. 1 1912 the funded debt also included \$23,795,679 of the corporate stock notes described below; \$35,301,095 of these securities were included on Jan. 1 1913 and \$50,967,666 Apr. 1 1913. None outstanding at previous dates.

*Consists of special revenue bonds and revenue bonds for current expenses. The water debt, included in the foregoing, was as follows at the several dates below:

Table with columns: Date (Jan '08 to Apr '13), Gross, Net.

*Included on April 1 1913 were \$24,412,998 corporate stock notes issued for water, and of which \$11,312,998 were held by the public and \$13,100,000 by the Sinking Fund. These on Jan. 1 1913 amounted to \$17,249,719 held by the public and \$7,100,000 by the Sinking Fund.

ASSESSED VALUES.—The assessed valuation of property in the consolidated city for the year 1913 follows:

Table with columns: Location (Manhattan & Real Estate, The Bronx, Brooklyn, Queens, Richmond), Personal Estate, Total, Tax Rates.

Total 1913, \$8,006,647,861 \$325,418,440 \$8,332,066,301 \$18.10 to \$19.20

Total valuations for each borough in previous years were as follows:

Table with columns: Year (1912-1880), Manhattan & The Bronx, Brooklyn, Queens, Richmond, Total.

*No assessment or tax in 1898.

In 1903 the assessment of real estate was made on the basis of about real value; 1903 and subsequent years, therefore, are greatly in excess of those for previous years, and, consequently, the tax rate is much lower.

(Under a law passed by the 1911 Legislature, the collection of taxes takes place semi-annually instead of annually, as heretofore, V. 93, p. 63.)

PAR VALUE OF BONDS.—Under the provisions of the city charter, registered bonds may be issued in denominations of \$10 or any multiple thereof.

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 hereafter 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.

ISSUANCE OF SHORT-TIME NOTES IN ANTICIPATION OF SALE OF CORPORATE STOCK.—A law was passed in 1911 authorizing the City Comptroller to issue short-term notes to provide funds pending the sale of corporate stock. See V. 92, p. 1577.

ISSUANCE OF CORPORATE STOCK IN FOREIGN CURRENCY.—The 1911 Legislature also passed a bill permitting the City Comptroller to make corporate stock payable in the currency of foreign countries. See V. 93, p. 63.

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 Apr. 1 1913 \$137,500,000 of these bonds had been issued.

APPROPRIATIONS.—The total appropriations for Greater New York in 1898 was \$77,473,084.77; in 1899 it was \$93,520,082.03; in 1900 it was \$90,775,972.48; for 1901 it was \$98,100,415.43; for 1902 it was \$98,419,600.88; 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; for 1911, \$173,967,835; for 1912, \$181,090,657; and for 1913, \$192,676,241.

POPULATION (U. S. Census figures)—1910, 1900. Greater N. Y., 4,766,883; Boro. of Queens, 284,041; Boro. of Br'klyn, 1,634,351; Boro. of Rich'd., 85,969; Health Dept. estimates that the population of the Greater City will be 5,372,983 on July 1 1913.

DETAILS OF INDEBTEDNESS.

The tables which follow give full details regarding the indebtedness of the consolidated city and the various boroughs and other divisions forming part of it. We show first the bond issues made since the Greater New York Charter went into effect. Then we add statements reporting at length the indebtedness of the separate boroughs; all the districts, towns and other divisions being in each case grouped under the borough to which they belong.

GREATER NEW YORK.—Bonds issued since consolidation. The loans marked (s) are held in the sinking fund.

Large table listing various departments and their indebtedness, including Metropolitan Museum of Art, Bridges and Viaducts, Dept. of Corrections Bldg., Department Public Charities, Court-House, Criminal Court-House, New Hall of Records, Health Department Buildings, Botanical Museum, Alt. & Rep'rs. Co. Ct' H'se., Rep'rs N. Y. Co. Court-House, Construction Ct-House, Bronx, Library Bldg., Bryant Park, Public Building, Crotona Park, Hospital Bldg., Gouverneur Ship, Site Montague St. Pub. Library, Borough Bldg., Richmond, New Hospital, Bronx, Court Building, Brooklyn, Borough Hall, Queens.

New Bellevue Hospital.
 3 1/2 M-N \$50,000.....1954
Court House, Gates Ave., Bklyn.
 3 M-N sf \$35,000.....1953
13th Dist. Municipal Court.
 3 M-N sf \$127,000.....1953

DOCKS AND FERRIES.
Docks and Ferries, &c.
 3 M-N sf \$2,075,294.....1928
 3 M-N sf \$1,374,706.....1940
 3 M-N sf \$1,800,000.....1941
 3 M-N sf \$850,000.....1942
 3 M-N sf \$1,000,000.....1952
 3 1/2 M-N 250,000.....1940
 3 1/2 M-N 650,000.....1941
 3 1/2 M-N 3,000,000.....1929
 3 1/2 M-N 5,000,000.....1952
 3 1/2 M-N 1,600,000.....1928
 3 1/2 M-N 3,000,000.....1953
 3 1/2 M-N 3,150,000.....1954

PARKS AND PARKWAYS.
St. John's Park.
 3 M-N sf \$50,000.....1916
 3 M-N sf \$15,000.....1941
Harlem River Driveway.
 3 1/2 M-N \$390,000.....1940

Construction and Improvement of Parkways.
 3 M-N sf \$100,000.....1914
 3 M-N sf \$100,000.....1940
 3 M-N sf \$10,000.....1941
 3 M-N sf \$80,000.....1942
 3 M-N sf \$10,000.....1953
 3 1/2 M-N 100,000.....1929

Central Park Asphalt Walk.
 3 M-N 1940
Spuytten Duyvil Parkway.
 3 M-N sf \$65,000.....1923
 3 M-N sf \$30,000.....1941
Public Parks, 27th-28th Sts.
 3 M-N sf \$1,248.....1921
Public Park, Houston Street.
 3 M-N sf \$198,779.....1920
 3 M-N sf \$14,000.....1940
 3 1/2 M-N 2,000,000.....1940

Public Parks, Twelfth Ward.
 3 M-N sf \$29,495.....1921
 3 M-N sf \$9,000.....1941
 3 M-N sf \$7,500.....1942
 3 M-N sf 5,049.....1953
Public Park, Hester Street.
 3 M-N sf \$31,908.....1920
 3 M-N sf \$1,000.....1942
 3 M-N sf \$125,000.....1941
 3 1/2 M-N 2,050,000.....1941

Improvements, Riverside Park.
 3 M-N sf \$153,500.....1921
 3 M-N sf \$1,611.....1940
 3 M-N sf \$7,000.....1941
 3 M-N sf \$15,600.....1941
 3 M-N sf \$3,000.....1952
Riverside Drive Extension.
 3 1/2 M-N \$500,000.....1928
 3 1/2 M-N 100,000.....1929
 3 M-N sf \$20,000.....1941
 (150,000)
 3 M-N sf \$5,000.....1942
 3 M-N sf \$18,703.....1952
 3 M-N sf \$9,000.....1953
 3 1/2 M-N \$3,000.....1941
 3 1/2 M-N 750,000.....1954

Completion Riverside Pk. & Dr.
 3 M-N sf \$1,500.....1940
Public Parks, 145th-155th Sts.
 3 1/2 M-N \$1,365,000.....1929
Park, 54th Street.
 3 M-N sf \$7,162.....1920
 3 1/2 M-N 1,250,000.....1941
Park, 76th St. & East River.
 3 M-N sf \$11,541.....1942
 3 1/2 M-N \$3,000.....1953
Public Park, 111th Street.
 3 1/2 M-N \$1,738,302.....1928
 3 M-N sf \$170,033.....1918
 3 M-N sf \$65,000.....1929
 3 1/2 M-N 880,886.....1940
Prospect Park—Improvement.
 3 M-N sf \$10,000.....1942

New Parks, 23d-24th Wards.
 2 1/2 M-N sf \$5,000.....1909-1929
 2 1/2 M-N sf \$8,000.....1929
 3 M-N sf \$2,500.....1929
Park, Worth and Baxter Sts.
 3 M-N sf \$3,608.....1942
Improvement Parks, Parkways and Drives.
 3 M-N sf \$123,500.....1921
 3 M-N sf \$15,000.....1918
 3 M-N sf \$125,000.....1942
 3 1/2 M-N 150,000.....1942
 3 1/2 M-N 650,000.....1952
 3 M-N sf \$22,500.....1952
 3 1/2 M-N 45,000.....1953
 3 1/2 M-N 800,000.....1954
 3 M-N sf \$86,500.....1953

Improve. Wm. H. Seward Park.
 3 M-N sf \$20,000.....1942
 3 M-N sf \$100,000.....1952
 3 M-N sf 6,300.....1953
Improvements Crotona Park.
 3 M-N sf \$30,000.....1928
Bronx Park Zoological Garden.
 3 1/2 M-N \$100,000.....1940
 3 M-N sf \$75,000.....1941
 3 M-N sf \$25,000.....1942
 3 M-N sf \$25,000.....1951
 3 M-N sf \$125,100.....1952
 3 M-N sf \$63,000.....1929
 3 1/2 M-N 49,900.....1952
 3 1/2 M-N 100,000.....1953
 3 1/2 M-N 100,000.....1954
Skate and Golf House, Van Cortlandt Park.
 3 M-N sf \$20,000.....1940
Silver Lake Park, Richmond.
 3 M-N sf \$35,000.....1940
 (30,000)
Entrance Central Pk., 66th St.
 3 M-N sf \$8,200.....1940
Botanical Garden, Bronx Park.
 3 M-N sf \$125,000.....1941
 3 M-N sf \$50,000.....1942
 3 M-N sf \$9,000.....1952
 3 1/2 M-N 50,000.....1952
 3 M-N sf \$20,000.....1953
 3 1/2 M-N 100,000.....1954
Improvement of Central Park.
 3 M-N sf \$7,853.....1941
Improvement of Parks, Borough of Richmond.
 3 M-N sf \$5,000.....1941
 3 M-N sf \$1,500.....1942
 3 M-N sf \$1,000.....1952
 3 M-N sf 4,090.....1953

RAPID TRANSIT.
Rapid Transit RR.
 3 1/2 M-N \$8,000,000.....1948-1949
 3 1/2 M-N 2,500,000.....1950
 3 1/2 M-N 1,500,000.....1950
 3 1/2 M-N \$8,499,950.....1951
 (50)
 3 1/2 M-N sf \$1,160,050.....1952
 3 1/2 M-N 10,000,000.....1952
 3 1/2 M-N 5,000,000.....1953
 3 1/2 M-N 4,700,000.....1954
 3 1/2 M-N 4,750,000.....1954
 3 1/2 M-N sf 250,000.....1955
 4 M-N 500,000.....1936
 4 M-N sf \$6,000.....1956
 4 M-N 1,500,000.....1957
 4 M-N sf \$204,825.....1957
 4 M-N sf \$32,500.....1958
 4 1/2 M-N 4,500,000.....1957
 4 M-N 1,500,000.....1958
 4 M-N 3,200,000.....1959
 4 M-N sf \$213,012.....1959
 4 M-N sf \$10,000.....1960
 4 1/2 M-S 6,000,000.....1960
 (Subject to call after 1930.)
 4 1/2 M-S 8,500,000.....1960
 4 1/2 M-S 20,000,000.....Mch 1 1962

SCHOOLS AND COLLEGES.
School-Houses, Sites & Bldgs.
 3 1/2 M-N \$1,820,785.....1928
 3 1/2 M-N 300,000.....1940
 3 M-N sf \$1,174,055.....1928
 3 1/2 M-N 1,800,000.....1942
 3 1/2 M-N 1,500,000.....1952
 3 1/2 M-N 3,200,000.....1953
 3 M-N sf \$750,000.....1952
 3 M-N sf \$200,000.....1953
 3 1/2 M-N 5,400,000.....1954
 3 1/2 M-N 1,100,000.....1922

Boroughs of Manhattan & Bronx.
 3 M-N sf \$1,656,327.....1929
 3 M-N sf \$8,273.....1940
 3 1/2 M-N 1,700,000.....1929
 3 1/2 M-N 1,900,000.....1940
 3 1/2 M-N 1,000,000.....1941
 3 M-N sf \$1,000,000.....1941
Borough of Brooklyn.
 3 M-N sf \$85,615.....1929
 3 M-N sf \$7,385.....1940
 3 M-N sf \$300,000.....1941
 3 1/2 M-N 1,800,000.....1929
 3 1/2 M-N 2,190,000.....1940
 3 1/2 M-N 900,000.....1941

Borough of Queens.
 3 M-N sf \$7,650.....1929
 3 M-N sf \$9,350.....1940
 3 M-N sf \$100,000.....1941
 (100,000)
 3 1/2 M-N 200,000.....1941
 3 1/2 M-N 500,000.....1929
 3 1/2 M-N 150,000.....1940
Borough of Richmond.
 3 M-N sf \$47,000.....1940
 3 1/2 M-N 100,000.....1929
 3 M-N 150,000.....1941

High-Schools and Sites.
 3 M-N sf \$246,852.....1929
 3 M-N sf \$6,419.....1940
 3 1/2 M-N \$13,484.....1940
 3 1/2 M-N 800,000.....1941
 3 1/2 M-N 75,000.....1953
 3 1/2 M-N sf \$112,637.....1941
 3 M-N sf \$1,000.....1951

Borough of Richmond.
 3 M-N sf \$100,000.....1941
 3 M-N sf \$75,000.....1953
Medical College Dormitory.
 3 M-N sf \$50,000.....1952
 3 M-N sf \$3,000.....1953
Site College of City of N. Y.
 3 M-N sf \$14,861.....1941
 3 M-N sf \$121,119.....1942
 3 M-N sf \$16,052.....1942

College City of N. Y. Bldgs.
 3 M-N sf \$500,000.....1952
 3 1/2 M-N 100,000.....1954

STREETS AND DRIVEWAYS.
Awards for Change of Grade.
 3 M-N sf \$115,480.....1928
 3 M-N sf \$217,720.....1941
 3 1/2 M-N 250,000.....1940
 3 M-N sf \$187,500.....1942
 3 M-N sf \$7,000.....1952
 3 1/2 M-N 100,000.....1954
 3 M-N sf 9,499.....1953
 3 M-N sf \$165,000.....1953
 3 M-N sf \$2,500.....1953
Paving Jerome Avenue.
 3 1/2 M-N \$60,000.....1928
 3 M-N sf \$12,000.....1928

WATER.
To Provide for Water Supply.
 3 M-N sf \$260,000.....1920
 3 M-N sf \$45,000.....1921
 3 M-N sf \$45,502.....1921
 3 M-N sf \$44,000.....1952
 3 M-N sf \$680,498.....1953
 3 M-N sf \$482,500.....1953
 3 1/2 M-N 500,000 1919 & 1952
 3 1/2 M-N 650,000.....1953
 3 1/2 M-N 1,500,000.....1954
 3 1/2 M-N 6,750,000.....1954
 3 M-N sf \$158,500.....1954
 3 M-N sf \$1,588,500.....1955
 4 M-N 2,000,000.....1955
 4 M-N 4,250,000.....1956
 3 M-N sf \$1,653,000.....1956
 4 M-N 3,600,000.....1956
 4 1/2 M-N 13,000,000.....1957
 4 M-N 4,000,000.....1958
 4 M-N 2,000,000.....1958
 3 M-N sf \$55,000.....1924
 3 M-N sf \$95,000.....1925
 3 M-N sf \$5,000.....1926
 3 M-N sf \$1,500.....1957
 3 M-N sf \$2,709,000.....1958
 4 M-N 100.....1925
 4 M-N \$11,000.....1926
 4 M-N 16,000,000.....1959
 3 M-N sf \$10,463,225.....1959
 3 M-N sf \$1,004,400.....1960
 4 1/2 M-S 12,000,000.....1960
 (Subject to call after 1930.)
 4 1/2 M-S \$21,500,000.....1960
 4 1/2 M-S 20,000,000.....Mch 1 1962
 3 M-S 12.....1922
 4 1/2 M-S sf \$50,000.....1922
 4 1/2 M-S 20,000,000.....Mar 1 1963

Water Mains and Pumping.
 3 M-N sf \$196,343.....1918
 3 1/2 M-N 350,000.....1920
Laying Water Mains.
 3 1/2 M-N \$300,000.....1917
 3 M-N sf \$50,000.....1917

Long Island Water Plant.
 3 1/2 M-N \$570,000.....1918
Sanitary Protection of Water.
 3 M-N sf \$200,000.....1917
 3 1/2 M-N 350,000.....1917
 3 M-N sf \$100,000.....1919
 3 1/2 M-N 350,000.....1919
 3 1/2 M-N 500,000.....1920
 3 M-N sf \$50,000.....1921
 3 M-N sf \$200,000.....1952

Laying Water Mains, Brooklyn.
 3 M-N sf \$200,000.....1918-1919
 3 M-N sf \$25,000.....1920
 (850,000)
 3 M-N sf \$29,000.....1952
 3 M-N sf \$7,500.....1953
 3 1/2 M-N 150,000.....1920

New Aqueduct.
 3 M-N sf \$300,000.....1917
 3 1/2 M-N 2,000,000.....1917
 3 M-N sf \$450,000.....1918
 3 1/2 M-N 350,000.....1918
 3 M-N sf \$300,000.....1919
 3 1/2 M-N 2,650,000.....1919
 3 M-N sf \$90,000.....1920
 3 1/2 M-N 2,200,000.....1920
 3 1/2 M-N 500,000.....1921
 3 M-N sf \$200,000.....1922
 3 1/2 M-N 1,500,000.....1952
 3 M-N sf \$1,530,000.....1953
 3 1/2 M-N 350,000.....1953
 3 1/2 M-N \$70,000.....1953
 3 1/2 M-N 50,000.....1922
 3 1/2 M-N 1,000,000.....Apr 1 1954

MISCELLANEOUS.
Department Street Cleaning.
 3 M-N sf \$90,000.....1929
 3 1/2 M-N \$300,000.....1929
 3 M-N sf \$2,668.....1940
 3 M-N sf \$355,474.....1952
 3 M-N sf \$159,000.....1953
 3 M-N sf \$201,431.....1942
 3 1/2 M-N 200,000.....1954
 3 1/2 M-N 100,000.....1953

Fire Department.
 3 1/2 M-N \$300,000.....1929
 3 1/2 M-N 241,000.....1941
 3 M-N sf \$800,000.....1941
 3 M-N sf \$101,000.....1953
 3 M-N sf \$2,500.....1954
 3 1/2 M-N 50,000.....1953
 3 1/2 M-N 250,000.....1954

Police Department.
 3 M-N sf \$136,330.....1940
 3 M-N 375,000.....1941
 3 1/2 M-N 200,000.....1954
Improvement Wallabout Basin.
 3 M-N sf \$100,000.....1929
Public Bath, Rivington Street.
 3 1/2 M-N \$50,000.....Nov 1 1928
 3 M-N sf \$9,000.....1928
Public Baths, City of N. Y.
 3 M-N sf \$150,000.....1942
 3 M-N sf \$72,000.....1952
 3 M-N sf \$50,000.....1953
 3 1/2 M-N 250,000.....1952
 3 1/2 M-N 350,000.....1954
 3 1/2 M-N 100,000.....1953

MISCELLANEOUS—(Con.)
Assessment on City Property.
 3 1/2 M-N \$1,000,000.....1954
Comfort Station, Brooklyn.
 3 M-N sf \$60,000.....1952
 3 M-N sf \$8,000.....1953
Public-Comfort Sta., Manhat.
 3 M-N sf \$10,000.....1952
 3 M-N sf \$16,000.....1953
 3 M-N 50,000.....1953
 3 1/2 M-N 100,000.....1954

Fire-Alarm Telegraph, Richm'd.
 3 M-N sf \$2,000.....1953
Maps 2d, 3d & 4th Wards, Q'n's.
 3 M-N sf \$42,500.....1953
Maps 2d & 5th Wards, Richm'd.
 3 M-N sf \$20,000.....1953

Various Municipal Purposes.
 3 1/2 M-N \$34,500,000.....1954
 3 1/2 M-N 12,500,000.....1955
 3 M-N sf \$186,735.....1920
 3 M-N sf \$13,500.....1924
 3 M-N sf \$104,235.....1925
 3 M-N sf \$2,070,699.....1954
 3 M-N sf \$7,748,704.....1955
 4 M-N 17,500,000.....1955
 4 M-N 10,500,000.....1956
 4 M-N 34,000,000.....1956
 3 M-N sf \$1,319,295.....1956
 3 M-N sf \$2,555,824.....1957
 4 M-N 9,000,000.....1957
 4 1/2 M-N 63,500,000.....1957
 4 1/2 M-N 14,000,000.....1958
 4 M-N 360,440.....1957
 3 M-N sf \$6,510,575.....1958
 3 M-N 30,000,000.....1959
 3 M-N sf \$2,345,559.....1959
 3 M-N sf \$755,542.....1960
 4 1/2 M-S sf \$2,000,000.....1960
 (Subject to call after 1930.)

Construction New Fire-Boat.
 3 M-N sf \$8,500.....1953
Topographical Bureau, Bronx.
 3 M-N sf \$2,000.....1953-1954
Rebuilding Retaining Wall, Edgcomb Avenue.
 3 M-N sf \$5,000.....1953
Webster Avenue Relief Sewer.
 3 M-N sf \$2,500.....1953
Improving & Equipping Brownstone Bldg., City Hall Park.
 3 M-N sf \$1,000.....1953
Spuytten Duyvil & Pt. Mor. RR.
 3 M-N sf \$551,025.....1953

ASSESSMENT BONDS.
 3 M-N \$200,000 on aft. '10
 3 M-N sf \$20,000 on aft. '11
 3 M-N sf \$500,000 on aft. '12
 3 M-N \$3,129,000 on aft. '04
 3 M-N 100,000 on aft. '05
 3 M-N 200,000 on aft. '07
 3 M-N 2,500 on aft. '05
 3 M-N 1,000 on aft. '06
 3 M-N 10,000 on aft. '07
 3 M-N 7,500 on aft. '08
 3 M-N 4,000 on aft. '09
 3 1/2 M-N 5,000,000.....1914
 3 M-N 650,000 on aft. '07
 3 M-N 984,380 on aft. '08
 4 M-N 930,000.....1916
 3 1/2 M-N 3,000,000.....1914
 4 M-N 350,620.....1917
 4 1/2 M-N 6,500,000.....1917
 4 M-N 500,000.....1918
 4 M-N 2,000,000.....1919
 3 M-N 18,424 on aft. '99
 3 M-N 11,515 on aft. '00
 3 M-N 17,185 on aft. '01
 3 M-N 9,000 on aft. '02
 3 M-N 12,097 on aft. '03
 3 M-N 2,600 on aft. '04
 3 M-N 61,676 on aft. '05
 3 M-N 50,000 on aft. '04
 3 M-N 162,735.....1926
 3 M-N 20,151 on aft. '06
 4 M-N sf \$1,000 on aft. '10
 4 M-N 29,600.....1915
 4 M-N 1,645,000.....1916
 4 1/2 M-N 1,500,000.....1917
 (sf 500,000 on aft. '11
 3 M-N sf 3,000 on aft. Nov 1 '13
 3 M-N sf \$1,000.....1922

GENERAL FUND BONDS.
 Issued under the provisions of the Greater New York Charter as amended by Chap. 103, Laws of 1903.
General Fund Bonds.
 3 M-N sf \$137,500,000.....1930

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 sf prefixed to the amount outstanding.
 a Secured by Special Sinking Fund, Derived by Annual Taxation, Act of June 3 1878—
Additional Water Stock.
 3 A-O (\$100,000).....Oct 1 1933
 (sf 50,000)
 (Subject to call after Oct. 1 1913.)
 3 A-O 300,000.....Oct 1 1933
 (Subject to call after Oct. 1 1913.)
Armory Bonds.
 3 M-N \$170,500.....Nov 1 1914
 3 M-N sf \$100,000.....Nov 1 1914

CONSOLIDATED STOCK.
New York Bridge Bonds.
 3 M-N sf \$330,000.....1922
 3 M-N sf 100,000.....1923
 3 M-N sf \$20,000.....1925
 3 M-N sf \$30,000.....1926
Metropolitan Museum of Art.
 3 M-N sf \$72,000.....1913
 2 1/2 M-N sf \$20,000.....1916
Bridge over Harlem River East of Broadway.
 3 M-N sf \$45,000.....1919
Br'k Av. Brg., N. H. & H. RR.
 3 M-N sf \$50,000.....1921

Boroughs of Manhattan & Bronx.
CONSOLIDATED STOCK—(Con.)

3	M-N	\$500,000	1913
3	M-N	\$245,000	1913
3	M-N	\$174,103	1920
3	M-N	\$475,000	1920
3	M-N	\$50,000	1925
3	M-N	\$250,000	1917
Bridges over Bronx River.			
3	M-N	\$5,000	1919
3	M-N	\$15,000	1920
3	M-N	\$3,000	1919
Bridge over Harlem R., 153d St.			
3	M-N	\$50,000	1919
Girard and Walton Ave. Bridge			
3	M-N	\$15,000	1922
Harlem River Bridges.			
3	M-N	\$17,175	1913
3	M-N	\$45,590	1914
3	M-N	\$39,325	1915
3	M-N	\$274,181	1920
3	M-N	\$4,000	1918
3	M-N	\$96,000	1919
McCombs Dam Bridge.			
3	M-N	\$69,388	1916
Bridge Connecting Pelham Bay Park and Inland.			
3	M-N	\$1,000	1916
3	M-N	\$34,000	1919
Harlem River "Ship Canal."			
3	M-N	\$315,000	1914
3	M-N	\$45,000	1915
3	M-N	\$36,573	1919
3	M-N	\$0,000	1920
Third Avenue.			
3	M-N	\$1,000,000	1914
3	M-N	\$85,000	1915
3	M-N	\$204,038	1920
3	M-N	\$15,000	1916
3	M-N	\$250,000	1916
3	M-N	\$400,000	1917
3	M-N	\$400,000	1920
3	M-N	\$655,980	1920
3	M-N	\$400,000	1918
155th Street.			
3	M-N	\$1,140,000	1916
3	M-N	\$85,000	1917
3	M-N	\$100,000	1920
First Avenue.			
3	M-N	\$180,000	1920
City Improvement Stock.			
3	M-N	\$778,772	1915
Castle Garden Imp. Aquarium.			
3	M-N	\$70,000	1920
New Parks, 23d & 24th Wards.			
2 1/2	M-N	\$4,736,100	1929
(Subject to call after 1909.)			
2 1/2	M-N	5,087,000	1929
(Subject to call after 1909.)			
Fifth District Police Court.			
3	M-N	\$39,189	1913
Re-Paving.			
3	M-N	\$1,500,000	1913
3	M-N	\$600,000	1913
3	M-N	\$500,000	1916
3	M-N	\$25,000	1920
3	M-N	\$700,000	1920
3	M-N	\$75,000	1916
3	M-N	\$40,000	1917
3	M-N	\$1,400,000	1918
Seventh District Police Court.			
3	M-N	\$73,636	1916
3	M-N	\$14,485	1917
3	M-N	\$99,000	1920
Public Driveway.			
3	M-N	\$1,700,000	1918
3	M-N	\$800,000	1920
3	M-N	\$250,000	1916
Washington Bridge Park.			
3	M-N	\$16,779	1915
3	M-N	\$50,000	1920
3	M-N	\$50,000	1920
Gore of Land, 135th Street.			
3	M-N	\$183,500	1916
Ward's Island Purchase.			
3	M-N	\$147,360	1913
3	M-N	\$72,409	1913
Corlears Hook Park.			
3 1/2	M-N	\$1,370,421	1913
3 1/2	M-N	\$24,500	1914
El'zone Plant, Riker's Island.			
3	M-N	\$37,000	1913
Cathedral Park			
3	M-N	\$105,000	1914
Mulberry Bend Park.			
3	M-N	\$1,584,371	1924
3	M-N	\$100,000	1920
Crotona Park, Public Bldgs.			
3	M-N	\$33,164	1914
3	M-N	\$60,000	1914
3	M-N	\$36,947	1920
Fire Department.			
3	M-N	\$128,015	1914
3	M-N	\$150,000	1915
3	M-N	\$600,000	1916
Street and Park Opening.			
3 1/2	M-N	\$1,868,867	1918
Street-Cleaning Department.			
3	M-N	\$130,115	1914
3	M-N	\$0,000	1914
3 1/2	M-N	\$150,000	1916
College of the City of N. Y.			
3	M-N	\$47,000	1914
3 1/2	M-N	\$5,000	1914
3 1/2	M-N	\$350,000	1915
3 1/2	M-N	\$50,000	1915
High-School Bonds.			
3	M-N	\$5,000	1916
New Hall of Records.			
3	M-N	\$105,100	1923
Bldgs. for Botanical Museum.			
3	M-N	\$125,000	1921
Riverside Park.			
3	M-N	\$190,000	1914
3	M-N	\$10,000	1914
3	M-N	\$10,000	1914
3	M-N	\$55,000	1921
Paving Jerome Avenue.			
3	M-N	\$125,000	1922
Board of Health.			
3	M-N	\$38,028	1919
Re-Paving 3d Ave. 23d Ward.			
3	M-N	\$50,000	1920
3	M-N	\$14,000	1923
Re-Paving Avenue A.			
3	M-N	\$100,000	1920
Re-Paving 23d & 24th Wards.			
3	M-N	\$13,425	1920
3	M-N	\$400,000	1917
3 1/2	M-N	\$100,000	1917
3 1/2	M-N	\$85,000	1920

Fire Hydrant.

3	M-N	\$50,000	1925
3 1/2	M-N	\$0,000	1925
3	M-N	\$25,000	1925
Police Department.			
3	M-N	\$60,550	1925
3 1/2	M-N	\$100,000	1916
3 1/2	M-N	\$4,000	1918
3 1/2	M-N	\$0,000	1918
New East River Bridge.			
3	M-N	\$137,325	1920
3 1/2	M-N	\$100,000	1917
3 1/2	M-N	\$300,000	1918
Public Park (St. John's).			
3 1/2	M-N	\$554,565	1916
3	M-N	\$35,000	1916
Public Park, 111th Street.			
3	M-N	\$79,848	1917
3	M-N	\$8,842	1918
Public Park, 12th Ward.			
3	M-N	\$66,308	1921
State Tax for Irons.			
3 1/2	M-N	\$1,200,000	1916
3 1/2	M-N	\$177,000	1915
Fort Washington Park.			
3 1/2	M-N	\$807,310	1918
Extension Kings Bridge Road.			
3	M-N	\$2,000	1919
Imp't. Park, Parkways & Drives.			
3 1/2	M-N	\$123,000	1917
3 1/2	M-N	\$175,000	1918
3	M-N	\$90,000	1920
3	M-N	\$10,000	1920
3	M-N	\$37,000	1920
3	M-N	\$102,000	1921
3	M-N	\$100,000	1914
3	M-N	(\$5,000)	1914
Redemption Bonds.			
3 1/2	M-N	\$7,000,000	1922
Redemp. Assess. Bds., Park Av.			
3	M-N	\$100,000	1920
School-House Bonds.			
3	M-N	\$594,561	1913
3	M-N	\$7,621	1914
3	M-N	\$09,013	1914
3	M-N	\$27,000	1914
3 1/2	M-N	\$4,695	1914
3 1/2	M-N	\$1,925,141	1915
3	M-N	\$1,453,402	1916
3	M-N	\$122,886	1916
3 1/2	M-N	\$691,270	1916
3	M-N	\$122,806	1916
3	M-N	\$42,000	1914
3 1/2	M-N	\$112,058	1916
3	M-N	\$1,959	1914
3	M-N	\$7,871	1914
Public Park, 111th Ward.			
3	M-N	\$23,709	1920
Public Park, 28th Street.			
3	M-N	\$116,696	1921
Public Park, Hester St.			
3	M-N	\$12,700	1920
3	M-N	\$1,271	1923
3	M-N	\$2,500	1920
Viaduct, Riverside Drive.			
3	M-N	\$85,000	1914
Impr. Spuyten Duyvil Parkway.			
3	M-N	\$55,000	1923
Melrose Avenue Viaduct.			
3	M-N	\$25,000	1922
Department of Correction.			
3	M-N	\$50,000	1921
3 1/2	M-N	\$250,000	1918
Hospital Bldg., Gouverneur Slip.			
3	M-N	\$65,000	1916
Department of Charities.			
3	M-N	\$418,175	1921
3 1/2	M-N	\$50,000	1918
Ambulance Station.			
3	M-N	\$50,000	1916
Dock Bonds.			
4	M-N	\$820,000	1913
4	M-N	\$175,000	1914
4	M-N	\$270,000	1914
4	M-N	\$35,000	1914
3 1/2	M-N	\$1,500,000	1915
3	M-N	\$1,000,000	1916
3	M-N	\$500,000	1918
3	M-N	\$600,000	1918
3	M-N	\$1,000,000	1919
3 1/2	M-N	\$50,000	1919
3 1/2	M-N	\$400,000	1920
3 1/2	M-N	\$1,050,000	1920
3 1/2	M-N	\$450,000	1921
3 1/2	M-N	\$250,000	1921
3 1/2	M-N	\$2,450,000	1922
3	M-N	\$20,000	1922
3	M-N	\$1,090,000	1923
3	M-N	\$85,000	1923
3	M-N	\$900,000	1924
3	M-N	\$1,125,000	1924
3 1/2	M-N	\$500,000	1924
3 1/2	M-N	\$30,000	1925
3 1/2	M-N	\$1,750,000	1928
3 1/2	M-N	\$250,000	1928
3 1/2	M-N	\$1,000,000	1925
3 1/2	M-N	\$1,000,000	1926
3 1/2	M-N	\$4,000,000	1927
Croton Water Mains.			
3	M-N	\$250,000	1918
3 1/2	M-N	\$400,000	1918
Bldgs. for Pub. Health & Compt'			
3	M-N	\$325,000	1919
Public Bath, Rivington Street.			
3	M-N	\$30,000	1919
Court House, Appellate Division.			
3 1/2	M-N	\$389,432	1918
3	M-N	\$4,594	1919

Consolidated Stock—County.

3.30	J-J	\$369,000	1917
3.30	J-J	\$8,000,000	1918-1921
Tax-Relief Bonds.			
7	J-J	\$2,500	1890
<i>c.—Payable from Assessments or from the Sinking Fund, if the Commis-</i>			
3	M-N	\$75,000	On or aft. '88
3	M-N	\$36,042	On or aft. '95
3	M-N	\$5,484	On or aft. '96
3	M-N	\$13,019	On or aft. '97
3	M-N	\$30,588	On or aft. '98
ANNEXED TERRITORY BONDS.			
Town of Morrisania—			
7	Annually	(\$1,000 y'rly)	\$2,500
Central Av. construction			
7	Annually	(\$1,000 y'rly)	65,000
Central Av. construction			
7	Annually & 1914 to 1917	(\$1,000 y'rly)	232,000
Town of West Farms—			
Central Av. construction			
These bonds mature \$1,000 yearly, except in the years 1916 and 1917, when in each year \$1,500 mature; in 1949 and 1975, none; in 1950, \$2,000; in 1959 and 2147, each \$500. Interest on about one half the bonds is paid annually, on the remainder semi-annually.			
Village of Williamsbridge—			
[Highway Improvement \$22,000			
[Sewers \$75,000			
] \$267,000			
Town of Westchester—			
[Improvements \$175,000			
[School district 18,000			
] 193,000			
Village of Wakefield, highway improvements—			
] 36,170			
Town of Eastchester, school district bonds—			
] 1,000			
a, b, c.—These letters indicate on which sinking fund the bonds are a lien, as more fully explained below.			
INTEREST—WHERE PAYABLE.— Coupon interest is payable at Guaranty Trust Co.; registered interest at office of City Comptroller.			
BOROUGH OF BROOKLYN.			
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, 1896 under the provisions of Chapter 954 of the Laws of 1895. Under the provisions of this Act, "the debt of the said county shall not be deemed to be, or be included as, a part of the debt of the City of Brooklyn, within the meaning of the provision of the constitution of the State of New York limiting the power of cities to incur indebtedness." (See "Chronicle," Vol. 62, p. 49.) The towns of Flatbush, New Utrecht and Gravesend became a ward of the city on the first day of January 1896.			
Borough of Brooklyn—Old City of Brooklyn—(Con.)			
Public Market Bonds.			
3 1/2	J-J	\$90,000	1924
Museum Arts and Sciences.			
3 1/2	J-J	\$200,000	Jan 1 '25-'26
3 1/2	J-J	\$2,000	Jan 1 1927
3 1/2	J-J	\$25,000	Jan 1 1927
Sewer Bonds.			
4	J-J	\$100,000	1917
4	J-J	\$50,000	1918
3 1/2	J-J	\$100,000	1924
3 1/2	J-J	\$50,000	1919-1923
3 1/2	J-J	\$40,000	Aug 6 1918
3 1/2	J-J	\$6,000	1913
3 1/2	J-J	\$30,000	1914-1919
3 1/2	J-J	\$6,000	1920
3 1/2	J-J	\$63,000	1921-1927
3 1/2	J-J	\$7,000	1928
3 1/2	J-J	\$43,000	1922
3 1/2	J-J	\$200,000	1916-1916
3 1/2	J-J	\$250,000	Jan 1 1925
3 1/2	J-J	\$75,000	Jan 1 1936
3 1/2	J-J	\$21,000	Aug 1 '13-'15
3 1/2	J-J	\$117,000	July 1 1923
3 1/2	J-J	\$50,000	Jan 1 1933
3 1/2	J-J	\$400,000	July 1 '23-'26
3 1/2	J-J	\$200,000	1923-1926
4	J-J	\$200,000	1931-1932
3 1/2	J-J	\$50,000	Jan 1 1925
3 1/2	J-J	\$218,000	Jan 1 1936
3 1/2	J-J	\$50,000	Jan 1 1937
3 1/2	J-J	\$15,000	1938
3 1/2	J-J	\$100,000	Jan 1 1926
3 1/2	J-J	\$5,000	Jan 1 1918
3 1/2	J-J	\$50,000	Jan 1 1925
3 1/2	J-J	\$150,000	Jan 1 1927
3 1/2	J-J	\$250,000	Jan 1 1927
3	J-J	\$100,000	Jan 1 1914
3	J-J	\$49,000	Jan 1 1914
Park Bonds.			
4	J-J	\$50,000	Jan 1 1914
7	J-J	\$6,561,000	July 1 1915
7	J-J	\$34,000	July 1 1916
7	J-J	\$500,000	Jan 1 1917
7	J-J	\$410,000	Jan 1 1918
6	J-J	\$1,092,000	July 1 1924
3	J-J	\$100,000	Jan 1 1914

School Bonds.

4	J-J	\$100,000	Jan 1 1920
3 1/2	J-J	200,000	Jan 1 '18-'19
3 1/2	J-J	40,000	Jan 1 1923
3 1/2	J-J	sf 200,000	Jan 1 '23-'24
3 1/2	J-J	sf 18,000	Jan 1 1925
3 1/2	J-J	132,000	Jan 1 1925
3 1/2	J-J	474,000	Jan 1 1936
3 1/2	J-J	4,000	1917
3	J-J	100,000	1918-1919
3	J-J	sf 87,000	1920
4	J-J	sf 75,000	1921
4	J-J	200,000	1920 & 1922
3	J-J	50,000	1921
3	J-J	400,000	1917-1920
3	J-J	sf 93,000	1916
3	J-J	7,000	1917-1919
3	J-J	sf 300,000	1917-1919
3	J-J	sf 85,000	1920
3	J-J	15,000	1921-1922
3	J-J	200,000	1921-1922
3	J-J	sf 20,000	1923
3 1/2	J-J	250,000	Jan 1 1937
3 1/2	J-J	90,000	Jan 1 1937
3 1/2	J-J	sf 24,500	1927
3 1/2	J-J	100,000	1924
3 1/2	J-J	50,000	1926
3 1/2	J-J	218,000	1935

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.

FLATBUSH. Flatbush was annexed to the City of Brooklyn in 1894.

Sewer Bonds.

3 1/2	J-J	sf 85,000	July 15 1913
3 1/2	J-J	sf 36,000	July 15 '14-'19
3 1/2	J-J	sf 5,000	July 15 1920
3 1/2	J-J	sf 24,000	July 15 '21-'23
3 1/2	J-J	sf 144,000	July 15 '13-'28

BOND, DEBT Apr 1 '13.—\$214,000

NEW LOTS.—New Lots was annexed to the City of Brooklyn in 1894.

4	J-J	\$325,000	July 15 '13-'25
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BOND, DEBT Apr 1 '13.—\$325,000

BOROUGH OF QUEENS.

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 adjusted finally to be \$3,796,032.11, leaving \$1,011,957.89 as Nassau County's share of the old indebtedness. Instead of apportioning certain bonds to N. Y. City and to Nassau County, the debt and interest is not divided, but N. Y. City pays 7895241493 of the principal and interest as it becomes due, and Nassau County 21047585027. The Comptroller of N. Y. City acts as agent in the payment of the debt. The amount of Queens County bonds outstanding on April 1 1913 was \$4,408,000, of which \$3,480,222 was chargeable to New York City.

LONG ISLAND CITY. This was formerly a city in Queens County.

Newtown (Funded Debt).

6s	F-A	\$96,000	Feb 1 '14-'19
4s	F-A	16,000	Feb 1 1920

Water Loan.

3 1/2		\$10,000	1920
3 1/2		8,000	1921
3 1/2		5,000	1924
6s	A-O	12,000	Oct 1 1913
6s		10,000	Oct 1 1914
4 1/2	sg	sf 19,000	Oct 7 1915
3 1/2		17,000	1915

Survey & Map Bonds (Refund.)

5s	J-J	\$66,000	July 1 '18-'25
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Funded Debt Bonds.

4 1/2	A-O	\$112,000	1913
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Refunding Water Loan.

5s	M-S	\$30,000	Sept 1 '18-'19
4s		45,000	Sept 1 '23-'25
4s	M-S	45,000	Sept 1 '20-'22

Fire Department Bonds.

4 1/2		\$35,000	1924
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General Improvement Bonds.

4 1/2	M-S	\$190,000	Sept 1 1914
4 1/2	M-S	50,000	1913
4 1/2	M-S	300,000	1918-1923

Park Award Bonds.

4 1/2		\$78,000	1917
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Recognized BONDED DEBT Apr 1 1913.—\$1,144,000

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.

Road Bonds.

4s	g	\$18,000	1913-1919
4s	g	17,500	1913-1921
5s		6,000	1913-1918

TOWN OF FLUSHING SCHOOL DISTRICTS.

District No. 2.

5s		\$4,000	1913-1918
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District No. 4.

5s		\$1,000	1914-1915
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District No. 5.

4s	F-A	\$72,500	1913-1927
4s	M-S	\$34,000	Sept 1913-'29
4s	M-S	10,000	Sept 30 '30-'34

District No. 7.

4s	g	\$50,000	1917-1936
4s	g	20,000	1937-1944

GRAVESEND. Gravesend was annexed to the City of Brooklyn in 1894.

Sewer Bonds.

4 1/2	J-J	\$66,000	Jan 2 '18-'27
3 1/2	J-J	20,000	Oct 4 '18-'27
3 1/2	J-J	56,000	July 2 '19-'25
3 1/2	J-J	127,000	July 2 '26-'28
3 1/2	J-J	6,000	July 2 1921
3 1/2	J-J	9,000	July 2 1922
5s	J-J	128,000	July 2 '23-'30
5s	J-J	10,000	July 2 1931
5s	J-J	7,000	July 2 1932
5s	J-J	28,000	July 2 1921
5s	J-J	30,000	July 2 1922
5s	J-J	280,000	July 2 '23-'30
5s	J-J	3,000	July 2 1931

Improvement Bonds.

5s	J-J	\$330,000	July 1 1933
5s	J-J	127,000	Jan 1 1934
4s	J-J	300,000	July 1 1939
5s	J-J	40,000	July 1 1934

BOND, DEBT Apr 1 '13.—\$1,427,000

NEW UTRECHT. New Utrecht was annexed to the City of Brooklyn in 1894.

Street Improvement Bonds.

5s	J-J	\$410,000	Jan 1 '14-'54
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BOND, DEBT Apr 1 '13.—\$410,000

COUNTY OF KINGS. Kings County and the City of Brooklyn were consolidated on Jan. 1 1890 (see V. 62, p. 49).

County Farm.

4s		\$119,000	May 1 1913
3 1/2		100,000	May 1 1914

Driveway & Parkway.

4s		\$200,000	July 1 '13-'14
4s		50,000	July 1 1915
4s		1,800,000	July 1 '16-'33

Building Improvement.

4s		\$175,000	May 1 '13-'19
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Park Fund Loan.

4s		\$1,900,000	May 1 '13-'44
4s		400,000	July 1 '33-'40

Refunding Loan.

3 1/2		\$130,000	May 1 1918
3s		180,000	May 1 1915

Street Improvements.

4s		\$500,000	July 1 '15-'19
4s		(\$100,000 due yearly.)	
4s		\$1,050,000	July 1 '20-'26
4s		(\$150,000 due yearly.)	

BOND, DEBT Apr 1 '13.—\$6,304,000

VILLAGE OF COLLEGE POINT—TOWN OF FLUSHING.

Improvement Bonds.

3 1/2		\$64,400	1913-1926
4s		12,000	Dec 1913-'16

Water Bonds.

7s	J-J	\$13,000	July 1 1913
4s	J-J	44,000	July 1914-'17
4s		25,000	1937

BOND, DEBT Apr 1 1913.—\$158,400

VILLAGE OF FLUSHING—TOWN OF FLUSHING.

Funding Bonds—1892-93-94.

4s		\$1,500	1913-1915
4s	A-O	7,000	1913-1919

Street Improvement Bonds.

4s	M-N	\$22,000	May 1 '13-'18
4s	A-O	120,000	Oct 1 '19-'48

Water Bonds.

5s	A-O	\$20,000	1914
4s	J-D	20,000	1913-1932

VILLAGE OF WHITESTONE—TOWN OF FLUSHING.

Water Bonds.

4 1/2		\$30,000	1922
4 1/2		23,000	1923
4 1/2		7,500	1924
4 1/2		2,500	1914-1918

Improvement Bonds.

5s		\$38,000	1913-1921
5s		48,000	1913-1926

Sewer Bonds.

6s		\$164.59	1902
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TOWN OF HEMPSTEAD.

The bonds of the old town of Hempstead which have been assumed by N. Y. 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.

Road Bonds.

4s	J-J	\$127,000	July 1 1923
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BOND, DEBT Apr 1 1913.—\$127,000

The amount of the outstanding bonds of the school districts contained in the town of Hempstead (except those below) which will be chargeable to the City of New York has not yet been judicially determined.

TOWN OF HEMPSTEAD SCHOOL DISTRICTS. (See note above under Hempstead.)

District No. 18.

5s		\$5,000	1918
5s		22,000	1917-1938

District No. 27.

5s		\$17,000	1917-1933
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District No. 23.

5s		\$67,600	1913-1979
5s		65,000	1937-1949

Hempstead School Districts Nos. 1, 9, 11, 15, 17, 20, 21 and 24 will be found on pages 44 and 45.

VILLAGE OF ARVERNE-BY-THE-SEA—TOWN OF HEMPSTEAD.

Drainage Bonds.

5s		\$5,000	1915-1919
5s		9,000	1920-1923

Building Bonds.

5s		\$8,000	1917-1924
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Improvement Bonds.

5s		\$40,000	1920-1927
5s		60,000	1920-1925
5s		4,000	1920-1923
5s		40,000	1920-1923

VILLAGE OF FAR ROCKAWAY—TOWN OF HEMPSTEAD.

Improvement Bonds.

5s	J-J	\$61,000	Jan 1 1922
5s	J-J	8,000	1914-1921
4s	J-J	3,000	Jan 1 '14-'16
4s		4,000	1914-1917
4s		15,000	June 1 1918

Sewer Bonds.

5s	J-J	\$75,000	Jan 1 1916
5s	J-J	35,000	Jan 1 1917
3 1/2	J-J	24,000	Jan 1 '14-'28

VILLAGE OF ROCKAWAY B'ACH—TOWN OF HEMPSTEAD.

Street Improvement Bonds.

5s		\$21,000	1913-1920
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TOWN OF JAMAICA.

Road Bonds.

4s		\$450,000	1926
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Town-Hall Bonds.

4s		\$26,000	1913-1926
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VILLAGE OF JAMAICA—TOWN OF JAMAICA.

Sewer Bonds.

4g		\$150,000	1917
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Street Improvement Bonds.

4g		\$400,000	1917-1936
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TOWN OF JAMAICA SCHOOL DISTRICTS.

District No. 1.

4 1/2		\$50,000	1927-1976
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District No. 2.

5s		\$12,000	1913-1924
5s		5,000	1920-1924

District No. 3.

5s		\$8,000	1914
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District No. 4.

4s		\$74,000	1913-1949
4s		3,500	1913-1919

District No. 6.

6s		\$2,500	1913-1922
5s		12,000	1917-1918
5s		4,000	1930-1933

District No. 7.

4s		\$24,000	1914-1937
4s		12,000	1913-1924
4s		17,000	1913-1929
5s		82,000	1913-1953
5s		125,000	1950-1974

District No. 8.

5s		\$10,000	1914-1918
4s		18,000	1919 to 1927
4s		75,000	1930-1954

District No. 10.

5s		\$500	1913
5s		2,000	1925-1928
5s		5,000	1914-1923

VILLAGE OF RICHMOND HILL—TOWN OF JAMAICA.

Street and Sidewalk Bonds.

4g		\$50,000	1926-1935
4g		70,000	1937-1950
4g		50,000	1916-1925
4g		150,000	1952-1981

Village-Hall Bonds.

4g		\$10,000	1916-1925
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Fire Bonds.

4g		\$5,000	1921-1925
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NORTH DANVILLE UN. FREE SCHOOL DISTRICT NO. 1.
 5s '12 J-D \$32,000. Dec 1 '13-'29
 TOTAL DEBT Apr 1 '13. \$32,000
 Assessed valuation 1912. 1,666,980
 (Assessment about 2-3 actual value.)
 School tax (per \$1,000) 1912. \$7.61
 Population in 1913 (est.). 4,000
 INT. at Importers' & Traders' National Bank, New York.

NORTH HEMPSTEAD.
 This town (P. O. Manhasset) is in Nassau Co. Population 1910, 17,831
Roslyn Land Improv. Bds.
 4 1/2s '09 J-J \$10,000. July 1 '16-'25
Street Improvement Bonds.
 4 1/2s '09 J-J \$12,000. July 1 '16-'27
 4 1/2s '09 J-J 10,000. July 1 '25-'34
 4 1/2s '09 J-J 9,000. July 1 '25-'33
Public Dock Bonds.
 4 1/2s g M-S \$21,000. Mch 1 '14-'34
Road Bonds.
 4s J-D \$26,000. Dec 1 '13-'25
 4s J-J 40,000. July 1 '13-'25
 4s '05 J-J 12,000. Jan 1 '14-'25
 4 1/2s '09 J-J 20,000. July 1 '16-'35
 4 1/2s g s-an 30,000. Jan 1 '18-'27
 4 1/2s g s-an 9,000. Jan 1 '20-'28
 4 1/2s g s-a 7,500. Jan 1 '20-'26
Roslyn Water District Bonds.
 4.80s '10 M-S \$108,000. Nov 1 '16-'30
Westbury Water Dist. Bonds.
 4.35s '11 M-N \$60,000. May 1 '16-'30
Water Bonds.
 s '12 s-an \$145,000. 1917-1932
Town Hall Bonds.
 4s '05 J-J \$14,000. July 1 '13-'19
Bridge Bonds.
 4s J-J \$1,800. July 1 '13-'14
 4s '06 P-A 10,000. Aug 1 '16-'21
 (10,000. Aug 1 1926)
 5s g A-O 5,000. Oct 8 '13-'17
 5s g A-O 2,700. Oct 8 '13-'17
BOND. DEBT May 1913. \$226,000
 Total assessed val. 1910. 13,290,640
 Total tax (per \$1,000) 1910. \$18.70
 INT. on loan of 1905 payable at Nassau Co. Bank; on 4 1/2% road bds. at First Nat. Bank of Mineola; on other loans at office of Supervisor.

NORTH HEMPSTEAD UN. FREE SCHOOL DIST. NO. 4.
 This district (P. O. Port Washington) is in Nassau County.
 4 1/2s '08 J-J \$105,000. Jan 1 '23-'48
BOND. DEBT Oct 1910. \$138,000
 Assessed valuation 1910. 2,579,650
 (Assessment about 1 1/2 actual value.)
 School tax (per \$1,000) 1910. \$16.20
 INT. payable at Bank of North Hempstead in N. Y. exchange.

NORTH HEMPSTEAD UN. FREE SCHOOL DIST. NO. 10.
 5s '08 J-J \$25,000. July 1 '13-'28
 4s '05 Jan 1 '16-'20. \$16,200
BOND. DEBT May 1913. \$36,500
 Assessed valuation 1912. 1,366,836
 School tax (per \$1,000) 1912. \$13.00
 INT. at Chase Nat. Bank, N. Y.

NORTH PELHAM.
 This village (P. O. Pelham) is in Westchester Co. Inc. Apr. 29 1896.
 5s '11 A-O \$18,200. Oct 1 '12-'26
 4.30s '12 M-N 29,000. May 1 '14-'42
 5s '12 9,000
Street Improvement Bonds.
 4.40s '12 F-A \$28,000. Aug 1 '17-'41
 s '12 30,000
Improvement Bonds.
 4 1/2s '08 J-D \$24,000. June 17 '13-'28
 3 1/2s '00 J-D 2,000. June 17 '13-'14
Sewerage Bonds.
 4.45s '08 M-S \$55,000. Nov 15 '14-'38
TOTAL DEBT Oct 26 '12. \$166,200
 Total assessed val. 1912. 2,023,334
 (Assessment about 2-3 actual value.)
 Village tax (per \$1,000) 1912. \$10.40
 Population in 1910. 1,311
 INT. at Village Treas. office.

NORTH TARRYTOWN.
 This village is in Westchester Co. Inc. 1874. Population 1910, 5,421.
Sewer Bonds.
 s \$30,000
Street Bonds.
 4 1/2s '11 J-J \$72,000. July 1 '16-'27
 4.20s '12 J-J 72,000. July 1 '28-'39
BOND. DEBT May 1913. \$180,000
 Assessed valuation 1912. 4,457,075
 Tax rate (per \$1,000) 1912. \$11.00
 INTEREST at Tarrytown Nat Bank in N. Y. exchange.

NORTH TONAWANDA.
 This city is in Niagara County. Inc. Apr. 1897. Pop'n 1910, 11,955.
Paving Bonds.
 4 1/2s '09 J-D \$25,500. June 1 '12-'19
 4 1/2s '11 A-O 7,500. Oct 1 '13-'21
 4 1/2s '12 J-J 32,500. Jan 1 '14-'23
Sewer Bonds.
 5s M-S \$33,000. Sept 25 '13-'18
 4s J-J 39,000. Jan 1 '14-'26
 4s J-J 6,000. Jan 1914-19
Water Bonds.
 4s A-O \$375,000. Apr 1 1924
 4 1/2s A-O 125,000. Aug 1 1926
BOND. DEBT Nov 1912. \$634,450
 Water debt (included) 400,000
 Assess. val. (80% act.) '12. \$,813,245
 Total tax (per \$1,000) 1911. \$26.64
 City tax (per \$1,000) 1912. \$11.07
 INTEREST on sewer bonds payable at Chase Nat. Bank, N. Y.; on water bonds, part at Chase Nat. Bk., 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 DIST. NO. 1.
 4s J-J \$36,000. Jan 1 '14-'31
 4s J-J 85,000. Jan 15 '15-'35
BOND. DEBT May 1913. \$121,000
 Total assessed val. 1912. 7,977,133
 (Assessment about full value.)

School tax (per \$1,000) 1912. \$8.48
 Population in 1912 (est.) 12,000
 INT. at Chase Nat. Bank, N. Y.

OGDENSBURG.
 This city is in St. Lawrence Co. Incorporated as a city in 1868.
School Bonds.
 4s '07 J-J \$8,750. July 1 '13-'17
 3 1/2s '00 J-J 6,000. July 1 '13-'20
 4s '05 M-N 20,000. May 1 '14-'15
 4s '09 M-N 28,000. May 1 '14-'29
Water-Works Bonds.
 3 1/2s '88 M-N \$20,000. May 30 '14-'18
 3 1/2s '00 J-J 6,000. July 1 '13-'20
 4s '07 J-J 18,750. July 1 '13-'17
 3 1/2s '01 J-J 7,200. July 1 '13-'21
 4s '10 J-D 175,000. June 1 '25-'40
 4s '10 J-D 14,000. June 1 '21-'24
Highway Bonds.
 4s '03 A-O \$20,000. May 1 '14-'23
 4 1/2s '12 M-S 100,000. Sept 1 '13-'32
TOTAL DEBT May 1913. \$431,700
 Water debt (included) 244,950
 Assess. val. (80% act.) '11. \$,842,650
 Total tax (per \$1,000) 1911. \$23.76
 City tax (per \$1,000) 1911. \$9.16
 Population in 1910. 15,933

OLEAN.
 This city is in Cattaraugus County. Incorp. April 26 1893, succeeding the village of Olean. The village of North Olean was annexed Jan. 1 '09.
Water-Works Bonds.
 4s '89 J-J \$2,500. Jan 1 1914
 4s '96 J-J 7,000. July 1 '13-'26
 4s '08 J-J 36,000. July 1 '15-'32
 5s '05 J-D 2,000. Oct Dec 1 '13-'14
 4s '09 M-S 40,000. Sept 1 '15-'54
Park Improvement Bonds.
 4s '06 P-A \$25,000. Feb 1920-'24
 4s '06 P-A 10,000. July 1 '25-'26
Fire Department Bonds.
 4s '09 A-O \$25,000. Oct 1 '19-'28
Sewer Bonds.
 4s J-J \$30,000. July 1 '13-'18
 4s '09 A-O 25,300. Oct 1 1919
Street Improvement Bonds.
 5s '09 A-O \$20,000. Oct 1 '13-'24
 4s '12 J-J 6,400. Jan 1 '14-'21
 4s '12 J-J 7,000. Jan 1 '14-'20
 4 1/2s '12 A-O 27,832. Apr 1 '14-'21
 4 1/2s '12 M-N 26,861.20 May 1 '14-'21
North Olean Sewer Bonds.
 4 1/2s '07 J-J \$50,400. July 1 '13-'33
Refunding Water Bonds.
 4s '01 J-J \$10,500. July 1 '13-'33
 3 1/2s '99 J-J 8,500. July 1 '13-'29
 3 1/2s '03 J-J 9,500. July 1 '13-'31
BOND. DEBT Oct 1 '12. \$374,429
 Water debt (included) 131,988
 Assess. val. (70% act.) '12. 6,758,577
 Total tax (per \$1,000) 1911. \$27.41
 Population in 1910. 14,743
 INTEREST on park bonds at Treas. office; on water bonds, part at Farmers' Loan & Tr. Co. N. Y., part at the Union Dime Sav. Inst. N. Y., part at Treas. office; on sewer bonds, part at Treas. office, part at Schenectady Sav. Bk.; on bonds of 1909 at Exchange Nat. Bk., Olean.

OLEAN UNION FREE SCHOOL DIST. NO. 1.
 School District No. 1 of the City and Town of Olean.
 4s J-J \$7,000. & Jan 1 '14-'15
 4s July 15,000. July 1 '16-'19
 4 1/2s '07 July 28,000. & July 1 '20-'29
 4s '09 M-N 75,000. & May 1 '15-'45
BOND. DEBT Apr 9 '13. \$125,000
 Assessed val. (3/4 act.) '12. 7,259,739
 School tax (per \$1,000) 1912. \$11.72
 Population in 1913 (est.) 21,000
 INTEREST on coupon bonds is payable at Seaboard Nat. Bank, N. Y.; on registered bonds to registered holder.

ONEIDA.
 This city is in Madison County. Inc. Mch. 28 1901. Pop. 1910, 8,317
Refunding Bonds.
 4 1/2s '10 J-J \$18,000. July 1 '13-'35
School Bonds.
 3 1/2s M-N \$15,000. May 1 '14-'18
 4 1/2s '11 F-A 43,000. Aug 15 '19-'33
Local Improvement Bonds.
 4s '05 Sept \$5,550. Sept 1 '13-'15
Paving Bonds.
 4s Apr \$10,954.54 Apr 1 '12-'14
 4s '04 A-O 5,000. Apr 1 '14-'15
 4s '04 Feb 1,000. Feb 1 '14-'15
 4s '05 June 1,424. June 1 '12-'15
 4s '06 Apr 4,257.00 Apr 1 '14-'16
 4 1/2s '08 F-A 6,597. Feb 1 '12-'17
 4 1/2s '11 May 2,515.68 May 1 '12-'21
Sewer Bonds.
 4s \$323,066 June 1 1913
 4s '04 Feb 191,688 Feb 1 '14-'15
 4s Apr 70,048 Apr 1 1914
 4s '04 A-O 1,000. Apr 1 '14-'15
 4s '05 June 132,56 June 1 '12-'15
 4s '06 Apr 591.18 Apr 1 '14-'16
 4 1/2s '07 M-N 13,267.88 May 1 '14-'17
Water Bonds.
 3 1/2s M-S \$50,000. 1915
 3 1/2s '05 Aug 45,000. July 1 '13-'30
 4s '05 Aug 45,000. Aug 1 1925
 s '12 7,000
BOND. DEBT May 1913. \$310,587
 Assess. val. (60% act.) '12. 4,941,422
 Tax rate (per \$1,000) 1912. \$29.90

ONEIDA COUNTY.
 Utica is the county seat.
Court-House Bonds.
 3 1/2s '02 F-A \$254,000. Feb '14-'39
 3 1/2s '05 P-A 344,000. Feb 1 '14-'28
Road Bonds.
 5s '08 A-O \$20,000. Apr 1914
Court-House Completion.
 4 1/2s '07 F-A \$55,000. Feb '18-'28
Funding Bonds.
 4s '09 M-S \$105,000. May 1 '14-'20
 4s '11 M-N 135,000. May 1 '14-'22
 4 1/2s '13 M-N 150,000. May 1 '15-'24

BOND. DEBT Apr 1913. \$1,093,000
 Assessed valuation, real. 67,041,505
 Assessed val., personal. 5,920,719
 Assessed val., franchises. 4,378,254
 Total valuation 1912. 77,340,478
 Population in 1910. 164,157
 INTEREST is payable at County Treasurer's office or in N. Y. exch.

ONEONTA.
 In Otsego Co. Inc. under Chap. 30, Laws of 1885; became city Jan. 1 '00.
Public Impt. Bonds.
 4 1/2s '12 J-J \$14,500. July 15 1941
Sewer Bonds.
 3 1/2s '89 M-S \$7,000. Aug 12 '13-'19
 3 1/2s '01 Ann 27,000. June 8 '13-'30
 3.94s '05 J-J 3,200. July 1 '13-'28
 4 1/2s '10 F-A 6,500. Aug 15 '13-'25
 4s '12 M-S 30,836.19r
 4s '12 P-A 5,100r

School Bonds.
 4s '07 M-S \$7,000. Mch 8 '14-'27
 4 1/2s '06 J-D 70,000. June 12 '13-'26
 4s '12 J-D 6,500r
Funding Bonds.
 3 1/2s '99 M-S \$3,900r. Mch 5 '14-'19
Sewer Bonds.
 4s '10 F-A \$5,500. Aug 15 '13-'23
 4s '13 F-A 2,100r

Funding & Refunding Bonds.
 3.45s '04 Sep \$10,500. Sep 1 '13-'33
Building Bonds.
 4.15s '06 F-A \$46,000. Aug 1 '13-'35
Grade-Crossing Bonds.
 3.58s '05 Jan \$32,000. Jan 20 '14-'45
Refunding Bonds.
 4s '07 Feb \$5,000. Jan 1 '14-'19
GEN. BD. DT. Jan 1 '13. \$285,663
 Assessment debt (add'l) 30,735
 Assessed valuation 1912. 5,205,726
 (Assessment about 60% actual value)
 City tax (per \$1,000) 1913. \$13.92
 Population in 1910. 9,491
 INT. payable at Treas. office.

ONONDAGA COUNTY.
 County seat is Syracuse.
Penitentiary Bonds.
 3s J-J \$105,000. July '13-'29
Women's Dormitory Bonds.
 4s A-O \$120,000. 1919-1938
Court-House Bonds.
 4s '04 M-S \$309,375r. Mch 1 '14-'28
 (500,000r. Mch 1 1929)
 4s '06 J-J 400,000r. Jan 1 '30-'36
BOND. DEBT Apr 1 '13. \$1,445,000
 Sinking fund. 47,099
 Tax valuation, real. 174,937,723
 Tax valuation, personal. 6,314,003
 Total valuation, 1912. 181,251,726
 (Assessment about actual value)
 County tax (per \$1,000) 1912. \$5.46
 Population in 1910. 200,288
 INT. on penitentiary bonds at Syracuse; on court-house and dormitory bonds at Morton Tr. Co., N. Y.

ONTARIO COUNTY.
 Cananadagua is the county seat.
Road Bonds.
 4s g '04 J-J \$15,000r. July 1 1913
 4s '08 J-J 53,500r. July 1 '13-'15
 4s '10 A-O 7,000. Apr 1 '13-'22
 4 1/2s '11 M-S 52,000. July 1 '22-'24
 4 1/2s '12 J-J 15,000. July 1 '13-'17
Court-House Bonds.
 4s '08 J-J \$109,000r. July 1 '15-'19
BOND. DEBT May 1912. \$322,000
 Assessed real estate, 1911. 32,658,233
 State & Co. tax (per \$1,000) '11. \$4.09
 Population in 1910. 52,286
 INT. at U. S. Mrg. & Tr. Co., N. Y.

ORANGE COUNTY.
 County seat is Goshen.
Road Bonds.
 3 1/2s Feb 1 \$300,000r. Feb 1 '15-'34
 4 1/2s '11 A-O 182,000r. Oct 1 '13-'38
 3 1/2s '07 F-A 200,000r. Feb 1 '15-'34
Court-House & Jail Bonds.
 4 1/2s '10 F-A \$55,000r. Feb 1 '14-'24
BOND. DEBT Oct 22 '12. \$754,000
 Assess. val. (3/4 act.) '10. 45,908,595
 Population 1910. 116,001
 INTEREST is payable at National Bank of Orange County in Goshen.

ORANGETOWN UNION FREE SCH. DIST. NO. 4.
 This district (P. O. Nyack) is in Rockland County.
 4 1/2s '07 J-J \$72,000r. July 1 '13-'36
 4 1/2s A-O 6,000. Apr 1 '14-'19
BOND. DEBT Apr 1912. \$82,000
 Assessed valuation 1911. 4,796,757
 (Assessment about full value.)
 School tax (per \$1,000) 1911. \$8.00
 INTEREST payable at the Nyack Nat. Bank in New York exchange.

ORISKANY FALLS.
 This village is in Oneida County. Inc. abt. 1858. Popula. 1910, 892.
Water-System Bonds.
 4 1/2s '11 Jan \$30,000r. 1918-1940
 4 1/2s Jan 8,000r. 1917-1940
BOND. DEBT Apr 1913. \$38,000
 Assessed valuation 1912. 306,875
 Total tax (per \$1,000) 1912. \$13.00
 INT. at First Nat. Bk., Oriskany Falls.

ORLEANS COUNTY.
 Albion is the county seat.
Road Bonds.
 4 1/2s '09 Feb \$22,000r. Feb 10 1914
 5s Feb 14,600r. Feb 10 1915
 4 1/2s '11 Feb 38,000r. Feb 10 '16-'17
 5s '12 M-S 21,750r. Mch 10 1918
County Hospital & Jail Bonds.
 4s Feb \$20,000r. Feb 10 '14-'17
BOND. DEBT Apr 1 1913. \$122,100
 Assess. val. (70%) '12. 18,603,624
 State & Co. tax (per \$1,000) '12. \$15.27
 Population in 1910. 32,000
 INTEREST on road bonds is payable in Albion at the Citizens' Nat. Bank; on hospital bonds at Farmers' & Mechanics' Sav. Bank, Lockport.

OSSINGING.
 This village is in Westchester Co. Incorp. 1813. Comm'n. governm. approved Mch. 14 1911.
Municipal Bldg. Bonds.
 4 1/2s '13 M-S \$75,000. Oct 1 '18-'42
Street-Impt. Bonds.
 4 1/2s '10 F-A \$121,000r. Aug 1 '15-'39
 4 1/2s '12 A-O 54,500r. Apr 1 1917
Water Bonds.
 3.95s '09 A-O \$50,000r. Apr 1 1939
 4s 18,000. Oct 1 1917
 4s 100,000. Oct 1 1918
 4s 30,000. 1919
Improvement Bonds.
 5s 339,917.57r. 1931
 5s 3,374.82. 1913
 4 1/2s '10 M-S 200,000r. Sept 1 '15-'39
BOND. DEBT Apr 1913. \$660,438
 Floating debt. 64,561
 Water debt (included) 165,000
 Assess. val., real estate '12. 7,144,230
 Assess. val., personal. '12. 454,803
 Tax rate (per \$1,000) 1908. \$9.70
 Population in 1910. 11,480
 INTEREST on 4 1/2s is payable at Knickerbocker Trust Co., N. Y. City

OSSINGING UNION FREE SCH. DIST. NO. 1.
School-Building Bonds.
 4.20s '07 J-J \$65,000. July 1 '13-'25
 4s '08 July 12,000. July 1 '26-'27
 4.10s '09 F-A 40,000r. Aug 1 '28-'35
 4.35s '10 J-J 20,000r. July 1 '35-'39
BOND. DEBT May 6 '13. \$137,000
 Assessed valuation 1912. 9,255,055
 School tax (per \$1,000) 1912. \$8.71 +
 Population in 1910. 11,480
 INTEREST on the 5s, 4.10s and 4.35s at Treasurer's office; on 4.20s at office of A. B. Leach & Co., N. Y.

OSWEGO.
 This city is in Oswego Co. Incorp. as a town in 1828 and as a city 1848.
Sewer Bonds.
 4 1/2s '13 M-S \$200,000r. Mch 1 '20-'29
School Bonds.
 4 1/2s '11 F-A \$40,500r. Aug 15 '13-'21
City Bonds.
 3 1/2s J-D \$144,000. 1913-1918
 3 1/2s A-O 30,000. 1913-1917
 4s A-O 3,000. 1913-1915
Water Bonds.
 3 1/2s A-O \$247,500r. Apr 1 '14-'22
 4 1/2s '08 J-D 215,000r. June 1 '13-'28
Bridge Bonds.
 4 1/2s '10 F-A \$52,000r. Aug 15 '13-'20
Imp. Bonds (opt. at any time).
 4s A-O \$2,205.61
 5s A-O 10,888.08
BOND. DEBT Feb 1913. \$969,211
 Total valuation 1912. 12,572,082
 Total tax (per \$1,000) 1912. \$31.20
 Population in 1910. 23,368
 INTEREST on water, city and bridge bonds payable at U. S. Mtge & Trust Co., N. Y.; on improvement bonds at City Chamberlain's office.

OSWEGO COUNTY.
 Oswego is the county seat.
 5s '12 M-S \$12,000. Mch 1 1914
Bridge Bonds.
 4 1/2s '12 M-S \$40,000. Mch 1 '18-'25
Jail Bonds.
 4 1/2s '08 M-S \$75,000r. Mch 1 '14-'20
BOND. DEBT Apr 1913. \$348,000
 Assess. val. (80% act.) '12. 33,843,558
 Tax rate (per \$1,000) 1912. \$6.50
 Population in 1910. 71,664
 INT. at Chase Nat. Bk., N. Y. City

OTSEGO.
 This town is in Otsego Co. Inc. Feb. 20 1869. Population '10, 4,287
Refunding Bonds.
 3 1/2s M-S \$29,000. Sept 1 '13-'30
 3 1/2s M-S 15,000. Mch 1 1932
 3 1/2s M-S 6,000. Mch 14 '16
 3 1/2s M-S 4,600. Mch 17-'31
 4s M-S 14,500. Mch 1 1923
 4s M-S 7,500. Mch 1 1914
 4s 11,000. \$1,000 s'ly.
BOND. DEBT May 6 1913. \$82,100
 Assessed valuation 1912. 3,068,201
 Total tax (per \$1,000) 1912. \$10.80
 INTEREST payable at First and Second Nat. banks of Cooperstown.

OTSEGO COUNTY.
 Cooperstown is the county seat.
Alms-House Bonds.
 4 1/2s F-A \$25,000r. 1913-1917
Highway Bonds.
 4s '09 M-S \$60,000r. 1919-1924
BOND. DEBT May 1913. \$85,000
 Assessed valuation 1911. 21,451,444
 Population in 1910. 47,218
 INTEREST payable at Second National Bank, Cooperstown.

OYSTER BAY SCH. DIST. NO. 5.
 4s M-N \$62,500. May 1 1931
 4 1/2s '11 J-J 68,000. July 21 1947
BOND. DEBT Sept 23 '12. \$130,500
 Assess. val. (1/3 act.) '12. 3,818,041
 School tax (per \$1,000) 1912. \$15.20
 Population in 1912 (est.) 7,000
 INT. on 4s at Glen Cove Bank; on 4 1/2s at Nassau Union Bk., Glen Cove.

OYSTER BAY UNION FREE SCH. DIST. NO. 22.
 5s '11 J-J \$30,000r. Jan 1 '21-'50
 5.95s J-J 2,800r. 1914-1927
 4 1/2s J-J 3,400r. 1913-1930
BOND. DEBT Apr 1913. \$36,200
 Assessed val. 1912 (about) 700,000
 School tax (per \$1,000) 12-'13. \$14.40
 INTEREST payable at Farmingdale in New York exchange.

OYSTER BAY SCH. DIST. NO. 24.
 4s J-D \$8,000. 1913-1921
 4 1/2s F-A 71,500r. 1912-1957
BOND. DEBT Apr 1 '13. \$79,500
 Assessed valuation

PEEKSKILL.

This village is in Westchester Co. Inc. 1826. Population 1910, 15,245. Court-House and Jail Bds. 4 1/2's 12 F-A \$30,000 Aug 15 '17-'46. Water Bds. 3 7/8's J-J \$40,000 July 1 1922 3 5/8's J-J 10,000 Nov 1 1929 4's J-J 1,436.18 July 1 1933 3 5/8's M-N 25,000 Nov 1 '13-'32 3 1/2's J-J 20,000 July 1 1935 4 1/8's A-O 60,000 Oct 1 1938 4 03's 09 F-A 80,000 Aug 1 1939 4 1/8's 11 A-O 95,000 Oct 2 1941 Paving Bds. 4's A-O \$40,000 Oct 1 '13-'32 Sewer Bds. 3 5/8's F-A \$51,284.70 Aug 1 '19-'44 4's F-A 16,900 (\$2,000 due yearly on Aug. 1.) 3 7/8's 16,000 July 15 '30-'46 4's 5,200 Oct 1 '20-'29 Refunding Water Bds. 3 5/8's 04 J-J \$14,000 July 1 1934 BOND, DEBT Jan 1 1910. \$456,571 Other liabilities. 43,652 Assessed valuation 1907. 7,234,633 City tax (per \$1,000) 1903. \$8.10

PELHAM.

This village is in Westchester Co Inc. 1896. Population 1910, 681. Street Bds. 4 1/8's 09 J-J \$80,000 July 1 '14-'37 4 1/8's 09 J-J 4,000 July 1 '15-'22 4's 09 J-J 3,000 July 1 '15-'20 5's M-S 7,500 Mech 1 '14-'28 5's M-N 3,500 Nov 1 '16-'22 4 7/8's 12 A-O 6,000 Oct 1 '17-'28 BOND, DEBT Apr 1913. \$84,000 Assessed val. real est '12. 2,191,000 Tax rate (per \$1,000) 1912. \$11.00 INTEREST payable at the Village Treasurer's office in N. Y. exchange.

PELHAM UNION FREE SCHOOL DIST. NO. 1.

This district is in Westchester Co. 4's F-A \$8,000. Feb 1 '14-'21 4's Dec \$70,000. \$1,000 y/ly from '13 4 1/2's '12 A-O 40,000. Jan 1 '18-'57 4 4/8's 10 July 20,000. July 1 '15-'34 BOND, DEBT Apr 1913. \$138,000 Assess. val. (1-3 act.) '12. 6,599,681 School tax (per \$1,000) 1912. \$5.12-4 Population in 1912 (est.). 3,500 INTEREST payable at the U. S. Mortgage & Trust Co. in N. Y. City.

PELHAM MANOR.

This village is in Westchester Co. Inc. 1891. Population 1910, 852. Highway Bds. 4 1/8's J-D \$25,000. 1913-1920 Street Bds. 4 6/8's 10 J-D \$10,000. June 10 '15-'24 4 3/8's 11 J-D 13,000. June 10 '16-'22 4 1/8's 12 M-N 14,000 Village-Hall Bds. 5's 07 M-S \$7,000. Sept 1 '13-'19 Sewer Bds. 4's M-N \$60,000. May 1 1917 4 3/8's 11 M-S 10,000. Sept 1 '16-'25 BOND, DEBT Sept 1912. \$139,000 Assessed valuation 1912. 2,518,674 Village tax (per \$1,000) 1912. \$13.69 INTEREST on sewer bonds payable at Knickerbocker Tr. Co., N. Y.; street and sewer bonds of 1911 at Central Trust Co., N. Y.; other issues to registered holder.

PENN YAN.

This village is in Yates County Inc. 1810. Population 1910, 4,597. Paving Bds. 4 1/2's 10 A-O \$11,500. Sept 1 '12-'14 4 3/8's 12 Oct 60,000. Oct 1 '13-'32 Electric-Light Bds. 3 5/8's 04 A-O \$27,000. Oct 1 '12-'22 Sewer Bds. 3 7/8's 04 A-O \$31,896. Oct 1 '22-'30 4 5/8's A-O 35,440. Oct 1 '12-'21 Water Bds. 3 5/8's M-N \$39,800. 1912-1922 BOND, DEBT Apr 1913. \$130,992 Assessed val. (1/2 act.) '12. 2,250,000 Village tax (per \$1,000) 1912. \$14.25 INTEREST is payable in Penn Yan.

PERRY.

This village is in Wyoming County. Inc. 1830. Population 1910, 4,388. Water Bds. 4's A-O \$43,000. 1915 Sewer Bds. 3 5/8's J-J \$35,000. 1913-1930 Street Bds. 4's F-A \$10,000. 1913-1922 Village-Hall Bds. 4 3/8's F-A \$25,000. 1916-1940 BOND, DEBT Apr 1913. \$114,000 Assessed val. (1/2 act.) '12. 1,906,750 Vll. tax (per \$1,000) 1912. \$10.00 INTEREST on water bonds payable in N. Y. City; on others in Perry.

PERRY AND CASTLE, TOWNS, UN. FREE SCH. DIST. NO. 6.

A district in Wyoming County (P. O. Perry). School-Building Bds. 4 1/2's 07 J-D \$48,000. Dec 1 '13-'36 BOND, DEBT Apr 1913. \$48,000 Assessed val. (2-3 act.) '12. 2,024,764 School tax (per \$1,000) 1912. \$8.50 INTEREST payable in Perry at Citizens' Bank, or New York City.

PLATTSBURG.

This city is in Clinton County Incorporated as a city in 1902. 4 1/8's 12 \$79,000 Refunding Water Bds. 3 5/8's J-J \$16,000. July 1 '13-'28 3 5/8's J-J 24,000. Jan 1 '14-'37 3 5/8's J-J 14,000. July 1 '13-'26 4's J-J 1,800. July 1 '13-'15 4's J-J 17,000. 1915 4's J-J 20,000

Water Bds.

4's J-J \$16,000. 1913-1928 3 5/8's 05 J-J 50,000. July 1 1925 4's 10 M-S 48,000. \$2,000 yearly Improvement Bds. 3 5/8's J-J \$38,000. July 1 '13-'31 School Bds. 4's \$85,000 M-S 8,000. \$1,000 yearly BOND, DEBT May 16 1912 \$344,400 Water debt (included). 211,400 Assessed val. (2-3 act.) '11. 3,527,415 Tax rate (per \$1,000) 1912. \$34.20 Population in 1910. 11,138 INT. at Chamberlain's office, at Union Dime Sav. Institution and Irving Sav. Institution, N. Y.; Home Sav. Bk., Albany; Auburn Sav. Bk., Auburn, and Poughkeepsie Sav. Bk.

PLEASANTVILLE.

This village is in Westchester Co. Inc. 1846. Pop. 10,207. Water Bds. 3 5/8's 01 A-O \$18,000. Oct 1 '13-'30 3 6/8's 02 A-O 2,000. Apr 1 '14-'15 4's 06 J-D 25,070. June 1 '13-'35 5's 07 J-J 7,680. July 1 '13-'36 4 1/8's 11 J-D 3,500. June 1 '16-'22 4 1/8's 12 J-D 26,000. Dec 1 '17-'41 5's 08 J-D 3,500. June 1 '13-'37 1,200. June 1 '13-'16 Street Bds. 4 1/2's 03 M-S \$1,925. Sept 1 '13-'17 4's 06 J-D 35,420. June 1 '13-'35 4's 04 F-A 29,400. Aug 1 '13-'33 BOND, DEBT Nov 1912. \$156,880 Water debt (included). 88,750 Assessed valuation 1912. 2,348,938 (Assessment about full value.) Tax rate (per \$1,000) 1912. \$10.99 INT. payable at U. S. Mtge. & Tr. Co., N. Y., and at Mt. Pleasant Bk.

PORT CHESTER.

This village is in Westchester Co. Inc. May 14 1868. Pop. 1910, 12,890 Street-imp. Bds. & Certs. 3 5/8's 08 A-O \$21,000. Oct 1 '13-'23 3 5/8's 09 A-O 6,000. Oct 1 '13-'18 5's 07 J-J 21,000. July 1 '13-'33 4's 02 J-J 3,500. July 1 '13-'19 4's 03 J-D 6,000. June 1 '13-'24 4's 03 J-D 3,000. June 1 '13-'18 4's 05 M-N 22,000. May 1 '14-'35 4's 05 F-A 1,000. Aug 1 1913 5's 07 J-D 11,000. Dec 1 '13-'23 5's 07 J-D 9,000. Dec 1 '13-'21 5's 08 J-D 12,000. Dec 1 '13-'24 5's 08 M-N 2,000. Nov 1 '13-'14 5's 08 M-N 3,000. Nov 1 '13-'15 5's 08 M-N 1,500. Nov 1 1913 5's 08 M-N 2,000. Nov 1 '13-'16 5's 08 M-N 9,000. Nov 1 '13-'21 5's 08 M-N 10,000. Nov 1 '13-'22 5's 08 M-N 2,000. Nov 1 '13-'14 5's 08 M-N 5,000. Nov 1 '13-'17 4's 08 M-N 28,000. Nov 1 '13-'40 5's 09 F-A 4,500. Feb 1 '14-'22 5's 09 J-J 5,000. July 15 '13-'22 5's 10 M-S 4,500. Mech 1 '14-'16 5's 10 M-S 1,000. Mech 1 '14-'15 5's 10 M-S 4,000. Mech 1 '14-'21 5's 10 M-S 5,000. Mech 1 '14-'23 5's 10 A-O 33,000. Oct 1 '13-'45 5's 11 M-S 16,000. Mech 1 1931 5's 11 M-S 27,333.33. Mar 1 1916 5's 11 A-O 3,500. Oct 1 1916 5's 11 A-O 7,500. Oct 1 '16-'30 5's 12 F-A 900. Feb 15 1916 4 1/8's 12 A-O 16,000. Oct 1 '14-'29 5's 13 A-O 6,998. Oct 1 1918 5's 13 A-O 2,000. Apr 1 '29-'30 4 1/8's 13 A-O 15,000. Apr 1 '15-'29 4 1/8's 12 A-O 8,771.33 Oct 1 '17-'29 Tax Relief Bds. 4 1/2's 13 J-J \$50,000. Jan 15 1916 5's 13 A-O 15,000. Apr 1 '14-'16 Fire Bds. 4's 05 M-N \$84,500. Nov 1 '13-'35 5's 09 F-A 8,000. Feb 1 '14-'21 5's 09 F-A 6,000. Feb 1 '14-'25 5's 09 F-A 2,500. Feb 1 '14-'18 5's 09 F-A 3,500. Feb 1 '14-'20 5's 10 A-O 1,500. Oct 1 '14-'16 5's 12 M-N 3,000. May 1 '16-'21 Sewer & Drain Certificate. 5's 11 M-S \$12,000. Mar 1 1917 Gun Brook Drain Bds. 4's 04 A-O \$19,000. Apr 1 '14-'32 Sewer Bds. 3 5/8's 04 F-A \$27,000. Aug 1 '13-'30 3 5/8's 00 M-N 6,000. Nov 1 '13-'15 4 1/2's 07 J-J 14,000. July 1 '13-'26 5's 08 M-N 3,500. Nov 1 '13-'19 5's 09 F-A 5,000. Feb 1 '14-'24 5's 09 F-A 800. Feb 1 '14-'17 5's 10 A-O 20,000. Oct 1 '14-'33 5's 09 F-A 6,500. Feb 1 '14-'26 5's 11 A-O 1,400. Oct 1 '13-'10 5's 11 A-O 3,000. Oct 1 '16-'21 5's 11 A-O 1,800. Oct 1 '13-'21 5's 11 A-O 600. Oct 1 '13-'15 5's 12 A-O 25,000. Apr 1 '14-'31 5's 13 A-O 2,000. Apr 1 '39-'40 Drainage Bds. 4's 02 J-J \$3,000. July 1 '13-'15 4's 06 M-S 1,000. Mech 1 1914 TOT. BD. DT. Apr 15 '13. \$616,703 Assessed val. (2-3 act.) '11. 10,117,100 Village tax (per \$1,000) 1910. \$12.93 INT. at 1st N. Bk., Port Chester.

PORT JERVIS.

This city is in Orange Co. Incorp. July 26 1907. It was formerly a part of the Town of Deerpark, and is liable jointly with that town for the bonds of the town which were outstanding on July 26 1907; the amounts of such bonds—refunding railroad bonds—outstanding on April 1 1913 was \$128,800, of which the present Town of Deerpark will provide for \$25,760 and the City of Port Jervis will provide for \$103,040, and this amount is given, along with the city's other debts, in the details below. Refunding Railroad Bds. 3 5/8's F-A \$101,600. Feb 1 '14-'29 Refunding Sewer Bds. 4 1/8's 11 J-J \$82,000. July 1 '13-'25 BOND, DEBT Apr 1 1913. \$185,040

Total assessed val. 1912. \$2,670,900 City tax (per \$1,000) 1912. 32.50 Total tax (per \$1,000) 1912. 37.50 Population in 1910. 9,564 INT. payable at Nat. Bank of Port Jervis and at City Treasurer's office.

POUGHKEEPSIE.

This city is the county seat of Dutchess County, Incorp. 1854. Cts. (Sink. Fd. Com'ers'). 3 5/8's M-S \$15,000. Sept 1928 3 5/8's M-N 59,000. Nov 1928 3 5/8's M-S 1,000. Mech 1919 School Bds. 4 1/2's 12 F-A \$120,000. Feb 1 1922 4's 12 J-D 350,000. June 1 1942 4 1/8's 13 F-A 50,000. Feb 1 1923 4 1/8's 13 F-A 100,000. Feb 1 1923 Water Bds. 4's 09 M-S \$115,000. Mech 1 1929 4's M-S 12,000. Mech 1 '14-'25 3 5/8's M-N 4,000. May 1 '14-'17 3 5/8's M-N 20,000. May 1919 4's 07 F-A 40,000. Aug 1 1917 Sewer Bds. 4's J-J \$60,000. June '15-'17 4's J-D 4,000. June 13-'14 4's J-D 3,000. Mech 1 '14-'16 Railroad Bds. 3's M-N \$10,000. May '14-'18 Refunding Bds. 3 5/8's A-O \$49,000. Oct 1 '13-'29 3 5/8's F-A 75,000. Feb 1935 3 5/8's M-N 57,000. Nov 1 '13-'30 3's M-S 34,000. Sept 1 '13-'30 3 5/8's M-S 90,000. Sept 15 '13-'30 3 5/8's M-S 105,000. Sept 11 1931 3 5/8's 04 F-A 53,000. Feb 1 1925 3 5/8's 06 F-A 82,000. Feb 1 1926 4's 07 M-S 40,000. Mech 1 1927 4 1/8's 08 M-N 63,000. &r. May 1 1923 4 1/8's 10 A-O 90,000. Apr 1 1930 4 1/8's 11 111,000. Apr 1 1931 4 1/8's 02 M-N 98,000. May 1 1932 4 1/8's 13 M-N 119,000. May 1 1933 BOND, DEBT Apr 1913. \$1,696,000 Assessed val. (80% val.) '13. 22,492,415 Tax rate (per \$1,000) 1913. \$18.73 Population in 1910. 27,936 INT. on refunding bonds of 1912 and school bonds of 1913 is payable at Columbia-Knickerbocker Trust Co., N. Y. City; others at Chase National Bank, N. Y., and Fallkill Nat. Bank, Poughkeepsie.

PUTNAM COUNTY.

Carmel is the county seat. Building Bds. 4 1/8's 11 F-A \$30,000. Aug 1 '17-'31 Road Bds. 4 1/8's 11 F-A \$18,000. Aug 1 '17-'25 4 1/8's F-A 6,000. Aug 1 '13-'15 4 1/8's 12 F-A 25,000. Aug 1 '18-'30 County Jail Bds. 4's 09 F-A 8,000. Aug 1 '13-'18 BOND, DEBT May 6 '13. \$87,000 Assessed val. (70% act.) '12. 13,900,923 Population in 1910. 14,665 INT. at First Nat. Bk., Brewster.

QUEENSBURY UNION FREE SCHOOL DIST. NO. 1.

This district (P. O. Glens Falls) is in Warren County. Dec 1 '24-'25 BOND, DEBT July 1911. \$91,000 Assessed valuation 1911. \$5,292,980 INT. payable at Glens Falls Tr. Co.

QUEENSBURY COUNTY.

County seat is Long Island City. A good part of the old County of Queens is now included in the Greater New York, and a law changing the name of that portion of the old county outside of Greater New York to Nassau County went into effect Jan. 1 1939. The amount of outstanding bonds of this county which will be chargeable to the City of New York has been finally determined by the Supreme Court (V. 71, p. 875). Under this decision the City of New York was made liable for \$3,796,032.11 of the old debt of Queens County as it stood at the date of division, and the remaining \$1,011,967.89 became an obligation of Nassau County. Instead of apportioning certain bonds to New York City and to Nassau County, the debt and interest is not divided. New York City pays 7,892,524.47 of the principal and int. as it becomes due and Nassau Co. 2,104,758,5027. The Comptroller of New York City acts as agent in the payment of the debt. The statement below shows the obligations of the old County of Queens which remained outstanding on April 1 1913. Road Bds. 4's A-O \$534,000. Oct 15 1917 4's M-N 375,000. Nov 15 1917 4's J-D 55,000. Dec 27 1917 4's J-D 1,339,000. Dec 1 1917 4's J-D 290,000. Dec 15 1917 4's J-J 400,000. May 1 1922 4's M-N 275,000. Nov 1 1916 4's A-O 618,000. Apr 1 1917 4's A-O 135,000. Oct 1 1917 Gold Bond. J-J \$11,000.00. July 1 1916 Funding Bds. 4's J-D \$140,000. Dec 1 '13-'26 4's 60,000. Dec 1 1927 4's J-D 50,000. Dec 15 1917 Building Bds. 4's J-D \$120,000. Dec 15 1927 Other Bds. 4's J-J \$60,000. Jan 1 '14-'19 TOTAL DEBT. \$4,408,000 N. Y. City's proportion. 3,480,222 Nassau's proportion. 927,778

RAMAPO UNION FREE SCHOOL DIST. NO. 3.

This district (P. O. Suffern) is in Rockland County. 3 5/8's 01 88,000. Nov 1 '13-'20 4 1/8's 12 4,500. Nov 1 '13-'15 4 3/8's 11 Sep 60,000. Sept 1 '16-'45

BOND, DEBT May 12 '13. \$73,500 Assessed valuation 1912. 2,708,806 (Assessment about full value.) School tax (per \$1,000) 1912. \$8.70 INTEREST at Suffern Nat. Bank.

RENSELAE.

This city, formerly the village of Greenbush, was incorporated April 1897, and is in Rensselaer County. A bill passed by the Legislature of 1901 annexed to the city the village of Bath-on-the-Hudson and part of the town of East Greenbush. Fire Department Bds. 4 1/8's 08 A-O \$6,500. Oct 30 '13-'25 4 1/8's 08 A-O 4,000. Oct 30 '13-'20 Sewer Bds. (City's Portion). 4 1/8's 09 M-N \$1,500. Nov 15 '13-'15 Paving Bds. 4's J-J \$78,000. July 15 '13-'38 4's J-J 30,000. July 15 '13-'38 4's 04 J-J 12,000. July 1 '13-'24 4 1/8's 05 M-S 3,000. Sept 28 '13-'15 4 1/8's 09 A-O 14,000. Apr 30 '14-'27 4 1/8's 09 A-O 14,000. Apr 30 '15-'26 Soldiers' & Sailors' Mon't. Fd. 4 1/8's 10 M-S \$2,000. Sept 1 '13-'14 Greenbush Imp. Ref. Bds. 4 1/8's 11 J-J \$141,000. July 1 '13-'41 School Bds. 4 1/8's M-S \$6,000. Mech 18 '14-'16 4's F-A 6,000. Aug 1 1916 4's 7,000. Aug 1 1921 TOTAL DEBT Apr 1 '13. \$326,000 Assessed val. (90% act.) '12. 5,703,540 City tax (per \$1,000) 1912. \$17.86 Population in 1910. 10,711 INT. at Albany Co. Bank.

RENSELAE COUNTY.

County seat is Troy. Armory Bds. 3 5/8's 02 F-A \$12,000. Feb 1 '14-'19 Jail Bds. 4's 10 F-A \$42,000. Aug 1 '13-'20 4's 10 F-A 35,000. Aug 1 '21-'25 4's 10 F-A 80,000. Aug 1 '29-'36 4's 10 F-A 4,000. Aug 1 1937 6,000. Aug 1 1938 Court-House Bds. (registered) 3 5/8's 95 A-O \$102,000. Apr 1 '14-'30 3 5/8's 09 A-O 105,000. Apr 1 '14-'45 3 5/8's 07 A-O 23,000. Apr 1 '14-'45 4 1/8's 12 A-O 42,000. Apr 1 '14-'27 4 1/8's 12 M-N 40,000. Nov 1 '13-'32 War Bds. (renewal). 4's 97 F-A \$6,000. Feb 1 '14-'16 3 5/8's 07 F-A 17,000. Feb 1 '14-'30 3 5/8's 99 F-A 8,000. Feb 1 '14-'21 3 5/8's 01 F-A 4,000. Feb 1 '14-'17 Highway Bds. 3 5/8's 05 F-A \$50,000. Feb 1 '14-'33 3 5/8's 06 F-A 23,000. Feb 1 '14-'36 3 5/8's 07 F-A 66,000. Feb 1 '14-'35 4's 09 F-A 42,000. Feb 1 '14-'34 4 1/8's 12 F-A 145,000. Feb 1 '14-'42 4 1/8's 13 F-A 81,000. Feb 1 '14-'40 Toll Road Bds. 3 5/8's 02 F-A \$30,000. Feb 1 '14-'23 Hospital Bds. 4's 09 M-N \$22,000. May 1 '14-'24 Sinking Fund Bds. 3 5/8's 97 A-O \$60,000. Apr 1 '14-'17 Refunding Bds. 3 5/8's 05 F-A \$22,000. Feb 1 '14-'35 3 5/8's 06 F-A \$33,000. Feb 1 '14-'36 4's 07 F-A 14,000. Feb 1 '14-'27 House of Ind. Bds. (renewal). 3 5/8's 02 F-A \$18,000. Feb 1 '14-'22 BOND, DEBT Apr 14 '13. \$1,428,000 Assessed val. real estate. 75,608,174 Assessed val., personal. 3,023,713 Franchises. 5,988,856 Bank stock. 3,718,049 Total assessed val. 1912. 88,338,792 (Assessment about full value.) County tax (per \$1,000) '12. \$8.25+ Population in 1910. 122,276 INTEREST on registered bonds is payable at office of County Treas.; on coupon bonds at Nat. State Bk., Troy

ROCHESTER. E. S. Osborne, Compt.

Rochester is the county seat of Monroe County, Incorporated 1834. Funding Bds. 4 1/8's 13 J-J \$5,659,000. Jan 15 1933 Refunding Bds. 4 1/8's 13 F-A \$520,000. Feb 1 1933 Fire-Work Bds. 3 5/8's 12 J-J \$125,000. May 1 1924 4's 12 F-A \$49,600. Aug 1 1922 Bridge Bds. 3's 09 J-J \$100,000. Jan 1 1920 (Subject to call Jan. 1 1900.) 3 5/8's 91 J-J \$100,000. July 1 1921 (Subject to call July 1 1901.) 3 5/8's 92 J-J \$100,000. Sept 1 1921 (Subject to call Sept. 1 1901.) East Side Trunk Sewer. 4's J-J \$150,000. Jan 1 '22-'27 (Subject to call after 20 years.) 3 1/4's J-J \$200,000. Jan 1 '14-'21 (Subject to call after 20 years.) 3 1/2's J-J \$250,000. Jan 1 '28-'37 3 5/8's 04 J-J 100,000. July 1 '38-'41 (Subject to call July 1 1914.) Park Bds. 3's 88 J-J \$200,000. July 1 1928 (Subject to call July 1 1898.) 3 5/8's 96 J-J 800,000. Jan 1 1936 (Subject to call Feb. 29 1906.) Market Bds. 3 5/8's 95 J-J \$128,000. Jan 1 1914 (Subject to call after 1903.) Water-Works. 4's 03-'96 F-A \$300,000. Feb 1 1943 (Subject to call after 20 years.) 3 5/8's 92 F-A \$500,000. Feb 1 1942 (Subject to call after 1912.) 3 5/8's 94 F-A \$950,000. Feb 1 1944 (Subject to call Feb. 1 1914.) 3 5/8's 94 F-A \$235,000. Aug 1 1914 4 1/8's 12 J-J \$1,000,000. Jan 1 1942 (Subject to call after Jan. 1 1922.) Water Refunding. 3 5/8's 05 M-N \$430,000. May 1 1935 Water-Works Refunding. 3 5/8's 03 J-J \$2,097,000. Jan 1 1933 (Subject to call Jan. 1 1913.)

ROCHESTER (Cont.)—

Water-Shed Bonds.
3 1/2% '98 P-A \$200,000... July 1 1918
3 1/2% '04 J-J 170,000... Aug 1 1924
Local Improvement Bonds.
3 1/2% '99 P-A \$500,000... Oct 2 1919
(Subject to call Aug. 1 1909.)
3 1/2% '04 J-J 300,000... July 1 1914
(500,000... July 1 1924)
4% '08 J-J 1,000,000... Sept 1 1938
(Subject to call after Sept. 1 1918.)

School Bonds.

4% '06-J \$250,000... June 1 '13-'22
4% '12 J-D 350,000... June 1 1942
Convention Hall Bonds.
4% '09 J-D \$100,000... June 1 1929
INTEREST.—All bonds and int. are payable at office of Union Trust Co. of N. Y., fiscal agents of the city.

TOT. DEBT, SINK. FDS., & C.—
Bond, debt, \$17,169,600 \$11,740,600
Water debt (included) 8,261,000 6,412,000
On Feb. 1 1913 the city had a sinking fund of \$1,016,282.16. In addition to the above debt, the city had on Feb. 1 1913 a floating debt of \$352,235.97, consisting of outstanding notes.

ASSESSED VALUATION.

1912. 1911. 1905.
R.E.16598775 15259732 114244975
(Assessment about actual value.)
Per. 8127300 8050900 6952050
Fran 14281300 14427500 5742825
Tot. 188395375 17507432 126939850
Tax (p.m.) 19.515 18.97 18.94
POPULATION.—In 1910 was 218,149; in 1905 was 181,686; in 1900 it was 162,608; in 1890, 133,896; in 1880, 89,366; in 1870, 62,336.

ROCKLAND COUNTY.

New City is the county seat.
Funding Bonds.
3 1/2% J-D \$110,000... June 1914-24
4% '05 M-S 70,000... Sept 1 '14-'23
8,000... Sept 1 1924
180,000... Sept 1 '25-'34
BOND. DEBT Mar 30 '13 \$374,000
Floating debt 77,000
Assessed valuation, real 28,372,185
Assessed val., personal 830,200
Franchises 736,550
Bank stock 591,305
Tot. val. (60% act.) '11 30,590,000
Population in 1910 46,873
INTEREST payable by check on N. Y. City to registered holder.

ROCKVILLE CENTRE.

This village is in Nassau County, Inc. July 15 1893. Pop. 1910, 3,667
Light Bonds.
3 1/2% '07 A-O \$1,000... Oct 28 1913
3 1/2% '00 J-J 8,730... June 1 '13-'21
3 1/2% '06 J-D 7,000... June 1 '13-'21
4 1/2% '09 M-S 3,500... Sept 1 '13-'21
4 2/3% '11 P-A 11,000... Aug 1 '15-'25
Water Bonds.
4% '95 J-J \$29,500... Jan 1 '15-'25
3 1/2% '02 J-J 6,500... Jan 1 '14-'26
4 1/2% '07 J-J 2,000... July 1 '14-'17
4 2/3% '11 P-A 6,000... Aug 1 '15-'26
BOND. DEBT Mech 1 '12 879,200
Assess. val. (3/4 act.) '12 2,050,225
Tax rate (per \$1,000) 1912 37.60
INT. payable in Rockville Centre.

ROME.

This city is in Onondaga Co. Inc. Mech. 8 1870. Population '10, 20,497
Water Bonds.
4% '08 J-J \$100,000... July 1 1928
4% '09 J-J 80,000... Nov 2 1928
4% '09 J-J 80,000... Apr 5 1929
4% '09 J-J 155,000... July 1 1929
4% '10 J-J 25,000... Jan 2 1930
4% '10 J-J 40,000... Dec 1 1930
4 1/2% '11 J-J 158,000... Sept 1 1931
Street Bonds.
4% M-N \$15,000... Nov 1 '13-'21
A-O 8,000... Apr 15 '14-'21
Sewer Bonds.
4% J-J \$115,000... Apr 15 '14-'21
(\$5,000 yearly to 1920; bal. due 1921)
4% J-J \$37,000... Apr 15 1921
TOTAL DEBT Apr 16 '13 885,250
Water debt (included) 618,000
Assessed valuation 1912 8,400,322
Total tax (per \$1,000) 1912 841.07
INTEREST is payable in Rome at First Nat. Bank and Farmers' Nat. Bank; and N. Y. at Nat. Park Bank.

ROME SCHOOL DIST. NO. 1.

3 1/2% J-J \$5,000... July 1 '13-'17
4% P-A 16,250... Feb 1 '14-'18
4% '09 M-S 41,000... Mech 1 '19-'28
BOND. DEBT Apr 16 '13 862,250
Assessed valuation 1913 6,779,264
School tax (per \$1,000) 1912 314.75
INTEREST payable in Rome at Farmers' Nat. and First Nat. banks.

RYE, VILLAGE.

A village in Westchester County, Inc. 1904. Population '10, 3,964.

Sewer Bonds.
5% '08 M-S \$28,462... Mech 10 '14-'38
Fire-House Bonds.
5% '08 M-S \$38,462... Mech 10 '14-'38
4 1/2% '10 M-S 10,000... Mech 10 '15-'24
Street Improvement Bonds.
5% '08 M-S \$120,192... Mech 10 '14-'38
4 1/2% '12 M-S 133,400... Mech 10 '14-'42
Dock Bonds.
5% '08 M-S \$14,400... Mech 10 '14-'37
BOND. DEBT May 1913 860,915
Assessed valuation 1912 9,528,010
(Assessment about 70% actual value.)
Tax rate (per \$1,000) 1912 311.77
INT. at Central Tr. Co., N. Y. C

RYE, TOWN.

This town is in Westchester Co.
Highway Bonds.
3 1/2% J-D \$100,000... June 1 '13-'32
4 1/2% '09 P-A 9,000... Feb 1 '14-'22

Park Bonds.

3.85% '09 P-A \$400,000... Feb 15 '19-'38
4% '09 P-A 40,000... Feb 15 '19-'38
BOND. DEBT Nov 14 '12 \$550,000
Assess. val. (84% act.) '11 20,159,866
Town tax (per \$1,000) 1911 111.858
Population in 1910 19,652
INT. at First Nat. Bank, Port Chester.

RYE UN. FREE SCH. DIST. NO. 1.

4% J-D \$12,600... 1913-1921
4% '02 J-J 7,500... Jan 1 '14-'28
4 3/8% '07 J-D 20,000... June 1 '17-'42
BOND. DEBT May 12 '13 \$44,750
Assess. val. (86% act.) 1912 2,799,414
School tax (per \$1,000) 1912 37.20
INT. at Mamaroneck in N. Y. exchange.

RYE UN. FREE SCH. DIST. NO. 3.

5% '09 Nov \$35,000... Nov 1 '14-'23
BOND. DEBT July 1909 459,500
Assessed valuation 1908 4,555,776
School tax (per \$1,000) 1908 66.75

RYE UN. FREE SCH. DIST. NO. 4.

4 1/2% '10 A-O \$68,000... Apr 1 '13-'31
3 1/2% A-O 41,720... 1913-1926
4% Jan 33,800... 1913-1934
BOND. DEBT April 1913 3159,100
Assessed valuation 1912 8,801,840
School tax (per \$1,000) 1912 312.48
INTEREST payable at Sav. Bank, Portchester, Riverhead & Peckskill.

EYE AND HARRISON UN. FREE SCHOOL DIST. NO. 6.

5% '08 M-N \$65,000... 1917-1942
BOND. DEBT May 1909 669,000
Assessed valuation 1908 1,665,000

ST. JOHNSTOWN.

This village is in Montgomery Co. Inc. 1854. Population 1910, 2,636.
Water Bonds.
4 1/2% Aug \$6,000... Aug 1 '13-'18
4 1/2% May 3,000... May 1 '10-'21
4 1/2% Jan 1,500... Jan 1 '14-'16
4% May 5,500... May 1 '14-'24
4% Sept 12,000... Sept 1 '13-'24
3 1/2% July 6,000... July 1 '13-'24
Paving Bonds.
4 3/8% '11 Aug \$36,000... Aug 1 '16-'29
4 3/8% '11 Aug 36,000... 1917-1949
Sewer Bonds.
4 1/2% '06 Nov \$31,280... Nov 1 '13-'35
BOND. DEBT Jan 1 1913 \$102,280
Assess. val. (1/2 act.) '12 1,191,250
Tax rate (per \$1,000) 1912 320.27
INT. at First Nat. Bk., St. Johnsv.

ST. LAWRENCE COUNTY.

Canton is the county seat.
Highway Bonds.
4% '11 M-S \$20,000... Meh 1 '14-'15
5,000... Meh 1 1916
4% '12 M-S 125,000... 1916-1924
BOND. DEBT Oct 1911 575,000
Assessed valuation 1911 45,340,122
Tax rate (per \$1,000) 1910 82.00
Population in 1910 89,005
INT. at County Treasurer's office.

SALAMANCA.

This village is in Cattaraugus Co. Inc. July 25 1878. Pop '10, 5,792.
Grade-Crossing Bonds.
4% F-A \$15,000... Aug 1 '13-'27
Water Bonds.
5% '07 P-A \$15,000... Aug 1 '13-'27
3.85% ann 57,500... Nov 15-'35
Light Bonds.
5% '07 P-A \$2,500... Aug 1 '13-'17
5% '07 P-A 5,500... Aug 1 '13-'23
3.85% s-a 11,500... Nov 15-'35
Park Bonds.
4 1/2% '09 A-O \$8,500... Oct 1 1930
Water and Light Bonds.
4 7/8% '11 P-A \$4,500... 1918
Sidewalk Bonds.
4% ann 38,000... Dec 1 1920
Aerial Truck Bonds.
4 1/2% s-a \$4,000... 1932
Paving Bonds.
4 3/8% '06 P-A \$7,869.68 Aug 1 '13-'26
3 1/2% ann 14,034.59 July 1 1920
4 1/2% s-a 8,284.36 Aug 1 1926
4 1/2% '10 P-A 7,545.06 Aug 1 '13-'30
4 7/8% '12 s-a 2,262.72 Aug 1 1918
BOND. DEBT Mech 1 1913 3171,996
Certificates outstanding 29,974
Assessed valuation 1912 1,503,226
(Assessment about 1-3 actual value.)
Tax rate (per \$1,000) 1912 321.00
INTEREST on the water bonds of 1906 and the park bonds is payable to Salamanca Trust Co in Salamanca

SALAMANCA UNION FREE SCHOOL DISTRICT NO. 4.

4 1/2% '09 J-J \$16,000... Nov 1 '13-'30
40,000... Nov 1 '31-'40
BOND. DEBT Apr 1913 886,000
Assessed valuation 1912 1,536,078
School tax (per \$1,000) 1912 319.27
Population in 1911 (est.) 7,000
INTEREST payable at Salamanca Trust Co. in N. Y. Exchange.

SALINA.

This town is in Onondaga County.
Railroad-Aid Bonds.
4% M-S \$79,200... 1914-1937
BOND. DEBT Apr 1913 879,200
Assessed valuation 1912 1,779,728
(Assessment about full value.)
Total tax (per \$1,000) 1912 313.83
Population in 1910 3,208
INT. at Union Trust Co., N. Y.

SANDY HILL. See Hudson Falls.

SARANAC LAKE.

This village is in Franklin and Essex counties, Incorp. June 1892.
Sidewalk Bonds.
3 1/2% '01 P-A 9,000... 1913-1931

Street-Improvement Bonds.

4 1/2% '08 M-S \$1,000... Sept 1 1925
124,000... Sept 1 '26-'37
4 1/2% '09 M-S 9,000... Sept 1 '25-'33
4 1/2% '08 M-S 40,000... Sept 1 '15-'24
4 1/2% '09 M-S 13,000... Sept 1 '15-'29
Water Bonds.
5% '94 July \$28,000... 1923
5% '96 Jan 10,000... 1924
3 1/2% '01 P-A 36,100... 1913-1931
4% '03 P-A 35,900... 1913-1933
4% '06 J-J 32,000... July 1 '35-'66
4% '06 J-J 5,000... Jan 1 '36-'40
4 1/2% '10 M-N 28,000... May 1 '40-'67
Fire Department Bonds.
5% '07 J-J \$3,000... Jan 1 '14-'19
4 1/2% '10 J-J 15,000... July 1 '15-'39
Sewer Bonds.
4% '02 P-A \$26,668.66... 1913-1932
4% '06 J-J 18,000... July 1 '31-'66
4 1/2% '08 s-a 13,000... Sept 1 '13-'38
4 1/2% '09 M-S 9,000... Sept 1 '14-'31
4 1/2% '12 J-J 50,000... July 1 '42-'66
Cratery Bonds.
4 1/2% '10 P-A 10,000... Aug 1 '15-'32
GEN. BD. DT. Feb 28 '13 \$415,667
Assessment debt (included) 53,000
Water debt (included) 175,000
Assessed valuation 1912 2,752,286
(Assessment about 40% actual value.)
Village tax (per \$1,000) 1912 \$20.00
Population in 1910 4,983
INT. payable at Saranac Lake Nat. Bank in New York exchange.

SARATOGA COUNTY.

Ballston Spa is the county seat.
Road Bonds.
5% '09 P-A \$100,000... Feb 5 '14-'18
5% '10 M-N 40,000... Nov 1 '20-'21
10,000... Nov 1 1922
BOND. DEBT Apr 1 '13 150,000
Assessed valuation 1912 27,584,152
State & Co. tax (per \$1,000) '12 37.76
Population in 1910 61,917
INTEREST is payable at office of County Treasurer at Saratoga Spgs

SARATOGA SPRINGS.

This village is in Saratoga County, Inc. 1866. Population 1910, 12,693.
4 1/2% '11 A-O \$100,000... Apr 1 '16-'40
4 1/2% '11 J-D 150,000... June 1 '16-'40
4 1/2% '13 J-D 60,000... June 1 '18-'42
Water Bonds.
5% M-S \$25,000... & Sept 1 '13-'17
10,000... & Sept 1 '13-'14
4% M-S 12,000... Sept 1 '15-'16
3,000... Sept 1 1917
Water and Sewer Bonds.
4% M-S \$20,000... Sept 1 '13-'16
4% M-S 130,000... Sept 1 '17-'29
Village-Hall Bonds.
4% Aug \$40,000... & Aug 1 '13-'20
BOND. DEBT May 1913 540,400
Assess. val. real est. 1912 5,659,390
Total assessed val. 1912 6,115,665
(Assessment 1-3 actual value.)
Total tax (per \$1,000) 1912 445.00
INTEREST at office of the Receiver of Taxes in Saratoga Springs.

SARATOGA SPRINGS UN. FREE SCHOOL DISTRICT.

4 3/8% '11 J-J \$24,000... July 1 '13-'20
124,000... July 1 '21-'26
BOND. DEBT Apr 1 1913 348,000
Floating debt 1,000
Assessed valuation '12-'13 6,115,665
(Assessment about 1-3 actual value.)
Population in 1913 (est.) 12,000
INTEREST payable at Citizens' Nat. Bank, Saratoga Springs.

SAUGERTIES UNION FREE SCH DIST. NO. 10.

This district is in Ulster County.
4 1/2% '08 M-N \$20,000... Oct 31 '13-'32
4% M-N 50,380... Nov 1 '13-'56
BOND. DEBT May 1 '13 570,380
Assessed valuation 1912 1,792,962
(Assessment about 3/4 actual value.)
School tax (per \$1,000) 1912 311.19
INT. payable at First Nat. Bank.

SCARSDALE.

This town is in Westchester Co. Inc. Mech. 7 1778. Pop'n '10, 1,300.
Highway Bonds.
5% '10 M-N 1,000... 1913-1924
3 1/2% M-N 2,000... 1913-1914
30,000... 1915-1929
3 1/2% M-N 17,000... May 1 '22-'30
4% M-N 2,000... 1930-1931
500... 1932
4% M-N 5,150... 1917-1921
4% M-N 18,500... 1911-1926
4 1/2% '10 J-D 46,000... 1913-1935
BOND. DEBT May 1 1912 313,650
Assessed valuation 1911 5,427,965
(Assessment about 1-3 actual value.)
Tax rate (per \$1,000) 1911 39.78
INT. in White Plains at Central Bank of Westchester County.

SCHENECTADY.

J. L. Meyers, Comptroller.
This city is situated in the county of the same name, Incorp. in 1798.
Culvert Bonds.
4 1/2% '12 A-O \$22,500... Apr 1 '14-'22
School Bonds.
3% '89 P-A \$1,000... Feb 11 '14-'15
3% '90 P-A 20,000... Feb 1 '16-'19
3% '90 P-A 3,000... Apr 1 1920
4% '09 A-O 15,000... Apr 1 '21-'23
4% '00 P-A 28,000... Aug 15 '13-'20
(See V. 71, p. 202.)
4% '02 P-A 60,000... Aug 1 '21-'32
4% '03 J-J 105,000... July 1 '13-'33
6% '98 Aug 1,320... Aug 15 '13-'18
6% '01 Dec 1,000... Dec 1 '13-'20
5% '09 Nov 600... Nov 1 '13-'14
3 1/2% '05 A-O 6,000... Apr 1 '14-'15
4% '06 J-J 740,000... July 15 '13-'26
160,000... July 15 '21-'26
4 1/2% '07 J-D 18,000... June 1 '13-'18
30,000... June 1 1927
4 1/2% '08 J-J 288,000... July 15 '13-'28
4 1/2% '10 J-J 270,000... July 1 '13-'30
4 1/2% '11 A-O 190,000... Oct 1 '13-'31
4 1/2% '12 J-J 300,000... July 1 '13-'32

Fire & Bridge Bonds.

4% '13 387,000
Public-Market Bonds.
4 1/2% '12 A-O \$85,000... Apr 1 '14-'30
Deficiency & Impt. Bonds.
4% '02 P-A \$20,000... Feb 1 '23-'26
4% '04 M-N 50,000... May 1 '15-'24
4% '01 J-D 5,000... June 1 1913
4% '03 M-N 30,000... May 1 '14-'19
Grade-Crossing Bonds.
4% '09 J-J \$306,000... July 20 '13-'29
Water Bonds.
4% '85 M-N \$30,000... Nov 1 '13-'15
4% '93 P-A 10,000... Aug 15 1913
4% '94 P-A 8,000... Aug 1 1913
4% '95 M-N 60,000... May 15 1914
4% '96 J-J 30,000... July 15 1915
3% '80 M-N 10,000... Nov 1 1916
4% '98 J-D 32,000... June 1 '17-'18
4% '99 J-J 15,000... July 1 1919
4% '01 P-A 15,000... Aug 1 1921
210,000... Aug 15 '16-'21
4% '03 F-A 50,000... Aug 15 1922
59,000... Aug 15 1923
3 1/2% '04 J-J 60,000... July 15 '13-'24
City Hall Building Bonds.
3 1/2% '05 M-S \$26,000... Sept '13-'25
Sewer Bonds.
4% '91 A-O \$10,000... Oct 1 1920
4% '92 A-O 10,000... Oct 1 1921
4% '94 P-A 15,000... Aug 1 1922
4% '96 J-J 5,000... July 15 1923
4% '98 J-D 15,000... June 1 1924
4% '99 J-J 15,000... July 1 1925
4% '00 J-D 19,000... June 1 '13-'15
4% '01 J-D 30,000... June 28 & 30
4% '02 M-N 35,000... May 1 '33-'39
20,000... May 1 '30-'31
4% '02 M-N 13,000... May 1 1932
4% '03 M-N 85,000... May 1 '14-'30
3,000... May 1 1914
4% '04 M-N 25,000... May 1 '15-'19
25,000... May 1 '20-'24
4% '06 M-S 10,000... Sept 15 '13-'14
4 1/2% '06 A-O 120,000... Oct 15 '15-'26
4 1/2% '07 J-D 370,000... June 1 1927
4 1/2% '08 A-O 135,000... Aug 1 '14-'28
4 1/2% '10 A-O 73,000... Oct 1 '13-'27
4 1/2% '11 A-O 95,000... Oct 1 '13-'31
4 1/2% '12 A-O 100,000... Oct 1 '13-'32
Street Imp. Assess. Bonds.
4 1/2% '11 J-J \$11,233.92 Oct 28 '13-'15
Fire Bonds.
4% '00 P-A \$1,000... Feb 1914
4% '00 J-D 25,000... June '16-'19
4% '01 J-D 15,000... June 1 1927
4% '01 J-D 15,000... June 1 1929
4% '03 J-J 40,000... July 1 '16-'23
4% '04 M-N 2,000... May 1 1914
30,000... May 1 '15-'24
3 1/2% '07 J-D 16,000... Dec 1 '13-'20
Temporary loan ctds. 4% 87,551
GENERAL BONDS 4,058,420
TOTAL DEBT May 1 '13 4,136,471
Sinking fund 904,113
NET DEBT May 1 1913 3,232,358
Water debt (included) 689,000
Assessed valuation, real 48,911,409
Assessed val., personal 2,698,850
Assessed val., franchises 2,144,800
Total valuation 1912 53,754,567
(Assessment about 70% actual value.)
Tax rate (per \$1,000) 1912 323.30
Population in 1905 58,369
Population in 1910 72,826
INT. at office of City Treasurer.

SCHENECTADY COUNTY.

County seat is Schenectady.
Court-House Bonds.
4 1/2% J-J \$592,000... July 1 '13-'58
Funding Bonds.
4 1/2% '09 P-A \$160,000... Feb 1 '14-'29
BOND. DEBT May 1913 8712,000
Population in 1910 85,235
INTEREST on 4 1/2% court-house bonds of 1908 payable at Rochester Savings Bank; on court-house 4% at Citizens' Trust Co. in Schenectady; on funding bonds at Brooklyn Savings Bank, Brooklyn, N. Y.; on 4 1/2% court-house bonds of 1910 at Schenectady Trust Co.

SCOTIA.

This village is in Schenectady Co. Inc. Jan. 1902. Pop'n 1910, 2,965.
Funding Bonds.
5% '12 P-A \$9,000... Aug 1 '13-'18
7,000... Aug 1 '19-'25
Water Bonds.
4 1/2% '06 P-A \$22,000... Aug 1 '14-'35
4% '07 P-A 1,000... Aug 1 '13-'30
5% '10 P-A 4,600... Aug 1 1926
4 1/2% '09 P-A 4,600... Aug 1 1923
4 1/2% '08 P-A 4,600... Aug 1 1927
3 1/2% '05 P-A 42,000... Feb 1 '14-'34
4 1/2% '06 P-A 33,500... Feb 1 '14-'34
5% '12 P-A 5,100... Aug 1 1928
Sewer Bonds.
5% '10 P-A \$2,000... Aug 1 1926
4 1/2% '05 P-A 29,400... Feb 1 '14-'34
4 1/2% '05 P-A 12,100... Feb 1 '14-'34
5% '07 P-A 8,900... Aug 1 '13-'28
4 1/2% '09 P-A 2,000... Aug 1 1922
4 1/2% '11 P-A 2,000... Aug 1 1927
5% '12 P-A 2,500... Aug 1 1928
Drainage Bonds.
4 1/2% '09 P-A \$5,000... Aug 1 1924
4 1/2% '11 P-A 6,000... Aug 1 1927
5% '10 P-A 6,000... Aug 1 1927
Village-Hall Bonds.
5% '07 P-A \$5,500... Aug 1 '13-'23
5% '10 P-A 2,000... Aug 1 1926
4 1/2% '09 P-A 1,000... Aug 1 1923
4 1/2% '11 P-A 2,000... Aug 1 1927
5% '12 P-A 500... Aug 1 1928
BOND. DEBT May 9 '13 322,900
Assessed valuation 1913 1,369,846
Total tax (per \$1,000) 1912 340.09
INT. at Schenectady Trust Co.

SEA CLIFF.

This village is in Nassau County, Inc. 1883. Population 1910, 1,694.

SEA CLIFF (Con.)

Shore Front Purchase Bonds. 5s g '07 M-N \$2,000.00 Nov 1 '13-16 4 1/2 s M-N 7,791.60c Nov 23 '13-27

SENECA FALLS, TOWN.

This town is in Seneca County. Refunding Bonds. 4s J-J \$20,000.00 July 1 '13-14 5s J-J 110,000.00 July 1 1913

SENECA FALLS, VILLAGE.

This village is in Seneca County. Incorp. in 1831; re-incorp. in 1902. Street Paving Bonds. 4.30s 11F-A \$55,000.00 Feb 1 '16-26

SKANEATELES.

This village is in Onondaga Co. Inc. 1883. Population 1910, 1,615. 4s g J-J \$41,000.00 \$1,000 y/y

SKANEATELES UNION FREE SCHOOL DIST. NO. 10.

This district is in Onondaga Co. 4s '09 Oct \$13,000.00 Oct 1 '13-25 4s '10 Oct 14,000.00 Oct 1 '26-37

SOLVAY.

This village is in Onondaga Co. Inc. 1894. Population 1910, 5,139. Street Bonds. 4 1/2 s '09 J-D \$150,000.00 June 1 '14-38

SOUTHAMPTON.

This village is in Suffolk County. Inc. 1894. Population 1910, 2,509. Curb and Gutter Bonds. 4 1/2 s '10 J-J \$6,000.00 Jan 1 '15-26

SOUTHAMPTON UNION FREE SCHOOL DIST. NO. 6.

4 1/2 s '13 Jan \$116,000.00 Jan 1 '14-42 4 1/2 s '12 Jan 15,000.00 Jan 1 '14-28

SOUTHOLD SCH. DIST. NO. 16.

This district is in Suffolk County. 4s '09 J-J \$27,000.00 Jan 1 '14-36 BOND. DEBT Jan 1 1912. \$43,000

STEBEN COUNTY.

Bath is the county seat. Highway Bonds. 4 1/2 s '11 A-O \$40,000.00 May 1 '14-17

SUFFOLK COUNTY.

County seat is Riverhead. Jail Bonds. 4 1/2 s '10 M-S \$150,000.00 Mch 1 '14-23

SULLIVAN COUNTY.

Monticello is the county seat. 4s '11 J-J \$28,000.00 c&r Jan 1 '16-29

SYRACUSE.

M. E. Monahan, Comptroller. Syracuse is situated in Onondaga County. Incorp. Dec. 13 1847.

SYRACUSE.

College Bonds. 4s '09 J-D \$100,000.00 Dec 1 1926 Harbor Brook Impt. Bonds.

TONAWANDA CITY.

This city is in Tonawanda Town. Erie Co. Population 1910, 8,290. Sewer Bonds.

TONAWANDA SCH. DIST. NO. 1.

This district was formerly Union Free School District No. 3. The schools are now under city charter.

TONAWANDA TOWNSHIP.

This town is in Erie County. Paving Bonds. 5s '05 M-N \$26,000.00 Jan 1 1921

TROY.

Troy is situated in Rensselaer County. Incorporated in 1816. On Jan 1 1901 a bill known as the "Greater Troy Bill" became operative.

TUCKAHOE.

This village is in Westchester Co. Inc. Dec. 8 1892. Pop'n 1910, 2,722.

Sewer Bonds.

4s M-S&J-D \$21,000.00 1913-1916 T&S&J-DEBT May 1913 \$417,000

THRESEA.

This village is in Jefferson County. Inc. July 29 1871. Pop'n '10, 932.

TICONDEROGA UNION FREE SCH. DIST. NO. 5.

4s '01 M-N \$3,000.00 May 1 '14-16 Building Bonds. 4.40s '06 M-N \$50,000.00 May 1 '17-41

TONAWANDA CITY.

This city is in Tonawanda Town. Erie Co. Population 1910, 8,290. Sewer Bonds.

TONAWANDA SCH. DIST. NO. 1.

This district was formerly Union Free School District No. 3. The schools are now under city charter.

TONAWANDA TOWNSHIP.

This town is in Erie County. Paving Bonds. 5s '05 M-N \$26,000.00 Jan 1 1921

TROY.

Troy is situated in Rensselaer County. Incorporated in 1816. On Jan 1 1901 a bill known as the "Greater Troy Bill" became operative.

TUCKAHOE.

This village is in Westchester Co. Inc. Dec. 8 1892. Pop'n 1910, 2,722.

Park Bonds.

3 1/2 s '03 J-D \$1,000.00 June 1 1913 3 1/2 s '05 J-D 4,000.00 June 1 1914

Tax Deficiency Bonds.

4 1/2 s '09 A-O \$27,131.50 Oct 28 '12-'28 4s '05 M-N 31,372.74 May 1 '12-'25

Street Improvement Bonds.

4 1/2 s '11 F-A \$14,400.00 Feb 1 '14-'31 4s '11 J-D 10,800.00 Nov 1 '13-'21

Water Bonds.

4 1/2 s F-A \$24,000.00 Aug 1 '13-'19 (\$8,000 every three years) 3 1/2 s M-N \$30,000.00 May 1 '14-'19

Miscellaneous Bonds.

5s '05 Nov \$400.00 Nov 15 '13-'14 4s '05 A-O 2,640.00 Oct 1 1913

Public Building Bonds.

4s '02 F-A \$9,800.00 Aug 1 1918 3 1/2 s M-N 10,100.95c Nov 15 '13-'21

Water Bonds.

4s '84 M-S \$30,000.00 Mch 1 1914 4s '84 M-S 40,000.00 Mch 1 1924

ASSESSED VALUATION.

1912. 1911. 1905. R. E. 566,555.219 557,386.266 513,722.445

TRUXTON.

This town is in Cortland County. Railroad-Aid Refunding Bonds. 4 1/2 s '12 J-J \$88,000.00 July 15 '1942

TUCKAHOE.

This village is in Westchester Co. Inc. Dec. 8 1892. Pop'n 1910, 2,722.

Water Bonds.

4.40s '06 M-S \$55,000.00 Sept 1 '13-'34 4.75s '08 A-O 5,500.00 Sept 1 '14-'24

Village-Hall Bonds.

4.30s '10 M-N \$33,000.00 Nov 1 '15-'3 Highway Bonds. 4.20s '09 F-A \$10,000.00 Aug 1 '14-'33

Water Refunding Bonds.

4s '10 A-O \$13,500.00 1913-1930 4s '03 A-O \$40,000.00 Oct 16 1913

Water Refunding Bonds.

4s '10 A-O \$13,500.00 1913-1930 4s '03 A-O \$40,000.00 Oct 16 1913

ULSTER COUNTY.
County seat is Kingston.
County Bonds.
4s M-S \$30,000...Mch '14-'23
(Subject to call \$3,000 yearly)
4s M-S 21,000...Mch '14-'20

Turnpike and Road Bonds.
4s M-N \$3,000...Mch '14-'16
4s M-S 2,000...Mch '14-'14
4s M-S 32,000...Mch '14-'20
4s '05 M-S 10,000...Mch '14-'18
4s '08 M-S 5,000...Mch '14-'14
4s '09 M-S 05,000...Mch '14-'32

Refunding Bonds.
4s M-S \$12,000...Mch '14-'19
4s M-S 21,000...Mch '14-'20
4s M-S 30,000...Mch '14-'23
4s M-S 32,000...Mch '14-'20
4s M-S 21,000...Mch '14-'12
4s M-S 24,000...Mch '14-'25
4s M-S 20,000...Mch '14-'26
4s M-S 90,000...Mch '14-'31
4s '05 M-S 32,000...Mch '14-'29

Court-House Bonds 1895 (Ref.).
4s M-S \$24,000...Mch '14-'21
4s M-S 32,000...Mch '1923
4s M-S 14,000...Mch '1924

Jail Bonds.
4s M-S \$50,000...Mch '1925
4s M-S 30,000...Mch '1926
4s M-S 13,000...Mch '1928

Poor-House Bonds.
4s '05 M-S \$14,000...Mch '14-'20
BOND. DEBT May 1913 \$604,000
Total assessed val. 1911. 29,614,702
Population in 1910. 91,769
INT. at office of County Treas.

UTICA. Fred. G. Reusswig, Comp.
This city is in Oneida County. Incorporated 1832.

Nurses' Pavilion Bonds.
4s '12 J-J \$12,500...July 1 '13-'32

Sewer Bonds.
4s '09 J-D \$3,000...Dec 1913-17
4s '09 M-S 15,000...Sept 1913-27
4s '10 Nov 138,000...Nov 1 '13-'35
4s '10 Nov 28,800...Nov 1 '13-'36
4s '10 M-S 20,000...Sept 1 '13-'32

Playground Bonds.
4s '12 M-S \$10,000...Sept 1 '13-'32

Bath-House Bonds.
4s '12 M-S \$10,000...Sept 1 '13-'32

Culvert Ext. Bonds.
4s '12 M-S \$7,200...Sept 1 '13-'24

Academy and School Bonds.
4s July \$30,600...July '13-'16
4s Jan 24,000...Jan '14-'19
4s Jan 10,600...Jan '14-'20
3 1/2s Jan 9,000...Jan '14-'19
3 1/2s Jan 12,000...Jan '14-'19
3 1/2s J'ne 19,250...June 1 '13-'23
3 1/2s June 11,000...June '13-'23
3 1/2s A-O 2,000...Oct 1 '13-'29
3 1/2s Jan 15,000...Jan '14-'25
4s '07 May 7,500...May 1926
4s '08 July 12,000...July 2 '14-'18
4s '08 M-N 41,600...Nov 2 '13-'28
4s '08 J-J 40,000...July 15 '13-'28
4s '09 A-O 12,000...Apr 1 '14-'29
4s '09 F-A 7,850...Aug 1 '21-'29
4s '09 M-S 3,300...Sept 1 '13-'15
4s '09 F-A 17,000...Aug 1 '13-'29
4s '09 M-S 68,000...Sept 1 '13-'29
4s '10 M-N 80,000...May 1 '14-'29

Paving Bonds out-g'g Apr 15 '13
5s --- \$12,125...1913-1917
4 1/2s --- 99,503.18...1913-1918

Refund. U. C. & B. RR. Bonds.
4s '09 M-S \$148,800...Mch '14-'29

Storm Water Drainage Bonds.
4s '06 Oct \$50,000...Oct 16-'25
4s '07 M-N 25,000...May 1 '17-'26
4s '08 May 18,750...May 4 '14-'28
4s '12 A-O 12,000...Oct 1 '13-'32

Subway Bonds.
4s '11 J-J \$34,000...1913-1929

Park Bonds.
4s '09 J-J \$42,500...July 1 '13-'29
4s '10 J-J 45,000...July 1 '13-'30
4s '11 J-J 23,750...1913-1931
4s '12 J-D 95,000...June 1 '13-'31

Public Improvement.
4s Jan \$75,000...Jan '14-'28
4s J'ne 30,000...Jan '20-'31
4s J-J 150,000...Jan 1 '22-'31
3 1/2s Mch 1,488,577...Mch 1914
3 1/2s A-O \$22,000...Apr 1 '15-'24
15,000...Jan 1 '15-'25
3 1/2s '04 J-J 24,000...July 1 '13-'24
4s '07 A-O 8,000...Oct 15 '27-'34
4s '07 M-N 50,000...May 1 '27-'36
4s '09 J-J 11,050...July 1 '13-'29
4s '09 A-O 2,400...Apr 1 '14-'19
4s '10 F-A 54,000...Aug 1 '13-'30
4s '10 F-A 5,500...Aug 1 '13-'23
4s '11 M-S 13,000...Mch 1 '14-'26
4s '11 J-J 57,000...1913-1931
4s '11 J-J 3,000...1913-1928
4s '12 M-N 60,500...May 1 '14-'32
4s '12 J-D 2,700...1913-1932
4s '13 J-J 2,400...Jan 10 '14-'17

Tax Relief Bonds.
4s '08 May \$55,000...May 4 '14-'24
4s '08 July 20,000...July 2 '25-'28

Delinquent Tax Bonds.
5s '07 J-J \$90,000...July 1 '17-'21
4s '08 F-A 5,654.01r...Aug 7 1913
4s '09 J-D 2,000...Dec 1 '13-'14
4s '10 M-S 2,000...Sept 1 '13-'14
4s '11 M-S 4,400...Sept '13-'16
4s '12 A-O 4,199...Oct 1 '13-'17

Fire Department Bonds.
4s '03 Aug \$0,000...Aug 17 '13-'21
4s '09 A-O 8,000...Apr 1 '14-'29
4s '12 F-A 12,000...Apr 1 '13-'32

BOND. DEBT Apr 15 1913
Public Imp't bonds. \$1,794,569
Paving bonds. 111,732
Delinquent tax bonds. 108,253
Tax-relief bonds. 80,000
TOT. B.D. DT. Apr 15 '13 2,094,544
Against paving bonds there are out-
standing assessments upon property
benefited equal to amount of bonds.
INT. is payable in Utica at the City
Treasurer's office, or at request of
registered holder in N. Y. exchange.
ASSESSED VALUATION.
1912. 1911. 1910.
\$ \$ \$
R. E. 44,261,889 43,387,754 42,168,944
Pers.* 8,093,100 8,746,600 8,516,450
Total 52,354,989 52,134,354 50,685,394
(Assessment about 3/4 actual value.)
Tax (p.M) 22.34 19.36 22.28

* Including special franchise valuation 1912. \$3,119,650.
POPULATION.—In 1910 was 74,419; 1905, 62,934; 1900, 56,383.

VOLNEY.
This town is in Oswego County.
Railroad-Aid Bonds.
4s F-A \$98,000...1912-1930
4s --- 4,000...1921-1931

Bridge Bonds.
4s July \$20,000...1913-1922
BOND. DEBT Jan 1910. \$134,000
Assess. val. (80% act.) '09. 835,422
Tax rate (per \$1,000) 1909. \$13.50
Population in 1910. 2,407

WALTON.
This town is in Delaware County.
Refunding RR. Aid Bonds.
4s F-A \$50,000...Part y'ly
BOND. DEBT Apr 1913. \$50,000
Assess. val. (1/2 act.) 1912. 1,827,125
Tax rate (per \$1,000) 1912. \$11.15
Population in 1910. 5,088
INT. payable at Union Dime Sav. Bank in New York and at Walton.

WARREN COUNTY.
Lake George is the county seat.
Road Bonds.
5s '08 Feb \$50,000...Feb 10 '14-'18
5s '12 J-D 50,000...1919-1923
BOND. DEBT Mar '13 \$100,000
Assessed valuation 1912. 11,728,581
County tax (per \$1,000) 1912. \$24.62
Population in 1910. 32,223
INT. payable in N. Y. exchange.

WARSAW, VILLAGE.
This village is in Wyoming County. Inc. 1843; re-inc. Jan. 11 1898.
5s --- \$2,000...1914
Funding Judgment Bonds.
4s '10 J-J \$3,300...July 1 1913

Water Bonds.
4s '95 J-J \$30,000...1915
4s '95 --- 15,000...1920
4.90s '12A-O 12,000...Oct 1 '16-'17

Village-Hall Bonds.
4s '11 ann. \$7,000...1913-1919
BOND. DEBT Mch 1 1913. \$69,300
Sinking fund. 14,650
Assess. val. (60% act.) '12. 1,468,075
Tax rate (per \$1,000) 1912. \$14.64
Population in 1910. 3,206
INTEREST payable in N. Y. and at Wyzmlyng Co. Nat. Bk., Warsaw.

WARSAW, TOWN.
This town is in Wyoming County. Inc. Mch. 1808. Pop. 1910, 4,308.
Bridge Bonds.
3 1/2s \$900r...Feb 1 1914
3 1/2s F-A 40,000...Aug 1 '13-'32
BOND. DEBT Apr 1913. \$40,000
Assess. val. (2-3 act.) '12. 2,342,847
(Assessment abt. 2-3 actual value.)
Tax rate (per \$1,000) 1912. \$10.76
INTEREST at the Jefferson County Savings Bank in Watertown.

WATERFORD.
This town is in Saratoga County.
4s '13 Mar \$92,500...part yearly
TOTAL DEBT. (??)
Population in 1910. 6,128

WATERTOWN, CITY.
This city is in Jefferson County.
City-Hall 1896.
4s --- \$40,000...Oct 1 '26-'30
Market Bonds.
3 1/2s \$8,000...Oct 1 '13-'14

School Bonds.
3 1/2s M-N \$100,000...May 1 '22-'41
3 1/2s A-O 3,800...Apr 1 1924
4s '05 J-D 30,000...Apr 1 '25-'30
4s '06 J-J 4,000...J'ne 1 '13-'16
4s '06 J-J 88,000...July 1 1936
4s '08 M-N 24,500...May 1 1938

Water Bonds.
3 1/2s M-S \$105,000...1913-1926
3 1/2s M-S 35,000...Sept 1 1922
3.7s M-S 65,000...Mch 1 1927
4s '05 J-D 81,000...June 1 1925

Funding and Deficiency Bonds.
3 1/2s --- \$55,000...Feb 1 '14-'24

Voting-Machine Bonds.
4s --- \$1,000...Feb 1 '14-'15

Fire-Building Bonds.
4s '07 A-O \$40,000...Apr 1 1937
4s '08 M-N 11,435r...May 1 1938

Public Improvement Bonds.
4s --- \$79,000...1913-1938
4s '10 M-N 31,000...May 1 1940

Indebtedness Bonds.
4s --- \$20,000...Oct 1 '22-'25

Paving, Sewer & Highway Bds.
3 1/2s M-N \$75,000...May 1 '30-'44

Street-Improvement Bonds.
4s '12 J-J \$110,000...July 1 1942

Sewer Bonds.
3 1/2s M-N \$70,000...May '14-'27
4s '08 M-N 80,000...May 1 1938
TOT. DEBT Jan 1 '13. \$1,167,235
Water debt (included). 286,000
Assessed valuation 1911. 15,333,625
(Assessment about 1/2 actual value.)
Total tax (per \$1,000) 1910. \$23.38
Population in 1910. 26,730

WATERVILLE.
This village is in Oneida County. Inc. Feb. 8 1871. Pop. 1910, 1,410.
Water-Works Bonds.
4s '88 J-J \$15,000...Jan 1 '14-'18

Reservoir Bonds.
4.35s '07 J-J \$27,000...Jan 1 '14-'31
BOND. DEBT Apr 5 '13. \$45,000
Assessed valuation 1912. 715,915
(Assessment 1/2 to 3/4 actual value.)
Tax rate (per \$1,000) 1912. \$10.00
INTEREST payable in N. Y. on 4.35s at R. Kleybolte & Co.; on 4s at Importers' & Traders' Bank.

WATERVLIET.
This city is in Albany County. Inc. 1806. Population 1910, 15,074.
Storm-Sewer Bonds.
4s '12 A-O \$104,500...Apr 15 '14-'32

Broadway Improvement Bonds.
4 1/2s '10 M-N \$7,000...Nov 1 '13-'19

School Bonds.
4s '02 F-A \$22,000...Aug 1 '13-'34
BOND. DEBT Sept 15 '13-'14
4s '10 M-S 45,000...Sept 15 '15-'22
2,000...Sept 15 1924
4s '11 A-O 10,000...Oct 1 '25-'29

Funding Bonds.
4s '09 J-J \$70,000...Apr 15 '14-'48

Pavement Bonds.
4s A-O \$44,000...Oct 1 '13-'14
4s '08 F-A 4,000...July 2 '13-'16
BOND. DEBT Sept 1912. \$341,000
Total valuation 1912. 5,387,850
(Assessment about full value)
City tax (per \$1,000) 1912. \$22.10
INT. at Chamberlain's office.

WATKINS.
This village is in Schuyler County. Village incorp. as Jefferson in 1842; name changed to Watkins in 1852.
Paving Bonds.
4.40s '12 --- \$36,250c

Water and Sewer Bonds.
4s J-J \$20,000...July 1921
4s A-O 3,000...Oct 1910

Electric-Light Bonds.
4s A-O \$13,000...Oct 1924

Refunding Water & Sewer Bds.
4.20s '10 A-O \$56,000...Apr 1 1930
BOND. DEBT Apr 1 '13. \$128,250
Assess. val. (1/2 act.) '12. 1,222,415
Village tax (per \$1,000) 1912. \$15.88
Population in 1910. 2,817
*Provision made for payment of these bonds, but money misapplied.
INT. on paving bonds payable at Watkins State Bk.; on others at Knickerbocker Trust Co., N. Y.

WAVERLY.
This village is in Tloga County.
Water-Works Bonds.
4s '12 M-N \$238,000...May 1 '15-'42
Broad St paving. \$15,000
Town-hall bonds. 7,000
BOND. DEBT May 1913. 260,000
Water debt (included). 238,000
Assessed valuation 1912. 2,078,953
(Assessment about 35% actual value)
Population in 1910. 4,855
INT. payable at office of Bond & Goodwin, N. Y.

WELLSVILLE.
This village is in Allegany County. Inc. 1877. Population 1910, 4,382.
Street-Improvement Bonds.
5s '07 M-S \$17,000...Sept 1 '13-'32
4.50s '08 M-S 24,000...Sept 1 '13-'36
4.15s '09 M-S 29,963c...Mch 1 '13-'36
4.15s '09 M-S 13,200r...Sept 1 '13-'34
BOND. DEBT Apr 1913. \$35,587
Assessment debt (add'l). 48,679
Assess. val. (1/2 act.) '12. 1,618,604
Village tax (per \$1,000) 1912. \$12.67
INTEREST on the issue of 1906 is payable at the First Nat. Bank of Wellsville; on the issue of 1909 at N. Y. City at Columbia Trust Co.

WEST CARTHAGE.
This village is in Jefferson County. Inc. 1889. Population 1910, 1,393.
Village-Hall Bonds.
s --- \$1,800

Water Bonds.
4s '02 --- \$14,700c...1925
4s '09 --- 27,000r...Part y'ly

Sewer Bonds.
4s '05 --- \$16,800r...Part yearly
4s '04 --- 6,600r...Part yearly
BOND. DEBT Apr 1912. \$26,900
Assess. val. (2-3 act.) '11. 682,001
Village tax (per \$1,000) 1911. \$13.00
INT. on water bonds of 1902 payable at Importers' & Traders' Bank, N. Y.; on sewer bonds of 1895 and water bonds of 1909 at Watertown Sav. Bk.; on sewer bonds of 1904 at Jefferson Co. Sav. Bk., Watertown.

WESTCHESTER COUNTY.
County seat White Plains.
Almshouse Bonds.
4s '09 M-S \$70,000...Sept 1 '37-'39

Armory Bonds.
4s '08 F-A \$30,000...Feb 1 '32-'37

New Indics.
4s J-D 5,000...June 1 1913
3 1-10s J-D 13,000...June 1 1914

General Purposes.
3 1/2s J-D \$20,000...J'ne 1 '27-'28

Road Bonds.
4s '11 A-O \$50,000...Oct 1 '31-'35
4s '11 A-O 8,870r...Oct 1 1936
4s '11 A-O 25,230r...Oct 1 1914
4s '12 A-O 40,000...Oct 1 '32-'35
2,945r...Oct 1 1936
4s '12 A-O 10,000...Oct 1 1932
4s '12 A-O 17,710r...Oct 1 1933
4s '12 A-O 9,905r...Oct 1 1927

Funding Bonds.
3 1-10s J-D \$40,000...June 1 '29-'30
3 1/2s J-D 30,000...June 1 1931
4s '04 --- 39,704.43...June 1 1932
4s '04 --- 25,000...June 1 1928
4s '04 --- 20,000...June 1 1931
4s '04 --- 18,533.47...June 1 1933
4s M-S 40,000...Mch 1 '31-'33
4s '05 M-S 39,704r...Mch 1 1932
4s '07 J-J 24,579r...July 1 1928
4s '08 J-J 40,000...July 1 '31-'33
4s '08 F-A 67,000...Aug 1 1936
4s '10 F-A 17,333.20r...Aug 1 1937
4s '10 F-A 80,000...Feb 10 '20-'35
1,528.66r...Feb 10 1936
5s '10 F-A 25,000...Aug 1 '30-'34
1,561.83r...Aug 1 935

Temporary Loan Bonds.
4s J-D \$20,000...June 1 1915
3 1/2s J-D 8,000...June 1 1915
3 1/2s J-D 5,000...June 1 1916
3 1/2s J-D 8,500...June 1 1917
3 1/2s J-D 25,000...June 1 1925
3 1/2s J-D 26,742r...June 1 1926
4s '08 F-A 50,285.66r...Aug 1 1913
5s '10 F-A 13,122.36r...Aug 1 1913
4s '13 M-N 100,000...May 1 '18-'33

Drainage Bonds.
4s '08 J-J \$7,000...July 1 '13-'19
1,500r...July 1 1920

Bronx Valley Sewer Bonds.
4s '08 J-J \$1,000,000...Jan 1 '33-'82
4s '09 J-J 1,250,000...Jan 1 '33-'82

Bridge Bonds.
4s '11 J-D \$20,000...June 1 '21-'22
4s '12 J-J 12,000...Jan 1 '35-'37

Court-House Bonds.
4s '05 F-A \$150,000...Aug 1 '30-'35
20,000r...July 1 1926
50,000r...July 1 '27-'29
70,000r...July 1 '28-'34
30,000r...July 1 '30-'31
15,000r...July 1 1935
40,000r...July 1 1935
50,000r...July 1 1936
4s '08 M-N 240,000...Nov 1 '14-'37

Refunding Bonds.
3 1/2s J-D \$4,000...June 1 1913
3 1/2s J-D 10,000...June 1 1914
3 1/2s J-D 14,000...June 1 '13-'19

Bridge Bonds.
4s '08 J-D \$10,000...June 1 '13-'22
BOND. DEBT Mar 18 '13 \$5,301,244
Floating debt. 731,015
Assess. val. real est. '12. 348,327,089
Assess. val. personal '12. 9,889,656
(Assessment about 70% actual value)
State & Co. tax (per \$1,000) '07. \$3.00
Population in 1910. 283,055
INT. on sewer bonds of 1909 payable at Mechanics' Nat. Bank, N. Y.; on other issues by County Treasurer.

WESTFIELD, VILLAGE.
This village is in Chautauqua Co. Inc. 1833. Population 1910, 2,985.
Sewer Bonds.
4s '10 J-J \$100,000...Jan 2 '14-'38

Refunding Water Bonds.
4s '10 F-A \$10,000...Aug 1 '17-'21

Water-System Construction.
3 1/2s '08 M-N \$38,000c...1914-1924

Sidewalk Bonds.
4s '09 Dec \$3,000...Dec 1 '13-'14
s --- 500...Oct 20 1913

BOND. DEBT May 1 '13. \$151,500
Assessed valuation 1912. 2,052,475
(Assessment about 2-3 actual value.)
Tax rate (per \$1,000) 1912. \$31.00
INT. payable at Citizens' Bank of Westfield in New York exchange.

WEST SENeca.
This town is in Erie Co. Incorporated 1851. The decrease in the valuation for 1909 was caused by a division of the town, cutting off the city of Lackawanna. While the bonds below are considered a lien upon the whole town, the referee appointed to apportion the debts has decided that they are to be paid by the city of Lackawanna, the sewer having been built in that city. This report came up in Dec. 1911 for confirmation by the State Supreme Court and was opposed by the city of Lackawanna. No decision has been rendered.
Sewer Bonds.
5s '07 A-O \$187,500c...Apr 1 '14-'38

Bridge Bonds.
BOND. DEBT Apr 21 '13. \$200,158
Assess. val. (80% act.) '12. 2,713,000
Total tax (per \$1,000) 1912. \$11.02
Population in 1910. 4,605
INTEREST payable at the Lackawanna Nat. Bank of West Seneca.

WEST WINFIELD.
This village is in Herkimer Co.
Water-Works Bonds.
4s '13 J-D \$33,000...July 1 '14-'43
TOTAL DEBT. (??)
Population in 1910. 726

WHITE PLAINS, VILLAGE.
This village is in Westchester Co.
Paving Bonds.
4s '13 J-D \$15,000...June '26-'28
3 1/2s M-N 100,000...May 1 1931
3 1/2s A-O 75,000...Oct 1 1930
4s '05 A-O 3,000...Oct 1 1935
5s J-D 30,000...Dec 1 1933
5s '08 M-N 20,000...May 1 '39-'42
4s '08 F-A 20,000...Aug 1 '39-'42
4s '09 F-A 20,000...Aug 1 '35-'38
4s '09 A-O 20,000...Oct 1 '35-'38
4s '11 A-O 20,000...Oct 1 '47-'50
4s '12 F-A 20,000...Aug 1 '20-'32

Sewer Bonds.
s --- \$18,000
3 1/2s A-O 10,000...Oct 1 1930
4s M-S 24,000...Sept 1 '24-'29
4s '04 F-A 9,000...Aug 1 1929
4s '05 A-O 9,000...Oct 1 1935
4s '07 J-D 3,000...June 30 1937
5s '08 M-N 18,000...May 1 1938
4s '09 M-N 12,000...May 15 1934
4s '12 F-A 12,500r...Aug 1 1920
9,000r...Aug 1 '21-'23

Funding Bonds.
4s '07 J-D \$23,000...June 1 1937

Refunding Bonds.
4s M-N \$1,000...Nov 1 1913
4s J-J 9,000...July 1 '14-'16
4s '05 A-O 1,000...Oct 1 1935

Library-Site Bonds.
3.84s '06A-O \$13,000...Apr 2 1946

Tax and Assessment Bonds.
4s J-J \$10,000...Oct 1 1921
4s M-S 10,000...Mch 1 1914
4s '04 M-N 17,000...Nov 1 1924
4s '05 J-D 99,000...Dec 1 1915
4s '06 A-O 12,000...Apr 1 1916
5s '06 M-N 11,000...Nov 1 1916
5s '07 A-O 15,000...Oct 1 1917
4s '08 A-O 28,000...Oct 1 1913
4s '09 A-O 33,000...Oct 1 1917
4s '10 A-O 23,000...Oct 1 1920
5s '12 A-O 32,000...Oct 1 1918

Water Bonds.
4s F-A \$4,000...Aug 1 1914
126,000...Aug 1 '15-'28
4s J-D 25,000...June '26-'29
3 1/2s A-O 60,000...Oct 1 1929
3 1/2s A-O 86,000...Oct 31 1931

WHITE PLAINS VILLAGE (Con.)

Water Bonds (Con.)
4s '04 A-O \$40,000... Apr 1 1924
4s '04 F-A 1,000... Aug 1 1929
4s '04 M-S 23,000... Sept 1 1934

Sidewalk Impt. Certificates.

5s '08 A-O \$65,000... Oct 1 1913
5s '09 A-O 27,000... Oct 1 1914

Current Debt Bonds.

4s F-A \$6,000... Aug 1 '13-'14
2,000... Aug 1 1915

Fire Department Bonds.

4s M-S \$8,000... Sept 1 '13-'20
4s J-D 10,000... Dec 1 '13-'22

Summary of Debt Jan. 1 1913.

Current debt bonds \$132,000
Sewer bonds 211,500
Fire department bonds 108,500

TOT. BD. DT. Jan. 1 '13 \$2,061,468

Certificates of indebtedness 288,504
Assessed valuation 1912 17,232,047
Tax rate (per \$1,000) 1912 33.945

WHITE PLAINS UNION FREE SCHOOL DIST. NO. 1.

On July 1 1908 the district annexed Greenburgh District No. 10.
4s J-J \$21,000... Jan 1 '14-'34

Greensburgh Bonds (Annexed)

4s A-O \$7,000... Dec 31 '13-'19
5s '07 A-O 14,000... Dec 31 '13-'26

INTEREST payable at Home Sav. Bank

Bank, Saugerties Sav. Bank, Yonkers Sav. Bank, American Sav. Bank, Mechanics' Sav. Bank, N. W. Harris & Co., N. Y., and N. W. Halsey & Co., N. Y.

WHITE PLAINS, TOWN.

This town is in Westchester Co.

Road Bonds.

3 1/2s J-J \$78,000... July 1 1929
4s J-J 60,000... July 1 1932
3 1/2s J-J 5,000... Jan 1 1930

WOLCOTT.

This village is in Wayne County.

Water-Works Bonds.

4 1/2s '12 J-J \$45,000... July 15 '13-'42
BOND. DEBT May 6 '13 \$51,000

WYOMING COUNTY.

Warsaw is the county seat.

Highway Bonds.

4 1/2s '10 - \$22,000... part yearly
4 1/2s '11 J-J 30,000... July 1 '22-'31

YONKERS.

J. T. Lennon, Mayor; J. Miller, Compt.; F. G. Gertenbach, Auditor. Yonkers is in Westchester County.

Refunding Bonds.

4 1/2s '08 A-O \$150,000... May 15 '14-'18
4 1/2s '08 A-O 42,000... June 15 '13-'18

Refunding Water.

4 1/2s '13 A-O \$50,000... Apr 1 '14-'38

Fire Department Bonds.

3 1/2s '03 A-O \$50,000... Apr 1 '14-'23
4s '06 A-O 15,000... Apr 1 '24-'26

City-Hall Bonds.

4 1/2s '08 A-O \$375,000... May 1 '14-'28
5 1/2s '07 M-N 50,000... Apr 1 '18-'22

Deficiency Bonds.

4 1/2s '10 A-O \$28,000... May 1 '14-'20

Hospital Bonds.

4 1/2s '11 A-O \$71,250... Oct 1 '13-'31

Local Improvement Bonds.

4 1/2s '09 A-O \$86,700... July 1 '13-'20
4 1/2s '11 A-O 17,100... Feb 1 '14-'31

Road Improvement Bonds.

4 1/2s '08 A-O \$37,500... May 1 '14-'28
4s '08 A-O 40,000... Aug 15 '13-'28

Assessment Bonds.

4 1/2s '08 A-O \$60,000... Dec 1 '13-'18
4s '10 A-O 35,000... Apr 1 '14-'19

Revenue Bonds.

4 1/2s '09 A-O \$50,000... May 1 1914
4 1/2s '10 A-O 125,000... May 1 1915

Public Building & Dock Bonds.

4s '03 A-O 10,000... Nov 1 1914
4s '05 A-O 14,700... Nov 1 '14-'15

Irving Park Bonds.

3 1/2s '02 F-A \$10,000... May 1 '16-'17

Public-Bath Bonds.

4s '95 A-O \$5,000... Apr 1 1915

Street-Paving Bonds.

4s '93 A-O \$20,000... Apr 1 '14-'15
4s '94 A-O 93,341... Apr 1 '17-'25

Public-Building Bonds.

4s '09 A-O \$52,000... May 1 '14-'29
4 1/2s '09 A-O 25,500... July 1 '13-'29

Police & Fire Bureau Equip.

4 1/2s '12 A-O \$12,000... Oct 1 '13-'24

School Bonds.

4s '92 A-O \$28,000... Apr 1 '14-'19
4s '94 A-O 82,000... Apr 1 '20-'36

Water Bonds.

7s '75 A-O \$50,000... Apr 1 1914
4s '83 A-O 60,000... Apr 1 '14-'15

Water Bonds—(Concluded)

4s '04 A-O \$185,000... Apr 1 1924
4s '05 A-O 60,000... Apr 1 '23-'25
4s '06 A-O 175,000... Apr 1 '25-'26

RECAPITULATION OF DEBT APRIL 1 1913.

Refunding bonds \$455,000.00
Fire Department bonds 79,320.00
City-Hall bonds 348,100.00

Debt to be counted in ascertaining the power to become further indebted.

Indebted \$7,201,181.01
Assessment bonds, revenue bonds, certificates of indebtedness and local improvement notes are issued in anticipation of the collection of taxes and assessments and paid from the receipts thereof.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding minor civil divisions in New York State which are not represented among the foregoing detailed reports. We add in each case the population from the U. S. Census of 1910.

Table with columns: Place, Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n 1910. Includes Adams (V), Jefferson County, Alexandria Bay (V), Jeff'n Co., Alfred (V), Allegany County, etc.

Refunding bonds are issued to refund \$255,000 redemption bonds, \$60,000 assessment bonds and \$42,000 tax-relief bonds and paid from moneys received from taxes, assessments and redemption of lands purchased by the city for non-payment of taxes and assessments.

Water bonds are paid from receipts of Water Bond Sinking Fund.

Prior to Jan. 1 1908, the School Bonds were issued by the Board of Education and the water bonds by the Water Board. Since the date referred to, however, all bonds of this city have been issued under the Uniform Charter for cities of the second class, Chapter 452 of the Laws of 1908 repeals the Acts under which the Board of Education and the Water Board were created separate bodies.

CITY PROPERTY.—Real estate owned by the city is assessed at \$6,739,752, including water works valued at \$2,950,000.

ASSESSED VALUATION.—The city's assessed valuation has been:

Table with columns: Year, Real Estate, Personal Property. 1913 \$89,041,417, 1912 76,934,320, 1911 72,942,345, 1910 64,855,640, 1909 54,980,905, 1908 35,124,400, 1890 22,574,226, 1880 10,024,677

POPULATION.—In 1910 was 70,803; in 1905 it was 61,716; in 1900 it was 47,931; in 1890 it was 32,033; in 1880 it was 18,892.

YORKVILLE.

This village is in Onondaga County, Inc. 1902. Population 1910, 691.

Street Bonds.

4 1/2s '11 A-O \$22,000... Apr 15 '16-'37

TOTAL DEBT

4 1/2s '11 A-O \$12,000... Apr 15 '14-'37

ADDITIONAL STATEMENTS.

In the table below we give statements regarding minor civil divisions in New York State which are not represented among the foregoing detailed reports. We add in each case the population from the U. S. Census of 1910.

Table with columns: Place, Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n 1910. Includes Adams (V), Jefferson County, Alexandria Bay (V), Jeff'n Co., Alfred (V), Allegany County, etc.

Place—	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n.
Marcellus (V), Onondaga Co.	\$32,000	None	\$443,750	\$12.52	917
Mayville (V), Chautauque Co.	26,640	None	169,096	11.00	1,122
McKeanville, School District.	38,850	None	2,330,000	a9.10	1,233
Mexico (V), Oswego County.	50,000	None	500,000	—	1,981
Minerva (V), Nassau County.	44,500	None	a1,212,248	a11.50	1,324
Monroe Un. Fr. Sch. Dist. No. 1	40,625	None	a724,943	a13.80	2,781
Moravia (V), Cayuga County.	58,000	None	a631,700	a9.80	11,863
Mt. Morris (V), Livingston Co.	46,000	2,000	956,000	—	2,349
Mt. Pleasant (V), Westchester Co.	184,124	—	v11,932,300	—	1,139
Napies (T), Ontario County.	41,000	22,000	781,581	19.41	1,195
Nelson (T), Madison County.	37,000	None	a579,800	a18.00	1,378
Newark Union S. D. No. 8	31,000	—	—	—	583
New Hartford (V), Oneida Co.	27,000	—	—	—	3,896
New Hyde Park Union Free School District No. 5	26,000	None	a1,273,532	a5.50	7,422
New Lebanon (T), Columbia Co.	43,000	None	a571,377	a23.12	2,672
Newport (V), Herkimer Co.	30,500	None	a397,775	a10.00	2,235
North Elba (T), Essex County.	57,000	—	v1,243,175	v20.70	1,104
Northport (V), Suffolk Co.	31,250	—	—	—	4,633
Norwich (V), Chenango Co.	177,804	—	2,307,130	—	1,224
Ontario (T), Wayne County.	28,500	—	1,015,208	11.04	2,517
Oswegatchie (T), St. Lawrence Co.	27,000	None	a7,099,470	a6.20	3,824
Otsello (T), Chenango County.	32,500	None	a399,436	a24.34	848
Owego (V), Tioga County.	68,500	None	a2,314,340	a16.86	2,977
Owego School District No. 1	30,000	None	452,240	a15.86	1,813
Painted Post (V), Steuben Co.	33,000	None	a475,705	a13.04	2,286
Palatka (T), Montgomery Co.	28,000	None	a1,741,783	a14.87	4,036
Patchogue (V), Suffolk Co.	34,500	None	a3,211,250	a7.70	1,503
Pawling (V), Dutchess Co.	33,000	3,000	a503,478	a12.315	1,638
Penfield (T), Monroe County.	36,500	800	a1,503,933	a12.12	3,942
Penn Yan School District.	57,000	None	a2,504,372	a7.64	996
Philadelphia (V), Jefferson Co.	38,000	None	a341,115	a8.20	2,707
Philmont (V), Columbia Co.	37,000	—	11,081,000	16.03	1,614
Port Henry (V), Essex County	40,700	None	a749,380	a17.94	459
Potsdam (V), St. Lawrence Co.	50,000	—	a2,042,530	a9.56	960
Red Hook (V), Dutchess Co.	30,000	None	151,010	110.00	1,121
Richfield Spgs. (V), Otsego Co.	40,000	None	1895,000	a13.00	5,178
Rouses Point (V), Clinton Co.	43,500	None	a374,040	a18.50	2,247
Sangerfield & Marshall Union Free Sch. Dist. No. 11	26,000	None	a686,325	a12.70	1,000
Saratoga (T), Saratoga Co.	44,000	None	a1,509,395	a11.14	2,246
Schoharie (V), Schoharie Co.	26,400	None	a398,754	a8.70	1,485
Schroepel (T), Oswego Co.	35,000	—	a1,422,880	a14.00	2,663
Schuylersville (V), Saratoga Co.	46,200	None	a319,480	a25.00	2,475
Sharon Spgs. (V), Schoharie Co.	31,160	—	a502,850	a10.00	33,647
Sherburne (V), Chenango Co.	46,000	—	452,240	a21.88	2,612
Shortsville (V), Ontario Co.	30,000	None	a507,005	a27.60	1,544
Solon (T), Cortland County.	44,000	None	1,246,755	a10.00	4,034
So. Glens Falls (V), Saratoga Co.	88,000	None	1,926,410	a23.40	1,032
Spencerport (V), Monroe Co.	43,800	—	a541,796	a8.00	1,000
Springville (V), Erie County.	67,024	6,300	a890,250	a11.84	973
Stamford (V), Delaware Co.	41,000	—	a680,235	—	1,485
Stockbridge (T), Madison Co.	25,000	None	a708,515	a12.00	2,663
Suffern (V), Rockland Co.	28,000	11,000	a2,814,895	a5.90	2,475
Ticonderoga (V), Essex Co.	37,000	None	a1,098,455	a12.61	33,647
Tompkins County.	50,000	—	a20,064,681	—	2,612
Tuxedo Un. Sch. Dist. No. 6	32,500	None	a3,991,700	a4.52	1,544
Ulysses (T), Tompkins County.	28,000	—	a1,218,165	a12.02	4,034
Union (V), Broome County.	42,870	—	a523,305	a10.00	1,032
Walden (V), Orange County.	35,000	None	a1,635,943	a10.00	1,032
Webster (V), Monroe County.	32,000	None	a355,940	a4.50	1,032
Wellsville Un. Fr. S. D. No. 1	74,000	None	a1,967,660	a14.43	2,979
Westfield Sch. Dist. No. 1	28,000	None	a2,076,183	a7.70	—
Whitehall (V), Washington Co.	68,000	—	a1,730,525	a11.97	—
Wilson (T), Niagara County.	61,000	None	a1,391,564	—	—

*Total debt. d Figures for year 1909. y Figures are for 1910. z Fig res are for 1911. a Figures are for 1912.

POPULATION OF STATE.—Population has been as follows:

1910	2,537,167	1870	906,096	1820	277,575
1905	2,144,134	1860	672,035	1810	245,562
1900	1,883,069	1850	489,555	1800	211,149
1890	1,444,933	1840	373,306	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.

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 here, after 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 prohibitions are absolute.

Article IV, Section VII, Paragraph 11, of the constitution, forbids the passage by the Legislature of any special laws "regulating the internal affairs of towns and counties," the constitution directing that in this and all other cases where general laws are feasible, general laws shall be provided.

In compliance with this last provision the Legislature has passed many general laws relating to the bonded indebtedness of the different kinds of municipalities existing in New Jersey, which are counties, cities, towns, townships, boroughs, villages, school districts, and certain anomalous municipalities governed by Boards of Commissioners, or Improvement Commissions, and not specifically named as villages, which they really are. See Compiled Statutes of New Jersey 1910, under the following headings: Chosen Freeholders, Cities, Towns, Townships, Boroughs, Villages and Municipal Corporations.

There is no general debt limit for New Jersey municipalities, either constitutional or statutory.

The most important law applicable to the debt of all municipalities is the Act of Mar. 29, 1887, P. L. 1887, p. 67, Com. Stat. of 1910, p. 3676, which prohibits the issuance of bonds by any municipality which is in default in the payment of its past-due bonds, or the interest thereon, or in arrears for over six months in the payment of any State or county tax, or other legal indebtedness. A supplement to this Act passed in 1912 provides that the failure to pay interest or principal of bonds the validity of which is contested by the municipality in pending litigation is not to be deemed a default under said Act.

The constitutional prohibition above referred to against special legislation relating to the internal affairs of towns and counties has been so construed by the highest Court in New Jersey as to prevent special legislation relating to the internal affairs of any municipality. The word "towns" as used in the constitutional provision is construed in the broadest possible sense, so as to include cities, towns, townships, boroughs, villages, school districts and municipalities of every kind. The result of this is that while the Legislature may, and does, incorporate municipalities by Special Laws, naming them and defining their boundaries, Special Laws as to the government and powers of such municipalities cannot be passed. The old special charters, which many cities have and which were granted before Sept. 1875, when this constitutional provision was adopted, remain in force except so far as amended or repealed by general laws, as the constitutional prohibition prevents the amendment or repeal of these old special charters by a special law. Consequently, at almost every session of the Legislature in recent years, one or more laws have been passed providing generally for the government of cities, or some other class of municipalities, which laws, while general in form, are really passed for the benefit of some particular municipality. To avoid the amendment or repeal of the old special charters, the new laws by their terms do not take effect until accepted by the voters at an election held for that purpose, and usually only the particular municipality at whose solicitation a law is passed accepts it. This makes it necessary to inquire as to any municipality whether or not it has accepted any such laws in order to know how it is governed. These referendum charters, as they may be called, frequently contain special debt limits and other important provisions in regard to municipal finance, as did also the old special charters. Similarly, many acts granting power to municipalities are passed which do not provide a frame of government, but still take effect only on acceptance.

Counties, towns, townships, boroughs and villages are almost entirely governed by general laws applicable either to all municipal corporations or to those classes, except that a few of the older towns have special charters which are still in force so far as not inconsistent with general laws adopted since. Counties are governed by the General County Act of 1846, as amended, Comp. Stat. of 1910, p. 474, and there are numerous Acts giving powers either to all counties or to those of a certain population. Towns are governed by the General Town Law of 1895, P. L. 1895, p. 218, Comp. Stat. of 1910, p. 5518. This Act applies to all towns incorporated under it by referendum proceedings, and also to towns previously incorporated under other General Town Laws. Boroughs are governed by the General

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
 Gov. (term exp. Mon. bef. 3d Tues., Jan. '14).....Jas. F. Fielder
 Secretary of State (term exp. Apl. 1 '17).....David S. Crater
 Treasurer (term expires Mar. 1 1916).....Edward E. Grosseup
 Comptroller (term expires Feb. 20 1914).....Edw. I. Edwards

LEGISLATURE meets annually the second Tuesday of January, and there is no limit to the length of the session.

HISTORY OF DEBT.—New Jersey has always been a conservative State; there are consequently no facts out of which to construct a history of debt issues. In a report made in 1838 the financial officer of the State affirmed that New Jersey had put out no obligations of any kind or loaned its credit to any company. The constitution of 1844 forbade the creation 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 the 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	394,000	Nov. 1 1880	1,996,300
Nov. 1 1896	593,400	Nov. 1 1866	3,395,200

On Nov. 1 1912 the cash balance on hand in the State Fund was \$5,270,672.20; this fund also held on the same date 1,887 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 \$450,000. The State School Fund on Nov. 1 1912 held securities to the amount of \$5,568,282.60; cash balance on hand for investment, \$23,920.42.

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.

1912	\$2,289,770,281	1903	\$1,008,062,612	1888	603,676,953
1911	2,106,735,535	1902	952,560,540	1886	573,256,303
1910	2,045,808,214	1901	918,418,741	1884	554,828,114
1909	1,949,687,287	1900	891,237,286	1882	534,917,876
1908	1,843,001,178	1898	844,354,193	1880	518,617,518
1907	1,841,527,418	1896	794,428,048	1878	531,851,849
1906	1,670,210,373	1894	774,398,332	1876	596,833,707
1905	1,153,682,961	1892	742,759,082	1874	619,057,903
1904	1,055,379,023	1890	649,979,700	—	—

In addition to the above, valuation of railroad and canal property in 1900 was \$219,656,014. In 1902 \$223,486,392. In 1903 \$227,193,115. 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 \$270,039,611. In 1910 \$286,546,453 and in 1911 \$284,542,181. The values of railroad and canal property from 1906 to 1911 incl. do not include 2d class RR. property, the latter being given in the totals shown above for those years. No general tax is imposed in New Jersey, the State deriving its revenue from other sources.

Borough Law of 1897, Comp. Stat. 1910, p. 226. This Act limits the bonded debt of boroughs to 15% of the assessed valuation. Townships are governed by the General Township Law of 1899, Comp. Stat. of 1910, p. 5567, which limits the bonded debt of townships to 10% of the assessed valuation. There are few villages in New Jersey, most of the former villages being now incorporated under some other form, but the remaining villages are mostly governed by the General Village Act of 1891, Comp. Stat. of 1910, p. 5727, which is known as The Winton Act.

The Act of Mar. 26 1896, appearing in the Comp. Stat. under the heading of "Municipal Corporations," Sec. 20 and 21, p. 3462, provided that thereafter no borough or village should be incorporated except by special Act of the Legislature. While this Act operated to prevent the incorporation of boroughs and villages by referendum proceedings under previous general laws, it does not prevent subsequent action by the Legislature permitting such incorporation. It is, however, a declaration by the Legislature of its policy to incorporate municipalities by special Act, which policy has been pursued as to all municipalities since that date. This course has many advantages, the principal one of which is, that as to municipalities so incorporated there can be no question as to their corporate existence, name, and boundaries, which are fixed by the special Act. When the Legislature desires to incorporate a town, township, borough or village, it now does so by a special Act fixing the name and boundaries of the new municipality, and the new municipality thereupon becomes subject to the general laws affecting the class to which it belongs. In the case of new cities, the situation is more complicated, because there is no general Act relating to all cities and furnishing a form of government therefor which takes effect without acceptance by the voters or governing body of the city. Therefore, when the Legislature incorporates a new city, as it cannot by the Act of incorporation provide for its government, but can only fix its name and boundaries, the new city would be without any frame of government unless it should proceed to accept one of the general referendum charters. Cities under 12,000 population are governed by the Act of March 24 1897, Comp. Stat. of 1910, p. 1297, unless they have a special charter or have adopted a referendum charter. This is the course generally pursued, and frequently the Legislature has simultaneously incorporated a new city and passed a new referendum charter ostensibly for all cities, but which was intended to be, and was, accepted only by the new city. The effect of this is practically the same as if a special charter had been passed for the new city.

At the session of 1911 the Legislature adopted an Act providing for the commission form of government in cities, generally known as The Walsh Act, being Chap. 221 of the Laws of that year. This Act, (which only applies to municipalities accepting it at an election) provides that it may be so accepted by "cities, towns, boroughs and other municipalities." This left it uncertain whether on the one hand the Act applied to counties and school districts, or whether, on the other hand, it could be accepted by villages and townships. This doubt was set at rest by an amendment adopted by the Legislature at the session of 1912, which amended the title and body of the Act so as to make it applicable to cities, towns, townships, boroughs, villages and municipalities governed by boards of commissioners and improvement commissions, and to these only, so that it is now clear that counties and school districts are not affected. The Act was further amended and supplemented by Chapters 179 and 282 of the Acts of 1913. Only five of the larger municipalities in New Jersey, i. e., the cities of Trenton, Passaic, Atlantic City, Jersey City and Long Branch have accepted the Walsh Act, and, while submitted to the voters of a number of other cities, such as Paterson, Hoboken, Elizabeth and Bayonne, has been rejected by them. The Walsh Act limited the net bonded debt of cities accepting it to 10% of the assessed valuation of property therein, unless authorized by the voters at a special election. The amendment of 1912 provides that such net bonded debt shall be determined by deducting from the gross bonded debt all water bonds, cash and investments held in sinking funds, and all bonds the payment of which is provided for in the current tax levy, and makes the limit on debt without an election 15% instead of 10% (see "Chronicle" of Jan. 18 1913, page 171).

Under the County Act of 1846, as amended, counties are governed by large Boards of Chosen Freeholders, each Freeholder being elected by the municipality, or portion thereof, that he represents. By the Strong Act (P. L. 1902, p. 65), counties accepting it at an election have a small Board elected at large consisting of 9, 7, 5 or 3 members, according to population. The Strong Act was amended by P. L. 1909, p. 294, and by two Acts passed in 1912 (P. L. 1912, p. 278, and p. 494), and revised and re-enacted by P. L. 1912, p. 619. P. L. 1912, p. 228, is a similar referendum Act applicable only to counties of the first class (population 200,000). Several counties have already accepted the Strong Act, and as the small Board elected at large represents one of the principles of the so-called commission form of government, it has been stated in the press that these counties have accepted the "commission form of government," thus creating the false impression that they had accepted the Walsh Act.

School Districts are governed by the General School Law of 1903, Comp. Stat. of 1910, p. 4724, which provides that every incorporated city, town, township and borough shall be a school district. City school districts are governed by Art. VI of this law, which practically makes the Board of Education a branch of the City Government, and authorizes the issuance of bonds of the City for school purposes to an amount not exceeding 3% of the assessed valuation of the City. School districts in towns, townships and boroughs are governed by the provisions of Art. VII of this law, which provides for the issuance of bonds of such school districts (which are not obligations of the town, township or borough) as the legal voters may direct, without any limitation. The School Law also provides that the voters of any city school district may accept the provisions of Article VII of the School Law, and be governed like a town, township or borough district, and, on the other hand, town, township and borough school districts may accept the provisions of Article VI of the School Law and be governed like a city district. This has been done chiefly by large towns, which found it cumbersome to submit all important matters as to taxation and bond issues to meetings of the voters, and the towns of West Hoboken, Kearny and Montclair have accepted and are governed by Art. VI. So far as we are aware, no city has accepted the provisions of Art. VII. The proceedings for the issuance of bonds of all school districts under Art. VII must be submitted to the Attorney-General for his approval before the bonds are issued.

SALE OF BONDS.—By the Act of Apr. 9th 1910, P. L. 1910, p. 347, Comp. Stat. of 1901, p. 3685, all municipal bonds must be sold for not less than par at public sale on ten days' notice, unless the statute under which they are issued expressly authorizes private sale. By an amendment to

his Act, passed in 1911 (P. L. 1911, p. 218), the notice must be given by two insertions in a local paper, and private sale to the sinking fund is allowed. The School Law of 1903, the Borough Law of 1897 and the Funding Act of March 23 1899, Comp. Stat. of 1910, p. 3681 (which last Act as amended applies to all municipalities except school districts and counties), expressly authorize private sale, as does the Grade Crossing Act of April 1 1912 and the County Funding Act of the same date which last Act authorizes the funding of floating debt of counties existing Jan. 1 1912. A supplement to the School Law, P. L. 1911, p. 514, prohibits the issuance of school bonds except after public sale on ten days' notice, unless previously offered to and rejected by the School Fund. This Act also requires all School Bonds to be signed, sealed, delivered and paid for in the State of New Jersey, such payment to be made by cash or certified check to the order of the custodian of school moneys, who is the Treasurer of the city, town, township or borough, as the case may be.

TAX EXEMPTION.—By Sec. 3 of the General Tax Act of 1903, Comp. Stat. of 1910, p. 5075, bonds and other securities of the United States and of the State of New Jersey or any County, taxing district or school district of the State are exempt from taxation. This makes all New Jersey municipal bonds tax-exempt in that State.

LIMITATION OF TAX RATE.—Chap. 116, Laws of 1906, provides that the ultimate maximum tax rate for all taxing districts of the State for county, school district and local purposes, shall be \$17.50 for each \$1,000 of assessed valuation, and requires a gradual reduction to said ultimate rate in taxing districts where the rate in 1905 exceeded that amount. The Act further provides an ultimate rate of taxation for county purposes of \$5.00 per \$1,000 of assessed valuation, and for a similar gradual reduction to said ultimate rate in counties which had a higher rate in 1905. This limitation does not apply to taxes required to raise any State tax or State school tax, or to pay judgments, all of which may be in addition to the rate limited by said Act. Therefore, any holder of bonds or other obligations of any New Jersey municipality, while he might not be able to compel the immediate levy of a tax to pay such obligations, (if such a levy would exceed the limit), could finally reach the same result by first reducing his claim to a judgment, and then compelling the levy of a tax to pay that judgment. These limitations are, therefore, not of much importance to investors in New Jersey municipal securities except as they limit the tax burden on the taxable property for other purposes.

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. In 1913 the law was further amended to permit investment in certain bonds secured by first mortgage on terminal or dock property. See V. 96, p. 1169. 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 in any interest-bearing obligation issued by the county in which such bank is situated, or by any city, town, township, borough or village in such county.

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 issued, guaranteed or assumed by 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 issued, guaranteed or assumed by any such company authorized to be issued to retire the entire bonded debt of such company, or in the bonds of any railway terminal or dock company of this State, secured by first mortgage on terminal or dock property fronting on the Hudson River and having an assessed value for the purpose of taxation in excess of the amount of the entire issue of bonds, and used and occupied as a dock or terminal by any railroad company now operating in this State.

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; 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 collateral provided, the total amount of such loans shall not exceed 15% of the total deposits held by such savings bank.

INVESTMENT OF TRUST FUNDS.—This subject is covered by the Act of May 8 1907, Public Laws 1907, p. 382; Comp. Stat. of 1910, p. 3864, printed in full in "Chronicle" of Nov. 23 1907, p. 1352.

CITIES, COUNTIES AND TOWNS IN THE STATE OF NEW JERSEY.

ACQUACKANONK TOWNSHIP

SCHOOL DISTRICT. This district is in Passaic County. School Bonds. 4 1/2% '06 M-N \$27,500.00 June 1 '18-'45 5% '08 F-A 1,000.00 1913-1914 4 1/2% '03 J-J 10,500.00 1913-1924 4 1/2% '05 A-O 4,000.00 1915-1922 4 1/2% '06 M-N \$12,500.00 June 1 '18-'30 4 1/2% '07 M-N 23,000.00 May 1 '14-'36 4 1/2% '10 M-N 19,800.00 May 1 '15-'48 4 1/2% '06 M-N 3,500.00 June 1 '17-'20 5% '08 J-J 02,500.00 July 1 '13-'43 4 1/2% '11 M-N 8,000.00 1916-1924 4 1/2% '12 M-N 61,500.00 May 1 '22-'52 BOND. DEBT May 1 '13. \$334,200 Assessed valuation 1912. 9,700,000 Total tax (per \$1,000) 1912. \$13.00 Population in 1910. 11,869 INT. on the bonds of '08, '10, '11 and 1912 is payable at the Citizens' Trust Co. of Paterson; on others at the First Nat. Bank of Paterson.

ASBURY PARK.

This city is in Monmouth County. Incorporated as a city in 1897. Fire Bonds. 5% A-O \$10,000.00 Oct 1 1915 4% J-D 6,000.00 Jan 1 1915 4% '04 J-D 19,000.00 June 1 1934 4 1/2% '09 M-N 15,000.00 1944 Beach Bonds. 4% A-O \$25,000.00 Apr 1 1933 4 1/2% '07 J-J 150,000.00 July 1 1947 4 1/2% '11 J-J 150,000.00 Jan 1 1951 Water Bonds. J-D \$60,000.00 June 1 1915 (Subject to call June 1 1900.) J-D \$10,000.00 June 1 1917 5% J-D 50,000.00 June 1 1924 5% J-D 48,000.00 Jan 1 1927 4% J-D 22,000.00 Jan 1 1928 4% A-O 22,000.00 Apr 1 1930 School Bonds (City Portion) 5% J-D \$50,000.00 June 20 '13-'43 4 1/2% '07 J-D 100,000.00 1937 4 1/2% '13 J-J 175,000.00 Jan 1 1943 Park-Improvement Bonds. 4 1/2% '11 J-J \$50,000.00 Jan 1 1951 Library Bonds. M-N \$18,000.00 Nov 1 1931 Sewer Bonds. A-O \$50,000.00 Apr 1 1933 4% M-S 50,000.00 Sept 1 1945 4 1/2% '09 M-N 75,000.00 July 1 1942 4 1/2% '09 M-N 35,000.00 1944 4 1/2% '12 J-J 75,000.00 July 1 1947 FUND. DEBT Apr 1 '13 \$1,430,822 Value city property. 1,832,210 Total equalized val. 1912. 12,474,340 Total tax (per \$1,000) 1912. \$25.05 Population in 1910. 10,150 INT. payable at Treasurer's office.

ATLANTIC CITY.

This city is in Atlantic County. Incorporated March 3 1854. New charter adopted Apr. 3 1902. Commission gov't accepted May 14 1912. City-Hall Bonds. 4% '00 F-A \$90,000.00 Aug 1 1930 4% '03 J-J 20,000.00 Jan 1 1944 4 1/2% J-J 6,000.00 Jan 1 1933 Public-Library Bonds. 4% '03 J-J \$30,000.00 Jan 1 1938 4% '05 J-J 4,000.00 Jan 1 '14-'17 Tax-Arrange Bonds. 4 1/2% '09 J-J \$100,000.00 July 1 1914 Water Bonds. 4 1/2% '03 J-J \$100,000.00 June 1 1925 4 1/2% '06 M-S 100,000.00 Mech 1 1926 4 1/2% '07 J-J 12,000.00 July 1 1917 4% '00 J-J 200,000.00 July 1 1930 4% '02 J-J 70,000.00 July 1 1931 4% '02 J-J 15,000.00 July 1 1932 4% '03 J-J 75,000.00 Jan 1 1933 4% '04 J-J 35,000.00 July 1 1934 4 1/2% '04 J-J 300,000.00 July 1 1941 4 1/2% '10 J-J 100,000.00 Jan 1 1945 4 1/2% '10 J-J 115,000.00 July 1 1945 4 1/2% '11 J-J 75,000.00 Jan 1 1946 4 1/2% '12 J-J 100,000.00 Jan 1 1947 4 1/2% '13 J-J 100,000.00 Jan 1 1943 Mt. Vernon Avenue Bonds. 4 1/2% '08 J-J \$15,000.00 Jan 1 1918 Bellevue Avenue Bonds. 4 1/2% '10 J-J \$9,000.00 July 1 1920 Albany Avenue Bonds. 4 1/2% '09 J-J \$100,000.00 July 1 1944 Crematory Bonds. 4 1/2% '08 J-J \$40,000.00 July 1 1918 4 1/2% '08 J-J 300,000.00 Jan 1 1920 4% '01 J-J 32,000.00 Jan 1 1921 Paving Bonds. 4% '09 M-N \$74,000.00 Nov 1 1919 4% '01 A-O 135,000.00 Oct 1 1921 4% '02 A-O 15,000.00 Oct 1 1922 4 1/2% '04 M-N 195,000.00 May 1 1924 4% '05 J-D 130,000.00 June 1 1925 4% '06 A-O 80,000.00 Apr 1 1926 4 1/2% '07 J-J 250,000.00 Jan 1 1927 4% '06 J-J 15,000.00 Oct 1 1928 4 1/2% '08 J-J 65,000.00 Jan 1 1928 4 1/2% '08 J-J 70,000.00 July 1 1928 4% '09 J-J 95,000.00 Jan 1 1929 4 1/2% '09 J-J 212,000.00 July 1 1944 4 1/2% '10 J-J 135,000.00 July 1 1945 4 1/2% '11 J-J 70,000.00 Jan 1 1946 4 1/2% J-J 7,000.00 Jan 1 1921 4 1/2% J-J 35,000.00 Jan 1 1947 4 1/2% '13 J-J 45,000.00 Jan 1 1938 4 1/2% '12 J-J 12,000.00 July 1 1922

Hospital Bonds.

4% '06 M-S \$30,000.00 Sept 1 1936 4 1/2% '07 M-S 70,000.00 Sept 1 1937 4 1/2% '09 M-S 5,000.00 Sept 1 1939

Drainage Bonds.

4 1/2% '07 J-J \$20,000.00 July 1 1937 4 1/2% '09 J-J 100,000.00 July 1 1938 4 1/2% '11 J-J 250,000.00 Jan 1 1941 4 1/2% '13 J-J 150,000.00 Jan 1 1943

Atlantic Ave. Improv't Bonds.

4 1/2% '07 A-O \$44,000.00 Oct 1 1937 City-Improvement Bonds. 4 1/2% '06 M-N \$49,000.00 May 1 1916 4 1/2% '08 A-O 5,000.00 Apr 1 1918 4 1/2% '09 M-N 10,000.00 May 1 1914 4% '01 M-N 14,000.00 May 1 1916 124,000.00 May 1 1921 4% '05 A-O 55,000.00 Apr 1 1925 4 1/2% '08 J-J 55,000.00 Jan 1 1928 4 1/2% '11 J-J 75,000.00 Jan 1 1931 4 1/2% '12 J-J 20,000.00 Jan 1 1932

Park Bonds.

4 1/2% '09 J-J \$100,000.00 July 1 1929 4 1/2% '08 J-J 440,000.00 July 1 1943 4 1/2% '10 J-J 175,000.00 Jan 1 1945 4 1/2% '10 J-J 102,000.00 Jan 1 1945 4% '11 J-J 173,000.00 Jan 1 1946

Conduit Bonds.

4% '06 M-N \$30,000.00 May 1 1936 4 1/2% '12 J-J 15,000.00 Jan 1 1947

Sidewalk Bonds.

4% '11 J-J \$20,000.00 Jan 1 1914 4 1/2% '11 J-J 10,000.00 Jan 1 1916

Fire-Department Bonds.

4% '02 J-J \$8,000.00 July 1 1932 4% '03 J-J 10,000.00 July 1 1913 4 1/2% '07 J-J 25,000.00 Jan 1 1937 4% '08 J-J 128,000.00 July 1 1920 4% '09 J-J 28,000.00 Jan 1 1944 4 1/2% '10 J-J 55,000.00 Jan 1 1946 4 1/2% '13 J-J 20,000.00 Jan 1 1943 4 1/2% J-J 40,000.00 Jan 1 1948

Texas Avenue Bonds.

4 1/2% '08 J-J \$40,000.00 July 1 1938 Massachusetts Avenue Bonds. 4 1/2% '08 J-J \$30,000.00 July 1 1928 Michigan Avenue Bonds. 4% '06 A-O \$7,000.00 Oct 1 1935 Drexel Avenue Bonds. 4 1/2% '11 J-J \$1,000.00 July 1 1915 Plaza Place Bonds. 4 1/2% '11 J-J \$6,000.00 July 1 1921

Lighting Standard Bonds.

4 1/2% '11 J-J \$37,000.00 July 1 1945 BOND. DEBT Apr 1 1913 \$283,000 Sinking fund. 2,120,857 NET DEBT Apr 1 '13. 5,172,143 Water debt (incl. above). 2,118,000 School debt (see below) Apr 1 '13 (not incl. above) 1,252,000 Total assessed val. 1912. 87,063,283 Tax rate (per \$1,000) 1912. \$18.70 Population in 1910. 46,150 Summer population (est). 300,000

INTEREST on the city-hall, public-library, water and 4 1/2% of 1906, city improv't, 4% and 4 1/2% of 1908, crematory bonds due 1920 and 1921; paving bonds due 1921, 1922, 1924, 1925, 1927, 1928, 1944, 1945, 1946 and 1947, fire-house bonds, park bonds, Texas Ave. bonds, Mass. Ave. bonds, Mt. Vernon Ave. bonds, drainage bonds of 1909, Drexel Ave lighting standard; Plaza Place and hospital bonds is payable at the Hanover Nat. Bank, N. Y.; on the Albany Ave. bonds and paving bonds due 1929 at the Nat. Park Bank in N. Y.; on other bonds in Atlantic City.

ATLANTIC CITY SCHOOL DIST.

4 1/2% '07 J-J \$10,000.00 July 1 '13-'14 3 1/2% '00 M-S 105,000.00 Mech 1 '14-'24 4% '04 J-J 50,000.00 July 1 '13-'22 4% '05 J-J 102,000.00 July 1 '25-'31 4% '06 J-J 65,000.00 July 1 '31-'35 4% '06 J-J 16,000.00 July 1 1936 4 1/2% '07 J-J 70,000.00 July 1 1937 4 1/2% '08 J-J 160,000.00 July 1 '38-'42 4 1/2% '09 J-J 120,000.00 July 1 1943 4 1/2% J-J 139,000.00 Jan 1 1945 4 1/2% '11 J-J 170,000.00 Jan 1 1946 4 1/2% '12 J-J 245,000.00 July 1 1947 BOND. DEBT Apr 1 '13. 1,252,000 INTEREST on 4% and 4 1/2% due in 1937 and the 4 1/2% due 1938-1942 is payable at Hanover Nat. Bank, New York; on the 4 1/2% due 1943 at the Nat. National Park Bank, New York; on other bonds in Atlantic City.

ATLANTIC COUNTY.

May's Landing is the county seat. Building Bonds. 4% '06 J-J \$20,000.00 Jan 1 '14-'17 12,000.00 Jan 1 '14-'19 4% '08 J-J 5,000.00 Jan 1 1914 4% '10 J-J 20,000.00 Jan 1 '15-'20 4% '13 M-S 75,000.00 Mar 1 '52-'57 Road Bonds. 4% J-J \$5,000.00 Jan 1 1914 5% '11 J-J 100,000.00 Jan 1 '21-'30 Bridge Bonds. 4% '08 J-J \$15,000.00 Jan 1 '14-'16 5% '11 J-J 60,000.00 Jan 1 '20-'25 4 1/2% '12 J-J 30,000.00 Jan 1 '20-'25 BOND. DEBT Mar 28 '13. \$307,000 Total assessed val. 1912. 111,061,963 (Assessm't about 34% actual val.)

County tax (per \$1,000) 1912. \$2.38 Population in 1910. 71,894 INT. at County Collector's office.

ATLANTIC HIGHLANDS.

This borough is in Monmouth Co. Inc. 1887; reinc. Sept. 15 1891. Refunding Water Bonds. 4 1/2% J-J \$60,000.00 July 1 1928 Refunding Sewer Bonds. 4% J-J \$39,000.00 July 1 1928 Electric-Light Bonds. 5% '06 J-J \$12,000.00 Apr 2 1916 Water-Works Bonds. 5% '06 J-J \$6,000.00 Apr 10 1921 Refunding Light Bonds. 4 1/2% '06 J-J \$15,000.00 May 10 1926 Funding Bonds. 5% '01 J-J \$9,000.00 Jan 1 '14-'22 5% '07 J-J 2,700.00 Dec 31 '13-'15 BOND. DEBT Dec 15 '12. \$145,700 Assess. val. (1/2 act.) 1912. 2,090,026 Population in 1910. 1,645 INT. on funding bonds of 1907 at the Atlantic Highlands Nat. Bank; on others in New York.

BAYONNE.

This city is in Hudson County. Incorporated as a city 1869. Commission gov't. defeated June 13 1911 and again Apr. 15 1913. Road-Construction Bonds. 6% '84 J-J \$4,000.00 June 2 1914 4 1/2% '03 J-J 35,000.00 Jan 1 1923 Funding Bonds. 4 1/2% '11 J-J \$218,000.00 June 1 1931 Court-Room Bonds. 4% '01 M-S \$2,600.00 Sept 13 1921 Library-Site Bonds. 4% '02 M-S \$5,000.00 Sept 2 1922 Funded Assessment Bonds. 5% '95 J-J \$37,000.00 July 1 1915 5% '96 J-J 23,000.00 Jan 1 1916 5% '95 J-J 35,000.00 Jan 1 1925

Water Bonds.

4 1/2% '02 J-J \$15,000.00 Dec 1 1922 4% '08 J-J 16,000.00 Jan 1 1928 4% '07 J-J 53,000.00 Jan 1 1932 4 1/2% '03 J-J 45,000.00 July 1 1923

Police-Headquarters Bonds.

4% '05 J-J \$43,000.00 July 1 1923 Track Elevation Bonds. 4 1/2% '03 J-J \$7,000.00 Dec 1 1925

School Bonds.

5% '93 J-J \$5,000.00 Nov 1 1913 5% '95 M-S 3,000.00 Mech 1 1915 5% '96 J-J 6,000.00 Jan 1 1916 4 1/2% '00 J-J 70,000.00 Sept 1 1916 4 1/2% '07 J-J 9,000.00 May 1 1917 4 1/2% '08 J-J 100,000.00 Mech 1 1918 4% '09 J-J 6,000.00 Sept 1 1919 4% '01 J-J 12,000.00 July 2 1920 4% '01 J-J 2,000.00 Sept 16 1921 4% '02 J-J 11,500.00 Apr 1 1922 4% '02 J-J 12,500.00 Aug 8 1922 4 1/2% '03 J-J 100,000.00 Mech 2 1932 4% '05 J-J 6,750.00 Mech 1 1935 4 1/2% '07 J-J 49,400.00 Jan 1 1922 5% '08 J-J 160,000.00 Apr 1 1928 5% '08 M-N 265,000.00 Nov 1 1928 5% '08 J-J 12,000.00 July 1 1928 4 1/2% '09 J-J 60,500.00 Sept 1 1929 4% '10 J-J 7,500.00 Jan 1 1930 4 1/2% '10 J-J 298,000.00 July 1 1930 4 1/2% '11 J-J 50,000.00 July 1 1931 4 1/2% '11 J-J 8,500.00 Dec 15 1931 4 1/2% '13 J-J 338,000.00 Jan 1 1933

City-Hall Bonds.

4% '11 J-J \$38,000.00 Jan 1 1931

Paving Bonds.

4% '07 J-J \$7,000.00 Jan 1 1917 5% '10 J-J 244,000.00 July 1 1930

Playground Bonds.

5% '10 J-J \$6,500.00 \$1,500 '19

Fire-Department Bonds.

5% '94 A-O \$9,000.00 Oct 1 1914 5% '95 M-S 2,000.00 Mech 1 1915 4% '98 J-J 8,000.00 Jan 1 1918 4% '98 M-N 10,000.00 Nov 1 1918 4% '99 M-S 8,000.00 Sept 1 1919 4% '06 M-S 20,000.00 Sept 1 1926 4% '00 J-D 7,000.00 June 1 1916

Floating Debt Bonds.

4% '08 J-J \$207,000.00 Jan 1 1928 4 1/2% '11 J-D 218,000.00 June 1 1931

Tax Bonds.

4% '06 J-J \$65,000.00 Apr 16 1910 5% '08 J-J 275,000.00 July 1 1928 4% '11 J-J 121,000.00 Apr 15 1921

Park Bonds.

4 1/2% '06 J-J \$38,000.00 July 1 1910 4% '07 M-N 24,500.00 May 1 1927 Street-Improvement Bonds. 4 1/2% '09 J-J \$155,000.00 May 1 1929 5% '08 J-J 183,000.00 Jan 1 1928 4 1/2% '11 J-D 265,000.00 June 1 1921 4 1/2% '12 M-S 95,000.00 Mech 1 1922 Refunding Assessment Bonds. 5% '88 J-J \$50,000.00 May 1 1918 5% '88 J-J 46,000.00 July 1 1918 5% '89 J-J 53,000.00 Jan 1 1919 5% '89 J-J 68,000.00 July 1 1919 BOND. DEBT May 1 '12 \$3,771,650 Twp. bonds (on demand) 500 Sinking fund. 682,945 City property May 1 1912 3,018,972 Tax valuation, real. 42,913,733 Tax valuation, personal. 9,781,359 Tax valuation, railroad. 772,022 Total valuation 1912. 53,497,105 Total tax (per \$1,000) 1912. \$32.00 Population in 1910. 55,645 INTEREST payable part at Hudson Co. Nat. Bank of Jersey City; part at Bayonne Tr. Co. and part at the Mechanics' Tr. Co. in Bayonne.

BELLEVILLE SCHOOL DIST.

This district is in Essex County. 4 1/2% '13 J-J \$80,000.00 Jan 15 '27-'42 TOTAL DEBT (7) INT. at First Nat. Bk., Belleville.

BELMAR.

This borough is in Monmouth County. Incorporated in 1885. Fire-Engine Bonds. 5% '09 A-O \$4,500.00 1930 Sewage-Disposal Bonds. 5% '11 J-J \$12,000.00 1941 Water-Extension Bonds. 5% '07 J-J \$20,000.00 July 1 1937

Water Funding Bonds. 5% '12 M-S \$38,000.00 Sept 1 1942 Improvement Bonds. 5% '96 J-J \$52,000.00 Jan '14-'27 Municipal Building Bonds. 5% '10 A-O \$15,000.00 Oct 1 1939 Beach-Improvement Bonds. 5% '05 M-N \$25,000.00 1935 (Subject to call 1925.) Funding Bonds. 5% '05 A-O \$20,000.00 1935 (Subject to call Sept. 1 1925.) 5% '11 F-A \$33,000.00 1941 5% '11 J-D 15,000.00 1941 Jetty Bonds. 5% '98 J-J \$10,000.00 Jan 1 '34-'28 Park Bonds. 5% '94 J-J \$1,000.00 July 1 '13-'14 BOND. DEBT Jan 1 '13. \$240,100 Assessed valuation 1912. 3,269,603 Tax rate (per \$1,000) 1912. \$24.30 Population in 1910. 1,433 INT. on improvement, jetty and park bonds in Belmar; all other issues in N. Y. at R. M. Grant & Co.

BERGEN COUNTY.

Hackensack is the county seat. Bridge Bonds. 3 1/2% J-J \$43,000.00 Jan 1 '14-'20 4% '04 F-A 20,000.00 Dec 1 '13-'14 4 1/2% '07 F-A 120,000.00 Aug 1 '13-'24 4 1/2% '07 F-A 60,000.00 Aug 1 '13-'27 4 1/2% '07 F-A 10,000.00 Aug 1 '13-'17 4 1/2% '07 F-A 10,000.00 Aug 1 '13-'17 4% '09 F-A 72,000.00 Aug 1 1939 4 1/2% '11 J-J 58,000.00 July 1 1931 4 1/2% 11,000.00 July 1 1931 Hospital Bonds. 4 1/2% '11 J-J \$14,000.00 July 1 1941 Building Bonds. 4% '09 F-A \$100,000.00 Feb 1 '14-'38 4% '09 M-N 150,000.00 May 1 '14-'38 4 1/2% '10 A-O 400,000.00 Apr 1 '15-'39 4 1/2% '10 A-O 400,000.00 Oct 1 '15-'39 4 1/2% '11 M-N 400,000.00 1939 4 1/2% '12 110,000.00 1917-1938 Road-Improvement Bonds. 5% '08 M-S \$82,000.00 & Sept 1 '15-'35 4 1/2% '11 J-J 75,000.00 July 1 '27-'31 BOND. DEBT Apr 1913. \$2,121,000 Assessment debt (add'd) 200,000 Floating debt 215,190 Total assessed val. '12. \$1,919,054,142 (Assessment about full value.) County tax (per \$1,000) 1912. \$4.55 Population in 1910. 138,000 INTEREST on bridge 3 1/2% is payable at the Hackensack Trust Co.; on bridge 4 1/2% 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 National Bank.

BLOOMFIELD.

This town is in Essex County. Incorporated as a town Feb. 26 1900. School Bonds. 4% M-N \$158,500.00 1913-1953 4% '09 A-O \$1,000.00 Apr 1 '18-'48 4% '10 F-A 180,000.00 Aug 1 '20-'58 Sewer Bonds. M-N \$2,500.00 Nov 1 1913 F-A 50,000.00 Feb 1 1930 Park Bonds. 4% '09 A-O \$30,000.00 Apr 1 '30-'35 4% '11 J-D 30,000.00 Dec 1 1941 Street-Improvement Bonds. 4% '10 J-D \$75,000.00 June 1 '19-'29 Water Bonds. 4% A-O \$105,000.00 & Apr 1 '19-'37 Funding Bonds. 5% '13 M-N \$200,000.00 May 1 '15-'24 Fire-Department Bonds. 4% '04 J-J \$26,000.00 July 1 1924 BOND. DEBT Jan 1 '13. \$687,000 Assessment debt (add'd) 246,224 Floating debt 139,133 Total valuation 1912. 12,445,032 Total tax (per \$1,000) 1912. \$20.20 Population in 1910. 15,070 INT. on school, park & water bds. at Bloomfield Nat. Bk., on street & sewer bonds at Fidelity Tr. Co., Newark; on fire-house bonds at U. S. Mtg. & Tr. Co., New York.

BOUND BROOK.

This borough is in Somerset Co. Inc. Mich. 31 1891. Pop. 10,3,970. Improvement Certificates. \$3,000 Sewer Certificates. J-D \$15,500.00 \$1,000 yearly School Bonds. 4% F-A \$3,000.00 \$2,000 yearly 4% F-A 56,000.00 4% '11 F-A 15,000.00 Feb 1 '20-'40 BOND. DEBT Apr 1913. \$92,500 Floating debt 21,400 Assessed valuation 1912. 2,525,344 Total tax (per \$1,000) 1912. \$21.50 INTEREST on sewer loan at Collector's office; on school bonds at First National Bank.

BRADLEY BEACH SCH. DIST.

This district is in Monmouth County. Incorp. Nov. 29 1864. Street Bonds (opt. after 1910). 4% A-O \$80,000.00 Oct 1 1920 Sewage-Disposal Bonds. 4 1/2% '11 J-J \$50,000.00 July 1 1941 Water Bonds. 4 1/2% F-A \$2,000.00 Aug 1 1913 4 1/2% '11 J-J 75,000.00 July 1 1941 4 1/2% '13 J-J 55,000.00 Jan 1 1943 Paving Bonds

BRIDGETON (Concluded.)—
Funding Bonds.
 4s '04 J-J \$50,000...Jan 1 1934
 (Subject to call after Jan. 1 1919)
 4s '09 F-A \$35,000...Feb 1 1939
 (Subject to call after Feb 1 1924)
Refunding Bonds.
 4s '05 M-S \$15,000...Sept 1 1935
Park Bonds.
 4s '03 J-J \$40,000...Nov 1 1928
 (Subject to call Nov. 1 1918).
BOND. DEBT Apr 1913.—\$453,700
 Sinking fund..... 98,263
 Water debt (incl.)..... 132,000
 Assess. val. (2-3 act.) '12. 7,449,173
 Total tax (per \$1,000) 1912.....\$19.20
 Population in 1910.....14,209
 INT. payable at City Treas. office.

BURLINGTON.
 This city is in Burlington County.
 Inc. Mch. 4 1851. Pop. '10, 8,336.
Floating Debt Bonds.
 4 1/2s '07 J-J \$30,000...July 1 1937
Meadow-Drainage Bonds.
 4s '01 J-D \$14,000...Dec 1 1921
 (Subject to call Dec. 1 1901).
 4s '01 J-J \$10,000...1921
Fire-Department Bonds.
 4s '05 M-S \$4,500...Sept 1 1925
School Bonds.
 4s '05 F-A \$5,250...Aug 1 1935
 (Subject to call \$2,000 yearly 1925.)
 4s '04 M-S \$23,500...May 1 1934
 (Subject to call \$2,000 yearly 1924.)
 4s '09 J-J \$24,500...1936
 (\$1,000 yearly.)
 4 1/2s '11 J-J 10,000...Jan 1 1941
 (Subject to call after 1931).
Refunding Bonds.
 4s '04 M-S \$20,000...Sept 1 1934
Refunding Water Bonds.
 4s '06 M-N \$20,000...Nov 1 1916
 4s '08 J-J 11,500...1938
City-Hall Bonds.
 4 1/2s '11 J-J \$35,000...1940
Paving Bonds.
 4s '03 A-O \$9,500...1913
Filtration Bonds.
 4s '03 A-O \$25,000...Oct 1 1939
 (Subject to call after Oct 1 1919)
BOND. DEBT Apr 1913.—\$263,250
 Total valuation 1912.....3,235,510
 Total tax (per \$1,000) 1912.....\$21.20
 INTEREST payable at the Mechanics' Nat. Ban., Burlington.

BURLINGTON COUNTY.
 Mount Holly is the county seat.
Asylum Bonds.
 4s J-D \$15,000...\$5,000 vrlly
 4 1/2s J-D 3,500...June 24 1915
Road-Improvement Bonds.
 4 1/2s '07 M-N \$55,000...Nov 1 '13-'23
Election Bonds.
 4s J-D \$5,000...Dec 29 1913
Deficiency Bonds.
 4 1/2s M-S \$11,640.33c Sep 25 1922
BOND. DEBT Apr 1913.—\$90,140
 Total valuation 1912.....\$32,828,814
 (Assessment at actual value.)
 State & co. tax (per \$1,000) '12. \$3.50
 Population in 1910.....66,565
 INTEREST on the road bonds is payable at the Mount Holly Nat. By.

CALDWELL.
 This borough is in Essex County.
Sewer Bonds.
 5s '13 A-O \$30,000...Apr 1 '14-'13
TOTAL DEBT Jan 1 1913.—\$31,000
 Sinking fund.....1,000
 Assessed valuation 1912.....12,125,500
 Tax rate (per \$1,000) '12.....\$19.20
 Population in 1910.....2,236
 INT. at Caldwell National Bank.

CAMDEN.
 This city, which is in Camden County, in March 1899 annexed the town of Stockton. The city was incorporated Feb. 14 1828.

Board of Education Bonds.
 4s '08 A-O \$85,000...Apr 1 1919
Dock and Wharf Bonds.
 4 1/2s '10 M-N \$64,000...May 2 1930
 4s '10 M-N 40,000...May 2 1940
 4s '13 M-S 15,000...1938
 4s '12 F-A 65,000...1940
Bounties Loans.
 4s '08 J-J \$9,000...July 1 1928
 4s '00 J-D 19,000...June 1 1920
Refunding Water Bonds.
 4s '00 J-D \$91,000...June 1 1920
 4s '89 J-J 95,000...Jan 1 1920
 4 1/2s '92 J-J 95,000...July 1 1922
 4 1/2s '93 J-J 95,000...Jan 1 1923
Hospital Bonds.
 4 1/2s '07 M-S \$50,000...Sept 1 1937
School Bonds.
 4s '08 J-D \$85,000...June 1 1918
 4s '04 J-J 90,000...Jan 1 1934
 4s '04 J-J 125,000...July 1 1934
 4s '07 F-A 200,000...Feb 1 1937
 4s '09 F-A 40,000...Aug 1 1939
 4 1/2s '10 J-D 80,000...June 1 1940
 4 1/2s '13 A-O 200,000...Apr 1 1943
Re-paving Bonds.
 4s '05 A-O \$200,000...Apr 1 1928
 4s '09 M-S 50,000...Mch 1 1929
 4s '00 M-N 35,000...May 1 1930
 4s '01 J-D 15,000...June 1 1931
 4s '03 J-D 75,000...June 1 1933
 4s '06 F-A 38,000...Aug 1 1936
Funding.
 4s '86 J-D \$40,000...June 1 1916
 3 1/2s '04 M-N 78,000...May 2 '14-'34
 (\$2,000 each year on May 2.)
 3 1/2s '04 J-J \$20,000...Jan 1 1924
 3 1/2s '03 J-D 19,000...Dec 1 '13-'31
 1,500...Dec 1 1932
 3 1/2s '05 J-J 20,000...Jan 1 1935
Refunding.
 4s '02 J-D \$70,000...June 1 1932
 4s '10 J-D 150,000...June 1 1941
 4 1/2s '10 J-D 210,000...June 1 1941
 4 1/2s '12 J-J 48,000...July 1 1942
City-Hall Bonds.
 4s '07 J-J \$13,000...July 1 1927
 4s '08 A-O 10,000...Oct 1 1938
Refunding City-Hall Bonds.
 4s '02 J-D \$63,000...Dec 1 1932

Floating Debt Bonds.
 4s '84 J-J \$34,000...Jan 1 1934
 4s '03 A-O 124,000...Apr 2 1936
 4 1/2s '07 M-S 135,000...Sept 1 1937
 4 1/2s '08 J-D 350,000...June 1 1938
 4s '12 M-S 65,000...1938
Refunding Fire-House Bonds.
 3 1/2s '07 J-J \$20,000...Jan 1 1937
 4s '09 A-O 14,000...Oct 1 1929
Paving Bonds.
 4 1/2s '07 M-S \$150,000...Sept 1 1927
 4 1/2s '12 J-J 60,000...July 1 1932
Fire-Department Bonds.
 4s '09 J-J \$25,000...July 1 1919
 4s '04 J-J 25,000...July 1 1924
 4 1/2s '08 J-D 25,000...June 1 1928
 4s '09 A-O 20,000...Aug 1 1939
 4s '11 J-D 25,000...Dec 1 1931
 4s '13 25,000...Apr 1 1933
Park Bonds.
 4s '06 J-J \$75,000...July 1 1921
 4s '04 J-J 90,000...July 1 1929
 3 1/2s '06 F-A 22,000...Aug 1 1931
 4 1/2s '07 F-A 15,000...Aug 1 1932
 4s '08 F-A 10,000...Aug 1 1938
 4s '09 F-A 5,000...Feb 1 1939
 4s '10 A-O 25,000...Oct 1 1934
 4s '10 J-J 10,000...July 1 1935
 4s '11 J-D 10,000...June 1 1937
Fire and Police Bonds.
 4 1/2s '08 J-D \$50,000...June 1 1938
 4s '09 J-D 30,000...June 1 1939
Water Bonds.
 4s '07 J-J \$50,000...July 1 1917
 4s '04 J-J 170,000...July 1 1934
 4 1/2s '08 J-D 85,000...June 1 1938
 4s '06 J-D 600,000...June 1 1926
 4s '09 A-O 25,000...Oct 1 1934
 4s '09 J-J 15,000...July 1 1940
 4s '11 F-A 15,000...Aug 1 1941

STOCKTON.
Refunding Bonds.
 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
School Bonds.
 4s '07 J-J \$10,000...July 1 1917
 4s '08 A-O 4,500...Oct 1 '13-'30
 T.O.P. B.D. Apr 1913 \$5,158,950
 Water debt (included).....1,339,000
 Floating debt.....86,000
 Sinking fund.....1,091,758
 Assessed val., real.....52,148,694
 Assessed val., personal.....4,513,765
 Total valuation 1912.....56,662,459
 (Assessment about full value.)
 Tax rate (per \$1,000) 1912.....\$20.00
 Population in 1910.....94,538
 INTEREST payable at the City Treasurer's office.

CAMDEN COUNTY.
 Camden is the county seat.
Armory-Site Bonds.
 4 1/2s '11 F-A \$30,000...Feb 1 1926
Court-House Bonds.
 4s '04 J-J \$700,000...Jan 2 1944
Road-Improvement Bonds.
 4s '06 M-N \$20,000...Nov 1 1916
 1,36,000...Nov 1 21 & 26
 4 1/2s '08 F-A 41,000...Aug 1 1928
 4 1/2s '08 M-N 41,000...May 1 1928
 4 1/2s '10 A-O 67,000...Apr 1 1935
 4 1/2s '11 M-N 32,000...Nov 1 1931
 4 1/2s '12 F-A 57,000...Aug 1 1918
Bridge Bonds.
 4 1/2s '06 M-N \$30,000...May 1 1914
 1,35,000...May 1 1918
Election Deficiency Bonds.
 4s '11 M-N \$7,500...Nov 15 1913
 4s '11 J-D 3,300...Dec 15 1913
BOND. DEBT Jan 1 '13.—\$1,089,700
 Sinking fund.....169,864
 Total valuation 1912.....83,735,224
 County tax (per \$1,000) 1912.....\$4.00
 Population in 1910.....142,029
 * Coupon or reg., at holders' opt.
 INT. at U. S. Mtg & Tr. Co., N. Y.

CAPE MAY.
 This city is in Cape May County. Incorp. Mch. 3 1875. Commission government rejected Sept. 5 1911.

Water and Sewer Bonds.
 5s '08 M-N \$104,000...May 1 1938
 5s '05 A-O 30,000...Apr 1 1935
 5s '12 A-O 58,000...1942
 5s '12 8,000...1914
 5s '10 F-A 10,000...Aug 8 1930
Funding Bonds.
 5s '07 J-J \$40,000...May 1 1937
General-Improvement Bonds.
 5s '05 J-D \$10,000...Jan 1 1915
 5s '06 M-N 13,000...May 1 1916
 5s '06 J-J 12,000...Jan 1 1918
 4s '02 J-D 75,000...Sept 1 1922
 5s '04 J-D 140,000...June 1 1934
 5s '09 s-a 50,000...June 15 1939
 5s '07 12,000...May 1 1917
 5s '06 12,000...June 1 1921
Sewer Bonds.
 5s J-D \$12,000...June 1 1921
 5s '05 24,000...Oct 20 1935
Sewer Boardwalk & Funding.
 5s '11 A-O \$30,000...Apr 20 1940
Refunding Bonds.
 5s '09 A-O \$13,000...Apr 1 1924
 4s '09 A-O 17,000...Oct 1 1929
BOND. DEBT Jan 1 1913.—\$668,000
 Sinking fund.....108,606
 Assess. val. (3/4 act.) 1912. 5,908,610
 Tax rate (per \$1,000) 1912.....\$22.70
 Population in 1910.....2,471
 INTEREST is payable at Cape May at Security Trust Co. and Merchants' National Bank.

CAPE MAY COUNTY.
 Cape May C. H. is the county seat.
Turpentine and Bridge Bonds.
 4 1/2s '11 J-D \$70,000...Dec 1 1941
 4 1/2s '12 6,000...1917-1922
 4 1/2s '12 10,000...1918-1937
 4 1/2s '12 J-D 37,500...June 1932
 4 1/2s '13 J-J 83,000...Jan 1 1943
BOND. DEBT Apr 1913.—\$339,800
 Assessed valuation 1912.....29,959,974
 Tax rate (per \$1,000) 1912.....\$4.17
 Population in 1910.....19,745
 INT. at F. N. Bank, Ocean City.

CARLSTADT.
 This borough is in Bergen County. Inc. June 1904. Population '10. 3,807
Hoboken Road Bonds.
 4 1/2s \$10,000...1923
Street-Improvement Bonds.
 4 1/2s \$30,000...1928
Sewer Bonds.
 4 1/2s \$80,000...1939
School Bonds.
 5s \$51,500...1933-1939
BOND. DEBT May 7 '13.—\$171,500
 Assess. val. (3/4 act.) 1912. 1,625,160
 Total tax (per \$1,000) 1912.....\$25.20
 INTEREST at Nat. Park Bank, N. Y., and at Carlstadt Nat. Bank.

CHATHAM.
 This borough is in Morris County.
Water Bonds.
 4s J-J \$45,000...1918
Light Bonds.
 4s J-J \$15,000...1921
Municipal Building Bonds.
 4s A-O \$11,000...1920
Sewer Bonds.
 4s \$35,000
BOND. DEBT Dec 31 '12.—\$106,000
 Floating debt.....37,894
 Sinking fund.....2,890
 Assess. val. (3/4 act.) '12. 1,640,462
 Tax rate (per \$1,000) 1912.....\$23.40
 Population in 1910.....1,874

CLIFFSIDE PARK SCHOOL DIST.
 This district is in Bergen County.
 5s '10 J-J \$74,000...Jan 1 '33-'50
BOND. DEBT Jan 1 1911.—\$161,000
 Floating debt.....15,000

COLLINGSWOOD.
 This borough is in Camden County.
 4s J-D \$150,000...Dec 1 1934
 5s A-O 25,000...1930
Street Bonds.
 4 1/2s '11 J-D \$50,000...Dec 1 1941
BOND. DEBT April 1913.—\$225,000
 Sinking fund.....42,000
 Assessed valuation 1912.....3,884,000
 (Assessment about 65% actual value)
 Tax rate (per \$1,000) 1912.....\$21.50
 Population in 1910.....4,795
 INT. at Camden Safe Deposit & Tr. Co.

CRANFORD.
 This township is in Union County. Inc. 1871. Population 1910. 3,641.
Sewer Bonds.
 4s '07 J-J \$25,000...July 1 1927
 4 1/2s '07 J-J 25,000...July 1 1927
School Bonds.
 4 1/2s \$16,000...1913-1928
 4 1/2s J-J 15,000...1918-1932
 5s '13 s-a 98,000...1933 & 1943
 4 1/2s '13 52,000
BOND. DEBT Jan 1912.—\$84,100
 Floating debt.....24,878
 Sinking fund.....19,948
 Assessed valuation 1912.....6,060,983
 Tax rate (per \$1,000) 1912.....\$16.60

CUMBERLAND COUNTY.
 Bridgeton is the county seat.
Armory Bonds.
 4 1/2s '12 J-J \$10,000...July 1 1922
Asylum Bonds.
 4 1/2s J-J \$15,000...Jan 1914-'16
Bridge Bonds.
 4 1/2s '10 M-S \$10,000...Mch 10 1919
Road Bonds.
 4 1/2s '04 A-O \$21,000...Oct 1 '13-'23
 (Assessment about 65% actual value.)
 4 1/2s '12 M-N 9,000...Nov 1 1921
Building Bonds.
 4s '09 J-J \$120,000...Jan 2 1939
BOND. DEBT April 1913.—\$193,000
 Total assessed val. 1912.....25,351,580
 (Assess. 80% to 100% actual value.)
 Co. tax (per \$1,000) 1912.....\$5.00
 State & Co. tax (per \$1,000) '12. \$7.60
 Population in 1910.....55,153
 INT. at County Collector's office.

DEAL.
 This borough is in Monmouth County. Inc. 1897. Commission government adopted July 2 1912. V. 95, p. 84.
Beach-Improvement Bonds.
 4 1/2s '06 J-J \$130,000...July 2 1931
Sewer System Bonds.
 4 1/2s '07 J-J \$75,000...Jan 1 1917
BOND. DEBT Apr 15 '13.—\$205,000
 Floating debt.....12,000
 Sinking fund.....40,000
 Assessed valuation 1912.....5,598,767
 Tax rate (per \$1,000) 1912.....\$20.22 1/2
 Population in 1910.....273
 INT. payable at Asbury Park & Ocean Grove Bank, Asbury Park.

DOVER.
 This town is situated in Morris County. Incorporated April 1 1869.
Water Bonds.
 4s A-O \$70,000...1930
 4s F-A 56,000...1930
 3 1/2s M-N 70,000...1920
 (Now subject to call.)
School Bonds.
 4 1/2s s-a \$62,000...\$1,000 yearly
BOND. DEBT Jan 1 1912.—\$233,000
 Total valuation 1912.....3,994,642
 (Assessment about 1/2 actual value)
 Total tax (per \$1,000) 1912.....\$23.10
 Population in 1910.....7,468
 INTEREST on the school bonds and the water 4s is payable at the National Union Bank, Dover; on the water 3 1/2s at the Dover Trust Co.

DUMONT SCHOOL DISTRICT.
 This district is in Bergen County.
 5s '11 F-A \$40,000...Aug 2 '18-'39
 4 1/2s 14,000
BOND. DEBT May 1913.—\$54,500
 Assessed valuation 1912.....1,415,860
 INTEREST payable at Pallsades Trust & Guaranty Co., Englewood, N. Y.

EAST ORANGE.
 C. T. Hedge, Auditor.
 This place, located in Essex Co., became a city in Dec. 1899. New city charter was voted on June 2 1908.
Sewer Bonds—Outstanding May 7 '13.
 5s '92 May \$600...May 22 1913
 5s '93 Jan 1,000...Jan 31 1914
 5s '94 July 1,500...July 8 1915
 4 1/2s '95 Dec 3,000...Dec 1915
 4 1/2s '95 Feb 400...Feb 17 1916
 4 1/2s '96 May 600...May 12 1916
 4 1/2s '96 Aug 800...Aug 18 1916
 4 1/2s '96 Sept 2,400...Sept 1916
 4 1/2s '96 Nov 600...Nov 17 1916
 4 1/2s '96 Feb 8,000...Feb 1 1918
 4 1/2s '98 Aug 3,000...Aug 1 1918
 4s '98 Feb 3,500...Feb 1 1919
 4s '99 Sept 3,500...Sept 19 1919
 4 1/2s '07 Nov 15,000...Nov 1 1937
 4s '08 Oct 10,000...Oct 1 1938
 4s '09 Dec 20,000...Dec 1 1939
 4s '11 Jne 15,000...June 1 1941

School Bonds.
 4s '01 J-J \$40,000...July 1 1931
 4s '02 F-A 45,000...Aug 25 1932
 4s '04 A-O 85,000...Apr 1 1934
 4s '04 J-J 6,000...June 1 1934
 4s '05 J-D 30,835...Jan 15 1934
 4s '06 J-D 140,000...Dec 1 1934
 4s '07 J-J 100,000...July 1 1947
 4s '08 F-A 15,560...Feb 1 1948
 4s '09 J-J 10,000...July 1 1949
 4s '10 A-O 42,000...Apr 1 1950
 4s '10 J-J 30,000...June 1 1950
 4 1/2s '10 J-J 220,000...July 1 1950
 4s '10 J-J 22,050...July 1 1950
 4s '11 A-O 125,000...Apr 1 1951
 4s '11 J-D 8,500...June 1 1951
 4s '11 M-S 14,500...Sept 1 1951
 4s '12 J-J 56,000...July 1 1952

Public-Playground Bonds.
 4s '07 J-J \$45,000...Aug 1 1947
 4s '08 J-J 7,000...Jan 2 1948
Tidewater Sewer Bonds.
 4s '94 J-J \$96,000...July 1 '13-'24
Board of Education Bonds.
 4s '98 J-J \$5,000...July 1 1913
 4s '99 J-J 8,000...July 15 1919
 4s '99 J-D 16,750...Dec 6 1919
Refunding Bonds.
 4s '03 J-D \$29,000...Dec 1 1933
 4s '11 M-S 35,000...Sept 1 1931
Building Bonds.
 4s '09 J-J \$16,500...July 1 1949
 4s '11 M-S 10,000...Sept 1 1951

Funding Bonds.
 4s '99 J-J \$150,000...Jan 1 1929
 (Subject to call \$75,000 in 1919 and \$75,000 in 1929.)
Water Bonds.
 3 1/2s '03 A-O \$350,000...Apr 1 1933
 4s '03 J-D 500,000...Dec 1 1933
 4s '03 J-D 40,000...June 1 1936
 4s '08 F-A 50,000...Feb 1 1938
 4s '11 A-O 100,000...Apr 1 1941
 4s '12 A-O 100,000...Apr 1 1942
Street-Improvement Bonds.
 5s Various \$299,001.01...1913-1922
Town-Hall Bonds.
 4s '08 M-N \$7,500...May '14-'18
Tax-Arrearage Bonds.
 4s '04 J-J \$84,000...July 14 1914
 G.E.N. BONDS May 7 '13 \$2,730,895
 Assessed debt (add'd).....299,901
 Floating debt.....\$15,185
TOTAL DEBT May 7 '13.—3,645,981
 Sinking fund.....542,404
 Total valuation 1912.....50,490,649
 (Assessment actual value.)
 Total tax rate (per \$1,000) '12. \$18.30
 Population in 1910.....34,371
 *This debt consists of "temporary loans" representing money borrowed in anticipation of taxes to come in before Dec. 31 of current year.
 INT. payable at office of Treas.

EAST RUTHERFORD.
 This borough is in Bergen County.
Sewer Bonds.
 5s s-ann \$105,000...1938
Municipal Bldg. & Fire Equip.
 4 1/2s s-ann \$17,000...1929
Funding Bonds.
 4 1/2s s-ann \$5,000...1917
BOND. DEBT Jan 1 1913.—\$125,000
 Floating debt.....38,236
 Sinking fund.....10,594
 Assessed valuation 1912.....2,555,475
 Tax rate (per \$1,000) 1912.....\$24.40
 Population in 1910.....4,275

EAST RUTHERFORD SCHOOL DISTRICT.
 4 1/2s '10 A-O \$60,000...1921-1950
 4s '02 J-J 19,700...1932
 4 1/2s '09 J-J 15,000...1913-1920
BOND. DEBT April 1913.—\$94,700
 INT. at Rutherford National Bank.

EDGEWATER SCHOOL DIST.
 This district is in Bergen County.
 5s '12 A-O \$150,000...1918-1942
BOND. DEBT May 1912.—\$203,000
 Assessed valuation 1911.....5,764,686
 Tax (per \$1,000) 1911.....\$19.10
 INT. pay. at Edgewater Nat. Bk.

ELIZABETH.
 Elizabeth is in Union Co. 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 60% of their face value. Commission govt. defeated May 14 '12
Park Bonds.
 4s \$20,000...Nov 1 1922
Sewer Bonds.
 4s '11 J-J \$25,000...Jan 1 1961
 4s '11 M-N 15,000...Nov 1 1961

ELIZABETH—(Concl.)
Library Site Bonds.
 4s \$18,000 Apr 1 '14-'31
 4s 1,625 Aug 1 '13-'17

School Bonds.
 4s M-N \$20,000 May 1 1923
 4s J-J 40,000 July 1 1924
 4s A-O 4,000 Oct 1 1925
 4s '07 A-O 2,500 Oct 1 1926
 4s '07 M-N 54,000 May 1 1937
 4s J-J 12,000 Jan 1 1938
 4s F-A 10,000 Aug 1 1928
 4s M-S 14,000 Sept 1 1938
 4s A-O 4,000 Oct 1 1938
 4s M-N 91,000 Nov 1 1958
 4s F-A 1,350 Feb 1 1939
 4s A-O 9,000 Oct 1 1939
 4s '11 J-J 24,000 July 1 1941
 4s '12 J-J 90,000 July 1 1952

Hospital Bonds.
 4s '07 F-A \$25,000 Aug 1 1937

Adjustment Bonds.
 4s J-J \$2,501,500 & r July 1 1922
 (Subject to call on 60 days' notice.)
 BOND, DEBT May 1 '13 \$3,234,975
 Sinking fund (cash & bonds) 356,441
 Assessed valuation real. 54,698,370
 Assessed val personal. 7,128,899
 Total assessed val. 1912. 61,827,269
 Tax rate (per \$1,000) 1912. \$16.60
 Population in 1910. 73,400
 INT. on adjustment bonds is paid by Mercantile Trust Co. of N. Y.; on all other issues in Elizabeth.

ENGLEWOOD.
 This city is in Bergen County, Inc. Mch. 17 1899. Population 1910 9,924.

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 & r Sept 1 1930
 4s '09 J-J 75,000 July 1 1939
 4s '10 A-O 10,000 30 yrs
 4s '12 J-D 43,000 Dec 1 1942

Fire-House Bonds.
 3 1/2s M-N \$15,000 May 1 1932

City-Hall Bonds.
 4 1/2s '06 A-O \$16,000 Apr 1 1938
 BOND, DEBT Jan 1 '13. \$335,000
 Assess. val. (3/4 act.) '12. 11,033,131
 Total tax (per \$1,000) 1912. \$20.09
 INT. at U. S. Mfg. & Tr. Co., N. Y., and at office of City Treas.

ESSEX COUNTY.
 The county seat is Newark.

Park Bonds.
 3.65s F-A \$1,000,000 & r Aug 15-'35
 (\$200,000 every 5 years)
 4s F-A \$1,000,000 & r Aug 1 1926
 4s M-N 2,500,000 & r Aug 1 1938
 4s '08 M-N 300,000 May 1 1948
 4s '08 A-O 200,000 Oct 1 1948
 4s '09 F-A 250,000 Aug 1 1949
 4s '09 F-A 50,000 Aug 1 1949
 4s '12 J-D 100,000 Dec 1 1952

Hospital Bonds.
 4s M-N \$30,000 Nov 14 1943
 4s '04 F-A 207,000 Aug 1 1944
 4s '05 A-O 200,000 & r Apr 15 1945
 4s F-A 1,000,000 Aug 1 1947
 4s M-N 75,000 Feb 1 1948
 4s '08 M-N 500,000 May 1 1948
 4s '08 A-O 431,000 Oct 1 1948
 4s '09 M-N 440,000 May 1 1949
 4s '10 J-J 10,970 June 1 '18-'20
 4s '10 F-A 200,000 Aug 1 1950
 4s '11 F-A 150,000 Feb 1 1951

Refunding War Bonds.
 4s A-O \$300,000 Apr 1 1915

Road Bonds.
 4s '09 F-A \$177,000 Feb 1 1929
 4s '11 F-A 150,000 Feb 1 1951
 4s '12 J-D 22,000 Dec 1 1932

Court-House Bonds.
 4s F-A \$900,000 & r Aug 1 1940
 4s '04 F-A 500,000 Aug 1 1944
 4s '06 F-A 400,000 Aug 1 1946
 4s '07 F-A 25,000 Aug 1 1947
 4s '11 M-S 250,000 Moh 1 1951
 4s '12 J-D 3,933.27r Dec 1 1913

Armory Bonds.
 4s F-A \$12,500r Aug '13-'17

Bridge Bonds.
 4s '04 J-D \$200,000 June 1 1924
 4s '07 M-N 85,000r May 1 1927
 4s F-A 50,000r Aug 1 1924
 4s '11 F-A 50,000r Feb 1 1931
 4s '12 M-N 150,000r May 1 1932
 TOT. BD. DT. May 8 '12 \$13,036,336
 Sinking fund 2,440,533
 Total assessed val. 1912. 533,870,154
 County tax (per \$1,000) 1912. \$4.08
 Population in 1910. 512,880
 INT. on \$2,000,000 park bonds, on hospital bonds and on court-house bonds is payable by the U. S. Mfg. & Tr. Co., N. Y. City; on \$1,500,000 issue of park bonds at office of J. & W. Sellman & Co. of N. Y. City and Sellman Bros. of London; on all other bonds at the Manufacturers' National Bank, Newark.

FORT LEE.
 This borough is in Bergen County, Inc. Mch. 1904. Popula. '10. 4,472.

Funding Bonds.
 5s '10 A-O \$45,000 Oct 1 '13-'20
 5s '12 A-O 74,500 Oct 1 '14-'28
 BOND, DEBT May 8 '13. \$119,500
 Assessed valuation 1912. 3,390,445
 Tax rate (per \$1,000) 1912. \$25.10
 INT. at First Nat. Bank, Fort Lee

GARFIELD.
 This borough is in Bergen County, Commission government defeated Aug. 15 1911. Population 1910, 10,213.

Sewer Bonds.
 4 1/2s '11 A-O \$20,000 Apr 1 1931
 4s 22,500 Apr 1 1941

School Bonds.
 5s '12 J-J \$62,000 July 1 '20-'35
 Street bonds Jan 1 1913. \$30,000
 Saddle River road bonds. 21,684
 Street impt. certificates. 151,473
 Board of Education bonds. 76,050
 Assessed valuation 1912. 3,317,363
 Tax rate (per \$1,000) 1912. \$26.60
 INT. at First Nat. Bk., Garfield.

GLEN RIDGE.
 This borough is in Essex County, Inc. Feb. 13 1895.

Road-Improvement Bonds.
 4 1/2s '97 F-A \$36,000 Feb '14-'26
 4s '02 A-O 15,000 Oct '13-'27

Park Bonds.
 4s '01 M-N \$35,000 Nov 1 '20-'30
 4s '09 M-N 5,000 May 15 '24-'33

Sewer Bonds.
 4s '09 J-D \$29,000r June '13-'27

Water Bonds.
 4 1/2s '12 M-N \$44,000 May 1 1932
 BOND, DEBT Apr 1913. \$164,000
 Floating debt. 44,115
 Assess. val. '12 (80% act.) 6,997,793
 Tax rate (per \$1,000) 1912. \$19.90
 Population in 1910. 3,260
 INT. pay. at Bank of Montclair.

GLEN RIDGE SCHOOL DIST.
 4s M-S \$30,000 Sept 14 '28
 4s M-S 50,000 Sept 1 1929
 4 1/2s '07 M-S 15,000 Moh 1 1927
 4 1/2s '08 M-S 15,000 Sept 1 '28-'34
 4 1/2s '08 M-S 30,000 Sept 1 '29-'38
 4 1/2s '10 J-D 35,000 Dec 1 '30-'40
 4 1/2s G M-S 35,000 Moh 1 1932
 BOND, DEBT Apr 1913. \$219,000
 Assessed valuation 1912. 6,900,000
 INT. on 4 1/2s of 1907 payable at Columbia Tr. Co., N. Y.; on 4 1/2s of 1910 at Essex Title Guaranty & Tr. Co., Montclair; on all others at Bank of Montclair.

GLOUCESTER CITY.
 This city is in Camden County, Inc. Apr. 17 1868. Pop. '10. 9,462.

Sewer Bonds.
 4s J-J \$18,000 Jan 1 1920
 4s M-S 18,000 Moh 1 1922
 4s J-J 19,000 Jan 1 1924

Street-Improvement Bonds.
 4 1/2s '09 F-A \$100,000 Feb 1 1929
 4 1/2s '09 J-J 75,000 July 1 1929
 4 1/2s '10 M-N 25,000 Nov 1 1930

Refunding Bonds.
 5s '09 300,000 1929

Improvement Bonds.
 4s J-D \$100,000 Dec 1919
 4s M-S 30,000 Moh 1922
 4s J-J 40,000 Jan 1 1924
 4 1/2s '08 J-J 75,000 Jan 1 1928

School Bonds.
 4s '07 M-N \$55,000 May 1 1937

Funding Bonds.
 4s '05 J-D \$50,000 June 1 1915

Water Bonds.
 5s J-J 2,000,000 1914-1923
 6s M-N 18,000 1924-1932
 4s J-J 2,000 1912
 4s '13 J-J 1,000 1913
 4s J-J 16,000 Jan 1 1933
 4s '06 5,000 1926
 BOND, DEBT Jan 1912. \$658,500
 Assess. val. (3/4 act.) '12. 3,974,709
 Total tax (per \$1,000) 1912. \$20.40
 INTEREST is payable at City Hall

GLOUCESTER COUNTY.
 County seat is Woodbury.

Road Bonds.
 4 1/2s '12 A-O \$66,000 Apr 1 '18-'39
 4 1/2s '12 J-J 4,500 Jan 1 '14-'17
 4 1/2s '12 A-O 5,000 Apr 1 '14-'18

Bridge Bonds.
 4 1/2s J-J \$15,400r \$3,000 yearly
 4 1/2s '12 A-O 9,000r Apr 1 '14-'18
 4 1/2s '12 A-O 7,000r Apr 1 '14-'20
 4 1/2s '13 J-J 25,000r Jan 1 '20-'31
 4 1/2s '13 J-J 7,500r Jan 1 '20-'31
 4 1/2s '13 J-J 12,500r Jan 1 '20-'27

Funding Bonds.
 4 1/2s '13 J-J \$24,000r Jan 1 '16-'23

Jail Bonds.
 4s '04 J-J \$4,000r July 1 '13-'14
 BOND, DEBT Apr 1913 \$180,400
 Total assessed val. 1912. 23,906,077
 (Assessment about 80% actual value)
 County tax (per \$1,000) 1912. \$5.20
 Population in 1910. 37,368
 INT. payable in Woodbury at Farmers' & Mechanics' Bank.

GUTTENBERG.
 This town is in Hudson County, Inc. Mch. 9 1859. Pop. 1910, 5,647.

School Bonds.
 5s '07 J-J \$49,000r Jan 1 '14-'36

Town Bonds.
 5s '08 A-O \$60,000r Apr 18 1918

Fire House.
 5s 8s \$13,000 \$1,000 yearly

Funding Bonds.
 5s '09 J-J \$15,000 July 1 '14-'19-'24
 5s '13 J-J 25,000 July 1 1939
 5s '12 J-J 143,000 Jan 1 1942
 BOND, DEBT Jan 1912. \$233,000
 School bonds (additional) 48,000
 Floating debt 103,000
 Sinking fund 20,785
 Assess. val. (80% act.) '12. 3,234,592
 Total tax (per \$1,000) 1912. \$20.61
 INT. on funding 5s of 1912 at People's Safe Dep. & Tr. Co., Union.

HACKENSACK.
 This town is in Bergen County, Inc. 1868. Population '10, 14,050.

Funding Bonds.
 4 1/2s '12 F-A \$150,000 Aug 1 1942

Refunding Bonds.
 4s '05 J-J \$93,000 July 1 '13-'34
 (See V. S. l. p. 1807, for maturity.)

Macadam Road Bonds.
 5s F-A \$60,000 1915-1926

Park Bonds.
 4 1/2s '13 J-J \$25,000 July 1 '15-'39
 BOND, DEBT Sept 15 '12. \$332,000
 Floating debt. 99,500
 Assess. val. (3/4 act.) '12. 12,791,839
 Total tax rate (per \$1,000) 1912. \$24.30
 INT. at Hackensack Nat. Bank and Hackensack Trust Co.

HADDONFIELD.
 This borough is in Camden County.

School Bonds.
 4 1/2s 410,000 \$1,000 yearly
 4 1/2s 48,000 1922-1946

Water Bonds.
 4 1/2s '09 J-J \$90,000 Jan 1 '14-'40

Street Bonds.
 4 1/2s '12 A-O \$150,000 Apr 1 1942

Sewer Bonds.
 4s \$29,000 \$1,000 yearly
 BOND, DEBT Jan 1912. \$184,000
 Floating debt. 59,997
 Sinking fund. 4,845
 Assessed valuation 1912. 3,396,999
 Tax rate (per \$1,000) 1912. \$21.50
 Population in 1910. 4,142
 INTEREST on the water and street bonds is payable at the Borough Treasurer's office.

HALEDON.
 This borough is in Passaic County, Inc. 1908. Population 1910, 2,560.

Water Bonds.
 5s J-D \$50,000 1927-1935
 4 1/2s M-N 10,000 Nov 1 1934
 GEN. BD. DT. Jan 1 '13. \$60,000
 Floating debt. 3,000
 Assessed valuation 1912. 1,525,930
 Total tax (per \$1,000) 1912. \$16.70
 INTEREST payable at Paterson, on 5s at German-Amer. Tr. Co.; on 4 1/2s at Paterson Safe Dep. & Tr. Co.

HARRISON.
 This town is in Hudson County.

Street renewal. \$239,000
Water 4s. 38,000
Refunding 4 1/2s. 66,000
Town Hall 4 1/2s. 16,000
School. 106,000
Sewer and funding. 180,000
Street 6s. 8,000

Redemption Impt. Certificates.
 4 1/2s '06 J-J \$19,428.01 Jan 1 1936
 Passaic Val. sewer cert. 57,735
 BOND, DEBT Jan 1 1913. \$653,000
 Certificates outstanding. 177,163
 Sinking fund. 262,902
 Total valuation 1912. 11,853,641
 (Assessment about actual value)
 Total tax (per \$1,000) 1912. \$18.11
 Population in 1910. 14,498
 INTEREST is payable at West Hudson County Tr. Co., Harrison.

HAWTHORNE SCHOOL DIST.
 This district is in Passaic County.

5s '11 J-J \$30,000 July 1917
 BOND, DEBT Jan 1912. \$50,300
 Assessed valuation 1911. 1,620,815
 Tax rate (per \$1,000) 1911. \$15.50

HIGH BRIDGE.
 This borough is in Hunterdon Co.

School Loans.
 3 1/2s '02 \$14,000
 3 1/2s '03 4,400
 5s '12 26,000
 4s '12 9,000

Water Bonds.
 4s '09 59,000 July 1 1919
 4s '09 35,000 July 1 1945
 BOND, DEBT Jan 1 1913. \$97,400
 Assess. val. (3/4 act.) '12. 910,818
 Tax rate (per \$1,000) 1912. \$19.42
 Population in 1910. 1,545
 INT. at First Nat. Bk., High Bdge.

HIGHTSTOWN.
 This borough is in Mercer County.

Sewer Bonds.
 4 1/2s \$35,000
 TOTAL DEBT. (7)
 Assessed valuation 1912. \$1,244,437
 Tax rate (per \$1,000) 1912. \$13.60
 Population in 1910. 1,879

HOBOKEN, J. H. Londrigan, Clerk.
 Hoboken is in Hudson County, Inc. Mch. 1855. Commission government defeated June 27 1911 and again April 15 1913.

Playground Bonds.
 4s '09 M-S \$50,000 May 1 1939

Sewer Bonds.
 4s '07 J-J \$100,000 Moh 1 '17-'26
 4s '03 M-N 3,500r Nov 25 1913
 4s '10 45,000 June 1 '13-'30

Paving Bonds.
 4s '08 A-O \$50,000 & r Oct 1 1928
 4s '09 J-J 125,000 July 1 1939
 4 1/2s '12 J-J 25,000 July 1 1942
 4s '98 150,000 May 2 1928

Refunding Bonds.
 4 1/2s '13 J-J \$4,260.50 Jan 1 1918

School-House Bonds.
 4s '97 J-J \$90,000 Moh 1 1917
 4s '98 J-D 13,000 June 1918
 4s '04 M-S 140,000 Moh 1 1934
 4s '07 J-J 219,665 Jan 1 1937
 4s '08 7,451 May 1 1938
 4s '12 J-J 262,750 Jan 1 1942
 4s '09 J-J 110,500 Jan 1 1939
 4 1/2s '10 J-J 250,000 July 1 1940
 4 1/2s '13 J-J 109,000 Jan 1 1943

Library Bonds.
 4s '07 J-J \$30,000 Moh 1 1917

Judgment Bonds.
 4 1/2s '12 J-J \$17,891.17 Jan 1 1932

City-Hall Bonds.
 4 1/2s '11 J-J \$125,000 July 1 1931

Funding Bonds.
 5s '08 M-N \$21,500r May 1 1938
 4 1/2s '07 67,000 Sept 1 1927
 4 1/2s '10 127,500 Dec 1940

Fire Department.
 4s '06 F-A \$25,000r Aug 1 1926
 4s '07 F-A 25,000r Oct 1 1917
 4s '07 F-A 20,000r Aug 1 1927
 4s '04 15,000r Mar 1 1924

Refunding.
 4s '98 J-D \$312,000r Dec 1 1918
 4s '99 F-A 75,000r Feb 1 1919
 3 1/2s '01 M-N 190,000r Nov 15 1931
 4s '05 F-A 52,000r Feb 1 1935

Park Bonds.
 4s '05 \$12,850 Jan 1 1925
 4s '06 10,000 Apr 1 1916

Water Bonds.
 5s '08 M-N \$35,000r May 1 1935
 4s '09 J-J 22,000 July 1 1939
 Tax arrears bonds. \$219,294
 BOND, DEBT May 6 '12 2,898,219
 Sinking funds. 457,112
 Population in 1910. 70,324
 INTEREST on water bonds is payable at Water Register's office; on other registered bonds at City Treas-

urer's office. Coupons are payable by First Nat. Bank and Second Nat. Bank and the Trust Co. of New Jersey, Hoboken.

CITY PROPERTY.—The city owns parks, public buildings, a water system and other assets amounting to over 1 1/2 million dollars.

ASSESSED VALUATION.
 1912. 1911. 1905.
 \$ 8
 P. E. 58972.700 59667.600 32936.001
 R. R. 3666.600 3877.200 2511.765
 R. R. 5863.873 5651.662 2329.371
 Total 68503.173 69496.362 37777.137
 (Assessment about cash value)
 Tax (perM) 20.12 24.20

HUDSON COUNTY.
 Stephen M. Egau, Collector.
 The county seat is Jersey City.

Bridge Bonds.
 4 1/2s '03 M-S \$100,000 & r Sept 1 1918
 4s '06 J-J 106,000r Jan 2 1917
 3 1/2s '00 J-J 28,000r July 1 1915
 3 1/2s '00 A-O 142,000r Apr 1 '14-'19
 4s 5,000r Apr 1 1920
 4s J-J 4,000r Jan 1 '14-'15
 4s '07 M-N 21,000r May 1 1927
 4s '01 M-N 27,000r Nov 30 1916
 4s '03 M-S 27,000r Sept 1 1923
 4s '00 J-J 3,850r Jan 1 1916
 4s '04 J-J 201,000r July 1 1924
 4s '05 J-D 10,000r June 1 1925
 4s '07 A-O 90,000r Apr 1 1927
 4 1/2s '08 A-O 16,000r Oct 1 1928
 4 1/2s '10 M-N 100,000r May 1 1930
 4s '09 J-D 1,110.63r J'ne 1 1913
 4s '09 M-S 8,748.22r Mch 1 '14-'16
 4s '09 A-O 350,000r Apr 1 1930
 4 1/2s '12 M-N 100,000r May 1 1932

Boulevard-Repair Bonds.
 4 1/2s '08 A-O \$100,000r Oct 1 1938
 4 1/2s '10 M-N 150,000r May 1 1940
 4s '09 M-N 250,000r May 1 1939
 4s '09 A-O 3,000r Oct 1 1914
 4 1/2s '11 M-N 210,000r May 1 1941

Lunatic-Asylum Bonds.
 4 1/2s '92 J-J \$70,000r Jan 1 '14-'20
 4s '05 A-O 5,000r Oct 1 1915
 4 1/2s '08 A-O 55,000r Oct 1 1918

Hoboken Extension.
 4s '98 A-O \$65,000r Oct 1 1929
 3 1/2s '99 A-O 12,500r Oct 1 1929

Park Bonds.
 4s '04 M-N \$500,000 & r May 1 1954
 4s '07 M-N 140,000 & r Nov 1 1957
 4s '04 M-N 800,000 & r Nov 1 1954
 4s '06 M-N 500,000 & r May 1 1956
 4s '09 M-N 1,000,000 & r May 1 '59

Viaduct Bonds.
 4s '07 M-S \$350,000r Moh 1 1937
 4 1/2s '08 A-O 350,000r Oct 1 1938
 4 1/2s '12 M-N 125,000r May 1 1942

Refunding Bonds.
 4s '05 M-S \$750,000 & r Sept 1 1925

Building Bonds.
 4s M-S \$150,000r Feb 28 1944
 4s '04 M-S 65,000r Sept 1 1944
 4s '05 M-S 65,000r July 1 1945
 4s '06 F-A 540,000 & r Aug 1 1948
 4 1/2s '08 A-O 850,000 & r Apr 1 1948

Public-Road Bonds.
 4 1/2s '92 M-N \$100,000 & r Nov 1 1922
 4 1/2s '93 J-J 750,000 & r Jan 1 1923
 4 1/2s '94 J-J 500,000 & r Jan 1 1924
 4 1/2s '94 J-J 600,000 & r Jan 1 1925
 4s '96 J-J 150,000r Jan 1 1926
 4s '97 M-N 200,000r May 1 1927
 4s '98 M-S 44,000r Moh 1 1928
 3 1/2s '99 J-J 50,000r July 1 1919
 4s '03 A-O 37,000r Oct 1 1923
 4s '03 J-J 30,000r July 1 1913
 4s '03 A-O 10,000r Oct 1 1913
 4s '04 J-J 150,000r July 1 1914
 4s '04 A-O 28,000r Oct 1 1914
 4s '04 J-J 30,000r July 1 1924
 4s '05 F-A 38,000r Aug 1 1935
 4s '05 F-A 100,000r Aug 1 1915
 4s '05 J-D 20,000r Dec 1 1913
 4s '06 J-D 90,000r June 1 1916
 4s '06 M-S 21,000r Moh 1 1926
 4s '07 M-S 16,000r Sept 1 1927
 4s '09 M-N 18,000r Nov 1 1939
 4 1/2s '10 M-N 150,000r May 1 1940
 4 1/2s '11 M-N 50,000r May 1 1941
 4 1/2s '11 M-N 15,000r Aug 1 1931
 4 1/2s '13 J-J 49,000r Jan 1 1963

Tuberculosis-Hospital Bonds.
 4 1/2s '08 A-O \$100,000 & r Oct 1 1948

Alms-House Bonds.
 4s '06 M-N \$240,000 & r May 1 1940

Court-House Bonds.
 4s '09 M-N \$800,000 & r May 1 1949
 4 1/2s '10 M-N 500,000 & r May 1 1950
 4 1/2s '13 J-J 128,000 & r Jan 1 1953
 BOND, DEBT Feb 1913 \$14,250,222
 Sinking fund.

IRVINGTON (Con.)—Sewer Bonds.

4s \$218,000... 5s 55,000... BOND, DEBT May 1912... \$562,250

JERSEY CITY.

H. O. Wittmann, Mayor; F. Gormley, Controller. On Feb. 13 1900 the citizens authorized the purchase of a water plant for the sum of \$7,595,000.

4 1/2% 12 J-D \$60,000... June 1 1942... Renewal Assessment Bonds.

5s '91 A-O \$1,439,000... Apr 1 1916... 5s '92 J-J \$23,000,000... Jan 2 1922

4s '93 M-S \$700,000... & Sept 1 1923... 4s '94 M-S \$700,000... & May 1 1924

4s '95 J-D \$600,000... June 1 1925... 4s '96 J-J \$300,000... Jan 1 1933

4s '97 M-S \$100,000... & May 1 1927... 4s '98 M-S \$100,000... & Dec 1 1932

4s '99 J-D \$25,000... & Dec 1 1933... 4s '00 M-S \$25,000... & Dec 1 1933

4s '01 M-S \$25,000... & Dec 1 1933... 4s '02 M-S \$25,000... & Dec 1 1933

Assessment.

7s \$1,000... Jan 1 1906... INTEREST is paid by the Merchants' Exch. Nat. Bank of N. Y.

TOTAL DEBT, &c. Apr. 1 '13: General account debt \$1,087,498.49

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TOTAL DEBT, &c. Apr. 1 '13: General account debt \$1,087,498.49

TOTAL DEBT, &c. Apr. 1 '13: General account debt \$1,087,498.49

LINDEN TWP. SCHOOL DIST.

This district is in Union County. 5s '13 J-J \$57,000... 1923, '33 & '43

5s '13 J-J \$57,000... 1923, '33 & '43... 4 1/2% 12 J-D \$8,500... 1925-1933

4 1/2% 12 J-D \$8,500... 1925-1933... 3 1/2% J-J \$149,900... & Jan 1 '22-'31

3 1/2% J-J \$149,900... & Jan 1 '22-'31... 4s '07 A-O \$8,000... Apr 1 '17-'36

4s '07 A-O \$8,000... Apr 1 '17-'36... 4 1/2% 12 J-D \$8,000... Dec 1 '24-'42

4 1/2% 12 J-D \$8,000... Dec 1 '24-'42... 3 1/2% J-J \$9,000... Jan 1 '14-'15

3 1/2% J-J \$9,000... Jan 1 '14-'15... 4s J-J \$18,000... 1916-1919

4s J-J \$18,000... 1916-1919... 4s J-J \$8,000... 1920-1921

4s J-J \$8,000... 1920-1921... 4s J-J \$24,000... 1917-1924

4s J-J \$24,000... 1917-1924... 4s F-A \$10,000... 1919-1928

MIDDLESEX COUNTY.

County seat is New Brunswick. Armory Bonds.

4 1/2% 12 J-D \$8,500... 1925-1933... 3 1/2% J-J \$149,900... & Jan 1 '22-'31

3 1/2% J-J \$149,900... & Jan 1 '22-'31... 4s '07 A-O \$8,000... Apr 1 '17-'36

4s '07 A-O \$8,000... Apr 1 '17-'36... 4 1/2% 12 J-D \$8,000... Dec 1 '24-'42

4 1/2% 12 J-D \$8,000... Dec 1 '24-'42... 3 1/2% J-J \$9,000... Jan 1 '14-'15

3 1/2% J-J \$9,000... Jan 1 '14-'15... 4s J-J \$18,000... 1916-1919

4s J-J \$18,000... 1916-1919... 4s J-J \$8,000... 1920-1921

4s J-J \$8,000... 1920-1921... 4s J-J \$24,000... 1917-1924

4s J-J \$24,000... 1917-1924... 4s F-A \$10,000... 1919-1928

4s F-A \$10,000... 1919-1928... 4s '09 F-A \$80,000... Oct 1 1939

4s '09 F-A \$80,000... Oct 1 1939... Bonded and floating debt

Bonded and floating debt \$189,500

Water debt & sinking fund \$5,487

Assessed valuation 1912 \$2,186,950

Total tax (per \$1,000) 1912 \$22.00

Population in 1910 4,138

INTEREST payable in Lodi.

LONG BRANCH.

This city is in Monmouth County. Incorporated May 17 1903. This city has accepted the provisions of Section 73 of Chapter 103 of Laws of 1907.

4 1/2% '05 J-D \$150,000... June 1 1935... 4s '06 J-D \$250,000... June 1936

4s '06 J-D \$250,000... June 1936... 4 1/2% M-S \$14,000... Mch 1 1933

4 1/2% M-S \$14,000... Mch 1 1933... 5s '36 J-D \$4,000... 1916

5s '36 J-D \$4,000... 1916... 5s '37 J-D \$10,000... 1917

5s '37 J-D \$10,000... 1917... 5s '13 M-N \$120,000... May 1 1943

5s '13 M-N \$120,000... May 1 1943... 4 1/2% '11 M-N \$160,000... Nov 1 1941

4 1/2% '11 M-N \$160,000... Nov 1 1941... 5s '93 J-D \$65,000... June 1913

5s '93 J-D \$65,000... June 1913... Sinking fund \$961,000

Sinking fund \$961,000

Assess. val. '12 (3/4 act.) \$15,132,180

Tax rate (per \$1,000) 1912 \$23.44

Population in 1910 13,298

INTEREST on beach and park bonds payable at Treasurer's office.

LONG BRANCH SCH. DIST.

5s '85 F-A \$30,000... 1915

5s '98 J-J \$45,000... 1930

5s '97 M-N \$6,000... 1927

5s '93 A-O \$20,000... 1923

4 1/2% J-J \$19,000... Jan 1 1923

18,000... Jan 1 1933

BOND, DEBT May 5 1912 \$157,000

Assessed valuation 1911 \$14,000,000

School tax (per \$1,000) 1911 \$3.33

INTEREST payable at Citizens' Nat. Bank, Long Branch.

MADISON.

This borough is in Morris County. Inc. Dec. 27 1889. Pop. '10, 4,658.

Sewer Bonds (opt. aft. 10 yrs.).

4 1/2% '11 J-J \$125,000... Jan 1 1941

4 1/2% '12 J-J \$25,000... Jan 1 1942

Road Bonds.

4 1/2% F-A \$3,000... 1913-1916

Refunding Water Bonds.

3 1/2% F-A \$70,000... Aug 1 1920

School Bonds.

5s A-O \$15,000... 1917-1931

Refunding Light Bonds.

4s F-A \$20,000... 1919

BOND, DEBT Mar 1913 \$218,000

Assessment debt (add'd) 5,019

Assessed valuation 1912 3,778,000

Total tax (per \$1,000) 1912 \$26.50

INTEREST payable at First Nat. Bank of Madison and Madison Tr. Co.

MERCER COUNTY.

County seat is Trenton. Bridge Bonds.

4s J-J \$30,000... Jan 1 1923

4s '04 F-A \$9,000... Aug 1 1923

4s M-S 14,000... Mch 1 1924

4s M-N 10,000... May 1 1925

4s M-S 54,900... Oct 1 1926

4s J-D 7,950... Dec 1 1936

4s F-A 12,000... Feb 1 1929

4s '12 J-J 7,000... Jan 1 1932

Funding Bonds.

4 1/2% '13 J-J \$207,000... Jan 1 1933

Park Tunnel Bonds.

4s '11 J-J \$30,000... Jan 1 1941

Renewal Bonds.

4s J-J \$25,000... July 1 1923

4s '04 M-N 10,000... May 10 1924

4s M-N 5,000... May 1 1924

4s '04 J-D 10,000... Dec 1 1924

4s A-O 10,000... Oct 1 1925

Armory Bonds.

3 1/2% J-D \$25,000... Dec 2 1916

Road-Improvement Bonds.

4s J-D \$100,000... June 1 1933

4s '03 F-A 61,000... Aug 1 1933

4s '04 J-D 18,000... Dec 1 1934

4s J-D 103,000... Dec 1 1935

4 1/2% J-J \$1,000... & Jan 1 1938

4s F-A 53,000... Feb 1 1939

4s '12 J-J \$3,500... Jan 1 1942

Building Bonds.

3 1/2% A-O \$225,500... & Apr 1 1941

4s '04 F-A 20,000... Feb 1 1944

4s '12 J-J \$3,000... June 10 1944

BOND, DEBT Apr 1913 \$964,650

Floating debt 352,500

Sinking fund 273,020

Total assessed val. 1912 104,428,462

State & Co. tax (per \$1,000) '13 \$4.20

Population in 1910 125,657

INTEREST at Collector's office.

MERCHANTVILLE.

This borough is in Camden County. Sewer Bonds.

4 1/2% \$40,000... 1917 & 1927

4 1/2% \$30,000... 1933

5s '08 J-J \$70,000... July 1 '23-'33

BOND, DEBT May 7 '13 \$127,000

Sinking fund 11,843

Assessed valuation 1912 2,021,796

Tax rate (per \$1,000) 1912 \$22.60

Population in 1910 1,996

INT. on sewer bonds is payable at Central Trust Co. in Camden.

MILBURN TOWNSHIP.

This township is in Essex County. Sewer Bonds.

4 1/2% M-S \$70,000... Sept 1 1923

4 1/2% M-S 70,000... Sept 1 '33-'34

4 1/2% '10 J-D 12,000... Dec 1 1930

4 1/2% \$10,000... Sept 1 1928

4 1/2% \$23,000... Dec 1 '29-'30

Town Hall Bonds.

\$20,000...

School Bonds.

4s M-N \$35,000... \$2,000 yearly

4s '09 M-N \$10,000... Nov 1 1929

BOND, DEBT May 17 '13 \$255,000

Sinking fund 19,000

Total valuation 1912 6,665,308

Tax rate (per \$1,000) 1912 \$16.80

Population in 1910 3,720

INT. at U.S. Mtge. & Trust Co., N. Y.

MILLVILLE.

This city is in Cumberland County. Commission government approved Apr. 1 1913.

Refunding Bonds.

4s s-a \$25,000... July 1 '13-'29

School Loans.

5s s-a \$2,000... Aug 1 1913

4 1/2% s-a \$5,200... July 1 1941

4 1/2% s-a \$6,000... Jan 1 1939

4 1/2% s-a \$12,000... July 1 '26 & '36

Sewer Loans.

4 1/2% s-a \$24,000... Jan 1 '29-'34-'39

5s F-A \$3,000... Aug 1 1913

PERM'T DEBT Jan 1 '13 \$147,200

Sinking fund 16,088

Assessed valuation 1912 5,774,338

(Assessment about full value.)

Total tax (per \$1,000) 1912 \$23.00

Population in 1910 12,451

INT. at Millville Nat. Bank.

MONTCLAIR.

This town is situated in Essex Co. Inc. 1894. Population 1910, 21,550.

Police & Fire Sta. Imp't. Bonds.

4 1/2% '12 F-A \$100,000... Aug 1 1942

School Bonds.

5s M-N \$9,000... 1913-1921

3 1/2% J-J 1,000... June 1 1913

4s '08 M-N 145,000... Nov 1 1938

4s '09 M-N 291,250... May 1 1939

4 1/2% '11 A-O 74,250... Oct 2 1941

4 1/2% '12 F-A 201,000... Aug 1 1942

4 1/2% '12 49,000... Dec 1 1942

Fire-Insurance Bonds.

3 1/2% A-O \$40,000... Apr 1 1921

4s F-A 35,000... Feb 1 1929

Renewal School Bonds.

3 1/2% J-J \$100,000... July 1 1932

4 1/2% '11 F-A 66,000... Feb 1 1941

Railroad Bonds.

5s M-N \$90,000... Nov 1 '13-'18

Park Bonds.

3 1/2% '06 J-J \$100,000... June 30 1931

BOND, DEBT May 16 '13 \$1,312,500

Sinking fund 57,858

Total assessed value 1912 40,422,500

(Assessment about full value.)

Tax rate (per \$1,000) 1912 \$18.50

NEWARK (Con.)—
School Bonds.
 3,358'97A-O \$200,000...Oct 1 1917
 48 '96 J-D 100,000...June 1 1916
 48 '98 F-A 100,000...Aug 8 1918
 3,358'99 J-D 300,000...Dec 1 1929
 3,358'02 J-J 100,000...Oct 1 1932
 3,358'03 M-N 100,000...May 1 1933
 3,358'03 J-D 150,000...Apr 1 1934
 48 '04 A-O 200,000...Apr 1 1935
 3,358'05 A-O \$370,000...Apr 1 1935
 3,358'05 J-J 70,000...July 1 1935
 3,358'05 M-N \$250,000...Nov 1 1935
 3,358'06 A-O \$650,000...Apr 1 1936
 3,358'06 F-A \$65,000...Aug 1 1936
 48 '07 M-N \$1,265,500...May 1 1937
 48 '08 A-O \$1,180,000...Oct 1 1938
 48 '08 J-D 267,000...Dec 31 1943
 48 '09 J-D \$1,289,700...Dec 31 1949
 48 '11 M-S \$300,000...Sept 1 1931
 48 '12 \$261,000...Apr 1 1932
 48 '12 \$27,000...Oct 1 1932
 *Subject to call 40 yrs. after date

Bath-House Bonds.
 48 '11 M-N \$125,000...May 1 1941

City-Hospital Bonds.
 3,358'02 J-J \$300,000...Jan 1 1932
 48 '12 \$150,000...Apr 1 1932
 48 '12 \$150,000...Nov 1 1932
 4,483'13 \$150,000...Mch 1 1943

Refunding Corporate Bonds.
 48 '10 J-D \$75,000...June 1 1925

Corporate Bonds.
 48 '10 J-J \$1,030,000...July 1 1930

Dock Bonds.
 48 '10 A-O \$100,000...Oct 1 1935
 48 '12 \$100,000...June 1 1937

Playground Bonds.
 48 '11 M-N \$75,000...Nov 1 1941

Refunding Bonds.
 48 '08 \$130,000...July 1 1923

Public Library.
 48 '97 J-J \$300,000...June 1 1927
 3,358'01 J-D 50,000...Jan 1 1931

Storage Reservoir.
 3,358'05A-O \$1,950,000...Apr 1 1935
 (Subject to call May 1 1904.)

Street Opening.
 48 '95 F-A \$100,000...Aug 5 1915

Fire & Police Dept. Bonds.
 48 '11 M-N \$350,000...May 1 1941

Passaic Valley Sewer Bonds.
 48 '11 J-D \$1,120,000...Dec 1 1931
 (Subject to call Dec 1 1951)

Water Debt.
 4,483'85 F-A \$200,000...Feb 1 1915
 4,483'85 M-N 15,000...Nov 1 1915
 4,483'88 M-S 20,000...Mch 1 1918
 48 '84 A-O 30,000...Oct 1 1914
 48 '86 F-A 12,000...Aug 1 1916
 48 '87 A-O 15,000...Apr 1 1917
 48 '92 F-A \$2,450,000...Feb 1 1922
 48 '92 M-N \$600,000...May 1 1922
 48 '93 M-N 55,000...Nov 1 1913
 48 '93 F-A 40,000...Aug 21 1913
 48 '96 A-O 40,000...Oct 20 1916
 48 '97 F-A 100,000...Aug 1 1927
 48 '99 A-O 20,000...Oct 12 1919
 48 '00 F-A 20,000...Aug 1 1920
 48 '01 M-S 20,000...Sept 1 1921
 48 '09 M-N 100,000...May 1 1929
 48 '02 A-O 30,000...Oct 1 1922
 48 '03 J-J 30,000...July 1 1923
 3,358'04 F-A 100,000...Aug 1 1934
 3,358'05 M-N 490,000...May 1 1935
 (Subject to call May 1 1945.)
 48 '05 M-N 50,000...May 1 1925
 48 '08 M-N 50,000...Nov 1 1938
 48 '08 F-A 50,000...Aug 1 1938
 48 '08 M-S 100,000...Mch 1 1938
 48 '09 M-N 109,000...Sept 1 1939
 48 '09 M-N 100,000...Nov 1 1939
 48 '10 M-S 100,000...Mch 1 1930
 48 '11 A-O 100,000...Apr 1 1941
 48 '11 M-N 150,000...May 1 1931
 48 '10 A-O 100,000...Apr 1 1940
 48 '10 M-S 100,000...Sept 1 1940
 48 '11 F-A 100,000...Aug 1 1941
 48 '12 \$25,000...May 1 1932
 48 '12 \$50,000...June 1 1932
 48 '12 \$100,000...June 1 1942

Track-Elevation Bonds.
 3,358'02 J-J \$500,000...Jan 1 1932
 48 '04 M-N 100,000...May 1 1934
 3,358'04 F-A 450,000...Aug 1 1934
 3,358'05 M-N 250,000...Nov 1 1935
 (Subject to call Nov 1 1945.)
 48 '08 M-S 172,000...Sept 1 1938
 (Subject to call after Sept 1 1948.)

City-Improvement Refunding.
 48 '93 M-S \$1,500,000...Mch 15 1923

Tax Arrearage.
 48 '03 J-J \$37,000...July 1 1913

VAILSBURG BONDS.—Annexed Jan. 1 1905.
Sewer.
 4,483'04 J-J \$140,000...Jan 1 1934
 4,483'04 A-O 10,000...Oct 1 1934

Water.
 4,483'98 A-O \$40,000...Oct 1 '13 & '28

School.
 48 '00 J-J \$8,000...1913-1920
 4,483'03 M-N 25,000...Nov 1 1933
 INT. is payable by Sinking Fund Commissioners, City Treasurer and at local banks.
TOTAL DEBT, SINK, FDS., &c. Mar. 31 '13.
 Total bond. debt (incl. water debt) \$29,685,200
 Sinking funds 8,175,145
 Net bonded debt \$21,510,055
 Water debt (incl. above) \$13,102,000
 Water sinking fund (incl.) \$5,166,779
 The sinking fund receives each year an amount equal to about 3% of bonds outstanding. Temporary loan bonds are only issued against such assets as unpaid taxes of last two yrs. and unpaid assessments for street paving and sewer improvements.
ASSESSED VALUATION.
 1912. 1911. 1900.
 R.E.303667111 288482718 118389585
 Per. 82654518 78014003 31716875
 Exmt 2457447 2628107 12716555
 Not 333864182 363868614 148834805
 (Assessment about full value.)
 Tax (per M) 20.40 19.70 22.40

POPULATION.—In 1910 was 347,469; in 1905 it was 283,289; in 1900 it was 246,070; in 1890 it was 181,830; in 1880 it was 136,508.

NEW BARBADOS TOWNSHIP SCHOOL DISTRICT.
 This district is in Bergen County, co-terminus with Hackensack.
 48 '05 F-A \$45,000...Aug 1 '34-'42
 58 '07 M-S 30,000...Sept 1 '20-'29
 58 '08 J-J 45,000...July 15 '31-'41
 48 '08 J-J 42,000...July 1 '20-'33
 48 '08 F-A 4,000...Aug 15 '30-'33
 58 '10 J-J 10,000...July 15 '13-'32
 4,483'10 F-A 14,000...Aug 1 '13-'19
 58 '10 J-J 14,000...July 1 '13-'19
 4,483'11 M-N 150,000...May 1 '21-'43
 (Varying amounts yearly.)
BOND, DEBT Apr 1 '13.—\$364,000
 Assessed valuation 1912.—12,791,839
 School tax (per \$1,000) 1912.—\$9.40
 INT. at Hackensack Nat. Bank.

NEW BRUNSWICK.
 This city is situated in Middlesex County. Commission govt. defeated in June 1911 and again on Apr. 29 '13.
Fire-Dept. Bonds.
 58 '07 \$10,500...Nov 1 1917

School Bonds.
 4,483'94 \$750...1913
 4,483'99 \$26,000...1913-1923
 48 '05 \$12,000...Oct 1 1925
 48 '10 \$91,000...July 1 '20-'60
 48 '11 \$11,500...Sept 1 '21-'32

Sinking Fund Bonds.
 28 '94 M-S \$40,000...Sept 1 1917
 4,483'94 A-O 95,000...Oct 1 1919
 4,483'95 M-N 65,000...Nov 1 1920
 4,483'96 M-N 68,000...Nov 1 1921
 48 '97 M-N 10,000...Nov 1 1921
 48 '97 M-N 201,000...May 1 1922
 48 '97 M-N 97,000...Nov 1 1922
 48 '98 M-N 10,000...Nov 1 1923
 3,358'98 M-N 24,000...July 1 1923
 3,358'98 M-N 29,000...Aug 1 1923
 48 '98 M-N 62,000...Nov 1 1923
 3,358'99 M-N 20,000...Jan 1 1924
 3,358'99 M-N 2,000...Feb 1 1924
 3,358'99 M-N 48,000...Mch 1 1924
 3,358'99 M-N 25,000...Nov 1 1924
 3,358'99 M-N 5,300...Dec 1 1924
 3,358'00 M-N 3,375...Feb 1 1925
 3,358'00 M-N 3,375...Apr 1 1925
 3,358'00 M-N 3,375...June 1 1925
 3,358'00 M-N 13,000...Nov 1 1925
 3,358'01 M-N 1,500...Jan 1 1926
 3,358'01 A-O 15,950...Apr 1 1926
 3,358'02 F-A 1,925...Feb 1 1927
 3,358'02 F-A 12,568...Aug 1 1927
 3,358'02 J-D 11,600...Dec 1 1927
 3,358'03 M-N 15,000...May 1 1928
 3,358'03 M-N 20,766...Nov 1 1928
 3,358'04 M-S 48,000...Mch 1 1929
 3,358'05 M-S 10,000...Sept 1 1929

Floating Debt Bonds.
 48 '09 \$10,000...Mch 2 1918
 48 '09 \$5,500...Mch 1 1919
 48 '10 \$10,000...July 1 1920
 48 '11 \$23,000...Apr 1 1931

Library Bonds.
 48 '02 \$12,000...Sept 1 1932

Almshouse Bonds.
 48 '08 \$10,000...July 1 1938

Re-pavement Bonds.
 48 '02 M-S \$50,000...Sept 1 1932
 48 '08 \$10,000...July 1 1938
 48 '10 \$28,000...July 1 1940
 48 '11 J-J 15,000...July 1 1941

BOND, DEBT Jan 1 '12.—\$1,367,307
 (incl. & sewer certificates) \$3,000
 Sinking fund and cash 696,335
 Total valuation 1912.—14,074,313
 Tax rate (per \$1,000) 1912.—\$23.00
 Population in 1910.—23,383

INTEREST on library and re-pavement bonds is payable at Brunswick Tr. Co.; on all other bonds at Nat. Bank of New Jersey, New Brunswick, where principal will be payable at maturity.

NEWTON.
 This town is in Sussex County. Inc. 1864. Population '10, 4,467.
Sewer Bonds.
 48 '05 A-O \$100,000...Oct 2 1935

School Bonds.
 58 '08 J-J \$9,000...Jan 1 '14-'22
 48 '08 \$8,000...July 1 1922
 48 '08 \$7,000...July 1 1922

Water Bonds.
 48 '12 J-J \$118,000...July 1 1940
 48 '12 \$25,000...July 1 1940

BOND, DEBT July 1 '12.—\$249,000
 Sinking fund 10,000
 Assess. val. (3/4 act.) '12.—2,855,110
 Tax rate (per \$1,000) 1912.—\$22.18
 INTEREST payable at Sussex Co. National Bank in Newton.

NORTHAMPTON TOWNSHIP.
 This township (P. O. Mt. Holly) is in Burlington County.
School Bonds.
 4,483'12 J-J \$46,000...1913-1939

Road Bonds.
 4,483'12 May \$25,000...1915-1939
BOND, DEBT Sept 25 '12.—\$25,000
 Floating debt 12,000
 Assessed valuation 1912.—2,441,446
 Total tax (per \$1,000) 1912.—\$23.10
 Population in 1910.—5,652
 INT. payable at Farmers' Trust Co. & Mt. Holly Safe Dep. & Tr. Co.

NORTH BERGEN.
 This township (P. O. Weehawken) is in Hudson Co. Pop. '10, 15,662.
Town-Hall Bonds.
 48 '05 \$46,000...July 1 '13-'35

Sinking Fund Bonds.
 48 '05 \$135,000...1935

School Bonds.
 58 '11 J-D 174,000...June 1 1941

Water Bonds.
 48 '05 \$268,800...Part yearly

BOND, DEBT Jan 1 1913.—\$623,800
 Assessed valuation 1912.—12,564,244
 Tax rate (per \$1,000) 1912.—\$19.51

NORTH WILDWOOD.
 This borough (P. O. Anglesea) is in Cape May Co. Pop'n '10, 833.
Boardwalk Bonds.
 58 g '13 \$30,000
BOND, DEBT Sept 23 '12.—\$192,000
 Floating debt 31,790
 Sinking fund 12,700
 Assessed valuation 1912.—2,609,267
 Tax rate (per \$1,000) 1912.—\$22.60
 INT. at Marine Nat. Bk., Wildwood

NUTLEY.
 This town, located in Essex Co., was formerly the township of Franklin. Name and government changed by Legislative Act of 1902. Commission government approved Mch. 26 1912. V. 94, p. 929.
Funding Bonds.
 4,483'11 M-S \$75,000...Mch 1 1931
 4,483'12 A-O \$30,000...Oct 1 1932
 4,483'12 A-O \$30,000...Oct 1 1932
 4,483'12 A-O \$30,000...Dec 2 1932

Floating Debt Assessment.
 58 '05 A-O \$15,000...Apr 1 1917
 4,483'12 A-O 10,000...Apr 1 1918

Water Bonds.
 48 '05 M-N \$47,000...Nov 1 1925
 48 '05 M-S 9,000...Mch 1 1915
 48 '06 A-O 5,000...Apr 1 1916
 58 '07 A-O 12,000...Apr 1 1917
 4,483'08 J-D 15,000...Dec 15 1929

Refunding Road Bonds.
 48 '00 A-O \$42,000...Apr 1 1915

Road Bonds.
 48 '04 A-O \$5,000...Apr 1 1914

Sidewalk Bonds.
 48 '06 A-O \$6,000...Apr 1 1916

BOND, DEBT Apr 1 1913.—\$311,000
 Floating debt 70,811
 Sinking fund 58,535
 Cash on hand 1,225
 Total valuation 1912.—6,154,666
 Total tax (per \$1,000) '12.—\$18.60
 Population in 1910.—6,000
 INT. at Bank of Nutley.

NUTLEY SCHOOL DISTRICT.
 48 '06 J-J \$52,000...July 1 1946
 48 '06 J-D 28,000...1931
 48 '08 M-S 8,000...1914
BOND, DEBT Nov '08.—\$108,000

OCEAN CITY.
 This city is in Cape May County. Commission government approved Aug. 15 1911. Pop. '10, 1,950.
Improvement Bonds.
 58 '13 \$20,000...\$3,000 yearly

Fire Bonds.
 58 '13 \$10,000...1933
 58 '08 \$5,000...1925

Streets and Fire Bonds.
 48 '02 \$85,000...1932

Land-Purchase Bonds.
 58 '12 \$12,500...1942

Funding Bonds.
 58 '11 J-J \$50,000...July 6 1941

School Bonds.
 4,483'03 \$28,000...1925
 58 '12 J-J 45,000...July 15 1942

Pavilion Bonds.
 58 '05 \$5,000...\$1,000 yearly

Board-Walk Bonds.
 58 '05 \$25,000...1915
 58 '07 \$17,000...1917
 58 '09 \$20,000...1919
 58 '11 \$14,000...1921

BOND, DEBT Jan 1 '13.—\$336,500
 Floating debt 29,530
 Notes outstanding 109,684
 Sinking fund 85,741
 Assessed valuation 1912.—7,441,760
 Tax rate (per \$1,000) 1912.—\$22.40
 INT. on bonds of 1912 payable at Ocean City.

ORANGE.
 P. O. Coughtry, Comptroller. Orange is situated in Essex County. Incorp. as a town Jan. 31 1860; as a city April 3 1872. Commission government defeated Sept. 12 1911.
Water Bonds.
 48 '01 F-A \$90,000...Aug 1 '24-'29
 58 '08 F-A 200,000...Feb 1 1938
 4,483'08 J-D 180,000...June 1 1938
 4,483'11 J-D 13,000...Dec 1 '13-'25

Tax-Arrearage Bonds.
 48 '04 A-O \$6,500...Apr 1 1914

Assessment Arrearage.
 48 '04 A-O \$2,000...Apr 1 1914

School-House Bonds.
 4,483'08 J-J \$60,000...July 1 '13-'18
 48 '02 J-D 42,000...July 1 '24-'32
 48 '04 J-D 125,000...Dec 1 1934
 48 '05 J-D 15,000...July 1 1935
 48 '07 J-D 5,000...June 1 1937
 4,483'08 A-O 110,000...Apr 1 1938
 48 '09 M-N 8,000...May 1 1939
 4,483'11 A-O 55,000...Apr 1 1941

Refunding Bonds.
 48 '07 J-J \$54,000...Jan 1 1937

Sewer Bonds.
 58 '92 J-D \$255,000...June 1 '22-'32
 58 '93 J-J 200,000...Jan 2 '14-'32
 68 '93 F-A 57,000...Aug 1 '29-'33
 4,483'94 J-D 50,000...June 1 '13-'14
 4,483'96 F-A 125,000...Aug 1 '15-'21
 48 '99 J-D 50,000...June 1 '19-'22

Ten-Year Street-Impt. Bonds.
 58 '07 A-O \$15,975.77 Apr 15 '13-'17
 58 '08 J-J 12,281.04 July 1 '13-'18
 58 '12 M-S 23,547.67 Mch 1 '14-'22
 58 '12 M-N 4,472.89 May 1 '13-'22
 58 '12 F-A 2,625.75 Aug 1 '13-'22

Playground Bonds.
 48 '12 J-J \$25,000...July 1 1942

Fire-Apparatus Bonds.
 4,483'12 \$5,500...Oct 1 '13-'18

Funding Bonds.
 4,483'09 J-J \$10,000...July 1 '13-'14
 4,483'10 J-J 73,000...July 1 1935
 4,483'11 J-J 103,000...July 1 1936
 4,483'11 J-D 69,000...Dec 1 1931

Electric-Light Bonds.
 48 '10 J-J \$90,000...Jan 1 1960
 TOT. ED. DT. Apr 1 '13.—\$2,136,903
 Population debt 276,698
 TOT. DEBT Apr 1 1913.—2,413,601

Sinking funds.—\$181,714
 Water sinking fund (incl.) 65,121
 City property 1912.—3,810,000
 Total assessed val. 1912.—21,451,421
 (Assessment 85 to 90% actual value.)
 Tax rate (per \$1,000) 1911.—\$20.50
 Population in 1910.—29,330
 INT. at Orange Nat. Bank, Orange.

OVERPECK TOWNSHIP SCHOOL DISTRICT.
 This district (P. O. Ridgefield Park) is in Bergen County.
 5,483'13 J-D \$28,000...1914-1927
 5,483'13 J-D 50,000...Dec 13 1929
 58 '10 J-D 7,000...1929-1930
 58 '11 J-D 55,000...June 1 '13-'32
BOND, DEBT Jan 1 1913.—\$140,000
 Sinking fund 55,184
 Assessed valuation 1912.—4,100,506
 Total tax (per \$1,000) 1912.—\$25.40
 INT. at First Nat. Bank, Ridgefield Park.

PASSAIC.
 Z. A. Van Houten, Comptroller. This city is in the county of the same name. Incorp. April 22 1873. Commission government adopted July 26 1911.
City Bonds.
 58 '05 J-D \$7,000...June 1 '13-'19
 58 '05 J-J 2,000...July 1 '13-'14
 58 '05 J-J 11,500...July 1 1918
 58 '05 M-N 12,000...Nov 1 '14-'24
 4,483'05 F-A 7,500...Aug 1 1919
 3,358'05 M-N 25,500...May 1 '23-'32
 3,358'05 J-J 23,750...Jan 2 '14-'32
 4,483'05 A-O 59,000...Apr 1 1942

Street-Impt. Bonds.
 4,483'05 J-J \$50,000...July 1 '13-'17

Public Improvements.
 3,358'05 F-A \$64,000...Aug 1 '13-'30

Funding Bonds.
 4,483'08 J-D \$78,000...Dec 1 '13-'38
 4,483'10 M-S \$102,000...Mch 1 '14-'30
 4,483'10 A-O 70,000...Oct 1 1933
 4,483'12 A-O 38,000...Apr 1 1942

Public-Park Bonds.
 58 '05 J-J \$9,000...July 1 '13-'15
 48 '05 A-O 29,000...Apr 21 1929
 4,483'11 M-S 75,000...Mch 1 1961

School-House Bonds.
 4,483'05 J-D \$35,000...Dec 1 '13-'17
 3,358'05 J-D 47,000...Dec 1 '21-'30
 58 '05 M-S 2,000...Mch 1 '14-'15
 4,483'05 F-A 6,000...Aug 1 '13-'14
 4,483'05 M-N 22,000...Nov 1 '16-'17
 3,358'05 A-O 28,000...Oct 1 '19-'20
 3,358'05 M-S 35,000...Mch 1 '14-'30
 48 '05 A-O 20,000...Oct 1 1924
 48 '06 M-N 100,000...May 1 1926
 4,483'08 M-S 72,250...Mch 1 1938
 48 '08 M-N 250,000...Nov 1 1928
 4,483'10 A-O 103,000...Oct 1 1940
 4,483'12 J-J 109,000...Jan 1 1942
 4,483'12 J-D 62,000...June 1 1942

Refunding Bonds.
 4,483'11 J-J \$51,000...July 1 1941
 4,483'12 J-D 42,000...June 1 1942

Hospital Bonds.
 4,483'05 F-A \$5,000...Feb 1 1927
 48 '06 M-S 25,000...Mch 1 1936
GEN. B.D. DT. Apr 1 '13.—\$1,756,250
 Assessment debt (add'l.) 316,208
 Floating debt 205,343
 Sinking fund 148,107
 Total assessed val. 1912.—42,859,294
 (Assessment about full value.)
 Total tax (per \$1,000) 1912.—\$17.50
 Population in 1910.—54,773

INTEREST on school bonds of 1910, refunding bonds due Oct. 1933 and refunding bonds due 1941 and park bonds due in 1961 payable at People's Bank & Tr. Co., Passaic; funding bonds due 1942, refunding bonds due 1942 and school 1942 at People's Bk. & Tr. Co. or Chase Nat. Bk., N. Y.; funding bonds due 1942 and city bonds due 1942 at Hobart Tr. Co., Passaic, or at Chatham & Phoenix Nat. Bk., N. Y.; on others at Passaic Nat. Bank, Passaic.

PASSAIC COUNTY.
 County seat is Paterson.
Bridge Bonds.
 48 '05 J-J \$10,000...July 1 1919
 48 '06 A-O 130,000...Apr 1 '25-'26
 4,483'07 M-S \$30,000...Sept 2 '14-'16
 4,483'07 M-S 40,000...Sept 2 1927
 4,483'12 M-S 20,000...Sept 1 1919
 4,483'12 M-S 46,000...Sept 1 1929

Road Bonds.
 48 '09 J-D \$30,000...July 1 1918
 4,483'10 J-D 67,500...Dec 1 1928

Court-House Bonds.
 48 '05 \$125,000...Jan 1 '14-'15-'16
 48 '05 M-N 25,000...May 1 1919

Re-building Bonds.
 48 '05 M-S \$60,000...Sept 1 1917
 48 '04 J-J 300,000...July 1 '20-'24
TOTAL DEBT Jan 1912.—\$961,500
 Total valuation 1912.—170,682,686
 (Assessment full value.)
 State & Co. tax (per \$1,000) '12.—\$5.60
 Population in 1910.—215,002
 INT. at First Nat. Bk., Paterson.

PATERSON. J. J. Curran, Compt.
 This city is in Passaic County. Incorp. as a city March 19 1851. Commission government defeated Aug. 29 1910.
City-Hall Bonds.
 58 '93 A-O \$90,000...Apr '14-'22
 4,483'94 M-N 120,000...Nov '33-'44
 48 '94 J-J 100,000...July 23-'32
 48 '02 F-A 76,000...Aug 1 1932

Fire-Dept. Bonds.
 4,483'11 J-J \$35,000...July 1 1931

Funded Debt Bonds.
 48 '04 J-D \$500,000...June 1

PATERSON (Con.)—
School Bonds.
 48 '98 A-O \$25,000... Apr 1914
 48 '99 A-O 50,000... Aug 1918
 48 '00 J-D 100,000... June 1 1919
 48 '04 M-S 70,000... Mch 1 1929
 48 '04 M-N 54,000... Nov 14 '29
 48 '05 M-S 275,000... Mch 1 1935
 48 '06 J-D 36,000... June 1 1931
 48 '07 J-J 81,000... July 1 1932
 48 '08 M-N 200,000... Nov 1 1933
 48 '09 J-J 195,000... July 1 1934
 48 '10 J-D 180,000... June 1 1940
 48 '11 J-D 200,000... 1941

Sewer Bonds.
 48 '00 J-J \$50,000... June 30 1920
 48 '12 M-S 40,000... Mch 1922
 48 '12 M-N 200,000... Nov 1 1942

Park Bonds.
 48 '12 J-D \$175,000... June 1 1942

Building Bonds.
 48 '04 A-O \$40,000... Apr 1 1924
 48 '10 M-N 25,000... Nov 1 1930

Sewer Appropriations.
 48 '09 P-A \$18,000... Aug 1916

Garbage-Destructor Bonds.
 48 '12 M-S \$85,000... Mch 1 1932

Renewal Bonds.
 48 '87 J-D \$40,000... June 13 '16
 48 '88 J-D 34,500... Dec 1913
 48 '89 J-D 85,000... Dec 1914
 48 '92 M-N 49,000... May 1 1917
 48 '92 J-D 38,000... Dec 1 1922
 48 '93 A-O 25,000... Apr 1 1923
 48 '93 M-N 35,000... May 1 1923
 48 '93 J-D 55,000... Dec 1 1923
 48 '94 P-A 25,000... Feb 1 1924
 48 '94 A-O 35,000... Apr 1 1924
 48 '94 M-N 40,000... Nov 14 1924
 48 '95 J-D 75,000... Dec 1 1925
 48 '96 J-D 115,000... Dec 1 1926
 48 '97 J-D 100,000... July 1 1937
 48 '98 M-N 100,000... May 1 1928
 48 '99 A-O 50,000... Apr 1919
 48 '10 A-O 325,000... Apr 1 1940
 TOT. BD. DT. Mar 1 '13 \$4,675,500
 Floating debt 672,104
 TOTAL DEBT Mar 1 '13 5,347,604
 Sinking fund 900,778
 City property 1912 2,052,500
 School property 1912 2,183,000
 Assessed valuation, real. \$4,463,442
 Assessed val., personal 17,021,125
 Second-class RR. property 508,846
 Total assessed val. 1912 101,993,416
 Tax rate (per \$1,000) 1912...\$16.60
 Population in 1910...125,600

INTEREST at City Treas. office or Hanover Nat. Bank, New York.

PENNSAUKEN TOWNSHIP SCHOOL DISTRICT.
 This district (P. O. Merchantsville) is in Camden County.
 48 '11 \$61,900... 1931-1937
 BOND. DEBT May 1913...\$61,900

PERTH AMBOY.
 This city is in Middlesex County.
School Bonds.
 48 --- \$10,000... Mch 1919
 48 --- 36,000... Oct 1915
 48 --- 18,000... July 1917
 48 --- 5,000... Jan 1922
 48 '04 M-S 37,000... Oct 1922
 48 '04 M-S 54,000... Sept 1 1934
 48 '05 M-S 35,000... July 1 1931
 48 '06 M-S 49,000... Sept 1 1936
 48 --- 100,000... 1938
 48 --- 25,000... 1918
 48 '11 A-O 47,000... Apr 1 1941
 48 '11 20,000... July 1 1941
 48 '12 M-S 80,000... Sept 1 1942

Improvement Bonds.
 48 '18 87,000... Mch 21 1915

Judgment Bonds.
 48 --- 36,000... Jan 22 1920
 48 --- 14,000... Mch 22 1920
 48 --- 14,000... Aug 15 1920

City-Hall Bonds.
 48 '08 J-J \$35,000... July 1 1928
 48 --- 3,000... 1917

Funding Bonds.
 48 '18 M-N \$170,000... Nov 1 1916

Sewer Bonds.
 48 '18 M-N \$41,000... Nov 1 1916
 48 '08 J-J 68,100... July 1 1918
 48 '10 M-N 41,000... May 1 1920
 48 --- 3,700... 1913

Fire-Department Bonds.
 48 --- 33,000... 1913
 48 --- 12,000... 1914
 48 --- 12,000... 1915-1916
 48 '18 J-J 10,000... Jan 1 1924
 48 '04 19,000... Aug 1 1924

Street Bonds.
 48 '09 A-O \$125,000... Oct 1 1924
 48 '11 87,000... Nov 1 1926
 48 --- 100,000... 1923

Refunding Water Bonds.
 48 '18 17,000... Feb 1 1920

Water Bonds.
 48 --- \$250,000... Sept 1922
 (Subject to call Sept. 1 1907.)
 48 --- 25,000... Jan 1917
 48 --- 12,000... July 1916
 48 J-J 80,000... July 1 1933
 48 '04 J-D 155,000... Sept 1 1934
 48 '05 J-J 40,000... July 1 1935
 48 M-N 100,000... May 1 1936
 48 '10 J-J 50,000... Jan 1 1940
 48 '12 M-S 25,000... Sept 1 1942

Hospital Bonds.
 48 --- 82,500... 1916

Temporary Reservoir Bonds.
 48 --- \$10,000... Nov 1 1913

Assessment Bonds.
 48 --- \$29,683.32... 1914
 48 --- 16,000... 1916

Public-Facilities Bonds.
 48 --- \$15,000... 1930

Recapitulation.
 Water bonds \$672,000
 School bonds 436,000
 Assessment bonds 45,664
 City-Hall bonds 38,000
 Street-Improvement bonds 312,000
 Improvement bonds 7,000
 Judgment bonds 24,000
 Police facilities bonds 15,000
 Reservoir bonds 10,000

Fire department bonds... \$41,200
 Sewer bonds... 150,100
 Anticipation bonds... 201,900
 Funding bonds... 170,000
 Sewer reconstruction bds... 3,700
 Isolation hospital bonds... 2,500
 Water refunding bonds... 17,000
 Water note... 20,000
 Temp'y loan & sewer ctfs... 108,500
 TOTAL DEBT Jan 1 '12... 2,274,564
 Sinking fund and cash... 568,384
 NET DEBT Jan 1 1912... 1,706,180
 TOT. BD. DT. Aug 1912... 2,156,964
 Sinking funds & cash... 542,691
 Total valuation 1912... 19,213,289
 Total tax (per \$1,000) 1912... \$20.20
 Population in 1910... 32,121

INT. payable in Perth Amboy.

CITY PROPERTY.—Value of property owned by the city on Jan. 1 1912 was \$1,551,958.09.

PLAINFIELD.
 This city is in Union County. Incorporated in April 1869. On Dec. 14 1911 the Plainfield Union Water Co. refused the offer made by the city to purchase its property for \$500,000. V. 93, p. 1737. Pop. '10, 20,550.

School Bonds.
 48 '04 J-D \$62,000... June 1 '13-'24
 48 '05 J-D 58,000... June '25-'34
 48 '05 J-D 8,000... 1914-1929
 48 '08 J-J 95,000... July 1 1958
 48 '09 M-N 45,000... Nov 1 1959
 48 '09 M-N 10,000... Nov 1 1924
 48 '11 J-J 40,000... Jan 1 '33-'39

Police-Station Bonds.
 48 '08 J-J \$22,000... July 1 '13-'28

Sewer Bonds.
 48 M-N \$41,000... May 1 '28-'35
 48 J-J 68,000... 1927
 48 '08 M-N 58,000... 1913-1947
 48 '09 M-N 43,000... Nov 1 '36-'42

Fire-House Bonds.
 48 '08 --- \$15,000... Dec 1 1918

Street Bonds.
 48 '08 M-S \$30,000... Sept 1 '13-'24
 58 '10 J-J 30,000... July 1 1913
 (Subject to call after July 1 1911.)
 58 '11 J-J 34,000... July 1 1914
 (Optional after July 1 1912.)
 58 '12 J-J \$18,000... July 1 1915
 (Subject to call beg. July 1 1914.)
 BOND. DEBT Apr 1913... \$669,000
 Total assessed val. 1912... 26,263,786
 (Assessment about full value.)
 Total tax (per \$1,000) 1912... \$16.80
 INT. at office of City Treasurer.

PRINCETON SCHOOL DIST.
 This district is in Mercer County.
 48 '11 J-J \$65,000... Jan 1 '28-'60
 48 '11 J-J 42,000... Jan 1 '63-'76
 48 '11 J-J 5,000... Jan 1 '61-'62
 48 J-J 12,688... Jan 1 '14-'20
 48 A-O 3,000... Apr 15 '14-'19
 48 J-J 22,000... Jan 1 '15-'28
 BOND. DEBT June 30 '12... \$152,300
 Floating debt... 2,000
 School tax (per \$1,000) 1911... \$2.56
 Population in 1912 (est)... 6,000

INT. payable at Nat. City Bank, National Park Bk., N. Y., or Princeton Bank in Princeton.

RAHWAY.
 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. Commission government defeated Sept. 26 1911.

Adjustment Bds. (Opt. any time).
 48 '82 M-N \$427,253.04... Nov 1 1922

School Bonds.
 48 '18 M-S \$35,000 & r... Mch 1 1918
 48 A-O 75,000... Oct 1 1920
 48 J-J 25,000... July 1 1960

Funding Bonds.
 58 J-D \$60,000... Dec 1 1941

Filtration-Plant Bonds.
 48 '06 M-N \$35,000... 1936

Water Bonds Renewed.
 48 J-J \$185,000... July 1 1932
 BOND. DEBT Jan 1 '13... \$342,253
 Water debt (included) 230,000
 Other liabilities 24,000
 Sinking fund... 51,641
 Total valuation 1912... 6,876,887
 (Assessment about 60% actual value)
 Total tax (per \$1,000) 1912... \$21.00
 Population in 1910... 9,337

INTEREST on water board loan and school loan payable at the Bankers Trust Co., New York; on other loans at Rahway Nat. Bank.

RAMSEY SCHOOL DISTRICT.
 This district is in Bergen County.
 48 '11 M-S \$32,000... Sept 1 '18-'31
 BOND. DEBT May 16 '13... \$44,000
 Assessed valuation 1911... 1,102,000
 INT. at First Nat. Bank, Ramsey.

RIDGEFIELD PARK.
 This village is in Bergen County. Incorporated June 23 1892. Commission government approved Aug. 12. Village is co-extensive with Overpeck Township School District, both being supported by same taxing district.

Road Bonds.
 58 Aug \$25,000... Aug '25-'29

Sewer (Assessment) Bonds.
 48 '18 J-J \$24,000... July '13-'20
 58 J-J 20,000... July '13-'22
 68 J-J 8,000... Jan '14-'22

Funding Bonds (\$62,065.35 assessable agst. property benefited).
 58 '10 J-J \$18,000... Jan 1 1930
 58 '11 J-J 50,000... Jan 1 1931
 58 '12 J-J 42,000... July 1 1932
 BOND. DEBT Jan 1 '13... \$187,000
 Floating debt... 43,003
 Sinking fund and cash... 55,184
 Assessed valuation 1912... 4,100,506
 (Assessment at about 1/2 actual val.)
 Total tax (per \$1,000) 1912... \$25.40
 Population in 1912 (est.)... 6,000

INT. at the U. S. Mtge. & Tr. Co. in N. Y. City, the First Nat. Bank, Ridgefield Park, the Hackensack Nat. Bank and People's Nat. Bank.

EDGEWOOD.
 This village is in Bergen County. Incorporated in 1894. Commission government approved Sept. 12 1911.

Original Sewer Bonds.
 58 J-D \$128,000... \$16,000 y'ly (on June 1)

Macadam Bonds.
 58 J-J \$10,000... 1913-1922
 58 M-N 50,000... \$4,000 yearly

Broad Street Bonds.
 48 '18 A-O \$36,000... Oct 1 '14-'38
 (\$8,000 due every 5 years.)

Building Certificates.
 58 J-J \$15,000... 1913-1915

West-Side Sewer Bonds.
 58 '11 P-A \$65,000... Aug 1 '15-'25
 48 --- 4,500... Aug 1 1926

Storm-Drain Certificates.
 58 J-D \$28,500... 1917-1920

Fire-Dept. Certificates.
 58 J-J \$8,000... July 1 1917

School Bonds.
 58 J-D \$12,000... 1913-1918
 48 M-N 54,000... 1913-1927
 48 J-D 80,000... May 1 '15-'39

48 J-D 7,000
 TOTAL DEBT Apr 1913... \$507,000
 School bonds (incl.)... 156,000
 Assessed valuation 1912... 7,483,749
 (Assessment about 1/2 actual value.)
 Total tax (per \$1,000) 1912... \$24.20
 Population in 1910... 5,416

INT. at First Nat. Bank and Ridgewood Tr. Co., Ridgewood.

ROSELLE.
 This borough is in Union County.
School Bonds.
 48 --- \$60,000... 1919-1933

Construction Bonds.
 58 J-J \$20,000... Jan 1 1931
 BOND. DEBT Jan 1912... \$102,000
 Floating debt... 53,000
 Assessed valuation 1912... 3,270,732
 Tax rate (per \$1,000) 1912... \$19.40
 Population in 1910... 2,725
 INT. at First Nat. Bank, Roselle.

ROSELLE PARK.
 This borough is in Union County.
Sewer Bonds.
 58 '08 --- \$47,000... Nov 1 1928
 58 '10 --- 54,000... Apr 1 1930

Road Bonds.
 48 --- \$3,650

BOND. DEBT Jan 1 1912... \$109,680
 Floating debt... 9,187
 Sinking fund... 8,337
 Total assessed val. 1912... 3,237,779
 School tax (per \$1,000) 1912... \$16.40
 Population in 1910... 3,138
 INT. at First Nat. Bank, Roselle.

RUMSON SCHOOL DISTRICT.
 This district (P. O. Fairhaven) is in Monmouth County.
 58 '10 J-J \$23,000... July 1 '13-'35
 BOND. DEBT May 9 1912... \$64,870
 Assessed valuation 1911... 4,590,000
 School tax (per \$1,000) 1911... \$21.00

RUTHERFORD.
 This borough is in Bergen Co. Inc. Sept. 21 1881. Pop'n 1910, 7,045.

School Bonds.
 48 '12 J-J \$45,000

Funding Bonds.
 48 g M-S \$78,500... 1916

Improvement Bonds.
 48 '18 J-J \$75,000... July 1 1922

Street Bonds.
 48 M-N \$40,000... 1932

Park Bonds.
 48 '05 P-A \$12,500 & r... Feb 1 1930
 BOND. DEBT Sept 1912... \$206,000
 Floating debt... 219,546
 Sinking fund... 91,177
 Assessed valuation 1912... 7,066,864
 Total tax (per \$1,000) 1912... \$25.00
 INT. on park, fund. & street bonds at Rutherford Nat. Bank; on imp't. bonds at First Nat. Bank, N. Y.

RUTHERFORD SCHOOL DIST.
 48 '00 J-D \$49,570... June 20 1930
 48 '06 J-D 18,000... Apr 1 '14-'61
 48 '06 J-D 10,000... Dec 1 1936
 48 '10 P-A 127,300... Feb 1 1950
 48 '11 P-A 19,300... Aug 1 1951
 BOND. DEBT Apr 1913... \$254,370
 Assess. val. (2-3 act.) '12... 6,461,052
 School tax (per \$1,000) 1912... \$8.00

INTEREST on the issues of 1906 is payable at the office of R. M. Grant & Co., New York; on all other bonds at the Rutherford National Bank.

SOMERSET COUNTY.
 Somerville is the county seat.
Building Bonds.
 48 '00 J-J \$280,000... July 1 '21-'36
 BOND. DEBT Apr 1913... \$280,000
 Floating debt... 119,846
 Assessed valuation 1912... 32,333,618
 County tax (per \$1,000) 1912... \$6.00
 Population in 1910... 38,820
 INT. at New York Tr. Co., N. Y.

SOUTH AMBOY.
 This city is in Middlesex County. Inc. 1908. Population 1910, 7,007.
School Bonds.
 48 '12 --- \$40,000... ly on Oct 1
 Public Dock.
 58 --- \$1,000... Jan 1 '14-'24

Sewer Bonds.
 58 '11 J-J \$56,000... Jan 1 '14-'41
 15,000... Jan 1 '42-'46
 58 '13 P-A 10,000... Feb 1 '23-'32
 TOTAL DEBT May 7 '13... \$122,000
 Assessed valuation 1912... 2,899,886
 Tax rate (per \$1,000) 1912... \$18.40
 INT. at First Nat. Bk., So. Amboy.

SOUTH ORANGE.
 This village is in Essex County. Inc. 1860. Population 1910, 6,014.
Funding Bonds.
 48 '10 M-S \$14,200... Mch 1 1935

Park Bonds.
 48 '10 M-S \$10,000... Mch 1 1935
 Refunding Bds. (Opt. after 1920).
 48 g '00 J-J \$51,000... Jan 1 1930

Renewal Bonds.
 48 g '02 P-A 36,000... Feb 1 '14-'19

Sewer Bonds.
 48 '04 J-J \$252,000 & r... Jly '13-'44
 (Sec. V. 78, p. 2617 for maturity.)
 48 '08 M-N \$48,000... May 1 '45-'48
 48 '18 M-S 2,028.69... 1930-1935

Water Bonds.
 48 '18 P-A \$9,000... Feb 1 1932

Street-Improvement Bonds.
 58 '07 M-S \$2,820... Sept 18 '13-'15

Construction Bonds.
 48 '05 J-J \$5,500... Jan '14-'24
 TOT. BD. DT. Mar 31 '13... \$399,540
 Assessed val. 1912... 11,430,968
 Total tax (per \$1,000) 1912... \$19.60
 INTEREST is largely payable at U. S. Mort. & Trust Co., N. Y.

SOUTH ORANGE SCH. DIST.
 This district includes the township and the village of South Orange.
 58 g '07 J-J \$7,500... July 1 '13-'17
 48 g '02 P-A 12,000... Aug 1 '13-'16
 48 g '04 J-J 124,500... Aug 1 '17-'23
 48 g '10 M-N 170,000... May 1 '18-'31
 48 g '10 J-J 24,550... July 1 '32-'33
 48 '12 M-N 12,150... May 1 1934
 48 '12 J-D 65,000... June 1 '32-'36
 BOND. DEBT Apr 1913... \$323,700
 Assessed valuation 1912... 17,275,643
 (Assessment about 80% actual value)
 School tax (per \$1,000) 1911... \$3.05
 Population in 1912 (est.)... 10,500
 INTEREST on the \$36,500 issue is payable at the Fidelity Trust Co., Newark; on the 5s at the Franklin Savings Institution, Newark; on the \$9,000, 4s and \$170,000, 4s in N. Y. City at A. B. Leach & Co. on \$12,150 at office of J. S. Rippele Newark; on \$65,000 at Standard Trust Co., New York.

SPRING LAKE.
 This borough (P. O. Spring Lake Beach) is in Monmouth County.
Park Bonds.
 48 '03 P-A \$15,000... Aug 1 1933

Water Extension.
 48 '06 P-A \$25,000... Aug 1 1936
 58 g '11 M-S 70,000... Mch 1 1941

Water, Sewer & Park Bonds.
 58 '09 J-D \$70,000... Dec 1 1928

North Spring Lake Bonds.
 58 '09 J-J \$30,000... Jan 1 1929

Funding Bonds.
 58 '07 M-N \$56,000... Nov 1 1937

Board-Walk Bonds.
 48 '04 A-O \$15,000... Apr 15 1914

Sewer-Extension Bonds.
 48 '03 P-A \$15,000... Aug 2 1939
 BOND. DEBT May 9 '13... \$294,500
 Assessed valuation 1912... 2,875,146
 Tax rate (per \$1,000) 1912... \$25.80
 Population in 1910... 853
 INT. at First Nat. Bk. Spring Lake.

SUMMIT.
 This city is in Union County. Inc. Mch 1890. Population 1910, 7,500.
Park Bonds.
 48 '11 P-A \$40,000... Mch 1 1936

School Bonds.
 48 M-S \$35,000... Mch 1 1929
 48 '09 J-J 60,000... Jan 1 1939
 48 '09 J-D 4,500... Dec 20 1939
 48 '10 J-J 5,000... July 1 1935
 48 '11 P-A 89,000... Aug 1 1941
 48 '12 A-O 27,000... Apr 1 1942

Fire-Department Bonds.
 48 --- May \$10,000... May 1 1926

Public-Improvement Bonds.
 48 J-J \$6,500... June 15 1927

Sewer Bonds.
 48 J-D \$125,000... June 1 1928
 48 M-N 65,000... Nov 1 1933

Refunding Bonds.
 48 J-J \$9,000... Jan 1 1935

Funding Bonds.
 48 J-D \$10,000... June 15 1927
 48 '08 J-D 70,000... Dec 1 1938
 48 '10 M-S 72,000... Sept 1 1940
 48 '12 M-N 12,000... Nov 1 '13-'18
 GEN. BD. DT. Jan 1 1913... \$640,000
 TOTAL DEBT Jan 1 1913... 737,600
 Sinking fund... 123,761
 Total valuation 1912... 11,461,461
 Tax rate (per \$1,000) 1912... \$20.00
 INT. on \$65,000 sewer bonds due 1933 is payable in New York City at A. B. Leach & Co.; on all other issues at office of City Treasurer.

SUSSEX COUNTY.
 County seat is Newton.
 48 '08 A-O \$20,000... Oct 1 1938
 48 '09 A-O 64,000... Apr 1 1929

Road Bonds.
 48 '09 A-O \$34,000... Oct 1 1939
 48 '10 J-J 14,500... July 10 1940
 48 '11 A-O 4,000... Oct 1 1941
 BOND. DEBT June 3 '12 \$136,500
 Assess. d't (add'l). Oct '11 93,633
 Sinking fund June 3 1912... 3,794
 Assessed valuation 1912... 15,741,760
 State & Co. tax (per \$1,000) '11... \$6.00
 Population in 1910... 26,781
 INT. at Sussex Nat. Bk., Newton.

TEANECK TWP. SCH. DIST.

This district (P. O. Englewood) is in Bergen County.
58 '05 M-S \$23,000.00. Mch 1 '14-'30
58 '09 M-S 26,000.00. Mch 1 '14-'39
BOND. DEBT May 9 '13. \$49,000
Assessed valuation 1912. 1,839,299
(School tax per \$1,000) 1912. \$8.97
INT. at U. S. Mort. & Tr. Co., N. Y.

TRENTON. H. E. Evans, Treasurer.

Trenton is in Mercer County. The water works are much more than self-supporting. Commission government adopted June 20 1911.

City-Hall Bonds.

48 '07 M-S \$100,000.00. Mch 1 1937
4 1/2 '08 F-A 200,000.00. Aug 1 1938
48 '09 A-O 200,000.00. Apr 1 1939
48 '09 J-D 200,000.00. Dec 1 1939

Crematory.

3 1/2 '01 J-J \$50,000.00. July 1 1921
48 '06 J-J 4,200.00. July 2 1916
48 '06 J-D 10,000.00. Dec 1 1916
48 '07 J-J 3,400.00. Jan 1 1917

Fire Department.

3 1/2 '01 J-J \$15,000.00. July 1 1921
3 1/2 '02 F-A 17,000.00. Feb 1 1922
3 1/2 '02 M-S 10,000.00. Sept 1 1922
3 1/2 '02 M-N 2,500.00. May 21 1922
48 '06 M-N 25,000.00. June 1 1926
48 '04 A-O 16,000.00. Apr 1 1914
48 '04 M-N 20,000.00. May 17 1924
48 '07 F-A 3,700.00. Aug 1 1917
48 '09 F-A 14,000.00. Aug 2 1919

School House.

48 '92 A-O \$9,000.00. Oct 1 1917
48 '93 J-J 6,000.00. Jan 16 1918
48 '94 A-O 18,000.00. Oct 25 1914
48 '96 M-N 21,000.00. Nov 2 1916
48 '97 F-A 8,000.00. Feb 1 1917
48 '98 J-J 14,500.00. Jan 18 1918
3 1/2 '08 M-N 25,000.00. Nov 1 1929
3 1/2 '08 M-N 100,000.00. May 1 1930
3 1/2 '01 J-D 2,500.00. June 1 1931
3 1/2 '02 F-A 11,800.00. July 6 1931
3 1/2 '01 J-J 7,500.00. Sept 1 1931
3 1/2 '02 M-S 45,000.00. June 3 1932
3 1/2 '02 J-D 3,000.00. Feb 5 1933
3 1/2 '03 F-A 3,000.00. Feb 5 1933
3 1/2 '03 J-J 70,000.00. July 22 1933
3 1/2 '03 F-A 3,500.00. Aug 17 1933
48 '04 M-S 50,000.00. Sept 1 1934
48 '05 M-N 18,600.00. Nov 1 1935
48 '06 A-O 2,900.00. Apr 2 1936
48 '06 M-N 4,800.00. May 23 1936
48 '06 J-D 900.00. Dec 1 1916
48 '07 A-O 130,000.00. Aug 1 1937
48 '07 F-A 26,000.00. Aug 1 1937
48 '08 J-J 6,000.00. July 1 1938
4 1/2 '08 F-A 2,750.00. Aug 1 1938
4 1/2 '08 F-A 5,000.00. Aug 1 1938
48 '08 M-S 21,000.00. Sept 1 1938
48 '09 F-A 10,000.00. Aug 2 1919
48 '09 A-O 5,500.00. Oct 14 1919
4 1/2 '8 s-a 20,000.00. Dec 1 1940
4 1/2 '11 M-S 280,000.00. Mch 1 1941
4 1/2 '11 A-D 255,000.00. June 1 1941
4 1/2 '11 J-O 49,000.00. Oct 1 1941
4 1/2 '12 M-N 7,000.00. May 1 1942
4 1/2 '13 M-S 190,000.00. Mar 1 1943

Public-Bath Bonds.

48 '08 F-A \$3,500.00. Aug 1 1918

Library Bonds.

3 1/2 '01 J-J \$100,000.00. Jan 1 1931
3 1/2 '02 F-A 15,000.00. Feb 1 1932

General Loan Bonds.

3 1/2 '03 J-J \$4,025.00. July 1 1913
48 '04 J-D 900.00. Dec 7 1914

Hospital Bonds.

48 '04 J-D \$12,500.00. June 1 1934
48 '05 A-O 4,000.00. Oct 24 1935

Re-paying Bonds.

48 '03 A-O \$35,000.00. Sept 1 1932
48 '03 A-O 27,000.00. Oct 1 1933
3 1/2 '03 A-O 35,000.00. Apr 15 1933
48 '03 J-D 10,000.00. Dec 1 1933
48 '04 J-D 20,000.00. June 1 1934
48 '05 M-N 60,000.00. Nov 1 1935
48 '06 F-A 13,000.00. Aug 1 1936
48 '07 F-A 15,000.00. Aug 1 1937
48 '08 J-J 6,160.00. July 1 1938
3 1/2 '09 F-A 15,500.00. Aug 21 1939
4 1/2 '10 F-A 15,000.00. Jan 1 1920
48 '12 J-J 19,000.00. July 1 1922

River-Front Impt. Bonds.

4 1/2 '11 J-D \$50,000.00. June 1 1941

Street-Department Bonds.

4 1/2 '10 M-S \$8,000.00. Sept 29 1930

Funding.

48 '04 A-O \$550,000.00. Oct 1 1934

Public Safety Dept. Bonds.

48 '12 M-S \$10,000.00. Sept 1 1932

Sewer Certificates.

48 '12 F-A 10,500.00. Aug 1 1932

Refunding.

48 '03 A-O \$11,600.00. Oct 20 1913
48 '04 F-A 20,600.00. Feb 20 1914
48 '04 M-S 20,100.00. Sept 1 1914
48 '05 F-A 9,000.00. Feb 24 1915
48 '05 M-N 24,000.00. Nov 1 1915
48 '06 F-A 34,800.00. Feb 24 1916
48 '06 P-A 44,200.00. Aug 1 1916
48 '06 A-O 56,100.00. Oct 1 1916
48 '07 F-A 63,100.00. Aug 1 1917
48 '07 P-A 75,100.00. Sept 27 1917
48 '07 M-S 77,300.00. Sept 27 1917
48 '08 F-A 49,900.00. Feb 24 1918
48 '08 J-D 50,600.00. June 22 1918
48 '08 M-N 40,500.00. Nov 2 1918
48 '09 F-A 29,100.00. Feb 1 1919
48 '09 M-N 76,700.00. Nov 1 1919
48 '10 F-A 34,700.00. Feb 24 1920
4 1/2 '10 M-S 67,700.00. Sept 20 1920
4 1/2 '11 F-A 253,800.00. Feb 1 1921
4 1/2 '11 J-D 36,300.00. Dec 1 1921
4 1/2 '11 F-A 31,200.00. Aug 1 1921
48 '12 F-A 19,300.00. Feb 20 1922
4 1/2 '12 M-N 52,200.00. Nov 1 1922

Park Improvement.

48 '88 J-D \$69,000.00. June 15 1913
48 '91 M-N 25,000.00. May 1 1916
58 '91 J-D 5,000.00. Dec 1 1916
48 '92 J-J 5,000.00. July 1 1917
48 '93 J-J 2,000.00. Jan 16 1918
48 '93 A-O 25,000.00. Apr 1 1918
3 1/2 '01 M-S 20,000.00. Sept 2 1920
48 '04 J-D 10,000.00. June 1 1929
48 '05 J-D 14,350.00. July 1 1930
48 '06 J-D 2,500.00. June 1 1936
48 '07 J-J 23,000.00. Jan 1 1932
48 '10 J-D 10,000.00. June 15 1930

4 1/2 '8 s-a \$10,600.00. Dec 1 1920

48 '11 J-J \$45,000.00. July 1 1941

Goupon or registered.

3 1/2 '03 J-J \$1,610.00. July 1 1913
48 '04 F-A 490.00. Feb 20 1914
48 '04 J-D 910.00. June 23 1914
48 '05 J-J 1,485.00. Jan 4 1915
48 '05 A-O 1,050.00. Oct 24 1915
48 '06 A-O 1,595.00. Apr 2 1916

Sewage-Disposal Bonds.

48 '11 J-J \$10,000.00. July 1 1941
48 '11 J-D 15,000.00. Dec 20 1941
Police & Fire Tel. & Tel.
3 1/2 '03 A-O \$40,000.00. Apr 15 1923
48 '07 A-O 8,000.00. Apr 1 1927
4 1/2 '10 s-a 5,000.00. Sept 1 1930

CHAMBERSBURG BONDS ASSUMED.

Parks.

WILBUR BONDS, ASSUMED.

School.

58 '93 A-O \$1,000.00. Apr 10 1914
58 '96 M-S 1,000.00. Sept 16 1913

Improvement.

58 '93 J-J \$15,000.00. July 21 1913
58 '95 F-A 15,000.00. Aug 1 1915

LOANS PAYABLE BY SPECIAL ASSESSMENT.

Assessed upon City.

Street Improvement.
48 '03 A-O \$13,157.00. Oct 1 1913
48 '05 F-A 16,244.43. Feb 1 1915
48 '06 F-A 21,890.59. Feb 1 1916
48 '06 J-D 8,988.20. Dec 1 1916
48 '07 A-O 21,893.71. Apr 1 1917
4 1/2 '08 A-O 11,522.75. Oct 1 1918
4 1/2 '10 J-D 19,345.56. Dec 1 1920
48 '11 J-D 28,837.70. July 1 1920
4 1/2 '12 J-J 59,317.39. July 1 1922
4 1/2 '13 F-A 36,084.25. Feb 1 1923

Assessed upon property benefited.

Street Improvement.

48 '03 A-O \$51,349.92. Oct 1 1913
48 '05 F-A 64,055.57. Feb 1 1915
48 '06 F-A 106,209.41. Feb 1 1916
48 '06 J-D 11,991.80. Dec 1 1916
48 '07 A-O 67,406.29. Apr 1 1917
4 1/2 '08 A-O 34,777.25. Oct 1 1918
48 '11 F-A 8,800.00. Feb 1 1921
4 1/2 '10 J-D 47,074.44. Dec 1 1920
48 '11 J-D 34,362.30. July 1 1921
4 1/2 '12 J-J 90,537.61. July 1 1923
4 1/2 '13 F-A 15,565.75. Feb 1 1923

WATER LOANS REPORTED SEPARATELY.

City Water.

48 '07 J-J \$50,000.00. Jan 1 '17-'27
48 '07 J-D 45,000.00. June 1 1916
3 1/2 '02 A-O 75,000.00. Apr 1 1922
48 '04 J-J 100,000.00. July 1 1934
48 '06 J-D 150,000.00. June 1 1936
4 1/2 '08 M-S 50,000.00. Mch 1 1938
4 1/2 '08 A-O 100,000.00. Oct 1 1938
4 1/2 '13 M-S 150,000.00. Mar 1 1943
4 1/2 '8 500.00. Past due

INTEREST is payable at Treasurer's office in Trenton.

Feb. 28 '13. Sept. 23 '12

Tot. bd. dt. &c \$6,306,910 \$6,954,291

Sinking funds. 2,185,216 1,915,242

Net debt. \$4,121,694 \$5,039,049

Water debt (incl. above) \$1,095,500 \$945,500

On Feb. 28 1913 the city had a floating debt of \$808,707 51.

CITY PROPERTY.—Feb. 28 '13.

real estate and bldgs., \$8,237,238.18;

equipment, furn., etc., \$615,258.93;

total, \$8,852,497.11.

ASSESSED VALUATION.

R. E. 63811,975 62132,225 34135,911

Pers. 11524,416 10631,988 7,413,230

Dec. 1, 1942, \$21 1,591,444 947,338

Net 773393,570 72050,580 40601,803

(Assessment about full value.)

Tax (p. M.) 21.00 21.20 22.50

POPULATION.—In 1910, 96,815;

in 1905 it was 84,180; in 1900 it was

73,307; in 1890 it was 57,458; in

1880 it was 29,910.

UNION

This town is in Hudson County.

Incorporated March 20 1866; charter

amended March 27 1874.

Sewer Bonds.

58 J-J \$10,000.00. Jan 1 1914

Fire-House Bonds.

4 1/2 '08 J-J \$2,500.00. Oct 16 1913

4 1/2 '12 M-N 12,000.00. 1913-1918

School Bonds.

4 1/2 '8 F-A \$2,000.00. Feb 1 '14-'16

4 1/2 '8 F-A 60,000.00. Feb 1 '17-'28

58 F-A 6,000.00. Feb 1 '14-'15

4 1/2 '10 S-A 80,000.00. Jan 3 '17-'24

4 1/2 '12 J-J 70,000.00. Mch 1 '25-'31

4 1/2 '13 J-J 100,000.00. Jan 15 '21-'33

Street-Improvement Bonds.

4 1/2 '10 A-O \$39,000.00. Oct 1 '13-'20

Road-Improvement Bonds.

58 \$8,500.00. May 15 '14-'16

BOND. DEBT May 1912. \$322,750

Floating debt. 29,476

Total valuation 1912. 13,787,850

Tax rate (per \$1,000) 1912. \$16.16

Population in 1910. 21,023

UNION COUNTY.

County seat is Elizabeth.

Bridge Bonds.

4 1/2 '12 M-S \$30,000.00. Sept 1 1937

Armory Bonds.

48 '10 M-S \$25,000.00. May 4 1925

Rahway Ave.—Impt. Bonds.

4 1/2 '10 J-J \$13,000.00. July 2 1925

Hospital Bonds.

4 1/2 '11 J-J \$50,000.00. Jan 3 1941

4 1/2 '12 J-J 75,000.00. Jan 2 1942

4 1/2 '12 M-S 85,000.00. Sept 1 1942

Road Bonds.

48 '93 J-J \$50,000.00. July 1 1913

48 '09 A-O 70,000.00. Oct 11 1939

48 '10 M-S 110,000.00. Sept 1 1940

4 1/2 '12 J-J 145,000.00. July 1 1942

4 1/2 '12 M-S 60,000.00. Sept 1 1942

Sheridan-House Bonds.

48 J-J \$28,000.00. July 1917

(Subject to call after July 1907.)

Refunding Road Bonds.

4 1/2 '10 J-J \$150,000.00. July 1 1920

Court-House Bonds.

48 '02 A-O \$579,000.00. Oct 1 1942

BOND. DEBT Jan 1 1913 \$1,470,000

Sinking fund. 101,339

Total assessed val 1912. 1,50,068,190

(Assessment about full value.)

County tax (per \$1,000) 1912. \$3.07+

Population in 1910. 140,197

INT. at Nat. State Bk., Elizabeth.

UNION TOWNSHIP.

This township (P. O. Rutherford) is in Bergen Co. Pop'n '10, 4,076.

Road Bonds.

4 1/2 '8 M-S \$42,500.00. Mch 1 1920

Water Bonds.

4 1/2 '8 F-A \$10,000.00. Feb 1 '16 & '26

4 1/2 '8 F-J 25,000.00. Jan 1 1936

4 1/2 '8 J-J 25,000.00. Jan 1 1936

GEN. BD. DT. Jan 1 1912. \$91,500

Assessment (additional) 26,379

Floating debt. 9,000

Sinking fund (all water) 3,000

Assess. val. (60% act.) 12,345,674

Tax rate (per \$1,000) 1912. \$22.90

INT. payable at Rutherford Nat. Bk.

UNION TOWNSHIP SCH. DIST.

This district is in Union County.

58 '13 M-S \$2,500.00. 1943

BOND. DEBT Apr 1912. \$63,000

Assessed valuation 1911. 3,149,253

Tax rate (per \$1,000) 1911. \$23.00

INT. at Nat. State Bk., Elizabeth.

VENTNOR CITY.

This city (P. O. Atlantic City) is in Atlantic County. Inc. Mch. 17 1903.

Commission government defeated June 11 1912. Population '10, 491.

Water Bonds.

58 '08 J-J \$57,000.00. July 1 1938

WEST ORANGE (Concluded.)

Sewer Bids. 4s J-5 \$158,000.00 Jan 1 1934 4s G '04 M-N 90,000.00 Nov 1 1934 4 1/2s G '07 J-D 142,000.00 June 1 1917 Redemption Bonds. 4 1/2s J-J \$25,000.00 Jan 1 1921 TOT. BD. DT. Jan 1 1913. \$652,000 Floating debt. 100,000 Sinking fund. 125,343 Total assessed val. 1912. 12,245,873 (Assessment about full value.) Tax rate (per \$1,000) 1912. \$22.60 Population in 1910. 10,380 INTEREST is payable part at the Provident Institution for Savings, part at the First Nat. Bank, West Orange, Trustees for the support of public schools, Commissioner of Banking and Ins. in trust for policyholders of N. J. Plate Glass Ins. Co. of Newark, Federal Ins. Co., West Orange Sinking Fund Commission, and part at the Hoboken Bank for Savings and the Howard Savings Institution.

WEST ORANGE SCH. DIST.

4s G A-O \$45,000.00 Apr 1 '14-'22 4s G F-A 10,000.00 Feb 1 '23-'24 4s '04 M-S 55,000.00 Sept 1 '24-'29 4s '05 J-J 7,500.00 July 1 '13-'27 4 1/2s '08 M-N 30,000.00 Nov 1 '31-'40 4 1/2s '12 J-D 55,000.00 1932-1942 BOND. DEBT Apr 2 1913. \$202,500 Assessed valuation 1912. 12,245,873 School tax (per \$1,000) 1912. \$4.77 Population in 1913 (est.). 12,000 INTEREST on the bonds issued in 1904, 1905 and 1908 is payable at the United States Mortgage & Trust Co., New York City; other interest at First National Bank, West Orange.

WILDWOOD.

The city of Wildwood (consolidation of Wildwood and Holly Beach) is in Cape May County. Commission government adopted July 23 1912 Holly Beach Bonds. Refunding 5s (c) \$73,000 Borough ball 5s (c) 5,000 Jetty 5s (r) 4,000 Seawall 5s (r) 20,000 Boardwalk 5s (r) 25,000 Boro of Wildwood Bonds. Improvement 5s (c) \$29,500

Improvement 5s (c) \$50,500 Atlantic Ave. 5s (r) 12,000 Boardwalk 5s (c) 2,000 Debt fund 5s (c) 3,000 City of Wildwood Bonds. Refunding 5s (c) \$41,500 Fire-house 5s (c) 12,000 BOND. DEBT May 23 '13. 295,500 Sinking fund (about) 20,000 Assess. val. (2-3 act.), '12. 5,645,239 Total tax (per \$1,000) 1912. \$22.80 Population in 1913 (est.) 4,500 INT. at N.Y., Camden & Wildwood.

WOODBIDGE TOWNSHIP SCHOOL DISTRICT.

This district is in Middlesex Co. 4 1/2s '10 J-J \$70,000. Jan 15 '26-'40 TOTAL DEBT. (7)

WOODBURY.

This city is in Gloucester County. Inc. Jan. 2 1871. Pop'n '10, 4,842. Fire Bonds. 4 1/2s \$9,000. Apr 1 1931 Sewer Bonds. 4 1/2s \$2,000. Nov 1 '13-'14 4 1/2s \$4,000. Nov 1 1940 School Bonds. 4 1/2s M-N \$1,000. Subject to call 4 1/2s M-N 2,000. Nov 1 '13-'14 4 1/2s '08 J-J 60,000. Jan 1 '17-'45 4 1/2s '09 J-J 20,000. Jan 1 '47-'56 Street Impt. Bonds. 4s '05 J-J \$20,500. Oct 1 1925 4 1/2s A-O 16,000.00 Oct 1 1927 4 1/2s \$16,000. July 1 1928 4 1/2s \$3,500. July 1 1931 Water Bonds. 4s F-A \$32,000. See below. (\$10,000 Feb. 1 1916 and \$10,000 every five years thereafter.) Funding Bonds. 4 1/2s '08 J-J \$85,000. July 1 1938 Construction & Impt. Bonds. 4 1/2s \$500. Sept 1 1913 4 1/2s \$600. Oct 1 1914 4 1/2s \$500. Oct 1 1913 4 1/2s \$800. Dec 1 1915 BOND. DEBT Jan 1 1913. \$190,400 Assessed valuation 1912. 3,635,835 (Assessment at actual value.) Total tax (per \$1,000) 1912. \$21.20 INTEREST payable in Woodbury.

ADDITIONAL STATEMENTS.

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

* Total debt. y Figures are for 1911. d Figures are for 1912. a Figures are for 1910. 1913 figures.

State of Pennsylvania.

DEBT, RESOURCES, ETC.

Admitted as a State. One of Original Thirteen Total area of State (square miles) 45,215 State Capital Harrisburg Governor (term expires 3d Tues. Jan. 1915) John K. Tener Secretary of State (term expires Jan. 1915) Robert McAfee Treasurer (term expires May 1917) Robert K. Young

LEGISLATURE meets biennially in odd years on the first Tuesday in January, and there is no limit to the length of the sessions. HISTORY OF DEBT.—For a history of Pennsylvania's State debt from 1789 to 1893, see the "State and City Supplement" of 1893, pages 63 and 64. The details of the debt as it now exists are subjoined.

Table with columns: Name and Purpose, P.Ct. Payable, When Due, Principal, Outstanding. Lists Agricultural College bonds, Proceeds of farm sale, etc.

Unfunded debt and debt upon which interest has ceased. 134,110 INTEREST on the Agricultural College loan is payable at the State Treasurer's office in Harrisburg; on all other bonds at Farmers' & Mechanics' National Bank in Philadelphia.

Table with columns: TOTAL DEBT, Dec. 30 '12, Dec. 1 '11, Dec. 1 '10, Dec. 1 '09. Lists Total public debt, Sinking fund, Surplus, Unfund. debt (incl. above).

The sinking fund on Dec. 30 1912 consisted of cash balance in banks of \$785,744.16. Balance in treasury, both general and sinking funds, Dec. 30 1912 was \$8,337,346.34.

The unfunded debt mentioned in the above table consists of relief notes in circulation, interest certificates unclaimed, interest on certificates outstanding, domestic creditors and bonds past due upon which interest has ceased.

ASSESSED VALUATION has been as follows:

Table with columns: Years, Real, Personal, Total. Shows assessed valuation from 1912 to 1870.

The above does not include valuation of railroad property. The State makes no general tax. Income is derived from tax on capital stock, on money at interest, on collateral inheritances, on corporate loans, on bonus on charters, &c., &c.

Table with columns: POPULATION OF STATE, 1910, 1900, 1890, 1880, 1870. Shows population figures for each year.

DEBT LIMITATION.—In Pennsylvania the limit to the indebtedness of the State, and to the indebtedness of the cities and minor city organizations in the State, is fixed by the State constitution.

1. State Indebtedness.—With regard to the State, the regulations controlling and governing debt creation, payment, &c., are found in Sections 4, 5, 6, 11, 12, 13 and 14 of Article IX of the constitution, and are as follows:

ARTICLE IX, SEC. 4. No debt shall be created by or on behalf of the State except to supply casual deficiencies of revenue, to repel invasions, suppress insurrection, defend the State in war, or to pay existing debt; and the debt created to supply deficiencies in revenue shall never exceed, in the aggregate at any one time, one million of dollars.

SECTION 5. All laws authorizing the borrowing of money by and on behalf of the State shall specify the purpose for which the money is to be used, and the money so borrowed shall be used for the purpose specified, and no other.

SECTION 6. The credit of the Commonwealth shall not be pledged or loaned to any individual, company, corporation or association, nor shall the Commonwealth become a joint-owner or stockholder in any company, association or corporation.

SECTION II. To provide for the payment of the present State debt, and any additional debt contracted as aforesaid, the General Assembly shall continue and maintain the sinking fund sufficient to pay the accruing interest on such debt, and annually to reduce the principal thereof by a sum not less than two hundred and fifty thousand dollars; the said sinking fund shall consist of the proceeds of the sales of the public works, or any part thereof, and of the income or proceeds of the sale of any stocks owned by the Commonwealth, together with other funds and resources that may be designated by law, and shall be increased from time to time by assigning to it any part of the taxes or other revenue of the State not required for the ordinary and current expenses of government, and unless in case of war, invasion or insurrection, no part of the said sinking fund shall be used or applied otherwise than in the extinguishment of the public debt.

SECTION 12. The moneys of the State, over and above the necessary reserve, shall be used in the payment of the debt of the State, either directly or through the sinking fund, and the moneys of the sinking fund shall never be invested in or loaned upon the security of anything except the bonds of the United States or of this State.

SECTION 13. The moneys held as necessary reserve shall be limited by law to the amount required for current expenses, and shall be secured and kept as may be provided by law. Monthly statements shall be published, showing the amount of such moneys, where the same are deposited, and how secured.

SECTION 14. The making of profit out of the public moneys, or using the same for any purpose not authorized by law, by any officer of the State, or member or officer of the General Assembly, shall be a misdemeanor, and shall be punished as may be provided by law; but part of such punishment shall be disqualification to hold office for a period of not less than five years.

2. County and Municipal Indebtedness.—Under the laws of Pennsylvania the power to create county loans is in the Board of County Commissioners, which consists in each county of three persons, elected biennially under the minority system of voting, by which the minority party in each county usually has one member of the Board.

In cities and boroughs the power to create indebtedness is vested in councils, municipal debts being created by ordinance. The creation of county, city and other municipal indebtedness is subject to the following constitutional limitations:

ARTICLE IX, SEC. 7. The General Assembly shall not authorize any county, city, borough, township or incorporated district to become a stockholder in any company, association or corporation, or to obtain or appropriate money for, or to loan its credit to, any corporation, association, institution or individual.

SECTION 8. The debt of any county, city, borough, township, school district, or other municipality or incorporated district, except as herein provided, shall never exceed seven per centum upon the assessed value of the taxable property therein, nor shall any such municipality or district incur any new debt, or increase its indebtedness to an amount exceeding two per centum upon such assessed valuation of property, without the assent of the electors thereof at a public election in such manner as shall be pro

vided by law; but any city the debt of which now exceeds seven per centum of such assessed valuation may be authorized by law to increase the same three per centum in the aggregate, at any one time, upon such valuation.

Except that any debt or debts hereinafter incurred by the city and county of Philadelphia for the construction and development of subways for transit purposes, or for the construction of wharves and docks, or the reclamation of land to be used in the construction of a system of wharves and docks, as public improvements, owned or to be owned by said city and county of Philadelphia, and which shall yield to the city and county of Philadelphia current net revenue in excess of the interest on said debt or debts and of the annual installments necessary for the cancellation of said debt or debts, may be excluded in ascertaining the power of the city and county of Philadelphia to become otherwise indebted; Provided, That a sinking fund for their cancellation shall be established and maintained.

SECTION 9. The Commonwealth shall not assume the debt, or any part thereof, of any city, county, borough or township, unless such debt shall have been contracted to enable the State to repel invasion, suppress domestic insurrection, defend itself in time of war, or to assist the State in the discharge of any portion of its present indebtedness.

SECTION 10. Any county, township, school district or other municipality incurring any indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest, and also the principal thereof within thirty years.

TAXATION OF MUNICIPAL AND SCHOOL BONDS.—All bonds issued by municipalities, counties and school districts in Pennsylvania are subject to a State tax of four mills, which is paid by the place issuing the bonds and deducted from the remittance of interest to the bondholder, unless the bonds are issued as "tax-free," when the municipality itself assumes the tax. See V. 92, p. 359.

SCHOOL CODE.—The school laws of this State were codified in the new School Code approved May 18 1911. One of the important provisions of this law is (Sec. 506) that the Directors of school districts may incur debt and issue bonds "only at the time of assessing and levying the annual school taxes." Thus school bonds can only be issued at the time of the school tax levy, which must be in April or May.

SAVINGS BANKS INVESTMENTS—POWERS AND RESTRICTIONS.—Philadelphia is, we believe, entitled to the distinction of starting the first savings institution in the United States. The name this association bore was the "Philadelphia Savings Fund Society," and it still exists, bearing the same name. Originally the bank was not incorporated, but was a voluntary organization, such societies in Great Britain being at the time of a like character. The date of the organization was November 27 1816, and the bank was opened for business Dec. 2 1816. The oldest ledger of the company goes back to the time of opening, and shows a deposit on that day (December 2 1816) of five dollars. The company was not incorporated until February 25 1819. The second savings institution in the State, however, did not come into existence until 1847. In 1889 a general law facilitating the incorporation of savings banks was passed by the Legislature. Still, the report of the Banking Department of November 2 1912 shows that the total number of savings banks within the State was only eleven. The aggregate deposits of these banks at that date was \$197,023,222.

The provisions of the special charters are all liberal as to investments. A law passed in 1885, and a supplement of the same passed in 1889, authorizing the extension for twenty years of special charters, contains the following:

"Provided also, that no * * * Savings Institution or Savings Bank having no capital stock, renewing or extending its charter, corporate rights and franchises, under the provisions of this Act, shall thereafter be allowed the privileges of a bank of discount, nor be allowed to loan any money received on deposit, except upon first mortgage or lien upon real estate within this Commonwealth, upon the bonds or securities of the United States or of this State, or upon county, city, borough, township or school bonds of any county, city, borough, township or school district, or any other good and valid securities."

Authority to loan on any "good and valid security" appears to confer about as broad a discretion upon the managers as could be expressed in a statute.

In 1897 an Act was passed allowing savings institutions and savings banks chartered under Special Acts to invest in Pennsylvania county and municipal bonds, notwithstanding any provisions of their charters. The law follows:

CHAPTER 77. LAWS OF 1897.—From and after the passage of this Act all provident institutions, savings institutions and savings banks, chartered under Special Acts of this Commonwealth of Pennsylvania, may, notwithstanding any provisions of their charter, loan the moneys received by them on deposit upon the bonds of any county, city, borough, township or school district within this Commonwealth issued pursuant to the authority of any law of this Commonwealth for the payment of which the faith and credit of the municipality issuing them are pledged.

It was not until 1889, as already stated, that a general law facilitating the organization of savings institutions was passed. The following is section 17, which contains the investment limitations; we would especially direct attention to subdivision four of this section:

SECTION 17.—It shall be lawful for the trustees of any savings bank to invest money deposited therein only as follows:

- (1) In the stocks or bonds or interest-bearing notes or the obligations of the United States, or those for which the faith of the United States is pledged to provide for the payment of the interest and the principal.
(2) In the stocks or bonds of the Commonwealth of Pennsylvania bearing interest.
(3) In the stocks or bonds of any State in the Union that has not within ten years previous to making such investments, by such corporation, defaulted in the payment of any part of either principal or interest of any debt authorized by any Legislature of such State to be contracted.
(4) In the stocks or bonds of any city, county, town or village of any State of the United States issued pursuant to the authority of any law of the State, or in any interest-bearing obligations issued by the city or county in which such bank shall be situated.
(5) In bonds and mortgages on unencumbered, improved real estate situated in this State.

The next section (18) relates to the temporary deposit of funds in banks and trust companies. It makes it lawful to deposit temporarily in banks or trust companies the excess of current daily receipts over the payments until such time as the same can be judiciously invested in the securities named above.

CITIES, COUNTIES AND TOWNS IN THE STATE OF PENNSYLVANIA.

ABINGTON TOWNSHIP. In Montgomery County, Inc. 1784. Bonds all tax-free to holders. Road-Improvement Bonds. 4s '06 J-J \$42,000. July 1 1936 (Subject to call \$10,000 July 1 1911, \$10,000 July 1 1916, \$15,000 July 1 1921 and \$15,000 July 1 1926.) 4s '07 M-N 69,000. May 1 1937 (Subject to call \$15,000 May 1 1912, \$20,000 May 1 1917, \$20,000 May 1 1922 and \$20,000 May 1 1927.) 4s '11 M-S \$3,000. Oct 1 1941 (Subject to call \$15,000 in 1921, \$20,000 in 1931.) 4s '12 J-D \$164,000. June 1 1942 (Original \$14,000 beg. June 1 1917, \$20,000 June 1 1922, \$25,000 June 1 1927, \$30,000 June 1 1932 and \$75,000 June 1 1937.) BOND. DEBT Apr 1913. \$310,000

Sinking fund. \$3,129 Cash on hand 10,000 Assess. val. (40% act.) 12,9,250,000 Tax rate (per \$1,000) 1911. \$8.00 Population in 1910. 5,896 INTEREST is payable at the Jenkintown Nat. Bank, Jenkintown.

ABINGTON TWP. SCH. DIST. This district (P. O. Jenkintown) is in Montgomery County. 4s '11 J-J \$107,500. July 1 1936 (Subject to call after July 1 1911.) TOTAL DEBT Apr 1 1913 \$107,500 Sinking fund. 2,238 Assessed valuation 1913. 8,250,000 School tax (per \$1,000) 1912. \$5.50 Population in 1913 (est.) 7,000 INT. at Jenkintown Nat. Bank.

ADAMS COUNTY. Gettysburg is the county seat. Bonds are tax-free to holder. 4s '08 S-S \$50,000. 1916, '21 & '31 BOND. DEBT Apr 1913. \$50,000 Floating debt. 21,500 Sinking fund. 2,042 Assess. val. (3/4 act.) '12. 13,074,670 State & Co. tax (per \$1,000) '12. \$4.00 Population in 1910. 34,319 INTEREST payable in Gettysburg.

ALBUQUERQUE SCHOOL DIST. This district is in Beaver County. Bonds below are tax-free to holder. 4 1/2s '10. \$45,000. TOTAL DEBT. (7)

ALLEGHENY SCHOOL DIST. (See Pittsburgh school districts.)

ALLEGHENY COUNTY. Pittsburgh is the county seat. Coupon County Poor Bonds. 4s '09 J-D \$100,000. June 1 1929 4s '10 F-A 300,000. Feb 1 1930 Refunding Bonds. 4s '12 A-O \$840,000. Oct 1 1942 Road Bonds. 3 1/2s '01 A-O \$55,000. Oct 1 1931 (Subject to call Oct 1 1921.) 3 1/2s '02 M-N 550,000. Nov 1 1932 (Subject to call Nov. 1 1922) 4s '03 M-N 550,000. Dec 28 1933 4s '04 M-N 700,000. May 1 1934 4s '05 A-O 700,000. Apr 1 1935 4s '06 M-S 1,500,000. Mch 1 1936 4s '07 F-A 500,000. Feb 1 1937 4s '08 A-O 500,000. Apr 1 1937 4s '08 F-A 1,000,000. Feb 1 1938 4s '09 M-S 1,000,000. Mch 1 1939 4s '10 F-A 1,000,000. Feb 1 1941 4s '11 J-J 500,000. Jan 1 1942 4s '12. 200,000. Oct 1 1942 4 1/2s '13. 1,000,000. Mar 1 1943 Bridge Bonds. 4s '10 A-O \$750,000. Oct 1 1940 4s '11 J-D 1,550,000. Dec 1 1941 4s '12 F-A 1,800,000. Feb 1 1942 4 1/2s '13. 550,000. Mar 1 1943 Juvenile-Home Bonds. 4s '11 M-S \$300,000. Mch 1 1941 Memorial Hall. 4s '07 A-O \$1,000,000. Oct 1 1937 4s '09 J-D 400,000. June 1 1939 Jail & Court-House Ext. Bonds. 4s '06 A-O \$400,000. Oct 1 1926 Jail Bonds. 4s '05 M-S \$600,000. Mch 15 1925 BOND. DEBT Mar 1 '13 \$19,840,183 Sink. funds (cash & bds.) 2,877,411 Total assessed val. '13 1,194,920,730 (Assessment about 4-5 actual value.) County tax (per \$1,000) 1912. \$3.25 Population in 1910. 1,018,465 *The Act of 1863 requires \$25,000 of these bonds to be retired yearly on Jan. 1, beginning with lowest numbers outstanding.

INT. on compromise bonds payable at Fourth St. Nat. Bank, Phila.; on all other bds. by Comptroller only. TAX-EXEMPT.—With the exception of road and jail bonds due 1925, the bonds are tax-free to the holder. ALENTOWN. City is the county seat of Lehigh County. Bonds tax-free to holder. Water Bonds. 3 1/2s '03 A-O \$45,000. Apr 1 1933 (Subject to call April 1 1908.) 3 1/2s '04 M-S 110,000. Mar 1 '14-'24 (Part due every 5 years.) 4s '07 F-A 61,400. Aug 1 1937 (Subject to call Aug. 1 1912.) Street Bonds (Opt. after 1912). 4s '07 F-A \$20,100. Aug 1 1937 Refund. Bds. (Opt. after 5 years). 3 1/2s '02 J-J \$9,900. Jan 1 1932 3 1/2s '03 J-J 15,200. Jan 1 1933 3 1/2s '04 J-J 15,000. Jan 1 1934 Park Bonds (Opt. after 1912). 3s '07 F-A \$18,100. Aug 1 1937 Sewer Bonds (Opt. after 1915). 4s '10 F-A \$34,500. Aug 1 1940 City Bonds (Opt. after 5 years). 4s '07 J-J \$4,000. Jan 1 1927 3 1/2s '01 J-J 58,000. July 1 1931 4s '12 F-A 55,000. Aug 1 1942 Refund. Water (Opt. after 1904). 3 1/2s '09 A-O \$41,000. Oct 2 1929 BOND. DEBT May 1913. \$489,900 Water debt (included) 258,400 Sinking fund. 56,817 Ass'd val. sub. to tax '13 45,391,475 (Assessment about 70% actual val.) Total tax (per \$1,000) 1912. \$14.40 City tax (per \$1,000) 1912. \$6.40 Population in 1910. 51,913 INT. payable at office of Treas.

AMBRIDGE. This borough is in Beaver County. Population 1910, 5,205. Municipal Water Plant. 4 1/2s '11 J-J \$125,000. July 1 '15-'39 BOND. DEBT Feb 1913. \$160,000 Floating debt. 15,000 Assessed valuation 1912. 3,746,411 Tax rate (per \$1,000) 1912. \$8.00 INT. at First Nat. Bk., Ambridge.

AMBRIDGE SCHOOL DIST. 5s '13. \$70,000. 1918, '23, '28, '33, '35 & '43

ARCHBALD. This borough is in Lackawanna Co. Funding Bonds. 5s '11 M-N \$35,000. Nov 1 1936 GROSS DEBT Jan 1912. \$60,000 NET DEBT. 35,000 Assessed valuation 1910. 6,034,929 Population in 1910. 7,194 INTEREST payable in Archbald.

ARNOLD. This borough is in Westmoreland Co. Improvement Bonds. 4s '09. \$12,000 4s '10. 5,500 4 1/2s '16. 45,000. July 1 1940 TOTAL DEBT May 1913. \$62,500 Assess. valuation 1913. 1,380,990 Boro. tax (per \$1,000) 1911. \$12.00 Population in 1910. 1,818

ASHLAND. This borough is in Schuylkill Co. Inc. Feb. 13 1857. Bonds are all tax-free to holders. Pop. 1910, 6,855. Refund Improvement Bonds. 4s '13 Jan 25,000. Jan 3 1928 (Subject to call beginning 1918.) Water-Improvement Bonds. 4s '91 A-O \$33,200. Oct 1 1916 (Subject to call after Oct. 1 1900.) 4s '05 J-D 12,000. Dec 1 1918 (Subject to call after Dec. 1 1908.) BOND. DEBT Apr 1913. \$71,200 Floating debt. 18,300 Assessed valuation 1912. 1,391,411 (Assessment 60 to 75% actual value.) Total tax (per \$1,000) 1913. \$37.50 INTEREST payable at Ashland National Bank or Boro. Treas. office.

ASPINWALL. This borough is in Allegheny Co. Incorporated Dec. 25 1892. Water and Light Bonds. 4 1/2s '97 J-J \$14,000. Jan 1 1927 Street and Sewer Bonds. 4 1/2s '99 J-J \$27,000. July 1 1928 Refunding Bonds. 4 1/2s '08 J-J \$17,000. July 1 1934 Municipal-Improvement Bonds. 4 1/2s A-O \$7,500. Oct 1 1927 BOND. DEBT May 1913. \$65,500 Sinking fund. 8,025 Assess. val. (3/4 act.) '12. 3,118,050 Total tax (per \$1,000) 1911. \$16.75 Population in 1910. 2,592 INTEREST payable in Pittsburgh at the Fidelity T. & T. Co. and at the First Nat. Bank, Aspinwall.

AVALON. This borough is in Allegheny Co. Bonds tax free to holders. Street-Improvement Bonds. 4 1/2s '08 A-O \$65,000. Apr 1 '30-'37 Funding Bonds. 4 1/2s '08 J-D \$10,000. Dec 2 1927 BOND. DEBT June 8 1910 \$209,000 Assessed valuation 1910. 4,442,530 Tax rate (per \$1,000) 1910. \$8.50 Population in 1910. 4,317

Imp. Loan 1895 (Opt. after 1905). 4s '95 J-J \$163,000. July 1 1925 Water Bonds (Opt. after 1911). 4s '06 J-J \$239,000. July 1 1936 Water-Department Bonds. 4s '07 J-J \$300,000. July 1 1939 (Subject to call after July 1 1924) 4s '04 J-J \$138,000. July 1 1924 (Subject to call after July 1 1914) Refunding Water Bonds. 4s '06 J-J \$300,000. July 1 1936 (Subject to call after July 1 1916) Improvement Assessment Bds. 4s '10 J-J \$260,000. July 1 1940 (Subject to call after July 1 1930) Refunding Paving Loan of 1904. 4s '04 J-J \$229,000. Jan 1 1934 (Subject to call after Jan 1 1914) Street-Improvement Bonds. 4s '06 J-J \$170,000. July 1 1936 (Subject to call after July 1 1911) 4s '12 M-S 150,000. Sept 1 1942 (Subject to call beg. Sept. 1 1932.) BOND. DEBT Apr 1 1913. City department. \$1,072,000 Water department. 977,000 Sinking funds. 561,098 Water state fund (incl.) 133,924 Assess. val. (60% act.) '12 25,200,000 Total tax (per \$1,000) 1912. \$25.00 INT. at City Treas. office.

ALTOONA SCHOOL DISTRICT. All bonds are exempt from State tax, which is paid by the district. High-School Bonds. 4s '05 A-O \$235,000 & r. 1914-1935 4s '06 J-D 55,000 & r. Dec 1 1936 School Bonds. 4s '00 M-N \$50,000. Oct 1 1914-1917 4s '09 M-S 90,000. Mch 1 1939 Funding Bonds. 4s '07 A-O \$120,000. Apr 1 1937 BOND. DEBT May 7 '13. \$550,000 Sinking fund. 40,500 Value school property 1912 1,029,000 Assessed valuation 1912. 25,182,076 (Assessment about 3-5 actual value.) School tax (per \$1,000) 1912. \$10.00 INT. at Cent. Tr. Co., Altoona.

AMBRIDGE. This borough is in Beaver County. Population 1910, 5,205. Municipal Water Plant. 4 1/2s '11 J-J \$125,000. July 1 '15-'39 BOND. DEBT Feb 1913. \$160,000 Floating debt. 15,000 Assessed valuation 1912. 3,746,411 Tax rate (per \$1,000) 1912. \$8.00 INT. at First Nat. Bk., Ambridge.

AMBRIDGE SCHOOL DIST. 5s '13. \$70,000. 1918, '23, '28, '33, '35 & '43

ARCHBALD. This borough is in Lackawanna Co. Funding Bonds. 5s '11 M-N \$35,000. Nov 1 1936 GROSS DEBT Jan 1912. \$60,000 NET DEBT. 35,000 Assessed valuation 1910. 6,034,929 Population in 1910. 7,194 INTEREST payable in Archbald.

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AVALON. This borough is in Allegheny Co. Bonds tax free to holders. Street-Improvement Bonds. 4 1/2s '08 A-O \$65,000. Apr 1 '30-'37 Funding Bonds. 4 1/2s '08 J-D \$10,000. Dec 2 1927 BOND. DEBT June 8 1910 \$209,000 Assessed valuation 1910. 4,442,530 Tax rate (per \$1,000) 1910. \$8.50 Population in 1910. 4,317

BALDWIN TWP. SCH. DIST.
This district is in Allegheny Co.
4 1/2 '83 J-J \$36,930c
4 1/2 '87 J-J 60,000 July 27 '32 & '37
25,000
BOND. DEBT Nov. 6 '13 \$121,930
Sinking fund 19,936
Assess. val. (1/2 act.) '12 7,213,950
School tax (per \$1,000) 1912 55.00
INTEREST on first issue payable at Colonial Trust Co., Pittsburgh; on second issue at First Nat. Bank of Castle Shannon; on 3d issue at First Nat. Bk. of Birmingham in Pittsb.

BEAVER.
This borough is in Beaver County.
Sewer Bonds (Part due ev. 5 yrs).
5s '08 A-O \$50,000c. Oct 1 '13 & '36
Paving Bonds.
4 1/2 '11 F-A \$20,000c. Aug 1 '13-'41
Municipal-Building Bonds.
4 1/2 '11 F-A \$30,000c. Aug 1 '14-'41
BOND. DEBT May 7 '13 \$161,420
Assessed valuation 1913 2,901,053
Tax rate (per \$1,000) 1912 310.00
Population in 1910 3,456

BEAVER COUNTY.
Beaver is the county seat.
Bridge Bonds.
4s '06 M-S \$500,000c. Sept 1 '13-'31
(Various amts. yrly. V. 82, p. 173.)
4s '10 J-J \$54,000c. 1910-1940
BOND. DEBT May 21 '13 \$554,000
Assessed val. real est. 12,14,079,893
County tax (per \$1,000) 1912 86.00
Population in 1910 78,353
INT. payable at Treas. office and at Harris, Forbes & Co., N. Y.

BEAVER FALLS.
This borough is in Beaver County.
Inc. Nov. 9 1868. Pop. '10, 12,191
5s Var \$23,000c. 1924-1939
Garbage Crematory Bonds.
4 1/2 '13 J-D \$14,500c. June 1 '13-'38
Sewer Bonds.
4 1/2 '13 A-O \$10,000c. 1913-1941
Refdg. Bds. (tax free to holder).
4 1/2 '05 F-A \$24,000c. 1913-1939
Street Bonds.
4 1/2 '11 s-a \$13,600c. Part yearly
BOND. DEBT Apr 4 1913 \$75,000
Floating debt 19,000
Assessed valuation 1913 6,500,000
(Assessment about 1/2 actual value.)
Total tax rate (per \$1,000) '12 327.00
INTEREST at Treasurer's office.

BEAVER SCHOOL DISTRICT.
Building Bonds.
4 1/2 '08 A-O \$36,000c. Apr 1 1935
BOND. DEBT Nov 1912 447,000
Assessed valuation 1911 2,030,701
School tax (per \$1,000) 1911 110.50

BELLEFONTE.
This borough is in Center County.
Inc. 1801. Population '10, 4,145.
Refunding Bonds.
3 1/2 '13 A-O \$71,250c. Apr 1 1914
(1919 & 1924)
4s F-A 9,000c. 1913-1921
BOND. DEBT May 1 1912 895,000
Assessment debt 11,000
Floating debt 30,400
Sinking fund 21,290
Assess. val. (2-3 act.) 1,700,995
Total tax (per \$1,000) 1911 329.80
INTEREST on the 3 1/2 is payable at the Farmers' & Mechanics' Bank in Philadelphia; on the 4s in Bellefonte. Bonds are tax-free to holders.

BELLEVEUE.
This borough is in Allegheny Co.
Question of annexation to Greater Pittsburgh defeated Feb. 18 1908.
5s '93 5,000
4 1/2 '93 2,000
4 1/2 '97 30,000
4 1/2 '98 12,000 1910-1920
4s J-D 36,000c. June 2 '14-'31
Street Bonds.
4 1/2 '11 50,000c
4 1/2 '12 50,000c
Imp't. Bonds (Tax-free).
\$1,000c. Jan 2 1917
18,000c. Jan 2 1930
10,000c. Jan 2 1931
48,000c. Jan 2 1932-35
4 1/2 '08 J-D 100,000c. June 1 '19-'38
4 1/2 '10 M-S 15,000c. Sept 1 1935
10,000c. Sept 1 1940
Sewer Bonds.
4s J-D 40,000c. Dec '25 to '28
Borough-Hall and Fire-House.
4s '09 M-S \$25,000c. Sept 1 '35-'39
BOND. DEBT Jan 1 1913 443,400
Sinking fund 22,029
Assessed valuation 1912 8,789,600
(Assessment 1/2 to 3/4 actual value.)
Boro tax (per \$1,000) 1912 87.50
Population in 1910 6,323
INTEREST payable at the Bellevue Realty Savings & Trust Co.

BELLEVEUE SCHOOL DISTRICT.
BOND. DEBT Jan 1913 233,000
Assessed valuation 1910 7,833,820
School tax (per \$1,000) 1910 87.00
INTEREST payable at Bellevue Realty Savings & Trust Co.

BEN AVON.
This borough is in Allegheny Co.
Incorp. in 1892. The 5% bonds of 1907 and 4 of 1910 are tax-free to holders. Population '10, 1,328.
Street-Improvement Bonds.
5s '93 M-N \$2,400c. Yearly to 1923
5s '95 F-A 1,500c. Yearly to 1915
5s '97 M-S 4,000c. 1917-1924
4s '00 M-S 16,000c. Yearly to 1925
5s '04 M-N 6,000c. 1920-1931
5s '06 J-D 36,000c. June 1 '13-'35
5s '07 A-O 25,000c. 1917-1930
4 1/2 '09 J-D 10,000c. 1915-1933
4 1/2 '10 M-S 10,000c. Sept 1 1930
BOND. DEBT May 1913 110,900
Sinking fund 12,285
Assess. val. (80% act.) '13 2,864,910
Boro tax (per \$1,000) 1913 88.50
INT. at Pittsburgh Trust Co.

BERKS COUNTY.
Reading is the county seat. Up to April 1 1913 \$400,000 of the bond issue given below had been disposed of to local people. Bonds are tax-free to holders.
3 1/2 '13 A-O \$475,000c. yrly. to 1924
(The above issue is the only debt.)
Tot. assess. val. 1912 125,658,417
(Assessment about 70% act. value.)
State & Co. tax (per \$1,000) '12 \$7.00
Population in 1910 183,222
INT. at Reading Nat. Bank.

BETHLEHEM.
This borough is in Northampton and Lehigh Counties. Incorporated under Act approved Mch. 6 1845. All issues are tax-free to holders. Annexation of West Bethlehem authorized by vote Aug. 9 1904. Debt of consolidated borough follows:
Water Bonds.
4s '12 M-N \$50,000c. May 1 1942
(Subject to call after May 1 1922.)
Street Bonds.
4s '07 M-S \$55,000c. Sept 1 1927
(Subject to call after Sept. 1 1902.)
Borough-Improvement Bonds.
4s '07 M-N \$36,000c. Nov 1 1937
Old Boro. of Bethlehem Bonds.
4s '85 J-J \$37,000c. Jan 1 1915
(Subject to call after Jan. 1 1895.)
4s '86 A-O \$50,000c. Apr 1 1916
(Subject to call after April 1 1896.)
4s '86 A-O \$25,500c. Apr 1 1916
(Subject to call after April 1 1887.)
4s '90 A-O \$8,000c. Apr 1 1920
(Subject to call after April 1 1905.)
4s '09 A-O \$15,000c. Apr 1 1939
(Subject to call after April 1 1924.)
Boro. of W. Bethlehem Bonds.
3 1/2 '00 F-A \$2,100c. Feb 1 1930
(Subject to call after Feb. 1 1910.)
3 1/2 '01 J-D \$5,000c. June 1 1931
(Subject to call after June 1 1911.)
3 1/2 '03 F-A \$4,000c. Aug 1 1933
(Subject to call after Aug. 1 1913.)
BOND. DEBT Apr 1913 287,600
Assessed valuation 1912 7,273,056
Assessment about 60% actual value
Total tax rate (per \$1,000) 1912 319.00
Northampton County side 319.00
Lehigh County side 19.00
Population in 1910 12,837
INT. payable at office of Treas.

BETHLEHEM SCHOOL DIST.
s 23,000
s 52,800
4s '11 J-J \$4,000c. July 1 1941
(Optional after July 1 1921.)
BOND. DEBT Apr 1 '13 129,800
Assess. val. 1912 7,300,231
School tax (per \$1,000) 1912 77.00
Bonds are tax-free to holder.

BLAIR COUNTY.
Hollidaysburg is the county seat. All of the bonds are tax-free to holder.
Imp't. Bonds (opt. after 1917).
4s '07 J-J \$200,000c. Jan 1 1927
Bldg. Bonds. (opt. after 1915).
3 1/2 '05 F-A \$160,000c. Aug 1 1935
BOND. DEBT Mar 29 '13 \$360,000
Assessed valuation 1912 43,974,858
County tax (per \$1,000) 1911 85.00
Population in 1910 108,858
INT. at County Treasurer's office.

BLAIRSVILLE.
This borough is in Indiana County.
Street-Impt. Bonds (tax-free).
4 1/2 '13 A-O \$40,000c. 1923-1942
s 25,000
TOTAL DEBT Mar 1 '13 865,000
Assessed valuation 1912 934,870
(Assessment about 40% actual value.)
Population in 1910 3,572
INT. payable at Treasurer's office.

BRADDOCK.
This borough is in Allegheny Co.
Inc. June 8 1867. Pop. '10, 19,357.
Funding & Street-Impt. Bonds.
4s '05 M-N \$115,000c
Street-Improvement Bonds.
4s J-D \$6,500c
Reservoir Bonds.
4 1/2 '13 M-S \$64,500c
Funding & Improvement Bonds.
4s J-J \$65,000c
Improvement Bonds.
4 1/2 '13 A-O \$54,000c
TOTAL DEBT Jan 1 '13 \$305,000
Tax valuation 1913 12,286,440
(Assessment about 1/2 actual value.)
City tax (per \$1,000) 1912 56.00
Population 1910 19,357
INT. at Borough Treasurer's office.

BRADDOCK SCHOOL DISTRICT.
BOND. DEBT Jan 1913 172,500
Assessed valuation 1912 11,904,320
(Assessment about 2-3 actual value.)
School tax (per \$1,000) 1912 87.00
Population in 1913 (est.) 19,500

BRADFORD.
This city is in McKean County.
Inc. Jan. 14 1879. Pop'n '10, 14,544.
Improvement Bonds.
3 1/2 '01 M-S \$9,000c. \$1,000 yearly
4s '09 J-J 30,000c. Jan 1 1930
(Subject to call after Jan. 1 1914.)
Bridge & Pav. (opt. Apr. 1 '16).
4 1/2 '11 A-O \$16,000c. Apr 1 1934
Water Bonds (opt. after 1914).
4s '09 J-J \$70,000c. July 1 '14-'21
City-Building Bonds.
4s Apr 189,800c. 1916
110,000c. 1926
Congress Street Bonds.
3 1/2 '06 F-A \$5,500c. Jan 1 '14-'40
BOND. DEBT Apr 1 '13 \$153,300
Sinking fund 60,265
Assess. val. (50% act.) '13 5,300,000
Total tax (per \$1,000) 1912 331.00
INT. at City Treasurer's office.

BRISTOL.
This borough is in Bucks County.
Inc. 1720. Population 1910, 9,256.
Water Bonds (Tax-free).
4 1/2 '12 F-A \$100,000c. Feb 1 '22-'42

Sewer Bonds (Tax-Free).
4 1/2 '11 A-O \$63,000c. Apr 1 '21-'40
BOND. DEBT May 1913 172,000
Assessed valuation 1912 3,000,000
Tax rate (per \$1,000) 1912 19.75
INT. at Bristol Tr. Co.

BROOKVILLE.
This borough is in Jefferson County.
Water-Works-Purchase Bonds.
5s '12 J-J \$111,500c. Jan 1 '14-'38
(Unpaid bonds opt. aft. Jan. 1 '17.)
Floating debt 9,954
Assessed valuation 1910 1,357,015
Population in 1910 3,003

BROWNSVILLE.
This place is in Fayette County.
Funding & Impt. Bonds.
s M-N \$1,500c. \$500 yearly
Street-Improvement Bonds.
4s A-O \$23,000c. \$1,000 yearly
4 1/2 '11 J-J 25,000c. 1931-'31 & '41
BOND. DEBT April 1913 \$57,500
Assess. val. (1/2 act.) '12 960,000
Tax rate (per \$1,000) 1912 14.20
Population in 1910 2,324
INT. payable in Brownsville at Monongahela Nat. Bank.

BUTLER.
This borough is in Butler County.
Inc. 1817. Population 1910, 20,728.
Bonds are tax-free to holder.
4s '08 J-D \$16,000c. \$7,000 yearly
4s '07 J-D 30,000c. 1924-1928
Street-Improvement Bonds.
4s '06 J-D \$20,000c. 1922-1924
Funding Bonds (opt. beg. 1926).
4 1/2 '11 J-J \$50,000c. 1929-1938
BOND. DEBT Jan 6 1912 \$219,000
Assessed valuation 1911 9,712,882
Tax rate (per \$1,000) 1911 10.00
INT. is payable in Butler.

BUTLER COUNTY.
Butler is county seat.
County Bonds.
4s A-O \$90,000c. \$10,000 yrly
4s A-O 24,000c. 1,500 yrly
4s J-D 16,000c. 2,000 yrly
TOTAL DEBT Apr 1 '13 130,000
Sinking fund 5,000
Assessed valuation 1913 27,500,000
(Assessment 40 to 50% actual value.)
State & Co. tax (per \$1,000) '12 88.25
Population in 1910 72,689
INT. payable at Treasurers office.

BUTLER SCHOOL DISTRICT.
Bonds are tax-free to holder.
4s '07 M-S \$56,000c. Sept 2 1937
4s '09 M-S 25,000c. Mch 1 1924
3 1/2 '00 M-S 32,000c. 1912-1929
3 1/2 '01 M-S 6,000c. 1912-1922
3s '01 M-S 39,000c. 1931
4s '10 M-N 50,000c. 1940
(Subject to call \$15,000 in 10 years, \$15,000 in 15 years and \$20,000 in 20 years.)
4 1/2 '12 A-O 25,000c. Apr 15 1942
(Optional after 5, 10 and 15 years.)
4 1/2 '12 A-O 185,000c. Apr 1 1922
20,000c. Apr 1 '27 & '32
BOND. DEBT Apr 1913 233,000
Sinking fund 37,033
Assessed valuation 1913 10,055,800
(Assessment 30 to 50% actual value.)
Population in 1913 (est.) 22,000
School tax (per \$1,000) 1912 89.00
INTEREST payable at Guaranty Safe Dep. & Tr. Co., Butler.

CALIFORNIA SCHOOL DIST.
This district is in Washington Co.
5s '12 A-O \$25,000c.
5s '13 15,000
TOTAL DEBT (7)

CANONSBURG.
This borough is in Washington Co.
Inc. 1802. Population 1910, 3,891.
The sewer 4s are taxable, while the other issues are tax-free to holders.
Funding Bonds.
4 1/2 '13 M-S \$12,000c. Mar 1 1925
General Bonds.
4s J-D \$15,000c. Dec 18 '15-'25
Paving Bonds.
4 1/2 M-N \$29,000c. Mch 1 '13-'28
Sewer Bonds.
4s J-D \$28,000c. Dec 1 '13-'27
4 1/2 '08 J-D 4,000c
TOTAL DEBT Dec 1 72,000
Sinking fund 6,492
Assess. val. (4-5 act.) 1912 2,522,079
Tax rate (per \$1,000) 1912 326.25
INT. at Borough Treas. office.

CANONSBURG SCHOOL DIST.
4 1/2 '12 J-D \$30,000
TOTAL DEBT (7)

CARBON COUNTY.
Mauch Chunk is the county seat.
Bridge Bonds.
4 1/2 '13 J-J \$50,000c. Jan 1 1943
(Optional beginning Jan 1 1918.)
TOTAL DEBT (7)
Population 1910 52,846

CARLISLE.
This borough is in Cumberland Co.
General Borough Purposes.
4s J-J \$11,200c. 1913
4s A-O 20,000c. 1916
4s J-J 8,500c. 1921
Funding Bonds.
4s A-O \$13,000c. 1923
4s J-D 14,300c. 1923
4s J-J 30,700c. 1924
4s A-O 10,800c. 1925
Steam-Roller Bonds.
4s J-D \$8,000c. 1922
BOND. DEBT Mch 1 1911 \$110,500
Floating debt 7,500
Sinking fund 6,522
Assess. val. (2-3 act.) '10 4,399,540
Total tax (per \$1,000) 1910 10.303
Population in 1910 10,303
INT. at Farmers Tr. Co., Carlisle.

CARNEGIE.
This borough is in Allegheny Co.
Bonds are tax-free to holders.
Funding Bonds.
4 1/2 '09 J-J \$12,000c. July 1 '16-'18
General-Improvement Bonds.
4 1/2 '03 J-D \$23,000c. June 1 1933
4s '05 A-O 50,000c. Apr 1 1935
Sewer Bonds.
4 1/2 '08 J-D \$45,000c. June 1 1928
4 1/2 '09 J-J 20,000c. Jan 1 1931
4 1/2 '09 J-J 10,000c. July 1 '19-'20
Street Bonds.
4 1/2 '98 J-D \$25,000c. June 1 1928
4 1/2 '01 J-J 10,000c. Jan 1 1931
4 1/2 '09 J-J 90,000c. July 1 '21-'38
General Municipal Bonds.
4 1/2 '96 J-J \$5,000c. Jan 15 1915
4 1/2 '97 M-S 12,000c. Sept 15 1921
4 1/2 '09 J-J 15,000c. July 1 1915
BOND. DEBT May 9 '13 \$310,000
Assessed valuation 1913 6,830,100
Tax rate (per \$1,000) 1912 89.00
Population in 1910 10,009
INT. at First Nat. Bank, Carnegie.

CARRICK.
This borough is in Allegheny Co.
Impt. & Sewer Bonds (Tax-free).
4 1/2 '11 M-N \$70,000c. Nov 1 1916-'41
(Part due every 5 years.)
TOTAL DEBT May 1913 \$222,000
Sinking fund \$18,700
Assess. val. (80% act.) '13 6,011,000
Population in 1910 6,117

CATASAUQUA.
This borough is in Lehigh County.
Refunding Bonds (Tax-Free).
3 1/2 s-a \$13,200c. 1927
Bridge Bonds (Tax-Free).
3 1/2 s-a \$9,000c. 1935
Water-Works (Tax-Free).
4s s-a \$78,000c. 1939
4s s-a 15,000c. 1940
BOND. DEBT Apr 1913 115,200
Sinking funds 11,200
Assess. val. (40% act.) '12 2,320,295
Boro tax (per \$1,000) 1913 58.93
Population in 1910 5,250
INT. at Nat. Bank of Catasauqua.

CATASAUQUA SCH. DIST.
This district is in Lehigh County.
4s '11 J-J \$45,000c. July 1 1941
(Subject to call July 1 1916.)
4s '12 J-J 30,000c. July 1 1942
(Subject to call July 1 1922.)
TOTAL DEBT Apr 1913 875,000
Assessed valuation 1912 2,319,925
School tax (per \$1,000) 1912 111.00
Population in 1913 (est.) 5,500
INT. at Nat. Bank of Catasauqua.

CHAMBERSBURG.
This borough is the capital of Franklin County. Incorp. 1784.
3 1/2 '03 A-O \$20,000c. Apr 1 1933
(Subject to call after April 1 1908.)
4 1/2 '12 M-S \$50,000c. Sept 1 1942
(Opt. \$5,000 yearly beg. Mch 1 1913)
Impt. Bonds (part due every 5 yrs).
4 1/2 '10 J-D \$210,000c. 1915-1940
Ref. Bonds (opt. aft. 1900).
3 1/2 '99 J-J \$91,000c. July 1 1919
BOND. DEBT May 1913 \$886,000
Assessment notes 43,000
Assess. val. (2-3 act.) '12 6,428,712
Boro tax (per \$1,000) 1912 113.00
Population in 1910 11,800
INT. at Nat. Bk. of Chambersburg.

CHAMBERSBURG SCH. DIST.
4s '09 227,800 1911-1925
4s 20,000
TOTAL DEBT Oct 1911 227,800
School tax (per \$1,000) 1911 46.00

CHARLEROI.
This borough is in Washington Co.
Inc. Feb. 8 1892. Pop'n '10, 9,615.
5s '94 44,400 1915
5s '96 5,600 1917
4s '99 75,000 1929
4s '01 15,000 1925
5s '04 32,000 1932
4 1/2 '07 16,000
BOND. DEBT Oct 1912 145,000
Sinking fund 8,120
Assessed valuation 1912 3,308,021
(Assessment about 60% actual value.)
Boro tax (per \$1,000) 1912 111.00
INT. at Bank of Charleroi.
TAX-EXEMPT.—Bonds of 1894, 1896, 1899 and 1901 are tax-free to holders. Bonds of 1904 subj. to tax.

CHARLEROI SCHOOL DIST.
Bonds are tax-free to holders.
Inc. Feb. 8 1892. Pop'n '10, 9,615
4 1/2 '07 M-N (12,000c. May 1 '16 & '19
5,000c. May 1 '22 & '31
4 1/2 '12 J-J 70,000c. July 1 '15-'42
(See V. 91, p. 1641, for maturity.)
BOND. DEBT May 21 '12 \$82,000
Assessed valuation 1911 3,282,900
School tax (per \$1,000) 1911 115.00
INTEREST is payable at the Charleroi Savings & Trust Co., Charleroi.

CHELTENHAM TOWNSHIP.
This township (P. O. Ogontz) is in Montgomery County. Bonds below are tax-free to holder.
Refunding Bonds (opt. aft. 1923).
4 1/2 '13 \$110,000c. 1943
TOTAL DEBT (7)
Population in 1910 8,434

CHESTER.
Chester is situated in Delaware Co.
Incorp. 1866. With the exception of the paving bonds, the issues given below are tax-free to holders.
Refunding Bonds.
4s '07 J-J \$200,000c. July 1 1937
(Subject to call July 1 1917.)
Paving Bonds.
4s s-a \$4,000c. Subject to call
4 1/2 s-a 169,000c. at any time.
5s 2,800c.

CHESTER (Con.)—
City Bonds.
 3 1/2's '99 J-J \$170,000 July 1929
 3 1/2's '03 A-O 60,000 Apr 1 '23 & '33
 3 1/2's '04 J-J 70,000 July 1 1934
 (Subject to call July 1 1924.)
 4s '09 J-J \$70,000 Jan 1 1930
 (Subject to call Jan 1 1919)
 4 1/2's '10 J-J 200,000 July 1 '15 & '20
 100,000 July 1 1925
 4 1/2's '11 J-J 300,000 July 1 '30, '35 & '40
 BOND. DEBT Apr 30 '13 \$1,176,000
 Assessment debt (add'l) 211,800
 Sinking fund 181,534
 Assess. val. (2-3 act.) '13 19,203,554
 City tax (per \$1,000) 1913 19.50
 Total tax (per \$1,000) 1913 19.50
 Population in 1910 (Census) 38,537
 INT. at City Treasurer's office.

CHESTER SCHOOL DISTRICT.
 4s '94 J-J \$70,000 July 1 1914
 4s '92 J-J \$23,500 July 1 1904
 4s '98 M-N \$16,500 May 1 1908
 4 1/2's '12 20,000 1932
 60,000 1937 & 1942
High-School Bonds.
 3 1/2's '01 J-J \$125,000 July 1 1931
 4s J-D 30,000 May 1 1924
 BOND. DEBT Apr 1912 264,600
 Sinking fund 82,701
 Assessed valuation 1912 18,526,284
 School tax (per \$1,000) 1912 56.00
 Bonds are tax-exempt.
 *Held as investment in sink. fund.
 INTEREST is payable at the Delaware County Trust Co. in Chester.

CLAIRTON SCHOOL DISTRICT.
 This district is in Allegheny Co. Bonds are tax-free to holder.
 4 1/2's J-D \$51,000
 4 1/2's F-A 60,000
 4 1/2's A-O 20,000
 TOTAL DEBT May 1912 \$131,500
 Sinking fund 12,950
 Assessed valuation 1911 5,394,980
 INT. at Union Tr. Co., Clairton.

CLARION COUNTY POOR DIST.
 County Home.
 4s J-J \$67,000 July 1 '13-'26
 BOND. DEBT Apr 1913 67,000
 Assessed valuation 1912 9,120,801
 (Assessment about 1/2 actual value)
 Poor & bond tax (per M) '12 33.60
 Population in 1910 36,638
 INT. paid at Co. Treas. office.

CLINTON COUNTY.
 Lock Haven is the county seat.
Refunding Bonds.
 4s J-D \$58,600 1931
 (Subject to call Dec 15 1921.)
 4s M-S \$30,400 1931
 (Subject to call Sept 1921.)
 4s A-O \$17,000 1930
 (Subject to call Apr 1 1920.)
 4s A-O \$49,000 1920
 (Subject to call at any time.)
 4s J-J \$35,500 1920
 (Subject to call at any time.)
 BOND. DEBT May 9 '13 \$202,500
 Assessed valuation 1912 11,500,000
 (Assessment from 1-3 to 4-5 act. val.)
 Tax rate (per \$1,000) 1912 36.00
 Population in 1910 31,545
 INT. payable at Co. Treas. office.

COATESVILLE.
 This borough is in Chester County. Inc. in 1867. Pop'n '10 11,084.
Water and Sewer Bonds.
 3 1/2's J-J \$39,000 July 1 '13-'28
 4 1/2's '12 M-N 25,000 Nov 1 1942
 (Subject to call Nov 1 1922.)
Refunding Bonds.
 4s J-J \$76,500 July 1 1941
Re-paving Streets.
 4 1/2's J-J \$2,500 'Y'ty to 1917
Improvement Bonds.
 4 1/2's J-J \$17,400 1930
Water Bonds.
 4 1/2's J-J \$11,000 Jan 1 1927
 (Subject to call after July 1 1898)
 4 1/2's J-J \$6,900 1926
 BOND. DEBT Jan 6 1913 \$143,300
 Assess. val. (1/2 act.) '13 5,730,200
 Total tax (per \$1,000) 1912 31.50
 INTEREST on street re-paving bonds payable at National Bank of Chester Valley, Coatesville; on refund water bonds at Treasurer's office.

COATESVILLE SCHOOL DIST.
 3 1/2's A-O \$19,000 Oct 1 '13-'31
 4 1/2's F-A 15,000 Feb 1 1926
 (Subject to call.)
 4s 8-a 15,000 1924-1938
 4s '06 J-J 24,000 Jan 1 1937
 (Subject to call \$1,000 yearly beginning Jan 1 1908)
 4 1/2's A-O \$4,600 Apr 1 1916
 (Subject to call.)
 BOND. DEBT May 1913 77,600
 Assess. val. (2-3 act.) '12 5,759,125
 School tax (per \$1,000) 1912 37.00
 INTEREST is payable at National Bank of Chester Valley, Coatesville.

COLLINGDALE.
 This borough is in Delaware Co.
Street and Sewer Bonds.
 4 1/2's '11 \$46,000 1942
 (Optional beginning 1922.)
 TOTAL DEBT (7)
 Population in 1910 1,361

COLUMBIA.
 Columbia is in Lancaster Co. Inc. April 1814. Bonds are tax-free to holder. Population 1910 11,454.
Refund. Bonds (opt. after 1909).
 3 1/2's '90 J-J \$38,000 1929
 BOND. DEBT A or 1913 398,000
 Assessed val. (real est.) '13 \$3,696,875
 (Assessment about 50% actual value)
 Total tax (per \$1,000) 1913 319.60
 INT. at the Columbia Trust Co.

COLUMBIA COUNTY.
 Bloomsburg is the county seat.
Bridge Bonds.
 4s A-O \$136,240c 1913-1932
Refunding Bonds.
 4s '09 J-J \$4,000 1920-1923
 10,000 1935-1936
Funding Bonds.
 4s '07 8-a \$14,530c 1911-1917
 BOND. DEBT May 1912 1,919,000
 Assessed valuation 1911 13,703,451
 County tax (per \$1,000) 1911 35.00
 Population in 1910 48,467
 INT. payable at Bloomsburg.

CONNELLSVILLE.
 This borough is in Fayette County. Incorpor. in 1806. All bonds, with the exception of the sewer issue, are tax-free to holders. In 1909 absorbed the boroughs of Conneltsville and New Haven. Population '10 12,845.
Street Bonds (Opt. after 5 years).
 4s F-A 36,000 1917
Refunding Bonds.
 3 1/2's F-A \$15,500 1920
 (Subject to call after 5 years)
 4 1/2's '08 A-O \$47,500 Oct 1 1933
West Side Bonds.
 4s \$12,500
Sewer Bonds (Opt. after 5 years).
 4s M-N \$40,000 1923
 TOT. DEBT May 14 '13 123,500
 Assessed val. 1912 (about) 5,000,000
 (Assessment about 1-3 actual value)
 Total tax (per \$1,000) 1911 225.00

CONNELLSVILLE SCH. DIST.
 Bonds are all tax-free to holders.
School Bonds.
 5s g '08 J-D \$85,000 Dec 1 '13-'16
 12,500 Dec 1 1917
 4 1/2's '05 J-D 32,000 Dec 1 '12-'19
 (Sec. V, S1, p. 1624, for maturity.)
 5s J-J \$4,500 July 1 1913
New Haven Bonds (Assumed).
 4 1/2's '10 A-O \$30,000 Oct 1 '22-'27
 4,000 Oct 1 1928
 4s M-S 5,000 1919
 (Subject to call.)
 BOND. DEBT Oct 6 1912 888,500
 Assess. val. (1-3 act.) '11 4,958,701
 School tax (per \$1,000) 1911 5,000,000
 Population in 1910 12,845
 INT. on bonds due 1912-1917 at Title & Trust Co. of West Penn in Conneltsville; on bonds due 1912-1919 at Safe Deposit & Tr. Co., Pittsburgh; on 4 1/2's of 1910 at First Nat. Bk., Conneltsville; on 4s due 1919 at Second Nat. Bk., Conneltsville; on 5s due 1913 at Union Nat. Bk., Conneltsville.

CONSHOHOCKEN.
 This borough is in Montgomery Co. Bonds are tax-free to holder.
Street Bonds.
 4 1/2's 8-a \$174,000 (Part every 5 yrs beginning 1916)
 4 1/2's '13 27,000 Apr 1 '28-'43 (Part every 5 years)
 BOND. DEBT Apr 1913 198,000
 Floating debt 13,695
 Sinking fund 13,950
 Assess. val. (30% act.) '13 3,164,955
 Boro. tax (per \$1,000) 1913 37.50
 Population in 1910 7,480
 INT. payable part at First Nat. Bank, Conshohocken, and part at Guarantee Tr. & Safe Dep. Co., Phila.

CONSHOHOCKEN SCH. DIST.
 Bldg. & Fund. Bds. (tax-free).
 4 1/2's '13 M-N \$43,000 1918-1943
 (Part each 5 years)
 BONDED DEBT Apr 1913 863,000
 Floating debt 8,500
 Assessed valuation 1913 3,250,000
 Tax rate (per \$1,000) 1913 37.00
 INT. at Tradesmen's Nat. Bank, Conshohocken.

CORAOPOLIS.
 This borough is in Allegheny Co.
 4 1/2's A-O \$16,000 1927
 4 1/2's A-O 10,500 1917
 4 1/2's 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 1/2's '07 J-J \$40,000 July 15 1937
Street & Sewer Impt. Bonds.
 4 1/2's '08 J-J \$20,000 July 1 1938
 BOND. DEBT May 9 '13 231,500
 Sinking fund 35,000
 Assess. val. (60% act.) '13 4,985,000
 Total tax (per \$1,000) 1913 319.00
 Population in 1910 5,252
 INTEREST payable at Coraopolis

CORRY.
 This city is in Erie Co. Inc. 1896.
Refunding Bonds.
 4s '99 M-N \$67,200c May 1929
 (Optional after 1904)
Outstanding Orders.
 4s '01 J-J \$5,000c Jan 1921
Repairs on City Buildings.
 4s '03 F-A \$3,500c Feb 1923
 (Optional after 1908)
Paving Bonds.
 4s '09 M-S \$3,500c Sept 1 1929
 (Optional after 1914)
Sewer Bonds.
 4s '03 J-D \$8,300c Dec 1923
 (Optional after 1908.)
Hatch Judgment Bonds.
 4s '05 F-A \$3,400c Feb 1925
 (Optional after 1910.)
Fire Department Bonds.
 4s '05 M-N \$3,000c Nov 1925
 (Optional after 1910)
 BOND. DEBT Apr 7 1913 893,300
 Assessment debt (add'l) 31,400
 Sinking fund 21,700
 Assess. val. (60% act.) '12 2,102,125
 Total tax (per \$1,000) 1911 329.50
 Population in 1910 5,991
 INT. payable at City Treasury.

CRAFTON.
 This borough is in Allegheny Co.
Funding Bonds (Tax-free).
 \$3,000 Nov 1 '20-'22-'25
 4s '09 M-N 6,000 Nov 1 '23-'24-'26
 6,000 Nov 1 '27-'28
 20,000 Nov 1 '37-'38
Sewer, Street & Funding Bonds.
 4s '06 J-D 24,000 June 1 '23-'33
 30,000 June 1 '34-'36
 4 1/2's '95 M-S 10,000c 1913, '16, '19, '22 & '25
 4s '98 M-S 10,000c 1913, '16, '19, '22 & '25
 500c 1926
 4s '99 M-S 6,000c 1914, '18 & '23
 2,500c 1927
 4s '01 M-S 10,000c 1913-1931
 1,000c 1927
 4s '03 M-S 12,000c '20-'21-'24 & '26
 6,000c '15, '17 & '28
 15,000c 1929-1931
 12,000c 1932-1933
 4s '06 M-S 20,000c 1917-1936
 BOND. DEBT May 9 '13 \$213,000
 Floating debt 14,200
 Sinking fund 4,412
 Assessed val. (80% act.) '12 6,323,640
 Tax rate (per \$1,000) 1913 36.50
 Population in 1910 4,583
 INT. at First Nat. Bk. in Crafton

CRAFTON SCHOOL DISTRICT.
 Bldg. & Equip. Bds. (tax-exempt).
 4 1/2's 13 J-J \$110,000 Jan 1 '16-'43
 BONDED DEBT Mar 1913 \$30,000
 Assessed valuation 1912 6,261,590
 Population in 1913 (est.) 5,000
 INT. at First Nat. Bk., Crafton.

DAUPHIN COUNTY.
 County seat is Harrisburg. Bonds are tax-free to holder.
 3s '02 J-D \$53,000 Dec 1 1932
 3 1/2's '03 A-O \$25,000 Apr 1 1918
Refunding Bonds.
 3s '01 J-J \$269,000 Jan 1 1931
 BOND. DEBT Jan 1 1913 \$447,000
 Sinking fund 216,899
 Tax valuation 1912 72,248,098
 (Assessment about 1/2 actual value)
 County tax (per \$1,000) 1912 34.50
 Population in 1910 136,152
 INT. payable at Co. Treas. office.

DICKSON CITY SCHOOL DIST.
 5s '11 M-N \$40,000 May 1 '21 & '31
 BOND. DEBT July 31 1911 \$90,000
 Assessed valuation 1910 7,745,656
 School tax (per \$1,000) 1910 313.00
 Population in 1910 9,331
 INT. at Providence Bk., Scranton.

DONORA.
 This borough is in Washington Co. Inc. Feb. 11 1801. Pop'n '10 8,174.
Improvement Bonds.
 4 1/2's '10 F-A \$22,000 1916-1936
 (\$2,000 in every even year.)
 4 1/2's 13 75,000
Sewer and Street Bonds.
 4 1/2's F-A \$10,000 Aug 1 1914
 4 1/2's F-A 13,000 Aug 1 1919
 4 1/2's F-A 16,000 Aug 1 1924
 4 1/2's F-A 19,000 Aug 1 1929
 4 1/2's F-A 7,000 Aug 1 1931
 20,000 June 1 '31-'33
 4 1/2's '12 J-D 8,000 June 1 '35 & '37
 20,000 June 1 1938
 BOND. DEBT May 1 1913 \$135,000
 Floating debt 4,850
 Sinking fund 12,000
 Assess. val. (60% act.) '13 3,972,114
 Borough tax (per \$1,000) 1912 10.00
 Total tax (per \$1,000) 1912 24.50
 INTEREST is payable in Donora

DONORA SCHOOL DISTRICT.
 School Bonds (Tax-free).
 4 1/2's '06 M-N \$28,000 May 1 '14-'27
 10,000 May 1 1914
 4 1/2's '02 M-N 12,000 May 1 1919
 8,000 May 1 1922
 4 1/2's '08 F-A 71,760 Aug 1 '13-'35
 4 1/2's '13 J-D 100,000 June 1 '32-'41
 BOND. DEBT May 1913 \$134,000
 Floating debt 25,000
 Sinking fund 12,000
 Assessed val. 1912 3,756,832
 School tax (per \$1,000) 1912 312.00
 INT. payable at Bank of Donora.

DORRANCE TOWN SCH. DIST.
 This district (P. O. Wilkes-Barre) is in Luzerne County.
 5s '11 F-A \$42,000
 8 '08 12,000
 5s '12 28,000
 BOND. DEBT May 1 1912 882,000
 Value of school property '12 136,334
 School tax (per \$1,000) 1912 88.50
 INT. at Luzerne Nat. Bank.

DUNMORE.
 This borough is in Lackawanna Co. Inc. 1864. Population 1910 17,615.
Sewer Bonds.
 4s g M-S \$18,000c Sept 1 '14 & '19
 4 1/2's g A-O 6,000c Oct 1 1913
 13,000c Oct 1 '18 & '21
Funding Bonds.
 4 1/2's F-A \$12,000c Feb 1 '14-'17 & '20
 4,500c Feb 1 1923
 4 1/2's g A-O 79,000c Apr 1 '14-'39
General Impt. Bonds.
 4 1/2's '11 J-J \$62,000c Feb 1 '14-'35
 4 1/2's '11 F-A 80,000c Aug 1 '18-'40
 4 1/2's '12 A-O 45,000c Apr 1 '18-'40
 BOND. DEBT Mch 1912 241,000
 Sinking fund 25,000
 Assessed valuation 1910 13,253,161
 Tax rate (per \$1,000) 1910 111.00
 Bonds below are exempt from State tax, which is assumed by borough. Interest payable at Borough Treasurer's office, except on improvement bonds, which are payable at the office of Harris, Forbes & Co. in New York.

DUNMORE SCHOOL DISTRICT.
 High-School Bonds.
 4 1/2's '08 48,000c Sept 1 '13-'28
 20,000c Sept 1 '29-'32
 4 1/2's 65,000c June 1 '13-'32

4s 50,000 1913-1922
 5s 37,500 1914-1930
 4 1/2's '12 65,000c June 1 '13-'32
 BOND. DEBT May 9 '13 \$227,500
 Sinking fund 17,720
 Assessed valuation 1912 11,258,999
 School tax (per \$1,000) 1912 37.50
 INTEREST on the bonds of 1908 is payable at Scranton Tr. Co., Scranton.

DUQUESNE.
 This borough is in Allegheny Co. Inc. 1892. Population 1910 15,727.
Furnace Bonds (Tax-free).
 4 1/2's '07 F-A \$4,000c Feb 1 '14-'17
Water Bonds (Tax-free).
 4 1/2's '95 M-S \$15,000c 1913-1915
Street Bonds (Taxable).
 4 1/2's M-S \$65,000c 1914-1926
 4 1/2's J-J 48,000c 1914-1930
Street Bonds (Tax-free).
 4 1/2's '07 F-A \$65,000c Feb 1 '23-'25
Sewer Bonds (Tax-free).
 4 1/2's '07 F-A \$20,000c Feb 1 '18-'27
General Improvement Bonds.
 4 1/2's '10 A-O \$150,000 1920-1940
Sewer Bonds (Taxable).
 4 1/2's J-J \$19,000c 1914-1925
 4 1/2's M-S 10,000c 1914-1917
Bridge Bonds (Taxable).
 4s 8,000c 1914-1925
 BOND. DEBT Apr 1 1913 \$413,000
 Floating debt 4,000
 Sinking fund 7,914
 Assessed valuation 1913 14,500,000
 Boro. tax (per \$1,000) 1912 56.50
 (Assessment about 80% actual val.)
 INT. at Duquesne Trust Co. and First Nat. Bank, Duquesne; also at First Nat. Bank, Duquesne.

DUQUESNE SCHOOL DISTRICT.
 Bonds are exempt from State tax, which is assumed by the district.
 4 1/2's A-O \$3,000c Apr 1 '14-'16
 5s J-D 1,000c June 1 1913
 5s J-D 15,000c June 1 '13-'27
 4s J-J 28,000c July 1 '15-'28
 5s F-A 7,000c Aug 1 '13-'19
 4s A-O 13,000c Oct 1 '13-'25
 4 1/2's '07 J-D 20,000c June 1 '17-'36
 BOND. DEBT Apr 14 '13 887,000
 Floating debt 32,000
 Assessed valuation 1912 13,500,400
 (Assessment about 4-5 actual value)
 School tax (per \$1,000) 1912 55.50
 Population in 1913 (est.) 17,000
 INTEREST on \$20,000 4 1/2's payable at Duquesne Trust Co.; on others at First National Bank, Duquesne.

EAST McKEESPORT.
 This borough is in Allegheny Co. Tax-free Bonds.
 4 1/2's '12 F-A \$60,000 Aug 1 '22-'42
 TOTAL DEBT (7)
 Population in 1910 2,118
 INT. at E. Pitts. Nat. Bk., Wilkes-Barre.

EASTON.
 This city is situated in Northampton County. Incorporated 1886.
Sewer-Construction Bonds.
 4s '90 J-D \$65,000c Dec 1 1920
 4s '91 J-D 25,000c Dec 1 1921
Sewer & Fire Dept. Bonds.
 4s '94 F-A \$16,900c Feb 1 1924
Street, Fire & Light Bonds.
 4s '94 M-N \$12,300c May 1 1924
Refunding and Sewer Bonds.
 4s '97 A-O \$18,000c Oct 1 1927
Refunding & Improvement Bds.
 3 1/2's '98 A-O \$120,200c Apr 1 1928
Street-Improvement Bonds.
 3 1/2's '99 J-J \$1,200c Jan 1 1929
 (Subject to call Jan 1 1904.)
 4s '11 M-S \$15,400c Dec 1 1921
 (Subject to call Sept 1 1916.)
 4s '12 J-J 45,000c July 1 1942
 (Subject to call July 1 1917.)
 Ref. Bonds (opt. aft. 1904).
 3 1/2's '99 J-J \$41,300c Jan 1 1919
Public Playground Bonds.
 4s '11 M-S \$3,700c Sept 1 1931
 (Subject to call Sept. 1 1921.)
Garbage Disposal Bonds.
 4s '10 M-N \$32,000c May 1 1929
 (Subject to call after May 1 1919)
Municipal Bldg. & Fire-Sta. Bds.
 3 1/2's '02 J-J \$18,000c July 1 1932
 (Subject to call after July 1 1907.)
Fire-Dept. Bonds (opt. aft. 1912).
 4s '07 A-O \$26,500c Oct 1 1937
Electric-Light Bonds.
 4s '08 F-A \$13,000c Feb 1 1928
 (Subject to call after Feb 1 1913)
 TOTAL DEBT March 1913 \$451,100
 Sinking fund 15,234
 Assess. val. (1/2 act.) 1913 19,203,554
 City tax (per \$1,000) 1913 46.50
 Population in 1910 11,946
 INTEREST payable by City Treas. Bonds are all tax-free to holder.

EASTON SCHOOL DISTRICT.
 All bonds are exempt from State tax, which is paid by district. Bonds marked (*) opt. 10 yrs. after date.
 3 1/2's '02 A-O \$59,000c Oct 1 1922
 4s '04 F-A \$72,000c Aug 1 1924
 4s '09 M-S \$65,000c Mch 1 1929
 4s M-S 17,500c Aug 31 1920
 4s '10 M-S 17,500c Sept 1 1920
 BOND. DEBT Oct 1912 300,000
 Value of school prop. 1911 835,467
 Assessed valuation 1911 17,785,856
 School tax (per \$1,000) 1911 37.50
 INTEREST on all bonds is payable at the City Treasurer's office or at Easton Trust Co., Easton.

EAST PITTSBURGH.
 This borough is in Allegheny Co. Inc. Apr. 1895. Street 4 1/2's of 1906 and improvement bonds are tax-free to holder. Population 1910 5,615.
Improvement Bonds.
 4 1/2's '11 J-J \$11,500 1914-1936
Street Bonds.
 5s J-J \$11,000 Part'y ly to 1923
 4s J-J 13,500 Part'y ly to 1924
 4 1/2's J-J 41,500 Part'y ly to 1930
 4 1/2's J-J 55,000 Jan 1 '14-'34
 (For maturity see V. 83, p. 113.)
 4 1/2's '12 J-J \$43,000 July 1 '18-'14

EAST PITTSBURGH (Con.)—
BOND. DEBT May 15 '13. \$132,500
 Assess. val. (80% act.) '13. 3,439,000
 Total tax (per \$1,000) 1913. —\$9.10
 INTEREST payable at East Pitts-
 burgh Savings & Trust Co.

EAST PITTSBURGH SCH. DIST.
School Bonds (Tax-exempt)
 4 1/2% '06 A-O \$36,750.00 Apr 1 '13-'34
 17,000
BOND. DEBT May 10 '13. \$53,500
 Assessed valuation 1913. —5,430,670
 (Assessment about 70% actual value)
 School tax (per \$1,000) 1912. —\$7.50
 INT. payable at East Pittsburgh
 Savings & Trust Co.

EDGEWOOD SCHOOL DIST.
 This district is in Allegheny Co.
 4s '99 J-J \$8,000.00 —1913-1916
 4 1/2% '07 M-S 9,000.00 —1913-1921
 4 1/2% '08 J-J 32,000.00 July 1 '13-'21
BOND. DEBT Apr 1913. —\$49,000
 Assessed valuation 1912. —4,837,060
 (Assessment abt. 60 to 75% act. val.)
 School tax (per \$1,000) 1912. —\$6.50
 INT. at First N. Bank, Swissvale.

EDGEWORTH.
 This borough is in Allegheny Co.
 Incorporated 1904.
Sewer Bonds (Exempt State tax)
 4s '06 F-A \$69,000.00 Aug 1 '13-'35
BOND. DEBT May 1 '13. —\$69,000
 Sinking fund. —4,692
 Assess. val. (90% act.) '13. 3,603,297
 Boro. tax (per \$1,000) 1912. —\$8.80
 Total tax (per \$1,000) 1912. —\$17.05
 Population in 1910. —1,229
 INT. at Colonial Tr. Co. Pittsburgh.

EDWARDSVILLE SCH. DIST.
 This district is in Luzerne County
 5s '04 Oct. \$9,000.00 —Oct '13-'21
 5s '06 Aug. 10,000.00 —Aug 1 '13-'22
 5s '11 May 23,000.00 —1938
 (Optional after May 1 1923.)
 5s '08 A-O 25,000.00 —1914-1928
BOND. DEBT Apr 11 1912 \$69,000
 Sinking fund. —4,792
 Assessed valuation '12-'13. 3,233,297
 School tax (per \$1,000) 1912. —\$12.00
 INTEREST payable in dw Edwards-
 ville at People's National Bank.

ELLWOOD CITY.
 This borough is in Lawrence Co.
Fire Dept. Bonds.
 4 1/2% '12 J-J \$15,000.
Sewer, Street & Bldg. Bonds.
 4 1/2% '07 J-J \$20,000. —1927
 5s '11 J-J 12,000. —1917
 (Subject to call after 10 years.)
 4 1/2% '09 M-S \$15,000. —1926
 (Subject to call after 10 years.)
Sewer Bonds.
 4 1/2% '10 J-J \$10,000
Street-Improvement Bonds.
 4 1/2% '10 J-J \$30,000
BOND. DEBT May 1912. —\$97,000
 Sinking fund. —15,000
 Assess. val. (1/2 actual) '11. 1,827,855
 Total tax (per \$1,000) 1911. —\$12.00
 Population in 1910. —3,902
 INTEREST at First National
 Bank, Ellwood City.

EMSWORTH.
 This borough is in Allegheny Co.
 Inc. July 14 1896. Pop'n '10. 1,510.
Sewer, Street & Funding Bonds
 4s '06 M-S \$10,500. Dec 1 '13-'33
 5,000.00 —Sept 1 1921
 4 1/2% '06 M-S 5,000.00 —Sept 1 1926
 10,000.00 —Sept 1 1931
 12,000.00 —Sept 1 1936
 4s '08 F-A 13,000.00 —Aug 1 1923
Funding Bonds.
 4 1/2% '13 J-J \$10,000. Feb 1 '28 & '33
 14,000.00. Feb 1 '38 & '43
Building Bonds.
 4 1/2% M-N \$5,000.00. May 16 1925
Paving Bonds.
 4 1/2% M-N \$7,000.00. May 16 1930
 8,000.00. May 16 1935
 10,000.00. May 16 1940
BOND. DEBT Apr 1 '13. —\$104,500
 Assess. val. (4-5 act.) '13. 1,583,000
 Borough tax (per \$1,000) 1913 \$10.00
 INTEREST is payable at the Real
 Estate Sav. & Trust Co., Allegheny.

EPHRATA.
 This borough is in Lancaster Co.
 Inc. 1802. Bonds tax-free to holder.
Electric-Light Bonds.
 4s '03 Jan 35,500.00 —1933
 (Subject to call after 1908.)
 4s Apr. 86,000.00 —1938
 (Subject to call after 1914.)
Water Bonds (opt. after 1916)
 4s '06 J-J \$45,000.00 —1936
Water and Funding Bonds.
 4s '10 A-O \$10,000.00 —1940
 (Subject to call after 1915.)
BOND. DEBT Oct 1 1911. —\$72,000
 Floating debt. —2,489
 Sinking fund. —7,078
 Assess. val. (3/4 act.) '11. —1,194,160
 Total tax (per \$1,000) 1911. —\$14.75
 Population in 1910. —3,192
 INT. at Borough Treas. office.

ERIE.
 This city is in Erie County. All
 onds are tax-free to holder.
Judgment Bonds (opt. aft. 1910).
 4 1/2% '05 J-J \$34,000.00 —May 1 1925
Hospital Bonds (opt. aft. 1912).
 4 1/2% '02 J-J 5,000.00 —July 1 1922
Overhead-Crossing Bonds.
 4 1/2% '03 J-J \$15,000.00 —July 1 1923
 Subject to call after July 1 1913.
Fire-Dept. Bonds (opt. aft. 1913).
 4 1/2% '03 J-J \$11,000.00 —July 1 1923
Park Bonds (opt. aft. 1912).
 4 1/2% '02 J-J \$16,000.00 —July 1 1922
Street Bonds (opt. aft. 10 yrs.).
 8 '01 July 370,000.00 —July 1 1921
 4s J-J 19,500.00 —July 1 1922
 4s '03 J-J 11,000.00 —July 1 1923

Refunding Bonds.
 4s '04 J-J \$200,000.00. Jan 1 1914
Mill Creek Sewer Bonds.
 3 1/2% '09 J-J \$55,500.00. Sept 1 1929
 (Subject to call after Sept 1 1910.)
 3 1/2% '03 J-J \$26,150.00. Jan 1 1923
 (Subject to call after July 1 1910.)
BOND. DEBT Apr 1 1912 \$773,155
 Sinking fund. —439,333
 Value of city property. —3,694,944
 Assess. val. (2-3 act.) '11. 26,068,062
 Tax rate (per \$1,000) 1912. —\$13.00
 Population in 1910. —66,525
 INT. on loan due 1914 payable at
 First Nat. Bk., N. Y.; other loans at
 office of City Treasurer.

ERIE SCHOOL DISTRICT.
 All bonds tax-exempt to holder.
 4s A-O \$14,000.00 —Apr 1 1914
 4s J-D 11,000.00 —June 1 1913
 2,000.00 —June 1 1915
 1,000.00 —May 1 1914
 4s M-N 6,000.00 —May 1 1915
 4s '04 M-S 75,000.00 —Sept 1 '15-'24
 4s '05 J-J 6,000.00 —1913-1915
 4s '07 J-J 40,000.00 —1913-1920
 4s '08 J-D 59,000.00. Dec 1 '21-'32
 4s '10 F-A 145,000.00. Aug 1 '14-'38
 12,000.00
 4s '11 A-O 63,000.00 —1929-1937
BOND. DEBT May 8 '13. \$413,000
 Assessed valuation 1913. —48,000,000
 Value school prop. 1913. —1,400,000
 School tax (per \$1,000) 1912. \$12.00
 Population in 1910. —66,525
 INT. at Security Sav. & Tr. Co. Erie.

ETNA.
 This borough is in Allegheny Co.
 4 1/2% '10 —\$50,000. —1915-1924
Improvement Bonds.
 4 1/2% '12 A-O \$25,000. —Apr 1 '31-'36
Water and Light Bonds.
 4 1/2% '11 A-O \$24,000. —1925-1930
TOTAL DEBT Jan 1 1912. \$96,000
 Assessed valuation 1911. —4,029,800
 Tax rate (per \$1,000) 1912. —\$10.00
 Population in 1910. —5,830

FARBELL.
 This borough, formerly South
 Sharon, is in Mercer County. Inc.
 Dec. 1801. Name changed by decree
 of court April 15 1912.
 4 1/2% J-J \$45,000.00 —1913-1933
 (Part due every 5 years)
Street-Impt. and Funding.
 4 1/2% '12 A-O \$50,000.00 —Oct 1 1912
Sewer Bonds.
 4 1/2% '04 J-J \$100,000.00 —July 1 1934
Improvement Bonds.
 4 1/2% '09 M-S \$50,000.00 —May 1 1939
BOND. DEBT May 1913. —\$255,000
 Assess. val. (2-3 act.) 1913. 6,000,000
 Tax rate (per \$1,000) 1913. —\$10.00
 Population in 1910. —10,190
 INT. in Farrell at Colonial Tr. Co.
 All bonds are tax-free to holder.

FARRELL SCHOOL DISTRICT.
 Bonds are all tax-free to holder.
 4 1/2% '07 J-J \$59,000.00 —1937
 7,500.00 —Aug 1 1917
 12,000.00 —Aug 1 1922
 12,000.00 —Aug 1 1927
 4 1/2% M-N 30,500.00 —1933
 4 1/2% '08 J-J 30,000.00 —July 1 1938
BOND. DEBT May 17 '13. \$140,000
 Sinking fund. —38,000
 Assessed valuation 1913. —5,902,810
 School tax (per \$1,000) 1910. —\$6.25
 Population in 1910. —10,190
 Population in 1912 (est.) —11,000
 INT. is payable at Colonial Trust
 Co. in Farrell or at Pittsburgh.

FRANKLIN.
 This city is in Venango Co. Inc.
 Jan. 14 1909. Pop'n 1910, 9,767.
 3 1/2% '00 M-N \$14,000. —————
 3 1/2% '99 M-S 14,750. —————
 3 1/2% '02 J-J 6,000. —————
 4s '04 J-J 7,500. —————
Water-Plant-Purchase Bonds.*
 4 1/2% '08 J-J \$255,500.00 —1913-1938
BOND. DEBT Apr 1912. —\$501,750
 Sinking fund. —20,999
 Assessed valuation 1911. —13,768
 Tax rate (per \$1,000) 1911. —\$12.00
 Population in 1910. —9,767
 * Tax-free to holder

FREEDOM.
 This borough is in Beaver County.
General-Impt. Bonds (Tax-free)
 4 1/2% '12 J-J \$5,000.00 —July 1 '19-'28
Street-Impt. Bonds.
 4 1/2% '12 J-J \$10,000.00 —————
BOND. DEBT July 1912. —\$26,500
 Assessed valuation 1911. —1,334,747
 Population in 1910. —3,060
 INT. on gen. impt. bonds at St.
 Clair Nat. Bank, Freedom.

GLASSPORT.
 This borough is in Allegheny Co.
 Inc. July 21 1903. Pop'n '10. 5,540.
Funding Bonds.
 5s '08 J-J \$10,000.00 —July 1 '14-'38
 4 1/2% '02 M-S 11,000.00 —1913-1922
 4s '03 J-D 22,000.00 —1912-1935
BOND. DEBT Mar 31 '13. \$103,000
 Floating debt. —16,310
 Sinking fund. —76,076
 Assess. val. (60% act.) '13. 3,560,964
 Borough tax (per \$1,000) 1913 \$8.50
 Bonds are free from State tax.
 INTEREST on the 4 1/2% and 5s at
 U. S. Mtge. & Trust Co., N. Y.; on
 4s at Northern Trust Co., Phila.

GLASSPORT SCHOOL DIST.
School Bonds.
 5s \$50,000.
TOTAL DEBT May 1909. —\$116,228
 Sinking fund. —4,022
 Assessed valuation 1908. —2,970,000
 School tax (per \$1,000) 1912. —\$10.00

GREENSBURG.
 This borough is in Westmoreland
 Co. Inc. 1799. Pop'n '10. 13,012.
 4s '99 J-D \$32,000.00 —June 1 1929
 4s '00 A-O \$28,000.00 —Oct 1 1930
 4s '00 A-O \$9,000.00 —Oct 1 1930
 5s '11 M-N 35,000.00 —Nov 1 1931
 (Optional after May 1 1912.)
 4 1/2% '08 M-S \$50,000.00 —1938
 (Subject to call after 1918.)
 4s '08 A-O \$50,000.00 —Oct 1 1938
 4s '06 J-J \$27,000.00 —Jan 1 1936
Refunding & Impt. Bonds.
 4s '06 M-N \$25,000.00 —Nov 1 1936
BOND. DEBT Apr 1 1912 \$256,000
 Floating debt. —28,000
 Sinking fund. —9,500
 Assessed valuation 1912. —10,368,470
 Total tax (per \$1,000) 1909. —\$20.50
 Bonds marked (*) optional 20
 years from date of issue.
 INT. at Borough Treas. office.
 Bonds are tax-free to holder.

GREENSBURG SCHOOL DIST.
 Bonds are tax-free to holder and
 are opt. 20 years from date of issue.
 5s '06 J-J \$26,000.00 —————
 4s '04 J-J 44,000.00 —————
 4s '08 J-J 110,000.00 —July 1 1938
BOND. DEBT May 15 '13. \$180,000
 Assess. val. (3/4 act.) '13. 10,863,575
 School tax (per \$1,000) 1913. —\$7.50
 Population in 1910. —13,012
 INT. at Treasurer's office.

GROVE CITY.
 This borough is in Mercer County.
 Inc. in 1883. Pop'n 1910. 3,674.
Funding & Sewer Bonds (Tax-free)
 4 1/2% '11 J-J \$45,000. —Jan 1 '21-'40
TOTAL DEBT Nov 1912. \$106,000
 Assessed valuation 1912. —1,596,000
 Tax rate (per \$1,000) 1912. —\$13.50
 INT. at Grove City Nat. Bank.

HANOVER TWP. SCH. DIST.
 This township is in Luzerne Co.
School Bonds.
 5s '04 M-S \$50,000.00 —Nov 1 '14-'25
 4s F-A 20,000.00 —Aug 1 1922
 20,000.00 —Aug 1 1932
 5s '12 F-A 60,000 Aug 1 '22, '27 & '32
 40,000.00 —Aug 1 '37 & '42
TOTAL DEBT Oct 1911. —\$110,000
 Assessed valuation 1910. —18,250,000
 School tax (per \$1,000) 1910. —\$6.25
 Population in 1910. —16,965
 INTEREST payable at the Wyom-
 ington Valley Trust Co. in Wilkes-Barre.

HARRISBURG.
 Harrisburg, the capital of the State
 is situated in Dauphin Co. Incorp.
 Mch. 19 1860. The city assumes
 payment of State tax on all its bonds.
Water Bonds.
 4s J-J \$22,300.00 —Jan 1 1914
 4s J-J 102,400.00 —Jan 1 1915
 4s J-J 21,000.00 —Jan 1 1916
 4s J-J 49,500.00 —Jan 1 1922
 4s J-J 57,700.00 —July 1 1924
 3s J-J 65,000.00 —Jan 1 1932

City Bonds.
 4s J-J \$114,400.00 —July 1 '17-'24
Public Improvement Bonds.
 3 1/2% M-S \$473,200.00 —Sept 1 '13-'25
 4s M-S 224,800.00 —Sept 1 '26-'32
 4s '07 M-S \$32,000.00 —Mch 1 '14-'36
 10 M-S 21,000.00 —Sept 1 1915
 10 M-S 308,000.00 —Sept 1 '16-'29
BOND. DT. May 16 '13. \$1,881,600
 Assessment debt (add'l) —207,233
 Sinking fund assets. —263,650
 Total assessed val. 1912. —47,577,993
 (Assessment about 3/4 actual value)
 Exempt property. —\$20,446,893
 City tax (per \$1,000) in 1913. —9.50
 Total tax (per \$1,000) 1913. —21.50
 Population in 1910. —64,186
 INT. at office of City Treasurer.
 Sinking fund receives yearly appropria-
 tions sufficient to pay int. on the
 city's debt and 5% of the principal.

HARRISBURG SCHOOL DIST.
 All bonds are tax-exempt to holder.
 Interest payable at office of Treas.
 4s A-O \$30,000.00 —*Oct 1 1921
 4s A-O 18,000.00 —*Apr 1 1922
 4s A-O 67,500.00 —*Oct 1 1922
 4s A-O 10,000.00 —*Oct 1 1914
 4s A-O 25,000.00 —*Apr 1 1916
 4s A-O 53,500.00 —Oct 1 1916
 4s J-J 63,000.00 —Jan 1 1917
 3 1/2% A-S \$1,000.00 —Apr 1 '14-'33
 4s '08 J-J 33,000.00 —Jan 1 '14-'29
 37,000.00 —Jan 1 '30-'38
 3s J-J 32,000.00 —Jan 1 1921
 4s '05 A-O 66,000.00 —Apr 1 '14-'35
 4s '08 A-O 49,000.00 —Oct 1 '13-'38
 4s '09 A-O 56,000.00 —Oct 1 '14-'39
 4s '10 A-O 51,500.00 —Apr 1 1915
 127,500.00 —Apr 1 '16-'41
 4s '11 A-O 72,000.00 —Apr 1 '16-'41
 4s '12 A-O 88,000.00 —Apr 1 '17-'42
BOND. DEBT May 9 '13 \$1,068,000
 Sinking fund assets. —164,507
 Assess. val. (70% act.) '13. 49,150,552
 School tax (per \$1,000) 1913. —\$8.00
 Value school prop. 1912. —\$1,450,000
 OPTIONAL.—Bonds are subject
 to call as follows: *10 years before matu-
 rity, and 45 yrs. before maturity.

HAZLETON.
 This city is in Luzerne County.
 Incorporated 1891; organized 1985.
Refund. Bds. (opt. aft. Apr 1 '17)
 4s '12 A-O \$17,000.00 —Apr 1 1912
Sewer Bonds.
 4s '05 F-A \$60,000.00 —1938
 (Subject to call after 1913)
City-Hall Bonds (opt. aft. 1916).
 4s '11 F-A \$75,000.00 —1941
Paving Bonds.
 4s '06 F-A \$3,000.00 —Feb 1 1936
 (Subject to call after Feb 1 1911)
BOND. DEBT Mar 1913. —\$155,000
 Assess. val. (1/2 act.) '12. —9,621,375
 Tax rate (per \$1,000) 1912. —\$7.80
 Population in 1910. —25,432
 INT. payable at office of Treasurer.

HAZLETON SCHOOL DIST.
Building Bonds (Tax-exempt)
 4s '95 M-S \$1,000.00 —1915
 (Subject to call after 1900.)
 4s '01 F-A \$30,000.00 —1921
 (Subject to call after 1906)
 4s '11 J-J \$60,000.00 —1933
 (Sub. to call \$6,000 y'ly after 1913)
 4s '10 J-J 35,000.00 —July 1 '16-'41
BOND. DEBT Apr 1913. —\$176,000
 Assess. val. (1/2 act.) '12. —9,000,000
 School tax (per \$1,000) 1912. —\$15.00
 Population in 1910. —25,452
 INT. payable by City Treasurer.

HOMESTEAD.
 This borough is in Allegheny Co.
 Inc. Oct. 1880. Pop. '10. 18,713.
Funding Bonds.
 5 1/2% J-J \$25,000.00 —Jan 1 1918
 4s J-J 83,000.00 —July 1 1932
 4s '10 M-N 30,000.00 —May 1 1940
Sewer and Funding Bonds.
 5 1/2% J-D \$11,000.00 —Y'ly to 1918
Refunding Bonds.
 4s J-J \$15,500.00 —July 1 1919
 4s J-J 41,000.00 —July 1 1922
 4 1/2% '08 A-O 25,000.00 —Apr 1 1928
 4 1/2% '09 M-S 24,500.00 —Mch 1 1934
 4 1/2% '10 M-N 15,000.00 —May 1 1940

Improvement Bonds.
 4 1/2% F-A \$55,000.00 —Aug 1 1934
Garbage Furnace Bonds.
 4s J-J \$15,000.00 —July 1 1917
Water-Works Bonds.
 5s A-O \$16,000.00 —Y'ly to 1916
 5 1/2% A-O 8,000.00 —Y'ly to 1916
 4s J-J 15,000.00 —July 1 1917
 4s F-A 20,000.00 —Feb 1 1937
Street-Improvement Bonds.
 5 1/2% M-S \$20,000.00 —Sept 1 1915
 4s M-N 20,000.00 —Sept 1 1930
 5 1/2% J-D 7,000.00 —Y'ly to 1914
 4 1/2% F-A 125,000.00 —Aug 1 1938
BOND. DEBT Jan 1 '13. —\$581,000
 Water bonds (incl. above) —59,000
 Tax valuation 1913. —9,694,130
 (Assessment about 60% actual value)
 Borough tax (per \$1,000) 1912 \$11.00
 INTEREST is payable at the First
 National Bank, Homestead.
 Bonds are tax-free to holders.

HOMESTEAD SCHOOL DIST.
 5 1/2% M-S \$2,000.00 —Sept 1913
 M-N 35,000.00 —May 1 1919
 4s J-D 20,000.00 —Dec 1 1925
 4 1/2% '09 J-J 22,000.00 —July 1 '13-'34
 4 1/2% '10 A-O 120,000.00 —Apr 1 1940
 4s '04 J-J 22,000.00 —July 1 '13-'28
BOND. DEBT Oct 1912. —\$174,000
 Sinking fund. —40,000
 Assess. val. (80% act.) '11. 9,604,296
 School tax (per \$1,000) 1911. —\$11.00
 INTEREST payable in Homestead
 at the Mohongahela Trust Co.

HONESDALE SCHOOL DIST.
 This district is in Wayne County.
 4s '08 A-O \$55,000.00 —1914-1938
BOND. DEBT May 1 '13. —\$55,000
 Sinking fund. —3,124
 Assessed valuation 1913. —2,199,180
 (Assessment about full value.)
 School tax (per \$1,000) 1913. —\$5.50
 Population in 1913 (est.) —2,900
 INT. at Wayne Co. Sav. Bank,
 Honesdale.

HUNTINGDON COUNTY.
 Huntingdon is the county seat.
Court-House Bonds.
 3 1/2% '88 A-O \$75,000.00 —Oct 1 '13-'27
BOND. DEBT Mar 1913. —\$75,000
 Assess. val. (40% act.) '12. 8,389,816
 County tax (per \$1,000) 1912. —\$1.00
 Population in 1910. —38,304
 INT. at Union Nat. Bank, Hunt-
 ington.

INDIANA.
 This borough is the county seat of
 Indiana County. Inc. in 1805. Bonds
 are all tax-free to holder.
Paving Bonds.
 4s '09 J-J \$35,000.00 —July 1936
 (Subject to call after 1916)
 4 1/2% '11 A-O \$4,000.00 —Apr 1 '16 & '21
 1,600.00 —Apr 1 '28 & '31
Sewer Bonds, Series C.
 4s '03 M-S \$16,000.00 —Sept 1933
 (Subject to call after 1904)
Sewer Bonds, Series E.
 4 1/2% '09 J-J \$40,000.00 —July 1 '19-'39
Series A and B.
 4s '06 M-S \$2,900.00 —Sept 1916
 (Subject to call after 1897)
 4s '02 M-S \$2,500.00 —May 1922
 (Subject to call after 1907)
Buildings Bonds, Series G.
 4 1/2% '12 M-N \$20,000.00 —May 1 '17-'42
 (Part due each 5 years.)
BOND. DEBT Apr 1913. —\$126,400
 Assess'd valuation for 1912. 2,074,086
 (Assessment about 1-3 actual value)
 Borough tax (per \$1,000) '11. —\$15.00
 Population in 1910. —5,749
 INT. at Farmers' Bank, Indiana.

JOHNSTOWN (Concl.)
Hospital Bonds (opt. after 1912).
 4s '02 M-N \$10,000...Nov 1 1932
Fire-Dept. Bonds (opt. after 1916)
 4s '06 J-D \$50,000...June 1 1936
River-Imp. Bds. (opt. after 1906)
 5s '01 M-N \$40,000...May 1 1921
Morrellville Boro. Bonds
 5s '03 M-S \$10,000...Sept 1 1913
 (Subject to call after Sept 1 1898)
Refund. Bonds (opt. aft. 1921).
 3 1/2s '01 J-D \$93,000...June 1 1931
Sewer & Street Improvement.
 4 1/2s '03 M-S \$25,000...Sept 1 1923
 (Subject to call after Sept 1 1903)
 4 1/2s '04 F-A \$50,000...Aug 1 1924
 (Subject to call after Aug 1 1904)
 4s '06 A-O \$20,000...Oct 1 1926
 (Subject to call after Oct 1 1906)
 4s '09 A-O 100,000...Oct 1 1939
 (Subject to call after Oct 1 1919)
Bridge Bonds.
 4s '05 M-S \$30,000...Mch 1 1935
 (Subject to call after Mch 1 1915)
 4s '11 J-J \$40,000...July 1 1941
 (Subject to call July 1 1921)
 4s '12 J-J \$50,000...July 1 1942
 (Subject to call July 1 1922)
 *Authorized but not yet issued.
BOND. DEBT Apr 14 '13 \$546,000
 Sinking fund (cash & cash) 248,000
 Assessed valuation 1912...19,643,380
 (Assessment about 1-3 actual value.)
 City tax (per \$1,000) 1911...\$12.00
 Population in 1910...55,432
 INT. at City Treasurer's office.

JOHNSTOWN SCHOOL DIST.
 Bonds all opt. beg. 5 yrs aft. date.
 3 1/2s '01 M-N \$56,000...May 1 1931
 3 1/2s '02 J-D 7,000...June 1 1932
 4s '06 J-D 63,000...June 1 1936
 4 1/2s '08 J-D 7,000...Feb 1 1938
 4s '09 J-D 35,000...June 1 1939
 4 1/2s '10 M-S \$55,000...Sept 1 1940
 4 1/2s '12 J-D 95,000...June 1 1927
BOND. DEBT May 1 '13 \$388,000
 Sinking fund...39,222
 Value school prop. 1912...1,184,000
 Assessed valuation 1912...19,643,280
 (Assessment about 40% actual value.)
 School tax (per \$1,000) 1912...\$14.70
 Population in 1910...55,432
 Exempt from tax to holder.
 INT. at office of City Treasurer.

JUNIATA SCHOOL DISTRICT.
 This district is in Blair County.
 5s '11 M-S \$35,000...Sept 1 1941
 (Optional after Sept 1 1925.)
 5s '12 M-S 30,000...May 19 1942
 (Subject to call May 19 1932.)
 5s '13 30,000...1943
 (Subject to call beginning 1933.)
BOND. DEBT May 1912...\$115,000
 Assessed valuation 1911...1,754,000
 School tax (per \$1,000) 1911...\$14.50

KANE SCHOOL DISTRICT.
 5s '07 A-O \$94,000...Oct 1 '13-'36
BOND. DEBT May 2 '13 \$116,500
 Assessed valuation 1913...2,000,000
 School tax (per \$1,000) 1913...\$21.60

KNOXVILLE SCHOOL DIST.
 This district is in Tioga County.
 4 1/2s '13 M-N \$30,000...May 1 '17-'22
TOTAL DEBT.....(7)

LACKAWANNA COUNTY.
 County seat is Scranton.
Funding Bonds.
 4s '03 M-N \$10,000...May 1 '14-'23
 4s '05 50,000...Oct 1 1933
Refunding Bonds.
 4s '08 J-D 180,000...Dec 15 1938
Refunding Court-House Bonds.
 4s '06 J-D \$135,000...Dec 1 1936
Refunding Water Bonds.
 4s '11 A-O \$100,000...Apr 1 1921
 150,000...Apr 1 1931
BOND. DEBT Mar 1 '13 \$940,000
 Floating debt...25,000
 Sinking fund...146,899
 Assessed valuation 1912 1,783,983.032
 (Assessment about full value.)
 County tax (per \$1,000) 1912...\$7.10
 Population in 1910...259,570
 INT. payable at Treasurer's office.

LANCASTER.
 This is the capital of Lancaster County. Incorporated March 20 1818. State tax on bonds is paid by city. Population 10,47,227.
Water-System-Impt. Bonds.
 4s '11 A-O \$75,000...Apr 1 1941
 (Subject to call after April 1 1921.)
Judgment Bds. (Opt. after 1915).
 4s A-O \$120,000...July 1 1925
Sewer Bonds.
 3 1/2s '04 M-S \$250,000...Sept 1 1934
 (Subj. to call part 3 yrs. 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 after April 1 1930.)
Refunding Water Bonds.
 3 1/2s J-J \$45,000...V. 76, p. 1159
Street-Improvement Bonds.
 4s '08 A-O \$85,000...Apr 1 1933
 (Subject to call after April 1 1928.)
 3 1/2s M-N \$145,000...Nov 1 1933
 (Subject to call; see V. 77, p. 724.)
 4s '12 A-O \$30,000...Apr 1 1932
 (Subject to call after April 1 1922.)
Relief Fund Bonds.
 6s Jan \$14,000...Apr 1 1920
 (Subject to call April 1 1905.)
BOND. DEBT June 1 '13 \$919,000
 Sinking fund...955,000
 Borrow. capac. 869,667
 Assessed valuation 1912...25,852,390
 (Assessment about 2-3 actual value.)
 City tax (per \$1,000) 1912...\$8.90
 Total tax (per \$1,000) 1912...15.50
 INT. payable at Treasurer's office.

LANCASTER SCHOOL DIST.
 4s J-J \$22,000...1915-1920
 4s J-J 30,000...1920-1930
 4s J-J 30,000...Jan 1 1934
 4s J-J 170,000...Jan 1 '14-'31

4s J-J \$7,360,000...Jan 15 '32-'33-'38
 4s J-J '09 75,000...Jan 1 '36-'38
 4s '09 J-J 30,000...Jan 1 1939
 4s '10 J-J 45,000...Jan 1 1940
 4s '11 A-O 25,000...Apr 1 1941
BOND. DEBT May 10 '13 \$455,000
 Assessed valuation 1912...25,653,004
 (Assessment about 2-3 actual value.)
 School tax (per \$1,000) 1912...\$5.00
 INTEREST on the 4s due 1913 to 1920 and 1920 to 1930, and bonds of 1920 and 1909, is payable at the Treasurer's office; on all other bonds at the Union Trust Co., Lancaster. All bonds are tax-free to holders.

LANCASTER COUNTY.
 Lancaster is the county seat. Bonds are tax-exempt to holders.
Improvement Bonds.
 3 1/2s '98 A-O \$87,200...Apr 1 1928
 3 1/2s '98 A-O 144,100...Oct 1 1928
 3 1/2s '99 A-O 141,100...Apr 1 1929
BOND. DEBT Mar 29 '13 \$401,900
 Sinking fund...107,200
 Assessed valuation 1913 1,300,777,536
 County tax (per \$1,000) 1912...\$2.50
 (Assessment about 3/4 actual value.)
 Population in 1910...167,029
 INTEREST payable in Lancaster.

LANSWOWNE.
 This borough is in Delaware Co.
Improvement Bonds.
 4 1/2s '13 \$75,000...1914-1943
Sewer & Highway Bonds (tax-free).
 5s \$31,200...May 1 1922
 4s 25,000...Jan 1 1926
 4s 10,000...Jan 1 1927
 3 1/2s \$10,000...Jan 1 1929
 3 1/2s \$12,500...Jan 1 1930
 4s \$18,000...July 1 1933
 4s \$5,000...Apr 1 1934
 *Subject to call ann. in amts. on hand
BOND. DEBT Sept 1912...\$111,700
 Floating debt...11,497
TOTAL DEBT Sept 1912...123,197
 Assets...62,915
NET DEBT Sept 1912...60,282
 Assess. val. (60% act.) '12 3,600,000
 Tax rate (per \$1,000) 1912...\$22.00
 Population in 1910...4,066
 INT. payable in Philadelphia.

LATROBE.
 This borough is in Westmoreland County. Incorp. in 1851. The bonds below are tax-free to holder. Interest is payable at Latrobe Trust Co.
Funding & Improvement Bds.
 4 1/2s '09 J-J \$53,000...Jan 1 '14-'39
 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.)
City-Hall Bonds.
 4 1/2s '03 J-J \$17,500...July 1 1933
BOND. DEBT Apr 1913...\$110,500
 Assessed valuation 1912...5,174,400
 (Assessment about 65% actual value.)
 Boro tax (per \$1,000) 1912...\$8.00
 Population in 1910...8,777

LATROBE SCHOOL DISTRICT.
 Bonds below are tax-free to holder.
Funding Bonds.
 4 1/2s '09 J-J \$28,500...Jan 1 '14-'32
BOND. DEBT Apr 1912...\$62,000
 Assessed valuation 1911...5,005,230
 School tax (per \$1,000) 1910...\$8.00
 INT. at Latrobe Tr. Co., Latrobe.

LEBANON.
 This city is in Lebanon County. Incorporated Nov. 25 1885. Bonds are exempt from tax to holder.
 3 1/2s '06 \$20,000
 4s '10 A-O 170,000...Apr 1 '15-'20
 170,000...Apr 1 '25-'30
Refunding Water Bonds.
 3 1/2s A-O \$83,000...Apr 1 '17-'32
 (\$21,000 due every 5 years.)
Sewer Bds. (Part every 5 years.)
 4s '11 A-O \$110,000...Apr 1 '16-'41
Fund. Bonds (\$21,000 ev. 5 yrs.)
 3 1/2s A-O \$43,000...Apr 1 '17-'22
City Bonds (opt. any time).
 4s A-O \$31,500...1923
TOTAL DEBT Apr 1 '12 \$400,500
 Sinking funds...67,780
 Assess. val. (2-3 act.) '12 11,204,337
 City tax (per \$1,000) 1911...\$7.00
 Population in 1910...19,240
 INT. paid at City Treas. office.

LEBANON SCHOOL DISTRICT.
Refunding Bonds (Taxable).
 4s '10 \$119,000...1923
 (\$25,000 every 5 years.)
BOND. DEBT Apr 1913 \$119,000
 Sinking fund...12,000
 Assess. val. (3/4 act.) '12 12,000,000
 School tax (per \$1,000) 1912...\$6.00
 INT. at office of Treasurer.

LEBANON COUNTY.
 Lebanon is the county seat.
Bridge Bonds.
 4s '04 A-O \$8,500
 4s '05 20,900
Funding Bonds.
 4s '08 A-O \$25,000...1919-1934
 4s '89 700
BOND. DEBT May 1912 \$54,850
 Sinking fund...2,000
 Assess. val (3/4 act.) '08 40,290,149
 County tax (per \$1,000) 1911...\$2.50
 Population in 1910...59,565
 INT. at County Treasurer's office.

LEHIGH COUNTY.
 Allentown is the county seat.
Funding & Improvement Bds.
 4s '09 A-O \$200,000...Apr 1 1924
 (Subject to call after April 1 1914.)
 4s '10 M-N \$125,000...May 1 '15-'35
 (\$25,000 every 5 years.)
BOND. DEBT Jan 1 1913 \$325,000
 Sinking fund...55,108
 Assessed valuation 1912...69,701,559
 (Assessment 50 to 60% actual value.)
 County tax (per \$1,000) 1912...\$3.00
 Population in 1910...118,823
 INT. at County Treasurer's office.

LEWISTOWN.
 This borough is in Mifflin County.
Bridge & Paving Bonds.
 4s '12 \$24,000...1942
 (Subject to call beginning 1922.)
Sewer Bonds (Tax-exempt).
 4s M-N \$66,000...1934
 (Subject to call after 1900.)
 4s M-N \$5,000...1939
 (Subject to call after 10 years.)
Hose-House Bonds (Tax-exempt)
 5s '08 F-A \$5,000...Feb 1 1938
 (Subject to call after Aug. 1 1913.)
Paving Bonds (opt. aft. 1916).
 4s '06 F-A \$22,000...Aug 1 1936
BOND. DEBT Apr 1913 \$122,500
 Assessed valuation 1911...3,240,545
 (Assessment about 100% actual value.)
 Tax rate (per \$1,000) 1911...\$22.00
 Population in 1910...8,166
 INTEREST at Treasurer's office.

LIGONIE.
 This boro. is in Westmoreland Co.
 4 1/2s '12 \$65,000
TOTAL DEBT May 8 1913 \$65,000
 Population in 1910...1,675

LOCKHAVEN.
 This city is in Clinton County.
 Inc. Mch. 28 1870. Pop. '10, 7,772
Refunding Bonds.
 4s '98 J-D \$25,000...Dec 1 1918
 3 1/2s '04 M-N \$4,500...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 after Nov. 1 1920.)
 4s '07 J-J \$20,000...Jan 1 1927
 (Subject to call after Jan. 1 1912.)
City Bonds.
 4s '95 M-N \$25,000...May 1 1915
Water Loans.
 4s '04 J-J \$19,500...July 1 1914
TOTAL DEBT Apr 1913 \$207,500
 Water bonds (included)...137,500
 Sinking fund...6,793
 Assess. val. (1-3 act.) '12 3,402,300
 Total tax (per \$1,000) 1912...\$23.00
 State tax on bonds is paid by city.
 INT. at City Treas. office.

LOCKHAVEN SCHOOL DIST.
 All bonds are tax-free to holder. Issues of 1897 and 1900 subject to call after 10 years; issue of 1902 subject to call after 15 years.
 3 1/2s '00 M-S \$6,000...Mch 1 1920
 3 6s '97 F-A 8,000...Aug 1 1917
 3 1/2s '02 M-N 34,000...May 2 1922
BOND. DEBT Sept 1 '12 \$38,000
 Assessed valuation 1911...3,796,500
 School tax (per \$1,000) 1912...\$6.00
 INT. at Dist. Treasurer's office.

LOGAN TWP. SCH. DIST.
 This district is in Blair County.
Refunding and Building Bonds.
 4 1/2s '07 J-J \$65,000...Jan 1 1932
 (Subject to call after Jan 1 1917.)
BOND. DEBT Apr 1911 \$65,000
 Floating debt...\$26,000
 Sinking fund...20,000
 Assessed valuation 1910...3,760,000
 School tax (per \$1,000) 1910...\$9.00
 INT. payable at Union Bk., Altoona.

LOWER MERION TOWNSHIP.
 This township (P. O. Ardmore) is in Montgomery County.
Sewer Bonds—(Free of tax.)
 3 1/2s J-J \$198,000...July 1 '13-'28
 (\$40,000 due each 5 years.)
 4s '04 J-J \$150,000...Jan 19-'24-'29
 150,000...Jan 1 1934
BOND. DEBT Oct 9 1912 \$398,000
 Sinking fund (cash & bonds) 75,808
 Assessed valuation 1912...19,491,435
 (Assessment about 1-3 actual value.)
 Township tax (per \$1,000) 1912 \$7.00
 Population in 1910...17,671
 INTEREST payable at Merion Title & Trust Co., Ardmore.

LOWER MERION TOWNSHIP SCHOOL DISTRICT.
 Bonds are all tax-free to holder.
 3 1/2s '09 J-J \$180,000...Jan 1 '18-'39
 4s '11 J-D 27,000...1931
 4 1/2s '99 J-D 18,100...1929
 4 1/2s '10 A-O \$60,000...Oct 1 '25-'30-'35
 20,000...Apr 1 1940
BOND. DEBT Mar 1 '13 \$305,100
 Sinking fund...15,875
 Assessed valuation 1912...18,952,415
 (Assessment about 1-3 actual value.)
 School tax (per \$1,000) 1912...\$7.50
 Population in 1910...17,676
 INTEREST payable at Merion Title & Trust Co., Ardmore.

LUZERNE COUNTY.
 The county seat is Wilkes-Barre. Int. payable at Treasurer's office.
Court-House Bonds (Tax-free)
 4 1/2s '07 J-J \$93,000...1913-1927
 4 1/2s '07 A-O 800,000...1914-1933
 4 1/2s '03 F-A 310,000...1913-1928
Refunding Bonds (Tax-free)
 4 1/2s '11 M-N \$300,000...May 1 '17-'36
Funding Bonds (Tax-free)
 4s '10 F-A \$200,000...Feb 1 '15-'34
BOND. DEBT Jan 1 '13 \$2,370,000
 Floating debt...17,613
 Temporary loans...85,000
 Sinking fund...325,792
 Total valuation 1912...161,837,852
 (Assessment about full value.)
 County tax (per \$1,000) '13...\$4.20
 Population in 1910...243,188

LYCOMING COUNTY.
 County seat is Williamsport.
Refunding Bonds.
 3 1/2s M-N \$31,500...1918
 3s M-S 125,400...Sept 2 1926
 (Subject to call Sept 2 1916.)
BOND. DEBT Apr 1913 \$339,800
 Assessed valuation 1912...30,751,822

State & Co. tax (per \$1,000) '13 \$9.00
 Population in 1910...80,813
 INT. at County Treasurer's office.

MC KEESPORT.
 This city is in Allegheny County. Incorp. Jan. 15 1891.
Funding Bonds.
 4s M-S \$121,000 serially to Sept '17
 4s '10 M-N 200,000...Nov 1 '15-'39
 4 1/2s 42,000...July 1 1920
Paving Bonds.
 4s '11 M-S \$79,000...Sept 1 '16-'31
 3 '12 15,000
Various Purposes.
 4s '05 J-J \$50,000...Jan 1 1931
 (Subject to call on Jan 1, \$2,000 yearly, 1910 to 1925, and \$3,000 yearly, 1926 to 1931, inclusive.)
Improvement Bonds.
 4s J-J \$10,000...Jan 1 '14-'18
 1 21,000...Jan 1 '19-'25
 4s '09 J-J 85,000...July 1 '14-'29
 4s '11 M-S 79,000...1916-1930
Water Bonds.
 4s '08 M-S \$176,000...Jan 1 '14-'35
 4s '09 J-J 50,000...Jan 1 '25-'39
Sewer Bonds.
 4s '07 J-J \$65,280...Jan 1 '14-'37
City Poor Farm Bonds.
 4s '07 J-J \$37,440...Jan 1 '14-'37
BOND. DEBT May 9 '13 \$1,002,500
 Floating debt...195,096
 Sinking fund...315,705
 Assessed valuation 1912...24,302,800
 (Assessment about 1/4 actual value.)
 City tax (per \$1,000) 1912...\$10.75
 Population in 1910...32,694
 INT. payable by City Treasurer. The water issue of 1906, bonds of 1907 and improvement bonds of 1909 are tax-free to holders.

MC KEESPORT SCHOOL DIST.
 4 1/2s A-O \$65,000...1924
 3 1/2s J-J \$66,000...Jan 1 '14-'27
 3 1/2s M-N \$8,000...May 1 '14-'30
 4s '05 J-J \$24,000...Jan 2 '14-'34
BOND. DEBT Apr 1 '13 \$455,000
 Sinking fund...116,000
NET DEBT Apr 1 1913...339,000
 Assessed valuation 1912...24,302,830
 (Assessment 40 to 60% actual value.)
 School tax (per \$1,000) 1912...\$8.00
 * Tax-free to holders.
 INTEREST on the \$65,000 issue is payable at the Pittsburgh Trust Co. in Pittsburgh; on other loans at National Bank of McKeesport.

MC KEES ROCKS.
 This borough is in Allegheny Co.
 5s '95 \$40,000...1915
 4s '98 17,000...serial
 4s '03 17,000...serial
 4s '06 106,000...serial
Funding Bond.
 4s '09 A-O \$65,000...Apr 15 '14-'29
 (Part due every 5 years.)
 4 1/2s '12 J-J 115,000...July 15 '17-'37
 (Part due every 5 years.)
BOND. DEBT May 9 1913 \$360,000
 Floating debt...35,000
 Assessed valuation 1913...7,976,820
 Tax rate (per \$1,000) 1913...\$9.00
 Population in 1910...14,702

MASONTOWN.
 This borough is in Fayette County. Bonds below are tax-free to holders.
Water Bonds.
 4 1/2s '10 \$17,000...Aug 1 1940
Sewer Bonds.
 4 1/2s '10 \$8,000...Aug 1 1940
TOTAL DEBT May 8 1913 \$25,000
 Assessed valuation 1912...485,500
 Tax rate (per \$1,000) 1912...\$16.00
 Population in 1910...890

MEADVILLE.
 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 \$55,000...July 1 1933
 (Subject to call 1918.)
Refunding Bonds (Tax free).
 4s '05 J-J \$30,000...1935
 (Subject to call 1910.)
 4s '05 J-J 58,000...July 1 1936
 (Subject to call July 1 1921.)
BOND. DEBT Jan 1 1911 \$276,000
 Sinking fund...116,633
 Water debt (included)...188,000
 Total valuation 1911-12...3,933,423
 (Assessmt about 50% actual value.)
 Total tax (per \$1,000) 1908...\$29.00
 Population in 1910...12,780
 INT. is payable at city treasury.

MEDIA.
 This borough is in Delaware Co. Incorporated Mch. 10 1850. Bonds are taxable. Pop. 1910, 3,562.
 3 1/2s '99 s-a \$15,000...1914
 40,000...1919 & 1924
 30,000...1929
 4 1/2s '11 J-J \$20,000...July 1 '21 & '26
 20,000...July 1 1931
 5s J-J 5,000...July 1 1914
BOND. DEBT Jan 1 1913 \$130,000
 Floating debt...14,500
 Sinking fund...20,989
 Assess. val. (2-3 act.) 1912 2,607,920
 Borough tax (per \$1,000) 1912 \$8.00
 INT. payable in Media, on the 3 1/2s at the Charles Nat. Bank; on others at First Nat. Bank.

MERCER COUNTY.
 Mercer is the county seat. Bonds are tax-free to holders.
Court-House Bonds.
 4s '09 J-D \$329,000...1929
 (Subject to call part 3 yrs. from 1911.)
BOND. DEBT Apr 1 1913 \$329,000
 Floating debt...17,200
 Sinking fund...140,000
 Assessed valuation 1913...37,693,548
 (Assessment about 50% actual value.)
 State & Co. tax (per \$1,000) '13 \$9.00
 Population in 1910...77,669
 INT. payable at Treasurer's office.

MIFFLIN TWP. SCH. DIST.
This district is in Allegheny County. Bonds below are tax-free to holders.
4s '99 A-O \$12,000...Apr 1 '14-'17
4 1/2s '00 M-S 65,000...Nov 15 '13-'39
4 1/2s '11 J-J 30,000...Due \$5,000 every 5 years beginning July 1 1916
BOND. DEBT Apr 17 '13 \$100,784
Assessed valuation 1913...4,632,510
(Assessment about 3-5 actual value.)
School tax (per \$1,000) 1912...\$8.00
Population in 1913 (est.)...3,500
INT. at Homestead Sav. Bank & Tr. Co. and First N. Bk., McKeesport.
*These bonds are part of an original issue of \$35,000, of which \$17,000 have been paid. At the Aug. 1903 term of Allegheny County Common Pleas Court No. 3 the Borough of Mifflin was held to be liable for 61.8% of the total issue.

MILLVALE SCHOOL DISTRICT.
This district (P. O. Allegheny) is in Allegheny County.
4s '95 J-J \$8,000
4 1/2s '08 J-J \$57,000...July 1 '13-'38
BOND. DEBT Sept 1912...\$65,000
Floating debt...1,300
Assessed valuation 1912...\$8,675,500
(Assessment about 4-5 actual value.)
School tax (per \$1,000) 1910...\$9.00
Population in 1912 (est.)...9,200
INT. payable at Bank of Millvale.

MILTON SCHOOL DISTRICT.
This district is in Northumberland County. Bonds below are tax-free to holder.
4s '10 J-J \$32,000
(\$1,500 yrly. bet. '10, opt. after '21.
4s '00 J-J 7,000
(Subject to call \$1,000 yearly.)
4s A-O 5,000...\$500 yearly
4s '04 J-J 7,000...\$300 yearly
BOND. DEBT Sept 1912...\$51,000
Assessed valuation 1911...2,359,000
(Assessment about 1/2 actual value.)
School tax (per \$1,000) 1911...\$13.00
INTEREST at Treasurer's office.

MINERSVILLE SCHOOL DIST.
This district is in Schuylkill County.
4s '10 M-N \$28,000...1910
(Subj to call at option of Sch. Board.)
4s '10 M-N \$30,000...1910
TOTAL DEBT Apr 1913...\$68,000
Assess. val. (1/2 act.) 1911...1,032,000
School tax (per \$1,000) 1912...\$20.00
INT. at Union Nat. Bk., Minersville.

MONESSEN.
This borough is in Westmoreland County. Incorporated Sept. 3 1898. Bonds are non-taxable to holder.
Street Improvement Bonds.
4s '07 J-D \$30,000...18-'22 & '27
20,000...1934-1935
25,000...1936
Gen Impt. & Refund. Bonds.
4 1/2s '11 J-D \$130,000...Dec 15 '16-'40
(Part due every five years.)
BOND. DEBT Dec 1911...\$349,000
Floating debt...85,200
Sinking fund...6,647
Assess. val. (35% act.) '11...5,191,010
Total tax (per \$1,000) 1911...\$24.50
Population in 1910...11,775
INTEREST at Treasurer's office.

MONONGAHELA.
This city is in Washington County. Street, Building and Garbage Incinerating Bonds.
4 1/2s '11 M-S \$35,000...Sept 1 1932
90,000...Sept 1 '33-'40
BOND. DEBT May 1 1912...\$136,000
Assessed valuation 1911...2,803,125
Total tax (per \$1,000) 1911...\$25.30
Population in 1910...7,598
INTEREST payable at First Nat. Bank, Monongahela.

MONTGOMERY COUNTY.
County seat is Norristown. Tax on bonds is paid by county.
Court House Bonds.
4 1/2s M-S \$175,000...1913-1933
(\$50,000 due every five years.)
Funding Bonds.
4s '06 J-D \$25,000...June 1 1916
120,000...Dec 1 1921-26-31-36
TOTAL DEBT May 1913...\$400,000
Assessed valuation 1912...118,891,341
(Assessment about full value.)
County tax (per \$1,000) 1912...\$4.00
Population in 1910...169,590
INT. payable at Norristown.

MOUNT CARMEL.
This city is in Northumberland County. Borough incorp. Nov. 3 1862. Bonds are tax-free to holder.
Refunding Bonds.
4s A-O \$34,500...Apr 1 1918
4 1/2s M-N \$2,000...1913-1937
Building Bonds.
4s M-S \$10,400...Sept 30 1924
Sewer Bonds.
4s A-O \$23,000...Oct 1 1924
4s J-J 50,000...July 1 1935
BOND. DEBT Apr 1 1913...\$149,000
Floating debt...61,100
Sinking fund...94,000
Assessed valuation 1912...3,117,879
(Assessment about 1/2 actual value.)
City tax (per \$1,000) 1911...\$14.00
Total tax (per \$1,000) 1911...\$30.00
Population in 1910...17,532
INT. at Treasurer's office.

MT. CARMEL SCHOOL DIST.
Bonds below are tax-free to holder.
4s Var \$24,500...1919
4s '08 M-S 90,000...Sept 1 1933
(Subject to call after Sept 1 1918.)
4 1/2s '13 100,000
BOND. DEBT Apr 1 1913...\$114,500
Sinking fund...15,000
Assessed valuation 1912...3,117,879
(Assessment about 50% actual val.)
School tax (per \$1,000) 1912...\$11.00
Population in 1913 (est.)...18,000
INT. at City Treas. office.

MT. LEBANON TOWNSHIP.
P. O. Pittsburgh.)
Sewer Bonds (Tax-free).
4 1/2s '13 F-A \$60,000...1923-1943
TOTAL DEBT Apr 1 1913...\$60,000
Assessed valuation 1913...3,667,000
(Assessment about 1/2 actual value.)
INT. at First Nat. Bank, Castle Shannon.

MOUNT OLIVER.
This borough is in Allegheny Co.
Floating Debt Bonds (Tax-free to holder).
4 1/2s '05 J-J \$6,000...J-J '13-'18
4 1/2s '08 J-J 13,500...Jan 1 '14-'22
Street Bonds (Tax-free to holder).
4 1/2s '04 J-J \$15,000...Jan 1 1924
Sewer Bonds (Taxable).
4 1/2s '09 J-J \$30,000...Jan 1 '15 & '20
30,000...Jan 1 '25 & '30
15,000...Jan 1 1935
BOND. DEBT Mch 6 1911...\$112,500
Floating debt...20,080
Sinking funds...14,375
Assess. val. (2-3 act.) '11...2,949,600
Borough tax (per \$1,000) 1910...\$4.00
Population in 1910...4,241

MUNHALL.
This borough is in Allegheny Co.
Improvement Bonds.
4 1/2s '12 M-N \$40,000...May 1
BOND. DEBT May 8 '13...\$160,000
Population in 1910...5,185
INT. payable at Monongahela Tr. Co., Hartford.

MUNHALL SCHOOL DISTRICT.
A district in Allegheny County.
Building Bonds (Tax-exempt).
4s '03 J-J \$78,000...1923
4s '05 J-J 15,000...1925
4 1/2s '13 A-O 20,000...1928 & 1938
Funding Bonds (Tax-exempt).
4s '06 J-J \$10,000...1925
BOND. DEBT Apr 1913...\$103,000
Floating debt...6,216
Sinking fund...48,122
Assessed valuation 1913...8,300,000
(Assessment about 4-5 actual value.)
School tax (per \$1,000) 1912...\$5.00
Population in 1910...5,185
Bonds are tax-free to holder.
INTEREST payable at the Monongahela Trust Co., Homestead, Pa.

NABBERTH.
This borough is in Montgomery Co.
Inc. Jan. 21 1895. Pop. 10,1700.
Road Improvement Bonds.
4s '96 J-J \$2,000...Jan 1 '14-'16
2,000...Jan 1 '18-'20
500...Jan 1 1921
4s '07 J-D 1,000...Dec 1 '13-'17
1,000...Dec 1 '23-'27
4s '02 J-J 1,000...1917
(Subject to call after 1912.)
4s '00 J-D 27,000...June 1 1939
Sewer System Bonds.
\$15,000 May 1 '22 & \$32
4s '07 M-N 27,000...May 1 '17-'27 & \$37
BOND. DEBT May 1 1912...\$77,500
Assess. val. (1/2 actual) '11...1,500,000
Total tax (per \$1,000) 1911...\$21.50
Bonds are tax free to holder.

NEW BRIGHTON SCH. DIST.
4 1/2s \$40,000
BOND. DEBT Apr 24 1913 \$63,000
Assessed valuation 1912...3,783,500
School tax (per \$1,000) 1912...\$10.00

NEW CASTLE.
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, which is paid by city.
Sewer Bonds.
4 1/2s '07 A-O \$35,000...Oct 1 1927
(Subject to call Oct. 1 1917.)
4 1/2s '08 J-J \$12,000...July 1 1928
(Subject to call after July 1 1918.)
4 1/2s '12 J-J \$75,000...July 1 1932
(Subject to call July 1 1927.)
Street Improvement Bonds.
4s '96 F-A \$6,000...Aug 1 1916
(Subject to call Aug 1 1906.)
4s '07 J-J \$13,000...July 1 1917
(Subject to call July 1 1907.)
4s '08 F-A \$35,000...Aug 1 1918
(Subject to call Aug 1 1908.)
Improvement Bonds.
4s '10 J-J \$30,000...July 1 1930
(Subject to call after July 1920.)
4 1/2s '11 F-A \$50,000...Aug 1 1931
(Subject to call Aug 1 1921.)
Conduit Bonds.
3 1/2s '02 M-S \$30,000...Mch 1 1922
(Subject to call Mch 1 1912.)
3 1/2s '02 A-O \$20,000...Oct 1 1922
(Subject to call Oct 1 1912.)
GEN. BONDS May 8 '13 \$300,000
Assessment debt...95,028
TOTAL DEBT May 8 '13 \$95,028
Sinking fund...1,368
Total valuation 1912...19,995,000
(Assessment about 60% actual value.)
City tax (per \$1,000) 1912...\$11.00
Total tax (per \$1,000) 1912...\$23.50
Population in 1910...36,280
INT. payable at city treasury.

NEW CASTLE SCHOOL DIST.
Bonds are all tax-free to holder.
Int. payable by School Treasurer.
3 1/2s '99 M-N \$42,000...May 1 1919
(Subject to call 1909.)
Refunding Bonds.
3 1/2s '00 A-O \$18,000...Oct 1 1920
(Subject to call Oct 1 1910.)
3 1/2s '01 F-A \$20,000...Aug 1 1921
(Subject to call Aug 1 1911.)
3 1/2s '05 M-N \$35,000...May 1 1925
(Subject to call May 1 1915.)
3 1/2s '99 F-A \$39,000...Aug 1 1920
(Subject to call Aug 1 1909.)
4 1/2s '11 J-J 140,000...Jan 2 1941
(Subject to call after Jan. 2 1921.)
BOND. DEBT May 19 '13 \$294,000
Sinking fund...9,713

Assess. val. (60% act.) '13 \$20,663,780
School tax (per \$1,000) 1912...\$9.00
Population in 1913 (est.)...39,000

NORRISTOWN.
This borough is the capital of Montgomery County, Inc. Mch. 31 1812. Bonds are tax-free to holder.
Borough Bonds.
3 1/2s g A-O \$73,000...Oct 1 1927
(Subject to call 1902.)
3 1/2s g A-O \$140,000...Apr 1 1932
(Subject to call Apr 1 1907.)
Refunding Bonds.
3s g J-J \$150,000...July 1 1930
(Subject to call 1905.)
4s g A-O \$300,000...Apr 1 1931
(Subject to call after 1913.)
BOND. DEBT Apr 1913...\$663,000
Sinking fund...13,470
Assess. val. (2-3 act.) '12...12,911,800
Total tax (per \$1,000) 1910...\$19.50
Population in 1910...27,875
INT. payable at Treasurer's office.

NORRISTOWN SCHOOL DIST.
Bonds are all exempt from State tax, which is paid by district.
3 1/2s J-D \$62,000...1919
(Subject to call 1909.)
3 1/2s M-N \$31,000...1927
(Subject to call 1907.)
3 1/2s '04 A-O \$44,000...Oct 1 1934
(Subject to call Oct 1914.)
4s '07 M-S \$75,000...Sept 1 1937
(Subject to call Sept 1 1917.)
3 1/2s '11 M-N \$32,500...May 1 1941
(Optional after May 1 1921.)
3 1/2s '09 J-D \$19,000...1929
(Subject to call 1919.)
3 1/2s '99 J-D \$18,000...1919
(Subject to call after 1909.)
BOND. DEBT Oct 20 '12...\$281,500
Sinking fund...72,750
Assess. val. (1/2 act.) '12...11,151,390
Value school property 1912...\$565,000
School tax (per \$1,000) 1912...\$8.00
INT. at 1st Nat. Bk., Norristown.

NORTHAMPTON COUNTY.
Easton is the county seat.
Refunding, Funding & Improvement Bonds (Tax-exempt).
4g '09 M-S 100,000...Mch 1 1939
BOND. DEBT Mch 31 '13 \$300,000
Assessed valuation 1913 \$85,067,279
(Assessment about 2-3 actual value.)
County tax (per \$1,000) 1913...\$3.00
Population in 1910...127,667
INT. at office of County Treas.

NORTHAMPTON SCH. DIST.
This district is in Northampton County.
4 1/2s '09 J-D \$66,000...Dec 1 '13-'39
(Due in odd years, \$4,000 yearly from 1913 to 1939 incl. and \$6,000 from 1931 to 1939 incl.)
BOND. DEBT May 18 '12 \$66,000
Balance in treasury...15,500
Assessed valuation 1911...4,933,461
Tax rate (per \$1,000) 1911...\$7.51

NORTH BRADDOCK.
P. O. Braddock, Allegheny Co.
Various Impt. Bonds.
4 1/2s '13 A-O \$100,000...Apr 1 '18-'33
(\$25,000 due every 5 years.)
TOTAL DEBT Feb 1913...\$100,000
Assessed valuation 1913...11,846,290
Boro. tax (per \$1,000) 1913...\$4.50
Population in 1910...11,824
INT. at Braddock Trust Co.

NORTH BRADDOCK SCH. DIST.
High School Bonds.
4 1/2s '08 A-O \$80,000...Apr 1 '21-'28
5,000...Apr 1 1929
4 1/2s '10 33,000*
4 1/2s '11 34,000
BOND. DEBT May 15 1909 \$170,000
School tax (per \$1,000) 1913...\$8.00
*Bonds are tax-free to holder.

NOR. HUNTINGDON TWP. S. D.
4 1/2s '12 M-N \$60,000...May 1 '22-'32-'42
TOTAL DEBT May 9 '13...\$60,000

NORTHUMBRELAND COUNTY.
Sunbury is the county seat.
4s \$220,000
BOND. DEBT May 15 1911 \$592,000
Assessed valuation 1910...\$36,837,218
County tax (per \$1,000) 1910...\$5.00
Population in 1910...111,420

NORWOOD.
This borough (P. O. Norwood Station) is in Delaware County. Incorporated in 1893. State tax on bonds below paid by borough.
Sewer & Highway Bonds.
4 1/2s '06 M-S \$9,500...Sept 1 1926
4 1/2s '09 F-A 2,000...Aug 1 1929
4s g '02 M-N 2,000...Nov 1 1922
4 1/2s '08 J-D 2,500...Sept 1 1935
4 1/2s '11 M-N 50,000...May 1 1941
BOND. DEBT Jan 1 1913...\$69,000
Sinking fund...6,209
Assessed valuation 1912...1,053,754
Total tax (per \$1,000) 1912...\$25.50
Population in 1910...1,668
INTEREST payable at Delaware County Trust, Safe Deposit & Title Insurance Co. in Chester.

NORWOOD SCHOOL DISTRICT.
4s '05 A-O \$6,000...Apr 1 1935
4 1/2s '12 M-N 35,000...May 15 '22-'42
TOTAL DEBT Jan 1 '13...\$41,000
Sinking fund...1,515
Assessed valuation 1912...1,019,052
(Assess't 60 to 70% actual value.)
School tax (per \$1,000) '12...\$11.60
Population in 1913 (est.)...2,000
INT. at Treasurer's office.

OAKMONT.
This borough is in Allegheny Co. Inc. Mch. 1889. Pop. '10, 3436.
Street and Sewer Bonds.
4s '95 A-O \$30,000...1917
4s '05 A-O 41,000...1935
4 1/2s '07 M-N 60,000...Final pay, '34
4 1/2s '08 M-N 10,000...Final pay, '37
4 1/2s '10 J-D 15,000...Final pay, '39
BOND. DEBT May 12 '13 \$146,000
Sinking fund...16,131
Assess. val. (70% act.) '12...4,629,000
Tax rate (per \$1,000) 1912...\$7.50
INT. at First Nat. Bk., Oakmont.

OAKMONT SCHOOL DISTRICT.
4 1/2s '12 M-N \$110,000...1917-'1942
(Part due every 5 years.)
4s F-A \$2,500...Aug 1913
4s F-A 4,000...Aug 14-'15
4 1/2s M-N 6,000...Aug 16-'18
BOND. DEBT Apr 15 '13...\$122,500
Sinking fund...7,451
Assessed valuation 1913...5,040,000
(Assessment about full value.)
School tax (per \$1,000) 1912...\$9.50
Population in 1913 (est.)...4,000
INT. payable at First Nat. Bank, Oakmont, subject to no deduction for State tax in Pa.

OIL CITY SCHOOL DISTRICT.
This district is in Venango County. Bonds below are tax-free to holder.
4s '97 J-J \$1,500
4s '98 A-O 25,000
4s '02 J-J 9,500
4s '09 M-N 40,000...1920-1927
BOND. DEBT Apr 1 1913...\$77,000
Assessed valuation 1912...8,760,545
Value of school prop. 12 cent \$10,000
School tax (per \$1,000) 1911...\$3.69
Population in 1911 (est.)...18,000
INT. at City Treas. office.

OLYPHANT.
This borough is in Lackawanna Co.
Building Bonds (Tax-free).
4 1/2s '11 F-A \$7,000...Feb 1 1921
20,000...Feb 1 '26-'31
20,000...Feb 1 '36-'41
TOTAL DEBT Sept 1911...\$85,690
Sinking fund...4,109
Assessed valuation 1910...7,208,210
Population in 1910...8,505
INT. payable at Olyphant.

OXFORD.
This borough is in Chester County.
Water Bonds.
4s \$54,500...yearly till '41
NET DEBT Apr 1913...\$64,500
Assessed valuation 1910...1,100,000
Total tax (per \$1,000) 1911...\$19.00
Population in 1910...2,190
INT. at Oxford Banks.

PARNASSUS SCHOOL DIST.
This district is in Westmoreland Co.
4 1/2s \$48,000
TOTAL BOND. DEBT... (?)

PENN TOWNSHIP SCH. DIST.
4 1/2s \$45,000...Apr 1 '22-'42
TOTAL DEBT... (?)

PHILADELPHIA. Rudolph Blankenburg, Mayor; J. M. Walton, Comp.; O. C. Boshyshell, Sec. Sinking Fund Comm.; L. Wagner, Chairman.
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 1797, and consolidated in 1854 with 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 Apr. 14 1913 Judge Wilson in Common Pleas Court No. 4 rendered a decision sustaining the right of the city in figuring its borrowing capacity to deduct the debt assumed by the Board of Education under the new School Code. V. 96, p. 1169.

Municipal Purposes.
3 1/2s '04 J-J \$10,000,000...July 1934
3 1/2s '02 J-J 5,000,000...July 1932
3s '98 J-J 5,600,000...Dec 31 '13-'24
3 1/2s '98 J-J 1,120,000...Dec 31 '12-'24
1,280,000...Dec 31 '13-'25
4s '08 J-J 1,400,000...Dec 31 '25-'27
3 1/2s '07 J-J 125,000...Jan 1 1937
4s '07 J-J 6,000,000...Jan 1 1937
4s '08 J-J 4,875,000...Jan 1 1938
4s '08 J-J 16,000,000...July 1 1938
4s '09 J-J 6,739,700...July 1 1939
3s '90 '01 M-N 1,385,000...Nov 1 '13-'19
3s '92 J-J 450,000...Dec 31 '13-'21
3s '93 J-J 875,000...Dec 31 '13-'21
4s '93 J-J 875,000...Dec 31 '18-'22
3 1/2s '94 J-J 2,255,000...Dec 31 '13-'23
3s '95 J-J 1,440,000...Dec 31 '13-'24
4s '10 J-J 5,000,000...July 1 1940
4s '11 J-J 2,300,000...July 1 1941
4s '11 J-J 9,750,000...July 1 1941
4s '12 J-J 4,225,000...July 1 1942
4s '13 J-J 4,150,000...May 1 1943
Refunding Loans.
3 1/2s '97 J-J \$487,500...Dec 31 '12-'27
3s '98 J-J 975,000...Dec 31 '13-'27
3 1/2s '94 J-J 1,496,000...Dec 31 '13-'23
3 1/2s '95 J-J 550,000...Dec 31 '13-'23
3 1/2s '95 J-J 44,000...Dec 31 1924
3 1/2s '95 J-J 5,000...Dec 31 '12-'24
3 1/2s '95 J-J 1,000...Dec 31 '12-'24
School Certificates.
4s '12 J-J \$500,000...June 15 1914
Water Loans.
3s '00 J-J \$3,000,000...July 1 1930
3 1/2s '01 J-J 9,000,000...July 1 1931

PHILADELPHIA (Con.)

Subway Loan. 3 1/2% '94 J-J \$2,700,000 Dec 31 '13-'21 87,000 Dec 31 1923

Widening Delaware Avenue. 3 1/2% '96 J-J \$1,300,000 Dec 31 '12-'26

Grade Crossing Abolition. 4% '07 F-A \$75,000 July 1 1937

Registered loans overdue and yet outstanding \$18,150

INTEREST payable by Farmers' & Mechanics' Nat. Bank, Phila., Pa.

TOTAL DEBT, SINKING FDS., & 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.

FITCARTEN.

This borough is in Allegheny Co. Bonds are all tax-free to holders.

Municipal Building & Sewer Bonds 4% J-J \$8,000 Part yearly

Street Bonds. 4 1/2% M-S \$10,000 Part yearly

BOND, DEBT Aug 1912 \$98,000

Population in 1910 4,975

INDEBTEDNESS OF GREATER CITY.

Municipal Building Bonds. 4 1/2% '12 J-D \$90,000 Dec 1 '13-'42

Playground Bonds. 4 1/2% '12 J-D \$30,000 Dec 1 '13-'42

Bridge Bonds.

4% '95 M-N \$750,000 May 1 1925 (\$150,000 due triennially.)

Funded Debt Loans. 4% '04 J-D \$899,100 June 1 1934

Funding Bonds. 4 1/2% '08 M-N \$614,000 1938

Total of old city of Pittsburgh \$20,642,518

BONDS OF FORMER CITY OF ALLEGHENY.

North Side Fund Bds.—4% '09, \$200,000—\$35,000 quinquennially

City Park Bonds. 4% '05 J-D \$69,000 June 1 '13-'35

Water Bonds. 4% '84 A-O \$132,000 Apr 1 1914

loan of 1910 int. is payable at Pittsburgh Trust Co.

Summary of Bonded Debt—Jan. 31 '13 Jan. 31 '12

Gross amount \$1,759,777 41,794,161

Net bond debt \$2,502,564 32,509,664

Margin of credit for additional borrowing \$20,583,120

POPULATION.—In 1910 population was 533,905; in 1900 it was 321,616; in 1890 it was 238,617; in 1880, 156,389; in 1870, 86,076.

PITTSBURGH SCHOOL DIST. Pittsburgh and Allegheny School districts were consolidated under the new school code Nov. 13 1911

Alleg. \$27,500

Belts Hoover 127,000

Brushton 275,000

POTTSVILLE.

This borough is in Schuylkill Co. Incorp. Feb. 19 1828. Consolidated with Borough of Yorkville on April 3 1907. Holders of the bonds given below are not liable for the State tax.

POTTSVILLE SCHOOL DIST.

Bonds are all exempt from State tax, which is paid by district.

PROSPECT PARK.

This borough is in Delaware Co. Incorp. May 9 1894. Tax on bonds below is paid by the borough.

PUNXSUTAWNEY.

This borough is in Jefferson Co. Paving Bonds.

PUNXSUTAWNEY SCH. DIST.

School Bldg. Bonds—(Tax-exempt)

RADNOR TWP. SCHOOL DIST.

This district is in Delaware Co. Bonds are non-taxable to holder.

RANKIN.

This borough is in Allegheny Co. Inc. 1892. Population 1910, 6,042.

READING.

This city is the county seat of Berks Co. Inc. Mich. 16 1847. Bonds are all tax-free to holder.

READING SCHOOL DISTRICT.

This district, comprising the city of the same name, is in Berks County. Bonds are all exempt from State tax, which is paid by the district.

RENOVO.

This borough is in Clinton County. Inc. 1866. Population 1910, 4,621.

RIDGWAY.

This town is in Elk County. Bonds are all taxed and are all optional 5 years from date. Pop. 1910, 5,408.

RIDLEY PARK.

This borough is in Delaware Co. Inc. Dec. 12 1887. Bonds are tax-free to holder.

ROCHESTER.

This borough is in Beaver County. Bonds are tax-free to holder.

ROCHESTER SCHOOL DIST.

This district is in Beaver County. Bonds are tax-free to holder.

ST. CLAIR.

This borough (P. O. Pittsburgh) is in Allegheny Co. Incorp. in 1907.

Sewer Bonds (Tax Exempt). 4 1/2%'09 J-J \$10,000. July 1 1913

SCHUYLKILL COUNTY.

County seat is Pottsville. All bonds are exempt from taxation, State tax being paid by county.

SCOTSDALE.

This borough is in Westmoreland Co. Inc. in 1874. Bonds are tax-free to holder.

SCOTSDALE SCHOOL DIST.

4 1/2%'09 J-D \$42,500. June 1 '13-'38 (Various amounts yearly.)

SCRANTON.

This city is in Lackawanna Co. Incorporated April 23 1866.

SHAMOKIN.

This borough is in Northumberland County. Incorp. Nov. 9 1864.

SHAMOKIN SCHOOL DISTRICT.

Bonds below are tax-free to holder.

SHARON.

This borough is in Mercer County. Inc. Oct. 6 1841. Bonds are tax-free to holder.

SHARON SCHOOL DISTRICT.

Bonds below are tax-free to holder.

Sinking fund (bonds) \$307,000 Assessed valuation 1913 \$1,865,880

SEWICKLEY.

This borough is in Allegheny Co. Inc. Aug. 30 1853. Pop. '10, 4,479.

SEWICKLEY SCHOOL DIST.

Bonds below are tax-free.

SEWICKLEY TOWNSHIP.

This township is in Allegheny Co. School Bonds (Tax-Free).

SHALER TOWNSHIP.

This township is in Northumberland County. Incorp. Nov. 9 1864.

SHAMOKIN SCHOOL DISTRICT.

Bonds below are tax-free to holder.

SHAMOKIN SCHOOL DISTRICT.

Bonds below are tax-free to holder.

SHAMOKIN SCHOOL DISTRICT.

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Bonds below are tax-free to holder.

SHAMOKIN SCHOOL DISTRICT.

Bonds below are tax-free to holder.

SHARON HILL.
This borough is in Delaware Co. Inc. Mch. 1890. Pop. 1910, 1,401. Street improvement Bonds.
5s '92 J-D \$2,000... June 1923 (Subject to call after June 1 1923.)
4s '06 M-S \$30,000... Mch 1 1930 (Subject to call Mch 1 1926.)
4s '07 M-N \$5,000... Nov 11 1937 (Subject to call after Nov. 1927.)
Sewer Bonds.
4s '05 P-A \$15,100... Aug 1 1935 (Subject to call after Aug. 1920.)
BOND. DEBT Apr 1913... \$52,600
Sinking fund... 2,261
Assess. val. (2-3 act.) 1913 1,108,225
Total tax (per \$1,000) '12... \$20.50
INT. payable at Treasurer's office.
TAX-FREE.—All bonds, with the exception of the 5s of 1892, are tax-free to holder. The 5s of 1892 were made free from taxation, when had by savings funds, by Act of May 1909.

SHARPSBURG SCHOOL DIST.
School Bonds.
3 1/2s M-N \$12,000... 1913-1924
4s '05 M-N 73,000... 1911-1932
BOND. DEBT Apr 1911... \$87,000
Assessed valuation 1910... \$4,386,425 (Assessment 75% to 80% actual val.)
School tax (per \$1,000) 1910... \$6.50
INTEREST payable in Sharpsburg.

SHENANDOAH.
Shenandoah is in Schuylkill Co. Incorporated in March 1866. All bonds free of tax to holders and are subject to call at any time.
Funding Bonds.
4s J-J \$40,000... 1938
Refunding Bonds.
4s J-J \$25,000... 1926
Water Bonds.
5s J-J \$71,110... 1923-1924
4s '04 M-N 25,000... 1924
4s 55,000... 1942
BOND. DEBT May 25 '12... \$155,116
Floating debt... 22,500
Assessed valuation 1911... 3,223,733 (Assessment about 30% actual value.)
City tax (per \$1,000) 1911... \$16.00
Population in 1910... 25,774
INT. at Citizens' Bk., Shenandoah.

SHENANDOAH SCHOOL DIST.
Bonds issued in 1885 are tax-free to holder; other issues subject to tax. All bonds optional at any time.
4s '85 J-J \$18,200... 1915
4s J-J 10,000... 1912
4s A-O 20,000... 1917
4s '04 J-D 30,000... 1924
BOND. DEBT May 8 '13... \$67,500
Floating debt... 5,900
Sinking fund... 5,000
Assessed valuation 1912... 3,130,000 (Assessment about 1-3 actual value.)
Value school property 1912... 225,000
School tax (per \$1,000) 1912... \$23.25
INTEREST at Treasurer's office

SOMERSET.
This borough is in Somerset Co. Street Improvement Bonds.
4 1/2s '09 J-J \$7,000 July 1 '13-'19
4s '09 J-J 5,000 July 1 '20-'29
Water Bonds.
4 1/2s '11 J-J \$10,000... 1913-1932
4 1/2s '11 J-J 15,000... 1915
Sewer Bonds.
4s A-O \$16,000 \$1,000 y'ly beg '13
BOND. DEBT May 8 '13... \$61,000
Assessed valuation 1912... 1,164,000 (Assessment about 1/3 actual value.)
Tax rate (per \$1,000) 1912... \$14.90
Population in 1910... 2,612

SOMERSET COUNTY.
Somerset is the county seat. Bonds are tax-free to holder.
Court-House Bonds.
4s M-N \$211,000... Nov 1 '13-'34 (V. 79, p. 2111, for maturity.)
TOTAL DEBT May 1913... \$211,000
Assessed valuation 1912... 24,140,670 (Assessment about 60% actual value.)
State & Co. tax (per \$1,000) '12... \$10.00
Population in 1910... 87,717
INT. at Farmers' Nat. Bank.

SOUTH BETHLEHEM.
This borough is in Northampton Co. Inc. Aug. 25 1865. Bonds are all tax-free to holder.
*Permanent Street Improv't Bonds
4s A-O \$15,000... Apr 1 1919
4s A-O 5,000... Apr 1 1920
4s J-J 5,000... July 1 1923
4s '08 A-O 75,000... Oct 1 1936
4 1/2s '12 A-O 42,000... Oct 1 1942
Improvement Bonds.
4 1/2s '10 J-J \$21,000... July 1 1940 (Subject to call after July 1 1920.)
Sewer, Police & Fire-Alarm Bonds.
4 1/2s '11 A-O \$40,000... Oct 1 1941
*Redemption Bonds.
4s P-A \$60,500... Aug 1 1916
*Sewer Bonds.
4s M-S \$100,000... Sept 1 1933 (Subject to call Sept. 1 1923.)
BOND. DEBT May 1 '13... \$372,500
Floating debt... 21,400
Tax valuation 1913... 8,296,220 (Assessment about 2-3 actual value.)
Total tax (per \$1,000) 1912... \$19.50
Population in 1910... 19,973
Bonds are subject to call 15 years from date of issue, at opt. of boro.
INT. at office of Borough Treas.

SOUTH BETHLEHEM SCH. DIST.
4s J-D \$39,100... June 1 1932 (Subject to call June 1 1912.)
BOND. DEBT May 1913... \$140,000
Sinking fund... 12,000
Total valuation 1912... 7,567,500 (Assessment about 2-3 actual value.)
School tax (per \$1,000) 1912... \$7.00
Population in 1912 (est.)... 24,000
Bonds are all tax-free to holder.
INTEREST in South Bethlehem at Wilbur Trust Co. and South Bethlehem National Bank.

SO. SHARON (SEE FARRELL).
SPRINGDALE.
This borough is in Allegheny Co. Inc. Oct. 17 1906. Pop. '10, 1,999. Bonds below are tax-free to holder.
Sewer Bonds.
4 1/2s '11 M-N \$12,000... May 1 1921
Street Bonds.
4 1/2s '11 M-N \$2,000... May 1 1921
8,000... May 1 1926
Water Bonds.
4 1/2s '11 M-N \$6,000... May 1 1926
16,000... May 1 1931
28,000... May 1 '36 & 41
BOND. DEBT Sept 1912... \$72,000
Assessed valuation 1912... 1,595,335
INT. at Springdale Nat. Bank.

STELTON.
This borough is in Dauphin County Filter Plant Bonds (Tax exempt).
4 1/2s '08 J-D \$85,000... Dec 1 1923
Sewer Bonds (Tax-free).
4s 35,000...
Water Bonds (Tax-free).
4s 145,000...
BOND. DEBT Apr 1 '13... \$287,000
Assessed valuation 1912... 5,933,900
Boro tax (per \$1,000) 1912... \$10.00
Population in 1910... 14,240
INT. at Stelton Nat. Bk., Stelton.

STELTON SCHOOL DISTRICT.
BOND. DEBT Apr 1913... \$80,000
Floating debt... 5,000
Sinking fund... 34,400
Assessed valuation 1912... 3,900,000
School tax (per \$1,000) 1912... \$8.50
Population in 1913 (est.)... 15,000
INT. payable at Stelton Nat. Bk. Bonds are tax-free to holder.

STOWE TOWNSHIP.
This township is in Allegheny Co. Municipal Bldg. & Street Bonds.
4 1/2s '09 J-D \$90,000... Dec 1 1939
8 '06 24,000... 1913-1920
8 '06 60,000... 1937
8 '09 45,000... 1939
BOND. DEBT May 12 '13... \$320,500
Assessed valuation 1912... 1,476,000
Tax rate (per \$1,000) 1912... \$19.75
Population in 1910... 8,145

STOWE TWP. SCHOOL DIST.
This district is in Allegheny County. Bonds are tax-free to holder.
4s '07 F-A \$44,000... 1913-1934
4s '00 5,000... 1912-1924
4 1/2s '03 8,000... 1912-1928
4 1/2s '05 13,000... 1912-1925
8 '08 10,000... 1913-1924
4 1/2s '10 30,000... 1914-1934
BOND. DEBT Apr 1 '13... \$112,000
Floating debt... 6,000
Sinking fund... 3,200
School property 1912... 136,000
Assessed valuation 1913... 6,440,000 (Assessment about 4-5 act. value.)
School tax (per \$1,000) 1913... \$7.00
Population in 1913 (est.)... 6,500
INT. at McKees Rocks Trust Co.

STROUDSBURG SCHOOL DIST.
This district is in Monroe County.
4s 48,000...
BOND. DEBT May 1913... \$48,000
School tax (per \$1,000) 1913... \$9.00
Population in 1913 (est.)... 5,200

SUNBURY.
This borough is in Northumberland County. Incorp. March 24 1797. Bonds are tax-free to holder.
3 1/2s 565,700... Part yearly
BOND. DEBT May 15 1912... \$65,700
Floating debt... 10,159
Sinking fund... 10,000
Assess. val. (40% act.) '11... 4,300,000
Total tax (per \$1,000) 1911... \$25.00
INT. payable at Sunbury Tr. & Safe Deposit Co.

SWARTHMORE SCHOOL DIST.
This district is in Delaware County Bonds below are tax-free to holder.
4 1/2s '11 J-D \$20,000... June 1 1926
10,000... June 1 '27-'31
50,000... June 1 '32-'41
BOND. DEBT May 9 '13... \$70,000
Assessed valuation 1911... \$2,080,000
School tax (per \$1,000) 1913... \$13.00

SWISSVALE.
This borough is in Allegheny Co. Sewer Bonds.
4s A-O \$123,000... 1911-1933
4 1/2s '11 J-J 15,000... July 1 '16-'18
Refunding Bonds.
4 1/2s '10 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
4 1/2s '11 J-J 50,000... July 1 '23-'26
4 1/2s '12 J-J 20,000...
Street Impr. & Fire Bonds—Tax Ex.
4 1/2s '08 J-J \$63,000... June 2 '12-'36 (For maturity see V. 83, p. 999.)
BOND. DEBT Sept 25 '11... \$379,000
Floating debt... 22,400
Sinking fund... 7,965
Assessed valuation 1910... 8,575,690
Borough tax (per \$1,000) 1910... \$7.00
Population in 1910... 7,381
INTEREST on the refunding issue payable at the Swissvale Nat. Bank.

SWISSVALE SCHOOL DISTRICT.
Bonds are tax-exempt.
BOND. DEBT May 1912... \$162,000
Assessed valuation 1912... 9,750,475
School tax (per \$1,000) 1912... \$7.00
INT. at Braddock Nat. Bank.

TAMAQUA.
This borough is in Schuylkill County. Incorp. in 1833. Bonds are all tax-free to holder.

Paving & Small Pox Bonds.
3 1/2s '06 P-A \$24,000... Aug 1 1926 (Subject to call Aug. 1 1911.)
Refund. Loan (opt. after 1904).
3 1/2s '99 A-O \$16,000... 1919
Water Loan.
3 1/2s '02 s-a \$35,000... 1922 (Subject to call after 1907.)
Sewer and Refunding Bonds.
4 1/2s '11 F-A \$45,000... Aug 1 1941 (Optional after Aug. 1 1921.)
Sewer Loan.
3 1/2s '04 s-a \$20,000... 1924 (Subject to call after 1909.)
BOND. DEBT Apr 1 '13... \$140,000
Assessed val. (1/4 act.) 1912... 2,553,044
Total tax (per \$1,000) 1912... \$30.00
Population in 1910... 9,462
INT. payable at Treasurer's office.

TARENTUM.
This borough is in Allegheny Co. Inc. 1842. Population '10, 7,414. Electric-Light Bonds.
5s M-S \$10,000... 1922 (Subject to call \$1,500 yearly.)
4 1/2s '04 J-J \$10,000... 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 \$13,000... 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 '06 F-A \$12,000... Aug 1 1926 (Subject to call after Aug. 1 1911.)
Water-Works Construction Bonds.
4 1/2s '11 F-A \$10,000... Aug 1 1921
20,000... Aug 1 1926
30,000... Aug 1 1931
40,000... Aug 1 1936

Paving Bonds.
5s M-S \$21,500... Sept 1 1928 (Subject to call Sept. 1 1908.)
4s J-D 55,000... June 1 1932
4 1/2s '04 J-J 15,000... July 1 1934 (Subject to call July 1 1919.)
4s '04 J-J \$7,000... July 1 1934
4 1/2s '06 J-D \$10,000 June 1 '26 & '31
5,000... June 1 1936
4 1/2s '11 J-D 10,000... 1931
BOND. DEBT May 1913... \$268,500
Assessed valuation 1913... 5,618,000 (Assessment about 80% actual val.)
Tax rate (per \$1,000) 1912... \$9.50
INT. at Tarentum Sav. & Tr. Co. Bonds of 1907 and water bonds are free of tax to holder.

TARENTUM SCHOOL DIST.
4 1/2s J-J \$50,000 '17-'22-'27 & '32
TOTAL DEBT Feb 1 '13... \$50,000
Assessed valuation 1912... 4,666,000 (Assessment about 80% actual value.)
School tax (per \$1,000) 1912... \$8.50
INT. at Tarentum Sav. & Tr. Co. Bonds are tax-free to holder.

TITUSVILLE.
This city is in Crawford County. First charter Feb. 28 1866; present charter May 23 1889.
Water Bonds (Tax-exempt).
3 1/2s J-J \$12,100... 1920
City Bonds (Tax-exempt).
3s J-J \$10,400... 1918
3 1/2s 36,300... 1920
3 1/2s 5,000... 1937
3 1/2s J-J 1,500... 1914
3 1/2s 49,000... 1939
GEN. BD. DT. Apr 1 '12... \$114,300
Improvement bonds (add'l)... 51,789
Sinking fund... 25,054
Assessed valuation 1911... 2,345,682
Tax rate (per \$1,000) 1911... \$16.00
Population in 1910... 8,533
INTEREST at Treasurer's office.

TITUSVILLE SCHOOL DIST.
4 1/2s '11 A-O \$91,000... Apr 1 '14-'39
BOND. DEBT Apr 2 '13... \$93,000
Assess. val. (1-3 act.) 1912... 2,400,000
School tax (per \$1,000) 1912... \$10.00
INTEREST payable in Titusville at banks or Treas. office. Bonds are tax-free to holder.

TURTLE CREEK.
This borough is in Allegheny Co. Bonds below are tax-free to holder.
4 1/2s '12 M-N \$145,000... Nov 1 '21-'41 (\$15,000, '21; \$20,000, '26; \$30,000, '31; \$35,000, '36; \$45,000, '41.)
Street Bonds.
4 1/2s '10 M-N \$22,000... Nov 1 '15-'36
8,000... Nov 1 '37-'40
BOND. DEBT Jan 1911... \$106,000
Sinking fund... \$5,910
Assessed valuation 1911... 4,269,390
Total tax (per \$1,000) 1910... \$14.50
Population in 1910... 4,993

TURTLE CREEK SCH. DIST.
BOND. DEBT May 1912... \$69,600
Assessed valuation 1912... 4,476,930
School tax (per \$1,000) 1911... \$7.50

TYRONE SCHOOL DISTRICT.
4s '00 s-a \$12,500... 1930 (Optional after 1920.)
4s '06 s-a \$13,500... 1926 (Optional after 1916.)
4 1/2s '09 s-a \$6,000... 1915 (Optional after 1910.)
4 1/2s '11 s-a \$50,000... 1931 & 1941
BOND. DEBT Apr 1 '13... \$82,000
Sinking fund... 9,135
Assessed valuation 1912... 2,342,500 (Assessment about 60% act. value.)
School tax (per \$1,000) 1912... \$14.50
Population in 1913 (est.)... 7,500
INT. at First Nat. Bk., Tyrone.

UNIONTOWN.
This borough is the county seat of Fayette County. Incorp. in 1796. State tax on bonds paid by borough.

Building Bonds.
4s '06 A-O \$80,000... Oct 1 1930
Street Bonds.
4s '06 A-O \$50,000... Oct 1 1930
4 1/2s M-N \$2,000... 1942
Street and Sewer Bonds.
6s M-N \$149,500... May 1 1928 (Subject to call May 1 1918.)
Funding Bonds.
3s M-N \$32,000... May 1 1919
4 1/2s M-N 58,000... May 1 1942
BOND. DEBT Apr 1913... \$411,500
Assess. val. (1/2 act.) '12... 7,000,100
Total tax (per \$1,000) 1912... \$28.50
Population in 1910... 15,344
INTEREST payable in Uniontown at Fayette Title & Trust Co.

UNIONTOWN SCHOOL DIST.
A district in Fayette County. Bonds are tax-free to holders.
BONDED DEBT May 15 '11 \$233,000
Assessed valuation 1910... 7,102,671
School tax rate (per \$1,000) '10 \$10.00
INT. payable at the Merchants' Nat. Bank in Philadelphia and at Pittsburgh Safe Deposit & Trust Co.

UPPER DARBY TOWNSHIP.
This township is in Delaware County. Bonds below tax-free.
Funding and Road Bonds.
4 1/2s '10 328,000... Oct 1 1940
BONDED DEBT May 1911 \$101,800
Assessed valuation 1910... \$4,850,000
Tax rate (per \$1,000) '10... \$7.50
Population in 1910... 5,385

UPPER DARBY TWP. SCH. DIST.
4 1/2s '09 A-O \$30,000... Apr 1 '14-'15
12,000... Apr 1 1919
BOND. DEBT Apr 1 '13... \$42,000
Assessed val., 1913 (est.)... 5,000,000
School tax (per \$1,000) 1912... \$8.00
INT. at 1st Nat. Bk., Clift. Heights.

VENANGO COUNTY.
Franklin is the county seat. Bonds are tax-free to holder.
4s J-J \$25,000... Jan 1 1914
Bridge Bonds.
4s '09 M-S \$35,000... Mch 1 '15-'19
4 1/2s '10 A-O 175,000... 1920-1928
BOND. DEBT May 1913... \$292,000
Assessed valuation 1913... \$25,137,210 (Assessment about 65% actual value.)
County tax (per \$1,000) 1913... \$4.00
Population in 1910... 56,359
INTEREST payable by Treasurer.

VERONA SCHOOL DISTRICT.
This district is in Allegheny Co. 4 1/2s '12 370,000...
BOND. DEBT Apr 1913... \$93,000
Assessed valuation 1911... 2,126,550
School tax (per \$1,000) 1912... \$7.00
Population in 1913 (est.)... 3,000
INT. at First Nat. Bk., Verona.

WALL.
This borough is in Allegheny Co. Street Improvement Bonds.
5s '10 A-O \$35,000... Oct 1 1940
TOT. BD. DEBT May 12 '13... \$46,000
Assessed valuation 1912... 700,000
Population in 1910... 1,962

WARREN SCHOOL DISTRICT.
School Bonds—Tax exempt.
4s '07 J-J \$42,000... June 1 '17-'37 (Optional \$11,000 every five years.)
3 1/2s '01 J-J \$50,000... July 1 1931 (Subject to call \$10,000 in 1921; \$20,000 in 1926.)
Rouse Estate Bonds (Past due).
4s July 1 \$10,000 Jan 1 '04-'05
BOND. DEBT Oct 1912... \$102,000
Assessed valuation 1910... 6,647,750 (Assessment about 40% actual value.)
School tax (per \$1,000) 1911... \$12.50
INT. at Warren Trust Co.

WASHINGTON.
This borough is in Washington Co. Incorporated Nov. 5 1907. West Washington, with a population of 3,700, was annexed in 1907.
Paving Bonds.
4s '09 A-O \$4,500... Oct 1 '13-'21
4s '08 A-O 3,500... Oct 1 '13-'19
4s '04 A-O 150,000... Oct 1 '26-'32
3 1/2s A-O 75,000... Oct 1 '13-'17
4s '10 M-N 150,000... Nov '18-'27
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
Funding Bonds.
4s '06 M-N \$18,000... Nov 1 '13-'19
4s '05 M-N 30,000... Nov 1 '13-'18
Sewer Bonds.
4s '02 A-O \$35,000... Oct 1 '18-'20
4s '04 A-O 35,000... Apr 1 '22-'24
4s '06 10,000... Nov 1 1920
4s '06 M-N 13,000... Nov 1 1921
15,000... Nov 1 1925
40,000... Nov 1 '33-'36
4s '08 M-S 30,000... Sept 1 '34-'36
BOND. DEBT May 1913... \$617,110
Tax valuation 1911... 11,569,530
Tax rate (per \$1,000) 1912... \$13.00
Population in 1910... 18,778
INT. at any Washington bank.

WASHINGTON SCHOOL DIST.
4 1/2s '05 M-S \$3,000... Sept 1 1913
4s '09 J-J 15,000... July 1 '13-'24
4s '09 J-J 13,200... July 1 '13-'24
3 1/2s '09 M-S 38,000... Sept 1 '13-'21
3 1/2s '00 J-D 6,500... Dec 1 '22-'23
4 1/2s '01 M-S 3,000... Mch 1 '16 & '21
4s '02 J-D 14,000... June 1 '15-'22
5s '04 J-D 75,000...
June 1 '14, '19 & '24
4 1/2s '04 J-D 42,000... June 1 '13-'34
5s '04 M-S 20,000... Aug 1 '26-'34
4 1/2s '09 M-S 55,000... Sept 1 '17-'30
TOTAL DEBT July 1 '12... \$292,700
Sinking fund... 14,995
Assessed valuation 1912... 11,471,215 (Assessment about 70% actual value.)
School tax (per \$1,000) 1912... \$10.00
Bonds free from tax to holder.

WASHINGTON COUNTY.

Washington is the county seat. State tax on court-house bonds, bridge and funding 4 1/2 is paid by the county; State tax on road bonds and bridge 4 1/2 is paid by holder.

Court-House and Jail Bonds. 4 1/2 '98 F-A \$320,000 Aug 1 '13-'26

4 1/2 '01 J-D 263,000 Dec 31 '13-'30

Bridge Bonds. 4 1/2 '08 A-O \$205,000 Oct 1 '14-'28

(Due part yearly.) 4 1/2 '08 J-J 21,000 July 1 '13-'17

4 1/2 '08 J-J 76,000 & July 1 '19-'23

4 1/2 '12 J-D 60,000 1913-1924

Road Bonds. 4 1/2 '05 J-D 100,000 June 1 1913

4 1/2 '06 F-A 60,000 Aug 1 '13-'17

4 1/2 '07 F-A 100,000 Aug 1 '13-'23

4 1/2 '08 F-A 100,000 Aug 1 '13-'23

4 1/2 '09 A-O 100,000 Apr 1 '13-'30

4 1/2 '10 J-J 100,000 July 1 1931

4 1/2 '11 J-J 475,000 July 1 '13-'31

4 1/2 '12 J-D 100,000 Dec 15 '13-'27

Funding Bonds. 4 1/2 '09 J-J 352,000 July 15 '13-'10

BOND. DEBT Jan 1 '13 \$1,969,000

Cash on hand 373,028

Assessed valuation 1913 1,227,700,000

County tax (per \$1,000) 1913 \$34.73

Population in 1910 143,680

INT. on 4 1/2 of 1898 at Union Trust Co., Pittsburgh; other issues at the County Treasurer's office.

WAYNESBORO SCHOOL DIST.

This district is in Franklin County. Bonds below are tax-free to holder.

4 1/2 '11 J-J \$60,000 July 1 1941

(Optional after July 1 1926.)

3 1/2 '02 J-J 20,000 1932

3 1/2 '07 J-D 13,000 1937

4 1/2 '12 J-D 50,000 May 31 1942

(Subject to call June 1 1927.)

BOND. DEBT Apr 1913 \$143,000

Assessed valuation 1912 3,515,366

School tax (per \$1,000) 1911 \$7.00

Population in 1912 (est.) 7,500

INT. at any Waynesboro bank.

WAYNESBURG.

This borough is in Greene County. Inc. in 1816. Bonds are tax-free to holder. Population 1910, 3,545.

Feeding and Paving Bonds. 5 1/2 '07 J-D 554,000 J & D 12-'37

(See V. 85, p. 1539, for maturity.)

BOND. DEBT Apr 1 1911 \$137,500

Assess. val. (1/2 act.) '11 \$3,114,070

Total tax (per \$1,000) 1911 \$18.00

INTEREST at office of Treasurer.

WEST BROWNSVILLE.

This borough is in Washington Co. Street Bonds (Tax Free).

5 1/2 '10 \$25,000 1940

Improvement Bonds (Tax Free).

5 1/2 '10 \$8,000 1940

BOND. DEBT Oct 30 1911 \$33,000

Assessed valuation 1910 \$76,200

Tax rate (per \$1,000) 1910 \$7.50

Population in 1910 2,036

WEST CHESTER.

This borough is the capital of Chester County. Incorp. March 1799.

Sewer Bonds (Subject to call).

Court-House Bonds.

4 1/2 J-J \$640,000 July 1 1934

BOND. DEBT Apr 30 '13 \$1,140,000

Floating debt 90,000

Sinking fund 45,000

Total assessed val. 1913 1,704,428,603

(Assessment about 50% actual value)

State & Co. tax (per \$1,000) '13 \$8.00

Population in 1910 231,304

INT. payable at Treasurer's office.

WEST NEWTON SCHOOL DIST.

This dist. is in Westmoreland Co. Bldg. & Equip. Bds. (Tax-free).

4 1/2 '13 M-N \$30,000 May 1 '18-'36

(Part due every 5 years.)

TOTAL DEBT 30,000

INT. at Treasurer's office.

WEST PITTSBURGH.

This borough (P. O. Pittston) is in Luzerne County.

General Impt. Bonds. 5 1/2 '13 J-J \$25,000 Jan 1 1938

(Optional beginning Jan. 1 1923.)

TOTAL DEBT 25,000

INT. at West Side Bk., W. Pitts.

WEST PITTSBURGH SCH. DIST.

Bonds are all tax-free to holder.

4 1/2 '08 J-D \$9,000 Dec 1 '13-'21

134,000 Dec 1 '22-'38

TOTAL DEBT May 1913 \$43,000

Assessed valuation 1912 2,708,539

(Assessment about 1/2 actual value.)

School tax (per \$1,000) 1912 \$10.00

INTEREST payable at People's Union Savings Bank, Pittston.

WEST VIEW SCHOOL DIST.

This district is in Allegheny Co.

4 1/2 \$25,000 May 1 '32-'42

TOTAL DEBT 25,000

INT. at East Pittsburgh National Bank of Wilmerding.

WILKES-BARRE.

Wilkes-Barre is in Luzerne County. Inc. May 14 1871. All street-paying bonds subject to call after one year.

City Improvement Bonds. 4 1/2 J-D \$90,000 June 1 1927

1 1/2 M-N 40,000 May 1 1924

3 1/2 F-A 68,000 Aug 1 '13-'29

4 1/2 J-J 375,000 July 1 1935

(\$12,000 July 1 1913, \$15,000 yearly to 1922, \$16,000 yearly to 1930 and \$20,000 yearly to 1935.)

4 1/2 J-D 250,000 1913-1938

(\$15,000 June 1 1913, \$9,000 yearly to 1928 and \$8,000 yearly to 1935.)

5 1/2 J-J \$31,200,000 July 1 1915

5 1/2 J-J 4,800,000 Jan 1 1916

5 1/2 J-J 42,700,000 July 1 1916

4 1/2 '12 A-O 130,000 Oct 1 '17-'32

Street Bonds. 5 1/2 '11 J-J \$54,000 Jan 1 1917

5 1/2 '12 J-J 10,500 Nov 1 1917

5 1/2 '13 J-J 6,500 Jan 1 1918

Certificates of Indebtedness. 5 1/2 J-J \$27,500 July 1 1913

5 1/2 J-J 26,500 Jan 1 1914

5 1/2 J-J 13,000 May 1 1914

5 1/2 J-J 18,500 Oct 1 1914

5 1/2 J-J 4,500 Feb 1 1915

Refunding Bonds. 3 1/2 F-A \$48,000 Feb 1 '14-'19

2 1/2 F-A 90,000 Feb 1 '20-'29

BOND. DEBT May 1913 \$1,326,900

Floating debt 5,143

TOTAL DEBT May 1913 1,332,043

Sinking fund 166,809

Assess. val. (80% act.) '13 57,272,551

City tax rate (per \$4,000) 1912 \$7.00

Population in 1910 67,103

All bonds held within the State are subject to a State tax of 4 mills. Non-residents are exempt.

INTEREST on the \$375,000 4 1/2 is payable at the U. S. Mortgage & Tr. Co. in New York City; on all other bonds at Treasurer's office.

WILKES-BARRE SCH. DIST.

Building Bonds. 5 1/2 F-A \$19,000 1913-1914

1 1/2 M-S 40,000 Sept 1 '15-'18

4 1/2 J-J 4,500 1924

4 1/2 '07 A-O 95,000 Jan 1 '13-'26

4 1/2 '09 M-N 500,000 1913-1946

4 1/2 '12 M-S 225,000 1915-1917

BOND. DEBT May 9 '13 \$878,500

Assessed valuation 1912 67,000,000

(Assessment about full value.)

School tax (per \$1,000) 1912 \$5.75

Population in 1910 67,103

INT. at School Treasurer's office.

WILKESBURG.

This borough is in Allegheny Co. Inc. Oct. 5 1887. Pop. 1910, 18,924.

Street Bonds. 1 1/2 J-J \$20,000 July 1 '15-'20

1 1/2 M-S 30,000 Mch 1 '14-'18

3 1/2 '00 M-S 16,000 Mch 1 '14-'19

3 1/2 '00 J-J 63,000 July 10 '13-'30

4 1/2 '04 J-J 50,000 July 1 '14-'34

4 1/2 '12 M-S 26,000 Sept 1 '22-'42

24,000 Sept 1 '35-'42

Fire Department Bonds. 3 1/2 '01 M-N \$8,000 Nov 1 '13-'21

Sewer Bonds. 4 1/2 '03 J-D \$45,000 Dec 1 '13-'17

BOND. DEBT May 1913 \$282,000

Tax valuation 1913 20,224,420

(Assessment about 80% actual value)

Total tax (per \$1,000) 1911 \$14.50

INTEREST payable at Wilkinsburg.

WILKINSBURG SCHOOL DIST.

4 1/2 '95 J-J \$24,000 1924

4 1/2 '98 M-N 34,000 1928

4 1/2 '02 M-S 40,000 1932

4 1/2 '06 M-N 75,000 1936

4 1/2 '08 M-N 152,000 1938

4 1/2 '10 M-N 200,000 1940

BOND. DEBT Sept 1 1912 \$529,000

Sinking fund 18,835

Assessed valuation 1911 19,508,930

School tax (per \$1,000) 1911 \$7.50

INT. on issue of 1898 at Chase Nat. Bank, N. Y.; on bonds of 1908 and 1910 at Treasurer's office; on all

others at First Nat. Bank, Wilkinsburg. Bonds are tax-free to holder.

WILKINS TWP. SCH. DIST.

This district is in Allegheny Co.

4 1/2 '12 A-O \$37,000 1920-1937

TOTAL DEBT May 1913 \$46,850

WILLIAMSPORT.

This city is the county seat of Lycoming Co., Incorp. Jan. 25 1866.

City, Hall Bonds. 4 1/2 '93 M-N \$2,500,000 May 1 1923

(Subject to call May 1 1903.)

Improvement Bonds. 3 1/2 '05 M-N \$46,900,000 Nov 1 1935

(Subject to call Nov 1 1915.)

Graffiti Run Bonds. 3 1/2 '02 F-A \$47,700,000 Aug 1 1922

(Subject to call Mch 1 1912.)

Refunding Bonds. 3 1/2 '99 M-S \$317,000 Sept 1 1929

(Subject to call Sept 1 1909.)

BOND. DEBT Apr 1 1912 \$301,138

Assessment debt (add'l) 9,387

Sinking fund 22,962

Assess. val. (60% act.) '12 15,211,797

City tax (per \$1,000) 1912 \$10.75

Total tax (per \$1,000) 1912 \$26.00

Population in 1910 31,800

Above bonds subject to State tax.

INT. at Treasurer's office.

WILMERDING SCHOOL DIST.

This district is in Allegheny Co.

4 1/2 '12 M-N \$65,000 c. 1917-1937

4 1/2 '18 18,500 1914-1924

TOTAL DEBT Apr 1 '13 \$83,500

Assessed valuation 1913 4,430,915

(Assessment about 80% actual value.)

School tax (per \$1,000) 1913 \$5.50

Population in 1913 (est.) 6,000

INT. at East Pittsburgh National Bank of Wilmerding.

WINDBER SCHOOL DISTRICT.

This district is in Somerset Co.

Building Bonds (Tax-Free). 4 1/2 '12 F-A \$50,000 Aug 1 1922

27, '32, '37 & '42

BOND. DEBT Aug 1 '12 \$68,000

Assessed valuation 1912 1,013,360

INTEREST payable at Windber.

WOODLAWN SCHOOL DIST.

Bonds are tax-free to holders.

4 1/2 '10 M-N 20,000 May 1 1935

21,000 May 1 1940

4 1/2 '12 M-N 80,000 Nov. 1941

TOTAL DEBT Apr. 1913 \$161,000

Assessed valuation 1912 2,303,534

INT. at Woodlawn Trust Co.

YORK.

York is the capital of York County. Incorporated as borough Sept. 24

1787; as city Jan. 11 1887. Several suburban districts were annexed early in 1900. The bonds mentioned below are tax-free to holders.

Highway Improvement Bonds

4 1/2 '96 A-O \$7,500,000 Oct 1 1910

(Subject to call after 1906.)

3 1/2 '00 A-O \$15,300,000 1920

(Subject to call after 1910.)

3 1/2 '03 F-A \$65,000,000 Aug 1 1933

(Subject to call Aug 1 1923.)

4 1/2 '03 \$37,000,000 1918, '23 & '33

Fire Department Bonds. 3 1/2 '02 F-A \$27,000,000 Feb 1 1932

(Subject to call after Feb 1 1922.)

3 1/2 '03 M-N \$18,000,000 May 1 1933

(Subject to call after May 1 1923.)

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Population, 1910.
Jersey Shore School District	\$4,500	None	\$1,300,000	\$15.00	
Juanlata (Boro.), Blair County	123,000	None	\$1,962,715	\$7.50	5,285
Juanlata County	51,431	None	\$4,561,603	\$10.00	15,013
Kane (Boro.), McKean Co.	37,521	121	\$1,986,111	\$11.50	6,626
Kennett Sq. (Boro.), Chester Co.	24,000	1,000	\$1,100,000	\$13.00	2,049
Lansdowne School District	58,000	None	\$3,597,000	\$10.00	
Larksville (B.), Luzerne Co.	50,000	5,000	\$2,859,000	\$8.00	9,288
Larksville School District	27,000	None	\$2,860,000		
Leechburg (B.), Armstrong Co.	26,000	None	\$55,890	\$9.50	3,624
Lehighton (B.), Carbon Co.	67,000	14,123	660,906	\$6.00	5,316
Lewistown School District	63,500	None		\$8.00	
Mahanoy City (B.), Schuylkill Co.	77,900	18,715	\$2,128,968	\$36.00	15,936
Mahanoy City Sch. Dist.	42,281	None	\$2,163,666	\$17.00	
Mauch Chunk (B.), Carbon Co.	30,000	None	\$2,073,037	\$4.00	3,952
McKees Rocks School Dist.	206,000				
Mechan's b'g (Boro.), Cumberland Co.	77,125	None	\$1,804,460	\$10.00	4,469
Media School District	26,000	None	\$2,600,000	\$7.00	
Mercer (Boro.), Mercer Co.	36,000	15,555		\$9.50	2,026
Meyersdale School District	48,800	550	\$900,000	\$18.00	
Middletown (Boro.), Dauphin Co.	33,800	None	\$1,700,000	\$22.50	
Middletown School District	69,500	None	\$1,688,449	\$10.00	
Midland (B.), Beaver County	28,000	None	\$959,803	\$5.00	1,244
Mifflin County	55,000	None	\$1,427,395	\$5.00	27,785
Milvale (B.), Allegheny Co.	89,000	9,556	\$3,625,375	\$10.00	7,861
Milton (Boro.), Northampton Co.	38,500	None	\$2,389,772	\$32.50	7,460
Monaca (B.), Beaver County	72,300	15,289	\$1,548,000	\$12.00	3,376
Monessen School District	150,000	None	\$6,823,195	\$12.50	
Montoursville, D., Lycoming Co.	31,500	None	\$675,000	\$13.00	
Mt. Pleasant School District	67,000	4,700	\$2,613,265	\$10.00	
Nanticoke (B.), Luzerne Co.	125,000	None	\$6,400,000	\$7.50	18,877
Nanticoke School District	121,000	None	\$3,425,643	15.00	
New Providence Township	31,000		\$1,815,000	\$18.50	
New Brighton (B.), Beaver Co.	72,000	None	\$3,846,329	\$10.00	8,320
New Kensington (B.), Westm. Co.	109,000	2,000	\$2,700,000	\$7.50	7,707
New Kensington School District	75,500	3,000	\$250,000	\$10.00	
Northampton (B.), Northam. Co.	57,000	12,000	\$4,810,815	\$7.75	8,729
Oil City, Venango County	77,000	None	\$9,769,665	\$7.00	15,657
Old Forge, Lackawanna Co.	68,000	None	\$4,354,390		11,321
Parnassus, Westmoreland Co.	49,200	None	\$1,601,945	\$9.00	2,578
Patton (B.), Cambria Co.	25,400	3,903	\$650,810	\$10.00	3,907
Perry County	161,170		\$8,048,151	\$7.00	24,136
Plains Twp. S. D., Luzerne Co.	37,500	3,000	\$3,661,690	\$13.00	
Plymouth S. D., Luzerne Co.	90,800	None	\$6,000,000	\$10.00	
Port Vue School District	42,850	5,000	\$1,151,420		
Pottstown School District	66,000	40,785	\$3,771,715	\$7.00	
Rankin School District	70,500	27,000	\$7,064,871	\$5.50	
Renovo School District	30,400	None	\$1,800,000	\$7.50	
Ridgway School District	83,250		\$1,800,000	\$19.00	
Ridley Park School District	25,000	None	\$1,928,620	\$7.00	
Royersford School District	26,000	None	\$1,428,390	\$9.00	
Sayre (B.), Bradford County	47,000	None	\$2,250,000	\$28.00	6,426
Sharpsburg (B.), Allegheny Co.	90,000	None	\$4,886,630	\$6.00	8,153
Shippensburg (B.), Camb. Co.	61,900		\$915,395	\$10.00	3,457
Slatington School District	35,000		\$1,468,443	\$11.00	
Snyder County	27,500	None	\$5,884,871	\$15.50	10,800
Souderton (B.), Montgom. Co.	27,800	3,000	\$365,390	\$9.00	1,875
South Fork (B.), Cambria Co.	37,000	490	\$784,530	\$12.00	4,592
South Fork School District	37,000	None	\$782,560	\$15.00	
Southw. Greensburg, Westm. Co.	46,300	10,086	\$1,034,645	\$19.00	2,127
South Williamsport Sch. Dist.	29,650		\$600,344		
Stroudsburg (B.), Monroe Co.	49,154	None	\$2,124,720	\$7.00	3,479
Taylor (B.), Lackawanna Co.	32,000	32,124	\$7,422,740	\$4.00	9,060
Taylor S. D., Lackawanna Co.	40,000		\$7,422,740	\$16.00	
Tyrone (B.), Blair County	38,400	None	\$2,390,660	\$25.00	7,167
Union City (B.), Erie County	40,000	None	\$885,985	\$35.50	3,104
Union City School District	34,500	None	\$81,982	\$20.00	10,249
Union County	38,000	5,000	\$9,275,218	\$4.00	2,849
Vernon (B.), Allegheny County	70,000	6,000	\$2,139,590	\$10.00	11,080
Warren (B.), Warren County	205,000	23,000	\$4,998,620	\$13.00	7,199
Waynesboro (B.), Franklin Co.	73,000	None	\$3,225,000	\$6.50	
Whitehall Twp. School District	50,000	8,000	\$3,585,000	\$5.00	
Williamsport School District	35,000	None	\$15,000,000	\$9.00	6,133
Wilmerding (B.), Allegheny Co.	71,000	5,261	\$4,090,810	\$8.00	
Wilton S. D., Lackawanna Co.	25,500	15,766	\$3,212,610	\$7.00	15,500
Wyoming County	72,000	None	\$4,000,000	\$8.00	

*Figures are for total debt. b Figures are for 1911. d Figures are for 1913. z Figures are for 1912. v Figures are 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. 1917).....Charles R. Miller
 Sec'y of State (term expires with Gov.).....Thomas W. Miller
 Treasurer (term expires Jan. 1915).....Charles A. Hastings
 Auditor (term expires Jan. 1915).....William P. Prettyman

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—
 Cert. to Delaware College.....Perpetual
 6s '77 J-J \$83,000.....Perpetual
 Del. College Expt. Farm(Tax-free)
 '09 J-J \$10,000.....July 1 1919
 Refunding Bonds (Tax exempt).
 4s '07 J-D \$230,000.....June 1 1932
 Hospital Bonds
 4s '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 Trustee; 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 Jan. 14 1913 were \$820,785. The assets on Jan. 14 1913 were \$2,004,583.49; assets in excess of liabilities, \$1,177,798.49. The total assets include bank stocks, \$770,122 (market value); mortgages on railroads, \$385,000; bonds, \$206,785; real estate, \$460,000, and cash in treasury, \$92,676.49.

ASSESSED VALUATION.—The total assessed valuation of the State in 1911 was \$90,116,638. 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.

TAXATION OF BONDS.—Charles S. Richards, Secretary of State, advised us Dec. 18 1911 that "no law has been passed relative to the taxation of bonds and notes, therefore they are exempt from taxation."

POPULATION OF STATE.—			
1910	202,322	1860	112,216
1900	184,735	1850	91,532
1890	168,493	1840	75,885
1880	146,608	1830	75,748
1870	125,015		59,095

* Includes 31,181 negroes. z Includes 30,697 negroes.

CITIES, COUNTIES AND TOWNS IN THE STATE OF DELAWARE.

DOVER.
 This town is in Kent County.
 Street and Improvement Bonds.
 4 1/2s '09 A-O \$75,000.....Oct 1 1959
 (Subject to call after Oct. 1 1929.)
 4 1/2s '09 J-D \$25,000.....Dec 1 1959
 (Subject to call after Dec. 1 1929.)
 \$45,000.
 BOND, DEBT May 10 '13 \$143,000
 Assessed valuation 1913.....2,980,000
 Tax rate (per \$1,000) 1913.....\$5.50
 Population in 1910.....3,720
 INTEREST on bonds of 1909 payable at Farmers' Bank of Dover.

KENT COUNTY.
 County seat is Dover.
 Loan 6s '13 (offered June 3 '13).
 4 1/2s '13 J-D \$85,000.....June 1 1933
 BOND, DEBT (incl. above issue).....\$85,000
 Assessed valuation.....17,816,836
 Actual value (est.).....25,000,000
 County tax (per \$1,000) 1911.....\$4.50
 Population in 1910.....32,721
 INT. at the Farmers' Bank, Dover.

NEWARK.
 Newark is in New Castle Co. In-corp. 1852; re-incorp. 1887.
 Refunding Water Bonds.
 4s J-D \$35,000.....1916
 (Subject to call after 1906.)
 Electric Light.
 5s J-D \$2,500.....1916
 BOND, DEBT May 1913.....\$37,500
 Floating debt.....6,000
 Assessed valuation 1912.....833,923
 (Assessment about 2-3 actual value.)
 Town tax (per \$1,000) 1912.....10.00
 Population in 1910.....1,913
 INT. at Nat. Bank of Newark.

NEW CASTLE COUNTY.
 County seat is Wilmington.
 Refunding Bonds.
 4s '07 J-D \$120,000.....Dec 1 '13-24
 Highway Bonds.
 4 1/2s '07 \$80,000.....June 1 '26-'30
 60,000.....June 1 '31-'34
 4 1/2s '08 J-D 90,000.....Dec 1 '35-'40
 100,000.....Dec 1 '41-'45
 4s '09 J-J 50,000.....July 1 '45-'49
 45,000.....July 1 '50-'52
 4s '09 J-J 45,000.....July 1 '53-'55
 4s '10 J-J 60,000.....July 1 '56-'59
 20,000.....July 1 1960
 4s '09 J-J 80,000.....July 1 '61-'64
 4s '11 J-J 75,000.....July 1 '45-'49
 100,000.....July 1 '50-'51
 4s '12 105,000.....
 Bridge Bonds.
 5s '03 J-M \$10,000.....Sept 1 1913
 20,000.....July 1 '14-'15
 Refunding Court House Loan.
 3 1/2s J-J \$60,000.....July 1 '14-'19
 9,000.....July 1 1929
 Work House Bonds.
 4s '05 J-J \$67,000.....July 1 1925
 4s '05 J-J 100,000.....July 1 1930
 TOTAL DEBT May 9 '13 \$1,198,000
 Total assessed val. 1912 61,375,741
 (Assessment about 2-3 actual value.)
 County tax (per \$1,000) 1911 \$5.50
 Population in 1910.....123,188
 The workhouse bonds, while issued and guaranteed by the county, are a charge upon the Trustees of New Castle County Workhouse. Interest and principal are payable by Trustees INT. at Farmers' Bk., Wilmington

WILMINGTON SCHOOL DIST.
 4 1/2s '07 M-N \$40,000.....May 1 '14-'15
 4 1/2s '08 J-D 20,000.....June 1 1916
 4 1/2s '09 M-N 20,000.....May 1 1920
 4 1/2s '10 F-A 20,000.....Feb 1 1919
 4 1/2s '11 A-O 20,000.....Apr 1 1923
 4 1/2s '12 M-N 20,000.....May 1 1926
 4 1/2s '13 M-N 20,000.....May 1 1928
 20,000.....May 1 1930
 BOND, DEBT Apr 1 '13 \$160,000
 Mortgage debt 5%.....10,000
 Assessed valuation 1912.....55,453,280
 School tax (per \$1,000) 1911.....\$4.80
 INTEREST is payable at the Union Nat. Bank of Wilmington.

REHOBOTH BEACH.
 This place is in Sussex County.
 Water Bonds.
 5s '13 J-J \$30,000.....1943
 (Subject to call beginning 1918.)
 TOTAL DEBT April 1913.....\$30,000
 Assessed valuation 1913.....400,000
 Tax rate (per \$1,000) 1913.....\$11.50
 INT. at Sussex Trust Co.

State of Maryland.

ITS DEBT, RESOURCES, ETC.

Admitted as a State.....One of Original Thirteen
 Total area of State (square miles).....12,210
 State Capital.....Annapolis
 Governor (term exp. 2d Wed. Jan., 1916).....P. L. Goldsborough
 Sec'y of State (term exp. with Gov.).....Robt. P. Graham
 Treasurer (term expires Jan., 1914).....Murray Vandiver
 Comptroller (term expires Jan., 1914).....E. C. Harrington

LEGISLATURE meets biennially in even years on the first Wednesday in January, and sessions are limited to 90 days.

HISTORY OF DEBT.—The historical details of Maryland's State debt from 1824 up to 1893 will be found in the "State and City Supplement" of April 1893, pages 72 and 73.

LOANS—	Interest	Principal
Name and Purpose.	Rate. Payable.	When Due. Outstanding.
Consolidated loan of 1899.....	3 J-J	Jan 1 1914 \$3,191,096
(Subject to call after Jan. 1 1909)		
State Build. & Improv't loan, 1900 3	J-J	July 1 1915 500,000
(Subject to call after July 1 1910.)		
State loan of 1902.....	3 J-J	July 1 1917 600,000
(Subject to call after July 1 1912.)		
Public Buildings loan, 1901.....	3 1/2 J-J	July 1 1919 1,618,000
(Subject to call after July 1 1914.)		
State Roads loan, 1908.....	3 1/2 F-A	Aug 1 1923 500,000
(Subject to call after Aug. 1 1913.)		
State Roads Loan, 1909 (Ser. B.) c 3 1/2	F-A	Feb 1 1924 1,000,000
(Subject to call after Feb. 1 1919.)		
State Roads Loan, (Ser. C.) c 3 1/2		1925 1,000,000
Insane Hospital L'n, '11 (Ser. A.) c 4	J-J	Jan 1 1926 300,000
(Subject to call after Jan. 1 1921.)		
Insane Hospital L'n, '11 (Ser. B.) c 4	J-J	July 1 1926 300,000
(Subject to call after July 1 1921.)		
Highway Loan, 1911 (Ser. A.) c 4	J-J	Jan 1 1926 250,000
(Subject to call after Jan. 1 1921.)		
Highway Loan, 1913 (Ser. F.) c 3 1/2	F-A	Feb 1 1928 500,000
(Subject to call beginning Feb. 1 1923.)		
Highway L'n, 1912 (Ser. C & D.) c 4	F-A	Dec 1 1927 1,000,000
(Subject to call beginning Dec. 1 1922.)		
Sanatorium Bonds, 1911.....	3 1/2 J-J	Jan 1 1926 40,000
State Roads L'n, 1911 (Ser. D.) c 3 1/2	F-A	Feb 1 1926 1,000,000
(Subject to call after Feb. 1 1921.)		
Highway Loan, 1910 (Ser. B.) c 4	J-J	Jan 1 1927 250,000
(Subject to call after Jan. 1 1922.)		
Highway Loan, 1910 (Ser. C.) c 4	J-J	Jan 1 1928 250,000
(Subject to call beginning Jan. 1 1923.)		
State Roads Loan, 1911 (Ser. E.) c 3 1/2	F-A	Feb 1 1927 900,000
(Subject to call after Feb. 1 1922.)		
Road Loan, 1912 (Ser. A & B.) c 4	F-A	Aug 1 1927 1,000,000
(Subject to call after Aug. 1 1922.)		
Technical School Loan, 1912.....	4 M-S	Sept 1 1927 489,000
(Subject to call after Sept. 1 1922.)		
State Normal School, '13 (Ser. A.) c 4	J-J	Jan 1 1928 300,000
(Subject to call beginning Jan. 1 1923.)		
Hospital Loan, 1913 (Ser. A.) c 4	J-J	Jan 1 1928 400,000
(Subject to call beginning Jan. 1 1923.)		
Consol. Loan, 1913 (Series A.) c 4	J-J	Jan 1 1928 200,000
(Subject to call beginning Jan. 1 1923.)		

(\$2,070,000 bonds offered July 1 1913.)

TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Maryland's total State debt and the sinking fund held by the State against the same on the dates named.

	Sept. 30 '12.	Sept. 30 '11.	Sept. 30 '10.	Sept. 30 '09.
Total funded debt.....	\$13,028,096	\$10,428,926	\$7,529,926	\$6,718,926
Sinking funds, &c.....	\$7,201,837	\$6,693,850	\$6,308,950	\$6,038,950

Net debt..... \$5,826,259 \$3,735,076 \$1,220,976 \$679,976

* The \$7,201,837 included in "sinking funds, &c.," on Sept. 30 1912, as above, was composed of \$1,500,000 mortgage bonds of the Northern Central Ry. and \$5,701,837 stocks, bonds and cash in the various sinking funds.

As against the net debt of \$5,826,259 Sept. 30 1912, the State had as an offset her unproductive stocks, amounting to \$1,099,627, and \$877,572 due from Accounting Officers and Incorporated Institutions.

The receipts of the State for the year ending Sept. 30 1912 amounted to \$8,908,454.16; balance in treasury Sept. 30 1911, \$1,471,520.64; total, \$10,379,974.80; disbursements, \$8,553,744.85. The cash balance in the treasury on Sept. 30 1912 amounted to \$1,826,229.95.

ASSESSED VALUATION, ETC.—The following table shows the total funded debt, available assets, assessed valuation and tax rate.

Years.	Total Funded Debt.	Assets Available.	Total Assessed Val.	Tax Rate per \$1,000
1912.....	\$13,028,096	\$7,201,837	\$979,309,976	\$2.35
1911.....	10,428,926	6,693,850	951,936,271	2.20
1910.....	7,529,926	6,308,950	836,665,067	1.60
1909.....	6,718,926	6,038,950	820,831,339	1.60
1908.....	6,078,926	5,712,282	794,929,222	1.60
1907.....	5,978,926	5,416,025	815,060,616	1.60
1906.....	5,526,926	5,439,057	712,455,956	2.35
1905.....	6,300,326	5,424,057	616,719,782	1.77 1/2
1895.....	8,864,926	3,679,733	534,930,476	1.77 1/2
1890.....	10,691,124	6,278,907	482,184,824	1.77 1/2
1880.....	11,277,110	3,649,442	459,187,408	1.87 1/2

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.

TAXATION OF BONDS.—N. Winslow Williams, Secretary of State, advises us under date of Dec. 8 1911 that, while there is no general Act exempting State and municipal bonds from taxation, this provision is usually contained in each separate Act authorizing the issuance of such securities.

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. However, in both the general and special laws there appears to be a pretty general authority granted for investing the deposits. The general law states that:

Any savings institution incorporated under this article shall be capable of receiving from any person or persons, or bodies corporate or politic, any deposits 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.

1910.....	1,295,346	1850.....	687,049	1820.....	407,350
1900.....	1,188,044	1850.....	583,034	1810.....	380,546
1890.....	1,042,390	1840.....	470,019	1800.....	341,548
1880.....	934,943	1830.....	447,040	1790.....	319,728
1870.....	780,894				

Of the total population in 1880, 22.49% was colored; in 1890, 20.92%; in 1900, 19.8%; and in 1910, 17.9%. In number, blacks were 165,091 in 1850, 171,131 in 1860, 175,391 in 1870, 210,230 in 1880, 218,004 in 1890, 235,064 in 1900 and 232,249 in 1910.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MARYLAND.

ALLEGANY COUNTY. County seat is Cumberland. Bonds are exempt from tax.

Refunding Bonds.

3 1/2s A-O \$130,000. Oct 1 '13 25

BOND, DEBT May 1913—\$130,000

(Assessment about 60% actual val. County tax per \$1,000 1913—\$8.60 Population in 1910—22,411

INTEREST is payable at Mercantile Tr. & Dep. Co. of Baltimore.

ANNAPOLIS.

This city is the county seat of Anne Arundel County. Charter granted Nov. 22 1708. Incorporated 1796.

Road Bonds.

5s '12 M-N \$10,000.....May 1 1915

5s J-D 20,000.....June 1 1913

(\$5,000 every five years to June 1 1925.)

Street Improvement Bonds.

4s g '06 Oct \$20,000.....Oct 1 '16-31

(\$5,000 every five years.)

4s '10 F-A \$4,000.....July 1 1914

4s '10 F-A 4,000.....July 1 1918

Permanent Improvement Bonds.

4s '00.....\$96,000.....

* Water Bonds.

4 1/2s '12A-O \$100,000.....Apr 1 1942

BOND, DEBT Apr 1913. \$260,000

Water debt (incl.).....100,000

Sinking fund.....9,821

Assessed valuation 1912.....5,018,370

City tax (per \$1,000) 1908.....\$9.00

Population in 1910.....8,609

INT. is payable at Farmers' National Bank, Annapolis.

* Bonds constitute a first lien upon Annapolis Water Co. capital stock of which is owned by city.

ANNE ARUNDEL COUNTY.

Annapolis is the county seat.

Jail Bonds.

4 1/2s '12 J-J \$50,000.....July 1 '17-'62

(\$5,000 every five years.)

Refunding Bonds.

4s '07 J-J \$225,000.....July 1 '16-56

(\$25,000 due every five years.)

School Bonds.

5s '08 J-J \$22,000.....1928

TOTAL DEBT Apr 1 1913.....\$386,667

Sinking fund.....41,283

Assessed valuation 1912.....10,680,117

(Assessment about 1/2 actual value.)

County tax (per \$1,000) 1912.....\$5.00

Population in 1910.....39,553

INT. at Farmers' Nat. Bk., Annap.

BALTIMORE.

J. H. Preston, Mayor; Richard Gwinn, Register.

Incorporated in 1797. A new charter for Baltimore was enacted by the Legislature March 22 1898. A bill passed in 1912 by the Legislature proposing a new charter was vetoed by the Governor, V. 94, p. 1131. The Court of Appeals on Nov. 24 1911 declared valid the \$1,000,000 Jones Falls Boulevard bonds, \$300,000 of which have been sold. See V. 93, p. 1488. On June 5 1913 \$5,500,000 4% bonds will be offered. V. 96, p. 1509. The loans outstanding Dec. 31 1911 were as follows:

Dock and Pier Loan.

4s '10 A-O \$685,000.....April 1 1940

4s '11 M-S 800,000.....Mch 1 1961

Refunding.

3 1/2s '05 J-J \$1,453,300.....July 1 1936

Four Million Improvement.

3 1/2s '95 M-S \$4,000,000.....Mch 1 1945

Consolidated Refunding.

3 1/2s '90 J-J \$5,000,000*.....July 1 1930

Funding Loan.

5s '78 M-N \$1,000,000*.....July 1 1916

Jones Falls Imp. Loan.

4s '11 M-S \$500,000.....Mch 1 1961

Annex Improvement Bonds.

4s J-D \$2,000,000.....June 1 '54

Consolidated Loan.

3 1/2s '09 J-J \$1,000,000.....Jan 1 1922

3 1/2s J-J 1,000,000.....Jan 1 1928

4s '09 J-D 1,000,000.....Dec 1 1958

Refunding.

3 1/2s '00 J-J \$4,300,000.....Jan 1 1940

Harford Run Improvement.

4s J-J \$250,000*.....Jan 1 1920

Internal Improvement.

3 1/2s J-J \$4,850,000*.....July 1 1928

McDonough Extension 1893.

5s Public Imp. \$280,000.....Sept 1 1916

Public Improvements.

3 1/2s '93 J-J \$6,000,000*.....Jan 1 1940

Fire Engine House Loan.

4s '09 J-D \$1,000,000.....June 1 1957

School Bonds.

4s '09 J-D \$1,000,000.....June 1 1957

4s '11 M-S 810,000*.....Mch 1 1961

Patterson Park.

4s Q-J \$200,000*.....Oct 1 1920

Paving.

4s '81 M-N \$500,000*.....Nov 1 1920

4s '81 F-A 1,000,000*.....Aug 1 1951

New Sewerage Improvement.

3 1/2s A-O \$9,000,000*.....Oct 1 1980

4s F-A 2,000,000*.....Aug 1 1961

Water.

5s M-N \$5,000,000*.....July 1 1916

4s M-N 500,000*.....Nov 1 1922

4s M-N 1,000,000*.....Nov 1 1926

3 1/2s J-J 1,000,000*.....Jan 1 1943

4s J-D 600,000*.....Dec 1 1958

Public Park Improvement.

4s '08 M-N \$1,000,000*.....May 1 1958

Western Maryland.

4s '82 J-J \$684,000*.....July 1 1925

3 1/2s '87 J-J 1,704,000*.....Jan 1 1927

Refunding Western Maryland RR.

3 1/2s '80 M-S \$875,000*.....Mch 1 1950

3 1/2s '02 J-J 1,000,000*.....Jan 1 1952

Burnt District Improvement Bonds.

3 1/2s '05 J-D \$6,000,000.....June 1 1954

Annex Improvement Loan.

4s '11 F-A \$400,000*.....Aug 1 1951

Overdue stock, no int. allowed 3,083

* Payable on or after this date at option of city.

INTEREST on all Baltimore City stock is payable by check mailed direct to the holder. Checks will be made payable either in New York or Baltimore, at the holder's option.

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 463 of the Acts of 1904, the Water Loan issued under Chapter 246 of the Acts of 1902 and the Consolidated Loan issued under Chapter 246 of the Acts of 1902, whether heretofore or hereafter issued."

TOTAL DEBT, SINK FUND, &c.

City of Baltimore, Md., Dec. 31 1912.

Gross water debt.....	\$10,100,000
Water sinking fund.....	5,337,017
Net water debt.....	\$4,762,983
Bonded and floating debt (other than water).....	\$61,269,500
Sinking fund (other than water).....	19,705,907
Net general debt.....	\$41,566,583
Total bond. & float, debt \$71,369,500	
Total sinking funds.....	25,042,925
Net gen. and water debt.....	\$46,326,575

The city's holdings in the Western Maryland were sold in June 1902 for \$8,761,370.45. 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 1/4% interest, and \$65,909.66 invested in city loans, these sums being set aside to meet the Western Maryland bonds for the payment of which the city is responsible. The remainder was deposited at 3 1/2%, subject to withdrawal on 30 days' notice, and was withdrawn after the city's great conflagration in 1904.

Against the net debt of \$46,326,575 on Dec. 31 1912, the city reports productive assets amounting to \$19,035,412.

On Dec. 31 1912, 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.—

1912.	1911.
Real est. \$383,965,605	\$372,651,502
Personal.....	357,943,707
Total.....	741,909,312
(Assessment about 80% cash value.)	
Tax (per \$1,000).....	\$18.90
1910.....	1900.....
Real est. \$361,650,644	\$247,505,366
Personal.....	336,484,524
Total.....	698,135,188
Tax (per \$1,000).....	\$18.475
(Assessment about 80% cash value.)	
POPULATION.—In 1910 was 558,485; in 1900 it was 508,957; in 1880 it was 434,439; in 1860 it was 332,313; in 1870 it was 267,954.	

CAMBRIDGE.

This town is in Dorchester County. Bonds are exempt from all taxes.

5s '12 J-J 20,000.....

Street Bonds.

5s '10 J-J \$46,000.....July 1 '12-'35

BOND, DEBT Apr 1911.....\$55,930

Floating debt.....\$15,000

Assessed valuation 1910.....2,825,281

Population in 1910.....6,407

CECIL COUNTY.

County seat is Elkton.

Road Bonds.

5s '08 J-J \$60,000.....July 1 1918

5s '08 J-J 25,000.....July 1 1928

5s '08 J-J 30,000.....July 1 1928

(5,000.....July 1 1938)

Permanent Imp. Bonds.

5s '08.....\$15,000.....July 1 1928

BOND, DEBT Apr 1912.....\$100,000

Assessed valuation 1911.....19,945,249

County tax (per \$1,000) 1912.....\$12.50

Population in 1910.....23,759

INT. pay. in Elkton at Second Nat. Bank and Nat. Bank of Elkton.

CUMBERLAND.

Cumberland is the county seat of Allegany County. Bonds tax-free.

Electric Light Bonds.

4s '18 M-N \$20,000.....May 1 1928

Consolidated Deb. Bonds.

5s '08 A-O \$100,000.....Apr 1 1922

Funding Debt Bonds.

4s '92 A-O \$40,000.....Apr 1 1922

5s '08 J-J 100,000*.....July 1 1928

(Subject to call after 1913.)

Water Refunding.

5s '92 A-O \$50,000.....Apr 1 1922

Water Bonds.

4s '93 F-A \$100,000.....Aug 1 1923

4 1/2s '11 A-O 400,000*.....Oct 1 1941

BOND, DEBT May 9 '13.....\$879,000

Sinking fund.....35,000

Total assessed val. 1913.....15,400,000

City tax (per \$1,000) 1913.....\$6.50

Population in 1910.....21,830

INT. at City Treasurer's office.

DEBT LIMITATION.—This city cannot issue indebtedness over \$10,000 without Act of Legislature and vote of people.

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN THE

CENTRAL STATES

INDEX FOR THE CENTRAL STATES, CITIES, Etc.

OHIO—State, Cities, &c.....	Pages 80 to 96	ILLINOIS—State, Cities, &c.....	Pages 100 to 105
INDIANA—State, Cities, &c.....	Pages 96 to 100	MICHIGAN—State, Cities, &c.....	Pages 105 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. 1915).....James M. Cox
 Sec. of State (term ends 2d Mon. Jan. '13).....Charles H. Graves
 Auditor (term exp. 2d Mon. Jan. 1917).....A. V. Donahay
 Treasurer (term exp. 2d Mon. Jan. '15).....J. P. Brennan

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. The requirement being that State elections must be held in even years, this would make it impossible for legislators to convene until the second January after their election. Nevertheless, an amendment for the purpose of relieving this situation by changing the time for convening the Legislature was defeated in 1908; V. 87, p. 1435. (Report of Secretary of State, page 574.) 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. (V. 101, O. L., page 137.) A session held in 1911 under this law was declared legal by the Supreme Court on March 28 1911. See V. 92, p. 673. (V. 83, O. S., page 412.)

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

(Fiscal Year ends November 15.)

	1912.	1911.	1910.
Funded State debt (loans).....	*\$1,665	*\$1,665	*\$1,665
Irreducible State debt (trust fds.)	5,254,497	5,162,670	5,216,996
Local Debts—			
Debts of counties.....	\$31,132,276	\$28,574,388	\$26,979,085
Debts of cities, 1st & 2d class.....	147,453,532	139,363,320	126,863,977
Debts of incorporated villages.....	11,211,429	10,708,021	14,113,404
Debts of townships.....	4,084,408	3,550,824	2,671,127
Debts of special school districts.....	24,892,468	20,060,957	16,946,729
Total local debts.....	\$218,774,113	\$199,260,470	\$187,574,322

* Interest ceased 1871.

ASSESSED VALUATION.—The assessed valuation of real and personal property in the State has been as follows:

Years.	Real Estate.	Personal Property.	Total.
1912.....	\$4,335,665,521	\$2,145,393,637	*\$6,481,059,158
1911.....	4,275,465,247	1,926,677,264	*6,202,142,511
1910.....	1,656,944,631	827,370,943	2,484,315,574
1909.....	1,619,462,263	770,516,086	2,389,978,349
1908.....	1,590,299,746	723,331,078	2,313,630,824
1905.....	1,482,795,705	680,805,888	2,163,601,593
1900.....	1,274,263,721	559,849,507	1,834,053,228
1890.....	1,232,305,312	543,833,165	1,776,138,477
1880.....	1,102,049,931	456,166,134	1,558,216,065
1870.....	707,846,836	459,884,861	1,167,731,697
1860.....	630,894,311	248,408,290	888,302,601
1850.....	341,389,838	98,487,502	439,876,340
1840.....	85,287,261	27,038,895	112,326,156
1830.....	60,086,250	14,589,335	64,675,578

* Property assessed at full value (see note below).
 The State tax (per \$1,000) for 1901, \$2.89; 1903, 1904 and 1905 was \$1.35; for 1906, 1907, 1908, 1909 and 1910, \$1.345; 1911 and 1912, \$0.451.

POPULATION OF STATE (U. S. Census)—

1910.....	4,797,121	1870.....	2,665,260	1830.....	937,903
1900.....	4,137,645	1860.....	2,339,511	1820.....	581,434
1890.....	3,672,329	1850.....	1,980,329	1810.....	230,760
1880.....	3,198,062	1840.....	1,519,467	1800.....	45,365

NEW TAX BILL.—The "Smith Tax Bill," signed by the Governor on June 2 1911, provides that the levy for any governmental unit, such as the city, the schools or the like, shall not be more than the levy of 1910; also that the total levy shall not be more than 1% of the tax duplicate. In order to raise sufficient revenue under these decreased rates of taxation, assessment of property was generally raised to its full value.

TAXATION OF MUNICIPAL BONDS.—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. On Sept. 3 1912, however, an

amendment was adopted, to take effect Jan. 1 1913, providing for the taxation of future issues of State and municipal bonds. The amendment will be found in full in V. 95, p. 766. The question of again exempting bonds from taxation will be voted upon in November, provision having been made for this by the Legislature of 1913. V. 96, p. 1312.

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.

A proposed amendment to the above section permitting the Legislature to issue \$50,000,000 bonds (not more than \$10,000,000 in any one year) for a system of inter-county wagon roads was defeated on Sept. 3 1912. See V. 95, p. 766.

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 to 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 debts 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 5 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 5 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.) No laws shall be passed authorizing 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; provided, that nothing in this section shall prevent the insuring of public buildings or property in mutual insurance associations or companies. Laws may be passed providing for the regulation of all rates charged by any insurance company, corporation or association organized under the laws of this State or doing any insurance business in this State for profit. [That part of the above section given in italics was added by an amendment adopted Sept. 3 1912. V. 95, p. 766.]

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 5. (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, &c., 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 cannot be authorized in any event. The Act as amended in 1906 will be found in the "Chronicle" May 26 1906, page 1224. In May 1910 the law was further amended so as to limit the bonding power of townships and municipal corporations to 5%, instead of 8%, or the tax duplicate. This was done by amending Sections 3942, 3945, 3948 and 3904 of the General Code, making them read as follows:

Sec. 3942. The net indebtedness incurred by any township or municipal corporation for the purposes mentioned in sections 3295 and 3939 of the General Code shall never exceed 2 1/2% of the total value of all the property in such corporation or township, as listed and assessed for taxation, unless the excess of such amount is authorized by vote of the qualified electors of the township or corporation in the manner hereinafter provided.

Sec. 3945. Such limitation of 1% and 2 1/2% hereinbefore prescribed shall not affect bonds lawfully issued for such purposes upon the approval of the electors of the township or corporation.

Sec. 3948. Before any bonds in excess of such limitations of 1% and 2 1/2% are issued and tax levied, the question of issuing them shall be submitted to the voters of the township or corporation at a general or special election.

Sec. 3954. No municipal corporation or township shall create or incur a net indebtedness under the authority of this chapter in excess of 5% of the total value of all the property in such township or corporation as listed and assessed for taxation. Bonds issued in good faith for such purposes which at the time of issue were within the limitations existing at the time of such issue shall be valid obligations of the township or municipal corporation which issued them. In ascertaining the limitations of such 5% and of such 2 1/2%, all such bonds shall be considered except those specifically excluded by Section 3946 of the General Code.

The new law was to have taken effect Jan. 1 1911, but as many cities complained that they could not raise funds for necessary improvements by applying the new rates upon the tax duplicate as it stood on Jan. 1, a bill was passed suspending the operation of the Act of 1910 until Oct. 1 1911. See V. 92, p. 673.

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.

[The Snyder Act, an emergency measure passed by the Legislature April 10 1913, permits the issuance of bonds to repair damage done by the floods of March and April, such bonds not to be counted in ascertaining any of the limitations of Sections 3939 to 3954, incl. of the General Code. See "Chronicle" of May 31 1913, State and City Department.]

SAVINGS BANK INVESTMENTS—POWERS AND RESTRICTIONS. The provisions of the law defining securities in which savings banks in this State may invest their funds are contained in Sections 9765 and 9768 of the General Code. These sections read as follows:

Sec. 9765. A savings bank may invest the residue of its funds in, or loan money on, discount, buy, sell or assign promissory notes, drafts, bills of exchange and other evidences of debt, and also invest its capital, surplus and deposits in, and buy and sell, the following:

a. The securities mentioned in Section 9758 (we give Section 9758 below), subject to the limitations and restrictions therein contained, except that savings banks may loan not more than 75% of the amount of the paid-in capital, surplus and deposits on notes secured by mortgage on real estate. But all loans made upon personal security shall be upon notes with two or more signers, or one or more indorsers, payable and to be paid at a time not exceeding six months from the date thereof. In the aggregate not exceeding 30% of the capital, surplus and deposits of a savings bank shall be so invested.

b. Stocks which have paid dividends for five consecutive years next prior to the investment, bonds and promissory notes of corporations, when this is authorized by an affirmative vote of a majority of the board of directors or by the executive committee of such savings bank. No purchase or investment shall be made in the stock of any other corporation organized or doing business under the provisions of this chapter. The Superintendent of Banks may order any such securities which he deems undesirable to be sold within six months.

c. Promissory notes of individuals, firms or corporations, when secured by a sufficient pledge of collateral approved by the directors, subject to the provisions of sections 9754 and 9755 (99 v. 282, Sec. 57).

[Note.—Section 9754 mentioned above limits the amount to be loaned by a commercial bank, including overdrafts, to any one person, firm or corporation to 20% of its paid-in capital and surplus, unless such loan is se-

cured by first mortgage upon improved farm property in a sum not exceeding 60% of its value. It is further provided that the total liabilities, including overdrafts, of a person, company, corporation or firm to any bank, either as principal debtor or as security or indorser for others, for money borrowed, shall not exceed 20% of its paid-in capital stock and surplus. The discount of bills of exchange drawn against actually existing values and the discount of commercial or business paper actually owned by the person, company, corporation or firm negotiating it, shall not be considered as money borrowed. Section 9755, also mentioned above, stipulates that the deposits of funds in a bank or trust company not duly designated as a depository by the board of directors shall be held to be a loan within the meaning of Section 9754.]

Sec. 9758. Subject to the provisions of the preceding section (Sec. 9757), commercial banks may invest their capital, surplus and deposits in or loan them upon:

a. Personal or collateral securities.

b. Bonds or other interest-bearing obligations of the United States or those for which the faith of the United States is pledged to provide payment of the interest and principal, including bonds of the District of Columbia, in or bonds or other interest-bearing obligations of any foreign government.

c. Bonds or interest-bearing obligations of this or any other State of the United States.

d. The legally issued bonds or interest-bearing obligations of any city, village, county, township, school district or other district or political subdivision of this or any other State or Territory of the United States and of Canada.

e. Mortgage bonds or collateral trust bonds of any regularly incorporated company which has paid, for at least four years, dividends at the rate of at least 4% on their capital stock. Such loan shall not exceed 80% of the market or actual value of such bonds, the purchase of which first has been authorized by the directors. The Superintendent of Banks may order that any such securities which he deems undesirable be sold within six months.

f. Notes secured by mortgage on real estate, where the amount loaned thereon, inclusive of prior encumbrances, does not exceed 40% of the value of the real estate if unimproved, and if improved 60% of its value, including improvements, which shall be kept adequately insured. Not more than 50% of the amount of the paid-in capital, surplus and deposits of such bank at any time shall be invested in such real estate securities (99 v. 280, Sec. 50.)

FLOODS.—In March 1913 millions of dollars worth of property throughout the State was destroyed by floods. See V. 96, pages 963 and 1037.

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.

Table for ADA, Hardin County, showing General Bonds, Street-Paving Bonds, and Public Improvement Bonds (Con.) with columns for amount, date, and interest.

Table for ADAMS COUNTY, West Union, showing County House Bds., Refunding Bonds, and Public Hospital Bonds with columns for amount, date, and interest.

Table for AKRON, showing City of Akron Water Works, Refunding Bonds, and Public Improvement Bonds with columns for amount, date, and interest.

Table for AKRON SCHOOL DISTRICT, showing various bonds and assessments with columns for amount, date, and interest.

ALLEN COUNTY.
Lima is the county seat.
Memorial Building Bonds.
4 1/2% '07 M-S \$95,000. M&S '13-'22
BOND. DEBT. Apr 1913. \$149,400
Total valuation 1912. \$1,199,020
(Assessment about actual value.)
State & Co. tax (per \$1,000) '12. \$3.95
Population in 1910. 56,580
INT. at Treasurer's office.

ALLIANCE.
This city is in Stark County.
Armory Site Bonds.
4 1/2% '12 A-O \$5,500. Oct 1 1931
Refunding Bonds.
4s M-S \$9,000. Sept 15 1920
4s M-S 29,000. Sept 15 1920
4s M-S 62,650. Mch 1 1922
4s J-D 2,000. Mch 10 1914
4s '04 A-O 38,000. Oct 15 '16 & '18
4s '05 J-D 31,500. June 5 '13-'17
4s '06 J-D 5,450. Dec 1 1925
4s '06 M-N 19,000. Nov 1 '21 & '16
4 1/2% '07 M-N 19,250. Nov 15 1917
4 1/2% '12 J-J 40,000. July 15 '32-'33
Debt Extension Bonds.
4s '05 J-D \$10,000. Dec 1 1925
Paying and Intersection Bonds.
4s '07 \$5,350
4s '09 M-N 15,500. May 1 1926
4 1/2% '12 M-S 4,000. Mch 1 1934
Street & Sewer Bds. (City's portion)
5s '08 J-D \$4,000. June 1 1928
5s '08 J-D 14,000. June 15 1923
5s '08 F-A 3,500. Aug 1 1926
5s '08 7,500
4 1/2% '08 2,850
4 1/2% '09 A-O 5,000. Oct 1 '15 & '17
-s 13,000. Dec 31 1929
4s '10 M-N 9,700. May 10 1921
4s '10 M-N 2,500. May 15 1919
4s '10 J-J 2,900. July 15 1919
4 1/2% '10 A-O 5,000. Oct 15 1920
4 1/2% '11 J-D 17,000. June 15 1928
4 1/2% '12 M-S 7,500. Mch 1 1932
4 1/2% '12 J-J 15,500. July 1 1933
4s '12 19,000
4 1/2% '12 F-A 7,150. Aug 1 1932
Fire Department Bonds.
4s '05 J-J \$15,000. June 15 '16-'18
4 1/2% '08 J-J 7,000. July 15 1923
Bridge Bonds.
4s '09 A-O \$9,500. Apr 10 1929
Grade-Crossing Bonds (City's por.)
4s '09 J-D \$31,000. Dec 31 '23 & '33
4-1-3% '11 M-N 3,300. May 15 1918
4 1/2% '12 M-S 3,400. Mch 1 1934
Sewer Bonds.
4s M-S \$29,000. Sept 15 1920
4s '04 J-D 7,000. Dec 1 1919
4s '06 F-A 10,000. Aug 1 1921
4s '07 J-J 3,800. Jan 25 1925
4 1/2% '09 M-N 2,500. May 1 1915
4s '09 J-D 135,000. 1929-1934
4s '10 F-A 1,500. Aug 15 1920
Overhead Crossing Bonds.
-s \$7,000. Dec 31 1930
Cemetery Bonds.
4s '07 J-D \$6,500. Jan 25 1925
Water-Works Bonds.
4s F-A \$81,000. Feb 20 '29-'29
4s M-S 19,000. Sept '13-'15
4s '04 J-D 4,000. Dec 1 1914
4s '05 M-N 6,000. May 1 1920
4s '05 J-J 10,000. July 22 1925
4s '06 J-J 7,500. July 1 1916
4s '06 M-N 5,000. Nov 1 1926
4s '09 M-N 24,000. May 1 '21 & '23
-s 50,000. Dec 31 '31 & '33
4 1/2% '12 10,000
Street Improvement Bonds.
4 1/2% '07 \$21,300
5s '10 M-S 3,900. Sept 15 1920
Electric Light Bonds.
5s M-S \$12,000. Sept 15 '13-'16
4 1/2% '12 J-D 15,000. Dec 15 1930
TOTAL DEBT Jan 1913. \$1,201,000
Sinking fund assets. 40,000
Assessed valuation 1912. 12,236,350
Actual value (est) 15,000,000
Total tax (per \$1,000) 1911. \$38.50
Population in 1910. 15,083
INT. payable at Treasurer's office.

ALLIANCE SCHOOL DISTRICT.
4s '05 J-J \$1,000. June 5 1913
4s '08 M-N 25,000. May 4 '14-'26
-s 9,500. Apr 1914-'22
4s '10 M-S 120,000. 1925-1935
4s '11 M-S 50,000. Mch 21 1931
BOND. DEBT Sept 1 '11. \$217,500
Assessed valuation 1911. 5,200,000
INTEREST is payable at Alliance.

ASHLAND.
This city is the county seat of Ashland County. Incorp. July 28 1815.
City-Hall.
5s A-O \$1,000. Oct 1 1913
Sewer Bonds.
4s M-S \$50,000. Sept 20 1937
4s M-S 7,000. Sept 1 1926
4 1/2% '12 M-S 4,800. 1914-1919
4 1/2% '12 M-S 8,000. Mch 1 '14-'21
Street Bonds.
4 1/2% '12 M-S \$1,200. Mch 1 '14-'16
Refunding Bonds.
5s '00 A-O \$2,200. Apr 15 '14-'17
1,275.00. Oct 15 '13-'17
4s '09 M-S 6,000. Mch 20 '14-'19
4 1/2% '10 Mch 8,000. Mch 1 '15-'22
Water-Works Bonds.
5s '07 M-S \$20,000. Mch '14-'33
1,200,000. Sept 1 1918
5s M-S 12,000. Sept 1 1918
GEN. BD. DT. Jan 1 '13. \$146,500
Assessment debt (add'l) 111,390
Floating debt. 1,500
Sinking fund. 1,663
Assess. val. 12(90% act.) 8,830,000
(Assessment about 90% actual value)
Tax rate (per \$1,000) 1912. \$13.80
Population in 1910. 6,795
INT. on refunding 4 1/2% at Farmers' Bank, Ashland, and on other bonds at First Nat. Bank, Ashland.

ASHLAND SCHOOL DISTRICT.
4 1/2% '11 M-S \$48,000. M&S '13-'37
5s '07 M-S 15,000. Sept 1 '13-'27
5s '07 F. B. D. T. May 1 '13. \$62,000
Assessed val. 1912. 8,250,000
(Assessment about actual value.)
Sch. tax rate (per \$1,000) 1912. \$4.40
Population in 1911 (est) 7,000
INT. at First Nat. Bk., Ashland.

ASHLAND COUNTY.
Ashland is the county seat.
River Improvement Bonds.
4 1/2% \$36,500. June 1 1915
5 1/2% 9,500. Aug 1 1915
Bridge Bonds.
5s J-J \$21,000. Jan 1 1917
4s J-J 6,000. July 1 1914
4 1/2% '12 M-S 20,000. M&S '15-'19
Mill Dam Removal Bonds.
4 1/2% '10 M-N \$3,000. May 1 '14-'15
3,000. Nov 1 '13-'14
BOND. DEBT Sept 1 '11. \$73,000
Total valuation 1911. 36,400,390
(Assessment about actual value.)
County tax (per \$1,000) '11. \$7.205
Population in 1910. 22,975
INT. at County Treas. office.

ASHTABULA.
This city is in Ashtabula County. Incorporated July 10 1891.
Subway Bonds.
4s '08 A-O \$48,000. Oct 1 '13-'28
4s '12 A-O 31,500. Oct 1 '13-'21
Street Paving Bonds.
5s '07 A-O \$6,000. Oct 1 '13-'14
5s '07 A-O 3,000. Oct 1 1913
3s '05 J-J 5,680. Jan 1 '14-'15
3s '08 A-O 15,000. Oct 1 '13-'18
3s '08 A-O 9,000. Oct 1 '13-'18
3s '09 A-O 17,000. Oct 1 '13-'18
5s '11 A-O 41,600. Oct 1 '15-'20
5s '12 A-O 3,200. Oct 1 '15-'16
5s '12 A-O 10,710. Oct 1 '15-'21
5s '12 A-O 1,800. Oct 1 '13-'14
Refunding Electric Bonds.
3s A-O \$5,000. A & O '13-'15
River Improvement Bonds.
4s '00 A-O \$370,000. Oct 1 '13-'29
Sewer Bonds.
5s '08 A-O \$1,000. Oct 1 1913
5s '12 A-O 9,000. Oct 1 '13-'16
TOTAL DEBT July 1912. \$674,155
Sinking fund. 42,000
Assessed val. 1911. 24,896,640
(Assessment about actual value.)
Tax rate (per \$1,000) 1911. \$30.00
Population in 1910. 18,266
INT. at Nat. Bank of Ashtabula.

ASHTABULA SCHOOL DIST.
4 1/2% '06 A-O \$28,000. Oct 1 '13-'40
4 1/2% '04 A-O 1,500. Apr 1 1914
-s 1,500. Oct 1 1913
4 1/2% '07 A-O 30,000. Oct 1 '13-'27
4 1/2% '08 A-O 6,000. Apr 1 '14-'25
4 1/2% '08 A-O 11,250. A & O 1928
4 1/2% '10 A-O 8,500. A & O '13-'21
4 1/2% '11 A-O 9,500. Oct 1 '13-'31
BOND. DEBT April 1912. \$122,500
Assessed valuation 1912. 20,319,300
(Assessment at actual value.)
School tax (per \$1,000) 1912. \$4.164
INT. at Farmers' Nat. Bk., Ashta.

ASHTABULA COUNTY.
Jefferson is the county seat.
Road Improvement Bonds.
4 1/2% '08 A-O \$15,000. Apr 15 '14-'18
4 1/2% '08 M-S 12,000. Sept 1 '13-'18
4 1/2% '09 M-S 18,000. Mch 1 '14-'19
4 1/2% '09 A-O 7,200. Apr 1 '14-'19
4 1/2% '09 M-N 10,800. May 1 '14-'19
4 1/2% '09 M-S 24,800. Sept 1 '13-'18
4 1/2% '09 J-D 7,000. June 1 '13-'19
4 1/2% '09 F-A 7,000. Aug 1 '13-'19
4 1/2% '09 A-O 10,000. Oct 1 '13-'19
4 1/2% '09 A-O 16,000. Apr 1 '14-'20
4 1/2% '10 A-O 20,000. Apr 1 '14-'20
10,000. Apr 1 '17-'20
4 1/2% '12 M-S 4,000. Sept 1 '14-'18
4 1/2% '12 M-S 2,500. Sept 1 '14-'18
BOND. DEBT May 10 '13. \$166,000
Total assessed val. 1912. 82,577,320
(Assessment about actual value.)
State & Co. tax (per \$1,000) '12. \$3.51
Population in 1910. 59,547
INT. at County Treas. office.

ATHENS.
This village is in Athens County.
Refunding Bonds.
6s M-N \$60,000. 1918-'23-'25
(\$20,000 on May 1 each year.)
5s J-J \$20,000. June 1 1926
-s M-S 3,000. Sept 1 '13-'15
Electric Light Bonds.
4s '07 M-S \$13,000. Sept 1 '13-'25
Sewer Bonds.
5s '10 M-S \$4,360. Sept 1 '13-'20
Funding Bonds.
5s '06 A-O \$2,500. Aug 1 '13-'17
BOND. DEBT Sept 1912. \$171,125
Sinking fund Jan 1 '12. 28,939
Total valuation 1911. 6,736,000
(Assessment about actual value.)
Tax rate (per \$1,000) 1911. \$12.00
Population in 1910. 5,463

ATHENS SCHOOL DISTRICT.
4s '06 M-S \$57,000. 1913-1931
4s '00 A-O 30,000. M&S '15-'35
BOND. DEBT Mar 1 '13. \$87,600
Assessed valuation 1913. 6,673,675
(Assessment about full value.)
School tax (per \$1,000) 1913. \$3.95
INT. at office of Treasurer.

ATHENS COUNTY.
County seat is Athens.
Infirmary Bonds.
5s M-S \$23,000. Sept 1 '13-'20
Road Improvement Bonds.
5s M-S \$200,000. 1920-1930
BOND. DEBT Mar 1913. \$233,000
Total assessed val. 1912. 34,808,895
(Assessment at 3/4 actual value.)
State & Co. tax (per \$1,000) '12. \$3.581
Population in 1910. 47,798
INT. payable at Treas. office.

AUGLAIZE COUNTY.
County seat is Wapakoneta.
Infirmary Building Bonds.
5s '09 \$55,000. Sept 1 '13-'23
5s '10 J-J 24,000. Sept 1 '24-'28
Refunding Bonds.
4 1/2% '10 J-J \$31,000. J&J '13-'28
6s '13 M-S 6,300. Mar 1 '17-'23
Hospital Bonds.
4 1/2% '10 J-J \$10,000. July 1 '13-'22
Ditch Bonds.
5s \$45,500. 1912-1913
6s '12 M-N 14,000
6s '12 J-D 5,000. July 1 1913
Bridge Bonds.
5s J-J \$4,000. July 1 '13-'16
5s J-J 2,000. Jan 1 '14-'15
5s '04 J-J 14,000. J&J '13-'20
5s '07 J-J 20,000. J&J '13-'23
5s '07 J-J 5,000. July 1 '13-'17
5s M-S 1,000. Sept 1 1913
5s '00 F-A 15,000. M&S '13-'20
5s '11 J-J 29,000. J & J '13-'27
5s '13 J-J 20,000. M&S '14-'23
BOND. DEBT May 1 '13. \$232,000
Tax valuation 1912. 43,800,000
(Assessment about actual value.)
County tax (per \$1,000) '12. \$3.549
Population in 1910. 31,346
INT. payable at Treas. office.

BARBERTON.
This village is in Summit County. Inc. 1892. Popula. 1910, 9,410.
Fire Department Bonds.
5s '05 M-S \$800. Mch 1 '14-'15
Sewer Bonds.
5s '04 M-S \$912. Mch 1 '14-'15
5s '06 1,900
5s '07 J-D 3,000. Mch 1 '14-'16
77c. Mch 1 1917
5s '07 M-N 3,000. Mch 1 1917
78c. Mch 1 1917
5s '07 M-S 4,168. Sept 1 '13-'17
5s '13 M-S 3,800. Mar 1 '14-'21
Water Bonds.
3s '05 M-S \$3,500. Mch '14-'15
5s '08 F-A 562.50. Sept 1 1913
5s '09 F-A 13,604. Sept 1 '19
Street Bonds.
5s '05 M-S \$600. Mch 1 '14-'15
5s '05 M-S 2,850. Sept 1 '13-'14
5s '05 M-S 1,802. Mch 1 '14-'15
5s '08 F-A 17,986. Sept 1 '13-'18
4s '10 M-S 22,500. Sept 19 '13-'21
5s '11 F-A 5,060. Mch 1 '14-'21
Funding Bonds.
5s '06 M-S \$3,482. Sept 1 '13-'17
BOND. DEBT Sept 1 '11. \$140,670
Assessed valuation 1911. \$10,491,620
Tax rate (per \$1,000) 1911. \$10.00
INT. payable at Treas. office.

BARBERTON SCHOOL DIST.
4 1/2% '09 M-S \$2,500. Sept 1 '13-'17
12,000. Sept 1 '13-'24
4 1/2% '06 M-S 4,500
4 1/2% '10 M-S 25,000. Sept 1 '12-'29
4 1/2% '10 M-S 16,000. Sept 1 '13-'29
4 1/2% '10 M-S 6,500. Sept 1 '13-'24
4 1/2% '10 M-S 24,500. Sept 1 '13-'29
4 1/2% '12 M-S 48,000. Sept 1 '13-'18
BOND. DEBT Apr 1913. \$121,000
Assessed val. '12 (about) 12,000,000
School tax (per \$1,000) '12. \$3.70
INT. on bonds of '09 & '10 payable at office of Treasurer; on other loans at Barberton Savings Bank Co.

BARNESVILLE.
This village is in Belmont County. Incorporated 1816.
Paving Bonds.
6s M-S \$100. Sept 13 1913
6s M-S 400. Sept 17 1913
6s F-A 700. Feb 12 1914
4 1/2% J-J 4,350. July 1 '13-'18
5s J-D 1,750. Dec 1 '13-'14
5s F-A 1,215. Dec 1 '13-'15
4 1/2% M-S 1,588.10. Sept 17 '13-'16
5s J-J 800. Jan 15 '14-'17
75c. Jan 15 1918
5s J-J 1,000. Jan 15 '14-'18
5s 16.20. Nov 23 1913
3,150. Nov 23 '13-'22
800. Nov 23 '13-'22
187. Nov 23 1922
5s 2,588. Nov 23 1913
Water Bonds.
5s '04 A-O \$62,000. Apr 1 '14-'44
BOND. DEBT Mar 1913. \$82,543
Floating debt. 6,438
Sinking fund. 6,046
Assessed valuation 1912. 3,669,560
(Assessment at actual value.)
Tax rate (per \$1,000) 1912. \$4.233
Population in 1910. 4,233
INT. at Village Treasurer's office.

BELLAIRE.
This city is in Belmont County.
Water Bonds.
4 1/2% '04 M-N \$20,000. May 1 1914
4 1/2% '07 M-S 25,000. Mch 1 1917
4 1/2% '07 M-S 10,000. Sept 1 1917
City-Hall Bonds.
4s '00 M-S \$22,000. Mch 1 '14-'24
Refunding Water Bonds.
4s '03 F-A \$50,000. Feb 1 1923
4s '00 A-O 50,000. Oct 1 1920
4s '10 A-O 50,000. Oct 1 1930
Refunding Bonds.
4s '06 F-A \$10,000. Feb 1 1910
TOTAL DEBT Jan 1 '13. \$274,451
Sinking fund. 43,497
Tax valuation 1912. 11,919,490
(Assessment about actual value.)
Total tax (per \$1,000) 1912. \$13.00
Population in 1910. 12,946
INT. at First Nat. Bank, Bellaire.

BELLAIRE SCHOOL DIST.
4s '04 M-S \$9,000. M&S '13-'15
4s '09 F-A 9,000. Aug 30 1916
4s '09 M-S 9,000. Sept 15 1916
4s M-S 126,500. 1916-1931
BOND. DEBT Jan 1913. \$174,000
Assessed valuation 1912. 11,787,745
School tax (per \$1,000) 1911. \$10.70
INT. at First Nat. Bk., Bellaire.

BELLEFONTAINE.
This city is in Logan County. Inc. Feb. 10 1835.
4s '12 \$2,500. 1922-1922
Light and Paving.
4s M-S \$7,000. Aug 1 '13-'19
5s M-S 5,200. M&S '14-'18
Gas and Electric Bonds.
4 1/2% '05 M-S \$50,000. Sept 1 1935
(Subject to call after Sept 1 1915.)
4 1/2% M-S \$10,000. on or before 1914
Fire Department Bonds.
5s July \$1,000. July 1913-'14
5s '05 Sept 5,000. Sept 1 '15-'24
Refunding Bonds.
6s J-J \$24,000. J&J '13-'16
Sewer Bonds.
5s '09 M-S \$21,000. Sept 1 1939
(Subject to call Sept 1 1919.)
5s '11 M-S 28,500. Mch 1 1930
(Optional after Mch 1 1921.)
4 1/2% '12 M-S 3,600. Mch 1 1930
(Optional beginning Mch. 1 1921.)
Refunding Gen. Improv't Bonds.
4 1/2% '04 M-S \$13,848. 1913-1915
Paving Bonds.
4s '07 Sept \$5,000. Sept 1 '13-'17
4s '07 Mch 3,000. Mch 1 '14-'17
Water Works
6s F-A \$13,000. Feb 1917-'19
6s F-A 10,000. Feb 1915-'16
6s M-S 16,000. Sept 1 '21-'27
(\$500 due each six months.)
TOTAL DEBT Mar 1913. \$305,200
Sinking fund. 65,891
Tax valuation 1912. 6,906,210
Total tax (per \$1,000) 1912. \$15.00
Population in 1910. 8,238
INT. on the refunding bonds at the First Nat. Bk., N. Y.; on others at People's Nat. Bk., Bellefontaine.

BELLEFONTAINE SCH. DIST.
4s '07 F-A \$60,000. M&S '16-'40
(Subject to call after March 1 1917)
5s '08 M-S 1,500. Mch 1 1914
-s 1,000. Sept 1 '13-'14
4s '09 M-S 4,000. M&S '16-'19
4s '09 M-S \$1,600. 1913
4 1/2% '10 M-S 35,000. M&S '19-'41
BOND. DEBT May 3 '12. \$100,000
Assessed valuation 1911. 7,000,000
School tax (per \$1,000) 1911. \$5.00
INT. at office of City Treasurer.

BELLEVEU.
This village is in Huron County.
Water Bonds.
5s \$8,000. Aug 1 1919
4s 18,500. Sept 1 1923
4 1/2% 10,000. Sept 1 1924
Ditch-Extension Bonds.
4s \$1,300. Sept 1 1914
Sidewalk-Improvement Bonds.
5s \$1,900. Mch 1 1918
Sewer & Drainage Bonds.
5s \$2,000. Sept 1 1920
Cemetery Bonds.
4s M-S \$3,000. Sept 1 1917
City-Hall Bonds.
4s J-J \$9,250. Jan 17 1930
TOT. BD. B'T Sept 1 '11. \$87,250
Water debt (included) 37,000
Assessment debt (included) 33,500
Total valuation 1911. 3,560,440
(Assessment about actual value.)
Total tax (per \$1,000) 1911. \$10.00
Population in 1910. 5,209
INT. on water bonds in New York on cemetery bonds in Fremont; on all other bonds in Cincinnati.

BELMONT COUNTY.
County seat is St. Clairsville.
Turnpike Bonds.
5s '12 M-S \$69,825. Mch 1 '14-'32
Court House and Jail.
4s M-S \$43,000. Sept 1 1914
TOTAL DEBT Sept 4 1911. \$43,000
Total assessed val. 1911. 68,841,100
(Assessment about 85% actual val.)
State & co. tax (per \$1,000) '09. \$7.75
Population in 1910. 76,856
INT. on road bonds at Treas. office

BEREA.
This village is in Cuyahoga County. Inc. May 1 1851. Pop'n '10, 2,609.
Water Bonds.
4s M-N \$13,000. M&N '13-'19
4s M-N 3,500. May 1914-'20
4s M-N 6,000. Nov 1 '14-'19
4s M-N 5,000. Nov 1 1920
5s '10 A-O 4,000. Oct 1 '13-'20
Electric Light Bonds.
4s M-N \$2,000. May 1 '14-'17
1,500. Nov 1 1913
4s '00 M-N 1,500. Nov 1 '13-'15
5s '10 A-O 15,000. A & O '13-'20
GEN. B'D D'T Sept 1 '12. \$63,972
Assessment bonds. 36,984
Sinking fund. 24,135
Assessed valuation 1911. 1,524,735
(Assessment about 70% actual val.)
Total tax (per \$1,000) 1911. \$14.80
INT. at Bank of Berea Co. in Berea

BEREA SCHOOL DISTRICT.
4s '12 A-O \$60,000. A & O '16-'45
BOND. DEBT Dec 1912. \$51,000
Assessed valuation 1912. 1,650,000
INTEREST at Treasurer's office.

BETHEL SCHOOL DISTRICT.
This district is in Clermont County.
4 1/2% '12 J-J \$30,000. July 1 '22-'51
TOTAL DEBT July 1912. \$30,000
INTEREST at First Nat. Bank.

BEXLEY.
P. O. Columbus.
Water and Sewer Bonds.
4 1/2% '12 A-O \$90,000. Aug 1 1942
BOND. DEBT Mar 1913. \$90,000
Assessed valuation 1912. 2,138,780
Population in 1910. 682
INT. payable in Columbus.

BOWLING GREEN.

This city is the county seat of Wood County. Incorp. Nov. 9 1855.
Street-Impt. Bonds.
4 1/2 '12 M-S \$8,100 Mch 1 '14-'22
4 1/2 '12 M-S 6,400 Sept 1 '13-'22
4 1/2 '12 M-S 4,400 Sept 1 '13-'22
Army Bonds.
-s '12 53,300 1923
Park Bonds (Opt. \$5,000 yearly).
4s '11 M-S \$40,000 Mch 1 1919
Refunding Bonds.
5s '08 M-S \$4,500 M&S '13-'17
4s '09 M-S 4,500 M&S '13-'17
4s '02 M-S 6,600 M&S '15-'21
6s '04 M-S 1,500 M&S '13-'15
4s '03-04 M-S 13,200 M&S '18-'24
4s '07 M-S 4,600 M&S '14-'18
5s '05 M-S 6,600 M&S '21-'24
4s '12 M-S 13,500 Sept 1 '20-'21
GEN. BD. DT. Jan 1 '13. \$98,300
Assessment debt 63,310
Assessed valuation 1912 5,000,000
Total tax (per \$1,000) 1912—
Plata Township 514.58
Center Township 13.80
Population in 1910 5,322
INT. at 1st Nat. Bk., Bowl. Green.

BOWLING GREEN SCH. DIST.
4s '12 M-S \$10,000 M&S '14-'18
BOND. DEBT Sept 1 '11 3,000
INT. payable at First Nat. Bank, Wood Co. Sav. Bank or Commercial Banking & Savings Co.

BRIDGEPORT.
This village is in Belmont County.
Bridge Bonds.
4s \$12,000 Mch 3 1933
Street Improvement
4s \$75,000 1928
3s '07 A-O 10,000 Apr 1 1917
Water.
5s \$12,500 1915
5s 6,000 1919
BOND. DEBT Sept 1 '11 \$123,000
Assessed valuation 1911 3,386,995
Tax rate (per \$1,000) 1911 \$15.00
Population in 1911 3,974

BRYAN.
This village is in Williams County, incorporated about 1840.
Improv. Bds. (Village's Portion)
4 1/2 '12 M-S \$15,000 1929-1931
Street-Improv. Bonds.
4 1/2 '12 M-S \$12,000 M&S '12-'27
4 1/2 '12 M-S 15,500 Sept 1 '13-'22
4 1/2 '12 M-S 7,500 M&S '28-'29
Bridge Bonds.
5s '09 M-S \$3,000 1913-1914
Water & Electric-Light Bonds.
5s '07 M-S \$30,000 M&S '14-'18
5s '08 M-S 10,000 M&S '21-'22
5s M-S 3,000 1913
4 1/2 '11 M-N 23,000 M&S '14-'19
4 1/2 '12 M-S 7,000 M&S '21-'23
4 1/2 '12 M-S 5,000 M&S '19-25
4 1/2 '12 J-D 10,000 M&S '25-'26
Funding Bonds.
4 1/2 '09 M-S \$4,000 1913-1916
4s '01 M-S 7,000 1917-1923
Sewer Bonds.
5s '11 J-D \$800 Sept 1 '13-'14
Water Refund. Bonds.
5s '07 M-S \$28,000 1913-1926
Assessment Bonds.
5s M-S \$65,160 1912-1925
TOTAL DEBT Jan 1913 3,245,765
Assessed valuation 1912 3,699,680
(Assessment about actual value.)
Tax rate (per \$1,000) 1911 \$15.80
Population in 1911 3,641
INT. pay. in Bryan and N.Y. City.

BUCHTEL SCHOOL DISTRICT.
A district in Athens County.
4 1/2 '12 DEBT \$30,000 Sept 1 '14-'43
BOND. DEBT Jan 1 1913 330,000
Assessed valuation 1911 600,000
Tax rate (per \$1,000) 1911 \$31.00
INT. at People's Bank, Nelsonville.

BUCEYUS.
This city is in Crawford County.
Street Impt. Bonds (City's portion).
4 1/2 '10 M-S \$10,000 Mch 1 '14-'23
15,000 Sept 1 '14-'23
4 1/2 '09 11,000 1913-1919
5s '05 10,800 1913-1921
4s '06 500 1913
4s '07 5,500 1913-1918
Fire-Department Bonds.
5s '04 M-S \$8,000 Mar 1 '13-'20
4 1/2 '12 7,000 1914-1920
Refunding Bonds.
5s '01 500 1913
A. C. W. M. Co. Bonds.
5s '00 20,000 1913-1920
Subway Improvement Bonds.
4 1/2 '12 A-O \$6,500 1914-1920
GEN. BD. DT. Apr 1 1913 \$94,800
Assessment bonds 32,500
Floating debt 27,450
Sinking fund 17,842
Assessed valuation 1913 9,484,050
(Assessment about full value.)
Total tax (per \$1,000) 1913 \$35.40
Population in 1910 8,122

BUCEYUS SCHOOL DIST.
A district in Crawford County.
4s '07 M-S \$17,500 M&S '15-'21
4 1/2 '12 A-O \$30,000 Apr 1 & Oct 1 1914-1925
(Part due each six months.)
BOND. DEBT Mar 1 1913 \$47,500
Assessed valuation 1912 9,422,720
Population in 1913 (est.) 9,000
INT. at District Clerk's office.

BUTLEE COUNTY.
County seat is Hamilton.
Court House Rebuilding Bonds.
4s '12 M-S \$50,000 Sept 1 '20-'24
Refunding Bonds.
4 1/2 '12 J-J 10,000 July 1 '16-'18
4s J-J 37,000 July 1 '14-'18

Bridge Bonds
4 1/2 '12 J-J \$70,000 Jan 1 '15-'24
4 1/2 '12 J-J 12,000 Jan 1914-'16
County Fund.
4 1/2 '12 J-J \$32,000 July 1 '13-'17
3,655 J-J 31,500 July 1 '13-'21
BOND. DEBT May 1913 \$242,500
Assessed valuation 1912 110,767,780
(Assessment at actual value.)
State & Co. tax (per \$1,000) '12 52.52
Population in 1910 70,271
INT. payable at Treas. office.
*The Miami University lands (22,566 acres), appraised at \$1,200,080 in 1908, are exempt from all State taxes except for school purposes.

CAMBRIDGE.
This city is in Guernsey County.
Sewer Bonds.
4 1/2 '12 M-S \$9,000 Sept 1 1923
4s J-J 17,000 July 1 1919
4s J-J 4,000 June 1 1924
4s '05 A-O 5,000 April 1925
4s '07 F-A 10,000 July 1 1927
4s '07 J-J 10,000 July 1 1927
4s 3,500 1926
4s 5,500 1928
Refunding Bonds.
4s F-A \$15,000 Aug 1 1916
4s J-J 21,000 Jan 1 1923
Bridge Bonds.
4s '07 J-J \$2,000 July 1 1927
Cemetery Bonds.
4s J-J \$7,000 Jan 1 1919
Water Bonds.
4 1/2 '12 J-J \$45,000 Jan 1 '13-'34
4 1/2 '12 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
4s 15,000 1931
Refunding Water Bonds.
4s Jan \$11,000 Jan 1913-1923
Street Bonds (City's Portion).
4 1/2 '08 J-J \$8,500 July 1 1928
4s 8,000 1918
4s 8,000 1920
4 1/2 '12 9,000 1923
4 1/2 '12 9,000 1924
4s 2,000 1925
4s 40,000 1926
4s 38,000 1927
4s 11,000 1924
Park Bonds.
4s J-J \$17,000 Jan 1914-1930
4s '12 Sept 25,000 Sept 10 '13-'37
GEN. BD. DT. Apr 1 1912 \$564,500
Assessment bonds Jan 1 1911 158,778
Tax valuation 1911 11,236,200
(Assessment about actual value.)
Total tax (per \$1,000) 1911 \$11.80
Population in 1910 11,327
INTEREST payable in Cambridge

CAMBRIDGE SCHOOL DIST.
5s '05 s-a \$22,000 1913-1934
4s '01 s-a 9,000 1913-1924
4 1/2 '08 M-S 55,000 M&S '13-'34
4s '06 s-a 31,000 1913-1943
BOND. DEBT Oct 1912 \$119,000
Assessed valuation 1912 18,350,000
(Assessment about actual value.)
School tax (per \$1,000) 1912 \$4.40
Population in 1912 (est.) 15,000
INT. in Cambridge at Central National Bank.

CANTON.
County seat of Stark County.
Refunding Water Bonds.
3 1/2 '09 J-D \$6,000 Dec 21 1915
4 1/2 '03 M-S 5,000 Sept 1 1928
4 1/2 '03 M-S 15,000 Sept 1 1928
4s '04 J-J 5,000 July 15 1918
4s '04 F-A 10,000 Aug 20 1918
Water Works Bonds.
4 1/2 '02 J-D \$50,000 June 16 '13-'14
4s '04 F-A \$50,000 Aug 15 '21-'22
150,000 Aug 15 '26-'27
4 1/2 '08 F-A 15,000 Aug 1 1918
4 1/2 '10 M-S 100,000 Sept 1 1930
4 1/2 '12 M-S 40,000 Sept 1 1930
4 1/2 '12 M-S 25,000 Mch 1 1932
Market House Bonds.
5s '02 J-J \$75,000 July 1 '15-'17
4s '02 J-J 53,000 July 1 1925
4s '04 M-S 25,000 Mch 1 1929
4 1/2 '03 M-S 2,800 Sept 1 1918
Fire Department Bonds.
4s '06 J-D \$30,000 June 1 1926
4 1/2 '10 M-S 7,300 Sept 1 1929
4 1/2 '12 Mch 70,000 Mch 1 1932
4 1/2 '12 M-S 5,000 Sept 1 1922
Park Bonds.
4s '06 J-D \$4,000 June 1 1926
4s '07 J-J 1,800 July 29 1917
4 1/2 '11 M-S 7,000 Mch 1 1921
Funding Bonds.
5s '05 A-O \$106,000 Apr 1 1928
Sewer Bonds.
4s '07 J-D \$2,200 June 1 1917
4s '07 J-J 4,600 July 1 1917
4s '07 J-D 3,300 Dec 1 1917
4s '07 J-D 11,700 Dec 1 1918
4s '08 J-D 12,000 June 1 1918
4 1/2 '08 J-J 6,500 July 1 1913
5s '08 J-D 800 Dec 1 1913
4 1/2 '08 A-O 5,600 Oct 5 1918
4 1/2 '09 M-S 3,300 Mch 1 1914
4 1/2 '09 M-S 1,000 Sept 1 1919
4 1/2 '10 M-S 20,000 Mch 1 1920
4 1/2 '10 M-S 1,300 Sept 1 1920
4s F-A 12,500 May 20 1914
3s '09 M-S 800 Feb 1 1924
4 1/2 '09 M-S 800 Mch 1 1914
4 1/2 '09 M-S 6,000 Mch 1 1919
4 1/2 '09 M-S 0,000 Sept 1 1919
4 1/2 '11 M-S 1,680 Sept 1 1921
4 1/2 '11 M-S 1,000 Sept 1 1921
4 1/2 '11 M-S 900 Sept 1 1916
4 1/2 '11 M-S 2,000 Sept 1 '15-'16
4 1/2 '11 M-S 4,000 Sept 1 '13-'16
4 1/2 '12 M-S 45,400 Sept 1 1922
4 1/2 '12 M-S 3,500 Mch 1 1922
4 1/2 '12 M-S 16,400 Mch 1 '14-'17
4 1/2 '12 M-S 1,600 Mch 1 1922
4 1/2 '12 M-S 1,500 Sept 1 1917

CANTON SCHOOL DIST.
5s M-N \$23,000 1914-1915
5s M-S 10,000 Sept 1 1913
5s J-D 40,000 1918-19-20-21
5s M-S 23,000 1916-1917
5s M-S 75,000 1917-1918
5s M-S 10,000 1913-1919
4s '05 M-N 30,000 May 1 '24-'25
4s '06 M-S 30,000 Mch 1 1926
4s '07 F-A 20,000 Feb 16 1927
4s '08 F-A 30,000 Feb 27 1928
4s '08 J-D 60,000 Dec 15 1929
4s '09 M-N 34,000 May 27 1929
4s '10 F-A 38,000 Feb 17 1930
4s '11 A-O 39,000 Apr 28 1931
4s '12 M-N 19,000 May 1 1932
BOND. DEBT Mar 1913 \$460,000
Assessed valuation 1912 60,794,470
(Assessment at actual value.)
School tax (per \$1,000) '11-'12 \$4.10
INTEREST is payable in New York City on bonds due from 1913 to 1915 at Chemical Nat. Bank; on bonds due 1915, 1918, 1921 at the Hanover Nat. Bank, and on all other bonds at Kountze Bros.

CARROLLTON SPEC. SCH. DIST.
This district is in Carroll County.
4s '12 M-S \$50,000 M&S '14-'38
TOTAL DEBT (7)

CELINA.
County seat of Mercer County, incorporated Apr. 2 1861.
Highway Bonds.
4s J-J \$25,000 July 20 '16-'20
Light-Plant Bonds.
4s J-D \$25,000 June 15 1925
5s Sept 12,000 Sept 15 '15-'26
Refunding Bonds.
4 1/2 '05 J-J \$20,000 Jan 1 1925
22,000 Jan 1 1925
4s '10 M-N 20,000 1919-1922
3,908 F-A 25,000 Aug 25 '23-'32
5s '13 Mar 22,000 Mar 1 '23-'44
Street bonds 4 1/2 \$1,000 4,136
5s 31,000 27,370
Water-Works Bonds.
5s A-O \$30,000 Oct 22 '14-'31
4 1/2 '10 Sept 6,000 Sept 1 '25-'30
BOND. DEBT Jan 1 1913 3,273,146
Total valuation 1912 3,843,770
(Assessment about full value.)
Total tax (per \$1,000) 1912 \$15.00
Population in 1910 (Census) 3,493
INTEREST at Village Treasury.

CELINA SCHOOL DISTRICT.
5s \$12,000 yearly to 1917
4s 12 25,000 1917-1934
4s 15,000 1934-1937
BOND. DEBT May 1 '13 \$60,000
Sinking fund 4,000
Assessed valuation 1912 5,843,770
(Assessment about actual value.)
School tax (per \$1,000) 1912 \$4.70
INT. payable at Treasurer's office.

CHICAGO JUNCTION.
This village is in Huron County, incorporated in 1882.
Public Light Bonds.
4 1/2 '12 F-A \$20,000 Aug 1 '18-'37
Electric Light Bonds.
5s M-S \$6,000 Mar 1 '14-'17
General Street Bonds.
5s Oct \$2,250 Apr '14-'22
4 1/2 '12 J-D 2,500 Dec 1 '18-'22
Sewer Bonds.
4s Apr \$6,000 Apr 2 '16-'27
3 1/2 '12 J-J 14,000 July 1 '15-'28

Street Bonds (City's Portion).
4s '08 F-A \$12,000 Aug 1 1918
4 1/2 '08 M-S 2,000 Aug 1 1913
4 1/2 '09 M-S 2,500 Sept 1 1918
4 1/2 '09 M-S 2,000 Mch 1 1914
4 1/2 '09 M-S 21,300 Mch 1 1914
4 1/2 '09 M-S 4,600 Sept 1 1914
4 1/2 '10 M-S 3,500 Mch 1 1915
4 1/2 '10 M-S 9,500 Mch 1 '13-'15
4 1/2 '10 M-S 1,100 Sept 1 '14-'15
4 1/2 '11 M-S 40,900 Mch 1 1916
4 1/2 '11 M-S 6,800 Mch 1 1917
4 1/2 '11 M-S 10,300 Mch 1 1919
4 1/2 '11 M-S 1,000 Mch 1 1916
4 1/2 '11 M-S 400 Mch 1 1924
4 1/2 '11 M-S 8,000 Sept 1 1919
4 1/2 '11 M-S 3,500 Sept 1 1919
4 1/2 '12 M-S 3,400 Mch 1 1917
4 1/2 '12 M-S 13,000 Mch 1 1920
4 1/2 '12 M-S 47,500 Sept 1 1920
4 1/2 '12 M-S 6,500 Sept 1 1918
4 1/2 '13 M-S 9,800 Mar 1 1921
Refunding Bonds.
5s '02 A-O \$6,000 Aug 20 1914
4 1/2 '03 F-S 8,000 Aug 20 1923
4s '03 M-S 8,000 Sept 1 1928
4s '04 F-A 12,000 Feb 1 1919
4 1/2 '04 J-J 16,000 July 15 1919
4s '05 F-A 23,000 Feb 1 1930
4s '06 J-D 29,000 June 1 1916
4s '07 M-S 59,332.45 Mch 1 1917
3 1/2 '09 M-S 12,500 Sept 1 1914
4 1/2 '00 F-A 30,000 Feb 1 '15 & '18
3 1/2 '00 J-D 25,000 Dec 21 1915
5s '03 M-S 7,000 Sept 1 1919
4s '04 J-D 5,000 June 15 1918
4s '04 J-J 10,000 July 2 1921
4s '04 J-J 5,000 July 1 1919
4s '06 J-J 10,000 July 2 1916
4s '09 M-S 24,000 Mch 1 1929
4s '09 M-S 13,000 Sept 1 1929
4s M-S 2,000 Mch 1 1929
Sanitary Plant Bonds.
3 1/2 '01 A-O \$20,000 Oct 21 1916
Police and Fire-Alarm Bonds.
4s '06 J-D \$20,000 June 1 1926
GEN. BD. DT. Jan 1 '12 \$989,812
Assessm't debt (additional) 662,220
Sinking fund and cash 124,412
Water debt (included) 343,000
Assessed valuation 1911 56,560,010
(Assessment about actual value.)
City tax (per \$1,000) 1911 \$4.90
Population in 1910 50,217
INT. payable at Kountze Bros., N. Y., or at City Treasurer's office.

CANTON SCHOOL DISTRICT.
5s M-N \$23,000 1914-1915
5s M-S 10,000 Sept 1 1913
5s J-D 40,000 1918-19-20-21
5s M-S 23,000 1916-1917
5s M-S 75,000 1917-1918
5s M-S 10,000 1913-1919
4s '05 M-N 30,000 May 1 '24-'25
4s '06 M-S 30,000 Mch 1 1926
4s '07 F-A 20,000 Feb 16 1927
4s '08 F-A 30,000 Feb 27 1928
4s '08 J-D 60,000 Dec 15 1929
4s '09 M-N 34,000 May 27 1929
4s '10 F-A 38,000 Feb 17 1930
4s '11 A-O 39,000 Apr 28 1931
4s '12 M-N 19,000 May 1 1932
BOND. DEBT Mar 1913 \$460,000
Assessed valuation 1912 60,794,470
(Assessment at actual value.)
School tax (per \$1,000) '11-'12 \$4.10
INTEREST is payable in New York City on bonds due from 1913 to 1915 at Chemical Nat. Bank; on bonds due 1915, 1918, 1921 at the Hanover Nat. Bank, and on all other bonds at Kountze Bros.

CANTON SCHOOL DISTRICT.
5s M-N \$23,000 1914-1915
5s M-S 10,000 Sept 1 1913
5s J-D 40,000 1918-19-20-21
5s M-S 23,000 1916-1917
5s M-S 75,000 1917-1918
5s M-S 10,000 1913-1919
4s '05 M-N 30,000 May 1 '24-'25
4s '06 M-S 30,000 Mch 1 1926
4s '07 F-A 20,000 Feb 16 1927
4s '08 F-A 30,000 Feb 27 1928
4s '08 J-D 60,000 Dec 15 1929
4s '09 M-N 34,000 May 27 1929
4s '10 F-A 38,000 Feb 17 1930
4s '11 A-O 39,000 Apr 28 1931
4s '12 M-N 19,000 May 1 1932
BOND. DEBT Mar 1913 \$460,000
Assessed valuation 1912 60,794,470
(Assessment at actual value.)
School tax (per \$1,000) '11-'12 \$4.10
INTEREST is payable in New York City on bonds due from 1913 to 1915 at Chemical Nat. Bank; on bonds due 1915, 1918, 1921 at the Hanover Nat. Bank, and on all other bonds at Kountze Bros.

CANTON SCHOOL DISTRICT.
5s M-N \$23,000 1914-1915
5s M-S 10,000 Sept 1 1913
5s J-D 40,000 1918-19-20-21
5s M-S 23,000 1916-1917
5s M-S 75,000 1917-1918
5s M-S 10,000 1913-1919
4s '05 M-N 30,000 May 1 '24-'25
4s '06 M-S 30,000 Mch 1 1926
4s '07 F-A 20,000 Feb 16 1927
4s '08 F-A 30,000 Feb 27 1928
4s '08 J-D 60,000 Dec 15 1929
4s '09 M-N 34,000 May 27 1929
4s '10 F-A 38,000 Feb 17 1930
4s '11 A-O 39,000 Apr 28 1931
4s '12 M-N 19,000 May 1 1932
BOND. DEBT Mar 1913 \$460,000
Assessed valuation 1912 60,794,470
(Assessment at actual value.)
School tax (per \$1,000) '11-'12 \$4.10
INTEREST is payable in New York City on bonds due from 1913 to 1915 at Chemical Nat. Bank; on bonds due 1915, 1918, 1921 at the Hanover Nat. Bank, and on all other bonds at Kountze Bros.

CARROLLTON SPEC. SCH. DIST.
This district is in Carroll County.
4s '12 M-S \$50,000 M&S '14-'38
TOTAL DEBT (7)

CELINA.
County seat of Mercer County, incorporated Apr. 2 1861.
Highway Bonds.
4s J-J \$25,000 July 20 '16-'20
Light-Plant Bonds.
4s J-D \$25,000 June 15 1925
5s Sept 12,000 Sept 15 '15-'26
Refunding Bonds.
4 1/2 '05 J-J \$20,000 Jan 1 1925
22,000 Jan 1 1925
4s '10 M-N 20,000 1919-1922
3,908 F-A 25,000 Aug 25 '23-'32
5s '13 Mar 22,000 Mar 1 '23-'44
Street bonds 4 1/2 \$1,000 4,136
5s 31,000 27,370
Water-Works Bonds.
5s A-O \$30,000 Oct 22 '14-'31
4 1/2 '10 Sept 6,000 Sept 1 '25-'30
BOND. DEBT Jan 1 1913 3,273,146
Total valuation 1912 3,843,770
(Assessment about full value.)
Total tax (per \$1,000) 1912 \$15.00
Population in 1910 (Census) 3,493
INTEREST at Village Treasury.

CELINA SCHOOL DISTRICT.
5s \$12,000 yearly to 1917
4s 12 25,000 1917-1934
4s 15,000 1934-1937
BOND. DEBT May 1 '13 \$60,000
Sinking fund 4,000
Assessed valuation 1912 5,843,770
(Assessment about actual value.)
School tax (per \$1,000) 1912 \$4.70
INT. payable at Treasurer's office.

CHICAGO JUNCTION.
This village is in Huron County, incorporated in 1882.
Public Light Bonds.
4 1/2 '12 F-A \$20,000 Aug 1 '18-'37
Electric Light Bonds.
5s M-S \$6,000 Mar 1 '14-'17
General Street Bonds.
5s Oct \$2,250 Apr '14-'22
4 1/2 '12 J-D 2,500 Dec 1 '18-'22
Sewer Bonds.
4s Apr \$6,000 Apr 2 '16-'27
3 1/2 '12 J-J 14,000 July 1 '15-'28

Water-Works Bonds.
6s F-A \$12,000 Feb 1 '14-'25
5s F-A 10,000 Feb 1 '26-'35
5s M-S 2,000 Mch 1 '18-'21
GEN. BD. DT. Mar 25 '13 \$76,500
Assessment debt (add'l) 25,372
Sinking fund 7,905
Assessed valuation 1912 3,017,650
(Assessment about full value.)
Total tax (per \$1,000) 1912 \$34.00
Population in 1910 2,950
INT. paid at Village Clerk's office.

CHICAGO JUNCTION SCH. DIST.
5s '10 M-N \$45,000 1913-1941
5s '10 A-O 20,000 A&O 14 '23-'42
BOND. DEBT Apr 1913 565,000
Assessed valuation 1912 3,530,615
School tax (per \$1,000) 1912 \$6.43
INTEREST payable at Home Savings & Bank Co., Chicago, Ohio.

CHILLICOTHE.
This city is in Ross County.
Deficiency Bonds.
4 1/2 '04 \$41,300 Jan 25 1914
Street & Sewer Bonds (General)
5s '03 \$5,500 Oct 1 1913
4 1/2 '05 3,600 July 25 1915
4 1/2 '04 2,000 Sept 10 1914
4 1/2 '05 18,000 June 20 1915
4s '06 16,500 July 6 1916
4s '05 12,700 Aug 15 1915
4s '08 16,350 Aug 15 1916
4s '06 4,000 Apr 1 1917
4s '07 2,800 Sept 15 1917
4 1/2 '07 4,800 Mch 1 1922
4s '07 30,000 May 15 1928
4s '08 M-S 2,400 Sept 15 1923
4s '09 J-J 17,000 July 1 1929
4s '09 3,400 Mch 15 1924
4s '09 1,250 Nov 1 1928
4s '10 6,500 June 15 1939
4s '10 6,000 July 1 1930
4s '11 1,100 Mch 1 1931
4s '11 1,100 June 1 1931
4s '12 5,000 Mar 9 1932
4s '12 2,250 Sept 10 1922
4s '12 1,500 Sept 3 1932
4s '12 25,000 Dec 30 1932
Assessment Bonds, 4s, 4 1/2 & 5s.
\$152,453.50 due from 1912 to 1921.
(Various amounts yearly.)
Fire Department Bonds.
4s '08 \$10,000 Aug 15 1928
4s '10 3,250 Apr 1 1930
Park Bonds.
4s '11 1,500 Sept 15 1931
Canal Crossing Bonds.<

Cinc. South Ry. Ref. (Optional 30 years after date).
3 1/2 '02 J-J \$7,802,000 July 1 1952
(s. f. 8,000)

Fire Department Bonds.
48 '04 M-S \$325,000 Sept 1 1934
48 '05 M-N 75,000 Nov 1 1935
48 '07 J-J 23,000 July 18 1937
3,658 '07 M-N \$25,000 May 2 1937
3,658 '07 J-J \$22,500 July 5 1937
48 '07 J-J \$24,000 July 15 1937
48 '08 M-S \$25,000 Mch 1 1938
48 '08 J-J \$40,000 Jan 2 1938
48 '08 F-A \$20,000 Feb 25 1938
48 '10 J-D \$25,000 Dec 15 1940
48 '12 J-J 140,000 July 1 1927
48 '12 --- 20,000 Sept 1 1922

Avenue Pavement.
3 1/2 '01 J-D \$150,000 Dec 1 1920
(Subject to call after Dec 1 1910.)
3 1/2 '02 J-D \$175,000 June 1 1922
(Subject to call after June 1 1912.)

City Hall Repair.
48 '03 J-D \$440,000 June 1 1913
48 '10 F-A \$12,000 Aug 15 1930
48 '10 A-O \$4,000 Oct 1 1930

Police Department Bonds.
3 1/2 '05 M-N \$75,000 Nov 1 1935
48 '07 J-J \$73,500 July 15 1937
48 '10 A-O \$75,000 Apr 15 1950
48 '12 J-J 100,000 July 1 1932

Library Bonds.
48 '04 J-J \$2,000 Jan 1 1924
48 '04 A-O 30,000 Oct 1 1934
48 '05 J-J \$13,000 Jan 1 1935
48 '07 J-J 12,500 July 15 1937
48 '08 F-A \$12,000 Feb 1 1928
48 '09 A-O \$12,000 Oct 1 1929
48 '10 J-D \$16,000 June 1 1950
48 '11 --- 13,000 Apr 1 1931

Trunk Sewer (Opt. 20 yrs. aft. date).
48 '92 J-D \$300,000 & June 1 '32

Garbage Bonds.
3 1/2 '02 M-N \$237,000 Nov 1 1922
Refuse Disposal Station.
3,658 '07 J-J \$90,000 July 15 1927
3,658 '07 J-J \$60,000 July 15 1927
Asphalt Repair Plant.
48 '07 J-J \$15,000 July 15 1937
48 '08 J-D \$6,000 June 1 1928
Grade Crossing Abolition.
48 '10 J-D \$800,000 Dec 15 1950

Subway Bonds.
48 '12 M-N \$500,000 Nov 1 1952
Sewer Construction.
3 1/2 '04 A-O \$250,000 Apr 1 1924
48 '05 M-N 350,000 May 1 1935
3,658 '03 M-N \$15,000 Nov 1 1923
48 '07 J-J 24,000 July 25 1937
3,658 '06 F-A 250,000 Aug 13 1936
48 '08 F-A \$16,800 Aug 20 1918
48 '08 J-J \$156,000 July 1 1931
48 '09 J-J \$73,000 July 15 1937
48 '09 J-D 17,500 Dec 15 1924
48 '10 A-O 41,000 Apr 15 1940
48 '10 J-D 5,200 June 1 1920
48 '10 J-D 5,500 June 15 1920
48 '10 M-S \$11,400 Sept 15 1920
48 '10 J-D \$11,500 Dec 1 1920
48 '10 A-O \$12,500 Oct 15 1930
48 '10 M-N \$13,500 Nov 1 1930
48 '10 J-D \$15,000 Dec 15 1930
48 '10 M-N \$14,500 May 15 1940
48 '11 --- 9,500 Sept 15 1921
48 '11 --- 16,700 Sept 15 1931
48 '11 --- 81,280 Sept 15 1931
48 '11 --- 3,500 Oct 2 1931
48 '11 --- 3,000 Dec 15 1931
48 '12 F-A 38,000 Aug 15 1932
48 '12 --- 12,000 Dec 1 1932
48 '12 --- 10,250 Dec 26 1931
48 '12 --- 1,500 Oct 1 1932
48 '12 --- 25,000 Sept 17 1932
48 '12 --- 23,000 Sept 1 1932
48 '12 --- 20,500 Sept 1 1932
48 '12 J-D 75,000 Dec 20 1932
48 '12 M-N 69,000 Nov 10 1932
48 '12 --- 1,000 Apr 1 1917
48 '12 --- 3,500 Feb 15 1932
48 '12 --- 14,000 May 15 1932
48 '12 --- 2,100 May 1 1932
48 '12 --- 500 May 1 1932
48 '12 --- 3,150 June 1 1932

Special Condemnation.
3 1/2 '01 A-O \$50,000 Apr 1 1921
(Subject to call after April 1 1911.)
3 1/2 '03 J-J \$25,000 Jan 1 1923
Elevated Roadway Bonds.
48 '11 M-N \$60,000 May 1 1924
Cin. Sinking Fund.
48 '91 J-J \$75,000 July 1 1941
\$2,000 --- July 1 1941
(Subject to call after July 1 1921.)
48 '98 J-D \$144,425 Dec 14 1921
(Subject to call after Dec 14 1916.)
48 '97 M-S \$143,175 Sept 1 1922
(Subject to call after Sept 1 1917.)
48 '81 J-D \$129,000 June 8 1931
(Subject to call after June 8 1911.)
48 '81 J-J \$967,000 July 1 1931
\$1878,000 July 1 1931
(Subject to call after July 1 1911.)
Cin. Sinking Fund, Refunding.
3,658 '07 F-A \$43,600,000 Feb 1 1937
48 '10 A-O 1,100,000 Apr 1 1950
(Subject to call Apr 1 1940.)

Hospital Bonds.
3 1/2 '00 F-A \$125,000 Aug 1 1915
3 1/2 '02 M-S \$145,000 Oct 1 1927
3 1/2 '03 J-J 100,000 Jan 1 1928
48 '04 A-O 50,000 Apr 1 1914
3 1/2 '05 J-D \$175,000 Dec 1 1935
25,000 ---

3 1/2 '05 M-S 250,000 Mch 1 1935
3,658 '07 F-A 204,000 Feb 15 1937
48 '07 J-J \$20,000 July 25 1917
3,658 '06 M-N 300,000 Nov 5 1931
48 '08 M-N 4,500 Nov 1 1913
48 '09 M-S 100,000 Sept 15 1959
48 '09 M-N 135,000 Nov 1 1929
48 '10 F-A 300,000 Aug 1 1950
\$200,000 ---

48 '10 J-D 1,000,000 Dec 15 1960
48 '11 J-J 400,000 July 1 1960
48 '12 --- 30,000 Sept 15 1951
48 '12 --- 10,000 Feb 1 1952
48 '12 --- 3,500 Sept 15 1931
48 '12 M-N 250,000 May 1 1962
48 '12 J-D 25,000 June 1 1942
48 '12 J-J 37,500 Jan 15 1962
48 '11 J-D 54,000 Dec 15 1961
48 '12 J-D 115,000 Dec 1 1942

Municipal Lodging-House.
48 '10 A-O \$120,000 Apr 15 1920
Workhouse Bonds.
48 '93 J-D \$100,000 June 1 1923
48 '94 J-D \$6,000 June 1 1924
3 1/2 '05 A-O 20,000 Apr 1 1925
48 '12 --- 3,000 July 15 1917

Condemnation Bonds.
48 '04 A-O \$50,000 Apr 1 1924
48 '04 M-S 30,000 Sept 1 1934
3 1/2 '05 A-O \$75,000 Apr 1 1925
\$14,500 Mch 15 1927
\$19,500 Dec 31 1947
48 '07 J-D \$15,500 July 1 1937
3,658 '07 A-O 35,000 Apr 15 1947
48 '07 J-J 10,000 July 25 1947
48 '07 A-O 130,000 Oct 30 1947
48 '08 J-J 150,000 Jan 2 1948
48 '08 J-D \$26,000 June 15 1928
48 '08 F-A \$4,000 Aug 20 1928
48 '08 F-A \$20,000 Feb 28 1938
48 '08 F-A \$130,000 Feb 28 1948
48 '09 J-J \$17,500 Jan 15 1914
48 '09 M-S 9,000 Sept 1 1949
48 '09 A-O \$15,000 Oct 15 1949
48 '09 J-D \$14,700 Dec 1 1949
48 '09 J-D 6,175 June 15 1919
48 '09 A-O \$4,500 Oct 15 1929
48 '09 J-D \$3,500 Dec 15 1929
48 '09 F-A 48,000 Aug 1 1949
48 '10 F-A \$11,000 Feb 15 1920
48 '10 J-D 2,000 June 15 1920
48 '10 A-O \$28,300 Apr 15 1920
48 '10 M-N \$7,000 May 1 1920
48 '10 A-O \$8,000 Oct 15 1920
48 '10 J-D \$3,000 Dec 1 1920
48 '10 A-O \$10,000 Apr 15 1925
48 '10 A-O \$10,500 Oct 15 1925
48 '10 J-D \$2,000 Dec 1 1925
48 '10 J-J 4,500 Jan 1 1930
48 '10 J-J \$13,000 Jan 1 1930
48 '10 M-S \$44,500 Mch 15 1930
48 '10 M-N \$19,500 May 1 1930
48 '10 J-D \$16,000 Nov 1 1930
48 '10 M-N \$16,000 Dec 1 1930
48 '10 J-D \$18,500 Oct 15 1940
48 '10 A-O \$20,000 Oct 15 1940
48 '10 F-A \$17,500 Apr 15 1950
48 '10 M-N \$3,700 May 1 1950
48 '10 J-D \$20,500 June 1 1950
48 '10 M-S \$46,000 Sept 15 1950
48 '10 A-O \$11,100 Oct 15 1950
48 '10 M-N \$25,000 Nov 1 1950
48 '11 --- 2,500 Dec 30 1931
48 '12 --- 4,200 Mar 1 1932
48 '12 --- 6,000 July 1 1932
48 '12 --- 10,000 July 15 1932
48 '11 --- 8,000 Dec 1 1931

Epidemic Emergency Bonds.
48 '11 --- \$19,000 --- July 1 1921
House of Refuge Bonds.
48 '96 J-J \$34,000 July 1 1926
\$6,000 July 1 1926
\$30,000 Apr 1 1925
48 '13 F-A 80,000 Feb 17 1938

Market House Bonds.
3 1/2 '01 J-D \$50,000 June 1 1921
(Subject to call after June 1 1911.)
4 1/2 '02 A-O \$15,000 Oct 1 1927

Special Assessment Bonds, 4 1/2 % 5 & 6.
1912. \$274,395.29 1917. \$115,938.08
1913. 235,640.59 1918. 82,250.40
1914. 183,559.37 1919. 48,728.10
1915. 149,682.34 1920. 16,950.40
1916. 132,949.08

Park Bonds.
48 '93 J-D \$135,000 June 1 1923
48 '94 J-J 500,000 July 1 1954
48 '94 M-S \$25,000 Sept 1 1924
3 1/2 '05 J-D 350,000 June 1 1955
3 1/2 '02 J-D \$65,000 July 1 1926
48 '06 A-O \$29,000 Oct 1 1936
48 '07 J-D 86,000 June 30 1937
48 '07 J-J 17,500 July 15 1937
48 '07 J-J \$180,000 July 25 1937
48 '07 A-O 300,000 Oct 15 1937
48 '09 M-S 25,000 Sept 1 1949
48 '09 M-S 25,500 Sept 15 1949
48 '09 J-J 35,000 July 30 1919
48 '07 M-S \$1 10,000 Sept 1 1919
48 '08 A-O 65,000 Apr 1 1938
48 '08 A-O 50,000 Apr 1 1948
48 '08 F-A \$40,000 Aug 20 1928
48 '08 F-A \$20,000 Feb 1 1928
48 '09 M-N \$150,000 May 1 1949
48 '09 M-N \$13,000 Nov 15 1914
48 '10 A-O 50,000 Apr 1 1950
48 '10 J-D 1,000,000 Dec 15 1950
48 '10 M-N \$15,000 May 1 1930
48 '10 M-N \$10,000 May 15 1930
48 '10 M-S \$10,000 Mch 15 1950
48 '10 M-S \$15,000 Sept 15 1950
48 '12 F-A 75,000 Feb 12 1952

McLeann Ays. Sewer, Letter U2.
48 '07 J-D \$1513,000 July 20 1937
Waterworks (Opt. 20 yrs. aft. date).
3 1/2 '08 F-A \$540,000 Aug 1 1938
\$19,100 Aug 1 1938
3,658 '07 F-A \$150,000 Feb 1 1937
3 1/2 '07 F-A \$250,000 Aug 1 1937
38 '09 F-A 1,000,000 Aug 1 1939
38 '01 F-A 1,000,000 Feb 1 1941
3 1/2 '02 F-A \$175,000 Feb 1 1942
3 1/2 '03 F-A 1,000,000 Feb 1 1943
3 1/2 '03 F-A 500,000 Aug 1 1943
3,658 '04 J-J 1,075,000 July 1 1944
3 1/2 '05 F-A 1,000,000 Feb 1 1944
3 1/2 '06 F-A 500,000 Feb 1 1944
3,658 '06 J-J \$250,000 July 1 1944
3,658 '06 F-A 245,000 Aug 1 1944
48 '06 M-S 1,000,000 Sept 1 1944
48 '06 M-S \$1 5,000 Sept 1 1944
48 '06 M-S \$1 2,000 Sept 15 1916
30,000 ---

48 '07 F-A 1,000,000 Feb 1 1947
3,658 '07 F-A 40,000 Feb 25 1937
3,658 '07 F-A \$60,000 Feb 25 1937
48 '08 F-A 500,000 Aug 1 1947
48 '08 F-A 250,000 Feb 1 1948
48 '08 F-A 200,000 Feb 28 1958
48 '08 F-A 500,000 Aug 1 1948
48 '08 A-O 1,000 Oct 1 1913
48 '09 M-N 150,000 May 1 1939
48 '10 M-S 200,000 Mch 1 1930
48 '10 M-S 150,000 Sept 15 1950
48 '11 J-J 125,000 Jan 2 1931
48 '11 --- 160,000 Apr 15 1951
48 '12 M-N 199,500 Mch 1 1952
48 '12 F-A 96,000 Aug 1 1952
48 '12 M-S 160,000 Sept 1 1942
48 '12 --- 31,500 Feb 1 1932
48 '12 --- 2,000 Dec 1 1932

Stable Bonds.
3,658 '06 J-J \$25,000 Dec 9 1926
48 '06 J-D \$14,000 Dec 1 1926

Infirmiry Improvement.
48 '04 J-J \$40,000 Jan 1 1923
University Letter H2.
48 '94 J-J \$100,000 July 1 1918
48 '09 M-S 550,000 Sept 15 1949
University (Eng. Annex).
48 '09 J-J \$26,300 July 15 1949
University Bldg. & Equipment.
48 '12 J-D \$75,000 June 15 1932
48 '12 --- 100,000 June 15 1952

Turnpike Bonds.
48 '03 A-O \$18,500 Apr 1 1933
3,658 '07 A-O \$25,000 Apr 15 1927

Comfort Station Bonds.
3,658 '07 A-O \$25,000 Apr 15 1927
48 '92 J-D \$550,000 June 1 1922
48 '93 M-S \$110,000 Mar 1 1923
48 '94 F-A 300,000 Aug 1 1934
48 '94 A-O 7,500 Apr 1 1924
3 1/2 '06 F-A 425,000 Feb 1 1936
3,658 '06 M-N 140,000 Nov 5 1926
3,658 '07 M-N \$20,000 May 25 1927
48 '07 A-O \$27,000 Oct 15 1937
48 '08 F-A 115,500 Feb 1 1938
48 '08 M-N \$150,000 Nov 1 1938
48 '09 A-O \$4,500 Oct 1 1929
48 '10 A-O \$25,000 Apr 1 1941
48 '10 A-O \$283,000 Apr 15 1950
48 '11 --- 21,000 Sept 15 1931

General Street Bonds.
3 1/2 '02 J-J \$200,000 July 1 1927
3 1/2 '02 A-O \$50,000 Oct 1 1927
3 1/2 '03 M-N \$175,000 Nov 1 1923
48 '04 J-J \$25,000 Jan 1 1924
48 '04 A-O 300,000 Apr 1 1924
3 1/2 '05 M-S 250,000 Sept 1 1925
48 '04 F-A \$120,000 Aug 1 1924
48 '05 F-A \$170,000 Feb 1 1925
3,658 '06 F-A 500,000 Aug 13 1916
3,658 '07 F-A \$7,000 Feb 25 1932
48 '07 M-N \$16,000 May 8 1917
48 '07 J-D 363,000 June 30 1922
48 '07 J-J 10,000 July 20 1927
48 '07 F-A \$15,800 Aug 30 1917
48 '07 F-A \$78,000 Aug 30 1922
48 '07 J-J 8,000 July 25 1922
48 '08 A-O 528,000 Apr 15 1928
48 '08 A-O \$1,000 Oct 1 1913
48 '08 A-O \$1,500 Oct 15 1913
48 '08 F-A \$16,500 Aug 20 1918
48 '08 J-J \$180,000 July 15 1928
48 '08 F-A \$16,000 Aug 20 1928
48 '09 J-J \$1,899,000 July 15 1929
48 '09 F-A 115,000 Aug 2 1929
48 '09 J-D 8,000 June 1 1929
48 '09 M-S 3,200 Sept 1 1929
48 '09 A-O \$13,000 Oct 1 1929
48 '10 M-S 283,000 Mch 1 1930
48 '10 F-A 13,000 Aug 1 1929
48 '10 F-A \$12,200 Feb 15 1929
48 '10 M-S \$15,500 Mch 15 1929
48 '10 J-D 10,000 June 1 1925
48 '10 J-D 20,370 June 15 1925
48 '10 A-O \$124,500 Apr 15 1930
48 '10 J-D \$10,000 June 1 1930
48 '10 J-D \$28,250 June 15 1930
48 '10 J-J \$14,000 July 1 1930
48 '10 M-S \$16,100 Sept 15 1930
48 '10 A-O \$102,845 Oct 15 1930
48 '10 M-N \$133,500 Nov 1 1930
48 '10 J-D \$14,500 Dec 1 1930
48 '11 --- 32,200 Apr 1 1931
48 '11 --- 1,500 July 1 1932
48 '11 --- 4,500 Sept 15 1926
48 '11 --- 2,100 Sept 15 1916
48 '11 --- 7,500 Sept 15 1921
48 '11 --- 30,700 Sept 15 1931
48 '11 --- 9,900 Oct 2 1931
48 '11 --- 9,000 Dec 1 1931
48 '11 --- 3,500 Dec 15 1931
48 '12 F-A 73,000 Feb 15 1932
48 '12 M-N 31,000 May 1 1932
48 '12 J-D 61,000 June 1 1932
48 '12 A-O 220,000 Aug 15 1932
48 '12 M-S 120,000 Sept 1 1932
48 '12 --- 21,500 Nov 15 1932
48 '12 --- 750 Nov 15 1932
48 '12 --- 42,500 Nov 15 1932
48 '12 --- 3,500 Feb 15 1932
48 '12 --- 28,500 Sept 1 1932
48 '12 --- 42,500 Aug 1 1932
48 '12 --- 17,500 July 15 1932
48 '12 --- 3,000 July 15 1917
48 '12 --- 1,500 Aug 1 1932
48 '12 --- 4,500 June 15 1932
48 '12 --- 2,500 July 1 1932
48 '12 --- 7,000 Dec 1 1931
48 '12 --- 2,500 May 1 1932
48 '12 --- 7,000 June 1 1913
48 '12 --- 17,000 May 1 1927
48 '12 --- 11,000 Apr 15 1927
48 '11 --- 17,500 Dec 1 1931
48 '11 --- 19,700 Dec 1 1931
48 '11 --- 18,500 Dec 1 1941
48 '12 --- 7,000 Apr 1 1932
48 '12 --- 3,186 Apr 1 1932
48 '12 M-N 21,500 Nov 15 1932
48 '13 F-A 100,000 Jan 27 1933
48 '13 M-S 113,000 Mar 6 1933

Street, Fire and Police.
58 '89 M-S \$15,000 Sept 1 1914
48 '89 M-S 14,500 Sept 1 1914
58 '90 M-N 10,000 May 1 1915
58 '90 A-O 18,000 Oct 1 1915
58 '93 J-D 15,000 June 1 1924

Sewer Loan.
58 '88 M-N \$6,000 Nov 1 1913
58 '90 F-A 8,000 Aug 1 1915
58 '92 F-A 5,000 Aug 1 1917
58 '93 J-J \$7,500 July 1 1918

Turnpike Improvement.
58 '83 M-N \$25,000 May 1 1914

BOND HILL.
Water Pipe Bonds.
58 '95 M-S \$17,000 Sept 1 1920
Culvert & Drain Bonds.
58 '00 A-O \$7,000 Apr 1 1920
Street Repair Bonds.
58 '00 A-O \$18,000 Apr 1 1920

Sewer Bonds.
48 '03 M-S \$40,000 Mch 30 1923
CLIFTON.
General Improvement Bonds.
4 1/2 '88 J-J \$15,000 July 1 1918
99,500 ---
4 1/2 '90 M-N 50,000 May 1 1920
Sewer Bonds.
4 1/2 '87 J-J \$50,000 July 1 1917
Water Bonds.
4 1/2 '92 A-O \$12,000 Apr 15 1922

COLLEGE HILL.
Refunding Town Hall Bonds.
48 '06 A-O \$5,500 Apr 1 '14-24
Judgment Bonds.
3 1/2 --- \$10,000 ---
Sidewalk Bonds.
58 --- \$19,000 ---
48 '10 F-A 2,700 Feb 15 1940

Sewer Bonds.
48 '08 J-D \$25,000 Dec 15 1928
Park Bonds.
48 '09 J-J \$4,000 July 15 1929
5 street Extension Bonds.
48 '11 M-S \$4,000 Mch 1 1931
Water Bonds.
3 1/2 --- \$50,000 ---

DELHI.
Street Bonds.
68 '93 J-D \$500 --- June 1 1913
Fire Bonds.
58 '03 A-O \$2,000 --- Aug 5 1924
Refunding Bonds.
58 '03 F-A \$742 --- Feb 5 1923
Re-surfacing Bonds.
48 '06 A-O \$3,000 --- Apr 5 1926
58 '05 J-J 3,000 --- July 5 1930

EVANSTON.
58 of 1900, A-O, Due Apr 12 1920.
Water --- \$15,000
Condempn \$10,000
Town hall 18,000
Trunk sewer 7,000
Cement Walk ---
68 '06 J-J \$1,000 Jan 2 '16 & 15
1,000 Jan 2 '20 & '22
649 Jan 3 1924
3,326 Sept 18 1916

HYDE PARK.
Town Hall Bonds.
48 '99 M-N \$600 Nov 28 '13-'14
2,000 Nov 28 '15-'19
10,000 Nov 28 '20-'29
4 1/2 1900 M-N 600 May 8 '14-'19
Water Pipe Extension Bonds.
4 1/2 '00 M-N \$600 May 8 '14-'19
23,100 May 8 1920
Trunk and Lateral Sewer Bonds.
4 1/2 '00 M-N \$25,000 May 8 1920
Street Repair Bonds.
4 1/2 '00 M-N \$800 May 8 '14-'19
13,100 May 8 1920

Town Hall Furnishing.
48 '02 May \$2,000 May 28 1922
Street Improvement Bonds.
4 1/2 '00 M-N \$600 May 8 '14-'19
98,000 May 8 1920

Sidewalk Bonds.
48 '02 Mch \$10,000 Mch 10 1922
4 1/2 '02 Aug 5,000 Aug 18 1922
4 1/2 '02 M-N 4,000 Nov 6 1922

Water Bonds.
48 '03 M-S \$4,500 Mch 15 1923
Debt Extension Bonds.
48 '03 A-O \$2,500 Apr 1 1923
Refunding Bonds.
4 1/2 '01 M-S \$2,500 Sept 2 1921

LINWOOD.
Water-works & Elec.-Lt. Bonds.
58 A-O \$40,000 Feb 1 1923
58 A-O 29,000 Aug 1 1923
(\$1500)

MADISONVILLE.
Town-Hall Refunding Bonds.
48 '10 May \$4,000 May 2 1930
Electric-Light and Water-Works.
58 --- \$15,000 --- 1923
58 --- 10,000 --- 1924
48 J-J 25,000 Jan 2 1932
(Subject to call after Jan 2 1922.)
48 '08 --- 10,000 --- Apr 24 1933

Subway Bonds.
4 1/2 1900 M-N \$11,500 Nov 1 1928
(Subject to call after 1918.)
Debt Extension Bonds.
58 M-N \$8,300 Nov 1 1923

Town-Hall Bonds.
48 '08 M-N \$2,500 May 6 1933
Street & Sewer Improv't Bonds.
48 '05 M-S \$7,500 Mch 1 1930
58 '09 Jan 1,204,800 Jan 4 '14-'19

Water-Works Bonds.
58 --- \$15,000 --- 1922
48 '07 A-O 5,000 Apr 10 1932
4 1/2 --- 15,000 --- 1922
48 '07 J-D 27,000 Dec 31 1932

Fire Department Bonds.
48 '09 A-O \$10,000 Apr 14 1934
48 '10 J-J 3,500 Jan 2 1935
Town Hall Sewer Bonds.
--- \$1,600 ---
Improvement Bonds.
--- \$13,213 ---

OAKLEY.
Street Bonds (City's Portion).
58 '10 M-N \$4,000 July 1 1940
58 '11 M-N 2,500 May 15 1941
4 1/2 '12 --- 11,250 Sept 23 1952

CINCINNATI (Continued).—WESTWOOD.

Water Bonds. 5s '95 J-D \$420,000... July 1 1915
Sidwalk Bonds. 5s '95 M-S \$420,000... Sept 2 1923
Turnpike Bonds. 5s '95 J-D \$420,000... Dec 9 1923
WINTON PLACE. Refunding Bonds. 5s '98 M-S \$2,500... Mch 15 1918
Town Hall Refunding. 5s '95 A-O \$12,000... Oct 2 1923
Water Supply Bonds. 5s '95 M-N \$25,000... May 14 1923
Sewer Construction Bonds. 4s '03 J-J \$45,000... July 1 1933
Street Improvement Bonds. 4s '03 J-J \$3,000... July 1 1933
TOTAL DEBT, SINK. FUND. & C. Feb. 1 '13. July 31 '12. Gen. Bd. dt. \$58,303.755 \$58,140.130

Saylor Park Bonds. 4s M-N \$4,500... \$500 yearly
Madisonville Bonds. 4s M-N \$35,000... May 11 1930
F-A 6,000... Feb 24 1932
J-D 2,500... Dec 29 1935
A-O 25,000... Oct 3 1938
M-S 100,000... Mch '38-'39
F-A 3,000... Aug 23 1943
Winton Place Bonds. 5s M-S \$5,000... Sept 5 1913
Warsaw Bonds. 5s M-S \$7,000... Sept 15 '13-'17
South Bend Bonds. 5s '97 A-O \$100...
5s '00 M-N 1,300... \$100 yearly
5s '08 J-D 6,000... 500 yearly
Bond Hill Bonds. 6s F-A \$8,000... Aug 1 '13 & '23
J-D 4,000... Dec 23 1923
Riverside Bonds. 5s J-D \$1,600... June 1 '13-'14
M-N 1,600... Nov 1 '13-'14
M-S 6,000... Mch 1 '14-'25
BOND. DEBT MAY 20 '13. \$3,234,686
Sinking fund... 201,686
Assessed valuation 1912. 535,000,000
School tax (per \$1,000) 1912... \$3.48
Population in 1910... 363,501
INT. on Cincinnati and Madisonville bonds payable at Amer. Exch. Nat. Bank, N. Y., on all others at Fifth-Third Nat. Bank, Cincinnati.

Sewer District Bonds. 4s A-O \$5,000... Apr 1 1914
M-S 170,000... Mch 1 1914
A-O 100,000... Oct 1 1920
J-D 480,000... June 1 1925
A-O 23,000... Oct 1 1916
A-O 93,000... Oct 1 1917
A-O 26,000... Oct 1 1918
A-O 20,000... Apr 1 1919
A-O 220,000... Mch 1 1919
A-O 38,000... Apr 1 1921
A-O 139,000... Apr 1 1919
A-O 98,000... Apr 1 1920
A-O 655,000... Apr 1 1931
Intercepting-Sewer Bonds. 4s A-O \$200,000... Apr 1 1914
A-O 470,000... Apr 1 1915
A-O 100,000... Apr 1 1920
A-O 500,000... Apr 1 1921
A-O 200,000... Oct 1 1921
J-D 500,000... June 1 1922
A-O 350,000... Oct 1 1923
A-O 184,000... Oct 1 1927
A-O 290,000... Apr 1 1928
A-O 188,000... Oct 1 1930
A-O 300,000... Oct 1 1946
Water Works. 4s M-S \$275,000... Mch 1 1921
A-O 500,000... Apr 1 1917
J-D 100,000... June 1 1918
A-O 200,000... Oct 1 1923
A-O 500,000... Apr 1 1920
A-O 400,000... Apr 1 1922
M-S 100,000... Sept 1 1922
J-D 300,000... June 1 1922
M-S 50,000... Sept 1 1924
M-S 450,000... Mch 1 1919
A-O 200,000... Oct 1 1920
A-O 175,000... Apr 1 1920
A-O 350,000... Apr 1 1928
A-O 200,000... Apr 1 1931
A-O 800,000... Apr 1 1940
J-D 400,000... June 1 1945
Fire Department. 4s A-O \$147,000... Oct 1 1918
A-O 25,000... Apr 1 1921
M-N 205,000... May 1 1925
M-S 30,000... Mch 1 1919
F-A 170,000... Aug 1 1914
A-O 90,000... Oct 1 1930
A-O 25,000... Apr 1 1931
A-O 45,000... Apr 1 1932
A-O 125,000... Oct 1 1947
Funded Debt. 4s A-O \$276,000... Oct 1 1916
A-O 100,000... Apr 1 1919
A-O 225,000... Oct 1 1924
A-O 127,000... Oct 1 1920
A-O 100,000... Nov 1 1924
A-O 222,000... Oct 1 1927
Grade Crossing Bonds. 4s J-D \$50,000... June 1 1918
F-A 200,000... Feb 1 1919
M-S 500,000... Mch 1 1923
A-O 500,000... Apr 1 1930
A-O 200,000... Oct 1 1940
J-D 15,000... June 1 1931
A-O 35,000... Apr 1 1942
Market House Bonds. 4s A-O \$110,000... Oct 1 1923
J-D 50,000... June 1 1918
A-O 150,000... Apr 1 1928
A-O 150,000... Oct 1 1940
A-O 25,000... Apr 1 1942
Public Bath Bonds. 4s A-O \$5,000... Apr 1 1919
M-S 20,000... Mch 1 1917
A-O 35,000... Apr 1 1929
A-O 40,000... Oct 1 1936
River and Harbor Bonds. 4s A-O \$500,000... Oct 1 1926
A-O 250,000... Oct 1 1928
A-O 100,000... Oct 1 1919
A-O 200,000... Apr 1 1920
A-O 130,000... Apr 1 1918
M-S 50,000... Mch 1 1925
A-O 25,000... Oct 1 1943
A-O 200,000... Dec 1 1943
Electric Light Bonds. 4s A-O \$500,000... Apr 1 1947
General Street Bonds. 4s A-O \$116,000... Oct 1 1927
M-S 200,000... Mch 1 1915
A-O 70,000... Apr 1 1929
M-N 80,000... May 1 1941
A-O 500,000... Oct 1 1937
M-S 200,000... Mch 1 1914
F-A 250,000... Aug 1 1916
A-O 100,000... Oct 1 1930
A-O 500,000... Apr 1 1937
Hidings Brook Bonds. 4s A-O \$50,000... Oct 1 1918
Dugway Brook Bonds. 4s J-D \$180,000... Dec 1 1947
Morgans Sewer Bonds. 4s M-S \$25,000... Mch 1 1916
Sanitary Bonds. 4s A-O \$110,000... Apr 1 1914
City Hall Bonds. 4s A-O \$70,000... Oct 1 1921
A-O 200,000... Oct 1 1940
M-N 30,000... May 1 1941
M-S 1,100,000... July 1 1936
Public Hall Impt. Bonds. 4s A-O \$175,000... Oct 1 1952
House of Correction Bonds. 4s A-O \$10,000... Apr 1 1920
A-O 75,000... Apr 1 1942
A-O 250,000... Oct 1 1947
Garbage Plant Bonds. 4s A-O \$100,000... Oct 1 1916
M-S 155,000... Sept 1 1927
A-O 50,000... Oct 1 1952
City Farm School Bonds. 4s A-O \$15,000... Apr 1 1923
M-S 20,000... Mch 1 1915
A-O 25,000... Apr 1 1920
M-N 8,000... May 1 1931
A-O 35,000... Oct 1 1924
A-O 25,000... Apr 1 1942
Infirmary Bonds. 4s A-O \$10,000... Apr 1 1926
A-O 10,000... May 1 1931
Flood Damage Bonds. 4s A-O \$70,000... Apr 1 1914
Cemetery Bonds. 4s A-O \$100,000... Apr 1 1927
M-S 25,000... Sept 1 1922
A-O 50,000... Apr 1 1920
Hospital Bonds. 4s M-S \$100,000... Mch 1 1918
A-O 10,000... Oct 1 1930
A-O 250,000... Oct 1 1946

Street Improvements. Bonds. Notes. Maturity. \$559,000 \$67,116 1913
449,000 27,284 1914
207,000 13,290 1915
199,000 7,300 1916
4,524 1917
Infirmary & Hospital Bonds. 4s '12 A-O 175,000... Oct 1 1947
4s '12 A-O 725,000... Apr 1 1942
DEBT OF ANNEXED VILLAGES. NEWBURGH. Street Improvement. 4s & 5s \$233,972. 1913-1922
General Sewer. 4s \$40,000... Apr 1 1932
9,000... Apr 1 1932
4,000... Apr 1 1932
Water. General 5s \$50,000... Sep 1 1925
Adams St 4 1/2 \$1,000... Oct 13-14
Buckeye Rd 4 1/2 \$3,280... Oct 13-20
Elroy St 4 1/2 \$1,125... Apr 14-16
Kinsman Rd 4 1/2 \$1,297... Oct 13-16
Kysella Ave 4 1/2 \$1,234... Oct 13-16
Weidner Av 4 1/2 \$2,200... Oct 13-16
Corlett Ave 4 1/2 \$2,234... Oct 13-16
East May St 4 1/2 \$1,220... Oct 13-16
Ferncliffe St 4 1/2 \$1,780... Oct 13-16
Inwood St 4 1/2 \$600... Oct 13-16
Graham Ave 4 1/2 \$1,000... Oct 13-16
Union Ave 4 1/2 \$2,400... Oct 13-16
Union Ave 4 1/2 \$1,000... Oct 13-21
Brett Ave 5s \$3,287... Oct 13-17
E. 130th St 5s \$486... Oct 13-17
NOTTINGHAM. Water Special. 5s \$9,500... July 1 '13-'20
8,000... July 1 '13-'20
12,000... July 1 '13-'20
6,717... June 1 '13-'21
11,544... June 1 '13-'21
27,091 M & N 1 '13-'19
Water General. 5s \$500... July 1 '13-'16
6,982... July 1 '14-'20
15,000... July 1 '17-'22
Town Hall. 4s \$4,000... July 1 '13-'16
5,000... July 1 '17-'21
Sewer General. \$389... July 1 1914
Sackett Ave. Sewer. \$1,134... July 1 '13-'21
Park Rd. Sunset Dr. & Forest Ave. Sewer. \$2,411... June 1 '13-'22
General Paving. \$3,507... May 1 '15-'21
Sackett Ave. Paving. \$19,594 M & N 1 '13-'22
CORLETT. Water. \$44,000... Apr 15 1926
4,000... June 1 1928
3,000... Apr 1 1929
General Sewer. \$3,000... June 1 1928
Street Impt. \$2,552... 1913-1919
COLLINGSWOOD. Water. \$60,000... Jan 1 1925
40,000... Apr 1 1926
30,000... Apr 1 1928
6,000... Dec 1 1928
Electric Light. \$18,000... Jan 1 1915
22,000... Apr 1 1916
Bridge. \$14,000... Apr 1 '14-'27
Grade. \$27,000... Apr 1 1926
Street. \$35,000... Apr 1 1914
23,000... July 1 1917
4,000... Oct 1 1917
7,500... June 1 1919
Sanitary Sewer. \$64,500... Oct '13-'17
Street Impr. \$137,000... Oct '13-'20
Library. \$8,500... May 1 '19-'8
GLENVILLE. Fire. \$10,000... Mch 1 1914
10,000... Apr 1 1917
Light. \$10,000... Apr 1 1917
Sewer. \$60,000... Apr 1 1917
Water. \$20,000... Apr 1 1917
21,000... Oct 1 1919
Street Impt. \$106,750... 1913-1921
SOUTH BROOKLYN. Electric Light. \$30,000... Mch 1 1922
General Sewer. \$60,000... Jan 1 1922
30,000 May 1 '16-'26
Water. \$25,000... Oct 1 1924
1,015... Jan 1 1914
2,500... Sept 15 1915
152... Apr 1 '14-'15
Street Impt. \$35,027... 1913-1915
INT. at Am. Exch. Nat. Bk., N.Y. April 2 1913.
GEN. BDS. outst'g. \$30,777.495.70
Street Impt. bonds. 2,045,540.10
Street Impt. notes. 119,494.00
Water bonds. 6,668,654.65
TOTAL DEBT. 39,611,184.45
Sinking funds. 1,897,000.00
ASSESSED VALUATION, &c.—Assessment about 90% actual value. Assessed Tax Rate Years. Valuation. per \$100. 1912. \$765,754.880 \$13.60
1911. 714,804.625 13.60
1910. 274,970.605 34.70
1909. 215,026.495 31.90
1900. 149,769.420 30.00
1890. 99,614.055 29.30
1880. 73,647.194 26.30
POPULATION.—In 1910 was 560,663; in 1900 was 381,768.

*These figures include \$14,932,000 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. There were outstanding on Feb. 1 1913 street bonds for \$1,577,874.14 payable by special assessment and not included in the above statement of total debt. On Jan. 1 1913 \$1,325,659 of these bonds, together with \$92,500 bonds of the Board of Education and \$5,953,972 city bonds, were held by the sinking fund, with cash on hand amounting to \$676,531—a total of \$8,423,803. Bonds marked thus—s—are held in sinking fund. CITY PROPERTY.—The city owns the Cincinnati Southern RR. The rental received for the road was (under the old lease) \$1,090,000 till 1901 and then \$1,250,000 till 1906, when lease would have expired. A new lease was submitted to a vote of the people at the 1901 election and ratified. Under its terms the lease is extended to Oct. 12 1906 at an annual rental of \$1,050,000 until Oct. 12 1906, and for the second period of 20 years and for the third period of 20 years and for the remaining 20 years. The railroad company is also to pay the int. on \$2,500,000 bonds to be issued for terminal facilities, as well as a sum annually in addition for a sinking fund. V. 72, p. 499; V. 73, p. 628. The legality of the lease was upheld in a decision handed down by the Superior Court on Feb. 6 1902 (V. 74, p. 392) and affirmed upon appeal by the State Supreme Court (V. 74, p. 741). On Nov. 19 1912 the common stockholders of the Cin. N. O. & Tex. Pac. Ry. voted to authorize the company to enter into an agreement with the trustees of the Cincinnati Southern Ry. supplementary to the existing lease, under which the rent payable by the Cin. N. O. & T. P. shall be increased in an amount sufficient to pay the interest on the bonds of the City of Cincinnati to be issued to create a fund whereby said trustees may complete the terminal facilities, and to provide a sinking fund for the redemption of said bonds at their maturity. Said bonds, however, not to exceed \$500,000 and to be issued at not exceeding \$100,000 per annum. V. 95, p. 1273. The water-works pays the interest and sinking fund on all water bonds.

CLARK COUNTY. Springfield is the county seat. Bridge Bonds. 5s F-A \$2,000... F & A '13-'15
M-S 6,000... M & S '13-'19
'09 F-A 9,500... F & A '13-'22
'11 M-S 2,700... M & S '13-'15
J-D 13,000... J & D '13-'19
J-D 725... June 1 1913
M-S 11,000... M & S '13-'24
5,000... J & J '14-'18
5,000... J & J '14-'19
Channel Impt. Bds. (Assessment). 5s '11 F-A \$3,000... F & A '13-'16
Funding Bonds. 4s '09 M-S \$51,500... M & S '13-'24
Memorial Bldg. Bonds. 4s '12 J-D \$250,000... J & D '30-'14-'39
County Office Bldg. Bonds. 5s M-S \$28,500... M & S '13-'22
GEN. BD. DT. Mch 20 '13. \$384,000
Assessment bonds (ditch) 4,225
Sinking fund... 71,842
Total assessed val. 1912... 87,860,240
(Assessment actual value)
County tax (per \$1,000) '12... \$2.149
Population in 1910... 64,435
INT. at County Treasurer's office.

Fire Department. 4s A-O \$147,000... Oct 1 1918
A-O 25,000... Apr 1 1921
M-N 205,000... May 1 1925
M-S 30,000... Mch 1 1919
F-A 170,000... Aug 1 1914
A-O 90,000... Oct 1 1930
A-O 25,000... Apr 1 1931
A-O 45,000... Apr 1 1932
A-O 125,000... Oct 1 1947
Funded Debt. 4s A-O \$276,000... Oct 1 1916
A-O 100,000... Apr 1 1919
A-O 225,000... Oct 1 1924
A-O 127,000... Oct 1 1920
A-O 100,000... Nov 1 1924
A-O 222,000... Oct 1 1927
Grade Crossing Bonds. 4s J-D \$50,000... June 1 1918
F-A 200,000... Feb 1 1919
M-S 500,000... Mch 1 1923
A-O 500,000... Apr 1 1930
A-O 200,000... Oct 1 1940
J-D 15,000... June 1 1931
A-O 35,000... Apr 1 1942
Market House Bonds. 4s A-O \$110,000... Oct 1 1923
J-D 50,000... June 1 1918
A-O 150,000... Apr 1 1928
A-O 150,000... Oct 1 1940
A-O 25,000... Apr 1 1942
Public Bath Bonds. 4s A-O \$5,000... Apr 1 1919
M-S 20,000... Mch 1 1917
A-O 35,000... Apr 1 1929
A-O 40,000... Oct 1 1936
River and Harbor Bonds. 4s A-O \$500,000... Oct 1 1926
A-O 250,000... Oct 1 1928
A-O 100,000... Oct 1 1919
A-O 200,000... Apr 1 1920
A-O 130,000... Apr 1 1918
M-S 50,000... Mch 1 1925
A-O 25,000... Oct 1 1943
A-O 200,000... Dec 1 1943
Electric Light Bonds. 4s A-O \$500,000... Apr 1 1947
General Street Bonds. 4s A-O \$116,000... Oct 1 1927
M-S 200,000... Mch 1 1915
A-O 70,000... Apr 1 1929
M-N 80,000... May 1 1941
A-O 500,000... Oct 1 1937
M-S 200,000... Mch 1 1914
F-A 250,000... Aug 1 1916
A-O 100,000... Oct 1 1930
A-O 500,000... Apr 1 1937
Hidings Brook Bonds. 4s A-O \$50,000... Oct 1 1918
Dugway Brook Bonds. 4s J-D \$180,000... Dec 1 1947
Morgans Sewer Bonds. 4s M-S \$25,000... Mch 1 1916
Sanitary Bonds. 4s A-O \$110,000... Apr 1 1914
City Hall Bonds. 4s A-O \$70,000... Oct 1 1921
A-O 200,000... Oct 1 1940
M-N 30,000... May 1 1941
M-S 1,100,000... July 1 1936
Public Hall Impt. Bonds. 4s A-O \$175,000... Oct 1 1952
House of Correction Bonds. 4s A-O \$10,000... Apr 1 1920
A-O 75,000... Apr 1 1942
A-O 250,000... Oct 1 1947
Garbage Plant Bonds. 4s A-O \$100,000... Oct 1 1916
M-S 155,000... Sept 1 1927
A-O 50,000... Oct 1 1952
City Farm School Bonds. 4s A-O \$15,000... Apr 1 1923
M-S 20,000... Mch 1 1915
A-O 25,000... Apr 1 1920
M-N 8,000... May 1 1931
A-O 35,000... Oct 1 1924
A-O 25,000... Apr 1 1942
Infirmary Bonds. 4s A-O \$10,000... Apr 1 1926
A-O 10,000... May 1 1931
Flood Damage Bonds. 4s A-O \$70,000... Apr 1 1914
Cemetery Bonds. 4s A-O \$100,000... Apr 1 1927
M-S 25,000... Sept 1 1922
A-O 50,000... Apr 1 1920
Hospital Bonds. 4s M-S \$100,000... Mch 1 1918
A-O 10,000... Oct 1 1930
A-O 250,000... Oct 1 1946

Water Special. 5s \$9,500... July 1 '13-'20
8,000... July 1 '13-'20
12,000... July 1 '13-'20
6,717... June 1 '13-'21
11,544... June 1 '13-'21
27,091 M & N 1 '13-'19
Water General. 5s \$500... July 1 '13-'16
6,982... July 1 '14-'20
15,000... July 1 '17-'22
Town Hall. 4s \$4,000... July 1 '13-'16
5,000... July 1 '17-'21
Sewer General. \$389... July 1 1914
Sackett Ave. Sewer. \$1,134... July 1 '13-'21
Park Rd. Sunset Dr. & Forest Ave. Sewer. \$2,411... June 1 '13-'22
General Paving. \$3,507... May 1 '15-'21
Sackett Ave. Paving. \$19,594 M & N 1 '13-'22
CORLETT. Water. \$44,000... Apr 15 1926
4,000... June 1 1928
3,000... Apr 1 1929
General Sewer. \$3,000... June 1 1928
Street Impt. \$2,552... 1913-1919
COLLINGSWOOD. Water. \$60,000... Jan 1 1925
40,000... Apr 1 1926
30,000... Apr 1 1928
6,000... Dec 1 1928
Electric Light. \$18,000... Jan 1 1915
22,000... Apr 1 1916
Bridge. \$14,000... Apr 1 '14-'27
Grade. \$27,000... Apr 1 1926
Street. \$35,000... Apr 1 1914
23,000... July 1 1917
4,000... Oct 1 1917
7,500... June 1 1919
Sanitary Sewer. \$64,500... Oct '13-'17
Street Impr. \$137,000... Oct '13-'20
Library. \$8,500... May 1 '19-'8
GLENVILLE. Fire. \$10,000... Mch 1 1914
10,000... Apr 1 1917
Light. \$10,000... Apr 1 1917
Sewer. \$60,000... Apr 1 1917
Water. \$20,000... Apr 1 1917
21,000... Oct 1 1919
Street Impt. \$106,750... 1913-1921
SOUTH BROOKLYN. Electric Light. \$30,000... Mch 1 1922
General Sewer. \$60,000... Jan 1 1922
30,000 May 1 '16-'26
Water. \$25,000... Oct 1 1924
1,015... Jan 1 1914
2,500... Sept 15 1915
152... Apr 1 '14-'15
Street Impt. \$35,027... 1913-1915
INT. at Am. Exch. Nat. Bk., N.Y. April 2 1913.
GEN. BDS. outst'g. \$30,777.495.70
Street Impt. bonds. 2,045,540.10
Street Impt. notes. 119,494.00
Water bonds. 6,668,654.65
TOTAL DEBT. 39,611,184.45
Sinking funds. 1,897,000.00
ASSESSED VALUATION, &c.—Assessment about 90% actual value. Assessed Tax Rate Years. Valuation. per \$100. 1912. \$765,754.880 \$13.60
1911. 714,804.625 13.60
1910. 274,970.605 34.70
1909. 215,026.495 31.90
1900. 149,769.420 30.00
1890. 99,614.055 29.30
1880. 73,647.194 26.30
POPULATION.—In 1910 was 560,663; in 1900 was 381,768.

ASSESSED VALUATION, &c.—Assessed val. and tax rate have been as follows: Assessed Tax per Valuation. \$1,000 Years. 1912. \$530,000,000 15.00
1911. 500,000,000 12.64
1910. 256,253,260 29.94
1905. 227,653,320 22.38
1900. 206,481,790 25.98
1890. 177,724,240 26.66
1880. 107,335,356 31.00
*In 1911-12 assessment represents about full value.

CLEEMONT COUNTY. Batavia is the county seat. Deficiency Bonds. 5s June \$35,000... June '13-'23
Experiment Farm Bonds. 4s \$11,400... Mch 1913-'21
Toll-Pike Purchase. 4s '09 M-S \$21,000... Sept 1 '13-'29
'09 M-S 6,500... Mch 1 '14-'26
'11 A-O 12,000... Oct 1 '13-'24
'11 J-J 9,000... July 1 '25-'33
Bridge Bonds. 4s J-J \$5,000... Jan 1 '13-'21
June 6,000... June 1 '13-'15
Mch 10,000... Mch '14-'18
'13 J-J 10,000
BOND. DEBT MAY 12 '13. \$126,000
Sinking fund... 4,918
Assess. val. 1912... 25,110,500
(Assessment abt. 90% actual value.)
State & Co. tax (per Mch.) '12... \$4.30
Population in 1910... 29,551
INTEREST payable in Batavia.

Market House Bonds. 4s A-O \$110,000... Oct 1 1923
J-D 50,000... June 1 1918
A-O 150,000... Apr 1 1928
A-O 150,000... Oct 1 1940
A-O 25,000... Apr 1 1942
Public Bath Bonds. 4s A-O \$5,000... Apr 1 1919
M-S 20,000... Mch 1 1917
A-O 35,000... Apr 1 1929
A-O 40,000... Oct 1 1936
River and Harbor Bonds. 4s A-O \$500,000... Oct 1 1926
A-O 250,000... Oct 1 1928
A-O 100,000... Oct 1 1919
A-O 200,000... Apr 1 1920
A-O 130,000... Apr 1 1918
M-S 50,000... Mch 1 1925
A-O 25,000... Oct 1 1943
A-O 200,000... Dec 1 1943
Electric Light Bonds. 4s A-O \$500,000... Apr 1 1947
General Street Bonds. 4s A-O \$116,000... Oct 1 1927
M-S 200,000... Mch 1 1915
A-O 70,000... Apr 1 1929
M-N 80,000... May 1 1941
A-O 500,000... Oct 1 1937
M-S 200,000... Mch 1 1914
F-A 250,000... Aug 1 1916
A-O 100,000... Oct 1 1930
A-O 500,000... Apr 1 1937
Hidings Brook Bonds. 4s A-O \$50,000... Oct 1 1918
Dugway Brook Bonds. 4s J-D \$180,000... Dec 1 1947
Morgans Sewer Bonds. 4s M-S \$25,000... Mch 1 1916
Sanitary Bonds. 4s A-O \$110,000... Apr 1 1914
City Hall Bonds. 4s A-O \$70,000... Oct 1 1921
A-O 200,000... Oct 1 1940
M-N 30,000... May 1 1941
M-S 1,100,000... July 1 1936
Public Hall Impt. Bonds. 4s A-O \$175,000... Oct 1 1952
House of Correction Bonds. 4s A-O \$10,000... Apr 1 1920
A-O 75,000... Apr 1 1942
A-O 250,000... Oct 1 1947
Garbage Plant Bonds. 4s A-O \$100,000... Oct 1 1916
M-S 155,000... Sept 1 1927
A-O 50,000... Oct 1 1952
City Farm School Bonds. 4s A-O \$15,000... Apr 1 1923
M-S 20,000... Mch 1 1915
A-O 25,000... Apr 1 1920
M-N 8,000... May 1 1931
A-O 35,000... Oct 1 1924
A-O 25,000... Apr 1 1942
Infirmary Bonds. 4s A-O \$10,000... Apr 1 1926
A-O 10,000... May 1 1931
Flood Damage Bonds. 4s A-O \$70,000... Apr 1 1914
Cemetery Bonds. 4s A-O \$100,000... Apr 1 1927
M-S 25,000... Sept 1 1922
A-O 50,000... Apr 1 1920
Hospital Bonds. 4s M-S \$100,000... Mch 1 1918
A-O 10,000... Oct 1 1930
A-O 250,000... Oct 1 1946

Water. \$44,000... Apr 15 1926
4,000... June 1 1928
3,000... Apr 1 1929
General Sewer. \$3,000... June 1 1928
Street Impt. \$2,552... 1913-1919
COLLINGSWOOD. Water. \$60,000... Jan 1 1925
40,000... Apr 1 1926
30,000... Apr 1 1928
6,000... Dec 1 1928
Electric Light. \$18,000... Jan 1 1915
22,000... Apr 1 1916
Bridge. \$14,000... Apr 1 '14-'27
Grade. \$27,000... Apr 1 1926
Street. \$35,000... Apr 1 1914
23,000... July 1 1917
4,000... Oct 1 1917
7,500... June 1 1919
Sanitary Sewer. \$64,500... Oct '13-'17
Street Impr. \$137,000... Oct '13-'20
Library. \$8,500... May 1 '19-'8
GLENVILLE. Fire. \$10,000... Mch 1 1914
10,000... Apr 1 1917
Light. \$10,0

CLEVELAND SCHOOL DIST.

4s F-A\$150,000... Feb 1 1921
4s A-O 1,125,000... Apr 1 1922
4s J-D 300,000... June 7 1923
4s '05 M-N 350,000... May 21 1926
4s M-N 200,000... May 21 1926
4s J-D 450,000... June 1 1928
4s '09 J-J 200,000... July 19 1929
4s '10 J-J 500,000... July 25 1930
4s '11 F-A 500,000... Aug 21 1931
4s '12 M-S 300,000... Mech 25 1932
4s '12 J-J 1,100,000... July 1 1932
Nottingham Bds. (Annexed Jan. 14 1913).

CLEVELAND HEIGHTS.

This village is in Cuyahoga County, Incorporated May 3 1903.
Water-Works Bonds.
4s & 5s \$59,000... 1914-1923
Street Bonds (General).
4s & 5s \$91,511... 1912-1920
Street Bonds (Assessment).

CLEVELAND HTS. SCH. DIST.

4s '09 A-O \$26,000... Oct 1 '20-'32
4s A-O 500... 1913
4s A-O 10,000... 1915-1930
4s '01 A-O 10,000... Oct 1 1923
4s '05 A-O 28,000... Oct 1 1929
4s '11 A-O 5,000... 1923-1928
4s '11 A-O 7,000... Oct 1 '26-'28
4s '11 A-O 20,000... Oct 1 '26-'28
180,000... Oct 1 '20-'37
BOND, DEBT Apr 1 1913 \$282,600
Assessed valuation 1912... 13,000,000
School tax (per \$1,000) 1912... \$2.50
Population in 1913 (est.)... 3,600
INT. at Treasurer's office.

COITSVILLE TOWNSHIP.

Road Bonds
4s '08 July \$50,000... July 1 '26-'33
4s 50,000... 1916-1926
BOND, DEBT Sept 20 '11 \$100,000
Assessed val. 1911... \$3,537,120
(Assessment full value.)
Tax rate (per \$1,000) 1911... \$6.14
Population in 1910... 8,083
INT. payable at Youngstown.

COLUMBUS.

George J. Karb, Mayor; M. A. Gemuender, Sec'y; Sinking Fund Trustees.
This city is in Franklin County, Incorp. a borough Feb. 10 1816; city Mech. 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. 1490.
Sewer Bonds.
4s '01 M-S \$250,000... Sept 1 1921
4s '03 M-S 100,000... Sept 1 1913
4s '08 J-D 10,000... June 1 1918
3s '07 J-J 18,000... July 1 1922
(Subject to call after July 1 1912.)
4s '02 F-A \$255,000... Apr 1 1932
(Subject to call Aug. 1 1912.)
4s '03 M-S \$175,000... Mech 1 1933
(Subject to call after Mech. 1 1913.)
4s '03 M-S \$1,200,000... Sept 1 1933
(Subject to call beg. Sept. 1 1913.)
4s '05 M-S \$319,000... Mech 1 1925
(Subject to call beg. March 1 1915.)
4s '05 M-S \$35,000... Mech 1 1935
(Subject to call beg. March 1 1915.)
4s '06 M-S \$60,000... Sept 1 1936
4s '08 M-S 8,000... Sept 1 1916
4s '07 M-S 6,000... Sept 1 1937
4s '07 A-O 75,000... Oct 1 1937
4s '08 M-S 47,000... Mech 1 1938
4s '08 M-S 25,000... Mech 1 1933
4s '10 M-N 5,000... Nov 1 1920
4s '09 M-S 11,000... Sept 1 1921
4s '10 M-S 2,500... Sept 1 1920
4s '11 M-S 108,000... Sept 1 1931
4s '11 M-S 6,000... Sept 1 1921
(Subject to call beg. Sept. 1 1912.)
4s '12 M-S 75,000... Sept 1 1932
4s '12 M-S 6,000... Mech 1 1932
4s '12 M-S 5,000... Sept 1 1932
4s '12 M-S 10,000... Sept 1 1931
4s '12 M-S 65,000... Sept 1 1933
4s '12 M-S 315,000... Sept 1 1937
Work-House Bonds.
4s '02 F-A \$60,000... Aug 1 1932
(Subject to call after Aug 1 1912)
4s '03 A-O 35,000... Apr 1 1933
(Subject to call after April 1 1913)
Water-Works Bonds.
4s '07 M-S \$150,000... Apr 1 1937
3s '01 M-N 180,000... Nov 1 1919
4s '08 J-D 75,000... Dec 1 1938
4s '08 A-O 100,000... Nov 1 1938
4s '10 M-N 175,000... Nov 1 1930

Viaduct Bonds.

4s '03 M-S \$12,000... Mech 1 1923
(Subject to call after March 1 1913.)
4s '07 M-S 6,000... Mech 1 1913
4s '12 M-S 10,000... Sept 1 1932
4s '12 M-S 1,500... Mar 1 1917
4s '12 M-S 250,000... Sept 1 1942
Public Improv't (City's Portion).
4s '04 M-S \$30,000... Sept 1 1914
4s '03 M-S 50,000... Sept 1 1913
4s '04 M-S 50,000... Mech 1 1913
4s '05 M-S 110,000... Sept 1 1915
4s '05 M-S 100,000... Mech 1 1916
4s '06 M-S 35,000... Sept 1 1916
4s '06 M-S 200,000... Sept 1 1916
4s '06 M-S 50,000... Sept 1 1917
4s '07 A-O 50,000... Oct 1 1918
4s '08 M-S 150,000... Mech 1 1919
4s '08 M-S 40,000... Sept 1 1920
4s '09 A-O 1,500... Apr 1 1919
4s '09 M-S 5,500... Sept 1 1920
4s '09 M-S 100,000... Mech 1 1920
4s '10 M-S 465,000... Sept 1 1921
4s '10 M-S 20,000... Nov 1 1920
4s '12 M-S 600,000... Mech 1 1923
4s '12 M-S 85,000... Sept 1 1921
4s '12 M-S 50,000... Sept 1 1932

Refunding Sewer Bonds.

4s '10 A-O \$300,000... Apr 1 1930
4s '11 J-J 200,000... Jan 1 1931

Viaduct Refunding Bonds.

4s '09 J-J \$150,000... July 1 1929
4s '02 J-J 95,000... July 1 1922
(Subject to call after July 1 1912.)
4s '02 M-N 400,000... Nov 1 1923
(Subject to call after Nov. 1 1912.)
4s '04 M-S 50,000... Mech 1 1914

Assessment Bonds.

4s '15 \$370,200... \$2,762,500
4s '15 10,000

Grade Crossing Bonds.

4s '06 M-S \$4,000... Mech 1 1947
4s '07 A-O 1,000,000... Oct 1 1947

Library Bonds.

3s '02 J-J \$40,000... July 1 1932
(Subject to call after July 1 1912.)
4s '03 A-O \$40,000... Apr 1 1923
(Subject to call April 1 1913.)
4s '05 M-S \$30,000... Mech 1 1925
(Subject to call March 1 1915.)

Water-Works Bonds.

4s '88 J-J \$50,000... July 1 1918
4s '98 J-D 125,000... June 1 1928
4s '03 M-S 50,000... Mech 1 1923
(Subject to call after March 1 1913.)
4s '03 M-S \$45,000... Sept 1 1933
(Subject to call beg. Sept. 1 1913.)
4s '04 A-O \$250,000... Apr 1 1934
(Subject to call after April 1 1914.)
4s '05 A-O \$240,000... Apr 1 1935
(Subject to call beg. April 1 1915.)
4s '12 250,000... Sept 1 1942
4s '04 M-S 1,200,000... Mech 1 1945
(Subject to call after March 1 1920.)
4s '07 A-O 175,000... Oct 1 1947
4s '08 M-S 40,000... Sept 1 1938

Garbage Disposal Bonds.

4s '11 M-S \$40,000... Sept 1 1920
4s '06 M-S 290,000... Sept 1 1936
4s '12 M-S 7,000... Sept 1 1922

Park Bonds.

4s '03 M-S \$3,500... Mech 1 1933
(Subject to call after March 1 1913.)
4s '04 A-O \$2,000... Oct 1 1924
4s '05 M-N 3,000... Nov 1 1915
4s '07 A-O 6,000... Oct 1 1927
4s '10 A-O 5,000... Oct 1 1930
4s '10 M-S 7,000... Sept 1 1930
4s '10 A-O 15,000... Oct 1 1930
4s '12 M-S 14,500... Sept 1 1931
4s '12 A-O 5,000... Oct 1 1931
4s '12 M-S 25,000... Sept 1 1942
4s '12 M-S 500... Sept 1 1930
4s 25,000... Mar 1 1933
4s 4,000... Sept 1 1930

City-Hall Bonds.

4s '07 M-S 10,000... Sept 1 1927
Market House Bonds.
4s '03 A-O \$25,000... Apr 1 1933
(Subject to call after April 1 1913.)
Electric-Light Bonds.
4s '07 J-D \$68,000... Dec 1 1927
4s '03 A-O \$110,000... Apr 1 1931
(Subject to call after April 1 1911.)
4s '03 J-J \$122,000... Jan 1 1933
(Subject to call after Jan 1 1913.)
4s '03 M-S \$145,000... Sept 1 1933
(Subject to call beg. Sept. 1 1913.)
4s '04 M-S \$20,000... Sept 1 1934
(Subject to call after Sept 1 1914)
4s '05 M-S \$53,000... Mech 1 1935
(Subject to call beg. Mech. 1 1915)
4s '07 M-S \$140,000... Mech 1 1936
4s '08 M-S 15,000... Mech 1 1928
4s '09 M-S 45,000... Sept 1 1939
4s '10 M-S 25,000... Sept 1 1920
4s '11 M-S 55,000... Sept 1 1921
4s '11 M-S 20,000... Sept 1 1921
4s '11 M-S 75,000... Sept 1 1941
4s '12 M-S 45,000... Sept 1 1942

Miscellaneous Bonds.

4s '03 M-S \$54,000... Sept 1 1933
(Subject to call after Sept 1 1913)
4s '04 F-A 75,000... Aug 1 1924
(Subject to call beg. Sept. 1 1913.)
4s '07 M-S 4,700... Oct 1 1917
4s '08 M-S 5,000... Apr 1 1919
4s '08 A-O 12,000... Oct 1 1938
4s '08 A-O 5,000... Oct 1 1928
4s '09 A-O 24,000... Oct 1 1939
4s '10 M-S 8,000... Sept 1 1930
4s '11 M-S 31,500... Sept 1 1921
4s '11 M-S 20,000... Mech 1 1926
4s '11 M-S 43,000... Sept 1 1931
4s '12 M-S 10,000... Mech 1 1926
4s '12 M-S 10,000... Sept 1 1914
4s '12 M-S 15,000... Sept 1 1941
4s '12 M-S 33,000... Sept 1 1932
4s '12 M-S 45,000... Sept 1 1921

Fire Department Bonds.

4s '06 J-D \$100,000... June 1 1916
4s '08 A-O 55,000... Oct 1 1938
4s '07 A-O 25,000... Oct 1 1932
4s '09 A-O 33,000... Oct 1 1932
4s '12 M-S 60,000... Sept 1 1932
4s '12 M-S 40,000... Sept 1 1942

Subway Bonds.

4s '12 M-S \$35,000... Sept 1 1937
4s '12 M-S 35,000... Mech 1 1932

Water-main Bonds.

4s '12 M-S \$305,000... Sept 1 1942

INTEREST is payable in part at the Nat. Park Bank, N. Y. City, and part at office of the City Treasurer.

TOTAL DEBT, SINK, FDS., &c.

May 1 1913. Jan 1 1912.
Tot. bd. dr. \$17,230,600 \$14,375,600
Sink. funds. 3,641,161 3,076,303

Net debt \$13,589,439 \$11,299,297

Water debt (incl above) \$3,105,000 \$2,955,000
The total bonded debt on May 1 1913 incl. street hupt. bonds payable by special assessment to the amount of \$3,695,700. The sinking fund receives yearly about \$500,000, which does not incl. assessments for street hupt. bonds.

ASSESSED VALUATION, &c.

The city's net bonded debt on Dec. 31, assessed valuation (about 1/4 of actual) and tax rate have been:

Table with columns: Yrs., Net Debt, Assessed Valuation, Tax per \$1,000. Rows for 1912, 1911, 1910, 1909, 1908, 1907, 1906, 1905, 1904, 1903, 1902, 1901, 1900, 1899, 1898, 1897.

*Property now assessed at actual value under Smith 1% tax law.

The 1912 tax rate given above includes State tax of \$0.451, county \$2.129, city, \$6.70 and school \$4.12.

POPULATION.—In 1910 (Census), 181,511; in 1900 it was 125,560; in 1890 it was 88,150; in 1880 it was 51,677; in 1870 it was 31,274.

COLUMBUS SCHOOL DISTRICT.

5s '03 M-S \$110,000... Sept 1 1913
5s '04 A-O 40,000... Oct 1 1914
4s '06 F-A 25,000... Aug 1 1916
4s '07 M-S 75,000... Mech 1 1917
4s '08 M-S 65,000... Mech 1 1918
(Subject to call after Mech 1 1908)
4s '09 M-S 65,000... Mech 1 1919
4s '09 F-A 85,000... Feb 1 1921
3s '02 M-S 65,000... Mech 1 1922
3s '03 M-S 75,000... Mech 1 1923
4s '05 J-J 25,000... July 1 1925
4s '06 M-S 150,000... Mech 1 1926
4s '07 F-A 60,000... Aug 2 1929
4s '11 A-O 12,000... Aug 1 1931
4s '10 A-O 150,000... Apr 1 1930
4s '12 J-D 85,000... Dec 17 1932
*Shepard Special District.
5s s-a \$3,600
(Part each six months.)
St. Clair Special District.
5s s-a \$13,000
(\$5,000 every five years.)
BOND, DEBT Mar 17 '13 \$1,319,600
Sinking fund... 316,933
Val. school prop. '13 (est.) 5,000,000
Assessed val. 1913 (est.) 250,000,000
(Assessment about actual value.)
School tax (per \$1,000) 1912... \$4.12
Population in 1912... 181,511
*Assumed by Columbus Bd. of Ed. when these districts were annexed.

CONNEAUT.

This city is in Ashtabula County.

Electric Light Bonds.

5s A-O \$20,000... Jan 1 1916
4s M-S 20,000... Aug 1 1921

Street Bonds (General).

4s Aug \$3,500... Aug 1915
4s ann 23,825c... yrlly to 1917

Street Bonds (Assessment).

4s June \$49,320c... yrlly to 1917
M-S 120,325c

Park Bonds.

4s \$22,000... Oct 1936

Land Purchase Bonds.

4s '11 \$5,444.39 July 15 '21-'26
GEN. B.D. DEBT Jan 1 '13 \$93,804
Assessment debt... 145,265
Floating debt... 4,900
Sinking fund... 26,263
Tot. assessed val. 1912... 0,524,130
(Assessment about actual value.)
Tax rate (per \$1,000) 1912 \$12.60
Population in 1910... 8,319
INTEREST payable at Conneaut Mutual Loan & Trust Co.

CONNEAUT SCHOOL DIST.

4s J-J \$15,750c... 1913-1921
5s M-S 500c... 1913
5s M-S 1,600c... 1913-1915
6s M-S 6,000c... 1913-1918
5s '09 J-J 3,150c Jan 1 '14-'20
BOND, DEBT Apr 1 '13... \$98,440
Assessed valuation 1912... 0,524,130
(Assessment about actual value.)
School tax (per \$1,000) '12... \$4.27
Population in 1910 (est.)... 9,000
INTEREST payable at the Conneaut Mutual Loan & Trust Co.

COSHOCOTON.

This city is the county seat of Coshocton Co. Incorp. in 1902.

Refunding Bonds.

4s M-S \$13,000c... Sept 1 '13-'25
4s M-S 11,500c... Mech 1 1935

Hospital Bonds.

4s M-S \$9,000c... Sept 1920

Library Bonds.

4s M-S \$4,000c... May 5 1910

Fire Department Bonds.

4s '06 M-S \$8,000c... Sept 1 '13-'16
Water-Works.
4s M-S \$5,600c... Sept 1 1914
GEN. B.D. DEBT Jan 1 '13 \$68,100
Assessment debt (add'l)... 89,600
Sinking fund... 16,127
Tax valuation 1911... 9,981,740
(Assessment about actual value)

Total tax (per \$1,000) 1911... \$11.80

Population in 1910... 9,603

INT. payable at City Treas. office.

COSHOCOTON SCHOOL DIST.

4s M-S \$35,000c...
(Part each six months.)
4s '12 M-S 80,000c M&S 1 '17-'33
BOND, DEBT Mar 17 '13 \$115,000
Assessed val. '12 (about) 11,300,000
(Assessment about full value.)
School tax (per \$1,000) 1912... \$3.74
Population in 1912 (est.)... 10,000
INT. at Comm'l Nat. Bk., Coshocton.

CRAWFORD CO. ROAD DIST.

NO. 1.

Road-Improvement Bonds.

6s '09 J-D \$20,000c... 1914
6s '01 F-A 30,000c... 1915-1916
5s '05 M-S 15,000c... 1917
5s '06 J-J 20,000c... July 1 1918
5s '07 A-O 50,000c... Aug 1 '19-'21
5s '08 M-S 10,000c... Sept 1 '15-'16
5s '08 M-S 30,000c... Sept 1 '23-'24
5s '10 M-S 10,000c... Sept 1 1925
5s M-S 15,000c... Sept 1 1922
4s '12 A-O 12,000c... Apr 1 '21-'25
5s '12 M-S 18,000c... Sept 1 1926
BOND, DEBT May 1913 \$235,000
Assessed valuation 1912... 20,316,350
INT. payable at office of Treas.

CRESTLINE.

This village is in Crawford County.

General Street Bonds.

5s '13 A-O \$8,000c... Apr 10 '14-'23

Water-Works Bonds.

4s '05 \$75,000... May 1 '25-'34
4s '06 F-A 11,000... Aug 1 '35-'37
4s '09 M-S 6,000... Sept 1 '14-'19

Refunding Bonds.

4s '06 \$9,000... Jan 15 '14-'22
4s '08 A-O 9,000... Oct 1 '15-'23
GEN. B.D. DEBT May 1 '13 \$15,900
Assessment bonds (add'l)... 3,500
Assessed valuation 1912... 3,193,000
Tax rate (per \$1,000) 1911... \$13.80
Population in 1910... 3,807

CRESTLINE SCHOOL DIST.

4s '10 M-S \$40,000c... Sept 1 '12-'31
5s 500... May 1 1914
4s M-N 500... May 1 1914
BOND, DEBT Mar 1 1913 \$41,000
Floating debt... 3,500
Assessed val. 1912 (about) 3,500,000
Population in 1913 (est.)... 5,000
INT. at First Nat. Bk., Crestline.

CUYAHOGA COUNTY.

County seat is Cleveland.

Refunding Bonds.

4s '01 A-O \$156,000... Oct 1 '13-'2

Court-House Bonds.

4s '02 F-A \$480,000... Aug 1 '13-'21
4s '06 A-O 140,000... Oct 1 '13-'25
4s '09 A-O 400,000... Oct 1 '13-'28
4s '09 A-O 400,000... Oct 1 '13-'28
4s '09 A-O 255,000... Oct 1 '13-'29
4s '10 A-O 255,000... Oct 1 '13-'29
4s '11 A-O 270,000... Oct 1 '13-'30
4s '08 A-O 160,000... Oct 1 '13-'27
4s '08 A-O 240,000... Oct 1 '13-'27
4s '08 A-O 240,000... Oct 1 '13-'27
4s '10 A-O 270,000... Oct 1 '13-'30
4s '12 A-O 270,000... Oct 1 '13-'30
4s '12 A-O 200,000... Oct 1 '13-'33
4s '11 A-O 200,000... Apr 1 '13-'22
4s '13 A-O 200,000... Apr 1 '13-'32

Bridge Bonds.

5s '05 A-O \$16,000... Oct 1 '13-'20
6s '08 A-O 8,000... Oct 1 '13-'20
4s '07 A-O 20,000... Oct 1 '13-'16
4s '07 A-O 12,433... Oct 1 '17-'18
4s '09 A-O 562,000... Oct 1 '13-'26
4s '11 A-O 500,000... Oct 1 '13-'41
4s '12 A-O 500,000... Oct 1 '13-'41
4s '12 A-O 200,000... Oct 1 '13-'43
4s '12 A-O \$320,000 A & O '14-'23
(680,000 A & O '24-'43)

4s '08 A-O 11,000... Oct 1 '13-'23
4s '08 A-O 205,000... Oct 1 '13-'29
4s '09 A-O 10,000... Oct 1 '13-'22
4s '09 A-O 7,000... Oct 1 '13-'19
4s '09 A-O 15,000... Oct 1 '13-'27
4s '10 A-O 7,000... Oct 1 '13-'19
4s '10 A-O 5,500... Oct 1 '13-'19
4s '12 A-O 5,500... Oct 1 '13-'19
4s '12 A-O 11,000... Oct 1 '14-'23
4s '12 A-O 11,000... Oct 1 '14-'26
GEN. BONDS Mar 1913 \$7,776,133
Special assess. bonds... 2,007,024
Sinking fund... 189,563
Assessed val. Feb 1 '13 600,812,535
Actual val. (est.)... 950,000,000
Tax rate (per \$1,000) '13... \$13.60
Population in 1900... 439,120
Population in 1910... 637,425
INT. at office of County Treasurer.

DAYTON. G. W. Bish, City Aud.
County seat of Montgomery Co.
Incorp. a town Jan. 6 1816.

Refunding Bonds.
58 '10 A-O \$20,000...Oct 1 1927
48 '11 A-O 25,000...Apr 1 1927
48 '11 J-D 47,000...June 1 27-'36

Bridge Bonds.
348 '02 J-J \$70,000...July 15 '13-'22
48 '04 J-J 6,000...July 1 '13-'15
48 '05 M-N 130,000...Nov 2 '13-'25
48 '04 F-A 16,000...Feb 1 '14-'29
48 '05 M-N 50,000...May 1 '14-'18
48 '05 A-O 20,000...Apr 15 '14-'23
48 '06 M-S 3,000...Oct 1 '14-'16
48 '07 A-O 4,000...Oct 1 '14-'16
48 '08 M-N 170,000...May 1 '17-'35
48 '10 F-A 170,000...Feb 1 '21-'35
48 '11 M-S 15,000...Mch 1 '21-'28
48 '11 J-D 2,000...Dec 1 1914
48 '12 J-J 15,000...Jan 1 '19-'21
48 '12 A-O 65,000...Apr 1 '19-'21
48 '12 M-S 15,200...Sept 1 '24-'31
48 '12 --- 3,000...Dec 1 1919

Garbage Crematory Bonds.
348 '02 J-J \$30,000...July 15 '13-'18
Public Safety-Equip. Bonds.
48 '12 J-D \$25,000...June 1 '20-'24

Funding Bonds.
448 '11 J-D \$47,000...June 1 27-'36

Fire Department Bonds.
48 '05 F-A \$10,000...Aug 1 '13-'17
48 '08 J-D 16,500...June 1 1923
48 '09 F-A 3,500...Feb 1 1924
448 '10 M-S 2,600...Sept 1 '19-'20
448 '11 M-S 2,900...Sept 1 '19-'21

Miami River Imp't. Bonds.
48 '11 A-O \$15,000...Apr 1 '24-'28
48 '12 A-O 385,000...Apr 1 '20-'27
No. Dayton Retaining Wall Bonds.
448 '10 M-S \$3,200...Sept 1 '19-'21

Market House Bonds.
48 '09 F-A \$35,000...Feb 1 '20-'21

Flood Emergency Bonds.
48 '08 J-J \$15,000...July 1 1926
58 '08 F-A 8,000...Aug 1 1918
58 '13 M-N 800,000...May 1 '23-'32

Water-Works Bonds.
348 '09 J-D 100,000...June 1 '13-'15
348 '02 J-D 100,000...July 1 '13-'22
48 '03 M-S 11,000...Sept 15 '13-'14
48 '05 J-J 3,000...July 1 '13-'15
48 '06 J-D 70,000...June 1 '13-'19
48 '05 M-N 500,000...May 1 '18-'25
48 '07 J-D 9,000...June 1 '13-'17
48 '08 M-N 8,500...May 1 1919
48 '10 M-N 20,000...May 1 '13-'34
448 '11 M-N 5,000...May 1 1920
48 '11 M-S 20,000...Sept 1 '20-'24
48 '11 J-D 9,000...Dec 1 '20-'24
48 '11 J-D 31,500...Dec 1 '21-'26
48 '12 A-O 25,000...Apr 1 '22-'26
48 '12 A-O 120,000...Apr 1 '20-'31

Boulevard Bonds.
48 '07 J-J \$10,000...July 1 '13-'17
48 '07 A-O 100,000...Apr 1 '17-'20
48 '06 A-O 12,000...Apr 1 '14-'16

Park Bonds.
58 '07 J-J \$31,000...July 1 1921
448 '11 M-S 7,200...Sept 1 1919
448 '11 A-O 6,000...Apr 1 '18-'23
48 '12 A-O 9,000...Apr 1 '18-'20
448 '12 M-S 2,700...Sept 1 1919
48 '12 --- 5,000...Dec 1 1919

Underground Wire Bonds.
48 '07 J-D \$25,000...June 1 1917

Public Service Deficiency
48 '09 F-A \$108,000...Feb 1 '13-'24

Levee Bonds.
48 A-O \$92,000...Oct 1 '13-'18
58 '07 A-O 2,000...Apr 1 '14-'17
(\$1,000 due in odd years.)

General Street Improvement Bds.
48 '07 A-O \$45,000...Apr 1 '16-'17
48 '07 J-J 43,500...July 1 '14-'15
348 A-O 150,000...Apr 1 '14-'15
348 '02 A-O 20,000...Mch 1 1920
58 '08 M-S 3,500...Mch 1 '15-'18
58 '08 F-A 18,500...Feb 1 '16-'17
48 '07 J-D 11,200...Dec 1 1913
48 F-A 56,000...Aug 1 '13-'18
48 '05 J-J 13,000...July 1 '13-'25
348 '06 M-N 9,000...May 1 '14-'16
48 '07 J-D 9,000...June 1 1913
48 '07 M-S 12,500...Sept 1 1913
48 '05 F-A 3,300...Aug 1 '13-'15
58 '08 F-A 13,000...Feb 1 1918
58 '05 J-D 6,500...Jan 15 '14-'20
48 '05 M-N 6,000...Nov 1 '13-'18
58 A-O 75,000...Apr 1 '17-'19
348 '09 J-D 10,000...Dec 1 1918
348 '03 F-A 12,000...Feb 1 1923
58 '01 M-N 50,000...Nov 12 & 15
150,000...Nov 12 & 15
48 '08 M-N 40,000...May 1 '15-'18
48 '09 J-J 6,000...July 1 '13-'20
58 '08 A-O 6,000...Oct 1 '13-'17
58 '09 A-O 2,000...Oct 1 '13-'15
2,000...Oct 1 '13-'15
58 '09 A-O 3,000...Oct 1 '13-'15
48 '10 A-O 5,000...Apr 1 1914
10,000...Apr 1 '16-'18
48 '10 A-O 9,000...Apr 1 '14-'16
48 '10 J-D 9,000...June 1 '13-'19
48 '10 J-D 10,000...June 1 '14-'17
448 '10 M-S 2,000...Sept 1 1919
448 '11 A-O 11,000...Oct 1 '19-'23
48 '11 M-S 3,000...Sept 1 1925
448 '12 A-O 8,000...Apr 1 '19-'21
448 '10 M-S 10,500...Sept 1 '20-'24
448 '10 --- 10,000...Oct 1 '19-'23
448 '11 A-O 58,000...Apr 1 '24-'35
448 '11 A-O 13,500...Apr 1 '20-'24
48 '11 M-S 25,000...Sept 1 '20-'24
48 '11 M-S 28,300...Sept 1 '14-'24
448 '11 A-O 50,000...Apr 1 '26-'35
448 '11 M-S 6,700...Sept 1 '19-'24
48 '11 M-S 25,000...Sept 1 '14-'17
448 '11 M-S 3,000...Sept 1 '19-'21
448 '11 M-S 1,600...Sept 1 1919
448 '11 A-O 5,000...Oct 1 '19-'23
448 '12 J-J 5,700...Jan 1 '20-'24
448 '12 J-J 4,400...Jan 1 '20-'24
448 '12 J-J 8,000...Jan 1 '16-'23
48 '12 A-O 45,000...Apr 1 '21-'29
48 '12 J-D 20,400...June 1 '20-'23
48 '12 J-D 5,700...June 1 '20-'24
48 '12 J-D 3,000...June 1 '20-'24
48 '12 J-D 2,000...Jan 1 1919
7,000...Jan 1 '20-'28
448 '12 --- 1,000...Apr 1 1914
448 '12 --- 8,000...Sept 1 '22-'25
448 '12 --- 3,000...Sept 1 1926
448 '12 --- 2,600...Apr 1 1914
448 '13 A-O 18,300...Apr 1 '24-'27

Police Department Bonds.
58 '07 A-O \$3,000...Oct 1 '13-'15
448 '10 M-S 8,000...Sept 1 '19-'22
Stewart St. Retaining Wall Bonds.
448 '12 A-O \$3,200...Apr 1 1914

Asphalt-Repairs-Plant Bonds.
48 '12 A-O \$2,500...Apr 1 '20-'22

Board of Health Emergency Bonds.
448 '12 J-D \$3,000...June 1 '19-'21
48 '12 --- 3,000...Apr 1 '19-'21
48 '12 --- 3,000...Dec 1 '19-'21

General Improvement Bonds.
48 '08 F-A \$23,000...Aug 1 1928

Sewer Bonds.
58 '03 A-O \$25,000...Apr 1 1914
58 '04 A-O 30,000...Apr 1 1915
58 '03 A-O 25,000...Apr 1 1916
58 '03 A-O 25,000...Apr 1 1918
48 '05 J-D 7,000...June 1 '13-'19
48 '06 J-J 12,000...Jan 1 '14-'25
48 '06 J-D 18,000...June 1 '13-'16
48 '06 J-J 10,000...July 1 '13-'14
48 '06 J-D 207,000...June 1 '13-'21
48 '07 J-D 55,000...June 1 '21-'22
48 '07 F-A 3,000...Feb 1 '14-'16-17
48 '08 J-D 8,900...June 1 '23-'24
58 '10 F-A 6,000...Feb 1 '14-'16
58 '10 A-O 2,000...Apr 1 '14-'16
448 '10 M-S 8,600...Sept 1 '19-'26
58 '10 J-D 6,000...June 1 '13-'17
448 '11 M-S 1,800...Sept 1 1919
448 '11 A-O 51,000...Apr 1 '26-'35
448 '11 A-O 11,000...Apr 1 '19-'24
448 '11 M-S 2,600...Sept 1 1914
448 '11 A-O 4,000...Oct 1 1920
448 '11 J-D 6,000...Dec 1 '20-'23
448 '11 J-D 20,000...Dec 1 '20-'24
48 '12 J-D 8,000...June 1 '20-'26

General Lighting Bonds.
448 '11 M-N \$25,000...\$5,000 every five years begin. June 1 1920
48 '11 J-D 30,000...Dec 1 '20-'25
448 '12 J-J 8,200...Jan 1 '19-'26

Boulevard Lighting Bonds.
448 '11 J-D \$4,200...Dec 1 1920

Assessment Bonds—Parity 55c & 6c.
Due. Amount. Due. Amount.
1913 --- \$93,600 1913 --- \$41,500
1914 --- 79,200 1920 --- 33,000
1915 --- 80,800 1921 --- 37,500
1916 --- 85,700 1922 --- 34,200
1917 --- 68,900 1923 --- 26,400
1918 --- 56,000 1924 --- 3,000

Assess' Bonds—Sewer 48c, 58c & 68c.
1913 --- \$44,080 1919 --- \$10,000
1914 --- 42,100 1920 --- 5,000
1915 --- 38,400 1921 --- 9,000
1916 --- 30,500 1922 --- 3,200
1917 --- 24,000 1923 --- 2,000
1918 --- 18,000 1924 --- 1,000

GEN. BDS. Mar 1 '13 \$4,797,200
Assessment debt (add'l) 761,863
TOTAL DEBT Mar 1 '13 5,559,063
Sinking fund 298,860
NET DEBT Mar 1 1913 5,260,203
Population in 1900 --- 85,333
Population in 1910 --- 116,577

ASSESSED VALUATION.
Years— Valuation. Tax per \$1,000.
1912 --- \$150,005,610 \$12.80
1911 --- 143,230,810 13.60
1910 --- 62,631,280 29.60
1905 --- 51,010,380 28.20
1899 --- 42,565,200 25.60

*Assessment for 1911 and 1912 about actual value.

INTEREST is payable at the National Park Bank, New York.

DAYTON SCHOOL DISTRICT.
Refunding and Deficiency Bonds.
58 J-J \$100,000...June 1 '14-'16
48 J-J 40,000...July 1 '17 & '21

School Bonds.
48 M-N \$50,000...May 1 1913
48 M-S 36,000...Mch 1 1919
48 M-S 50,000...Mch 1 1920
48 A-O 130,000...Apr 1 1917
48 J-D 160,000...Apr 1 1922

BOND. DEBT Mar 1913 \$566,000
Sinking fund (investm't) 83,000
Assess. val. 1913 (est.) 152,000,000
(Assessment about full value.)
School tax (per \$1,000) 1912 --- \$3.45
Population in 1913 (est.) --- 125,000

INTEREST payable at American Exchange Nat. Bank, New York.

DEFIANCE.
This city is in Defiance County.
Refunding Bonds.
58 '93 M-S \$4,000...\$2,000 yearly
58 '94 M-S 7,000...2,000 yearly
58 '97 M-S 22,000...2,000 yearly
48 '98 M-S 19,000...2,000 yearly
48 '99 M-S 19,000...2,000 yearly
48 '00 M-S 20,000...2,000 yearly
48 '01 M-S 18,000...2,000 yearly
48 '02 M-S 10,000...1,000 yearly
48 '04 M-S 58,000...1924
48 '04 M-S 50,000...1942
48 '04 M-S 9,000...\$2,000 yearly
48 '08 --- 64,500
58 '13 --- 58,000

Flood-Emergency Bonds.
Sewer Bonds.
48 '07 --- \$1,000
48 '09 --- 5,000
48 '10 --- 4,000

Street Bonds.
48 '05 --- \$16,500
48 '09 --- 69,400
48 '10 --- 2,000

BOND. DEBT Sept 1 '11 \$312,100
Assessed valuation 1911 --- 6,991,480
(Assessment about actual value.)
Tax rate (per \$1,000) 1911 --- \$14.00
Population in 1910 --- 7,327

INT. payable at the City Treasury.

DEFIANCE COUNTY.
Defiance is the county seat.
Building Bonds.
48 '12 June \$15,000...1913-1927

Bridge Bonds.
448 '08 M-S \$20,000...Sept 1 '13-'16
448 '08 M-S 48,000...Sept 1 1922
BOND. DEBT Mar 1913 --- \$93,000
Assessed valuation 1912 --- 36,000,000
(Assessment about actual value.)

County tax (per \$1,000) 1912 \$2.309
Population in 1910 --- 24,498
INT. at Treasurer's office.

DELAWARE.
This city is in Delaware County.
Incorporated in 1815.
Ditch Bonds.
48 '05 M-N \$1,500...Apr 1 '14-'16

Funding Bonds.
58 '12 M-S \$8,891.81...Mch 1 '16-'24
58 '12 A-O 12,000...Mch 1 '16-'27
58 '12 A-O 5,238.42...Mch 1 '16-'25

Sub-Fire Station Bonds.
58 '07 J-J \$5,000...July 1 '13-'17

General Street Bonds.
58 M-S \$53,524.01...y'ly to '19
58 M-S 4,200...yearly to 1917
58 '10 M-S 3,500...Sept 1 '13-'20
58 '12 A-O 1,500...Mch 1 '14-'18
58 '13 M-S 10,000...Mar 1 '14-'23

Refunding Bonds.
58 '09 M-N \$3,500...Mch 1 '14-'20
58 '10 M-N 3,500...Mch 1 '14-'20
58 M-S 17,920...yearly to 1919
448 M-S 20,000...yearly to 1924
448 '12 J-D 8,000...Dec 1 '16-'23

Central Sidewalk Bonds.
58 M-S \$2,800...yearly to 1914

Sewer Bonds.
58 M-S \$6,470...yearly to 1917

GEN. BD. DT. May 20 '13 \$101,050
Assessment debt (add'l) --- 209,055
Cash on hand --- 9,346
Assessed valuation 1912 --- 8,730,050
Total tax (per \$1,000) 1913 --- \$15.00
Population in 1910 --- 9,076
Population in 1913 (est.) --- 10,000

INT. payable at Delaware Nat. Bank (sinking fund depository).

DELAWARE SCHOOL DIST.
448 '12 M-S \$23,000...Mar 1 '15-'37
12,000...Sept 1 '14-'37
BOND. DEBT Mar 17 '13 --- \$97,500
Assessed valuation 1912 --- 9,250,000
(Assessment about actual value.)
School tax (per \$1,000) 1912 --- \$4.50
Population in 1913 (est.) --- 9,200
INT. at Deposit Bank Co., Delaware.

DELAWARE COUNTY.
Delaware is the county seat.
County incorporated in 1808.
Road Bonds (Assessment).
48-448 --- \$410,544...up to 1920
Ditch Bonds (Assessment).
48-448 --- \$74,649...up to 1918

Funding Bonds.
448 '12 M-S \$10,350...Mch 1 '14-'22

County Bonds.
48 --- \$12,500...up to 1915
BOND. DEBT Sept 1 '11 --- \$575,834
Assessed valuation 1911 --- 39,538,485
Tax rate (per \$1,000) 1909 --- \$7.38
Population in 1910 --- 27,182
INTEREST at Treasurer's office.

DELPHOS.
This city is in Allen County.
Water-Works Bonds.
58 --- \$33,000...Sept 1 1922
58 --- 10,000...May 1 1926
58 --- 5,000...Oct 1 1920
58 --- 10,000...July 1 1914

Sewer Bonds.
58 --- \$20,000...Sept 1 1921

Street Bonds (city's portion).
58 --- 66,000...Sept 1 1913
58 --- 5,000...Mch 1 1915
58 --- 17,000...July 1 1914
58 --- 13,000...Dec 1 1920

Refunding Bonds.
448 --- \$20,000...Nov 15 1929
Assessment bonds, 58 --- \$22,696.47
TOT. BD. DT. Sept 1 '11 --- \$169,696
Assessed valuation 1911 --- 2,780,039
Tax rate (per \$1,000) 1911 --- \$15.00
Population in 1910 --- 5,038

DELPHOS SCHOOL DISTRICT.
This district is in Allen and Van Wert Counties.
448 g'10 s-a \$98,000...Apr 1 '12-'45
448 '12 M-S 25,000...Mch 20 '15-'43
BOND. DEBT Mch 1912 --- \$123,000
Assessed valuation 1911 --- 717,349
School tax (per \$1,000) 1910 --- \$10.00
INT. at Fourth Nat. Bank, N. Y.

EAST CLEVELAND.
This city is in Cuyahoga County.
Incorp. as a village Feb. 11 1895;
as a city Feb. 17 1911.
Water Bonds.
448 '96 --- \$35,000...Oct 1 1916
48 '98 --- 20,000...May 1 1918
48 '00 --- 50,000...May 1 1925
48 '04 --- 10,000...Nov 1 1914
48 '07 --- 23,000...Nov 1 1927
48 '08 M-N 15,500...Nov 1 1928
448 '11 M-N 9,000...Nov 1 1921
48 M-N 9,500...Nov 1 1922

Paving Bonds.
58 --- \$7,700...May 1 1918
448 --- 3,551.91...Nov 1 '20-'23
448 --- 7,300...M&N '20-'27

Sewer and Street (city's portion).
48 '12 M-N \$13,800...May 1 1922
48 M-N 7,300...Nov 1 1922

Sewer Bonds.
48 '98 --- \$100,000...May 1 1923
48 '01 --- 20,000...May 1 1921
48 '09 --- 5,500...May 1 1929
448 '11 --- 18,500...Nov 1 1921

Municipal-Site Bonds.
48 Fire Engine Bonds...Nov 1 1922
448 '10 M-N \$10,000...Nov 1 '21-'30
Fire & Police Signal Apparatus.
448 '10 M-N \$10,000...May 1 '21-'40

Lighting Bonds.
48 '98 --- 55,000...May 1 1918
GEN. BD. DT. Mar 1913 --- \$387,652
Assessment debt (add'l) --- 244,009
TOTAL DEBT Mar 1913 631,661
Sinking funds --- 85,150
Assessed valuation 1912 --- 18,590,000
(Assessment about 80% actual val.)
Tax rate (per \$1,000) 1912 --- \$12.90
Population in 1910 --- 9,179
INTEREST is payable at the Superior Sav. & Trust Co., Cleveland.

EAST CLEVELAND SCH. DIST.
448 '04 J-D \$115,000...Dec 15 1934
58 g' J-D 5,600...J&D 1 '13-'16
58 g' J-D 10,000...June 1 1914
48 '07 M-S 50,000...Sept 19 1927
48 '08 M-N 9,000...Nov 21 1928
448 '09 s-a 100,000...Jan 17 1930
48 '12 A-O 16,000...Oct 1 1931
48 '12 A-O 15,000...Oct 1 1932
48 '12 J-D 150,000...Dec 16 1932
BOND. DEBT Mar 1913 \$471,500
Sinking fund --- 53,335
Assessed valuation 1912 --- 18,500,000
(Assessment about 80% actual value)
School tax (per \$1,000) 1912 --- \$6.60
Population in 1913 (est.) --- 12,000

INTEREST is payable at the Superior Sav. & Trust Co., and Cleveland Trust Co., Cleveland.

EAST LIVERPOOL.
This city is in Columbiana County.
Street-Improvement Bonds.
48 M-S \$62,000...Mch 1 1925
48 M-S 20,000...1913-1932
48 Oct 5,784...1913-1918
58 M-S 1,000...Sept 1 1913
58 '10 A-O 6,258 g'...1912-1915
58 '11 M-S 28,000...Sept 15 '19-'33
1,496...Sept 15 1933

Funding Bonds.
448 F-A \$92,925...Aug 17 1933
(Subject to call after Aug. 17 1913.)
58 M-S 533,000...Sept 1 1924
(Subject to call after Sept. 1 1914.)

Water Bonds.
48 M-N \$24,000...May 24 1937
(Subject to call after May 24 1917.)
58 J-D \$18,500...June 1 1923
58 J-J 50,000...Jan 1 1922
(Subject to call after Jan. 1 1912.)

Sewer Bonds.
58 '11 M-S 1,252...Sept 15 1919

Ref. Bonds. (opt. after 1920).
48 J-J \$105,000...July 1 1940

Garbage Disposal Bonds.
58 '10 A-O \$13,500...1912-1915
(53,000 annually)

58 M-S 1,000...1913-1916
58 '11 J-D 9,000...June 1 '23-'25

Library Bonds.
48 J-D \$20,000...Dec 1 1919
GEN. BD. DT. Apr 1913 --- \$498,406
Assessment debt --- 99,186
Sinking fund --- 67,462
Assessed valuation 1912 --- 20,370,410
Total tax (per \$1,000) 1911 --- \$12.60
Population in 1910 --- 20,387

INTEREST on the \$62,000 street bonds is payable in New York and on the \$20,000 and 55,784 street bonds at the City Treasurer's office.

EAST LIVERPOOL SCH. DIST.
School Bonds.
58 J-D \$42,000...June 13 '33
48 '08 M-S 10,000...1913-1917
48 F-A 21,000...Aug 13 '23-'28
48 J-J 17,000...July 1 '13-'20
48 '09 F-A 69,000...Feb 1 '25-'47
48 '10 F-A 14,000...Aug 1 '18-'24
48 '12 J-D 135,000...June 1 '23-'52
TOTAL DEBT Mar 1913 \$308,000
Assessed val. 1912 --- 22,455,000
(Assessment about 70% actual value)
School tax (per \$1,000) 1912 --- \$4.50
Population in 1912 (est.) --- 23,000

INT. on bonds of '08, '09, '10 & '12 payable at First Nat. Bank, E. Liverpool; all others at Dist. Clerk's office.

EAST PALESTINE SCHOOL DIS.
This district is in Columbiana Co.
58 '12 F-A \$50,000...M&S 1 '16-'44
58 M-S 18,000
58 '12 M-S 2,500...Sept 3 '17-'21
BOND. DEBT May 10 '13 \$70,500
Assessed valuation 1912 --- 3,504,000
(Assessment about actual value)
Tax rate (per \$1,000) 1912 --- \$10.80
Population in 1913 (est.) --- 3,505

INT. at Chamberlain Bros. & Co., East Palestine.

EATON.
This village is in Preble County.
Inc. about 1806. Pop'n 10,3187.
Street Bonds.
448 '10 M-S \$2,000...1915-1915
Sewer Construction Bonds.
448 '07 M-S \$125,000...1942
(550,000 subject to call Sept. 1 1932)
48 '09 M-S 2,000...1915
448 '10 M-S 5,000...1922

Library Bonds.
68 M-S \$1,710...1916
GEN. BD. DT. May 15 '13 \$131,210
Assessment debt --- 11,795
Assessed valuation 1912 --- 4,142,270
(Assessment about actual value)
Total tax (per \$1,000) 1912 --- \$13.40

INT. at Chamberlain Bros. & Co., East Palestine.

ELMORE.
This village is in Ottawa County.
Water-Plant-Purch. Bonds.
58 '12 Mar \$25,000...Mar 1 '15-'34
TOTAL DEBT --- (?)
Population in 1910 --- (?)

INT. at Village Treas. office.

ELYRIA.
This city is situated in Lorain Co.
Water-Works Bonds.
448 J-J \$45,000...July 1 '24-'28
48 A-O 110,000...Aug 1 '13-'23
48 J-D 150,000...Dec 1 '24-'38
448 '05 M-S 50,000...Mch 1 '28-'37
348 '06 J-J 15,000...Jan 1 '29-'36
48 '06 M-N 50,000...May 1 '28-'37
48 '07 M-S 25,000...Mch 1 '19-'23
48 '09 M-S 20,000...Mch 1 '18-'27
48 '09 M-S 10,000...Sept 1 '15-'24

City-Hall Bonds.
58 '05 M-S \$12,000...Mch 1 '15-'20

Bridge Bonds.
48 A-O \$25,000...Oct 1 '18-'29
58 '04 M-S 24,000...Mch 14-'21
448 '06 M-S 54,000...Sept 1 '15-'25
448 '06 M-S 21,000...Sept 1 '15-'25
448 '07 M-S 10,000...Mch 1 '13-'14

ELYRIA.—(Concluded).

Street-Improvement Bonds
6a M-S \$2,500...Sept 1 1913
4 1/2 M-S 16,750...Sept 1 '13-'14
5a M-S 9,000...Mar 1 1915
5b M-S 2,000...Mar 1 1914
Paving Bonds.
4 1/2 M-S \$3,000...Jan 1 1914
4a M-S 10,000...Sept 1 '13-'23
Sewer Bonds.
4 1/2 M-S \$1,000...Jan 1 1914
4 1/2 M-S 6,000...Sept 1 '13-'14
Fire-Department Bonds.
4 1/2 M-S \$4,000...Jan 1 '14-'17
7 EN. DEBT Feb 1 1911...386,000
Assessment debt...319,864
TOTAL DEBT Feb 1 1911...705,864
Sinking funds...96,893
Water debt (included)...558,000
TOT. BD. DT. Sept 1 '11 \$1,294,319
Total valuation 1911...20,749,825
(Assessment about actual value)
Tax rate (per \$1,000) 1911...\$11.85
Population in 1910...14,825
INTEREST is payable part at United States Mtge. & Trust Co., New York City, and part in Elyria.

ELYRIA SCHOOL DISTRICT.

6a J-J \$3,000...July 1 '13-'18
4a A-O 4,500...1913-1919
4 1/2 J-D 4,500...1917-1922
5a M-N 12,000...1913-1916
4 1/2 M-S 18,500...1913-1925
4 1/2 M-S 9,500...1923-1927
4a M-S 60,000...Jan 1 '18-'27
4 1/2 M-S 10,000...Mch 1 '15-'21
4 1/2 M-N 12,000...Nov 17 '17-'28
4 1/2 M-N 30,000...Nov 4 '17-'36
4a J-D 300,000...Dec 24 '32-'42
BOND. DEBT May 12 '13 \$467,000
Sinking fund...5,046
Assessed valuation 1912...21,290,600
School rate (per \$1,000) 1912...\$3.70
INTEREST on the bonds of 1903 is payable at the Elyria Sav. & Bk. Co.

EUCLID SCHOOL DISTRICT.

This district is in Cuyahoga Co.
4 1/2 M-A \$100,000...Oct 1 '21-'35
BOND. DEBT Apr 1913...\$100,000
Assessed valuation 1912...5,738,000
(Assessment about 90% actual value)
School tax (per \$1,000) 1912...\$3.80
Population in 1912 (est.)...2,000
INTEREST at Treasurer's office.

FAIRPORT.

This village is in Lake County.
Water Bonds.
5a \$20,000...1915
Sewer System Bonds.
4 1/2 M-S \$11,000...M & S 6 '13-'23
4 1/2 M-N 28,000...May 27 1921
BOND. DEBT Sept 1 1911 \$44,000
Assessed valuation 1911...1,712,070
Total tax (per \$1,000) 1911...\$12.40
Population in 1910...2,263

FAIRPORT SCHOOL DISTRICT.

This district (P. O. Fairport Harbor) is in Lake County.
4 1/2 M-S \$15,000...Sep 12 '17-'47
4 1/2 M-S 30,000...Mch 12 '18-'47
4 1/2 M-S 10,000...1917-1947
4a M-S 2,000...1913-1914
4a M-S 4,000...1914-1917
4 1/2 J-D 3,000...J&D '15-'17
BOND. DEBT Apr 1 '12...\$67,000
Assessed valuation 1911...1,712,070
School tax (per \$1,000) 1911...\$5.00
INT. at Cleveland Trust Co., Painesville.

FINDLAY.

This city is in Hancock County.
Refunding Bonds.
5a A-O \$500...Oct 1 1913
4 1/2 M-S 8,000...Sept 1 '13-'20
4 1/2 M-S 7,000...Mch 1 '14-'20
4 1/2 M-S 125,000...Jan 1 '14-'38
City-Hall Bonds.
3 1/2 M-S \$23,000...Sept '13-'21
(\$2,000 in even years; \$3,000 in odd.)
Park Bonds.
4a A-O \$5,000...1920
Water Bonds.
5a \$38,500...Aug 1922
5a \$25,000...Apr 1 1914
5a \$20,000...Apr 1 1919
5a A-O 29,000...Oct 1 1921
4a J-D 48,000...June 1 '13-'28
48,000...Dec 1 '13-'28
GEN. DEBT May 15 '13...\$405,196
Assessment debt...156,171
Water debt (included)...325,000
Sinking funds...60,005
Tax valuation 1912...14,173,840
Tax rate (per \$1,000) 1912...\$15.00
Population in 1910...14,858
INT. at Fourth Nat. Bank, N. Y., and at office of City Treasurer.

FINDLAY SCHOOL DISTRICT.

6a '90 A-O \$15,000...Apr 11 1915
10,000...Apr 11 1920
5a '93 F-A 10,000...Feb 1 '21-'25
4a '00 M-S 6,300...Mch 1 '13-'21
3 1/2 '00 F-A 25,000...Aug 17 '15-'23
4a '03 M-N 18,000...May 1 '13-'20
4a '08 A-O 12,000...Oct 15 '16-'27
4a '11 F-A 1,750...Aug 10 '13-'19
Refunding Bonds.
4 1/2 A-O \$13,000...Apr 11 '13-'25
4 1/2 M-S 10,000...July 15 '13-'25
4a '10 J-J 23,000...1912-1925
(For maturity see V. 90, p. 460)
4 1/2 A-O 10,000...Apr 1 '22-'29
4 1/2 J-D 5,500...June 1 '26-'29
BOND. DEBT Sept 1 1911...\$165,000
Assessed valuation 1910...6,239,940
(Assessment about 3-5 actual value.)
School tax (per \$1,000) 1910...\$12.00
INTEREST on the 4s is payable at Treasurer's office; on all other bonds at Chase Nat. Bk. N. Y. City.

FOSTORIA.

This city is in Hancock and Seneca counties, Incorporated Mch. 1888.
Refunding Street Bonds.
4a M-S \$51,800...Mch '18-'25
4 1/2 M-S 9,867...Mch '18-'23

Refunding Sewer Bonds.

6a M-S \$20,800...Sept '13-'20
1a M-S 109,000...Sept '23-'25
1a '08 M-S 8,000...Mch 1 1925
1 1/2 M-S 40,000...March 1923
Refunding Water Bonds.
1 1/2 M-S \$150,000...July 15 1924
1 1/2 M-S 43,000...July 15 1924
Refunding Sewage Disposal.
1a M-S \$3,000...Sept 1922
1 1/2 M-S 5,000...Sept 1922
Sewage Disposal Bonds.
1a M-S \$13,580...Sept '13-'25
Street Bonds.
1a M-S \$875...Sept 1913
1a M-S 5,400...Sept '13-'18
4 1/2 '08 s-a 10,200...M&S '13-'17
4 1/2 '10 M-S 8,330...Mar 1 '14-'18
4 1/2 '10 M-S 7,000...M&S '13-'20
4 1/2 '11 J-D 3,500...June 1 '13-'19
4 1/2 '11 F-A 8,000...F&A '13-'21
4 1/2 '12 M-S 17,000...M&S '13-'22
TOTAL DEBT Jan 1 '13...\$624,219
Water debt (incl)...193,000
Sinking fund...40,000
Assessed valuation 1912...9,348,650
Total tax (per \$1,000) 1911...\$3.21
Population in 1910...9,597
INT. at National Park Bank, N. Y.

FOSTORIA SCHOOL DIST.

4 1/2 M-S \$53,000...M&S '13-'26
TOTAL DEBT Apr 1913...\$53,000
Assessed valuation 1912...9,297,270
(Assessment about actual value)
School tax (per \$1,000) 1911...\$12.00
INTEREST payable at National Park Bank, New York.

FRANKLIN COUNTY.

County seat is Columbus.
Refunding Bonds.
4a '05 F-A \$200,000...Feb 1 '14-'18
15,000...Feb 1 1919
4a '12 J-J 160,000...July 1 '14-'23
Memorial Bldg. Bonds.
4a '03 M-S \$50,000...Mch 1 '14-'28
Tuberculosis Hospital Bonds.
4a '10 M-N \$55,000...May 1 '14-'20
4a '12 J-D 25,000...Dec 1 '21-'25
2,400...Dec 1 1926
Bridge Bonds.
4a '09 A-O \$36,000...Apr 1 '14-'19
5a '08 36,000...1913-1918
4a A-O 10,000...Apr 1 1914
4a '11 A-O 45,000...Apr 1 '14-'22
4 1/2 '11 A-O 15,000...Apr 1 '14-'16
4a '12 J-J 54,000...Jan 1 '14-'22
4a '12 J-J 15,000...July 1 '22-'25
BOND. DEBT Sept 10 '25 \$1,458,180
Total assess. val. 1911...300,600,000
Actual value (estimated) 390,000,000
County tax (per \$1,000) '11 \$21.2 +
Population in 1910...221,567
INT. on bridge bonds is payable at the U. S. Mtge. & Tr. Co., N. Y.; on all other bonds at Treasurer's office.

FREMONT.

This city is in Sandusky County.
Refunding Bonds.
6a F-A \$3,000...Aug 1 1914
6a F-A 7,000...Aug 1 1916
4a A-O 5,000...Oct 1 1917
5,550...Apr 1 1918
4 1/2 A-O 14,000...Feb 1 1916
17,550...Oct 1 1920
Water-Works Bonds.
4a A-O \$25,000...Apr 15 1915
4 1/2 A-O 5,000...Apr 1 1917
4a A-O 6,000...Oct 1 1915
St. Imp. Bds. (City's Portion).
4 1/2 A-O \$4,500...Apr 1 1915
10,000...Apr 1 1923
Fire-Department Bonds.
4 1/2 A-O \$19,500...Oct 1 1925
GEN. BD. DT. May 1 '13 \$227,400
Assessment debt (add'l)...193,852
Sinking fund...33,957
Assessed valuation 1912...14,950,550
(Assessment about actual value.)
Total tax (per \$1,000) 1912...\$19.20
Population in 1910...9,949
Population in 1913 (est.)...12,000
INT. at office of Sinking Fund Trustees.

FREMONT SCHOOL DIST.

High School Bonds.
4 1/2 M-S A-O \$85,500...A&O '13-'28
(Part each six months.)
BOND. DEBT Mar 18 '13 \$85,500
Assessed valuation 1912...14,416,960
School tax (per \$1,000) 1912...\$2.94
INT. at office of Treasurer.

GALLON.

This city is in Crawford County.
Electric-Light Bonds.
4 1/2 M-S \$7,500...Sept 1 '14-'18
7,500...Mar 1 '15-'19
Refunding Bonds.
4 1/2 J-J \$55,000...Jan 1 1921
7,225...1915
12,000...1919
Street Improv't Bonds (General).
4 1/2 \$9,600...1926
4 1/2 13,000...1923
4 1/2 J-D 27,000...Dec 1 '15-'23
Fire Department Bonds.
4 1/2 M-S \$90,000...July 1 '13-'14
Sewage Disposal Bonds.
4 1/2 \$53,000...1927
TOT. B'D DT Sept 1 '11...\$325,243
Assessed valuation 1911...7,146,410
Total tax (per \$1,000) 1911...\$15.00
Population in 1910...6,239,940
INTEREST is payable at Gallon.

GALLIA COUNTY.

County seat is Gallipolis.
Turnpike Bonds.
5a J-J \$10,000...Jan 1915
5a J-J 30,000...June 12 '14 & 16
4a F-A 80,000...Aug 17 1917
5a J-J 6,500...July 1 1913
A-O 40,000...April 6 1918
J-J 85,000...July 28 1919
A-O 50,000...April 14 1924
4a '06 J-D 55,000...June 1 1926
4 1/2 J-D 40,000...June 16 1930

Bridge Bonds.

4 1/2 A-O \$20,000...Oct 21 1922
Infirmary Bonds.
4 1/2 J-D \$4,000...Dec 15 1914
Refunding Bonds.
5a J-J \$2,000...July 1 1913
5a J-J 8,000...July 1 '13-'16
5a '04 F-A 5,000...Aug 25 1924
5a '04 J-D 10,000...Dec 7 '17-'21
TOTAL DEBT Apr 1913...\$400,500
Sinking fund...60,000
Total valuation 1912...14,125,630
(Assessment about actual value)
State & co tax (per \$1,000) '12 \$7.451
Population in 1910...25,745
INT. at Treasurer's office.

GALLIPOLIS.

This city is in Gallia County.
Water Bonds.
5a 1894 F-A \$85,000...Feb 25 1914
5a M-N 2,000...Nov 1 1916
Deficiency Bonds.
5a F-A \$7,500...Aug 25 1923
Redemption Bonds.
5a F-A \$7,000...Aug 25 1918
5a F-A 2,500...Aug 25 1913
5a F-A 4,500...Feb 25 1914
5a F-A 1,500...Aug 25 1915
5a F-A 3,000...Feb 25 1916
5a F-A 10,500...Aug 25 1917
5a F-A 9,000...Feb 25 1918
5a F-A 13,000...Aug 25 1919
5a F-A 6,000...Feb 25 1920
5a F-A 13,500...Aug 25 1920
5a F-A 7,600...Aug 25 1924
5a '05 F-A 3,000...Feb 25 1925
4a '06 F-A 4,500...Feb 26 1916
4a --- 2,500...Aug 25 1918
4a --- 1,500...Feb 25 1919
5a --- 3,000
Refunding Bonds.
4a '09 F-A \$9,000...Feb 25 1917
4a '09 F-A 2,500...Aug 25 1919
4a '12 F-A 18,000...Feb 25 1922
4a '12 J-D 18,000...Dec 20 1932
TOT. BD. DT. Sept 1 '11...\$255,500
Water bonds (incl)...87,000
Total valuation 1911...3,618,860
(Assessment about actual value.)
Total tax (per \$1,000) 1911...\$15.00
Population in 1910...5,560
INT. at office of City Treasurer.

GENEVA.

This village is in Ashtabula Co.
Water-Works Bonds.
4a --- \$7,000...1929-1933
5a --- 10,000...1915-1919
Grand River Dam Bonds.
5a '13 M-S \$10,000...Jan 1 '14-'23
Sewer Bonds.
4 1/2 \$17,000...Yearly to 1919
Paving Bonds.
5a \$10,360...1913-1933
Assessment bonds, 5a...\$84,850
TOT. BD. DT. Sept 1 '11...197,650
Assessed valuation 1911...3,223,100
Tax rate (per \$1,000) 1911...\$13.10
Population in 1910...2,406

GRANDVIEW HEIGHTS SPEC. SCHOOL DISTRICT.

This district is in Franklin County.
4 1/2 A-O \$50,000...Apr 1 '16-'35
TOTAL DEBT May 18 '13 \$50,000
Assessed valuation 1912...\$2,667,470
(Assessment about actual value.)
Tax rate (per \$1,000) 1912...\$8.70
INT. payable at Citizens' Trust & Savings Bank, Columbus.

GREENE COUNTY.

Xenia is the county seat.
Children's Home Bonds.
4a M-S \$22,500...Sept 1 1924
Bridge Bonds.
4a \$49,000...Jan 1 '14-'22
10,000...July 1 '13-'22
4a '08 M-S 8,100...Mch 16 '14-'19
Funding Bonds.
4a J-J \$20,000...Jan 2 '14-'23
20,000...July 2 '13-'22
4a '12 A-O 40,000...A&O '16-'25
Refunding Bonds.
3,928 \$40,000...Dec 1 1925
Court-House Bonds.
4a M-S \$63,000...Mch 1 '14-'30
4a M-S 56,000...Sept 1 '13-'26
BOND. DEBT Jan 1 1913 \$259,000
Sinking fund...18,700
Assessed valuation 1912...41,921,841
(Assessment about actual value)
County tax (per \$1,000) 1912...\$3.449
Population in 1910...29,733
INT. on court-house bonds payable in Chicago; on other loans in Xenia.

GREENFIELD.

This village is in Highland County, Incorp. 'about 1840 or 1850.'
Sewer and Street Bonds.
4a M-S \$1,500...M&S '13-'14
4 1/2 M-S 2,500...Sept 1 '13-'17
Refunding Bonds.
3,908 M-N \$25,000...Nov 5 1930
Improvement Bonds.
4 1/2 M-S \$3,500...M&S '13-'16
Refunding Water & Light Bonds.
4 1/2 M-S \$38,000...Sept 1 '13-'29
3,908 M-N 10,000...May 1 1931
Electric and Water Bonds.
6a M-S \$2,000...Sept 1 '13-'16
Cemetery Bonds.
4a '07 M-N \$4,500...Nov 5 1931
TOTAL DEBT Jan 1 1913 \$92,575
Total assessed val. 1912...3,000,000
(Assessment about actual value.)
Total tax rate (per \$1,000) '12 \$15.00
Population in 1910...4,238
INT. at People's N. Bk., Greenfield.

GREENVILLE.

This city is in Darke County.
Sewer Bonds (General).
4a '09 M-S \$58,600...Mch 15 '14-'24
Street Bonds (General).
4a '08 \$5,887...20 Sep 14 '13-'15
4a '08 --- 2,500...Sept 1 '13-'15
4a '10 --- 5,420...Sept 1 '13-'18

Bridge Bonds.

4a '08 --- \$20,500...Aug 1 '13-'15
4a '08 --- 5,000...Sept 1 1928
4a '09 --- 6,600...Mch 1 '15-'18
Refunding Water Bonds.
4a '09 M-S \$69,000...Sept 1 '13-'34
GEN. BD. DEBT Apr '12...\$208,691
Assessment debt (add'l)...85,253
Sinking fund and cash...35,911
Assessed valuation 1911...7,730,800
Total tax (per \$1,000) 1911...\$12.80
Population in 1910...6,237

HAMILTON.

This city is in Butler County.
Deficiency Bonds.
4a '06 M-N \$55,000...Nov 1 1926
Fire Dept. Bonds.
4a '09 A-O \$10,000...Oct 1 1924
4a '10 F-A 18,000...Feb 15 1930
Electric-Light Bonds.
5a M-S \$60,000...July 1 '13-'18
4a '08 M-N 65,000...Nov 1 1926
4a '07 A-O 20,000...Oct 1 1927
4a '08 J-D 25,000...June 1 1928
4a '10 J-J 35,000...July 1 1930
Gas Works Bonds.
5a F-A \$40,625...Feb 1 '14-'18
(Subject to call after Feb. 1 1909.)
4a '09 F-A 5,000...Feb 1 1919
4a '10 J-J 75,000...July 1 1940
Water-Works Bonds.
4a '08 J-J \$60,000...1913-1915
4a '08 A-O 15,000...Oct 1 1918
4a '06 M-N 115,000...Nov 1 1923
4a '09 F-A 10,000...Feb 1 1919
4a '10 J-J 50,000...July 1 1930
General Improvement Bonds.
5a '10 J-J \$90,000...Jan 1 1920
Water & Light Refunding Bonds.
4a '10 M-S \$25,000...Sept 1 1925
Viaduct Imp. Bonds.
4a '09 --- \$15,000...Aug 1 '14 & '19
City-Hall Bonds.
4a '12 M-N \$50,000...Nov 1 '22 & '27
4a '10 M-N 100,000...Nov 1 '23 & '27
50,000...Nov 1 1942
Bridge-Improvement Bonds.
4a '12 A-O \$12,000...Oct 1 1927
Storm Sewer Bonds.
4a '07 A-M-N \$7,000...Nov 1 1914
4a '07 A-O 3,000...Apr 1 1922
4a '07 J-J 2,500...July 1 1917
4a '09 --- 7,300...July 1 1924
4a '11 M-N 2,500...Nov 1 1926
Refunding Bonds.
4 1/2 M-N \$25,000...May 1 1919
4 1/2 '05 J-J 25,000...July 1 1920
4a '06 M-S 25,000...Sept 1 1921
4a '07 M-S 25,000...Aug 1 1922
4a '08 F-A 30,000...Aug 1 1923
4a '09 J-J 90,000...July 1 1934
4a '09 J-J 35,000...July 1 1924
Street Bonds.
4 1/2 '05 J-J \$19,050...Mch 1914-'16
25,400...Sept 1913-'16
4a '06 J-J 55,000...July 1 1921
4a '07 A-O 16,000...April 1 '22
4a '07 M-N 5,000...May 1 1923
4 1/2 '08 J-J 10,000...Jan 15 1923
4a '09 M-S 25,000...Sept 1 1924
4a '10 J-J 5,950...July 1 1920
4a '10 J-J 50,000...July 1 1925
4 1/2 '12 M-S 27,718...1913-1922
4a '12 A-O 25,000...Oct 1 1932
Sewer Bonds.
4 1/2 '05 --- \$1,400...Mch 1 '14-'15
4a '06 M-S 20,000...Sept 1 1921
4a '06 --- 1,400...Dec 1 1921
4 1/2 '07 M-S 2,222...Apr 19 1917
4 1/2 '07 M-S 2,046...25 Mch 19 1917
4 1/2 '10 --- 16,850 10
4a '10 J-J 50,000...July 1 1935
4a '12 A-O 25,000...Apr 1 1927
Crematory Bonds.
1a J-J \$1,000...Aug 1913
GEN. BD. DT. Dec 1912 \$1,481,358
Special assessment bonds...724,260
Sinking fund...213,400
Total valuation 1911...44,750,900
(Assessment about actual value.)
Total tax (per \$1,000) 1911...\$10.00
Population in 1910...35,279
INTEREST on water bonds is payable at First Nat. Bank, New York; upon all others at Hamilton.

HAMILTON SCHOOL DIST.

Building Bonds.
4a J-D \$10,000...June '19 & '24
4a J-D 20,000...Dec 23 '18-'22
4a J-D 20,000...Feb 21 '25-'27
5a M-S 14,000...Mch 2 '14-'17
4a F-A 16,000...Feb 26 '23-'28
4a M-N 20,000...Nov 16 '20-'29
4 1/2 F-A 8,000...Feb 15 '15-'22
4a '06 M-S 20,000...Sept 1 '17-'26
1a '07 J-D 40,000...Dec 10 '19-'28
4a '08 --- 25,000...Nov 1 '29-'33
4a --- 25,000...May 1 18-'28
4a --- 21,000...Apr 7 '14-'34
4a --- 4,500...July 1 '13-'21
4a '09 J-J 10,000...Jan 15 '28 & '30
10,000...Jan 15 '32 & '34
8,000...Jan 15 1936
4a '12 J-D 300,000...Dec 10 '33-'41
Refunding Bonds.
4a F-A \$10,500...Feb 12 '14-'34
4a M-N 8,000...May 1 '14-'21
4 1/2 J-J 13,500...July 7 '13-'24
4a '06 F-A 6,000...Feb 1 1916
BOND. DEBT Sept 1 1911 \$341,000
Cash balance...7,233
Assessed valuation 1911...46,200,000
School tax (per \$1,000) 1911...\$11.51
INT. at First Nat. Bank, Hamilton.

HAMILTON COUNTY.

County seat is Cincinnati.
Bridge Bonds.
4a '06 J-D \$25,000...June 16 1916
4a '06 M-N 79,500...Nov 25 1916
4a '08 F-A 107,000...Aug 10 1918
4a '08 A-O 89,000...Oct 26 1918
4a '09 J-J 31,000...July 8 1919
4a '03 J-J 10,000...Jan 1 1923
3 1/2 '09 Aug 4,750...Aug 26 1919
4a '04 J-J 185,000...Jan 15 1924
4a '04 M-N 25,000...Nov 1 1924
4a '05 M-S 25,000...Mch 15 1935
County Special Fund Bonds.
4a '06 M-N \$260,000...May 15 1916
Refunding Bonds.
4a '04 J-D \$150,000...Dec 16 1914

HAMILTON COUNTY (Con.)
Court-House Rebuilding Bonds.
 58 '84 F-A \$50,000... Aug 1 1934
 (Subject to call after Aug. 1 1914.)
 58 '84 J-D \$35,000... Dec 1 1934
 (Subject to call after Dec. 1 1914.)
 48 '84 J-D \$15,000... June 1 1934
 (Subject to call after June 1 1914.)
 48 '85 M-N \$350,000... May 1 1935
 (Subject to call after May 1 1914.)
 48 '86 J-D \$25,000... June 15 1936
 (Subject to call after June 15 1916.)
Jail Bonds.
 48 '10 M-S \$200,000... Mch 1 1940
 48 '12 M-S \$20,175... Mch 22 1942
 Experimental Farm Bonds.
 48 '12 A-O \$40,000... Apr 19 1917
Hospital Bonds.
 3 1/2 '05 J-J \$50,000... July 1 1955
 (Subject to call after July 1 1930.)
Toll Pike Purchase Bonds.
 48 '05 M-S \$50,000... Sept 1 1930
 48 '05 M-N \$75,000... May 1 1930
Infirmary Bonds.
 48 '05 J-J \$6,000... July 15 1915
Road and Avenue Bonds.
 48 '85 M-N \$35,000... Nov 1 1913
 48 '94 J-D \$3,000... June 30 1914
 48 '94 A-O \$2,000... Oct 1 1914
Court-House Furnishing Bonds.
 48 '86 J-D \$100,000... June 15 '36
 (Subject to call after June 15 '16.)
Memorial Building Bonds.
 3 1/2 '03 F-A \$250,000... Aug 1 1953
 (Subject to call Aug. 1 1933.)
Armory Bonds.
 48 '05 M-S \$115,000... Mch 15 1930
 BOND, DEBT Sept 1 '12 \$2,881,325
 Total valuation 1911... 590,007,930
 Valuation 1912 (est)... 615,000,000
 County tax (per \$1,000) 1912... \$2,604
 Population in 1910... 460,732
 INT. at office of County Treasurer.

HANCOCK COUNTY.
 County seat is Findlay.
Bridge Bonds.
 58 '04 M-S \$23,000... Sept 15 '13-18
Court House Bonds.
 58 M-S \$45,000... 1913-1918
Funding Loan.
 4 1/2 F-A \$24,000... 1920
 CO. BD. DT. May 12 '13 \$98,000
 Road debt (additional)... 236,400
 Sinking fund... 8,700
 Total valuation 1912... 62,871,720
 (Assessment about actual value.)
 County tax (per \$1,000) 1912... \$1,669
 Population in 1910... 37,860
 INTEREST on court-house bonds payable at Chase Nat. Bank, N. Y.; on others at County Treasurer.

HARBOR SCHOOL DISTRICT.
 This district is in Ashtabula Co.
 4 1/2 '12 A-O \$50,000
TOTAL DEBT ()

HARBOR SPRINGS SCHOOL DIS.
 This district (P. O. Ashtabula) is in Ashtabula County.
 4 1/2 '10 A-O \$50,000 A & O '15-'34
 4 1/2 '10 A-O \$40,000 A & O '35-'44
TOTAL BONDED DEBT ()
 INT. at District Treasurer's office.

HARDIN COUNTY.
 Kenton is the county seat.
Court-House-Construction Bonds.
 48 '12 A-O \$235,000... Oct 1 '13-'22
Refunding Bonds.
 4 1/2 '11 M-S \$37,167.87 Sept 15 '15-'17
 4 1/2 '11 J-D \$23,509.34 June 1 '15-'17
 4 1/2 '12 A-O \$25,308.49 Oct 1 '15-'18
Bridge Bonds.
 4 1/2 '12 F-A \$20,000...
 4 1/2 '12 J-J 8,000... July 1 '13-'20
 TOT. BD. DT. May 1913 \$530,248
 Assessed valuation 1911... 47,330,050
 Tax rate (per \$1,000) 1910... \$9.55 1/2
 Population in 1910... 30,407
 INT. at County Treasurer's office.

HARRISON TOWNSHIP ED. DIS.
 This district is in Van Wert Co.
 4 1/2 '04 M-S \$40,000... Mch 21 1921
 48 '05 M-S \$5,000... Mch 1 1923
 48 '11 M-S \$5,000... Sept 1 '24-'28
 BOND, DEBT Mch 1913... 300,000
 Assess. valuation 1912... 2,382,560
 INT. at First Nat. Bank, Convoy.

HENRY COUNTY.
 County seat is Napoleon.
Road Bonds.
 48 \$2,000... 1913
 4 1/2 \$785,500... 1913-1922
Ditch Bonds.
 4 1/2 \$3,300... 1913
Bridge Bonds.
 4 1/2 \$81,000... 1913-1926
 BOND, DEBT Apr 1 1913 \$871,800
 Assessed valuation 1912... 37,165,900
 (Assessment about actual value.)
 State & Co. tax (per M.) '12... \$3.26
 Population in 1913 (est)... 26,000
 Population in 1910... 24,119
 INT. at County Treasurer's office.

HUBON COUNTY.
 Norwalk is county seat.
Children's Home Bonds.
 58 '12 J-D \$38,000 J & D '14-'32
Court-House Bonds.
 58 '12 M-S \$50,000 M & S '14-'26
 BOND, DEBT May 1 '13 \$112,000
 Assessed valuation 1912... 58,551,875
 Population in 1910... 34,206
 INT. at office of County Treasurer.

KENTON.
 This city is the county seat of Lawrence County. Incorp. in 1851.
Memorial Hall.
 58 M-S \$20,000... Oct 1 1914
 58 M-N 3,500... May 1 1914
 48 '07 A-O 19,000... Apr 1 1927
Fire Department Bonds.
 58 '04 J-D \$5,000... June 1 1924

Smallpox Epidemic Bonds
 58 M-S \$15,000... Sept 1 1923
Street Bonds.
 58 M-S \$25,000... Sept 1 1923
 58 M-S 30,000... Sept 1 1915
 48 '12 J-D 15,000... June 1 1932
 58 '12 J-D 6,400... June 1 '13-'22
Sewer Bonds.
 48 M-N \$3,000... Nov 1 13-18
 58 '04 J-D 5,000... June 1 1924
 48 '09 J-J 35,000... July 1 1929
 48 '11 A-O 15,000... Apr 1 1931
 48 '12 J-D 25,000... June 1 1932
Water Bonds.
 58 '10 J-D \$1,300... Dec 1 '13-'20
Water Bonds.
 58 '04 J-D \$5,000... June 1 1924
 48 '06 M-N 50,000... Nov 1 1926
 48 '07 J-D 20,000... Dec 1 1927
 48 '11 M-S 18,000... Mch 1 1931
 48 A-O 6,000... 1931
Refunding Water Bonds.
 48 '07 J-J \$16,000... July 1 1927
 48 '06 J-J 90,000... Jan 1 1926
 48 '06 J-J 20,000... July 1 1926
 48 '11 M & S 18,000... 1931
Refunding Sewer and Street Bonds.
 48 June \$44,500... June 15 1925
 GEN. BD. DT. Mar 1913... \$640,000
 Assessment debt (add'l)... 80,000
 Sinking fund... 80,000
 Water debt (included)... 230,000
 Tax valuation 1912... 16,500,000
 City tax (per \$1,000) 1911... \$3.00
 Total tax (per \$1,000) 1910... \$36.00
 Population in 1910... 13,147
 INTEREST on the special assessment bonds is payable at the City Treasury; on all other bonds at the Nat. Park Bank, New York City.

JACKSON COUNTY.
 Jackson is the county seat.
Turnpike Bonds.
 48 M-N \$50,000... May 4 '14-18
 48 A-O 70,000... Apr 1 '14-20
 48 A-O 40,000... Apr 1919-21
 48 M-S 100,000... Mch 1922-25
 48 A-O 100,000... Apr 1 '27-'31
 48 A-O 38,000... 1913-1931
Infirmary Building Bonds.
 18 '06 J-D \$28,000... June 30 '13-'26
 BOND, DEBT Dec 1 '12 \$408,000
 Total assess. val. 1912... 18,000,000
 (Assessment about actual value.)
 County tax (per \$1,000) 1911... \$4.129
 Population in 1910... 30,791
 Population in 1910 (est)... 32,000
 INTEREST on the infirmary bonds payable at Treasurer's office.

JACKSON TOWNSHIP.
 P. O. Fostoria, Seneca County.
Road Bonds.
 4 1/2 '12 M-S \$40,000 M & S '13-'22
TOTAL DEBT ()
 Population in 1910... 3,122
 INT. at Commercial Bank & Sav. Co., Fostoria.

JEFFERSON COUNTY.
 County seat is Steubenville.
Bridge Bonds.
 4 1/2 '12 A-O \$50,000... A & O '14-'32
Infirmary Bonds.
 48 '05 M-N \$19,000... M & N '12-'15
 (V. 80, p. 1436, for maturity.)
Turnpike Bonds.
 58 \$2,000... Sept 1 1913
 58 J-J 3,000... Jan 1 '14-'17
 1 3,000... July 1 '13-'17
 58 '04 M-S 4,000... Sept 1 1913
 4 1/2 '08 M-S 9,000... Sept 1 1914
 4 1/2 '09 M-S 19,000... M-S '12-'25
 (See V. 89, p. 426, for maturity.)
 58 '09 M-S 26,000... M-S '12-'21
 (See V. 89, p. 302, for maturity.)
 4 1/2 '09 M-S 20,000... M-S '12-'26
 (See V. 89, p. 240, for maturity.)
 4 1/2 '09 M-S 33,000... M-S '12-'34
 (See V. 89, p. 948, for maturity.)
 4 1/2 '10 A-O 11,500... Sept 1 '12-'34
 (See V. 90, p. 1192, for maturity.)
 4 1/2 '11 F-A 30,000 M & S '12-'32
 4 1/2 '12 F-A 30,000 M & S '12-'31
 4 1/2 '12 37,500
 4 1/2 '12 A-O 15,000 M & S '13-'38
 4 1/2 '12 M-S 20,000... M & S '13-'37
Hospital Bonds.
 48 '11 M-S \$30,000... M & S '13-'21
Refunding Bonds.
 48 '05 A-O \$18,000... June 1915-20
 TOT. BD. DT. May 1 1912 \$327,600
 Sinking fund... 58,613
 Co. Bond. debt... 55,000
 Total valuation 1911... 76,235,330
 (Assessment is actual value.)
 County tax (per \$1,000) '11... \$2.559
 Population in 1910... 65,423
 INTEREST payable at Co. Treas.

KENMORE.
 This village is in Summit County.
Water Bonds.
 48 '12 J-D \$100,000... Dec 23 1942
Sewer Bonds.
 48 '12 J-D \$70,000... Dec 23 1938
TOTAL DEBT ()
 Population in 1910... 1,561

KENNY HEIGHTS SCH. DIST.
 This district is in Hamilton Co.
 48 '12 J-D \$50,000... June 19 1952
 48 '12 J-D 15,000... Dec 19 1952
TOTAL DEBT ()
 INT. at Fourth Nat. Bank, Cin.

KENT.
 This village is in Portage County.
Refunding Bonds.
 58 '92 M-S \$80,000... Mch 1 '15-'22
 58 '92 J-J 33,389... Jan 1 '18-'23
 TOT. BD. DT. Dec 8 '11... \$154,945
 Total assessed val. 1911... \$4,213,120
 Total tax (per \$1,000) 1911... \$13.30
 Population in 1910... 4,488
 INT. on general bonds payable at Chase Nat. Bank; on assess. ment bonds at the Village Treas. office and City Banking Co. in Kent.

KENTON.
 This city is in Hardin County.
Water Works
 58, 1919... \$35,000
 Ref... 58, 1911... 5,000
 58, 1920... 9,000
 48, 1914... 5,000
 48, 1915... 4,500
 48, 1925... 49,000
Refunding... 58, 1913... 20,000
 3,908, 1924... 50,000
General Improvement
 58, 1918... 20,000
 4 1/2 58, 1920... 15,000
 58, 1910... 1,720
 58, 1911... 3,280
 58, 1912... 1,808
 58, 1914... 2,755
City Building
 4 1/2 58, 1917... 5,000
Street Improvement
 58, 1910... 2,900
 48, 1912... 3,500
 58... 23,000
 4 1/2... 15,500
 48... 10,200
 48... 16,000
 4 1/2... 1,500
 58... 18,000
 4 1/2... 3,440
 BOND, DEBT Nov 1912... \$383,000
 Total assessed val. 1911... 6,961,540
 (Assessment about actual value.)
 Total tax (per \$1,000) 1911... \$14.10
 Population in 1910... 7,185

LAKE COUNTY.
 County seat is Palmsville.
Court House and Jail Bonds.
 4 1/2 '07 M-S \$182,500... 1912-1934
 (See V. 85, p. 1476.)
Road and Bridge.
 48 M-S \$16,000... June 1 1919
 58 M-S 10,000... July 1 1916
 4 1/2 M-S 24,500 M & S '12-'20
 4 1/2 '11 M-S 30,000 M & S '12-'21
 (See V. 82, p. 1656, for maturity.)
 4 1/2 '13 M-S 62,000 M & S '14-'33
Agricultural Society (Fair Grds.)
 48 M-S \$40,000... Sept 1 '21-'27
 4 1/2 '13 M-S 40,000... M & S '23-'29
Funding Bonds.
 48 '11 M-S \$31,000 M & S '13-'28
 48 '12 M-S 6,000 M & S '12-'30
Fair Ground Bonds.
 48 '12 M-S \$40,000...
 BOND, DEBT Mch 9 '12... \$367,000
 Sinking fund... 17,907
 Assessed valuation 1911... 47,345,870
 State & Co. tax (per \$1,000) '11... \$2.24
 Population in 1910... 22,927
 INTEREST at County Treasurer

LAKEWOOD.
 This city is in Cuyahoga County. Incorp. May 4 1903, became a city Feb. 17 1911. The question of annexation to the city of Cleveland was defeated Nov. 8 1910.
Public Impt. Bonds.
 4 1/2 '12 A-O \$92,000... Oct 1 '21-'30
 58 '13 A-O 67,000... Oct 1 '20-'31
Fire & Police Bonds.
 4 1/2 '12 A-O \$15,000... Oct 1 1921
 58 '13 A-O 8,500... Oct 1 '14-'22
Municipal Bldg. Bonds.
 58 '13 A-O \$25,000... Oct 1 1935
Lighting Bonds.
 68 '96 A-O \$1,000... 1913-1916
 4 1/2 '00 A-O 7,500... 1914-1920
Water Bonds.
 58 '05 A-O \$20,000... Jan 16 1915
 58 '06 A-O 1,000... 1915
 58 '08 M-S 4,500... Oct 1 '13-'18
 58 '08 A-O 15,000... Oct 1 1926
Intersection Bonds.
 58 '05 A-O \$30,000... Oct 1 1920
 58 '05 A-O 2,250... 1913-1915
 58 '07 A-O 49,678... Oct 1 '17-'18
 58 '08 A-O 19,000... Oct 1 1918
 4 1/2 '12 A-O 9,500... Oct 1 '13-'22
Municipal Site Bonds.
 4 1/2 A-O \$15,500... Oct 1 1921
General Street Bonds
 58 '10 A-O \$14,000... Apr 1 '14-'27
 58 '10 A-O 4,500... Apr 1 1920
 58 '10 A-O 18,340... Oct 1 1920
 58 '13 A-O 30,000... Apr 1 '15-'29
General Sewer Bonds.
 48 '00 A-O \$212,000... 1914-1942
 4 1/2 '02 A-O 36,000... 1913-1930
 58 '03 A-O 64,000... Oct 1 1913
 GEN. BD. DT. Mch 25 '13 \$676,768
 Assessment debt (add'l)... 848,490
 Sinking fund... 47,724
 Assessed valuation 1912... 24,787,105
 Actual val. 1912 (est)... 33,000,000
 Tax rate (per \$1,000) '12... \$13.40
 Population in 1910... 15,181
 INT. at Cleveland Tr. Co., Cleve.

LAKEWOOD SCHOOL DISTRICT.
 48 '99 Oct \$7,000... 1913-1919
 48 '01 Oct 4,000... 1913-1916
 4 1/2 '03 Oct 48,000... 1913-1928
 4 1/2 '06 Sept 94,000... 1912-1944
 48 '05 M-S 5,500... Sept 1 '13-'33
 (\$500 every two years.)
 4 1/2 '08 A-O 40,000... Oct 1 '13-'32
 4 1/2 A-O 150,000... Oct 1 '13-'42
 4 1/2 '12 A-O 45,000... Oct 1 '16-'24
 58 '13 A-O 4,000... Oct 1 1920
 45,000... Oct 1 '21-'29
 BOND, DEBT Apr 1913... \$443,500
 Assessed valuation 1912... 24,787,105
 School tax (per \$1,000) 1912... \$6.57 1/2
 Population in 1912 (est)... 16,000
 INT. payable in Cleveland at Cleve. Tr. Co. and Cit. Sav. & Tr. Co.

LANCASTER.
 This city is in Fairfield County. Incorporated Feb. 24 1831.
Sewer Bonds.
 48 Sept \$8,000... 1916
 48 '12 May 2,000...
Hospital Bonds.
 48 '06 J-D \$25,000... Dec 24 '13-'37
Market House Bonds.
 48 '05 Mch \$10,000... Mch '15-'20
City Hall Refunding Bonds.
 48 F-A \$5,000... Feb 1 1914
General Str. and Sewer Bonds.
 48 \$8 & \$5 \$30,000... 1913-1916
Water Works
 48 A-O \$17,000... Oct 1 1927
 48 A-O 7,000... Apr 15 1918
 GEN. BD. DT. Jan 1 '13... \$112,000

Assessment debt... \$36,053
 Floating debt... 25,747
 Sinking fund... 31,523
 Total assessed val. 1913 \$13,740,860
 (Assessment about 90% act. value.)
 Total tax (per \$1,000) 1913... \$11.00
 City tax (per \$1,000) 1913... \$4.00
 Population in 1910... 13,093
 INTEREST payable at office of sinking fund trustees.

LAWRENCE COUNTY.
 County seat is Ironton.
Court-House Bonds.
 48 '06 M-S \$130,000 M & S '21-'33
Turnpike Bonds.
 58 M-S \$160,000...
 48 M-S 200,000...
 48 '11 M-S 60,000... Mch 1 1931
 48 '12 M-S 100,000... Mch 1 1942
 4 1/2 '13 M-S 40,000... Mch 1 1943
Bridge Bonds.
 48 '06 M-S \$10,000... Sept 1 1916
 BOND, DEBT Jan 1 '13... \$655,000
 Assessed valuation 1912... 32,000,000
 (Assessment about full value.)
 County tax (per \$1,000) 1912... \$4.60
 Population in 1910... 39,488
 (Assessment about actual value.)
 Total tax (per \$1,000) 1911... \$14.10
 Population in 1910... 7,185
 INT. payable part at Park Bank, N. Y., part at Treas. office.

LICKING COUNTY.
 County seat is Newark.
Bridge and Road Repair Bonds.
 4 1/2 '09 M-S \$24,000... Sept 1 '13-'14
 4 1/2 '10 J-J 30,000... Jan 1 '15-'16
Pike Bonds.
 TOT. BD. DT. Mch 17 '15 \$394,000
 Total assessed val. 1913... \$3,100,000
 (Assessment about full value.)
 State & Co. tax (per \$1,000) '13... \$3.30
 Population in 1910... 55,590
 Population in 1900... 47,070
 INT. payable at County Treasurer.

LIMA.
 This is the county seat of Allen Co. Incorporated in 1842.
Fire Department Bonds.
 4 1/2 '09 A-O \$3,300... June 1 '13-'15
Sewer Bonds.
 48 '99 A-O \$50,000 A & O '13-'25
Building Bonds.
 48 '06 M-S \$28,000 M & S '13-'29
 4 1/2 '08 A-O 2,000... Apr 1 1914
Park Bonds
 4 1/2 '08 J-J \$2,000... Apr 1 '14-'15
Funding Bonds.
 4 1/2 '12 A-O \$42,000 A & O '13-'27
 48 '03 A-O 7,000... A & O '13-'16
Refund. Water (opt. aft. 1920).
 3 1/2 '09 M-S \$150,000... Mch 1 1925
Refunding Sewer Bonds.
 48 '02 A-O \$27,500 A & O '13-'27
Electric Light Construction Bonds.
 4 1/2 '08 M-S \$70,000 M & S '13-'30
Special Assessment Bonds.
 58 \$301,130 3.90%... \$2,760
 4 1/2 \$24,725 3 1/2%... 1,900
 48 7,726
Refunding (Opt. after 1925).
 3 1/2 '09 A-O \$100,000... Apr 1 1930
General Street Bonds.
 4 1/2 '09 M-S \$45,000... June 1 '13-'19
Refunding Paving Bonds.
 58 '10 A-O \$78,400... 1912-1919
 (See V. 90, p. 725, for maturity.)
Water Works.
 58 '89 M-S \$138,000... Apr 1 1916
 48 '02 A-O 140,000... Oct 1 '13-'26
 48 '05 M-S 10,000... M & S '13-'18
 58 '12 100,000
 BOND, DEBT Mar 1913 \$1,135,955
 Water debt (included)... 439,000
 Assessment bonds (incl.)... 162,000
 Sinking fund... 162,000
 Total valuation 1912... 31,054,190
 (Assessment about actual value.)
 Total tax (per \$1,000) 1912... \$13.00
 Population in 1910... 30,508
 INT. on the water ss payable by Winslow, Lanier & Co., N. Y.; on all other bonds at Treasurer's office.

LIMA SCHOOL DISTRICT.
 58 '07 M-S \$14,000... Sept 1 '13-'17
 58 '07 A-O 15,000... Apr 29 '14-'23
 M-S 30,000... M & S '13-'19
 58 '04 J-D 6,000... Mch 1 '14-'20
 58 '05 M-S 7,000... Mch 1 '14-'20
 58 '06 A-O 14,000... Apr 30 '14-'27
 58 '10 M-N 7,000... May 1 '14-'20
 58 '10 F-A 17,000... Aug 1 '13-'21
 58 19,700... May 11 1930
 58 21,000... Apr 12 1931
 58 5,000... Apr 12 1915
 58 '12 J-J 48,000... Jan 1 '14-'37
 25,000... July 1 '12-'37
 BOND, DEBT Sept 1 1911 \$182,700
 Total assessed val. 1910... 11,695,860
 (Assessment about 1/2 actual value.)
 School tax (per \$1,000) 1910... \$12.50
 INT. at First Nat. Bank, Lima.

LOCKLAND SCHOOL DIST.
 This district is in Hamilton Co.
 48 '12 A-O \$150,000... 1952
 INT. at First Nat. Bank, Lockland

LOGAN COUNTY.
 County seat is Bellefontaine.
Refunding Bridge Bonds.
 48 '10 J-J \$12,000... 1913-1920
Infirmary Repair Bonds
 48 '09 J-J \$50,000 J & J '16-'25
 GEN. BD. DT. Apr 1 '12... \$28,500
 Assess'nt debt (ditch & road)... 168,000
 TOTAL DEBT Apr 1 1912 136,500
 Total assessed val. 1911... 40,129,000
 (Assessment about 3-5 actual value)
 State & Co. tax (per \$1,000) '10... \$8.00
 Population in 1910... 30,084
 INTEREST at Treasurer's office.

LOGAN SCHOOL DISTRICT.
 4 1/2 '10 M-N \$6,000... Sept 1 '13-'15
 68 75,000... Sept 1 '16-'40
 68 M-S 7,000... Sept 1 1915
 4 1/2 '11 M-S 3,000... 1913-1915
 BOND, DEBT Mar 1913... 591,000
 Assess. valuation 1912... 4,206,399
 (Assessment about actual value.)
 School tax (per \$1,000) '10... \$29.00
 Population in 1912 (est)... 5,000
 INT. at Village Treasurer's office.

LONDON SCHOOL DISTRICT.
This district is in Madison County.
4 1/2 s-a \$30,000... 1913-1920
14 1/2 s-a \$30,000... see V 92, p. 751.
BOND, DEBT Mch 1 1912... \$100,000
Assess. valuation 1911... 4,440,780
(Assessment about actual value.)
Population in 1911 (est.)... 3,600
INT. at Village Treasurer's office.

LORAIN.
This city is in the county of the same name.
Playground and Park Bonds.
4 1/2 s-12 M-S \$20,000... Sept 15 1932
Refunding Water-Works Bonds.
5 s '09 F-A \$125,000... Aug 24 1915
4 s '09 M-S 15,000... Sept 1 1919
4 s '02 M-S 32,000... Sept 1 1917
4 s '11 M-S 90,000... Sept 15 1931
River Improvement Bonds.
5 s '08 M-S \$42,000... July 15 '18-'31
5 s '04 M-S 100,000... Sept 15 '14-'33
4 s '03 M-S 200,000... June 15 '13-'22
4 1/2 s '04 M-S 14,000... Nov 1 1917
4 1/2 s '07 M-S 50,000... Sept 15 '27-'36
4 1/2 s '08... 8,000... \$3,000 yearly
4 1/2 s '09 M-S 15,000... Sept 15 1919
4 1/2 s '10 M-S 19,000... Sept 15 1920
4 1/2 s '12 M-S 25,000... Sept 15 1922
4 1/2 s '12 M-S 12,132.97... Sept 15 '20-'25
Fire-Department Bonds.
4 1/2 s '11 M-S \$28,000... Sept 15 '17-'22
4 1/2 s '07... 2,500... Sept 15 1913
4 1/2 s '08... 17,000... Sept 15 1916
General Paving Bonds.
4 1/2 s '12 M-S \$16,500... Sept 15 '15-'18
4 1/2 s '11 M-S 5,000...
(\$2,000 yearly beginning Sept. 15 '12)
4 1/2 s '12... 48,000... \$4,000 yearly
4 1/2 s '12 M-S 16,500... Sept 15 '22
4 1/2 s '12 M-S 5,000... Sept 15 '16-'20
Water Bonds.
4 1/2 s '04 M-S \$14,000... Sept 1 1917
4 1/2 s '04 M-S 20,000... Nov 1 1917
4 1/2 s '05 M-S 87,000... Sept 15 1935
4 s '10 M-S 50,000... Sept 15 1925
4 1/2 s '06... 12,000... Sept 15 1923
Refunding River Impt. Bonds.
4 1/2 s '05... \$33,000... Mch 15 1920
City-Hall Bonds.
4 s '08... \$30,000... Sept 15 1931
Street Repair Bonds.
4 1/2 s '07... \$1,500... Sept 15 1913
4 1/2 s '07... 6,000... Oct 15 '14-'16
Cemetery Bonds.
4 1/2 s '07... \$8,000... \$2,000 yearly
Lake Front Bonds.
4 1/2 s '07... \$500... Sept 15 1913
4 1/2 s '12... 1,500... Apr 1 '14-'16
Street-Extension Bonds.
4 1/2 s '12... \$1,800... Feb 15 '13-'15
Water Front Impt. Bonds.
4 1/2 s '12 M-S \$5,000... Sept 15 '20-'24
GEN. BD. DT. Jan 1 '13... \$1,165,300
Assessment debt... 442,890
Floating debt... 88,467
Sinking fund... 83,623
Total assessed val. 1912... 45,319,875
(Assessment about actual value.)
Total tax (per \$1,000) 1912... \$8.70
Population in 1910... 28,883
INTEREST payable at Chase Nat. Bank, N. Y., and at the Sinking Fund Trustees' office.

LORAIN SCHOOL DISTRICT.
4 1/2 s '08 F-A \$18,000... F&A '20-'24
4 1/2 s '01 F-A 55,000... F&A '17-'28
5 s '04 F-A 75,000... F&A '17-'28
5 s '05 F-A 5,000... F&A '13-'15
4 s '06 F-A 16,500... F&A '15-'23
4 s '07 F-A 17,500... F&A '25-'30
4 1/2 s '09 F-A 18,000... F&A '23-'29
5 s '05 F-A 18,000... F&A '13-'16
4 s '05 F-A 12,500... F&A '13-'16
4 1/2 s '11 F-A 95,000... F&A '25-'34
BOND, DEBT May 1913 \$331,000
Sinking fund... 10,537
Assessed valuation 1912... 45,319,875
(Assessment about 2-3 actual value.)
School tax (per \$1,000) 1912... \$8.23
Population in 1913 (est.)... 31,000
INTEREST is payable at Chase National Bank, New York City.

LORAIN COUNTY.
Elyria is the county seat.
Bridge Bonds.
4 s M-S \$30,000... M&S '13-'16
4 1/2 s '11 M-S 80,000... M&S '13-'21
GEN. BD. DT. Mar 1913 \$90,000
Sinking fund... 7,455
Total valuation 1912... 119,564,195
(Assessment about actual value.)
State & Co tax (per \$1,000) '12... \$2.00
Population in 1910... 76,037
INT. at County Treas. office.

LORAIN COUNTY ROAD DISTRICT NO. 1.
5 s '08 M-S \$30,000... Mch 1 '14-'19
4 1/2 s '08 M-S 20,000... Mch 1 '14-'17
4 1/2 s '09 M-S 100,000... Mch 1 '14-'25
4 1/2 s '10 M-S 20,000... Mch 1 '20-'21
4 1/2 s '11 M-S 20,000... Mch 1 '22-'23
4 1/2 s '12 M-S 100,000... Sept 1 '24-'28
4 1/2 s '12 M-S 75,000... Sept 1 '28-'30
BOND, DEBT Mar 1913 \$495,000
Assessed valuation 1912... 32,238,240
Road Dist. tax (per \$1,000) '12... \$1.40
INT. at County Treasurer's office.

LOUDONVILLE.
This village is in Ashland County.
Water and Light Bonds.
5 s '13 M-S \$12,000... M&S '14-'25
Water-Works Bonds.
5 s \$20,000... Aug 15 1926
Town-Hall Bonds.
5 s \$24,000... Sept 1 1937
5 s \$4,000... Sept 1 1917
Assessment Bonds.
4 1/2 s \$6,800... \$10,200
TOT. BD. DT. May 13 '13... 372,763
Assessed valuation 1912... 1,094,140
Tax rate (per \$1,000) 1912... \$15.90
Population in 1910... 1,804

LUCAS COUNTY.
County seat is Toledo.
Children's Home Impt.
4 1/2 s '09 J-J \$15,000... July 29 '14-'16
Armory Bonds.
4 1/2 s '01 A-O \$60,000... Apr 20 1941
4 1/2 s '02 M-N 13,000... May 1 1942
Bridge Bonds.
4 1/2 s '04 M-S 33,000... Mch 10 1914
4 1/2 s '04 M-N 27,164... May 2 '14-'24
4 1/2 s '04 A-O 45,000... Oct 12 '13-'24
4 1/2 s '05 F-A 52,000... Aug 15 '13-'25
4 1/2 s '08 M-S 64,000... Sept 14 '13-'23
4 s '03 M-S 46,500... Sept 25 '13-'26
4 1/2 s '09 J-J 27,000... July 16 '13-'21
4 1/2 s '10 F-A 25,000... Aug 22 '13-'21
5 s '12 M-N 55,813.95... Nov 7 1913
Hospital Bonds.
4 1/2 s '10 M-S \$32,000... Sept 22 '13-'20
Court-House (Opt. after 1924).
4 s '04 M-S \$550,000... Mar 1 1944
BOND, DEBT Mar 31 '13
County debt... \$974,478
Stone road bonds... \$467,571
State & Co road bonds... 40,000
Stone & gravel rd. bonds... \$485,521
Certif. of indebt (sewer)... 5,966
TOT. BD. DT. Mar 31 13... 1,972,556
Assessed valuation, real... 183,378,240
Assessed val., personal... 77,740,030
Total assessed val. 1912... 261,118,270
(Assessment at actual value.)
County tax (per \$1,000) '12... \$2.473
Population in 1910... 162,728

*The stone road bonds are paid by assessment against property and two-thirds of the stone and gravel road bonds are paid by a levy of the township and one-third by assessment against property.
INT. on court-house bonds at Metropolitan Tr. Co., N. Y.; other bonds at office of County Treasurer.

MC ARTHUR HUNTSVILLE S.D.
This district is in Logan County.
4 1/2 s '12 M-S \$30,000... M&S '14-'33
5 s Dec 3,000... Sept 1 '15-'21
TOT. DEBT Jan 1 '13... \$53,500
Assessed valuation 1912... 1,968,210
(Assessment about full value.)
School tax (per \$1,000) '13... \$4.899
Population in 1913 (est.)... 1,500
INT. at Huntsville Banking Co.

MAHONING COUNTY.
County seat is Youngstown.
Bridge Bonds.
4 1/2 s M-S \$25,000... Sept 1 '13-'17
4 1/2 s M-S 90,000... Sept '13-'17
4 1/2 s M-S 12,000... Sept 1 '13-'18
4 1/2 s M-S 137,000... Sept 1 '13-'21
(Various amts. vly. V. 76, p. 59.)
4 1/2 s M-S 2,000... Sept 1 1913
4 1/2 s '04 M-S 10,000... Sept 1 '13-'17
Children's Home.
4 1/2 s M-S \$5,000... Sept '13-'16
Infirmary Bonds.
5 s M-S \$20,000... Sept 1 '13-'16
4 1/2 s M-S 15,000... Sept 1 '13-'17
Court House and Jail Bonds.
4 1/2 s '07 M-S \$280,000... Sept '13-'32
4 1/2 s '07 M-S 832,000... Sept '13-'37
4 s M-S 368,000... Sept '13-'35
4 s '11 M-S 160,000... M&S '13-'33
TOT. BD. DT. May 10 '13... \$1,061,000
Assessed valuation 1912... 202,423,000
(Assessment about 85% actual value.)
State & Co. tax (per \$1,000) '12... \$2.74
Population in 1910... 116,151
INT. at County Treas. office.

MAHONING COUNTY ROAD DIST. NO. 1.
4 s '05 F-A \$35,000... F&A '13-'16
5 s '08 F-A 48,000... F&A '13-'22
5 s '07 A-O 65,000... A&O '13-'19
5 s '08 F-A 57,000... F&A '13-'22
5 s '09 F-A 92,000... F&A '13-'24
4 1/2 s '09 F-A 116,000... F&A '13-'31
4 1/2 s '11 F-A 118,000... F&A '13-'35
4 1/2 s '12 A-O 200,000... F&A '15-'35
5 s '13 F-A 150,000... F&A '14-'38
BOND, DEBT Apr 1913 \$875,000
Assessed valuation 1912... 151,664,670
Tax rate (per \$1,000) 1912... \$11.20
INT. at County Treas. office.

MANSFIELD.
This city is in Richland Co. Inc.
Feb. 24 1828. Pop. 1910, 20,768.
Floating Debt Bonds.
4 s M-S \$26,000... Sept 1 '13-'25
Debt Extension Bonds.
4 1/2 s M-S \$31,000... M&S '13-'28
Street Bonds (City's portion).
4 s '07 M-S \$14,156... Sept 1 '13-'27
4 s '08 M-S 22,400... Sept 1 '13-'28
4 1/2 s '08 M-S 15,000... Sept 1 '13-'27
4 s M-S 35,200... Sept 1 '12-'29
4 s '10 M-S 21,300... Sept 1 1913
4 1/2 s M-S 300... Sept 1 '13-'15
5 s M-S 1,800... Sept 1 '13-'16
4 s M-S 32,900... Sept 1 '13-'31
5 s M-S 3,600... Sept 1 '13-'21
5 s M-S 2,700... Sept 1 '13-'16
Hedges Springs.
4 s M-S \$12,000... Sept 1 1923
Park Bonds.
4 s '07 M-S \$1,000... Sept 1 '13-'17
4 1/2 s '08 M-S 300... Sept 1 1913
4 1/2 s '09 M-S 400... Sept 1 '13-'14
Arch Construction & Viaduct.
4 s J-J \$2,500... July 13-'17
4 s M-S 12,000... Sept 1 '13-'24
Fire Station Bonds.
4 s M-S \$3,500... Sept 1 '13-'19
5 s M-S 2,200... Sept 1 '13-'16
Sewer Bonds.
5 s M-S \$900... Sept 1 '13-'15
5 s '12 M-S 12,000... Sept 1 1915
5 s M-S 700... Sept 1 '13-'16
School, Sidewalk and Sewer.
4 1/2 s M-S \$400... Sept 1 1913
Ashland Avenue Pike Bonds.
4 1/2 s M-S \$300... Sept 1 1913
Bridge Bonds.
4 s M-S \$2,600... Sept 1 '12-'20
Filter-Bed Repair.
4 1/2 s M-S \$400... Sept 1 '13-'14

MARIETTA.
This city is in Washington County.
Commission government defeated April 22 1913. Inc. Dec. 2 1800.
Bridge Bonds.
5 s J-J \$31,500... J&J '13-'23
Refunding Water Bonds.
3 1/2 s A-O \$90,000... Jan 1 1920
Water-Works Bonds.
4 1/2 s M-S \$10,000... Sept 1921
3 1/2 s F-A 100,000... Aug 1 1931
(Subject to call after 1913.)
Electric-Light Bonds.
5 s Aug \$15,000... Aug 1 1927
TOT. DEBT Apr 1913... \$312,500
Sinking fund... 148,558
Assessed valuation 1912... 15,000,000
(Assessment about actual value.)
Total tax (per \$1,000) 1911... \$11.80
Population in 1910... 12,923
INT. at Ist Nat. Bank, Marietta.

MARIETTA SCHOOL DIST.
4 1/2 s M-S \$20,000... Sept '21-'30
5 s J-J 4,000... July 1910
4 s J-D 36,000... June 1920
BOND, DEBT Mar 17 '12 \$56,000
Assessed valuation 1912... 17,306,330
(Assessment about actual value.)
School tax (per \$1,000) 1911... \$4.00
Population in 1913 (est.)... 13,000
INT. at First Nat. Bk., Marietta.

MARION.
This city is in Marion County. Incorporated Feb. 22 1830.
Park Bonds.
4 s '06 M-S \$39,500... M&S '16-'20
Street Improvement Bonds.
4 s '05 M-S \$7,500... M&S '13-'15
4 s '06 M-S 37,500... 1912-1916
4 1/2 s '06 M-S 5,000... Sept 1 '13-'17
4 s '06 M-S 17,000... M-S 1912-16
(See V 82, p. 1597, for maturity.)
4 1/2 s '05 M-S \$38,000... M-S 1912-16
4 s '08 M-S 10,500... M-S '12-'17
4 s '08 M-S 61,500... M-S '12-'18
4 s '08 M-S 21,500... 1912-1918
4 s '09 M-S 28,050... M-S 1911-1919
Street Improvement Bonds.
4 s '05 M-S 6,800... Mch 1 '11-'16
4 s '06 M-S 34,200... M&S '12-'21
4 1/2 s '11 M-S 1,917... M&S '14-'15
4 1/2 s '11 M-S 1,172... Mar 1 '14-'17
4 1/2 s '12 M-S 3,376... M&S '16-'19
5 s '13 M-S 34,744... M&S '15-'26
Fire Dept. Bonds.
4 s '11 M-S \$1,800... Sept 1 '13-'14
900... Mar 1 1914
4 s '05 M-S 3,000... Sept 1 '13-'15
4 s '11 M-S 21,500... M&S '14-'24
4 s '11 M-S 14,000... M&S '13-'20
4 1/2 s '12 M-S 10,000... Mch 1 '15-'24
4 1/2 s '12 M-S 6,000... M&S '15-'20
City-Hall Bonds.
4 s '09 M-S \$1,000... 1916-1917
Vault & Safe Const. Bonds.
4 s '11 M-S \$1,000... M&S '13-'14
Refunding Bonds.
4 s '09 M-S \$6,000... M&S '12-'10
4 1/2 s '12 M-S 14,000... M&S '18-'24
591... Mch 1 1925
Sewer Bonds.
5 s '04 M-S \$15,000... Mch 1 '14-'24
16,500... Sept 1 '13-'23
4 1/2 s '08 M-S 3,500... M&S '13-'16
Life-Bridge Bonds.
4 1/2 s '11 A-O \$3,000... Oct 1 '14-'16
Street Bonds.
4 1/2 s '07 M-S \$7,000... Mch 1 '14-'20
4 s '08 M-S 9,935... 1915-1920
4 s '09 M-S 500... 1913
4 1/2 s '11 J-J 3,900... July 1 '13-'16
Garbage Plant Repair Bonds.
4 s '08 M-S 3,500... Mar 1 1914
City-Hall Bonds.
4 1/2 s '11 M-S \$1,600... Sept 1 '14-'15
Funding Bonds.
4 s M-S \$25,000... M&S '13-'25
4 1/2 s '12 M-S 2,100... Mar 1 '14-'17
4 1/2 s '12 M-S 17,800... M&S '15-'23
5 s '13 M-S 84,937... M&S '14-'22
GEN. BD. DT. Feb 1913 \$233,374
Special assessment debt... 203,469
Floating debt... 101,850
Total valuation 1913... 21,772,340
Tax rate (per \$1,000) 1912... \$12.44
Population in 1910... 18,232
INT. payable at City Treas. office.

MANSFIELD SCHOOL DISTRICT.
4 1/2 s J-J \$15,500... J&J '13-'22

Sanitary Bonds.
4 s F-A \$35,000... Aug 1921
4 s Assessment Bonds (Jan. 1 1912)
4 s & 3 s \$171,150... 1912-1917
Water-Works Bonds.
5 s A-O \$4,000... Oct 23 1915
4 s M-S 7,000... Sept 1 '13-'18
4 s M-S 4,000... Sept 1 '15-'16
5 s M-S 8,000... Sept 1 '13-'16
Sidewalk Bonds.
5 s M-S \$200... Sept 1 1913
5 s M-S 400... Sept 1 '13-'14
5 s M-S 500... Sept 1 '13-'16
5 s M-S 1,400... Sept 1 '13-'16
5 s M-S 400... Sept 1 '13-'15
GEN. DEBT Jan 1 '13... \$307,000
Assessment debt... 120,050
Sinking fund... 40,475
Total valuation 1912... 23,140,530
City tax (per \$1,000) 1912... \$5.14
Total tax (per \$1,000) 1912... \$12.40
INT. payable by City Treasurer.

MANSFIELD SCHOOL DISTRICT.
4 1/2 s '03 F-A \$9,000... Aug 27 '13-'15
4 1/2 s '05 M-S 16,000... M&S '19-'23
4 1/2 s '04 M-N 15,000... Nov 1 '15-'19
4 1/2 s '04 F-A 15,000... Aug '15-'19
4 1/2 s '06 M-S 18,000... M&S '16-'24
4 s '03 M-S 8,000... Sept 15 '15-'14
4 1/2 s '09 M-S 17,500... M&S '20-'28
4 1/2 s '08 M-S 17,500... M&S '20-'28
4 s '11 M-S 99,000... M&S '13-'28
4 s '12 M-S 25,000... Sept 10 '15-'39
BOND, DEBT Mar 1915... \$240,000
Assessed val. 1912-13... 23,220,530
School tax (per \$1,000) '12-'13... \$4.36
INT. at Mansfield Sav. Bank.

MARIETTA.
This city is in Washington County.
Commission government defeated April 22 1913. Inc. Dec. 2 1800.
Bridge Bonds.
5 s J-J \$31,500... J&J '13-'23
Refunding Water Bonds.
3 1/2 s A-O \$90,000... Jan 1 1920
Water-Works Bonds.
4 1/2 s M-S \$10,000... Sept 1921
3 1/2 s F-A 100,000... Aug 1 1931
(Subject to call after 1913.)
Electric-Light Bonds.
5 s Aug \$15,000... Aug 1 1927
TOT. DEBT Apr 1913... \$312,500
Sinking fund... 148,558
Assessed valuation 1912... 15,000,000
(Assessment about actual value.)
Total tax (per \$1,000) 1911... \$11.80
Population in 1910... 12,923
INT. at Ist Nat. Bank, Marietta.

MARIETTA SCHOOL DIST.
4 1/2 s M-S \$20,000... Sept '21-'30
5 s J-J 4,000... July 1910
4 s J-D 36,000... June 1920
BOND, DEBT Mar 17 '12 \$56,000
Assessed valuation 1912... 17,306,330
(Assessment about actual value.)
School tax (per \$1,000) 1911... \$4.00
Population in 1913 (est.)... 13,000
INT. at First Nat. Bk., Marietta.

MARION.
This city is in Marion County. Incorporated Feb. 22 1830.
Park Bonds.
4 s '06 M-S \$39,500... M&S '16-'20
Street Improvement Bonds.
4 s '05 M-S \$7,500... M&S '13-'15
4 s '06 M-S 37,500... 1912-1916
4 1/2 s '06 M-S 5,000... Sept 1 '13-'17
4 s '06 M-S 17,000... M-S 1912-16
(See V 82, p. 1597, for maturity.)
4 1/2 s '05 M-S \$38,000... M-S 1912-16
4 s '08 M-S 10,500... M-S '12-'17
4 s '08 M-S 61,500... M-S '12-'18
4 s '08 M-S 21,500... 1912-1918
4 s '09 M-S 28,050... M-S 1911-1919
Street Improvement Bonds.
4 s '05 M-S 6,800... Mch 1 '11-'16
4 s '06 M-S 34,200... M&S '12-'21
4 1/2 s '11 M-S 1,917... M&S '14-'15
4 1/2 s '11 M-S 1,172... Mar 1 '14-'17
4 1/2 s '12 M-S 3,376... M&S '16-'19
5 s '13 M-S 34,744... M&S '15-'26
Fire Dept. Bonds.
4 s '11 M-S \$1,800... Sept 1 '13-'14
900... Mar 1 1914
4 s '05 M-S 3,000... Sept 1 '13-'15
4 s '11 M-S 21,500... M&S '14-'24
4 s '11 M-S 14,000... M&S '13-'20
4 1/2 s '12 M-S 10,000... Mch 1 '15-'24
4 1/2 s '12 M-S 6,000... M&S '15-'20
City-Hall Bonds.
4 s '09 M-S \$1,000... 1916-1917
Vault & Safe Const. Bonds.
4 s '11 M-S \$1,000... M&S '13-'14
Refunding Bonds.
4 s '09 M-S \$6,000... M&S '12-'10
4 1/2 s '12 M-S 14,000... M&S '18-'24
591... Mch 1 1925
Sewer Bonds.
5 s '04 M-S \$15,000... Mch 1 '14-'24
16,500... Sept 1 '13-'23
4 1/2 s '08 M-S 3,500... M&S '13-'16
Life-Bridge Bonds.
4 1/2 s '11 A-O \$3,000... Oct 1 '14-'16
Street Bonds.
4 1/2 s '07 M-S \$7,000... Mch 1 '14-'20
4 s '08 M-S 9,935... 1915-1920
4 s '09 M-S 500... 1913
4 1/2 s '11 J-J 3,900... July 1 '13-'16
Garbage Plant Repair Bonds.
4 s '08 M-S 3,500... Mar 1 1914
City-Hall Bonds.
4 1/2 s '11 M-S \$1,600... Sept 1 '14-'15
Funding Bonds.
4 s M-S \$25,000... M&S '13-'25
4 1/2 s '12 M-S 2,100... Mar 1 '14-'17
4 1/2 s '12 M-S 17,800... M&S '15-'23
5 s '13 M-S 84,937... M&S '14-'22
GEN. BD. DT. Feb 1913 \$233,374
Special assessment debt... 203,469
Floating debt... 101,850
Total valuation 1913... 21,772,340
Tax rate (per \$1,000) 1912... \$12.44
Population in 1910... 18,232
INT. payable at City Treas. office.

MARION SCHOOL DIST.
4 1/2 s M-S \$14,400... 1913-1916
4 1/2 s J-D 8,000... 1913-1920
4 1/2 s '05 J-D 9,000... J&D '13-'16
4 1/2 s '08 J-D 16,000... J&D '17-'20
4 1/2 s '08 J-J 30,000... J & J '17-'26
4 1/2 s '11 M-S 65,000... 1912-1930
4 1/2 s '11 A-O 12,500... Apr 1 1923
4 1/2 s '12 A-O 12,500... Apr 1 1923
4 1/2 s '12 A-O 8,000... A & O '16-'23
5 s '13 M-S 40,000... M & S '16-'35
BOND, DEBT May 1 '13 \$212,500
Assessed valuation 1912... 22,446,480
School tax (per \$1,000) 1912... \$3.84
Population in 1913 (est.)... 23,000
INT. payable by the District Treas'r

MARION COUNTY.
Marion is the county seat.
Refunding Bonds.
4 s '05 M-S \$6,750... Mch 1 '14-'16
10,000... Sept 1 '13-'16
4 1/2 s '10 M-S 405... Sept 1 1913
4 1/2 s '11 M-S 2,000... Mch 1 1914
BOND, DEBT Mch 1913... \$24,500
Assessment debt (add'l)... 434,400
Total assessed val. 1912... 56,882,960
(Assessment about 85% actual val.)
State & Co. tax (per \$1,000) '12... \$3.251
Population in 1910... 83,971
INT. at office of County Treas.

MARTINSVILLE SCHOOL DIST.
This district is in Clinton County.
Building Bonds.
4 1/2 s '12 M-S \$34,500... M & S '13-'37
BOND, DEBT Mar 1913... \$35,000
Assessed valuation 1913... 2,500,000
(Assessment about full value.)
Population in 1913 (est.)... 700
INT. payable in Martinsville.

MASSILLON.
This city is in Stark County. Incorporated as a village in 1853.
Public Impt. Bonds.
4 1/2 s '12 F-A \$4,000... A & O '15-'16
City... 680... 1914
City Hall Bonds.
4 1/2 s '06 A-O \$3,500... A & O '13-'16
4 1/2 s '09 M-S 7,000... M & S '13-'20
4 1/2 s '08 A-O 37,000... Oct 1 '13-'22
4 1/2 s '08 July 3,500... 1913-1919
4 1/2 s '11 1,600... 1914-1915
Street Bonds (city's share).
4 1/2 s '04 \$4,000... 1913-1914
4 1/2 s '10 Oct 1,000... 1913
641... 1914
4 1/2 s '10 Aug 960... 1913
4 1/2 s '09 Aug 9,000... 1913-1921
450... 1922
4 1/2 s '09 July 11,0

MEDINA SCHOOL DIST.
 4 1/2 M-S \$34,000...1913-1931
 TOT. BD. DT. Sept 1 '12...\$34,000
 Assessed valuation 1912...3,330,000
 School tax (per \$1,000) 1912...\$4.90
 Population in 1912 (est)...2,800
 INTEREST at Dist. Clerk's office.

MERCER COUNTY.
 County seat is Celina.
Bridge Bonds.
 5 1/2 '04 F-A \$24,000...F & A '13-'24
 4 1/2 '12 A-O 15,000...Oct 1 '14-'23
TOTAL DEBT May 1913...\$594,300
 Total assessed val. 1912...40,092,070
 State & Co. tax (per \$1,000) '12 \$3.00
 Population in 1910...27,536
 INT. payable at County Treasury.

MIAMI COUNTY.
 County seat is Troy.
Experimental Farm Bonds.
 5 1/2 '11 J-J \$14,000...J & J '14-'16
Bridge Bonds.
 5 1/2 '07 M-S \$23,000...J & J '13-'17
 5 1/2 '10 J-J \$75,000...1915-1920
 5 1/2 '11 J-J 15,000...J & J '13-'17
Pike Bonds.
 5 1/2 '12 A-O \$22,500...Apr 10 '14-'22
 CO. BD. DT. May 1 '13...\$151,300
 Total assessed val. 1912...69,850,280
 (Assessment is actual value.)
 County tax (per \$1,000) '12...\$3.00
 Population in 1910...45,407
 INTEREST at Treasurer's office.

MIAMISBURG.
 This village is located in Montgomery Co., incorporated Feb. 11 1832.
Water Bonds—
 4 1/2 '04 M-S \$80,000...Mch 1 1934
 (Subject to call Mch 1 1924.)
 4 1/2 M-N \$2,000...May 1 '14-'15
Sewer Construction Bonds.
 4 1/2 '07 M-N \$3,000...May 15 '14-'16
 4 1/2 '07 A-O \$5,000...Oct 1 '13-'14
 (Due \$1,000 yearly.)
 4 1/2 '10 J-J \$2,000...July 15 '13-'14
 4 1/2 J-J 15,000...July 15 '13-'14
General Street Bonds.
 4 1/2 M-N \$9,000...Nov 2 '13-'18
 Electric Light (opt. aft. 1925).
 5 1/2 '05 F-A \$19,000...Feb 1 1930
 TOT. BD. DT. May 10 '13 \$144,100
 Assessed valuation 1912...4,350,150
 Total tax (per \$1,000) 1912...\$13.00
 Population in 1910...4,271
 INTEREST on the refunding, the water and the light bonds of 1905 is payable at Hanover National Bank, N. Y.; on sewer 4s at Miamisburg.

MIAMISBURG SCHOOL DIST.
 4 1/2 '05 M-N \$47,500...Nov 11 '13-31
 BOND. DEBT Apr 1912...\$50,000
 Assessed valuation 1911...\$4,220,610
 School tax (per \$1,000) 1911...\$4.80
 INT. at First Nat. Bank, Miamisburg.

MIDDLETOWN.
 This city is in Butler County.
Fire Department Bonds.
 4 1/2 '12...\$1,500...Oct 1 '15-'17
Water Bonds.
 4 1/2 '09 J-J \$24,000...1923
 5 1/2 '81 M-N 15,000...Nov 25 1916
 4 1/2 '03 A-O 26,000...Oct 1 '12-'25
 4 1/2 '10 J-D 35,000...June 1 '12-'46
 4 1/2 '12 J-J 10,000...July 1 '13-'32
Street Paying (City's Portion).
 4 1/2 '08 A-O \$7,000...Apr 1 '14-'18
 4 1/2 '08 F-A 7,000...24c Aug 15 '13-'18
 4 1/2 '08 J-D 722,22c...Dec 1 '13-'18
 4 1/2 '09 F-A 18,165c...Aug 1 '13-'20
 4 1/2 '08 A-O 1,070.64c...1913-1918
 4 1/2 '04 A-O 1,500c...1913-1915
 4 1/2 '07 M-N 6,555c...1913-1917
 4 1/2 '11 J-D 30,000c...1912-1942
 4 1/2 '11 F-A 10,000c...Aug 1 '13-'22
 5 1/2 '08 A-O 1,000c...1913-1913
 4 1/2 '12 M-N 10,000c...May 1 '14-'18
 4 1/2 '12 J-D 25,438.44c...Dec 1 '13-'22

Sewer Bonds.
 5 1/2 '06 F-A \$18,000...Aug 1 1921
 4 1/2 '05 J-D 19,000...June 1 1922
 4 1/2 '09 M-S 29,000...1913-1941
 4 1/2 '10 A-O 96,000c...Apr 1 '14-'61
 4 1/2 '11 F-A 15,000c...Aug 15 '13-'27
 4 1/2 '12 F-A 15,000c...Aug 1 '14-'28
Park Bonds.
 3 1/2 '09 J-D \$23,000...Dec 1 1930
 4 1/2 '00 F-A 75,000c...Feb 1 1930
 (Subject to call after Feb 1 1920.)
 GEN. BD. DT. May 12 '13 \$494,754
 Assessed debt (add'd)...297,059
 Sinking fund...3,752
 Tax valuation 1912...19,042,110
 (Assessment is actual value.)
 City tax (per \$1,000) 1912...\$10.70
 Population in 1910...13,152
 INT. payable at Nat'l Park Bk. N. Y.

MIDDLETOWN SCHOOL DIST.
 5 1/2 '01 J-J \$8,500...July '13-'14
 5 1/2 '02 J-J 1,000...Apr 1 1914
 4 1/2 '03 A-O 18,000c...Oct 1 '13-'30
 4 1/2 '05 J-D 5,000c...June 1 '22-'23
 3 1/2 '08 J-J 15,000c...Apr 16 '17-'21
 3 1/2 '06 M-S 68,000c...Sept 1 '23-'44
 4 1/2 '10 J-J 11,000c...Jan 21 '23-'33
 4 1/2 '10 F-A 125,000c...Aug 1 '15-'32
 4 1/2 '12 J-D 18,000c...Dec 1 '15-'32
 BOND. DEBT Mar 1913...\$392,000
 Assessed valuation 1912...25,178,000
 (Assessment about actual value.)
 School tax (per \$1,000) 1912...\$2.99
 Population in 1913 (est)...15,000
 INT. at Nat. Park Bank, N. Y.

MILFORD SCHOOL DISTRICT.
 This district is in Clermont and Hamilton counties.
 4 1/2 '11 M-N \$30,000...1912-1950
 BOND. DEBT Nov 1912...\$1,952,000
 Assessed valuation 1911...1,300,000
 School tax (per \$1,000) 1911...\$4.10

MINGO JUNCTION.
 This village is in Jefferson County, Inc. in 1883. Pop'n 1910, 4,019.
Sewer Construction Bonds.
 5 1/2 '07 Dec \$50,000 Dec 16 '17-'32

Funding Bonds.
 4 1/2 '08 J-J \$13,500c...Jan 20 1928
 BOND. DEBT Mar 1 1913...\$63,500
 Assessed debt (add'd)...4,227
 Floating debt...1,700
 Sinking fund...3,329
 Assessed valuation 1912...5,726,240
 Total tax (per \$1,000) 1912...\$12.20
 INTEREST on the funding bonds is payable at Treasurer's office.

MONROE COUNTY.
 Woodfield is the county seat.
Court-House Bonds.
 4 1/2 '06 A-O \$7,500c...Oct 1 1913
 BOND. DEBT May 1913 \$39,000
 Total assessed val. 1912...10,130,925
 (Assessment about actual value.)
 State & Co. tax (per \$1,000) '12...\$4.45
 Population in 1910...24,244
 INT. at Treasurer's office.

MONTGOMERY COUNTY.
 County seat is Dayton.
Hospital Site Bonds.
 4 1/2 '12 July \$10,000...July 1 1913
Infirmary Building Bonds.
 4 1/2 '08 J-D \$75,000...June 15 '13-'27
 State and County Road.
 4 1/2 J-D \$15,000...June 1919
Fair Ground Bonds.
 4 1/2 '05 M-S \$12,000...Mch 1 '14-'25
Children's Home Bonds.
 5 1/2 '13 M-S \$2,000...Sept 8 1913
 4,000...Sept 8 '15-'16

Bridge Bonds.
 4 1/2 '07 M-N \$30,000c...Nov 1 '13-'18
 4 1/2 '07 J-D 5,000c...Dec 2 1913
 4 1/2 '08 J-D 8,750c...Dec 1 '13-'19
 4 1/2 '09 A-O 14,000c...Apr 1 '14-'18
 4 1/2 '11 A-O 6,000c...Apr 1 '14-'16
 4 1/2 J-D 18,000c...June 1 1919
 4 1/2 J-D 8,000c...July 1 1918
 4 1/2 '11 A-O 18,000c...July 15 '13-'18
 4 1/2 8,000c...July 1 1913
 4 1/2 M-N 13,000c...May 1 '13-'19
 4 1/2 '12...14,000c...May 1 '15-'19
 1,000c...May 1 1920
Memorial Building Bonds.
 4 1/2 '07 A-O \$175,000c...Oct 1 '13-'24
 4 1/2 '10 F-A 20,000c...Aug 1 '13-'20
COUNTY BONDED DEBT
 March 1 1913...\$505,160
 Assessed valuation 1912...197,157,880
 (Assessment is 60% actual value.)
 State & Co. tax (per \$1,000) '12 \$13.60
 Population in 1910...163,763
 INT. payable at Co. Treas. office.

MONTGOMERY TOWNSHIP.
 This township is in Ashland Co.
Pike Road Bonds.
 4 1/2...\$47,000...Oct 1 1927
 5 1/2...22,000...Oct 15 1923
 4 1/2...19,000...Aug 1 1924
 TOT. BD. DT. Sept 1 '11...\$88,000
 Assessed valuation 1911...2,336,950
 Tax rate (per \$1,000) 1911...\$7.60
 Population in 1910...7,929

MORROW COUNTY.
 County seat is Mt. Pleasant.
 TOT. BD. DT. Apr 1913...\$235,000
 Assessed valuation 1911...24,797,000
 Actual valuation (est.)...20,000,000
 State & Co. tax (per \$1,000) '11...\$3.08
 Population in 1910...16,815
 INTEREST at Treasurer's office.

MORROW SCHOOL DISTRICT.
 This district is in Warren County.
 4 1/2 '12 J-D \$40,000...1915-1941
TOTAL DEBT... (?)
 INTEREST at Clerk's office.

MOUNT VERNON.
 This city is in Knox County.
Water Bonds.
 6 1/2 J-J \$5,000...July 1 1916
 (Subject to call after July 1 1911.)
 4 1/2 '06 J-D 22,500...J & D '12-'26
Street and Sewer (City's Portion).
 5 1/2...\$24,500...Aug 1 1917
 5 1/2...2,500...Apr 1 1917
 5 1/2...12,750...Nov 1 1917
 5 1/2...2,500...Jan 1 1914
 5 1/2...2,100...May 1 1917
 Assessment 4s, 5s & 6s...\$153,285
 TOT. BD. DT. Sept 1 '11...200,045
 Assessed valuation 1911...9,320,570
 (Assessment about actual value.)
 Tax rate (per \$1,000) 1911...\$10.00
 Population in 1910...9,087
 INTEREST payable at office of Sinking Fund Trustees, Mt. Vernon.

MOUNT VERNON SCHOOL DIST.
 4 1/2 '07 M-S \$27,000c...Mch 1 '14-'22
 4 1/2 '10 J-D 26,000c...Dec 1 1930
 (Subject to call Dec 1 1915.)
 BOND. DEBT Apr 1 1912...\$55,000
 Assessed val. 1913 (about) 12,000,000
 (Assessment about actual value.)
 School tax (per \$1,000) 1912...\$1.00
 Population in 1913 (est)...10,000
 INTEREST payable in Mt. Vernon.

MT. VICTORY SCHOOL DIST.
 This district is in Hardin County.
 4 1/2 '12 M-S \$30,000...Sept 1 '13-'32
TOTAL DEBT... (?)

MUSKINGUM COUNTY.
 County seat is Zanesville.
Children's Home Bonds.
 4 1/2 '09 J-J \$30,000c...May 1 1924
 4 1/2 '11 J-D 15,000c...Dec 1 1926
Bridge Bonds.
 4 1/2 M-N \$100,000...May 1 '14-'20
 5 1/2 A-O 40,000...Apr 1 '15-'17
 5 1/2 M-S 7,000...Sept 1 1918
 4 1/2 '10 J-J 225,000c...July 1 '19-'31
 5 1/2 '13 M-N 190,000c...1915-1924
Highway Repair Bonds.
 4 1/2 '13 M-N \$100,000...May 1 1933
Funding Bonds.
 4 1/2 '04 J-D \$75,500...Dec 1 '21-'24
 5 1/2 M-S 25,000...Mch 1 1919
 BOND. DEBT March 1913 \$565,500
 Assessed valuation 1912...60,672,172
 (Assessment about actual value.)
 State & Co. tax (per \$1,000) '12...\$3.70
 Population in 1910...57,488

INT. on bridge 4s, funding and children's home bonds at Co. Treas.; on others at Nassau Bank, N. Y.

NAPOLEON.
 This village is in Henry County, incorporated June 7 1853.
Armory Site Bonds.
 4 1/2 '12 May \$4,200c...1913-1919
Refunding Bonds.
 4 1/2 '06 M-S \$12,000c...June 15 1931
 5 1/2 M-S 20,000...1914
 4 1/2 M-S 35,000...1924
 4 1/2 M-S 20,000c...1929
 4 1/2 M-S 15,000c...1919
 4 1/2 M-S 7,000c...1915
 4 1/2 '09 M-N 6,000c...May 1 '14-'19
 7,000c...Nov 1 '13-'19

Library Bonds.
 4 1/2 '11 M-N \$2,000c...May 1 '14-'17
 GEN. BD. DT. Mar 1913...\$119,700
 Assessed debt...1,026
 Assessed val. 1912...3,741,910
 (Assessment about actual value.)
 Total tax (per \$1,000) 1912...\$15.00
 Population in 1910...4,007
 INT. at Village Treas. office.

NELSONVILLE SCHOOL DIST.
 6 1/2 M-S \$3,000c...Sept 1 '13-'14
 4 1/2 '07 M-S \$24,000c...Sept 1 '13-'36
 24,000c...Mch 1 '14-'37
 BOND. DEBT May 1913...\$51,000
 Assessed valuation 1912...3,928,490
 (Assessment about actual value.)
 School tax (per \$1,000) 1912...\$5.50
 INTEREST payable in Nelsonville at Merchants' & Miners' Bank.

NEWARK.
 This city is in Licking County.
Sewer Bonds.
 4 1/2 '08 F-A \$656.82...Aug 1913
 4 1/2 '08 J-J 1,255.03...July 1913
 5 1/2 '04 J-J 1,328...July 1 1913
 5 1/2 '07 A-O 337.50...Oct 1913
 5 1/2 '09 M-N 1,530...May '13-'15
Water Bonds.
 4 1/2 '04 J-J \$300,000...July 1 '15-'32
 4 1/2 '08 A-O 85,000...Apr 1 '18-'26
 4 1/2 '09 J-J 90,000c...Jan 1 '13-'25
 4 1/2 '11 M-S 40,000c...M&S '13-'15
Street Bonds (City's Portion).
 4 1/2 '05 A-O \$2,122c...Apr 1 1914
 4 1/2 '08 J-J 21,240...July 13-'23
 4 1/2 '08 J-D 12,958.68...June 12-'18
 5 1/2 '11 F-A 11,405c...Aug 1 '16-'19
 5 1/2 '12 A-O 9,240c...Oct 1 '13-'23

Refunding Bonds.
 4 1/2 '04 A-O \$6,000c...Aug 1 '13-'18
 5 1/2 '04 A-O 58,157...Oct 1 '14-'23
 4 1/2 '07 M-S 2,000c...Sept 1 '13-'14
 4 1/2 '09 M-S 7,000c...Mch 1 '14-'20

Electric Bonds.
 4 1/2 '05 A-O \$10,000c...Apr 1 '14-'20

Smallpox Bonds.
 5 1/2 '04 J-J \$3,000c...July 1 1913

Refunding Light Bonds.
 5 1/2 '02 M-S \$25,000c...Sept 1 '12-'32

Fire Department Bonds.
 4 1/2 '06 J-J \$5,500c...July 1 '13-'17
 4 1/2 '06 M-N 500...Nov 1913
 GEN. DEBT May 12 '13...\$691,406
 Assessed debt 4s & 6s...124,566
 Assessed valuation 1912...28,200,000
 Tax rate (per \$1,000) 1911...\$12.00
 Population in 1910...25,404
 INTEREST is payable by Sinking Fund Trustees, Newark, O.

NEWARK SCHOOL DISTRICT.
 1 1/2 '03 J-D \$5,000c...June 15 '13-'17
 4 1/2 '04 M-S 5,000c...Mch 21 '14-'19
 4 1/2 '05 F-A 14,000c...Feb 20 '14-'20
 4 1/2 '06 F-A 9,000c...Aug 15 '13-'21
 4 1/2 '06 M-N 7,000c...Mch 7 '14-'20
 4 1/2 '07 M-S 54,000c...Mch 18 '14-'31
 4 1/2 '08 A-O 12,000c...Apr 23 '14-'25
 4 1/2 '12 M-N 96,000c...May 1 '13-'37
 5 1/2 '13 M-N 30,000c...May 20 '14-'32
 BOND. DEBT Mar 18 '13 \$210,600
 Floating debt...20,000
 Total valuation 1912...27,757,120
 (Assessment about 85% actual value.)
 School tax (per \$1,000) '12-'13...\$4.00
 Population in 1913 (est)...26,500
 INTEREST is payable at District Treasurer's office.

NEW BERLIN.
 This village is in Stark County.
Water Works Bonds.
 4 1/2 '12 Aug \$15,000c...Aug 1 1927
Sewer Bonds.
 4 1/2 '12 Aug \$20,000c...Aug 1 1932
TOTAL DEBT Sept 1912...\$36,000
 Assessed valuation 1911...720,000
 Population in 1910...665

NEW BOSTON SCHOOL DIST.
 This district is in Scioto County.
 4 1/2 '13 J-J \$29,500c...Jan 24 '23-'52
TOTAL DEBT... (?)
 INT. at Portsmouth Banking Co.

NEWBURG. (See Cleveland.)

NEWTON TOWNSHIP.
 This township is in Trumbull Co.
Road Bonds.
 4 1/2 '12 M-N \$47,500c...May 1 '14-'32
 BOND. DEBT Nov 1 '12...\$50,000
 Assessed valuation 1911...1,503,450
 Tax rate (per \$1,000) 1911...\$5.60
 Population in 1910...1,432

NILES SCHOOL DISTRICT.
 This district is in Trumbull Co.
 4 1/2 '11 M-S \$55,000c...Mch 1 '16-'43
 6 1/2 M-S 3,000c...Sept 15 1915
 4 1/2 M-S 38,000c...Mch 1 1931
 5 1/2 M-S 1,225c...Nov 1 1914
 BOND. DEBT Apr 1913...\$97,225
 Assessed valuation 1912...13,272,225
 School tax (per \$1,000) 1912...\$3.80
 Population in 1912 (est)...10,000
 INT. payable at office of City Treas

NORWALK.
 This city is in Huron County, incorporated April 1881.
Water Bonds.
 5 1/2 A-O \$37,750c...1912-1925
 5 1/2 M-S 18,500c...1911-1928
 5 1/2 M-S 5,720c...1912-1922

General Sewer Bonds.
 4 1/2 '07...\$7,000...Mch '14-'20
 7,000...Sept '13-'19

Bridge Bonds.
 5 1/2 M-S \$4,375c...M&S '12-'14
 BOND. DEBT Sept 1 '11...\$246,868
 Assessed valuation 1911...9,279,860
 (Assessment about actual value.)
 Tax rate (per \$1,000) 1911...\$9.60
 Population in 1910...7,858
 INTEREST is payable at Norwalk.

NORWALK SCHOOL DISTRICT.
 5 1/2 '12 J-D \$13,000...Dec 1 '14-'26
 13,000...June 1 '15-'26
TOTAL DEBT... (?)

NORWOOD.
 This city is in Hamilton Co., adjoining Cincinnati, Inc. as village July 18 1888; city May 4 1903. Commission government adopted Apt. 16 1913.

Office Equipment Bonds.
 4 1/2 '12 J-D \$3,500...Dec 6 1932

Improvement (City's Portion).
 4 1/2 '12 J-D \$130,000...Dec 23 1932
 4 1/2 '07 M-N 15,000...Nov 15 1927
 4 1/2 '10 J-J 41,000...Jan 15 1935
 4 1/2 '10 M-N 14,000...Nov 15 1930
 4 1/2 '11 J-J 15,672.87...July 7 1931
 4 1/2 '12 F-A 4,500...Aug 26 1932

City-Hall Bonds.
 4 1/2 '12 J-D \$90,000...Dec 30 1932

Auto Patrol and Ambulance Bonds.
 4 1/2 '12 J-J \$5,000...July 19 1932

Electric Light Bonds.
 5 1/2 A-O \$14,000c...Oct 1 '13-'26
 4 1/2 '01 M-N 20,000c...Nov 15 1916
 4 1/2 '02 M-N 20,000c...May 15 1922
 4 1/2 '03 A-O 10,000c...Apr 15 1928
 4 1/2 '04 May 6,000c...May 20 1929
 4 1/2 '10 A-O 18,000c...Apr 15 1930

General Purpose Bonds.
 5 1/2 '05 M-S \$25,000c...Sept 1 1915

Street Improv. (City's Portion).
 4 1/2 '08 J-D \$90,000...Dec 29 1933
 4 1/2 '09 M-N 13,500...May 7 1934
 4 1/2 '13 F-A 26,000c...Feb 24 1933

Street Repair Bonds.
 4 1/2 '03 M-N \$3,000c...May 1 1918
 4 1/2 '00 A-O 20,000c...Apr 16 1930
 4 1/2 '06 M-N 8,000c...May 15 1931
 4 1/2 '08 J-J 11,000c...July 6 1928
 4 1/2 '08 A-O 6,000c...Apr 15 1933
 4 1/2 '09 M-N 6,000c...May 23 1934
 4 1/2 '11 M-N 18,000c...May 8 1931
 4 1/2 '11 M-N 1,500c...May 8 1936
 4 1/2 '12 J-J 20,000c...July 19 1932
 4 1/2 '11 J-J 5,000c...July 7 1931

Street Extension Bonds.
 4 1/2 '04 Aug \$15,000...Aug 1 1924
 4 1/2 '05 July 12,000...July 15 1925
 4 1/2 '06 J-J 6,000c...July 1 1931
 4 1/2 '11 A-O 2,500c...Apr 7 1931
 4 1/2 '11 J-J 5,500c...July 17 1936
 4 1/2 '11 F-A 2,000c...Aug 20 1931
 4 1/2 '11 F-A 6,500c...Feb 14 1932
 4 1/2 '12 M-N 3,000c...Nov 25 1932
 4 1/2 '10 M-N 1,500c...May 21 1930

Montgomery Pike Widening Bonds.
 4 1/2 '00 A-O \$25,000c...Apr 16 1930
 Sherman Ave. Damage Bonds.
 5 1/2 '03 J-D \$1,831.75c...Dec 15 1923

Sidewalk Bonds (Vil. Portion).
 5 1/2 '01 F-A \$9,000c...Aug 15 '13-'21
 5 1/2 '02 A-O 18,000c...Oct 1 '22-'39
 5 1/2 '04 J-J 7,000c...Jan 1 '24-'30
 4 1/2 '04 J-D 5,000c...June 15 1914
 5 1/2 J-J 5,000c...July 1 1925
 4 1/2 '07 M-N 2,000c...Nov 15 1917
 4 1/2 '09 F-A 5,000c...Aug 15 1919
 4 1/2 '00 A-O 15,000c...Apr 16 1930
 4 1/2 '00 M-N 10,000c...May 2 1930
 4 1/2 '02 M-S 3,500c...Sept

NORWOOD (Con.)

Water-Works Bonds (Con.)
4s '00 A-O \$15,000...Apr 16 1930
4s '04 M-S 6,500...Mch 1 1924
4s '04 J-D 2,700...Dec 1 1924
4s '04 J-D 4,500...Dec 31 1924
4s '05 M-N 4,250...May 20 1925
4s '05 F-A 1,500...Aug 1 1925
4s '06 J-D 25,000...June 1 1931
4s '06 M-N 5,200...Nov 15 1931
4s '07 J-J 6,500...July 11 1932
4s '07 J-D 34,000...July 15 1932
4s '08 J-D 5,000...Dec 1 1933
4s '08 J-D 5,000...Dec 1 1933
4s '10 A-O 15,500...Apr 15 1930
GEN. BD. DT. May 14 '13 \$1,489,012
Water bonds (incl.) 227,650
Light bonds (incl.) 88,000
Assessment debt (add'l) 270,692
Sinking fund 134,793
Tax valuation 1912-'13 30,068,480
(Assessment about actual value)
Total tax (per \$1,000) 1912 \$13.22
Population in 1910 16,185
INT. at Norwood Nat. Bank.

NORWOOD SCHOOL DISTRICT.

4s '09 J-J \$125,000...July 20 19-'48
5s '92 M-S 3,000...Mar 14-'16
5s '95 M-S 7,000...Apr 14-'20
4s '00 M-N 41,000...May 14-'25
4s '05 J-D 52,000...June 15-'33
4s '05 J-D 11,000...July 15-'33
4s '06 M-S 11,000...Sept 13-'23
4s '10 M-S 19,500...Mar 14 19-'40
4s '11 J-J 75,000...July 1 21-'50
4s '11 A-O 220,000...Oct 21-'50
4s '12 J-D 55,000...Dec 16 22-'49
5s '13 A-O 50,000...Apr 30 15-'20
BOND. DEBT May 1 '13 \$619,500
Assessed valuation 1912 29,345,870
(Assessment at full value.)
School tax (per \$1,000) 1912 \$14.38
INT. at First Nat. Bk., Norwalk.

OAK HARBOR SCHOOL DIST.

This district is in Ottawa County.
5s '08 J-J \$5,000...July 27 13-'16
3,000...Apr 1 14-'15
4s '11 A-O 36,000...Apr 1 16-'33
18,000...Oct 1 16-'33
BOND. DEBT Mar 20 '13 \$61,500
Assessed valuation 1912 1,932,500
(Assessment at about actual value.)
School tax (per \$1,000) 1912 \$5.50
INTEREST at office of Treasurer.

OAKLEY (See CINCINNATI).

OAKLEY SCHOOL DISTRICT.

4s '10 M-S \$80,000...Mch 14 1930
4s '10 M-S 25,000...Nov 1 1930
4s '12 A-O 5,000...Apr 1 1932
TOTAL DEBT Mch 1912 \$110,000
Assessed valuation 1911 2,500,000
School tax (per \$1,000) 1910 \$12.00
NIT. payable at Oakley Bank.

OVERLIN.

This village is in Lorain County.
Incorporated in 1846.
Water-Works.
3 1/2s '99 F-A \$10,000...Aug 1 '13-20
9,000...Aug 1 '21-23
Sewerage and Drainage.
4 1/2s '07 F-A 88,000...Aug 1 '13-28
4 1/2s '08 M-S 5,000...Sept 15 '13-17
4 1/2s '09 J-D 1,000...June 10 1913
5s M-S 1,000...Sept 1 1915
4 1/2s '10 M-S 9,000...Sept 1 '13-15
Refunding Bonds.
5s '05 M-S \$17,000...Sept 1 1915
Street Bonds.
4 1/2s '02 M-N 32,000...May 1 '14-15
4 1/2s '03 M-N 10,000...May 1 '14-15
4 1/2s '03 M-N 2,000...May 1 '14-15
4s '02 J-J 2,000...July 1 '13-14
5s '04 M-S 1,000...Sept 1 1913
4s '04 M-S 4,000...Sept 1 1914
4s '02 J-J 3,000...July 1 '13-14
(\$2,000 in even \$1,000 in odd years.)
4s '07 J-J \$15,200...July 1 '13-16
4 1/2s '10 J-J 3,100...July 1 '13-20
5s '10 J-D 1,000...June 1 1913
4 1/2s '12 J-J 26,300...July 1 '13-22
GEN. BD. DT. Mar 1913 \$57,400
Assessment debt 120,600
Sinking funds 9,673
Tax valuation 1912 5,986,820
(Assessment about actual value.)
Total tax (per \$1,000) 1912 \$11.26
Population in 1910 4,363
INTEREST on street bonds is payable at Citizens' Nat. Bank, Oberlin; on refunding 5s at State Sav. Bank Co. in Oberlin.

ORRVILLE SCHOOL DISTRICT.

This district is in Wayne County.
5s '13 M-S \$25,000...Sept 1 '15-31
TOTAL DEBT (7)

OXFORD.

This village is in Butler County.
Sewer Bonds.
4 1/2s July \$50,000...1935-1951
Fire Engine Bonds.
4s Jan \$6,000...1915
Water-Works Bonds.
4 1/2s Apr \$4,000...1916-1921
4 1/2s Sept 25,000...1915-1934
5s Aug 3,500...1913
5s June 3,500...1914
5s Dec 1,500...1920-1922
4 1/2s Mch 4,500...1920-1928
Electric Light Bonds.
5s Dec \$3,500...1923-1929
4s Sept 2,500...1912-1917
TOTAL DEBT May 14 '13 \$98,600
Assessed valuation 1913 2,212,280
Population in 1910 2,017
INTEREST payable in Oxford.

PAINESVILLE.

This city is in Lake County. In
incorporated in 1840.
Fire & Police Station Bonds.
4s '08 A-O \$2,000...Apr 1 '23-'23
2,000...Oct 1 '22-'23

Water-Works Bonds.

5s \$93,437...Sept 1 1926
Street-Improvement.
4s '06 A-O \$5,500...Apr 1 '14-'26
1,500...Oct 1 '13-'15
4s '06 A-O 23,000...A.O. '12-'17
(See V. 82, p. 1515, for maturity.)
4s '07 M-S \$2,500...Mch 1 '13-'17
2,000...Sept 1 '13-'16
43,500...Sept 1 1920
Electric Light Bonds.
4s '08 M-S \$1,000...Mch 1 '14-'15
1,500...Sept 1 '13-'15
4s '09 A-O 9,000...A-O '24-'26
4 1/2s '10 M-N 2,000...1918
4s '07 M-S 3,500...Sept 1 '17-'23
3,000...Mch 1 '18-'23
\$3,000...Apr 1 '21-'23
4s '08 A-O 2,000...Oct 1 '21-'22
1,500...Oct 1 1923
4s '08 A-O 1,000...A & O 1914
City-Hall Bonds.
4s '08 A-O \$15,000...A-O '17-'21
Water-Works Refunding.
4s \$1,500...Sept 1 1915
Auditorium Bonds.
4s \$21,500...Apr 1 1929
Sewer Bonds.
4 1/2s '08 A-O 55,500...Apr 1 '16-'26
GEN. BD. DT. Dec 1912 \$211,263
Assessment bonds 61,325
Floating debt 1,500
Sinking fund 33,081
Assessed valuation 1911 6,880,000
Total tax (per \$1,000) 1911 \$12.60
Population in 1910 5,501
INTEREST is payable at Painesville branch of the Cleveland Tr. Co.

PAULDING COUNTY.

County seat is Paulding.
Bridge Bonds.
5s '12 F-A \$21,000...Aug 1 '18-'23
Experiment Farm Bonds.
5s '11 F-A \$19,000...Feb 1 '14-'20
GEN. BD. DT. Mch 1 '13 \$283,720
Assessment debt 329,030
TOTAL DEBT Mch 1 '13 610,650
Sinking fund 109,450
Total assessed val. 1912 34,598,150
(Assessment about 2-3 actual value.)
County tax (per \$1,000) 1912 \$4.50
Population in 1910 22,730
INTEREST is payable at the County Treasurer's office.

PICKAWAY TWP. SCHOOL DIST.

P. O. Circleville, R. F. D. No. 1.
This district is in Pickaway Co.
4 1/2s '12 M-S \$28,500...M & S '13-'32
BOND. DEBT Mch 1 '12 \$30,000
Assess. val. 1911 4,429,000
(Assessment about 75% act. value.)
INT. at First Nat. Bk., Circleville.
FIQUA.
This city is in Miami County.
Sewer Bonds.
5s '11 M-S \$9,200...1913-1916
Improvement & Refunding Bonds.
3 1/2s J-J \$175,000...July 1 1925
Refunding Bonds.
4 1/2s M-S \$25,000...Mch 1 1924
5s '04 J-D 3,700...Dec 1 1914
4s '05 J-J 65,000...July 1 1925
4s '09 M-N 65,000...May 1 1929
4s '09 M-S 50,000...Sept 1 1929
Fire Department Bonds.
4 1/2s M-S \$35,000...Mch 1 1924
Street Improvement.
5s '04 A-O \$1,500...Oct 1 '13-'15
4s '05 A-O 5,700...Oct 1 '13-'15
4s '06 M-S 30,000...Sept 1 1916
GEN. BD. DT. Jan 1 '13 \$518,540
Assessment debt 126,639
Total debt Jan 1 '13 603,983
Sinking fund 34,752
Total valuation 1912 16,000,000
(Assessment about 60% actual value)
Total tax (per \$1,000) 1912 \$11.60
Population in 1910 13,388
INTEREST payable in New York.

FIQUA SCHOOL DISTRICT.

School Bonds.
5s A-O \$40,000...Oct 1913
5s F-A 15,000...Aug 1913
2,500...J'n 15 '20-'24
4s '12 J-D 2,500...Dec 15 '20-'24
60,000...J'n 15 '25-'48
60,000...Dec 15 '15-'48
BOND. DEBT Mar 1913 \$180,000
Sinking fund 9,500
Total val. 1912 (est.) 16,500,000
(Assessment about actual value)
School tax (per \$1,000) 1912 \$3.82
Population in 1912 (est.) 15,000
INT. on 5s & 6s at Importers' & Traders' Nat. Bank, N. Y.; on 4s at office of City Treas.

PLEASANT RIDGE SCHOOL DIS.

4 1/2s '08 J-J \$50,000...Jan 2 '19-'49
4 1/2s '09 s-an 20,000...Aug 17 1929
BOND. DEBT May 1912 \$71,500
Assessed valuation 1911 2,019,830
School tax (per \$1,000) 1910 \$15.00
Population in 1911 (est.) 1,765
INT. payable at Citizens' Bank & Savings Co., Pleasant Ridge.
PLEASANT TOWNSHIP.
This township is in Van Wert Co.
Pike Bonds.
4s & 4 1/2s Apr \$92,300...Yrly to 1929
BOND. DEBT May 10 '13 \$92,300
Assessed valuation in 1912 3,491,040
(Assessment abt. 80% actual val.)
Tax rate (per \$1,000) '12 \$15.00
Population in 1910 7,791
INT. at office of Twp. Treasurer in Van Wert.

POMEROY.

This village is in Meigs County, and we are advised, that it defaulted in the payment of the interest due Mch. 1 1910 on the 6% refunding bonds maturing in 1914. V. 90, p. 864; V. 95, p. 1759.

Refunding Bonds.

4 1/2s M-S \$7,000...Sept 1 1917
6s M-S 6,000...Sept 1 1915
6s M-S 6,000...Sept 1 1916
5s M-S 24,000...Sept 1 1917
4 1/2s M-S 7,000...Sept 1 1918
5s '08 M-S 6,000...Mch 2 1923
Light, Water & Debt Bonds.
4 1/2s \$18,929.87...Mch 1 1924
Street-Paving Bonds.
4 1/2s \$8,000...Sept 1 1924
5s \$7,400...\$600 each 6 mos.
5s \$2,000...\$1,500 each 6 mos.
5s \$16,400...\$1,000 each 6 mos.
s '12 M-S 25,300...
(Due part each six months)
BOND. DEBT Sept 1 '11 \$122,868
Tax valuation 1911 2,597,070
(Assessment about 1/2 actual value.)
Total tax (per \$1,000) 1911 \$15.00
Population in 1910 4,023
INTEREST on street bonds at Pomeroy; on all others in N. Y.

PORTAGE COUNTY.

Ravenna is the county seat.
Flood-Emergency Bonds.
5s '11 M-S \$35,000...Sept 1922
BOND. DEBT May 11 '13 \$240,000
Assessed valuation 1912 48,835,205
State & Co. tax (per \$1,000) '12 \$6.46
Population in 1910 30,307
INT. payable at County Treasury.

PORT CLINTON.

This village is in Ottawa County.
Water-Works-Extension Bonds.
12s J-D \$5,000...June 1 '13-'22
5s J-D 40,000...1929
5s J-D 14,000...1926
Village-Hall Bonds.
5s '11 M-N \$1,000...May 1 '14-'28
GEN. BD. DT. Mar 1913 \$48,000
Assessment debt (add'l) 55,120
Sinking fund 7,000
Assessed valuation 1913 3,000,000
(Assessment about full value.)
Tax rate (per \$1,000) 1913 \$10.00
Population in 1910 3,007
Population in 1913 (est.) 3,500
INT. payable in Port Clinton.

PORTSMOUTH.

This city is the county seat of Scioto County, incorporated in 1829
Refunding Bonds.
4s M-S \$30,000...Sept '13-'21
5s J-D 20,000...June 1 1916
4s J-D 20,000...June 27 1918
4s J-D 18,000...Dec 15 '13-'21
9,000...Dec 15 '22-'24
Levee & Embankment Bonds.
4s '02 F-A \$2,000...Feb '14-'15
4s '04 J-D 1,000...Dec 1913
4s '08 M-N 35,000...May 1 '18-'24
4s '09 A-O 15,000...Apr 1 '25-'27
Street-Improvement (General).
4s '06 F-A 55,000...Aug 1 '13-'14
4s J-D 25,000...June 1 '17-'21
4s A-O 17,000...Oct 1 1922
4s '07 J-D 4,000...Dec 13-'16
4s '08 J-D 6,000...June 1 '13-'16
4s '09 F-A 10,000...Aug 1 1923
4s '10 M-N 14,000...May 1 '16-'20
4s '09 J-D 6,000...June 1 1923
4s '10 A-O 1,500...Oct 1 1921
4s '11 M-S 8,000...Mch 1 1921
4s '11 J-D 3,500...June 1 1915
4s '12 M-S 20,000...Mch 1 1924
4s '12 J-D 17,000...June 1 1921
Sewer Bonds.
4s M-S \$20,000...Mch 1 1920
3 1/2s '06 F-A 20,000...Feb 1 '13-'17
(See V. 82, p. 117, for maturity.)
4s F-A 15,000...Aug 1 1917
4s '06 J-D 14,000...Dec 1 '16-'19
4s F-A 6,000...Feb 1 1918
4s M-S 5,000...Sept 1 '13-'14
4s '08 F-A 20,000...Aug 1 '25-'28
4s '09 A-O 12,000...Oct 1 '14-'15 & '21
4s '10 M-S 6,000...Sept 1 1915
4s '11 M-N 6,000...May 1 1919
4s '12 M-S 18,000...Mch 1 '14-'22
Flood Emergency Bonds.
13s \$20,000...1923
Refunding Sewer Bonds.
5s J-J \$35,000...July 1 1923
Fire Department Bonds.
4s '08 M-N \$3,000...May 1 1914
4s '09 F-A 9,000...Feb 1 '14-'16
4s '08 J-J 2,000...July 1 1913
4s '12 M-N 14,000...May 1 '17-'19
Water-Works.
4s M-N \$50,000...May 1 1916
4s A-O 40,000...Apr 1 1926
4s '12 J-J 300,000...Jan 1 '16-'55
4s '12 130,000...
Refunding Water Bonds.
3 6s '08 M-N \$85,000...May 1 1931
Building Bonds.
5s M-N \$9,000...Nov 12 '13-'15
4s '06 M-S 5,000...Sept 1 1916
4s M-S 30,000...Sept 1 '15-'20
Street Bonds (Assessment).
4s & 5s \$368,000...1912-1922
TOTAL DEBT Oct 1 '12 \$1,527,000
Sinking fund 65,000
Tot. assessed val. '11 25,942,880
(Assessment about actual value)
Total tax (per \$1,000) 1911 \$1.20
Population in 1910 23,481
INTEREST payable in New York at Fourth Nat. Bank and Winslow Lanier & Co.; in Columbus at the Ohio Nat. Bank and in Portsmouth at the First National Bank.

PORTSMOUTH SCHOOL DIST.

3 1/2s A-O \$4,000...Apr 1 '14-'15
3 1/2s A-O 39,900...Apr 1 '16-'22
4s '05 M-N 12,000...May 20 23-'26
4 1/2s '08 J-J 9,000...Jan 31 '14-'16
4 1/2s '09 F-A 16,000...Aug 12 '24-'25
4s '06 J-J 14,500...Jan 12 '27-'30
4s '11 A-O 17,000...1914-1918
4s '12 20,000...
4s '12 J-D 31,000...Dec 12 '26-'32
High-School Building.
4s '07 F-A \$15,000...Feb 8 '31-'33
4s '10 M-N 150,000...May 2 '19-'48
4s '10 M-N 65,000...May 2 '36-'48
BOND. DEBT Sept 1 '11 \$341,900
Sinking fund 4,500
Assessed val. '11 (est.) 40,000,000
(Assessment about actual value)
School tax (per \$1,000) 1909 \$3.50

INTEREST on the 4s of 1906, the

4 1/2s of 1908, 4s of 1905 and 4s of 1910 at Central Nat. Bank, Portsmouth; on all others at First Nat. Bank, Portsmouth.

PULTNEY TOWNSHIP.

P. O. Bellaire, Belmont County.
Road Impt. Bonds.
5s '13 M-S \$75,000...Mar 19 '23-'32
TOTAL DEBT (7)
Population in 1910 18,518

PUTNAM COUNTY.

Ottawa is the county seat.
Stone Road (due by indetd. twp.).
5s \$259,100...1913-1922
Court-House Bonds.
4s '10 M-S \$84,000...Sept 15 '13-'24
77,000...Mch 15 '14-'24
GEN. BD. DT. May 19 '13 \$161,000
Stone road debt (add'l) 259,100
Assessed valuation 1912 340,000,000
(Assessment about 3/4 actual value)
State & Co. tax (per \$1,000) '12 \$2.00
Population in 1910 29,972
INT. at County Treas. office.

RAVENNA.

This village is situated in Portage County, incorp. Dec. 6 1852.
Sewer Bonds.
4s '04 J-D \$40,000...Dec 30 '15-'22
4s '05 J-D 22,500...J & D '23-'25
4s '06 J-D 22,500...J & D '25-'27
4s '07 J-D 4,000...Dec 30 '13-'14
4 1/2s '08 J-D 5,000...Dec 30 '13-'14
4 1/2s '12 M-S 6,000...M & S '18-'19
Water-Works Bonds.
5s '85 M-S \$9,000...Sept 15 1914
(\$3,000 each 6 mos. to Sept 15 1915)
4 1/2s '12 M-S \$7,000...M & S '15-'16
4 1/2s '12 M-S 40,000...
(\$1,000 due Sept. 15 '16 & \$2,500 each six months thereafter.)
Refunding Park Bonds.
5s '03 J-D \$3,000...June 1 1922
Street Bonds (Village's Portion).
4 1/2s '08 M-S \$14,500...Sept 1 '13-'18
4 1/2s '09 M-S 1,000...Sept 1 1913
4 1/2s '10 M-N 8,000...M & S '14-'17
2,000...Mch 1 '14-'15
2,000...Sept 1 '13-'14
4 1/2s '10 M-S 5,500...\$1,000 each six months beginning Sept 1 '15
4 1/2s '12 M-S \$10,000...M & S '19-'21
Park Improvement Bonds.
6s '91 J-D \$45,000...June 15 '13-'21
GEN. BOND. DT. Mar 15 '13 \$37,000
Assessment debt 45,601
Total assessed val. 1912 6,520,295
Total tax (per \$1,000) 1912 \$14.60
Population in 1910 5,310
INTEREST at Chemical Nat. Bk., N. Y.; at 2d Nat. Bk., Ravenna.

RICHLAND COUNTY.

Mansfield is the county seat.
Bridge Bonds.
3s A-O \$10,000...1915
1 1/2s A-O 40,000...1921
1 1/2s A-O 25,000...1915-1920
BOND. DEBT May 1915 \$370,000
Assessed valuation, real 549,450
Assessed val., personal 24,931,160
Total val. 1912 65,191,430
(Assessment about actual value)
State & Co. tax (per \$1,000) '12 \$2.60
Population in 1910 47,667
INT. payable at Treasurer's office.

RICHMOND TOWNSHIP.

This township is in Huron County.
Road Bonds.
5s '13 A-O \$50,000...
TOTAL DEBT (7)
Population in 1910 1,390
INT. at Home Sav. & Banking Co., Chicago Junction.

RIPLEY TOWNSHIP.

P. O. Greenwich, Huron County.
Road Bonds.
4 1/2s '12 A-O \$13,000...Apr 1 '14-'26
12,000...Oct 1 '14-'25
TOTAL DEBT (7)
Population in 1910 725
INT. at First Nat. Bk., Greenwich.

ROSS COUNTY.

Chillicothe is the county seat.
General Fund Refunding.
5s J-J \$20,000...Jan 1 '14-'15
Bridge Bonds.
5s '07 J-J \$2,000...Jan 1 1914
4s '11 J-D 8,000...July 1 '13-'14
(Opt. \$2,000 yearly beg. June 15 '13.)
4s '12 J-J 22,000...Jan 1 1937
(Subject to call Jan 1 1916)
Refunding Bonds.
5s '13 A-O \$68,000...Apr 1 1943
(Opt. \$3,000 yrly, beginning 1920.)
Deficiency Bonds.
5s '13 \$68,000...
BOND. DEBT Mar 18 '13 \$85,000
Assessed valuation 1912 48,000,000
County tax (per \$1,000) 1912 \$2.75
Population in 1910 40,069
Population in 1913 (est.) 41,000
INTEREST on bridge bonds payable at County Treasurer's office.

ST. BERNARD.

This city is in Hamilton County, incorporated in 1878.
Park Bonds.
4s '10 J-D \$15,000...June 1 1940
4s '11 M-N 6,000...May 10 1941
4s '11 J-D 6,000...Dec 1 1941
4 1/2s 4,400...Oct 15 1940
Police & Fire Dept. Bonds.
4s '13 P-A \$6,000...Feb 1 1933
Water & Light Bonds.
4s '10 M-N \$12,000...May 10 1940
4s '04 A-O 85,000...Apr 1 1934
4s '02 M-S 4,000...Mch 21 1922
4s '05 F-A 1,000...Feb 1 1925
4s '06 F-A 1,000...Aug 1 1925
4s '06 M-N 6,000...May 1 1936
4s '06 F-A 4,000...Aug 1 1936
4s '07 F-A 10,000...Aug 20 1937
4s '07 A-O 6,000...Apr 20 1937
4s '08 A-O 2,000...Apr 15 1938
4s '12 A-O 10,000...Apr 1 1942

ST. BERNARD (Con.)—
Street, Sidewalk & Sewer (Village's Portion) Bonds.
4s '06 M-S \$3,000.00...Mch 1 1936
4s '06 J-D 1,000.00...June 16 1936
4s '03 F-A 14,000.00...Aug 1 1933
4s '04 M-S 15,000.00...Mch 1 1934
4s '05 M-S 6,000.00...Sept 20 1935
4s '06 J-D 5,000.00...June 15 1936
4s '03 A-O 500.00...Apr 16 1918
5s '52 M-S 500.00...Sept 1 1913
5s '07 Nov 562.25c...Nov 15 '13-'17
5s '08 Dec 406.08c...Dec 1 '13-'18
4s '07 J-D 6,000.00...Dec 20 1937
5s '08 Jan 190.75c...Jan 15 '14-'18
5s '09 Sept 758.20c...Sept 1 '13-'19
5s --- 553.81...Dec 27 '13-'19
5s --- 376.56...Sept 15 '13-'20
5s --- 200.00...Jan 30 '14-'21
5s --- 280.00...Dec 20 '13-'19
5s --- 1,488.00...Jan 10 '13-'20
5s --- 679.00...Oct 28 '13-'19
5s --- 97.87...Oct 28 1920
4s '12 Sept 3,000.00...Sept 1 1932
5s '12 Feb 538.11...Feb 12 '13-'22
5s '12 Dec 212.38...Dec 1 '13-'22
5s '11 Dec 418.50...Dec 1 '13-'21
5s '12 Oct 229.40...Oct 1 '13-'21
5s '12 Oct 430.80...Oct 16 '13-'22
5s '12 Dec 141.50...Dec 1 '13-'22
5s '12 Dec 184.20...Dec 10 '13-'22
5s '12 Dec 274.50...Dec 10 '13-'22
5s '12 Mar 284.00...Mar 25 '13-'22
5s '13 Dec 19.26...Dec 10 1913
5s '12 Aug 148.30...Aug 25 '13-'22
5s '12 Dec 445.20...Dec 10 '13-'22

Town Hall Bonds.
4s '08 J-J \$6,000.00...July 1 1938
GEN. BD. DT. May 1 '13...\$261,622
Assessment bonds (add'l)...40,000
Assessed valuation 1912...7,959,370
(Assessment about actual value.)
Tax rate (per \$1,000) 1913...\$14.46
Population in 1910...5,002
INT. at Citizens' Bank of St. Bernard.

ST. BERNARD SCHOOL DIST.
5s '07 M-S \$3,000.00...Sept 1 1917
4s '09 M-N 30,000.00...May 29 1930
4s '09 A-O 31,000.00...Apr 15 '14-'44
4s '12 J-D 100,000.00...1952
BOND. DEBT Nov 21 '12 \$140,000
Sinking fund...2,700
Assessed valuation 1912...\$7,388,470
School tax (per \$1,000) 1912...\$5.50
INT. at Citizens' Bank of St. Bernard.

ST. MARY'S.
This city is in Auglaize County.
Refunding Bonds.
4s '13 M-S \$19,000.00...Mch 1 1924
Electric Light Bonds.
6s M-S 22,000.00...1913-1914
4s M-S 13,500.00...1912-1924
General Street Refunding.
4s '12 J-J \$20,000.00...Mch 1 1928
4s '12 J-J 21,000.00...1932
4s '12 A-O 46,000.00...Oct 1 1937
Water Bonds.
5s M-S \$36,000.00...1913-1930
Deficiency Bonds.
5s 04 M-S \$8,000.00...Sept 1 1914
Highway Bonds.
5s '05 J-J \$21,000.00...Jan 2 1923
5s J-J 54,000.00...538,918
TOTAL DEBT Aug 1912...538,918
Assessed val. 1911...5,091,604
(Assessment about actual value.)
Tax rate (per \$1,000) 1911...\$11.60
Population in 1910...5,732
INT. at office of Sinking Fund Trustees.

SALEM.
This city is in Columbiana County.
Refunding Bonds.
4s Mch \$9,000.00...Aug '13-'21
4s --- 7,000.00...June 15 '13-'19
4s June 4,000.00...June 15 '14-'16
4s '05 F-A 11,000.00...Aug 1 '14-'22
4s '06 J-J 7,000.00...July '13-'19
4s '07 M-S 11,000.00...Mch 25 '14-'24
4s '07 F-A 9,000.00...
(Due part yearly on Aug. 1.)
4s '08 F-A 4,000.00...Aug 1 '13-'16
4s '10 M-S 4,000.00...Mch 15 '20-'23
4s '10 J-J 14,000.00...July 1 '20-'33
4s '10 A-O 10,000.00...Oct 1 '20-'29
4s '11 A-O 10,000.00...April 1 1921
4s '12 A-O 13,520.00...1913-1921
Electric Light Bonds.
4s '11 J-D \$19,000.00...Apr 1 '14-'32
Sewer Bonds.
4s '12 F-A \$54,000.00...Apr 1 '14-'40
Water Works Bonds.
4s '09 J-J \$138,000.00...July 1 1959
Funding Bonds.
4s '09 A-O \$11,000.00...Apr 1 '14-'24
4s '11 F-A 17,470.00...Apr 1 1921
Sewer & Bridge Repair Bonds.
4s '09 A-O \$9,500.00...Apr 1 '19-'28
Debt Extension Bonds.
5s A-A \$16,000.00...Apr 1 '14-'29
5s '04 F-A 5,000.00...Aug 1 '13-'17
BONDED DEBT Oct 1912 \$510,841
Floating debt...14,798
Sinking fund...5,000
Assessed val. 1911...9,318,560
(Assessment about actual value.)
Total tax (per \$1,000) 1911...\$12.00
Population in 1910...8,943
INTEREST on the refunding bds. of 1908 and 1910 is payable at City Treasurer's office; on all other bonds at Farmers' National Bank, Salem, O.

SANDUSKY.
This city is situated in Erie County, on Sandusky Bay. Settled June 5 1818. Incorp. as a town Feb. 14 1824; as a city Mch. 6 1845.
Refunding Bonds.
4s '02 M-S \$14,000.00...Mch 1 1914
4s '02 M-S 13,000.00...Mch 1 1915
4s '04 F-A 12,000.00...Aug 1 1913
4s '05 F-A 21,000.00...Aug 1 1920
4s '06 M-S 15,000.00...Sept 1 1927
4s '07 M-S 8,000.00...Mch 1 1927
4s '08 J-D 15,000.00...June 1 1919
4s '10 F-A 20,000.00...Aug 1 1910

Park Improvement Bonds.
4s '08 A-O \$10,000.00...Apr 1 1916
Refunding Water Bonds.
4s '04 & '05 A-O \$20,000.00...Apr 15 '14-'15
4s '06 M-N 15,000.00...May 1 1921
Fire Department Bonds.
4s '07 M-S \$8,000.00...Mch 1 1917
4s '10 A-O 5,000.00...Oct 1 1918
Water Bonds.
4s '05 F-A \$7,500.00...Feb 1 1920
4s '07 M-N 75,000.00...May 1 1922
4s '08 A-O 25,000.00...Apr 1 1918
4s '12 --- 40,000.00...July 1 '23-'24
60,000.00...July 1 '23-'24
Ditch Improvement Bonds.
4s '08 J-J \$2,000.00...Jan 2 1917
Police Patrol Bonds.
4s '13 --- \$2,500.00...Jan 1 '14-'18
Sewer Bonds.
4s '05 F-A \$4,000.00...Feb 1 1915
4s '07 M-S 5,000.00...Mch 1 1916
4s '08 F-A 3,000.00...Aug 1 1913
4s '08 F-A 2,500.00...Feb 1 1917
4s '08 M-S 5,000.00...Sept 1 1916
4s '09 J-J 1,500.00...Mch 1 1922
4s '07 M-S 26,000.00...Mch 1 1917
4s '10 M-S 5,000.00...Mch 1 1917
Grade Crossing Elimination.
4s '13 J-J \$42,500.00...Jan 1 '21-'24
Harbor Bonds.
4s '06 A-O \$50,000.00...Apr 1 '21-'25
Refunding Street Bonds.
4s '01 M-S \$12,000.00...Sept 1 1913
Street Improvement Bonds.
4s '04 M-S \$3,000.00...Sept 1 1913
4s '05 A-O 5,500.00...Apr 1 1915
4s '05 F-A 6,000.00...Aug 1 1915
4s '06 M-S 9,000.00...Sept 1 '13-'15
4s '06 M-S 9,000.00...Sept 1 '13-'15
4s '06 M-S 8,000.00...Sept 1 '13-'16
4s '06 M-S 5,000.00...Sept 1 1916
4s '06 M-S 2,000.00...Sept 1 '13-'14
4s F-A 44,000.00...Aug 1 '14-'17
4s '07 J-J 6,000.00...July 1 1918
4s '08 J-D 8,000.00...June 1 1919
4s '08 M-N { 500.00...May 1 1914
 { 3,000.00...May 1 '15-'17
4s '08 M-N { 1,500.00...May 1 '14-'16
 { 11,000.00...May 1 1917
4s '09 M-S { 6,000.00...Mch 1 1914
 { 26,000.00...Mch 1 '15-'18
4s '09 M-S { 6,000.00...Mch 1 '14-'17
 { 1,000.00...Mch 1 1918
4s '09 J-J 5,500.00...July 1 '13-'18
4s '09 J-J 17,500.00...July 1 '13-'18
4s '09 J-J 7,000.00...July 1 '13-'18
4s '09 M-N 22,000.00...May 1 1916
4s '10 M-N 26,000.00...May 1 1919
4s '11 J-D 26,000.00...June 1 1920
4s '11 M-S 22,000.00...Mch 1 '14-'20
4s '12 F-A 10,000.00...Aug 1 '13-'22
4s '12 F-A 3,500.00...Aug 1 '13-'19
Dock Improvement Bonds.
5s '02 F-A \$42,000.00...Aug 1 '13-'26
4s '11 M-N 4,000.00...May 1 1918
TOT. BD. DT. Apr 1913...\$915,400
Floating debt...8,925
Assessed valuation 1912...30,613,560
Tax rate (per \$1,000) 1912...\$5.10
Population in 1910...19,989
INTEREST on bonds marked * is payable in N. Y. City at Amer. Exchange Nat. Bank; on all other bonds by the City Treasurer.

SANDUSKY SCHOOL DISTRICT.
4s '07 --- \$5,000.00...1914
4s '12 --- 195,000.00...1914-1951
TOT. DEBT May 1913...\$200,000
Assessed valuation 1912...30,613,600
School tax (per \$1,000) 1912...\$5.00
Population in 1913 (est.)...22,000

SHAKER HEIGHTS.
This village is in Cuyahoga Co.
BOND. DEBT (all assess.) Apr 1 '13
Floating debt...\$509,403
Sinking fund...44,010
Assessed valuation 1912...1,796,000

SHAKER HGTS. VILLAGE S. D.
4s '12 A-O \$60,000.00...Oct 1 '16-'35
TOT. DEBT Sept 20 '12...\$60,000
Assessed valuation 1912...1,697,850
School tax rate (per \$1,000)...\$3.50
INT. at office of Village Treasurer.

SHELBY.
This village is in Richland County. Incorporated September 1853.
Electric Light Bonds.
5s J-D \$5,000.00...June 1 '13-'17
Sewer Bonds.
4s '13 A-A \$2,000.00...Apr 1 '14-'36
5s M-S 1,000.00...Apr 1 '21-'22
Imp't. Bonds (Village portion).
5s '13 A-O \$1,125.00...Apr 1 '22-'24
Public-Library Bonds.
4s --- \$1,500.00...June 1 1917
Fire-Apparatus Bonds.
5s '11 J-J \$6,000.00...1915-1926
BOND. DEBT Apr 1913...\$150,000
Assessed valuation 1912...4,006,000
(Assessment about actual value.)
Total tax (per \$1,000) 1912...\$15.00
Population in 1910...4,903
INTEREST payable at Shelby.

SIDNEY.
This city is in Shelby County.
Street Bonds (City's Portion)
4s '09 M-S \$14,000.00...M-S '13-'15
4s '12 A-O 45,000.00...A/O '15-'23
Improvement Bonds.
6s M-S \$85,000.00...1913-1920
Sewer Bonds.
3s '05 J-J \$50,000.00...July 1 '13-'26
4s --- 2,000.00...1913-1916
4s --- 3,000.00...1913-1918
Motor Truck Bonds.
4s --- \$10,000.00...1913-1922
Lots Bonds.
4s --- \$1,800.00...1913-1916
Water Bonds.
5s M-S \$20,000.00...1913-1917
5s M-S 2,500.00...1913-1917
TOT. BD. DT. Jan 1 '13...\$262,800
Assessment bonds (incl.)...20,600
Sinking fund...3,775
Tax valuation 1912...6,700,000
(Assessment about full value.)
Tax rate (per \$1,000) 1912...\$15.00
Population in 1910...6,607
INT. payable at City Treas. office.

SIDNEY SCHOOL DISTRICT.
4s '12 M-S \$100,000.00...1920-1932
BOND. DEBT Sept 1 1912 \$100,000
Assessed valuation 1912...7,000,000
(Assessment about 80% actual value)
School tax (per \$1,000) 1911...\$3.10
Population in 1912 (est.)...9,000
INT. payable in Sidney at Citizens' National Bank.

SPRINGFIELD.
This city is in Clark County. Incorporated in 1851.
Building Bonds.
4s '13 M-S \$155,000.00...Sept 1 '13-'21
4s '13 --- (\$15,000 yearly)...1915-1917
4s '12 M-S 10,000.00...Sept 1 '38-'39
Hospital Bonds.
4s M-S \$25,000.00...Sept 1 '13-'17
4s M-S 25,000.00...Sept 1 '21-'25
5s '02 M-S 5,000.00...Sept 1913
4s '05 M-S 23,000.00...Mch 1 '23-'24
4s '06 M-S 20,000.00...Sept 1 '24-'25
4s '08 F-A 15,000.00...Mch 1 '30-'32
4s --- 20,000.00...Mch 1 '17-'20
Park Improvement Bonds.
4s M-S \$17,000.00...1915-1917
4s M-S 20,000.00...Sept 1918-'21
4s '10 M-S 20,000.00...Mch 1 '33-'36
Mill Run Imp't. Bonds.
4s '12 M-S \$38,852.04...Mch 1 '33-'34
4s '12 M-S 18,443.80c...Sept 1 1935
Emergency Bonds.
4s M-S \$4,000.00...Sept 1 1932
Fire Department Bonds.
5s M-S \$35,000.00...M&S '15-'21
4s M-S 15,000.00...M&S '22-'24
4s '08 M-S 20,000.00...Mch 1 1930
4s '12 M-S 6,000.00...Sept 1 1927
Street Improvement Bonds.
4s '08 M-S \$50,000.00...Mch 1 '29-'31
4s '09 M-S 10,000.00...Mch 1 1931
4s '09 M-S 12,581.43c...Mch 1 1932
4s '09 M-S 2,354.18c...Mch 1 1925
4s '10 M-S 10,000.00...Mch 1 1931
4s --- 7,697.34c...Mch 1 1932
4s '10 M-S 1,054.70c...Sept 1 1932
4s '11 M-S 4,461.70c...Sept 1 1920
4s '12 M-S 20,000.00...Sept 1 '27-'30
4s --- 5,026.47c...Sept 1 1931
Police-Department Bonds.
4s '12 M-S \$3,000.00...Sept 1 1923
Water Bonds.
5s M-S \$3,000.00...Mch 1 1919
4s M-S 40,000.00...Mch 1 '14-'17
4s --- 50,000.00...Sept 1 '13-'17
5s M-S 10,000.00...Mch 1 1918
5s M-S 7,000.00...Mch 1 1920
5s M-S 8,000.00...Sept 1 1918
5s M-S 10,000.00...Mch 1 1919
5s M-S 10,000.00...Sept 1 1920
4s M-S 40,000.00...M&S 21-'22
4s M-S 60,000.00...M&S '23-'25
4s '07 M-S 35,000.00...M&S '26-'27
4s '08 M-S 20,000.00...Mch 1 1929
4s '11 M-S 9,000.00...Sept 1 '21-'22
4s '12 --- 170,000.00...
Sewer Bonds.
4s '07 M-S \$20,000.00...Mch 1 '25-'26
20,000.00...Sept 1 '25-'26
5s '10 M-S 8,000.00...Sept 1 1918
4s '11 M-S 3,453.26c...Sept 1 1932
4s '11 M-S 12,563.10c...Sept 1 1932
4s '11 M-S 6,025.00...Sept 1 1933
4s '12 M-S 120,000.00...Mch 1 '34-'36
4s --- 41,228.15c...Mch 1 1937
General Light Bonds.
4s '12 M-S \$20,000.00...Mch 1 1919
4s --- 43,000.00...Mch 1 '20-'23
Bridge Bonds.
4s '05 M-S \$4,500.00...Mch 1914
4s '05 M-S 40,000.00...Mch 1 '31-'32
TOT. BD. DT. Jan 1913...\$1,662,844
Sinking fund (included)...320,000
Assessed valuation 1912...49,189,420
(Assessment about actual value.)
Total tax (per \$1,000) 1911...\$3.90
Population in 1910...46,921
INTEREST payable at Springfield and at Importers' & Traders' Nat. Bank in New York.

SPRINGFIELD SCHOOL DIST.
Buildings, Sites, &c.
4s '02 M-S \$12,000.00...Sept 29 1915
4s '02 M-S 11,000.00...Sept 29 1914
4s '04 M-S 10,000.00...Sept 1 1915
4s '08 J-D 100,000.00...Dec 1 '15-'24
4s '10 F-A 100,000.00...Aug 1 '25-'34
4s '11 M-N 45,000.00...May 1 '35-'39
4s '12 F-A 60,000.00...Aug 31 '40-'43
BOND. DEBT May 1913...\$348,000
Tax valuation 1912...50,000,000
(Assessment about actual value.)
School tax (per \$1,000) 1912...\$7.90
INTEREST on bonds due 1913-14 at the Springfield Savings Society; on the bonds due 1915 at the Citizens' Nat. Bank; in Springfield, and on the 4 1/2% bonds due 1915-24 at the office of Seasongood & Mayer in Cincinnati on the bonds due 1925-34 at Amer. Tr. & Sav. Bk., Springfield; on bonds due 1935-1939 at Fifth-Third Nat. Bank, Cinc.; on 4 1/2% of 1912 at office of District Treasurer.

SPRINGFIELD TOWNSHIP.
This township is in Mahoning Co.
Road-Improvement Bonds.
5s '12 J-D \$40,000.00...Oct 1 '13-'20
BOND. DEBT May 1 '13...\$90,000
Assessed valuation 1912...2,351,720
Tax rate (per \$1,000) 1912...\$9.08
Population in 1910...1,990
INT. at Struthers Sav. & Bkg. Co.

STARBUCK COUNTY.
County seat is Canton.
Refunding Bonds.
4s J-D \$20,000.00...June 1 '14-'15
30,000.00...Dec 1 '13-'15
Court-House Bonds.
5s J-J \$10,000.00...July 12 1913
GEN. BD. DT. May 1 '12...\$70,000
Assessment debt (ditches)...14,700
Sinking fund...55,104
Total assessed val. 1911...151,114,570
(Assessment about actual value.)
County tax (per \$1,000) 1911...\$2.849
Population in 1910...122,987

INT. on court-house bonds payable in New York; on others in Canton.

STUBENVILLE.
This city is in Jefferson County. Incorporated in 1797.
Garbage-Plant Bonds.
4s '12 J-D \$4,000.00...Sept 1 '15 & '18
Engine-House Bonds.
4s '11 M-S \$6,200.00...Mch 1 1916
Market-House Bonds.
4s '12 J-J \$32,000.00...Sept 1 '14-'21
Police Department Bonds.
4s '12 F-A \$1,500.00...Sept 1 1913
1,000.00...Sept 1 1914
Sewer Bonds.
4s '08 M-S \$18,000.00...Sept 1 '13-'18
4s '08 M-S 5,000.00...Sept 1 '13-'17
4s '08 A-O 36,000.00...Oct 15 '13-'18
7,000.00...Mch 1 1914
5,000.00...Mch 1 1915
20,000.00...Mch 1 '17-'19
11,000.00...Mch 1 1922
Fire-Apparatus Bonds.
4s '12 A-O \$8,500.00...Mch 1 1918
Library Bonds.
4s M-S \$5,000.00...1913-1917
Water Bonds.
4s M-S \$20,000.00...Mch 1 '14-'15
5s M-S 110,000.00...March 1925
Road Bonds.
4s '08 M-N \$14,000.00...Nov 15 1913
4s '09 M-S 12,500.00...Sept 1 1920
(Subject to call March 1 1911.)
Street Bonds.
5s '09 J-D \$1,050.00...Dec 1 1914
4s '10 M-S 12,000.00...Sept 1 1922
(Subject to call Sept 1 1911.)
4s '12 M-S 26,500.00...Mar 1 '14-'19
TOT. BD. DT. Apr 1912...\$568,627
Sinking fund...88,000
Tax valuation 1911...31,000,000
(Assessment about actual value.)
Total tax (per \$1,000) 1911...\$21.90
Population in 1910...11,391
INT. at office of Sinking Fund.

STUBENVILLE SCHOOL DIST.
4s '05 M-N \$24,000.00...May 1 '14-'25
4s '11 J-D 34,000.00...Nov 13 '15-'25
BOND. DEBT Mar 1913...\$141,000
Total val. 1911 (est.)...22,000,000
School tax (per \$1,000) 1911...\$12.00
INT. at Nat. Exch. Bk., Steubenv.

STRUTHERS SCHOOL DIST.
This district is in Mahoning Co.
4s A-O \$35,000.00...1916-1925
4s J-J 25,000.00...1926-1937
(12,000.00...Oct 1 '26-'37
4s '13 A-O 21,000.00...Oct 1 '38-'44
2,000.00...Oct 1 1945
BOND. DEBT Mar 1913...\$35,000
Sinking fund...12,070
Assessed valuation 1912...7,555,990
School tax (per \$1,000) 1912...\$3.78
Population in 1913 (est.)...4,500
INT. at Struthers Sav. & Bkg. Co.

SUMMIT COUNTY.
Akron is the county seat.
Road Bonds (County's portion).
5s '10 J-D \$9,000.00...Dec 1 '13-'14
5s '10 M-S 27,500.00...Sept 1 '15-'20
5s '10 M-S 12,000.00...Sept 1 '13-'20
4s '10 A-O 200,000.00...Oct 1 '13-'20
23,000.00...Oct 1 1921
4s '11 A-O 19,000.00...Oct 1 '13-'21
4s '12 A-O 25,000.00...Oct 1 '13-'17
Road Bonds (Assessment).
5s J-D \$ 800.00...Dec 1 1913
900.00...Dec 1 1914
5s M-S 2,000.00...Sept 1 '13-'14
5s M-S 5,000.00...Sept 1 '13-'14
4s A-O 65,000.00...Oct 1 '13-'16
4s '11 A-O 4,000.00...Apr 1 '14-'15
2,750.00...Apr 1 1916
4s '12 A-O 11,025.00...Apr 1 '14-'22
4s '12 A-O 6,675.00...Oct 1 '13-'18
Children's Home Bonds.
4s '10 M-N \$30,000.00...Nov 1 '13-'25
Court-House Bonds.
4s '05 F-A \$154,000.00...Feb 1 '14-'24
9,000.00...Feb 1 1925
GEN. BD. DT. Mar 18 '13...508,590
Assessment debt...101,375
Sinking fund...107,619
Assessed valuation 1912...155,847,590
(Assessment about actual value.)
State & Co tax (per \$1,000) '12...\$2.10
Population in 1910...108,253
Population in 1913 (est.)...130,000
INT. at office of Treasurer.

TERRACE PARK SPECIAL SCH. DIST. NO. 5.
This district is in Columbia Township, Hamilton County.
4s '11 M-N \$28,800.00...Nov 15 '13-'35
INT. at Citizens' Nat. Bk. Milford

TIPPIN.
This city is in Seneca County. Incorporated in 1850.
4s '12 M-S \$29,400.00...Sept 1 '15-'19
Street Bonds.
4s --- \$2,000.00...Sept 1 '13-'14
1,500.00...Sept 1 1915
Refunding Bonds.
4s M-S \$80,000.00...Sept 1 1919
4s M-S 54,000.00...Sept 1 1915
4s M-S 73,000.00...Sept 1 1916
4s '06 M-S 12,000.00...Mch 1 1914
(See V. 82, p. 236, for maturity.)
4s '08 M-S 44,000.00...Sept 1 1921
4s '07 M-S \$19,000.00...Mch 1 1922
4s '07 M-S 24,000.00...Sept 1 1922
Special Assessment Bonds—4s 6s.
Due. Amount. Due. Amount.
1913...\$21,700 1916...\$17,700
1914...20,800 1917...11,500
1915...20,400 1918...7,900
BOND. DEBT Jan 1 '12...\$472,250
Total assessed val. 1911...11,903,630
(Assessment about actual value.)
Total tax (per \$1,000) 1911...\$13.70
Population in 1910...11,894
INT. at office of Sinking Fund Trustees.

TIFFIN SCHOOL DISTRICT.

A district in Seneca County. Building Bonds. 4s '12 M-S \$40,000 Mch 15 '14-'21 BOND. DEBT Sept 1912. \$40,000 Assessed valuation 1911. 12,441.180 (Assessment about 85% actual value.) School tax (per \$1,000) 1911. \$3.26 Population in 1912 (est) 15,000 INT. at City Nat. Bank, Tiffin.

TOLEDO.

J. J. Lynch, Auditor; H. De Witt Hopkins, Sec. Sinking Fund Trustees Toledo is situated in Lucas County. Incorp. Jan. 7 1837. All bonds are originally issued in coupon form and registration occurs at pleasure of holder.

Bridge Bonds.

4 1/2s '93 A-O \$32,000 Oct 1 1913 4 1/2s '94 J-D 45,000 Dec 1 1914 4 1/2s '98 F-A \$25,000 Aug 1 1923 \$3,638 4s '00 F-A \$30,000 July 1 '40-'41 4s '11 M-N 150,000 May 1 1921 4s '12 F-A 135,000 Feb 1 1922 4s '12 A-O 185,000 Oct 1 1927

Fire Department.

4s '06 J-D \$60,000 Dec 15 1926 4s '08 M-S 30,000 Mch 1 1928

City Hall Bonds.

4s '10 J-D \$300,000 Dec 1 1935 4s '12 J-D 750,000 Dec 1 '43-'44

Park & Boulevard Bonds.

3 1/2s '00 M-N \$75,000 May 1 1920 3 1/2s '01 M-S 75,000 Mch 1 1921 4 1/2s '07 J-D 50,000 Dec 30 1927 4 1/2s '08 A-O 45,000 Oct 1 1918 4s '02 J-J 200,000 July 1 1923 & 44 4s '02 J-J 400,000 July 1 1924 3 1/2s '00 J-D 100,000 June 1 1920 4s '09 A-O 55,000 Apr 1 1924 4s '09 J-D 30,000 Dec 1 1929 4s '10 J-D 20,000 June 1 1920 4s '11 M-S 75,000 Mch 1 1921

Refunding Bridge Bonds.

4s '95 F-A \$200,000 Feb 1 1925 4s '99 A-O 250,000 April 1 1929 (Subject to call after April 1 1919.)

Market Bonds.

4s '10 J-D \$110,000 Dec 1 1927

Natural Gas.

4s '10 M-S \$70,000 Mch 1 1930 4 1/2s '93 A-O 150,000 Oct 1 1914 4 1/2s '92 J-J 100,000 July 1 1917 4 1/2s '89 M-N 75,000 May 10 1910 4 1/2s '89 A-O 175,000 Oct 1 1919

General Street Improvement Bonds.

4s '04 J-D \$30,000 Dec 30 1919 4s '04 J-J 75,000 Jan 1 1924 4s '06 A-O 75,000 Oct 15 1926 3 1/2s '03 A-O 125,000 Oct 1 1922 3 1/2s '02 J-D 25,000 Dec 1 1922 4 1/2s '95 M-N 10,000 May 1 1915 3 1/2s '90 M-S 70,000 Mch 1 1925 3 1/2s '03 A-O 13,000 Apr 1 1923 4s '04 J-J 142,195 Jan 1 1924 5s '03 M-N 75,000 Nov 1 1913 4s '04 J-D 195,000 Dec 30 1919 4 1/2s '94 M-S 50,000 Mch 1 1914 4 1/2s '08 J-D 110,000 June 1 1918 3 1/2s '01 A-O 40,000 Oct 1 1921 3 1/2s '00 J-D 55,000 Dec 1 1920 3 1/2s '01 J-D 35,000 June 1 1925 3 1/2s '02 J-D 20,000 June 1 1922 4s '07 M-N 108,000 May 1 1917 4s '09 F-A 55,000 Aug 1 1919 4s '10 M-S 100,000 Sept 1 '19-'23 4s '10 F-A 60,000 Feb 1 1920 4s '10 A-O 80,000 Oct 1 1915 4 1/2s '94 A-O 70,000 April 20 1914 4s '11 M-N 138,000 May 1 1921 4s '12 F-A 150,000 Feb 1 1925 4s '12 M-S 167,000 Feb 1 1926 4s '12 M-S 10,000 Sept 1 1920 4s '12 A-O 114,500 Oct 1 1928

General Fund Refunding.

4 1/2s '94 M-N 89,000 May 15 1914 4s '05 A-O 100,000 April 1 1914 4s '07 J-J 70,000 July 1 1917 3s '99 J-D 15,000 Dec 1 1919 3s '99 A-O 10,000 Oct 1 1919 4s '03 A-O 200,000 Dec 1 1923 4s '04 J-N 100,000 Jan 1 1921 3 1/2s '00 M-N 432,000 May 4 1930 3 1/2s '06 A-O 165,000 April 30 1914 Broadway No. 6 & 7 (Str. Ry. Par.) 4s '11 M-N \$29,979 May 1 1916 5s '12 F-A 24,000 Aug 1 1917

Water Bonds.

4s '05 F-A \$150,000 Aug 1 '13-'15 4 1/2s '08 J-D 200,000 June 1 '16-'19 30,000 June 1 1920 4s '09 M-S 100,000 Mch 1 '21-'22 4s '10 A-O 200,000 Oct 1 1925 4s '10 J-D 11,570 Dec 1 1927 4s '12 M-N 150,000 May 1 '27-'29

Refunding Park Bonds.

3 1/2s '99 J-D \$150,000 June 1 1929 (Subject to call after June 1 1924.)

Natural Gas Refunding.

4s '04 A-O \$100,000 Oct 1 1914 4s '08 J-J 190,000 July 1 1919

Water-Works Refunding.

4 1/2s '94 M-S \$500,000 Sept 1 1914 4s '05 J-D 297,000 June 1 1913

Sanitary Refunding.

3 1/2s '06 A-O \$120,000 Oct 1 1923 3 1/2s '00 A-O 10,000 Apr 8 1920

INTEREST.—All general bonds and interest coupons are payable at the U. S. Mtge. & Tr. Co., N. Y. City, fiscal agents for the city of Toledo.

BONDED DEBT, etc.—The city debt has been as follows:

Mar. 1 '13. Aug. 31 '12 Total bd. debt \$9,653,244 \$9,183,744 Sinking funds. 2,166,791 2,162,004 Net debt. \$7,486,453 \$7,021,740 Sp'l assess. dt. 717,873 626,693

Total debt \$8,204,326 \$7,648,433 In addition to above, city had floating debt Mar. 1 1913 of \$120,000 The sinking fund is invested in city bonds.

EQUALIZED VALUATION:

1912. 1911. \$ \$ Real estate. 159,351,610 159,865,950 Personal. 64,587,830 57,521,000 Total. \$223,939,440 \$217,387,010 Tax (per M) 14.00 14.00

Table with columns for 1910 and 1905. Real estate: 62,032,450 (1910) vs 55,593,580 (1905). Personal: 20,969,940 vs 17,615,310. Total: 83,002,390 vs 73,208,890. Tax (per M): 33.80 vs 29.00.

*Assessment about actual value. †Assessment about 41.50% act. val. POPULATION IN 1910 (Census): 168,497; 1900, 131,822; 1890, 81,434; 1880, 50,137; 1870, 31,584.

TOLEDO SCHOOL DISTRICT.

H. De Witt Hopkins, Sec. Sinking Fund Commissioners.

4 1/2s '96 F-A \$45,000 Feb 17 1916 4s '96 M-N 62,000 Nov 18 1921 4s '96 M-N 63,000 Nov 18 1926 4s '97 M-S 90,000 Mch 8 1929 4s '98 M-N 90,000 May 20 '23-'28 4s '08 A-O 150,000 Oct 23 '28-'33 4 1/2s '03 M-S 150,000 May 23 1928 4s '10 A-O 500,000 Mch 16 '30-'39 4s '11 M-N 150,000 May 8 '40-'43 4s '12 J-J 123,000 Jan 2 '44-'46 4s '12 A-O 400,000 Oct 9 '39-'48 BOND. DEBT Mar 1 '13 \$1,875,000 Sinking fund. 70,800 Assessed valuation 1912. 235,459,010 (Assessment 100% of actual value.) School tax (per \$1,000) 1912. \$4.182 INT. at U. S. Mtg. & Tr. Co., N. Y.

TROY.

This city is the county seat of Miami Co., Incorp. as a city in 1890. Paving Bonds (City's Portion). 4 1/2s '04 M-S \$2,000 Sept 1 '14-'15 4s '08 M-S 8,000 M-S 1923-'31 4s '12 M-S 67,710 M-S 1923-'32 4s '07 M-S 1,000 May 1 1917 6,000 May 1 '18-'19 16,000 May 1 '20-'23

Refunding Water Bonds.

4s '05 M-S \$4,000 M-S 1925-'28

Electric Light Bonds.

4 1/2s '98 M-S \$18,000 Jan 1 1918 4s '04 J-D 4,000 June 1 1924

Refunding Light Bonds.

4s '07 M-S 28,000 M-S 1917-'26

Sewer Bonds.

5s '03 M-S \$8,000 Mch 1 '14-'21 9,000 Sept 1 '13-'21

5s '05 M-S 3,500 Feb 1 1915 4s '12 M-S 12,500 M-S 20-'32 4s '13 M-S 400 M-S 25-'26

Water Bonds.

6s '84 M-S \$10,000 Mch 15 '14-'18 12,000 Sept 15 '13-'18 5s '08 M-S 1,600 M-S 1913-'16 4s '08 J-D 4,000 J-D 1913-'16 4s '09 M-S 1,000 M-S 13-'17 4 1/2s '10 M-S 1,100 Sept 1 1916

Assessment Bonds. 4s. 4 1/2s. 4 1/2s. 6s and 6s

Outstanding May 1913. \$32,369

City Hall Bonds.

4s '10 M-S \$700 M-S 1 '13-'16

Health Bonds.

4 1/2s '08 Nov \$500 Sept 1 1913 5s '13 M-S 800 M-S 25-'26

Fire Bonds.

4s '04 M-N \$10,000 Nov 1 1924 4 1/2s '13 M-S 7,000 M-S 25-'32

Public Safety Bonds.

5s '13 M-S \$3,000 M-S 20-'22

Street Bonds.

4 1/2s '13 M-S \$600 Mar 1 1915 5s '13 M-S 5,000 M-S 20-'24

Flood Bonds.

5s '13 M-S \$4,500 M-S 25-'29

Improvement Bonds.

6s '92 M-S \$6,000 Mch 1 1922 5s '94 M-S 10,000 M-S 1 '23-'24 5s '90 M-S 10,000 Mch 1 '17-'20 10,000 Sept 1 '17-'20 3,000 M-S 1920 8,000 M-S 1921 4 1/2s '10 M-S 1,200 Sept 1 1914

Refunding Impt Bonds.

4s '05 F-A \$15,000 F-A 1925-'27 4 1/2s '08 M-S 15,000 M-S 1916-'26

Refunding City-Hall Bonds.

5s '97 M-S \$2,000 Mar 1 '13-'14 5s '97 M-S 2,000 Mch 1 '13-'14 11,000 Sept 1 1915

Refunding Park Bonds.

4s '05 M-S \$5,000 M-S 1925-'28

Refunding Real Estate Bonds.

4s '05 M-S \$3,000 M-S 1925-'28

GEN. BD. DT. May 1913. \$344,610 Assessment debt (add'l) 32,369 Sinking fund 14,110 Tax valuation 1912. 8,730,870 (Assessment about actual value.) Total tax (per \$1,000) 1912. 12.80 Population in 1910. 6,132 INT. at office of Sk. Fd. Trustees

TROY SCHOOL DISTRICT.

4s '12 M-S \$125,000 Dec 14 1942 BOND. DEBT Apr 3 '15. \$137,000 Assessed valuation 1912. 8,734,210 Tax rate (per \$1,000) 1912. \$4.207

TRUMBULL COUNTY.

Warren is the county seat.

Bridge Bonds.

5s '10 M-S \$4,000 Mch 1 1917 5s '10 M-S 5,000 M-S 1 '14-'16

County Bonds.

4s A-O \$22,000 Oct 1 '13-'22 County debt Mar 1913. \$31,000 Total valuation 1913. 86,320,140 County tax (per \$1,000) 1913. \$1.949 Population in 1910. 52,766 INT. at County Treasurer's office.

TRUMBULL COUNTY ROAD DISTRICT NO. 1.

4s '06 M-S \$50,000 M & S '12-'17 (See V. 83, p. 231, for maturity.) 27,000 Mch 1 '18-'20 27,000 Sept 1 '18-'20 10,000 Mch 1 1921 10,000 Sept 1 1921 145,000 Sept 1 '23-'32 145,000 Mch 1 '24-'33 18,000 M-S 1 1922

TRUMBULL COUNTY ROAD DISTRICT NO. 2.

4s '06 M-S \$50,000 M & S '12-'17 (See V. 83, p. 231, for maturity.) 27,000 Mch 1 '18-'20 27,000 Sept 1 '18-'20 10,000 Mch 1 1921 10,000 Sept 1 1921 145,000 Sept 1 '23-'32 145,000 Mch 1 '24-'33 18,000 M-S 1 1922

Table with columns for 1910 and 1905. Real estate: 62,032,450 (1910) vs 55,593,580 (1905). Personal: 20,969,940 vs 17,615,310. Total: 83,002,390 vs 73,208,890. Tax (per M): 33.80 vs 29.00.

*Assessment about actual value. †Assessment about 41.50% act. val. POPULATION IN 1910 (Census): 168,497; 1900, 131,822; 1890, 81,434; 1880, 50,137; 1870, 31,584.

TRUMBULL COUNTY ROAD DIST. NO. 2.

4 1/2s '08 M-S \$11,000 M & S 1 1921 4 1/2s '08 M-S 12,000 Mch 1 '22-'23 12,000 Sept 1 '22-'23 5s '05 M-S 100,000 Oct 1 1923 4 1/2s '06 M-S \$84,000 Mch 1 1926 BOND. DEBT May 1913. \$162,000

TUGARAWAS COUNTY.

County seat is New Philadelphia.

Bridge Bonds.

6s '13 A-O \$100,000 Part ev. 6 mos. TOTAL DEBT. (7) Population in 1910. 57,035

UNION COUNTY.

Marysville is the county seat.

Bridge Bonds.

5s '01 M-S \$1,500 4 1/2s '05 M-S 10,000 5s '06 J-D 19,500 4 1/2s '08 J-J 35,000

Children's Home Bonds.

5s '09 A-O \$14,000 Refunding Bonds. 4 1/2s '08 M-S \$75,000 BOND. DEBT Nov 1913. \$315,070 Floating debt. 56,000 Assessed valuation 1912. 45,916,000 State & Co tax (per \$1,000) 1912. \$3.779 Population in 1900. 22,342 INT. at County Treasurer's office.

UPPER SANDUSKY.

This village is in Wyandot County.

Sewer Bonds.

5s '07 J-D \$5,000 Dec 1 1914 10,000 Dec 1 1915 5s '08 M-S 15,000 Apr 1 '16-'17 5s '09 A-O 5,000 Oct 1 1917 5s '10 F-A 5,000 Aug 1 1918 5s '11 J-J 12,000 A & O 1 1920

Street Improvement Bonds.

5s '04 J-J \$6,000 Jan 1 1914 5s '10 A-O 16,000 A & O 1918 5s '12 A-O \$2,000 A & O 21-'22 TOTAL DEBT May 1913. \$97,000 Total valuation 1912. 3,997,800 (Assessment about actual value.) Tax rate (per \$1,000) 1912. \$3.340 Population in 1910. 3,779 INT. at Fourth Nat. Bank, N. Y.

URBANA CITY.

This city is in Champaign County.

Sewer Bonds.

5s '11 J-J \$4,000 July 1 '14-'15 4 1/2s '12 M-S 20,000 Sept 1 '28-'30 4 1/2s \$15,000 July 1 1913 4 1/2s 25,000 July 1 '14-'16 4 1/2s '11 J-D 115,000 June 15 '23-'25

General Street Bonds.

6s \$17,000 July 15 '13-'14 950 July 15 1915

Water-Works Bonds.

4 1/2s J-D \$10,000 Dec 15 1923 4 1/2s 11 A-O 100,000 Apr 1 '16-'22 4 1/2s '11 J-J 25,000 July 1 '29-'30 BOND. DEBT Sept '12. \$331,303 Assessed valuation 1912. 7,661,300 (Assessment about actual value.) Tax rate (per \$1,000) 1911. \$14.80 Population in 1910. 7,730 INT. payable at the City Treasury.

VAN WERT.

This city is the county seat of Van Wert County. Incorp. Feb. 15 1848.

Water Refunding Bonds.

4 1/2s '11 A-O \$120,000 Apr 1 '16-'30

Water Bonds.

4 1/2s '11 July \$4,000 July 24 '13-'14

Assessment Bonds.

4s. 4 1/2s. 6s \$51,096 1913-1921

Refunding Bonds.

4s '00 J-D \$8,000 Dec 1 1915 GEN. BD. DT. May 12 '13 \$134,200 Assessment debt (add'l) 59,812 Sinking fund. 3,602 Tax valuation 1913. 7,343,260 Total tax (per \$1,000) 1913. \$13.90 (Assessment about actual value.) Population in 1910. 7,157 INTEREST payable by City Treas.

WADSWORTH SCHOOL DIST.

This district is in Medina County.

High School Bonds.

4 1/2s '07 M-S \$8,000 1913-1916 52,000 1917-1920 3,000 1930 BOND. DEBT Apr 1912. \$64,000 Assessed valuation 1911. 3,259,150 (Assessment about actual value.) School tax (per \$1,000) 1911. \$5.00 INT. at Wadsworth Nat. Bank.

WAPAKONETA.

This village is in Auglaize County.

Funding Bonds.

4 1/2s '11 F-A \$14,800 Feb 1 '14-'21

Assessment Bonds.

4s. 4 1/2s. 6s \$79,620 Various

Deficiency Bonds.

5s J-J \$1,000 Jan 1 '14-'15 1,500 July 1 '13-'15

Water-Works and Light Bonds.

4 1/2s '03 A-O \$1,650 Apr 1 '14-'17 2,500 Oct 1 '13-'17 5s '04 M-S 500 Sept 1 1913 Auglaize River & Sewer Dist. No. 3 4 1/2s '08 M-S \$8,000 Sept 1 '13-'25

Refunding Bonds.

5s '98 J-J \$30,000 Jan 1921 Street Improv't Bonds, General 4 1/2s M-N \$9,000 Nov 1 '13-'21 9,000 May 1 '14-'22

Table with columns for 1910 and 1905. Real

WELLSVILLE (Concluded).
 Receiving Vault
 4s '04 M-N \$1,100 May 1 1914
Street Improvement.
 6s '02 Sept \$1,000 Sept 1 1914
 4s '03 F-A 1,000 Aug 1 1913
 4s '03 M-S 6,000 Sept 1 1923
 4s '06 M-S 2,000 Sept 1 1926
 5s '08 Feb 4,700 Feb 1 1928
 5s '08 Aug 1,200 Aug 1 1928
 5s '08 Apr 1,200 Apr 1 1928
 5s '08 Dec 1,850 Dec 1 1928
 5s '08 Aug 2,000 Aug 1 1929
 5s '09 Aug 1,000 Aug 1 1929
 5s '11 July 700 July 1 1916
 5s '11 Nov 700 Nov 1 1916
Water Works Bonds.
 5s '95 J-J \$5,000 July 1 1920
 4s '99 Mch 2,000 Mch 1 1914
 4s '01 J-J 30,000 July 1 '14-19
 4s '02 July 29,000 July 1 '13-14
 4s '02 Dec 7,500 Dec 1 '13-27
 4s '03 A-O 7,500 Oct 1 1923
 4s '04 P-A 16,000 Aug 1 1925
BOND, DEBT Mar 1913. \$469,600
 Tax valuation 1912. 7,173,170
 (Assessment about actual value.)
 Total tax (per \$1,000) 1912. \$12.60
 Population in 1910. 7,769
 INT. at office of City Treasurer.

WEST CARROLLTON SCH. DIS.
 This district is in Montgomery Co.
 4 1/2s '12 M-S \$25,000 Sept 1 '15-30
TOTAL DEBT ()
 INT. at First Nat. Bk., Miami Sh'g.

WESTERVILLE.
 This village is in Franklin County.
 Incorporated July 9 1858.
Street & Sewer Bonds (Village's Portion).
 4 1/2s '02 \$50,000 Mch 4 1922
 4 1/2s '08 J-J 3,000 Oct 1 1928
Electric Light Bonds.
 4 1/2s '00 A-O \$15,000 Oct 1 1926
 4 1/2s '07 A-O 1,500 Oct 1 1927
Water Works Bonds
 4 1/2s '02 \$25,000 Mch 4 1922
BOND, DEBT July 1 1900. \$157,000
 Assessed value (included). 62,000
 Sinking fund. 3,510
 Assessed valuation 1911. 1,740,240
 Total tax (per \$1,000) 1911. \$15.00
 Population in 1910. 1,903
 INT. payable at Westerville.

WILLOUGHBY TOWNSHIP.
 This township is in Lake County.
Road Bonds.
 4 1/2s '12 A-O \$10,500 Apr 1 '13-24
 4 1/2s '12 A-O 18,000 Oct 1 '14-24
 2,000 Apr 1 1925
TOTAL DEBT ()
 Assessed valuation 1911. 8,377,540
 Tax rate (per \$1,000) 1911. \$5.40
 Population in 1910. 4,370
 INT. at Cleveland Tr. Co., Willoughby branch.

WILLSHIRE TOWNSHIP.
 This twp. is in Van Wert County.
Road Imp't. Bonds.
 4s M-S \$3,500 1915
 80,000 1923
 15,000 1926
TOTAL DEBT Mch 20 '13. \$98,500
 Sinking fund 11,700
 Assessed valuation 1912. 3,814,800
 (Assessment about 80% act. val.)
 Tax rate (per \$1,000) 1912. \$25.64
 Population in 1910. 2,405
 Population in 1913 (est.). 2,500
 INT. payable in Willshire.

WILMINGTON SCHOOL DIST.
 This district is in Clinton County.
 4s '10 M-S \$69,000 M&S '11-50
BOND, DEBT Sept 1 '11. \$69,000
 Assessed valuation 1910. 2,063,561
 (Assessment about 2-5 actual value)
 School tax (per \$1,000) 1910. \$4.91
 Population in 1910. 4,491
 INT. at Clinton County Nat. Bk.

WOOD COUNTY.
 County seat is Bowling Green.
Road Bonds.
 5s '08 M-S \$15,000 Sept 1 1913
 5s '09 M-S 20,000 Sept 1 '13-14
 5s '09 M-S 15,000 Mch 1 1914
 5s '10 M-S 60,000 Sept 1 '13-15
 40,000 Mch 1 '14-15
 5s '11 M-S 80,000 Sept 1 '13-16
 60,000 Mch 1 '14-16
 5s '12 M-S 20,000 Mch 1 '14-17
 25,000 Sept 1 '13-17
 5s '12 M-S 50,000 M & S '13-17
 5s '13 M-S 50,000 M&S '14-18
Bridge Bonds.
 5s '05 M-S \$4,000 Mch 1 1914
 8,000 Sept 1 '13-14
 5s '05 M-S 20,000 M & S '15-19
 GEN. B.D. DT. Apr 1 '13. \$726,000
 Assessment debt (add'd) 65,000
 Total valuation 1912. 82,973,600
 County tax (per \$1,000) 1912. \$2.54
 Population in 1910. 46,330
 INTEREST payable at County Treasurer's office or any bank.
 Wood County Sav. Bank, depository.

WOOSTER.
 This city is the county seat of Wayne County.
Refunding Bonds.
 4 1/2s J-D \$5,250 Oct 16 1915
 (Subject to call after June 15 1906.)
 4s s-a \$8,000 1928
 4s '05 J-D 21,000 Dec 1 1925
 4s '04 J-J 3,000 July 15 1917
 46,000 July 15 '16-24
 4s '09 J-J 10,000 July 1 1929
 4 1/2s '11 M-N 6,800 Nov 1 1921
 4 1/2s '12 M-S 76,000 Sept 1 1932
Paving Bonds (City's portion).
 4s '09 J-J \$4,500 July 15 1914
 4 1/2s '10 F-A 10,000 1929-1930
 3,000 Oct 1 1924
 4 1/2s '11 M-S 2,500 Sept 1 1931
 15,000 Sept 1 '32-34
 4 1/2s '12 J-J 25,000 July 1 1932

Public Building Bonds.
 4s '03 \$5,000 1913
 4s '04 40,000 1915
Sewer Bonds.
 4 1/2s '11 M-N \$1,500 Nov 1 1921
Water Works Bonds.
 4s '07 M-N \$9,000 May 15 1917
 (Subject to call May 15 1909.)
 4 1/2s '10 J-J \$2,000 July 1 1914
 4s '10 J-D 5,000 Dec 1 1920
 4s '10 J-D 25,000 Dec 1 1930
 GEN. B.D. DT. Sept 1 '11. \$300,900
 Assessment debt (add'd) 107,121
 Assessed valuation 1911. 7,124,468
 (Assessment about actual value.)
 Tax rate (per \$1,000) 1911. \$12.40
 Population in 1910. 6,136
 INT. at office Sink Fund Trustees.

WOOSTER SCHOOL DIST.
 4s M-S \$2,500 Mch 15 1914
 4 1/2s '08 M-S 40,000 Mch 15 '13-30
BOND, DEBT Sept 1909. \$52,500
 Total valuation 1910. 2,733,985
 (Assessment about 60% actual value)
 School tax (per \$1,000) 1910. \$25.40
 INT. at Wayne County Nat. Bk.

WYANDOT COUNTY.
 Upper Sandusky is the county seat.
County House Bonds.
 6s \$43,750 Yearly to 1917
Road Bonds.
 5s \$131,400 Part yearly
BOND, DEBT Sept 1 1911. \$189,200
 Assessed valuation 1911. 38,012,770
 Population in 1900. 21,225
 Population in 1910. 20,760
 INT. at office of Co. Treasurer.

XENIA.
 This city is in Greene County.
Sewer Bonds.
 4s J-J \$30,000 July 27 1920
 4s '04 J-D 45,000 June 1 1914
 4 1/2s '05 J-D 8,000 June 1 '13-16
Paving Bonds.
 4 1/2s '05 J-J \$15,000 July 15 '13-15
 4s '06 F-A 19,500 Aug 15 '13-15
Street Improvement Bonds.
 4 1/2s '04 J-J \$8,500 July 15 1913
 13,000 July 15 1914
Refunding Bonds.
 4s '04 M-N \$16,000 Nov 1 1924
 4s '04 A-O 59,200 Oct 15 1924
 4 1/2s '11 A-O 12,200 Oct 1 1921
Funding and Refunding Bonds.
 4 1/2s J-J \$25,500 July 1 1917
 (Subject to call after July 1 1907.)
 TOT. B.D. DT. Sept 1 1911. \$301,550
 Total valuation 1911. 7,955,853
 (Assessment is actual value.)
 Total tax (per \$1,000) 1911. \$15.00
 Population in 1910. 8,706
 INTEREST on the street-improvement and paving bonds is payable at office of the City Treas.; other bonds at Fourth National Bank, N. Y. City.

XENIA SCHOOL DIST.
 4 1/2s J-J \$10,000 July 1 '25-29
 (10,000 each A-O to 1923)
 2,000 each A-O to 1923
 3,000 each A-O to 1924
Fire Protection Bonds.
 4s '08 J-D \$5,000 June 1 '13-28
Improvement Bonds.
 s 5,000
BOND, DEBT June '13. \$84,500
 Assessed valuation 1912. 9,017,085
 (Assessment 2-5 to 3-5 actual value)
 School tax (per \$1,000) 1912. \$4.10
 INT. at Citizens' Nat. Bank.

YORK TOWNSHIP.
 This township is in Van Wert Co.
Road Improvement Bonds.
 4 1/2s '03 M-S \$12,000 Sept 1 '13-24
 4 1/2s '04 M-S 28,000 Sept 1 '13-24
 4s '07 M-S 10,000 Sept 1 '22-28
 4s '08 M-S 10,000 Sept 1 '22-28
 4s '09 M-S 7,000 Sept 1 '28-29
 4s '10 M-S 10,000 Sept 1 '28-29
 4s '11 M-S 8,000 Sept 1 '28-30
 5,000 Mch 1 1921
BOND, DEBT Oct 1 '12. \$90,000
 Assessed valuation 1912. 3,340,000
 (Assessment about 75% actual value)
 Total tax rate (per \$1,000) '12. \$9.04
 Population in 1910. 1,489
 INTEREST payable at the Van Wert National Bank.

YOUNGSTOWN, D. J. Jones, Aud.
 This city is in Mahoning County.
 Incorporated Apr. 14 1868. Part of water debt is payable from earnings of the water-works department and part from general levy. The interest and principal of refunding water debt and filtration plant 5s is payable from water earnings.
Bridge, Viaduct and Culvert.
 5s '04 A-O \$1,500 1913-1914
 5s '04 A-O 500 1913-1914
 5s '10 A-O 10,000 1913-1914
 6,000 1915
 5s '12 A-O 1,500 1913
 5s '12 A-O 5,800 1913-1917
 5s '12 A-O 1,000 1913
City Barn Bonds.
 5s '07 A-O \$4,000 1913
City Dump Bonds.
 5s '08 A-O \$10,000 1913-1917
 2,500 1918
Public Playgrounds.
 5s '12 \$7,200 1914-1918
City Building Bonds.
 4 1/2s '12 \$200,000 1914-1933
City Prison Bonds.
 4 1/2s '04 A-O \$24,000 1913-1925
Contingent Bonds.
 6s '04 A-O \$3,000 1913-1915
Crematory Bonds.
 5s '03 A-O \$350 1913
Filtration Plant Bonds.
 5s '03 A-O \$85,000 1913-1929
Emergency Repair Bonds.
 5s '12 A-O \$9,000 1913-1916

Fire Department Bonds.
 5s '95 A-O \$7,000 1913-1917
 5s '02 A-O 2,000 1913
 5s '04 A-O 1,800 1913-1914
 5s '04 A-O 1,500 1913-1914
 5s '08 A-O 1,000 1913
 5s '09 A-O 8,000 1913-1917
 5s '12 J-J 70,000 Oct 1 '13-22
 5s '12 A-O 7,000 1913-1917
 5s '12 1,300 1913
 5s '12 8,600 1914-1918
 5s '13 2,200 1914-1915

General Street Bonds.
 5s '03 A-O \$5,075 1913-1915
 5s '07 A-O 20,000 1913-1917
 5s '07 A-O 4,000 1913
 5s '07 A-O 3,000 1913
 5s '07 A-O 12,500 1913-1917
 3,500 1918
 5s '08 A-O 6,000 1913
 5s '08 A-O 2,000 1913-1914
 5s '09 A-O 4,000 1913
 6,000 1914
 4s '09 A-O 90,000 1913-1921
 5s '10 A-O 12,000 1913-1924
 5s '10 A-O 9,000 1913-1915
 5s '10 A-O 4,000 1913-1916
 12,500 1917
 5s '10 A-O 4,000 1913-1916
 5s '10 A-O 1,000 1913
 5s '10 A-O 3,000 1913-1915
 5s '11 A-O 2,800 1913
 5s '11 A-O 850 1913
 5s '12 A-O 1,300 1913
 5s '12 A-O 900 1913
 5s '12 A-O 500 1913
 5s '12 A-O 5,000 1913-1917
 5s '12 A-O 3,000 1913-1915
 5s '12 A-O 700 1913
 5s '12 A-O 1,300 1913
 5s '12 2,075 1914-1915
 5s '12 28,000 1914-1920
 5s '13 3,000 1913-1915

Grade-Crossing Bonds.
 4s '09 A-O \$45,000 1913-1921
 5s '12 A-O 12,000 1913-1918
Hospital Bonds.
 5s '05 A-O \$8,000 1913-1920
Market-House Bonds.
 4s '07 A-O \$35,000 1913-1926
 7,500 1927
Police Department Bonds.
 5s '03 A-O \$2,800 1913-1914
Sanitary Bonds.
 5s '03 A-O \$12,000 1913-1923
 2,000 1924
 5s '08 A-O 4,000 1913-1914
 5s '09 A-O 4,000 1913-1916
 5s '10 A-O 7,000 1913-1913
Refunding Bonds.
 4 1/2s '03 A-O \$2,000 1913
 17,500 1914-1924
Assessment Bonds.
 5s \$940,895 1913-1917

Park Bonds.
 5s '05 A-O \$14,300 1913-1925
 5s '06 A-O 20,000 1913-1917
 5s '08 A-O 1,000 1913-1914
 5s '09 A-O 4,000 1913-1914
 5s '10 A-O 2,000 1913-1914
 5s '11 A-O 10,000 1913-1916
 5s '12 A-O 7,500 1913-1917
 5s '12 50,000 1914-1923
Sewer Bonds.
 5s '08 A-O \$1,200 1913
 5s '11 A-O 1,000 1913
 600 1914
 5s '11 A-O 550 1913
 5s '11 A-O 500 1913
 5s '12 900 1913
 5s 1,500 1914
Improvement Bonds (City's Por.)
 5s '03 A-O \$7,500 1913-1915
 5s '05 A-O 3,000 1913-1915
 5s '06 A-O 8,500 1913-1917
 5s '07 A-O 14,000 1913-1914
 500 1913
 5s '08 A-O 6,000 1913-1914
 5s '08 A-O 30,000 1913-1927
 5s '08 A-O 3,000 1913-1915
 11,300 1916
 5s '09 A-O 2,320 1913-1914
 5s '09 A-O 5,000 1913
 6,000 1914
 5s '09 A-O 6,000 1913-1914
 5s '09 A-O 1,000 1913
 5s '10 A-O 12,000 1913-1915
 5s '10 A-O 16,000 1913-1916
 3,000 1917
 5s '10 A-O 3,000 1913-1915
 5s '11 A-O 97,500 1913-1918
 5s '12 A-O 52,800 1913-1917
 5s '12 11,000 1914-1919

Water Works Extension Bonds.
 5s '08 A-O \$12,000 1920-1925
 3,000 1926
 5s '08 A-O 60,000 1920-1931
 4s '10 A-O 120,000 1914-1937
 4s '12 A-O 50,000 1913-1923
 4 1/2s '12 300,000 1920-1940

Water-Main Extension Bonds.
 4s '05 A-O \$30,000 1913-1918
 5s '07 A-O 3,000 1913
 5s '08 A-O 12,000 1913-1918
 3,000 1919
Water-Works Refunding Bonds.
 4s '01 A-O \$45,000 1913-1921
 GEN. B.DS. Mar 19 '13. \$1,954,670
 Assessment Bonds 940,896
 TOT. B.D. DT. Mar 19 '13 2,895,566
 Sinking fund 388,802
 NET B.D. DT. Mar 19 '13 2,506,764
 Total val. 1912. 139,063,960
 (Assessment about actual value.)
 Total tax (per \$1,000) 1913. \$11.20
 Population in 1910. 79,966
 Population in 1913 (est.). 110,000
 INT. at office of Sk. Fd. Trustees.

YOUNGSTOWN SCHOOL DIST.
 4s M-S \$18,000 Sept 1 '18-14
 4s '05 M-S 45,000 Sept 1 '18-19
 4s M-S 20,000 Sept 1 '15-16
 5,000 Sept 1 1917
 4 1/2s '07 M-S 52,000 Sept 1 '21-24
 4 1/2s '08 s-a \$16,000 Sept 1 1925
 40,000 Sept 1 '26-27
 16,000 Sept 1 1928
 40,000 Sept 1 '29-30
 4 1/2s '10 s-a 63,000 Sept 1 '31-33
 4 1/2s M-S 150,000 Sept 1 '34-36
 4 1/2s '11 M-S 100,000 Sept 1 '37-38
 4 1/2s '12 M-S 175,000 Sept 1 '40-42
 4 1/2s '13 M-S 55,000 Sept 1 1943
 5s '13 100,000 Sept 1 '21-24
BOND, DEBT Mar 1 '13. \$863,000
 Assessed val. 1912. 137,274,000
 School tax (per \$1,000) 1912. \$11.20
 Population in 1913 (est.) 100,000
 INTEREST payable in Youngstown at Dollar Savings & Trust Co.

ZANESVILLE.
 This city is the county seat of Muskingum County. Inc. Apr. 1 1814.
Refunding Bonds.
 4s A-O \$79,000 Oct 1 1915
Water Works Bonds (Refunding).
 4 1/2s J-J \$50,000 May 1 1916
 4s A-O 125,000 Oct 1 1915
 4s A-O 30,000 Oct 1 1919
 (Subject to call after Oct 1 1909.)
 4s M-N 5,000 May 1 '14-19
 3,000 May 1 '14-16
Levee Repair Funding Bonds.
 4s '10 M-S \$6,000 Sept 1 1920
 4s '07 1,500 May 1 1914
Fire Department Bonds.
 4s M-S \$4,000 Dec 1 1915
 4s '11 A-O 9,000 Oct 1 1921
 4s '11 M-S 6,000 Mch 1917
 4s '12 4,000 Oct 1 1922
Work House Bonds.
 4s '05 M-S \$3,500 Sept 1 1915
Water Bonds.
 5s J-J \$25,000 July 1 1913
 4s '05 J-J 10,000 July 1 1915
 4s '11 8,000 Nov 1 1916
 4s '12 7,818

Street Improvement Bonds.
 4 1/2s M-N \$8,100 Nov 1 1917
 4s A-O 2,000 Oct 1 1911
 4s '10 J-J 15,000 Jan 1 1920
 4s '10 A-O 4,000 Oct 1 1920
 4s '11 M-N 8,000 Nov 1 1916
 4s '11 M-S 17,500 Sept 1 1921
 4s '12 3,000 Sept 1 1922
 4s '12 3,500 Dec 15 1922
Sewer Bonds.
 4s M-S \$1,500 Sept 1 1913
 4s '10 J-D 27,400 June 1 1920
 4s '12 3,000 1922
 4s '05 4,000 Sept 1 1915
 4s '11 1,000 July 1 1916
 4s '12 2,000 Dec 15 1922
Funding Bonds.
 4s M-S \$41,362 Mch 1 1914
 GEN. B.DS. Mar 1913. \$594,180
 Assessment debt 69,213
 TOTAL DEBT Mar 1913 663,393
 Water debt (included) 329,000
 Sinking funds 147,146
 Assessed valuation 1912. 28,000,000
 (Assessment about 80% actual value)
 Total tax (per \$1,000) 1912. \$12.60
 Population in 1910. 28,226
 Population in 1913 (est.) 30,000
 INT. at office of City Treasurer and at Nassau Bank, N. Y. City.

ZANESVILLE SCHOOL DIST.
 4s M-S \$80,000 1915-1916
 4s '06 M-S 130,000 Mch 1 1946
BOND, DEBT Nov 1912. \$210,000
 Floating debt 6,100
 Sinking fund Oct 1 '12 36,792
 Assessed valuation 1911. 26,711,560
 School tax (per \$1,000) 1910. \$11.40
 INT. on \$80,000 bonds payable at Nassau Bank, N. Y.; on \$130,000 at Old Citizens' Nat. Bank, Zanesville.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding minor civil divisions in the State of Ohio which are not represented among the foregoing detailed reports. We have added the population from the Census of 1910.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Population.
Ada School District	\$43,000	None	\$2,111,136	\$4.75	1,543
Addyston (V), Hamilton Co.	49,000	None	650,000	\$10.00	1,361
Arcanum (V), Darke County	46,500	15,850	\$1,411,000	\$13.20	1,561
Archbold (V), Fulton County	67,200	None	\$1,033,570	\$11.10	1,382
Barnesville School District	30,000	None	\$1,093,000	\$4.65	1,034
Batavia (V), Clermont County	42,000	None	\$343,910	\$14.80	1,911
Beaver Twp., Mahoning Co.	48,500	None	46,400,000	\$12.56	3,791
Beiford Twp., Cuyahoga Co.	23,000	None	60,800,000	\$29.00	1,755
Bellevue Village School Dist.	22,700	None	\$3,327,000	\$14.70	1,813
Big Spring Twp., Seneca Co.	45,500	None	\$1,654,740	\$16.00	1,753
Blanchester (V), Clinton Co.	27,500	None	\$1,597,309	\$14.00	1,953
Bloom Twp., Seneca County	67,000	None	\$1,746,298	\$5.70	1,852
Bluffton (V), Allen County	44,900	None	\$1,739,640	\$7.00	1,852

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Population.		Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Population.
Canal Dover (C), Tuscarawas Co	\$90,700	None	\$8,000,000	\$39.00	6,621	Reading (V), Hamilton Co.	\$157,526	None	\$1,912,020	\$2.75	3,985
Canal Dover School District	33,000	None	None	None	None	Ridgely (V), Union County	160,000	\$2,000	\$1,580,000	\$12.00	1,729
Cant Twp., Stark County	26,000	None	4,281,620	a6.80	52,106	Ridgefield Twp., Huron Co.	33,000	None	\$2,881,840	a4.60	1,976
Cass Township, Richland Co.	25,000	\$2,652	a1,999,190	a6.80	1,245	Ridge Twp., Van Wert Co.	62,000	None	\$2,609,630	a9.10	1,934
Chagrin Falls (V), Cuyahoga Co.	49,045	None	a1,222,865	a38.50	1,931	Ripley (V), Brown County	53,780	None	a1,493,763	a15.00	1,840
Champion County	14,148	None	43,000,000	a3.01	26,353	Roseville (V), Mercer County	41,700	None	a1,045,000	a15.00	1,186
Chardon (V), Geauga County	41,050	None	a1,151,885	a3.20	1,542	Roseville (V), Muskingum Co.	30,400	None	a921,380	a14.60	2,113
Chatfield (Twp), Crawford Co.	39,000	None	a1,822,040	a7.30	1,129	Sabina Sch. Dist., Clinton Co.	54,000	None	a1,011,070	a27.20	1,393
Cheviot (V), Hamilton County	59,234	None	a3,152,960	a9.70	1,930	St. Clairsville (V), Belmont Co.	66,942	None	a9,000,000	a4.20	2,403
Circleville (C), Pickaway Co.	143,836	None	a7,719,160	a11.20	6,744	Salem School District	31,700	None	a1,030,000	a12.60	35,171
Clay Twp., Montgomery Co.	29,000	None	a5,043,630	a8.80	3,790	Sallenville (V), Columbiana Co.	31,000	None	a61,569,385	a2.54	48,403
Clyde (V), Sandusky Co.	79,425	2,565	a3,796,170	a9.40	2,815	Sandusky County	97,308	None	\$45,000,000	a3.51	1,439
Coal Grove (V), Lawrence Co.	42,000	None	a1,244,000	a11.00	1,759	Scioto County	40,000	\$5,000	a49,031,690	a3.451	2,104
Coltsville Twp. School District	59,000	None	10,000,000	a25.00	None	Seneca Twp., Seneca County	27,000	None	13,000,000	a7.30	1,222
Columbiana (V)	48,000	1,000	a1,789,000	a13.60	None	Sebring (V), Mahoning County	91,275	None	a2,234,460	a9.28	1,439
Columbiana County	320,000	None	a100,000,000	a3.15	1,802	Seneca Twp., Seneca County	43,500	None	a2,563,620	a5.70	1,222
Columbus Grove (V), Putnam Co.	38,000	None	a500,000	a50.00	None	Shadyside School District	57,500	None	a916,000	a17.00	None
Columbus Grove School Dist.	27,500	700	a384,910	a34.00	1,819	Sharon Twp., Richland Co.	58,000	None	a1,987,370	a7.10	2,280
Covington, Miami County	37,540	None	a1,394,546	a11.90	1,848	Shawnee (V), Perry Co.	32,000	None	a882,329	a12.40	1,016
Cranberry Twp., Crawford Co.	38,000	None	a1,632,130	a6.90	1,819	Shreve (V), Wayne County	39,500	None	a6,458,350	a10.00	4,657
Crooksville School District	25,000	6,000	a1,800,000	a13.40	None	Smith Twp., Mahoning Co.	48,000	None	a6,458,350	a10.00	4,657
Cuyahoga Falls (V), Summit Co.	75,400	None	a1,340,170	a34.60	4,020	South Charleston Sch. Dist.	32,000	None	a92,590	a11.00	None
Cuyahoga Falls School Dist.	37,000	None	a3,944,940	a12.27	469	Sullivan Township	25,000	None	a1,830,550	a9.60	2,038
Dallas Twp., Crawford County	26,500	None	a1,500,000	a6.60	2,971	Tippecanoe City (V), Miami Co.	26,000	a1,28	a2,500,000	a4.027	774
Danbury Twp., Ottawa Co.	36,400	None	a3,576,050	a6.60	1,689	Tod Twp., Crawford Co.	40,500	None	a1,682,640	a7.80	1,283
Delta (V), Fulton County	74,250	None	a74,080	a9.40	4,008	Tymoehtee Twp., Wyandot Co.	39,000	None	a1,289,000	a8.60	4,751
Dennison (V), Tuscarawas Co.	105,000	None	a3,250,000	a12.50	1,549	Uhrichsville (V), Tuscarawas Co.	158,420	None	a4,070,950	a11.60	1,764
Dover School District	31,500	None	a2,565,000	a10.50	1,233	Uhrichsville School District	32,000	None	a4,401,700	a7.40	1,729
Dresden, Muskingum County	32,000	None	a860,000	a12.80	1,549	Urbana School District	27,000	None	a1,609,660	a10.80	29,119
Eden Twp., Seneca County	33,000	1,450	a3,100,000	a22.60	38,327	Utica (V), Licking Co.	61,931	None	a40,570,580	a24.30	1,369
Empire School District	30,000	None	a62,729,490	a4.80	1,953	Van Wert County	130,500	None	a2,166,620	a10.00	722
Erle County	102,500	None	a2,325,900	a4.80	21,774	Vermilion (V), Erle County	29,000	None	a1,263,560	a6.90	1,580
Euclid Twp. School District	27,000	None	a5,957,900	a10.10	1,193	Vernon Twp., Crawford Co.	26,500	None	a1,495,000	a14.00	3,073
Euclid (V), Cuyahoga Co.	62,500	2,000	a36,400,000	a2.70	2,659	Versailles (V), Darke County	29,000	None	a3,292,030	a14.70	11,081
Fayette County	277,424	None	a950,000	a5.00	2,914	Wadsworth (V), Medina Co.	110,620	None	a5,332,600	a12.60	6,238
Fort Recovery (V), Mercer Co.	40,300	None	a545,000	a4.50	1,001	Wadsworth Twp., Medina Co.	44,000	None	a15,087,290	a10.20	45,422
Frankfort School District	25,000	None	a2,211,505	a13.40	1,001	Warren (C), Trumbull Co.	131,149	None	a2,259,280	a10.20	7,227
Franklin (V), Warren County	104,316	None	a700,000	a2.14	2,659	Warren Twp., Belmont Co.	33,000	None	a4,025	a43.80	1,803
Fraysburg School District	30,000	None	a35,540,000	a2.14	2,914	Washington County	40,625	None	a7,340,601	a13.00	1,803
Fulton County	240,800	53,310	a1,335,985	a11.30	1,001	Washington Co., Fayette Co.	92,054	None	a917,450	a15.00	1,803
Garrettsville (V), Portage Co.	30,000	None	a16,751,540	a3.35	817	Wanston School District	31,000	None	a2,197,478	a4.70	705
Geauga County	27,000	2,000	a488,000	a12.60	1,580	Waverly (V), Pike County	48,800	None	a700,000	a13.10	878
Genoa (V), Ottawa County	42,780	None	a1,217,672	a13.70	3,736	Waynesville (V), Warren Co.	30,000	None	a3,256,690	a10.30	2,131
Georgetown, Brown County	50,909	None	a5,863,730	a10.60	1,741	Wayne Twp. S. D., Fayette Co.	30,000	None	a1,337,240	a12.20	1,803
Girard (V), Trumbull County	69,800	None	a7,888,980	a3.40	2,527	Weller Twp., Richland Co.	\$38,000	None	a4,979,935	a12.20	1,803
Girard School District	42,000	None	a12,059,870	a17.30	1,522	Wellington (V), Lorain Co.	43,722	None	a1,350,000	a32.00	1,285
Glendale (V), Hamilton Co.	64,000	None	a1,401,970	a7.09	489	Wellston School District	38,000	None	a1,570,000	a5.50	913
Glouster (V), Athens Co.	35,000	None	a874,710	a8.60	1,626	West Alexandria Sch. District	50,000	None	a1,367,100	a11.20	1,207
Grafton Twp., Lorain Co.	65,000	None	a2,240,260	a20.80	1,526	West Carrollton (V), Mont-	29,030	None	a499,250	a13.20	3,179
Grandview Heights (V), Frank-	60,000	None	a1,934,385	a7.40	1,741	West Mansfield (V), Logan Co.	40,600	None	a25,000	a11.20	2,072
lin County	60,000	None	a1,013,250	a10.00	1,741	West Milton School District	25,000	None	a5,016,155	a9.00	4,491
Greenville S. D., Darke Co.	35,500	None	a1,858,525	a8.00	3,013	West Park (V), Cuyahoga Co.	170,000	None	a2,451,160	a11.76	2,502
Greenwich Twp., Huron Co.	66,000	None	a1,535,740	a11.40	2,088	Willoughby (V), Lake County	141,288	10,000	a4,738,680	a13.00	2,502
Greenwich (V), Huron County	35,780	None	a12,252,190	a9.00	2,395	Wilmington (V), Clinton Co.	150,200	None	a2,128,830	a15.00	4,500
Gullford Twp., Medina Co.	60,000	None	a1,772,380	a13.20	4,296	Woodfield (V), Monroe Co.	45,773	None	a2,128,830	a15.00	4,500
Hardy Twp., Holmes County	37,000	None	a3,802,070	a12.50	23,650	Wyoming School District	25,000	None	None	a500	None
Harris Twp., Ottawa County	41,000	None	a1,650,000	a13.50	1,095						
Hicksville (V), Deane Co.	25,500	None	a18,957,036	a10.665	1,699						
Hillsboro (V), Highland Co.	76,500	None	a654,880	a15.00	1,699						
Hillsboro School District	30,000	1,800	a1,926,080	a10.00	1,750						
Hocking County	30,000	None	a4,136,570	a15.00	875						
Holgate (V), Henry County	31,000	None	a817,200	a6.00	4,236						
Hubbard (V), Trumbull Co.	31,000	None	a2,906,710	a7.00	1,083						
Huron (V), Erie Co.	55,000	None	a1,741,040	a12.40	1,461						
Jackson (C), Jackson Co.	181,700	None	a919,580	a11.20	805						
Jackson Twp., Crawford Co.	38,000	None	a7,042,380	a3.00	30,181						
Jackson Twp., Pickaway Co.	25,000	None	a3,452,909	a12.60	2,698						
Jefferson (V), Ashtabula Co.	31,500	None	a1,400,000	a20.60	1,773						
Johntown (V), Licking Co.	57,058	1,000	a1,530,990	a10.00	1,342						
Knox County	123,000	None	a1,934,385	a7.40	1,750						
Lebanon (V), Warren County	56,500	None	a1,013,250	a10.00	1,741						
Leipsic (V), Putnam County	44,771	None	a1,858,525	a8.00	3,013						
Leipsic School District	35,000	None	a12,252,190	a9.00	2,088						
Liberty Twp., Crawford Co.	35,500	None	a1,772,380	a13.20	2,395						
Liberty Twp., Trumbull Co.	83,000	None	a3,802,070	a12.50	4,296						
Liberty Twp., Van Wert Co.	96,000	None	a1,650,000	a13.50	23,650						
Lisbon (V), Columbiana Co.	101,540	None	a591,230	a23.40	3,439						
Liverpool Twp., Columbiana Co.	44,000	None	a1,681,030	a13.38	4,850						
Lockland (V), Hamilton Co.	188,385	None	a4,184,144	a15.00	3,530						
Logan (V), Hocking County	112,535	None	a3,629,850	a15.00	1,978						
London (V), Madison Co.	26,941	None	a1,489,570	a9.40	383						
Louisville (V), Starke County	36,000	None	a1,657,680	a8.90	4,192						
Lykens Twp., Crawford Co.	40,000	None	a3,016,590	a6.00	1,831						
McArthur Twp., Huron County	37,000	None	a1,012,000	a13.20	10,902						
McConnellsville (V), Morgan Co.	25,000	None	a1,741,040	a12.40	971						
Madeira S. D., Hamilton Co.	25,000	None	a622,730	a2.199	913						
Madison County	146,200	None	a40,718,500	a14.00	1,933						
Malta (V), Morgan County	26,000	None	a9,000,000	a13.00	1,933						
Martins Ferry (C), Belmont Co.	307,710	None	a8,098,420	a13.40	3,576						
Martins Ferry School District	108,500	None	a4,030,730	a26.00	None						
Marysville (V), Union County	196,345	None	a3,703,470	a14.50	25,594						
Mason Sch. Dist., Warren Co.	28,000	None	a1,750,000	a8.00	3,194						
Medina Co. Road Dist. No. 1	106,500	None	a7,000,000	a3.50	685						
Meigs County	43,000	None	a15,773,850	a10.20	1,321						
Middleport (V), Meigs County	116,320	3,200	a1,729,580	a14.00	2,020						

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 1851) 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 1851), 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 1899 session of the Legislature. But in the case of *Strieb vs. Cox, Treas., 111 Ind.*, the Supreme Court of Indiana held that gravel road bonds are not properly indebtedness of the county—hence do not come within the inhibition of Section 13 of the Constitution. (See editorial in "State and City Supplement" for October 1899, page 3.)

THIRD, counties (but no other kind of municipality) are prohibited from subscribing for any stock in a corporation unless paid for at time of such subscription. The section which covers this subject is Section 6 of Article 10, and is as follows:

COUNTIES CANNOT TAKE STOCK.—No county shall subscribe for stock in any incorporated company unless the same be paid for at the time of such subscription; nor shall any county loan its credit to any incorporated company; nor borrow money for the purpose of taking stock in any such company; nor shall the General Assembly ever on behalf of the State assume the debts of any county, city, town or township, nor of any corporation whatever.

The prohibition which this section contains applies, as already stated, only to counties. Consequently the Legislature was at liberty to authorize cities to subscribe to the stock of railroads, as it did by a general law passed in 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.

Limit 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 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.

NEW CONSTITUTION ACT DECLARED VOID.—An Act of the Legislature approved by the Governor on March 4 1911, providing for the submission to a vote of the people of a proposed new State Constitution. In the view that it might be considered as a series of amendments to the existing Constitution, was declared unconstitutional by Judge Remster of the Marion County Circuit Court on Sept 25 1911. V. 93, p. 893. Judge Remster's ruling was affirmed by the Supreme Court on July 5 1912. V. 95, p. 126. Petition for a re-hearing was denied Oct. 18 1912. V. 95, p. 1143. Case appealed to U. S. Supreme Court Nov. 26, 1912. V. 95, p. 1485.

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.

Another law passed by the Legislature, and which became effective March 4 1911, provides that all bonds hereafter authorized by any county or township for the construction of free gravel or macadamized roads, and which bear not higher than 4 1/2% interest, shall be exempt from taxation. Section 1 of the Act reads as follows:

"Section 1. Be it enacted by the General Assembly of the State of Indiana that all bonds hereafter authorized by any county or township in the State of Indiana, for the purpose of building, constructing and paying for the construction of any free gravel, macadamized or other improved roads, shall be exempt from taxation; *Provided*, said bonds shall not bear a greater rate of interest than four and one-half (4 1/2) per cent interest per annum, payable semi-annually."

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.

ALLEN COUNTY.

County seat is Fort Wayne.

Court House Bonds.

4s J-J \$402,500.....1913-1935

Voting-Machine Bonds,

27,000e Dec 1 1914

4s '1 Dec 14,000e Dec 1 16 & '16

3,000e Dec 1 1920

Court House & Power Station Bds.

3 1/2s M-N \$195,000e Nov 1 1919

BOND, DEBT Sept 1912 \$668,000

Assessed valuation 1912 \$2,555,830

(Assessment about 50% actual value)

Co. tax rate (per \$1,000) '12 \$4.82 +

Population in 1910 93,386

Population in 1912 (est.) 96,000

INT. at U.S.M. & Tr. Co., N.Y.C.

ANDERSON.

This city is the county seat of Madison County. The water-works, municipal, street-lighting plant and commercial lighting plant, valued at \$1,000,000, are owned by the city.

Refunding Water Bonds.

5s F-A \$9,000e Aug 1 1918

School Bonds.

3 1/2s '03 A-O \$40,000e Apr 15 1924

(Subject to call after 1914.)

Refunding Bonds.

3 1/2s '07 F-A \$17,500e Feb 1 1927

BOND, DEBT Apr '13 \$57,500

Floating debt 7,000

Tax valuation 1913 10,250,000

Total tax (per \$1,000) 1913 \$10.00

Population in 1910 22,476

INT. at Fourth Nat. Bank, N. Y.

ANDERSON SCHOOL CITY.

3 5/8s '09 J-J \$105,000e July 15 '13-'19

4s '10 F-A 47,000e Sept 9 '13-'20

BOND, DEBT Apr 1913 \$152,000

Assessed valuation '10 11,103,375.000

(Assessment 1/3 to 3/5 actual value.)

School tax (per \$1,000) 1910 \$9.00

INT. at The Anderson Banking Co.

BEDFORD.

This city is in Lawrence County.

Water-Wks. Impl. (tax-free).

4 1/2s M-N \$25,000e 1917-1932

Refunding Bonds (tax-free).

4 1/2s M-N \$18,000e 1919-1927

4 1/2s J-D 20,000e 1920-1932

School Bonds (taxable).

s A-O \$13,000e 1914

BOND, DEBT Dec 20 '12 \$76,000

Floating debt 366

Assessed valuation 1912 3,821,698

(Assessment 1-3 to 1/5 actual value.)

Population in 1910 8,716

INT. payable in Bedford.

BEDFORD SCHOOL DISTRICT.

This district is in Lawrence Co.

School Bonds.

4 1/2s '11 J-J \$40,000e 1915-1921

5s M-N 12,000e Nov 1913

4 1/2s '12 J-J 22,000e Jan 1 '17-'22

BOND, DEBT Mar 1913 \$74,000

Assessed valuation 1912 \$3,925,070

(Assessment about 2-3 actual value.)

School tax (per \$1,000) 1912 \$11.75

INTEREST payable at Stone City Bank in Bedford and First Nat. Bank, N. Y., and Bedford Nat. Bank.

BLACKFORD COUNTY.

County seat is Hartford City.

Court House Bonds.

5s J-J \$10,000e 1913

5s A-O 30,000e 1913-1917

BOND, DEBT May 16 '13 \$40,000

Gravel road debt (add'l) 287,565

Assessed valuation 1912 10,264,495

(Assessment is about 60% actual val)

County tax (per \$1,000) '12 \$6.11 +

Population in 1910 15,820

INT. at Winslow, Lanier & Co., N. Y.

BLOOMINGTON SCHOOL DIST.

This district is in Monroe County.

4 1/2s '12 J-D \$70,000e

TOTAL DEBT Apr 1913 \$85,000

Assessed valuation 1911 4,268,825

INT. at Bloomington or Breed, Elliott & Harrison, Cincinnati.

BOONE COUNTY.

Lebanon is the county seat.

Court House Bonds.

4s '10 M-N \$160,000e M&N '13-'20

BOND, DEBT Mar 20 '13 \$160,000

Gravel road debt (add'l) 290,000

Assessed valuation 1912 24,408,165

(Assessment about 1-3 actual value.)

County tax (per \$1,000) 1912 \$4.31 +

Population in 1910 24,873

INT. at First Nat. Bank, Lebanon.

BRAZIL.

This city is in Clay County. Inc. a town Dec. 18 1866; city May 8 1873.

School House.

6s M-N \$15,000e May 21 1915

6s M-N 8,000e Nov 1 1917

6s F-A 4,500e Feb 1 1918

Refunding School.

4s J-J \$3,000e July 1 1915

4s M-N 10,000e 1922

Water-Works.

5s M-N \$25,000e May 2 1915

BOND, DEBT May 1915 \$69,500

Total valuation 1912 3,970,370

(Assessment about 7-10 actual value.)

Tax rate (per \$1,000) 1912 \$12.50

Population in 1910 9,340

CASS COUNTY.

Logansport is the county seat.

Summary of Debt Jan 1 1912

County bonds \$69,700

Township gravel road bonds 549,857

Assessed valuation 1911 26,461,970

County tax (per \$1,000) '12 \$3.91 +

Population in 1910 36,368

INT. at County Treasurer's office.

CLAY COUNTY.

Brazil is the county seat.

Court House Bldg. Bonds.

4s '12 J-J \$195,000e

County Infirmary Bonds.

s \$22,500e

GEN. BLD. DT. Apr 1915 \$217,500

Gravel road debt (add'l) 417,828

Slinking fund 1,488

Net assessed val. 1912 15,038,455

(Assessment about 1/2 actual value.)

State & Co. tax (per \$1,000) '12 \$9.50

Population in 1910 32,535

INTEREST at Brazil Trust Co.

COLUMBUS.

This city is in Bartholomew Co.

Water Plant Bonds.

4 1/2s '13 J-J \$38,000e Jan 1 1923

Funding Bonds.

4s '04 J-J \$15,000e July 1 1919

3 1/2s '06 J-J 27,000e Jan 1 1936

(Subject to call after Jan 1 1926.)

Refunding Bonds.

3 1/2s '06 J-J \$8,000e Jan 1 1936

(Subject to call after Jan 1 1926.)

3 1/2s '09 J-J 26,000e July 1 1929

BOND, DEBT Apr 1 1913 \$104,000

Assessed valuation 1912 6,175,092

(Assessment about 2-5 actual value.)

Total tax (per \$1,000) 1912 \$11.50

Population in 1910 8,813

INTEREST on the 3 1/2s is payable at the People's Savings & Trust Co.

CRAWFORDSVILLE.

This city is in Montgomery Co.

Electric Light Bonds.

4s '10 J-D \$48,000e

4s '11 A-O 24,000e Oct 1 '13-'31

BOND, DEBT Jan 1 1912 \$119,000

Assessed valuation 1911 5,929,480

Tax rate (per \$1,000) 1911 \$2.40

Population in 1910 9,371

CRAWFORDSVILLE SCH. CITY.

This district is in Montgomery Co.

4s '10 J-J \$72,000e July 1 '13-'20

4s '07 A-O 9,000e Apr 2 '14-'16

4s '11 A-O 17,000e Oct 1 '13-'21

BOND, DEBT Mar 1913 \$102,000

Assessed valuation 1912 5,857,555

(Assessment about 60% actual val.)

School tax (per \$1,000) 1912 \$8.80

INT. at Elston Nat. Bk., Crawfordsville.

DE KALB COUNTY.

Auburn is the county seat.

Court House Bonds.

4s '12 J-J \$144,000e Jan 15 '14-'22

Power-Work Bonds.

4s '12 J-J \$20

EAST CHICAGO (Con.)—
 Refunding Bonds.
 6s '04 J-D \$339,000c. 1913-1925
 Building Bonds.
 6s '08 J-D \$25,155c. 1913-1919
 Sinking fund. 8,365c. 1929
 GEN. BD. DT. Jan 1 '13. \$66,930
 Assessment debt. 612,000
 TOTAL DEBT Jan 1 1913. 678,930
 Sinking fund. 2,508
 Assessed valuation 1912. 7,553,715
 (Assessment about 1/4 actual value.)
 Total tax (per \$1,000) 1912. \$43.20
 Population in 1910. 19,098
 INT. payable at Treasurer's office.

EAST CHICAGO SCHOOL DIST.
 5s '12 F-A \$75,000c. 1916-1922
 5s g '05 F-A 12,000c. Aug '13-'15
 5s '09 F-A 40,000c. Feb 19-'28
 Refunding Bonds.
 4s '09 A-O \$17,000c. 1918-1934
 BOND. DEBT Mar 1 1913. \$144,600
 Assessed valuation 1912. 7,500,000
 School tax (per \$1,000) 1912. \$11.50
 Population in 1913 (est.). 24,000
 INTEREST on bonds of 1905 payable at First Nat. Bank, Hammond; on bonds of 1903 at Illinois Trust & Sav. Bank, Chicago; on 5s of 1909 at N. W. Halsey & Co., Chicago; and on 4s of 1909 and 5s of 1912 at First Nat Bank in East Chicago, Ind.

ELKHART COUNTY.
 Goshen is the county seat.
 Refunding Bonds.
 5s '05 J-D \$15,000c. 1913-1915
 Court-House Bonds.
 4s '08 M-S 25,000c. M-S 15 '14-'18
 5s '08 J-D 19,500c. 1913-1915
 5s '08 F-A 10,000c. 1915
 BOND. DEBT Jan 1 1913. \$117,250
 Total valuation 1912. 29,078,250
 (Assessment about 1-3 actual val.)
 State & Co. tax (per \$1,000) 1912. \$7.20
 Population in 1910. 49,008
 INTEREST on court-house 5s at City Nat. Bank of Goshen and on court-house 4s at Elkhart County Loan & Trust Co.

ELKHART SCHOOL DISTRICT.
 4s '07 F-A \$50,000c. Aug 1 '13-'17
 4s '11 F-A 90,000c. Feb 15 '16-'21
 BOND. DEBT May 1 1913. \$140,000
 Assessed valuation 1912. 8,340,830
 (Assessment about 40% actual value.)
 School tax (per \$1,000) 1913. \$12.20
 INT. on bonds of 1907 in Elkhart on others in Chicago.

ELWOOD.
 This city is in Madison County. Inc. as a city April 27 1891.
 Refunding Bonds.
 5s J-D \$45,000c. June 1 1923
 5s J-J 10,000c. Jan 15 1923
 6s J-J 40,000c. July 1 1921
 BOND. DEBT Jan 1 1913. \$105,000
 Assessed valuation 1912. 8,187,165
 (Assessment about 45% actual value.)
 City tax (per \$1,000) 1912. \$15.00
 Total tax (per \$1,000) 1912. \$40.90
 Population in 1910. 11,028
 INT. on refunding bonds due 1923 at National Shoe & Leather Bank, N. Y.; on refunding bonds due 1921 at Hanover Nat. Bank, N. Y.

EVANSVILLE.
 Evansville is the county seat of Vanderburg Co. Incorporated 1847.
 Refunding Bonds.
 4s '12 J-J \$800,000c. Jan 1 1932
 4s '12 J-J \$400,000c. July 1 1937
 1509,000c. July 1 1942
 BOND. DEBT Jan 1 1913 \$1,700,000
 Total valuation 1912. 38,293,870
 (Assessment about 2-3 actual value.)
 Total tax (per \$1,000) 1912. \$13.20
 Population in 1910. 60,647
 INTEREST on the \$900,000 ref. bonds payable at Chase Nat. Bank, N. Y., or at Mercantile Trust & Sav. Bank, Evansville; other bonds at Chase Nat. Bank, N. Y.

EVANSVILLE SCHOOL CITY.
 3 1/2s '07 M-N \$55,000c. May 1 '14-'17
 BOND. DEBT Dec 14 '12. \$66,000
 Assessed valuation 1911. \$37,900,380
 (Assessment about 60% actual value.)
 School tax (per \$1,000) 1912. \$5.50
 Population in 1910. 69,647
 INTEREST payable at the Citizens' National Bank of Evansville.

FLOYD COUNTY.
 County seat is New Albany.
 Funding Bonds.
 4s '10 J-J \$160,000c. Jan 1 '14-'29
 20,000c. Jan 1 1930
 BOND. DEBT May 15 '13 \$180,000
 Assessed valuation 1912. 12,261,460
 County tax (per \$1,000) '12. \$8.11
 Population in 1910. 30,294
 INT. at New Albany Nat. Bank.

FORT WAYNE.
 This city (Incorporated 1840) is the county seat of Allen County. The \$15,500 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.
 Refunding Railroad Loans.
 4 1/2s '85 A-G \$230,000c. Oct 10 1913
 So. Wayne Water Bonds.
 6s '88 J-J \$15,800c. July 10 1914
 Refunding Water Bonds.
 3 1/2s '99 M-N \$100,000c. Nov 15 1919
 3 1/2s '00 J-J 146,000c. Jan 18 1920
 BOND. DEBT Apr 1 1913 \$550,800
 Sinking fund. 151,493
 Water debt (included). 261,800
 Total valuation 1913. 37,077,980
 (Assessment about 3-5 actual value.)

Tax rate (per \$1,000) 1913. \$27.50
 Population in 1910. 63,933
 INTEREST payable in New York on 4 1/2s and 6s bonds at the Third National Bank; on all other bonds at U. S. Mtge. & Trust Co.

FORT WAYNE SCHOOL DIST.
 3 1/2s A-O \$40,000c. Oct 1 '13-'20
 3 1/2s A-O 50,000c. Oct 1 1921
 3 1/2s '05 J-J 15,000c. Jan 1 1914
 4s '07 M-S 37,500c. Sept 2 '13-'17
 4s '08 M-N 48,000c. Nov 1 '13-'18
 4s '09 A-O 75,000c. Oct 1 '14-'18
 150,000c. Oct 1 '19-'23
 4s '12 J-D 100,000c. June 1 '19-'23
 BOND. DEBT Apr 1913. \$507,500
 Assessed valuation 1912. \$5,250,000
 School tax (per \$1,000) 1912. \$7.50
 INT. at U. S. Mtge. & Tr. Co., N. Y.

FRANKFORD.
 This city is in Clinton County.
 Electric Light Bonds.
 5s '09 J-J \$20,000c. J & J '13-'15
 Sewer Bonds.
 4 1/2s Park Bonds. \$28,000
 4s J-D \$15,000c. 1920
 BOND. DEBT May 21 '13 \$53,000
 Assessed valuation 1912. \$5,229,460
 (Assessment 60 to 70% actual value.)
 Total tax (per \$1,000) 1912. \$30.80
 Population in 1910. 8,634
 INTEREST payable at the J. F. Wild & Co. State Bank, Indianapolis, and First Nat. Bank, Frankfort.

FRANKLIN COUNTY.
 Brookville is the county seat.
 4s '11 J-D \$86,000c. 1912-1930
 (Part each six months—V 01, p 1790)
 Court-House Furniture Bonds.
 4s '12 J-D \$8,500c. June 1 '13-'29
 8,500c. Dec 1 '13-'29
 East Fork Bridge Bonds.
 4s '12 M-S \$10,000c. J & D '13-'22
 BOND. DEBT Mch 25 '12. \$101,400
 Assessed valuation 1911. 9,877,000
 County tax (per \$1,000) 1912. \$6.60
 Population in 1910. 15,333
 INTEREST payable at Franklin County Nat. Bank, Brookville.

FULTON COUNTY.
 Rochester is the county seat.
 Bridge Bonds.
 4 1/2s '05A-O \$50,000c. Apr 5 1925
 Court-House Bonds.
 5s '05 M-N \$33,000c. May 1 1915
 5s '06 M-N 25,000c. May 1 1916
 5s '06 M-N 23,500c. Nov 2 1916
 Refunding Bonds.
 5s '08 M-S \$35,000c. Sept 12 1913
 BOND. DEBT Apr 1913. \$213,985
 Sinking fund. 90,922
 Assessed valuation 1912. 13,027,975
 (Assessment about 40% actual value.)
 Co. tax rate (per \$1,000) '12. \$6.21
 Population in 1910. 16,879
 INTEREST on court-house and refunding bonds payable at Corn Exchange Nat. Bank, Chicago; on the bridge bonds at American Exchange Nat. Bank, New York.

GARY.
 This city is in Lake County. Incorporated July 14 1906.
 Funding Bonds.
 6s '12 M-N \$25,000c. Nov 4 1913
 Garbage-Plant Bonds.
 4 1/2s May \$15,000c. May 13 1922
 Tollestson Municipal Bonds.
 5s July \$2,000c. July 1 '13-'16
 Street & Garbage Equip. Bonds.
 4s Sept \$20,000c. Aug 21 1921
 Police & Fire Dept. Bonds.
 4 1/2s '09 J-J \$45,000c. Jan 15 1919
 4 1/2s '09 F-A 10,000c. Aug 1 1913
 4 1/2s Oct 50,000c. Oct 16 1913
 4 1/2s '13 15,000c. Apr 1 1923
 BOND. DEBT Apr 1913. \$142,000
 Time warrants. 50,000
 Sinking fund. 52,377
 Assessed valuation 1913. 20,137,405
 Total tax (per \$1,000) 1913. 30.90
 Population in 1910. 16,803
 INT. on 4s. 4 1/2s & Garbage Plan 4 1/2s at City Treas. office; on Police and Fire Sta. bonds at First Nat. Bank, Hammond; on Fire Dept. 4 1/2s at First Nat. Bank, Gary; on 5s at First State Bk., Gary.

GARY SCHOOL DISTRICT.
 4 1/2s s-a \$12,500c. 1917
 25,000c. 1918
 4 1/2s s-a 50,000c. 1917-1918
 4s s-a 50,000c. 1919
 4s '09 J-J 51,000c. Jan 1 1919
 6s J-J 3,000c. 1915
 4 1/2s J-J 5,000c. 1917
 4 1/2s g '11 J-J \$30,000c. July 1 1920
 30,000c. Jan 1 1921
 4 1/2s '11 J-J 50,000c. 1921
 4 1/2s F-A 75,000c. Feb 1 1922
 BOND. DEBT Apr 1 1913 \$381,500
 Sinking fund. 8,219
 Assessed valuation 1912. 20,058,350
 (Assessment about 15-2-3% actual val.)
 School tax (per \$1,000) 1912. \$10.00
 Population in 1913 (est.). 40,000
 INT. on bonds of 1911 and 1912 at First National Bank in Gary.

GOSHEN.
 This city is in Elkhart County.
 Funding Bonds.
 4s '07 J-D \$26,000c. June 1 '17-'29
 24,000c. Dec 1 '17-'29
 6,000c. Dec 1 '13-'15
 BOND. DEBT Jan 1 1913. \$56,000
 Floating debt. 13,400
 Sinking fund. 7,136
 Assessed valuation 1912. 4,357,553
 (Assessment about 45% actual val.)
 Total tax (per \$1,000) 1912. \$31.20
 Population in 1910. 8,514
 INT. payable in Goshen at the City Nat. Bank.

GRANT COUNTY.
 County seat is Marion.
 Boulevard Bonds.
 4 1/2s '05 M-N \$1,800c. Nov 15 '13-'14
 1,900c. May 15 '14-'15
 Bridge Bonds (Twp. Deb't).
 4s '04 July \$5,000c. July 1 1913
 Jail Bonds.
 Feb \$5,000c. Feb 1 1914
 50,000c. Feb 1 15-'23
 BOND. DEBT Apr 25 '13. \$120,000
 Assessed valuation 1913. 30,000,000
 (Assessment about 40% actual value.)
 State & Co. tax (per \$1,000) '11. \$7.60
 Population in 1910. 51,426

GREENSBURG SCHOOL DIST.
 This district is in Decatur County.
 4 1/2s \$65,000c. Aug 1 '13-'22
 TOTAL DEBT May 2 '13. \$65,000
 Assessed valuation 1912. 3,485,470
 (Assessment about 2-3 actual value.)
 Tax rate (per \$1,000) 1912. \$10.30
 Population in 1912 (est.). 6,000
 INT. payable in Indianapolis.

HAMMOND SCHOOL DISTRICT.
 Building Bonds.
 4s '07 J-D \$23,125c. Dec 1 '13-'17
 Funding Bonds.
 4s g M-N \$45,600c. 1913-1928
 BOND. DEBT Apr 1913. \$76,000
 Assessed valuation 1912. 10,285,395
 (Assessment about 20% actual value.)
 School tax (per \$1,000) 1911. \$13.20
 INTEREST on funding bonds payable at First Nat. Bank, Hammond.

HANCOCK COUNTY.
 Greenfield is the county seat.
 Court-House Bonds.
 4 1/2s \$55,000c. (Last bond due 1923.)
 BOND. DEBT Jan 1 1913 \$166,000
 Assessed valuation 1912. 19,543,800
 (Assessment about 1/4 actual value.)
 State & Co. tax (per \$1,000) '12 \$7.77
 Co. tax rate (per \$1,000) '12. \$4.60
 Population in 1910. 10,930
 INTEREST payable in N. Y.

HENDRICKS COUNTY.
 Danville is the county seat.
 4s '12 J-J \$225,000c. July 10 '23-'32
 TOTAL DEBT Nov 1912. \$225,000
 Assessed valuation 1911. 19,619,808
 Population in 1910. 20,840

HUNTINGTON.
 This city is in Huntington County.
 Water-Works Bonds.
 6s '90 \$49,000c. July 1 '16-'21
 6s '91 6,500c. Part yrlly Apr 1
 6s '96 15,500c. Part yrlly July 17
 City-Hall Bonds.
 5s '04 \$16,000c. Part yrlly Jan 1
 City's share street & sewer bonds. \$3,000
 BOND. DEBT Jan 1 1912. 90,631
 Sinking funds. 14,583
 Assessed valuation 1911. 4,935,320
 Total tax (per \$1,000) 1911. \$14.00
 Population in 1910. 10,272

HUNTINGTON COUNTY.
 Huntington is the county seat.
 Court House Bonds.
 3 1/2s '04 J-J \$160,000c. July 1 '14-'23
 100,000c. July 1 1924
 CO. BD. DT. Apr 1913. \$268,000
 Gravel road debt (add'd). \$301,289
 Total assessed val. 1912. 21,362,070
 (Assessment about 66% actual value.)
 Co. tax rate (per \$1,000) '12. \$7.91
 Population in 1910. 28,982
 INTE. at Mercantile Nat. Bk., N. Y.

INDIANAPOLIS.
 Samuel Lewis Shank, Mayor.
 Harry R. Wallace, Comptroller.
 Indianapolis is the county seat of Marion Co. Original town charter Feb. 17 1838; present charter 1905.
 Fire-Dept. & Garage Bonds.
 4s '13 J-J \$75,000c. Feb 1 1918
 Hospital Bonds.
 3 1/2s '06 J-J \$100,000c. Jan 1 1936
 4s '11 J-J 110,000c. June 1 1941
 Bridge Bonds.
 3 1/2s '99 J-J \$15,000c. Jan 1 1914
 3 1/2s '03 J-J 65,000c. Jan 1 1924
 Flood Bonds.
 3 1/2s '04 J-J \$125,000c. Jan 1 1924
 4s '13 J-J 150,000c. May 1 1943
 Park Improvements Bonds.
 4s '07 J-J \$350,000c. Jan 1 1927
 Boulevard Bonds.
 3 1/2s '03 J-J \$100,000c. May 1 1933
 Refunding Bonds.
 4s '95 J-J \$200,000c. July 1 1915
 4s '94 J-J 109,500c. Jan 26 1924
 4s '94 J-J 690,000c. Mch 1 1924
 4s '94 J-J 300,000c. June 30 1924
 3 1/2s '05 J-J 45,000c. July 1 1925
 Market House Bonds.
 3 1/2s '03 J-J \$3,000c. July 1 1915
 Fire Dept. Bonds.
 4s '11 J-J \$200,000c. June 1 1941
 Station House Bonds.
 4s '07 J-J \$150,000c. Jan 1 1927
 City Hall Bonds.
 3 1/2s '06 J-J \$300,000c. July 1 1936
 3 1/2s '09 J-J 600,000c. Jan 1 1939
 ANNEXED DISTRICT BONDS.
 Brightwood Water Bonds.
 6s '95 F-A \$5,000c. Feb 15 1915
 Haughville School Bonds.
 5s '95 J-J \$12,800c. July 15 1915
 West Indianapolis Bonds.
 Funding Bonds.
 5s '96 J-J \$5,000c. July 6 '13-'17
 5s '98 J-D 8,000c. Dec 21 1916
 INTEREST payable by Winalow, Lanier & Co., New York.

JEFFERSON COUNTY.
 Madison is the county seat.
 Toll Road Purchase.
 4s F-A \$81,175c. 2 bonds yrlly
 COUNTY B'D D'T Jan 1 '12. \$86,000
 Gravel r'd bonds (add'd). 60,455
 Assessed valuation 1911. 8,857,195
 Co. tax rate (per \$1,000) '12. \$6.91
 Population in 1910. 20,483

JEFFERSONVILLE.
 This city is in Clark County.
 Refunding City Bonds.
 3 1/2s '99 F-A \$38,000c. Feb 1 '14-'24
 (\$3,500 yearly.)
 5s '97 A-O \$54,000c. Apr 1 1922
 5s '97 J-J 73,500c. July 1 1922
 3 1/2s '00 M-N 100,000c. Nov 1925
 3 1/2s '06 J-J 32,000c. Jan 1 1931
 Funding Bonds.
 4s '12 J-J \$51,120c. Jan 1 '14-'22
 BOND. DEBT Nov 1912. \$357,800
 Total valuation 1911. 4,292,850
 (Assessment about 1/4 actual value.)
 Tax rate (per \$1,000) 1911. \$16.00
 Population in 1910. 10,412
 INTEREST is payable at the City Treasurer's office; also in Chicago.

JEFFERSONVILLE SCH. CITY.
 High-School Bonds.
 4s '09 J-J \$67,500c. Part yearly
 BOND. DEBT May 1 '13. \$67,500
 Floating debt. 2,500
 Assessed valuation 1912. 4,228,220
 Tax rate (per \$1,000) 1912. \$30.50
 INT. at First Nat. Bk., Jeffersonville.

472 77 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 1913 was \$218,027,220.
 ASSESSED VALUATION.—
 1912. 1911.
 Real estate. \$ 5 \$
 Personal. \$ 218,027,220 212,262,510
 Total. 218,027,220 212,262,510

(Assessment about 2-3 actual value)
 Tax (per M) 21.80 21.20
 1910. 1905.
 Real estate. 135,966,655 111,362,970
 Personal. 49,748,100 41,615,380
 Total. 185,714,755 152,978,350
 (Assessment about 2/3 actual value.)
 Tax (per M) 21.70 21.30
 POPULATION.—1910 (Census), 233,650; in 1900, 169,164; in 1890, 105,436; in 1880, 75,056; in 1870, 48,244. Territory of city substantially increased between 1890 & 1900.

INDIANAPOLIS SCHOOL DIST.
 This district includes the whole of the city of Indianapolis and reports the same assessed valuation.
 Coupon Notes.
 1 1/2s M-N \$48,000c. Nov 1 '13-'24
 4s M-S 8,000c. Mch 31 1918
 School, Real Estate & Imp. Bds.
 3 1/2s J-J \$200,000c. July '30-'33
 200,000c. July '34-'37
 3 1/2s '05 J-J 50,000c. July 1 1938
 3 1/2s '09 J-J 50,000c. July 1 1939
 3 1/2s '10 J-J 25,000c. July 1 1940
 3 1/2s '10 J-J 25,000c. July 1 1941
 4s '12 J-D 25,000c. Dec 1 1942
 50,000c. Dec 1 1943
 Funding Bonds.
 3 1/2s J-J \$100,000c. July '27-'28
 Building, Refunding, &c.
 4s J-J \$300,000c. July 1 '13-'26
 4s '11 J-J 25,000c. 1941
 50,000c. 1942
 4s '11 J-J 125,000c. Sept 1 1946
 Trust Fund.
 4s J-J \$22,000c. 1914
 TOT. DEBT Mar 20 '13. \$1,443,000
 Library, school, teachers' pension and compulsory education tax rate (per \$1,000) 1912. \$6.10
 Population in 1910. 233,650
 Pop'n '13 (city directory). 266,935
 INTEREST on the real estate and improvement bonds (except those of 1910), on the building 4s and the bonding 3 1/2s is payable at Winalow, Lanier & Co., N. Y.; on the coupon notes 4 1/2s due 1913 at Nat. Park Bk., N. Y.; other coupon notes and trust funds and real estate and imp't. bonds of 1910 payable in Indianapolis.

JACKSON COUNTY.
 Brownstown is the county seat. Bonds below are tax-free.
 Court House Bonds.
 4s '10 J-J \$27,000c. July 1 '13-'21
 32,000c. July 1 '22-'29
 4s '11 J-J 18,000c. Jan 1 '14-'31
 COUNTY BOND. DEBT
 May 4 1912. 381,000
 Gravel road bonds outst'g. 234,507
 Assessed valuation 1911. 15,702,240
 (Assessment about 60% actual value.)
 State & Co. tax (per \$1,000) '11. \$5.10
 Co. tax rate (per \$1,000) '12. \$4.91
 Population in 1910. 24,727
 INT. payable at Co. Treas. office.

JEFFERSON COUNTY.
 Madison is the county seat.
 Toll Road Purchase.
 4s F-A \$81,175c. 2 bonds yrlly
 COUNTY B'D D'T Jan 1 '12. \$86,000
 Gravel r'd bonds (add'd). 60,455
 Assessed valuation 1911. 8,857,195
 Co. tax rate (per \$1,000) '12. \$6.91
 Population in 1910. 20,483

JEFFERSONVILLE.
 This city is in Clark County.
 Refunding City Bonds.
 3 1/2s '99 F-A \$38,000c. Feb 1 '14-'24
 (\$3,500 yearly.)
 5s '97 A-O \$54,000c. Apr 1 1922
 5s '97 J-J 73,500c. July 1 1922
 3 1/2s '00 M-N 100,000c. Nov 1925
 3 1/2s '06 J-J 32,000c. Jan 1 1931
 Funding Bonds.
 4s '12 J-J \$51,120c. Jan 1 '14-'22
 BOND. DEBT Nov 1912. \$357,800
 Total valuation 1911. 4,292,850
 (Assessment about 1/4 actual value.)
 Tax rate (per \$1,000) 1911. \$16.00
 Population in 1910. 10,412
 INTEREST is payable at the City Treasurer's office; also in Chicago.

JEFFERSONVILLE SCH. CITY.
 High-School Bonds.
 4s '09 J-J \$67,500c. Part yearly
 BOND. DEBT May 1 '13. \$67,500
 Floating debt. 2,500
 Assessed valuation 1912. 4,228,220
 Tax rate (per \$1,000) 1912. \$30.50
 INT. at First Nat. Bk., Jeffersonville.

KNOX COUNTY.
 County seat is Vincennes.
 Building Bonds.
 4s J-D \$5,000c. June 1 1913
 Monument Bonds.
 4s '11 M-S \$40,000c. Dec 1 '13-'20
 COUNTY BD. DT. Jan 1 '12. \$61,875
 Twp. gravel road bonds. 751,269
 Assessed valuation 1911. 26,362,880
 (Assessment about 65% actual value.)
 Co. tax rate (per \$1,000) '12. \$4.91
 Population in 1910. 39,183
 INTEREST on the building and the bridge issues is payable at the Hanover National Bank, New York.

KNOX COUNTY.
 County seat is Vincennes.
 Building Bonds.
 4s J-D \$5,000c. June 1 1913
 Monument Bonds.
 4s '11 M-S \$40,000c. Dec 1 '13-'20
 COUNTY BD. DT. Jan 1 '12. \$61,875
 Twp. gravel road bonds. 751,269
 Assessed valuation 1911. 26,362,880
 (Assessment about 65% actual value.)
 Co. tax rate (per \$1,000) '12. \$4.91
 Population in 1910. 39,183
 INTEREST on the building and the bridge issues is payable at the Hanover National Bank, New York.

KOKOMO.

This place is in Howard County. Sewer Construction Bonds. 4s '11 M-S \$25,000.00...

LAFAYETTE.

This city is the county seat of Tippecanoe County. Incorp. 1853. Refunding Water Bonds. 4 1/2s J-D \$225,000.00...

LAFAYETTE SCHOOL CITY.

4 1/2s '10 J-J \$176,000.00 July 1 '13-'20. (See V 90, p 1192, for maturity.)

LAKE COUNTY.

Crown Point is the county seat. Bridge Bonds. 5s '09 s-a \$5,000.00 July 1 '13-'14...

LAKE COUNTY BONDED DEBT.

Sept 1912 \$283,500 Gravel road debt (township obligations) Jan. 1 1912-\$1,246,209...

LA PORTE.

This city is in La Porte County. Funding Bonds. 4s J-D \$15,000.00...

LA PORTE COUNTY.

County seat is La Porte. Jail Bonds. 5s '08 M-S \$61,000.00 June 1 '13-'28...

LAWRENCE COUNTY.

Bedford is the county seat. Jail Bonds. 3 1/2s M-S \$33,000.00 (Subject to call after 1913)...

LOGANSPORT.

This city is in Cass County. Incorporated Feb. 17 1838. City owns water and electric-light plant.

MADISON.

Madison is the county seat of Jefferson County. Incorp. April 1838. Refunding Bonds. 4s M-N \$5,000.00 Nov 1 1913...

MARION.

This city is in Grant County. Incorporated 1880. Water Bonds. 5s M-N \$1,500.00 to May 1 '14-'16...

MARION SCHOOL CITY.

4s '06 M-N \$27,000.00 May 15 '14-'16 BOND. DEBT Mar 1913 \$35,000...

MARION COUNTY.

County seat is Indianapolis. Bridge Bonds. 4 1/2s '04 J-J \$850,000.00 July 1 1924...

MIAMI COUNTY.

Peru is the county seat. Court House Bonds. 3 1/2s Jan \$169,000.00 Jan 1 '14-'26...

MICHIGAN CITY.

This city is in Laporte County. Incorporated in 1836. General Purpose Bonds. 5s '03 J-J \$12,000.00 July 1 '13-'18...

MICHIGAN CITY SCHOOL DIST.

4s '09 F-A \$82,500.00 Aug 1 '12-'19 (See V. 88, p. 1019, for maturity.)

Assessed valuation 1911 \$10,760,830 (Assessment about 3-5 actual value.)

MUNCIE.

This city is the county seat of Delaware Co. Incorp. in 1805. Funding Bonds. 4s '13 M-S \$10,000.00 Mar 1 '31-'32...

MUNCIE SCHOOL CITY.

4s '09 J-D \$35,000.00 June 1 1919 (Subject to call after June 1 1915.)

NEW ALBANY.

This city is the county seat of Floyd Co. On Oct. 5 1911 an ordinance was passed by the City Council...

NEW ALBANY SCHOOL DIST.

4s '04 J-D \$7,000.00 June 1 1914 4 1/2s '10 J-D \$5,000.00 July 1 '15-'19...

NEW CASTLE.

This city is in Henry Co. Incorp. May 21 1840; reorganized in 1867. Funding Bonds. 4s '12 F-A \$25,000.00 Feb 1 '13-'24...

OWEN COUNTY.

Spencer is the county seat. Jail Bonds. 4 1/2s '12 M-N \$11,000.00 M & N '13-'32...

PERU.

This city is in Miami County. Incorporated Feb. 14 1848. Refunding Bonds. 3 1/2s '07 M-S \$20,000.00 Mech 1 '14-'23...

PERU SCHOOL CITY.

High School Bonds. 4s '10 J-D \$60,000.00 June 1 '13-'20...

PRINCETON SCHOOL DIST.

This district is in Gibson County. 4 1/2s '12 F-A \$60,000.00...

PUTNAM COUNTY.

Greencastle is the county seat. COUNTY DT. May 1 '13 \$60,500...

RICHMOND.

This city is the county seat of Wayne Co. First incorp. in 1840. Refunding Bonds. 4s '02 A-O \$9,000.00 Oct 1 '13-'15...

Light-Plant Bonds.

4s '02 M-S \$100,000.00 Mech 4 1927 4s '02 M-S 44,000.00 Mech 18 1927...

RICHMOND SCHOOL CITY.

4s '09 F-A \$120,000.00 Aug 2 '15-'16 BOND. DEBT Jan 1 1913 \$150,000...

RUSH COUNTY.

Rushville is the county seat. COUNTY BONDED DEBT May 1 1912 \$90,000...

RUSHVILLE.

This city is in Rush County. Refunding Bonds. 4 1/2s '13 Jan \$12,000.00 Jan 22 '18-'29...

RUSHVILLE SCHOOL CITY.

This school city is in Rush County. 4s J-J \$30,500.00 (Due \$2,500 each 6 months.)...

ST. JOSEPH COUNTY.

South Bend is the county seat. The ditch bonds are not direct county obligations. Court-House Bonds. 4 1/2s J-D \$32,000.00 Dec '17-'18...

SEYMOUR SCHOOL CITY.

This district is in Jackson County. 1 1/2s '10 J-J \$48,000.00 1914-'20...

SHELBY COUNTY.

Shelbyville is the county seat. CO. BOND. DT. May 1 '13 \$30,000...

SHELBYVILLE SCHOOL CITY.

4s '10 J-J \$98,000.00 July 1 '13-'20 BOND. DEBT Sept 1912 \$98,000...

SOUTH BEND.

This city (Incorporated May 22 1855) is the county seat of St. Joseph County. In Jan. 1911 the village of Riverpark and other suburban territory was annexed to city.

SOUTH BEND (Concl.).
 Water Bonds.
 5s '94 J-J \$8,000c. July 15 1914
 4s '95 M-N 38,000c. May 1 1915
 4s '96 J-J 20,000c. July 1 1915
 4s '96 F-A 25,000c. Feb 1 1916
 4s '96 A-O 8,000c. Apr 1 1916
 4s '97 J-J 5,000c. July 1 1917
 4s '98 J-J 5,000c. July 1 1918
 4s '99 J-J 5,000c. Jan 2 1919
 4s '10 40,000c. Sept 1 1932
 Refunding & Water Works Bonds.
 4s '08 M-S \$60,000c. Mch 1 1928
 River Park.
 4 1/2s '05 M-N \$4,500. Nov 1 '13-'25
 (Due part every 4 years.)
 Refunding Bonds.
 4s '11 M-S \$20,000c. Sept 1 1931
 4s '12 M-S 40,000c. Sept 1 1932
 Street Bonds.
 4s '09 J-D \$30,000c. Dec 1 1929
 4s '10 M-N 20,000c. Nov 1 1930
 House Bonds and Park Bonds.
 4s '08 A-O \$20,000c. Oct 1 1923
 GEN. BD. DT. Jan 1 1913 \$459,500
 Sinking fund. 9,579
 Water debt (included). 184,000
 Street and sewer bonds (add'l) under "Barrett Law" 35,000
 Improvement bonds "Special Charter" (additional) 12,219
 Improvement bonds "New Charter" (additional) 209,987
 Total assessed val. 1913. 29,551,050
 Exemption. 1,260,480
 Net assessed val. 1913. 28,290,570
 (Assessment about 1/2 actual value.)
 City tax rate (per \$1,000) 1912. \$11.29
 Total tax (per \$1,000) 1911. \$30.40
 Population in 1910 (Census). 53,684
 INTEREST on 3 1/2s due 1918, on 4s due 1925, is payable at St. Joseph County Sav. Bank; on other bonds at Nat. Park Bank, New York.

SOUTH BEND SCHOOL DIST.
 4 1/2s '03 J-J \$20,000c. July 1 1913
 4s '06 J-J 12,000c. Jan 1 14-'16
 4s '07 J-J 55,000c. July 1 '13-'17
 4s '09 J-J 70,000c. July 1 1919
 4s '11 J-J 200,000c. Apr 15 '22-'31
 4s '12 F-A 130,000c. Apr 17 '18-'27
 River Park Bonds (Assumed).
 4s '07 \$5,500.
 BOND. DEBT Mar 20 '13 \$402,500
 Floating debt. 27,000
 Assessed valuation 1912. 29,551,270
 Mortgage exemption. 1,260,700
 Net valuation 1912. 28,290,570
 (Assessment about 3/5 actual value.)
 School tax (per \$1,000) 1912. 49.50
 INTEREST payable at Nat. Park Bank, N. Y. City, at the St. Joseph County Sav. Bank of South Bend, the Citizens Nat. Bank, South Bend, American Trust Co., South Bend, and at the South Bend National Bank.

STABKE COUNTY.
 Knox is the county seat.
 Refunding Bonds.
 5s M-N \$10,000c.
 Court House Bonds.
 5s M-S \$74,500
 BOND. DEBT Jan 1 '13. 565,500
 Gravel road bonds (add'l) 254,429
 Assessed valuation 1912. 7,982,812
 (Assessment about 1-3 act. value.)
 State & Co. tax (per \$1,000) '12 \$6.33 1/2
 Population in 1910. 10,667
 INTEREST at Winslow, Lanier & Co., New York City.

SULLIVAN COUNTY.
 County seat is Sullivan. County has no gen. bonded debt at present.
 Gravel road bonds. \$695,210
 Ditch and levee. 114,760
 Total contingent debt Sept 18 1911. 809,970
 Tax valuation 1911. 10,796,385
 Co. tax rate (per \$1,000) '12 \$3.51 +
 Population in 1910. 32,439

TERRE HAUTE.
 This city is the county seat of Vigo County. Incorp. April 30 1853.
 4s '07 A-O \$100,000c. Oct 1 1927
 (Subject to call after Oct 1 1917.)
 4s M-N 123,000c. May 1 1915
 4s '09 A-O 35,000c. Oct 1 1929
 Refunding Bonds.
 4s M-N \$40,000c. 1916
 (Subject to call after 1906.)
 Street Improvement Bonds.
 5s J-J \$51,585.93c. 1913-1918
 4s '09 J-D 7,820.60c. Dec 1 1910
 Sewer Bonds.
 4s A-O \$70,000c. 1912
 4s '10 F-A 40,000c. Aug 1 1930
 4s '11 M-S 65,000c. Sept 1 1931
 Judgment Bonds.
 4s M-S \$44,000c. July 1 1923
 (Subject to call after Mch 1 1912.)
 Crematory Bonds.
 4s '08 J-D \$70,000c. Dec 1 '14-'18
 Engine-House Bonds.
 4s '05 F-A \$45,000c. Aug 25 1925
 (Subject to call after 1915.)
 BOND. DEBT Apr. '13. 552,000
 Sinking fund. 41,937
 Total assessed val. 1912. 35,047,711
 (Assessment about 60% actual value.)
 City tax (per \$1,000) 1912. \$11.50
 Population in 1910 (est.). 53,157
 INT. at Hanover Nat. Bank, N. Y.

TERRE HAUTE SCHOOL CITY.
 Building Bonds.
 4s '05 A-O \$20,000c. Oct 1 '13-'14
 Refunding Bonds.
 4s '07 M-S 100,000c. Sept 1 '13-'31
 BOND. DEBT Mar 15 '13 \$210,000
 Floating debt. 29,960
 Sinking fund. 2,238
 Total assessed val. 1912. 35,429,995
 (Assessment about 1/2 actual value.)
 School tax (per \$1,000) 1912. \$7.21 1/2
 Population in 1913 (est.). 70,000
 INTEREST on bonds of 1907 at U. S. Trust Co. of Terre Haute; on others in N. Y. at Central Trust Co.

TIPPECANOE COUNTY.
 Lafayette is the county seat.
 Bridge Bonds.
 4s '12 A-O \$80,000. Apr 1 '14-'17
 BOND. DEBT Apr 1913. \$80,000
 Assessed val. 1912. 35,000,000
 Population in 1910. 40,963

TIPTON COUNTY.
 County seat is Tipton.
 Court House Bonds.
 5s '04 J-J \$20,000c. 1914
 60,000c. 1919
 65,000c. 1924
 BOND. DEBT May 1 '13 \$145,000
 Gravel road bonds (add'l) 416,000
 Sinking fund. 14,638
 Assessed valuation 1912. 14,082,665
 County tax (per \$1,000) '12. \$4.715
 Population in 1910. 17,459
 INTEREST is payable at the Third Nat. Bank, New York, or at Indianapolis Trust Co. in Indianapolis.

VANDEBURGH COUNTY.
 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 1 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 Mar 1913 \$530,000
 Floating debt. 65,000
 Sinking fund. 12,201
 Total valuation 1912. 46,478,420
 Less mortgage exemption. 855,510
 Net assessed val. 1912. 45,622,910
 (Assessment about 3/4 actual value.)
 State tax (per \$1,000) 1912. \$3.18 1/2
 County tax (per \$1,000) 1912. \$5.115
 Population in 1910. 77,438
 INTEREST is payable in New York at Farmers' Loan & Trust Co.

VIGO COUNTY.
 County seat is Terre Haute. Incorporated in 1853.
 Levee Bonds.
 6s '03 M-N \$11,714.33c. Part y'ly
 Funding Bonds.
 3 1/2s '09 F-A \$75,000c. Feb 15 1919
 4s '05 J-J \$5,000c. Jan 1 '14-'24
 15,000c. July 1 '13-'23
 Jail Bonds.
 4 1/2s '08 J-D \$116,000c. Dec 15 '13-'27
 Asylum Bonds.
 4s '05 J-J \$1,500c. Jan 1 '14-'16
 1,500c. July 1 '13-'15
 Soldiers' Monument Bonds.
 4 1/2s '09 J-D \$20,000c. May 15 1929
 Bridge Bonds.
 4s '03 J-J \$45,000c. Jan 1 '14-'22
 50,000c. July 1 '13-'22
 161,200c. Jan 1 1923
 11,000c. Jan 1 '14-'24
 4 1/2s '07 J-J 12,000c. July 1 '13-'24
 778.50c. Jan 1 1925
 COUNTY BOND. DEBT
 May 1 1913. \$452,700
 Gravel road debt. 490,700
 Assessed valuation 1912. 54,330,250
 Less mtge exemption. 2,770,500
 Net valuation 1912. 51,559,750
 (Assess't about 2-3 actual value.)
 Co. tax rate (per \$1,000) '12. 35.50
 Population in 1910. 87,930
 INT. on the jail bonds at the Terre Haute Trust Co.; on all other bonds in New York at A. B. Leach & Co.

VINCENNES.
 This city is in Knox County. Incorporated in 1852.
 School Building Bonds.
 5s M-N \$8,900c. May 5 '14-'17
 Funding Bonds.
 4 1/2s J-J \$18,000c. July 1 1913
 4s J-J 9,000c. Jan 1 '14-'16
 Refunding Bonds.
 4s J-D \$16,000c. June 19 1913
 BOND. DEBT Apr 1913. \$54,000
 Sinking fund. 3,062
 Total valuation 1912. 8,680,610
 (Assessment about 3-5 actual value.)
 City tax rate (per \$1,000) '12. \$18.60
 Total tax (per \$1,000) 1912. 33.00
 Population in 1910. 10,249
 INTEREST payable at Nat. Park Bank and Hanover Nat. Bank, N. Y.

VINCENNES SCHOOL CITY.
 4s '04 M-S \$10,000c. Sept 1 '13-'14
 4s '07 J-J 35,000c. July 1 '13-'17
 4s '10 J-J 25,000c. 1916-1920
 BOND. DEBT May 1913. \$70,000
 Assessed val. 1912 (about). 3,500,000
 School tax (per \$1,000) 1912. \$1.10
 INT. at Hanover Nat. Bank, N. Y.

WABASH COUNTY.
 Williamsport is the county seat.
 Bridge Bonds.
 4s '04 F-A \$18,000c. Aug 1 '13-'14
 Court House and Jail.
 4s '07 J-J \$35,000c. Jan 1 '14-'18
 COUNTY BONDED DEBT
 Oct 1912. \$60,000
 Gravel road debt (township) \$183,500
 Assessed valuation 1911. 13,264,510
 County tax (per \$1,000) '12. \$2.21 +
 Population in 1910. 10,899
 INTEREST payable at Treas's offce.

WASHINGTON.
 Incorporated May 16 1871.
 Refunding School Bonds.
 4s '10 J-J \$10,000. Nov 15 1920
 (Subject to call Nov 15 1915)
 Park Bonds.
 4s J-J \$8,000. Nov 30 1914
 (Subject to call.)

Refunding Electric Light Bonds.
 4s '09 M-N \$22,000. May 1 1919
 Funding Bonds.
 4s '05 J-J \$1,500c. Jan 1 '14-'16
 1,500c. July 1 '13-'15
 5s '08 J-D 6,000c. June 1 1913
 Fire Station Bonds.
 4s '07 A-O \$3,500c. Sept 23 1917
 Electric Light Bonds.
 4s M-N \$20,000c. May 1 1919
 M-N \$2,000c. Nov 1 '13-'14
 TOTAL DEBT Apr 1913. \$49,000
 Total valuation 1912. 3,500,000
 (Assessment about 2-3 actual value.)
 City tax (per \$1,000) 1912. \$11.50
 Population in 1910. 7,854
 INT. at Washington Nat. Bank.

WASHINGTON SCHOOL DIST.
 4 1/2s J-D \$65,000c. 1922
 TOTAL DEBT Apr 1913. \$65,000
 Assessed valuation 1913. 3,500,000
 School tax (per \$1,000) 1913. \$10.00
 Population in 1913 (est.) 9,000
 INT. at People's Nat. Bk., Washington.

WAYNE COUNTY.
 County seat is Richmond.
 Court House Bonds.
 5s J-D \$25,000c. Dec 1 1913
 Refunding Bonds.
 4 1/2s M-N \$60,000c. May 2 '14-'16

BOND. DEBT Mar 10 '13 \$85,000
 Gravel road debt (add'l) 77,308
 Sinking fund. 60,000
 Total assessed val. 1912. 35,568,448
 (Assessment about 55% actual value.)
 State & Co. tax (per \$1,000) '12. \$17.70
 Co. tax rate (per \$1,000) '12. \$4.51 +
 Population in 1910. 43,757
 INTEREST payable at American Exch. Nat. Bank in N. Y. City.

WEST HAMMOND S. D. No. 155.
 This district (P. O. Hammond) is in Lake County.
 5s '11 J-D \$35,000c. Dec 31 1924
 BOND. DEBT May 1913. \$35,000
 INTEREST payable in Chicago.

WHITING SCHOOL CITY.
 5s '09 F-A \$15,000c. Feb 1 '14-'16
 20,000c. Aug 1 '13-'16
 15,000c. Feb 1 '17-'19
 4 1/2s '10 F-A 10,000c. Feb 1 1920
 15,000c. Aug 1 '17-'19
 BOND. DEBT Mar 1913. \$75,000
 Assessed valuation 1912. 8,001,000
 (Assessment about 45% actual value.)
 School tax (per \$1,000) 1912. \$6.50
 Population in 1912 (est.). 7,500
 INT. 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 part of the table we show such counties as come under this head and in the second we show minor civil divisions.

Counties—	Bonded Debt.	Floating Debt.	Gravel Rd. Bonds.	Assessed Valuation.	Tax Rate.	Pop'n. 1910.
Adams County	None	None	\$513,607	\$15,421,870	\$9.20 +	21,840
Bartholomew Co.	None	None	281,615	119,234,885	14.51 +	24,813
Carroll County	\$40,000	None	400,000	14,700,000	\$9.90 +	17,070
Crawford County	31,000	2,690	None	2,750,000	77.91 +	12,057
Davless County	None	None	377,008	415,649,785	15.51 +	27,747
Dearborn County	30,000	None	133,075	10,290,095	14.61 +	21,396
Delaware County	25,000	None	763,000	133,810,010	13.91 +	51,414
Greene County	40,000	5,000	216,390	18,757,945	16.01 +	36,873
Hamilton County	None	None	481,824	None	None	27,026
Howard County	None	None	410,000	122,643,615	16.70 +	33,177
Jasper County	170,500	None	268,600	11,070,143	14.85 +	13,044
Jay County	None	None	295,563	116,871,445	17.80 +	24,961
Jennings County	None	None	151,216	16,816,065	19.74 +	14,203
Martin County	50,000	None	109,431	16,100,000	9.91 +	12,950
Morgan County	32,000	None	260,000	14,013,030	15.50 +	21,182
Newton County	30,000	None	280,000	413,350,000	13.31 +	10,504
Perry County	64,000	None	None	14,118,200	11.50 +	18,078
Pike County	21,000	None	143,529	17,390,970	18.70 +	19,684
Porter County	24,300	10,000	725,517	121,562,260	17.71 +	20,540
Pulaski County	50,000	37,500	150,000	8,000,000	17.21 +	13,312
Randolph County	3,000	None	240,374	21,547,270	13.61 +	29,013
Ripley County	None	None	259,368	18,908,425	16.21 +	19,452
Scott County	4,000	None	108,867	13,841,060	17.81 +	8,323
Spencer County	43,000	None	18,400,000	19,711,000	19.71 +	20,676
Vermillion County	10,000	None	\$150,844	412,335,705	16.01 +	18,865
Washington Co.	22,418	None	105,725	7,528,260	16.51 +	17,445
White County	45,000	None	385,660	115,375,850	16.43 +	17,602

Cities, Townships, &c.—	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n. 1910.
Alexandria (C), Madison Co.	\$27,500	None	\$1,161,455	\$17.00	5,096
Attica, Fountain Co.	25,000	None	2,256,210	None	3,335
Bluffton (C), Wells County	42,000	None	2,400,000	33.80	4,987
Bluffton Sch. City, Wells Co.	41,200	None	12,500,000	112.50	None
Brookville School District	29,000	None	6,500	15.00	None
Connersville (C), Fayette Co.	60,000	None	4,843,535	41.10	7,738
Decatur (C), Adams County	85,000	3,500	1,800,000	40.40	4,471
Elkhart (C), Elkhart County	73,000	78,250	18,235,468	113.60	19,282
Hammond (C), Lake County	161,000	None	10,424,076	119.00	20,925
Lebanon (C), Boone County	40,000	None	13,586,750	112.16	5,474
Lebanon School City	40,000	None	13,800,000	18.50	None
Madison School District	39,500	None	63,864,450	47.70	None
Mishawaka, St. Joseph County	102,000	None	15,296,000	42.50	11,886
Mishawaka School City	95,000	3,000	15,381,000	10.40	None
Portland (C), Jay County	54,000	11,970	2,195,021	47.00	5,130
Rochester, Fulton Co.	31,000	None	2,164,210	None	3,364
Rochester School City	26,500	None	11,719,425	None	None
Rochester Twp., Fulton Co.	32,000	None	12,733,110	None	5,600
Seymour (C), Jackson County	39,000	3,000	3,000,000	111.60	6,305
Shelbyville (C), Shelby County	96,225	13,000	15,663,589	111.50	9,500
Valparaiso School District	46,000	None	12,646,570	113.70	None
Van Buren Twp., Grant Co.	35,000	None	12,135,290	None	2,894
Wabash (C), Wabash County	38,000	14,000	4,279,175	112.50	8,687
Warsaw (C), Kosciusko Co.	37,600	None	12,150,000	127.20	4,430
Washington Twp., Marion Co.	56,000	None	6,602,135	None	5,079
White River Township	49,025	None	13,042,130	5.00	2,733
Whiting (C), Lake County	91,000	None	4,711,060	28.40	6,587

*Total debt. d Figures for 1909; x figures for 1910; a figures for 1911. † Figures for 1912. c 1913 figures.

State of Illinois.

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. 1917) Edward F. Dunne
 Sec. of State (term ends 2d Mon. Jan. 1917) Harry Woods
 Auditor of Public Accounts (term ends 2d Monday, January 1917) James J. Brady
 Treasurer (term ends 2d Mon. Jan. 1917) William Ryan Jr.

LEGISLATURE meets biennially in odd years on the Wednesday after the first Monday in January, and there is no limit to length of sessions.

HISTORY OF DEBT.—The historical details of the State debt of Illinois from 1820 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 1912 was \$3.30.

Years.	Equalized Val.	Years.	Equalized Val.	Years.	Equalized Val.
1912	\$32,343,673,552	1905	\$1,095,631,557	1899	\$808,892,762
1911	22,319,333,241	1904	1,082,744,083	1898	784,911,874
1910	22,199,114,709	1903	1,083,050,979	1897	798,482,323
1909	22,158,648,450	1902	1,030,292,435	1896	786,616,394
1908	1,263,500,487	1901*	999,231,829	1895	784,632,550
1907	1,251,974,306	1900*	809,733,405	1894	857,235,762
1906	1,126,663,157	1899*	953,099,468	1893	1,355,401,317
		1898	778,474,910		

*For explanation as to the falling off of values 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 is a general assessment of real estate but once in every four years instead of annually; personal property is 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 by 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.—			
1910	5,638,591	1870	2,539,891
1900	4,821,550	1860	1,711,951
1890	3,826,352	1850	851,470
1880	3,077,871	1840	476,183

DEBT LIMITATION.—No State has developed a greater repugnance to the creating of debt than Illinois, if we may judge from the provisions of its present Constitution. We say developed, because this antagonism has apparently been progressive. Nothing of it is to be found in the Constitution of 1818. The Constitution of 1848 contains no reference to municipalities, but has in it stringent restrictions limiting to \$50,000 the power of the Legislature to create State debt, except in case of war, invasion, &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 18 of Article IV, which relates only to appropriations and payment of appropriations out of funds belonging to the State:

SECTION 18. * * * * * Provided, the State may, to meet casual deficits or failures in revenues, contract debts never to exceed in the aggregate \$250,000, and moneys thus borrowed shall be applied to the purpose for which they were obtained or to pay the debt thus created, and to no other purpose; and no other debt except for the purpose of repelling invasion, suppressing insurrection or defending the State in war (for payment of which the faith of the State shall be pledged), shall be contracted, unless the law authorizing the same shall at a general election have been submitted to the people, and have received a majority of the votes cast for members of the General Assembly at such election. The General Assembly shall provide for the publication of said law for three months at least before the vote of the people shall be taken upon the same; and provision shall be made at the time for the payment of the interest annually as it shall accrue, by a tax levied for the purpose or from other sources of revenues 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. No action has yet been taken to avail of this amendment, and on Oct. 25 1911 the Illinois House of Representatives defeated a bill for the appointment of a deep waterway commission and for obtaining water-power sites between Lockport and Utica. See V. 93, p. 1211.

SECOND, municipal indebtedness is regulated only in the Constitution of 1870. In that instrument the subject is dealt with in all its phases. First is a provision in Article 8, Section 3, forbidding the General Assembly and every municipality from making any appropriation in aid of any sectarian purpose. Second is a "separate section" forbidding any such municipality from becoming a subscriber to the stock of any railroad, &c., or to loan its credit. Third is the broad and general provision, Section 12, Article 9 which limits the indebtedness of all municipalities to 5% "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 2½% 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.

TAXATION OF MUNICIPAL BONDS.—J. S. McCullough, State Auditor, advised us under date of Dec. 11 1911 that there is no law exempting from taxation bonds, notes or other evidences of indebtedness issued by the State or any of its municipalities.

BUSSE BOND BILLS.—The Legislature of 1909 passed a series of bills, known as the Busse Bond Bills, which enlarge the way 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.

NEW BONDS MUST BE SUBMITTED TO A VOTE.—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 1911 edition, pages 345, 346 and 347.

CITIES, COUNTIES AND TOWNS IN THE STATE OF ILLINOIS.

ALEXANDER COUNTY.

County seat is Calro.
The bonds are registered with the Auditor.
Refunding Bonds.
4s '94 J-J \$55,000... July 1 1915
Judgment Bonds.
4s '94 J-J \$43,000... July 1 1923
BOND, DEBT Apr 1913... \$98,000
Assessed valuation 1912... 6,021,442
(Assessment about 1-3 actual value.)
County tax (per \$1,000) 1912... \$6.10
Population in 1910... 22,741
INT. at First Nat. Bank, N. Y. City.

ALTON.

This city is in Madison County, Inc. Jan. 30 1821; re-inc. Sept. 11 1877. In Feb. 1911 this city and Upper Alton voted in favor of annexation. See V. 92, p. 745.
Refunding Bonds.
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 1920
Fire Dept. Bonds.
4s '10 J-J \$15,000 July 1 '15-'20 '25
GEN. BD. DT. Apr 1 '13... \$59,500
Special improve't bonds... 20,000
Assessed value 1913... 14,050,455
Equal. Val. (1-3 of above) 4,685,385
Total tax (per \$1,000) 1913... \$47.10
Population in 1910... 17,528
INTEREST payable at Alton.

ALTON SCHOOL DISTRICT.

4s '10 J-D \$40,000 June 2 '13-'22
BOND, DEBT May 1 '13... \$47,200
INT. at First Tr. & Sav. Bank, Chic.

AUROREA.

Aurorea is in Kane County. Inc. Feb. 11 1857; re-inc. Feb. 1 1887. For reference to litigation over bond issued many years ago by the town to the Ot. Os. & Fox Valley RR. Co., see "State & City" Sec. for Nov. '08. Commission government defeated April 16 1912. V. 94, p. 1131.

Bridge Bonds.
4s '11 J-D \$28,500c. June 1 '13-'30
Refunding Bonds.
4s '10 M-N \$28,000c. Nov 1 '13-'20
4s '12 F-A 20,000c. Aug 1 '13-'32
Water Bonds.
5s '94 F-A \$30,000c. Aug 1 1914
4s '10 J-D 45,000c. June 1 '13-'30
Water Refunding Bonds.
4s '05 F-A \$72,000c. Aug 1 1925
Paving Bonds.
5s '08 Aug \$83,572c. Aug 1 '13-'19
GEN. BD. DT. Mar 1913... \$307,072
Assessment debt Mar 1913... 340,727
Sinking fund... 30,000
Assessed valuation 1912... 9,003,711
(Assessment about 1-3 actual value.)
City tax (per \$1,000) 1912... \$15.10
Total tax (per \$1,000) 1912... 48.50
Population in 1910... 29,807
INTEREST on the 4s due Aug. 1 1925 is payable on \$46,000 at First Nat. Bank in New York and on the remaining \$26,000 at the First Nat. Bank in Chicago; on 5s due 1914 at First National Bank in Chicago; on special assessment bonds and 4s of 1910 at City Treas. office; on 4s of 1912 in Aurora.

AUROREA SCHOOL DIST. NO. 129.

School Bonds.
4s '04 M-S \$45,000c... 1913-1921
4s '12 J-J 40,000c... 1922-1930
BOND, DEBT Mar 1913... \$85,000
Tax valuation 1912... 3,418,608
(Assessment about 1-3 actual value.)
School tax (per \$1,000) 19 2... \$17.50
Pop'n in 1913 (est.)... 8,300 to 8,500
INT. on 4s of 1912 payable at Merch. Nat. Bank, Aurora; on others in Chicago at First Nat. Bank.

AUROREA SCHOOL DIST. NO. 131.

M-N \$210,000c... Part yearly
TOTAL DEBT Apr 1 '13... \$210,000
Assessed valuation 1912... 5,932,368
(Assessment about 1-3 actual value.)
School tax (per \$1,000) 1912... \$1.93
Population in 1913 (est.)... 24,000
INT. payable at Town Treas. office or at N. W. Halsey & Co., Chic.

BEARDSTOWN.
This city is in Cass County. Bonds below are registered with State Auditor.
Refunding Bonds.
4s '02 J-J \$38,250. Jan 1 '14-'22
BOND, DEBT May 1912... \$50,000
Assessed valuation 1911... \$3,959,300
Tax rate (per \$1,000) 1911... \$45.40
Population in 1910... 6,107

BELLEVILLE.
This city is in St. Clair County. Inc. Mch. 27 1810; re-inc. May 11 1876.
Refunding Bonds.
4s '09 M-S \$80,000. Sept 1 '13-'28
TOTAL DEBT Mar 20 '13 \$30,000
Total assessed val. 1912... \$4,620,167
(Assessment about 1-3 actual value.)
Total tax (per \$1,000) 1912... \$45.20
Population in 1910... 21,122
INTEREST at Treasurer's office.

BELLEVILLE SCH. D. NO. 118.
4s '06 A-O \$5,500. Feb 1 1918
Subject to call after Oct. 1 1916.
4s '07 M-S 12,000. Sept 1 1918
Refunding Bonds.
4s '09 M-N 12,000. Nov 1 1919
BOND, DEBT May 6 '12... \$64,500
Assessed valuation 1911... \$4,377,943
School tax (per \$1,000) 1911... \$17.30

BLOOMINGTON.
This city is in McLean County. Incorp. 1843; re-incorp. Mch. 8 1897. The city owns its water-works and electric-light plant.
Funding Bonds.
4s '06 F-A \$15,000. Aug 1 1920
(Subject to call after 1910.)
Water Works Improv't Bonds.
4s '09 M-N \$150,000. Nov 1 1929
(Subject to call after Nov 1 1919)
Fire Dept. Bonds.
4s '12 A-O \$34,000. Dec 1 1922
(Subject to call after 1912.)
Water and Light Bonds.
4s '06 F-A \$40,000. Aug 21 1926
(Subject to call Aug. 21 1915.)
Improvement Bonds.
4s '12 J-J \$40,000. July 1 1920
(Subject to call after 1910.)
4s '12 M-N \$27,000. Nov 1 1922
(Subject to call after Nov 1 1912.)
s '12 12,000

BOND, DEBT Apr 1912... \$308,000
Assessment debt (add'd)... 173,300
Floating debt... 33,737
Sinking fund... 15,000
Assessed valuation 1911... \$8,459,585
(Assessm't 1-3 actual value.)
Total tax (per \$1,000) 1911... \$44.90
Population in 1910... 25,768
INT. at City Comptroller's office.

BLOOMINGTON SCHOOL DIST.
4s '05 J-D \$30,000. Dec 1 '13-'15
4s '05 J-D 10,000. July 1 '18-'20
4s '04 J-D 35,000. July 1 '16-'18
4s '06 F-A 25,000. Aug 1 '20-'22
BOND, DEBT May 7 '13... \$109,000
Assessed valuation 1912... \$8,459,585
School tax (per \$1,000) 1912... \$16.50
INTEREST payable at Chicago, New York City and Bloomington.

BLUE ISLAND.
This city is in Cook County. Incorporated July 15 1901.
Funding Bonds.
4s '12 J-J \$30,000. July 1 '13-'27
BOND, DEBT May 8 '13... \$32,000
Floating debt... 5,000
Sinking fund... 1,750
Assessed valuation 1912... 1,288,850
Population in 1910... 8,043
INT. at City Treasurer's office.

CAIRO.
This city is in Alexander County. Inc. in 1857. Commission government adopted Mar. 4 1913. Bonds below are registered with State Auditor.
Refunding Bonds.
6s '04 J-J \$62,350. Jan 1 1914
GEN. BOND, DEBT, May 7 '13... \$62,350
Assessed val. (1-3 act.) '12... 3,652,930
Total tax (per \$1,000) 1912... \$4.82
Population in 1910... 14,548
INTEREST payable at New York.

CANTON.
This city is in Fulton County. Inc. Feb. 8 1849; reorg. under gen. law '92.
Sewer Bonds.
4s '10 Apr \$50,000. Apr 14 1930
(Subject to call Apr 14 1915.)
4s '10 July \$10,000. July 1 1930
(Subject to call after July 1 1915)
Water-Works Bonds.
3s '08 Apr \$12,000... 1924
Miscellaneous Loan... 1920
4s '08 Apr \$5,000... 1920
TOTAL DEBT May 2 '13... \$77,000
Assessed valuation 1912... 2,289,368
Total tax (per \$1,000) 1912... \$64.20
Population in 1910... 10,453
INT. at City Treasurer's office.

CARBONDALE.
This city is in Jackson Co. Incorp. Apr. 15 1869; re-inc. July 7 1873. Commission gov't adopted Jan. 7 '11.
5s '05 J-J \$51,000
(Subject to call after Jan 1 1910.)
BOND, DEBT Jan 1 '13... \$51,000
Assessment debt (add'd)... 142,000
Assessed valuation 1912... 1,066,856
(Assessment about 1-3 actual value.)
City tax (per \$1,000) 1912... \$15.30
Population in 1910... 5,411
INTEREST is payable at Chase Nat. Bank in New York City.

CARLINVILLE SCHOOL DIST.
This district is in Macoupin Co.
4s '12 July \$35,000. July 1 '14-'23
TOTAL DEBT... ()

CHAMPAIGN.
This city is in Champaign County. Commission government defeated Jan. 21 1913.

Electric-Light Bonds.
4s '12 A-O \$35,000. Apr 1 '14-'24
BOND, DEBT May 5 '13... \$35,000
Floating debt... 15,000
Population in 1910... 12,421
INT. at National Bank of Republic, Chicago.

CHAMPAIGN SCH. DIST. NO. 71.
5s '06 July \$8,000. July 1 1916
4s '08 July 4,000. July 1 '18-'14
4s '03 July 2,000. July 1 '15-'22
4s '03 July 2,000. July 1 1923
4s '05 M-N 18,000. May 1 '14-'21
4s '10 M-S 28,000. July 1 '22-'27
4s '12 M-N 4,000. May 1 1927
(21,000. May 1 '28-'30)
BOND, DEBT Apr 1913... \$108,000
Tax valuation 1912... 4,164,641
(Assessment about 1-3 actual value.)
School tax (per \$1,000) '12... \$28.40
Population in 1912 (est.)... 15,000
INT. at Chase Nat. Bank, N. Y.

CHARLESTON (City).
This city is in Coles County.
Water-Works-Impt. Bonds.
5s '12 \$40,000. \$2,000 yearly
BOND, DEBT June 1912... \$50,000
Assessed valuation 1911... 1,202,225
Population in 1910... 5,884

CHARLESTON, TOWN.
This town is in Coles County. Bonds are regis. by State Auditor.
Refunding Bonds.
4s '08 July \$56,000. July 1 1917
5s '12 July 6,000. July 1 1917
Town debt May 1910... \$62,000
Assessed valuation 1909... 1,187,814
Town tax (per \$1,000) 1909... \$18.00
Population in 1910... 6,902
INTEREST payable at Springfield.

CHICAGO. C. H. Harrison, Mayor; John E. Traeger, City Comptroller.
This city is in Cook County. Incorp. Mch. 4 1837; re-incorp. Apr. 23 1875. City on Apr. 5 1904 voted in favor of municipal ownership of street railways (V. 78, p. 1408). At election held Apr. 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 Apr. 18 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 were 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. The suburb of Edison Park has been annexed.

Health Department Bonds.
4s '12 J-J \$342,000. Jan 1 '14-'31
38,000. Jan 1 1932
Sewer Refunding Bonds.
4s '12 J-J \$235,000. Jan 1 '14-'32
Tunnel Bonds.
4s '06 J-J \$98,000. July 1 1916
3s '08 J-J 100,000. Jan 1 1918
3s '08 J-J 99,000. July 1 1918
3s '08 J-J 100,000. Oct 1 1918
3s '08 J-J 98,000. Jan 1 1919
General Corp. Purposes Bonds.
4s '06 J-J \$250,000. Jan 1 '14-'13
1905. 1,000,000. Jan 1 '16-'23
4s '06 J-J 1,008,000. Jan 1 '14-'23
72,000. Jan 1 1926
4s '06 J-J 784,000. Jan 1 '14-'27
48,000. Jan 1 1928
4s '08 J-J 1,946,000. Jan 1 '14-'27
137,000. Jan 1 1928
4s '08 J-J 588,000. Jan 1 '14-'27
36,000. Jan 1 1928
4s '08 J-J 78,000. Jan 1 '14-'26
3,000. Jan 1 1927
4s '09 J-J 1,245,000. Jan 1 '14-'28
89,000. Jan 1 1929
4s '11 J-J 350,000. Jan 1 '14-'27
Judgment Funding Bonds.
4s '10 J-J \$2,950,000. Jan 1 '14-'23
1904. 235,000. Jan 1 1924
4s '08 J-J 238,000. Jan 1 '14-'27
11,000. Jan 1 1928
4s '08 J-J 91,000. Jan 1 '14-'26
3,000. Jan 1 1927
4s '08 J-J 70,000. Jan 1 '14-'27
4s '09 J-J 165,000. Jan 1 '14-'28
13,000. Jan 1 1929
4s '10 J-J 10,000. Jan 1 1914
4s '12 J-J 20,000. Jan 1 1915
720,000. Jan 1 '16-'31

City-Hall Bonds.
4s '10 J-J \$3,220,000. Jan 1 '16-'29
280,000. Jan 1 1930
Bridge Bonds.
4s '12 J-J \$1,360,000. Jan 1 '14-'30
140,000. Jan 1 1931
River Improvement Bonds.
4s '03 J-J \$495,000. July 1 1913
4s '04 J-J 334,000. July 1 1914
4s '05 J-J 231,000. July 1 1915
Permanent Improvement Bonds.
4s '04 J-J \$1,680,000. Jan 1 '14-'23
1904. 144,000. Jan 1 1924
World's Fair Bonds.
4s '01 J-J \$3,611,000. Jan 1 1921
Sewerage Bonds.
4s '04 J-J \$763,000. July 1 1914
Water Bonds.
4s '04 J-J \$128,000. Jan 1 1914
4s '04 J-J 403,000. July 1 1914
4s '05 J-J 416,000. July 1 1913
4s '10 J-J 500,000. July 1 1913
Edison Park (Annexed) Mun. Bds.
5s '09 \$2,500. July 1 '14-'18
5s '08 400. Nov 1 1913

Municipal Bonds.
4s '04 J-J \$60,000. Jan 1 1914
3s '08 J-J \$25,000. July 1 1919
3s '08 J-J 228,000. Sept 1 1919

INT. on bonds issued July 1 '08 and subsequently payable at Illinois Trust & Sav. Bank Chicago; on other city bonds by City Treasurer or in N. Y. at Am. Exch. Nat. Bank. Bonds of 1893 and all subsequent issues are payable in gold.

TOTAL BONDED DEBT.
Jan. 1 1913... \$26,171,400
Jan. 1 1912... 29,673,300
Jan. 1 1911... 30,897,000
Jan. 1 1910... 24,477,674
Jan. 1 1909... 23,720,000
Water bonds outstanding on Jan. 1 1913 aggregated \$2,447,400 and are incl. in above total. World's Fair bonds (\$3,611,000) are outside of debt limit under ruling of State Supreme Court.

Sinking funds Jan. 1 1913 aggregated \$3,433,616.45, inc. World's Fair, \$1,531,499.13, and water loan of \$268,731.30.

Judgments outstanding Jan. 1 '13, \$384,335.57; water fund certificates; \$348,418.31; warrants on Treasurer, \$667,793.03.

CITY PROPERTY.—The city owns buildings and real estate valued on Jan. 1 1913 at \$146,477,901.22, including water works which cost \$56,795,685.69, and an electric-light system.

EQUALIZED VALUATION.
1912. 1911.
Real estate, 670,652,210 664,267,448
Personal *... 269,797,952 264,706,756
Total... 940,450,171 928,974,204
Tax (per M)... \$11.00 \$15.00
1910. 1905.
Real estate, 603,022,875 295,514,443
Personal *... 245,971,061 112,477,182
Total... 848,994,536 407,991,625
Tax (per M) \$14.10 \$18.00
* Includes railroad property to the value (1912) of \$42,731,480 and capital stock to the value (1912) of \$31,593,414. Beginning with 1909, property was assessed at one-third of actual value, formerly one-fifth. See page 101 of this publication.

The tax rate above given is that for city purposes only. In addition to this the three districts of which the city is composed are assessed for their proportion of State and county taxes, and for certain improvements, the city in its corporate capacity not being assessable for these purposes.

CONSTITUTIONAL AMENDMENT.—A new section to Article 4 (Sec. 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.

POPULATION.—(City Census) 1911, 2,189,525; (U. S. Census) 1910, 2,185,283; 1900, 1,698,575; 1890, 1,105,540.

LINCOLN PARK DISTRICT.
Located in towns North Chicago and Lake View.
4s '11 M-N \$731,000. May 1 '14-'30
58,000. May 1 1931
North Town Bonds.
5s '11 J-J \$40,000. July 1 1918
4s '07 M-N 550,000. May 1 '14-'27
Lake View Bonds.
4s '03 J-J \$1,000,000. July 1 1923
4s '09 J-J 175,000. July 1 '13-'19
TOTAL DEBT Jan 1 '13 \$2,422,000
Sunk. fdr L. V. Park, ext. 1,560,000
Assessed valuation 1912 1,311,339.127
Park tax (per Lake View)... \$4.90
\$1,000 '12 North Chicago, \$4.10
INT. payable at State Bank, Chic.

NORTH SHORE PARK DISTRICT.
4s '09 A-O \$30,000. Apr 1 '15-'29
4s '12 A-O 18,000. Apr 1 '24-'32
TOTAL DEBT Apr 1 '13... \$48,000
Assessed val. 1912... 4,272,387
Tax rate (per \$1,000) 1912... \$3.40
INT. payable at State Bank, Chic.

SOUTH PARK DISTRICT.
Located in towns of South Chicago, Hyde Park and Lake
4s '01 J-J \$225,000. July 1 '13-'21
4s '03 J-J 1,100,000. July 1 '13-'23
4s '04 J-J 1,200,000. June 1 '13-'24
4s '05 M-N 900,000. May '14-'25
4s '06 J-J 700,000. July '13-'26
4s '07 J-J 900,000. July 1 '13-'27
4s '10 J-J 900,000. July 1 '13-'30
4s '12 J-J 620,000. July 1 '13-'32
TOT. DEBT Mar 1913... \$3,810,000
Tax valuation 1912... \$63,315,012
Real value (est.)... 1,689,945,036
Population in 1913 (est.)... 800,000
INTEREST payable at Continental & Com'l Nat. Bank, Chicago.

WEST CHICAGO PARK DISTRICT.
5s '05 J-J \$120,000. July 1 1915
4s '07 J-J (Subject to call.)
5s '07 J-J \$80,000. July 1 1917
(Subject to call after July 1 1912.)
4s '06 A-O 1,300,000. Apr '14-'26
4s '06 A-O 500,000. Apr '14-'26

4s '10 J-J 35,000. Jan 1 '14-'30
4s '11 J-J 950,000. July 1 '13-'31
4s '12 J-J 1,000,000. July 1 '13-'32
TOTAL DEBT Mar 1913 \$4,288,000
Tax valuation 1912... 206,026.093
Park tax (per \$1,000) 1912... \$6.90
INTEREST payable at Continental & Com'l Nat. Bank, Chicago.

CHICAGO SANITARY DIST.
This district was organized in 1889 and includes the City of Chicago and other territory, in all over 358 square miles. Bonds are all coupon in form but may be registered at option of holder.
5s '08 J-J \$150,000. Jan 1 1914
5s '08 J-J 300,000. July 1 '13-'14
4s '08 J-J 400,000. Jan 1 '14-'15
4s '08 J-J 120,000. Jan 1 '14-'16
4s '08 J-J 160,000. Jan 1 1914-'17
3s '08 J-J 190,000. Jan 1 1919
3s '08 J-J 200,000. Jan 1 1917
4s '08 J-J 350,000. Jan 1 '14-'20
4s '08 J-J 400,000. July 1 '13-'20
4s '08 A-O 1,000,000. Oct 1 '13-'20
4s '08 J-J 900,000. Jan 1 '14-'22
4s '08 J-D 750,000. Dec 1 '13-'22
4s '08 J-J 825,000. July 1 '13-'23
4s '08 J-D 1,250,000. Dec 1 '13-'23
4s '05 M-S (1) 120,000. Mch 15 '14-'23
(2) 96,000. Mch 15 1924
4s '06 A-O 336,000. Oct 1 '13-'24
24,000. Oct 1 1925
4s '07 J-J 336,000. Jan 2 '14-'25
24,000. Jan 2 1926
4s '07 F-A 336,000. Feb 1 '14-'25
24,000. Feb 1 1926
4s '07 M-S 728,000. Sept '13-'25
48,000. Sept 1 1926
4s '07 J-D 450,000. Dec 1 '13-'25
48,000. Dec 1 1926
4s '08 J-D 784,000. Dec 1 '13-'28
48,000. Dec 1 1927
4s '09 J-D 1,225,000. Dec 1 '13-'29
4s '10 J-J 450,000. July 1 '13-'30
4s '10 A-O 954,000. Oct 1 '13-'30
4s '11 J-J 954,000. Jan 1 '14-'31
4s '11 M-S 950,000. Sept 1 '13-'31
TOT. DEBT Jan 1 '13... \$17,599,000
Tax valuation 1912... 984,479,698
District tax (per \$1,000) 1912... \$4.60
INTEREST at office of Treasurer.

COLES COUNTY.
Charleston is the county seat. Bonds are registered with State Auditor.
Funding Bonds (tax-free)
4s '07 July \$167,500. & July 1 '13-'27
BOND, DEBT Mar 1913... \$167,500
Total assessed val 1912... 12,077,953
(Assessment about 1-3 actual value.)
County tax (per \$1,000) 1912... \$4.60
Population in 1910... 34,517
INTEREST payable at the State Treasurer's office in Springfield.

COLLINSVILLE HIGH SCH. DIS.
This district is in Madison County.
4s '08 M-S \$41,000. July 1 '13-'28
TOTAL DEBT Oct 1912... \$41,000
Assessed valuation 1912... 1,500,000
(Assessment about 1-3 actual value.)
School tax (per \$1,000) 1912... \$0.55
Population in 1910 (est.)... 10,000
INT. at Harris Tr. & S. Bk., Chic.

COOK COUNTY.
Cook County contains the City of Chicago. \$2,300,000 bonds offered May 26 1913. V. 96, p. 1510.
Influenza (Series "J") Bonds
4s '09 \$81,600,000. June 1 '13-'28
Hospital Bonds.
4s '11 J-D \$950,000. June 1 '13-'37
Series "I" (Court-House) Bonds
4s '09 M-S \$3,250,000. Sept 1 '13-'25
Building Bonds.
3s '08 J-J \$250,000. Jan 1 '14-'23
Refunding Bonds.
4s '05 J-J \$300,000. Jan 1 '14-'25
4s '06 M-N 102,500. May 1 '14-'20
4s '06 J-J 225,000. Jan 1 '14-'19

Funding Bonds.
4s '06 J-J \$687,500. July 1 '13-'23
BOND, DEBT May 1 '13... \$9,565,000
Assessed valuation, real 719,114,123
Assessed val., personal... 205,572,664
Assessed val., railroads... 56,359,985
Capital stock... 31,835,549
Total valuation 1912... 1,012,852,321
(Assessment 1-3 actual value.)
State & Co. tax (per \$1,000) '12... \$9.00
Population in 1900... 1,838,733
Population in 1910... 2,405,235
INT. payable at County Treasury.

COOK CO. SCH. DIST. NO. 99.
5s '10 \$10,000. May 1 1914
4s '08 9,000. July 1 '13-'17
4s '08 8,000. May 1 '13-'19
4s '08 8,000. Oct 1 '13-'20
4s '08 63,000. July 1 '13-'30
4s '08 35,000. Aug 1 '21, '26 & '31
4s '08 25,000. Aug 1 '17, '22 & '32
BOND, DEBT Apr 1913... \$158,000
Assessed valuation 1913... 3,953,355
School tax (per \$1,000) '12... \$3.00
Population in 1910 (est.)... 17,000
INT. at Central Trust Co.

DANVILLE.
This city is in Vermillion County. Incorporated Feb. 3 1839; became a city in 1867; re-incorporated Mch. 17 1874. Commission government defeated Feb. 16 1911.
Vill's of Germantown (annexed '07)
3s '08 \$3,500. Aug 1 '13-'19
Vill's So Danville (annexed 1905)
5s '08 \$500... 1913
Park Bonds.
4s '04 Aug \$12,000. Aug '13-'15
BOND, DEBT Mar 21 '13... \$16,000
Assessment debt (add'd)... 207,200
Floating debt... 92,950
Assessed valuation 1912... 8,700,919
(Assessment is 1-3 actual value.)
Total tax (per \$1,000) 1912... \$45.60
City tax (per \$1,000) 1912... \$15.30
Population in 1910... 27,871
INT. at Danville National Bank.

DANVILLE SCH. DIST. NO. 118. 4s '07 J-J \$25,000... July 1 '13-16

DECATUR. This city is the county seat of Macon County. Incorporated Feb. 2 1839; reincorporated Apr. 21 1881.

Water-Works Bonds. \$27,000... Oct 1 1916 4s '06 A-O 54,000... Oct 1 '17-25

DECATUR SCHOOL DISTRICT. 4s A-O \$33,000... 1923 (Subject to call after 1913.)

DE KALB TWP. HIGH SCH. DIS. 4s Apr \$70,000... July beg. Apr 1913

DIXON SCHOOL DISTRICT. 5s '08 July \$50,000... \$3,000 yrly (Beginning July 1 1914.)

DOLTON SCHOOL DIST. NO. 148. This district is in Cook County. 5s '11 J-D \$20,000... June 1 '16-'25

EAST ST. LOUIS. This city is in St. Clair Co. Inc. Feb. 16 1865; re-inc. Aug. 28 1888.

Outlet Sewer Bonds. 5s '10 July \$630,000... July 1 '13-'30

EAST ST. LOUIS S. D. NO. 189. All school districts of East St. Louis were consolidated in Sept. 1901.

EAST ST. LOUIS PARK DIST. 4 1/2s '10 F-A \$100,000... Aug 1 '20-'30

EAST SIDE LEVEE & SAN. DIST. This district (P. O. East St. Louis) is in St. Clair and Madison counties.

TOTAL DEBT Feb 1913. \$950,000. Assessed valuation 1912. 19,223,320

ELGIN. This city is in Cook and Kane counties. Inc. Feb. 28 1854; re-incorp. Oct. 18 1880.

Water-Works Bonds. 4s J-J \$30,000... Oct 1 '13-'17

ELGIN UNION SCH. DIST. NO. 46. School Bonds. 4s '04 May \$30,000... May 15 '14-'15

ELMWOOD TOWNSHIP. This township is in Peoria County. Refunding Bonds. 4 1/2s '09 J-J \$58,000... July 1 '13-'29

EVANSTON. This city is in Cook Co. Inc. as a town 1863; village 1872; city 1892.

EVANSTON CENTRAL SCHOOL DISTRICT NO. 75. 4s A-O \$4,000... Apr 1 '14-'17

EVANSTON SCH. DIST. NO. 76. BOND. DEBT May 1913. \$44,500

FRANKLIN COUNTY. Benton is the county seat. Bonds below are registered with State Aud.

FREEPORT. This city is in Stephenson County Inc. Feb. 14 1855; re-inc. Apr. 18 1882.

FREEPORT SCH. DIST. NO. 145. Building Bonds. 4s May \$42,000... May 1 '14-'19

FREEPORT PARK DISTRICT. 4 1/2s '11 F-A \$35,000... Aug 1 '15-'20

GALESBURG. This city is in Knox County, Inc. Jan. 27 1841; re-inc. July 20 1876.

Refunding Bonds. 1 1/2s '10 F-A \$62,000... Aug 1 1930

GALESBURG SCHOOL DIST. 4 1/2s '04 M-N \$20,000... May 1 '15-'24

GALESBURG SCHOOL DIST. 4 1/2s '04 M-N \$20,000... May 1 '15-'24

GALESBURG SCHOOL DIST. 4 1/2s '04 M-N \$20,000... May 1 '15-'24

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GALESBURG SCHOOL DIST. 4 1/2s '04 M-N \$20,000... May 1 '15-'24

Park Bonds. 4s '09 J-J \$14,000... Jan 2 1919

PERMANENT IMPROVEMENT BONDS. 4 1/2s '04 A-O \$58,800... Oct 10 1914

PERMANENT IMPROVEMENT BONDS. 4 1/2s '04 A-O \$58,800... Oct 10 1914

PERMANENT IMPROVEMENT BONDS. 4 1/2s '04 A-O \$58,800... Oct 10 1914

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PERMANENT IMPROVEMENT BONDS. 4 1/2s '04 A-O \$58,800... Oct 10 1914

MONMOUTH SCH. DIST. NO. 38.
This district is in Warren County.
4 1/2 '11 J-J \$47,000 July 1 '20-'23
4 1/2 '04 --- \$3,000 July 1 '14-'23
4 1/2 '11 --- \$3,000 July 1 '21-'30
BOND. DEBT Oct 15 1911 \$125,000
Assessed valuation 1910 2,528,567
School tax (per \$1,000) 1910 \$25.20

MONROE COUNTY.
Waterloo is the county seat. Bonds below are registered with State Auditor.
Refunding Bonds.
4s '05 Feb \$100,000 Feb 24 1925
BOND. DEBT May 16 '13 \$100,000
Assessed valuation 1912 4,747,657
Tax rate (per \$1,000) 1912 \$5.50
Population in 1910 13,508

MORGAN COUNTY.
County seat is Jacksonville.
Refunding Bonds.
4s June 15 \$75,000 June 15 '13-'27
TOTAL DEBT Mar 1913 \$75,000
Total assessed val. 1912 17,664,000
(Assessment is 1-3 actual value.)
County tax (per \$1,000) 1912 4.60
Population in 1910 4,650
INT. at State Treasurer's office.

MOUNT PULASKI SCH. DIST.
This district is in Logan County.
4 1/2 '12 Apr \$45,000
TOTAL DEBT (7)

NEW TRIER TWP. HIGH S. D.
This district is in Cook County.
4 1/2 '11 J-J \$120,000 July 1 '14-'30
TOTAL DEBT Oct 1912 \$200,000
Assessed valuation 4,292,944
INT. payable in Chicago at Continental & Commercial Nat. Bank.

NORMAL SCHOOL DISTRICT.
This district is in McLean County.
5s '11 Oct \$57,000 Oct 1 '13-'31
TOT. B'D D'T Feb 1912 \$60,000
Assessed valuation 1911 1,284,025
Actual valuation 1911 (est.) 3,000,000

OAK PARK.
This village is in Cook County. Incorporated Nov. 13 1901.
Mun. bd. dt. Mar 19 1913 \$70,000
Water debt certificates 290,000
Assessed valuation 1912 7,340,049
(Assessment 1-3 actual value.)
Total tax (per \$1,000) 1912 \$77.50
Population in 1910 19,444
INT. payable at Vill. Treas. office.

OAK PARK PARK DISTRICT.
This district is in Cook County.
4 1/2 '12 J-J \$185,000 Jan 1 '15-'32
(Var. amts. yly; see V.95, p.88.)
BOND. DEBT Apr 1913 \$185,000
Assessed valuation 1912 9,340,049
Population in 1913 (est.) 24,000
INT. payable at Nor. Trust Co. Chicago.

OAK PARK SCH. DIST. NO. 97.
4 1/2 '11 J-D \$240,500 June 1 '13-'25
4 1/2 '12 J-D 60,000 June 1 '25-'27
BOND. DEBT May 1 '13 \$299,000
Assessed valuation 1912 7,340,049
(Assessment about 1-3 actual value.)
Population in 1912 (est.) 22,000
INTEREST payable at the Illinois Trust & Savings Bank of Chicago.

OLNEY.
This city is in Richland County.
Water-Extension Bonds.
5s '12 J-J \$35,000 July 1 1932
(Optional beginning July 1 1917.)
TOTAL DEBT (7)
Population in 1910 5,011
INT. at Treasurer's office.

PANA CITY.
This city is in Christian County.
Water-Works Bonds.
4 1/2 '11 F-A \$5,000 Aug 1 1916
4 1/2 '11 F-A \$5,000 Aug 1 '17-'29
2,000 Aug 1 1930
TOT. DT. Feb '12 (all water) \$64,500
Assessed valuation 1911 1,301,190
Real value (est.) 3,903,570
Population in 1910 6,055
INT. payable at City Treas. office.

PANA TOWNSHIP.
This township is in Christian Co. Inc. 1867. Bonds below are registered with State Auditor.
Refunding Bonds—1898.
4s '98 July \$86,000 July 1 1913
(Subject to call after July 1 1902.)
4s '98 July \$36,000 Sept 1 1913
(Subject to call after Sept 1 1913.)
TOT. DEBT May 19 '13 \$123,000
Assessed valuation 1912 2,167,176
(Assessment is 1-3 actual value.)
Tax rate (per \$1,000) 1910 \$58.91
Population in 1910 6,055
INT. by State Treas., Springfield.

PANA TWP. HIGH SCH. DIST.
High School Bonds.
5s '07 A-O \$42,000 Oct 15 '13-'23
5,000 Oct 15 1927
TOTAL DEBT Mar 20 '13 \$47,000
Assessed valuation 1913 2,106,000
(Assessment about 1-3 actual value.)
Population in 1913 (est.) 7,500
INT. at Harris Tr. & Sav. Bk. Chicago.

PEKIN.
This city is in Tazewell County. Inc. Mch. 2 1839; re-inc. Apr. 20 1874. On Feb. 7 1911 it was voted to adopt the commission plan of government. V. 92, p. 406.
BONDED DEBT May 6 1912—
Refunding 4s \$60,500
Refunding 4 1/2 69,800
ewer 5s 230,800
aving 5s 209,100
G.V. Bd. DT. May 6 '12 409,100
Sinking fund 10,102
Assessed valuation 1911 2,395,649
(Assessment about 1-3 actual value.)

Tax rate (per \$1,000) 1912 \$54.50
Population in 1910 8,897
INT. on 4s payable at German-American Nat. Bank, Pekin; on 4 1/2 at office of McCoy & Co., in Chicago; on 5s at office of City Treasurer.

PEKIN SCHOOL DISTRICT.
4 1/2 '12 June \$118,000 June 1 '14-'32
BOND. DEBT Dec 1912 \$118,000
Assessed val. 1911 2,395,649
INT. at Joun Naveen & Co., Chic.

PEORIA.
This city is in Peoria County. Inc. Feb. 28 1839; re-inc. Oct. 20 1891.
Refunding County Bonds.
4s '02 J-ne \$21,000 June 1 1922
4s '03 M-S 21,000 Mch 2 1923
Refunding Railway Bonds.
4 1/2 '08 J-J \$80,000 July 1 '13-'28
Levee Improvement Bonds.
4s '12 May \$45,000 May 1 '14-'22
Bridge Bonds.
1s '06 F-A \$134,000 Aug 1 1926
4s '08 F-A 40,000 Aug 1 '13-'28
4s '10 July 171,000 1913-1930
Refunding School Bonds.
1s June 1 \$20,000 June 1 1918
BOND. DEBT Mar 1 '13 \$537,000
Assessment debt (add'l) 564,450
Floating debt 100,000
Sinking fund 95,000
Assessed valuation 1912 22,084,481
(Assessment about 1-3 actual value.)
Total tax (per \$1,000) 1912 \$59.50
Population in 1910 66,950
INT. on refunding railway bonds at Hanover Nat. Bank, N. Y.; all others at City Treasurer's office.

PEORIA PLEASURE DRIVEWAY AND PARK DISTRICT.
3 1/2 '01 J-J \$50,000 July 1 1921
4s '06 J-J 40,000 July 2 1926
4 1/2 '05 M-N 50,000 July 1 1915
BOND. DEBT May 1 1912 \$140,000
Assessed valuation 1911 23,638,084
Tax rate (per \$1,000) 1911 \$4.50
INTEREST is payable in Peoria.

PEORIA COUNTY.
The county seat is Peoria.
Refunding Bonds.
4s '09 M-S \$200,000 \$12,000 yly
BOND. DEBT Mar 19 '13 \$200,000
Total valuation 1912 33,551,665
(Assessment about 1-3 actual value.)
State & Co. tax (per \$1,000) '12 \$8.60
Population in 1910 100,255
INT. payable at Treas'r's office.

PULASKI COUNTY.
Mound City is the county seat.
Court-House and Jail Bonds.
5s '11 Nov \$38,000 Nov 1 '13-'31
s 38,000 1913-1931
BOND. DEBT Jan 1913 \$82,000
Total assessed val. 1912 2,376,199
State & Co. tax (per \$1,000) '11 \$11.00
Population in 1910 15,650
INT. payable at First State Bank, Mound City.

QUINCY.
This city is in Adams County. Inc. Feb. 21 1839; re-inc. Feb. 12 1895.
Bonds registered with State Auditor.
Refunding Bonds.
4s '98 July \$192,750 July 1 '13-'18
4 1/2 '97 July \$98,250 July 1 '13-'17
BOND. DEBT Mar 25 '13 \$391,000
Assessment debt (add'l) 25,000
Assessed valuation 1912 10,616,175
(Assessment about 1-3 actual value.)
Tax rate (per \$1,000) 1912 \$46.10
Population in 1910 36,587
INT. on all bonds paid either at State Treas. in Springfield or at Am. Exch. Nat. Bank of New York.

QUINCY SCH. DIST. NO. 17.
5s '05 July \$59,999.99c July 1 '13-'15
BOND. DEBT Apr 1913 \$40,000
Assessed valuation 1912 10,205,609
(Assessment about 1-3 actual value.)
School tax (per \$1,000) 1912 \$17.00
INTEREST payable at Quincy.

ROCKFORD.
This city is in Winnebago County. Inc. Jan. 3 1862; re-inc. June 8 1880.
Refunding Bonds.
4s '07 M-S \$43,900 Mch 1 1927
4s '07 J-J 27,700 Aug 1 1923
4s '07 F-A 36,000 Aug 1 1927
4s '07 M-N 39,100 Nov 1 1927
4s '08 M-N 28,500 Dec 15 1928
4s '09 F-A 40,000 Feb 1 1929
4s '11 M-S 11,900 Oct 16 1931
Permanent Improvement.
4s '06 F-A \$60,000 Aug 1 1926
(Subject to call after Aug. 1 1916.)
City Bonds
4s '07 J-D \$16,500 June 1 1925
Renewal Bonds.
4s '05 J-D \$36,200 June 1 1916
BOND. DEBT Mar 1913 \$339,800
Temporary loan 237,885
Equal'd valuation 1912 19,701,707
(Assessment 1-3 actual value.)
City tax (per \$1,000) 1912 \$13.80
Total tax (per \$1,000) 1912 45.56
Population in 1910 45,401
INT. paid by City Treasurer.

ROCKFORD PARK DISTRICT.
4s '09 J-J \$100,000 July 1 '19-'28
4s '11 J-J 150,000 1918-1930
50,000 1921-1930
TOTAL DEBT Mar 1913 \$200,000
Sinking fund 2,000
Assessed valuation 1912 20,650,361
(Assessment is 1-3 actual value.)
Population in 1913 (est.) 65,000
INT. at First Nat. Bank, Chicago.

ROCK ISLAND.
This city is in Rock Island County. Incorporated Feb. 27 1841; re-incorporated Aug. 4 1879. Commission government adopted Jan. 3 1911.
Refunding Bonds.
4 1/2 '11 M-S \$80,000 Sept 1 1917

Water Certificates.
5s J-J \$9,000 Jan '14-'16
Water Bonds.
5s F-A \$25,000 Feb 1 1927
BOND. DEBT Mar 1913 \$114,000
Water debt (included) 34,000
Total valuation 1913 6,283,117
(Assessment 1-3 actual value.)
Tax rate (per \$1,000) 1913 \$50.80
Population in 1910 24,335
INT. payable at office of City Clerk except on ref. 4 1/2, which is payable at office of State Treasurer.

ROCK ISLAND SCHOOL DIST.
4 1/2 '11 M-S \$100,000 Aug 1 1916
BOND. DEBT Mar 1913 \$100,000

ST. CHARLES.
This city is in Kane County.
Sewer Bonds.
s '12 \$80,000 (7)
Population in 1910 4,046

SALINE COUNTY.
Harrisburg is the county seat.
Refunding Bonds.
4 1/2 '06 July \$81,500 July 1 '13-'23
BOND. DEBT Sept 1912 \$81,500
Assessed valuation 1911 5,051,800
County tax (per \$1,000) 1911 \$7.50
Population in 1910 30,204
INT. at State Auditor's office.

SANGAMON COUNTY.
County seat is Springfield.
Funding Bonds.
4s '07 July \$70,000 July 1 '13-'17
TOTAL DEBT Mar 1913 \$70,000
Total assessed val. 1912 41,020,464
(Assessment is about 1-3 actual value.)
State & Co. tax (per \$1,000) '12 \$8.60
Population in 1910 91,024
INT. at Springfield and N. Y.

SPRINGFIELD.
This city is in Sangamon Co. Inc. Feb. 3 1840; re-inc. Apr. 6 1882. Commission government adopted Jan. 2 1911 (V. 92, p. 68). All bonds are registered with State Auditor.
Refunding.
3 1/2s Sept \$207,400 Sept 1 1920
3 1/2s Sept \$277,600 Sept 1 1921
4s Sept \$158,700 Sept 1 1923
4s '05 Sept \$28,000 Sept 1 1925
5s '07 Sept \$9,000 Sept 1 '13-'14
4 1/2 '12 M-y \$5,000 May 1 '14-'20
TOT. B'D D'T May 10 '12 \$837,700
Total equalized val. 1911 17,382,465
Tax rate (per \$1,000) 1911 \$48.80
Population in 1910 61,678
INT. paid at State Treasury.

SPRINGFIELD PLEAS. DRIVEWAY AND PARK DISTRICT.
This district comprises the City of Springfield and certain outlying territory about 48 square miles.
4s '03 Sept \$27,500 Sept 1 '13-'23
{ 20,000 Sept 1 '13-'20
4s '05 Sept 8,000 Sept 1 21-'22
{ 4,500 Sept 1 1923
4s '06 Sept 30,000 Sept 1 '13-'24
{ 1,500 Sept 1 1925
4s '09 M-S 17,000 Sept 1 '13-'26
4s '11 Sept \$8,000 Sept 1 '13-'31
4s '12 M-S 50,000 Sept 1 '13-'32
5s '12 23,000 Jan 2 '14-'17
GEN. BONDS Jan 1913 \$198,500
Assessed valuation 1911 19,622,000
(Assessment about 1-3 actual value.)
District tax (per \$1,000) 1911 \$4.40
INT. at Springfield Marine Bank.

SPRINGFIELD SCH. DIS. NO. 186.
4 1/2 '12 J-D \$153,000 June 1 '13-'32
BOND. DEBT May 7 '13 \$153,000
Assessed valuation 1912 18,281,000
Population in 1913 (est.) 60,000
INT. at Mercantile Tr. Co., St. L.

STERLING.
This city is in Whiteside County. Incorporated Feb. 16 1857.
Hospital Bonds.
5s Sept \$25,000 Sept 1 '15-'24
Paving Bonds.
4 1/2s M-N \$2,000 Nov 1 '13-'15
4 1/2s J-D 12,000 Dec 1 '13-'21
4 1/2s Aug 6,500 Aug 1 '15-'21
5s Feb 3,500 Feb 1 '14-'20
5s Sept 17,000 Sept 1 15-'25
5s Sept 8,500 Sept 1 16-'25
5s Jan 2,500 Jan 1 '14-'17
5s June 8,000 June 1 '16-'26

Improvement Bonds.
4 1/2s J-J \$2,000 July 1 1914
4s F-A 5,000 Aug 1 '13-'18
Library Bonds.
4 1/2s Aug \$10,700 Aug 1 '13-'23
BOND. DEBT Apr 1 '13 \$102,700
Assessment debt (add'l) 73,500
Assessed valuation 1912 2,804,187
(Assessment about 1-3 actual value.)
Total tax (per \$1,000) 1912 \$44.95
Population in 1910 7,467
INTEREST payable at Sterling at First Nat. and Sterling Nat. banks.

THORNTON TWP. HIGH S. D.
This township is in Cook County.
High School Bonds.
4s '10 M-N \$135,000 Nov 1 '13-'27
BOND. DEBT Mar 1913 \$135,000
Assessed valuation 1911 4,125,812
Population in 1910 22,067
INT. at office of Township Treas.

WAUKEGAN.
This city is in Lake Co. Commission government adopted Feb. 14 1911.
4s \$4,500 Dec 1920
4s 4,500 Jan 1913
5s 2,000 Apr 1924
4s 9,000 Dec 1925
5s 6,000 June 1926
5s 10,000 Mar 1927
5s 10,000 Sept 17 or '27
5s 7,000 Oct 1927
5s 8,500 Nov 1928
5s 4,500 Dec 1928
5s 5,000 May 1929
5s 17,000 July 5 '13-'24
5s 32,000 Oct 15 '13-'30
NET DEBT Apr 1913 \$120,000
Assessed valuation 1912 3,305,078
(Assessment about 1-3 actual value.)
Tax rate (per \$1,000) 1912 \$12.00
Population in 1910 16,069
INT. at office of City Treasurer.

WAUKEGAN TWP. SCH. DIST.
This district is in Lake County.
4 1/2 '10 F-A \$18,000 Aug 1 '15-'30
4 1/2 '12 J-J 29,000 July 1 '13-'32
High School Bonds.
4s '09 F-A \$64,000 Aug 1 '13-'28
9,000 Feb 1 1929
BOND. DEBT May 6 1912 \$92,000
Assessed valuation 1911 3,965,376
School tax (per \$1,000) 1911 \$8.40
INTEREST payable in Chicago.

WHEATON.
This city is in Dupage County. Incorporated in 1890.
Water Works Bonds.
5s May \$12,500 May 1 '14-'18
Sewer Bonds.
5s J-J \$10,000 July 15 '13-'14
Paving Bonds.
5s J-J \$90,000 July 15 '13-'22
BOND. DEBT Apr 1913 \$14,000
Assessment debt (add'l) 100,000
Assessed valuation 1912 1,065,159
(Assessment about 1-3 actual value.)
Total tax (per \$1,000) 1912 \$12.80
Population in 1910 3,423
INTEREST on the water-works bonds payable at the First Nat. Bk. of Chicago; on the sewer and paving bonds at office of City Treasurer.

WHITE COUNTY.
County seat is Carml. Bonds are registered with State Auditor.
Funding Bonds
4 1/2s J-J \$72,000 July '13-'18
BOND. DEBT May 1912 \$84,000
Assessed valuation 1911 6,452,219
(Assessment about 1-3 act. value.)
State & Co. tax (per \$1,000) '11 \$11.00
Population in 1910 23,052
INT. payable by State Treasurer.

WILMETTE SCH. DIST. NO. 39.
This district is in Cook County.
4s J-D \$15,000 1913-1922
4s J-D 29,000 1913-1922
BOND. DEBT Apr 1913 \$46,000
Assessed valuation 1911 1,312,000
School tax (per \$1,000) 1912 \$2.35
INT. on all but \$10,000 bonds payable at State Bank of Evanston.

WINNETKA SCH. DIST. NO. 36.
A district (P. O. Winnetka) in Cook County.
(\$12,000 May 1 '19-'22
4 1/2 '12 M-N 28,000 May 1 '23-'29
5,000 May 1 1930
TOTAL DEBT Apr 1913 \$71,500
Assessed valuation 1911 1,606,076
Real valuation 1911 4,818,228
Population (June 1911 Census) 3,627

ADDITIONAL STATEMENTS.
In the table below we give statistics regarding minor city divisions in the State of Illinois, which are not represented among the foregoing detailed reports. We add the population according to the U. S. Census of 1910.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n.
Batavia (C), Kane County	\$53,000	None	\$1,152,741	\$14.00	4,436
Beardstown School District	30,000	None	1,586,354	23.00	2,675
Benton (C), Franklin County	77,200	None	1,525,663	17.00	1,839
Berwyn School Dist. No. 100	69,500	None	1,937,476	13.00	1,788
Bloom Twp., Cook County	94,000	None	42,988,597	25.80	2,619
Bowdre Twp., Douglas County	35,000	None	1,969,708	5.00	1,940
Bushnell (C), McDonough Co.	33,200	None	669,568	7.00	1,455
Canton Un. S. D., Fulton Co.	71,000	None	2,698,204	17.00	1,174
Centerville Township	49,000	None	1,750,000	5.00	1,940
Chicago Heights (C), Cook Co.	77,500	47,928	41,846,625	17.60	14,525
China Twp., Lee County	25,000	None	1,915,516	13.00	1,174
Cleora School Dist. No. 99	158,000	None	13,953,355	13.00	8,102
De Kalb, De Kalb County	41,500	None	1,022,920	99.16	7,216
De Kalb Sch. Dist. No. 64	41,000	None	1,022,920	118.50	6,776
Dixon (C), Lee County	30,000	None	12,825,000	12.00	1,877
Drummer Twp. High Sch. D.	445,000	None	22,549,292	22.99	4,835
East Lincoln Twp., Logan Co.	44,000	None	2,549,292	22.99	1,877
Eldorado Twp. Sch. Dist.	25,000	None	2,897,623	11.65	1,877
Elmhurst Sch. Dist. No. 46	40,000	None	1,165,387	7.00	1,877
Embarass Twp., Edgar Co.	35,000	None	4710,873	7.00	4,835
Florin Twp. H. S. D., Clay Co.	35,000	None	862,702	7.00	11,400
Forest Park S. D. 91, Cook Co.	43,000	None	738,276	11.40	11,400
Galena (C), Jo Daviess Co.	35,050	5,000	11,600,000	35.00	11,400
Galesburg Twp. S. D., Henry Co.	45,000	None	4744,378	23.70	1,627
Gibson City S. D., Ford Co.	35,000	None	21,955,028	23.70	1,627
Granite City Sch. District	45,000	None	1614,089	1.627	
Hamilton (T), Hancock Co.	30,000	None			

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n. 1910. Lists various school districts and their financial data.

POPULATION OF STATE.—Table showing population figures for 1810, 1830, 1850, 1870, 1890, and 1910, along with percentage increases.

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.

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 aiding in the improvement of public wagon roads.

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;

*Total debt, 4 figures are for year 1909, a figures are for 1911, z 1910 figures, + 1912 figures, c 1913 figures. 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, Area, and Assessed Value.

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;

By Subdivision (i) of Section 26 of Act No. 278 of the Public Acts of 1909, villages are prohibited from incurring debt in excess of 10% of the assessed valuation as shown by the last preceding assessment roll, except that in the case of fire, flood or other calamity, requiring an emergency fund, or for the repair or rebuilding of any of its municipal buildings, works, bridges or streets, a village may borrow an additional amount not exceeding 1/4 of 1% of the assessed value, but such debt not to run for more than three years.

The borrowing powers of cities are regulated by subdivision (b) of Sec. 4 of Act No. 279 of the Public Acts of 1909, as amended by Act 203, Public Acts of 1911, and Act No. 5, Public Acts of 1913, known as the "Home Rule" Act.

State of Michigan.

ITS 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 1914) Woodbridge N. Ferris
Sec. of State (term exp. Dec. 31 '14) Frederick C. Martindale
Treasurer (term expires Dec. 31 1914) John W. Haarer

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."

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 1896.

In 1912 the assessed valuation of real estate was \$1,640,105,370; person 1 property, \$429,589,039; total valuation, \$2,078,694,409.

CONSTITUTIONAL AMENDMENTS.—At an election held April 7 1913 proposed constitutional amendments granting the right of suffrage to women and concerning firemen's pensions were defeated. Three other amendments submitted, including provisions for initiative and referendum in legislative matters, initiative and referendum on constitutional amendments and recall of elective officers (excepting judges of courts of record), carried.

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.

SAVINGS BANK INVESTMENTS.—The law governing investments by Michigan savings banks as amended in 1913 was printed in full in the "onicle" of May 24 1913, page 1507.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MICHIGAN.

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

ADRIAN.

This city is in Lenawee County. Incorporated in 1853.

Table listing financial data for Adrian, including Sewer Bonds, Paving Bonds, and various assessments.

ALBION.

This city is in Calhoun County. Incorporated 1855.

Table listing financial data for Albion, including Bridge Bonds, Paving Bonds, and various assessments.

ALGER COUNTY.

Mumfords is the county seat.

Table listing financial data for Alger County, including Road Bonds and various assessments.

ALMA SCHOOL DISTRICT.

This district is in Gratiot County.

Table listing financial data for Alma School District, including various assessments.

ANN ARBOR SCHOOL DIST.

This district is in Washtenaw County.

Table listing financial data for Ann Arbor School District, including various assessments.

BATTLE CREEK.

This city is in Calhoun County. Incorp. a village 1850; as a city 1859.

Table listing financial data for Battle Creek, including Sewer Bonds, City Hall Bonds, and various assessments.

BAY CITY.

Bay City is in Bay County. Incorp. 1865. Commission government adopted April 7 1913.

Table listing financial data for Bay City, including Bridge Bonds, Paving Bonds, and various assessments.

BESEMER.

This city is in Gogebic County. Incorporated in 1893.

Table listing financial data for Besemer, including Water Bonds, Highway Bonds, and various assessments.

City Hall Bonds.

Table listing City Hall Bonds for various years.

Public Park Bonds.

Table listing Public Park Bonds.

Water-works Bonds.

Table listing Water-works Bonds.

Local Improvement Bonds.

Table listing Local Improvement Bonds.

Water Bonds.

Table listing Water Bonds.

Refunding Water Bonds.

Table listing Refunding Water Bonds.

Sewer Bonds.

Table listing Sewer Bonds.

Refunding Bonds.

Table listing Refunding Bonds.

School Bonds.

Table listing School Bonds.

Special Improvement Bonds.

Table listing Special Improvement Bonds.

DEBT OF BAY CITY.

Table listing Debt of Bay City.

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Table listing financial data for Bond Debt Mar 20 '13, including Sinking fund, Assessed valuation, and Tax rate.

BIG RAPIDS.

This city is in Mecosteo County. Incorp. 1869. Bonds are tax-free.

Table listing financial data for Big Rapids, including Refunding Bonds, Water Bonds, and various assessments.

BIERMINGHAM.

This village is in Oakland County. Incorporated 1889.

Table listing financial data for Birmingham, including Sewer Bonds and various assessments.

BRONSON.

This village is in Branch County.

Table listing financial data for Bronson, including Water and Light Bonds, and various assessments.

CHEBOYGAN.

This city is in Cheboygan County. Incorporated 1889.

Table listing financial data for Cheboygan, including Park Bonds, Paving Bonds, and various assessments.

CHEBOYGAN SCHOOL DIST.

This district is in Cheboygan County.

Table listing financial data for Cheboygan School District, including High School Bonds and various assessments.

CHIPPEWA COUNTY.

County seat is Sault Ste. Marie.

Table listing financial data for Chippewa County, including Agricultural and Domestic School, Refunding Road Bonds, and various assessments.

COLDWATER.

This city is in Branch County. Inc. 1861. Population '10, 5,945.

Table listing financial data for Coldwater, including Construction Bonds, Sewer Bonds, and various assessments.

Table listing financial data for Ref. Sewer Bonds (opt. beg. 1913), Army Bonds, and various assessments.

DELTA COUNTY.

Escanaba is the county seat.

Table listing financial data for Delta County, including Bridge Bonds, Post-Office Bonds, and various assessments.

DETROIT.

Wm. B. Thompson, Mayor; David E. Heineman, City Comptroller.

Detroit is situated in Wayne Co. Incorp. in 1806. Woodmere (population 4,474) annexed April 1 1906. Arrangement for a vote Jan. 23 1912 on a charter amendment providing for the municipal ownership and operation of the lines of the Detroit United Rys. failed because of a decision of the State Supreme Court, V. 94, p. 293. In a decision rendered Feb. 16 1912 the State Supreme Court held that the Board of Education and the Library Commission are corporations separate from the city and therefore their bond issues should not be included in the 2% limit of indebtedness for municipal purposes specified in the city charter. V. 94, p. 575. The question of annexation of Highland Park was defeated Nov. 8 1910. V. 91, p. 1342. At an election held April 7 1913, under the Home Rule Act mentioned on a preceding page, a charter amendment was adopted authorizing the city to acquire by purchase, condemnation or construction and to own and operate street railways and to provide the cost thereof by an issue of city bonds to the amount of 2% of the assessed valuation and other bonds upon the property and revenues of the street railway. At the same time amendments were also adopted increasing the city's general bonding limit from 2 to 4% and authorizing the board of water commissioners to issue \$2,000,000 bonds in excess of the present debt of the board. V. 96, pp. 1107 and 1507.

Boulevard Bonds.

Table listing Boulevard Bonds for various years.

Public Sewers.

Table listing Public Sewers for various years.

Museum of Art Bonds.

Table listing Museum of Art Bonds.

Hospital Bonds.

Table listing Hospital Bonds for various years.

Refunding Water Bonds (Issued by Commissioners on City's Credit).

Table listing Refunding Water Bonds.

Library Bonds.

Table listing Library Bonds for various years.

Public Improvement Bonds.

Table listing Public Improvement Bonds for various years.

Water Bonds (Issued by Commissioners on City's Credit).

Table listing Water Bonds for various years.

HOLLAND (Con.)

Water Bonds.
5s Jan \$3,000.00 Jan 31 '14-'16
5s Jan 1,300.00 Jan 31 1917
4s Feb 30,000.00 Feb 1 1923
4 1/2%'11 F-A 10,000.00 Feb 1 '14-'17
GEN. BD. DT. Apr 1913. \$259,300
Assessment debt (add'l) 7,341
Assessed valuation 1912 6,840,235
(Assessm't about 75% actual value.)
Total tax (per \$1,000) 1912 \$23.23
Population in 1910 10,490
INTEREST at Treasurer's office.

HOLLAND SCHOOL DISTRICT.
4s '12 J-J \$100,000 July 1 '13-'32
TOTAL DEBT (7)

HOUGHTON.
This village is in Houghton County.
Incorporated 1867.
Water Bonds.
5s '05 J-J \$25,000 Jan 1 1935
Ward, Streets and Sewers.
5s '05 J-J \$18,000
Sewer-System Bonds.
\$28,000
BOND, DEBT Mar 1913 \$238,000
Floating debt 10,000
Sinking fund 3,000
Assessed valuation 1912 3,594,694
(Assessment about 1/2 actual value.)
Tax rate (per \$1,000) 1912 \$11.25
Population in 1910 5,113

HOWELL.
This village is in Livingston Co.
Sewer Bonds.
4 1/2%'12 July \$31,000 July 1 1917
BOND, DEBT May 10 '13 \$58,000
Floating debt None
Assessed valuation 1912 1,469,525
Population in 1910 2,338
INT. on sewer bonds at First State & Savings Bank, Howell.

HUBSON SCHOOL DISTRICT.
This district is in Lenawee Co.
4 1/2%'12 J-J \$55,000 July 1 1927
TOTAL DEBT May 1913 \$55,000

IDA TOWNSHIP.
This township is in Monroe County.
Highway Bonds.
5s '10 M-S \$27,000 Sept 1 '13-'30
BOND, DEBT Nov 8 '12 \$27,000
Assessed valuation 1912 2,288,000
(Assessment at fair cash value.)
Tax rate (per \$1,000) 1912 \$10.89
Population in 1910 1,653
INTEREST at Bank of Ida.

IRON COUNTY.
Crystal Falls is the county seat.
Road Bonds.
5s '11 J-D \$150,000 1926
TOTAL DEBT Apr 1913 \$150,000
Assess. val. '12 (60% act.) 29,105,291
State & Co. tax (per \$1,000) '11 \$10.00
Population in 1910 15,164
INT. payable at Co. Treas. office.

IRON MOUNTAIN SCH. DIST.
This district is in Dickinson Co.
5s J-J \$100,000 July 15 '19-'26
M-N 24,000.00 May 1 1917
BOND, DEBT May 1913 \$155,000
Assessed valuation 1912 9,100,309
INT. at Commercial Bk., Iron Mtn.

IRONWOOD SCHOOL DISTRICT.
This city is in Gogebic County.
4 1/2%'03 F-A \$11,000.00 Aug 1 1913
4 1/2%'05 J-D 20,000.00 June 15 1915
4 1/2%'09 J-D 34,000.00 June 1 1919
BOND, DEBT Jan 1 '13 \$65,000
Sinking fund 17,000
Assessed valuation 1912 29,197,541
(Assessment about actual value.)
School tax (per \$1,000) 1912 \$2.60
INT. on bonds due 1913 payable in Ironwood, 1915 in Chicago at Central Trust Co., and 1919 at Detroit at National Bank of Commerce.

ISHPEMING.
This city is in Marquette County.
Incorporated in 1873.
Sewer Bonds.
5s ann \$20,000.00 1915-1914
Water Bonds.
1s '07 Aug \$5,000.00 1913-1914
1s '07 Aug 10,000.00 1915-1916
Fire Bonds.
5s \$40,000.00 Sept '16-'23
BOND, DEBT Mar 1913 \$85,500
Assessed valuation 1912 13,880,376
(Assessment about 3/4 actual value.)
Tax rate (per \$1,000) 1912 \$17.65
Population in 1910 12,448
INT. payable at local banks.

JACKSON.
This city is the county seat of Jackson County. Incorporated in 1857.
Hospital Bonds.
4s '09 J-D \$5,000.00 Dec 15 1914
4s 4,000 July 15 1932
Liberty Street Bridge.
5s \$4,500 July 1 1930
Sewer Bonds.
4s '06 Oct \$30,000.00 Oct 1 1926
4s '09 J-J 40,000.00 Jan 2 '28-'29
4s 17,000 July 1 1930
4s 28,000 July 15 1932
4s 30,000 July 15 1933
Library Site Bonds.
3 1/2%' A-O \$15,000.00 Oct 1 1917
Paving Bonds.
4s M-S \$15,000.00 Sept 15 1925
4 1/2%' J-J 8,500.00 July 15 1913
5 54,000 July 1 1930
5 31,000 July 1 1932
Paving and Sewer Bonds.
4s '07 Sep \$115,000 Sept 3 '20-'24
Refunding Bonds.
5s J-J \$45,000 Jan 1 '18-'19
Grand River Imprt. Bonds.
3 1/2%' '00 J-J \$25,000.00 July 15 1915

Water Extension Bonds.
4 1/2%' '98 J-J \$10,000.00 July 15 1914
3 1/2%' J-J 25,000.00 July 15 1916
BOND, DEBT May 5 1913 \$532,000
Total assessed val. 1912 20,533,000
(Assessment about cash value.)
City tax (per \$1,000) 1912 \$12.50
Population in 1910 31,433
INT. payable in New York City.

JACKSON UNION SCH. DIST.
Building Bonds (Taxable).
4s A-O \$119,500.00 Apr '14-'36
BOND, DEBT May 6 1912 \$120,000
Assessed valuation 1911 \$20,046,001
(Assessment about 1/2 actual value.)
School tax (per \$1,000) 1911 \$5.29
INTEREST is payable part at the Jackson City Bank and Union Bank in Jackson and part at the American Exchange National Bank, New York.

KALAMAZOO.
This city is in Kalamazoo County. Incorporated April 9 1884.
Water-Extension Bonds.
4s '11 M-S \$43,200.00 Mch 1 '10-'26
4 1/2%'12 M-N \$3,000.00 July 1 1917
4 1/2%'12 M-S 40,000.00 Sept 1 '13-'22
Sanitary Improvement Bonds.
4s '11 M-S \$20,000.00 Mch 1 '22-'26
Paving Bonds.
3 1/2%'03 F-A \$10,000.00 Aug 2 1913
4s '03 F-A 100,000.00 Aug 1 '14-'23
Street Improvement Bonds.
4 1/2%'06 J-J \$12,500.00 July 1 1913
4 1/2%'07 J-J 34,000.00 July 1 '14-'16
4 1/2%'08 A-O 2,000.00 Oct 1 1913
4s '09 A-O 30,000.00 Apr 1 '14-'19
4 1/2%'09 M-S 18,500.00 Sept 2 '13-'19
4s '10 J-J 37,600.00 June 1 '13-'20
4s J-D 10,800.00 June 1 '13-'21
4s F-A 10,500.00 Aug 1 '13-'19
4 1/2%'12 J-J 95,000.00 July 1 '13-'22
Sanitary Sewer Bonds.
4 1/2%'08 A-O \$1,360.00 Oct 1 1913
4 1/2%'09 M-S 2,800.00 Sept 2 '13-'14
4s '10 J-J 5,880.00 July 1 '13-'16
4 1/2%'10 J-D 9,100.00 Dec 15 '13-'15
4 1/2%'11 J-D 18,880.00 June 1 '13-'16
4 1/2%'12 J-D 25,000.00 June 15 '13-'17
Gull Street Bridge Bonds.
4s '11 M-S \$25,000.00 Mch 1 '22-'26
MHI Street Bridge Bonds.
4 1/2%'12 M-S \$16,000.00 May 15 '16-'30
Fire-Station Bonds.
4s '07 J-J \$70,000.00 Jan 1 '17-'26
4 1/2%'09 M-S 15,000.00 Sept 2 '14-'23
Police-Station Bonds.
4 1/2%'12 M-N \$35,000.00 May 15 '15-'34
City Improvement Bonds.
4s '07 J-J \$3,000.00 Jan 1 1914
4 1/2%'06 J-J 12,000.00 July 1 1913
4 1/2%'07 J-J 35,000.00 July 1 '14-'17
4 1/2%'08 A-O 9,180.00 Oct 1 '13-'18
4s '09 A-O 12,000.00 Apr 1 '14-'19
4 1/2%'09 M-S 10,500.00 Sept 2 '13-'19
4s '10 J-J 7,000.00 July 1 '13-'19
4s '11 J-D 10,800.00 June 1 '13-'21
4s '11 F-A 5,000.00 Aug 1 '13-'17
4 1/2%'12 J-J 75,000.00 July 1 '13-'19
Lighting Bonds.
4s '10 M-S \$20,000.00 Aug 15 '15-'24
4 1/2%'12 M-N \$140,000.00 May 15 '15-'34
4 1/2%'12 M-N \$150,000.00
Hospital Bonds.
4 1/2%'12 M-N \$35,000.00 May 15 '15-'24
GEN. BONDS Apr 1 '13 \$798,116
Assessment debt 349,054
Sinking fund 68,465
Total assessed val. 1913 44,710,435
(Assessment about actual value.)
Tax rate (per \$1,000) 1913 \$25.50
Population in 1910 39,437
INT. on issues of 1907 in Chicago.

KALAMAZOO SCH. DIST. NO. 1.
4s '06 M-N \$4,000.00 1913-1914
4s 10,000.00 1915-1916
4s 43,000.00 1916-1918
4 1/2%'08 A-O 20,000.00 Apr 1 '14-'15
30,000.00 Apr 1 1918
4 1/2%'04 Jan 14,000.00 1913-1914
4s '04 Jan 75,000.00 1914-1915
5s '09 A-O 27,000.00 1913-1917
4 1/2%'11 J-J 60,000.00 July 15 '18-'21
4 1/2%'12 F-A 280,000.00 1917-1932
(See V. 94, p. 79, for maturity.)
BOND, DEBT May 31 '13 \$529,000
Assessed val. 1912 46,326,445
(Assessment about actual value.)
School tax (per \$1,000) 1912 \$4.77
Population in 1913 (est.) 45,000
INTEREST payable at local banks and at Bankers' Nat. Bank, Chicago.

KENT COUNTY.
County seat is Grand Rapids.
Road Bonds.
4 1/2%'12 J-D \$200,000.00 June 20 1932
TOT. DEBT May 20 '13 \$200,000
Cash on hand 261,002
Assessed valuation 1913 119,776,256
True value (estimated) 120,000,000
State & Co. tax (per \$1,000) '12 \$4.407
Population in 1910 159,145
INT. at office of John Nuveen & Co., Chicago.

LAKE TOWNSHIP.
This township is in Macomb Co.
Road Bonds.
5s '11 July \$50,000.00 1935
TOTAL DEBT May 6 '13 \$50,000
Assessed valuation 1912 \$1,637,180
Tax rate (per \$1,000) 1912 \$8.30
Population in 1910 2,768
INT. at Ulrich Sav. Bk., Mt. Clemens

LANSIE TOWNSHIP.
Highway Bonds.
5s J-J \$25,000.00 July 1 '17-'36
BOND, DEBT Nov 1912 \$25,000
Assessed valuation 1,179,888
Population in 1912 3,000

LANSING. J. G. Reutter, Mayor
Lansing, the capital of Michigan, is in Ingham County. Incorp. in 1859. On June 19 1911 the voters defeated the commission plan of government. See V. 92, p. 1713.

City Hall.
5s '94 M-S \$30,000 Sept 1 '13-'14
4s '96 J-J 30,000 July 1 '14-'16
Water Works Bonds.
4 1/2%'85 J-J \$25,000 May 1 '1915
4s '90 J-J 25,000 July 1 1920
Paving Bonds.
5s '07 Dec \$9,000 1913
5s '08 Dec 2,400 Dec 1 1913
4 1/2%'09 Sept 14,320 Sept 1 '13-'14
4 1/2%'10 July 7,000 1913-1914
4 1/2%'10 Sept 14,000 1913-1914
4 1/2%'10 Sept 1,000 1916
4 1/2%'10 Oct 8,000 1917-1920
4 1/2%'10 A-O 9,000 1913-1915
5s '10 Oct 2,500 1913
2,400 1914
4 1/2%'11 Sept 4,000 1913-1916
4 1/2%'12 Sept 9,000 1913-1915
4 1/2%'12 Sept 16,000 Sept 1 '13-'16
3,000 Sept 1 1917
4 1/2%'12 Sept 3,000 Sept 1 '13-'14
3,000 Sept 1 '13-'17
High School Remodeling.
4s '09 Jan \$50,000 June 1 '10-'23
Electric Light Bonds.
5s '93 J-D \$60,000 Dec 1 '13-'23
(\$20,000 every 5 years)
Sewer Bonds.
4 1/2%'05 Sept \$6,500 1916
Bridge Bonds.
5s '04 M-S \$5,000 1914
4s '95 J-J 15,000 July 1 '13-'16
4 1/2%'09 M-S 16,000 July 1 '16-'17
BOND, DEBT Mar 1913 \$383,120
Assessed valuation 1912 37,418,125
(Assessment about full value.)
Tax rate (per \$1,000) 1912 \$15.34
Population in 1910 31,229
INT. payable at City Treasurer's office, Chase Nat. and Citizens Central Nat. Bks., New York.

LOWELL.
This village is in Kent County.
Paving Bonds (opt. beg. 1922).
4 1/2%'12 M-S \$13,000 Mch 1 '32-'34
Electric Light (opt Mch 2 '11 & '16)
5s M-S \$9,000 Mch 1 '16 & '21
5s M-S 3,000 Sept 1 '13-'15
5s F-A 7,000 Feb 1 '23-'23
Lt. & Pw. Ref. (opt. beg. Mch 1 '11).
4s M-S \$5,000 Mch 1916
City-Hall Bonds.
4s M-S \$13,500.00 Sept '20-'33
Bridge Bonds.
4s M-S \$8,000.00 Sept '13-'20
BOND, DEBT Apr 1 1913 \$58,500
Assessed val. (1/2 act.) '12 729,375
Total tax (per \$1,000) 1912 \$12.50
Population in 1910 1,761
INTEREST on the \$3,000 5s and the city-hall bonds is payable at First Nat. Bank, Detroit; on the \$9,000 electric-light bonds at the Lowell State Bank; on the \$7,000 5s at the First Bank of Commerce, Detroit; on the \$5,000 4s at Chase Nat. Bank, N. Y.; and on the bridge bonds at City State Bank, Lowell.

LUDINGTON.
This city is in Mason County. Incorporated in 1873.
City Impt. Bonds.
4 1/2%'13 M-S \$50,000.00
Water Bonds.
4s Oct \$80,000.00 1913-1928
Street Bonds (due \$2,000 yearly).
4s May \$23,000.00 May 1914-'25
Paving Bonds.
5s Dec \$1,000 1914
BOND, DEBT May 1 '13 \$259,000
Assessed valuation 1912 3,092,275
Total tax rate (per \$1,000) 1912 \$35.60
Population in 1910 9,132
INT. payable at City Treas. office.

MANISTEE.
This city is the county seat of Manistee County. Incorp. in 1869.
Paving Bonds.
\$10,000 c. June 15 '28
4s '06 J-D 9,500.00 June 15 '29
30,000.00 June 15 '31-'32
8,500.00 June 15 '33
4s '02-'04 90,000.00 May 1 '14-'22
4 1/2%'08 M-N 115,000.00 June 1 '24-'26
1,200.00 June 1 1927
4 1/2%'10 J-J 5,000.00 July 1 '13-'17
4 1/2%'12 A-O 12,000.00 Oct 1 '13-'16
2,000.00 Oct 1 1917
Park Bonds.
4s '05 F-A \$50,000.00 Aug 1 '23-'27
4 1/2%'10 M-N 50,000.00 May 16 '34-'38
Water Bonds.
4s A-O \$10,000.00 1913
4 1/2%'10 A-O \$10,000.00 Oct 1 1914
GEN. DEBT May 1913 \$293,300
Water debt (included) 20,000
Sinking fund 23,000
Total valuation for 1912 5,481,478
(Assessment about 3/5 actual value.)
Tax rate (per \$1,000) 1912 \$36.18
Population in 1910 12,381
* For litigation affecting this issue see V. 95, p. 310.
INTEREST on part of the paving 4s payable in Chicago at Chicago Nat. Bank; on all other bonds in Manistee at First Nat. Bank.

MARQUETTE.
This city is in Marquette County. Incorporated in 1871.
Refunding Bonds.
4 1/2%'11 J-J \$10,000.00 July 1 1921
Refunding City Hall Bonds.
4 1/2%'03 F-A \$50,000.00 Aug 1 1913
Electric Lighting.
5s '08 F-A \$1,000.00 Aug 1 1913
4 1/2%'11 M-S 70,000.00 Sept 1 '14-'17
Refunding Sch. Dist. No. 1 Bonds.
4s '12 M-N \$60,000.00 May 1 1922
Refunding Water Bonds.
3 1/2%' '01 J-J \$25,000.00 July 1 1926
4s '01 A-O \$5,000.00 April 1 1916
Water Works.
4s '01 M-S \$25,000.00 Mch 1 1921
4 1/2%'11 M-N 65,000.00 Nov 1 1936
BOND, DEBT Apr 8 1913 \$531,000
Assessed valuation 1912 5,910,375
(Assessment about actual value.)
Total tax (per \$1,000) 1912 \$17.79
Population in 1910 11,503
INT. payable at Treasurer's office.

MARQUETTE COUNTY.
Marquette is the county seat.
Hospital Bonds.
4s J-D \$15,000.00
Court-House Bonds.
4s J-D \$20,000.00 Dec 31 '13-'14
BOND, DEBT Mar 1913 \$55,000
Assessed valuation 1912 5,910,394
State & Co. tax (per \$1,000) '11 6.45 +
Population in 1910 46,739
INT. at County Treasurer's office.

MARSHALL.
This city is in Calhoun County. Incorporated March 7 1859.
Paving Bonds.
4 1/2%'13 M-N \$30,000.00 1933
Water Bonds.
4s M-N \$48,000.00 Nov 1 1917
Electric Light and Water Bonds.
4s M-N \$6,400.00 1913-20
3 1/2%' M-N 4,000.00 1913-16
Sewer Bonds.
3 1/2%' M-N \$25,000.00 May 1 1919
4 1/2%'13 M-N 20,000.00 1933
BOND, DEBT May 1913 \$78,000
Assessed valuation 1910 2,483,625
City tax (per \$1,000) 1912 \$12.50
Population in 1910 4,236
INTEREST on water is payable at Fourth Nat. Bank, N. Y.; on other bonds at Hanover Nat. Bank, N. Y.

MASON COUNTY.
Ludington is the county seat.
Road Bonds.
4 1/2%'11 F-A \$86,000.00 \$7,000 yly Feb 1 '07
TOT. DEBT Mar 20 '13 \$36,000
Assessed valuation 1912 7,857,636
State & Co. tax (per \$1,000) '11 \$8.40
Population in 1910 12,832
INT. payable at Co. Treas. office.

MENOMINEE.
This city is in Menominee County. Incorporated in 1883.
Refunding Bonds.
5s A-O \$47,500.00 April 1 1915
Street Improvement Bonds.
4 1/2%'09 J-D \$30,000.00 1918
TOTAL DEBT Mar 1913 \$82,500
Assessed valuation 1912 5,703,836
(Assessment is about 3/5 actual val.)
Total tax (per \$1,000) 1912 \$32.52
Population in 1910 10,507
INT. payable at N. W. Harris & Co., N. Y., except on street bonds, which is payable at City Treas. office.

MONROE SCHOOL DISTRICT.
This district is in Monroe County.
4s '99 Jan \$3,000.00 due \$1,000 yly
2,000.00 Mch 1 1914
12,000.00 Mch 1 '15-'18
12,000.00 Mch 1 '19-'21
20,000.00 Mch 1 '22-'25
4s '11 Mch 50,000.00
BOND, DEBT Mch 1913 \$103,000
Assessed valuation 1912 3,700,000
Population in 1912 (est.) 8,000
INT. at Monroe State Sav. Bank.

MT. CLEMENS.
This city is the county seat of Macomb County. Incorp. in 1879.
Sewer Bonds.
4 1/2%'12 A-O \$50,000.00 1915-1930
Engine House Bonds.
4 1/2%'08 J-D \$15,000.00 June 1 '13-'17
Public Improvement Bonds.
4s Apr \$105,000.00 1913-1933
Water Bonds.
5s July \$1,000.00 1913
BOND, DEBT Mar 1913 \$171,000
Assessment debt (add'l) 15,811
Sinking fund 14,584
Total valuation for 1912 5,070,025
(Assessment about 2-3 actual value.)
City tax rate (per \$1,000) '12 \$9.50
Total tax (per \$1,000) 1912 \$18.15
Population in 1910 7,707
Population in 1912 (est.) 9,000
INT. on engine-house bonds payable at Commercial Nat. Bk., Detroit; improvement bonds at First Nat. Bk., Chicago; on sewer bonds at First Nat. Bk., Detroit.

MUSKEGON.
This city is in a county of the same name. Incorp. in 1869. Comms. gov't government approved Nov. 27 1911. V. 93, p. 1618. The Supreme Court has decided that all proceedings for the issuance of \$75,000 municipal light-plant bonds were valid. V. 93 p. 1412.
Refunding Bonds.
4 1/2%'10 J-J \$10,000.00 July 1 1930
Int. and Sinking Fund Bonds.
4 1/2%' J-J \$10,000.00 Jan 2 1926
Public Parks.
5s '03 J-J \$100,000.00 July 1 1926
Refunding Sewer Bonds.
4 1/2%' J-J \$5,000.00 Jan 2 1934
Wharf Bonds.
4s J-J \$100,000.00 Jan 1 1926
Water-Works Bonds.
5s '00 J-J \$130,000.00 July 1 '13-'25
4 1/2%'11 J-J 300,000.00 Jan 1 '15-'44

MUSKEGON (Con.)
Street-Improvement Bonds.
 4s '13 \$84,000... July 1 '15-'23
Special Refunding.
 4s ann \$35,000... June 1 1921
Refunding Water Bonds.
 5s J-J \$10,000... July 1 1913
 4s J-J 10,000... July 1 1925
 4s 15,000... July 1 1926
 5s J-J 10,000... July 1 1929
 5s J-J 5,000... Jan 1 1935
 4 1/2s '07 J-J 15,000... July 1 1927
 4 1/2s '09 J-J 9,000... July 1 1929
BOND. DEBT Mar 1 1913. \$868,000
 Special improv. debt (add'l) 109,100
 Sinking fund 43,000
 Total valuation 1912... 1,771,620
 (Assessment about actual value.)
 City tax (per \$1,000) 1912... 9.80
 Total tax (per \$1,000) 1912... 32.42
 Population in 1910... 24,062
 INT. on ref. 4 1/2s of 1910 in Chicago at Harris Tr. Sav. Bk.; other int. in N. Y. at First Nat. Bank.

MUSKEGON SCHOOL DIST.
Building Bonds.
 5s July \$75,000... 1942
 5s F-A 50,000... 1946
 4 1/2s '12 M-N 30,000... 1921-1926
Funding Bonds.
 5s '12 M-S \$22,000... Sept 1 1917
Refunding Bonds.
 4 1/2s '13 F-A \$10,000... 1915-1916
 4 1/2s '13 F-A 10,000... 1918-1920
BOND. DEBT Sept 1912. \$155,000
 Assessed valuation 1912... 11,771,620
 (Assessment about 75% actual val.)
 School tax (per \$1,000) 1912... \$8.60
 INT. on 5s (these are held by district as endowment for Library and Manual Training School) is payable in Muskegon; on others in Chicago.

NEGAUNEE SCHOOL DIST.
 This district is in Marquette Co.
High School Building Bonds.
 5s '07 J-D \$45,000... 1913-1922
BOND. DEBT Mar 1913. \$85,000
 Assessed valuation 1912... 18,468,895
 School tax (per \$1,000) '12... \$6.80
 Population in 1913 (est.)... 8,46
 INT. at First National Bk., Negaunee.

NILES.
 This city is in Berrien County.
 Incorporated in April 1859.
Water Bonds.
 4 1/2s '11 M-S \$22,000... (Assessment about 75% actual val.)
Water Bonds.
 5s '94 J-D \$34,000... \$4,000 y'rly improvement bonds.
 5s '07 F-A \$26,000... Feb 13 1923
 4 1/2s '02 A-O 35,000... (\$2,000 yearly beginning 1915.)
Water Refunding Notes.
 4 1/2s '05 J-D \$2,000... 1913-1914
Water and Light Refunding Bonds.
 4 1/2s '10 J-D \$6,000... 1915-1920
 4 1/2s '11 J-D 7,000... Aug 1 '16-'22
Electric Lt. Bds.
 5s '95 J-D \$34,000... \$2,000 y'rly GEN. BD. DT. Apr 1 '13... \$180,000
 Assessment debt... 39,255
 Assessed valuation 1912... 2,227,000
 (Assessmt about 2-3 actual value.)
 City tax (per \$1,000) 1912... \$18.00
 Total tax (per \$1,000) 1912... \$32.40
 Population in 1910... 6,156
 INTEREST on water refunding, electric-light and improvement 5% bonds payable in Niles; on improvement 4 1/2s at Hanover Nat. Bank, N. Y.; on sewer bonds at office of N. W. Halsey & Co., Chicago.

NILES SCHOOL DISTRICT.
 4 1/2s '10 J-J \$20,000... July 1 '15-'24
 3s '12 A-O 30,000... July 1 1925
 4 1/2s '11 A-O 35,000... April 1926
BOND. DEBT Mch 21 1913. \$85,000
 Floating debt... 9,000
 Assessed val. (3-5 act.) '13... 2,444,496
 School tax (per \$1,000) 1913... \$10.00
 Population in 1913 (est.)... 6,500
 INT. at People's State Bk., Detroit

NORWAY SCHOOL DISTRICT.
 This district is in Dickinson Co.
 5s '13 M-S \$65,000... Mch 1 '14-'28
BOND. DEBT Mar 1913. \$170,500
 Assessed valuation 1912... 2,882,100

OTTAWA COUNTY.
 Grand Haven is the county seat. Bonds below are part of an issue of \$600,000 voted April 1 1912.
Road Bonds.
 4 1/2s '12 M-N \$100,000... May 15 1932
BOND. DEBT Mar 1913. \$100,000
 Assessed valuation 1912... 25,513,593
 True value (est.)... 40,000,000
 Population in 1910... 45,301
 INT. at John Nuveen & Co., Chic.

OWOSO.
 This city is in Shiawassee County.
 Incorporated in 1859.
General Fund Bonds.
 4s M-S \$15,000... Mch 2 1918
Refunding Bonds.
 4s M-N \$3,000... May 1 1918
 4s A-O 15,000... Oct 2 1917
 4s M-N 3,000... May 1 1917
 4s J-J 10,000... Jan 2 1921
 4 1/2s J-D 3,000... June 30 1925
 5s J-D 3,000... June 30 '24-'26
 5s 15,000... Oct 1 1924
 4 1/2s 7,000... Nov 1 '13-'19
Water Works Bonds.
 5s F-A \$15,000... May 31 1920
 5s J-J 20,000... July 1 1924
Refunding Water Bonds.
 4s J-J \$40,000... July 7 1920
 4 1/2s F-A 20,000... Aug 1 1925
Fire Bonds.
 4 1/2s '11 J-J \$4,000... Oct 15 '13-'16
Bridge Bonds.
 4s J-D \$3,000... June 30 1913
 4 1/2s J-D 3,000... June 30 1914
Paving Bonds.
 5s M-S \$15,000... Sept 15 1929
 4 1/2s 1,200... Nov 1 '13-'14
 4 1/2s 8,000... Nov 1 '13-'20

Refunding Park Bonds.
 5s '08 M-N \$47,500... Nov 1 '13-'32
Improvement Bonds.
 4s M-S \$7,000... Mch 14 1914
BOND. DEBT Apr 1 1913. \$257,700
 Assessment debt (included) 13,369
 Floating debt... 13,583
 Sinking fund... 7,875
 Total valuation 1913... 4,819,230
 (Assessment about 80% actual value.)
 Total tax (per \$1,000) 1910... \$27.60
 Population in 1910... 9,639

PAW PAW.
 This village is in Van Buren Co.
Refunding Bonds.
 5s '07 Aug \$20,000... Aug 15 '13-'22
 15,000... Aug 15 '23-'27
Electric Light Bonds.
 5s '07 M-S \$30,000... Sept 1 '28-'33
 Water Bonds (Opt. beg. Sept. 1 '22).
 5s '07 M-S \$20,000... Sept 1 '24-'27
BOND. DEBT Apr 1912. \$87,000
 Assessed valuation 1912... 1,000,000
 City tax (per \$1,000) 1911... \$12.50
 Population in 1910... 1,643
 INT. at First Nat. Bk., Paw Paw.

PETOSKEY.
 This city is in Emmet County.
 Incorporated March 8 1895.
Refunding Improvement Bonds.
 4 1/2s '10 J-D \$8,000... June 1 1930
City Hall Bonds.
 4s '09 F-A \$20,000... Aug 1 1930
 (Subject to call after Aug. 1 1920.)
Refunding Water Bonds.
 4s '08 M-S \$16,000... Mch 21 1918
 4s '02 Oct 15,000... Oct 1 1922
 (Subject to call after Oct. 1 1912.)
 4 1/2s '10 J-D \$12,000... June 1 1930
Electric-Light Bonds.
 4s '98 J-J 16,000... July 1 1928
 4 1/2s '01 J-J 10,000... Jan 1 1931
 4s '06 M-S 1,000... Mch 1 1914
 4s '09 M-N 12,000... May 1 1919
 (Subject to call after 1909.)
Paving Bonds.
 5s May \$6,000... May 1 '14-'15
Park Bonds.
 4s '01 Dec \$5,000... Dec 1 1931
 (Subject to call after Dec. 1 1921.)
Water Bonds.
 4s '04 June \$22,000... June 1 1924
 (Subject to call after June 1 1914.)
Refunding Bridge Bonds.
 4 1/2s '11 J-D \$9,000... June 1931
BOND. DEBT Mar 1913. \$139,000
 Water debt included... 65,000
 Assessed valuation 1912... 2,883,125
 (Assess. about 2-3 to 4 actual val.)
 Total tax (per \$1,000) 1912... \$31.62
 Population in 1910... 4,778
 INT. payable at City Treas. office and at First Nat. Bank, Detroit.

PETOSKEY SCHOOL DISTRICT.
 4 1/2s '13 F-A \$50,000... Aug 1 '17-'26
 30,000... Aug 1 1927
BOND. DEBT Mar 1 '13. \$83,000
 Assessed valuation 1912... 3,489,435
 School tax (per \$1,000) '12... \$7.70
 INT. at Detroit Trust Co.

PONTIAC.
 This city is in Oakland Co. Incor. in 1861. Commission government approved Jan. 30 1911.
Fire Department Bonds.
 5s '07 s-an \$4,000... May 15 '14-'17
 5s '09 J-J 6,000... Jan 1 '14-'19
Improvement & Refunding Bonds.
 4 1/2s '11 J-D \$100,000... June 1 '16-'35
Refunding Bonds.
 5s '03 M-N \$5,500... Nov 16 1913
Paving Bonds (Assessment).
 5s '06 M-N \$1,000... Nov 1 1913
 5s '12 A-O 2,000... Oct 12 1913
 5s '12 A-O 3,000... Oct 12 '14-'15
 5s '12 F-A 4,000... Aug 15 '13-'16
 5s '11 A-O 2,000... Oct 12 1914
Water Bonds.
 4 1/2s '10 J-J \$2,000... Jan 1 1919
 180,000... Jan 1 '20-'39
 4 1/2s '88 M-N 5,000... May 1 1914
 4 1/2s '94 M-S 15,000... Mch 1 '15-'17
 5s '07 M-S 20,000... Jan 2 '14-'17
 4s '01 J-J 50,000... July 15 '20-'29
 5s '03 J-J 10,000... Jan 1 '14-'33
Armory Bonds.
 5s '10 M-N \$8,000... May 1 '20-'25
Drain Bonds.
 5s '04 F-A \$1,000... June 1 1917
Bridge Bonds.
 5s '05 A-O \$2,000... Apr 1914
 1,000... Apr 1 1915
Paving Bonds.
 5s '04 J-D \$8,000... June 1 '17-'18
Sewer Bonds.
 5s '09 M-S \$25,000... Sept 2 1915
 5s '04 J-D 5,000... June 1 1915
 5s '05 A-O 1,000... April 1 1915
 2,000... April 1 1916
 5s '07 M-S \$5,000... Sept 25 '13-'18
 GEN. BD. DT. Apr 1913... \$359,500
 Assessment debt (add'l)... 12,000
 Total assess. val. '11-'12... 13,350,000
 (Assessment about 3-4 actual value.)
 City tax (per \$1,000) 1912... \$8.67
 Population in 1910... 14,532
 INT. payable at City Treas. office.

PONTIAC SCHOOL DISTRICT.
 5s '05 M-N \$25,000... May 1 1915
 4 1/2s F-A 30,000... Aug 1 '13-'15
 4 1/2s '10 J-J 80,000... July 1 '18-'23
 4 1/2s '12 A-O 15,000... Apr 1 1926
 160,000... Apr 1 1927
 4 1/2s '13 M-S 35,000... Mch 1 1928
BOND. DEBT Feb 23 '13. \$310,000
 Assessed valuation 1912... 13,315,600
 School tax (per \$1,000) '12... \$6.39
 INT. payable at First N. Bk., N.Y.

PORTAGE TOWNSHIP.
 This township is in Houghton Co.
Road Bonds.
 5s '12 M-S \$25,000... Sept 5 1932
School Bonds.
 4 1/2s 50,000...
 5s 50,000...
BOND. DEBT Apr 1 '13. \$125,000
 Assessed valuation 1912... \$9,800,000
 (Assessment about 60% actual val.)
 Population in 1910... 8,590

PORT HURON.
 City of Port Huron is in St. Clair County. Incor. in 1857. Commission government adopted Nov. 5 '10.
 Bridge... \$41,500 Refund \$207,500
 Canal... 115,000 Repaving 230,000
 Gen'l road 12,000 School... 84,000
 Park... 19,000 Sewer... 11,000
 Public Imp. 3,680 Water... 5,000
 R.O.T. B.D. DT. Nov. 3 '12... \$729,586
 Sinking fund... 37,268
 Assess. val. (2-3 act.) '11... 10,724,908
 Tax rate (per \$1,000) 1911... \$18.22
 Population in 1910... 18,863
INTEREST—MATURITY.—Bds. mature from 1913 to 1932 incl., and bear int. as follows: \$5,000 at 6%, \$277,180 at 5%, \$103,000 at 4 1/2%, \$316,400 at 4%, \$19,000 at 3 1/2% and \$9,000 at 3%.
 Int. largely payable at Hanover Nat. Bank, N. Y. Bonds coupon in form.

REDFORD TOWNSHIP.
 This township is in Wayne County.
 4 1/2s '10 s-a \$14,000... Mch 1 '14-'20
 30,000... Mch 1 '21-'30
BONDED DEBT Apr 1913. \$44,000
 Assess. val. '11 (95% act.)... \$1,838,900
 Tax rate (per \$1,000) '11... \$11.00
 Population in 1910... 2,176
 INT. at Redford Bank.

RED JACKET.
 This village (P. O. Calumet) is in Houghton County. Incorporated in 1875; re-incorporated in 1887.
Street Paving & Improv't Bonds.
 4 1/2s '05 J-J \$12,000... July 1 1915
 9,000... July 1 1914
 3,000... July 1 1914
 4 1/2s '06 J-J 110,000... July 1 '15-'24
 2,000... July 1 1925
BOND. DEBT Mch 1 '13. \$136,000
 Assess. val. (3-5 act.) '12... \$2,922,750
 Tax rate (per \$1,000) 1912... \$7.50
 Population in 1910... 4,211
 INTEREST payable at First National Bank of Calumet.

RIVER ROUGE.
 This village is in Wayne County.
 Incorporated in 1899.
Sewer Bonds.
 4 1/2s '06 A-O \$159,000... Oct 15 1934
 BOND. DEBT May 8 1912... \$307,650
 Assess. val. (30% act.) '11... \$1,850,125
 Total tax (per \$1,000) 1911... \$16.06
 Population in 1910... 4,163

SAGINAW. Geo. C. Warren, Comp. Incor. in 1857. New charter May 24 1905, with amendments June 27 1907. Cities of Saginaw and East Saginaw, in county of Saginaw, were consolidated in 1890, forming the present city.
Auditorium Bonds.
 4s '08 J-D \$5,000... May 1 '14-'18
 4s '08 F-A 12,000... Aug 10 '13-'24
 4s '08 J-D 17,000... Dec 10 '13-'29
Special Sewer—Eastern District.
 4s '08 J-D \$15,000... July 1 1918
 3 1/2s '09 J-D 8,000... July 1 1919
Sidewalk Bonds—Eastern Dist.
 4s '05 J-J \$36,000... July 1 1915
 3 1/2s '06 J-J 14,000... July 1 '13-'16
 4s '07 J-D 10,000... June 1 '13-'17
 4s '07 M-S 5,000... Sept 16 '13-'17
 4s '07 J-D 1,000... Dec 10 '13-'17
 4s '08 J-J 12,000... July 2 '13-'18
 4s '10 F-A 8,000... Aug 1 '13-'20
 4s '10 J-D 4,000... Dec 1 '13-'20
Street Improv't—Eastern Tax Dist.
 4s '03 F-A \$15,000... Aug 15 1913
 4s '04 F-A 20,000... Aug 1 '13-'14
 4s '04 A-O 6,200... Oct 1 '13-'14
 4s '05 J-J 15,000... Jan 15 '14-'15
 3 1/2s '05 F-A 7,500... Aug 24 '13-'15
 3 1/2s '05 A-O 4,500... Oct 25 '13-'15
 3 1/2s '05 J-D 4,200... Dec 5 '13-'15
 3 1/2s '06 M-N 1,500... May 15 '14-'16
 3 1/2s '06 F-A 8,800... Aug 1 '13-'16
 3 1/2s '06 F-A 2,000... Aug 1 '13-'16
 4s '06 A-O 15,000... Oct 13 '16-'17
 4s '07 J-J 1,000... Jan 2 '14-'17
 4s '07 M-S 8,000... Mch 1 '14-'17
 4s '07 A-O 20,000... Oct 15 '13-'17
 4s '07 F-A 28,200... Aug '13-'17
 4s '07 A-O 10,000... Oct 1 '13-'17
 4s '07 J-J 7,500... July 25 '13-'17
 4s '08 A-O 7,200... Oct 15 '13-'18
 4s '08 M-N 10,000... May 1 '14-'18
 4s '08 J-D 12,000... June 1 '13-'18
 4s '08 J-J 15,000... July 15 '13-'18
 4s '08 F-A 15,000... Aug 1 '13-'18
 4s '08 F-A 9,000... Dec 1 '13-'17
 4s '09 F-A 25,000... Aug 1 '13-'18
 4s '09 A-O 7,000... Oct 15 '13-'19
 4s '10 J-J 40,000... July 15 '13-'20
 4s '10 M-S 24,000... Sept 1 '13-'20
 4s '11 F-A 6,000... Feb 15 '14-'21
 4s '11 F-A 67,000... Aug 1 '13-'21
 4s '11 A-O 31,500... Oct 1 '13-'21
 4s '11 J-D 6,300... Dec 1 '13-'21
 4s '12 F-A 45,000... Aug 1 '13-'22

Sewers—Eastern Tax District.
 4s '03 F-A \$1,000... Aug 22 1913
 4s '04 F-A 1700... Feb 1 1914
 4s '04 M-S 4,000... Sep 15 '13-'14
 4s '05 F-A 1,050... Aug 1 '13-'15
 3 1/2s '05 F-A 1,050... Aug 24 '13-'15
 3 1/2s '06 M-N 2,400... May 15 '14-'16
 4s '06 M-S 8,000... Sept 25 '13-'16
 4s '07 J-D 1,500... June 15 '13-'17
 4s '08 F-A 9,000... Aug 25 '13-'18
 4s '09 J-J 3,500... July 26 '13-'19
 4s '10 J-J 4,000... July 1 '13-'20
 4s '11 J-D 4,500... June 1 '13-'21
 4s '11 M-S 7,200... Sept 1 '13-'21
 4s '12 J-J 9,000... Jan 10 '14-'22
 4s '12 J-J 25,000... July '13-'22

Voting Machine Bonds.
 4s '06 J-D \$5,200... Aug 1 '13-'16
Refunding Sewer—Western Dist.
 4s '09 F-A \$3,500... Aug 2 '13-'19
 4s '11 A-O 5,000... Apr 5 1918
 4s '11 F-A 5,000... Aug 1 1915

Bridge Bonds.
 4s '98 A-O \$60,000... Apr 1 '18-'23
 4 1/2s '03 A-O 149,500... Oct 1 1923
 4s '04 A-O 71,000... Sept 1 1924
 3 1/2s '05 M-S 40,000... Oct 25 1920
 3 1/2s '05 J-D 25,000... Sept 25 1925
 4s '06 F-A 16,000... Aug 15 1926
 3 1/2s '06 J-D 5,000... June 15 1916
 4 1/2s '06 J-D 4,000... June 15 '13-'14
 4s '07 J-D 10,000... June 15 '17-'21
 2,500... June 15 1922
 4s '07 J-J 12,000... July 20 '13-'18

Market Bonds—Eastern Tax Dist.
 3 1/2s '05 A-O \$14,000... Oct 10 '13-'19
Sewers—Western Tax District.
 4s '03 F-A \$2,500... Aug 22 1913
 4s '04 F-A 1,600... Feb 1 1914
 4s '05 M-S 2,000... Mch 15 '14-'15
 4s '04 A-O 16,000... Sept 15 '13-'14
 3 1/2s '05 F-A 2,000... Aug 1 '13-'14
 2,500... Aug 1 1915
 6000... Aug 24 '13-'15
 3 1/2s '05 A-O 3,000... Oct 23 '13-'15
 3 1/2s '05 J-D 1,500... Dec 5 '13-'15
 3 1/2s '06 M-N 1,500... May 15 '14-'16
 4s '06 M-S 4,000... Sept 25 '13-'16
 4s '07 J-D 5,000... June 15 '13-'17
 4s '07 M-S 10,000... Sept 2 '13-'17
 4s '07 A-O 10,000... Oct 15 '13-'17
 4s '08 M-S 10,000... Mch 2 '14-'18
 4s '08 F-A 9,000... Aug 25 '13-'18
 4s '09 J-J 7,000... July 26 '13-'19
 4s '10 J-J 1,400... Jan 2 '14-'20
 4s '10 A-O 7,000... Apr 1 '14-'20
 4s '10 J-J 4,000... July 1 '13-'20
 4s '11 F-A 16,000... Feb 1 '14-'21
 4s '11 J-D 9,000... June 1 '15-'21
 4s '11 M-S 21,000... Sept 1 '13-'21
 4s '12 J-J 30,000... July 1 '13-'22

Street Bonds—Western Tax Dist.
 4s '03 F-A \$6,000... Aug 15 1913
 4s '03 A-O 2,000... Oct 1 '13-'17
 4s '05 J-J 1,500... Jan 1 '14-'15
 4s '04 F-A 2,000... Aug 1 '13-'14
 4s '04 A-O 4,000... Oct 27 '13-'14
 3 1/2s '05 F-A 6,000... Aug 24 '13-'15
 3 1/2s '05 J-D 1,200... Dec 5 '13-'15
 3 1/2s '06 F-A 6,000... Aug 1 '13-'16
 4s '06 A-O 4,000... Oct 15 '13-'16
 4s '07 J-J 1,200... Jan 2 '14-'17
 4s '08 A-O 15,000... Oct 15 '13-'18
 4s '09 F-A 21,000... Aug '13-'19
 4s '07 F-A 15,000... Oct 1 '13-'17
 4s '07 J-D 12,500... Dec 16 '13-'17
 4s '08 F-A 2,000... Aug 1 '13-'18
 4s '08 J-D 12,000... Dec 1 '13-'18
 4s '09 J-D 17,500... June 1 '13-'19
 4s '08 J-J 12,000... July 15 '13-'18
 4s '08 A-O 6,000... Oct 15 '13-'18
 4s '09 A-O 3,500... Oct 15 '13-'19
 4s '09 J-D 7,000... Dec 1 '13-'19
 4s '10 M-S 12,000... Sept 1 '13-'20

Sidewalk Bonds—Western Dist.
 3 1/2s '05 J-J \$24,000... July 15 1915
 3 1/2s '06 M-N 7,200... May 1 '14-'16
 3 1/2s '06 F-A 9,600... Aug 1 '13-'16
 4s '07 J-D 1,200... June 1 '13-'17
 4s '07 A-O 5,000... Oct 25 '13-'17
 4s '08 J-J 12,000... July 2 '13-'18
 4s '10 F-A 8,000... Aug 1 '13-'20

Genesee Street Improvement.
 4 1/2s '95 F-A \$20,000... May 1 1915
Water Bonds—Western Tax Dist.
 4s '95 M-N \$10,000... Oct 1 1915
 4 1/2s M-S 20,000... Mch 10 '14-'16
 4 1/2s '04 J-J 10,000... July 18 1914
 3s '98 June 5,000... June 1 1918
 4s '98 J-D 15,000... Dec 1 1918
 4s M-S 20,000... Mch 10 '17-'24
 4 1/2s '00 M-S 10,000... Mch 10 1920
 4s '01 M-S 10,000... Mch 10 1920
 4s '01 M-S 10,000... Mch 1 1921
 3 1/2s '02 M-S 10,000... Mch 1 1922
 3 1/2s '03 M-S 10,000... Mch 1 1923
 4s '05 M-S 7,000... Mch 10 1915
 3 1/2s '05 J-D 6,000... Dec 1 1920
 3 1/2s '06 M-N 2,000... May 1 '16-'17
 4s '08 J-D 6,000... June 1 '13-'14
 4s '05 J-D 2,000... June 1 1915
 4s '05 J-D 2,000... June 1 1915
 4s '09 J-D 2,000... June 15 '13

SAGINAW (Concluded).
CITY PROPERTY.—The total value of corporate property is \$8,000,000, including the city water-works valued at \$1,000,000.
ASSESSED VALUATION.—The total assessed valuation (from 60% to 70% actual value) in 1912 was \$27,245,119, of which \$17,873,326 was real and \$9,372,343 personal. Tax rate (per \$1,000) in 1912 for city and school purposes was \$24.12; for general city purposes in 1912 was \$22.90 in the Eastern District and \$25.50 in the Western District.
POPULATION.—In 1910, 50,510; in 1904, 46,610; in 1900, 42,345; in 1890, 46,322; in 1880, 29,541.

ST. CLAIR.
 This city is in St. Clair County. Incorporated 1858.
Water Bonds.
 4 1/2% M-N \$10,000... May 19 1925
 4 1/2% M-N 12,000... May 19 '26-'27
 4 1/2% M-N 6,000... May 20 1928
Sidewalk Bonds.
 4 1/2% F-A \$2,000... Aug 1 1919
 4 1/2% A-O 2,000... Oct 1 1919
Emergency Bonds.
 4 1/2% A-O \$5,000... Oct 1 1921
General Fund Bonds.
 4 1/2% A-O \$5,000... Oct 1 1922
 4 1/2% M-N 9,000... Nov 17 1923
Refunding Bonds.
 4 1/2% J-J \$3,000... Jan 1 1920
Refunding Electric Light Bonds.
 4 1/2% F-A \$3,000... Aug 1 1921
 4 1/2% J-J 6,000... Jan 1 '22-'23
 5% J-J 3,000... Jan 15 1924
Paving Bonds.
 4 1/2% J-J \$21,500... July 1 1922
 6,000... July 1 1923
BOND DEBT Mar. 1913.—\$68,500
 Assess. val. (3/4 act.) 1912. 1,431,680
 Tax rate (per \$1,000) 1912. \$26.60
 Population in 1904. 2,664
 Population in 1910. 2,633
 INT. at People's State Bk., Detroit

ST. JOHNS.
 This city is in Clinton County. Incorp. as a city April 12 1904.
Electric-Light Plant.
 3% '05 J-J \$1,200, July 15 '13-'14
 27,000, July 15 '15-'23
Water-Works Bonds.
 5% '80 A-O \$45,000... Oct 1 1914
 5% '90 A-O 2,000... Oct 1 '13-14
GEN. BONDS May 12 '13.—\$78,000
 Assess. val. (85% act.) '12. 1,967,906
 City tax (per \$1,000) 1912. \$15.00
 Population in 1910. 3,154
INTEREST on light bonds payable at the Third National Bank, New York; on the water-works bonds of 1890 at the Wayne County Sav. Bk., Detroit; on the water bonds of 1890 at the Mechanics' Bank of Detroit.

ST. JOSEPH.
 This city is in Berrien County. Incorporated in 1892.
Highway & Bridge Bonds.
 4 1/2% '08 J-J \$25,000... July 1 1938
Bridge Bonds.
 4 1/2% '08 M-N \$30,000... Nov 1 1928
 4 1/2% M-N 20,000...
TOTAL DEBT Feb 15 '13.—\$261,000
 Sinking fund. 12,000
 Assessed valuation 1912. 3,328,275
 Tax rate (per \$1,000) 1912. \$30.00
 Population in 1910. 5,939
 INT. at Am. Tr. & Sav. Bk., Chicago

SALINE.
 This village is in Washtenaw Co.
Water-Works Bonds.
 4 1/2% '13 F-A \$30,000... Feb 1 '18-'37
TOTAL DEBT (7)
 Population in 1910. 816

SAULT STE. MARIE.
 This city is in Chippewa County. Incorporated 1887.
General Street and Sewer Bonds.
 5% F-A \$30,000... Aug 1 1917
 4% J-J 35,000... July 1 1932
 4% J-J 40,000... July 1 1932
Bridge Bonds.
 4 1/2% July \$75,000... July 1 1920
Building Bonds.
 4% '08 M-S \$15,000... Sept 1 1928
Water Bonds.
 5% M-N \$30,000... Nov 1 1913
 4% J-J 129,000... July 1 1921
 4% J-J 125,000... July 1 1932
Refunding Bonds.
 5% A-O \$30,000... Apr 1 1917
 5% M-S 18,000... Sept 1 1917
 4 1/2% '08 M-S 40,000... Sept 15 1928
 4 1/2% '09 J-J 51,000... July 1 '12-'28
GEN. BONDS Mar 1 1913 \$584,000
 Assessment debt (add'l). 71,500
 Assess. val. (2-3 act.) '12. 7,723,300
 Total tax (per \$1,000) 1912. \$26.85
 Population in 1910. 12,616
 INT. at Chase Nat. Bk., N. Y.

SAULT STE. MARIE SCH. DIST.
 4% '05 J-D \$25,000... Dec 1 1915
BOND DEBT Mar 1 1913 \$25,000
 Notes outstanding. 12,500
 Sinking fund. 10,000
 Assessed valuation 1912. 7,723,300
 School tax (per \$1,000) 1912. \$5.41
 Population in 1913 (est.). 14,000
 INT. at Hanover Nat. Bk., N. Y.

SCHOOLCRAFT COUNTY.
 Manistique is the county seat.
Road Bonds.
 5% \$40,000... 1912-1926
TOTAL DEBT May 6 1912.—\$40,000
 Assessed valuation 1911. 2,923,562
 State & Co. tax (per \$1,000) '11. 16.68
 Population in 1910. 8,681
INTEREST payable in Manistique, Mich., or Cont. & Com. Nat. Bank, Chicago, at holders' option.

SEBEWAING TOWNSHIP.
 This township is in Huron County.
Road Bonds.
 4 1/2% '12 J-J \$6,000... Jan 1 '14-'15
 36,000... Jan 1 '16-'24
 30,000... Jan 1 '25-'30
TOTAL DEBT Mar 1913.—\$72,000
 Assessed valuation 1911. 1,650,000
 Population in 1910. 2,753
 INT. at Security Tr. Co., Detroit

STAMBAUGH SCHOOL DIST.
 This district is in Iron County.
 5% '10 J-J \$41,000... Jan 2 '14-'34
BOND DEBT Apr 1913.—\$44,000
 Assessed valuation 1912. \$11,209,621
 (Assessment about 80% actual value.)
 School tax (per \$1,000) 1912. \$5.28
 Population in 1913 (est.). 5,000
 INT. at Northern Tr. Co., Chicago.

STURGIS.
 This city is in St. Joseph County. Incorporated May 31 1895.
Electric-Light Bonds.
 4 1/2% '10 F-A \$80,000... Feb 1 '23-'32
 4% '10 F-A 5,000... Feb 1 1917
 4% '10 F-A 140,000... Feb 1 '18-'22
 3 1/2% F-A 5,000... Feb 1 1916
Sewer Bonds.
 4 1/2% \$57,000... Mar 1 '14-'26
Water-Works Bonds.
 4 1/2% '10 F-A \$10,000... Feb 1 1934
 4% '10 F-A 40,000... Feb 1 '36-'38
Water Refunding Bonds.
 4 1/2% '09 A-O \$30,000... 1917-1931
Public Improvement Bonds.
 4 1/2% '09 A-O \$6,000... 1932-1934
BOND DEBT Feb 28 '13.—\$273,000
 Floating debt. 1,960
 Assess. val. (2-5 act.) '12. 2,058,126
 Total tax (per \$1,000) 1912. \$29.40
 Population in 1910. 3,635
INTEREST payable at Union Trust Co., Detroit, and Citizens' State Bank in Sturgis, and N. W. Halsey & Co., Chicago.

TRAVERSE CITY.
 This city is the county seat of Grand Traverse Co. Inc. in 1895. Commission government adopted March 10 1913.
Light-Plant-Purchase Bonds.
 4 1/2% '12 J-D \$150,000... June 1 1932
Park Bonds.
 4% '12 A-O \$7,000... Apr 1 1932
Refunding Bonds.
 4% J-J \$5,000... Jan 1 1914
 4% J-J 7,500... Jan 1 1917
 4% J-J 7,500... Jan 1 1920
 4% J-J 7,000... Jan 1 1923
Street Bonds.
 \$20,000
Bridge Bonds.
 4% J-J \$9,000... 1914
 4% \$15,000
Water Bonds.
 4 1/2% '09 Sept \$35,000... Apr 1 1929
 4% J-J 15,000... July 1 1915
 4% J-J 14,667... July 1 1920
 4% M-N 25,000... Nov 1 1930
 (Subject to call Sept. 1 1920.)
 4 1/2% J-J \$20,000... 1924
 4 1/2% '09 J-J 50,000... July 1 1929
TOTAL DEBT Jan 1913.—\$385,320
 Sinking fund. 19,147
 Assessed valuation 1911. 7,870,361
 Tax rate (per \$1,000) 1908. \$27.30
 Population in 1910. 12,115
 INT. at office of Treasurer.

WAYNE COUNTY.
 County seat is Detroit. Bonds marked (z) are held by sinking fund.
Road Bonds.
 4% '11 J-D \$100,000... June 1 1913
 4% '12 M-S \$50,000... Mch 1 '14-'18
 4% '13 M-S \$50,000... Mar 1 '19-'23
County Bonds.
 3 1/2% '10 M-N \$1,110,000... May 1 1925
 3 1/2% M-N 700,000... May 1 1914
 3 1/2% M-N \$100,000... May 1 1914

TOTAL DEBT Apr 1 '13.—\$3,010,000
 Sinking fund. 316,032
 Assess. val. (3/4 act.) '12 523,579,638
 State & Co. tax (per \$1,000) '12 \$2.20 +
 Population in 1910. 531,591
INTEREST on \$700,000 3 1/2% at Nat. Park Bank, N. Y.; on \$100,000 3 1/2% in Detroit at First Nat. Bank, on road bonds at County Treas. office.

WEXFORD COUNTY.
 Cadillac is the county seat.
Court-House Bonds.
 4% '11 Apr \$40,000... Apr 1 '14-'21
TOTAL DEBT Apr 1 1913.—\$40,000
 Assessed valuation 1912. 9,626,891
 (Assessment about 3/4 actual value.)
 State & Co. tax (per \$1,000) '12. \$27.77
 Population in 1910. 20,769
 INT. at People's Sav. Bk., Cadillac.

WINSOR TOWNSHIP.
 This township (P. O. Pigeon) is in Huron County.
Highway Bonds.
 4 1/2% '12 s-a \$50,000... 1913-1937
 (Part due each year)
BOND DEBT Mar 1913.—\$50,000
 Assess. valuation 1912. 1,150,000
 Total tax (per \$1,000) 1912. \$18.00
 Population in 1910. 2,308
 INT. at Security Tr. Co., Detroit.

WYANDOTTE.
 This city is in Wayne County. Incorp. 1867. Commission government adopted March 2 1911.
Paving Bonds.
 5 1/2% '07 J-J \$24,000... July 1 1937
Electric Light Bonds.
 4 1/2% '07 M-S \$20,000... Sept 1 1937
Refunding Water Bonds.
 4% '04 M-S \$10,000... Sept 1 1934
 4 1/2% '09 M-S 10,000... Sept 1 1929
 4 1/2% '11 M-S 9,000... Sept 1 '13-'21
Refunding Improvement Bonds.
 4 1/2% '11 M-S \$9,000... Sept 1 '13-'21

Sewer Bonds.
 4 1/2% '04 J-D \$100,000... June 1 1934
 4 1/2% '11 J-J 68,000... Jan 1 1940
Water-Works Bonds.
 5% '89 M-S \$10,000... Sept 1 1914
 5% '89 M-S 15,000... Sept 1 1919
 5% '05 Feb 14,997... Feb 8 1935
 4 1/2% '06 F-A 24,247.66... Feb 1 1936
 4 1/2% '10 A-O 25,000... Oct 1 1940
TOTAL DEBT Mar 1913.—\$339,245
 Assessed valuation 1912. 4,019,183
 Tax rate (per \$1,000) 1911. \$12.50
 Population in 1910. 8,287
 INT. at Wyandotte Savings Bank

WYANDOTTE SCHOOL DIST.
Building Bonds.
 5% June \$12,000... June 1 1921
 4% Apr 50,000... Apr 1 1935
BOND DEBT May 6 '13.—\$60,000
 Assess. val. (2-3 act.) '12. 3,000,000
 School tax (per \$1,000) 1912. \$4.75
INTEREST payable at Wyandotte at First Commercial & Sav. Bank.

YPSILANTI.
 A city in Washtenaw County. Incorporated in 1858.
Water-Works Bonds.
 4% '89 J-J \$72,000... July 1 1919
 4% '89 M-N 50,000... Nov 1 1919
Paving Bonds.
 4% \$3,000
Bridge Bonds.
 4% ann \$4,500... Oct 12 '13-'16
 4% ann 16,000... Sept 1 '13-'20
 4% Apr 1,500... 1913-1915
 4% 30,000... \$3,000 yearly
Sewer Bonds.
 4% Apr \$1,000... 1914-1915
 4% Sept 1,000... 1913-1914
TOTAL DEBT May 1913.—\$179,000
 Assess. val. 1912. 3,431,555
 Tax rate (per \$1,000) 1911. \$18.03
 Population in 1910. 6,230
 INT. at City Treasurer's office.

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. We add the population from the U. S. Census of 1910.

	Bonded	Floating	Assessed	Tax per	Pop'n.
	debt.	debt.	valuation	\$1,000	1910.
Adrian School District	\$60,000	None	\$7,416,520	\$7.15	---
Algonac (V), St. Clair County	31,100	None	a472,360	a12.50	1,204
Alma, Gratiot County	56,000	2,000	a1,852,375	a32.32	2,757
Alpena (C), Alpena County	250,000	67,556	a9,417,245	a28.00	12,706
Ann Arbor, Washtenaw Co.	130,000	None	a4,500,000	a8.50	14,817
Baraga (V), Baraga County	30,400	None	a328,540	---	1,071
Baraga Sch. Dist., Baraga Co.	32,000	None	a1,041,325	---	---
Belding (C), Ionia County	90,000	6,600	13,000,000	a13.00	4,119
Bessemer School District	43,000	None	a1,615,120	a11.25	---
Boyer City, Charlevoix Co.	97,761	15,873	a2,968,103	a32.50	5,218
Cadillac (C), Wexford Co.	138,734	None	a5,961,035	a31.32	8,375
Charlotte (C), Eaton County	68,000	None	13,000,000	a12.00	4,886
Corunna (C), Shiawassee Co.	68,000	---	712,500	a7.60	1,384
Crystal Falls School District	130,000	None	a5,145,065	a9.70	---
East Tawas (C), Iosco Co.	35,900	6,000	a241,000	a18.00	1,452
Eaton Rapids (C), Eaton Co.	37,500	None	a1,103,178	a28.30	2,094
Ecorse Twp. Sch. Dist. No. 7	34,000	None	a1,262,570	---	---
Escanaba School District	81,000	27,100	4,003,150	a11.00	---
Grand Haven School District	47,000	---	a2,562,095	---	---
Grand Ledge (C), Eaton Co.	65,000	3,000	a1,875,474	a25.26	2,893
Greenville (C), Montcalm Co.	64,500	None	a1,511,380	a26.95	4,045
Hancock (C), Houghton Co.	200,163	4,877	a3,500,054	a15.50	8,981
Hancock School District	27,000	None	a4,000,000	a10.00	---
Hillsdale (C), Hillsdale Co.	170,290	None	a3,195,905	a23.60	5,001
Holly School District No. 6	30,000	None	a823,505	---	---
Hudson (C), Lenawee County	43,000	None	a1,763,000	a21.16	2,178
Iron River School District	45,000	---	1,008,235	a15.73	---
Ishpeming School District	28,000	None	a400,000	a18.60	---
Ithaca (V), Gratiot County	61,000	---	a915,000	a20.00	1,876
Lake Linden (V), Houghton Co.	75,000	5,000	a720,890	a12.50	2,325
Lawrence (V), Van Buren Co.	25,000	---	a284,000	---	---
Memolinee County	25,000	None	a1,152,726	a10.00	25,648
Midland (C), Midland Co.	50,000	None	a1,600,000	a27.50	2,527
Midland School District	38,000	1,100	a1,528,000	a10.00	---
Milan (V), Washtenaw Co.	30,000	None	a706,550	a9.00	1,355
Montcalm County	36,000	None	a1,638,763	a3.52	32,069
Mt. Pleasant (C), Isabella Co.	63,361	---	1,800,630	a23.20	3,972
Munising Twp. Sch. District	25,000	None	a1,377,000	a14.00	---
Muskegon County	25,000	None	a19,760,748	a9.02	40,577
Muskegon Heights (C), Muskegon County	43,000	3,500	a1,201,708	a27.70	1,690
Norway (C), Dickinson Co.	106,500	---	2,266,585	---	4,974
Oakwood (V), Wayne County	31,000	---	a631,432	---	781
Ontonagon Twp. Sch. Dist.	45,000	None	a999,985	---	---
Ontonagon (V), Ontonagon Co.	60,000	2,000	a35,600	---	1,964
Ozhtand (V), Ionia County	28,000	5,000	a10,000,000	a12.00	1,832
Richmond School District	29,200	---	a878,820	---	---
St. Clair Heights (V), Wayne Co.	52,500	---	a1,081,000	a13.89	1,252
St. Louis (C), Gratiot County	42,000	6,000	a858,555	---	1,940
Sandusky (C), Sanilac County	37,000	1,500	a318,727	---	993
Shepherd (V), Isabella County	27,000	---	---	---	835
Shiawassee County	30,000	None	a21,559,940	a7.03	33,246
So. Haven (C), Van Buren Co.	225,725	18,300	a1,924,025	a35.36	3,577
Springwells Twp., Wayne Co.	41,000	None	a2,325,280	a9.25	1,835
Three Rivers (C), St. Joseph Co.	83,000	None	a1,945,200	a34.50	5,072
Yale (C), St. Clair County	33,000	None	a577,000	a15.00	1,223

(C) City. (V) Village. * Total debt. † Figures are for 1909. ‡ 1910 figures. § 1911 figures. ¶ 1912 figures. †† 1913 figures.

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN THE

WESTERN STATES

INDEX FOR THE WESTERN STATES, CITIES, ETC.

WISCONSIN—State, Cities, &c.....	Pages 111 to 114	MONTANA—State, Cities, &c.....	Pages 137 to 139
MINNESOTA—State, Cities, &c.....	Pages 114 to 118	WYOMING—State, Cities, &c.....	Pages 139 to 140
IOWA—State, Cities, &c.....	Pages 118 to 122	IDAHO—State, Cities, &c.....	Pages 140 to 142
MISSOURI—State, Cities, &c.....	Pages 122 to 126	COLORADO—State, Cities, &c.....	Pages 142 to 145
NORTH DAKOTA—State, Cities, &c.....	Pages 126 to 127	UTAH—State, Cities, &c.....	Pages 146 to 147
SOUTH DAKOTA—State, Cities, &c.....	Pages 127 to 129	NEW MEXICO—State, Cities, &c.....	Pages 147 to 148
NEBRASKA—State, Cities, &c.....	Pages 129 to 131	ARIZONA—State, Cities, &c.....	Pages 148 to 149
KANSAS—State, Cities, &c.....	Pages 132 to 137	OKLAHOMA—State, Cities, &c.....	Pages 149 to 153

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 exp. 1st Mon. Jan. '15) Francis E. McGovern
Secretary of State (1st Mon. Jan. 1915).... John D. Donald
Treasurer (1st Monday Jan. 1915)..... Henry Johnson

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 Feb. 1913, 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.
1912..	2,308,301,611	533,328,805	2,841,630,416	0.9033	2,566,711
1911..	2,202,225,226	739,187,616	2,941,412,842	1.2714	3,739,588
1910..	2,108,140,021	635,040,383	2,743,180,404	1.3637	3,746,561
1909..	2,012,484,004	590,065,794	2,602,549,798	1.3864	3,607,939
1908..	1,901,290,225	577,271,561	2,478,561,786	1.1603	2,875,723
1907..	1,780,265,161	476,054,839	2,256,300,000	1.1774	2,656,637
1906..	1,671,142,204	453,657,796	2,124,800,000	.9029	643,680
1905..	1,513,335,382	439,354,618	1,952,700,000	.5977	1,167,035
1901..	1,186,349,139	249,934,861	1,436,284,000	1.9535	2,257,854
1900..	603,690,767	126,309,232	630,000,000	2.1354	1,345,570
1895..	482,799,128	120,674,398	603,473,526	2.2746	1,372,713
1890..	464,782,237	128,108,482	592,890,719	1.5040	891,660
1880..	344,788,721	94,183,030	438,971,751	1.5081	662,059

*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. 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. Evidence of debt. No scrip, certificate or other evidence of State debt whatsoever shall be issued, except for such debts as are authorized by the sixth and seventh sections of this article.

SECTION 10. Internal improvements—use 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 moneys for the purpose of acquiring, preserving and developing the water power and forests of the State; but there shall not be appropriated under the authority of this section in any one year an amount to exceed two-tenths of one mill of the taxable property of the State as determined by the last preceding State assessment.

(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 20 years from the time of contracting the debt. The voters in Nov. 1912 adopted an amendment to Section 3 of Article XI, extending the time to fifty years within which cities or counties having a population of 150,000 or over shall pay debts incurred for the acquisition of land. The section referred to now reads as follows:

Section 3, Article XI.—"It shall be the duty of the Legislature, and they are hereby empowered to provide for the organization of cities and incorporated villages, and to restrict their power of taxation, assessment, borrowing money, contracting debts and loaning their credit, so as to prevent abuses in assessments and taxation, and in contracting debts by such municipal corporations."

"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, except that when such indebtedness is incurred in the acquisition of lands by cities, or by counties having a population of one hundred and fifty thousand or over, for public, municipal purposes or for the permanent improvement thereof, the city or county incurring the same shall, before or at the time of so doing, 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 a period not exceeding fifty 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.

BONDS TAX FREE.—The 1911 Legislature passed a law exempting from taxation of all bonds hereafter issued by municipalities. V. 93, p. 607.

POPULATION of Wisconsin has been as follows:

1910.....	2,333,860	1880.....	1,315,497	1850.....	305,391
1900.....	2,069,042	1870.....	1,054,670	1840.....	30,945
1890.....	1,603,330	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.

This city is the county seat of Langlade County. Incorp. 1885. Commission gov't defeated Feb. 20 1912. Population 1910, 7,196. School Bonds. 4s '04 J-D \$17,000...

APPLETON.

This city is the county seat of Outagamie County. Incorp. in 1857. Commission government adopted Feb. 7 1911. V. 92, p. 405. All bonds are tax-exempt. Bridge Bonds. 4s '04 M-S \$4,000 Oct 1913-14...

ASHLAND.

County seat of Ashland County. Inc. Mch. 25 1887. Commission government adopted Feb. 18 1913. V. 96, p. 664. Judgment Bonds. 5s '08 J-J \$105,000 Jan 1 1918...

ASHLAND COUNTY.

County seat is Ashland. Refunding Bonds. 5s '04 J-J \$11,250 Sept 3 '13-'21. Minn St P & Ash Ry Bds...

BARABOO.

This city is in Sauk Co. Inc. 1882. School Bonds. 4s '08 J-J \$7,000 July 1 '13-'26. Water-Works Purchase Bds...

BAYFIELD COUNTY.

Washburn is the county seat. Railroad-Aid Bonds. 5s '04 A-O \$80,000 Oct 1 1915. BOND. DEBT Mar 18 '13 \$80,000...

BELOIT CITY SCHOOL DIST.

4s '07 Feb \$105,000 Feb 1 '14-'22. BOND. DEBT Mar 1913 \$105,000. Assessed valuation 1912... 12,085,082...

CALUMET COUNTY.

Chilton is the county seat. Court-House Bonds. 4s '12 Feb \$57,000 Feb 1 '14-'24. (Part due each year.)...

CHIPPEWA FALLS.

This city is the county seat of Chippewa County. Incorp. 1870. Commission government defeated Apr. 4 1911. V. 92, p. 1052. Ref. Bond. 4s '09 J-J \$74,000 July 15 1919...

Assessed valuation 1913... \$3,727,219. (Assessment about 3/4 actual value.) Total tax (per \$1,000) 1913... \$30.00...

COLUMBUS.

This city is in Columbia Co. Inc. 1874. City bonds are taxable. Water Bonds. 3 1/2s Jan \$23,750 1913-1932. School Bonds. 5s Jan \$42,000 1913-1930...

GDADY.

This city is in Milwaukee County. '08 \$31,000. Sewer Bonds. 5s '10 M-S \$54,500 Mar 1 '14-'32. BOND. DEBT Apr 1913... \$85,500...

DANCY DRAINAGE DISTRICT.

A district (P. O. Dancy) in Marathon, Portage and Wood counties. 6s '07 J-D \$123,500 June 1 '14-'22. BOND. DEBT Apr 1913... \$169,500...

DE PERE.

This city is in Brown Co. Incorp. Mar. 18 1883. Pop'n 1910, 4,477. Water-Works Bonds (Tax-exempt). 4s '04 F-A \$19,300 Feb 1 '14-'23...

DOUGLAS COUNTY.

Superior is the county seat. Asylum Bonds. 4s '06 J \$70,000 July 1 '13-'26. 4s '08 J-J \$70,000 July 1 '13-'28...

EAU CLAIRE.

Eau Claire is in Eau Claire County. Charter of incorporation approved Mar. 2 1872. On Feb. 27 1909 city took over water-works plant for \$253,000. V. 88, p. 698. Commission government adopted Feb. 15 1910. V. 90, p. 516.

FOND DU LAC.

Fond du Lac is situated in Fond du Lac County. Incorporated 1852. On Oct. 3 1911 the voters ratified a resolution, previously passed by City Council, accepting the offer of the Fond du Lac Water Co. to sell its plant to the city. V. 93, p. 968. On Dec. 1 1911 the city issued \$133,500 time-orders (\$120,150 now outstanding—see below) to pay for the property. The bonds of the water company (\$189,500 5s, due in 1915) are also guaranteed by the city. The hydrant rental, \$13,601 yearly, is paid semi-annually F. & A. 1 to the Farmers Loan & Tr. Co., N. Y., to apply on interest and sinking fund. Population 1910, 18,797. School Bonds. 5s July \$10,000 July 1 1914...

IRON COUNTY.

Hurley is the county seat. High Way Bonds. 4s '12 J-J \$35,000 July 1 '13-'17. Building Bonds. 6s '12 Apr \$24,000 Apr 1 '14-'17. Refunding RR. Aid (opt. 1907). 4s Mch \$60,000 Mch 1 1917. Certificates of Indebtedness. 5s '10 J-J \$5,200 1913-1920. Time Orders for Purchase of Water Plant (opt. any time). 5s '11 J-D \$120,150 Oct 1 '13-'21. Park Bonds. 4s J-J \$2,000 Jan 1920...

F-A \$1,500 Feb 1920. J-J 1,500 July 1920. F-A 1,000 Aug 1920. J-J 4,000 Jan 1921. Water Works. 5s '12 F-A \$25,000 Feb 15 '14-'23. BOND. DEBT Apr 1913... \$220,000...

GRAND RAPIDS.

This city is in Wood County. Incorp. Mch. 6 1869. Commission government defeated Jan. 30 1912. Water-Works Bonds (Tax-free). 4s J-J \$40,800 Jan 31 '14-'21. 5s '10 M-N 25,000. Bridge Bonds (Tax-free). 3 1/2s J-J \$8,000 Jan 31 '14-'21. Street Bonds (Tax-free). 5s '10 M-N \$20,000. BOND. DEBT Apr 26 1912 \$111,000...

GRANT COUNTY.

Lancaster is the county seat. 4s '13 \$100,000. TOTAL DEBT... (7). Population in 1910... 39,007.

GREEN BAY.

Green Bay is in Brown County. Incorp. 1854. Commission government defeated Dec. 21 1911. Refunding Bridge, Park and School Bonds. 5s J-J \$4,500 Jan 1 '14-'16. Refunding Bonds. 4 1/2s J-J \$2,750 Jan 1 '14-'18. 5s J-J 2,200 Jan 1 '14-'17. 4s J-J 3,500 Jan 1 '14-'20. 4s J-J 11,000 July 1913-1926. 4s '05 J-J 5,000 Jan 1 '21-'25. School Bonds. 4s A-O \$31,000 Oct 1 '14-'24. 4s '09 A-O 123,000 Apr 1 '14-'29. 4s '11 M-S 27,000 Mar 1 '23-'30. 4s '11 A-O 48,000 Apr 1 '14-'30. Refunding & School Bonds. \$1,000 Jan 1 1914. City Hall & Hospital Bonds. 4s M-N \$18,000 May 1 '14-'22. Paving Bonds. 4s '05 J-J \$24,000 Jan 1 '14-'25. 4s '08 J-J 28,000 Jan 1 '14-'22. 4s '10 J-J 19,000 Jan 1 '15-'25. 4s '12 M-N 23,000 May 1 '14-'23. Bridge Bonds. 4s '05 J-J \$12,000 Jan 1 '14-'28. 4s '08 J-J 150,000 Jan 1 '15-'28. School & Street Improvt Bonds. 4s '05 J-J \$16,000 Jan 1 '14-'17. 4s '07 J-J 12,000 Jan 1 '17-'22. 4s '07 J-J 8,000 Jan 1 '14-'18. Sewer Bonds. 4s J-J \$25,000 July '13-'22. 4s J-J 7,500 July 1913-'16. 21,000 July 1 '17-'23. City Hall Bonds. 4s J-J \$15,750 July 1 '13-'21. BOND. DEBT Mar 28 '13 \$644,200. Total assessed val. 1912... 17,321,934. (Assessment about 75% actual value.) Total tax (per \$1,000) 1912... \$23.00. Population in 1910 (Census)... 25,238. INTEREST on bonds payable as follows: On refunding bonds due 1914-16, 1914-17 and 1914-18, city hall and hospital bonds at Chemical Nat. Bank, N. Y.; bridge bonds and refunding and school bonds, due 1914, at Citizens' Nat. Bank, Green Bay; bridge bonds of 1908 in Chicago; and refunding bonds due 1914-20 and city-hall bonds at Farnson, Son & Co., N. Y.; sewer bonds and refunding bonds due 1913-23 at Harris Trust & Sav. Bank, Chicago; refunding bonds of 1905, bridge bonds of 1905, school and street of 1905 and 1907 at McCarty Nat. Bank, Green Bay; paving of 1906 at R. Keybolte Co., Inc., Chicago; paving of 1908 and school 4 1/2s of 1911 due 1914-30 at Kellogg Nat. Bank, Green Bay; on school and school and street 4 1/2s of 1907 at First Nat. Bank, Chicago; on school of 1909 at N. W. Halsey & Co., Chicago; and on paving bonds of 1912 at E. H. Rollins & Sons, Chicago.

HORICON.

This city is in Dodge County. Gas Bonds. 1s-an \$1,000 Jan 1 1914. Water-Works Bonds. 4s '12 J-J \$49,000 \$1,000 yearly. GEN. BD. DT. Mar 1913... \$50,000. Assess. val. (3/4 act.) '12... 1,301,965. Total tax rate (per \$1,000) '12 \$15.91. Population 1910... 1,881.

IRON COUNTY.

Hurley is the county seat. High Way Bonds. 4s '12 J-J \$35,000 July 1 '13-'17. Building Bonds. 6s '12 Apr \$24,000 Apr 1 '14-'17. TOT. BD. DT. Apr 1913... \$78,690. Assess. val. (85% act.) '12... 9,851,307. State & co. tax (per \$1,000) '12 \$7.60. Population in 1910... 8,306.

JANESVILLE.

Janesville is situated in Rock Co. Incorp. Mch. 1 1853. Commission government adopted Jan. 23 1912.

City Hall & Library Bonds. 4s M-N \$25,000 Nov 1 '13-'20. 4s M-N 15,000 Nov 1 '13-'22. School Bonds. 4s 1904 M-S \$6,000 Mch 1 14-'19. Bridge Bonds. 4s '04 M-S \$10,000 Mch 1 '14-'23. 5s J-J 23,000 July 1 '13-'29. 5s '11 J-J 15,000 July 1 '13-'28. Sewer Bonds. 4s '08 J-J \$35,000 July 1 '13-'27. GEN. BD. DT. Mar. 15 '13 \$153,000. Assessment debt (add'l)... 8,653. Assessed valuation, real... 11,192,866. Assessed val., personal... 3,838,335. Total valuation 1912... 15,031,701. (Assessment at actual value.) Total tax (per \$1,000) 1912... \$13.82. Population in 1910... 13,894. INT. payable at office City Treas'r.

JEFFERSON COUNTY JOINT SCHOOL DISTRICT NO. 6.

P. O. Ft. Atkinson. Building Bonds. 4 1/2s '12 \$45,000 Feb 1 '19-'27. Total bonded debt... (7).

KAUKAUNA.

This city is in Outagamie County. Electric-Lt.-Plant Purchase Bonds. 4 1/2s '12 F-A \$50,000 Feb 1 '15-'32. (Subject to call after 5 years on 60 days' notice.) BOND. DEBT Mar 1913... \$50,000. Assessed valuation 1912... 3,494,415. Total tax rates (per \$1,000) 1912... \$20.90 and \$21.70. Population in 1910... 4,717.

KENOSHA.

This city is in Kenosha Co. Inc. Feb. 8 1850. Pop'n 1910, 21,371. Refunding RR. Aid (opt. aft. '09). 3 1/2s J-J \$170,000 July 1 1919. School Bonds. 4s '09 \$35,000 1913-1919. 4s '11 J-J 22,500 1913-1921. 4s '11 A-O 15,500 Oct 1 '13-'21. City Hall Bonds (Tax-exempt). 5s '10 M-S \$36,000 Sept 1 '13-'20. Sewer Bonds. 5s '11 J-J \$45,000 July 1 '13-'21. 4s '11 A-O 45,000 Oct 1 '13-'21. BOND. DEBT Dec 17 '12 \$369,000. Total assessed val. 1911... 20,793,740. (Assessment about actual value.) Total tax rate (per \$1,000) '12 \$21.00. INTEREST is payable at First Nat. Bank, Milwaukee, and in Kenosha.

KERT CREEK DRAIN. DIST.

Post Office is Babcock. Drainage Bonds. '05 \$27,000. '06 19,500. '08 8,000. 6s '12 J-D 37,000 Dec 1 '17-'31. TOT. BD. DT. Mar 15 '13 \$101,500.

LA CROSSE.

La Crosse is in La Crosse County. Incorporated Mch. 14 1856.

School Bonds. 5s '04 M-N \$5,000 May 1 1914. 5s '05 M-N 10,000 May 1 1915. 4s '05 J-D 100,000 June 1 1925. 3 1/2s '09 J-D 20,000 July 15 1920. 3 1/2s '00 J-D 20,000 June 15 1920. 3 1/2s '01 M-S 20,000 Mch 15 1921. 3 1/2s '03 J-J 20,000 Jan 1 1923. 4s '06 F-A 30,000 Feb 1 1926. 4s '05 J-J 20,000 July 1 1926. 4s '11 15,000 May 1 1931. (Subject to call after May 1 1921.) Sewer Bonds. 4s '04 M-N \$15,000 May 1 1924. 4s '09 85,000 Mch 1 1929. Water and Sewer Bonds. 3 1/2s '09 \$25,000 July 15 1919. 3 1/2s '02 10,000 June 1 1924. 4s '04 J-J 25,000 July 1 1924. 4s '05 J-J 15,000 July 1 1925. 4s '06 J-J 25,000 July 1 1926. Fire and Water Bonds. 5s '06 \$10,000 Oct 1 1916. Fire Department Bonds. 4s '05 J-J \$20,000 July 1 1925. Viaduct and Bridge Bonds. 4s '04 F-A \$15,000 Feb 1 1924. Street Bonds. 4s '05 M-N \$15,000 May 1 1925. 4s '07 15,000 Apr 1 1927. 3 1/2s '09 M-S 25,000 Sept 1 1921. 3 1/2s '01 A-O 15,000 Oct 1 1921. 3 1/2s '02 J-J 15,000 July 1 1922. Refunding Bonds. 4s '08 J-J \$25,000 July 1 1918. 3 1/2s '09 A-O 52,000 Oct 1 1919. 3 1/2s '00 J-D 42,000 Jan 15 1920. 3 1/2s '01 J-D 12,000 Dec 1 1921. Bridge, Water & Street Bonds. 4s '09 \$30,000 July 1 1929. Park Bonds. 4s '09 \$75,000 Apr 1 1929. Water Bonds. 5s '05 J-D \$38,000 June 1 1915. 5s '06 J-J 10,000 Oct 1 1916. 4s '04 J-J 15,000 Jan 15 1924. 3 1/2s '01 J-J 25,000 July 15 1921. 4s '08 A-O 15,000 Oct 1 1928. 4s '11 M-N 70,000 May 1 1931. 4s '12 J-D 250,000 Dec 1 1932. Water-System-Ext. Bonds. 4 1/2s '12 F-A \$150,000 Aug 1 1932. BOND. DEBT Mar 1 '13 \$1,397,000. Sinking fund... 507,220. NET DEBT Mar 1 '13... 890,780. Assessed valuation, real... 15,173,156. Assessed val., personal... 5,302,751. Total valuation 1912... 20,475,907. (Assessment is at actual value.) Tax rate (per \$1,000) 1912... \$21.00. All bonds are subject to call after 10 years from the date of same.

LA CROSSE COUNTY.

County seat is La Crosse. Court-House Bonds (Opt. Feb. 1 1913). 3 1/2s F-A \$65,000 Feb 1 1923. County Bldg. Bonds (Opt. after May 1 1913). 5s '08 M-N \$25,000 May 1 1918.

LA CROSSE COUNTY. (Concl.)—
 Insane Asylum Bds.
 4 1/2 '10 J-J \$75,000 July 1 1925
 (Subject to call after July 1 1918.)
 BOND DEBT May 1 '13 \$165,000
 Sinking fund 47,079
 Assessed val. 1912 30,932,846
 (Assessment at full value.)
 Population in 1910 (Census) 43,996
 INT. on bonds of 1908 and 1910
 is payable at County Treas. office.

LAKE GENEVA.
 This city is in Walworth County.
 Water-Works Bonds (Tax-exempt)
 4 1/2 '11 J-J \$75,000 July 15 '18-31
 BOND. DEBT Apr 1912 390,000
 Assessed valuation 1911 2,750,000
 Population in 1910 3,076

LANGLADE COUNTY.
 County seat is Antigo.
Court-House Bonds—
 4s June \$75,000 June 1 '14-'23
 BOND DEBT Mar 17 '13 \$75,000
 Sinking fund 26,541
 Assessed valuation, real \$16,312,354
 Assessed val., personal 2,197,218
 Total valuation 1912 18,509,572
 (Assessment about 3/4 actual value.)
 State & Co. tax (per \$1,000) '12 \$4.25
 Population in 1910 (Census) 17,062
 INT. at First Nat. Bank, Chicago.

LEOLA DRAINAGE DISTRICT.
 This district is in Waushara County
 6s '08 50,000
 (Part due each year begin Sept. 1 '13)
 6s '10 25,000 Sept 1 '15-'24
 6s '12 25,000 June 1 '17-'26
 BOND. DEBT Apr 1913 \$107,000
 INT. on bonds of 1910 payable at
 Farson, Son & Co., N. Y. or Chicago.

MADISON.
 Madison is situated in Dane Co.
 Incorp. April 1 1856. Commission
 government defeated Jan. 30 1912.
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 '06 July 30,000 July 1 1926
High School Bonds.
 4s '05 July \$250,000 July 1 1925
School-Building Bonds.
 12 July \$60,000 July 1 1932
Sewer Bonds—
 4s July \$29,500 July 1 1918
 (Subject to call after 1908.)
 3 1/2s Apr \$40,000 Apr 1 1919
 (Subject to call after 1909.)
Sewage-Disposal-Plant Bonds.
 4s '11 July \$75,000 July 1 1931
Market House Bonds.
 4s '08 Oct \$25,000 Oct 1 1928
Storm-Water-Sewer Bonds—
 4s '09 A-O \$65,000 Oct 1 1929
Water-Works Bonds—
 4s '03 Oct \$10,000 Oct 1 1923
 4s '04 Oct 35,000 Oct 1 1929
 4s '11 Apr 25,000 Apr 1 1931
 4s '11 Oct 30,000 Oct 1 1931
Park Bonds—
 4s '03 July \$35,000 July 1 1923
 4s '05 July 19,500 July 1 1925
 4s '08 Oct 30,000 Oct 1 1928
 4s '11 A-O 40,000 Oct 1 1931
 GEN. BOND. Jan 1 1913 \$376,500
 Assessment debt (add) 149,000
 Certificate debt (add) 160,500
 Assessed valuation 1912 39,138,985
 (Assessment about 3/4 actual value.)
 Total tax (per \$1,000) 1912 \$15.50
 Population in 1910 (Census) 25,531
 INTEREST on \$29,500 sewerage
 bonds payable at American Exchange
 Nat. Bank, N. Y.; other bonds at
 First Nat. Bank, Madison.

MANITOWOC.
 Manitowoc is in Manitowoc County.
 Inc. 1870. Voters on Nov. 5 1912
 favored purchase of local light plant.
 V. 95, p. 1345.
Bridge Bonds—
 4s 8-an \$15,000 1918-1920
Water-Works Bonds.
 4s '11 \$324,000 July 1 1931
Harbor Improvement.
 4s '06 J-J \$30,000 Jan 1 '14-'16
 BOND. DEBT Mar 1913 \$269,000
 Total assessed val. 1912 1,930,000
 (Assessment about 80% actual value.)
 Total tax (per \$1,000) 1912 \$21.40
 Population in 1910 (Census) 13,027
 INT. payable at City Treas. office.

MANITOWOC COUNTY.
 Manitowoc is the county seat.
City-House Bonds.
 4s '05 P-A \$110,000 Feb 1 '14-'24
 BOND DEBT Dec 7 '12 \$110,000
 Total assessed val. 1912 55,881,770
 (Assessment about full value.)
 State & Co. tax (per \$1,000) '12 \$4.22 +
 Population in 1910 (Census) 44,978
 INT. payable at County Treasury.

MARINETTE.
 This city is in Marinette County.
 Inc. 1886. Population 1910, 14,610.
Sewer Bonds.
 5s \$2,000
 5s 1,500
School Bonds.
 5s \$2,000
 3 1/2s '11 10,000 c
Bridge Bonds.
 6s '06 \$2,000 Oct 1 '13-'14
Refunding Bonds.
 6s '87 A-O \$12,000 Apr 1 '14-'17
Armory Bonds.
 3 1/2s '03 50,000
Dock and Wharf Bonds.
 4s '06 A-O \$100,000 1916-1925
 BOND. DEBT Apr 14 '13 \$144,500
 Total assessed val. 1912 6,012,000
 (Assessment abt. 65% actual value)

INTEREST on school 5s, bridge,
 refunding and second issue of sewer
 bonds at Mechanics & Metals Nat.
 Bank, N. Y.; dock and wharf bonds
 at Hanover Nat. Bank, N. Y.; first
 issue of sewer bonds at Cleveland;
 armory and school 3 1/2s at Madison.

MARSHFIELD.
 This city is in Wood County. Inc.
 March 1883. Population '10, 5,783
Sewer Bonds.
 5s July \$22,000
 (Maturity \$2,000 annually.)
City-Hall Bonds.
 4s Mch \$8,000
 (Maturity \$1,000 annually.)
School Bonds.
 4 1/2s '09 Sept \$12,500 Mch 1 1914-'18
 Water and Light Bonds.
 4 1/2s '06 M-S \$15,000 Mch 1 '14-'16
 Water-Works Bonds.
 4 1/2s '12 J-J \$100,000 July 1 '22-'32
 BOND. DEBT Oct 1912 \$158,000
 Assessed valuation 1912 3,389,950
 (Assessment at full value.)
 Tax rate (per \$1,000) 1911 \$25.00
 INT. on water & light bonds at
 Wisc. Trust Co., Milwaukee; on
 bonds of 1912 at Cont. & Comm.
 Nat. Bank, Chicago.

MERRILL.
 This city is in Lincoln Co. Commis-
 sion government defeated Feb. 20 '12.
Street Bonds.
 4 1/2s M-S \$25,000 1917-1921
School Bonds.
 4 1/2s M-S \$15,000 Part yearly
 School Bonds (State Loan).
 3 1/2s \$23,750 \$1,250 yearly
Park Bonds.
 4 1/2s M-S \$25,000 1918-1922
 TOT. BD. DT. Apr 1913 \$88,750
 Total assessed val. 1912 3,487,000
 Total tax rate (per \$1,000) '12 \$30.91
 Population in 1910 (Census) 8,689

MILWAUKEE.
 This city is situated in Milwaukee
 Co. Inc. Jan. 1846. The State Su-
 preme Court, in a decision rendered
 Apr. 26 1910 sustains the lower courts
 in their ruling on the injunction
 secured by T. J. Neasey, preventing city
 from constructing a municipal light
 plant. V. 90, p. 1313. The Town
 of Lake was annexed in May 1911.
 V. 92, p. 1327.
 4s & 4 1/2s '12 \$325,000 July 1 '13-'32
 4s & 1/2 J-J 30,000 Jan 1 '14-'33
Rail Bonds
 5s '93 J-J \$1,000 July 1 1913
 4s '07 J-J 35,000 Jan 1 '14-'27
 4s '09 J-J 7,000 Jan 1 '14-'27
 4s '09 J-J 38,250 July 1 '13-'29
 4s '10 J-J 62,855 Jan 1 '14-'30
Hospital Bonds.
 5s '93 J-J \$2,500 July 1 1913
 4s '05 J-J 30,000 Jan 1 '14-'25
 4 1/2s '11 J-J 90,000 Jan 1 '14-'31
 4 1/2s '12 J-J 9,500 Jan 1 '14-'32
Lighting Bonds.
 4s '05 J-J \$105,000 July 1 '13-'26
Light and Power Plant Bonds.
 4 1/2s '12 Jan \$95,000 Jan 1 '14-'32
Docking and Dredging Bonds.
 4s '05 J-J \$65,000 July 1 '13-'25
 4s '06 J-J 65,000 Jan 1 '14-'26
 4s '09 J-J 85,000 July 1 '13-'29
 4 1/2s '10 J-J 45,000 July 1 '13-'30
Garbage Bonds.
 4s '08 J-J \$160,000 July 1 '13-'28
Refunding Bonds.
 5s '06 J-J \$20,000 July 1 '13-'16
Flushing Tunnel.
 5s '07 J-J \$30,000 July 1 '13-'17
 4s '04 J-J 72,000 July 1 '13-'24
 3 1/2s '00 J-J 20,000 July 1 '13-'30
 3 1/2s '01 J-J 20,000 Jan 1 '14-'21
 3 1/2s '02 J-J 45,000 Jan 1 '14-'22

City Hall Bonds.
 5s '05 J-J \$20,000 July 1 '13-'14
 5s '05 J-J 45,000 July 1 '13-'15
Park Bonds.
 5s '94 J-J \$5,000 July 1 1913
 5s '94 J-J 10,000 July 1 '13-'14
 5s '95 J-J 15,000 July 1 '13-'15
 5s '96 J-J 24,000 July 1 '13-'16
 5s '97 J-J 25,000 July 1 '13-'17
 4s '04 J-J 33,000 Jan 1 '14-'24
 4s '05 J-J 126,000 Jan 1 '14-'25
 3 1/2s '01 J-J 20,000 Jan 1 '14-'21
 3 1/2s '02 J-J 22,500 Jan 1 '14-'22
 3 1/2s '03 J-J 20,000 Jan 1 '14-'23
 3 1/2s '06 J-J 52,000 Jan 1 '14-'26
 4s '05 J-J 17,500 July 1 '13-'26
 4s '07 J-J 14,000 Jan 1 '14-'27
 4s '07 J-J 56,250 July 1 '14-'27
 4s '08 J-J 64,000 July 1 '13-'28
 4s '09 J-J 51,000 July 1 '13-'29
 4 1/2s '10 J-J 72,000 July 1 '13-'30
 4 1/2s '11 J-J 342,000 July 1 '13-'31
 4 1/2s '12 J-J 13,500 Jan 1 '14-'32

Viaduct Bonds.
 5s '93 J-J \$10,000 July 1 '13-'14
 4s '05 J-J 65,000 July 1 '13-'25
 4s '06 J-J 104,533 July 1 '13-'26
 4s '07 J-J 205,250 July 1 '13-'27
 4s '08 J-J 56,250 Jan 1 '14-'28
 4s '08 J-J 187,500 Jan 1 '14-'28
 4s '09 J-J 85,000 July 1 '13-'29
Water Bonds.
 5s '93 J-J \$6,250 July 1 1913
 5s '95 J-J 10,000 July 1 '13-'14
 5s '96 J-J 20,000 July 1 '13-'16
 4 1/2s '12 J-J 285,000 Jan 1 '14-'32
 4 1/2s '13 J-J 500,000 Jan 1 '14-'33
Bridge Bonds.
 5s '93 J-J \$4,250 July 1 1913
 5s '96 J-J 11,250 Jan 1 '14-'16
 3 1/2s '00 J-J 60,000 July 1 '13-'20
 3 1/2s '01 J-J 45,000 July 1 '13-'21
 3 1/2s '02 J-J 60,750 Jan 1 '14-'22
 3 1/2s '02 J-J 50,000 July 1 '13-'22
 3 1/2s '02 J-J 75,000 July 1 '13-'22
 4s '08 J-J 160,000 July 1 '13-'28
 4s '09 J-J 100,000 Jan 1 '14-'29
 4 1/2s '11 J-J 102,310c Jan 1 '14-'31

Auditorium Bonds—
 4s '07 J-J \$187,500 July 1 '13-'27
 4 1/2s '10 J-J 21,500 July 1 '13-'30
Public Bath & Library Bonds.
 3 1/2s '02 J-J \$22,000 Jan 1 '14-'22
 4s '07 J-J 35,000 Jan 1 '14-'27
Fire Department Bonds.
 5s '93 J-J \$2,500 July 1 1913
 4s '04 J-J 60,000 July 1 '13-'24
 4s '05 J-J 61,750 July 1 '13-'25
 3 1/2s '00 J-J 17,500 Jan 1 '14-'20
 3 1/2s '01 J-J 40,000 Jan 1 '14-'21
 3 1/2s '01 J-J 22,500 July 1 '13-'21
 3 1/2s '02 J-J 45,000 Jan 1 '14-'22
 4s '06 J-J 70,000 July 1 '13-'26
 4s '09 J-J 42,500 July 1 '13-'29
 4 1/2s '12 J-J 22,500 Jan 1 '14-'32
 4 1/2s '13 J-J 50,000 Jan 1 '14-'33

Library and Museum Bonds.
 5s '95 J-J \$15,000 July 1 '13-'14
 4s '07 J-J 40,000 Jan 1 '14-'17
 5s '97 J-J 30,000 July 1 '13-'17
 4 1/2s '11 J-J 135,000 c Jan 1 '14-'31
Police Department Bonds.
 3 1/2s '02 J-J \$27,000 Jan 1 '14-'22
Sewer Bonds (Intercepting).
 3 1/2s '00 J-J \$17,500 Jan 1 '14-'20
School Bonds.
 5s '93 J-J \$12,500 July 1 1913
 5s '94 J-J 3,466 July 1 '13-'14
 5s '95 J-J 10,000 Jan 1 '14-'18
 5s '95 J-J 22,500 July 1 '13-'15
 5s '96 J-J 44,000 July 1 '13-'16
 5s '97 J-J 35,000 July 1 '13-'17
 4s '03 J-J 44,000 July 1 '13-'23
 4s '04 J-J 110,000 Jan 1 '14-'24
 4s '04 J-J 33,000 Jan 1 '14-'24
 4s '05 J-J 78,000 July 1 '13-'28
 3 1/2s '01 J-J 100,000 Jan 1 '14-'21
 3 1/2s '02 J-J 178,200 Jan 1 '14-'22
 4s '07 J-J 252,000 Jan 1 '14-'27
 4s '08 J-J 224,000 July 1 '13-'28
 4s '09 J-J 208,250 July 1 '13-'29
 4s '10 J-J 130,500 July 1 '13-'30
 4 1/2s '11 J-J 436,500c July 1 '13-'31

Sewer Bonds.
 5s '93 J-J \$1,500 July 1 1913
 5s '94 J-J 5,000 July 1 '13-'14
 5s '95 J-J 3,000 July 1 '13-'15
 5s '96 J-J 8,000 July 1 '13-'16
 5s '97 J-J 20,000 July 1 '13-'17
 4s '03 J-J 82,500 July 1 '13-'23
 4s '04 J-J 27,500 Jan 1 '14-'24
 4s '05 J-J 108,000 Jan 1 '14-'28
 4s '05 J-J 32,500 July 1 '13-'28
 4s '06 J-J 65,000 Jan 1 '14-'28
 3 1/2s '07 J-J 5,000 July 1 '13-'17
 3 1/2s '08 J-J 20,000 Jan 1 '14-'18
 3 1/2s '09 J-J 17,250 Jan 1 '14-'20
 3 1/2s '09 J-J 20,000 July 1 '13-'20
 3 1/2s '01 J-J 20,000 Jan 1 '14-'21
 3 1/2s '01 J-J 45,000 July 1 '13-'21
 3 1/2s '02 J-J 22,275 Jan 1 '14-'22
 3 1/2s '02 J-J 25,000 July 1 '13-'22
 4s '02 J-J 27,500 Jan 1 1913
 4s '07 J-J 105,000 Jan 1 '14-'27
 4s '08 J-J 160,000 July 1 '13-'28
 4s '09 J-J 85,000 July 1 '13-'29
 4 1/2s '10 J-J 73,000 July 1 '13-'30
 4 1/2s '11 J-J 135,000c Jan 1 '14-'31
Street Bonds.
 5s '93 J-J \$5,500 July 1 1913
 5s '95 J-J 15,000 July 1 '13-'15
 5s '96 J-J 82,000 July 1 '13-'16
 5s '97 J-J 20,000 July 1 '13-'17
 4s '03 J-J 55,000 Jan 1 '14-'23
 4s '03 J-J 120,000 Jan 1 '14-'28
 3 1/2s '00 J-J 56,000 July 1 '13-'18
 3 1/2s '00 J-J 56,000 Jan 1 '14-'20
 3 1/2s '01 J-J 64,000 Jan 1 '14-'21
 3 1/2s '02 J-J 90,000 Jan 1 '14-'22
 3 1/2s '02 J-J 55,000 July 1 '13-'22
 3 1/2s '03 J-J 100,000 Jan 1 '14-'23
 3 1/2s '06 J-J 130,000 Jan 1 '14-'26
 4s '07 J-J 77,000 Jan 1 '14-'27
 4s '07 J-J 75,000 July 1 '13-'27
 4s '08 J-J 160,000 July 1 '13-'28
 4s '09 J-J 318,750 July 1 '13-'29
 4 1/2s '10 J-J 318,500 July 1 '13-'30
 4 1/2s '11 J-J 320,260c Jan 1 '14-'31

Viaduct and Bridge Bonds.
 3 1/2s '02 J-J \$25,000 July 1 '13-'22
FORM OF BONDS.—All bonds of
 the city are in coupon form.
**TOTAL DEBT, SINKING FUND
& C.**
 Jan. 1 1913. Oct. 1912.
 Tot. bd. debt \$10,265,750 \$11,153,575
 Sink. funds 899,000 862,750
 Net debt \$9,366,750 \$10,290,825
 Water debt
 included (?) \$36,250
 On Jan. 1 1913 there was a mort-
 gage and note debt of \$31,300.
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 retired annually.
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 '13 was (approx.) \$48,000,000.

ASSESSED VALUATION.
 1912. 1911.
 \$ \$
 Real estate. \$ \$
 Personal \$ \$
 Total 460,548,673 442,932,250
 Tax (per M) (7) 16.30
 1910. 1904.
 \$ \$
 Real estate 188,630,675 146,604,786
 Personal 58,942,475 37,716,905
 Total 247,573,150 184,321,691
 Tax (per M) 27.22 22.88
 In 1911 and 1912 property was
 assessed at about full value; formerly
 one-half of full value.
POPULATION.—In 1910 (Census)
 373,857; in 1905, 312,948; in
 1900 (Census), 285,315; in 1890, 204,
 468; in 1880, 115,702; in 1870, 71,440.

MILWAUKEE COUNTY.
 County seat is Milwaukee. All
 bonds are tax-exempt in Wisconsin.

Hospital Bonds.
 3 1/2s J-A \$10,000 Aug 1 1916
 3 1/2s P-J 35,500c Sept 1 1922
Viaduct Bonds.
 4s '05 M-S \$292,500c Sept 1 '13-'25
Asylum Bonds.
 4 1/2s '11 M-N \$285,000 Nov 1 '13-'31
 Agricultural School Bonds.
 4 1/2s '11 M-N \$378,600 Nov 1 '13-'31
County-Home Bonds.
 4 1/2s '12 A-O \$320,000 Oct 15 '13-'32
 GEN. BD. DT. Apr 1 '13 \$1,030,600
 Debt on land contracts 169,256
 TOTAL DEBT Apr 1 '13 1,199,856
 Sinking fund 103,822
 NET DEBT Apr 1 1913 1,096,034
 Assessed valuation, real 424,951,779
 Assessed val. personal 89,708,207
 Total valuation 1912 514,660,586
 State & Co. tax (per \$1,000) 1912 \$5.73
 Population in 1910 (Census) 433,187
 INT. at office of County Treas.

MONROE.
 This city is in Green County. Inc.
 June 1904. Population 1910, 4,410.
Water Works Purchase Bonds.
 4s '07 M-N \$79,500 1926
 (Part due each year.)
Street Sewer and Water Bonds.
 5s '08 J-J \$14,000c Jan 1 '14-'27
 2,000c Jan 1 1928
Improvement Bonds.
 5s '13 \$20,000
 BOND. DEBT May 16 '10 \$102,500
 Total assessed val. 1909 3,305,000
 (Assessment about 66% actual value)
 Total tax (per \$1,000) 1909 \$22.50
 INT. at Wisc. Nat. Bank, Milw.

NEENAH.
 This city is in Winnebago County.
 Inc. 1873. Population 1910, 5,734.
Refunding Water Bonds.
 4s J-J \$20,000 Jan 1 1923
 4 1/2s '13 J-J 20,000c Jan 1 '20-'29
 5s '08 J-J 20,000c Jan 1 '14-'23
High School Bonds.
 4 1/2s '07 J-J \$52,000c 1913-1937
School Bonds.
 4 1/2s '08 J-J \$15,000c 1913
 BOND. DEBT Jan 1 1913 \$127,000
 Total valuation 1912 3,881,170
 Assessed val. about 80% actual val.
 Total tax (per \$1,000) 1912 \$28.00
 INT. payable at City Treas. office.

ONEIDA COUNTY.
 Rhineclander is the county seat.
Court House Bonds (Tax Exempt)
 5s '08 J-D \$80,000c June 1 '14-'24
 BOND. DEBT June 1912 \$85,000
 Assessed val. (3-5 act.) 11,637,561
 Population in 1910 (Census) 11,433
 INT. at County Treasurer's office.

OSHKOSH.
 This city is in Winnebago County.
 Incorporated April 5 1853. Commis-
 sion government adopted Dec. 1
 1911. Population 1910, 33,062.
Improvement Bonds
 4s \$15,000c 1913-1923
School Bonds
 4s A-O \$15,000c Aug 1 1918
 Jan 26,000c 1920
 3 1/2s Oct 15,000c 1913-1915
 4s '10 50,000
Sewer Bonds—
 4s '09 June \$14,500c
 (\$1,000 yearly beginning 1910)
Refunding Bonds.
 4s A-O \$91,000c Aug 1 1918
 4s Oct 75,000c Oct 15 1918
 3 1/2s Oct 25,000c 1913-1917
Voting-Machine Certificates.
 5s \$5,500
 (\$500 payable each year.)
Bridge Building Bonds.
 4s '04 Dec \$60,000c Dec 1 '13-'2
Library Bonds.
 4s June \$50,000c June 6 1918
Fire-Station Bonds.
 4s '11 \$12,000c Oct 2 1916
Park Improvement bonds. \$10,000
 BOND. DEBT Mar 1 '13 475,850
 Assessed valuation, real 17,655,284
 Assessed valuation, pers. 4,222,850
 Assessed valuation, banks 1,145,500
 Total valuation 1912 23,023,634
 (Assessment about actual value.)
 Total tax (per \$1,000) 1912 \$21.50
 INTEREST on the 4% refunding
 bonds is payable in New York; on all
 other bonds in Oshkosh.

PORTAGE.
 This city is the county seat of
 Columbia County. Incorp. 1854.
 Commission government adopted
 Feb. 20 1912. Pop. 1910, 5,440.
Bridge Bonds (Tax exempt)
 4s '03 Feb \$52,000c Feb 1925
Sewer Bonds (Tax exempt)
 4 1/2s '09 P-A \$34,000c Feb 1 '14-'29
Water-Works Bonds (Tax exempt)
 3 1/2s '02 Feb \$22,500c Feb 1 1921
 BOND. DEBT Apr 15 '13 \$98,000
 Assessed valuation 1912 3,223,465
 (Assessment about 85% actual value)
 Tax rate (per \$1,000) 1912 \$25.00
 INT. on bonds of 1909 payable at
 City Treasurer's office.

PORTAGE COUNTY.
 County seat is Stevens Point. All
 bonds are tax-exempt.
Refunding Railroad Bonds.
 4 1/2s '12 Jan \$90,000c 1914-1922
 TOTAL DEBT May 1913 500,000
 Asses. val. (3-5 act.) 12 23,083,595
 State & co. tax (per \$1,000) 12 \$4.84
 Population in 1910 (Census) 30,945

PORT WASHINGTON. (Con.)— Sewer Bonds. 4 1/2% '11 P-A \$31,500.00...

RACINE. Racine is situated in Racine County, Inc. 1848. Commission government rejected April 1 1913...

4 1/2% '03 --- \$24,000.00 May 1 '13-'23 4 1/2% '09 P-A 16,000.00 Feb 1 '14-'29 Street Improvement Bonds...

RACINE COUNTY. County seat is Racine. Asylum Bonds. 4% '05 P-A \$39,540.00 Feb 1 '14-'23 BOND, DEBT Apr 1913. \$67,500...

RHINELANDER. This city is in Oneida County. City Hall Bonds (Tax-exempt) 5% '08 M-S \$25,000.00 Mch 1 '15-'19...

RICHLAND CENTRE. This city is in Richland County. City Hall Bonds (Tax-exempt) 4 1/2% '12 P-A \$15,000.00 Feb 1 '21-'30...

SAUK COUNTY. County seat is Baraboo. Court-House Bonds (Tax-exempt) 4% '05 Mch \$60,000.00 Mch 1 '14-'23...

SHAWANO COUNTY. Shawano is the county seat. Insane-Asylum Bonds. 5 '11 M-S \$73,076.00 Mch 20 '14-'51...

SHEBOYGAN. This city is in Sheboygan County. Water-Works Bonds. 4% '09 M-S \$329,413.00 Mch 1 '14-'29...

STURGEON BAY. This city is in Door County. School Bonds. 3 1/2% '08 --- \$23,400.00 --- 1913-1921...

3 1/2% --- 15,000 --- 1919-1928 City-Hall Bonds. 5% --- \$4,000.00 \$1,000 yearly Electric-Light Bonds...

SUPERIOR. This city is situated in Douglas County, Incorp. March 25 1889. Commission government adopted Jan 23 1912...

TAYLOR COUNTY. Medford is the county seat. Court-House Bonds. 4 1/2% '13 J-J \$60,000.00 July 1 '15-'29...

TREMPEALEAU DRAIN, DIST. A district (P. O. Fountain City) in Trempealeau and Buffalo counties. Construction Bonds...

WATERTOWN. This city is in Jefferson County, Inc. 1853. Pop. 1910, 8,829. Sewer Bonds (Tax-Exempt)...

WAUKESHA. This city is the county seat of Waukesha County. Commission government defeated Feb. 1912. Water-Works Bonds...

WAUKESHA COUNTY. Waukesha is the county seat. Asylum Bonds. 3.65% Feb \$53,847.00 Feb 1 '14-'23...

WAUKESHA COUNTY. Waukesha is the county seat. Asylum Bonds. 3.65% Feb \$53,847.00 Feb 1 '14-'23...

WAUSAU. This city is situated in Marathon County, Incorp. 1872. Commission government defeated Feb. 20 1912...

School Building Bonds. 4% '06 A-O \$39,000.00 Apr 1 '14-'26 4% '09 J-D 45,000.00 Dec 31 '20-'28...

WAUWATOSA. This city is in Milwaukee County, Inc. May 27 '97. Pop'n 1910, 3,346. Water-Works Bonds...

WEST ALLIS. This city is in Milwaukee County, Inc. Apr. 12 1906. Pop. 1910, 6,645. School Bonds...

5% '05 A-O \$9,000.00 (Maturity \$750 annually on Feb. 1) 5% '10 M-S 8,500.00 Mch 1 '14-'30...

WEST MILWAUKEE. This village is in Milwaukee Co. Sewer Bonds. 5% '11 M-S \$28,000.00 Mch 1 '14-'31...

WHITEWATER. This place is in Walworth County. Water Works Purchase Bonds. 4 1/2% '12 A-O \$33,250.00 Apr 1 '14-'32...

WOOD COUNTY. Grand Rapids is the county seat. Asylum Bonds. 4% '09 A-O \$130,000.00 Apr 1 '15-'29...

ADDITIONAL STATEMENTS. In the table below we give statistics regarding all counties in Wisconsin which have reported a bonded indebtedness of over \$25,000...

Table with columns: Counties, Bonded Debt, Total Debt, Assessed Valuation, Population. Lists counties like Brown, Dodge, Eau Claire, etc.

State of Minnesota. 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...

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 State of Minnesota has no bonded debt. The certificate debt on March 1 1913 was as follows:

Table with columns: Name and Purpose of Loan, Rate, Payable, When Due, Outstanding. Includes State Capital certificates, Prison certificates, Inebriate hospital certificates.

INTEREST on all certificates, with the exception of the hospital certificates, is payable at State Treasurer's office. The hospital certificates are held by the Minnesota Trust Funds and are redeemed by the proceeds from a tax upon liquor licenses issued in the State.

PERMANENT SCHOOL FUND.—The school fund on Mar. 1 1913 amounted to \$23,074,878 36, including \$15,918 52 in cash, \$5,858,625 94 in school and contracts and \$17,200,334 80 in bonds. The permanent university fund on Mar. 1 1913 amounted to \$1,573,884 70; swamp land fund to \$3,160,969 65 and the internal improvement land fund to \$420,880 14.

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: Real, Personal, Total, State tax levied, per \$1,000. Shows data for years 1912 through 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 minor divisions of the State. The tax rate, however, is for State purposes, and in 1912 it was \$2.35; adding the tax of \$1.23 for school and university purposes, the total tax rate was \$3.58. In 1910 the total tax rate was \$1.47; in 1909 it was \$2.80.

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 3, 5, 7, 8 and 14.

SECTION 5.—(Public Debt May Be Contracted.)—For the purpose of defraying extraordinary expenditures, the State may contract public debts, but such debts shall never, in the aggregate, exceed two hundred and fifty thousand dollars; every such debt shall be authorized by law for some single object, to be distinctly specified therein; and no such law shall take effect until it shall have been passed by the vote of two-thirds of the members of each branch of the Legislature, to be recorded by the yeas and nays on the journals of each House, respectively; and every such law shall levy a tax annually sufficient to pay the annual interest on such debt, and also a tax sufficient to pay the principal of such debt within ten years from the final passage of such law, and shall specially appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation and taxes shall not be repealed, postponed, or diminished, until the principal and interest of such debt shall have been wholly paid. The State shall never contract any debts for works of internal 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 the money only for the purpose aforesaid, which bonds shall be payable in not less than ten nor more than thirty years from the date of the same, at the option of the State.

SECOND, as to city, county or other municipality, the only restriction on the debt-making power in the Constitution is the following, found in article 9, section 15:

SECTION 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.

DRAINAGE BONDS DIRECT OBLIGATIONS OF COUNTY.—The State Supreme Court holds that drainage bonds issued under Sec. 18, Chapter 230, of the general laws of 1905 as amended, are direct and general obligations of the county issuing the same. V. 94, p. 365.

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.

TAXATION OF MONEY AND CREDITS.—In 1911 the Legislature passed a bill (Chapter 285) levying a tax of 3 mills on each dollar of the "fair cash value" of "money" and "credits" as the same are defined in Sec. 798, Revised Laws of 1905. It is provided, however, that nothing in the Act shall apply to money or credits belonging to any incorporated bank in Minnesota nor to any debt on which the tax is paid under Chap. 328, Gen. Laws of 1907 (mortgage tax law, referred to above). Section 798 of the Revised Statutes defines moneys and credits as follows:

1. "Money" or "moneys" shall mean gold and silver coin, treasury notes, bank notes, and other forms of currency in common use, and every deposit which any person owing the same, or holding in trust and residing in this State, is entitled to withdraw in money on demand.

2. "Credits" shall mean and include every claim and demand for money or other valuable thing and every annuity or sum of money receivable at stated periods, due or to become due, and all claims and demands secured by deed or mortgage due or to become due.

SAVINGS BANK INVESTMENTS.—The law relating to the investment of savings banks will be found in full on page 1274 of the "Chronicle," Nov. 4 1911. For amendments made in 1913, see "Chronicle" of May 24 1913, page 1508.

BONDS TAX-FREE.—The 1911 Legislature passed a bill exempting all future State, county, school and municipal bonds from taxation. V. 92, p. 1263.

POPULATION OF STATE.—

Table showing population of State for years 1910, 1900, 1900 (est.), 1890. Includes data for 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.

AITKEN COUNTY. Aitken is the county seat. Funding Bonds. Road and Bridge Bonds. Ditch Bonds. BOND, DEBT Jan 1 1913. Warrant debt. Assessed valuation 1912. Population in 1910.

ALBERT LEA. This city is in Freeborn County. Inc. 1878. Population 1910, 6,192. Paving Bonds. Refunding Bds. Road and Bridge Bonds. Sewer Bonds. Water Bonds. City Hall Bonds. GEN. BOND, DT. Apr 1 '13. Assessment debt. Floating debt. Cash in treasury. Assess. val. (55% act.) '12. Total tax (per \$1,000) 1912. INT. on the refunding bonds is payable in Chicago at Harris Trust & Savings Bank.

ANOKA. This city is in Anoka County. Water and Light-Plant Bonds. Total bonded debt. Population in 1910.

AURORA SCHOOL DISTRICT. A district in St. Louis County. Population 1911 (est.), 2,500. Building Bonds. GEN. BOND, DT. Apr 1 '13. Assessment debt. Floating debt. Assess. val. (1/2 act.) 1912.

BELTRAMI COUNTY. Bemidji is the county seat. Ditch Bonds. GEN. BOND, DT. Jan 1 '13. Assessment debt (add'l). Warrant debt (additional). Sinking fund. Assess. val. (1-3 act.) '12. State & Co. tax (per \$1,000) '12. Population in 1910 (Census). INT. on 4s of 1912 payable at State Treasury; on 5 1/4s, in N. Y., and on all other bonds at County Treasurer's office.

BEMIDJI. This city is in Beltrami County. Water Bonds. Hall and Jail Bonds. Permanent Imp. Fund Bonds. Revolving Fund Bonds. Poor Fund Bonds. BOND, DEBT Feb 1 1913. State loans (add'l). Floating debt. Other indebtedness. Sinking fund and cash. Assessed valuation 1912. Total tax (per \$1,000) 1912. Population in 1910.

BRAINERD. Brainerd is in Crow Wing County. Funding Bonds. Refunding Bonds. Improvement Bonds. Park Bonds. GEN. BOND, DT. Mar 18 '13. Spec. assessm't debt (add'l). Floating debt. Sinking fund. Assess. val. (1-3 act.) '12. Total tax (per \$1,000) 1912. Population in 1910 (Census). INT. on bridge bonds of 1908 and Impt. bonds of 1908 at Northwestern Nat. Bank, Minneapolis; other bonds at Hanover Nat. Bank, N. Y. City.

Refunding Bonds. Improvement Bonds. Water-Works Bonds. BOND, DEBT Sept 1912. Assessed val. (2-5 act.) '11. Total tax rate (per \$1,000) '11. Population in 1910. INT. on the funding bonds is payable at the City Treasurer's office.

BRAINERD SCHOOL DISTRICT. Refunding Bonds. Improvement Bonds. Water, Light & Heat Bonds. BOND, DEBT June 1913. Assessed valuation. INT. at First State Bank, Buhl.

BUHL. This village is in St. Louis County. Refunding Bonds. Water, Light & Heat Bonds. BOND, DEBT June 1913. Assessed valuation. INT. at First State Bank, Buhl.

CASS COUNTY. County seat is Walker. Funding Bonds. Court House Bonds. BOND, DEBT Apr 22 '13. Sinking fund. State & Co. tax (per \$1,000) '12. Population in 1910. INT. on funding 5s is payable at County Treasurer's office; on Court House bonds and on 4s in Chicago.

CLOQUET. This city is in Carlton County. Inc. about Jan. 1 1905. Population in 1910, 7,031. Water Bonds. BOND, DEBT Oct 11 '12. Total assessed val. 1911. Tax rate (per \$1,000) 1911.

COOK COUNTY. Grand Marais is the county seat. Court-House Bonds. Road and Bridge Bonds. TOT. BOND, DT. Apr 19 '13. Assessed valuation 1912. State & Co. tax (per \$1,000) '12. Population in 1910.

COTTONWOOD COUNTY. Windom is the county seat. Court-House Bonds. BOND, DEBT Apr 16 '13. Sinking fund. Assess. val. (35% act.) '12. State & County tax (per \$1,000) '12. Population in 1910. INT. at County Treas. office.

CROOKSTON. This city is the county seat of Polk County, incorporated Feb. 14 1879. Bridge Bonds. BOND, DEBT Nov 2 1913. Improvement Bonds. Park Bonds. GEN. BOND, DT. Mar 18 '13. Spec. assessm't debt (add'l). Floating debt. Sinking fund. Assess. val. (1-3 act.) '12. Total tax (per \$1,000) 1912. Population in 1910 (Census). INT. on bridge bonds of 1908 and Impt. bonds of 1908 at Northwestern Nat. Bank, Minneapolis; other bonds at Hanover Nat. Bank, N. Y. City.

CROOKSTON IND. S. D. NO. 1.
 Refunding Bonds.
 4s '05 ann. \$12,000.....1920
 4s '08 s-a 20,000.....June 1 1923
 4s '09 ann 15,000.....July 1 '26-'28
 4 1/2% '12 June 75,000.....June 1 1927
 BOND. DEBT Apr 26 1912 889,000
 Assessed valuation 1911.....2,020,404
 Sch. tax rate (per \$1,000) '11-\$20.80

CROW WING COUNTY.
 Brainerd is the county seat.
 Ditch Bonds.
 4s '07 July 510,515.....1913-1917
 4s '00 July 9,800 '15-'16-'17 & 18

Funding Bonds
 6s June \$55,000.....1919

Bridge Bonds.
 -- \$ 446,000.....1913-1920

Funding Railroad Bonds.
 4s July \$100,000.....1923-1932

Court House Bonds.
 4s J-J \$10,000.....July 1 '17 & '22
 4s July 30,000.....1900
 GEN. BD. DT. Mar 20 '18 \$241,000
 Assessment debt (add'l).....31,031
 Sinking fund.....3,738
 Assessed val. (1/2 act.) '12 7,906,731
 State & co. tax (per \$1,000) '12 \$13.50
 Population in 1910.....16,861
 INT. on funding railroad bonds at State Treasurer's office; other bonds at First Nat. Bank, St. Paul.

DULUTH.
 This city is in St. Louis County. Incorp. in 1887. Commission gov't became effective Apr. 14 1913. V. 95, p. 1558. On Feb. 6 1912 \$700,000 4 1/2% municipal light and power plant bonds were voted. V. 94, p. 1263. None yet issued.

Bridge Bonds.
 4s g '05 M-S \$100,000.....Mch 1 1930

General Fund Bonds.
 5s '88 M-S \$185,000.....Sept 1 1918
 5s '93 M-N 200,000.....Nov 1 1923
 4 1/2% '90 J-J 100,000.....Jan 1 1920
 4 1/2% '92 M-N 100,000.....Nov 1 1922
 4 1/2% '96 J-J 250,000.....July 1 1926

Permanent Revolving Bonds.
 4s '01 J-J \$99,000.....Jan 1 1931
 4 1/2% '05 J-J 50,000.....July 1 1940

New Duluth Bonds.
 6s '04 M-S \$47,000.....Mar 1 1914

Refunding Bonds.
 4 1/2% '97 M-N 500,000.....May 1 1914
 4 1/2% '99 J-J 115,000.....July 1 1927
 4 1/2% '98 A-O 70,000.....Apr 1 1925
 4 1/2% '01 M-N 50,000.....May 1 1931

West Duluth Bonds.
 6s '93 J-J \$20,000.....July 1 1913

Street Bonds
 5s g '10 J-J \$20,000.....Jan 1 '14-'15

Water and Light Bonds.
 5s g '06 J-J \$1,105,000.....July 1 1926
 4s '08 A-O 955,000.....Apr 1 1923
 4s '02 J-J 25,000.....Jan 1 1932
 4s '02 M-N 140,000.....Nov 1 1932
 4s g '04 M-S 50,000.....Mch 1 1934
 4s g '05 M-S 140,000.....Mch 1 1935
 4s '10 A-O 375,000.....Apr 1 1936
 4 1/2% '11 A-O 300,000.....Apr 1 1941

Refunding Water & Light Bonds
 4s g '06 A-O \$295,000.....Apr 1 1936

Park Bonds.
 4s '00 J-J \$70,000.....Jan 1 1920
 4s '01 J-J \$42,000.....Jan 1 1921
 4s g '09 J-J 50,000.....July 1 1939
 4s g '10 M-S 50,000.....Sept 1 1940
 4 1/2% '11 M-S 50,000.....Sept 1 1941
 4 1/2% '12 A-O 50,000.....Apr 1 1942
 GEN. BD. DT. Apr 1 '13 \$5,747,000
 Special assess. debt (add'l) 206,000
 Sinking fund.....45,322
 Water and light debt (incl.) 3,421,000
 Total assessed val 1912.....51,034,431
 Real value (est.).....100,000,000
 Total tax (per \$1,000) 1912.....\$35.30
 Population in 1910 (Census).....78,466
 \$3,421,000 of the total bonded debt is a special lien upon the city's water and light plant, the surplus earnings of which are applied to the payment of the int. of this indebtedness and the creation of a sink. fund therefor.
 INT. on West Duluth bonds payable at Nat. Park Bank, N. Y.; other bonds at Am. Exch. Nat. Bk., N. Y.

DULUTH INDEPENDENT S. D.

Building and Purchasing Sites—
 5s M-N \$50,000.....Nov 1 1913
 5s F-A 200,000.....Aug 1 1921
 5s M-S 100,000.....Sept 1 1922
 5s M-N 200,000.....May 1 1923
 5s J-D 150,000.....June 1 1924
 4 1/2% J-J 150,000.....Jan 1 1921
 4s g '04 A-O \$125,000.....Oct 1934
 (Subject to call Oct 1 1924.)
 4 1/2% '10 F-A \$200,000.....Feb 1 1940
 (Subject to call after Feb 1 1930.)
 BOND. DEBT Mar 1913.....\$1,175,000
 Assessed val. (1/2 act.) '12 49,148,429
 School tax rate (per \$1,000) '12.....\$7.78
 Maintenance.....1.30
 New construction.....1.30
 Interest and sinking fund.....2.15
 Teachers' pension fund......10
 INT. at Am. Exch. Nat. Bk., N. Y.

FARIBAULT.

This city is the county seat of Rice County. Inc. 1872. Commission gov't adopted Feb. 7 1911. V. 92, p. 405. Population 1910, 9,001.

Water Works Bonds.
 4s g '09 J-J \$80,000.....Jan 1 '17-'29
 Minn. Central Ry. Bonds.
 -- \$5,000

Refunding Water Bonds.
 4s.....\$15,000
 TOT. BD. DT. Mar 1913.....\$105,000
 Assessed val. (1-3 act.) '12 3,036,575
 Total tax (per \$1,000) 1912.....\$35.20

INT. on water-works bonds payable at Chase State Bk. of Faribault.

FARIBAULT COUNTY.

Blue Earth is the county seat.
 Ditch Bonds.
 4 1/2% s-a \$14,000.....(33,000 due yearly on July 1.)
 4 1/2% s-a \$22,000.....(56,000 due yearly on July 1.)
 4 1/2% s-a \$5,000.....(52,000 due yearly on July 1.)
 5 1/2% s-a \$26,000.....4s '11.....29,000
 (\$2,000 yly on July 1 beginning 1916)
 4s '11.....\$12,000
 (\$800 yly on July 1 beginning 1916)
 4s '11.....\$68,000
 (\$4,000 & \$5,000 every alternate yr.)
 5s '12 ann \$80,000.....1917-1931
 4s '12.....\$28,000
 County has no general bonded debt.
 Ditch debt Apr 16 1913.....\$315,000
 Assessed val. (1/2 act.) '12 13,717,956
 State & Co. tax (per \$1,000) '12.....\$7.58
 Average tax in county, 1912.....\$24.05
 Population in 1910.....19,949
 INT. at First Nat. Bk., Blue Earth.

FERGUS FALLS.

This city is in Otter Tail County.
 Electric-Light Refunding Bonds.
 4s.....\$6,000.....July 1 1915
 Water-Works Bonds.
 4s.....\$70,000.....July 1 '18-'24
 Electric-Light Bonds.
 5s '05.....\$7,000
 4s.....\$5,000.....May 1 '19-'23
 4s.....24,000.....July 1 '19-'26

Refunding Bonds.

4s.....\$5,000.....July 1 '14-'18
 4s.....8,000.....Jan 29 '15-'23
 BOND. DEBT Apr 1 '10.....\$125,000
 Assessed val. (30% act.) '09.....1,420,000
 Total tax (per \$1,000) 1912.....\$29.00
 Population in 1910.....6,887
 Owned by General Sinking Fund and held by City Treasurer.
 Owned by Water Sinking Fund and held by City Treasurer.

FERGUS FALLS SCHOOL DIST.

All bonds are tax-exempt.
 Refunding Bonds.
 4 1/2% M-N \$11,000.....May 1 1920
 4 1/2% A-O 18,000.....Apr 2 1914
 School Bonds.
 4s M-N \$45,000.....Nov 1 1919
 BOND. DEBT Mar 1913.....\$74,000
 Sinking fund.....3,000
 Assessed val. (1-3 act.) '12 1,527,991
 School tax (per \$1,000) 1912.....\$18.00
 Population in 1913 (est.).....7,000
 INT. payable at Harris Trust & Savings Bank, Chicago.

HASTINGS.

This city is in Dakota County. Incorp. by Act of Legislature approved Mar. 4 '57. Pop'n 10,3987.
 Asylum Bonds (opt. May 1 '09).
 4s High Wagon Bridge Bonds.
 4s J-J \$40,000.....July 1 1924
 Water-Works (part yearly).
 4s '06.....\$44,000.....July 1 1930
 Refunding Bonds.
 6s J-J \$20,000.....July 1 1914
 GEN. BD. DT. Apr 1913.....\$68,000
 Assessment debt.....5,850
 Water debt (additional).....41,000
 Assessed val. (1-3 act.) '12.....977,450
 Total tax (per \$1,000) 1912.....\$41.40

HENNEPIN COUNTY.

County seat is Minneapolis.
 Bridge Bonds.
 4 1/2% '87 M-S \$75,000.....Sept 1 1917
 4 1/2% '89 M-S 35,000.....Sept 1 1919
 County Bonds.
 4 1/2% '89 J-D \$15,000.....Dec 1 1919
 (Part due each year.)
 Court House & City Hall Bonds.
 4 1/2% '87 J-J \$35,000.....July 1 1917
 4 1/2% '91 J-J \$15,000.....July 1 1921
 4 1/2% '94 A-O 800,000.....Apr 2 1924
 4 1/2% '95 A-O 400,000.....Apr 1 1925
 4 1/2% '90 J-J 100,000.....Jan 1 1920
 Drainage District Bonds
 4s '05 J-J \$4,500.....1913-1915
 4 1/2% '07 J-J 2,200.....Jan 1 '14-'17
 4s '07 A-O 3,500.....July 1 '13-'17
 4s '07 A-O 5,050.....July '13-'17
 4s '07 A-O 1,700.....July '13-'17
 4s '08 J-J 900.....July '13-'17
 4s '08 J-J 21,870.....July '13-'18
 4s '10 J-J 20,545.....Jan '14-'20
 4s '11 J-J 9,550.....Jan '14-'21
 GEN. BD. DT. Apr 1 '13 \$1,875,000
 Assessment debt (add'l).....65,590
 TOTAL DEBT Apr 1 '13.....1,940,590
 Sinking fund.....847,576
 Assessed value, real.....178,632,394
 Assessed value, personal.....51,359,681
 Money and credits.....41,445,451
 Total val. (1/2 act.) '12.....271,437,508
 State & Co. tax (per \$1,000) '12.....\$7.23
 Value of Co. property 1912 \$1,908,200
 Population in 1910.....333,450
 INT. at Nat. Park Bank, N. Y. C.

INTERNATIONAL FALLS.

This village is in Koochiching County. Population 1910, 1,487.
 Funding Bonds.
 6s '11 ann \$25,000 '16-'21-'26-'31-'36
 Sewer and Water Bonds.
 6s '11 ann \$15,000.....'16-'21-'26
 TOTAL BONDED DEBT. (C)

ITASCA CO. IND. S. D. NO. 2.

P. O. Coleraine.
 School Building Bonds.
 4s '07.....\$8,000
 (Payable \$6,000 yearly for 10 years and balance of \$40,000 due in 1921)
 5s '09 s-a \$35,000.....1924
 BOND. DEBT Apr 9 '13 \$123,000
 Assessed val. (1-3 act.) '13 13,410,383
 School tax rate (per \$1,000) '12 \$38.30

JACKSON COUNTY.

Jackson is the county seat.
 Court-House Bonds.
 4s.....\$65,000.....1915-1927
 Ditch Bonds.
 5s.....\$148,600.....1913-1929
 5s.....2,100.....1913-1919
 4s.....61,000.....1916-1929
 5s.....15,000.....1917-1931
 5s.....18,200.....1914-1919
 5s '12 J-J 78,500.....1913-1931
 County bond. d't Apr 17 '13 \$85,000
 Ditch debt (add'l).....358,400
 Total assessed val. 1912.....10,560,933
 (Assessm't about 35 to 40% act. val.)
 State & Co. tax (per \$1,000) '12 \$7.80
 Average tax in county 1911.....\$24.10
 Population in 1910.....14,491

KITTON COUNTY.

Hallook is the county seat.
 Ditch Bonds.
 3s & 4s \$359,994.56 Part due yly
 GEN. BD. DT. Jan 1 '13.....\$24,000
 Ditch debt (add'l).....359,994
 Assess. val. (28% act.) '12 6,106,072
 State & co. tax (per \$1,000) '12 \$10.20
 Population in 1910.....9,669

KOOCHICHING COUNTY.

International Falls is the county seat. Population 1910, 6,438.
 Jail-Building Bonds.
 4s '10 July \$25,000.....1930
 Refunding Bonds.
 4 1/2% '12 J-J \$50,000.....July 1 1932
 4s '12 J-J 30,000.....July 1 1922
 GEN. BD. DT. Apr 18 '13.....\$239,894
 Ditch debt.....150,000
 Assessed val. (1/2 act.) '12 6,972,422
 State & co. tax (per \$1,000) '12 \$15.30

LAKE COUNTY.

County seat is Two Harbors.
 Road and Bridge Bonds.
 6s July \$16,000 July 12 '13-'16
 Court House Bonds.
 4s '05 July \$40,000.....July 1 '20-'24
 Jail Bonds.
 4s July 1 \$5,000.....July 1 1920
 BOND. DEBT Mar 1 '13.....\$61,000
 Floating debt.....9,647
 Sinking fund.....9,434
 Assessed val. (2-5 act.) '12 4,470,628
 State & co. tax rate (per \$1,000) '12 \$13.28
 Average tax in county 1912.....\$9.90
 Population in 1910.....8,011
 INT. on 6s due 1912 to 1916 payable at Nat. Park Bank, N. Y. City.

LITTLE FALLS.

This city is in Morrison County. Inc. in 1880. Popula'n 1910, 6,078.
 4s '12.....\$10,000
 Fire Department Bonds.
 5 1/2% '91 Aug \$15,000.....Aug 1 1921
 Sewer Bonds.
 6s g '92 J-J \$10,000.....Aug 1 1922
 Funding Bonds.
 4 1/2% '02 A-O \$41,000.....Apr 1 1932
 Bridge Bonds.
 4 1/2% '02 A-O \$35,000.....Apr 1 1932
 4 1/2% '03 J-J 5,000.....Jan 1 1933
 Improvement Bonds.
 5s '04 J-J \$10,000.....Aug 1 1931
 BOND. DEBT Sept 1912.....\$116,000
 Sinking fund.....8,929
 Total assessed val. 1911.....1,629,642
 (Assessment about 33% of actual val.)
 Total tax (per \$1,000) 1911.....\$42.93
 INT. on funding and bridge bonds due Apr. 1 1932 at First Nat. Bk., N. Y.; on bridge bonds due Jan. 1 '33 and impt. bonds at Nat. Bank of Commerce, Minneapolis.

MELEOD COUNTY SCHOOL DISTRICT NO. 2.

4s.....\$5,000
 TOTAL DEBT.....(?)

MADISON.

This city is in Lac Qui Parle Co. Elec. Light & Water-Works Bonds
 5s '12 F-A \$50,000.....Aug 1 '22-'42
 TOTAL DEBT May 1 '13.....\$50,000
 Assessed valuation 1912.....500,000
 Real value (est.).....1,700,000
 Population in 1910.....1,811

MANKATO.

Mankato is situated in Blue Earth County. Incorporated 1868. Commission government adopted Apr 26 1910. Population 1910, 10,365.

Refunding Bonds.
 3 1/2% '99 A-O \$15,000.....Aug 1 1919
 4s '07 July 25,000.....July 1 '13-'26
 3 1/2% '99 A-O 8,000.....Oct 1 1919
 4s '00 J-J 12,000.....Jan 1 1920
 5s '94 M-N 67,000.....Nov 1 1914
 4s '09 July 7,000.....July 1 1921
 Refunding Water Bonds.
 4 1/2% '09 J-D \$40,000.....Dec 1 1929
 BOND DEBT Apr 8 1913.....\$174,000
 Water debt (included).....67,000
 Assessed valuation 1912.....4,109,288
 (Assessm't of real estate about 2-8 actual value; per prop. about 1-3.)
 Value of city property 1912 \$700,000
 Total tax (per \$1,000) 1912.....\$38.00
 INT. on bonds due 1919 and 1920 payable at Nat. Bank of Republic, N. Y.; on bonds due 1913 to 1920 and July 1 1921 at State Treas.; on bonds due 1914 at Harris, Forbes & Co., N. Y.; on bonds due 1929 in Chicago.

MARBLE.

This village is in Itasca County. Inc. May 10 1909. Pop. '10, 887.
 Refunding Bonds.
 5s '11 J-D \$87,399.63 Dec 1 '13-'21
 TOTAL DEBT Apr 1913.....\$87,399
 Total assessed val. 1912.....5,343,265
 Total tax rate (per \$1,000) '12 \$30.00
 INT. at Central Trust Co., Chicago.

MARSHALL COUNTY.

County seat is Warren.

Ditch Bonds.

6s '04 July \$7,276.....July 1 '13-'14
 3s July 20,000.....July 1 1913
 5 1/2% '08 July 44,000.....1914-1928
 6s.....5,382.....1913-1918
 4s.....17,000.....1915-1921
 4s.....7,000.....1915-1928
 4s.....83,883.....1913-1920
 5s.....23,400.....1916-1930
 4s.....83,960.....1916-1930

Drainage Bonds.

5s '10 M-S \$150,000.....1916-1930
 5s '11 J-J 300,000.....1917-1931
 5s '12 M-N 247,000.....

Refunding Bonds.

6s Sept \$10,000.....Sept 15 1915
 GEN'L DEBT Apr 8 1912.....\$10,000
 Ditch and drainage debt.....782,768
 TOTAL DEBT Apr 8 1912.....792,768
 Total assessed val. 1911.....6,945,690
 (Assessment about 1-3 actual value.)
 State & co. tax (per \$1,000) '10.....\$9.25
 Average tax in county '10.....\$32.38
 Population in 1910.....16,338
 INT. on the 6s is payable at the Commercial Nat. Bank, Chicago.

MARTIN COUNTY.

The county seat is Fairmont.
 Drainage Bonds.
 4 1/2%.....\$9,375.....Oct 1 '13-'15
 5s.....20,850.....Nov 1 '14-'27
 5s.....112,000.....Aug 1 '13-'28
 4s.....40,000.....July 1 '16-'19
 5s.....54,000.....Jan 1 '16-'30
 5s.....45,000.....May 1 '17-'30
 6s.....13,000.....Oct 2 '14-'28
 5s.....65,000.....Oct 2 '17-'30
 5s '12 J-D 125,000.....June 1 '16-'30
 4s '12.....79,000.....July 1 '17-'30
 County has no gen'l bonded debt.
 Drainage debt Mar 18 '13.....\$568,850
 Assessed valuation 1912.....11,806,778
 (Assessment about 1-3 actual value.)
 State & co. tax (per \$1,000) '12 \$8.30
 Average tax in county, 1912.....\$29.80
 Population in 1910.....17,518

MINNEAPOLIS.

Dan C. Brown, Comptroller. Minneapolis is in Hennepin Co. Incorporated Feb. 6 1867.
 Bridge Bonds.
 4s '85 J-J \$110,000.....July 1 1915
 4s '87 F-A 300,000.....Feb 15 1917
 4s '89 M-S 30,000.....Mch 15 1919
 4s '83 J-J 50,000.....July 1 1933
 4s '04 J-J 165,000.....Jan 1 1934
 4s '12 M-S 200,000.....Mch 1 1942
 Court - House and City Hall Certificates—See note below.
 4s '01 J-J \$16,000.....Jan 1 1914
 4s '03 M-S \$250,000.....Jan 14-'33
 3 1/2% '05 J-J \$250,000.....Jan 1 1935

Parks.

4 1/2% '83 J-J \$200,000.....July 1 1913
 4 1/2% '84 J-J 100,000.....Jan 1 1914
 4 1/2% '84 J-J 223,000.....July 1 1914
 4s '89 M-N 100,000.....May 1 1919
 4s '89 M-N 65,000.....Nov 1 1919
 4s '92 J-J 40,000.....Apr 30 1922
 4s '93 J-J 20,000.....May 1 1923
 3 1/2% '02 J-J 70,000.....Apr 1 1932
 4s '07 J-J 150,000.....July 1 1937
 4s '08 J-J 50,000.....July 1 1938
 4s '09 J-J \$200,000.....July 1 1939
 4s '09 J-J 100,000.....July 1 1939
 4s '10 A-O 50,000.....Apr 1 1940
 4 1/2% '11 M-S 50,000.....Mch 1 1941
 4 1/2% '11 A-O 100,000.....Apr 1 1941
 4s '11 M-N 250,000.....May 1 1941
 4s '12 M-S 100,000.....Mch 1 1942
 4s '12 M-N 50,000.....May 1 1942
 4s '12 F-A 150,000.....Aug 1 1942
 Fire Department.
 4s '87 A-O \$50,000.....Apr 1 1917
 4s '90 J-D 15,000.....July 13 1920
 4s '08 J-J \$100,000.....July 1 1938
 4s '11 J-J 25,000.....July 1 1921
 4s '12 J-J 25,000.....July 1 1921

Sewers.

4s '86 J-J \$25,000.....July 15 1916
 4s '87 A-O 130,000.....Apr 1 1917
 4s '87 J-D 40

MINNEAPOLIS.—(Continued.)

Table listing various bonds for Minneapolis, including City Hall and Court House Bonds, Work-House Bonds, City Hospital, Schools, Police Bonds, and General Fund.

PAR VALUE OF BONDS.—The bonds are mostly for \$1,000. INT. is payable at the United States Mtge. & Trust Co., N. Y. City.

SINKING FUND.—It is provided by the city's charter that in addition to the interest on all its bonds, the city shall levy a tax of one mill on each dollar of the assessed valuation to provide for the principal of the bonds when due.

WATER RECEIPTS.—The revenue from water rents, &c., in 1912 was (est.) \$447,500; current expenses for water works in 1912 were (est.) \$215,000.

Table showing Valuation and Indebtedness from Dec. 31, 1912, to Dec. 31, 1879, with columns for Tax, Valuation, and Tax Rate.

property \$19,554,444; in 1911 valuation of real estate was \$151,600,375 and of personal property \$47,309,833. The tax rate for 1912 on which taxes are collected for the year 1913 was \$32.19, and includes city tax, \$16.02; State tax, \$2.35; State, school and university tax, \$1.23; county tax, \$2.65, and school tax, \$8.25, and average ward fund tax, \$1.69.

MORRISON COUNTY. Little Falls is the county seat. Court-House Bonds. TOTAL DEBT Jan 1 1913 \$163,000.

MURRAY COUNTY. Slayton is the county seat. Fair-Grounds Bonds. TOTAL DEBT Jan 1 1913 \$5,000.

NASHWAU. This village is in Itasca County. Sewer Bonds. Water Bonds. BOND, DEBT Apr 1913 \$46,250.

NASHWAUK SCH. DIST. NO. 9. 6s '09 Jan \$30,000. 6s '10 21,000. Building Bonds (Tax-exempt).

OTTER TAIL COUNTY. County seat is Fergus Falls. Ditch Bonds. 3s '05 Dec \$2,000. 4s '08 July 16,452.

OWATONNA. This city is in Steele County. Light-System Bonds. 6s '13 A-O \$10,000.

PENNINGTON COUNTY. Thief River Falls is the county seat. This county was formed in 1910 from a portion of Red Lake County.

POLK COUNTY. County seat is Crookston. This county was divided in 1896, a portion being taken to form Red Lake Co.

Funding Bonds. 5s '89 May \$20,000. 5s '89 BOND S. D. NO. 5. TOTAL DEBT \$30,000.

POPE-DOUGLAS COUNTIES S. D. NO. 5. TOTAL DEBT \$30,000.

RAMSEY COUNTY. Ramsey County includes the City of St. Paul (which is the county seat). Its assessed valuation being but slightly in excess of that of the city.

Jail Bonds. 3 1/2s '00 J-J \$100,000. 3 1/2s '00 J-J \$45,000. 3s '01 M-N 60,000.

RED LAKE COUNTY. County seat is Red Lake Falls. This county was formed in 1896 from a portion of Polk County.

RED WING. Red Wing is situated in Goodhue County. Incorp. Mch. 4 1857. Refunding Bonds.

REDWOOD COUNTY. Redwood Falls is the county seat. Ditch Bonds. 5s '88 \$25,000. 4s '88 \$60,000.

ROCK COUNTY. Luverne is the county seat. Ditch Bonds. 5s '12 J-J \$60,000. GEN. CO. BD. DT. Apr 1913 \$10,000.

ROSEAU COUNTY. Roseau is the county seat. Ditch Bonds. 5s '12 J-J \$60,000. GEN. CO. BD. DT. Apr 1913 \$10,000.

County Funding Bonds. 5s '01 \$43,000. 4 1/2s '05 \$30,000. Ditch Bonds. 5s '07 \$6,900.

ST. CLOUD. This city is in Benton, Stearns and Sherbourne counties. Inc. 1856. City on Oct. 3 1893 purchased local water plant for \$75,000.

ST. LOUIS COUNTY. County seat is Duluth. 4 1/2s M-N \$600,000. Railroad Aid Bonds. Road and Bridge Bonds.

ST. LOUIS COUNTY S. D. NO. 24. 5s '12 F-A \$125,000. BOND, DEBT Apr 1913 \$161,000.

ST. LOUIS COUNTY S. D. NO. 35. 5s '12 M-N \$100,000. BOND, DEBT Apr 1912 \$107,500.

ST. LOUIS COUNTY S. D. NO. 39. 4s '11 \$20,000. 4s '11 \$40,000. 4s '12 \$60,000.

ST. PAUL. St. Paul is in Ramsey County, and its valuation is only slightly less than the valuation of the entire county.

ST. PAUL. Board of Education. 5s '85 M-N \$50,000. 4 1/2s '85 M-N \$50,000.

ST. PAUL. (Continued).—
 Lake Como Bonds.
 4 1/2 '81 M-S \$25,000...Sept 1 1921
 Court House and City Hall.
 5 1/2 '85 J-J \$50,000...Jan 1 1915
 4 1/2 '86 J-J 100,000...Jan 1 1916
 4 1/2 '87 M-N 198,000...May 2 1917
 4 1/2 '88 J-J 150,000...July 2 1918
 West St. Paul Levee Grading.
 4 1/2 '90 M-N \$45,000...May 1 1920
 Park Bonds.
 4 1/2 '86 J-J \$25,000...Jan 1 1916
 4 1/2 '87 M-S 203,000...Sept 1 1917
 4 1/2 '90 M-N 45,000...May 1 1920
 4 1/2 '95 A-O 75,000...Oct 1 1935
 4 1/2 '97 F-A 25,000...Jan 31 1937
 4 1/2 '97 J-D 50,000...June 1 1937
 4 1/2 '98 M-S 50,000...Aug 31 1938
 4 1/2 '99 F-A 50,000...Aug 2 1939
 Fire Department Bonds.
 4 1/2 '86 J-J \$50,000...Jan 1 1916
 4 1/2 '87 M-N 198,000...May 2 1917
 4 1/2 '97 M-S 48,000...Sept 1 1937
 4 1/2 '98 J-D 50,000...Nov 30 1938
 4 1/2 '10 A-O 25,000...Apr 1 1940
 Refunding Bonds.
 4 1/2 '90 M-N \$50,000...May 15 1920
 4 1/2 '93 J-J 99,000...July 1 1933
 4 1/2 '94 A-O 75,000...Apr 1 1934
 4 1/2 '98 A-O 50,000...Apr 2 1938
 4 1/2 '99 M-S 400,000...Mch 1 1939
 Municipal Building Bonds.
 4 1/2 '96 M-S \$150,000...Feb 28 1936
 4 1/2 '98 A-O 50,000...Sept 30 1936
 4 1/2 '99 J-D 50,000...June 1 1939
 Library Bldg. Bonds.
 4 1/2 '12 M-S \$50,000...Sept 1 1942
 Water Bonds.
 5 1/2 '83 F-A \$142,000...Aug 1 1913
 5 1/2 '84 A-O 95,000...Apr 1 1914
 5 1/2 '85 A-O 380,000...Apr 1 1915
 4 1/2 '87 M-N 192,000...May 2 1917
 4 1/2 '88 M-S 309,000...Mch 1 1918
 4 1/2 '89 J-J 95,000...Jan 1 1919
 4 1/2 '89 J-T 140,000...Apr 1 1919
 4 1/2 '89 M-N 100,000...May 1 1919
 4 1/2 '90 M-N 100,000...May 1 1920
 4 1/2 '97 A-O 50,000...Apr 1 1937
 4 1/2 '97 A-O 50,000...Oct 1 1937
 4 1/2 '98 M-N 50,000...Nov 1 1938
 4 1/2 '99 J-J 50,000...July 1 1939
 4 1/2 '10 M-S 100,000...Mch 1 1942
 4 1/2 '13 M-N 50,000...
 Sewerage Bonds.
 5 1/2 '85 A-O \$197,000...Apr 1 1915
 4 1/2 '86 J-J 100,000...July 1 1916
 4 1/2 '87 M-N 198,000...May 2 1917
 4 1/2 '88 J-D 200,000...Apr 1 1918
 4 1/2 '89 F-A 250,000...Apr 1 1919
 4 1/2 '90 M-N 145,000...May 1 1920
 4 1/2 '97 M-S 100,000...Mch 1 1937
 4 1/2 '97 A-O 147,000...Apr 30 1937
 4 1/2 '98 J-J 125,000...Dec 31 1937
 4 1/2 '99 M-N 75,000...Nov 1 1938
 4 1/2 '99 J-J 150,000...July 1 1939
 4 1/2 '99 F-A 50,000...Aug 1 1939
 Hospital Bonds.
 4 1/2 '87 M-N \$16,000...May 2 1917
 4 1/2 '91 F-A 50,000...Aug 1 1921
 4 1/2 '99 F-A 50,000...Aug 1 1919
 4 1/2 '05 M-S 20,000...Sept 1 1935
 4 1/2 '08 A-O 5,000...Aug 31 1938
 Permanent Improvement Bonds.
 (Schools, Bridges and Sewers)—
 4 1/2 '03 M-S \$200,000...Sept 1 1933
 Street Bonds.
 5 1/2 '85 F-A \$35,000...Aug 1 1913
 4 1/2 '99 J-J 32,000...Jan 1 1920
 4 1/2 '05 M-N 10,000...Nov 1 1935
 Playground Bonds.
 4 1/2 '09 J-D \$25,000...June 1 1939
 4 1/2 '11 A-O 10,000...Apr 1 1941
 4 1/2 '11 A-O 15,000...Oct 1 1941
 4 1/2 '12 70,000...Sept 1 1942
 Bridge Loans.
 5 1/2 '85 M-N \$200,000...May 1 1915
 4 1/2 '86 J-J 100,000...July 1 1916
 4 1/2 '87 M-N 212,000...May 2 1917
 4 1/2 '88 M-N 50,000...Nov 15 1918
 4 1/2 '88 J-J 299,000...July 2 1918
 4 1/2 '88 F-A 16,000...Aug 1 1918
 4 1/2 '89 J-J 30,000...July 1 1919
 4 1/2 '90 J-J 249,000...Jan 1 1920
 4 1/2 '90 M-N 55,000...May 1 1920
 4 1/2 '97 M-S 100,000...Mch 1 1937
 4 1/2 '10 M-S 71,000...Mch 1 1940
 TAX LEVY CERTIFICATES.—
 (See "Chron.," V. 63, p. 847.)
 Department Funds.
 4 1/2 '12 M-S \$1,909,300 June 15 1913
 The city is authorized to issue in any one year certificates to amount of 80% of the tax levy for said year. All issues of coupon bonds may be exchanged for registered securities upon application.
 INTEREST on all bonds is payable at Mechanics & Metals Nat. Bank, N. Y., which is the fiscal agent of the City of St. Paul. The tax levy certificates are payable at Nat. German-Amer. Bank, St. Paul.
 TOTAL DEBT, &c.—Apr. 1 '13.
 Total bond, debt, incl water bonds...\$10,108,000
 Short-time or floating indebtedness...2,013,321
 Total city debt...\$12,121,321
 Less sinking fund...486,877
 Net debt...\$11,634,444
 Water debt (incl. above)...\$1,844,000
 Water debt sink. fund (incl. above)...\$173,950
 CITY PROPERTY.—The water-works owned by St. Paul are self-sustaining and cost \$8,000,000. The water debt is to be met by the Board of Water Commissioners, who, according to the city charter, "shall establish such water-rates as will at all times insure to the city a sufficient income to pay interest and to provide a fund to pay principal upon all bonds, &c., issued for water purposes." The value of all property owned by the city, including the water works, Mch. 1 1913, was estimated at \$24,705,000.
 ASSESSED VALUATION (60% of actual value):

1912. 1911.
 Real est. \$104,180,969 \$97,736,316
 Personal 29,278,286 28,459,922
 Total *133,459,255 *126,236,238
 Total tax (per M) 28.20 29.30
 1910. 1905.
 Real estate \$95,756,440 \$75,251,237
 Personal 29,534,740 20,820,285
 Total 125,291,180 96,071,522
 Total tax (per M) 29.20 30.60
 * In addition to the total assessed valuation figures given for 1912, there is also \$24,984,671 which represents the valuation placed on money and credits in accordance with a new method of taxation adopted by the Legislature.
 All the valuation figures are as reported after deducting exemptions.
 POPULATION.—In 1910 (Census), 214,744; 1905, 197,023; 1900, 163,065; 1890, 133,156.
SOUTH ST. PAUL.
 This city is in Dakota County. Inc. 1886. Pop'n. 1910, 4,510.
 City-Hall Bonds
 5 1/2 A J-D \$10,000...June 1 1914
 5 1/2 A J-D 5,000...Dec-1 1920
 Improvement Bonds
 5 1/2 A J-D \$47,000...June 1 1919
 5 1/2 A M-S 11,000...Sept 15 1933
 Educational Bonds
 6 1/2 A J-D \$21,000...June 1 1914
 6 1/2 A J-D 3,000...Dec 2 1919
 Fire Department Bonds
 5 1/2 A J-D \$5,000...June 1 1914
 5 1/2 A M-S 3,000...Sept 15 1917
 5 1/2 A J-D 3,000...June 1 1930
 5 1/2 A J-J 3,000...Dec 1 1920
 BOND, DEBT Apr 1913...\$191,000
 Assessed val. (1-3 act.) '12 2,606,165
 Total tax (per \$1,000) 1912...\$43.40
 a All the 6% bonds above have an endorsement stamped on back of each bond and coupon reducing the interest to 4 1/2%, and also making the bonds subject to call on 30 days' notice.
 INTEREST on all bonds except high-school bonds is payable at the Am. Exch. Nat. Bank, N. Y. City.
SPRING GROVE.
 This city is in Houston County. City Hall, Elec. Light and Water. (Opt. beg. July 1922.)
 5 1/2 '12 July \$75,000...July 1 1932
 BONDED DEBT Mar 4 '13...\$77,000
 Assessed valuation 1912...262,816
 Tax rate (per \$1,000) '12...\$11.50
 Population in 1910...620
STEVENS COUNTY.
 Morris is the county seat.
 Railroad Aid Bonds.
 5 1/2 '02 F-J \$50,000...Jan 1 1923
 GEN. BD. D.P. Jan 1 '13...\$50,000
 Ditch debt (additional)...\$7,796
 Sinking fund...70,862
 Total assessed val. 1912...6,064,585
 (Assessment on real estate is about 1/3 and on personal property about 1/4 actual value.)
 State & Co. tax (per \$1,000) '12...\$9.30
 Population in 1910...8,293
STILLWATER.
 This city is situated in Washington County. Incorporated 1854.
 Permanent Improvement
 5 1/2 A-O \$50,000...Oct 1 1917
 5 1/2 J-J 60,000...July 1 1921
 Refunding Bonds
 5 1/2 '91 J-J \$25,000...Jan 1 1921
 5 1/2 '11 M-S 90,000...Sept 1 1941
 (Due \$1,000 in 1918, \$4,000 yrly from 1919 to '29 incl. and \$2,000 in '30.)
 Water-Works Purchase Bonds.
 4 1/2 '10 512,500...1913-1925
 GEN. BD. D.T. Apr 1913...\$22,000
 Water bonds (add'l)...125,000
 Assessed val. (3-5 act.) '12 4,805,685
 Total tax (per \$1,000) 1912...\$35.00
 Population in 1910 (Census)...10,218
 INTEREST payable at Fifth Ave. Bank, N. Y., and at City Treas. office
THIEF RIVER FALLS.
 This city is in Pennington County.
 Electric-Light Bonds.
 5 1/2 '11 40,000...1931
 5 1/2 '12 M-N 20,000 Nov 1 '22-'27-'32
 Refunding Bonds.
 5 1/2 '12 A-O 58,000...Oct 15 1917
 Municipal Telephone Bonds.
 5 1/2 335,000...1933
 Water-Works Ext. Bonds.
 5 1/2 '13 115,000...
 BOND, DEBT Jan 1913...\$157,500
 Water bonds (included)...37,000
 Sinking fund...4,870
 Assessed valuation...1,260,160
 Total tax rate (per \$1,000) '10 \$49.00
 Population in 1910...3,714
VIRGINIA.
 This city is in St. Louis County.
 \$450,000 5% water-works and electric-light bonds were offered for sale May 27 1913. No other debt.
 Assessed valuation 1912...12,906,285
 Population in 1910...10,473
VIRGINIA IND. SCH. DIST.
 Building Bonds.
 5 1/2 '03 s-ann \$28,000...1918
 4 1/2 '97-'06-'11 s-ann \$95,685...1920
 5 1/2 '10 s-ann 45,000...1915
 BOND, DEBT Aug 1 1912...\$168,685
 Assessed valuation 1912...23,913,985
WINDOM SCH. DIST. No. 6.
 A district in Cottonwood County.
 Building Bonds.
 -s '11 335,000...1914
 15,000...1914
 BOND, DEBT Apr 1913...\$50,000
 Assessed valuation 1912...612,000
 (Assessment at 35% actual value)
 Population in 1912 (est.)...2,100

WINONA.
 This city is the county seat of Winona County. Incorp. Mch. 6 1857. Commission government defeated in Nov. 1912. V. 95, p. 1421.
 Ref. Ferry Road & Bridge Bonds
 1s J-J \$15,000...Jan 1 1933
 High Wagon Bridge
 5s Jan \$100,000 Jan 1 1919-'28
 Water-Works Bonds.
 3 1/2 s J-J \$50,000...July 1 '29-'32
 Sewer Bonds.
 5s J-J \$19,000...July 1 '17-'18
 3 1/2 s J-J 30,000...July 1 '13-'28
 Winona s. W. Ry.
 5s J-J \$40,000...Jan 1 '14-'17
 Park Bonds
 4 1/2 '06 J-J \$10,000...July 1 1929
 BOND, DEBT Mar 1913...\$315,000

Assessed val. (3-5 act.) '12 \$6,903,045
 Total tax (per \$1,000) 1912...\$39.00
 Population in 1910 (Census)...18,583
 INT. at Nat. Park Bk., N. Y. C.
WORTHINGTON IND. S. D. NO. 5.
 A district in Nobles County.
 Refunding Bonds.
 -s 335,000...1929
 -s 20,000...1929
 BOND, DEBT Apr 14 1913...\$53,000
 Assessed valuation 1912...818,593
 Sch tax rate (per \$1,000) 1912 \$24.10
 * 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.

ADDITIONAL STATEMENTS

In the table below we give the statistics regarding all minor civil divisions in the State of Minnesota which have reported an indebtedness of over \$25,000 and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1910.

Location.	Bonded debt.	Floating debt.	Assessed valuation.	Tax per \$1,000.	Pop'n. 1910
Ada Independent Sch. Dist.	\$25,000		\$860,000	\$16.00	
Aitkin (V), Aitkin County	27,000	\$4,745	\$376,635		1,638
Aitkin School District	35,000	5,000	\$468,394		
Alexandria (C), Douglas Co.	37,000		\$978,462		3,001
Aurora (V), St. Louis Co.	55,000		\$2,215,503	\$36.30	1,919
Austin (C), Mower County	39,005	23,000	\$1,959,384		6,960
Austin School District	75,000			20.00	
Barnesville (C), Clay Co.	30,000				1,553
Baudette (V), Beltrami Co.	25,000	21,230	\$216,693		897
Bemidji Independent Sch. Dist.	71,000	10,000	\$1,634,295	\$19.00	
Biwabik (V), St. Louis Co.	47,813	11,153	\$1,125,737	\$42.07	1,690
Blue Earth (C), Faribault Co.	25,000	681	\$900,000	\$52.10	2,319
Blue Earth County	\$215,000		\$1,659,131	\$5.90	20,337
Blue Earth School District	28,500		\$692,284	\$22.00	
Brockton (C), Wilkin Co.	\$1,720	2,500	\$435,757	\$50.48	1,840
Brown County			\$10,679,031	\$8.09	20,134
Chisholm Sch. Dist. No. 40	14,000		\$27,052,802		
Clay County			\$5,502,080		19,640
Cloquet Ind. Sch. Dist. No. 7	35,000		\$2,809,720		
Coleraine (V), Itasca County	38,000	30,000	\$4,616,331	\$30.70	1,631
Dawson (V), Lac Qui Parle Co.	28,000	1,000	\$500,000	\$56.70	1,318
Dawson School District	35,000		\$397,343	\$27.00	
Deerwood (V), Crow Wing Co.	25,000		\$1,522,218		586
Detroit (C), Becker County	56,000		\$39,919	\$20.10	2,807
Detroit Ind. Sch. District	60,500		\$86,766		
Dodge County	30,000		\$7,477,029	\$7.58	12,094
Douglas County	113,400		\$7,250,415	\$7.00	17,669
E. Grand Forks (C), Polk Co.	75,000	21,682	\$683,220	\$76.00	2,533
Ely (C), St. Louis County	30,000		\$2,232,161	\$50.90	3,572
Elyeth (C), St. Louis Co.	48,500		\$978,504	\$25.70	7,036
Fairmont (C), Martin County	101,000	8,000	\$678,504	\$42.00	2,958
Gilbert Sch. Dist. No. 18	140,000	25,000	\$9,300,000	\$15.00	
Glendwood (C), Pope County	50,000		\$600,000		2,161
Gr. Rapids (Vwp.), Itasca Co.	46,000	3,000	\$817,267		209
Grand Rapids (V), Itasca Co.	61,000	29,907	\$999,340		2,230
Hallock (V), Kittson County	25,000		\$258,536	\$55.40	209
Hastings School District	28,000				
Hubbard County			\$3,689,696	\$13.50	9,831
Kanaboth (V), Hubbard Co.	264,721		\$1,168,190		18,969
Lac Qui Parle County	\$25,000		\$7,351,336		15,435
Litchfield School District	50,000		\$18,303	\$22.00	
Luverne (C), Rock County	57,000		\$1,380,588	\$41.30	2,540
Lyon County	90,500		\$10,968,055		15,722
McLeod County	\$43,310		\$9,928,005	\$8.00	18,691
Madison Ind. Sch. Dist. No. 74	40,000		\$465,854		
Marshall School District	30,000		\$1,003,494	\$15.00	
Meerose (C), Stearns County	33,400	6,000	\$461,637	\$35.30	2,591
Millac (V), Millie LaCros County	30,000	16,000	\$169,000		1,102
Montevideo (C), Chippewa Co.	42,200	20,400	\$341,814	\$12.40	10,705
Montevideo (C), Chippewa Co.	45,100	4,470	\$770,000	\$50.00	3,056
Moorhead, Clay County	48,400		\$1,289,640		4,840
Mt. Iron (V), St. Louis Co.	55,000	42,000			1,343
Mountain Lake School District	31,000		\$305,000		
New Ulm (C), Brown County	75,000		\$1,500,000	\$42.00	5,648
Nobles County	\$67,000		\$1,736,295	\$6.80	15,210
Ortonville (C), Blgstone Co.	42,000		\$400,416	\$44.40	1,774
Park Rapids (V), Hubbard Co.	31,000		\$546,162	\$50.00	1,801
Park Rapids Ind. S. D. No. 1	42,000		\$546,162	\$25.00	
Plymouth School District	42,000				
Pine County	27,400		\$1,782,138	\$7.27	15,878
Pipestone (C), Pipestone Co.	25,000		\$523,000		2,475
Pipestone School District	60,000	5,135	\$677,218	\$23.20	
Plainview School District	28,000		\$44,777	19.00	
Red Lake Falls (C), Red L. Co.	39,000		\$324,217		1,757
Renville (C), Renville Co.	25,000	500	\$455,528	\$46.00	1,182
Renville County	32,000		\$1,175,433	\$8.50	23,123
Rochester (C), Olmstead Co.	30,000	27,000	\$2,750,000	\$0.00	7,844
St. James (C), Watonwan Co.	65,000	3,500	\$11,667		2,102
St. Peter (C), Nicolet County	40,000	5,000	\$975,000	\$42.00	4,176
Sandstone Sch. Dist. No. 5	52,000		\$527,923		
Sank Centre Ind. Sch. Dist.	31,000		\$1,000,000	\$12.70	
Sauk Rapids (V), Benton Co.	25,000	5,889	\$286,162	\$16.80	1,745
Sherburne County	29,000		\$2,973,651	\$9.30	8,136
Spring Lake (C), Brown Co.	29,500	2,000	\$391,059		1,482
Staples (C), Todd County	97,000	2,000	\$598,822	\$77.50	2,558
Stearns County	95,000		\$2,000,000		
Thief River Falls Sch. Dist.	85,800	7,000	\$1,194,920	\$23.10	
Tracy, Lyon County	47,000	4,000	\$510,000	\$47.60	1,876
Two Harbors (V), Lake Co.	94,000	1,422	\$651,554	\$51.60	4,990
Virginia School District	\$225,000		\$1,774,312		
Waseca (C), Waseca County	70,000	38,073	\$956,377	\$51.80	3,054
Wells (V), Far					

HISTORY OF DEBT.—For the early history of Iowa's debt see "State and City Supplement" of April 1893, page 108.

FINANCIAL CONDITION.—Iowa has no bonded debt. On March 19 1913 there were \$78,197.05 warrants outstanding and the State had cash in the general revenue fund amounting to \$941,402.06. The Permanent School Fund on March 1 1913 aggregated \$4,803,620.47.

EQUALIZED VALUATION.—The equalized assessed valuation (1/4 actual value) has been as follows in the years named:

Table with columns: Land, Property, Railroads, Express, Total. Rows for years 1912-1890.

*The value of moneys and credits amounting to \$188,773.772 are not included in the valuation figures for 1912, as they are now taxed as a separate item at a flat rate of 5 mills on the dollar of actual value. See following item.

TAXATION OF MONEYS AND CREDITS.—The Legislature in 1911 passed an Act (Chapter 63) requiring that moneys and credits be taxed at full value with a flat levy of 5 mills. Heretofore moneys and credits were assessed at full value and taxed at 25% of this value the same as other property.

TAX RATE.—The State tax (per \$1,000) for 1912 was \$3.90; this included \$3.40 general State tax and 50 cents for educational purposes; for 1911 and 1910 it was \$3.80, of which \$3.30 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. 87, p. 1556.

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 4. [For what other purposes State may contract debt.] In addition to the above limited power to contract debts, the State may contract debts to repel invasion, suppress insurrection, or defend the State in war; but the money arising from the debts so contracted shall be applied for the purpose for which it was raised, or to repay such debts, and to no other purpose whatever.

Section 5. [Other debts to be authorized.] Except the debts heretofore 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.

The 1913 Legislature passed an Act authorizing cities of the first-class to issue flood protection bonds up to 5% of the actual value of the taxable property as shown by the last preceding assessment roll. See V. 96, p. 1241.

DECISION REGARDING DEBT LIMIT.—Judge Smith McPherson of the U. S. Circuit Court on Oct. 22 1909, in a case involving the right of the City of Council Bluffs to issue bonds for a municipal water system, sustained the city's contention that it could issue bonds up to 5% of the actual value of the property of the city and was not limited to 5% of the taxable value. Judge McPherson 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 referred 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. 1176.

OPINION REGARDING MUNICIPAL IMPROVEMENT BONDS.—The Department of Justice in Nov. 1911 rendered an opinion to the effect that municipal improvement bonds or certificates issued in anticipation of the collection of taxes need not be considered in determining the constitutional limit of indebtedness as fixed by Section 741v of the Supplement to the Code, 1907. V. 91, p. 363.

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. 1320.

POPULATION OF STATE—Table with columns for years 1910, 1900, 1890 and population figures.

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.

ALBIA SCHOOL DISTRICT. Table with columns for bond types, amounts, dates and interest.

AMES. Table with columns for bond types, amounts, dates and interest.

ANITA SCHOOL DISTRICT. Table with columns for bond types, amounts, dates and interest.

ATLANTIC. Table with columns for bond types, amounts, dates and interest.

BOONE. Table with columns for bond types, amounts, dates and interest.

BOONE INDEP. SCHOOL DIST. Table with columns for bond types, amounts, dates and interest.

BOONE COUNTY. Table with columns for bond types, amounts, dates and interest.

BURLINGTON. Table with columns for bond types, amounts, dates and interest.

Refunding Bonds. Table with columns for bond types, amounts, dates and interest.

BURLINGTON SCHOOL DIST. Table with columns for bond types, amounts, dates and interest.

CALHOUN COUNTY. Table with columns for bond types, amounts, dates and interest.

CEDAR RAPIDS. Table with columns for bond types, amounts, dates and interest.

CEDAR RAPIDS IND. SCH. DIST. Table with columns for bond types, amounts, dates and interest.

CEDAR RAPIDS. Table with columns for bond types, amounts, dates and interest.

CEDAR RAPIDS IND. SCH. DIST. Table with columns for bond types, amounts, dates and interest.

CHARLES CITY IND. SCH. DIST.
A district in Floyd County.
4 1/2's '10 M-N \$25,000...Nov 1 1920
4 1/2's '11 50,000...1921
Refunding Bonds.
4 1/2's '10 23,000...Jan 1 1920
BOND, DEBT Apr 17 1913...\$98,000
Assessed valuation 1912...1,309,925
School tax rate (per \$1,000) '12...\$35.50
INTEREST is payable at Harris Trust & Savings Bank, Chicago.

CLARINDA IND. SCH. DIST.
A district in Page County.
Sch. Bldg. Bds. (Opt. beg. May '17)
4 1/2's '12 M-N \$30,000...May 1 1922
BOND, DEBT Apr 1913...\$68,500
Assess. val. (1/4 act.) '12...772,281

CLARION SCHOOL DISTRICT.
A district in Wright County.
Building Bonds.
5s '13 M-N \$45,000...1923
(Opt. \$1,000 yearly beginning 1918.)
TOTAL DEBT... (?)

CLEAR LAKE IND. SCH. DIST.
This district is in Cerro Gordo Co.
Building Bonds.
5s '12 J-D \$51,000...July 1 1922
Refunding Bonds.
5s '12 J-D \$6,500...July 20 1922
BOND, DEBT Apr 16 1913...\$63,500
Assess. valuation (including moneys and credits) 1912...605,297

CLINTON COUNTY.
The county seat is Clinton.
Funding Bonds.
4 1/2's '11 57,000
TOT. BD. DT. Mar 1913...57,000
Assess. val. (1/4 act.) '12...1,125,000
State & Co. tax (per \$1,000) '12...\$25.00
Population in 1910...45,394

CLINTON IND. SCH. DIST.
A district in Clinton County.
4s '08 38,000...Dec 1 1918
(Subject to call after Dec 1 1913)
4s '09 80,000...May 1 1919
(Subject to call after May 1 1914.)
BOND, DEBT Mar 1913...598,500
Assess. val. (1/4 act.) '12...2,718,860
School tax rate (per \$1,000) '12...\$40.25

COUNCIL BLUFFS.
Council Bluffs is in Pottawattamie County. Incorporated 1853.

On Apr. 24 1911 City Council voted to take over plant of Council Bluffs City Water-Works Co. at valuation of \$510,500, fixed by court of condemnation. V. 92, p. 1191. See remarks under State debt limit. \$600,000 bonds were sold for this purpose in May 1911. V. 92, p. 1390. Commission government defeated Nov. 14 1911. V. 93, p. 1412.

Refunding (Opt. after 1903).
4 1/2's '83 A-O \$30,000...Oct 1 1918
Funding Bonds
\$30,500...Sept '13-17
4 1/2's M-S 13,000 in even years and \$13,500 in odd yrs \$1,500...1919

Fire-Engine House Bonds.
4 1/2's '11 J-D \$20,000...Jan 1 1920
Water-Works Bonds.
4 1/2's '11 M-N \$600,000...May 1 '16-30
Debt Sept 23 1912.

Bonded under 5% limit...\$144,000
Intercession bonds (add'l)...57,000
Water-works bonds (add'l) 600,000
BOND, DEBT Sept 23 1912 801,000
Assess. val. (1/4 act.) '11...1,739,972
Total tax (per \$1,000) 1911 \$21.50 + Population in 1910 (Census)...29,292
INT. payable in N. Y. City at Nat. Park Bank; also at City Treasury.

COUNCIL BLUFFS SCH. DIST.
This district is co-extensive with Kane Twp. and City of Council Bluffs.

Refunding Bonds.
4s '09 J-D \$57,000...Dec 1 1919
4s '10 J-J 60,000...July 2 1920
(Subject to call after July 2 1915.)
4 1/2's '12 582,000...July 1 1922
(Subject to call \$42,000 after July 1 1917 and \$40,000 July 1 1922.)
BOND, DEBT Mar 15 '13 \$189,000
Assess. val. (1/4 act.) '12...4,222,925
Population in 1912 (est.)...35,000
INT. on all bonds payable at Harris Trust & Sav. Bank, Chicago.

CRAWFORD COUNTY.
Denison is the county seat.

Bridge Bonds.
4 1/2's '08 A-O \$50,000...
(\$4,000 each six months beginning April 1 1916.)

Court-House Bonds (Optional).
4s 17,000
BOND, DEBT Apr 15 '13 367,000
Total assessed val. 1912...36,043,539
(Assessment from 50% to 90% actual value.)
State & Co. tax (per \$1,000) '12 \$17.00
Population in 1910 (Census)...20,041
INT. on bridge bonds at Crawford County State Bank, Denison; court-house bonds at Bank of Denison.

DALLAS COUNTY.
Adel is the county seat.

Refunding Bonds.
4 1/2's '04 A-O \$67,000...Apr 15 1924
(Subject to call Apr. 15 1914.)
4 1/2's 53,000...1913
Drainage District Bonds.
4 1/2's 11,000
GEN. BD. DT. Oct 1912...72,000
Drainage debt (additional)...11,000
Assess. val. (1/4 act.) '11...8,403,523
State & Co. tax (per \$1,000) '12...\$19.00
Population in 1910 (Census)...23,628
INTEREST at Winslow, Lanter & Co., New York.

DAVENPORT.
This city is in Scott Co. Inc. as a town Jan. 25 1839 and as a city Feb. 5 1851. Population 1910, 43,028.

Funding Bonds.
4s '09 M-N \$329,000...Nov 1 '13 '29
Levee Improvement Bonds.
4s '11 M-S \$75,000...Sept 1 '17-'31
GEN. BD. DT. Jan 1913...\$326,000
Levee impt bonds (add'l)...75,000
Total assessed val. 1912...21,804,880
(Assessment about 1/2 actual value.)
Total tax rate (per \$1,000) '12...\$18.00
INTEREST is payable at Geo. M. Bechtel & Co.'s, Davenport.

DAVENPORT SCHOOL DIST.
School Bonds (Opt. 5 yrs. from date)

4s '04 J-D \$24,000...June 1 1914
4s '06 M-S 85,000...Mch 1 1916
4s '06 A-O 100,000...Oct 1 1916
4s '09 J-J 60,000...July 6 1919
4 1/2's '11 J-D 65,000...June 1 1921
BOND, DEBT Mar 1913...\$334,000
Assess. val. (1/4 act.) '12...1,421,514
School tax (per \$1,000) 1912...\$24.80
Population in 1911 (est.)...44,000
INTEREST payable at Geo. M. Bechtel & Co.'s, Davenport.

DES MOINES.
Des Moines is situated in Polk Co. Inc. as a town in 1851 and as a city in 1857. On June 20 1907 city voted in favor of commission form of government (V. 85, p. 113), constitutional by which was affirmed. V. 86, p. 870. Voters on June 19 1911 favored municipal ownership of local water-works. V. 92, p. 1713. Commission Board fixes value of Des Moines Water Co. at \$2,302,522. V. 95, p. 1759. The water company is questioning the constitutionality of the law by which the Supreme Court appointed the three judges composing the condemnation board. The case has been taken to the U. S. Court of Appeals.

City-Hall Bonds.
4s '09 J-J \$350,000...July 6 '14-'28
4 1/2's '07 M-N \$15,000...May 1 1917
(53,000 May 1 '22-'27)
River-Front Bds. (Opt. any time).
5s '12 341,000...Jan 25 1915
Channel Improvement Bonds.
5s '13 M-N \$14,500...Nov 1 1913
127,000...Nov 1 '14-'22

Bridge Bonds.
4 1/2's '13 M-N \$149,842...May 1 '14-'31
Refund. Bonds (Opt. July 1 '05).
4s '95 J-J \$283,000...July 1 1915

Funding Bonds.
4s '05 M-N \$300,000...May 1 1916
4s '07 M-N 35,000...May 1 1917
(Subject to call May 1 1916.)
3 1/2's '08 J-D 20,000...Dec 1 1916
4 1/2's '08 180,000...Aug 1 1928
GEN. BD. DT. Mar 17 '13 \$973,000
Special bond debt (incl.)...459,000
Floating debt...160,982
Cash on hand...29,763
Assess. val. (1/4 act.) '12...\$21,971,875
Total tax rate (per \$1,000) '12...\$39.00
Population in 1910 (Census)...86,368

INT. payable at City Treas. office.
* In addition to total assessed valuation figures given for 1912 there is also \$4,440,000, which represents the valuation placed on money and credits. This assessment is made at 5 mills on the dollar.

DES MOINES IND. SCH. DIST.
4 1/2's '12 J-J 79,000...July 1 1932
Refunding Bonds.
4s '05 540,000...July 1 1915
4s '05 7,000...Sept 1 1915
4s '09 130,000...June 1 '14-'23
4 1/2's '11 M-N 210,000...May 1 1931
4 1/2's '12 147,500
4s '12 70,000
4 1/2's '12 M-N 70,000...Nov 1 1932

Building Bonds.
4s '09 220,000...July 1 '25-'29
4 1/2's '10 400,000...Sept 1 1930
TOT. BD. DT. Apr 1913...\$1,353,500
Assess. val. 1913 (est.)...26,250,000
(Assessment 1/2 actual value.)
School tax (per \$1,000) 1911...\$33.47
INT. payable at First Nat. Bank, Chicago, A. B. Leach & Co., Chicago, and at office of District Treasurer.

DES MOINES CO. DR. D. NO. 1.
5 1/2's '11 J-D \$300,000...1914-1926
TOTAL DEBT Mar 1913...\$300,000
Actual valuation 1912...1,875,000
INTEREST payable at County Treasurer's office in Burlington or at Harris Trust & Sav. Bank, Chicago.

DUBUQUE.
Dubuque is situated in Dubuque Co. Inc. as a town in 1837 and as a city in 1841. Pop'n 1910, 38,494.
Funding Bonds.
4s F-A \$95,000...Feb 1 1916
4s A-O 105,000...Apr 1 1916
4s J-J 120,000...Jan 1 1917
4s F-A 240,000...Feb 1 1917
4s A-O 34,132...Oct 1 1919
4s J-J 35,000...Jan 1 1921
4s F-A 15,400...Feb 1 1922
4 1/2's F-A 13,250...Feb 1 1920

Water Works Bonds.
4 1/2's J-D \$234,000...June 1 1920
(Subject to call \$40,000 yearly.)

Judgment Bonds.
4 1/2's '10 J-D \$49,000...Dec 10 1925
GEN. BD. DT. Mar 1 '13 5658,782
Assessment debt...137,200
Floating debt...179,997
TOTAL DEBT Mar 1 '13 975,979
Water debt (additional)...244,000
Sinking funds...3,484
Total assessed val. 1912...25,910,050
(Assessment about 4-5 actual value.)
City tax rate (per \$1,000) '12...\$14.50
INTEREST payable in New York City and at City Treasurer's office.

DUBUQUE SCHOOL DISTRICT.
4s 115,000
BOND, DEBT Feb 1 '13...\$183,000
Assessed valuation 1912...7,923,989
School tax (per \$1,000) '12...\$19.00

DUBUQUE COUNTY.
County seat is Dubuque.

Court House Bonds.
4s J-J \$93,000...Jan 1 1916
Funding Bonds.
4 1/2's '11 J-J \$185,000...July 1 '21-'31
BOND, DEBT Jan 1 1913...\$268,000
Floating debt...33,325
Sinking fund...18,799
Assess. val. (1/4 act.) '12...\$14,745,248
State & Co. tax (per \$1,000) '12...\$18.00 + Population in 1910 (Census)...37,450
INT. payable at Co. Treas. office.
* Not including moneys and credits for 1912 the actual value of which was \$984,115, and upon which a levy of 5 mills is made.

ESTHEVILLE SCHOOL DIST.
A district in Emmett County.

5s '02 25,000...Sept 1 1922
5s '02 25,000...Dec 1 1922
5s '03 25,000...Mar 1 1923
(Subject to call after Mar 1 1918)
5s '12 10,000...1922
BOND, DEBT Mar 7 '13...\$85,000
Floating debt...102,000
Sinking fund...13,000
Assess. val. (1/4 act.) 1912...\$17,000
School tax rate (per \$1,000) '12...\$45.00

FAIRFIELD IND. SCH. DIST.
A district in Jefferson County.

Bldg Bonds (Opt. beg. 1917).
4 1/2's '12 J-J \$60,000...July 1 1922
TOTAL DEBT Apr 17 '13...\$92,000
Taxable value 1912...1,014,881
Actual assessed value 1912...4,059,524
Real value (est) 1912...6,000,000
Population...5,500

FAYETTE COUNTY.
West Union is the county seat.

4s 14,000...Nov 1 '13-'14
15,000...May 1 '13-'17
4 1/2's sem-an. 15,000...Nov 1 '15-'19
12,000...May 1 '18-'20
4,000...Nov 1 1920
BOND, DEBT Jan 1 1913...\$50,000
Floating debt...20,000
Assess. val. (1/4 act.) '12...\$8,200,728
State & Co. tax (per \$1,000) '12...\$19.20
Population in 1910 (Census)...27,919
* In addition to this there was assessed at actual value in 1912 moneys and credits amounting to \$2,584,264. These are subject to a 5-mill rate only.

FORT DODGE.
This city is in Webster Co. Incor. 1860. City now governed under commission plan. Pop'n 1910, 15,543.

Refunding Water Bonds.
4s 31,000...Apr 1 1918
(Subject to call 1908.)
4s 05 F-A 16,000...Feb 1 1925
(Subject to call Feb 1 1915.)
4 1/2's '09 5,000...May 1 1929
Refunding Bonds.
4 1/2's '08 25,000...Aug 1 1928
(Subject to call after Aug 1 1918.)
4s 25,000...May 1 1923
(Subject to call 1913.)
4 1/2's M-S \$27,000...Sept 1 1923
(Subject to call Sept 1 1913.)
BOND, DEBT Oct 16 1911...\$129,000
Assess. val. (1/4 act.) '11...10,703,844
City tax (per \$1,000) 1910...\$33.75

FORT DODGE SCHOOL DIST.

Building Bonds.
4s 350,000...1919
4 1/2's '12 A-O 50,000...Apr 1 1922
Refunding Bonds.
4 1/2's J-D 35,000...1918
4 1/2's '11 J-D 40,000...Dec 1 1921
BOND, DEBT Mar 24 '13 \$125,000
Assess. val. (1/4 act.) '12...2,746,570
School tax rate (per \$1,000) '12...\$39.90
Population in 1913 (est.)...18,000
INT. on building bonds & refunding bonds due 1921 payable at Geo. M. Bechtel & Co., Davenport; other bonds at First Nat. Bk., Chicago.

FORT MADISON.
County seat of Lee County. Inc. Oct. 21 1865. Commission government defeated July 11 1911. V. 93, p. 301. Population 1910, 8,900.

Refund. Bonds (Opt. July 1 '07).
4s J-J \$116,000...July 1 1922
BOND, DEBT Apr 1 '13...\$116,000
Assess. val. (1/4 act.) '12 (est) 1,286,324
Total tax (per \$1,000) 1911...\$12.24

HAMILTON COUNTY.
The county seat is Webster City.

Drainage Bonds (Tax-Exempt).
6s '11 J-J \$67,875 53c
(Part yearly beginning Jan 1 1913.)
5 1/2's '11 M-N \$49,169.95...1914-1918
5 1/2's '12 M-N 20,000...1915-1920
County has no general bonded debt
Drainage debt Apr 1913...\$355,779
Assessed valuation...7,237,775
(Assessment on land 30% actual value; all other property at 75%.)
Actual valuation...\$28,915,091
Population in 1910...19,342
INT. payable at Co. Treas. office.

HANCOCK COUNTY.
Garner is the county seat.

Drainage Bonds.
3 1/2's M-N \$300,000...1917-1926
County has no general bonded debt.
Drainage debt Oct 1912...\$300,000
Assess. val. (1/4 act.) '11...6,514,617
State & Co. tax (per \$1,000) '12...\$20.00
Population in 1910 (Census)...12,751
INT. at First Nat. Bank, Chicago.

HARRISON COUNTY.
Logan is the county seat.

Refunding Bonds.
4s 56,000...\$6,000 yearly

Court-House Bonds.
5s 100,000...1916-1931
Upper Boyer Drain. Dist. Bonds.
6s '11 M-N \$27,500...May 1 1926
County bond debt Jan 1 '13 \$106,000
Assessed valuation 1912...8,369,181
State & Co. tax (per \$1,000) '12...\$18.92
Population in 1910...23,162

HENRY COUNTY.
Mount Pleasant is the county seat.

Court-House Bonds.
4 1/2's '12 \$100,000...
(Due \$40,000 in 5 yrs. and \$60,000 in the next 5 years.)
BOND, DEBT Apr 17 '13...\$100,000
Assess. val. (1/4 act.) '12...6,251,519
State & Co. tax (per \$1,000) '12...\$20.00
Population in 1910...18,640

IOWA CITY.
This city is in Johnson County.

Funding Bonds.
4 1/2's 60,000...1913-1926
5s 14,000...1917
5s 12,000...1929-1930
4 1/2's '11 J-D 20,000...June 1 '28-'31
5s '13 J-D 65,000...Dec 1 1932
(Subject to call on Feb. 1 as follows: \$10,000, 1918; \$10,000, 1923; \$10,000, 1928.)
GEN. BD. DT. Mar 1913...\$171,000
Real value of prop (est)...15,000,000
Actual val. as returned by assessor...8,122,220
Assess. val. (1/4 act.)...2,030,555
Total tax rate (per \$1,000) '11...\$74.20
Population in 1910...10,091
INTEREST payable at Geo. M. Bechtel & Co., Davenport, Iowa.

IOWA CITY SCHOOL DISTRICT.

Funding Bonds.
5s July \$38,000...1920
(Subject to call \$2,000 yearly.)
Building Bonds.
4 1/2's June \$38,000...1922
(Subject to call \$2,000 yearly.)
4 1/2's Mar \$20,000...1923
BOND, DEBT Mar 1913...\$96,000
Assess. val. (1/4 act.) '12...2,273,322

JACKSON COUNTY.
Maquoketa is the county seat.

5s '12 A-O \$18,000...1913-1930
Funding Bonds.
5s '13 F-A \$58,000...Feb 1 '19-'33
BOND, DEBT Mar 1913 \$137,000
Actual assessed value...27,099,928
Taxable value 1912...8,607,412
Population in 1910...21,258
INT. payable at County Treasury.

JASPER COUNTY.
Newton is the county seat.

Court-House Bonds.
4s '09 Dec \$105,000...Dec 1 1919
(Subject to call \$15,000 yearly on Dec. 1 beginning 1912.)
GEN. B'D DT Jan 1 '13 \$105,000
Drainage dist. bds. (add'l) 48,029
Assess. val. (1/4 act.) '12...\$9,248,428
State & Co. tax (per \$1,000) '12...\$19.00
Population in 1910 (Census)...27,034
INT. on court-house bonds payable at First Nat. Bank, Newton.
* In addition to the assessed valuation figures given for 1912, there is also \$4,018,786, which represents the valuation of moneys and credits, and upon which a levy of 5 mills on the dollar is made.

KEOKUK.
Keokuk is in Lee County. Incorp. Dec. 13 1848. Its debt, which amounted to over \$600,000 some years ago (caused by the reckless issue of bonds in aid of proposed railroads, few of which were built) is being reduced at the rate of \$4,000 per annum. Commission government has been accepted by this city.

5s J-J 55,000...July 1 1913
Funding Bonds (Serial).
5s '13 43,000
Refunding Bonds.
3s J-J \$100,000...July 1 1914
4s '06 J-J 65,000...Jan 1 1926
BOND, DEBT May 9 1912...\$170,000
Total assessed val. 1911...11,000,000
Tot. tax rate (per \$1,000) '11...\$9.00
Population in 1910 (Census)...14,008
DEBT LIMIT.—City debts in this State are limited by provisions of the State constitution (see State of Iowa), but the debt of Keokuk was created before constitutional inhibition took effect.

KEOKUK COUNTY.
Sigourney is the county seat.

Court-House (Opt. after 5 years).
4s '09 M-S \$110,000...Mch 1 1919
BOND, DEBT Apr 14 '13...\$110,000
Assess. val. (1/4 act.) '11...7,893,872
State & Co. tax (per \$1,000) '11...\$19.50
Population in 1910 (Census)...21,160
INT. payable at Co. Treas. office.

KOSSUTH COUNTY.
Algona is the county seat.

Refunding Bridge Bds. (Tax-Exempt)
4 1/2's '19 J-J \$72,000...July 1 '18-'24
Drainage Bonds (Tax-Exempt).
5 1/2's M-N \$519,258c...1913-1923
GEN. BD. DT. Mar 1913...\$72,000
Drainage debt (additional)...519,258
Assess. val. (1/4 act.) '12...3,146,690
State & Co. tax (per \$1,000) '12...\$19.75
Population in 1910 (Census)...21,971
INTEREST on funding bonds payable at Harris Trust & Savings Bank, Chicago, Ill.; on other bonds at First National Bank, Chicago Ill.

LEE COUNTY.
County seat is Fort Madison.

Refunding Compromise Bonds.
3 1/2's J-D \$265,000 Dec. 1 '13-'20
(\$30,000 yearly 1913-1915; \$35,000 yearly 1916-1920.)

LEE COUNTY (Concluded)—
 Funding Bridge Bonds.
 4 1/2 '10 F-A \$40,000...Aug 1 '13-'20
 BOND. DEBT Apr 17 1913 \$311,000
 Total assessed val. 1912...9,451,829
 (Assessment 3/4 actual value.)
 State & Co. tax (per \$1,000) '12 \$22.50
 Population in 1910 (Census) 46,702
 INT. at First Nat. Bank, Chicago.

LENOX SCHOOL DISTRICT.
 A district in Taylor County.
 5 1/2 '12 \$30,000...
 BOND. DEBT Sept 1912...\$30,000

LOUISA COUNTY.
 Wapello is the county seat.
 5 1/2 '11 M-N \$46,198...
 TOTAL BOND. DEBT... (?)
 Population in 1910...12,855

LUCAS COUNTY.
 Charlton is the county seat.
 5 1/2 M-N \$5,000...1913
 4 1/2 s-a 37,000...1914-1920
Funding Bonds.
 4 1/2 M-N \$11,500...1921-1922
 BOND. DEBT Sept 1 '12...\$53,500
 Floating debt...3,000
 Sinking fund...3,000
 Assessed valuation 1912...4,083,000
 (Assessment about 1/2 actual value)
 State & Co. tax (per \$1,000) '12...\$22.00
 Population in 1910...13,462
 INT. payable at Co. Treas. office.

MARSHALLTOWN.
 This city is situated in Marshall Co. First incorporated in July 1863; incorporated as a city of the second class Feb. 1888. Commission government installed Apr. 5 1911. V. 92, p. 1049. Pop'n 1910, 13,374.
Funding Bonds.
 4 1/2 '04 J-J { 3,000...July 1 1914
 2,000...July 1 1916
 2,000...July 1 1918
 2,000...July 1 1920
 2,000...July 1 1922
 3,000...July 1 1924
 4 1/2 '11 25,000...May 1 1931
 5 1/2 '12 M-N 30,000...Nov 1 '14-'28
 Water Ref. Bds. (Opt. July 1 '11).
 4 1/2 J-J \$37,000...July 1 1916
Refunding Bonds.
 4 1/2 J-J \$34,000...July 1 1920
 5 '13 30,000...
 TOT. BD. DT. Sept 1912...\$111,000
 Floating debt...3,000
 Sinking fund...20,000
 Assessed valuation 1912...7,647,549
 Total tax on assessed value (per \$1,000), 1912...\$88.00

MARSHALLTOWN IND. SCH. D.
Refunding Bonds.
 4 1/2 '01 F-A \$12,000...Feb 1 1921
 4 1/2 '12 57,000...1922
Building Bonds (Opt. after 1913).
 4 1/2 '06 J-J \$15,000...July 1 1916
 BOND. DEBT Mar 1913...\$34,000
 Floating debt...16,000
 Assessed valuation 1912...1,957,709
 (Assessment about 1-5 to 1/4 act. val.)
 School tax (per \$1,000) 1912...\$42.50

MASON CITY.
 This city is in Cerro Gordo County.
Fire-Station Bonds (Tax-free).
 4 1/2 '12 A-O \$30,000...Apr 1 1932
Funding Bonds.
 4 1/2 '04 J-J \$37,500...July 1 1922
Water Bonds.
 4 1/2 \$34,000...May 1928
Water Works Impt.
 4 1/2 '12 50,000...
 BOND. DEBT Apr 1912...\$101,500
 Improvement certificates...37,667
 Outstanding warrants...6,143
 Assessed value of taxable property, 1911...8,185,376
 Taxable val. (1/4 of above), 2,046,594
 Population in 1910...11,230

MONONA-HARRISON DRAIN. DIST. NO. 1.
 A district in Monona and Harrison counties (P. O. Onawa).
Drainage Bonds.
 6 1/2 '07 M-N \$297,000...Dec 1 '13-'21
 BOND. DEBT Apr 1913...\$297,000
 INT. on bonds of 1907 payable at Continental & Commercial Trust & Sav. Bank, Chicago, and on 1911 bonds at County Treasurer's office.

MONROE COUNTY.
 Albia is the county seat.
County Fund Bonds.
 4 1/2 \$56,000...
 BOND. DEBT Mar 17 '13...\$56,000
 Total assessed val. 1912...4,774,102
 (Assessment 3/4 actual value.)
 State & Co. tax (per \$1,000) '12...\$25.00
 Population in 1910...25,429
 INT. payable at Co. Treas. office

MUSCATINE.
 Muscatine is situated in Muscatine Co. Incorp. 1851. The water bds. are not a direct city obligation, being payable only from a special water-works tax voted at time of purchase of plant and when new plant was built.
Refunding Bonds.
 4 1/2 A-O \$35,000...Part yearly
Water-Works Bonds.
 5 1/2 \$53,500...Part yearly
 BOND. DEBT Sept 1912...\$97,500
 Water bonds (additional)...53,500
 Total assessed val. 1911...5,000,000
 (Assessment at 1/2 actual value.)
 Total tax (per \$1,000) 1911...\$21.58
 City tax (per \$1,000) 1911...12.25
 Population in 1910 (Census) 16,178
 INT. payable at First Trust & Sav. Bank, Muscatine, and at First Nat. Bank, Chicago.

MUSCATINE IND. SCH. DIST.
Funding Bds. (Opt. beg. 1917).
 4 1/2 '12 F-A \$15,000...Aug 1 1922
 Bank in Perry.

Refunding Bds. (Opt. Oct. 1 '09).
 4 1/2 '04 A-O \$34,000...Oct 1 1914
 BOND. DEBT Apr 1 1913...\$49,000
 Assessed valuation 1912...2,333,615
 (Assessment 3/4 actual value.)
 School tax (per \$1,000) 1912...\$27.00
 INT. payable at First Nat. Bank, Chicago, and at First Trust & Sav. Bank, Muscatine.

MUSCATINE COUNTY.
 Muscatine is the county seat.
Refunding Bonds.
 4 1/2 A-O \$22,500...Apr 1 1917
 Court House and Jail Bonds.
 4 1/2 '07 M-N \$103,000...1914-1923
 BOND. DEBT Apr 1913...\$125,500
 Total assessed val. 1912...8,532,320
 (Assessment 1/2 actual value.)
 State and county tax rate (per \$1,000) 1912...\$20.00
 Population in 1910 (Census) 29,305
 INT. at Geo. M. Bechtel & Co., Davenport.

NEWTON.
 This city is in Jasper County. Inc. in 1876. Pop'n 1910, 74,616.
Water Bonds.
 5 1/2 \$40,000...Feb 1 1918
 (Subject to call beg. Feb. 1 1913.)
 4 1/2 \$15,000...Mch 1 1924
 (Subject to call beg. Mch. 1 1914.)
 4 1/2 \$11,000...Mch 1 1919
 ((Subject to call beg. Mch 1 1904)
Gas Wks. Bds. (Opt. beg. Mar. 1 1921).
 4 1/2 '11 M-S \$40,000...Mch 1 1931
Paving Bds. (Opt. any int. date).
 3 \$7,000...Apr 1 1919
Sewer Bds. (Opt. beg. July 15 '12).
 6 1/2 \$1,517.24...1913-1914
 BOND. DEBT Mar 1913...\$115,276
 Assessed valuation 1911...4,010,441
 School tax (per \$1,000) 1911...\$36.75
 INTEREST on gas-works bonds payable at First Nat. Bank, Chicago.

NORTH ENGLISH SCH. DIST.
 A district in Iowa County.
High School Building Bonds.
 5 1/2 '13 J-D \$25,000...1923
 (Subject to call \$3,000 yrly. beg. '18.)
 TOTAL DEBT... (?)

OTTUMWA.
 Ottumwa is in Wapello Co. Inc. with special charter 1857 reorganized under General Incorp. Law 1868; city of first class 1897. Commission government adopted in Jan. 1913. V. 96, p. 149. State Supreme Court has declared illegal the \$34,000 railway-aid bonds mentioned below. V. 80, p. 483, 1985; V. 81, p. 1507; V. 82, p. 406.
Funding Bonds.
 4 1/2 '07 A-O \$30,000...Oct 15 1917
 (Subject to call after Oct 15 1907.)
 5 1/2 '12 57,000...
Refunding Bonds—1897
 4 1/2 A-O \$30,000...Oct 1 1917
 (Subject to call 1912.)
 4 1/2 \$60,000...Oct 1 1928
Ft Madison Ry Bonds (Illegal).
 1/2 F-A \$34,000—See note above.

Water-Works Bonds.
 4 1/2 '10 J-D \$138,000...June 1 1931
 4 1/2 '10 J-D 137,000...June 1 1931
 GEN. BD. DEBT May 1 '12 \$155,000
 Water-works bonds (add'l)...275,000
 Assessed valuation 1911...2,849,650
 (Assessment 3/4 appraised val.)
 Total tax (per \$1,000) 1911...\$101.00
 Population in 1910 (Census) 22,012
 INT. on funding and refunding bonds at First Nat. Bank, Chicago.

OTTUMWA SCHOOL DISTRICT.
 4 1/2 '07 M-S \$25,000...Sept 2 1917
 4 1/2 M-S 20,000...1917
 (Subject to call)
 4 1/2 '09 25,000...1919
Building Bonds.
 4 1/2 '12 F-A \$43,000...Aug 1 1922
 BOND. DEBT Mar 1913...\$113,000
 Floating debt...35,000
 Sinking fund...2,700
 Assessed valuation 1912...3,127,679
 (Assessment 1/2 actual value.)
 School tax rate (per \$1,000) 1912...\$43.50
 INTEREST on the \$20,000 bonds payable at Chicago, on the bonds of 1907 in Chicago, on the bonds of 1909 in Ottumwa and on the bonds of 1912 at First Nat. Bank, Chicago.

PAGE CO. DRAINAGE DIST.
Drainage Dist. No. 5 Bonds.
 6 1/2 '12 M-N \$25,000...Dec 31 '18-'22
Drainage Dist. No. 6 Bonds.
 '12 M-N \$42,242.81 Dec 1 '17-'21
Drainage Dist. No. 8 Bonds.
 6 1/2 '11 M-N \$50,000...1913-1916
Drainage Dist. No. 9 Bonds.
 6 1/2 '12 M-N \$52,000...Dec 31 '13-'17
 TOTAL BONDED DEBT... (?)
 Assessed valuation 1912...\$29,000,000
 INTEREST payable at County Treasurer's office or at office of Farson, Son & Co., N. Y. and Chicago.

PALO ALTO COUNTY.
 Emmetsburg is the county seat.
Drainage Bonds.
 6 1/2 '12 M-N \$42,500...May 1 '14-'16
 6 1/2 '12 343,323...
 County has no general bonded debt
 Drainage debt Oct 14 1912...\$400,000
 Assessed valuation 1911...4,000,000
 State & Co. tax (per \$1,000) 1911...\$19.40
 Population in 1910 (Census) 13,845

PERRY SCHOOL DISTRICT.
 A district in Dallas County.
School Bldg. Bds. (Opt. after Aug. 2 1914).
 4 1/2 '08 F-A \$32,000...Aug 2 1918
 BOND. DEBT Sept 1912...\$32,000
 Assessed valuation 1911...2,827,292
 School tax (per \$1,000) 1910...\$37.00
 INT. payable at People's Nat.

POCAHONTAS COUNTY.
 Pocahontas is the county seat.
Drainage Bonds.
 6 1/2 '12 \$364,000...
Funding Bridge Bonds.
 5 1/2 '13 s-a \$50,000...1916-1928
 TOTAL DEBT... (?)
 Population in 1910...14,808

POLK COUNTY.
 Des Moines is the county seat.
Court-House Bonds.
 4 1/2 '05 A-O \$260,000...Oct 1 '13-'24
 (For maturity see V. 80, p. 1750.)
 3 1/2 A-O \$141,000...Oct 1 '13-'17
 Maturity—\$29,000 in 1913, \$31,000 in 1914, \$33,000 in 1915, \$35,000 in 1916, \$13,000 in 1917
Funding Bonds.
 4 1/2 \$253,000...
Funding Bridge Bonds.
 4 1/2 '11 M-N \$100,000...
 4 1/2 '12 A-O 35,000...1922-1932
Funding Court-Expense Bonds.
 4 1/2 '11 583,000...
 BOND. DEBT Jan 1 '13...\$866,000
 Cash in Co. funds...244,622
 Total assessed val. 1912...36,335,888
 (Assessment 1/2 actual value.)
 State & Co. tax (per \$1,000) '12...\$19.60
 Population in 1910 (Census) 110,438

SCOTT COUNTY.
 Davenport is the county seat.
Hospital Bonds (Opt. 1918).
 4 1/2 '13 \$50,000...1923
Building Bonds (Tax-exempt).
 4 1/2 M-N \$15,000...Nov 1 1916
 BOND. DEBT Mar 1 1913...\$15,000
 Assessed valuation 1912...25,910,822
 (Assessment on real, personal property, &c., 3/4 actual value; on mortgages and credits, 5 mills on the dollar.)
 State & Co. tax (per \$1,000) '12...\$19.70
 Population in 1910...60,000
 INT. at Geo. M. Bechtel & Co., Davenport.

SEYMOUR.
 This city is in Wayne County.
Refunding Bonds.
 5 1/2 '12 A-O \$14,500...Apr 1 1932
 TOT. BD. DT. Nov 21 '12...\$58,000
 Assessed val. 1912...1,084,536
 Total tax (per \$1,000) '12...\$23.75
 Population in 1910...2,290
 INT. payable at Cont. & Comm'l Nat. Bank, Chicago.

SIGOURNEY.
 This city is in Keokuk Co. Inc. about 1844. Pop'n 1910, 2,032.
Sewer Bonds.
 4 1/2 '11 F-A \$35,000...Feb 1 1931
 (Subject to call after Feb 1 1929.)
Funding Bonds.
 5 1/2 \$19,500...
 (\$500 payable each 6 months beg. May 1 1915 to May 1 1926 and \$1,000 each 6 months thereafter.)
 BOND. DEBT Mar 1913...\$54,500
 Assessed valuation 1912...1,888,000
 INTEREST is payable at Harris Trust & Savings Bank, Chicago, and by Geo. M. Bechtel & Co., Davenport.

SIoux CITY.
 Sioux City is situated in Woodbury County. Incorp. 1857. Commission government adopted Feb. 15 1910. V. 90, p. 577. Pop'n 1910, 47,828.
Refunding Bonds.
 5 1/2 '07 M-N \$95,000...Oct 20 1917
 (Subject to call 1915.)
 5 1/2 '07 M-N 125,000...Nov 1 1917
 (Subject to call 1915.)
 5 1/2 '07 A-O 36,500...Oct 1917
 4 1/2 '06 J-J 40,100...Jan 1 1916
 (Subject to call 1906.)
 4 1/2 '05 A 159,000...Aug 28 1920
Judgment Funding Bonds.
 4 1/2 '03 J-J \$204,500...Jan 1 1918
 4 1/2 '05 59,000...Jan 1 1925
Funding Bonds.
 4 1/2 '09 J-J 315,000...Jan 1 1919
 (Subject to call 1914.)
 4 1/2 '09 175,000...May 1 '14-'20
 BOND. DEBT Mch 1 '13...\$1,235,000
 Floating debt...29,050
 Sinking fund...20,000
 Total assessed val. 1912...10,014,614
 (Assessment 1/2 actual value.)
 Total tax (per \$1,000) 1912...\$30.00
 INTEREST on the first two issues of refunding bonds and judgment funding bonds due 1918 is payable at the Hanover Nat. Bank, N. Y. City; on last three issues of refunding bonds, judgment funding bonds due 1925 and 4 1/2% funding bonds at Chemical Nat. Bank, N. Y. City; all other bonds at City Treas. office.

SIoux CITY IND. SCH. DIST.
Refunding Bonds.
 4 1/2 '09 J-J \$344,000...Jan 1919
 4 1/2 '13 M-S 135,000...Mar 1 1923
 BOND. DEBT Apr 23 '13...\$479,000
 Val. school prop. 1912...1,400,000
 Taxable valuation 1912...10,227,816
 (Assessment 1/2 actual value.)
 School tax (per \$1,000) 1912...\$31.00
 INT. on bonds of 1913 payable at Continental & Commercial Trust & Sav. Bank, Chicago; on others at Fourth Nat. Bank, N. Y.

SPENCER IND. SCH. DIST.
 This district is in Clay County.
Building Bonds.
 4 1/2 '08 F-A \$6,000...Aug 1 1918
 (Subject to call beg. Aug 1 1914.)
 4 1/2 '12 M-N \$55,000...May 1 '18-'22
 BOND. DEBT Mar 1913...\$61,000
 Assessed valuation 1911...567,685
 (Assessment at 1/2 actual value.)
 School tax (per \$1,000) '11...\$10.75
 INT. at Geo. M. Bechtel & Co., Davenport.

STORM LAKE IND. SCH. DIST.
 A district (P. O. Storm Lake) in Buena Vista County.
 4 1/2 '12 J-J \$60,000...Jan 1 1922
 Bonds are also subject to call \$2,000 yearly after 5 years until \$10,000 has been canceled.)
 BOND. DEBT Mar 1913...\$60,000
 Assessed value of taxable property, 1911...2,608,288
 Tax. val. (1/4 of above), '11 \$65,072

VAN BUREN COUNTY.
 Keosauqua is the county seat.
Funding Bonds.
 4 1/2 \$54,000...
 (Subject to call after 1916.)
 4 1/2 '12 M-N 50,000...1917-1931
 BOND. DEBT Apr 1913...\$108,000
 Total assessed val...22,927,204
 (Assessment at cash value.)
 State & Co. tax (per \$1,000) '12...\$23.00
 Population in 1910 (Census) 15,020

WAPELLO COUNTY.
 Ottumwa is the county seat.
 \$157,000...
 36,771...
Funding Bonds.
 4 1/2 '11 A-O \$25,000...Oct 1 '22-'26
 BOND. DEBT Sept 1912...\$230,000
 Assessed valuation 1911...7,146,712
 (Assessment 1/2 actual value.)
 State & Co. tax (per \$1,000) '11...\$24.00
 Population in 1910...37,743

WASHINGTON COUNTY.
 Washington is the county seat.
Hospital Bds. (Opt. aft. Aug. 1 '16).
 4 1/2 '11 F-A \$27,500...Aug 1 1931
 BOND. DEBT Apr 1912...\$27,500
 Assessed val. (1/4 act.)...6,587,166
 State & Co. tax (per \$1,000) '11...\$17.00
 Population in 1910...19,925

WATERLOO.
 County seat of Black Hawk Co. Incorp. June 23 1838.
 City owns water works which earned net. in 1911, \$29,230 60.
Funding Bonds.
 4 1/2 '07 M-N \$19,000...May 1 1917
 4 1/2 '04 J-D 21,000...1913-1919
 4 1/2 '05 M-N 55,000...May 1 1925
 4 1/2 '08 F-A 50,000...May 1 1928
 4 1/2 '11 M-N 50,000...May 1 1931
Water-Works Purchase Bonds (Tax-free).
 4 1/2 '10 J-J \$25,000...Jan 15 1915
 4 1/2 '10 J-J 75,000...Jan 15 1920
 100,000...Jan 15 1925
 325,000...Jan 15 1930
Refund. Bds. (Opt. aft. May 1 '12).
 4 1/2 '07 M-N \$21,000...May 1 1917
 4 1/2 '02 J-D 19,000...June 1 1922
Bridge Bonds.
 5 1/2 '09 38,233...Nov 1 '13-'31
 5 1/2 '09 80,237...Nov 1 '13-'20
 GEN. BD. DT., incl. \$525,000 water bds., May '12, \$880,279
 Assessment debt payable from special funds...\$103,000
 Sewer bonds...15,313
 Park bonds...62,650
 280,963
 TOTAL DEBT May 1912...1,161,242
 Sinking fund against gen. debt Feb 27 1912...32,802
 True val of property 1911...\$1,370,851
 Appraised value 1911...2,159,592
 Assessed value (1/4 of appraised value) 1911...5,489,808
 Tax on assessed value (per \$1,000) 1910...\$54.00
 Population in 1910 (Census) 26,693
 INT. at Nat. Pa k Bank, N. Y. City, except on issue of 1908, which is payable at Water loan in N. Y. exch.

WATERLOO IND. SCH. DIST.
 4 1/2 '12 M-N \$5,000...May 1 1922
 4 1/2 '07 M-N 27,000...May 1 1916
 (Subject to call after May 1 1911.)
 4 1/2 M-N \$13,000...Serial
Refunding Bonds.
 5 1/2 '13 24,000...May 1 1923
 BOND. DEBT May 1 '13...\$69,000
 Floating debt...41,872
 Assessed valuation 1912...3,389,938
 (Assessment 1/2 actual value.)
 School tax rate (per \$1,000) '12...\$35.80
 Population in 1910 (est.)...1,829
 INT. on bonds due 1916 is payable at Harris Trust & Savings Bank, Chicago, and on bonds due 1921 at Geo. M. Bechtel & Co., Davenport.

EAST WATERLOO IND. SCH. D.
Funding & Building Bonds.
 4 1/2 J-J \$12,000...July 1913
 (Subject to call after 1908.)
 4 1/2 J-D \$25,000...June 1915
 (Subject to call after 1910.)
 4 1/2 '08 F-A \$20,000...Aug 1 1918
 (Subject to call after Aug 1 1913.)
 4 1/2 '12 J-J \$25,000...July 1 1922
Refunding Bonds.
 4 1/2 F-A \$18,000...Aug 1919
 (Subject to call after 1908.)
 4 1/2 '07 J-J \$18,000...July 1 1917
 (Subject to call after July 1 1912.)
 4 1/2 '11 12,000...July 1 1921
 BOND. DEBT Mar 1913...\$137,000
 Assessed val. (1/4 act.) '12...3,686,707

WAVERLY.
 This city is in Bremer Co. Bonds are taxable. Incorp. Mch. 2 1859.
Light-Plant Bds. (Opt. 1909.)
 5 1/2 '04 s-a \$7,000...Dec 1 1914
Water-Works Refunding Bonds.
 4 1/2 '01 s-a \$16,000...July 1 1921
 (Subject to call \$1,000 July 1 1906 and \$1,000 July 1 1907.)
Municipal Imp. Bds. (Opt. aft. Dec. 1 1908).
 4 1/2 '08 s-a \$20,000...Dec 1 1928
 BOND. DEBT Apr 1 '13...\$53,000
 Sinking fund and cash...19,829
 Assessed val. (1/4 act.) '12...723,651
 City tax rate (per \$1,000) '12...\$22.00
 Population in 1910...3,205
 INT. at First Nat. Bank, Waverly.

WEBSTER CITY SCHOOL DIST. A district in Hamilton County. 4 1/2% 12 J-J \$40,000 Jan 1 1932 BOND. DEBT Apr 1912 \$62,000 Assessed valuation 1911 1,054,058 Actual valuation 4,216,340

WEBSTER COUNTY. County seat is Fort Dodge. Refunding Court-House Bonds. 5s '10 M-N \$40,000 May 1 '14-'17 GEN. BONDS Mar 17 '13 500,000 Assess. val. (1/4 act.) '12 10,142,505 State & Co. tax (per \$1,000) '12 \$18.00 Population in 1910 (Census) 34,629 INT. payable at Geo. M. Bechtel & Co., Davenport

WINNEBIEK COUNTY. County seat is Decorah. Court House Bonds 4s '09 \$32,000 1913-1916 4 1/2% 50,000 1917-1921 Funding Bridge Bonds. 4s '09 J-J \$95,000 Jan 1 '22-'29 GEN. B.D. DT. Apr 26 '12 \$186,000 Assessed valuation 310,590 Assessed valuation 1911 7,317,489 (Assess't about 1-16 actual val.) State & Co tax (per M) 1911 \$24.00 Population in 1910 (Census) 21,729

WINTERSET. This city is in Madison County. Refunding Light Bonds. 4s '09 s-a \$6,000 1919 Funding Light Bonds. 4s '02 \$10,000 1922 Funding Bonds. 4s '08 \$5,000 1918 Water-Works Bonds. 4 1/2% '09 \$60,000 1929 BOND. DEBT Apr 1 1912 \$79,500 Assessed val. (1/4 act.) 1911 568,232 Total tax rate (per \$1,000) '11 \$79.80 Population in 1910 2,818 INTEREST on the water works is payable in Davenport at Geo. M. Bechtel & Co.; other bonds in Winterset at First Nat. Bank.

WOODBURY COUNTY. County seat is Sioux City. County has no bonded debt. Drain. dist. debt Apr 1913 \$191,300 Assessed val. (1/4 act.) '12 17,067,662 State & Co. tax (per \$1,000) '12 \$19.20 Population in 1910 (Census) 67,616 INT. payable at office of Co. Treas.

WOODBURY-MONONA DRAINAGE DISTRICT NO. 2. Drainage Bonds. 5 1/2% '12 J-J \$60,000 (Due one-fifth yearly from Jan 1 '14) BONDED DEBT JAN 1 '13 \$60,000 INT. payable at Co. Treas. office.

services, except every tenth year, when the statutes are revised, at which session members are allowed \$5.00 per day for 120 days. A session of this kind was held in 1909. The State of Missouri contains 114 counties and the City of St. Louis, the latter being a separate civil division subject to no county government.

HISTORY OF DEBT.—The interesting details of Missouri's eventual history in debt-making and debt-paying will be found on page 111 of the "State and City Supplement" for April 1893. The total debt, including accrued interest, &c., on Jan. 1 1865 was \$36,094,908. The indebtedness of the State is as follows: State Capitol Bonds. 5s '03 J-J \$242,000 July 2 1921 3 1/2% '12 J-J \$3,500,000 Jan 1 '20-'25 5s '03 J-J 5,000 Nov 8 1922 5s '04 J-J 100,000 Jan 22 1924 5s '04 J-J 5,000 Jan 30 1924 5s '04 J-J 35,000 Apr 19 1924 5s '02 J-J 1,000 Jan 2 1922 5s '01 J-J 648,358 Apr 1 1941 5s '05 J-J 22,000 July 3 1923 5s '05 J-J 5,000 Apr 2 1925 5s '05 J-J 201,000 Jan 2 1926 5s '05 J-J 2,881 Apr 1 1945 5s '08 J-J 2,000 Jan 2 1926 5s '05 J-J 5,000 Apr 9 1945 5s '10 J-J 6,000 July 1 1930 5s '06 J-J 5,000 Feb 25 1926 6s '11 J-J 2,009,000 July 1 1931 5s '08 J-J 5,000 Jan 2 1928 Total Mch. 17 1913 \$5,159,000 5s '08 J-J 6,000 May 1 1928 Seminary Fund. 5s '08 J-J 5,000 Dec 15 1928 5s '06 J-J 3,000 Apr 1 1916 5s '09 J-J 5,000 May 15 1920 5s '08 J-J 6,000 July 1 1918 5s '11 J-J 5,000 July 1 1931 5s '02 J-J 3,000 Jan 2 1922 6s '11 J-J 122,000 July 1 1931 5s '02 J-J 1,000 Nov 26 1922 Total Mch 17 1913 \$1,239,839

INTEREST on the State school and seminary certificates is payable at State Treasury.

TOTAL DEBT, ETC.—On Mch. 17 1913 the bonded debt of the State was \$625,000, being part of an issue of \$3,500,000. Since Mch. 17 1913 the remainder of the bonds has been contracted for. V. 96, p. 1378. On March 17 1913 the school and seminary fund certificates amounted to \$4,398,839. The total cash held in the treasury to the credit of all of the State funds on Mar. 17 1913 amounted to \$5,700,609 32. These school and seminary fund certificates are registered and are non-negotiable and non-transferable. They are held in trust by the State Board of Education for the benefit of the State Public School fund and the State Seminary (University) fund.

ASSESSED VALUATION.—The State's assessed valuation for taxes (about one-fourth actual value) and tax rate have been as follows. This valuation does not include valuation of railroads, bridges, telephones and telegraphs, which amounted in 1912 to \$191,230,106, or of machinery, tools merchandise, &c., as taxed on "merchants and manufacturers' tax books," which amounted in 1912 to \$123,809,466.

Table with columns: Years, Assessed Valuation, Tax Rate per \$1,000, 1902, Assessed Valuation, Tax Rate per \$1,000, 1903. Data rows for years 1902-1903.

Of the tax rate per \$1,000 for 1912 (\$1.90) 20 cents was to pay interest on the school and seminary fund certificates, 20 cents for the State Capitol bonds and 50 cents for the common schools and \$1 for the support of the State Government. This latter includes the higher insinuations of learning, the eleemosynary institutions and salaries, criminal costs and all other expenses of the State Government.

DEBT LIMITATION.—Missouri has made provision in its Constitution restricting the creation of debt both on behalf of the State and of its municipalities. That part relating to the State is found in Article 5, Sections 44, 45 and 46. These sections provide that the General Assembly cannot contract debts except (1) to renew existing bonds, (2) to meet an unforeseen emergency or casual deficiency. The State is prohibited from lending its credit to any person, association or corporation or to pledge its credit for the payment of liabilities of any individual, association or corporation.

The sections relating to the indebtedness of cities and other municipalities are found in Article 4, Section 47; Article 9, Section 6, and Article 10, Sections 12 and 12a. These sections make clear (1) that a municipality cannot loan its credit; (2) that it cannot subscribe to the capital stock of corporations; (3) that it cannot get into debt unless two-thirds of the voters voting at an election favor it, and then only to an aggregate of 5% of valuation, except that with such assent any county may be allowed to become indebted in a larger amount for the erection of a court house or jail, "or (as per amendment of 1906) for the grading, constructing, paving or maintaining of paved, graveled, macadamized or rock roads and necessary bridges and culverts therein"; and except, also, per the amendment of 1902 (Section 12a—see V. 75, p. 1163), cities of from 2,000 to 30,000 inhabitants may, by a two-thirds vote, exceed the limit, by an additional 5% for the purchase or construction for water and light purposes; finally (4), that before or at the time of getting the assent of the voters an annual tax must be provided sufficient to pay interest and form a sinking fund to pay the debt within 20 years.

TAXATION OF MUNICIPAL BONDS.—In reply to our inquiry as to whether or not bonds or notes or other evidences of indebtedness issued by the State or any of its municipalities were exempt from taxation, we were advised under date of December 8 1911 by the Secretary of State, that "bonds or notes or other evidences of indebtedness issued by this State are subject to taxation under the State constitution. There has been no legislation enacted exempting such papers from taxation."

POPULATION OF STATE.—Table with columns: Year, Population. Data rows for years 1910, 1800, 1890, 1880.

The proportion of the colored population was 6.70% in 1880, 5.75% in 1890, 5.2% in 1900 and 4.8% in 1910. In number, blacks were 90,640 in 1850, 118,503 in 1860, 118,071 in 1870, 145,350 in 1880, 154,131 in 1890, 161,234 in 1900 and 157,452 in 1910.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MISSOURI.

NOTE.—For reports not given in alphabetical order among the following see "Additional Statements" at end of this State. The Merchants' Laclede National Bank, St. Louis, is the fiscal agent for the State of Missouri.

BATES CO. DRAIN, DIST. NO. 1. Butler is the county seat. Water Bonds (opt. beg. 1923). 5s '12 \$25,000 July 1 1932 Hose-House Bonds. 5s '05 July 25,500 July 1 1925 (Subject to call beg. July 1 1915.) Electric-Light Bonds. 4s '07 Jan 55,000 Jan 1 1927 (Subject to call beg. Jan. 1 1917.) TOTAL DEBT July 1 1912 \$15,000 Bonds issued since July 1 '12 25,000 Population in 1910 1,931

BENTON COUNTY. County seat is Warsaw. A sinking fund for redemption of the bonds is provided by a tax of \$4.00 per \$1,000 on the assessed valuation. Refunding Bonds (opt. aft. 1912). 4s '12 \$99,000 1922 BOND. DEBT Apr 7 1913 \$99,000 Assess. val. (3-10 act.) '12 4,358,530 State & Co. tax (per \$1,000) '13 \$17.30 Population in 1910 14,881 INTEREST is payable in St. Louis at Mississippi Valley Trust Co.

BETHANY SCHOOL DISTRICT. Building Bonds. 4s F-A \$6,000 1924 (Subject to call.) 5s '12 \$40,000 (Subject to call 1922.) BOND. DEBT Sept 26 '12 \$46,000 Assessed valuation 1911 1,019,000 (Assessment about 1/2 actual val.) Sch. tax rate (per \$1,000) '13 \$14.50

BIG CREEK DR. DIST. NO. 1. This district is in Johnson County. 6s '12 F-A \$46,000 Feb 1 '14-'31 TOTAL BONDED DEBT () INT. pay. at County Treasurer's office in Warrensburg or at office of Wm. R. Compton Co., St. L. or Chic.

ADDITIONAL STATEMENTS. In the table below we give statistics regarding places in Iowa 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 U. S. Census of 1910.

Table with columns: Name, Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n. 1910. Lists various counties and school districts in Iowa.

(C) City. a Total tax. b County tax. c State and county tax. d 1908 figures. e 1909 figures. f 1910 figures. g This covers merely a recent issue of bonds. We are not informed as to what is total debt. h Total debt. i 1911 figures. j 1912 figures.

State of Missouri.

ITS DEBT, RESOURCES, ETC.

Organized as a Territory (Act June 4 1812) Dec. 7 1812 Admitted as a State (Act March 6 1820) Aug. 10 1821 Total area of State (square miles) 69,415 State Capital Jefferson City Governor (term expires Jan. 1917) Elliott W. Major Secretary of State (term expires Jan. 1917) Cornelius Roach Treasurer (term expires Jan. 1917) Edwin P. Deal Auditor (term expires Jan. 1917) John P. Gordon LEGISLATURE meets biennially in odd years on the first Wednesday after the first day of January, and there is no limit to length of sessions; but after the first seventy days members can draw only a dollar a day for their

BIG TARKIO DRAINAGE DIST.
This district is in Holt County.
6s '11 M-S \$150,000... 1915-1923
BOND. DEBT Mar 1913... \$150,000
Actual valuation... 1,700,000

BLACKWATER DR. DIST. NO. 1.
This district is in Johnson County.
6s '10 ... \$190,000... 1915-1930
(For maturity see V. 90, p. 572.)
TOTAL BONDED DEBT. (7)

BUCHANAN COUNTY.
The county seat is St. Joseph.
Bonds are tax-exempt.
Refunding Bonds (optional).
3 1/2s F-A \$31,000... Aug 1 1921
Jail Bonds.
4s '09 M-N \$53,500... May 1 1919
BOND. DEBT Apr 1913... \$87,500
Total assessed val. 1912... 51,211,085
(Assessment is 3-5 actual value.)
State & Co. tax (per \$1,000) '12... \$7.50
Population in 1910 (Census)... 93,020
INT. on all bonds payable at County Treasurer's office.

BUTLER COUNTY.
Poplar Bluff is the county seat.
Refunding Bonds.
4s '00 A-O \$7,500... Apr 2 1920
Funding Bonds.
4 1/2s '02 J-J \$17,500... July 1 1932
Jail Bonds.
4s '10 J-J \$25,000... July 1 1920
(Subject to call after July 1 1920.)
Drainage District No. 7 Bonds.
6s '06 M-N \$226,196... Nov 1 '13-26
Drainage Dist. No. 8 Bonds.
6s '08 J-J \$7,964... Jan 1 1928
County debt July 1 1912... \$50,000
Drainage debt Sept. 1911... 250,317
Assessed valuation 1911... 5,677,027
(Assessment about 30% actual value.)
State & Co. tax (per \$1,000) '12... \$7.70
Population in 1910 (Census)... 20,624
INT. at County Treas. office.

CAPE GIRARDEAU COUNTY.
Jackson is the county seat.
Court-House & Jail (opt. after March 2 1916).
4s '06 M-S \$35,000... Mch 2 1926
BOND. DEBT Mar 17 '13... \$55,000
Assessed valuation 1912... 9,740,683
(Assessment about 2-5 actual value.)
State & Co. tax (per \$1,000) '12... \$7.90
Population in 1910... 27,621
INT. at County Treasurer's office.

CAPE GIRARDEAU TOWNSHIP.
This township, containing city of same name, is in Cape Girardeau Co.
Ref. RR. Compromise Bds. (opt.).
4 1/2s '00 Apr \$38,000... Apr 2 1920
BOND. DEBT April 1913... \$48,000
Assessed valuation 1912... 3,440,810
(Assessment about 2-5 actual value.)
Tax rate (per \$1,000) 1912... \$15.00
Population in 1910... 10,650
INTEREST is payable at Mississippi Valley Trust Co., St. Louis.

CARROLL COUNTY.
Carrollton is the county seat.
Drainage District No. 3 Bonds.
6s '11 M-S \$230,000... Sept 1 '15-'30
County has no general bonded debt.
Drainage debt March 1913... \$230,000
Total assessed val. 1912... 11,697,979
(Assessment about 1-5 actual value.)
State & Co. tax (per \$1,000) '12... \$6.90
Population in 1910... 23,098
INT. at County Treasurer's office.

CARROLLTON SCHOOL DIST.
3s \$7,500...
4s '09 F-A 50,000... Aug 1 1929
(Subject to call after Aug. 1 1914.)
BOND. DEBT Oct 14 '12... \$57,500
Assessed valuation 1912... 1,598,659
School tax rate (per \$1,000)... \$11.00

CARTHAGE.
This city is in Jasper County.
Bonds declared valid by State Supreme Court. V. 88, p. 777.
Water-Works Bonds.
5s '08 A-O \$170,000... Apr 1 1928
BOND. DEBT Apr 1913... \$170,000
Assessed valuation... 3,270,000
(Assessment about 1/2 actual value.)
Population in 1910... 9,483
INT. at Miss. Val. Tr. Co., St. L.

CARTHAGE SCHOOL DISTRICT.
Building Bonds.
4s '05 M-S \$30,000... Sept 1 1925
(Subject to call after Sept. 1 1915.)
4s '03 J-J \$75,000... 1924
(Subject to call after 1914.)
BOND. DEBT May 1 1913... \$82,000
Sinking fund... 7,500
Assessed valuation 1912... 3,430,670
(Assessment about 2-5 actual value.)
School tax (per \$1,000) 1912... \$13.50
INTEREST is payable at National Bank of Commerce in St. Louis.

CASS COUNTY.
The county seat is Harrisonville.
4s '08 ... \$117,000... June 1 1928
(Subject to call after June 1 1923.)
4s '08 ... 106,000... June 1 1928
(Subject to call after June 1 1918.)
4s '08 ... 124,000... June 1 1928
(Subject to call after June 1 1913.)
Refunding Bonds.
4s '09 Apr 1 \$150,000... Apr 1 1919
Refunding Twp. Bds. (opt. 1918).
4 1/2s '13 Jan \$56,000... Jan 1 1933
BOND. DEBT July 1 '12... \$534,000
Assessed valuation 1911... 11,554,289
(Assessment is 1-3 actual value.)
Co. tax rate (per \$1,000) '08... \$4.00
Population in 1910 (Census)... 22,978
INTEREST is payable in St. Louis.

CENTRALIA.
This city is in Boone County.
Water Bonds.
5s F-A \$45,000... 1930
Sewer Bonds.
5s F-A \$18,000... Part yearly
BOND. DEBT Mar 1 1913... \$63,000
Sinking fund Feb. 1 1912... 2,250
Total assessed val. 1912... 763,400
Assessment 1/2 of actual value.
Total tax rate (per \$1,000) '12... \$10.90
Population in 1910... 2,116
INT. at Hanover Nat. Bank, N.Y.

CHARITON COUNTY.
Keytesville is the county seat.
Drainage Dist. No. 4 Bonds.
6s '05 M-S \$144,000... Sept 19 '14-25
Drainage Dist. No. 5 Bonds.
6s '05 J-D \$400... Dec 4 '13-'14
Drainage District No. 7 Bonds.
6s F-A \$4,000... Aug 5 '13-'14
Drainage District No. 10 Bonds.
6s F-A \$1,000... Dec 31 '13-'14
County has no general bonded debt.
Drainage debt Apr 18 1913... \$149,400
Assessed valuation 1912... 15,000,000
State & Co. tax (per \$1,000) '12... \$6.90
Population in 1910 (Census)... 23,503
INT. payable at County Treas. office.

COLUMBIA ROAD DISTRICT.
This district is in Boone County.
Road Bonds.
5s '11 A-O \$97,000... Apr 1 '14-'27
TOT. BD. DT. Apr 1913... \$97,000
Assessed val. 1912 (est.)... 4,651,480
INT. at St. Louis Union Trust Co.

COLUMBIA SCHOOL DISTRICT.
Bonds are exempt from district taxes. Pop'n 1913 (est.), 12,500.
6s '03 ... \$5,000... Aug 15 1923
(Subject to call after Aug. 15 1908)
4s '09 M-S \$97,500... Mch 1 1929
(Subject to call \$20,000 Mch 1 1914, \$30,000 Mch 1 1919 and \$47,500 Mch 1 1924.)
4 1/2s '10 J-D \$25,000... June 1 1930
(Subject to call after June 1 1920.)
BOND. DEBT Jan 1 1913... \$127,500
Assessed valuation 1912... 4,064,738
(Assessment about 1-3 actual value.)
School tax (per \$1,000) 1912... \$12.50
INTEREST is payable at Mississippi Valley Trust Co., St. Louis, and the Mercantile Trust Co., St. L.

COOPER COUNTY.
Boonville is the county seat.
Court-House Bonds (opt. after Jan. 1 1917).
4s '12 J-J \$100,000... Jan 1 1932
BOND. DEBT Mar 1913... \$100,000
Assessed valuation 1912... 10,897,893
(Assessment about 1/2 actual value.)
State & Co. tax (per \$1,000) '12... \$9.69
Population in 1910... 20,311
INT. at County Treasurer's office.

DALLAS COUNTY.
County seat is Bull Shoals.
Judges of the County Court have been directed to make a tax levy equivalent to \$70,000 for an initial payment to David Yost of Pittsburgh, one of the holders of bonds issued by this county in 1871 for the building of the old Fort Scott & Laclede RR., which was never completed. A similar order was issued on May 1 1912, but two of the three members of the County Court refused to obey the same. The original issue of bonds amounted to \$235,000, while the accrued interest is said to make the amount involved over \$2,000,000. V. 96, p. 1241.
Railroad Aid Bonds.
10s J-J \$85,000...
7s J-J 150,000...
Assessed valuation 1911... \$2,611,184
(Assessment about 2-3 actual value.)
County tax (per \$1,000) 1909... \$8.70
Population in 1910 (Census)... 13,101

DE SOTO.
This city is in Jefferson County.
Water-Works Bonds.
4s '04 M-N ... May 20 1924
(Subject to call by State Aud. on 30 days' notice before int. date.)
BOND. DEBT Apr 1 1913... \$61,000
Sinking fund... 4,839
Total assessed val. '12 (est.)... 884,000
(Assessment about 3/5 actual val.)
City tax rate (per \$1,000) '11... \$11.00
Population in 1910... 4,721
INT. at the Mercantile Trust Co., St. Louis.

DEXTER.
This city is in Stoddard County.
Water-Works Bonds.
5s '12 8-an \$28,000... 1932
(Subject to call 1/2 in 10 years and 1/2 in 15 years.)
Sewer Bonds.
5s '12 8-an \$25,000... 1932
(Subject to call 1/2 in 10 years and 1/2 in 15 years.)
TOTAL DEBT... (7)
Population in 1910... 2,322

DONIPHAN SCHOOL DIST.
A district in Ripley County.
High-School Bonds.
5s '13 8-an \$25,000... 1933
(Subject to call beg. 1923.)
TOTAL DEBT... (7)

DUNKLIN COUNTY DE. DIST.
Kennett is the county seat.
Drainage Bonds.
5s \$394,057... Various
TOTAL DRAIN. DIST.
DEBT July 1 1912... \$394,057
Population of county in 1910... 30,328

FAYETTE.
This city is the county seat of Howard County. Pop'n 1910, 2,586.
Electric Light Bonds.
4s '09 M-N \$8,500... Nov 1 1919

Water Bonds (opt. in 1916).
4 1/2s '06 A-O \$40,000... Apr 1 1926
4 1/2s '06 A-O 8,000... Oct 1 1926
BOND. DEBT July 1 1912... \$56,500
Sinking funds Apr 1912... 15,000
Total assessed val. 1911... 1,250,000
(Assessment about 1/2 actual value.)
Tax rate (per \$1,000) 1911... \$29.50
INT on electric-light bonds payable at Mississippi Valley Trust Co., St. Louis, and on water bonds at Harris Trust & Savings Bank, Chicago.

FULTON SPECIAL ROAD DIST.
This district is in Callaway County.
Road Bonds.
5s '12 M-S \$94,000... Mch '14-'27
TOTAL DEBT Mch 1913... \$94,000
Assessed valuation... 2,141,264
Actual value (est.)... 10,000,000

GREENE COUNTY.
Springfield is the county seat.
Court-House Bonds.
4 1/2s '11 F-A \$150,000... Aug 1 '16 & '21
BOND. DEBT Mar 1913... \$150,000
Assessed valuation 1912... 28,249,923
(Assessment 1/2 on personal and 40% on real estate.)
State & Co. tax (per \$1,000) '12... \$19.50
Population in 1910... 65,831
INT. at County Treasurer's office.

GREENE & LAWRENCE COS. DRAINAGE DIST.
6s '11 F-A \$228,000... Aug 1 '16-'31
TOTAL DEBT... (7)
INT. payable at Nat. Bank of Commerce, N. Y. City, or through Mercantile Trust Co., St. Louis.

GRUNDY COUNTY.
Trenton is the county seat. Bonds are tax-exempt. Pop'n 1910, 16,744.
Court-House and Jail Bonds.
4s '02 semi-an \$39,500... Feb 10 1922
(Subject to call any time)
BOND. DEBT Mar 17 '13... \$39,500
Sinking fund... 34,545
Total assessed val. 1912... 6,531,771
(Assessment about 30% actual value.)
State & Co. tax (per \$1,000) '12... \$9.20
INT. at Trenton Nat. Bank, Trenton, Mo.

HANNIBAL.
Hannibal is situated in Marion County. Incorp. April 4 1839.
Elec. Lt. (opt. after May 1 1914).
4s '04 M-N \$600... May 1 1924
City-Hall Bds. (opt. after 1914).
4s '09 M-N \$75,000... May 1 1929
Bridge Bonds (opt. after 1920).
4 1/2s '10 M-N \$20,000... Nov 1 1930
Refunding Bonds (opt. 1908).
4s '08 F-A \$15,000... Sept 1 1923
BOND. DEBT Mar 1913... \$99,000
Sinking fund... 58,552
Assessed valuation 1912... 5,240,900
(Assessment about 1-3 actual value.)
Total tax (per \$1,000) 1912... \$29.00
Population in 1910... 18,341
INTEREST is payable at City Treasurer's office and at the Merchants' Laclede Nat. Bank, St. Louis.

HANNIBAL SCHOOL DISTRICT.
North School Bonds.
4s '03 F-A \$15,000... Aug 1 1924
(Subject to call after Aug 1 1909.)
4s '05 A-O \$35,000... 1925
School Building Bonds.
4s '03 J-J \$58,660... July 1 '13-'23
4s '10 F-A 80,000... Aug 1 1930
(Subject to call after Aug. 1 1920.)
TOTAL DEBT Apr 29 '13... \$181,500
Total assessed val. 1912... 4,688,712
School tax rate (per \$1,000) '12... \$12.50
INTEREST on the 1910 bond is payable at the Hannibal Trust Co.; on other bonds at Farmers' & Merchants' Bank, Hannibal.

HENRY COUNTY.
The county seat is Clinton.
Refunding.
4s '05 M-S \$25,000... Sept 1 1915
(Subject to call after Sept. 15 1910.)
4s '05 M-S 20,000... Sept 1 1925
(Subject to call after Sept. 1 1915.)
4 1/2s '07 J-J \$3,000... Jan 1 1920
(Subject to call after Jan 1 1912.)
BOND. DEBT Mar 17 '13... \$58,000
Sinking fund... 1,444
Total assessed val. 1912... 10,554,250
(Assessment about 1/2 actual value.)
State & Co. tax (per \$1,000) '12... \$5.90
Population in 1910 (Census)... 27,242
INTEREST on 4s is payable at Commonwealth Tr. Co., St. Louis.

INDEPENDENCE.
This city is in Jackson County.
Sewer Bonds (Optional).
4s '09 J-J \$41,500... Jan 2 1918
4 1/2s '06 M-S 8,000... Sept 1 1926
Electric-Light Bonds (Optional).
4s '01 F-A \$12,000... Aug 2 1921
4s '05 M-S 8,000... Sept 1 1920
City-Hall Bonds (Optional).
4s '10 F-A \$30,000... Apr 1 1930
Gen. Expense Bonds (opt. 1919).
4 1/2s '13 \$40,000... Mch 1 1930
BOND. DEBT Apr 1 '13... \$132,500
Total assessed val. 1912... 4,700,000
(Assessment on real estate at 2-5; on personal prop. at 1/2 its actual val.)
Total tax rate (per \$1,000) '12... \$30.00
Population in 1910... 9,859
INTEREST on sewer bonds of 1899 is payable at Equitable Tr. Co., N. Y.; sewer bonds of 1906 at Mercantile Tr. Co., St. Louis; electric-light bonds of 1901 at Nat. Bank of Commerce, Kansas City, Mo.; electric-light bonds of 1906 at Mercantile Trust Co., St. Louis, and city-hall and general expense bonds at office of City Treasurer.

INDEPENDENCE SCH. DIST.
This district is a distinct corporation, embracing all the territory within the limits of the city of Independence and some outside. Prop-

erty valued at \$275,000 is owned by the district.
Building Bonds.
4s '08 A-O \$6,000... Apr 1 1918
(Subject to call after April 1 1903.)
4s A-O \$20,000... Oct 1 1923
(Subject to call after Oct. 1 1908.)
4s '07 J-J \$35,000... Sept 15 1927
(Subject to call after Sept. 1 1912.)
5s '12 A-O \$75,000... Oct 1 1932
(Subject to call beg. Oct 1 1917.)
BOND. DEBT Apr 17 '13... \$136,000
Assessed valuation 1912... 5,449,550
(Assessment about 2-5 actual value.)
School tax (per \$1,000) '12... \$12.00
INTEREST payable at Chrisman-Sawyer Banking Co., Independence, and in Kansas City, Mo.

JACKSON COUNTY.
Independence is the county seat.
Hospital Bonds.
4s ... \$248,000
BOND. DEBT Jan 1 1913... \$248,000
Assessed valuation 1912... 215,662,751
Population in 1910... 283,522

JEFFERSON CITY.
Jefferson City is situated in Cole County. Incorp. Dec. 1 1886.
Street Bds. (Opt. 10 yrs. from date).
4s '04 J-S \$10,000... e. July 1 1924
4s '05 M-N 25,000... Nov 1 1925
Impt. Bds. (opt. after Mar. 1 '25).
4 1/2s '12 M-S \$70,000... Mar 1 1932
Renewal Bonds.
4s '07 J-J \$44,000... July 1 1917
BOND. DEBT Apr 1913... \$149,000
Sinking fund... 10,302
Assessed val. (1/2 act.) '12... 3,500,000
Total tax rate (per \$1,000) '13... \$10.90
Population in 1910... 11,850
INT. at City Treasurer's office.

JEFFERSON CITY SCH. DIST.
School Bds. (Opt. July 1 1908).
4s J-J \$79,000... July 1 1923
Refund. Bonds (Opt. July 1 '08).
4s J-J \$20,000... July 1 1923
BOND. DEBT Jan 1 1912... \$72,000
Sinking fund... 2,000
Assessed valuation 1912... 2,866,559
(Assessment about 1-3 actual value.)
School tax (per \$1,000) 1912... \$8.50
Population in 1912 (est.)... 15,000
INTEREST is payable in St. Louis at Nat. Bank of Commerce.

JOPLIN.
Joplin is in Jasper County. Special charter Mch. 17 1873; organized as a city May 8 1888. All bonds are taxable. Popula. 1910, 32,073.
Munic. Bldg. (opt. aft. Feb. 1 1911).
5s '06 ... \$5,500... Feb 1 1926
Fire Dept. Bds. (opt. aft. Apr. 1 '13).
5s '08 ... \$11,000... Apr 1 1925
Sewer Bonds (opt. aft. Nov. 1 '14).
5s '09 M-N \$550,000... Nov 1 1929
Viaduct Bds. (opt. 5 yrs. from date).
5s '08 F-A \$24,000... Feb 1 1928
5s '13 F-A 50,000... Feb 1 1933
Market Sq. Bds. (opt. beg. 1918).
5s '13 F-A \$90,000... Feb 1 1933
BOND. DEBT Mar 15 '13... \$230,500
Sinking fund... 21,372
Total assessed val. 1911... 9,604,233
Assessment about 2-5 actual value.
Total tax rate (per \$1,000) '12... \$37.70
INT. at City Treasurer's office.

JOPLIN SCHOOL DISTRICT.
4s '00 F-A \$17,000... 1920, opt. 1910
4s '00 J-J 10,000... 1920, opt. 1910
6s '00 ... 1,000... 1924
(Subject to call 1904.)
4s '01 J-D 45,000... 1921,
(Subject to call at any time.)
4s '06 J-D \$35,000... June 1 1926
(Subject to call after June 1 1916.)
6s '04 ... \$1,000
(Subject to call at any time.)
4 1/2s '08 M-N \$95,000... May 1 1928
(Subject to call after May 1 1913.)
4 1/2s '10 M-N \$75,000... May 1 1930
(Subject to call after May 1 1920.)
BOND. DEBT Apr 15 '13... \$247,000
Sinking fund... 27,760
Assessed valuation 1912... 9,604,233
(Assessment at 2-5 actual value.)
School tax (per \$1,000) 1912... \$15.00
Population in 1911 (est.)... 40,000
INTEREST on the bonds of 1910 is payable at Nat. Bank of Commerce, N. Y. City. All bonds are taxable.

KANSAS CITY. M. A. Flynn
Comptroller.
Kansas City is situated in Jackson County. Incorp. Feb. 4 1850. On Feb. 1 1898 Kansas City annexed the City of Westport and assumed the latter's debt of \$106,900. All bonds are taxable.
Fire Protection Bonds—
4s '04 J-J \$35,000... Jan 1 1924
4 1/2s '10 M-S 100,000... Sept 1 1930
Water-Works—
4 1/2s '05 J-J \$2,144,000... July 1 1915
4s '04 J-J 733,000... Jan 1 1924
4s '10 M-S \$70,000... Sept 1 1930
Park and Boulevard Bonds—
4s '04 J-J \$477,000... Jan 1 1924
Hospital Bonds—
4s '04 J-J \$98,000... Jan 1 1924
4s '10 M-S 66,000... Sept 1 1930
Market Improvement Bonds.
4s '04 J-J \$250,000... Jan 1 1924
4 1/2s '10 M-S 50,000... Sept 1 1930
Levee Bonds.
4 1/2s '10 M-S \$75,000... Sept 1 1930
Work-House Bonds.
4 1/2s '10 M-S \$50,000... Sept 1 1930
Paving-Repairs-Plant Bonds.
4 1/2s '10 M-S \$50,000... Sept 1 1930
Sewer Bonds.
4 1/2s '10 M-S \$309,000... Sept 1 1930
Street Bonds.
4 1/2s '10 M-S \$475,000... Sept 1 1930
Bridge Bonds.
4 1/2s '10 M-S \$200,000... Sept 1 1930
Incinerating-Plant Bonds.
4 1/2s '10 M-S \$100,000... Sept 1 1930

KANSAS CITY (Cont.)
WESTPORT BONDS.
Water-Works Bonds.
 5s '96 J-J \$39,000...July 1 1917
Building Bonds.
 5s '96 J-J \$11,000...July 1 1917
 INTEREST is payable at City Treasurer's office or at Chase Nat. Bank, N. Y. City.
TOTAL DEBT, SINK, FDS., &c.:
 Mch. 15 '13. Sep. 1 '12.
 Tot. bond. dt. \$6,121,000 \$6,344,000
 Sinking funds. 1,108,759 1,514,808
 Net debt. \$5,012,241 \$4,829,192

The figures of total debt include water debt amounting Mar. 15 1913 to \$3,745,000. Water debt sinking fund, included in above, amounted on Mar. 1 1913 to \$866,485. Cash in treasury Mar. 1 1913, \$1,213,443. The city has no floating debt.

CONSTITUTIONAL AMENDMENT.—An amendment to the State constitution was adopted at the Nov. (1902) election, which permits the exclusion of \$2,144,000 water bonds given above in computing the debt limit. V. 75, p. 1165.

ASSESSED VALUATION AND TAX RATE.

	1912.	1911.
Real estate	\$124,636,780	\$124,147,490
Personal	41,804,842	39,236,992
Merchants	12,191,830	10,319,390
Total	178,633,452	173,703,872
*Tax (per M)	12.50	12.50

	1910.	1905.
Real estate	\$109,105,090	\$68,104,230
Personal	34,833,207	22,169,750
Merchants	10,800,650	6,854,300
Total	154,686,947	97,128,370
*Tax (per M)	12.50	13.50

*This is the city tax proper. Property is assessed at about 40% of its actual value.

POPULATION.—In 1910 (Census), 248,381; in 1905, 225,000; in 1900 (Census), 163,752; in 1890, 119,668; in 1880, 55,785.

KANSAS CITY PARK DIST.

Park fund certificates (which are coupon in form) are not a debt of the city and the city is not liable for their payment. The certificates are issued by the City Treasurer under the provisions of Article X of the city charter. They are to pay for land taken for park purposes, and are payable in annual installments by means of special assessments on lands in the various park districts. Semi-annual distributions of the amounts collected upon the special assessments are made on the certificates at the office of the City Treasurer in Kansas City on the first days of Jan. and July. An election to vote on an issue of certificates is not necessary. Up to Jan. 1 1913 certificates to the amount of \$3,294,315 had been issued, of which amount \$317,793 were outstanding. Assessments are payable annually in May and interest at the rate of 15% is added on all overdue installments and overdue interest.

South Park District Funding Certs.
 7s J-J \$3,564.00 "C" to Jan 1917
 7s J-J 12,974.05 "D" to Mch 1918
 7s J-J 15,032.01 "G" to Jan 1920
 7s J-J 28,897.23 "I" to Mch 1921
 7s J-J 77,392.48 "L" to June 1922
 Assessed valuation 1912, \$20,781,040
West Park District Funding Certs.
 7s J-J \$102,738.43 "H" to July 1920
 7s J-J 32,121.35 "P" to July 1923
 7s J-J 19,458.27 "Q" to July 1918
 7s J-J 65,966.52 "R" to July 1928
 Assessed valuation 1912 \$25,438,560
East Park District Funding Certs.
 7s J-J \$89.24 "K" to Feb 1922
 Assessed valuation 1912. \$9,096,600
North Park District Funding Certs.
 7s J-J \$24,501.30 "B" to Nov 1916
 7s J-J 65,297.84 "P" to Jan 1919
 6s "11 J-J 68,134.59 "W" to 1913-1928
 Assessed valuation 1912 \$40,514,700
Westport Park Dist. Fund Certs.
 7s J-J \$21,371.35 "O" to Feb 1923
 Assessed valuation 1912 \$23,815,020

KANSAS CITY SCHOOL DIST.

This district is a distinct and separate corporation, having no connection whatever with the city or county governments. Westport, Swope, Border Star, Bristol and Mt. Washington, Seven Oaks and Shiloh school districts are now part of Kan. City School District.

Building Bonds.
 4s '96 J-J \$250,000...July 1 1916
 3 1/2s '99 J-J 400,000...July 1 1919
 3 1/2s '03 J-J 500,000...Jan. 1 1923
 3 1/2s '07 J-J 1,000,000...July 1 1925
 4s '07 J-J 600,000...July 1 1927
 4s '10 J-J 750,000...July 1 1930
 4s '12 J-J 200,000...July 1 1932
Library Bonds.
 4s '94 J-J \$200,000...July 2 1914

BORDER STAR SCHOOL DIST

5s '00 M-N \$10,000...May 1 1926

BRISTOL SCHOOL DISTRICT.

Building Bonds.
 5s '05 A-O \$9,000...Apr 1 1925
 5s '09 J-J 12,000...July 1 1929

MT. WASHINGTON SCH. DIS.

5s '02 J-D \$5,500...June 2 1922
 5s '02 M-S 3,000...Sept 1 1922
 4 1/2s '09 J-J 18,000...July 1 1929

SEVEN OAKS SCHOOL DIST.

5s '09 M-N \$5,000...May 1 1929
 5s '11 F-A 3,000...Feb 1 1931

SWOPE SCHOOL DISTRICT.

5s '09 M-N \$2,500...May 1 1919
 5s '08 F-A 5,000...Aug 1 1928

WESTPORT SCHOOL DIST.
Building Bonds.
 5s '95 J-J \$30,000...July 1 1913
 5s '96 J-J 20,000...July 1 1916
 TOT. DEBT Mar 1 '13. \$5,823,000
 Sinking fund 588,000
 Total assessed val. 1912. 176,681,170
 (Assessment about 40% actual value)
 School tax (per \$1,000) 1911 \$10.00
 Population in 1912 (est.) 260,000

DISTRICT PROPERTY.—The value of property owned by the district July 1 1912 (unencumbered), \$6,808,005.

KENNETT.

This city is in Dunklin County.
Water-Works Bonds.
 5s '12 A-O \$40,000...-----
Sewer Bonds.
 5s '12 A-O \$35,000...-----
 (The above issues are due \$2,000 in 10 years, \$20,000 in 15 years and \$53,000 in 20 years.)
TOTAL DEBT.-----
 Population in 1910 ----- 3,033

KIRKWOOD.

This city is in St. Louis County. Bonds are taxable. Pop'n '10, 4,171.
Funding Bonds.
 4s A-O \$5,000...-----1919
Electric-Light Bonds.
 4s M-S \$17,000...-----1920
 (Subject to call.)
 4 1/2s J-J 5,000...-----1926
 (Subject to call.)
 4 1/2s '11 M-S 10,000...Sept 1 1931
 (Subject to call after Sept 1 1921.)
Water-Works Bonds (Optional).
 5s M-S \$25,000...-----1922
 4 1/2s J-J 15,000...-----1926
 GEN. B.D. DT. Mar 15 '13 \$77,000
 Assessment debt (add'l) --- 5,000
 Sinking fund, 1912 --- 58,778
 Total assessed val. 1912. 2,519,100
 Total tax rate (per \$1,000) '12. \$25.00
 Population in 1910 ----- 4,171

INTEREST on the current revenue bonds is payable in Kirkwood, on \$4,500 at Kirkwood Tr. Co. and on \$2,500 at Bank of Kirkwood, on funding bonds and on electric-light bonds due 1920 and 1931 at Merchants-Laclede Nat. Bk., St. Louis; on electric-light bonds and water bonds due 1926 at Third Nat. Bank, St. Louis; on water 6s at Nat. Bank of Commerce in St. Louis.

LAFAYETTE COUNTY.

County seat is Lexington.
Refunding Bonds.
 3 1/2s '01 F-A \$96,000...Jan 1 1921
 3 1/2s '01 F-A 135,000...Jan 1 1921
 (Subject to call after Jan. 1 1916.)
 BOND. DEBT Apr 1913. \$231,000
 Total assessed val. 1911. 14,087,103
 (Assessment 25% to 40% actual val.)
 County tax (per \$1,000) '09 \$11.70
 Population in 1910 (Census) 30,154
 INT. at Nat. Bk. of Commerce, N. Y.

LAWRENCE COUNTY.

Mt. Vernon is the County seat.
Road Bonds.
 '12 \$50,000
 BOND. DEBT Apr 1913. \$50,000
 Assessed valuation 1911. 788,587
 Actual valuation (est.) 3,000,000
 INT. at Boatmen's Bank, St. Louis

LEXINGTON.

This township, including city of same name, is in Lafayette County.
Refunding Bonds.
 3 1/2s '99 F-A \$9,000...Aug 1 1919
 (Subject to call Aug 1 1914)
 3 1/2s '99 F-A \$10,500...Aug 1 1919
 3 1/2s '00 F-A 6,000...Aug 1 1920
 (Subject to call Aug 1 1915.)
 3 1/2s '00 F-A 6,000...Aug 1 1920
 4 1/2s '10 J-J 12,000...July 1 1930
 (Subject to call after July 1 1915.)
 4 1/2s '10 J-J \$13,000...July 1 1930
 (Subject to call after July 1 1920.)
 4 1/2s '10 J-J \$13,000...July 1 1930
 (Subject to call after July 1 1925.)
 4 1/2s '10 J-J \$12,000...July 1 1930
 BOND. DEBT Apr 1913. \$81,500
 Tax valuation 1909. 1,365,820
 Total tax (per \$1,000) 1909. \$15.78
 Population in 1910 ----- 8,444
 INT. at office of County Treasurer.

LEXINGTON SPEC. ROAD DIST.

3 1/2s '11 M-N \$115,000 May 1 '14-'26
 (Part due each year.)
 BOND. DEBT May 1913. \$115,000
 Assessed valuation 1911. 2,784,439
 (Assessment 30 to 40% actual value)
 Population of district (est.) 10,000
 INTEREST is payable at Merchants-Laclede Nat. Bk., St. Louis.

LIBERTY.

This city is in Clay County.
Water-Works Bonds.
 5s J-J \$35,000...-----1913-1921
 5s J-J 20,000...-----1930
Sewer Bonds.
 5s A-O \$10,000...-----1928
 BOND. DEBT Jan 1913. \$65,000
 Floating debt ----- 10,000
 Sinking fund ----- 5,500
 Total assessed val. 1913. 1,393,800
 (Assessment about 2-5 actual value)
 Total tax rate (per \$1,000) '13 \$28.90
 Population in 1910 ----- 2,980
 INT. in Liberty at Citizens' Bank or City Treasurer's office.

LOUISIANA.

This city is in Pike Co. Incorp. 1849. Bonds are tax-exempt.
Refunding Bonds.
 4s \$20,000...-----1919
 (Subject to call 1909.)
 4s \$8,500...-----1919
 (Subject to call 1914.)
 4s \$19,500...-----1919
 4s '09 Mch 48,000...Mch 1 1929
 BOND. DEBT Apr 1912. \$96,000
 Total assessed val. 1911. 1,179,778
 City tax (per \$1,000) 1911. \$15.00
 Population in 1910. ----- 4,454
 INTEREST is payable in St. Louis part at Merchants-Laclede Nat. Bk. and part at Miss. Valley Trust Co.

MACON COUNTY.

County seat is Macon City. The Missouri & Mississippi RR. bond case, which was in the courts since 1867, and appealed to the U. S. Supreme Court five times, was arbitrated in the Federal Court Apr. 22 1911 before Judge Adams and Judge Dyer. They allowed the bondholders 1/4 of a million dollars on the aggregate claim of \$2,200,000. V. 92, p. 1911. The bonds below were sold Aug. 10 1911 and later registered by the State Auditor; V. 93, p. 684.
Refunding Bonds.
 5s '11 J-J \$720,000...July 1 1931
 (Subject to call after July 1 1926.)
 BOND. DEBT Jan 1 1913. \$720,000
 Assessed valuation 1912. 11,310,383
 State, Co. & Bd. tax (per \$1,000). 1912. \$12.40
 Population in 1910 ----- 30,868
 INT. at Nat. Bk. of Com'ce, N. Y.

MACON SCHOOL DISTRICT.

4 1/2s \$15,000...Oct 1 1926
 4 1/2s M-N 37,000...May 1 1931
 BOND. DEBT Mar 1913. \$52,000
 Total assessed val. 1912. 1,253,545
 School tax rate (per \$1,000) '12 \$12.50
 INT. on \$16,000 bonds payable at Commonwealth Tr. Co., St. Louis; on other bonds at State Exchange Bank, Macon.

MARION COUNTY.

Palmyra is the county seat. All bonds are taxable. Pop. '10, 30,372.
Court House Bonds.
 4s '00 J-J \$13,000...June 30 1920
Inflating Bonds.
 4s '08 F-A \$65,000...July 31 1928
 (\$40,000 of bonds subject to call July 31 1913; remainder July 31 1918.)
 BOND. DEBT July 1 1912. \$78,000
 Assessed valuation 1911. 12,030,913
 (Assess't about 30% actual value.)
 State & Co. tax (per \$1,000) '11 \$10.70
 INT. at County Treasurer's office.

MARYVILLE.

This city is in Nodaway County.
Water-Works Bonds.
 4 1/2s '12 J-D \$100,000...1917-1932
Paving Bonds (Optional).
 4s '01 J-J \$10,000...July 19 1921
Sewer Bonds (Optional).
 4s '05 J-J 56,000...July 1 1925
 BOND. DEBT Mar 18 '13. \$116,000
 Sinking fund. 10,897
 Assessed valuation 1912. 1,694,542
 (Assessment 1/2 actual value.)
 Total tax (per \$1,000) 1912. \$30.90
 Population in 1910 ----- 4,762
 INT. payable at City Treas. office.

MERCER COUNTY.

Princeton is the county seat.
Court-House Bonds.
 5s '12 \$75,000...Apr 1 1927
 (Bonds to call beg. 1917)
TOTAL DEBT May 1913. \$75,000
 Assess. val. 1911. \$5,347,059
 Population in 1910 ----- 12,335

MISSISSIPPI COUNTY DRAINAGE DISTRICT NO. 23.

P. O. Charleston.
Drainage Bonds.
 6s '11 M-S \$240,000 Mch 1 '14-'31
 BOND. DEBT Sept 1912. \$240,000
 Assessed valuation 1911. 4,700,000
 INT. at County Treasurer's office.

MISS. LEVEE DIST. NO. 1.

6s F-A \$25,000...Aug 1 '13-'22
 TOTAL DEBT Nov 1912. \$75,000
 Assessed valuation. 1,200,000
 Population (est.) ----- 5,000

MOBERLY.

This city is in Randolph County. Bonds are taxable.
Funding Bonds.
 4s '05 J-J \$9,000...July 1 1915
Water Bds. (opt. aft. Jan. 1 '20.)
 5s '10 J-J \$150,000...Jan 1 1930
Park Bds. (opt. 5 yrs. from date.)
 5s '07 J-D \$10,000...June 1 1927
 5s '08 J-J 25,000...Jan 1 1928
 BOND. DEBT Mar 1913. \$235,000
 Water bonds (included) 150,000
 Total assessed val. 1912. 2,608,024
 Total tax rate (per \$1,000) '12 \$10.00
 Population in 1910 ----- 10,023

MONETT.

This city is in Barry County. Inc. in 1888. Population 1910, 4,177.
Water-Works, Jail & City Hall Bonds.
 4 1/2s '04 J-J \$13,300...Jan 1924
 5s '06 J-J 6,000...-----1926
Sewer Bonds.
 5s '07 J-J \$7,000...July 1927
Electric-Light-Plant Bonds.
 5s '11 F-A \$35,000...Feb 1 1931
 BOND. DEBT July 1 1912. \$61,300
 Floating debt April 9 1912. 2,000
 Sinking fund April 9 1912. 11,159
 Assessed valuation 1911. 864,625
 (Assessment about 1-3 actual value.)
 Tot. tax rate (per \$1,000) '11. \$37.30

MONROE COUNTY.

Paris is the county seat.
Poor-House Bonds.
 4s M-S \$22,000...Mar 1 1924
 (Part due each year on Mch 1)
Court-House Bonds.
 4s '12 F-A \$95,000 Feb 1 '14-'32
 BOND. DEBT Apr 17 '13. \$115,500
 Sinking fund ----- 7,000
 Assessed val. (1/2 act.) '12. 9,500,000
 State & Co. tax (per \$1,000) '12 \$9.60
 Population in 1910 ----- 18,304
 INTEREST on bonds of 1912 payable at Third Nat. Bank, St. Louis.

MT. PLEASANT.

This township is in Bates County.
Refunding Bds. (opt. aft. Jne 1 1902).
 4 1/2s '07 J-J \$3,000...June 1 1917
 BOND. DEBT Mar 18 '13. \$73,000
 Assess. val. (2-5 act.) '12. 1,536,374
 State & Co. tax (per \$1,000) '12 \$26.90
 Population in 1910 ----- 3,744
 INT. at State Nat. Bk., St. Louis.

NEVADA SCHOOL DISTRICT.

A district in Vernon County.
 5s '00 J-J \$17,500...July 1 1920
 4s '06 A-O 50,000...April 1 1926
 (Subject to call April 1 1916.)
 BOND. DEBT Mar 1 1913. \$67,500
 Sinking fund ----- 10,000
 Assessed val. (2-5 act.) '12 2,510,000
 School tax (per \$1,000) 1912. \$14.00
 Population in 1913 (est.) ----- 10,000
 INTEREST on the \$17,500 bonds at Hanover Nat. Bank, New York; on the 4s at Nat. Bank of Commerce, New York.

PEMISCOT CO. DE. DIST. No. 8.

District No. 8 Bonds.
 6s '12 M-N \$330,000...Due serially
 District No. 9 Bonds.
 6s M-S \$34,000...Mar 1 '16-'31
 BOND. DEBT Dist. No. 8 \$330,000
 Nov. 1912. Dist. No. 9 63,000
 Actual value in Dist. No. 8 \$675,000
 (est.) Dist. No. 9 661,590

PETTS COUNTY.

County seat is Sedalia.
Refunding 1898.
 4s M-N \$159,000...May 1 1918
 (Subject to call par in 1908 and par in 1913.)
 BOND. DEBT Apr 28 '13. \$159,000
 Sinking fund ----- 20,084
 Total assessed val. 1912. 15,000,000
 (Assessment about 30% actual val.)
 Population in 1910 (Census) 33,913
 INT. at Miss. Valley Tr. Co. St. Louis

POPLAR BLUFF SCH. DIST.

A district in Butler County.
 5s '13 M-S \$15,000...March 1923
 (20,000...March 1933)
 5s J-J 10,000...-----1918
 4s J-J 11,500...-----1921
 4s J-J 4,500...-----1922
 4 1/2s J-J 10,000...-----1926
 5s J-D 15,000...-----1930
 BOND. DEBT Apr 19 '13. \$101,000
 Assessed valuation 1912. 2,163,300
 School tax (per \$10,000) 1912. \$13.70

RALLS COUNTY.

County seat is New London.
Ref. Bonds (opt. Feb. 1 1913).
 4s '08 F-A \$34,000...Feb 1 1918
 BOND. DEBT Apr 1913. \$34,000
 Sinking fund ----- 9,500
 Total assessed val. 1912. 6,040,440
 (Assessment about 1/2 actual value.)
 Population in 1910 (Census) 12,913
 INT. at Miss. Valley Tr. Co., St. Louis

ST. CHARLES.

This city is the county seat of St. Charles County. Inc. Oct. 13 1800.
Water Bonds.
 4s '01 F-A \$40,000...Feb 1 1921
 4s '11 J-J 30,000...July 1 1931
 (Subject to call after July 1 1916.)
Sewer Bonds.
 1s '06 F-A \$52,000...Aug 1 1926
 BOND. DEBT Mar 1913. \$122,000
 Assessed val. (1-3 act.) '12 3,850,000
 Total tax (per \$1,000) 1912. \$10.00
 Population in 1910 ----- 9,437
 INTEREST on the water bonds of 1901 is payable at the water bonds of Valley Tr. Co., St. Louis; on other bonds at City Treasurer's office.

ST. CLAIR COUNTY.

County seat is Osceola. All bonds of this county are in litigation. On Nov. 8 1909 the Federal Court awarded a judgment against the county for \$552,321.88, which represents principal & accrued interest on \$200,000 of its bds. V. 89, p. 1293.

ST. JOSEPH.

St. Joseph is the county seat of Buchanan County. Incorp. as a city of the second class Apr. 9 1885. This city has no water debt, but pays an annual rental for water purposes of \$44,820. A new city charter was adopted by this city on Sept. 7 1909. V. 89, p. 741. All bonds are taxable.
Electric Light Bonds (optional).
 4s '04 M-S \$65,000...Sept 1 1924
Sewer Bonds (optional).
 4s '04 M-S \$210,000...Sept 1 1924
 4s '08 M-S 220,000...Sept 1 1928
Judgment Fund Bonds (opt. aft. Nov. 1 1916).
 4s '06 M-N \$35,000...Nov 1 1926
Funding Bonds (optional).
 3 1/2s '01 F-A \$64,500...Feb 1 1921
 4s '03 F-A 402,000...Aug 1 1925
Police Bonds (opt. aft. Sep. 1 '18).
 4s '08 M-S \$10,000...Sept 1 1928
Market-House Bds. (optional).
 4s '08 M-S \$25,000...Sept 1 1928
Great-White-Way Bonds.<

ST. JOSEPH (Con.)
 City-Hall Bonds (optional).
 4s '08 M-S \$10,000...Sept 1 1928
Fire-House Bonds (optional).
 4s '08 M-S \$25,000...Sept 1 1928
 Past-due bonds.....\$3,850
 BOND. DEBT Mar 17 '13 1,080,350
 Sinking and interest funds.....58,708
 Total assessed val. 1911.....39,215,170
 (Assessment about 60% actual value.)
 Total tax rate (per \$1,000) '11-\$13.50
 Population in 1910 (Census).....77,403
 INT. at Nat. Bk. of Com., N. Y.

ST. JOSEPH SCHOOL DISTRICT
 The school district bonds are not a part of the municipal debt. The estimated value of the school property in 1913 is \$1,512,000.
 4 1/2s F-A \$10,000...Aug 1 1920
Building Bonds.
 4s '04 M-S \$10,000...Apr 2 1914
 4s '05 J-J \$5,000...July 1 1919
 (Subject to call 1909.)
 4s '06 J-D \$187,000...June 1 1920
 (Subject to call June 1 1910.)
 3 1/2s J-D \$44,000...June 1 1921
 4s M-N \$3,000...May 2 1924
 4s '07 M-S \$32,000...Mch 1 1927
 4s '08 J-J \$67,000...July 1 1928
Funding Bonds.
 4s F-A \$18,000...Feb 1 1920
Refunding Bonds.
 4s M-S \$19,000...1911
 BOND. DEBT Apr 21 '13 \$1,263,000
 Sinking fund.....4,730
 Tot. assessed val. 1912.....39,453,360
 (Assess'm't from 1-5 to 2-5 actual val.)
 School tax (per \$1,000) 1912.....10.50
 INT. at Nat. Bk. of Com'ce, N. Y.

ST. LOUIS. James Y. Pflayer, Comptroller.
 St. Louis was formerly in St. Louis County, but city and county were separated in 1877 and the city is now subject to no county government. The County of St. Louis remains, but the city lies outside of it. City was incorporated in 1822. Bonds are taxable.
Renewals.
 4s '93 A-O \$257,000...Oct 1 1913
 4s '94 J-D \$32,000...June 1 1914
 4s '98 J-J \$1,985,000...July 1 1918
 3.65s '95 M-N \$945,000...May 1 1915
 3 1/2s '98 J-D \$93,000...June 1 1919
 3 1/2s '99 F-A \$275,000...Aug 1 1919
 3 1/2s '99 J-D \$2,000...June 2 1920
 3 1/2s '99 A-O \$1,000,000...Apr 1 1920
Public Bldg. & Improve't Bonds.
 4s '08 A-O \$1,000,000...Apr 1 1922
 4s '08 J-J \$4,475,000...July 1 1922
 4s '09 A-O \$4,557,000...Oct 1 1929
Water Works Renewal Bonds
 3.65s '07 J-D \$925,000...June 25 '27
 4s '11 M-N \$1,699,000...Nov 1 1921
World's Fair Bonds.
 4 1/2s '02 A-O \$2,884,000...Apr 1 1922
 b Includes \$300,000 water-wks.bds.
 The World's Fair bonds were authorized by constitutional amendment adopted in 1900.
GOLD OR STERLING.—All bds. of this city payable in U. S. gold or in sterling.
INTEREST on bonds payable in sterling for those maturing in 1912, 1914, 1915, 1922, 1928 and 1931, or 3 1/2s due 1918, 1925 and 1929 is payable at Nat. Bank of Commerce, N. Y., or at National Bank of Scotland (Ltd.), London, at the rate of \$4.8665 per pound sterling. Interest on all other bonds is payable at Nat. Bank of Commerce, N. Y., or at office of J. S. Morgan & Co., London, at the option of holder.

TOTAL DEBT, SINK, FUNDS, &c.—The subjoined statement shows St. Louis's total municipal debt and the water debt, &c.:
 Apr. 7 '13. Apr. S. '12.
 Tot. bond d't. 23,806,691 25,856,690
 Water d't. incl. 3,425,000 3,425,000
 Note.—Under the charter the Municipal Assembly must appropriate \$1,200,000 annually with which to pay debt and interest thereon. That portion of each annual appropriation not required for the payment of interest constitutes the sinking fund for redemption of debt existing Apr. 7 1890, and bonds issued in renewal thereof. On the basis of renewing the city's bonded debt at 4%, the debt for which this sinking fund was established will be extinguished in 1925. The sinking fund on Apr. 7 1913 was \$1,936,258.
CONSTITUTIONAL AMENDMENTS.—By constitutional amendments adopted Nov. 1902, the city is empowered to levy an additional tax of 35 cents for municipal purposes; to make a new charter (which was done June 22 1903), and to exempt the county indebtedness of \$5,211,000, and water-works indebtedness of \$3,425,000, in determining the limit of indebtedness. V. 75, p. 1165.
CITY PROPERTY.—The city owns its water works, the revenue from which for water rates, permits, &c. (est.) for the fiscal year 1912-13 was \$2,421,914.16, and the operating expenses and cost of collecting water rates (est.) were \$1,150,480.23. In addition to the water works, the city owns its hospitals, insane asylums and poor house, city hall, court house, jail, house of correction and work house, engine houses, markets, police stations, parks, &c.
ASSESSED VALUATION.—The city's assessed valuation, including real estate, personal property and railroad, bridge, telegraph, express and street railway property (about 2-3 cash value) and tax rate have been:

Years.	Assessed Valuation.	City tax per \$1,000.
1912	\$606,750,000	\$14.30
1911	573,888,210	14.50
1910	565,707,843	14.50
1909	538,830,211	14.50
1908	524,302,024	14.50
1905	465,190,911	14.70
1900	380,765,993	13.00

Total tax rate (per \$1,000) for 1912 was \$22.20, including \$1.70 State, and \$6 school.
POPULATION.—In 1910 (Census), 687,029; in 1900 (Census), 675,238; in 1890, 451,770; in 1880, 350,518; in 1870, 310,864.

SCOTLAND COUNTY.
 County seat is Memphis. Bonds are tax-exempt. Pop'n '10, 11,800.
Refunding Bonds (optional).
 4 1/2s J-D \$134,400...June 1914-'17
Drainage District Bonds.
 6s '10 J-D \$35,000,000...\$5,000 y'ly
 BOND. DEBT Mar 1913.....\$168,000
 Drainage bonds (additional) 35,000
 Assessed valuation 1912.....2,317,200
 (Assessment about 1/4 actual value.)
 State & Co. tax (per \$1,000) '12-\$20.70
 INT. at Miss. Valley Trust Co., St. Louis, and at County Treas. office.

SCOTT COUNTY.
 Benton is the County seat.
Courthouse Bonds.
 5s '13 M-N \$540,000...May 1 1933
TOTAL DEBT.....(?)
 Population in 1910.....22,372

SCOTT CO. DRAIN. DIST. NO. 10.
 P. O. Benton.
 6s '12 M-S \$75,000...Sept 4 '14-'32
TOTAL DEBT Apr 1913.....\$76,000
 Assessed valuation 1912.....7,509,000
 INT. at County Treas. office.

SEDALIA.
 Sedalia is in Pettis County. Incorporated as a town May 27 1870, and as a city Mch. 2 1888. Bonds are tax-exempt. Popula. 1910, 17,822.
Refunding Bonds (opt. aff. '07).
 4 1/2s '07 J-J \$94,000...July 1 1927
Park Bonds (opt. aff. 1916).
 4 1/2s '11 \$60,000...July 1 1931
GEN. BD. DT. Jan 10 '13. \$154,000
 Assessment debt (add'l).....42,000
 Floating debt.....15,000
 Sinking fund.....15,000
 Total assessed val. 1912.....5,236,692
 (Assessment about 55% actual value.)
 Total tax rate (per \$1,000) '13.....\$33.90
 INT. at Third Nat. Bk., St. Louis.

SEDALIA SCHOOL DISTRICT.
 School property valued at \$325,000.
Building Bonds.
 4s '07 J-J \$4,000...July 1 1917
 4s '03 J-J \$4,000...Jan 1 1923
 4 1/2s '10 J-J \$6,000...July 1 1930
 (Subject to call after July 1 1920.)
 4s '00 J-J \$3,000...June 20 1915
Refunding Bonds.
 4s '09 J-J \$30,000...July 1 1919
 4s '05 J-D \$25,000...June 1 1925
 4 1/2s '06 J-J \$3,000...Jan 1 1919
BOND. DEBT Mar 1913.....\$205,000
 Assessed valuation 1912.....5,909,813
 (Assessment about 50% actual value.)
 School tax (per \$1,000) '12.....\$11.50
INTEREST on refunding bonds of 1905, building bonds of 1900 and 1903 payable at Harris Trust & Sav. Bank, Chicago; on bonds of 1897 at National Bank of Commerce, N. Y.; refunding bonds of 1899 and bonds of 1910 at Miss. Vall. Tr. Co., St. Louis, and on building bonds of 1899 at Nat. Bank of Commerce, N. Y. City.

SEDALIA SPECIAL ROAD DIST.
 A district in Pettis County.
Road Bonds.
 5s '12 M-N \$190,000...May 1 '14-'27
BOND. DEBT May 1 1913 \$190,000
 Assessed valuation 1913.....8,500,000
 INT. payable at Mercantile Trust Co., St. Louis.

SHELBYNA.
 This city is in Shelby County. Inc. Mar. 20 1878. Pop'n 1910, 2,174.
Water and Sewer Bonds.
 5s '11 Aug. \$9,000.....1921
 5s '09 J-J \$4,000.....1931
TOT. BD. DT. Mar 1913. \$85,000
 Total assessed val. 1912.....950,000
 (Assessment about 1/2 actual value.)
 Total tax (per \$1,000) 1912.....\$11.00
 INT. at National City Bank, N. Y.

SHELBYNA SCHOOL DISTRICT.
Building Bonds.
 5s '12 J-J \$22,000...July 1 '17-'32
Refunding Bonds.
 5s '12 J-J \$3,000...July 1 1917
 (Subject to call \$1,000 annually beginning July 1 1914-1916.)
TOT. BD. DT. Apr 17 '13. \$25,000
 Assessed valuation.....1,200,970

SIKESTON.
 This city is in Scott County. First inc. Aug. 1874. Pop'n 1910, 3,327.
City-Hall and Jail Bonds.
 5s '08 \$15,000.....
 (Subject to call.)
Water-Works Bonds.
 5s '09 J-D \$30,000...June 1 1929
 (Subject to call after June 1 1914.)
BOND. DEBT Mar 1913.....\$45,000
 Sinking fund May 1 1912.....2,829
 Assessed val. '12 (est.).....1,300,000
 (Assessment about 1/4 actual value.)
 Total tax rate (per \$1,000) '12.....\$10.00
 INT. at Citizens' Bank, Sikeston.

SPRINGFIELD.
 This city is in Greene County.
Sewer Bonds (opt. 1917).
 5s '12 M-S \$100,000...Mch 1 1932
 5s '12 J-D \$70,000...June 1 1932
Fire Dept. Bds. (opt. J'ne 1 '17).
 5s '12 J-D \$50,000...June 1 1932

Street Bonds (opt. J'ne 1 '17).
 5s '12 J-D \$50,000...June 1 1932
BOND. DEBT Mar 1913.....\$270,000
 Assessed valuation 1912.....18,000,000
 (Assessment abt. 35% actual val.)
 Total tax (per \$1,000) '12.....\$30.00
 Population in 1910.....35,201
 INT. payable part at Chase Nat. Bank, N. Y., and Guaranty Trust Co., N. Y.

SQUAW CREEK DR. DIST. NO. 1.
 A drainage district in Holt County. All bonds are taxable.
Drainage Bonds.
 5s '04 July \$15,000...July 1 '13-'18
BOND. DEBT Mar 1913.....\$45,000
 Ditch tax rate (per acre) '12 50 cents
 INT. at U. S. Mtg. & Tr. Co., N. Y.

UNIVERSITY CITY.
 Post-office for this city is St. Louis. Bonds are exempt from city taxes.
Bridge, Fire Eng. & City-Hall Bds.
 5s '10 J-J \$35,000...Jan 1 1930
 (Subject to call.)
BOND. DEBT Mar 1 '13.....\$85,000
 Floating debt.....3,500
 Assessed valuation 1912.....4,000,000
 (Assessment about 3-5 actual value.)
 Total tax rate (per \$1,000) '11.....\$19.40
 Population in 1910.....2,417
INTEREST payable at Mechanics' American Nat. Bank, St. Louis.

UNIVERSITY CITY SCH. DIST.
Site-Purchase and Building Bonds.
 4 1/2s '12 J-J \$60,000...July 1 1932
 (Subject to call beginning July 1 1922.)
TOTAL DEBT Nov 1912.....\$60,000
 Assessed valuation.....4,179,576

VERNON COUNTY.
 County seat is Nevada.
 4 1/2s M-S \$6,000...1918
 (Subject to call before maturity.)
Refunding Bonds.
 4 1/2s M-S \$100,000...March 1918
BOND. DEBT Mar 1 '13.....\$106,000
 Total assessed val. 1912.....\$12,500,000
 (Assess't about 1/2 to 1-3 actual val.)
 State & Co. tax (per \$1,000) '12.....\$5.90
 Population in 1910 (Census).....23,827
 County claims population of 38,000
 INT. at Miss. Vall. Tr. Co., St. L.

VILLAGE SCHOOL DIST. NO. 2.
 This school district (located in St. Louis County) was originally the Washington-Normandy School District. In July 1906 it was voted to change to the present name.
 5s '06 J-J \$25,000...1926
 5s '07 \$50,000...1927
 s '08 \$2,000...1928
BOND. DEBT Mch 18 1910 \$87,000
 Assessed valuation 1910.....\$3,100,000
 (Assessment about 3-5 actual value.)
 School tax (per \$1,000) 1909.....\$9.00
 Population in 1910 (est.).....5,500
 INT. on bonds of 1907 payable at Nat. Bank of Commerce, St. Louis.

WARRENSBURG.
 This city is in Johnson County.
Street, Sewer & Refunding Bonds.
 5s '06 J-J \$25,000.....1926
BOND. DEBT Nov 1911.....\$84,000
 Bonds of 1912.....49,000
 Assessed valuation 1911.....1,800,000
 Population in 1910.....4,689

WEBB CITY.
 This city is in Jasper Co. Incorp. Jan. 9 1890. Bonds are taxable.
Sewer Bonds.
 5s '01 J-J \$8,000...Jan 1 1921
 (Subject to call after Jan. 1 1906.)
 4s '08 F-A \$7,000...Feb 1 1925
 (Subject to call after Feb. 1 1918.)
 5s '09 M-S \$8,500...Sept 1 1929
 (Subject to call after Sept 1 1919.)

Funding Bonds.
 4 1/2s '06 F-A \$7,571c...Aug 20 1916
 4 1/2s '08 F-A 15,300c...Feb 1 1928
 (Subject to call after Feb. 1 1918.)
 3s '09 M-S 4,900c...Sept 1 1918
 5s '09 J-D 11,500c...Dec 1 1923
 (Subject to call after Dec 1 1919.)
 5s '11 M-S 3,000c...Sept 1 1931
 (Subject to call after Sept. 1 1921.)
Fire Department Bonds
 5s '10 A-O \$10,000c...Apr 1 1930
 (Subject to call after April 1 1920.)
BOND. DEBT Jan 1 '13.....\$95,771
 Sinking fund.....21,664
 Total assessed val. 1912.....2,926,187
 (Assessment about 2-5 actual value.)
 Total tax rate (per \$1,000) '12.....\$54.40
 Population in 1910 (Census).....11,487
INTEREST on sewer bonds due 1921 payable at N. Y.; on funding bonds due 1916 at St. Louis; on sewer bonds due 1928 at Cleveland, O.; on refunding bonds due 1918, 1928, 1929 & 1931 and sewer bonds of 1909 at Chicago.

WEBB CITY SCHOOL DISTRICT.
 5s '94 J-D \$4,000c...1914
 (Subject to call after 1904.)
 4s '00 J-D 12,000c...1920
 (Subject to call after 1910.)
 4 1/2s '04 J-D \$10,000c...1924
 (Subject to call after 1914.)
 4s '06 J-D \$20,000c...June 1 1926
 (Subject to call June 1 1916.)
 4 1/2s '10 F-A \$80,000c...Feb 1 1930
 (Subject to call after Feb. 1 1920.)
 4s '11 J-J \$20,000c...July 15 1931
 (Subject to call after July 15 1916.)
BOND. DEBT Apr 1913.....\$102,000
 Sinking fund.....5,884
 Assessed valuation 1912.....2,814,035
 (Assessment about 2-5 actual value.)
 School tax (per \$1,000) 1912.....\$15.00
 Population in 1910.....11,817

WEBSTER GROVES.
 This city is in St. Louis County. Incorp. 1896. All bonds are taxable.
Street Bonds.
 5s '09 F-A \$14,000c...Aug 15 1929
Water Bonds
 4s '07 A-O \$25,000c...Oct 1 1922
 3s '07 M-S \$3,000c...Sept 1 1927
 5s '11 M-N \$75,000c...Nov 15 1931
Fire Bonds.
 5s '09 F-A \$1,000c...Aug 25 1929
 5s '12 M-N \$15,000c...Nov 20 1932
BOND. DEBT Jan 1913.....\$187,000
 Sinking fund.....29,000
 Assessed valuation 1912.....4,249,120
 (Assessment about 67% actual val.)
 Total tax rate (per \$1,000) '12.....\$28.10
 Population in 1910 (Census).....7,087
INTEREST on water bonds payable at Bank of Webster Groves.

WEBSTER GROVES SCH. DIST
 All bonds are taxable.
Building Bds. (opt. 10 yrs. from date).
 4 1/2s '05 J-D \$34,000c...1925
 4 1/2s '08 F-A \$6,000c...Feb 7 1922
 4 1/2s '11 M-N \$8,000c...Nov 1 1931
School Bonds (opt. beg. Nov. 1 '22)
 4 1/2s '12 M-N \$40,000c...Nov 1 1932
BOND. DEBT Apr 1913.....\$14,000
 Assessed valuation 1912.....4,980,260
 School tax (per \$1,000) 1912.....12.50
 INT. at Nat. Bk. of Com., St. L.

WEST PLAINS SPECIAL ROAD DISTRICT
 A district in Howell County.
 5s '12 F-A \$30,000...Aug 1 '14-'28
TOT. BD. DT. Nov 1912. \$30,000
 Assessed valuation.....1,134,205
 INT. at Merchants' Laclede Nat. Bnak, St. Louis.

ADDITIONAL STATEMENTS.

In the table below we give the statistics regarding all minor civil divisions in the State of Missouri which have reported an indebtedness of over \$25,000 and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1910.

Location	Bonded Debt.	Assessed Valuation.	Rate of Interest.	Population.
	\$	\$	%	1910.
Adair County Drainage District	27,500			
Atchison County Drainage Dist.	104,000			
Austin Township, Cass County	43,000		4 3/4 & 1/4	1,436
Barry County	40,000	76,113,438		23,869
Bates County	79,000	12,376,486	4 1/2	25,889
Blue Township	42,000			18,170
Booneville, Cooper County	87,000	12,064,750	4 5/8 & 6	4,252
Brookfield (C), Linn County	38,100	1,190,627	4 & 5	5,749
Butler School District	39,000	11,149,620	4 & 5	
California (C), Monticau County	43,000	783,795	5	2,154
Calumet Township	26,000	12,000,000	3 1/2	3,800
Cameron (C), Clinton County	58,000	7965,460	4 1/2 to 6	2,980
Campbell (C), Dunklin County	33,000		5	1,781
Cartersville (C), Jasper County	26,000	11,595,496	4 1/2	4,539
Centralia School District	25,000	153,700		
Chaffee (C), Scott County	26,000	262,949		2,082
Chillicothe (C), Livingston Co.	75,000		4 & 5	8,265
Christian County	27,500	14,426,108	4 1/2 & 5	15,832
Clarence Special School District	25,000		5	
Clarksville (C), Pike County	26,000	7190,000	4	918
Clinton (C), Henry County	34,500	1,691,530	4 1/2 & 5	4,992
Clinton School District	60,000	11,730,000	5	
Cole County	26,500	76,622,522	4	21,057
Columbia (C), Boone County	246,500	72,325,000		9,662
Dade County	47,000	14,610,365	5 1/2	5,613
Delesage School District	35,000	790,963		
Elvins S. D. No. 7, St. Fran-				
co County	35,000	650,000	6	
Excelsior Springs (C), Clay Co.	62,290	11,434,000	5	3,900
Farmington (C), St. Francois Co.	34,000	1,074,600	4 & 5	2,613
Flat River School District No. 61.	53,000	11,776,481	4 1/2 & 5	
Fulton (C), Callaway County	33,000	11,658,993	4 1/2 & 5 1/2	5,223
Fulton School District	29,000	11,500,000	4 1/2 & 5	
Gallatin School District	32,500	1,850,000	4 1/2	1,507
Glasgow, Howard County	28,000	7686,000	5	1,507
Higginsville School District	26,000	724,796	4 1/2	
Holden (C), Johnson County	37,500		4 & 5	2,007
Huntsville (C), Randolph County	47,000	2503,187	5	2,047
Jackson, Cape Girardeau County	27,000	788,615	4 & 5	3,105
Jefferson County	30,000	78,032,832	5	27,878
Kirkaville (C), Adair County	33,000	72,146,300	4 & 5	6,347

Location.	Bonded Debt.	Assessed Valuation.	Rate of Int. %	Portion, 1910.
Lebanon School District.....	\$35,000	\$708,000		
Lexington School District.....	37,000	11,500,000	4 1/4 %	
Lincoln County.....	30,000	16,172,137	4	17,750
Little Tarkio Drainage District.....	45,000			
Macon (C), Macon County.....	34,900	1,250,000	4 1/4 %	3,584
Malden, Dunklin County.....	43,500	400,000	5 1/2	2,116
Macelino (C), Linn County.....	48,000			
Marshall (C), Salline County.....	37,000	12,263,050	4 1/4 %	4,899
Marshall School District.....	32,500	12,313,750	4	3,920
Maryville School District.....	75,000	2,700,000	4 1/2	
Mexico School District.....	45,000	2,200,000		
Milan (C), Sullivan County.....	25,000		4 1/2 % 1/2	2,191
Mineral Township, Jasper County.....	25,000	3,400,000	6	4,646
Mississippi County.....	25,000	14,612,784	5	14,557
Mississippi Co. Dr. Dist. No. 25.....	28,000	930,000	6	
Moberly School District.....	52,000	2,432,000		
Morgan County.....	35,500	13,486,825	5	12,863
Mt. Vernon Special Road Dist.....	50,000	1,430,552	5	
Naylor Drainage District No. 1.....	232,676			
Neosho (C), Newton County.....	40,000		4 1/2	3,661
New Madrid Co. Dr. Dist. No. 7.....	225,000			
New Madrid Co. Dr. Dist. No. 9.....	179,000			
Nodaway County.....	35,000	115,901,664	4 1/2	28,833
Odessa School District.....	25,000	1,601,925	5	
Oregon, Holt County.....	25,500	7628,290	5	1,092
Palmyra, Marion County.....	32,000	11,006,160	4 1/2	2,188
Pierce Township, Lawrence Co.....	28,000	1,985,000	4	3,789
Pleasant Hill (C), Cass County.....	39,000	7480,612		2,065
Pleasant Hill (Twp), Cass County.....	53,000		4 1/2 % 1/4	2,439
Polk County.....	25,000	95,854,611	4	21,661
Randolph County.....	25,000	11,071,713	5	26,182
Rich Hill (C), Bates County.....	25,000	754,666	5	2,755
Richmond (C), Ray County.....	37,000	11,234,883	4 1/2 % 1/2	3,664
Rolla (C), Phelps County.....	46,500	638,450	5	2,261
Salem School District.....	26,500	7675,000	6	
Savannah (C), Andrew County.....	37,000		5	1,583
Savannah School District.....	36,500	1,950,000	4 1/2	
Schuyler County.....	41,500	3,043,251	5	9,062
Scott County Levee Dist. No. 2.....	41,000		6	
Slater (C), Salline County.....	51,500	7677,286	4 1/2 % 1/2	3,238
Sni-a-Bar (Twp), Lafayette Co.....	30,000	921,037	3 1/2 % 1/4	2,996
Springfield School District.....	40,000		4	
Stoddard County Dr. Dist. No. 2.....	50,731			
Taney County.....	41,500		5	9,134
Tarkio School District.....	26,000	1,800,000	5	
Trenton (C), Grundy County.....	68,000		4 1/2	5,656
Trenton School District.....	34,500	11,624,080		
Vandala (C), Audrain County.....	25,000		5	1,595
Warrensburg School District.....	25,000	1,800,000	4 1/4 %	
Washington County.....	30,000	3,780,912	5	13,378
Washington Twp., Lafayette Co.....	28,000	1,089,340	3 1/2 % 1/4	3,625
West Plains (C), Howell County.....	27,500	1,200,000	5	2,914
Windsor (C), Henry County.....	55,000	607,360	5	2,241

(C) City. (Twp) Township. a Unable to get later figures than 1906 from county officials. b 1907 figures. c 1908 figures. d 1909 figures. e 1910 figures. f 1911 figures. g 1912 figures. h 1913 figures. i This covers merely a recent issue of bonds; we are not informed as to what is total debt. j 1900 population.

*Exclusive of railroad and telegraph valuation figures. z Total debt. q Floating debt.

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. No debt in excess of the limit named shall be incurred except for the purpose of repelling invasion, suppressing insurrection, defending the State in time of war, or to provide for public defense in case of threatened hostilities; but the issuing of new bonds to refund existing indebtedness shall not be construed to be any part or portion of said two hundred thousand dollars.

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.

TAXATION OF MUNICIPAL BONDS.—Under date of Dec. 11 1911, the Secretary of State advised us that "there is no specific exemption with relation to the matter of bonds or notes or other evidences of indebtedness issued by this State or any of its municipalities. These evidences of indebtedness are held as representing the amount in dollars and cents for which the same may be executed."

POPULATION OF STATE.—The population of North Dakota in 1910 (Census) was 377,959; in 1900, 319,146; in 1890, 190,983; 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.

ADAMS COUNTY.
Hettinger is the county seat.
Seed-Grain Bonds.
78 '12 M-S \$50,000...Mch 1 1914
TOT. BD. DT. Apr 26 '13...\$74,500
Assessed valuation 1912...2,296,668
Population in 1910...5,407

BOTTINEAU COUNTY.
Bottineau is the county seat.
Refunding Bonds.
98...\$26,000...Dec 2 1915
38...12,000...Mch 20 1923
Court-House Bonds.
88...\$25,000...Sept 20 1922
Funding Bonds.
58...\$25,000...Apr 20 1924
68 '12...\$100,000
DRAINAGE DISTRICT DEBT...\$88,000
BOND, DEBT May 5 '13...\$88,000
Assess. val. (1-3 act.) '12...3,040,632
State & Co tax (per \$1,000) '12...\$23.40
Population in 1910...17,295

BEACH.
This village is in Billings County.
Water-Works Bonds.
48 '12...\$25,000...June 1 1922
GEN. BD. DT. Apr 1 '13...\$25,000
Assessment debt (add'l)...65,000
Assessed valuation 1912...423,399
State & Co. tax (per \$1,000) '12...\$71.00
Population in 1910...1,003

BOWMAN COUNTY.
Bowman is the county seat.
Funding Bonds.
88 '11 J-J \$72.00...July 1 1931
Seed-Grain Bonds.
78 '11 J-D \$20,000...June 8 1913
68 '12 E-A 35,000...Feb 20 1915
BOND, DEBT Apr 29 1912 \$127,000
Assessed valuation 1912...2,786,852
State & Co. tax (per \$1,000) '11...\$26.00
Population in 1910...4,668

BILLINGS COUNTY.
Medora is the county seat.
Funding Bds. (Opt. after 1908).
5 1/2 % F-A \$13,000...1918
Grain-Seed Bds. (Opt. Mar. 1 14)
68 '12 M-S \$50,000...Mch 1 1917
BOND, DEBT Mar 1913...\$63,000
Sinking fund...25,000
Assess. val. (1 1/2 act.) '12...6,527,947
State & Co. tax (per \$1,000) '12...\$18.00
Population in 1910...10,186

BURLEIGH COUNTY.
Bismarck is the county seat.
Refunding Bonds—Tax Exempt.
88 '92 J-J \$20,000...1914
4 1/2 % 98 A-O 71,000...1918
BOND, DEBT Apr 1912...\$91,000
Assess. val. (1-3 act.) '12...7,121,190
State & Co. tax (per \$1,000) 1912 \$20.00
Population in 1910...13,087

BISMARCK.
Bismarck is the capital of the State and the county seat of Burleigh County. Incorp. Sept. 20 1900. All bonds are tax-free. Pop'n 1910, 5,443
Street Bonds.
48 '09 Nov \$5,000...Nov 1 1919
Funding Bonds.
4 1/2 %...\$32,000
Auditorium Bonds.
48 '12...\$45,000...Apr 1 1932
Fire Hall Bonds.
48 '11...\$15,000...June 30 '16, '21, '26
BOND, DEBT Jan 1 1913...\$97,000
Assess. val. (30 act.) '12...1,810,359
(Assessment about 30 % actual value)
Total tax (per \$1,000) 1912...\$63.70

CASS COUNTY.
Fargo is the county seat.
Drainage District Bonds.
58 & 68...\$188,683.61...1914-24
County bond debt Apr 1913 \$15,000
Drainage debt (add'l)...188,684
Total assessed val. 1912...20,618,977
Assess't 25% to 30% actual value.
State & Co. tax (per \$1,000) '12...\$14.30
Population in 1910...53,953

BISMARCK SCHOOL DIST. NO. 1.
Funding Bonds.
48 '06...\$20,000...1926
48 J-J 8,000...Oct 10 1924
48 '11...50,000...Apr 20 1931
TOTAL BONDED DEBT. (?)
INT. payable at State Treasury.

INT. at office of County Treas, or at Security Nat. Bank, Minn.

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. 1915)...L. R. Hanna
Sec. of State (term ends 1st Tues. Jan. 1915)...Thos. Hall
Treasurer (term ends 1st Tues. Jan. 1915)...Gunder Olson
Auditor (term ends 1st Tues. Jan. 1915)...Carl O. Jorgenson

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 1893, page 116.

Refunding Bonds—	Insane Hospital, Jamestown—
48 '95 J-J \$38,000c...July 1 1915	48 '99 Jan \$50,000c...June 1 1919
48 '90 J-J 14,000c...May 15 1921	48 '99 Soldiers' Home, Lisbon...
48 '94 J-J 50,000c...July 1 1914	48 '99 J-J \$20,000c...July 1 1929
48 '93 J-J 30,000c...July 1 1923	Capital Building Bonds.
48 '97 J-J 63,000c...May 1 1927	48 '93...\$50,000...July 1 1923
48 '99 M-N 22,700c...May 1 1919	Reform School, Mandan—
48 '97 J-J 49,000c...May 1 1927	48 '01 Jan \$20,000c...Sept 1 1921
Funding Bonds.	State University & Sch. of Mines.
48 '91 M-N \$106,000c...Mar 20 1921	48 '01...\$50,000...July 1 1921
Twine and Cordage Factory—	Agricultural College Bonds.
48 '01 J-J \$75,000c...May 1 1921	48 '01...\$50,000...May 11 1921
	Revenue Bonds.
	48 '05 J-J \$150,000c...July 1 1926

TOTAL DEBT.—Jan. 1 '13, July 1 '12, July 1 '11, July 1 '10.
Bonded debt...\$937,300 \$937,300 \$939,300 \$1,151,300
Of the above bonds (which include bonds issued for twine and cordage factory and for State institutions), all are held by the common school fund, except \$403,000, which are held by Permanent School Fund. The investments of the Permanent School Fund on Jan. 1 1913 amounted to \$4,721,267.69. On the same date the bonds held by other educational institutions amounted to \$1,632,115.10.

ASSESSED VALUATION.—The State's assessed valuation (about one-fourth actual value) has been as follows:

Years.	Real Estate.	Personal Property.*	Total Assessed Valuation.	State tax per \$1,000 a
1912.....	\$199,073,743	\$95,696,582	\$294,770,325	\$4.40
1911.....	193,583,578	94,891,763	288,475,341	4.40
1909.....	182,124,702	96,275,528	278,400,230	5.20
1908.....	147,147,963	81,619,299	228,767,262	5.20
1905.....	113,127,196	60,423,881	173,551,077	5.30
1900.....	73,574,494	43,629,991	117,204,485	5.50
1898.....	64,722,062	28,676,886	93,398,978	5.50
1893.....			82,351,987	5.50

*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 1912 these amounted to \$44,829,471; in 1911, \$43,269,841; in 1910, \$42,094,825; in 1909, \$41,846,385; in 1908, \$34,250,452; in 1907, \$30,455,271, and in 1904, \$22,835,483.

a Since 1901 a special tax of \$1.00 has been levied for the maintenance of educational institutions of the State. This is included in the total tax given above.

DICKEY COUNTY.

Ellendale is the county seat. Bonds tax-exempt. Pop'n in 1910, 9,539. 4 1/2% J-J \$10,000... 1917-1922 4 1/2% J-J 50,000... 1920 BOND. DEBT Mar 1 1913 \$60,000 Sinking fund... 11,000 Total assessed val. 1912... 5,091,219 (Assessment about 1-5 actual value.) State & Co. tax (per \$1,000) '12 \$14.65 INTEREST on bonds of 1902 payable at Farmers' & Mechanics' Sav. Bank, Minneapolis; on other bonds at Harris Trust & Sav. Bank, Chicago.

DIVIDE COUNTY.

Crosby is the county seat. Bonds tax-exempt. Pop'n 1910, 6,013. Refunding Bonds. 6% F-A \$15,000... 1931 Seed-Grain Bonds. 7% '11 A-O \$25,000... Apr 1 1916 TOT. BD. DT. Apr 1 '13... \$81,556 Floating debt... 35,000 Total assessed val. 1912... 3,359,519 (Assessment about 1-3 actual value.) State & Co. tax (per \$1,000) '12 \$14.40 INT. on seed-grain bonds at Minn. Loan & Trust Co., Minneapolis; refunding bonds at Continental & Commercial Nat. Bank, Chicago; other bonds at State Treasurer's office.

FARGO.

Fargo is situated in Cass County. Hospital Bonds. 5% '10... \$15,000 Nov 15 '15, '20, '25 Water and Sewer Bonds. 6%... \$30,000... Nov 15 1915 Water-Works Bonds. 5% '11 J-J \$45,000 July '16-'21-'26 Refunding Bonds. 6%... \$25,000... Dec 1 1913 5% June... \$5,000... June 1 1924 Electric-Light Bonds. 5% '12 s-a \$10,000... Mch 1 1927 GEN. BD. DT. Feb 1 '13 \$154,000 Assessment debt (add'l)... 840,540 Floating debt... 44,160 Sinking fund... 51,066 Assessed valuation 1912... 6,285,840 (Assessment about 40% actual value) Total tax rate (per \$1,000) '12 \$56.09 Population in 1910... 14,331 INT. on water bonds at City Treasurer's office.

GRAND FORKS.

This city is situated in Grand Forks County. Inc. Feb. 22 '81. All bonds tax-exempt. Pop'n 1910, 12,478. Refunding Bonds. 4 1/2% '05 F-A \$50,000... Aug 1 1925 Water Bonds. 4% '09... \$45,000... Sept 1 1930 4% '09... 40,000... Apr 1 1929 5 1/2% '15... \$15,000... June 1 1919 4% '15... 14,000... May 1 1928 4% '15... 33,000... May 1 1930 Refunding Water Bonds. 6%... \$30,000... Nov 1 1917 Filtration Bonds. 6% M-S \$40,000... Sept 1 1914 Light & Power Bonds (Serial). 4%... \$23,000... May 1 1930 Street Bonds. 4%... \$69,000... Mch 1 1930 City-Hall Bonds. 4%... \$4,000... June 1 1931 GEN. B.D.S. Mar 1 1913... \$267,000 Water-works bonds (add'l)... 132,000 Impt. warrants (add'l)... 872,352 Sinking fund... 3,390 Value of city property 1911 450,000 Assessed valuation 1912... 4,180,019 (Assessment about 1-3 actual value) Total tax rate (per \$1,000) '12 \$59.90

GRAND FORKS IND. SCH. DIST.

6%... \$35,000... June 25 1916 6%... 25,000... Apr 1 1917 4%... 17,500... Oct 1 1920 4%... 7,500... Sept 20 1922 4%... 10,000... Aug 15 1928 4%... 35,000... May 2 1929 4%... 20,000... Sept 2 1927 4%... 25,000... Nov 20 1936 BOND. DEBT Apr 1913... \$175,000 Assessed valuation 1912... 4,180,019 School tax rate (per \$1,000) '12 \$20.00

GRAND FORKS COUNTY.

Grand Forks is the county seat. Court-House Bonds. 4% '13 May \$200,000... May 1 1933 TOT. BD. DT. Apr 1913... None Bonds issued May 1 1913... \$200,000 Assessed valuation 1912... 14,169,589 (Assessment about 1-3 actual value) State & Co. tax (per \$1,000) '12 \$17.07 Population in 1910... 27,888

HETTINGER COUNTY.

Mott is the county seat. County Bonds. 4% '08... \$20,000... 1918 Funding Bonds. 5 1/2% '09... \$14,000... 1929 Seed-Grain Bonds. 6% '12 J-J \$35,000... Mch 1 1917 GEN. BD. DT. Jan 1 1913 \$69,000 Floating debt... 18,000 Sinking fund... 38,000 Assessed valuation 1912... 3,000,852 (Assessment about 1-5 actual value.) State & Co. tax (per \$1,000) '12 \$20.20 Population in 1910... 6,557 INT. on bonds of 1912 at Standard Trust & Sav. Bank, Chicago.

LA MOURE COUNTY.

La Moure is the county seat. Bonds are tax-exempt. Court-House Bonds. 4 1/2% A-O \$50,000... Oct 1 1928 BOND. DEBT Mar 1913... \$50,000 Sinking fund... 12,000 Total assessed val. 1912... 6,204,806 (Assessment about 1-5 actual value.) State & Co. tax (per \$1,000) '12 \$12.40 Population in 1910... 10,724 INT. at Central Tr. Co., Chicago.

MCLEAN COUNTY.

Washburn is the county seat. Seed-Grain Bonds. 7% '11 s-a \$40,000... 1913-1916 BOND. DEBT May 1 1912... \$67,000 Sinking fund... 13,000 Assessed valuation 1912... 5,843,868 State & Co. tax (per \$1,000) '11 \$19.70 Population in 1910... 14,496

MINOT.

This city is in Ward County. Commission form of government adopted in July 1909. Pop'n 1910, 6,188. Funding Bonds. 4% '09... \$115,000... Oct 1 1929 Water Bonds. 5% '04... \$8,000... June 15 1924 6% '08... 30,000... Oct 15 1928 Water and Sewer Bonds. 5% '05... \$21,000... Dec 1 1925 GEN. BD. DT. Mar 17 '13 \$174,000 Spec. assessm't debt (add'l) \$27,294 Sinking fund... 27,588 Assessed valuation 1912... 2,072,249 (Assessment about 1-3 actual value.) Tax rate (per \$1,000) 1912... \$55.00 INT. payable at City Treas. office.

MINOT PARK DISTRICT.

A district in Ward County. 5% '12 ann \$31,000... 1932 TOTAL BONDED DEBT. (1)

PEMBINA COUNTY.

Cavalier is the county seat. Court-House Bonds. 4% '12... \$55,000... June 1 1932 Jail Bonds. 4% '12... \$15,000... June 1 1932 BOND. DEBT Apr 1913... \$100,000 Floating debt... 7,000 Assessed valuation 1912... 6,702,776 (Assessment about 1-5 actual value.) State & Co. tax (per \$1,000) '12 \$17.60 Population in 1910... 14,749

PIERCE COUNTY.

Rugby is the county seat. Court-House Bonds (Tax-Exempt). 4% '10 F-A \$70,000... Aug 1930 Jail Bonds (Tax-Exempt). 4% '10 F-A \$15,000... Aug 1930 BOND. DEBT Apr 1913... \$88,000 Floating debt Apr 18 1913... 2,000 Assessed valuation 1912... 4,230,262 Population in 1910... 9,740

RAMSEY COUNTY.

County seat is Devil's Lake. Funding Bonds. 6% M-N \$18,000... May 1 1915 4 1/2% M-S 5,000... Mch 19 1920 Refunding Bonds. 4 1/2% M-S \$30,000... Mch 19 1920 BOND. DEBT Apr 1 1913... \$53,000 Sinking fund... 6,104 Total assessed val. 1912... 7,535,990 (Assessment about 1-5 actual value.) State & Co. tax (per \$1,000) '12 \$15.50 Population in 1910... 15,199

ROLETTE COUNTY.

Rolla is the county seat. Bonds are taxable. Pop'n 1910, 9,558. Funding Bonds. 6% '06 A-O \$26,000... Oct 20 1919 5% '05 F-A 25,000... Aug 15 1925 Refunding Bonds. 5% '02 A-O \$20,000... Apr 8 1922 BOND. DEBT Mar 15 '13 \$71,000 Floating debt... 3,500 Sinking fund... 4,895 Total assessed val. 1913... 3,758,375 (Assess't abt. 20 to 25% actual value) State & Co. tax (per \$1,000) '13 \$19.00 INTEREST on funding bonds of 1896 payable at Chase Nat. Bank, N. Y.; on funding bonds of 1905 at First Nat. Bank, Chicago; on refunding bonds at First Nat. Bank, Minn.

SHERIDAN COUNTY.

McCluskey is the county seat. Bonds are taxable. Pop'n '10, 8,103. Seed-Grain Bonds. 7% '11 J-J \$50,000... 1917 BOND. DEBT Mar 18 '13 \$50,000 Sinking fund... 44,714 Ass'd val. (30% act.) '12... 3,078,500 State & Co. tax (per \$1,000) '12 \$15.00 INTEREST payable at Minn. Loan & Trust Co., Minneapolis.

WHAPETON.

This city is in Richland County. Water-Works Bonds. 4%... \$36,000... City-Hall Bonds. 5%... \$18,000... GEN. BD. DT. Mar 1 '13 \$54,000 Sewer district bonds (add'l)... 18,750 Sewer district warr'ts (add'l)... 19,805 Sidewalk warrants (add'l)... 1,113 Water-works warrants... 17,954 Total indebtedness Mar 1 '13 \$127,277 Cash on hand... 1,213 Assessed valuation 1912... 610,558 Total tax rate (per \$1,000) '09 \$55.00 Population in 1910... 2,467

WARD COUNTY.

Minot is the county seat. Funding Bonds. 4 1/2% '05 J-J \$150,000... July 1 1925 GEN. BONDS Mar 19 '13 \$150,000 Seed-grain bonds (add'l)... 50,000 Floating debt (estimated)... 114,000 Sinking fund... 161,383 Total assessed val. 1912... 10,513,353 (Assess't abt. 20 to 25% actual value) State & Co. tax (per \$1,000) '12 \$20.00 Population in 1910... 25,281 INT. at First Nat. Bk., Chicago.

WILLIAMS COUNTY.

Williston is the county seat. Grain-Seed Bonds. 7% '11 M-S \$15,000... Mch 1 1916 BOND. DEBT Apr 18 '13 \$108,500 Sinking fund and other... 298,611 Asses. val. (35% act.) '12... 6,676,539 State & Co. tax (per \$1,000) '12 \$17.20 Population in 1910... 14,234

WILLISTON.

This city is in Williams County. Electric-Light Bonds. 6% J-D \$15,000... 1922-1926

Water-Works Bonds.

J-J \$12,000... 1917-1922 4% Apr 27,500... Apr 10 1930 Funding Bonds. 4% Apr \$63,000... Apr 10 1930 GEN. BD. DT. Mar 1913... \$117,500 Assessment debt (additional) 133,258 Warrants outstanding... 36,641 Sinking fund... 8,000 Assessed value (2-5 actual) 1,117,000 City tax (per \$1,000) '13... \$29.30 Total tax (per \$1,000) '13... \$31.24 Population in 1910... 5,124 INT. on water & fundng bonds at State Treasurer's office; others at First Nat. Bank, Chicago.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding values 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 U. S. Census of 1910.

Table with columns: Location, Total Debt, Cash in Treas., Assessed Valuation, Tax per \$1,000, Population 1910. Lists various counties and districts with their respective financial data.

a County tax. b State and county tax. c 1910 figures. d 1911 figures. e 1912 figures.

State of South Dakota.

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. after 1st Mon. Jan. 1915) F. M. Byrne Sec. of State (till Tues. after 1st Mon. Jan. 1915) F. Glasner Treasurer (till Tues. after 1st Mon. Jan. 1915) A. W. Ewert 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 1893, page 118.

TOTAL DEBT, ETC.—The State has no bonded debt; the floating debt on Apr. 1 1913 was: Revenue warrants, \$370,000; Capitol warrants, \$48,000, making a total of \$418,000. Cash on hand Sept. 1 1912, \$254,467.32.

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. Shows data for years 1912 through 1902, with valuations ranging from approximately \$173,206,753 to \$354,278,413.

TAX RATE.—The tax rate (per \$1,000) for 1912 was \$4.00.

DEBT LIMITATION.—South Dakota has incorporated into its Constitution very stringent provisions limiting the debt-making power of the State and its municipalities. All these provisions are found in Article XII 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 law providing for the payment of such interest and principal by such tax or otherwise shall be irrevocable until such debt is paid; provided however that 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 amended in 1895 and again in 1902 now reads as follows: SECTION 4. The debt of any county, city, town, school district, civil township or other subdivision, shall never exceed 1/100 (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 3,000 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.

TAXATION OF MUNICIPAL BONDS.—The Attorney-General advised us, under date of Jan. 17 1912, that he did not know of any statute exempting from taxing on bonds or notes or other evidences of indebtedness issued by the State or any of its municipalities.

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. The number of Indians alone included in the population for 1910 was 20,303. These figures were not reported for 1910.

1910	583,888	1890	348,600	1870	14,181
1900	401,370	1880	95,268	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.

This city is in Brown Co. Incorp. May 8 1882. All bonds are tax-exempt. Commission government adopted Feb. 23 1911. V. 92, p. 746.

Refunding Bonds.
 6s '95 \$20,000c. June 1 1915
 5s '09 M-N 35,000c. Nov 15 1919
 5s '11 20,000c. Apr 1 1917
 Water-Works Bonds.
 5s '08 \$40,000c. July 1 1923
 Sewer Bonds.
 5s '98 \$2,000c. \$1,000 yrly.
 4 1/2s '01 2,000c. \$1,000 yrly.
 4 1/2s '03 10,000c. \$5,000 yrly.
 4 1/2s '06 J-J 75,000c. July 2 1923
 5s '08 J-J 13,000c. July 1 1923
 Water and Sewer Bonds.
 4 1/2s '12 J-J \$200,000c. Jan 1 1932
 City Hall, Jail & Fire Hall Bds.
 4 1/2s M-N \$100,000
 BOND. DEBT Mar 1 '15. \$417,000
 Sinking fund. 66,813
 Total assessed val. 1913. 4,966,014
 (Assessment about 1-3 actual value.)
 Total tax (per \$1,000) 1913. 359.00
 Population in 1910. 10,753
 INTEREST payable at Chemical National Bank, N. Y.

ABERDEEN SCHOOL DISTRICT.

Funding Bonds.
 1 1/2s '08 M-N \$50,000c. Nov 1 1923
 Refunding Bonds.
 5s '98 J-J \$12,000c. July 1 1918
 (Subject to call any int. date.)
 4 1/2s '09 M-N 13,000c. May 1 1919
 Building Bonds.
 5s '03 J-J \$10,500c. July 1 1923
 (Subject to call any int. date.)
 4 1/2s '07 F-A 12,000c. Aug 1 1927
 4 1/2s '09 J-D 25,000c. June 1 1929
 4 1/2s '10 F-A 75,000c. Feb 1 1930
 BOND. DEBT Mar 1913. \$195,500
 Sinking fund. 9,869
 Floating debt. 30,491
 Assessed valuation 1912. 4,966,014
 (Assessment about 1-3 actual value.)
 School tax rate (per \$1,000) '13. \$20.00
 INT. payable at Citizens' Trust & Sav. Bank, Aberdeen; Chemical Nat. Bank, N. Y.; and Harris Trust & Sav. Bank and Continental & Commercial Trust & Sav. Bank, both of Chicago.

BELLE FOURCHE.

This city is in Butte Co. Incorp. Apr. 20 1903. Commission government went into effect May 6 1912.
 Water-Works Bonds (Tax-Exempt)
 5s '10 S-A \$50,000c. July 1 1930
 (Subject to call after 1920.)
 City-Hall Bonds.
 S. \$8,000
 Refunding Bonds.
 S. \$31,000
 TOTAL DEBT Apr 1 1913. \$89,000
 Assessed valuation 1912. \$609,628
 (Assessment about 1-3 actual value.)
 City tax rate (per \$1,000) '12. \$16.00
 Population in 1910. 1,352
 INT. at First Nat. Bank, Chicago.

BROOKINGS.

This city is in Brookings County. Inc. Apr. 29 1884. Pop'n 10,2973.
 Telephone Bonds (opt. after July 1 1913).
 5s '03 J-J \$9,000c. July 1 1923
 Refunding Bonds (opt. after July 1 1913).
 5s '03 J-J \$15,500c. July 1 1923
 Water Bds. (opt. 10 yrs. from date).
 5s '07 J-J \$40,000c. July 1 1921
 5s '07 J-J 15,000c. July 1 1927
 Sewer Bonds (opt. aft. July 1 17).
 5s '07 J-J \$15,000c. July 1 1927
 City-Hall Bonds (Tax-Exempt).
 5s '11 J-D \$20,000c. June 1 1931
 (Subject to call after June 1 1921).
 BOND. DEBT Apr 1913. \$112,500
 Assess. val. (abt. 1-3 act.) \$2,086,353
 (Assessment about 1-3 actual value.)
 Total tax (per \$1,000) '12. \$53.80
 INT. payable at City Treas. office.

BROOKINGS SCHOOL DIST.

Building Bonds (Tax-Exempt).
 5s \$36,000c. 1920
 BOND. DEBT Mar 27 '13. \$36,000
 Sinking fund July 1 1912. 4,000

Assessed valuation 1912. \$999,967
 (Assessment about 1 1/2 actual value.)
 School tax (per \$1,000) '12. \$26.04
 Population in 1912 (est.) 4,000

BROOKINGS COUNTY.

Brookings is the county seat.
 Court-House Bds. (opt. aft. Dec. 27 1915).
 5s '10 J-D \$100,000c. Dec 27 1927
 BOND. DEBT Sept 1 1912. \$100,000
 Assessed valuation 1912. \$357,611
 (Assessment about 1-3 actual value.)
 State & Co. tax (per \$1,000) '12. \$12.00
 Population in 1910 (Census). 14,178
 INT. payable at Farnson, Son & Co., N. Y., or at County Treasurer's office.

CHAMBERLAIN.

This city is the county seat of Brule Co. Inc. 1881. Pop'n 1910, 1,275.
 Water-Works Bonds.
 5s J-D \$18,000c. June 1 1932
 Refunding Water Bonds.
 6s '98 \$15,000c. Sept 1 1913
 5s '99 6,000c. Sept 1 1919
 5s '11 2,000c. Jan 15 1921
 Refunding Bonds.
 5s '11 \$15,000c. Jan 15 1921
 Hospital and Sanitarium Bonds.
 6s '05 \$9,300c. May 1 1921
 BOND. DEBT Apr 18 '13. \$73,400
 Assessed valuation 1912. 464,641
 (Assessment about 1/2 actual value.)
 Total tax (per \$1,000) 1912. \$63.10
 INTEREST on bonds of 1911 payable at Continental & Commercial Trust & Savings Bank, Chicago

CLARK.

This city is in Clark County.
 BOND. DEBT Oct 1912. \$56,000
 Assessed valuation 1911. \$47,023
 Total tax rate (per \$1,000) '09. \$23.70
 Population in 1910. 1,120

CLAY COUNTY.

Vermillion Valley Dr. Dist. No. 1.
 6s Jun 577,717.04. June 15 '15-'30
 TOT. BD. DT. Apr 17 '13. \$77,717
 Assess. val. 1912. 5,202,012

CLAY CREEK DRAINAGE DIST.

This district (P. O. Yankton) is in Clay and Yankton counties.
 Drainage Bonds.
 6s '09 July \$13,000c. July 1 1920
 (Subject to call on July 1 as follows: \$5,000 1912; \$5,500 in 1913; \$5,000 in 1914 and \$5,500 in 1915-19 incl.)
 BOND. DEBT Mar 1913. \$43,000
 INT. at First Nat. Bank, Chicago.

CUSTER COUNTY.

County seat is Custer.
 Refunding Bonds (opt. 10 yrs. from date).
 5s '06 M-N \$20,000c. May 10 1925
 5s '10 J-J 16,000c. Jan 1 1930
 5s '11 M-N 14,000c. May 10 1931
 Funding Bonds (opt. July 1 07).
 4s J-J \$148,314.76c. July 1 1922
 BOND. DEBT Jan 1 1913. \$198,315
 Floating debt. 20,000
 Sinking fund. 3,812
 Warrants outst'g. Meh 1912. 17,600
 Total assessed val. 1912. 1,881,000
 (Assessment about 1-3 actual value.)
 State & co. tax (per \$1,000) 1912 \$20.00
 Population in 1910 (Census). 4,458
 INT. at County Treas. office.

DEADWOOD.

County seat of Lawrence County. Inc. Apr. 1811. Pop'n 1910, 3,653.
 City-Hall Bds. (opt. 1911).
 5s J-J \$22,500c. July 1 1921
 Water Bonds.
 6s M-S \$20,000c. Sept 1 1919
 (Subject to call Sept. 1 1909.)
 6s M-S \$12,000c. Mar 1 1920
 (Subject to call Mar. 1 1910.)
 6s A-O \$5,000c. Apr 1 1921
 (Subject to call Apr 1 1911.)
 6s A-O \$5,000c. July 1 1922
 (Subject to call July 1 1912.)
 5s '05 A-O \$5,000c. 1925
 Refunding Sewer Bonds (Tax-Free)
 5s '11 \$38,000c. 1931
 (Subject to call after 1921.)

BONDED DEBT May 1912. \$92,500
 Floating debt. 31,000
 Sinking fund. 2,329
 Total assessed val 1911. 1,617,391
 (Assessment about 1-3 actual value.)
 Total tax (per \$1,000) 1911. \$57.00
 INTEREST on water bonds due Apr. 1921 and July 1922 is payable in Deadwood; on all other bonds at Fourth Nat. Bank, New York.

DEADWOOD SCHOOL DIST.

Bonds are tax-exempt.
 BOND. DEBT Apr 18 1913. \$41,000
 Sinking fund. 1,000
 Total assessed val. 1912. 1,883,837
 (Assessmt about 35% actual value.)
 School tax (per \$1,000) 1912. \$20.00
 Population in 1912 (est.) 5,000
 INT. at Fourth Nat. Bank, N. Y.

FALL RIVER COUNTY.

Hot Springs is the county seat.
 Funding Bonds.
 5s A-O \$150,000. Apr 1 1932
 BOND. DEBT May 17 '13. \$204,000
 Warrant debt. 14,408
 Cash in treasury. 36,471
 Amt. borrowed from State. 101,000
 School Fund. 101,000
 Assessed valuation 1912. 3,292,080
 State & Co. tax (per \$1,000) '12. \$28.00
 Population in 1910. 7,763

FORT PIERRE.

This city is in Stanley County. Inc. 1890. Pop'n 1910, 792.
 Water-Works Bds. (Tax-Exempt).
 5s '07 J-J \$35,500c. Jan 1 '25 & '27
 Court-House Bonds (Tax-Exempt).
 6s '07 J-D \$10,000c. June 1 1927
 GEN. BONDS Nov 1911. \$45,500
 Assessment debt. 3,230
 Floating debt. 30,000
 Sinking fund. 5,200
 Assessed valuation 1911. 620,000
 Total tax (per \$1,000) '11. \$60.00
 INT. on water-works bonds at Continental & Commercial Trust & Savings Bank, Chicago
 GREGORY COUNTY.
 Fairfax is the county seat.
 Warrant-Funding Bonds.
 5s 13 J-J \$90,000. Jan 1 1933
 TOTAL DEBT. (?)
 Assessed valuation 1911. 5,602,813
 Population in 1910. 13,051

HOT SPRINGS SCHOOL DIST.

A district in Fall River County.
 5s '10 J-D \$10,500c. Dec 1 1920
 TOTAL DEBT July 1 1912. \$64,947
 Assessed valuation. 814,871
 School tax rate (per \$1,000) '11. \$25.00

HURON.

This city is in Beadle County.
 Water-Works Bonds.
 5s '11 S-A \$50,000c. 1931
 TOT. BD. DT. Apr 18 '13. \$277,800
 Assessed valuation 1912. 1,535,996
 Tax rate (per \$1,000) 1912. \$66.30
 Population in 1910. 5,791

HYDE COUNTY.

Highmore is the county seat.
 Court-House Bonds (opt. after Mar. 13 16).
 5s '11 M-S \$70,000c. Meh 13 1931
 TOTAL DEBT Apr 1913. \$77,500
 Sinking fund. 5,812
 Assessed valuation 1912. 3,369,220
 (Assessment about 1-3 actual value.)
 State & Co. tax (per \$1,000) '12. \$10.80
 Population in 1910. 3,307
 INTEREST payable at Continental & Commercial Nat. Bank, Chic.

LAWRENCE COUNTY.

County seat is Deadwood. Some of the bonds of this county were contested on what were believed to be valid reasons, but as soon as determined legal by the courts, the county accepted the situation and all back interest was paid. Current coupons are now taken care of as they become due. Population 1910, 19,854.
 Refunding Bonds (Tax-Exempt).
 5s '09 M-N \$36,000c. July 1 1919
 (Subject to call July 1 1909.)
 5s '03 M-N \$30,000c. Nov 1 1923
 (Subject to call after No. 1 1913.)
 5s '03 M-N \$40,000c. Sept 1 1923
 (Subject to call after Sept 1 1913.)
 5s '07 M-N \$71,000c. Nov 1 1927
 (Subject to call after Nov 1 1917.)
 5s '09 \$153,000c. 1927
 Court-House Bonds (Tax-Exempt).
 5s '06 M-S \$25,000c. May 1 1926
 (Subject to call after May 1 1916.)
 BOND. DEBT Apr 1 1913. \$335,000
 Assessed valuation 1912. 8,953,805
 (Assessment about 30% actual val.)
 State & co. tax (per \$1,000) '11. \$15.00
 INT. on \$40,000 bonds due Sept. 1 1923 payable at First Nat. Bank, Deadwood on \$30,000 due Nov. 1 1923 in N. Y., and on funding bonds at First Nat. Bank, N. Y., or at County Treasurer's office.

LEAD SCHOOL DISTRICT.

5s '03 \$20,000c. July 1 1923
 5s '03 10,000c. Sept 15 1923
 5s '04 10,000c. Jan 26 1924
 5s '07 12,000c. July 1 1929
 (Subject to call after July 1 1919.)
 BOND. DEBT May 1913. \$57,000
 Assessed valuation 1911. 3,236,833
 (Assessment about 1/2 actual value.)
 School tax rate (per \$1,000) '11. \$19.00

LEMMON.

This city is in Perkins County. Inc. as a village in 1908 and as a city in 1909. Population 1910, 1,255.
 Water-Works Bonds.
 5s '10 au \$25,000c. 1930

BONDED DEBT Mar 1913. \$25,000
 Assessed valuation 1912. 480,000
 (Assessment about 1-3 actual value.)
 Total tax rate (per \$1,000) '12. \$60.00
 INT payable at City Auditor's office.

MADISON.

This city is in Lake County. Inc. in 1857. Population 1910, 3,137.
 Water-Works Bonds.
 6s \$25,000c. Jan 2 1914
 Artesian Well Bonds.
 4 1/2s \$9,000c. July 2 1915
 Electric-Light Bonds.
 4 1/2s \$14,000c. Jan 2 1929
 General bonds M-N 1913. \$48,000
 Assessment debt (add'l). 65,000
 Sinking fund. 1,854
 Assessed valuation 1912. 1,126,935
 (Assessment about 1-3 actual value.)
 Total tax (per \$1,000) '12. \$39.40
 INT. on water-works and artesian-well bonds at Chemical Nat. Bk., N. Y. C.; other bonds at Minn. Loan & Trust Co., Minneapolis.

MEADE COUNTY.

County seat is Sturgis.
 Refunding Bonds.
 4s J-J \$24,500c. July 1 1920
 (Subject to call after July 1 1913.)
 J-J 71,700c. July 1 1922
 (Subject to call after July 1 1912.)
 Judgment Bonds (opt. aft. Nov. 1 1918).
 vs '08 M-N 25,000c. Nov 1 1928
 BOND. DEBT May 1 1913. \$111,200
 Floating debt. 155,815
 Sinking fund. 45,874
 Assessed valuation 1912. 5,000,000
 (Assessment about 1-3 actual value.)
 State & Co. tax (per \$1,000) '12. \$20.00
 Population in 1910 (Census). 12,640
 INT. at Fourth Nat. Bank, N. Y.

MINNEHAHA COUNTY.

Sioux Falls is the county seat.
 Jail Bonds (opt. after 1916).
 4 1/2s 11 s-a 550,000c. 1921 & 1926
 BOND. DEBT Apr 17 '13. \$50,000
 Assess. val. (abt. 1/2 act.) '12. \$16,489,058
 State & Co. tax (per \$1,000) '12. \$15.50
 Population in 1910. 29,631
 INT. at County Treasurer's office.

MITCHELL.

This city is in Davison County. Incorp. April 1889. Bonds taxable.
 Refunding Bonds.
 4 1/2s F-A \$19,500c. Feb 1 1910
 Sewer Bds. (opt. 10 yrs. from date).
 3s '05 M-N \$60,000c. May 2 1925
 4 1/2s '09 s-a 50,000c. 1929
 Refunding Water Bonds.
 5s M-N \$53,000c. May 1 1920
 (Subject to call \$2,000 annually)
 Water Bds. (opt. after 1914).
 5s '04 s-a \$40,000c. 1924
 BOND. DEBT Apr 1 1913. \$202,500
 Warrant debt. 22,183
 Sinking fund. 1,150
 Assess. val. (1-3 act.) '12. 2,568,544
 Total tax (per \$1,000) '13. \$53.90
 Population in 1910. 6,515
 INT. payable at City Treasury.

MITCHELL SCHOOL DISTRICT.

Building Bonds.
 4s '04 A-O \$25,000c. Apr 1 1924
 5s '08 F-A 60,000c. Aug 1 1928
 (Subject to call after 1918.)
 BOND. DEBT Apr 25 '13. \$94,000
 Cash on hand. 8,586
 Assess. val. (abt. 2.5 act.) '12. 2,806,229
 School tax (per \$1,000) 1912. \$20.00

NEWELL SCHOOL DISTRICT.

A district in Butte County.
 Building Bonds.
 5s J-J \$40,000c.
 (Due \$2,000 in 5 yrs. and 10 years.)
 TOTAL DEBT. (?)

PENNINGTON COUNTY.

Rapid City is the county seat.
 TOTAL DEBT Apr 1 '13. \$155,992
 Total assets. 171,733
 Population in 1910. 12,433

PLATTE.

This city is in Charles Mix County.
 Funding Bonds (Tax-Exempt).
 5s g '11 A-O \$14,000c. Oct 1 1931
 Water-Works Bonds (Tax-Exempt).
 5s '03 M-N \$4,500c. May 6 1918
 5s '09 J-J 18,000c. Jan 2 1929
 BOND. DEBT Mar 1 '13. \$38,500
 Assess. val. (abt. 2-5 act.) '12. 282,095
 Total tax (per \$1,000) 1912. 63.50
 Population in 1910. 1,115
 INT. on water bonds of 1903 payable at County Treasurer's office; on water bonds of 1909 at Nat. Bank of Republic, Chicago, and other bonds at First Nat. Bank, Chicago.

RAPID CITY.

This city is situated in Pennington County. Inc. in 1890. The city owns property valued at \$150,000; city hall, water-works, &c. Commission government adopted Meh. 18 1910. V. 90, p. 871.
 Water Bonds (opt. after 1910).
 5s g '03 J-J \$38,000c. July 1 1925
 Water Bonds (opt. aft. Jan. 1 '22).
 5s '12 J-J \$80,000c. Jan 1 1932
 Park Bonds (opt. after 1911).
 3s '06 F-A \$34,000c. Aug 1 1926
 Sewer Bonds (opt. aft. Oct 1912).
 A-O \$28,000c. Oct 1 1926
 BOND. DEBT Apr 28 '13. \$160,000
 Water debt (included). 60,000
 Total assessed val. 1912. 1,607,403
 Actual valuation 1912. 4,822,209
 Total tax (per \$1,000) 1912. \$60.00
 Population in 1910 (Census). 3,854
 INT. at First Nat. Bk. Rapid City.

RAPID CITY SCHOOL DIST.
 5s '08 J-D \$20,000... June 1 1928
 (Subject to call after June 1 1913.)
 5s '10 M-N \$5,000... May 1 1930
 (Subject to call after May 1 1915.)
Building Bonds.
 5s '13 F-A \$40,000... Feb 1 1933
Refunding Bonds.
 5s '12 A-O \$60,000... Oct 1 1932
 BOND. DEBT Oct 1912... \$25,000
 Floating debt... 54,516
 Sinking fund... 1,455
 Assessed valuation 1912... 1,534,389
 (Assessment about 1-3 actual value.)
 School tax (per \$1,000) '12... \$27.00
 Population in 1910... 3,854
 INTEREST is payable at Pennington County Bank in Rapid City.

REDFIELD.
 This city is in Spink County. Inc. Apr. 1883. Popula'n 1910, 3,060.
Electric Light Bonds.
 5s '12... \$7,500... Oct 4 1914
Refunding Water Bonds.
 5s '12... \$10,000... July 1 1917
Sewer Bonds.
 5s '09 F-A \$18,000... Feb 1 1929
 5s '13 Jan 9,000... Jan 1 1933
 TOT. BD. DT. Mar 1913... 44,500
 Total assessed val. 1912... 776,606
 (Assessment about 1-3 actual value.)
 Total tax rate (per \$1,000) '12 \$63.30
 INTEREST on electric light bonds is payable at the Merchants' Bank in Redfield; on all other bonds at Continental & Commercial Trust & Savings Bank, Chicago, Ill.

REDFIELD IND. S. D. NO. 20.
 5s '08... \$6,500... July 1917
Building Bonds.
 5s '08 July \$20,000... July 15 1928
Funding Bonds.
 5s '12 J-J \$20,000... Jan 1 1932
 BOND. DEBT Apr 27 1912... \$26,500
 Floating debt... 20,000
 Assessed valuation 1911... 965,780
 (Assessment about 1-3 actual value.)
 Sch. tax rate (per \$1,000) '11... \$22.80
 INTEREST is payable at the Harris Trust & Savings Bank, Chicago.

ROBERTS COUNTY.
 Sisseton is the county seat.
Court-House, Jail & Asylum Bds.
 4s '12 J-J \$40,000... 1922
 (Subject to call after 1907.)
Refunding Bonds.
 4s '12 J-D \$20,000... 1922
 BOND. DEBT Apr 1913... \$60,000
 Total assessed val. 1912... 6,800,030
 (Assessment about 1/4 actual value.)
 State & Co tax (per \$1,000) '12 \$16.00
 Population in 1910 (Census)... 14,897
 INT. payable at Minn. Loan & Tr. Co., Minneapolis.

SIoux FALLS.
 Sioux Falls is situated in Minnehaha County. Validity of the \$210,000 water bonds below was upheld. See V. 77, p. 851; V. 79, p. 518, 746; V. 81, p. 1391. Commission government adopted Sept. 29 1908. V. 87, p. 115. Bonds are tax-exempt.
Refunding Bonds.
 5s '03 J-J \$47,000... July 1 1923
 5s '04 M-S 17,500... Mch 1 1924
 5s '04 J-J 10,000... Jan 1 1924
 5s '07 M-S 68,000... Mch 9 1927
 5s '10 J-J 178,000... Jan 115-'20-'30
Sewer Bonds.
 5s '11 J-D \$200,000... Dec 1 1931
Water Bonds.
 5s '11 J-D \$210,000... July 1 1923
 5s '11 J-D 100,000... Dec 1 1931
 BOND. DEBT Mar 1 1913... \$831,000
 Floating debt... 158,070
 Sinking fund... 17,921
 Total assessed val. 1912... 6,149,000
 (Assessment 29% on real estate and 24% on personal property)
 Total tax (per \$1,000) '12... \$67.30
 Population in 1910 (Census)... 14,094
 INTEREST on water bonds due 1923 is payable at Seaboard Nat. Bank, N. Y. City, and City Treasurers' office; on bonds due 1931 at Chemical Nat. Bank, N. Y. City, and City Treasurer's office.

SIoux FALLS SCHOOL DIST.
 High School Bonds.
 5s '08 Oct \$75,000... Oct 2 1925
 BOND. DEBT Mar 29 '13... \$75,000
 Floating debt... 72,611
 Sinking fund... 15,158
 Assess. val. (2-5 act.) 1912... 6,122,745
 School tax (per \$1,000) 1912... \$23.50

SISSETON.
 This place is in Roberts County.
Refunding Bonds.
 5s '11 F-A \$40,000... Feb 1 '16-'31
 (Part due every 5 years.)

ADDITIONAL STATEMENTS.

We give below the bonded debt, amount borrowed from school fund warrants outstanding, cash in treasury, the equalized valuation and the population in 1910 of all counties in South Dakota reporting a debt of \$25,000 or over which are not included among the foregoing. The amount borrowed from the school fund in the following table represents money advanced to the different county auditors, who in turn loan it on real estate mortgages, municipal and school district bonds, &c. The various counties remain at all times responsible to the school fund for the amount so received.

Counties—	Bonded Debt	Borrowed from School Fund	Warrants Outst'd.	Cash in Treasury.	Valuation.	Popu-lation 1910.
Aurora Co.	\$74,066				\$5,017,846	6,143
Beadle Co.	\$247,045				\$10,143,787	15,776
Bon Homme Co.	\$22,100				\$7,016,067	11,061
Brown Co.	\$5,000	\$18,230,315	5,049	\$93,364	\$18,077,761	25,867
Brule Co.	\$109,708				\$4,998,750	6,451
Buffalo Co.	\$27,439				\$1,089,248	1,589
Butte Co.	7,000	116,635	256,933	57,834	\$3,078,644	4,993
Campbell Co.	61,000	124,440	None	19,413	\$3,130,349	5,244
Charles Mix Co.	\$236,026				\$7,780,758	14,899
Clark Co.	\$85,129				\$7,895,500	10,901
Codington Co.	\$92,904				\$2,212,249	14,092
Corson Co.	\$51,583				\$8,600,011	2,929
Davison Co.	48,000	10,080	None	27,096	\$6,465,885	11,625
Day Co.	\$201,127				\$7,660,213	14,372
Deuel Co.	\$106,758				\$5,116,752	7,768
Dewey Co.	\$35,419				\$1,157,027	1,145

BOND. DEBT Jan 1913... \$40,000
 Assessed valuation 1911... 401,232
 Tax rate (per \$1,000) 1911... \$63.20
 Population in 1910... 1,397
 INT. at Stand. Tr. & Sav. Bk. Chit.

STANLEY COUNTY.
 Fort Pierre is the county seat.
 Bonds are tax-exempt.
Warrant Funding Bonds (opt. beginning 1923)
 5s '12 F-A \$150,000... Feb 1 1932
 Bonds sold Jan 20 '13... \$150,000
 Warrants outstg Apr 1913... 144,164
 Sinking fund... 700
 Assess. val. (abt. 1-3 act.) '12 8,944,931
 State & Co. tax (per \$1,000) '12 \$15.00
 Population in 1910... 14,975
 INT. at Chase Nat. Bank, N. Y.

VERMILLION.
 This city is in Clay County.
 Bonds are tax-exempt.
City-Hall Bonds.
 5s '12 F-A \$32,500... Feb 1 1932
 (Subject to call Feb 1 1917)
BOND. DEBT May 1913... \$48,500
 Floating debt... 4,000
 Assessed valuation 1912... 620,000
 (Assessment about 1-3 actual value.)
 Population in 1910... 2,187
 INTEREST on bonds of 1911 is payable at Geo. M. Bechtel & Co.'s office, Davenport, Iowa.

VERMILLION IND. S. D. NO. 5.
Building Bonds (Tax-Exempt)
 5s '11 June \$29,000... June 1 1921
 (Subject to call \$12,500 in 5 years.)
 BOND. DEBT Mch 1912... \$29,000
 Assessed valuation 1910... 602,403
 INTEREST is payable at the Vermillion Nat. Bank in Vermillion.

WATERTOWN.
 This city is in Codington County. Inc. 1885. Popula'n 1910, 7,010.
 4 1/2s '12... \$12,750... July 1 1929
 3s '12... 15,200... Oct 15 1915
Funding Bonds.
 5s '12 Oct \$26,000... Oct 1 '17-'25
 BOND. DEBT Mar 1 1913... \$53,950
 Total assessed val. 1912... 2,974,702
 (Assessment about 1-4 actual value.)
 Total tax rate (per \$1,000) '12 \$52.60
 Population in 1910... 7,010

WATERTOWN IND. SCH. DIST.
 4 1/2s '09 A-O \$48,000... Apr 1 '14-'29
Refunding Bonds.
 4 1/2s '09 J-J \$25,500... July 1 '13-'31
Building Bonds.
 4 1/2s '09 J-J \$8,500... July 1 '13-'29
 5s '13 A-O 15,000... Apr 1 '14-'33
 BOND. DEBT Apr 1 1913... 100,000
 Assessed valuation 1912... 2,974,702
 (Assessment 35 to 40% actual value.)
 School tax rate (per \$1,000) '12 \$19.90
 INT. on 5s payable in Minneapolis on others at District Treas. office.

YANKTON.
 This city is the county seat of Yankton County. Early in 1910 this city voted in favor of a commission form of government. V. 90, p. 651.
Refunding Park Bonds (opt. aft. Oct. 1915)
 4 1/2s '05 A-O \$26,000... Oct 16 1925
 Ref. RR. Bds. (opt. aft. Feb. 1909).
 4s '10 F-A \$39,000... Feb 20 1919
 Ref. Water Bds. (opt. aft. Feb. 14) '12
 5s '10 F-A \$13,000... Feb 1 1923
GEN. BD. DEBT Mar 1 '13, 70,000
 Assessment debt (add'l)... 1,208
 Floating debt... 8,000
 Sinking fund... 2,500
 Total assessed val. 1912... 1,404,972
 (Assessment about 1-3 actual value.)
 Total tax (per \$1,000) 1912... \$55.00
 Population in 1910 (Census)... 3,780
 INT. on bonds dated 1904 and 1905 payable at Chemical Nat. Bank, other bonds at City Treas. office and in Chicago.

YANKTON COUNTY.
 County seat is Yankton.
Railroad Bonds.
 4s M-N \$110,000... 1910
 (Subject to call \$50,000 after 1914.)
 BOND. DEBT Mar 1 '13... \$110,000
 Assessed valuation 1912... 7,231,646
 (Assessment about 1-3 actual value.)
 State & Co. tax (per \$1,000) '12 \$14.00
 Population in 1900... 12,649
 Population in 1910 (Census)... 13,135
 INT. at Chemical Nat. Bk., N. Y.

Counties—	Bonded Debt	Borrowed from School Fund	Warrants Outst'g.	Cash in Treasury.	Valuation.	Popu-lation 1910.
Douglas Co.	\$73,920				\$83,842,965	6,400
Edmunds Co.	\$7,279				\$5,854,001	7,553
Faulk Co.	\$7,000	\$157,000	\$2,631	\$31,467	\$5,847,986	6,716
Grant Co.	30,000	122,252	None	17,073	\$5,752,784	10,303
Hamlin Co.	\$100,876				\$4,763,542	7,475
Harding Co.	30,000	33,225	15,000	48,015	\$1,764,842	4,228
Hughes Co.	\$263,165				\$4,940,517	6,271
Hutchinson Co.	None	119,600	None	100,548	\$8,759,554	12,319
Jerauld Co.	\$203,504				\$3,546,805	5,120
Kingsbury Co.	None	118,479	None	101,226	\$7,549,069	12,650
Lake Co.	\$91,986				\$6,813,711	10,711
Lincoln Co.	None	197,000	None	None	\$7,621,956	12,712
Lymann Co.	None	None	87,719	71,724	\$8,605,145	10,848
McPherson Co.	None	81,440	None	6,769	\$5,051,404	6,791
Marshall Co.	12,000	53,000	8,810	102,500	\$4,659,992	8,021
Mellette Co.	25,000				566,366	7,661
Miner Co.	None	112,225	416	50,226	\$4,909,766	6,695
Moody Co.	\$97,777				\$5,889,839	8,695
Perkins Co.	106,000	37,350	50,838	135,225	\$5,286,958	11,348
Potter Co.	50,000	213,591	6,500	29,919	\$3,516,968	4,466
Saraborn Co.	30,000	124,552	699	2,638	\$4,500,000	6,607
Spink Co.	None	196,899	28,569	81,301	\$12,997,029	15,981
Sully Co.	44,000	41,600	None	23,937	\$3,816,310	2,462
Tripp Co.	\$126,939				\$3,304,126	8,323
Turner Co.	None	179,550	16,000	35,000	\$8,086,000	13,840
Union Co.	None	136,099	None	28,622	\$5,555,033	10,676
Walworth Co.	55,000	6,000	6,866	30,000	\$4,002,000	6,488
Zeibach Co.	\$29,455				\$420,319	

c 1911 figures. d 1912 figures. x Total Liabilities.

State of Nebraska.

ITS

DEBT, RESOURCES, &c.

Organized as a Territory (Act May 30 1854)..... May 30 1854
 Admitted as a State (Act April 19 1864)..... March 1 1867
 Total area of State (square miles)..... 77,510
 State Capital..... Lincoln
 Gov. (term exp. Th. aft. 1st Tu. Jan. '15) J. H. Moorehead
 Sec. of State (till Thur. aft. 1st Tu. Jan. '15) Addison Wait
 Treasurer (till Thurs. after 1st Tues. Jan. '15) W. A. George
 Auditor (term expires January 1915)..... W. B. Howard

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 1893, page 119.

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 Mch. 1 1913 was \$5,677.

PERMANENT SCHOOL FUNDS.—The investments of the school funds on Mch. 1 1913 amounted to \$9,216,905.21, held as follows: Permanent School fund, \$8,374,381.55; University fund, \$214,850.26; Agricultural College endowment fund, \$517,500, and the Normal College endowment fund, \$89,173.40.

The amount of cash on hand in these various funds on Mch. 1 1913 amounted to \$197,418.35.

ASSESSED VALUATION.—The total assessed valuation and tax rate per \$1,000 have been:

Years.	Total Assessed Valuation.	Tax rate per \$1,000.	Years.	Total Assessed Valuation.	Tax rate per \$1,000.
1912	\$463,371,889	\$5.20	1905	\$304,470,961	\$7.00
1911	415,670,075	6.20	1904	294,779,244	6.00
1910	412,138,607	6.00	1902	180,091,492	7.50
1909	398,985,819	5.75	1900	171,747,593	7.25
1908	391,735,464	6.25	1890	184,770,304	6.24
1907	329,413,349	7.00	1880	80,439,618	4.00
1906	313,069,301	7.00	1870	53,709,828	6.50

The large increase in the valuation for 1904 and 1905 was 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.

METHOD OF ASSESSING.—Section 10911 of the Compiled Statutes of 1907 reads: "All property in this State not expressly exempt therefrom shall be subject to taxation, and shall be valued at its actual value, which shall be entered opposite each item and shall be assessed at twenty per cent (20%) of such actual value. Such assessed value shall be entered in a separate column opposite each item, and shall be taken and considered as the taxable value of such property, and the value at which it shall be listed and upon which the levy shall be made. Actual value as used in this Act shall mean its value in the market in the ordinary course of trade."

DEBT LIMITATION.—Section 1 of Article XIV. of the constitution contains the following regarding public indebtedness:

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.

By Section 2 of Article XIV. of the constitution, no city, county, town, precinct, municipality or other subdivision of the State shall ever make donations to any railroad or other works of internal improvement, unless a proposition so to do shall have been first submitted to the qualified electors thereof at an election by authority of law; provided, that such donations of the county with the donations of such subdivisions in the aggregate shall not exceed ten per cent (10%) of the assessed valuation of such county; provided, further, that any city or county may, by a two-thirds (2-3) vote, increase such indebtedness five per cent (5%) in addition to such ten per cent (10%), and no bonds or evidences of indebtedness so issued shall be valid unless the same shall have endorsed thereon a certificate signed by the Secretary and Auditor of State showing that the same is issued pursuant to law.

TAXATION OF MUNICIPAL BONDS.—Bonds or notes or other evidences of indebtedness issued by this State or any of its municipalities are subject to taxation, according to information received by us from the office of the Secretary of State under date of Dec. 9 1911.

POPULATION OF STATE—

1910	1,192,214	1880	452,402
1900	1,066,300	1870	123,993
1890	1,038,910	1860	25,841

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

BEATRICE SCHOOL DISTRICT. 4,668'08-F-D 7,000 (Subject to call at any time) 1919
 All bonds are taxable.
 6s '83... \$5,000 BOND. DEBT Mar 1913... \$102,000
 6s '88... 7,000 Total assessed val. 1912... 1,682,000
 6s '91... 3,000 (Assessment about 1-5 actual val.)
 5s '08 M-N \$50,000... May 1 1938 School tax (per \$1,000) 1912... \$34.00
 (Subject to call after May 1 1918.)

BEATRICE.

Beatrice is the county seat of Gage County, Inc. Mch. 18 1873. All bonds are taxable. Commission government approved Oct. 4 1911. V. 93, p. 1054. Popula. 1910, 9,356.

Refunding Bonds
30 May \$10,000... May 1 1922 (Subject to call May 1 1907.)
30 Oct \$50,554... Oct 1 1920 (Subject to call Oct 1 1905.)
30 Oct \$19,000... Oct 15 1920 (Subject to call Oct 15 1905.)
30 Oct \$3,447... Oct 1 1921 (Subject to call Oct 1 1906.)
48 M-N 50,000... Nov 1 1914
48 M-S 40,000... Mch 9 1916
48 J-D 12,000... June 1 1918
48 M-S 27,500... Sept 1 1918
48 M-S 10,000... Mch 9 1923
48 M-N 6,000... May 1 1918 (Subject to call May 1 1908.)
Water and Light Bonds.
4 1/2 J-J \$70,000... 1930
BOND, DEBT Apr 1 '13... \$299,230
Total assessed val. 1912... 1,568,241
(Assessment about 1-5 actual value.)
City tax (per \$1,000) 1912... \$37.00
INT. at Kountze Bros., N. Y. C.

BOYD COUNTY.

Butte is the county seat.
48 \$20,000... Jan 2 1925 (Subject to call after Jan. 2 1915.)
48 \$50,000... Apr 2 1925 (Subject to call after Apr. 2 1915.)
BOND, DEBT Apr 18 '13... \$30,000
Assessed valuation 1912... 2,698,268
State & Co. tax (per \$1,000) '12... \$21.20
Population in 1910... 8,826

BURT COUNTY.

County seat is Tekamah.
Refund. Bonds (Opt. July 1 '11).
3 1/2 J-J \$57,000... July 1 1921
BOND, DEBT Mar 1913... \$57,000
Assessed valuation 1912... 6,293,340
(Assessment about 1-5 actual value.)
State & Co. tax (per \$1,000) '12... \$19.00
Population in 1900... 13,040

CHADRON.

This place is in Dawes County.
Water Bonds (Opt. aft. Aug. 1 '16)
58 '11 \$30,000... Aug 1 1931
TOTAL BOND, DEBT... (7)
Population in 1910... 3,656

COLUMBUS.

Columbus is in Platte County, Inc. Feb. 11 1865. Pop. '10, 5,014.
Bridge Bonds.
68 '87 Dec \$30,000... Dec 1 1917
4 1/2 J-J \$25,000... June 1 1925 (Subject to call after June 1 1915.)
Ref. Water Bds. (Opt. Mch 1 1919)
4 1/2 J-J \$25,000... Mch 1 1919
Water Bds. (Opt. after July 1 '15)
4 1/2 J-J \$10,000... July 1 1925
BOND, DEBT Mar 21 '13... \$86,000
Sinking fund... 9,600
Assessed valuation 1912... 988,358
(Assessment about 1-5 actual value.)
Total tax rate (per \$1,000) '12... \$64.00
INT. on 1910 bonds payable at City Treasurer's office; other bonds at Kountze Bros., New York.

COLUMBUS SCH. DIST. NO. 1.

Bldg. Bds. (Opt. beg. May 1 '22)
58 '12 M-N \$30,000... May 1 1932
BOND, DEBT Aug 1912... \$43,500
Sinking fund... 1,100
Assessed val. 1912... 988,358
Assessment about 1-5 actual value.)
Population in 1913 (est.)... 6,000
INT. at Kountze Bros., N. Y. C.

DOUGLAS COUNTY.

The county seat is Omaha. All bonds are taxable. Pop. '10, 168,546.
Funding Bonds.
4 1/2 J-J \$180,000... Jan 1 1918
Refunding Bonds.
3 1/2 J-J \$119,000... Jan 1 1923
3 1/2 J-J \$28,000... July 2 1922
Exposition Bonds.
4 1/2 J-J \$100,000... Jan 1 1918
Court House Bonds.
4 '08 A-O \$1,000,000... Oct 1 '18-24
4 1/2 '11 A-O 200,000... Oct 1 1931
BOND, DEBT Jan 1 1913 \$1,867,000
Sinking fund... 49,559
Assessed valuation, real... 31,494,102
Assessed val. personal... 12,777,972
Total valuation 1912... 44,272,074
(Assessment about 1-5 actual value.)
State & Co. tax (per M) 1912... \$20.20
INT. at Kountze Bros., N. Y. C.

DUNDEE.

This village (P. O. Omaha) is in Douglas County. Pop'n 1910, 1,023.
Sewer Bonds.
58 '08 J-J \$14,500... July 1 1928
58 '09 M-S 7,000... Mch 1 1929
Internal Improvement Bonds.
58 '10 J-J \$19,500... July 1 1930
Intersection Bonds.
58 '09 J-J \$19,500... July 1 1919
58 '12 J-J 10,000... July 1 1922
District Paving Bonds.
5 1/2 '12 A-O \$75,000... Oct 1 1927
5 1/2 '12 M-N 57,000... Nov 1 1927 (Subj. to call beginning Nov. 1 1917.)
Town-Hall (Opt. beg. Dec. 1 '22)
58 '12 J-D \$7,000... Dec. 1 1932
TOT. BD. DT. Oct 15 '12... \$145,500
Appraised val. 1912 (est.)... 1,500,000
(Assessment 1/4 of appraised value.)
Real valuation 1912 (est.)... 2,500,000
Tax on assessed value (per \$1,000) 1912... \$65.00

FAIRBURY.

This city is in Jefferson County.
Water Bds. (Opt. after Aug. 1 '15)
68 '10 F-A \$115,000... Aug 1 1930
Elec.-L.T. (Opt. after Aug. 1 1920)
58 '10 F-A \$20,000... Aug 1 1930

BOND, DEBT Oct 1912... \$135,000
Assessed valuation 1911... 848,017
City tax rate (per \$1,000) '11... \$37.00
Population in 1910... 5,294

FARMERS' IRRIIG. DISTRICT.

A district in Scott's Bluff County. Bonds are tax-free.
68 g '13 J-J \$2,703,000... Jan 1 '24-'34
BOND, DEBT Apr 1913... \$2,703,000
INT. at County Treas. office in Gering.

FREMONT.

This is the county seat of Dodge Co. Incorp. June 17 1871.
Water Bds. (Opt. after July 1 '11).
58 '06 July \$10,000... July 1 1926
58 '06 Refund. Bds. (Opt. Mar. 1 '04).
4 1/2 Mch \$179,000... Mch 1 1919
Elec.-L.T. Bds. (Opt. aft. Nov. 1 '11).
58 '06 Nov \$50,000... Nov 1 1926
Gen. bond, debt Mch 18 '12... \$179,000
Elec.-light bonds (add'l)... 50,000
Water bonds (additional)... 10,000
Paving bonds (additional)... 31,000
Total bond, debt Mch 18 '12... 270,000
Assessed valuation 1911... 2,699,781
Assessment about 1-5 actual value.)
City tax rate (per \$1,000) '11... \$30.00
Total tax rate (per \$1,000) '11... \$72.00
Population in 1910 (Census)... 8,718
INT. at Kountze Bros., N. Y. C.

FREMONT SCHOOL DIST. NO. 1.

4 1/2 '12 J-J \$125,000... July 1 1942 (Subj. to call beginning July 1 1922.)
BOND, DEBT Apr 17 '13... \$152,000

GAGE COUNTY.

County seat is Beatrice.
Court-House Bds. (Opt. any time)
3 1/2 J-J \$36,000... Nov 1 1920
BOND, DEBT May 1913... \$36,000
Total assessed val. 1912... 11,687,594
(Assessment about 1-5 actual value.)
State & Co. tax (per M.) '12... \$17.00
Population in 1910 (Census)... 30,328

GORDON.

This place is in Sheridan County.
Water Bds. (Opt. after Jan. 1 '16)
58 '11 \$12,000... Jan 1 1931
Light Bds. (Opt. after Jan. 1 '16)
58 '11 \$8,500... Jan 1 1931
Sewer Bds. (Opt. after Jan. 1 '16)
58 '11 \$4,600... Jan 1 1931
Total bonded debt... 24,100
Population in 1910... 920

GRAND ISLAND.

County seat of Hall County, Inc. Dec. 10 1872. Bonds are taxable.
Refunding Bonds.
58 '09 J-J \$2,000... July 1 1918 (Subject to call after July 1 1903.)
48 '05 A-O \$110,000... Oct 1 1925 (Subject to call after Oct. 1 1910.)
Electric-Light and Power Bonds—
4 1/2 '08 M-N \$35,000... May 1 1926 (Subject to call May 1 1911.)
Paving Bds. (Opt. after Jan. 1 '14)
58 '09 J-J \$17,000... Jan 1 1929
GEN. BD. DT. Mar 1913... \$164,000
Assess. debt (additional)... 36,895
Assessed valuation 1912... 2,280,000
(Assessment 1-5 actual value.)
Total tax (per \$1,000) '12... \$63.00
Population in 1910 (Census)... 10,326
INT. at Kountze Bros., N. Y. City.

GRAND ISLAND SCHOOL DIST.

Refunding Bonds.
48 J-J \$23,000... July 1 1919
School Bds. (Opt. Jan. 1 1916)
4 1/2 '06 J-J \$50,000... Jan 1 1926
BOND, DEBT Mar 1913... \$83,000
Assessed valuation 1912... 2,236,000
School tax (per \$1,000) 1911... \$17.00
Population in 1913 (est.)... 15,000
INT. at Kountze Bros., N. Y. C.

GREELEY COUNTY.

Greeley is the county seat.
Court-House and Jail Bonds.
4 1/2 '13 \$25,000... Jan 1 1933 (Subj. to call beginning Jan. 1 1923.)
TOTAL DEBT... (7)
Population in 1910... 8,047

HALL COUNTY.

Grand Island is the county seat.
3 1/2 J-J \$45,000... Jan 1 1917 (Subject to call after Jan. 1 1904.)
BOND, DEBT Mar 1913... \$50,000
Assessed valuation 1912... 7,837,379
(Assessment about 1-5 actual value.)
State & Co. tax (per \$1,000) '12... \$18.00
Population in 1910... 20,361
INT. at County Treas. office.

HASTINGS.

Hastings is the county seat of Adams County, Inc. Apr 23 1894.
Electric Light Bds. (Opt. 1909).
48 J-D \$10,000... Dec 1 1919
Refunding Bds. (Opt. Jan. 1 '09).
4 1/2 J-J \$185,000... Jan 1 1919
Paving Bds. (Opt. aft. Mar. 1 '16)
58 '11 M-S \$30,000... Mch 1 1931
BOND, DEBT Mar 1 '13... \$225,000
Total assessed val. 1912... 2,108,449
(Assessment 1-5 actual value.)
Total tax (per \$1,000) 1912... \$65.75
Population in 1910 (Census)... 9,338
INT. at Kountze Bros., N. Y. City.

HASTINGS SCHOOL DISTRICT.

4 1/2 '04 semi-an. \$40,000... 1923 (Subject to call after July 1913.)
Building Bds. (Opt. beg. June 1 '23)
4 1/2 '12 J-D \$50,000... June 1 1932
BOND, DEBT Apr 17 '13... \$90,000
Sinking fund... 24,500
Assessed valuation 1912... 1,926,207
Real value of taxable prop. 10,000,000
School tax per \$1,000 1912... \$24.50
INT. on 4 1/2 of 1912 at Kountze Bros., New York.

HAVELOCK.

This city is in Lancaster County. Bonds are taxable. Pop. '10, 2,680.
Water and Sewer Bonds.
58 '10 Mch \$76,000... 1930
BOND, DEBT Mar 1 1913... \$76,000
Total assessed val. 1912... 675,812
(Assessment 1-5 actual value.)
INT. at Kountze Bros., N. Y.

HOWARD COUNTY.

St. Paul is the county seat.
Refunding Bonds (Optional).
3 1/2 J-J \$13,000... 1921
Court-House-Building Bonds.
4 1/2 '12 J-J \$75,000... July 1 1927 (Subject to call in amounts of \$1,000 or multiple thereof at July 1 '12.)
BOND, DEBT Mar 1913... \$88,000
Floating debt... 3,500
Assessed valuation 1912... 4,500,000
(Assessments at 1-5 actual value.)
State & Co. tax (per \$1,000) '12... \$18.75
Population in 1910... 10,783
INT. on refunding bonds payable at County Treas. office; others at State Treasurer's office in Lincoln.

JOHNSON CO. DR. DIST. NO. 1.

P. O. Tecumseh.
Drainage Bonds.
68 '12 J-J \$100,635.14... July 1 '17-27
BOND, DEBT Feb 1 1913... \$100,635

KEARNEY.

This city is in Buffalo County, Incorp. Mch. 18 1901 under new laws.
Refund. Bds. (Opt. July 1 1907)
58 '08 \$24,000... July 1 1922
Ref. Sewer (Opt. aft. Nov. 15 '11)
58 '06 M-N \$45,000... Nov 15 1926
Canal & Water (Opt. May 1 '99)
68 '05 May \$48,000... May 1 1914
Water Bds. (Opt. after July 1 '15)
4 1/2 '10 J-J \$125,000... July 1 1930
Electric-Light Bonds.
58 '09 \$40,000... 1920
BOND, DEBT Apr 13 '13... \$239,000
Total assessed val. 1912... 1,209,572
(Assessment 1-5 actual value.)
Tax rate (per \$1,000) 1912... \$36.00
Population in 1910 (Census)... 6,002
INT. payable at City Treas. office.

KEARNEY SCH. DIST. NO. 7.

Bonds are tax-exempt.
Ref. Bonds (Opt. aft. Feb. 15 '17)
4 1/2 '12 F-A \$50,000... Feb 15 1932
BOND, DEBT May 1912... \$111,900
Total assessed val. 1910... \$1,187,000
(Assessment about 1-5 actual value.)
Sch. tax rate (per \$1,000) '10... \$25.00
Population in 1911 (est.)... 8,000
INT. at Kountze Bros., N. Y.

KEARNEY COUNTY.

Minden is the county seat. Bonds are assessed by State of Nebraska and are tax-exempt. Pop'n 1910, 9,106.
Court House and Jail Bonds.
4 '06 J-J \$54,500... Jan 1 1926 (Subject to call on any interest paying date.)
BOND, DEBT Sept 1912... \$54,500
Assessed valuation 1912... 4,280,619
(Assessment about 1-5 actual value.)
State & Co. tax (per M) '11... \$13.00
Population in 1910... 9,100
INT. payable at State Treas. office.

KIMBALL IRRIGATION DIST.

This district is in Kimball County. Population 1912 (est.), 750.
68 '11 J-J \$250,000... 1913-1931
GEN. BD. DT. Jan 1 '13... \$250,000
Floating debt Mch 1 1912... 50,000
Tot. assess. val. of dist. 1912... 488,840
(Ass't 20% on imp'ts. & full val. lands)
District tax rate (per acre) '12... \$3.50
INT. at County Treas. office in Kimball or at Bank of Kimball.

LANCASTER COUNTY.

The county seat is Lincoln. All bonds are tax-exempt.
Funding Bonds.
48 J-J \$35,000... Mch 1 1914
(\$25,000 subj. to call y'ry aft. 1904.)
Ref. Bonds (Opt. Jan. 15 1915).
3 1/2 '05 Jan \$98,000... Jan 15 1925
BOND, DEBT Apr 23 '13... \$133,000
Assessed valuation 1912... 23,504,189
(Assessment 1-5 of actual value.)
State & Co. tax (per M) 1912... 16.90
Population in 1910 (Census)... 73,793
INT. payable at County Treasury.

LINCOLN.

Roscoe C. Osman, Clk. Lincoln is the capital of the State and the county seat of Lancaster. Incorporated April 7 1871.
Light Plant Bonds—
4 1/2 '04 J-J \$65,000... July 1 '14-'23 (Subject to call July 1 1914.)
Refunding Bonds—
48 A-O \$193,500... Oct 1 '13-'21 (Subject to call Oct. 1 1912.)
48 M-S \$200,000... Mar 1 '14-'18
48 (Subject to call Mar 1 1909.)
48 F-A \$80,000... Aug 1 '13-'20 (Subject to call Aug. 1 1910.)
48 A-O \$30,000... Oct 1 '13-'20 (Subject to call Oct. 1 1910.)
4 1/2 M-S \$80,000... Mar 1 '14-'23 (Subject to call Mar. 1 1914.)
48 '05 M-N \$50,000... Nov 1 '15-'24 (Subject to call Nov. 1 1915.)
48 '06 J-J \$20,000... Jan 1 '16-'25 (Subject to call Jan. 1 1916.)
4 1/2 '06 J-J \$50,000... July 1 '13-'20
4 1/2 '08 M-N \$16,000... Nov 1 '18-'28 (Subject to call after Nov. 1 1918.)
4 1/2 '10 F-A \$114,500... Feb 1 '20-'29 (Subject to call after Feb 1 1920.)
Sewer Bonds
4 1/2 '13 \$17,500... (Maturity 1-20th yearly, unpaid bds. being subj. to call after Feb. 1 1923.)
GEN. BONDS Apr 1 1913... \$988,500
Assessment debt (incl'd)... 461,622
TOTAL DEBT Apr 1 '13... 1,450,122
Sinking fund... 143,111
NET DEBT Apr 1 1913... 1,307,011
Water & light debt (incl'd)... 150,000
Total assessed val. 1912... \$4,145,100

City tax rate (per \$1,000) 12... \$38.00
Population in 1910 (Census)... 43,973
A of this issue \$42,300 refunded maturing water bonds.

PUBLIC UTILITIES.—The city owns its water-works and lighting plant, the value of which is 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 payable at Kountze Bros., New York.

***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.

Bonds of 1911 declared valid by courts. V. 94, p. 1131.
4 1/2 M-N \$25,000... May 1 1924 (Subject to call May 1 1909.)
Refunding Bonds
4 1/2 '04 J-D \$25,000... June 1 1924 (Subject to call any interest date.)
48 M-N \$40,000... 1916 & 1921 (\$20,000 due each date, \$40,000 subject to call in 1911.)
4 1/2 '05 J-D \$25,000... June 1 1925 (Subject to call any interest date.)
4 1/2 '07 M-N \$25,000... (Subject to call.)

Build. Bonds (opt. any int. date)
4 1/2 '11 J-J \$30,000... Sept 1 1941
BOND, DEBT July 1 1912... \$476,600
Total assessed val. 1911... 10,000,000
School tax (per \$1,000) 1911... \$32.00
INTEREST on bonds of 1907 payable at District Treasurer's office.

MC COOK.

This city is in Red Willow County.
Sewer Bonds (Opt. June 25 1917)
58 '08 J-D \$50,000... June 25 1926
Court-House Bonds
68 \$1,000... Oct 1 1917
Water Bonds (Opt. June 15 1913)
68 '08 J-D \$20,000... June 15 1928
Refunding Water Bonds.
58 '12 J-J \$50,000... June 15 '13-32
BOND, DEBT Feb 20 1912... \$80,000
Warrants outstanding... 1,669
Sinking fund... 6,816
Assessed valuation 1912... 651,990
(Assessment about 1-5 actual value.)
Population in 1910... 3,765
INTEREST on refunding bonds payable at N. W. Halsey & Co., Chic.

MERRICK COUNTY.

Central City is the county seat.
Court-House (Opt. any time)
48 '11 J-J \$85,000... July 1 '13-'31
BOND, DEBT Apr 1913... \$95,000
Sinking fund Feb 19 1912... 5,000
Assessed valuation 1912... 5,092,034
State & Co. tax (per \$1,000) '11... \$15.70
Population in 1910... 10,379
INTEREST payable at State Treasurer's office in Lincoln.

NANCE COUNTY.

Fullerton is the county seat.
Bridge Bonds (Opt. aft. July 1 1913)
38 July \$75,000... July 1 1923
BOND, DEBT Mar 18 '13... \$75,000
Floating debt... 12,000
Sinking fund... 14,000
Total assessed val. 1912... 4,179,240
Assessment abt. 1-5 actual value.)
State & Co. tax (per \$1,000) '12... \$18.50
Population in 1910... 8,926
All above bonds are held by State.

NEBRASKA CITY.

County seat of Otoe Co. Incorp. May 7 1858. For Nebraska City precinct bonds, see Otoe County further below. All bonds are tax-exempt. Commission government adopted Jan. 16 1912. V. 94, p. 293.
Funding Bonds
58 '99 \$41,000... Optional
58 '99 \$150,000... 1919
58 '01 \$4,000... 1921
BOND, DEBT Oct 1912... \$235,000
Assessed valuation 1910... 928,400
(Assessment about 1-5 actual value.)
Tax rate (per \$1,000) 1910... \$30.00
Population in 1910... 5,480
INT. at Kountze Bros., N. Y.

NORFOLK.

This city is in Madison County, Inc. Sept. 12 1881. Pop'n '10, 6,025.
Sewer Bonds (opt. aft. May 1 '11)
48 '06 M-N \$40,000... May 1 1936
Refunding Water Bonds
4 1/2 M-S \$28,000... Mch 1 1919
Paving Bonds.
58 '12 \$12,000... July 1 1930
BOND, DEBT Mar 1913... \$80,000
Total assessed val. 1912... 710,000
(Assessment about 1-5 actual value.)
Total tax rate (per \$1,000) '12... \$45.00

NORFOLK SCHOOL DISTRICT.

High School Building Bonds.
58 '08 J-J \$11,000... 1918
58 '07 J-J \$24,000... May 1 1937 (Subject to call after May 1 1927.)
58 '11 M-N \$25,000... May 1 1931
BOND, DEBT Mar 1913... \$60,000
Floating debt... 500
Sinking fund... 4,000
Assessed valuation 1912... 908,338
(Assessm't about 1-5 actual value.)
School tax rate (per M) 1912... \$28.00
INTEREST is payable at Kountze Bros., New York City.

NORTH PLATTE.

This city is in Lincoln County. Water-Works Purchase Bonds. 58 '10 \$100,000. Oct 1 1929 Sewer Bonds (optional). 4 1/2 '98 \$30,000. Apr 1 1925 BOND. DEBT Sept 16 1912 150,000 Assessed valuation 1912. 854,736 (Assessment 1-5 actual value.) Total tax (per \$1,000) 1912. \$71.30 Population in 1910. 4,793 INT. payable at Kountze Bros., N. Y.

OMAHA. W. G. Ure, Treasurer. Omaha is situated in Douglas Co. Inc. Mo. 5 1857. Commission government adopted Sept. 2 1911 (V. 93, p. 682) and upheld by the Supreme Court on Mo. 2 1912. V. 94, p. 717. All bonds of this city are taxable. On Aug. 2 1911 a proposition to issue \$7,250,000 bonds for payment of the plant of Omaha Water Co. and \$1,000,000 for improvement of same was favorably voted. V. 93, p. 425. Of this amount \$7,000,000 were sold during May 1912. V. 94, p. 1342. This city was visited by a tornado on Mar. 23 1913, considered the most disastrous in the history of the United States. Much property destroyed and many lives lost. See V. 96, p. 963.

Water-Works Bonds. 4 1/2 '11 J-J \$7,000,000. Dec 15 1941 City-Hall Bonds. 4 1/2 '02 \$50,000. Feb 2 1922 4 1/2 '09 \$50,000. Apr 1 1929 4 1/2 '11 \$5,000. June 1 1931 Engine House Bonds. 4 1/2 '03 \$45,000. Sept 1 1933 48 '06 \$60,000. Jan 1 1926 4 1/2 '08 \$30,000. Feb 1 1928 4 1/2 '10 \$50,000. July 1 1930 4 1/2 '13 \$100,000. Mar 1 1933 Public Library Bonds. 4 1/2 '12 \$100,000. May 1 1932 Paving Bonds. 58 '93 \$100,000. Aug 1 1913 4 1/2 '97 \$25,000. Oct 1 1917 48 '98 \$25,000. Apr 1 1918 48 '99 \$25,000. July 1 1919 48 '00 \$25,000. July 1 1920 48 '01 \$74,000. May 1 1921 4 1/2 '04 \$100,000. July 1 1924 48 '04 \$75,000. Aug 1 1924 48 '05 \$45,000. Aug 1 1925 4 1/2 '07 \$75,000. Sept 1 1927 4 1/2 '08 \$50,000. May 1 1928 4 1/2 '09 \$75,000. Apr 1 1929 4 1/2 '10 \$75,000. July 1 1930 4 1/2 '13 \$100,000. May 1 1933 4 1/2 '12 \$50,000. May 1 1932 4 1/2 '13 \$23,000. 1921 71,000. 1922 Sewer Bonds. 58 '93 \$100,000. Aug 1 1913 48 '99 \$25,000. July 1 1919 48 '99 \$25,000. Dec 1 1919 48 '00 \$25,000. May 1 1920 48 '00 \$50,000. Apr 1 1920 48 '01 \$74,000. May 1 1921 4 1/2 '04 \$100,000. Sept 1 1921 4 1/2 '02 \$100,000. Mch 1 1922 4 1/2 '04 \$70,000. July 1 1924 48 '04 \$75,000. Aug 1 1924 48 '06 \$90,000. Jan 1 1926 48 '06 \$100,000. Aug 2 1926 4 1/2 '07 \$150,000. Apr 1 1927 4 1/2 '07 \$100,000. Sept 1 1927 4 1/2 '08 \$49,000. Mch 1 1928 4 1/2 '08 \$100,000. May 1 1928 4 1/2 '09 \$100,000. Apr 1 1929 4 1/2 '09 \$100,000. Apr 1 1929 4 1/2 '11 \$100,000. Feb 1 1930 4 1/2 '10 \$50,000. July 1 1930 4 1/2 '11 \$100,000. Feb 1 1931 4 1/2 '12 \$100,000. Mch 1 1932 4 1/2 '13 \$100,000. Mar 1 1933 Funding Bonds. 48 '96 \$300,000. Mch 1 1918 4 1/2 '03 \$200,000. Aug 1 1933 48 '05 \$95,000. June 1 1923 Renewal Bonds. 48 '03 \$200,000. Jan 2 1933 4 1/2 '04 \$484,000. Jan 1934 4 1/2 '04 \$127,000. May 1 1924 48 '05 \$24,000. Jan 1 1925 48 '06 \$175,000. May 1 1926 4 1/2 '07 \$200,000. Sept 1 1927 Intersection Bonds. 48 '06 \$50,000. July 1 1926 4 1/2 '07 \$50,000. Apr 1 1927 4 1/2 '08 \$50,000. Mch 1 1928 4 1/2 '08 \$50,000. June 1 1928 4 1/2 '08 \$50,000. Apr 1 1929 4 1/2 '10 \$100,000. Feb 1 1930 4 1/2 '11 \$100,000. Feb 1 1931 4 1/2 '12 \$100,000. Mch 1 1932 4 1/2 '13 \$100,000. Mar 1 1933 Park Bonds. 4 1/2 '08 \$50,000. June 1 1928 4 1/2 '10 \$50,000. June 1 1930 4 1/2 '12 \$50,000. Mch 1 1932 Special Assessment Bonds. Street Impt. bonds. \$1,407,500 GEN. BD. DT. Aug 21 15 6 120,000 Water bonds (additional). 7,000,000

In addition to the above, the assessment bonds maturing part yearly (payable by special assessment) on Jan 21 1913 amounted to \$1,407,500. The cash in the treasury on Mo. 28 1912 amounted to \$632,000. INT. (semi-annually, excepting paving bonds dated 1913, payable annually) payable in New York at Kountze Bros. 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 195. The bonded indebtedness of the city, exclusive of district grading bonds, district improvement bonds, public library bonds, renewal bonds, bonds issued for the purpose of funding or taking 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 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. There are also other provisions and restrictions. The full text of the law as passed by the Legislature will be found in V. 88, p. 955.

VALUATION.—In Nebraska the law requires assessors to find the full value of property, but in making the tax levy to take only one-fifth (1-5) of such value and to fix the rate on that basis. In the following we show both the full appraised value and the valuation for tax levy:

Valuations by Assessors. 1912. 1911. Real estate. 95,064,435 92,345,090 Personal -- 69,168,475 53,460,325 Total. 164,232,910 145,805,325

Valuation for Tax Levy. (One-Fifth of Above Values.) 1912. 1911. Real estate. 19,012,887 18,469,018 Personal -- 13,833,695 10,692,047 Total. 32,846,582 29,161,065 Tax (per M.) \$64 80 \$62 90

Assessments on personal property are made each year, but those on real estate are only made each 4th year. **POPULATION.**—In 1910 (Census). 124,096; in 1900 (Census). 102,555; in 1890, 140,452; in 1880, 30,518; in 1870, 16,083.

OMAHA SCHOOL DISTRICT. The district includes all the city of Omaha. Bonds are taxable. 48 '99 J-J \$250,000. Jan 1 1919 48 '01 J-J \$2,000. Jan 1 1921 4 1/2 '08 J-J \$100,000. Jan 1 1928 4 1/2 '08 J-J \$250,000. July 1 1928 4 1/2 '09 J-J \$150,000. July 1 1929 4 1/2 '11 J-J \$275,000. Jan 1 1931 4 1/2 '11 J-J \$250,000. July 1 1931 BOND. DEBT Sept 1 '12 \$1,367,000 Sinking fund. 45,786 237 D DEBT Sept 1 '12 1,321,214 Val of school prop 1912. 3,000,000 School tax (per \$1,000) 1911. \$3.00 INT. at Kountze Bros., N. Y. C. For assessed valuation and population see statement City of Omaha.

OSCEOLA SCH. DIST. NO. 19. A district (P. O. Osceola) in Polk County. Pop'n in 1912 (est.). 1,550. 58 '11 J-J \$33,000. 1931 (Subject to call after 1916.) BOND. DEBT Sept 1 '12 \$33,000 Assessed valuation 1912. 366,000 (Assessment 1-5 actual value.) School tax (per \$1,000). '12. \$29.00

OTOE COUNTY. 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. Bonds to the amount of \$40,000 were issued and interest paid for some years. The County Commissioners then declared the precinct illegally organized and refused to levy a tax. Litigation resulted and the courts have ordered a tax sufficient to pay debt to be levied on territory covered by the precinct in 1886, the year the bonds were sold. See V. 72, p. 502. New bonds were issued in 1901. **Refunding Bonds.** 48 '98 M-S \$100,000. Sept 1 1918 4 1/2 '98 M-S \$5,000. Sept 1 1918 (Subject to call Sept 1 1913) 3.708 '07 M-S \$75,000. Mch 1 1927 48 '89 J-J \$60,000. July 1 1929 BOND. DEBT Mar 1913. \$290,000 Neb. City prec't bds. (add'l) 31,000 Assessed valuation 1912. 8,510,153 (Assessment about 1-5 actual value.) State & Co. tax (per \$1,000) '12. \$18.50 Population in 1900. 32,288 Population in 1910. 19,323 Nebraska City Precinct Bonds. 4 1/2 '01 M-N \$28,000. May '14 '21 (V. 72, p. 894, for maturity.) INTEREST at office of Co. Treas

PAWNEE COUNTY. Pawnee City is the county seat. 4 1/2 '11 \$64,000. 1916 (Subject to call after 1912.) BOND. DEBT Apr 17 '13. \$64,000 Assessed valuation 1912. 5,420,959 (Assessment 1-5 actual value.) State & Co. tax (per \$1,000) '12. \$16.00 Population in 1910. 10,532

PAWNEE CO. DE. DIST. NO. 1. P. O. Table Rock. Drainage Bonds. 68 '11 J-J \$30,000. 1916-1921 Total bonded debt. (7)

PELHAMS COUNTY. Holdrege is the county seat. 48 J-J \$90,000. Jan 1 1930 (Subject to call.) BOND. DEBT Mar 1913. \$90,000 Assessed valuation 1912. 4,360,000 (Assessment 1-5 actual value.) State & Co. tax (per \$1,000) '12 \$10.00 Population in 1910. 10,451 INT. payable at State Treasurer's office in Lincoln.

PLATTSMOUTH.

This city is the county seat of Cass County. Inc. Mo. 15 1855. All bonds are taxable. Pop'n 1910, 4,287. **Refunding Bonds.** 58 J-D \$72,000. June 1 '14 '19 58 J-J \$6,000. Jan 1 1921 BOND. DEBT Mar 22 '13. \$175,000 Assessed valuation 1912. 708,873 (Assessment about 1-5 actual value.) Total tax (per \$1,000) 1912. \$17.31 INT. at Kountze Bros., New York.

RICHARDSON CO. DRAINAGE DIST. NO. 1. P. O. Falls City. Bonds taxable. 68 10 J-J \$205,000. July 1 '15 '18 BOND. DEBT Mar 1913. \$205,000 Assessed valuation 1912. 1,276,284 (Assessment about 1-5 actual value.) INT. at County Treasurer's office.

SCOTTS BLUFF SCH. DIST. A district in Scott's Bluff County. \$35,000. Total Debt. (7)

SHEPHERD COUNTY. Loup City is the county seat. 4 1/2 '98 \$50,000. Optional BOND. DEBT Apr 1912. \$50,000 Total assessed val. 1912. \$3,292,115 (Assessment abt. 1-5 actual value.) State & Co. tax (per \$1,000) '11. \$20.50 Population in 1910. 8,278 INTEREST is payable at County Treasurer's office.

SOUTH OMAHA. This city is in Douglas County. Incorporated Apr. 7 1887. All bonds are taxable. Pop'n 1910, 26,259.

Refunding Bonds. 4 1/2 '04 J-D \$117,000. Dec 1 1924 Overlap Bonds (opt. July 1 '08). 58 '05 July \$39,000. July 1 1923 **General Sewer Bonds.** 4 1/2 '06 M-N \$250,000. May 1 1925 4 1/2 '08 J-J \$30,000. July 1 1928 **Refunding & Renewal Bonds.** 58 '95 J-D \$62,000. June 1 1915 58 '04 M-S \$25,000. Mar 1 1924 58 '04 A-O \$23,000. Oct 1 1924 4 1/2 '05 M-N \$70,000. Nov 1 1925 4 1/2 '12 J-J \$110,880. Jan 1 1932 **Victory Bonds (Refunding)** 58 '95 J-D \$75,000. June 1 1915 **City-Hall Bonds.** 4 1/2 '05 May \$70,000. May 1 1925 **Park Bonds.** 48 '05 M-N \$40,000. May 1 1925 (Subject to call after May 1 1910.) 4 1/2 '11 Feb \$15,000. Feb 1 1931 (Subject to call after Feb 1 1921)

Intersection Bonds. 4 1/2 '03 M-S \$20,000. Sept 1 1925 58 '01 5,000. Dec 1 1921 4 1/2 '04 July \$9,000. July 1 1924 4 1/2 '08 J-D \$30,000. July 1 1928 **Fire Department Bonds** 48 '10 J-J \$25,000. Jan 1 1930

GEN. BD. DT. Aug 1 '12 \$1,038,108 Special Impt. bds. (add'l). 1,163,485 TOT. BD. DT. Aug 1 12. 2,201,593 Total assessed val. 1912. 25,918,271 Total tax (per \$1,000) 1912. \$11.50 *These bonds are subject to call 5 years after the date of same. INT. at Kountze Bros., N. Y. City.

SOUTH OMAHA SCHOOL DIST. High-School Bonds. 58 '03 \$100,000. 1923 Building Bond. 58 '09 \$60,000. 1929 BONDED DEBT Apr 1913 \$160,000

SUTTON SCHOOL DISTRICT. This district is in Clay County. 58 '11 \$28,800. July 1 1931 (Subject to call July 1 1916) BONDED DEBT Oct 17 1912 \$28,800 Assessed valuation 1911. 288,935 School tax (per \$1,000) '11. \$30.00

UNIVERSITY PLACE SCH. DIST. This district is in Lancaster Co. 58 12 s-an \$10,000. Feb 10 1917 10,000. Feb 10 1922 20,000. Feb 10 1932 BOND. DEBT Mar 1 1913. \$50,000 Floating debt (est.) 7,000 Sinking fund. 800 Assessed valuation 1912. 601,495 (Assessment about 1-5 actual value.) INT. at Kountze Bros., N. Y. C.

WASHINGTON COUNTY. 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. V. 69, p. 601; V. 71, p. 1231; V. 74, p. 741. The \$90,000 3% refunding bonds mentioned below are part of an issue of \$100,000 issued in settlement of the principal and interest due on those bonds. V. 74, p. 1158. **Refunding Bonds.** 38 May \$90,000. May 1 '14 '22 (V. 74, p. 1158, for maturity.) 48 '10 A-O \$46,000. Apr 18 1920 (Subject to call at any interest-paying period.) BOND. DEBT May 1913. \$136,000 Assessed valuation 1912. 5,825,924 (Assessment about 1-5 actual value.) State & Co. tax (per \$1,000) '12. \$19.60 Population in 1910. 12,738 INT. at Kountze Bros., N. Y. C.

WYMORE. This city is in Gage County. **Refunding Bonds.** 58 11 Aug \$12,000. Aug 1 1931 BOND. DEBT Mar 1913. \$107,000 Water & Light debt (incl.) 57,000 NET DEBT Mar 1913. 50,000 Assessed valuation. 348,575 Population in 1910. 2,615 INT. at State fiscal agency in N. Y.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor divisions in the State of Nebraska which are not represented among the foregoing.

Location	Bonded	Floating	Assessed	Tax per Pop'n
	debt.	debt.	valuation.	1910.
Alliance (C), Boxbutte Co.	\$145,000	10,000	\$492,456	3.105
Alliance School District	59,000	5,000	598,355	---
Alma (C), Harlan County	90,000	None	211,280	7.60
Auburn (C), Nemaha County	75,000	None	701,547	770.00
Auburn School District	40,000	None	661,485	25.00
Aurora (C), Hamilton County	32,500	5,000	713,853	25.00
Beaver City, Furnas County	38,000	None	128,719	9.70
Benson (C), Douglas County	58,000	---	449,182	3.170
Benson School District	33,000	7,000	---	30.00
Buffalo County	26,500	None	7,563,052	14.70
Cambridge (V), Furnas Co.	51,000	None	169,000	83.00
Central City (C), Merrick Co.	40,500	None	427,563	73.55
Cheyenne County	50,000	None	2,358,967	16.50
College View (V), Lancaster Co.	25,000	1,000	206,000	25.00
Cozad, Dawson County	35,000	None	730,000	1.096
Crawford (C)	25,000	None	704,803	741.02
Crete (C), Saline County	61,000	None	499,857	26.00
David City, Butler County	54,600	None	472,927	2.177
Fairfield (C), Clay County	32,000	None	---	1.054
Fairmont Sch. Dist. No. 19	27,500	1,000	340,000	28.50
Falls City, Richardson County	12,075	None	666,988	3.255
Fullerton School District	33,000	None	635,000	31.00
Gothenburg (C), Dawson Co.	33,500	1,000	800,000	15.50
Gothenburg Sch. Dist. No. 20	25,000	4,000	747,862	731.00
Hartington Sch. Dist. No. 8	54,300	None	394,000	---
Hebron (C), Thayer County	35,500	16,800	1,194,750	18.40
Holdrege (C), Phelps County	64,000	---	213,522	77.00
Keith County	26,670	None	2,094,296	20.70
Keith & Lincoln Cos. Irr. Dist.	65,000	---	111,333	---
Kenesaw School District	25,800	---	---	---
McCook School District	28,000	None	708,480	32.00
Madison (C), Madison Co.	32,500	---	335,000	1.710
Nebraska City School District	280,000	---	---	---
Nelson (C), Nuckolls County	36,000	None	1,483,110	33.00
North Platte Sch. Dist. No. 8	30,000	4,000	968,382	30.00
Red Cloud (C), Webster Co.	36,000	3,000	305,000	36.00
Red Cloud School District	25,000	None	550,000	35.00
Richardson Co. Dr. Dist. No. 2	48,000	None	560,000	---
Scoutyler (C), Colfax County	50,500	None	2,150,000	2.152
Scotts Bluff (C), Scotts Bluff Co.	42,000	---	415,567	1.740
Seward, Seward County	60,000	7,000	598,090	29.00
Shelton School District	30,000	9,000	---	2.106
Superior, Nuckolls County	41,500	None	473,490	---
Superior School District	30,000	None	638,520	---
Tecumseh (C), Johnson Co.	45,000	3,180	378,000	1.748
Valley County	32,000	None	3,583,077	5.830
Wayne Sch. District	65,000	---	---	2.168
West Point (C), Cumming Co.	33,000	None	440,000	---
York, York County	33,000	None	1,172,174	27.00

(C) City. (V) Village. a Total tax. d 1909 figures. e 1910 figures. f 1911 figures. * 1912 figures. † 1913 figures. x This covers merely a recent issue of bonds; we are not informed as to what is total debt.

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. 1915)..... Geo. H. Hodges
 Sec. of State (term ends 2d Mon. Jan. 1915)..... Chas. H. Sessions
 Treasurer (term ends 2d Monday Jan. 1915)..... Earl Akers
 Auditor (term ends 2d Monday Jan. 1915)..... W. E. Davis

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 1865 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 Apr. 28 1913 was \$370,000, all held by the State Permanent School Fund. Permanent School Funds April 1913 amounted to \$9,396,698.18.

Name and Purpose.	P. Ct. Payable.	When Due.	Outstand'g
Refunding 1903.....	4 J & J	July 1 1914	\$211,000
Do 1904.....	4 J & J	Jan 1 1916	150,000

INTEREST is payable at the State treasury.

ASSESSED VALUATION

Years.	Total Assessed Valuation.	State Tax per \$1,000.	Years.	Total Assessed Valuation.	State Tax per \$1,000.
1912.....	\$2,746,885,505	\$1.20	1905.....	\$387,553,348	\$5.70
1911.....	2,777,054,317	1.20	1904.....	378,335,401	5.20
1910.....	2,752,107,878	1.05	1902.....	363,163,630	5.50
1909.....	2,511,260,285	1.25	1900.....	328,729,008	5.50
1908.....	2,453,691,859	0.90	1890.....	348,459,943	4.25
1907.....	439,454,948	6.20	1880.....	150,870,761	5.50
1906.....	408,329,749	4.70	1870.....	92,528,099	8.75

*The large increase beginning with 1908 followed from 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.

POPULATION OF STATE.

1910.....	1,690,949	1880.....	995,096
1900.....	1,470,495	1870.....	564,369
1890.....	1,428,108	1860.....	107,206

The proportion of the colored population was 4.35% in 1880, 3.59% in 1890, 3.7% in 1900 and in 1910 3.2%. In number blacks were 627 in 1860, 17,108 in 1870, 43,107 in 1880, 151,251 in 1890, 52,003 in 1900 and 54,030 in 1910.

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.
 Abilene is in Dickinson County. Commission government adopted Mich. 1 1910. 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.

Water Bonds (Opt. Feb. 1 1912).
 4 1/2% 07-F-A \$88,000..... Feb 1 1937
 Refunding Bonds.
 5s '08 J-J \$0,000..... Jan 1 1918
 5s '08 J-J \$5,000..... Jan 1 1918
 Sewer Bonds.
 5s J-J \$14,493.....
 5s '11 A-O 15,000..... Apr 1 1931
 Park Bonds.
 4 1/2% '06 J-D \$6,000..... June 4 1926
 Paving Bonds.
 5s J-D \$12,000.....
 (Part due each year beginning Dec. 1 1911.)
 5s '13 M-N \$25,000..... Nov 1 '13 '22
 GEN. B. D. DT. Apr 1913..... 201,493
 Total assessed val. 1912..... \$4,516,000
 (Assessment at full value.)
 Total tax rate (per M) 1912..... \$14.15
 Population in 1910..... 4,118

INT. on refunding, park, sewer & paving bonds at State Treasurer's office; on water bonds at fiscal agency in N. Y. City. Refunding bonds are owned by State School Fund; sewer bonds by local people.

ABILENE SCHOOL DISTRICT.
 Building Bonds.
 4s '06 J-J \$35,000..... 1926
 BOND, DEBT April 1912..... \$55,000
 Assessed valuation 1911..... 5,659,744
 School tax (per \$1,000) '11..... \$4.02
 INTEREST is payable at Farmers' Nat. Bank, Abilene.

ABILENE SCHOOL DISTRICT.
 Building Bonds.
 4s '06 J-J \$35,000..... 1926
 BOND, DEBT April 1912..... \$55,000
 Assessed valuation 1911..... 5,659,744
 School tax (per \$1,000) '11..... \$4.02
 INTEREST is payable at Farmers' Nat. Bank, Abilene.

AILEN COUNTY.
 Ailen is the county seat.
 Refunding Bonds.
 5s '08..... \$74,000..... Oct 1 1928
 BOND, DEBT Mar 17 '13..... \$74,000
 Assessed valuation 1912..... \$39,920,500
 (Assessment at full value.)
 State & Co. tax (per \$1,000) '12..... \$4.00
 Population in 1910..... 27,640

ANDERSON COUNTY.
 County seat is Garrettsville.
 L. & G. RR (refunding).
 5s '01 J-J \$135,000..... Jan 1 1931
 (Subject to call.)
 5s '02 J-J \$5,000..... Jan 1 1914
 (Sub. to call after 1907)
 4 1/2% 06 J-J \$20,000..... Jan 1 16-22
 Refunding Bonds.
 4 1/2% 99 J-J \$50,000..... July 1 '14-'19-'29
 BOND, DEBT Mar 1913..... \$210,000
 Sinking Fund..... 10,669
 Total assessed val. 1912..... 23,610,637
 (Assessment at full value.)
 State & Co. tax (per M) 1912..... \$2.90
 Population in 1910..... 13,829

ARGENTINE.
 See Kansas City.

ARKANSAS CITY.
 Arkansas City is situated in Cowley County. Incorp. Sept. 10 1884. Commission government adopted Mich. 20 1912. City in 1900 purchased water works and assumed \$90,000 of 20-year bonds.

Internal Impt. Bonds.
 5s '13 J-D \$5,000..... June 1 1923
 5s '13 J-D 6,000..... June 1 1933
 Refunding Bonds.
 4 1/2% '02 F-A \$46,000..... Aug 15 1922
 4s '03 F-A 8,000..... Aug 1 1933
 (Subject to call after 1913)
 5s A-O \$20,000..... Oct 1 1926
 5s '06 M-N 12,000..... May 1916
 3s '08 M-N 40,500..... 1933
 5s '09 J-D 20,000..... 1929
 5s M-S 10,000..... Sept 1931
 Refunding Warrants.
 5s..... \$79,000..... 1932
 Railroad Aid Bonds.
 5s '09 F-A 20,000..... 1939
 Water Bonds (optional).
 5s '00 J-D \$42,000..... June 1 1919
 Water-Works Refunding Bonds.
 4 1/2% '02 M-S \$37,000..... Sept 1 1932
 Funding Bonds.
 4 1/2% '09 M-S \$6,000..... Sept 1 1929
 5s '13 J-D 10,372.03c..... June 1 1933
 (Optional beginning June 1 1923.)
 General Improvement Bonds.
 5 1/2% '12 A-O \$18,000..... Apr 1 '14-'22
 TOT. B. D. DT. Jan 1 1913..... \$361,602
 Other indebtedness..... 98,351
 Water debt (included)..... 79,000
 Total assessed val. 1912..... 6,878,129
 (Assessment at full value.)
 Total tax (per \$1,000) 1911..... \$15.33
 Population in 1910 (Census)..... 7,508
 INTEREST on refunding bonds, except those payable in 1931, and on water bonds, is payable at Kountze Bros., N. Y. City, or general impt. bonds at State Treasury in Topeka.

ARKANSAS CITY SCH. DIST.
 Building Bonds.
 5s '11 J-D \$50,000..... June 1 1931
 BOND, DEBT May 1913..... \$118,000
 Assessed valuation 1911..... 7,200,000
 School tax rate (per \$1,000) '11..... \$6.40

ATCHISON.
 Atchison is in Atchison Co. Commission government defeated Sept. 25 1912. V. 95, p. 916.
 Coal Bonds.
 5s '04..... \$30,000..... July 1 1914

City Purposes.
 5s '06 J-J \$10,000..... July 1 1916
 5s '06 J-J 10,000..... July 1 1921
 4s '83 J-J 266,950c..... July 1 1913
 4s '85 J-J 135,400c..... July 1 1915
 4s '89 J-J 49,150c..... July 1 1919
 4s '98 J-J 192,350c..... July 1 1928
 Park Bonds.
 5s '06 J-J \$10,000..... July 1 1918
 5s '06 J-J 10,000..... July 1 1923
 5s '06 J-J 10,000..... July 1 1928
 5s '06..... 12,500..... July 1 1933
 BOND, DEBT Apr 27 '12 \$759,150
 Internal impt. bonds July 1 '10 152,185
 Assessed valuation 1911..... 16,606,666
 (Assessment at full value.)
 Tax rate (per \$1,000) 1911..... \$14.44
 Population in 1910..... 16,429

ATCHISON SCHOOL DISTRICT.
 Building Loans.
 5s '83 J-J \$44,000c..... July 1 1913
 5s '86 J-J 4,000c..... July 1 1916
 4 1/2% '08 J-J 44,000c..... July 1 1923
 (Subject to call at any time.)
 4 1/2% '09 J-J 50,000c..... Jan 1 1924
 (Subject to call.)
 BOND, DEBT Mar 15 '13 \$142,000
 Sinking fund Mar 1 1913..... 23,045
 Assessed valuation 1912..... 16,151,182
 (Assessment at full value.)
 School tax (per \$1,000) 1912..... \$5.60
 Population in 1910..... 16,429

ATCHISON COUNTY.
 County seat is Atchison.
 Ref. Bonds (opt. July 1 1914).
 4s '99 J-J \$23,000c..... July 1 1929
 5s '86 J-J 68,000c..... July 1 1916
 BOND, DEBT Mar 1913..... \$299,000
 Total assessed val. 1912..... \$40,620,338
 (Assessment at full value.)
 State & Co. tax (per \$1,000) 12..... \$3.88
 Population in 1910..... 28,107
 INT. at fiscal agency in N. Y.

BARBER COUNTY.
 County seat is Medicine Lodge.
 Refunding Bonds.
 5s '84..... \$18,000c..... July 1 1914
 5s '87 J-J 3,000c..... July 1 1917
 4s '04 J-J 79,000c..... July 1 1934
 Court-House Bonds.
 5s '86 J-J \$25,000c..... June 24 1916
 Railroad Bonds.
 5s '07 A-O \$56,000c..... April 1 1927
 BOND, DEBT March 1913 \$181,000
 Total assessed val. 1912..... 27,507,045
 (Assessment at full value.)
 State & Co. tax (per \$1,000) 12..... \$4.50
 Population in 1910..... 9,916
 INT. at Nat. Park Bank, N. Y.

BELLE PLAINE.
 This city is in Sumner County.
 Water and Light Bonds.
 5s '13 J-J \$35,000.....
 (Due \$5,000 in 10 yrs., \$6,000 in 15 yrs., \$7,000 in 20 yrs., \$8,000 in 25 yrs. and \$9,000 in 30 yrs.)
 TOTAL DEBT..... (?)
 Assessed valuation 1912..... \$1,070,737
 Population in 1910..... 849

BELLEVILLE.
 This city is in Republic County.
 Refunding Bonds.
 5s '09 M-S \$2,000c..... Jan 1 1920
 5s '11 J-D 6,000c..... June 1 1921
 Water-Works Bonds.
 4s '01 F-A \$24,000c..... Aug 1 1921
 (Subject to call after Aug. 1 1911.)
 Electric-Light Bonds.
 5s '06 M-S \$20,000c..... Sept 1 1926
 BOND, DEBT Mar 1913..... \$56,000
 Total assess. value 1912..... 2,027,396
 (Assessment at actual value.)
 Total tax rate (per \$1,000) 12..... \$13.40
 Population in 1910..... 2,224
 INTEREST on all bonds except refunding bonds dated 1911 payable at National Park Bank, N. Y. City.

CALDWELL.
 This city is in Sumner County.
 Railroad-Aid Bonds.
 4 1/2% '99..... \$18,000..... July 1 1919
 Electric-Light Bonds.
 4 1/2% '06..... \$15,000..... July 1 1926
 Water-Wks. & Elec. Light Bonds.
 4 1/2% '09..... \$30,000..... Oct 1 1929
 Main Sewer Bonds.
 5s..... \$7,000.....
 GEN. B. D. DT. May 1913..... \$70,000
 Sewer bonds (additional)..... 5,602
 Assessed valuation 1912..... 1,595,000
 (Assessment at actual value.)
 City tax rate (per \$1,000) 1912..... \$7.00
 Population in 1910..... 2,185

CANEY.
 This city is in Montgomery Co.
 Funding Bonds.
 5s '09..... \$46,088..... July 1 1929
 Improvement Bonds.
 6s '04..... \$10,000..... Aug 1 1924
 5s..... 34,901.....
 5s..... 13,500..... Part yearly
 5s..... 33,244..... Part yearly
 6s '11..... 18,900..... July 1 '13-'21
 Water-Works Bonds.
 6s '02..... \$13,000..... Jan 1 1922
 5s '06..... 50,000..... July 15 1936
 BOND, DEBT July 1 1910..... \$180,733
 Assessed valuation 1908..... 1,753,000
 (Assessment at full value.)
 Total tax rate (per \$1,000) '10..... \$14.50
 Population in 1910..... 3,697

CHANUTE.
 This city is in Neosho County. Commission government adopted Nov. 7 1911. V. 93, p. 1337.
 General Paving Bonds.
 5s 3/4% '89..... \$99,752..... 1913-1922
 Water-Works Bonds.
 5 1/2%..... \$14,000..... 1918-1914

CHANUTE (Concluded).
 Gas Bonds.
 6s '99 \$5,000 Apr 15 1919
 General Sewer Bonds.
 5s \$1,970
 General Bonds.
 5s \$40,500
 Park Bonds (optional 1922).
 5s '12 \$25,000 Feb 1 1932
 GEN. BD. DT. Apr 19 13 \$156,231
 Paving & sewer bds. (add.) 109,577
 Assess. val. (1/2 act.) '12 6,403,873
 City tax rate (per \$1,000) '12 36.30
 Population in 1910 9,272
 INT. on park bonds payable at State Treas. office in Topeka.

CHASE COUNTY.
 Cottonwood Falls is the county seat.
 Railroad-Aid Bonds.
 6s '02 M-N \$50,000 Nov 22 1922
 BOND. DEBT Nov 22 1912 \$80,000
 Sinking fund 30,000
 Assessed valuation 1912 18,914,809
 (Assessment at full value.)
 State & Co. tax (per \$1,000) '12 33.20
 Population in 1910 7,527
 INT. at Nat. Park Bank, N. Y. City.

CHAUTAUQUA COUNTY.
 County seat is Sedan.
 Refunding Bonds.
 5s July \$18,000 July 1 '14-'16
 Railroad Bonds.
 6s '87 Jan \$2,000 Jan 1 1917
 BOND. DEBT Apr 1913 \$80,000
 Sinking fund 64,122
 Total assessed val. 1912 13,636,348
 (Assessment at full value.)
 State & Co. tax (per \$1,000) '12 35.00
 Population in 1910 11,429

CHEERYVALE.
 This city is in Montgomery County.
 Commission government adopted May 1 1911. V. 93, p. 1131.
 Water-Works Bonds.
 5 1/2s '11 J-J \$105,000 Jan 1 1931
 5s F-A 50,000
 6s Septic-Tank Bonds \$8,500
 Funding Bonds.
 5s \$63,000 1919
 5s 12,000 1925
 5 1/2s 12 M-S 49,735c 1931
 GEN. BD. DT. Jan 1 '13 \$288,235
 Assessment debt (additional) 61,489
 Sinking fund 9,115
 Water debt (included) 155,000
 Assess. val. (2/3 act.) '12 2,391,027
 Total tax (per \$1,000) '12 325.02
 Population in 1910 4,304

CHEYENNE.
 This city is in Labette County.
 Refunding Bonds (optional).
 5s '87 July \$12,000 1917
 Water-Works (optional).
 6s '05 July \$29,500 1923
 BOND. DEBT Mar 17 '13 \$71,500
 Sinking fund Sept 1912 1,450
 Total assessed val. 1912 734,000
 (Assessment at full value.)
 Total tax rate (per \$1,000) '11 32.50
 Population in 1910 1,548
 INT. at Nat. Park Bank, N. Y.

CLARK COUNTY.
 County seat is Ashland.
 Railroad Aid.
 6s '89 Apr \$13,000 Apr 10 1919
 Refunding.
 6s F-A \$5,000 Feb 21 '14-'15
 4s '02 J-J 98,000 July 1 1932
 BOND. DEBT Mar 16 '13 \$115,000
 Sinking fund 2,463
 Total assessed val. 1912 11,632,248
 (Assessment at full value.)
 State & Co. tax (per \$1,000) '12 35.30
 Population in 1910 4,093
 INT. at Nat. Park Bank, N. Y.

CLAY CENTER.
 This city is in Clay County.
 Inc. June 19 1880. Pop'n '10, 3,438.
 Railroad Bonds.
 5s J-J \$7,000 1920
 Elec. Light Bonds (optional).
 4s J-J \$20,000 1920
 Sewer Bonds (optional).
 4s J-J \$12,500 1924
 Refd. Water (opt. beg. 1923).
 5s 13 J-J \$35,000 1933
 BOND. DEBT Mar 17 '13 \$72,500
 Sinking fund 6,000
 Total assessed val. 1912 3,708,963
 (Assessment at full value.)
 Total tax (per \$1,000) '12 47.70
 INTEREST is payable at State Treasurer's office in Topeka.

CLAY COUNTY.
 County seat is Clay Centre.
 Refunding Bonds.
 4 1/2s '01 J-J \$17,000 July 1 1914
 5s '07 J-J 33,000 July 1 1917
 5s '09 J-J 30,000 Jan 2 1927
 BOND. DEBT Mar 1913 \$80,000
 Total assessed val. 1912 29,091,462
 (Assessment at full value.)
 State & Co. tax (per \$1,000) '11 35.50
 Population in 1910 15,251
 INT. at State Treasurer's office.

COFFEYVILLE.
 This city is in Montgomery County.
 Incorp. in 1872. Commission government adopted Sept. 14 1909. V. 89, p. 870. Pop'n '10, 12,687.
 Electric-Light Bonds.
 5s '11 \$20,000
 (One-tenth due each year after 1922.)
 5 1/2s '04 \$15,000 Aug 1 1924
 Refunding Warrants.
 -s \$147,290
 City-Hall Bonds.
 5 1/2s '04 F-A \$20,000 Aug 1 1924
 Refunding Water Bonds.
 5 1/2s '04 \$49,000 Aug 1 1924

Water-Extension Bonds.
 5s '12 A-O \$130,000
 Hospital Bonds.
 12 \$35,000
 GEN. BD. DT. May 1913 \$381,290
 Paving debt (add'l) 90,157
 Special debt (add'l) 338,284
 Sinking fund 14,837
 Total assessed val. 1912 10,802,395
 Real value (est.) 15,000,000
 City tax rate (per \$1,000) '12 38.60
 INT. at Nat. Park Bank, N. Y.

COFFEYVILLE SCHOOL DIST.
 Funding Bonds.
 5s '00 J-D \$10,000 1920
 Building Bonds.
 5s '03 J-J \$30,000 1922
 5s '06 J-J 55,000 July 1 1926
 (Subject to call \$3,000 in 1923, in 1924 and 1925.)
 5s '08 J-J 13,500 Jan 1 1933
 (Subject to call any time.)
 5s '09 J-J 32,000 1934
 BOND. DEBT Apr 19 '13 \$115,500
 Sinking fund 5,100
 Assess. val. (actual) '12 12,352,875
 School tax (per \$1,000) '12 47.00
 Population in 1910 12,687
 INTEREST is payable at State Treasurer's office, Topeka, and at Nat. Park Bank, N. Y. City.

COLBY.
 This city is in Thomas County.
 Refunding Bonds.
 4 1/2s '05 \$1,500 Dec 20 1920
 Water-Works & Elec-Light Bds.
 4 1/2s '10 \$55,000 July 1 1935
 BOND. DEBT July 1 1910 \$56,500
 Population in 1910 1,130

COMANCHE COUNTY.
 County seat is Coldwater.
 Jail Bonds.
 6s '89 \$3,000 Sept 1 1919
 Refunding Bonds.
 4 1/2s '04 \$123,000 July 1 1934
 5s '12 \$2,000 Jan 1 1942
 Co. bonded debt July 1 '12 \$148,000
 Total assessed val. 1912 9,392,487
 (Assessment at about full value.)
 State & Co. tax (per \$1,000) '12 34.00
 Population in 1910 3,284
 INT. at Nat. Park Bank, N. Y.

CONCORDIA.
 This city is in Cloud County.
 Water-Works Bonds.
 5s '07 F-A \$45,000 Feb 1 1927
 5s '08 J-J 10,000 July 1 '14-'25
 BOND. DEBT Apr 19 '12 \$62,000
 Sinking fund 3,400
 Total assessed val. 1912 4,779,635
 (Assessment at full value.)
 Total tax rate (per \$1,000) '12 315.00
 Population in 1910 4,415
 INTEREST payable at fiscal agency in N. Y. City and at State Treasurer's office in Topeka.

DICKINSON COUNTY.
 County seat is Abilene.
 Ref. Bonds (opt. \$5,000 yearly).
 5s '08 J-J \$231,000 Jan 1928
 BOND. DEBT Jan 1 '13 \$231,000
 Total assessed val. 1912 41,714,437
 (Assessment at full value.)
 St. & Co. tax (per \$1,000) '12 35.40
 Population in 1910 21,818
 INTEREST payable at Nat. Park Bank, New York.

DONIPHAN COUNTY.
 County seat is Troy.
 Refunding Bonds.
 5s '92 J-J \$343,000 July 1 1922
 5s '93 J-J 123,000 July 1 1922
 4 1/2s '12 \$450,000 1913-1932
 Drainage Bonds.
 5s '13 \$45,000 Jan 1 '14-'23
 BOND. DEBT May 1912 \$450,000
 Total assessed val. 1912 \$24,522,710
 State & Co. tax (per \$1,000) '04 325.20
 Population in 1910 14,422

DOUGLAS COUNTY.
 County seat is Lawrence.
 Refunding Bonds.
 4 1/2s '04 J-J \$27,000 Jan 1 1924
 4s '05 J-J 26,000 Jan 2 1915
 4s '08 J-J 28,000 Jan 1 1914
 4 1/2s J-J 27,000 1924
 Bridge Bonds.
 4 1/2s '04 J-J \$36,500 Jan 1 1924
 4 1/2s '05 30,000 Mech 1 1920
 BOND. DEBT Apr 1 '13 \$172,500
 Total assessed val. 1912 35,085,751
 (Assessment at full value.)
 State & Co. tax (per \$1,000) '12 34.50
 Population in 1910 24,724
 INTEREST is payable at the Kansas fiscal agency in New York and at State Treasurer's office in Topeka.

EDWARDS COUNTY.
 County seat is Kinsley.
 Railroad Aid—C. K. & W. RR.
 5s '86 A-O \$21,000 Aug 1 1916
 5s '09 J-J 12,000 Nov 1 1930
 (Subject to call 1910.)
 Funding Bonds.
 6s '89 \$7,000 Feb 1 1913
 Refunding Bonds.
 5s '11 F-A \$45,000 Aug 1 1941
 (Subject to call after Aug 1 1931.)
 Bridge Bldg. Bonds (optional).
 5s '07 J-J \$20,000 July 1 1922
 BOND. DEBT Feb 1 '13 \$105,000
 Sinking fund 20,400
 Total assessed val. 1912 15,315,342
 (Assessment at full value.)
 State & Co. tax (per \$1,000) '12 33.80
 Population in 1910 7,033

ELDORADO SCHOOL DISTRICT.
 A district in Butler County.
 5s '11 \$40,000 Jan 1 1931
 BOND. DEBT Jan 1 1912 \$40,000
 Sinking fund 2,000
 Assessed valuation 1912 3,800,000
 (Assessment at 90% actual value.)

ELLSWORTH.
 This city is in Ellsworth County.
 Water-Works Bonds.
 5 1/2s 8-ann \$40,000
 6s 8-ann 10,000
 Refunding Bonds.
 4s 8-ann \$1,000
 (\$1,000 payable annually.)
 4s 8-ann \$1,000
 Railroad-Aid Bonds.
 4s 8-ann \$30,000
 (\$1,000 payable annually on Jan. 1.)
 BOND. DEBT Apr 27 1912 \$82,000
 Assessed valuation 1911 2,411,290
 Total tax rate (per \$1,000) '11 314.10
 Population in 1910 2,041

EMPORIA.
 County seat of Lyon County. Incorporated April 1 1870. Commission government adopted Feb. 18 1910. V. 90, p. 574. Pop'n '10, 9,058.
 Refunding Bonds.
 5s '98 Feb \$13,000 Feb 1 1928
 4 1/2s '99 F-A \$50,000 Dec 1 1929
 (Subject to call Dec 1 1919.)
 4 1/2s '02 J-J \$15,000 Jan 1 1932
 (Subject to call Jan 1 1922.)
 4 1/2s '09 F-A \$192,000 May 1 1929
 (Subject to call 1919.)
 Gas Plant (opt. Sept. 1 1915).
 6s '03 M-S \$15,000 Sept 1 1923
 Electric-Light Bonds.
 4 1/2s '02 F-A \$30,000 Nov 1 1932
 Sewer Bonds.
 4 1/2s '10 J-J \$11,000 July 1 1930
 GEN. BONDS Mar 1913 \$298,000
 Internal impt. bds. (add l) 252,480
 Sinking fund 15,578
 Total assessed val. 1912 10,912,000
 (Assessment at full value.)
 City tax rate (per \$1,000) '12 58.00
 INTEREST on the gas-plant and electric-light bonds is payable in New York; on other bonds in Topeka.

EMPORIA SCHOOL DISTRICT.
 Building Bonds.
 4s J-D \$15,000 1921
 5s J-J 56,000 1928
 (Subject to call.)
 4 1/2s '09 J-J \$25,000 July 1 1929
 (Subject to call after July 1 1919)
 4 1/2s '12 J-J \$135,000 1932
 (Subject to call 1922.)
 Refunding Bonds.
 4 1/2s J-J \$13,000 1921
 4s J-J 10,000 1926
 BOND. DEBT Mar 1913 \$204,000
 Total assessed val. 1912 \$11,782,997
 (Assessment at full value.)
 School tax rate (per \$1,000) '12 45.00
 Population in 1912 (est.) 12,000

FINNEY COUNTY.
 Garden City is the county seat.
 Refunding Bonds.
 6s '87 \$1,000 Feb 21 1917
 5s '89 2,000 June 1 1919
 4 1/2s '09 18,000
 (Subject to call.)
 4 1/2s '11 \$17,000 \$2,000 yearly
 Railroad Bonds.
 5s '09 \$43,000 Nov 1 1929
 BOND. DEBT Apr 10 '13 581,000
 Assessed valuation 1912 12,613,972
 (Assessment at full value.)
 Population in 1910 6,908

FORD COUNTY.
 County seat is Dodge City. All bonds are tax-exempt.
 Railroad Aid Bonds (opt. 1900).
 4 1/2s '99 J-J \$59,000 Oct 2 1929
 Funding Bonds.
 4 1/2s '99 J-J \$47,000 July 1 1919
 (Subject to call July 1904.)
 6s '88 J-J \$21,500 July 2 1918
 (Subject to call.)
 Court-House (opt. aft. July 1 '21).
 5s '11 J-J \$85,000 July 1 1931
 Court-House and Jail Bonds.
 5s '12 J-J \$15,000 1932
 (Subject to call 1922.)
 BOND. DEBT Mar 1913 \$207,500
 Total assessed val. 1912 20,787,781
 (Assessment at full value.)
 State & Co. tax (per \$1,000) '12 44.85
 Population in 1910 11,393
 INT. on 4 1/2s payable at office of State Treasurer; on other bonds at Nat. Park Bank, N. Y. City.

FORT SCOTT.
 Fort Scott is the county seat of Bourbon County. Inc. Feb. 27 1860.
 4 1/2s 99 J-J \$65,000 July 1 '24-'29
 Street Bonds.
 6s '84 \$1,500 Jan 1 1914
 Railroad-Aid Bonds.
 6s '86 \$40,000 Jan 1 1916
 6s '90 30,000 Aug 1 1920
 6s '90 21,000 Aug 1 1920
 Funding Bonds.
 5s '03 \$17,000 July 1 1913
 Water Plant Purchasing Bonds—
 4 1/2s '05 M-S \$124,000 Mech 15 1935
 (Subject to call \$5,000 yearly on March 15, beginning 1910.)
 GEN. BONDS Apr 1912 \$328,000
 Water debt (included) 124,000
 Assessment debt May 1911 180,000
 Assessed valuation 1911 8,521,300
 (Assessment at full value.)
 Total tax (per \$1,000) '11 317.35
 Population in 1910 10,463

FORT SCOTT SCHOOL DIST.
 Building Bonds.
 4 1/2s '12 J-J \$50,000 July 1 1942
 (Subject to call \$25,000 July 1 1932 and \$25,000 July 1 1937.)
 Refunding Bonds.
 4 1/2s '04 J-J \$20,000 July 1 1924
 4 1/2s '09 J-J 32,000 July 1 1929
 BOND. DEBT Mar 1 1913 \$132,000
 Assessed valuation 1912 9,215,805
 (Assessment at full value.)
 School tax (per \$1,000) 1912 37.00
 Population in 1913 11,800
 INTEREST on \$20,000 bonds and bonds dated 1912 payable at State Treasury; other bonds at Nat. Park Bank, N. Y. City.

FRANKLIN COUNTY.
 County seat is Ottawa.
 Refunding Bonds.
 5s '10 J-J \$87,500 Jan 1 '14-'20
 BOND. DEBT Jan 1913 \$87,500
 Total assessed val. 1912 32,351,829
 (Assessment at full value.)
 State & Co. tax (per \$1,000) '12 33.10
 Population in 1910 20,884

GARDEN CITY.
 This city is in Finney County. Inc. in 1887. Population 1910, 3,200.
 Refunding Bonds.
 4 1/2s '03 J-J \$66,000 Jan 1 1933
 Water-Works Bonds.
 6s '08 J-J \$20,000 Jan 1 1938
 Railroad-Aid Bonds.
 5s '10 J-J \$20,000 Jan 1 1930
 Funding Bonds.
 5s A-O \$49,000 1931
 Light Bonds.
 5s '13 \$20,000 Jan 1 1943
 BOND. DEBT Mar 1913 \$155,000
 Assessed valuation 1912 2,875,175
 (Assessment at full value.)
 INT. at State Treasurer's office.

GIRARD.
 This city is in Crawford County.
 Inc. Nov. 10 1869. Pop'n 1910, 2,446
 Refunding City-Hall Bonds.
 5s F-A \$12,000 1929
 6s J-J 8,000 1913
 Refunding Bonds (optional).
 5s A-O \$5,401.80c (Subject to call)
 Sewer Bonds.
 5s A-O \$15,951.83c 1932
 Electric-Light Bonds.
 6s A-O \$26,000 1923
 Gas Bonds.
 6s A-O \$5,000 1923
 GEN. BD. DT. Mar 1913 \$66,354
 Assessment debt (add'l) 28,104
 Total assessed val. 1912 1,944,386
 (Assessment at full value.)
 Total tax (per \$1,000) 1912 \$20.60
 INTEREST at State Treasury.

GRAHAM COUNTY.
 Hill City is the county seat.
 Funding Bonds.
 6s '85 J-J \$9,000 July 1 1915
 6s '88 J-J 10,000 July 1 1918
 6s '89 J-J 28,000 Jan 1 1919
 6s '90 J-J 5,000 Jan 1 1929
 4 1/2s '09 J-J 54,000 June 15 1939
 (Subject to call June 15 1929.)
 BOND. DEBT Jan 1 '13 \$108,000
 Sinking fund 15,000
 Total assessed val. 1913 12,330,454
 (Assessment at full value.)
 State & Co. tax (per \$1,000) '12 34.30
 Population in 1910 8,700
 INT. on 6% bonds payable in New York; on the 4 1/2s at State Treasurer's office in Topeka.

GRANT COUNTY.
 New Ulm is the county seat.
 Funding Bonds.
 6s '89 \$17,000 July 1 1919
 6s '90 9,000 Feb 1 1920
 6s '90 7,000 July 1 1920
 6s '96 & '97 100c
 Refunding Bonds.
 2s '04 \$29,000 Jan 1 1929
 4s '06 3,000 Feb 1 1926
 BOND. DEBT Mar 20 '13 \$65,700
 Floating debt 45,550
 Sinking funds 1,737
 Assessed valuation 1912 1,937,422
 (Assessment at full value.)
 State & Co. tax (per \$1,000) '12 \$10.00
 Population in 1910 1,087
 INT. on refunding bonds is payable at State Treasurer's office in Topeka; all others in New Ulm or at Nat. Park Bank, N. Y. City.

GRAY COUNTY.
 Cimarron is the county seat.
 Refunding Bonds.
 6s '88 \$3,500 Dec 1 1918
 6s '89 1,500 Jan 1 1918
 6s '89 2,000 Nov 1 1918
 6s '90 5,000 Jan 1 1920
 6s '90 11,500 May 31 1920
 6s '91 20,000 May 9 1921
 6s '05 2,000 Jan 1 1914
 Funding Bonds.
 5 1/2s '03 \$55,000 Jan 1 1935
 BOND. DEBT Oct 1 1912 \$98,000
 Total assessed val. 1912 7,692,437
 (Assessment at full value.)
 State & Co. tax (per \$1,000) '12 34.10
 Population in 1910 3,121
 INT. at National Park Bank, N. Y.

GREENWOOD COUNTY.
 County seat is Eureka.
 Refunding Bonds.
 4s '02 J-J \$135,000 July 1 1932
 BOND. DEBT Jan 1 1912 \$135,000
 Total equalized val. 1912 33,690,455
 (Assessment at full value.)
 State & Co. tax rate (per \$1,000) '11 33.10
 Population in 1910 16,060
 INT. payable at State Treasury.

HAMILTON COUNTY.
 Syracuse is the county seat.
 Refunding Bonds.
 6s '87 \$31,000 Oct 1 1917
 6s '88 9,000 Mech 15 1918
 6s '88 4,000 July 1 1917
 6s '96 10,200 July 1 1916
 6s '96 3,300 Jan 1 1926
 6s '97 1,400 Jan 1 1927
 6s '98 5,000 Jan 1 1918
 3s '03 10,000 July 1 1933
 Bridge Bonds.
 4s '09 \$23,000 Sept 1 1934
 BOND. DEBT Mech 15 '13 \$92,400
 Floating debt 12,000
 Sinking fund 5,000
 Assessed valuation 1912 6,237,300
 (Assessment at full value.)
 State & Co. tax (per \$1,000) '12 35.90
 Population in 1910 3,360
 INTEREST payable at State Treasurer's office in Topeka and at Nat. Park Bank, N. Y. City.

HARPER CITY.

This city is in Harper County.
Refunding Bonds.
6s '90 \$20,000 May 1 1920
6s '07 19,000 Feb 1 1917
4s '07 8,000 Feb 1 1922
4s '07 10,300 Apr 1 1917
Water and Light Bonds.
6s '08 \$10,000 Aug 1 1923
Sewer Bonds.
s '12 J-J \$25,000
BOND. DEBT Apr 1 1913 592,300
Assessed valuation 1912 1,100,000
Total tax rate (per \$1,000) '12 \$20.00
Population in 1910 1,638

INT. on refunding bonds is payable at Nat. Park Bank, N. Y., on water and light bonds at State Treasurer's office in Topeka.

HASKELL COUNTY.

County seat is Santa Fe.
Refunding Bonds.
6s '88-89 J \$51,000 July 1 1918
6s '90 J-J 12,000 Jan 1 1920
6s '90-91 J 15,000 Jan 1 1920
4s '01 J-J 21,354c July 1 1931
(Subject to call July 1 1911.)
BOND. DEBT Mar 1 '13 \$121,354
Total assessed val. 1912 2,961,865
(Assessment at full value.)
State & Co tax (per \$1,000) '12 \$8.25
Population in 1910 993
INT. at Nat. Park Bank, N. Y.

HAYS.

This city is in Ellis County.
City-Lot-Purchase Bonds.
s '10 \$1,000
Sewer Bonds.
6s '10 \$30,000 May 1 1930
Water-Works Bonds.
6s '04 \$25,000 July 1 1924
6s '09 18,000 Jan 2 1929
BOND. DEBT May 1912 \$74,000
Assessed valuation 1911 1,987,000
Tax rate (per \$1,000) 1911 13.00
Population in 1910 1,961

HERINGTON.

This city is in Dickinson County.
Funding Bonds.
6s g J-J \$10,000 July 1 1919
6s g J-D 11,000 Jan 1 '14 '24
6s g J-D 7,000 June 1 1928
6s g J-A 33,500c Apr 1 1931
Water and Light Bonds.
5 1/2 s g A-O \$43,000c Jan 1 1928
5 1/2 s g A-O 30,000c Oct 1 1933
Sewer Bonds.
6s g J-J \$23,000c July 1 1930
6s g J-J 4,500c Jan 1 1931
5 1/2 s '11 A-O 34,820c Oct 1 '13 '21
BOND. DEBT Mar 1913 \$196,820
Total assessed val. 1912 1,812,543
(Assessment about 70% actual value.)
Population in 1910 3,273
INTEREST is payable at State Treasurer's office in Topeka.

HILL CITY.

This city is in Graham County.
Water Bonds (opt. 1921).
5s '11 M-S \$35,000 Sept 15 1931
Elec.-Light Bonds (opt. 1921).
5s '11 M-S \$15,000 Sept 15 1931
BONDED DEBT Apr 1912 \$68,000
Assessed valuation 1911 (est.) 850,000

HODGEMAN COUNTY.

County seat is Jetmore.
Refunding.
6s '87 F-A \$10,000c Feb 26 1917
6s '87 F-A 9,000c Jan 1 1917
6s '87 F-A 6,000c Aug 1 1917
6s '87 F-A 1,000c Nov 1 1917
6s '88 J-J 6,000c July 1 1918
6s '89 J-J 4,000c July 1 1919
4 1/2 s '01 J-D 37,000c June 1 1931
(Subject to call at any interest date.)
Poor Farm
6s '89 J-D \$3,000c July 1 1919
BOND. DEBT Jan 22 1913 \$85,000
Sinking fund 5,403
Total assessed val. 1912 6,449,745
(Assessment at full value.)
State & Co tax (per M) 1912 \$5.10
Population in 1910 2,930
INT. at State Treasurer's office in Topeka and at Nat. Park Bk, N. Y.

HOLTON.

This city is in Jackson County. Inc. as a city of 3d class July 30 1870 and as city of 2d class Feb. 3 1888. Commission government adopted Apr. 12 1913. Pop'n 1910, 2,842.
Electric-Light Bonds.
s '07 \$25,000 Jan 1 1937
Water-Works Bonds.
5s '07 \$25,000 Jan 1 1937
4 1/2 s '07 25,000 July 1 1937
Campbell University Bonds.
6s '09 \$12,000 July 1 1920
Refunding Bonds.
6s '12 J-J \$30,500c 1922
Sewer Bonds.
5s '12 J-J \$3,410c
5s '04 J-J 16,000c
Disposal Works Bonds.
5s J-J 39,000c
GEN. BD. DEBT Sept 17 '12 \$155,910
Assessment debt (add'l) 17,341
Assessed valuation 1912 3,464,770
Tax rate (per \$1,000) 1912 \$4.90

HORTON.

This city is in Brown County.
Water-Works Bonds.
5s '12 F-A \$38,000c Aug 1 1932
GEN. BD. DEBT Jan 1 '13 \$41,000
Assessment debt (add'l) 16,512
Floating debt 60,000
Sinking fund 2,403
Assessed valuation 1912 2,271,448
Population in 1910 3,600
INT. at State Treasurer's office.

HUMBOLDT.

This city is in Allen County.
Refunding Bonds.
s '12 \$2,500
Sewer Bonds.
s '12 \$11,500
Gas Bonds
6s '00 \$3,200 Jan 1 1920
Water-Works Bonds.
5 1/2 s '05 \$45,000c Feb 1 1925
Compromise Bonds.
6s '06 \$4,500 Part yearly
BOND. DEBT May 1913 566,700
Assessed valuation 1912 1,638,175
Population in 1910 2,548

HUTCHINSON.

County seat of Reno County. Inc. in 1872. The sewer and street bonds are provided for by a special levy.
Refunding Bonds.
5s '89 J-D \$20,000 June 1 1919
5s '08 J-D 9,000c Jan 1 1915
6s '07 F-A 23,000c Aug 1 1917
6s '01 A-O 77,000c Apr 1 1931
4 1/2 s '01 A-O 33,000c Oct 1 1931
(\$20,000 op. 2,000 yrlly 1906 to '18.)
Bridge Bonds.
4 1/2 s '10 J-D \$15,000c 1930
4 1/2 s '13 M-N 20,000c May 1 1933
Refunding Bonds.
4 1/2 s '02 M-N \$8,000c Nov 1 1932
6s '87 J-J 12,000c Mech 1 1917
Funding Bonds.
4 1/2 s '09 J-J \$66,000c July 1 1929
4s '10 J-J 48,500c Jan 1 1930
Building Bonds.
4 1/2 s '11 J-J \$125,000c July 1 1961
(Subject to call after July 1 1931.)
4 1/2 s '12 F-A \$20,000c Feb 1 1932
GEN. BD. DT. May 1913 \$454,730
Assess't debt (additional) 250,377
Sinking fund 61,282
Assess. val. (actual) '12 20,017,715
Assess. tax rate (per \$1,000) '12 \$15.31
Population in 1910 16,364

INTEREST on the bonds of 1909, 1910 and 1912 is payable at State Treasurer's office in Topeka; all others at Nat. Park Bank, New York.
HUTCHINSON SCH. DIST. NO. 1.
Building Bonds.
4s '05 J-J \$3,500c July 1 1925
5s '05 J-D 52,500c Dec 1 1926
4 1/2 s '09 M-N \$120,000c May 1 1929
Refunding Bonds.
4 1/2 s '09 \$35,000c June 1 '14 '19
Funding Bonds.
4 1/2 s '09 M-A \$19,500c Aug 1 1919
4 1/2 s '11 M-N 31,000c May 1 1921
BOND. DEBT Mar 1913 \$261,500
Sinking fund 15,361
Assess. val. (actual) '12 20,898,594
School tax (per \$1,000) 1912 \$5.92
INTEREST on first two issues is payable at Nat. Park Bank, N. Y. City; on all other bonds at State Treas. office in Topeka.

INDEPENDENCE.

This city is in Montgomery Co. Commission government has been adopted. Pop'n in 1910, 10,480.
Paving Bonds
5s '04 \$3,750c 1913-1914
5s '05 4,500c 1913-1915
5s '06 1,912c 1913-1916
5s '07 17,137c 1913-1917
5s '08 18,870c 1913-1918
5s '09 32,130c 1913-1919
5s '10 15,615.81c 1912-1920
Sewer Bonds.
6s '04 \$2,000c 1913-1914
6s '05 1,659c 1913-1915
6s '06 4,667.85c 1913-1916
6s '07 1,857.50c 1913-1917
6s '08 4,122.46c 1913-1918
6s '09 2,902.37c 1913-1919
6s '09 30,625c 1913-1919
Funding Bonds.
4 1/2 s '09 F-A \$150,000c 1913-1929
V. V. I. & W. Bonds.
7s '80 J-J \$38,000c 1916
Refunding Bonds.
5s '08 J-J \$3,000c 1918
4 1/2 s '05 J-J 10,000c 1916
Water Bonds.
5s '05 F-A \$100,000c 1916-1925
5s '07 A-O 43,000c 1913-1916
Water-Works-Impt. Bonds.
4 1/2 s '12 J-J \$99,600c 1928-1942
GEN. BONDS Mar 1913 \$465,080
Water debt (incl) 244,680
Assessed valuation 9,334,150
Total tax (per \$1,000) 1912 \$22.13
INT. at State Treasurer's office, Topeka.
INDEPENDENCE SCH. D. NO. 5.
Building Bonds.
4 1/2 s F-A \$11,200c 1913-1916
4 1/2 s M-N 18,666c 1913-1917
4 1/2 s J-J 80,000c 1918-1926
BOND. DEBT Apr 1913 \$108,000
Assess. val. (4-5 act.) '12 10,900,000
School tax (per \$1,000) 1912 \$6.00
INT. at Nat. Park Bk., N. Y. C.

IOIA CITY.

This city is the county seat of Allen County. Commission government adopted Mch. 10 1910. V. 90, p. 798.
Light and Water Bonds.
5s '00 F-A \$80,000c Oct 1 1920
Refunding Bonds.
4s '01 J-J \$26,000c July 1 1921
(Subject to call any interest date.)
5s '11 M-N \$8,446.74c May 1 1921
Funding Bonds.
5s '05 A-O \$46,000c Apr 2 1925
GEN. BONDS Mar 1913 \$160,347
Internal improvement debt 157,427
TOTAL DEBT Mar 1913 317,874
Sinking fund 15,218
Assessed valuation 1912 4,804,950
Assessment at full value.
Total tax (per \$1,000) 1912 \$19.95
Population in 1910 9,032
INTEREST payable at Nat. Park Bank, N. Y. City, and State Treasurer's office in Topeka.

JACKSON COUNTY.

Holton is the county seat.
Refunding Bonds.
5s '98 \$82,000 Apr 15 1928
BOND. DEBT Apr 1912 \$82,000
Assessed valuation 1912 28,610,124
(Assessment at full value.)
State & Co. tax (per \$1,000) '11 \$3.20
Population in 1910 16,861
JEFFERSON COUNTY.
Delaware River Dr. Dist. Bonds.
5s F-A \$85,722.24 Feb 1 '14 '28
TOTAL BONDED DEBT of District Mar 1913 \$85,722
Assess. val. of dist. 1912 407,910
Real value 550,000
INT. at State Treasurer's office in Topeka.

JOHNSON COUNTY.

County seat is Olathe.
Refunding Bonds.
4 1/2 s '98 M-S \$100,000c Sept 1 1928
(\$10,000 sub to call y'ly from 1918.)
4 1/2 s '00 J-J \$45,000c July 1 1930
(\$5,000 subject to call yearly.)
BOND. DEBT Mar 1913 \$145,000
Sinking fund 15,437
Total assessed val. 1912 36,992,380
(Assessment at full value.)
Population in 1910 18,288
INT. at Fiscal Agency, N. Y. City.

JUNCTION CITY.

This city is in Geary County. Inc. Feb. 9 1859. Pop'n 1910, 5,598.
Funding Bonds.
4s '02 Jan 56,000c Jan 1 1922
4 1/2 s '05 A-O 5,000c Oct 1923
4 1/2 s '09 A-O 7,000c 1929
6s '12 \$30,000c 1932
Refunding Terminal Bonds.
6s '12 \$30,000c 1932
Sewer Bonds (Optional 1917).
5s '07 J-J \$30,000c Jan 1 1937
Water Works
6s '87 M-S \$50,000c Mch 1 1917
5s 17,000c 1932
(Part due each year.)
GEN. BD. DT. Jan 1 1913 \$145,000
Sewer assess. bonds (add'l) 15,850
Paving bonds (add'l) 117,780
TOTAL DEBT Jan 1 1913 278,630
Assessed valuation 1912 6,000,000
(Assessment at full value.)
Total tax (per \$1,000) 1912 \$14.23

JUNCTION CITY SCHOOL DIST.

This district not only includes Junction City but also adjacent territory. Popula. 1912 (est.), 7,000.
4 1/2 s J-J \$30,000c July 1 1923
(Subject to call July 1 1908.)
BOND. DEBT Mar 18 '13 \$30,000
Assessed valuation 1912 7,594,410
(Assessment at full value.)
School tax (per \$1,000) 1912 \$5.00
INT. at Nat. Park Bk., N. Y. C.

KANSAS CITY.

This city is in Wyandotte County. Incorp. as a city of first class in 1886. In 1900 purchased plant of Metropolitan Water Co. V. 88, p. 1211. Commission government adopted July 14 1909. V. 89, p. 241.
Park Acquisition and Improvement Bonds (City's Portion).
4 1/2 s \$8 843,935c
General Park Bonds.
s \$79,073.79
General Intersection Bonds.
s \$144,298.60
Refunding Bonds.
5s '95 F-A \$80,000c Oct 1 1915
4 1/2 s '09 F-A 40,000c Aug 1 1914
(Subject to call Aug 1 1909.)
5s '03 F-A 186,500c Nov 1 1928
4 1/2 s '09 F-A 40,000c Feb 1 1914
(Subject to call Feb 1 1909.)
4 1/2 s '03 F-A 50,000c Aug 1 1918
4 1/2 s '03 F-A 68,000c Aug 1 1919
4 1/2 s '04 F-A 32,000c Aug 1 1923
s 31,500c Aug 1 1924
5s '07 J-D 62,500c Dec 30 1927
5s '07 J-D 218,500c Dec 15 1917
4 1/2 s '07 J-D 79,500c June 1 1927
5s '09 F-A 150,000c Feb 1 1929
4 1/2 s '09 M-N 158,969c May 1 1929
4 1/2 s '11 M-N 80,000c May 1 1931
K. C. W. & N. W. Ry.—1887
5s '87 F-A \$30,000c Jan 1 1917
Water-Plant-Purchase Bonds.
4 1/2 s '09 J-J \$1,097,000c July 1 1939
Water-Plant Imp. & Ext. Bds.
4 1/2 s '09 F-A \$400,000c Aug 1 1939
4 1/2 s '12 F-A 150,000c Aug 15 1942
4 1/2 s '10 J-J 500,000c July 1 1940
Fire-Station Bonds.
4 1/2 s '10 J-J \$60,000c July 1 1940
City-Hall Bonds.
4 1/2 s '10 J-J \$200,000c July 1 1940
Work-House Bonds.
4 1/2 s '10 J-J \$30,000c July 1 1940
Electric-Light Bond.
4 1/2 s '11 J-D \$350,000c June 2 1941
Argentine City Bonds (Annexed Jan. 1 1910).
Refunding Bonds.
5s '99 M-N \$20,500c Nov 1 1919
5s '01 J-J 92,500c July 1 1921
GEN. BONDS Mar 1 '13 \$2,383,777
Water light bonds (add'l) 2,497,000
Special imp. bonds (add'l) 1,17,233
Sinking funds 209,312
Assessed valuation 1912 90,367,010
Tax rate (per \$1,000) 1912 \$6.70
Population in 1900 51,418
Population in 1910 (Census) 82,331
INTEREST on all bonds issued prior to April 1 1908 is payable at Nat. Park Bank, N. Y. City; all bonds issued after that date at State Treas. office in Topeka.

KANSAS CITY SCHOOL DIST.

4 1/2 s J-J \$50,000c Dec 1 1918
4 1/2 s '05 F-A 40,000c Feb 1 1921
4 1/2 s J-J 8,000c Dec 10 1916
4 1/2 s '07 J-J 200,000c Apr 1 1927
4 1/2 s '09 J-J 250,000c Feb 1 1929
Argentine Bds. (Annexed Jan. 1 '10)
5s 39,000c July 1 1918
5s 17,000c July 1 1919
5s '07 J-J 25,000c 1927
(Subject to call at any time)

Refunding Bonds.

4 1/2 s '09 J-J \$184,000c Feb 15 1929
(Sub. to call at any int.-pay. period)
BOND. DEBT July 1 1911 \$795,900
Sinking fund 7,176
Assessed valuation 1911 80,874,495
(Assessment at full actual value.)
School tax (per \$1,000) 1911 \$6.54
Population in 1911 (est.) 88,700
INTEREST on the bonds of 1909 is payable at the State Treasurer's office in Topeka; on all other bonds at Nat. Park Bank, N. Y. City.

KAW VALLEY DRAIN. DIST.

P. O. Kansas City.
River Improvement Bonds.
5s '10 M-S \$1,225,000c Mch 1 1940
4 1/2 s '10 M-S 60,000c Mch 1 1936
4 1/2 s '12 M-S 50,000c Mar 1 1936
BOND. DEBT Mar 1913 \$1,335,000
Assessed valuation 1912 47,659,735
INTEREST payable at State Treasurer's office in Topeka.

KEARNY COUNTY.

Lakin is the county seat.
Refunding Bonds.
6s '91 J-J \$18,000c May 1 1921
5s '05 J-J \$3,000c Jan 1 1935
BOND. DEBT Jan 1 1913 \$101,000
Total assessed val. 1912 5,000,000
(Assessment at full value.)
State & Co. tax (per \$1,000) '12 \$3.52
Population in 1910 3,128

KINGMAN COUNTY.

Kingman is the county seat.
Funding Bonds.
6s '87 A-O \$1,000c Apr 1 1917
Refunding Bonds.
4 1/2 s '96 F-A \$92,000c Aug 2 1926
4s '09 F-A 18,000c Aug 2 1929
5s '02 J-J 30,000c July 1 1932
BOND. DEBT Mar 1913 \$141,000
Assessed valuation 1912 29,279,120
(Assessment at full value.)
State & Co. tax (per \$1,000) '11 \$3.40
Population in 1910 13,380
INT. at State Treasurer's office in Topeka.

KIOWA COUNTY.

Greensburg is the county seat.
Railroad Aid Bonds.
5s '87 July \$49,000c Aug 4 1917
6s '87 Apr 1,000c Aug 4 1917
Refunding Bonds.
4 1/2 s '06 Oct \$70,000c July 15 1926
Jail Bonds.
6s '89 \$3,000c Oct 1 1919
BOND. DEBT Mar 1913 \$132,000
Sinking fund Oct 1 1912 26,347
Assess. val. (3/4 act.) '12 15,512,528
State & Co tax (per M) 1912 \$2.70
Population in 1910 6,174
INT. at State Fiscal Agency, N. Y.

LANE COUNTY.

County seat is Dighton.
6s J-J \$11,000c Jan 1 1918
4 1/2 s J-J 55,000c July 1 1922
5s J-J 27,000c Jan 1 1929
BOND. DEBT Sept 17 1912 593,500
Sinking fund 3,900
Total assessed val. 1912 55,964,150
(Assessment at full value.)
State & Co tax (per M) 1912 \$4.05
Population in 1910 2,603
INTEREST payable at Nat. Park Bank, N. Y. City, and at State Treasurer's office in Topeka.

LAWRENCE.

County seat of Douglas County. \$100,000 of bonds issued by city in 1871 were the subject of dispute—see "State & City Sec." for Nov. 27 1900. Commission government adopted Apr. 28 1913. V. 96, p. 1311.
Funding Bonds.
5s '95 J-J \$59,000c July 1 1923
5s '08 16,973c Jan 1 1928
5s '86 7,500c July 1 1916
4 1/2 s '09 J-J 115,000c July 1 1930
(Subject to call after July 1 1919.)
Sewer Bonds (Optional in 1920).
5s '10 \$20,000c July 1 1940
GEN. DEBT Oct 1912 \$219,973
Impr. debt, assess't (add'l) 237,093
Assessed valuation 1912 12,638,000
(Assessment at full value.)
Total tax (per \$1,000) 1912 \$16.60
Population in 1910 12,374
INTEREST payable at State Treasurer's office in Topeka.

LAWRENCE SCHOOL DISTRICT.

4s g J-J \$22,900c 1914 to 1919
\$3,000 due yearly, 1914 to 1915,
and \$4,000 yearly, 1916 to 1919.)
4s '08 J-J \$40,000c July 1 1916
BOND. DEBT Apr 1913 \$62,000
Assessed val. 1912 (est.) 12,000,000
(Assessment at full value.)
School tax (per \$1,000) 1912 \$5.50
Population in 1909 (est.) 13,786
INT. at State Fiscal Agency, N. Y.

LEAVENWORTH.

Leavenworth is the county seat of Leavenworth Co. Incorp. 1855.
Refunding Bonds
4s '09 J-J \$80,000c '14-'19-'24-'29
Funding Bonds.
5s '79 J-J \$400c
4s '84 J-J \$20,200c Jan 1 1914
Park Bonds (refund.)
5s '95 J-J \$50,000c Apr 1 1915
GEN. BONDS Jan 1 1913 \$450,600
Impr. debt, general 60,579
Impr. debt, assess't 181,633
TOTAL DEBT Jan 1 1913 692,822
Total assessed val 1912 3,179,371
(Assessment at full value.)
Tax rate (per \$1,000) 1912 \$20.60
Population in 1910 19,363
IMPROVEMENT BONDS.—Improvement bonds are guaranteed by city, but payable by special assessment on property benefited.

LEAVENWORTH BOARD OF ED.

4 1/2 J-D \$23,000 July 1 1921
4 1/2 J-J 40,000 Jan 1 1933
BOND, DEBT July 1 '12 \$65,300
Assessed val. (actual) '12 17,394,731
School tax (per \$1,000) 1912 \$6.00
INT. at Nat. Park Bank, N. Y.

LEAVENWORTH COUNTY.

County seat is Leavenworth. A sinking fund is now being raised to take up the 5% bonds mentioned below when due. Pop'n 1910, 41,207.
Refunding Bonds.
5s '85 J-J \$500,000 July 1 1915
GEN. B'D. DT. Apr 17 '13 \$500,000
Assessed val. (actual) '12 42,295,905
State & Co. tax (per \$1,000) '12 \$8.10
INT. at Nat. Park Bank, N. Y.

LINCOLN COUNTY.

Lincoln City is the county seat.
Railroad-Aid Bonds.
6s '86 \$50,000 Oct 1 1916
Refunding Bonds.
5 1/2s '89 \$18,000 Dec 1 1916
(Part. 40c. each year)
BOND, DEBT Mar 1 '13 \$68,000
Assessed val. (actual) '12 21,654,440
State & Co. tax (per \$1,000) '12 \$3.90
Population in 1910 10,142
INT. at Nat. Park Bank, N. Y.

LYON COUNTY.

County seat is Emporia.
Refunding Bonds (Optional).
4 1/2s '89 J-J \$127,000 July 1 1919
(Subject to call prior to maturity.)
BOND, DEBT Apr 18 '13 \$127,000
Total assessed val. 1912 \$9,780,280
(Assessment at full value.)
State & Co. tax (per \$1,000) '12 \$3.90
Population in 1910 24,927
INT. at Nat. Park Bk., N. Y. C.

LYONS.

This city is in Rice County.
Railroad-Aid Bonds.
6s '87 \$6,500 Dec 1 1917
Refunding Bonds.
4s '02 \$21,500 Feb 1 1932
4 1/2s '09 6,000 June 15 1929
Water-Works Bonds.
6s '08 \$15,000 May 1 1938
BOND, DEBT Apr 19 '13 \$49,000
Assessed valuation 1912 2,171,055
Population in 1910 2,071

MC PHERSON.

This city is in McPherson County.
Inc. Mar. 4 1874. Pop'n 1910, 3,546.
Railroad-Aid Bonds.
6s '86 J-J \$20,000 Dec 1 1916
Refunding Bonds.
5s '01 J-J \$32,000 Apr 1 1931
Water-Works Bonds.
5s '12 50,000 July 1 1921
Paving Bonds.
4 1/2s '11 88,247
4 1/2s '13 24,731.20
Water-Works & Elec.-Light Bds.
4 1/2s '09 J-J \$95,000 Jan 1 1939
s '11 J-J 10,000 Jan 1 1921
(Subject to call after Jan. 1 1914.)
Sewer Bonds.
5s '07 J-J \$9,000 Jan 1 1937
School Bonds.
4 1/2s '10 340,000 May 2 1930
TOT. B'D. DT. Apr 1913 \$217,978
Assessed valuation 1912 4,161,322
(Assessment at full value.)
Total tax rate (per \$1,000) '12 \$11.50

MADISON.

This city is in Greenwood County.
Water and Light Bonds.
5s '13 355,000 Apr 1 1933
TOTAL DEBT (7)
Population in 1910 721

MANHATTAN.

This city is in Riley County. Commission government adopted Nov. 7 1911. V. 93, p. 1338.
Water-Works Bonds.
6s '87 J-J \$48,000 July 1 1917
Funding Bonds.
4 1/2s '10 F-A \$50,000 Feb 1 1930
Refunding Bonds.
4 1/2s J-F \$54,000 June 1 1919
GEN. B'D D'T Sept 16 '12 \$512,000
Assessment debt (add'd) 264,733
Sinking fund 42,981
Assessed val. (4-5 act.) '12 6,984,830
Total tax (per \$1,000) 1912 \$15.00
Population in 1910 5,722
INT. on water-works bonds payable in N. Y.; other bonds in Topeka.

MANHATTAN SCHOOL DIST.

Building Bonds (Opt. in Dist.).
5s '13 J-J \$90,000 July 1 1933
TOTAL DEBT (2)

MARION.

This city is the county seat of Marion County. Pop'n '10, 2,133.
Water and Light Bonds.
4 1/2s '09 J-J \$60,000
TOT. BOND, DT. Nov 1912 \$95,500
Assessed valuation 1911 1,448,757
INT. payable at State Treasurer's office in Topeka or through the office of the H. P. Wright Investment Co., Kansas City, Mo.

MARION COUNTY.

County seat is Marion.
Refunding Bonds.
s '12 \$200,000
BOND, DEBT Mar 1913 \$200,000
Assess. val. (4-5 act.) '12 39,704,557
State & Co. tax (per \$1,000) '12 \$2.44
Population in 1910 22,416
INT. at State fiscal agency, N. Y.

MEADE COUNTY.

County seat is Meade.
Refunding Bonds.
5s '89 Nov 23 \$3,000 July 1 1919
4 1/2s '06 July 95,000 July 2 1936
5s '09 A-O 26,000 Apr 15 1929
(Subject to call after April 15 1919.)

Railroad Aid Bonds.

4 1/2s '08 M-N \$50,000 May 16 1938
BOND, DEBT Apr 1 '13 \$174,000
Total assessed val. 1912 9,583,555
State & Co. tax (per \$1,000) '12 \$4.30
Population in 1910 5,055
INTEREST is payable at State Treasurer's office in Topeka.

MEDICINE LODGE.

This city is in Barber County.
Refunding Bonds.
5s '09 \$50,000 Jan 1929
5s '12 s-a 40,000 1932
BOND, DEBT Apr 1 '13 \$90,000
Total assessed val. 1912 1,105,480
(Assessment at full value.)
Total tax rate (per \$1,000) '12 \$20.00
Population in 1910 1,239

MILTONVALE.

This city is in Cloud County.
Water and Light Bonds.
5s '13 F-A \$35,000 Feb 1 1943
(Subject to call \$17,500 in 10 years and \$17,500 in 20 years.)
Funding A. T. & S. F. R. R. Bonds.
4 1/2s J-J \$4,000 1919
(Subject to call \$1,500 yearly.)
TOTAL DEBT (7)
Assessed valuation 1912 \$898,582
(Assessment at full value.)
Population in 1910 829

MULBERRY.

This city is in Crawford County.
Water-Works Bonds.
5s '13 F-A \$30,000
Electric-Light-Plant Bonds.
5s '13 F-A \$15,000
BOND, DEBT Mar 1913 \$45,000
Assessed valuation 1912 427,120
Actual value (est) 600,000
Population in 1910 997

NESS COUNTY.

NESS City is the county seat.
Refunding Bonds.
5s '88 \$10,500 July 15 1918
5s '99 71,000 July 1 1924
BOND, DEBT July 1 1910 \$81,500
Assessed valuation 1912 \$10,130,663
(Assessment at full value.)
State & Co. tax (per \$1,000) '10 \$3.73
Population in 1910 5,883

NEWTON.

This city is in Harvey Co. Incorp. Feb. 22 1872. Commission government adopted Mch. 9 1910. V. 90, p. 799. Population 1910, 7,862.

Railroad Bonds.
6s '85 J-J \$16,000 July 1 1915
Paving Bonds.
5s '09 J-J \$9,851.30r July 1 '13-19
5s '10 J-J 1,678r July 1 '13-20
Sewer Bonds.
4 1/2s '09 J-J \$10,689.45r Jan 1 1939
(Subject to call after Jan. 1 1919.)
5s '10 J-J \$7,869r July 1 1940
(Subject to call after July 1 1920.)
5s '10 J-J \$5,131r July 1 1930
City-Hall Bonds.
4 1/2s '12 J-J \$18,000
Water Bonds.
4 1/2s '06 A-O \$77,500r Apr 1 1926
5s '11 J-J 25,000r Jan 1 1931
(Subject to call after Jan. 1 1921.)
Refunding Bonds (Opt. in Dist.).
5s '02 M-N \$20,000 Nov 1 1932
Refunding Water Bonds.
5s '09 J-J \$40,000 July 1 1937
(Subject to call after July 1 1922.)
5s '05 F-A \$75,000r Feb 1 1936
Park Bonds.
5s '10 J-J \$4,000r Jan 1 1920
GEN. B'D. DT. Mar 1 '13 \$310,717
Assessment debt (add'd) 37,277
Sinking fund and interest 41,500
Assessed valuation 1912 7,635,829
(Assessment at full value.)
Total tax (per \$1,000) 1912 \$15.00
INTEREST payable at National Park Bank, N. Y. City, and at the State Treasurer's office in Topeka.

NEWTON SCHOOL DISTRICT.

4 1/2s '12 \$27,000 1932
BOND, DEBT Apr 1913 \$27,000
Assessed valuation 1912 9,000,000
(Assessment from \$1,000 to act. val.)
School tax (per \$1,000) '12-13 \$4.75

OSAGE CITY SCH. DISTRICT.

A district in Osage County.
Building Bonds.
4 1/2s '12 J-J \$25,000 July 1 '17-32
TOTAL DEBT May 24 '13 \$45,000

OSAWATOMIE.

This city is in Miami County.
Refunding Bonds.
4 1/2s '04 \$7,000 Jan 1 1925
Funding Bonds.
5s '09 \$7,000 Mch 1 1920
Sewer Bonds.
3s '09 \$15,000 Aug 1 1942
6s '09 12,053 Part yearly
Scrip Bonds.
6s '93 \$6,000 July 1 1914
Light and Water Bonds.
5s '12 J-J \$20,000 June 1 1942
TOT. B'D. DT. Mar 15 '13 \$105,753
Water debt (included) 38,700
Sinking fund 9,000
Assessed valuation 1912 1,600,000
Total tax rate (per \$1,000) '12 \$20.00
Population in 1910 4,046

OTTAWA.

This city is in Franklin County. Inc. June 18 1866. Commission government adopted Mar. 13 1913. V. 96, p. 890.
Refunding Bonds.
4 1/2s J-J \$11,000 1915-1918
4 1/2s M-N 40,000 1919-1928
Paving Bonds.
5s J-J \$3,000 1915-1924
5 1/2s J-J 6,300 1917-1926
5s J-J 16,145.40 1921-1930
A-O 14,000 1921-1930

Electric-Light Refunding Bonds.

5s J-J \$1,000 July 1 1930
5s J-J 1,000 July 1 1931
Water-Works Refunding.
5s J-J \$4,000 July 1 '25-'28
5s J-J 4,000 July 1 1930
5s J-J 4,000 July 1 1931
Water and Light Bonds.
4s J-J \$64,000 July 1 '13-'34
5s J-J 68,000
(\$4,000 due each year.)
BOND, DEBT Apr 1913 \$236,445
Assessed valuation 1912 6,539,927
Total tax rate (per \$1,000) '12 \$16.10
Population in 1910 7,650
INTEREST is payable mostly at State Treasurer's office in Topeka.

PAOLA.

This city is in Miami County.
Refunding Bonds.
4s '99 \$15,000 Jan 1 1929
Improvement Bonds.
6s \$4,000 Feb 10 1917
6s 16,000 Jan 24 1917
4s 27,000 Jan 1 1926
4s 10,000 Jan 1 1929
TOT. B'D. DT. Jan 1 '12 \$114,000
Assessed valuation 1911 3,401,641
Tax rate (per \$1,000) 1911 \$9.00
Population in 1910 3,207

PARSONS.

This city is in Labette Co. Incorp. Mch. 8 1870. Commission government adopted Oct. 26 1909. V. 89, p. 1238. Popula. 1910, 12,463.
Railroad Bonds.
5s '86 F-A \$31,000r Aug 1 1916
5s '05 M-S 72,000r Sept 1 1935
(Subject to call after ten years.)
Ref. Bonds (Opt. in Dist.).
TOT. B'D. DT. Jan 1 '12 \$110,750r Sept 1 1927
Fund. Bonds (Opt. aft. 5 yrs.)
5s F-A \$45,000r 1931
BOND, DEBT Jan 1 '13 \$258,750
Assessed valuation 1912 11,553,146
(Assessment about 90% actual value.)
Total tax (per \$1,000) '12 \$16.58 +
INT. at Nat. Park Bank, N. Y.

PARSONS SCHOOL DISTRICT.

5s 07 J-J \$19,500r Jan 1 '14-'16
5s 60,000r Jan 1 '16-'22
BOND, DEBT Apr 21 '13 \$79,000
Total assessed val. 1912 11,553,146
(Assessment at full value.)
School tax (per \$1,000) 1912 \$5.67

PITTSBURG.

This city is in Crawford County. Inc. June 21 1880. Commission government was adopted Feb. 21 1910. V. 90, p. 576. Pop'n 1910, 14,755.
Park-Purchase Bonds.
5s A-O \$7,000r Oct 1 1926
Park Improvement Bonds.
4 1/2s '10 J-J \$40,000r Jan 1 1940
Fire-Department Bonds.
5s J-J \$7,000r Jan 1 1922
City-Hall Bonds.
5s '99 M-S \$17,000r Sept 1 '14 & '21
Judgment Bonds.
5s J-D \$25,92r
(3 bonds due yearly beginning 1912.)
Refunding Bonds.
5s J-D \$23,859.31r June 1 1927
Water-Works-Purchase Bonds.
4 1/2s '11 A-O \$225,000r Oct 1 1941
Water-Works-Improv't Bonds.
4 1/2s '11 M-N \$20,000r 1914-1917
GEN. B'D. Oct 1 1912 \$366,279
Gen. Impt. bonds (add'd) 55,235
Internal Impt. bds. (add'd) 211,800
Total assessed val. 1912 10,900,770
(Assessment at full value.)
City tax rate (per \$1,000) '12 \$9.72
INTEREST is payable at National Park Bank, N. Y. City, and at the State Treasurer's office in Topeka.

PRATT.

This city is in Pratt County.
Refunding Bonds.
5s '99 \$16,000 Jan 1 1919
4s '06 10,000 Mch 1 1926
5s '11 4,500 June 1 1921
Sewer Bds. (Opt. any int. date.)
5s '09 \$8,500 Jan 1 1930
Water-Works Bonds.
5s '09 20,000 Sept 1 1939
BOND, DEBT Sept 22 '11 \$59,000
Sinking fund 2,054
Assessed valuation 1911 2,979,776
Total tax rate (per \$1,000) '11 \$15.20
Population in 1910 3,302

PRATT CITY SCHOOL DIST.

4 1/2s '02 J-J \$16,500r July 1 1932
(Subject to call)
4 1/2s '08 M-S \$36,000r 1928
(Subject to call after 1918.)
BOND, DEBT Oct 20 1911 \$52,500
Assessed valuation 1910 3,275,900
(Assessment at about full value.)
School tax (per \$1,000) 1910 \$3.50
INT. at fiscal agency, N. Y.

PRATT COUNTY.

County seat is Pratt. The County Commissioners have effected a compromise on most of bonded debt of Pratt County by paying one-third of face value of past-due coupons and agreeing to pay two-thirds of int. on remaining coupons as they mature. In other words, 4% int. is being paid instead of 6%. V. 71, p. 303.
Refunding Bonds.
4s '04 J-J \$19,000 July 1 1934
6s '90 3,000 Jan 1 1920
6s '90 5,000 Feb 1 1920
4s '03 J-J 14,000r Apr 9 1923
4s '03 J-J 36,000r May 4 1923
Court-House and Jail Bonds.
4 1/2s '09 J-J \$75,000 July 1 1929
BOND, DEBT Oct 15 1910 \$260,300
Total assessed val 1912 25,900,209
(Assessment at full value.)
State & Co. tax (per \$1,000) '10 \$4.00
Population in 1910 11,156

RENO COUNTY.

County seat is Hutchinson.
Refunding.
4 1/2s '89 J-J \$100,000r Jan 1 1919
(Subject to call after 1914.)
5s '00 J-J 9,000r June 1 1930
4 1/2s '98 F-A 55,000r Feb 1 1928
(Subject to call after 1918.)
4 1/2s '98 J-D \$39,000r Dec 1 1928
(Subject to call after 1918.)
4s '99 J-D \$56,000r June 1 '19-'20
BOND, DEBT Nov 27 '12 \$259,000
Sinking fund 62,000
Assessed valuation 1912 76,710,277
(Assessment at 3/4 value.)
State & Co. tax (per M) 1912 \$3.35
Population in 1910 37,853
INTEREST on 4s payable at State Treasury; on all other bonds at National Park Bank, New York City.

RIEKE COUNTY.

Lyons is the county seat.
Railroad-Aid Bonds.
6s '87 \$11,000r Mch 1 1917
Refunding Bonds.
5s '90 \$51,000r Jan 1 1920
BOND, DEBT Sept 1912 \$62,000
Assessed valuation 1912 35,114,063
(Assessment at full value.)
State & Co. tax (per \$1,000) '12 \$3.45
Population in 1910 15,100
INTEREST payable at National Park Bank, N. Y., and at State Treasurer's office in Topeka.

RILEY COUNTY.

County seat is Manhattan.
Refunding Bonds.
5s '98 J-J \$35,000r Jan 1 1928
(Subject to call after 1910.)
BOND, DEBT Mar 1 '13 \$35,000
Sinking fund 19,000
Total assessed val. 1912 \$28,564,856
(Assessment about 80% actual value.)
State & Co. tax (per \$1,000) '12 \$2.77
Population in 1910 15,783
INT. at Nat. Park Bank, N. Y.

ROSEDALE.

This city is in Wyandotte County.
Refunding Bonds.
5s '05 \$3,400 Oct 1 1915
Water-Works Bonds.
5s '10 \$25,000 Jan 1 1930
5s '10 25,000 July 1 1929
Funding Bonds.
5s '08 \$5,030 Mch 1 1918
GEN. B'D D'T Sept 1 '12 \$58,430
Special Imp. debt (add'd) 190,000
Assessed valuation 1911 3,802,555
Tax rate (per \$1,000) 1911 \$16.80
Population in 1910 5,660
INT. payable at Commercial State Bank, Rosedale.

ROSEDALE CITY SCH. DIST.

A district in Wyandotte County.
Building Bonds.
5s F-A \$13,600r 1913
5s F-A 6,000r 1918
4 1/2s J-J 25,000r 1921-25
5s J-J 13,900r 1930
5s J-J 13,100r 1931
5s '12 M-N 20,000r May 1 1932
BOND, DEBT Apr 1 '13 \$91,600
Sinking fund 5,600
Total assessed val. 1912 5,496,600
(Assessment at full value.)
Sch. tax rate (per \$1,000) '12 \$7.90
Population in 1913 (est) 10,000

BUSH COUNTY.

County seat is La Crosse.
Refunding Bonds.
5s '88 J-J \$67,000r May 1 1918
BOND, DEBT Apr 1 '13 \$67,000
Sinking fund 38,647
Total assessed val 1912 15,948,943
Total (Assessment at full value.)
State & Co. tax (per \$1,000) '12 \$30.00
Population in 1910 7,826
INT. at fiscal agency, N. Y.

RUSSELL.

This city is in Russell County.
Water-Works & Elec.-Light Bds.
4 1/2s '10 J-J \$65,000 Jan 1 1930
5s '11 J-J 25,000 July 1 1931
(Subject to call after July 1 1921.)
Artesian Well Bonds.
5s '99 \$5,500 Jan 1 1919
BOND, DEBT Sept 1912 \$98,500
Assessed valuation 1911 2,291,787
Population in 1910 1,692
INTEREST is payable in Topeka at State Treasurer's office.

SARETHA.

This city is in Nemaha County. Commission government adopted Feb. 20 1913. V. 96, p. 810.
Sewer Bonds.
5s \$26,500 1931
Water-Works Bonds.
4 1/2s '10 \$65,000 Jan 1 1940
GEN. B'D. DT. Mch 19 '12 \$91,500
Assessed valuation 1912 1,914,918
Total tax rate (per \$1,000) '12 \$14.60
Population in 1910 1,768

SALAMANCA TOWNSHIP.

This twp. (P. O. Columbus) is in Cherokee County. Pop'n 1910, 980.
Railroad-Aid Bonds.
6s '86 \$84,000 Jan 1 1916
BOND, DEBT Oct 1 1910 \$82,000
Assessed valuation 1910 3,531,664
Total tax rate (per \$1,000) '10 \$10.05

SALINA.

This city is the county seat of Saline Co. Incorp. as a village Apr. 22 1867; as a city of third class Nov. 21 1870, and as a city of second class Oct. 11 1878. Commission government defeated Apr. 4 1911. V. 92, p. 541. Population 1910, 9,688.
Refunding Bonds.
5s '89 J-J \$44,000r July 1 1914
5s '01 F-A 2,000r Feb 1 1921
4 1/2s '06 J-J 16,000r Jan 1 1916
4 1/2s '08 J-J 10,000r July 1 1928
4 1/2s '09 M-N 20,000r Nov 29 1929
City-Hall-Building Bonds.
4 1/2s '11 A-O \$40,000r Apr 1 1931

SALINA (Continued).
 GEN. BONDS Apr 4 '13. \$138,000
 Paving assess. bds (add'l) 282,600
 Sewer assess. bds (add'l) 40,810
 Sinking fund. 23,200
 Total assessed val. 1912. 14,286,192
 (Assessment at full value.)
 Total tax (per \$1,000) 1912. \$13.20

SALINA SCHOOL DISTRICT.
 4 1/2's \$7,000. Apr 20 1914
 (Subject to call any interest date.)
 4 1/2's '08 50,000. 1928
 (Subject to call any interest date.)
 Building Bonds.
 4 1/2's '12 J-J \$20,000. July 1 1932
 BOND, DEBT Apr 18 '13. \$77,000
 Assessed valuation 1912. 15,058,833
 (Assessment at full value.)
 School tax rate (per \$1,000) '12 \$3.80
 INTEREST is payable at State Treasurer's office in Topeka.

SALINE COUNTY.
 County seat is Salina.
 K. & C. R.R.
 6s '86 M-N \$55,000. 1916
 Missouri Pacific Ry.
 6s '86 J-J \$84,000. Jan 1 1916
 Refunding Railroad Bonds.
 4 1/2's '09 M-N \$30,000. 1915
 BOND, DEBT Apr 1913. \$169,000
 Total assessed val 1912. 41,665,834
 (Assessment at full value.)
 State & Co. tax (per \$1,000) '12. \$3.39
 Population in 1910. 20,338
 INT. at Nat. Park Bank, N. Y. City.

SCOTT.
 This city is in Scott County.
 Elec. Light and Water Bonds.
 6s '15 J-J \$40,000. Apr 1 '23-'43
 TOTAL DEBT. (7)
 Population in 1910. (918)

SCOTT COUNTY.
 County seat is Scott. The railroad
 6s held by the Kansas State School
 Fund) have been in litigation, but a
 compromise has been effected where-
 by the bonds are to be paid in full
 without interest on or before maturity,
 in 1922. All unpaid coupons to be
 canceled when face of each bond is
 met.

Railroad Aid.
 6s '92 J-J \$81,000. Jan 1 1922
 Co. bonded debt Apr 1913. \$81,000
 Township debt. 408
 Total assessed val 1912. 5,826,046
 (Assessment at full value.)
 State & Co. tax (per \$1,000) '12. \$5.45
 Population in 1910. 3,047
 INTEREST is payable at State
 Treasurer's office in Topeka.

SEDGWICK COUNTY.
 County seat is Wichita.
 Funding Bonds.
 6s '95 J-J \$50,000. July 1 1923
 Railroad-Aid Bonds
 4s '08 J-J \$45,000. Oct 1 1928
 (Subject to call after Oct. 1 1918.)
 4s \$31,500. 1931
 General Drainage Bonds.
 6s \$29,248.
 Bridge Bonds (Opt. aft. 10 yrs.)
 4 1/2's '07 J-J \$100,000. Oct 1 1927
 BOND, DEBT Jan 1 1913. \$254,348
 Assessment debt (add'l) 11,795
 Sinking fund. 24,000
 Assessed valuation 1912. 114,110,535
 (Assessment at full value.)
 State & Co. tax (per \$1,000) '12 \$3.50
 Population in 1910. 73,095
 INT. at Nat. Park Bk., N. Y.

SEWARD COUNTY.
 County seat is Liberal.
 A compromise has been effected
 with the State by which \$540 will be
 accepted for back interest on \$12,000
 defaulted bonds, and interest rate
 reduced to 2%. V. 76, p. 118.
 Refunding Bonds.
 6s '07 J-J \$60,000. July 1 1927
 6s '02 F-A 41,700. Jan 1 1919
 BOND, DEBT Apr 1913. Jan 1 1932
 Total assessed val 1912. \$103,700
 (Assessment at full value.)
 State & Co. tax (per \$1,000) '12. \$6.30
 Population in 1910. 4,091
 INT. at Nat. Park Bank, N. Y.

SHAWNEE COUNTY.
 County seat is Topeka.
 Court-House Bonds.
 4s '94 M-N \$129,000. May 1 1924
 Fair-Ground Bonds.
 4 1/2's '11 J-J \$50,000. Jan 1 1921
 Drainage Dist. No. 6 Bonds.
 5s '11 J-J \$31,270. July 1 '13-'21
 BOND, DEBT Mar 1913. \$179,000
 Assessment debt (add'l) 81,270
 Total assessed val. 1912. \$83,605,889
 (Assessment at full value.)
 State & Co. tax (per \$1,000) '12. \$3.70
 Population in 1910. 61,874
 INT. at County Treasurer's office.

STAFFORD.
 This city is in Stafford County.
 Railroad Bonds.
 6s \$8,000.
 Light Bonds.
 6s \$25,000.
 Water-Works Bonds.
 6s \$49,000.
 Park Impt. Bonds.
 6s \$2,700.
 BOND, DEBT Jan 1 '13. \$80,000
 Sinking fund. 1,564
 Assessed valuation 1912. 1,824,469
 Total tax rate (per \$1,000) '12. 16.00
 Population in 1910. 1,927
 INT. at Nat. Park Bk., N. Y. City.

STAFFORD COUNTY.
 County seat is Saint John.
 Railroad Aid Bonds.
 6s '87 J-J \$63,000. July 1 1917
 Refunding Bonds (Optional).
 4 1/2's '05 J-J \$32,000. Jan 1 1931

BOND, DEBT Mar 1913. \$95,000
 Total assessed val 1912. 26,425,779
 (Assessment at full value.)
 State & Co. tax (per M) 1912. \$3.60
 Population in 1910. 12,510
 INT. at fiscal agency, N. Y.

STEVENS COUNTY.
 Hugoton is the county seat.
 Funding Bonds.
 6s '88 J-J \$3,000. Oct 1 1918
 6s '89 J-J 20,000. Jan 1 1919
 6s '90 J-J 18,250. July 1 1913
 6s '90 J-J 2,000. Jan 1 1920
 5s '01 J-J 53,000. Jan 1 1931
 Refunding Bonds.
 3 1/2's '02 J-J \$5,000. Jan 1 1922
 BOND, DEBT Mar 1 '13. 101,263
 Sinking fund. 10,907
 Total assessed val. 1912. 2,325,548
 State & Co. tax (per \$1,000) '12. \$11.38
 Population in 1910. 2,453
 INT. at Nat. Park Bk., N. Y.

SUMNER COUNTY.
 County seat is Wellington.
 Refunding Railroad Bonds.
 5 1/2's '00 J-J \$60,000. Jan 1 1920
 4s '05 J-J 25,000. Feb 1 1925
 (Subject to call \$20,000 yearly.)
 BOND, DEBT Mar 1913. \$85,000
 Total assessed val 1912. 63,636,916
 (Assessment at full value.)
 State & Co. tax (per \$1,000) '12. \$3.50
 Population in 1910. 30,634
 INT. at Nat. Park Bank, N. Y.

THOMAS COUNTY.
 Colby is the county seat.
 Refunding Bonds.
 5s '99 --- \$26,000. June 1 1914
 6s '88 --- 4,000. Nov 10 1918
 Court-House Bonds.
 4s '06 --- 50,000. Feb 8 1926
 BOND, DEBT Mar 1913. \$80,000
 Sinking fund. 8,000
 Assessed valuation 1912. 11,409,564
 (Assessment at full value.)
 State & Co. tax (per \$1,000) '12. \$3.70
 Population in 1910. 5,455
 INTEREST on the court-house
 bonds is payable at State Treasurer's
 office in Topeka; on other bonds at
 Nat. Park Bank, N. Y. City.

TOPEKA.
 This city is in Shawnee County.
 Incorpor. in 1854. In 1905 purchased
 plant of Topeka Water Co. V. 80,
 p. 1137. Commission government
 adopted Nov. 2 1909. V. 89, p. 1298.

City-Hall Bonds.
 4s '00 J-J \$60,000. Jan 1 1920
 Topeka Water Co. Assumed.
 5s '06 J-J \$270,000. Sept 1 1926
 Bridge Bonds.
 4 1/2's '05 A-O \$34,066. Apr 1 1925
 4 1/2's A-O 39,411. Apr 1 1930
 4 1/2's M-S 4,101. Mch 1 1930
 Refunding Bonds.
 5s '93 J-J \$74,000. Nov 8 1913
 5s '95 J-J 3,500. Sept 1 1915
 3 1/2's '89 J-J 13,000. Jan 15 1919
 4 1/2's '06 F-A 20,000. Aug 1 1926
 4 1/2's '04 F-A 18,000. Feb 1 1924
 4 1/2's '04 J-J 79,100. Jan 1 1924
 4 1/2's '10 J-J 30,000. July 15 1930
 Electric Light Plant Bonds.
 4 1/2's '09 J-J \$40,000. Jan 1 1920
 Crematory Bonds.
 4 1/2's '10 A-O \$17,700. Apr 1 1930
 At. Top. & Santa Fe RR. Aid Bds.
 4s '01 J-J \$59,000. Jan 1 1931
 Water-Works Purchase Bonds.
 4s '04 A-O \$350,000. Apr 1 1924
 Gen. city bonds July 1 '12 \$1,230,874
 Paving & sewer bds (add'l) 856,398
 Sinking fund. 28,778
 Total assessed val 1912. 52,160,655
 (Assessment at full value.)
 Total tax (per \$1,000) 1912. \$16.00
 Population in 1910 (Census). 43,684
 INT. at Nat. Park Bank, N. Y. City.

TOPEKA SCHOOL DISTRICT.
 6s J-J \$50,000. July 1 1915
 5s '96 A-O 34,000. Apr 1 1916
 5s J-J 30,000. May 1 1921
 4s J-J 5,000. July 1 1914
 4s J-J 16,000. Jan 1 1920
 4s J-J 30,000. July 1 1922
 4s '05 J-J 122,000. May 5 1924
 4s '05 J-J 110,561. Jan 3 1925
 6s J-J 78,300. May 1 1925
 6s J-J 3,000. July 1 '13-'15
 5s '08 J-J 9,400. 1928
 Refunding Bonds.
 4 1/2's '13 J-J \$40,700. Jan 1 1933
 BOND, DEBT Mar 1 '13 529,161
 Assess. val. (4-5 act.) '12. 52,165,830
 School tax (per \$1,000) 1912. \$6.10
 Population in 1912 (est.). 60,000
 INT. on bonds due 1913-18 is pay-
 able at State Treas. office in Topeka;
 on others at Nat. Park Bank, N. Y.

WABAUNSEE COUNTY.
 County seat is Alma.
 Refunding Bonds.
 4 1/2's '10 J-J \$70,000. July 1 '13-'26
 BOND, DEBT Apr 1913. \$70,000
 Total assessed val. 1912. 23,680,959
 (Assessment at full value.)
 State & Co. tax (per \$1,000) '12 \$2.50
 Population in 1910. 12,721
 INTEREST payable in Topeka at
 State Treasurer's office.

WATERVILLE.
 This city is in Marshall County.
 Water and Light Bonds.
 5s '11 J-J \$50,000. July 1 '21-'41
 BOND, DEBT Apr 1913. \$33,000
 Assessed valuation 1912. 1,089,351
 Tax rate (per \$1,000) 1912. \$12.50
 Population in 1910. 794

WELLINGTON.
 This city is the county seat of Sum-
 ner County. Incorpor. Feb. 14 1850.
 Refunding Bonds (Optional).
 4s '99 J-J \$18,500. July 1 1919

Water Bonds.
 5s '00 M-N \$50,000. June 1 1920
 (Subject to call June 1 1910.)
 4 1/2's '07 J-J \$30,000. July 1 1927
 (Subject to call \$10,000 1912, \$10,000
 1917 and \$10,000 1922)
 5s '10 J-J \$50,000. July 1 1930
 Internal Improvement Bonds.
 4 1/2's '07 J-J \$25,000. July 1 1927
 (Subject to call any interest period.)
 Chemical-Tank Bonds.
 5s '10 J-J \$11,500. Jan 1 1920
 Electric Light Bonds.
 4 1/2's '07 J-J \$10,000. July 1 1927
 (Subject to call \$5,000 1917 and
 \$5,000 1922)
 Main Sewer (Opt. any int. date).
 5s '10 J-J \$24,000. Jan 1 1940
 GEN. BD. DT. Apr 1 '13. \$199,000
 Sewer district debt (add'l) 22,200
 Paving bonds (additional) 144,172
 Warrants outstanding (add'l) 351
 Total assessed val. 1912. 7,095,923
 (Assessment at full value.)
 Total tax (per \$1,000) 1912. \$5.50
 Population in 1910. 7,034
 INT. at Kansas fiscal agency, N. Y.

WICHITA.
 County seat of Sedgwick County.
 Incorpor. Apr. 8 1871. The voters on
 Dec. 12 1911 defeated three proposi-
 tions concerning the establishing of
 a municipally-owned water and light
 plant. V. 93, p. 1740.

Funding and Refunding Bonds.
 5s '91 --- \$50,000. Jan 15 1921
 6s '95 J-J 57,000. Jan 1 1913
 6s '95 J-J 55,000. June 1 1918
 6s '95 J-J 10,000. July 1 1915
 6s '96 J-D 74,000. June 1 1921
 5s '97 J-J 25,287.96. July 1 1917
 5s '98 J-J 25,000. July 1 1918
 5s '99 J-J 50,000. Jan 1 1929
 (Subject to call after 1919.)
 4 1/2's '03 J-J \$40,000. July 1 1923
 4 1/2's '03 A-O 50,000. Oct 6 1923
 4 1/2's '06 J-D 40,000. Dec 1 1917
 4 1/2's '08 J-A 15,868.90. Jan 1 1918
 4 1/2's '08 J-A 100,000. Aug 1 1928
 4s '05 J-J 13,000. Part yearly.
 4s '05 J-J 4,000. Part yearly
 4s '05 M-N 39,000. Part yearly
 5s '06 J-J 5,000. Part yearly
 5s '07 F-A 17,000. Part yearly
 5s '07 F-A 9,500. Part yearly
 5s '09 F-A 16,311. Feb 1 1919
 4 1/2's '09 J-J 21,865. July 1 1924
 5s '09 F-A 21,250. Part yearly
 5s '09 M-N 43,438. Part yearly
 5s '07 M-N 17,000. May 1 1917

Cemetery Bonds.
 6s '05 J-J \$1,000. July 1 1935
 Impt. Bonds (One-tenth yearly).
 6s '12 M-N \$63,680.53. Nov 1 '13-'22
 Convention-Hall Bonds.
 5s '09 F-A \$150,000. Aug 1 1939
 Bridge Bonds.
 4 1/2's '09 J-D \$18,600. June 1 1914
 5s '08 --- 9,000. 1918
 Park Bonds.
 5s '10 J-J \$20,000. July 1 '13-'20
 GEN. BD. DT. Jan 1 '13. \$1,845,251
 Spec. assess'd debt (add'l) 2,296,352
 TOTAL DEBT Jan 1 '13. 4,141,603
 Assessed valuation 1912. 64,121,012
 (Assessment at full value.)
 Total tax (per value), 1912. \$15.70
 Population in 1910 (Census). 52,450
 INT. at Nat. Park Bank, N. Y. City,
 and at State Treas. office, Topeka.

WICHITA CITY SCH. DIST. NO. 1.
 Building Bonds.
 4s M-N 25 \$25,000. May 25 1921
 (Subject to call after May 1911.)
 4 1/2's J-J 50,000. July 1 1923
 4 1/2's '06 F-A 40,000. Aug 1 1926
 (Subject to call after Aug 1 1916.)
 5s '12 J-J 64,000. Jan 1 '14-'22
 Refunding Bonds.
 4 1/2's \$84,000. May 7 1921
 (Subject to call after May 7 1911.)
 5s J-J \$17,500. July 1 1917
 (Subject to call after July 1 1907.)
 High School Bldg. Bonds.
 4 1/2's '09 M-S \$125,000. Sept 1 1929
 (Subject to call after Sept 1 1919.)
 5s '11 J-J \$75,000. Jan 1 1931
 (Subject to call after Jan. 1 1921.)
 Grade-School Bonds.
 5s \$11,000. Sept 1 1913
 5s M-S 11,000. Sept 1 1915
 11,000. Sept 1 1917
 12,000. Sept 1 1919

BOND, DEBT May 1 '13 \$525,500
 Sinking fund. 32,000
 Assessed valuation 1912. 64,000,000
 (Assessment at full value.)
 School tax (per \$1,000) 1912. \$7.00
 INTEREST is payable at Nat.
 Park Bank, N. Y. City, and at State
 Treasurer's office, Topeka.

WICHITA COUNTY.
 County seat is Leoti. A compro-
 mise has been effected on part of the
 debt below, and \$37,000 of the bonds
 will hereafter carry 3% interest. See
 V. 76, p. 118, for compromise with
 the State. Popula. 1910. 2,006.
 Refunding Bonds.
 6s '88 J-J \$32,000. July 1 1918
 6s '92 --- 37,000. Jan 1 1922
 6s '80 --- 3,000. July 1 1919
 BOND, DEBT Mch 1913. \$72,000
 Sinking fund Mar 1912. 9,174
 Total assessed val. 1912. 3,486,035
 (Assessment at full value.)
 State & Co. tax (per \$1,000) '11. \$3.30
 INT. at Nat. Park Bank, N. Y. City.

WILSON.
 This city is in Ellsworth County.
 Water Bonds.
 4 1/2's '10 --- \$30,000. Jan 1 1940
 5s '11 --- 15,000. Dec 1 1941
 Light Bonds (Optional).
 4 1/2's '10 --- \$15,000. Jan 1 1940
 BOND, DEBT May 1912. \$60,000
 Assessed valuation 1911. 1,317,690
 Total tax rate (per \$1,000) '10. \$11.78
 Population in 1910. 981

WINFIELD.
 County seat of Cowley County.
 Inc. 1879. Popula. 1910, 6,700.

Refunding Bonds.
 5s '98 --- \$25,000. Mar 1918
 5s '11 --- 28,000. 1931
 (Subject to call 1921.)
 4 1/2's '12 --- \$20,000. 1932
 (Subject to call 1922.)
 Park Bonds.
 5s '07 --- \$4,000. Sept 1927
 Railroad Bonds.
 5s '09 F-A \$30,000. 1939
 (Subject to call 1919.)
 Gas Plant Bonds.
 5s '03 J-J \$15,000. Jan 1 1923
 Street-Intersection Bonds.
 5s '06 --- \$2,500. Part yearly
 Funding Bonds.
 5s '05 J-D \$3,000. Part yearly
 Light Bonds.
 5s '04 semi-ann \$30,000. Oct 1 1924
 (Subject to call 1914.)
 5s '05 J-D \$15,000. June 1 1925
 (Subject to call June 1 1915.)
 Water Works Bonds.
 5s '06 A-O \$89,000. Mch 1 1926
 (Subject to call after 1916.)
 4 1/2's '09 J-D \$51,000. 1939
 (Subject to call 1919.)
 Sewer Bonds.
 5s '07 F-A \$28,000. 1937
 (Subject to call 1917.)
 Internal Impt. Bonds.
 5s '12 --- \$15,950. 1922
 TOTAL DEBT May 8 '13. \$347,450
 Total valuation 1911. 2,414,234
 (Assessment about 90% actual value.)
 Total tax (per \$1,000) 1911. \$17.50
 INT. at Nat. Park Bank, N. Y.,
 and at State Treas. office, Topeka.

WINFIELD SCHOOL DISTRICT.
 Building Bonds
 4 1/2's '10 J-J \$74,000. Jan 1 1930
 TOTAL DEBT. (7)

WYANDOTTE COUNTY.
 County seat is Kansas City.
 Bridge.
 4 1/2's '04 J-J \$200,000. Jan 1 '24-'33
 4 1/2's '04 J-J 160,000. July 1 1934
 (Subject to call after July 1 1924.)
 4s '03 J-J 45,000. July 1 1918
 4 1/2's '12 F-A 170,000. Feb 1 '32-'41
 4 1/2's '12 F-A 120,000. Aug 1 '32-'41
 Funding Bonds.
 5 1/2's '04 J-J \$75,000. Jan 1 1919
 4 1/2's '04 J-J 150,000. Jan 1 '19-'23
 4 1/2's '11 s-a 342,000. 1941
 Refunding Bonds.
 4 1/2's '11 J-J \$144,000. Jan 3 1931
 BOND, DEBT Jan 1 '13. \$1,406,000
 Total assessed val. 1912. 112,839,024
 (Assessment at full value.)
 State & Co. tax (per M) '12. \$3.86
 Population in 1910. 100,068

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:

Location	Bonded Debt.	Rate of Interest.	Date Maturity.	Popu- lation.	Popu
					lation.
Alma (C), Wabauunsee County.	26,000	5	1915-1918-1920	1,010	
Anthony City, Harper County.	45,500	5	1921-1929	2,669	
Augusta (C), Butler County.	37,000	5	-----	1,235	
Baldwin (C), Douglas County.	96,000	4	-----	1,386	
Beloit (C), Mitchell County.	85,000	4 1/2-5-6	1928	3,082	
Blue Rapids (C), Marshall Co.	28,000	5	1924-1929	1,756	
Bonner Springs, Wyandotte Co.	41,215	5, 5 1/2-6	-----	1,462	
Burlington (C), Geasge County.	72,000	-----	-----	1,422	
Burr Oak (C), Jewell County.	70,000	4 1/2-5 1/2	1910-1925	2,130	
Center Township, Wilson Co.	25,000	6	1916	1,132	
Cloud County.	50,000	7	1913	955	
Cloye (C), Cloud County.	31,000	4 1/2	1924	18,388	
Coffey County.	32,000	4 1/2	1917	1,057	
Columbus (C), Cherokee County.	132,000	5-6	1916-'14-'17-'21	3,064	
Cottonwood Falls (C), Chase Co.	25,000	4	1928	899	
Council Grove (C), Morris Co.	30,500	4 1/2 & 5	-----	2,545	
Cowley County.	43,000	4	1929	31,700	
Decatur County.	33,500	5	1929	8,975	
Delaware Twp., Jefferson Co.	40,000	4 1/2	1921	1,562	
Delphos (C), Ottawa County.	30,000	4 1/2	1930	767	
Dodge City (C), Ford County.	55,000	4-5	1921-1922	3,214	
Ellinwood (C), Barton County.	36,000	5	1929	976	
Ellis (C), Ellis County.	44,000	5	1929	1,404	
Eureka (C), Greenwood County.	58,220	5-6	1918	2,333	

Location—	Bonded Debt.	Rate of Interest.	Date of Maturity.	Population, 1910.
Franklin Twp., Jackson Co.	25,000	4 1/2	1925	738
Galena (C), Cherokee County	95,000	5-6	-----	6,096
Garnett (C), Anderson Co.	38,050	5-6	-----	2,334
Geary County	44,000	4	1919-1920	12,681
Goodland (C), Sherman Co.	43,000	4 1/2-6	1915-1925-1929	1,993
Great Bend (City & Township)	27,000	6	1916-1917	5,156
Halstead (C), Harvey County	27,000	4	1929	1,000
Harper County	32,000	4 1/2	1917	14,748
Hawatha (C), Brown County	50,000	6	1917	2,974
Kingman (C), Kingman Co.	48,250	5	1919-1925-1931-1937	2,577
Kingman School District	56,000	4 1/2	1919	-----
La Crosse (C), Linn County	49,000	6	-----	657
La Harpe (C), Allen County	34,000	6	1922-1925	2,080
Lakin (C), Kearny County	35,500	5	1938	3,337
Larned (C), Pawnee County	57,000	4 1/2 & 5	1914-1936	2,911
Lebanon (C), Smith County	31,600	5-5 1/2	-----	731
Liberal (C), Seward County	30,000	6	1941	1,718
Lincoln City, Lincoln County	34,500	4 1/2	1936	1,508
Lindsay (C), McPherson Co.	72,500	4 1/2 to 5	1922-1925-1940	1,939
Lucas (C), Russell County	30,000	5	1939	573
Mankato (C), Jewell County	45,000	5	1915-1919-1927	1,155
Maple Hill Twp., Wabasa Co.	25,000	4 1/2	1935	1,133
Meade (C), Meade County	37,500	2-5	1919-1921-1929	664
Minneapolis (C), Ottawa County	34,250	4 1/2	1927-1929	1,895
Mission Township, Neosho Co.	35,000	4 1/2	1922	1,769
Monroe Twp., Anderson Co.	30,000	6	1916	687
Morris County	49,500	4 1/2	-----	12,397
Mound City Twp., Linn County	27,500	4 1/2-5	1920-1930	698
Moundridge (C), McPherson Co.	28,500	4 1/2	-----	626
Mulvane, Sumner County	38,000	5	-----	1,084
Neodesha (C), Wilson County	113,918	5-5	-----	2,872
Neodesha Twp., Wilson County	35,000	7	1916	1,447
Norton (C), Norton County	40,500	-----	-----	1,787
Oberlin (C), Decatur County	55,000	4 1/2 & 5	1926-1929	1,157
Olathe City (C), Johnson Co.	45,000	5 & 5 1/2	1913-1928	3,272
Osage City (C), Osage County	242,997	4 1/2-5-6	-----	2,432
Oskaloosa County	25,000	6	1915	12,827
Ostaloosa Twp., Jefferson Co.	43,000	4 1/2 & 5 1/2	1926-1940	1,147
Ozark Township, Anderson Co.	43,000	5-6-7	-----	1,117
Parker Twp., Montgomery Co.	49,000	4 1/2-6	1917-1921	1,593
Phillipsburg (C), Phillips Co.	37,800	4-6	1918-1923	1,302
Pittsburg School District	93,000	4-4 1/2	1914-1922-1923	-----
Quindaro Twp., Wyandotte Co.	33,000	6	1916	2,161
Randall County	25,000	4 1/2 & 6	1918-1926	6,380
Rock Crk. Twp., Pottawat. Co.	30,000	4 1/2	1933	915
Rooks County	45,000	6	1917	11,282
St. John (C), Stafford Co.	84,500	2-4 1/2-6	1918-1930-1939	1,788
St. Mary's, Pottawat. Co.	47,000	5	1928	1,397
St. Mary's Twp., Pottawat. Co.	40,000	4	1919	2,029
Scott Twp., Scott County	39,280	4 & 5	1924-1930-1931	1,180
Sedan (C), Chautauqua County	30,200	4 1/2	1925	1,211
Seneca (C), Nemaha County	40,000	6	1916-1925	1,806
Smith Center (C), Smith County	50,000	5-6	1922-1925-1929	1,292
Stanton County	32,000	6	-----	1,034
Superior Township, Osage Co.	33,111	6	1917	854
Syracuse (C), Hamilton Co.	82,700	3-4-5 1/2	1929-1932-1941	1,126
Union Township, Jefferson Co.	30,000	5-5	1911-1929	794
Wakeney (C), Trego County	40,000	5	1930	883
Washington (C), Washington Co.	34,500	5 & 6	-----	1,547
Wellington School Dist. No. 6	40,000	4 1/2	1929	-----
Wild Cat Twp., Elk County	26,000	5-6	1917	1,622
Yates Centre (C), Woodson Co.	84,500	5-6-7	1916-1918-1919	2,024

(C) City (Twp.) Township. * Total debt.

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. 1917)----S. V. Stewart
 Sec. of State (term exp. 1st Mon. Jan. '17)---A. M. Alderson
 Treas. (term expires 1st Mon. Jan. 1917)---W. C. Rae
 Auditor (term expires 1st Mon. Jan. 1917)---Wm. Keating

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 Dec. 1 1912 was \$200,000. 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 \$1,000,000 on Sept. 1 1912, and then had a sinking fund, for the payment of same, of \$225,020.14. The cash on hand in all funds on Sept. 1 1912 amounted to \$1,049,150.76. The permanent school fund on Sept. 1 1912 held cash and securities amounting to \$2,580,730.60 and other permanent funds on hand aggregated \$1,370,034.85. [An issue of \$533,000 insane asylum bonds was voted Nov. 5 1912. V. 95, p. 1425.]

LOANS—	Interest	Principal
Name and Purpose.	P.C.	Pay. When Due. Outstanding.
Refunding bonds	1909 4	J-J Jan 1 1929 c \$200,000
Capitol bonds	1898 6	Subject to call after Jan 1 1919
do do	1909 5	Subject to call after July 1 1913
do do	1911 5	M-N May 1 1939 500,000
do do	1911 5	Subject to call after May 1 1924
do do	1911 5	M-N Oct 1 1941 150,000
do do	1911 5	(Subject to call after Oct 1 1926)
Insane asylum bonds	4 1/2	533,000

ASSESSED VALUATION.—For 1911 the total assessed valuation was \$331,670,418, of which real estate was \$170,623,169, personal \$58,932,852 live stock \$35,139,271 and railroads \$66,975,126; in 1910 the total assessed valuation was \$309,673,699. The State tax rate (per \$1,000) in 1911 was \$2.50. In 1910, 1909, 1908 and 1907 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.

TAXATION OF MUNICIPAL BONDS.—Concerning the taxation of bonds or notes or other evidences of indebtedness issued by this State or any of its municipalities, the Attorney-General advised us under date of Dec. 22 1911 that there is no legislative enactment expressly exempting such securities from taxation.

POPULATION OF STATE.—1910, 376,053 (1900, 243,329) 1890, 132,159 (1880, 39,159) 1870, 20,599 In 1880 there were 10,765 Indians and whites on Indian reservations, and in 1880 31,650 such persons, which number should be added to the total for those years in making accurate comparisons. In 1900 and 1910 these figures were not reported. The number of Indians alone included in the population for 1900 and 1910 was 10,076 and 10,766, respectively.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MONTANA.

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

ASHLEY IRRIGATION DIST.
 A district (P. O. Kallispell in Flathead Co. Bonds are tax-exempt.
 68 '10 J-J \$50,000 &c.-----
 (Part due each yr. begin Jan. 1 '20)
BOND, DEBT Mar 1913-----\$50,000
 Sinking fund-----35,000
 Assessed val. (3/4 act.) '12 42,635,982
 School tax (per \$1,000) 1912 \$10.00
 Population in 1911 (est.)-----60,000

INTEREST is payable at the Co. Treasurer's office in Kallispell.
BEAVERHEAD COUNTY SCH. DIST. NO. 10. (P. O. Dillon).
 School Bonds (optional 1923).
 58 '13 J-J \$44,000-----1933
 Bldg. Bonds (opt. aff. Apr. 1 '15).
 58 '05 J-J \$16,000 &c. Apr 1 1925
TOTAL DEBT----- (7)

CARBON COUNTY.
 Red Lodge is the county seat. All bonds are tax-exempt.
 4 1/2 '09 J-J \$40,000 &c. Aug 15 1929
Warrant Funding Bonds.
 58 '07 -----\$11,000 &c. Jan 1 1917
 58 '00 -----45,000 &c. Nov 30 1920
 58 '04 -----10,000 &c. Nov 30 1924
 4 1/2 '07 J-J 12,000 &c. July 1 1927
 58 '08 J-J 20,000 &c. Apr 1 1928
Funding Bonds.
 68 '05 -----\$46,000 &c. Nov 11 1915
Funding Bridge Bonds.
 58 '10 J-J \$40,000 &c. Nov 15 1930
 58 '11 J-J 50,000 &c. Nov 15 1931
BOND, DEBT Apr 1912-----\$274,000
 Assessed val. (3/4 act.) '12 8,843,644
 State & Co. tax (per \$1,000) '10 \$19.75
 Population in 1910-----13,962
INTEREST is payable in Red Lodge.

CASCADE COUNTY.
 County seat is Great Falls. Bonds are tax-exempt. Pop'n '10, 28,833.
Funding Bonds.
 48 '01 J-J \$51,000 &c. July 1921
 3 1/2 '01 J-J 100,000 &c. Jan 1 1921
City-House Bonds.
 48 '01 J-J \$200,000 &c. Jan 1921
 48 '03 J-J 50,000 &c. Jan 1 1923
Refunding Bonds.
 4 1/2 '04 J-J \$10,000 &c. Jan 1 1924
 48 '05 J-J 10,000 &c. Jan 1 1925
 (Subject to call after Jan 1 1915).
 48 '06 J-J 10,000 &c. Jan 1 1926
 (Subject to call after Jan 1 1916).
 48 '07 J-J 10,000 &c. Jan 1 1927
 (Subject to call after Jan 1 1917).
 58 '12 J-J \$125,000 &c. Jan 1 1932
Bridge Bonds.
 58 '13 J-J \$45,000 &c.-----1933
BOND, DEBT Dec 1 1912 \$566,000
 Assessed val. (2-3 act.) '12 24,824,366
 State & co. tax (per \$1,000) '11 \$15.50
INTEREST on \$50,000 4 1/2% court-house bonds, \$10,000 4 1/2% bonds, \$10,000 4s due 1925 and 1926, and refunding bonds dated 1912, payable at County Treasurer's office; on other bonds in New York.

BLAINE COUNTY.
 Chinook is the county seat. Bonds are tax-free.
Warrant-Fund. Bonds (opt. '31).
 58 '13 s-a-n \$20,000 &c.-----1933
Road Bonds (optional 1931).
 58 '13 s-a-n \$40,000 &c.-----1933
City-House Bonds (opt. 1931).
 58 '13 s-a-n \$70,000 &c.-----1933
BOND, DEBT Feb 1913-----\$150,000
 Assessed valuation 1912-----5,500,000

BOZEMAN.
 Bozeman is in Gallatin County. Incorp. in 1883. Commission government defeated April 1 1912.
City Hall Funding Bonds.
 48 J-J \$30,000 &c. Jan 1 1921
Water-Works Bonds.
 58 J-J \$132,000 &c. Jan 1 1919
 (Subject to call after Jan 1 1909)
BOND, DEBT Apr 1912-----\$162,000
 Water debt (incl. above)-----132,000
 Assessed val. (3/4 act.) '11 2,032,000
 Population in 1900-----5,411
 Population in 1910 (Census)-----5,167
INTEREST is payable in Bozeman or Kountze Bros., New York.

BOZEMAN SCH. DIST. NO. 7.
 4 1/2 '05 F-A \$21,000 &c. Aug. 1 1925
 (Subject to call Aug 1 1915).
BOND, DEBT Apr 1913-----\$30,000
 Assessed val. (1/2 act.) '11 3,292,000
 School tax (per \$1,000) 1912-----\$6.00
 Bonds are exempt from taxation.
INTEREST on the 4 1/2% bonds is payable at Mason, Lewis & Co., Chicago; on the 4 1/2% bonds at the State Treasurer's office.
CHINOOK.
 This town is in Blaine County.
Sewer Bonds (opt. July 1 1926).
 5 1/2 '12 J-J \$30,000 &c. July 1 1932
Water Bonds (opt. July 1 1917).
 68 J-J \$26,900 &c. July 1 1923
 GEN. B.D. DT. Jan 1 '13. \$56,900
 Assessed debt (add't)-----99,112
 Sinking fund-----3,000
 Assessed val. (1-3 act.) '12. 609,935
 Total tax rate (per \$1,000) '12 \$39.75
 Population in 1910-----780
INT. at Hanover Nat. Bk., N. Y.

CHOUTEAU COUNTY.
 County seat is Fort Benton. On account of a portion of this county having been taken to form the new counties of Blaine and Hill, the assessed valuation for 1912 was reduced over \$10,000,000.
County Bonds.
 58 J-J \$2,000 &c. July 1 1917
 (Subject to call July 1 1912).
Refunding Bonds.
 58 '11 J-J \$60,000 &c. July 1 1931
BOND, DEBT Mar 1913-----\$152,000
 Total assessed val. 1912-----5,355,557
 (Assess't about 1/2 to 2-3 actual val.)
 State & Co. tax (per \$1,000) '12 \$12.00
 Population in 1910-----17,191
 Population in 1900-----10,966
INT. payable at County Treas. office or Hanover Nat. Bank, N. Y.

BUTTE.
 Butte is in Silver Bow County. Bonds and warrants are tax-exempt.
Funding and Refunding Bonds.
 4 1/2 '05 J-J \$400,000 &c. Dec 1 1925
 (Subject to call after Dec 1 1915).
 GEN'L BONDS May 1 1912 \$400,000
 Warrants outstanding-----664,782
 Cash in treasury-----308,056
 Assessed val. (2-3 act.) '11 24,184,365
 Pop'n tax (per \$1,000) '11-----\$16.20
 Population 1900 (Census)-----30,470
 Population in 1910 (Census)-----39,165
DEBT LIMITED by law to 3% of assessed valuation.

BUTTE SCHOOL DIST. NO. 1.
 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 one-tenth of the school population of the county.
Building Bonds.—Tax exempt.
 4 1/2 '04 J-J \$50,000 &c. July 1 1924
 (Subject to call after July 1 1914).
 48 J-J 100,000 &c. July 1 1922
 (Subject to call after July 1 1912).

CULBERTSON.
This town is in Valley County. Inc. July 24 1909. Pop'n '10, 528.
Water Works Bonds.
6s '11 J-J \$39,500. July 15 1931 (Subject to call after July 15 1921)
BOND. DEBT Mar 1913.—\$39,500 Assessed val. 1912 (est.)—300,000 Total tax rate (per \$1,000) '13 \$11.00
INT. payable at Town Treas. office or at National Park Bank, N. Y. City.

CUSTER COUNTY.
County seat is Miles City. All bonds are taxable. Pop'n '10, 14,123.
Refunding Bonds.
4s '05 J-J \$141,000. July 1 1925 (Subject to call July 1 1915.)
4½s '11 J-J \$50,000. July 1 1931 (Subject to call July 1 1921.)
5s ————— \$50,000
Hospital Bonds.
5s '00 J-J \$25,000. ————— 1929 (Subject to call after 1919.)
Bridge Bonds.
5s '10 J-J \$50,000. ————— Jan 1 1930
4½s ————— 170,000
BOND. DEBT Apr 18 '13. \$480,000 Sinking fund Dec. 1 1912. 12,100 Assessed val. (3-5 act.) '12 18,112,495 State & Co tax (per M) 1912—\$21.00

DAWSON COUNTY.
County seat is Glendive.
Refunding Bonds.
4½s '05 J-J \$89,000. Nov. 1 1925 (Subject to call Nov 1 1915.)
5s ————— J-J \$11,000. Feb. 1 1921 (Subject to call Feb 1 1911.)
BOND. DEBT Apr 19 '13. \$100,000 Assessed valuation 1912—10,555,588 (Assessment at full value.)
State & Co tax (per M) 1912.—\$19.75 Population in 1910—12,725

DEER LODGE COUNTY.
County seat is Anaconda. Part of this county was taken in 1901 to form Powell County.
Court House & Jail Bonds
5s '98 J-J \$67,000. ————— Jan 1 1919 (Subject to call Jan 1 1909.)
BOND. DEBT Apr 19 '13. \$67,000 Floating debt ————— 24,779 TOTAL DEBT Apr 19 '13. ————— 91,779 Sinking fund ————— 644 Assessed val. (¾ act.) '12 8,861,373 State & Co. tax (per \$1,000) '12. —15.50 Population in 1910—12,988
INT. payable at Co. Treas. office.

FERGUS COUNTY.
County seat is Lewistown. Part of this county was taken to form a new county known as Musselshell.
County Bonds
5s ————— J-J \$53,000. ————— July 1 1914
Refunding Bonds.
4½s ————— J-J \$50,000. ————— Jan 1 1922 (Subject to call Jan 1 1912.)
Court House Bonds.
4½s '07 J-J \$100,000. ————— Apr 1 1927 (Subject to call after Apr 1 1922.)
BOND. DEBT Apr 19 '13. \$203,000 Sinking fund ————— 46,598 Assessed val. (½ act.) '12 15,494,248 State & Co tax (per M) 1912. —19.75 Population in 1910—17,385
INTEREST on court-house bonds payable at County Treasurer's office; other bonds in New York.

FLATHEAD COUNTY.
County seat is Kallispell. Bonds are exempt from county tax.
High School Bonds.
4s ————— J-J \$20,000. ————— Jan 2 1923
4½s '09 J-J \$10,000. ————— July 1 1929 (Subject to call after July 1 1919.)
Bridge Bonds.
5s '11 J-J \$52,500. ————— Mch 1 1931 (Subject to call after Mch 1 1921)
Refunding Bonds.
5s '10 J-J \$125,000. ————— 1930 (Subject to call after 1920.)
Funding Bonds.
5s ————— J-J \$100,000. ————— Mch 1 1914
Court House Bonds.
4s ————— J-J \$55,000. ————— May 31 1922
BOND. DEBT Dec 1 '12. \$362,500 Floating debt ————— 175,124 Cash in various funds ————— 120,378 Assessed val. (1-3 act.) '12 10,760,426 State & co. tax (per \$1,000) '12 \$22.75 Population in 1910—18,785
INT. payable at Co. Treas. office.

GALATIN COUNTY.
County seat is Bozeman. Bonds are tax-exempt. Pop'n '10, 14,079.
Refunding Bonds.
4s ————— J-J \$60,000. ————— Oct 1 1921 (Subject to call 1911.)
4½s '08 J-J \$35,000. ————— Jan 1 1928 (Subject to call after Jan 1 1918)
Funding Bonds.
4½s ————— J-J \$137,000. ————— Oct 15 1919
Jail Bonds.
4½s '11 J-J \$35,000. ————— Mch 1 1931
High School Bonds.
4s ————— J-J \$30,000. ————— July 1 1921 (Subject to call July 1 1911.)
4½s '13 J-J \$50,000. ————— Mar 1 1933 (Subject to call beg. Mar 1 1923.)
BOND. DEBT Mar 1913. \$347,000 Assessed valuation 1913. 14,765,857 (Assessment abt. 40% actual value.) State & Co. tax (per \$1,000) '12 \$18.75
INTEREST on \$30,000 issue payable part at State Treas. and part at Harris, Forbes & Co., N. Y.; on refunding bonds at Comm. Nat. Bank, Bozeman; other bonds at Harris, Forbes & Co., N. Y., and on bonds of '08, '11 and '13 at County Treasurer's office.

GLENDIVE.
This city is in Dawson County. Inc. in 1902. Pop'n 1910, 2,428.
5s ————— J-J \$50,000. ————— 1925 (Subject to call after Jan 1 1909.)
5s '09 ————— J-J \$15,000. ————— Jan 1 1929 (Subject to call after Nov. 1 1911.)

BOND. DEBT Apr 1912.—\$65,000 Assessed val. (¾ act.) '11 1,200,000 Total assessed val. 1911. —1,200,000 Total tax rate per \$1,000. '11 \$10.00
INTEREST on \$50,000 issue payable at American Exchange National Bank, N. Y.; other bonds at Hanover National Bank, New York City.

GRANITE COUNTY.
County seat is Phillipsburg. Bonds below declared valid by Supreme Court Nov. 11 1911. V. 93, p. 1412.
Court House (opt. after 10 years).
4½s '12 J-J \$50,000. ————— Jan 1 1932
TOTAL DEBT Mar 25 '13. \$50,000 Assessed valuation 1912. 3,291,347 State & co. tax (per \$1,000) '12 \$26.00
INT. at E. O. Horrah & Co., Phillipsburg.

GREAT FALLS.
Great Falls is in Cascade County. Bonds are tax-exempt. Incor. 1888.
Sewer Bonds (opt. July 1 1910).
5s ————— J-J \$25,000. ————— July 1 1920
Water Bonds.
5s ————— J-J \$45,000. ————— July 1 1922
5s ————— J-J \$169,000. ————— 1918
123,000. ————— 1918

Refunding Bonds.
4s ————— J-J \$141,000. ————— July 1 1923 (Subject to call July 1 1913.)
4½s '03 J-J \$100,000. ————— July 1 1928 (Subject to call after July 1 1918.)
GEN. B'D D'T Feb 1 1913. \$543,000 Assessment debt (add'l) ————— 379,258 Floating debt ————— 50,153 TOTAL DEBT Feb 1 1913. 972,411 Cash in city funds ————— 88,253 Assessed val. (3-5 act.) '12 9,205,692 City tax rate (per M) 1912. —13.00 Total tax rate (per M) '12. —35.50 Population in 1910 (Census) —13,948
INT. payable at City Treas. office.

GREAT FALLS SCH. DIS. NO. 1.
Comprises about one-fourth of the entire county, and includes the city of Great Falls, with all its suburbs.
Building and Furnishing.
5s ————— J-J \$19,000. ————— July 1 1916
4s ————— M-S \$30,000. ————— 1922 (Subject to call 1912.)
4s ————— 60,000. ————— July 1 1929
Refunding Bonds.
4s ————— J-J \$60,000. ————— 1921
4s '05 M-S \$90,000. ————— Mch 1 1923 (Subject to call Mch 1 1915.)
5s '12 J-J \$170,000. ————— July 1 1932 (Subject to call beg. July 1 1927.)
BOND. DEBT Apr 1912.—\$259,000 Assessed valuation 1911—14,400,033 School tax (per \$1,000) 1911. —\$14.00
INT. payable at County Treasurer's office.

HARLEM.
This town is in Blaine County.
Water-Works Bonds.
5s '11 ————— J-J \$33,800. ————— Aug 15 1921 (Subject to call after Aug. 15 1921.)
BOND. DEBT Apr 1912.—\$33,800 Assessed valuation 1911. —301,025 Population in 1910. —383
INT. payable at Town Treas. office or at Hanover Nat. Bank, N. Y. City.

HELENA. J. A. Mattson, Clerk.
Helena is the county seat of Lewis and Clark County. Incor. 1881. All bonds are exempt from taxation if held by residents. Commission government defeated May 10 1912. RPI authorized issuance of \$400,000 bonds for purchase of plant of Helena Water-Works Co. at its offer of \$400,000. Bonds were sold Sept. 25 1911.
Refunding Bonds.
4s '09 J-J \$40,000. ————— July 1 1916
4½s '06 J-J \$16,800. ————— Jan 1 1926 (Subject to call Jan 1 1916.)
Judgment-Funding Bonds.
4s '11 A-O \$131,000. ————— July 1 '13-'22
Funding Bonds.
5s '06 J-J \$148,000. ————— Jan 1 1916 (Subject to call 1906.)
*Water-Works Purchase Bonds.
5s '11 J-J \$386,000. ————— July 1 1931 (Subject to call after July 1 1916.)
GEN. B'D. D.T. Mar 31 '13 \$531,000 Assessment debt (add'l) ————— 387,656 TOTAL DEBT Mar 31 '13 918,656 Sinking fund ————— 145,501 NET DEBT Mar 31 '13. 773,155 Water-wks. bds. Mar 31 '13 \$386,000 Assessed valuation 1912. 11,509,000 (Assessment about ½ actual value.) Total tax (per \$1,000) 1912. —\$33.60
*The water-works bonds are a direct obligation of the city, but the interest and bonds are paid entirely from the operation of the plant, and no tax levy is made for this purpose. A one-mil levy was made in 1912 for the betterment of the plant. The total amount of bonds issued was \$400,000, but \$14,000 have been redeemed.
INTEREST on water-works bonds payable at Harris, Forbes & Co., N. Y.; on judgment funding bonds at City Treas. office and at Harris, Forbes & Co., N. Y.; all others at Kountze Bros., N. Y.
A compromise was reached with the holders of \$190,000 or \$200,000 city warrants issued between 1893 and 1897 to accept 75% of face value without interest. See "State and City Supplement" for May 1911, and also V. 93, p. 423. Bonds were issued for this purpose and \$17,300 canceled in 1912 and \$18,000 will be taken up in 1913.

HELENA SCHOOL DIST. NO. 1.
Refunding Bonds.
4½s ————— J-J \$45,000. ————— 1914 to 1922 \$5,000. ————— due yearly on Jan 1
5s ————— J-J \$150,000. ————— Jan 1 1922
4½s '07 J-J \$5,000. ————— July 1 1927 (Subject to call after July 1 1917.)

Building & Equipment Bonds.
5s '12 A-O \$70,000. ————— Oct 1 1932 (Subject to call beg. Oct 1 1922.)
Par value of bonds ————— \$1,000
BOND. DEBT Feb 1 1913. \$291,000 Assessed val. (¾ act.) '12 11,745,640 School tax (per \$1,000) 1912 \$10.75
INT. payable at office of County Treasurer and at Hanover Nat. Bank N. Y. All bonds are taxable.

LEWIS AND CLARK COUNTY.
County seat is Helena. Bonds are exempt from State and county tax.
Refunding Bonds.
4½s '12 J-J \$45,000. ————— 1913-1919
Refunding Bonds.
4½s '09 J-J \$105,000. ————— Apr 1 1929 (Subject to call after Apr 1 1919.)
BOND. DEBT Mar 1913. \$150,000 Assessed val. (1-3 act.) '12 20,484,206 State & Co tax (per M) 1912. —\$21.25 Population in 1910 ————— 21,855
INT. at Hanover Nat. Bk., N. Y.

LEWISTOWN.
County seat of Fergus County. Incorp. Aug. 1899. Bonds are tax-exempt. Population 1910. 2,992.
Sewer and Water Bonds.
5s '02 M-S \$50,000. ————— Mch 1 1922 (Subject to call Mch 1 1912.)
5s '03 M-N \$10,000. ————— Nov 1 1923 (Subject to call Nov 1 1913.)
5s '05 J-J \$35,000. ————— July 1 1925 (Subject to call after July 1 1915.)
Sewer Bonds.
5s '05 J-J \$15,000. ————— July 1 1927 (Subject to call after July 1 1917.)
5s '12 J-J \$0,000. ————— Jan 1 1932 (Subject to call beg. Jan 1 1922.)
Water Works Bonds (Tax-exempt).
5s '11 J-J \$100,000. ————— Jan 1 1931 (Subject to call \$10,000 Jan 1 1918, \$25,000 Jan 1921 and \$65,000 Jan 1 1926.)
BOND. DEBT Apr 1912.—\$210,000 Sinking fund Mch 1 1911. —16,254 Total assessed val. 1912—2,750,000 Actual valuation (est.)—4,500,000 Tax rate (per \$1,000) 1912 ————— 2.92 Population in 1910 ————— 2,992
INT. on sewer bonds of 1912 payable at City Treas. office or in N. Y.

LEWISTOWN SCH. DIST. NO. 1.
A district (P. O. Lewistown) in Fergus County. Bonds are tax-exempt.
Building Bonds.
4½s '05 M-S \$15,000. ————— Mch 1 1915
4½s '09 J-J \$15,000. ————— June 1 1924 (Subject to call after June 1 1914.)
5s '11 J-J \$67,000. ————— July 1 1931 (Subject to call after July 1 1921.)
BOND. DEBT Mar 1913. \$97,000 Sinking fund ————— 14,000 Assessed valuation 1912. —3,303,739 (Assessment about 40% actual value)
INT. payable at County Treasurer's office in Lewistown.

LINCOLN COUNTY.
Libby is the county seat.
Refunding Bonds.
5s ————— J-J \$86,000. ————— 1931
Road and Bridge Bonds.
5s '12 J-J \$125,000. ————— Jan 1 1932 (Subject to call beginning Jan 1 '27)
BOND. DEBT Apr 1913.—\$211,000 Cash in funds Nov 30 '12. —209,965 Total assessed val. 1912. 5,494,245 State & Co. tax (per \$1,000) '12 24.75 Population in 1910. —3,638
INT. on refunding bonds at E. H. Rollins & Sons, Chicago; other bonds at N. W. Halsey & Co., Chicago.

LOCKWOOD IRRIG. DISTRICT.
(P. O. Billings.)
Irrigation Bonds.
5s ————— ann \$81,000. (Due \$5,000 v. y. beginning in 1916.)
TOTAL DEBT ————— (?)

MADISON COUNTY.
County seat is Virginia City. All bonds are tax-exempt.
Refunding Bonds.
4½s ————— J-J \$80,000. ————— July 1 1921
BOND. DEBT Apr 1 1913. \$80,000 Sinking fund ————— 2,922 Total assessed val. 1912. 6,398,576 (Assessment about 1-3 actual value)
State & Co tax (per M) '12. —\$19.75 Population in 1910 ————— 7,229
INT. at Kountze Bros., N. Y.

MILES CITY.
This city is the county seat of Custer County. Incorp. Sept. 9 1887.
Water and Light Bonds.
5s '02 J-J \$15,000. ————— July 1 1917
5s '05 J-J \$10,000. ————— July 1 1920
Electric-Light Bonds.
5s '03 J-J \$10,000. ————— July 1 1928 (Subject to call after July 1 1918.)
5s '10 J-J \$20,000. ————— July 1 1930 (Subject to call after July 1 1920.)
Water Bonds (Tax-Exempt)
5½s '10 J-J \$125,000. ————— July 1 1930 (Subject to call after July 1 1920.)
Sewer Bonds (Tax-Exempt)
5½s '10 J-J \$85,000. ————— July 1 1930 (Subject to call after July 1 1920.)
GEN. B'D. D.T. Mar 1913. \$265,000 Assessment debt (add'l) ————— 68,813 Sinking fund ————— 3,029 Assessed valuation 1912. —3,325,535 (Assessment about ½ actual value.) Total tax rate (per \$1,000) '12 \$35.25 Population in 1910 ————— 4,697
INTEREST on bonds due 1917 is payable in Miles City; on bonds due 1920, 1928 and 1930 in New York; on the bridge bonds in Miles City or N. Y. City. Bonds are tax-exempt.

MILES CITY SCH. DIST. NO. 1.
5s ————— J-J \$5,000. ————— July 1 1915
4½s ————— J-J \$10,000. ————— July 1 1919
4½s ————— J-J \$10,000. ————— July 1 1924

4½s ————— J-J \$10,000. ————— July 1 1929
5s ————— J-J 4,000. ————— July 1 1919
5s ————— J-J 4,000. ————— July 1 1924
5s ————— J-J 4,000. ————— July 1 1929
5s '11 J-J { 10,000. ————— July 1 1921
10,000. ————— July 1 1926
15,000. ————— July 1 1931
15,000. ————— July 1 1936
(Subject to call.)
BOND. DEBT Apr 18 '13. \$97,000 Assessed val. 1912 (est.) —7,500,000 School tax rate (per \$1,000) '12 \$8.00
INTEREST is payable at County Treasurer's office.

MISSOULA.
This city is the county seat of Missoula County. Incorp. Mch. 8 1883. Commission government adopted May 16 1911. V. 92, p. 1449.
Refunding Bonds
4½s '04 M-N \$93,000. ————— May 31 1924 (Subject to call May 31 1914.)
GEN. B'D. D.T. Mch 1 '13. —\$93,000 Assessment debt (add'l) ————— 402,841 Floating debt ————— 221,948 TOTAL DEBT Mch 1 1913 717,789 Sinking fund ————— 39,977 NET DEBT Mch 1 1913. —677,812 Assessed valuation 1912—6,317,727 (Assessment abt. 40% actual val.) Total tax rate (per \$1,000) '12 \$12.00 Population in 1910 (Census) —13,869
INTEREST payable at the Rudolph Kleybolte Co., Inc., N. Y.

MISSOULA SCH. DIST. NO. 1.
Building Bonds.
4s ————— s-a \$10,000. ————— Jan 1 1923 (Subject to call after Jan 1 1913.)
4½s ————— s-a \$45,000. ————— Nov 1 1924 (Subject to call after Nov. 1 1914.)
4s ————— s-a \$40,000. ————— June 1 1929 (Subject to call after June 1 1919.)
5s ————— s-a \$35,000. ————— July 1 1930 (Subject to call after July 1 1916.)
BOND. DEBT Mar 1913.—\$127,000 Assessed valuation 1912. —7,265,214 (Assessment about ½ actual value.) Population in dist. 1913 (est.)—16,000

MISSOULA COUNTY.
County seat is Missoula. All bonds are tax-exempt. Part of county segregated in 1906 to form Sanders Co.
Refunding Bonds.
4s ————— J-J \$40,000. ————— July 1 1916
4s ————— F-A \$20,000. ————— Feb 1 1921 (Subject to call Feb 1 1911.)
4½s '12 M-S \$100,000. ————— Mch 1 1932 (Subject to call after Mch. 1 1922.)
Free High School Bonds.
4½s '08 J-J \$75,000. ————— Jan 1 1928 (Subject to call after Jan 1 1918.)
Court House Bonds.
4½s '08 J-J \$175,000. ————— Jan 1 1928 (Subject to call after Jan 1 1918.)
Fair-Ground Bds. (Opt. 1923).
4½s '13 J-J \$50,000. ————— Mar 1 1933
County bonds, \$s, \$1000. ————— 14,573
BOND. DEBT Apr 5 '13. \$460,100 Sinking fund ————— 14,573 Total assessed val. 1912. —17,872,034 (Assessment about 1-3 actual value.) State & Co. tax (per \$1,000) '12. —\$26.75 Population in 1910 ————— 23,596

MOORE.
This town is in Fergus County. Incorporated in April 1909.
Water-Works Bonds.
5s '11 F-A \$30,000. ————— Aug 1 1931 (Subject to call after Aug. 1 1921)
BOND. DEBT Mch 19 1913. \$30,000 Assessed valuation 1913 ————— 276,803 (Assessment at about ½ actual value)
Total tax rate (per \$1,000) '12 \$49.50 Population in 1910 ————— 576
INT. at Nat. City Bk., N. Y.

MUSSELSHELL COUNTY.
Roundup is the county seat.
Ref. Bridge Bds. (Tax-exempt)
5s '12 J-J \$40,000. ————— Jan 1 1932 (Subject to call beg. Jan 1 1927)
Ref. Bridge Bonds (Tax-exempt)
5s '12 J-J \$80,000. ————— Sept 5 1932
BOND. DEBT Mar 1913. \$120,000 Assessed valuation 1912 ————— 113,538 (Assessment about 3-5 actual value.) State & Co. tax (per \$1,000) '11 \$17.50 Population in 1912 (est.) ————— 8,000
INT. at John Nuveen & Co., Chicago, and County Treas. office.

PARK COUNTY.
County seat is Livingston. By Act of Legislature of 1895 this county was divided into three parts, forming Park, Sweet Grass and Carbon counties; old debt is corrected to date given below. Pop'n 1910, 10,731.
Funding Bonds.
5s ————— J-J \$74,000. ————— July 1 1913
5s ————— J-J 45,000. ————— July 1 1914
Refunding Bonds.
4½s ————— J-J \$35,000. ————— Jan 1 1923 (Subject to call Jan 1 1918.)
Jail Building Bonds.
4s '07 J-J \$25,000. ————— Jan 1 1927
BOND. DEBT Dec 1 1912. \$179,000 Sinking fund ————— 12,770 Total assessed val. 1912. —8,236,390 (Assessment about 40% actual val.) State & Co tax (per M) 1912. —\$19.75
INT. at Chase Nat. Bank, N. Y., and at Nat. Park Bank, N. Y.

RAVALLI COUNTY.
County seat is Hamilton.
5s ————— J-J \$75,000. ————— 1914
5s ————— J-D 8,000. ————— Dec '13 to '29
BOND. DEBT Dec 1 1912. \$83,000 Warrants outstanding ————— 108,354 Sinking funds ————— 113,870 Assessed valuation 1913 ————— 6,290,429 (Assessment about 30% actual value)
State & Co tax (per M) 1912. —\$24.75 Population in 1910 ————— 11,666
INTEREST payable at Harris, Forbes & Co., N. Y. City.

RED LODGE.

This city is in Carbon Co. Incorp. in 1892. Bonds are tax-exempt. Water Bonds. 58 '99 s-a \$25,000c&r...1919 (Subject to call after 1909.) 58 '99 s-a \$5,000c&r...1919 (Subject to call after 1909.) Sewer Bonds. 58 '09 s-a \$30,000c&r...1920 (Subject to call after 1919.) GEN. BD. DT. Apr 1 '13. \$55,000 Assessment debt (add'l)...36,805 Sinking fund...3,639 Assessed val. (1/2 act.) '12. 1,600,000 City tax rate (per \$1,000) '12...\$8.00 Total tax rate (per \$1,000) '12...\$0.00 Population in 1910...4,860

INTEREST on water bonds payable at Chase Nat. Bank, N. Y. City; on sewer bonds at A. B. Leach & Co., N. Y. City.

ROSEBUD COUNTY.

Forsyth is the county seat. All bonds are tax-exempt. 58 '13 s-a \$123,000...1933 (Subject to call beginning 1923.) Bridge Bonds. 4 1/2 '07 J-J \$40,000c...Jan 1 1927 (Subject to call after Jan 1 1917.) 58 '09 J-J \$32,000c...1929 (Subject to call at any interest-paying period.) Funding Bonds. 4 1/2 '05 J-J \$45,000c...Jan 1 1925 (Subject to call after Jan 1 1915.) Court-House (Opt. aft. July 1 '21). 58 '11 J-J \$125,000c...July 1 1931 TOTAL DEBT Jan 1 1913 \$242,000 Floating debt...125,000 Assess. val. (3-5 act.) '12. 12,000,000 State & Co. tax (per \$1,000) '12. \$22.00 Population in 1910...7,985

INTEREST on 4 1/2 '05, dated 1905, payable at N. W. Halsey & Co., Chicago and N. Y. City; on 58 of 1911 at Amer. Exchange Nat. Bank, N. Y.

SANDERS COUNTY.

Thompson Falls is the county seat. Bonds are tax-exempt. Bridge Bonds. 58 '10-11 J-J \$105,000r...1931 (Subject to call \$25,000 in 5 years, \$40,000 in 10 years and \$65,000 in 15 years.) Refunding Bonds. 4 1/2 '05 J-J \$24,962.06...1926 58 '12 J-J 20,000c...1932 (Subject to call \$5,000 in 5 and 10 years and \$10,000 in 15 years.) Refunding Road Bonds. 58 '13 J-J \$15,000c...1933 (Subj. to call \$5,000 in 5, 10&15 yrs.) BOND. DEBT Mar 1 '13. \$151,190 Warrants outstanding...21,398 Cash on hand...32,313 Cash on hand in sinking fds. 5,509 Assessed valuation 1912...5,068,584 State & Co. tax (per \$1,000) '11. \$23.75 Population in 1910...3,713 INT. payable at Co. Treas. office.

SILVER BOW COUNTY.

Butte is the county seat. All bonds are tax-exempt. Pop'n '10, 56,848. Court-House Bonds. 4 1/2 '08 J-J \$410,000c...July 1 1929 (Subject to call any time) 58 '10 J-J \$250,000c...Nov 1 1930 (Subject to call after Nov. 1 1920.) BOND. DEBT Mar 1 '13. \$660,000 Floating debt (est.)...20,426 Sinking fund...12,426,645.475 Assess. val. (2-3 act.) '12. 42,645,475 State & Co tax (per \$1,000) '12. \$23.75 INT. payable at Co. Treas. office.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding certain civil divisions in the State of Montana which are not represented among the foregoing.

Table with columns: Location, Bonded Debt, Floating Debt, Assessed Val., Tax p. Pop., Population. Rows include Anaconda (C), Deer Lodge Co., Anaconda School Dist. No. 10, Beaverhead County, Big Timber (T), Sweet Grass Co., Billings (C), Yellowstone Co., Broadwater County, Dillon (C), Beaverhead County, Fergus County S. D. No. 12, Forsyth (T), Rosebud County, Havre School District No. 16, Jefferson County, Kallispell School District No. 5, Laurel, Yellowstone County, Livingston (C), Park County, Manhattan (T), Gallatin Co., Meagher County, Powell County, Ravalli County S. D. No. 3, Stevensville (T), Ravalli Co., Townsend (C), Broadwater Co.

(C) City. (T) Town. a Total tax. c State & County tax. e 1909 figures. f 1910 figures. z 1911 figures. † 1912 figures. * 1913 figures.

State of Wyoming.

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. '15)...Joseph M. Carey Sec. of State (term ends 1st Mon. Jan. '15)...Frank L. Houx Treasurer (term expires 1st Mon. Jan. '15)...John L. Baird

SWEET GRASS COUNTY.

Big Timber is the county seat. Bonds are tax-exempt. Funding Bonds. 68 J-D \$10,000c...Nov 1 1917 Refunding Bonds. 58 '11 J-D \$35,000c...June 1 1931 (Subject to call after June 1 1926.) Bridge Bonds. 4 1/2 '11 J-D \$35,000c...Jan 1 1926 BOND. DEBT Mch 1 1913. \$130,000 Sinking fund and cash...98,427 Assessed valuation 1912...5,945,092 (Assessment on real estate 1/2 to 1/2 and on personal property 1/2 to 2-3 actual value.) State & Co. tax (\$1,000) '12. \$23.75 Population in 1910...4,029

TETON COUNTY.

Choteau is the county seat. Bonds are tax-exempt. Pop'n '10, 9,507. Court-House Bonds. 4 1/2 '05 J-J \$40,000c...July 1 1925 (Subject to call after July 1 1920.) Ref. Bds. (Opt. after 15 years). 4 1/2 '09 J-J \$60,000c...July 1 1929 Highway and Bridge Bonds. 58 '13 J-J \$100,000c...May 1 1933 (Subject to call after Jan. 1 1928.) BOND. DEBT Apr 1913. \$200,000 Total assessed val. 1912...10,905,103 State & Co. tax (per \$1,000) '12. 15.50 INTEREST on court-house bonds payable at County Treas. office or Union Bank & Trust Co., Helena; on other bonds at County Treas. office or Hanover National Bank, N. Y. City.

VALLEY COUNTY.

Glasgow is the county seat. Refunding Bonds. 48 J-J \$67,000c...1924 (Subject to call beginning 1914.) 4 1/2 '05 J-J \$33,000c...1930 (Subject to call beginning 1923.) 58 '12 J-J \$65,000c...1932 (Subject to call beginning 1922.) BOND. DEBT Dec 1 1912 \$215,000 Floating debt...65,139 Sinking fund...30,281 Assessed valuation 1912...10,595,826 State & Co. tax (per \$1,000) '12. \$18.00 Population in 1910...13,630

YELLOWSTONE COUNTY.

County seat is Billings. All bonds are tax-exempt. On Mch. 1 1911 a portion of this county was taken to form the county of Musselshell, which reduced the assessed valuation of Yellowstone Co. about \$3,000,000. Bridge Bonds. 48 '05 M-S \$35,000c...Sept 1 1925 (Subject to call Sept 1 1915.) Refunding Bonds. 58 g '08 J-J \$40,000c&r...July 1 1918 (Subject to call 1908.) 48 '01 A-O \$45,000c&r...Oct 1 '21 (Subject to call Oct 1 1911.) Court House and Jail Bonds. 48 '03 J-J \$75,000c&r...July 1 '23 (Subject to call July 1 1913.) Jail Bonds (Optional 1923). 58 '13 J-J \$50,000c...Jan 1 1933 BOND. DEBT Dec 1 1912 \$195,000 Warrants outstanding...2,675 Cash in treasury (all funds)...172,026 Total assessed val. 1912...20,738,000 (Assessment about 3-5 actual value) State & Co. tax (per \$1,000) '12...\$17.75 \$1,000 1911...live stock 21.75 Population in 1910 (Census)...22,944 The county's debt is limited to 5% of the assessed valuation. INTEREST on \$45,000 bonds payable at office of County Treas. or at Thos. Cruise Sav. Bank, Helena; on \$40,000 bonds at First Nat. Bank, N. Y. City; and at County Treas. office; on \$75,000 bonds and \$35,000 bonds at American Exchange Nat. Bank, N. Y. City, or at office of County Treasurer.

LEGISLATURE meets biennially in odd years on the 2d Tuesday in January, and sessions are limited to 40 days.

DEBT HISTORY.—All the necessary data respecting the State's debt will be found in the following statement:

Table with columns: LOANS—Name and Purpose, Interest Payable, When Due, Outstanding. Rows include Insane Asylum Bonds, Public Building Bonds.

INTEREST on the public building bonds is payable at the Fourth National Bank, New York; on others at the State Treasurer's office. TOTAL DEBT, ETC.—The total bonded debt on Apr. 30 1913 was \$114,000. On April 30 1913 the warrants outstanding amounted to \$7,599.12, and on the same date the cash and securities on hand were \$1,625,079.60. This latter amount is exclusive of trust funds.

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, Years, Valuation, Years, Valuation. Rows show valuation for years 1912, 1911, 1910, 1909, 1908, 1907, 1906, 1905.

TAX RATE.—The total State tax (per \$1,000) in 1912 was \$3.08.

CREATION OF A COMMISSIONER OF TAXATION.—The 1909 Legislature passed an Act (Chapter 66, Laws of 1909) creating the office of Commissioner of Taxation. This office is appointed by the Governor with the advice and consent of the Senate. The new commissioner is 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. Assessors or boards failing to assess property in accordance with this new law do so under penalty of forfeiture and removal from office. Heretofore property in the State is understood to have been assessed at 33 1-3% of its actual value. V. 88, p. 956.

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. Debts contracted for supplying water to cities or towns are not included in the limitations in this section. Neither the State nor any subdivision shall loan or give its credit or make donations to, or in aid of, any individual, association or corporation. Citations from the laws of the State respecting debt limitation will be found on page 134 of the "State and City Supplement" of April 1895.

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.'"

MORTGAGES EXEMPT FROM TAXATION.—An Act of the Legislature approved Feb. 21 1911 (Chap. 72) exempts from taxation all mortgages upon property within the State, whether real or chattel, together with the indebtedness thereby accrued, provided that the mortgage property, whether real or personal, shall be taxed at its true value in money. V. 93, p. 1054.

Table with columns: POPULATION OF STATE, 1910, 1909, 1870-1880 increase, 1880-1890, 1890-1900, 1900-1910.

CITIES, COUNTIES AND TOWNS IN THE STATE OF WYOMING.

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

BASIN.

This town is in Big Horn County.

Water Bonds. 58 '04 --- \$15,000c...Oct 1 1924 58 '07 --- 18,000c...Apr 1 1937 58 '09 --- 10,000c...Apr 1 1939 58 '10 --- 25,000c...Jan 1 1940 58 '11 --- 65,000c...May 1 1941 (Subject to call beg. May 1 1926.) Sewer Bonds. 68 '09 --- \$10,000c...Apr 1 1939 Electric Light Bonds. 68 '11 M-N \$10,000c...May 1 1941 (Subject to call beg. May 1 1926.) BOND. DEBT Mar 1913. \$150,000 Assessed valuation 1912...968,467 Total tax (per \$1,000) 1912...\$34.90 Population in 1910...763 Population in 1913 (est.)...1,500 INT. at Nat. Bank of Commerce, N. Y., and at Nat. City Bk., N. Y.

CHEYENNE.

Cheyenne is in Laramie Co. Inc. 1877. Bonds are tax-exempt. Refdg. Bonds (opt. aft. 10 yrs.). 58 '08 J-J \$127,500c...Jan 1 1928 Refunding Viaduct Bonds. 58 '10 F-A \$60,000c...Feb 1 1931 (Subject to call after Feb 1 1911.) Ref. Water Bonds (opt. in 1911). 58 '10 F-A \$63,000c...1931 Sewer Bonds (opt. aft. 10 years). 4 1/2 '02 Jan \$15,000c...Jan 1 1932 Water Bonds. 4 1/2 '02 Jan \$55,000c...Jan 1 1932 58 '08 Jan 100,000c...Jan 1 1918 (Subject to call after Jan. 1 1915) 58 '09 May 250,000c...May 1 1939 (Subject to call after May 1 1904.) 58 '10 Apr 250,000c...Apr 1 1940 (Subject to call after April 1 1925.) BOND. DEBT Mar 18 1931,010,500 Assessed valuation 1912...12,741,296 (Assessment at full value.) Total tax (per \$1,000) 1912...\$18.20 Population in 1910 (Census)...11,323 INTEREST on 58 and bonds of 1908 and 1909 payable at Nat. Bank of Commerce, N. Y.; on 4 1/2 at Chemical Nat. Bank, N. Y., and bonds of 1910 at Nat. Bank of Commerce, N. Y., or City Treas.'s office.

BUFFALO.

This city is in Johnson County.

Incorporated Mch. 3 1884. Bonds are tax-exempt. Pop'n '10, 1,368. Water Bonds (opt. aft. 1903). 68 J-J \$28,000c...1923 City-Hall Bonds. 68 J-J \$4,400c...1921 (Subject to call after 1911) Sewer (opt. aft. 10 years). 68 '10 J-J \$50,000c...Sept 15 1930 BOND. DEBT Mar 20 '13...\$82,400 Sinking fund (sewer)...2,172 Total assessed val. 1912...1,237,604 (Assessment about 60% actual value) City tax rate (per \$1,000) '12...\$8.00 City tax rate (per \$1,000) '12...\$24.41 INT. at Liberty Nat. Bk., N. Y. C.

CARBON COUNTY.

County seat is Rawlins. All bonds are tax-exempt. Pop'n '10, 11,282.

Refunding Bonds. 4 1/2 '05 F-A \$14,000c...Aug 1 1926 (Subject to call after 1916.) 4 1/2 '03 J-J \$12,000c...1923 (Subject to call after 1913) GEN. BD. DT. Mar 1913...\$26,400 Sinking fund...13,187 Assessed valuation 1912...15,632,540 (Assessment about full value.) State & Co tax (per \$1,000) '12...\$9.38

CHEYENNE SCH. DIST. NO. 1.

Building Bonds (Tax-Exempt). 48 J-D \$28,000c...June 10 1935 (Subject to call June 10 1915.) 58 '06 M-S \$18,000c...Sept 1 1936 (Subject to call after 1916.) 48 '11 M-N \$50,000c...May 1 1931 (Subject to call after May 1 1921.) BOND. DEBT Mar 1 1913...\$96,000 Assessed valuation 1912...12,064,134 (Assessment at full value.) School tax (per \$1,000) '12...\$4.50 Population in 1912 (est.)...15,000 INT. payable at State Capitol, all of the bonds being held by the State

DOUGLAS.
This town is in Converse County.
Inc. Oct. 1 1887. Pop'n '10, 2,249.
Water-Works Bonds.
5s '09 M-N \$50,000, May 1 1938
(Subject to call after May 1 1915.)
5s '09 A-O \$5,000, Oct 1 1939
Refunding Water-Works Bonds.
5s '09 A-O \$5,000, Oct 1 1939
(Subject to call after Oct. 1 1919.)
Sewer Bonds.
7s A-O \$7,000, 1923
BOND, DEBT Sept 1912, \$67,000
Assessed valuation 1912, 1,186,772
(Assessment at full value.)
Total tax rate (per \$1,000) '12, \$4.90
INT. at Town Treasurer's office.

LANDEER.
This town is county seat of Fremont County, incorporated in 1890.
Sewer Bonds (opt. aft. 10 years).
6s '06 July \$25,000, July 1 '26
Water Bonds.
6s '06 July \$50,000, July 16 1936
(Subject to call after July 1916.)
5s '10 Jan \$25,000, Jan 1 1940
(Subject to call after Jan 1 1925.)
BOND, DEBT Apr 21 '13, \$100,000
Assessed valuation 1912, 1,497,414
(Assessment about full value.)
City tax (per \$1,000) 1912, \$6.00
Population in 1910 (Census), 1,833
INTEREST on 1910 bonds payable at First Nat. Bank in Lander.

LARAMIE.
The city of Laramie is situated in Albany Co. Pop'n '10, 8,237.
Funding Bonds (optional 1905).
6s J-J \$19,000, 1925
Sewer Bonds.
7s J-J \$40,000, July 1 1918
5s '11 J-J 15,000, Sept 1 1931
(Subject to call after Sept 1 1921.)
BOND, DEBT Apr 1913, \$74,000
Assessed valuation 1912, 3,975,896
(Assessment at full value.)
Total tax (per \$1,000) 1912, \$17.00
INT. payable in Laramie or N. Y., at Nat. Bank of Commerce.

LARAMIE COUNTY.
County seat is Cheyenne, organized in 1879. Pop'n '10, 26,137.
Refunding (opt. aft. 10 years).
4s M-N \$293,000, Nov 15 1921
GEN. DEBT Mar 1 '13, \$293,000
Assessment debt (add'), 50,325
Total assessed val. 1912, 30,979,098
(Assessment at full value.)
State & Co. tax (per \$1,000) '12, \$8.38
INT. at Union Trust Co., N. Y.

LARAMIE VALLEY DEE. DIST.
A district of Albany Co. District in default. V. 95, p. 1429.
Irrigation Bonds.
6s '08 J-D \$841,000, Oct 1 '19-'28
(For maturity see V. 88, p. 641.)
BOND, DEBT Mar 1913, \$541,000
INT. is payable at Continental & Commercial Trust & Sav's Bk. Chic

NATRONA COUNTY.
County seat is Casper.
Court-House (tax-exempt).
5s '10 J-D \$49,000, Jan 1 1927
(Subj. to call after 10 years)
BOND, DEBT Mar 1913, \$40,000
Floating debt Sept 20 1912, 5,000
Sinking fund Sept 20 1912, 3,150

Assessed valuation 1912, \$8,070,818
(Assessment about full value.)
State & Co. tax (per \$1,000) '12, \$14.65
Population in 1910, 4,766
INT. payable in Cheyenne and at Nat. Bank of Commerce, N. Y.
NATRONA CO. HIGH SCH. D.
Building Bonds.
5s '13 J-F \$50,000, Jan 1 '14-'38
BOND, DEBT Dec 1912, 350,000
Assessed valuation 1912, 6,116,126
INT. at Co. Treas. office in Casper or at State Treas. office in Chey.

PARK COUNTY.
Cody is the county seat.
Court House & Jail Bds. (tax free).
5s '11 J-D \$45,000, Oct 1 1931
(Subject to call Oct 1 1931)
TOTAL DEBT Mar 1913, \$45,000
Assessed valuation 1912, 5,767,988
(Assessment at actual value.)
Population in 1910, 4,909
INT. at Nat. Bk. of Comm., N. Y.

SHERIDAN.
This city is in Sheridan County, Incorp. as a city Sept. 1 1907. Commission government adopted on Aug. 1 1911. V. 93, p. 359.
Water Bonds.
5s '06 Jan \$125,000, 1926
(Subject to call after 1916.)
5s '08 Jan 250,000, July 15 1933
(Subject to call after July 15 1918.)
Sewer Bonds.
5s '06 J-F \$46,000, 1926
(Subject to call after 1916.)
5s '08 J-J 14,000, July 1 1928
(Subject to call after July 1 1918.)
GEN. B.D. DT. Mar 1913, \$435,000
Special pav. debt (add'), 226,500
Assessed valuation 1912, 8,337,500
(Assessment at full value.)
City tax (per \$1,000) 1912, \$4.70
Population in 1910 (Census), 8,408
INT. on sewer bonds due 1928 is payable in Cheyenne; other bonds at Chemical National Bank, N. Y.

SHERIDAN COUNTY.
Sheridan is the county seat. Bonds are tax-free. Pop'n '10, 16,324.
5s J-J \$45,000, 1924
TOTAL DEBT Mar 1913, \$45,000
Assessed valuation 1912, \$18,050,662
(Assessment about actual value.)
State & Co. tax (per \$1,000) '12, \$7.47
INT. at Chem. Nat. Bk., N. Y.

SHERIDAN COUNTY S. D. NO. 7.
Building Bonds.
5s '10 J-J \$190,000, 1915-1934
BOND, DEBT Apr 1913, \$131,650
Assessed valuation 1912, 7,403,216
INTEREST payable at County Treasurer's office in Sheridan.

THERMOPOLIS.
This town is in Fremont County, Inc. in 1899. Pop'n '10, 1,524.
Water-Works Bonds.
6s '08 J-D \$50,000, 1938
Sewer Bonds.
6s '10 Jan \$15,000, Aug 1 1930
(Subject to call beginning Jan 1 '21.)
BOND, DEBT Mar 1913, \$65,000
Assessed valuation 1912, 1,000,000
Total tax rate (per \$1,000) '12, \$26.88
INT. on water bonds at Chemical Nat. Bank, N. Y.; on sewer bonds at Town Treasurer's office.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding certain civil divisions in the State of Wyoming which are not represented among the foregoing.

Location	Bonded debt.	Floating debt.	Assessed valuation.	Tax per Popul'n \$1,000.	1910.
Buffalo High School District	\$25,000		\$1,783,477		
Casper (C), Natrona County	77,000		2,500,000		2,639
Cowley (T), Bingham County	25,000	\$2,500	137,911	*17.50	574
Graybull (T), Big Horn Co.	35,000	None	365,665	*10.50	258
Lander Sch. Dist. No. 1	25,000	None	2,000,000	*4.50	
Laramie School District No. 1	78,000	None	6,139,229	*4.20	
Lovell (T), Big Horn County	30,000	500	225,000	*17.00	699
Rawlins (C), Carbon County	26,000		1,000,000	*6.00	4,257
Riverton (C), Fremont County	40,000	None	227,350	*15.00	483
Rook Springs (T), Carbon Co.	40,000		1,000,000		5,778
Shoshoni (T), Fremont Co.	52,000	None	331,126	*12.50	604
Sundance (C), Crook County	29,725	4,500	178,652	17.60	420
Torrington (C), Laramie Co.	30,000		272,780		16,982
Umeta County	39,000		20,159,573		4,960
Weston County	25,000	31,788	5,091,516	*10.53	796
Wheatland (T), Laramie Co.	75,000	16,000	655,000	*10.00	265
Worland (T), Big Horn Co.	40,000	None	276,815	*15.00	

(C) City, (T) Town, a Total tax, c State & Co. tax, e 1911 figures, *1912 figures.

State of Idaho.

ITS RESOURCES, &c.

Organized as a Territory (Act of 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 Jan. 4 1915) John M. Haines
Sec. of State (term ends Jan. 4 1915) Wilfred L. Gifford
Treasurer (term ends Jan. 4 1915) O. V. Allen
Auditor (term ends Jan. 4 1915) Fred. L. Huston

LEGISLATURE meets biennially in odd years on the first Monday in January following election, and the length of sessions is limited to 60 days.

DEBT HISTORY.—Idaho as a Territory always kept its debt within moderate limits. When it became a State the bonded debt of the Territory was \$146,715.06. Of that amount \$46,715.06 was issued to pay floating

debt, \$80,000 to pay for Capitol building and \$20,000 for an asylum. The condition of the State's debt now is set out with all the details below:

Bridge Bonds.			Road Bonds.		
4s '07	J-J	\$10,000, May 8 1927	4s '05	J-J	*\$50,000, July 1 1925
4s '09	J-J	\$10,000, July 1 1929	4s '07	J-J	*3,000, May 8 1927
4s '09	J-J	*9,000, July 1 1929	4s '07	J-J	*5,000, May 8 1927
5s '11	J-J	*6,000, May 1 1931	4s '09	J-J	*3,000, Apr 1 1929
5s '11	J-J	*20,000, May 1 1931	5s '11	J-J	*25,000, May 1 1931
5s '11	J-J	*25,000, May 1 1931	5s '11	J-J	*5,000, May 1 1931
5s '11	J-J	*10,000, May 1 1931	4 1/2s '11	J-J	*7,500, May 1 1931
4s '11	J-J	*15,000, May 1 1931	4s '11	J-J	*2,500, May 1 1931
4s '11	J-J	*9,000, May 1 1931	4s '11	J-J	*20,000, May 1 1931
4s '11	J-J	*5,500, May 1 1931	4s '11	J-J	*20,000, May 1 1931
4s '11	J-J	*6,000, May 1 1931	4 1/2s '11	J-J	*4,000, May 1 1931
Dead and Blind School Bonds.			Soldiers' Home Bonds.		
4s '11	J-J	*\$30,000, May 1 1931	4s '05	J-J	*\$14,000, July 1 1925
Idaho Sanatorium Bonds.			4s '07	J-J	*5,000, July 1 1927
4s '11	A-O	*\$25,000, May 1 1931	4s '09	A-O	*18,500, Apr 1 1929
Industrial-Training Sch. Bonds.			4s '11	A-O	*13,000, May 1 1931
4s '03	A-O	*\$50,000, Apr 1 1923	University of Idaho Bonds.		
4s '05	A-O	*20,000, July 1 1925	4s '05	J-J	*\$40,000, July 1 1925
4s '07	A-O	*50,000, Apr 1 1927	4s '07	J-J	*50,000, Apr 1 1927
4s '09	A-O	*55,000, Apr 1 1929	4s '09	J-J	*52,000, Apr 1 1929
4s '11	A-O	*33,000, May 1 1931	4s '11	J-J	*75,000, May 1 1931
Lewiston Normal Sch. Bonds.			North Idaho Asylum Bonds.		
4s '05	A-O	*30,000, July 1 1925	4s '05	A-O	*30,000, July 1 1925
4s '07	A-O	*40,000, Apr 1 1927	4s '07	J-J	*45,000, Apr 1 1927
4s '09	A-O	*52,750, Apr 1 1929	4s '09	J-J	*35,000, Apr 1 1929
Albion State Normal School.			4s '11	J-J	*35,000, May 1 1931
4s '05	A-O	*\$30,000, July 1 1925	Capitol Building Bonds.		
4s '07	A-O	*20,000, Apr 1 1927	4s '05	A-O	*\$100,000, July 1 1925
4s '09	A-O	*36,000, Apr 1 1929	4s '07	J-J	*30,000, Apr 1 1927
Academy of Idaho Imp't. Bonds.			4s '09	J-J	*60,000, Apr 1 1929
4s '05	J-J	*\$45,000, July 1 1925	6s	J-J	66,000, July 1 1919
4s '07	J-J	*21,000, Apr 1 1927	4 1/2s '11	J-J	*750,000, May 1 1931
4s '09	J-J	*36,000, Apr 1 1929	(Subject to call any time.)		
State Penitentiary Bonds.			Idaho Improvement Bonds.		
4s '05	J-J	*\$50,000, July 1 1925	4s '05	J-J	*\$21,000, July 1 1925
4s '09	A-O	*20,000, Apr 1 1929			
4s '11	A-O	*30,000, May 1 1931			

*Subject to call after 10 years.

INTEREST on bonds payable at Hanover National Bank, New York.

TOTAL DEBT, ETC.—The total bonded debt on Mar. 26 1913 was \$2,364,250. Cash on hand Mar. 26 1913 was \$1,523,209.82.

ASSESSED VALUATION AND TAX RATE.—

1912	1911	1910	1909	1908	1907	1906
\$167,512,158	\$167,512,158	\$167,512,158	\$167,512,158	\$167,512,158	\$167,512,158	\$167,512,158
\$3.13	\$3.13	\$3.13	\$3.13	\$3.13	\$3.13	\$3.13
\$67,473,886	\$67,473,886	\$67,473,886	\$67,473,886	\$67,473,886	\$67,473,886	\$67,473,886
\$4.60	\$4.60	\$4.60	\$4.60	\$4.60	\$4.60	\$4.60
\$1,523,209.82	\$1,523,209.82	\$1,523,209.82	\$1,523,209.82	\$1,523,209.82	\$1,523,209.82	\$1,523,209.82
4.47	4.47	4.47	4.47	4.47	4.47	4.47
\$29,951,920	\$29,951,920	\$29,951,920	\$29,951,920	\$29,951,920	\$29,951,920	\$29,951,920
8.65	8.65	8.65	8.65	8.65	8.65	8.65

*ASSESSMENTS NOW MADE ON NEW BASIS.—By an Act of the Legislature which convened in special session on Jan. 15 1912 and adjourned Feb. 1 1912, all taxable property must be valued at its full cash value and assessed at 40% of such full cash value, and such assessed value shall be taken and considered as the taxable value of such property and the valuation at which it shall be listed and upon which the levies shall be made and extended lands and improvements thereon, must be assessed separately. The law previously provided for the assessment of property at its "actual" or fair cash value. V. 94, p. 427.

CONSTITUTIONAL AMENDMENTS.—An amendment to Section 1 of Article 8 was adopted by the voters in Nov. 1912 providing that the amount of debt which may be incurred by the State (except in case of war, &c.) shall not exceed \$2,000,000. The limit was formerly placed at 1 1/2% of the assessed valuation. Section 1 now reads as follows:

DEBT LIMITATION.—
Sec. 1. The Legislature shall not in any manner create any debt or debts, liability or liabilities which shall, singly or in the aggregate, exclusive of the debt of the Territory at the date of its admission as a State, and exclusive of debts or liabilities incurred subsequent to January 1 1911, for the purpose of completing the construction and furnishing of the State Capitol at Boise, Idaho, and exclusive of debt or debts, liability or liabilities, incurred by the Eleventh Session of the Legislature of the State of Idaho, exceed in the aggregate the sum of two million dollars, except in case of war, to repel an invasion, or suppress an insurrection, unless the same shall be authorized by law, for some single object or work, to be distinctly specified therein, which law shall provide ways and means, exclusive of loans, for the payment of the interest on such debt or liability as it falls due, and also for the payment and discharge of the principal of such debt or liability within twenty years of the time of the contracting thereof, and shall be irrevocable until the principal and interest thereon shall be paid and discharged. But no such law shall take effect until at a general election it shall have been submitted to the people, and shall have received a majority of all the votes cast for or against it at such election, and all moneys raised by the authority of such laws shall be applied only to specified objects therein stated, or to the payment of the debt thereby created, and such law shall be published in at least one newspaper in each county or city, and county, if one be published therein, throughout the State for three months next preceding the election at which it is submitted to the people. The Legislature may at any time after the approval of such law, by the people, if no debts shall have been contracted in pursuance thereof, repeal the same.
No county, city, town or other subdivision shall incur indebtedness "exceeding in that year the income and revenue provided for it for such year" without the assent of two-thirds of the qualified electors voting at an election. The credit of the State or any sub-division shall not be loaned to any individual, association, municipality or corporation.

For a digest of the laws respecting debt limitation in Idaho, see "State and City Supplement" of April 1895, pages 138 and 139.

TAXATION OF MUNICIPAL BONDS.—We were advised Dec. 11 1911 by the Secretary of State's office that the laws of Idaho do not tax bonds or notes or similar evidences of indebtedness.

POPULATION OF STATE.—

1910	325,594	1890	88,548	1870	14,999
1900	161,772	1880	32,610		

In 1870-80 increase was 17,611, or 117.41%; in 1880-90, 55,936, or 171.54%. In 1890-1900 the increase was 73,224, or 22.70%, a part of which is due to the fact that the 1900 aggregate embraced Indians and whites on Indian reservations not theretofore included. Such persons numbered 4,163 in 1890 and 3,420 in 1880, which amounts should be added to the totals for those years in making comparisons. No report was made in 1910 of the Indians and whites. In 1900-10 the increase in population was 163,822, or 101.3%. The number of Indians alone included in the 1910 population was 3,988.

CITIES, COUNTIES AND TOWNS IN THE STATE OF IDAHO.

For reports not given in alphabetical order in the following see "Additional Statements" at end of this State.

ADA COUNTY.
County seat is Boise City.

Bridge Bonds.		Refunding Bonds.			
4 1/2s	J-J	\$11,760, 1913-1920	5s '10	J-J	\$11,000, Jan 1 '20-'30
4 1/2s	J-J	\$17,784, 1913-1921	5s '11	J-J	\$1,000, Jan 1 '21-'31
		(\$1,978.40 due yearly.)	BOND, DEBT Sept 1912,		\$135,383
			Floating debt		52,123
			Total assessed val. 1912,		19,051,384
			(Assessment at 40% actual value.)		
			State & Co. tax (per \$1,000) '12		\$26.50
			Population in 1910 (Census),		26,088
			INTEREST on the refunding bonds of 1911 is payable at E. H. Rollins & Sons, N. Y. City; all other bonds at Chase Nat. Bank, N. Y. C.		

BANNOCK COUNTY.
County seat is Pocatello. All bonds are tax-exempt.
Court-House & Jail Bonds.
4 1/2% J-J \$12,000.....1913-1920
(\$1,500 due yearly; all optional 1911.)
Funding Bonds.
6% J-J \$25,000 Jan 1 '14-'15
BOND, DEBT Apr 1 1911.....\$65,000
Floating debt.....34,980
Sinking fund.....9,700
Assessed valuation 1912.....9,376,523
(Assessment at 40% actual value.)
State & Co. tax (per \$1,000) '12.....\$25.00
Population in 1910 (Census).....19,242

BEAR LAKE COUNTY
Paris is the county seat.
Refunding Bonds.
5 1/2% '10 J-J \$9,000.....1930
Funding Bonds.
5% '12 J-J \$45,000.....Jan 1 '22-'31
BOND, DEBT Mar 1913.....\$52,800
Floating debt.....6,000
Sinking fund.....500
Assessed valuation 1912.....4,103,167
(Assessment at 40% actual value.)
Population in 1910.....7,729

BLAINE COUNTY.
Halley is the county seat. County was organized in 1895, having been originally part of Alturas County. All bonds are tax-exempt.
Funding Bonds.
6% '06 J-J \$5,000.....July 1 '13-'15
5% '12 J-J \$5,000.....Feb 1 '22-'31
Refunding Bonds.
6% '06 J-J \$6,000.....July 1 1915
5 1/2% J-J 17,000.....1918-1927
4 1/2% '09 J-J 14,000.....July 1 '19-'28
5% '10 J-J 12,000.....July 1 '20-'29
5% '12 J-J 8,000.....Feb 1 '22-'31
5% '12 J-J 35,000.....July 1 '22-'31
5% '13 J-J 2,000.....July 1 '23-'32
BOND, DEBT Apr 1 '13.....\$243,000
Floating debt.....62,907
Sinking fund.....24,567
Total assessed val. 1912.....4,282,859
(Assessment at 40% actual value.)
State & Co. tax (per \$1,000) '12 \$37.50
Population in 1910 (Census).....8,327
INT. on 5 1/2% and 6% refunding bonds payable at County Treasurer's office; on 4 1/2% and 5% in N. Y. City; on refunding bonds at Co. Treas. office; or coupons may be collected through Harris Trust & Sav. Bank, Chicago; Harris, Forbes & Co., N. Y., or N.W. Harris & Co., Inc., Boston, Mass.; other bonds in Halley or N. Y. City.

BOISE CITY.
This city is the county seat of Ada County, Incorp. Jan. 11 1865. Made a city of first class Mar. 18 1913. Commission government adopted Feb. 23 1912. Debt limit is fixed at 15% of valuation.
5% '00 J-J \$41,854.60.....1920
5% '02 J-J 90,000.....1922
Funding Bonds.
5% '04 J-J \$71,000.....July 1 1924
(Subject to call after July 1 1914.)
Improvement Bonds
5% '02 J-J \$25,000.....July 1 1922
(Subject to call after July 1 1912.)
Fire-Department Bonds.
4 1/2% '11 J-J \$40,000.....1931
GEN. BONDS Apr 1 1913 \$276,854
Special Impmt. bonds (add'l)
April 1 1913.....396,800
Total assessed val. 1912.....25,427,766
Tax rate (per \$1,000) '11.....\$8.00
Population in 1910 (Census).....17,358
INT. at office of City Treasurer or at Chase Nat. Bank, N. Y.

BOISE CITY IND. SCH. DIST.
School Bonds.
5% J-J \$40,000.....July 1 1921
(Subject to call after July 1 1911.)
5% J-D 28,000.....June 1 1923
(Subject to call after June 1 1913.)
5% J-D \$12,000.....June 1 1921
(Subject to call after June 1 1911.)
5% '05 M-N \$96,000.....Nov 1 1925
(Subject to call after Nov. 1 1915.)
5% P-A 90,000.....1925
5% '08 J-J 75,000.....July 1 1928
(Subject to call after July 1 1918.)
5% '05 --- 23,500.....July 1 1915
(Subject to call after July 1 1910.)
5% '11 J-J \$50,000.....July 1 1931
(Subject to call after July 1 1921.)
5% '12 J-J \$100,000.....July 1 1932
(Subject to call beg. July 1 1922.)
BOND, DEBT Oct 22 '12.....\$412,500
Total assessed val. 1912.....11,000,000
(Assessment at 40% actual value.)
School tax (per \$1,000) '12.....\$12.50
INTEREST on the bonds of 1908 and 1911 and the \$9,000 5% is payable in Boise City or New York at E. H. Rollins & Sons; on other bonds at Chase Nat. Bank, New York.

BOISE COUNTY.
Idaho is the county seat.
Funding Bonds.
6% '12 J-J \$70,000.....
TOTAL DEBT.....(?)
Population in 1910.....2,550

BONNEVILLE COUNTY INDEPENDENT SCH. D. NO. 1.
P. O. Idaho Falls.
Building Bonds.
5% '12 A-O \$30,000.....Oct 1 1932
(Subject to call beg. Oct. 1 1922.)
BOND, DEBT Apr 1913.....\$425,000
Sinking fund (est.).....5,200
Assessed valuation 1912.....4,067,112
(Assessment about 80% actual val.)
Population of district 1912 (est.) 6,000

BURLEY.
This place is in Cassia County.
Water Bonds (Optional 1922).
6% '12 J-D \$44,000.....June 1 1932
Electric-Light Bonds (Opt. 1922)
6% '12 J-D \$20,000.....June 1 1932
Sewer Bonds (Opt. 10 years).
6% '12 J-D \$21,000.....June 1 1932
6% '13 F-A 29,000.....Feb 1 1923

GEN. BD. DEBT May 17 '13 \$90,500
Assessed valuation 1912.....893,352
Population in 1910.....1,575
INT. at First Nat. Bank, N. Y.

CALDWELL.
This city is the county seat of Canyon County, Incorp. 1890.
City-Hall Bds. (Opt. after 10 yrs.)
5% '06 J-J \$25,000.....July 1 1925
Bridge Bds. (Opt. aft. July 1 '18).
5% '08 J-J \$5,000.....July 1 1928
Water Works Bonds.
5% '01 M-N \$30,000.....Nov 1 1921
(Subject to call after Nov. 1 1911.)
5% '06 J-J \$5,000.....July 1 1926
(Subject to call after July 1 1916.)
6% '10 M-S \$50,000.....Sept 1 1930
(Subject to call after Sept. 1 1920.)
5% '12 J-J \$9,000.....May 1 1932
(Subject to call beg. May 1 1922.)
Paving Bonds.
6% '10 J-J \$26,000.....July 1 1930
(Subject to call after July 1 1920.)
Funding Bonds.
6% '11 J-J \$10,000.....Jan 2 1931
(Subject to call after Jan 2 1921.)
5% '12 J-J \$22,500.....Jan 1 1932
(Subject to call Jan. 1 1922.)
Fire Dept. Bds. (Opt. beg. 1923).
5% '12 J-J \$10,000.....May 1 1932
Road Bonds (Opt. begin. 1923).
5% '12 J-J \$4,000.....May 1 1932
BOND, DEBT Mar 1913.....\$187,500
Water debt (included).....85,000
Assessed valuation 1912.....1,247,266
(Assessment at 40% actual value.)
Total tax (per \$1,000) 1912.....\$33.00
Population in 1910.....3,543
INT. on the \$22,500 funding, fire-dept., water-works bonds of 1912 and road bonds is payable at City Treas. office and at Kountze Bros., N. Y.; on all other bonds at City Treas. office and at Chase Nat. Bank, N. Y.

CANYON COUNTY.
Caldwell is the county seat. All bonds are tax-exempt.
This county was created from part of Ada County and is liable for 35.8% of the court-house bonded debt.
Bridge Bonds.
5% '08 J-J \$11,850.....July 1 1923
(Subject to call after July 1 1913.)
4 1/2% '06 J-J \$20,000.....July 2 1926
(Subject to call after July 2 1916.)
5 1/2% '08 J-J \$44,000.....Apr 1 1928
(Subject to call after Apr 1 1918.)
5% J-J \$47,000.....July 1 1922
Court-House Bonds.
4 1/2% '05 J-D \$62,000.....Dec 1 1925
(Subject to call after Dec 1 1915.)
Funding Bonds (Optional 1919).
5% '09 J-J \$10,000.....July 1 1928
BOND, DEBT Mar 1913.....\$28,850
Total assessed val. 1912.....12,499,397
(Assessment at 40% actual value.)
State & Co. tax (per \$1,000) '12.....\$21.00
Population in 1910 (Census).....25,327
INT. payable at Co. Treasurer's office or Chase Nat. Bank, N. Y.

CASSIA COUNTY.
Albion is the county seat.
Funding Bonds
5 1/2% '12 J-J \$30,000.....Jan 1 '22-'31
BOND, DEBT June 1912.....\$30,000
Assessed valuation 1912.....2,065,865
(Assessment at 40% actual value.)
Population in 1910.....7,197

COEUR D'ALENE IND. S. D. NO. 1.
A district (P. O. Coeur d'Alene) in Kootenai Co. All bonds are tax-expt.
Building Bonds.
3% '05 J-D \$7,000.....1925
(Subject to call after 1915)
4 1/2% '00 J-J \$14,000.....1926
(Subject to call after 1910)
5% '07 F-A \$10,000.....1927
(Subject to call after 1917)
5% '10 J-D \$55,000.....June 1 1930
(Subject to call after June 1 1920.)
5% '03 F-A \$10,000.....1928
(Subject to call after 1918.)
BOND, DEBT Apr 1913.....\$96,000
Sinking fund.....5,865
Assessed valuation 1912.....4,500,000
(Assessment at 40% actual value.)
School tax (per \$1,000) 1912.....\$21.00
Population in 1912 (est.).....10,000
INT. at Dist. Treasurer's office.

CRANE CREEK IRRIG. DIST.
A district (P. O. Weiser) in Washington Co. Bonds are tax-exempt. Organization of district upheld by State Supreme Court, V. 94, p. 145.
Irrigation Bonds.
4% '10.....\$250,000.....1921-1930
BOND, DEBT Apr 22 '13.....\$256,000

ELMORE COUNTY.
County seat is Mountainhome.
Blaine County Bonds.
--- J-J \$30,000.....
--- \$13,800.....
Refunding Bonds.
5 1/2% '09 J-J \$42,000.....Jan 1 1910-28
5 1/2% '10 J-J 27,200.....Jan 1 '21-'30
5 1/2% '12 J-J 28,200.....July 1 '22-'31
BOND, DEBT Apr 21 '13.....\$141,200
Sinking fund July 1 1912.....11,533
Total assessed value 1912.....3,805,905
(Assessment at 40% actual value.)
State & Co. tax (per \$1,000) '12.....\$28.50
Population in 1910 (Census).....4,785
INT. on 1912 bonds is payable at Nat. City Bank, N. Y.

EMMETT IRRIGATION DIST.
This district is in Canyon County.
5% '11 J-J \$1,100,000.....Jan 1 '22-'31
BOND, DEBT Mar 1913.....\$1,100,000
INTEREST payable at Ft. Dearborn Tr. & Sav. Bank in Chicago or at Emmett.

GOODING SCHOOL DIST. NO. 10.
This district is in Lincoln County.
5% '08 A-O \$520,000.....1918
5% '09 A-O 15,000.....1919

School-Building Bonds.
5 1/2% '12 A-O \$60,000.....1932
(Subject to call after 1922.)
BOND, DEBT Mar 1913.....\$95,000
Assessed valuation 1912.....2,177,000
Assessment at 40% actual value.)
School tax (per \$1,000) '12.....\$21.00
Population in 1912 (est.).....4,000
INT. at Co. Treas. office in Shoshone or in Gooding or N. Y. City.

GRANGEVILLE IND. S. D. NO. 2.
A district in Idaho County.
Building Bonds (Opt. 1923).
5 1/2% '13 J-J \$61,000.....Jan 1 1933
Refunding Bonds.
5 1/2% s-an \$3,000.....
BOND, DEBT Jan 1 1913.....\$64,000
Assessed valuation 1912.....1,368,585
Population in 1913 (est.).....1,500
INT. payable at District Treas. office or at Kountze Bros., N. Y. C.

IDAHO IRRIGATION DIST.
A district (P. O. Idaho Falls) in Blingham Co. Bonds are tax-exempt.
6% '07 J-J \$330,000.....July 1 '18-'27
(For maturity see V. 86, p. 1178.)
BOND, DEBT Mar 1913.....\$430,000
INT. at Chase Nat. Bank, N. Y.

KOOTENAI COUNTY.
Coeur d'Alene is the county seat.
Refunding Bonds.
6% '06 J-J \$3,440.....Jan 1 1915
Warrant Funding Bonds.
5% '11 J-J \$155,000.....1921-1930
BOND, DEBT July 6 1912 \$141,400
Floating debt.....57,666
Assessed valuation 1912.....11,789,135
(Assessment at 40% actual value.)
State & Co. tax (per \$1,000) '12 \$28.50
Population in 1910.....22,747
INT. at Nat. Bk. of Comm., N. Y.

LEMHI COUNTY.
Salmon is the county seat.
6% '00 --- \$18,000.....Optional
5% '09 --- 40,000.....Optional
BOND, DEBT Apr 22 '13.....\$56,500
Assessed valuation 1912.....1,989,007
(Assessment at 40% actual value.)
State & Co. tax (per \$1,000) '12 \$45.00
Population in 1910.....4,786

LEWISTON.
County seat of Nez Perce County, Inc. 1863. Pop'n '10, 6,043.
Street Improvement Bonds.
5% '12 J-J \$17,500.....1932
(Subject to call after 1922.)
Funding Bonds (opt. after 1915).
5 1/2% '05 J-J \$62,500.....1925
Water-Works Bonds.
5% J-J \$40,000.....Jan 1 1922
(Subject to call after 1912.)
5% J-J \$60,000.....Jan 1 1923
(Subject to call after Jan 1 1913.)
5% '04 J-J \$20,000.....Jan 1 1924
(Subject to call after Jan 1 1914.)
5% '08 J-J \$57,300.....Jan 1 1928
(Subject to call after Jan 1 1918.)
5% '12 J-J \$6,000.....1932
(Subject to call after 1922.)
Drainage Bonds (opt. aft. 10 yrs.)
5% '09 J-J \$22,000.....Jan 1929
Bridge Bonds (opt. beg. 10 years).
5% '12 J-J \$5,000.....1932
Park Bonds (opt. beg. 10 years)
5% '12 J-J \$43,000.....1932
BOND, DEBT Apr 1913.....\$364,400
Assessed valuation 1912.....5,714,014
Assessment at 40% actual value.)
Total tax (per \$1,000) 1912.....\$30.00
INT. on the bridge and park bonds is payable at office of City Treasurer, or the National Park Bank, N. Y. City; on others in New York at Kountze Bros. and Chem. Nat. Bank.

LEWISTON IND. SCH. D. NO. 1.
All bonds are tax-exempt.
5% J-J \$35,000.....July 1 1923
Subject to call after July 1 1913.
Refunding Bonds (opt. in 1919).
5% '09 J-D \$25,000.....Dec 1 1929
Improvement Bonds (opt. in '19).
5% '09 July \$55,000.....July 1 1929
Building Bonds (opt. in 1922).
5% '12 J-J \$5,000.....July 1 1932
BOND, DEBT Mar 1913.....15,887
Sinking fund.....15,887
Total assessed val. 1912.....3,327,184
(Assessment at 40% actual value.)
School tax (per \$1,000) 1912.....\$15.00

LINCOLN COUNTY.
Shoshone is the county seat.
Site-Purchase Bonds.
6% '10 J-J \$1,000.....Nov 1 1930
(Subject to call after Nov 1 1920.)
Funding Bonds.
6% '10 J-J \$6,000.....Nov 1 1930
(Subject to call after Nov 1 1920.)
5% '11 J-J \$29,000.....July 1 '21-'30
Refunding Bonds (Tax exempt)
4 1/2% '09 J-J \$28,000.....July 1 '19-'28
5% '11 J-J 23,400.....July 1 '21-'30
6% '08 J-J 7,000.....July 1 1915
BOND, DEBT Apr 9 1913.....\$119,957
Sinking fund.....1,126
Assessed valuation 1912.....3,769,079
(Assessment at 40% actual value.)
State & Co. tax (per \$1,000) '12 \$25.50
Population in 1910 (Census).....12,678
* Tax-exempt.

INTEREST on the refunding bonds of 1911 is payable at the Irving Nat. Exchange Bank, N. Y. City; on other bonds at County Treasurer's office or in New York City.

MERIDIAN.
This village is in Ada County.
Water-System Bonds (opt. 1920).
--- '10.....\$20,000.....1930
Water-Works and Street Bonds.
6% '12 J-J \$10,000.....Jan 1 1932
(Subj. to call beginning Jan. 1 1922.)
BOND, DEBT Jan 1 1913.....\$30,000
Assessed valuation 1912.....512,000
Population in 1910.....619
INT. at Seaboard Nat. Bk., N. Y.

MERIDIAN SCHOOL DISTRICT.
Building Bonds.
5% '12.....\$35,000.....
TOTAL DEBT.....(?)

MOSCOW.
This city is the county seat of Latah County, Incorporated 1887.
City Bonds (optional).
6% J-J \$8,000.....July 1 1913
Refunding Bonds (opt. in 1921).
5 1/2% '11 J-J \$40,000.....Jan 1 1931
Ref. Water Bonds (opt. in 1920).
6% '10 J-J \$16,000.....1930
GEN. DEBT Apr 24 '10.....\$64,000
Floating debt.....6,240
Assessed valuation 1912.....810,137
(Assessment about 40% actual value.)
Total tax rate (per \$1,000) '12 \$64.00
Population in 1910.....3,670
INT. in N. Y. at Chem. Nat. Bk.

MOSCOW IND. SCHOOL DIST.
5 1/2% J-J \$2,000.....1919
5% J-J 23,000.....Aug 2 1931
Building Bonds (opt. after 10 years)
5% '12 J-J \$65,000.....Jan 1 1932
5 1/2% '13 M-N 12,000.....May 1 1933
BOND, DEBT May 1913.....\$102,000
Assessed valuation 1912.....1,052,801
(Assessment at 40% actual value.)
INT. on 5 1/2% bonds payable in New York; all others at District Treasurer's office.

NAMPA.
This city is in Canyon County, Incorp. May 6 1901, Commission gov't. defeated June 25 '12, V. 95, p. 64
Water Bonds.
5% J-J \$8,000.....1923
(Subject to call after 1913.)
6% J-J \$7,000.....Aug 2 1924
(Subject to call after 1914.)
5 1/2% J-J \$15,000.....1925
(Subject to call after 1915.)
5 1/2% J-J \$6,000.....1927
(Subject to call after 1917.)
Water-Works Funding Bonds.
5 1/2% '12 J-J \$37,000.....1932
(Subject to call 1922.)
General Fund Bonds (opt. 1922)
5 1/2% '12 J-J \$53,000.....1932
Sewer Bonds.
5% J-J \$5,000.....1921
(Subject to call after 1911.)
5 1/2% J-J \$12,000.....1925
(Subject to call after 1915.)
Paving Bonds (Tax exempt)
5 1/2% J-J \$27,000.....1927
City-Hall Bonds (opt. after 1910).
6% '09 J-J \$30,000.....1929
(Subject to call after 1919.)
Fire Station (opt. after 10 years).
6% '09 P-A \$30,000.....Aug 2 1929
GEN. BONDS Mar 1 1913 \$203,000
Assessment debt (additional) 28,000
Sinking fund.....19,129
Assessed valuation 1912.....1,234,415
Assessment about 40% actual value.)
Tax rate (per \$1,000) 1912.....\$74.00
Population in 1910.....4,205
INT. at Chase Nat. Bk., N. Y. C.

NAMPA IND. SCH. DIST. NO. 37.
Building Bonds.
5% '06 J-D \$20,000.....June 1 1926
(Subject to call after June 1 1916.)
5% '07 J-J \$15,000.....June 1 1927
(Subject to call after June 1 1917.)
5% '09 J-D \$15,000.....June 1 1929
(Subject to call after June 1 1919.)
BOND, DEBT Dec. 1910.....\$70,000
Total assessed val. 1910.....1,572,970
(Assessment about 1-3 actual value.)
School tax (per \$1,000) 1911.....\$9.00

NAMPA-MERIDIAN IRR. DIST.
Canal Bonds.
6% '05 J-J \$285,000.....Nov 1 1925
(For maturity see V. 81, p. 1274.)
6% '10 J-J \$80,000.....Jan 1 '21-'30
(For maturity see V. 90, p. 181.)
BOND, DEBT Jan 1 1913.....\$365,000
* Tax-exempt.
INT. at Chase Nat. Bk., N. Y. C.

NEZ PERCE COUNTY.
County seat is Lewiston. This county was divided in 1889, the county of Latah being set off. In 1903 a part of Shoshone County, embracing about 90 townships, was annexed to this county.

Refunding Bonds.
5% J-J \$55,000.....Nov 1 1915
BOND, DEBT Mch 1, '12.....\$85,000
Floating debt.....2,417
Sinking fund.....11,047
Warrants receivable.....21,207
BONDED DEBT Mch 1 1912 \$85,000
Assessed valuation 1912.....7,572,531
(Assessment at 30% actual value.)
State & Co. tax (per \$1,000) '12 \$25.80
Population in 1910.....24,860
INT. at Hanover Nat. Bk., N. Y.

NEZ PERCE SCH. DIST. NO. 1.
A district in Lewis County.
Building Bonds.
5 1/2% '12 F-A \$45,000.....Feb 1 1932
(Subject to call after Feb 1 1922.)
Total bonded debt.....(?)

ONEIDA COUNTY.
Malad City is the county seat
Funding Bonds (Tax-free).
5% '11 J-J \$36,000.....1931
(Subject to call 1921.)
Road and Bridge Bonds (Tax free).
5% '11 J-J \$23,000.....1931
(Subject to call 1921.)
GEN. B'D D'T Sept 18 '12.....\$59,000
Assessment debt (add'l).....25,000
Cash on hand.....6,735
Assessed valuation 1912.....4,677,918
(Assessment at 40% actual value.)
State & Co. tax (per \$1,000) '12 \$27.00
Population in 1910.....15,170
INTEREST payable at Commer'l Nat. Bank, New York.

ONEIDA IRRIGATION DIST.
This district is in Oneida Co. Bonds tax-exempt.
Irrigation Bonds.
--- \$281,600
--- 145,000
--- 95,500
--- 33,500
BOND, DEBT Jan 1 1913. \$556,600
Population in 1905. 4,500
INTEREST payable at First Nat. Bank, Preston, and at Idaho State Bank, Preston.

PAYETTE.
This city is in Canyon County. Inc. July 18 1891. Pop'n '10, 1,948.
Water-Works Bonds.
5 1/2% J-J \$20,000.....1924
5% J-J 10,000.....1926
5 1/2% J-J 12,000.....July 1 1931
(Subject to call after July 1 1921.)
Sewer Bonds.
5 1/2% J-J \$12,000.....July 1 1931
5 1/2% J-J \$6,000.....1932
(Subject to call after 1922.)
City-Hall Bonds.
5 1/2% J-J \$14,000.....1932
(Subject to call after 1922.)
Bridge Bonds.
5 1/2% J-J \$7,000.....1932
(Subject to call after 1922.)
Funding Bonds.
5 1/2% J-J \$16,000.....Apr 1 1932
(Subject to call after April 1 1922.)
GEN. BD. DT. Mar 1913. 297,000
Assessed valuation 1912. 575,373
(Assessment at 40% actual value.)
Total tax rate (per \$1,000) '12 \$46.00
INT. payable at City Treasurer's office

POCATELLO.
This city is in Bannock County.
Sewer Bonds (opt. after 10 years).
5% '11 \$149,600 Jan 1 1931
TOT. BD. DT. Aug 1912. \$149,639
Floating debt Jan 1 1912. 11,000
Sinking fund Jan 1 '12. 3,935,280
Total assessed val. 1912. \$1,542,510
(Assessment at 40% actual value.)
Total tax rate (per \$1,000) '11 \$42.50
Population in 1910. 9,110

POCATELLO IND. S. D. NO. 1.
All bonds tax-exempt.
Building Bonds.
4 1/2% '03 F-A \$20,000.....1923
(Subject to call after 1913.)
5% '08 J-D \$15,000.....1928
(Subject to call after 1918.)
5% '09 A-O \$25,000.....1929
(Subject to call after 1919.)
5% '10 A-O \$17,000.....Apr 9 1930
(Subject to call begin. Apr 9 1920.)
BOND, DEBT April 1913. \$77,000
Sinking fund Sept 18 1912. 11,059
Total assessed val. 1912. 2,972,834
(Assessment at 40% value.)
INT. in N. Y. City at First Nat. Bank, Kountze Bros., Chase Nat. Bank and A. B. Leach & Co.

PRESTON.
This village is in Oneida County.
Water-System Bonds.
5% '12 J-J \$75,000.....Jan 1 1932
(Subject to call begin. Jan 1 1922.)
TOTAL DEBT Apr 25 1913. \$75,000
Population in 1910. 2,110

PROGRESSIVE IRRIG. DIST.
A district (P. O. Idaho Falls) in Bonneville County.
Canal-Purchase Bonds (tax-free).
6% '09 J-J \$350,000.....July 1 '20-'29
(Part due each year)
TOTAL DEBT Jan 6 1913. \$350,000
Assessed valuation in 1912. 2,250,000
Tax rate (per \$1,000), 1912. \$2.75
Population in 1912 (est.). 5,000
INT. payable at N. Y. agency of Bank of Montreal.

RIGBY SCHOOL DISTRICT.
A district in Fremont County.
\$50,000.....(?)
TOTAL DEBT. (?)

RUPERT.
This village is in Lincoln County.
Water-Works Bonds (opt. 1923).
6% '13 J-J \$25,000.....1933
Paving Bonds.
6% '12 A-O \$3,000.....Oct 1 1932
(Subject to call begin. Oct 1 1922.)
GEN. BONDED DEBT. \$28,500
Floating debt. 2,000
Population in 1910. 297
INT. at Kountze Bros., N. Y.

ST. ANTHONY IND. SCH. DIST.
This district is in Fremont County.
5% '12 J-D \$50,000.....June 1 1932
BOND, DEBT Jan 1 1913. \$75,000
Sinking fund. 2,600
Assessed valuation 1912. 1,000,000
Population in 1913 (est.). 2,200
INT. at Chase Nat. Bank, N. Y.

ST. MARIE'S SCHOOL DIST.
A district in Kootenai County.
Building Bonds (opt. in 1923).
5 1/2% '13 J-J \$60,000.....1933
TOTAL DEBT. (?)

SALMON CITY.
This city is in Lemhi County. Inc. in 1892. Pop'n '10, 1,434.
Water-Works Bonds.
6% '12 J-J \$80,000.....Jan 1 1932
(Subject to call after Jan 1 1922.)
Building and Site Bonds.
6% '12 J-J \$5,000.....Jan 1 1932
(Subject to call after Jan 1 1922.)
BOND, DEBT Apr 23 '13. \$65,000
Assessed valuation 1912. 1,119,490
(Assessment about actual value.)
INT. pay. at Kountze Bros., N. Y.

SANDPOINT.
This city is in Bonner County. Inc. May 1 1907. Pop'n '10, 2,993.
5 1/2% \$44,000.....

City-Hall Bonds (opt. 1919).
6% '09 J-J \$10,000.....1929
Sewer Bonds.
6% '09 J-J \$40,000.....1929
(Subject to call after 1919.)
6% '12 \$40,000.....
Paving Bonds (opt. 1919).
6% '09 J-J \$10,000.....1929
BOND, DEBT Apr 1910. \$60,000
Floating debt. 30,182
Sinking fund. 3,000
Total assessed val. 1909. 7,416,000
(Assessment about 2-5 actual value)

SANDPOINT SCH. DIST. NO. 1.
All bonds are tax-exempt.
5% '06 s.-an. \$30,000.....July 1926
(Subject to call July 1910)
5% '07 s.-an. \$10,000.....July 1927
(Subject to call July 1917.)
5% '08 s.-an. \$25,000.....July 1928
(Subject to call July 1918.)
6% '09 s.-an. \$10,000.....1929
(Subject to call after 1919.)
BOND, DEBT Mar 1913. \$75,000
Sinking fund. 12,000
Assessed valuation 1912. 1,400,000
(Assessment at 40% actual value.)
School tax rate (per \$1,000) 1912. \$4.00
INT. is partly payable at the Rudolph Kleybolte Co., Inc., Chicago.

SHOSHONE COUNTY.
County seat is Wallace.
Court-House (opt. after 10 years).
5% '05 J-J \$75,000.....July 1 1924
BOND, DEBT Apr 19 1913. \$75,000
Floating debt. 44,336
Assessed valuation 1912. 9,518,165
(Assessment at 40% actual value.)
State & Co. tax (per \$1,040) '12 \$27.00
Population in 1900. 11,950
Population in 1910. 13,963
INT. at Hanover Nat. Bk., N. Y.

SHOSHONE HIGHWAY DIST.
A district in Lincoln County.
The bonds below were declared valid by courts. V. 94, p. 1713.
Road Bonds (opt. beg. Jan. 1 '22).
6% '12 J-J \$80,000.....Jan 1 1932
TOTAL DEBT Mar 1913. \$80,000
Assessed valuation 1912. \$1,900,000
Tax rate (per \$1,000) 1912. \$4.20
INT. at First Nat. Bk., Shoshone, and at Chase Nat. Bank, N. Y.

SHOSHONE SCH. DIST. NO. 12.
Refunding and Building Bonds.
5% '09 J-J \$45,000.....Sept 1 1929
5% '12 J-J 16,000.....July 1 1932
(Subject to call after July 1 1922.)
BOND, DEBT Oct 19 1910. \$61,000
Assessed valuation 1910. 748,340
School tax rate (per \$1,000) '10 \$6.00
INT. at County Treasurer's office.

SNAKE RIVER VALLEY IRR. D.
A district in Bingham County.
5% '07 J-J \$275,000.....July 1 '17-'27
BOND, DEBT Jan 6 1913. \$275,000
Warrants outstanding. 4,863
INT. is payable at the Shelley Banking Co., Shelley.

SUNNYSIDE IRRIG. DIST.
P. O. Weiser. Bonds are tax-exempt. Organization of district upheld by State Supreme Court. V. 94, p. 149.
Irrigation Bonds.
5% '10 J-J \$415,000.....Jan 1 '21-'30
5% '12 J-J 150,000.....July 1 '23-'32
BOND, DEBT Apr 1913. \$565,000
INT. at Nat. City Bk., N. Y.

TWIN FALLS.
This city is in Twin Falls County. Incorp. as a city of the second class April 1 1907. Pop'n '10, 5,258.
Sewer Bonds.
5% '07 J-J \$40,000.....Sept 2 1926
(Subject to call after Sept 2 1916.)
5% '09 J-J 5,000.....Oct 1 1929
(Subject to call after Oct 1 1919.)
Fire Department Bonds.
5% '09 J-J \$10,000.....Jan 1 1929
(Subject to call after Jan 1 1919.)
5 1/2% '11 J-J \$10,000.....Jan 1 1931
(Subject to call after Jan 1 1921.)
Street Bonds.
5% '09 J-J \$10,000.....Jan 1 1929
(Subject to call after Jan 1 1919.)
5% '09 J-J \$35,000.....Oct 1 1929
(Subject to call after Oct 1 1919.)
5 1/2% '11 J-J \$33,000.....Jan 1 1931
(Subject to call after Jan 1 1921.)
5 1/2% '11 J-J \$7,000.....Jan 1 1931
(Subject to call after Jan 1 1921.)
Funding Bonds (Opt. beg. 1922).
5 1/2% '12 \$15,000.....1932
BOND, DEBT Jan 1 1913. \$165,000
(total assessed val. 1912. 3,552,740
(Assessment at 40% actual value.)
Total tax rate (per \$1,000) '12 \$64.00
INT. at the City Treasurer's office or in N. Y. City at First Nat. Bank.

TWIN FALLS SCH. DIST. NO. 1.
5% '12 F-A \$70,000.....Feb 1 1932
(Subject to call Feb. 1 1922.)
BOND, DEBT Jan 1 1913. \$261,000
Floating debt. 50,000
Sinking fund. 25,000
Assessed valuation 1912. 2,487,153
(Assessment at 40% actual value.)
School tax rate (per \$1,000) '13 \$24.00
INT. payable at Dist. Treas. office.

TWIN FALLS COUNTY.
Twin Falls is the county seat.
Court-House Bonds.
5% '09 J-J \$150,000.....Feb 1 1929
(Sub. to call 1-10th yr after 10th yr)
BOND, DEBT Mch. 1913. \$150,000
Total assessed val. 1912. 7,809,527
(Assessment at 40% actual value.)
State & Co. tax (per \$1,000) '12 \$20.00
Population in 1910. 13,543
INT. at Nat. City Bk., N. Y.

WEISER.
This city is in Washington County. Inc. in 1887. Pop'n '10, 2,600.
Water-Works (Opt. in 10 years).
5% '03 J-J \$33,500.....1923
5 1/2% '08 J-J 15,500.....1928
5 1/2% '12 J-J 77,500.....1932
Fire Department Bonds.
5% '03 J-J \$3,000.....1923
(Subject to call after 1913.)
Sewer Bonds (Opt. in 10 years).
4% '04 J-J \$3,200.....1924
5 1/2% '12 J-J 15,000.....1932

Electric-Light Bonds.
5% '03 J-J \$3,500.....1923
(Subject to call after 1913.)
5 1/2% '08 J-J \$1,000.....1928
(Subject to call after 1918.)
Funding Bonds.
5 1/2% '08 J-J \$12,300.....1928
(Subject to call after 1918.)
Pay. & Grad. Bds. (Opt. in 1922).
5 1/2% '12 J-J \$20,500.....1932
BOND, DEBT Mar 1913. \$185,000
Total assessed val. 1912. 890,771
(Assessment at 40% actual value.)
City tax rate (per \$1,000) '12 \$23.00
INT. at Chemical Nat. Bk., N. Y.

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.

Location	Bonded debt.	Floating debt.	Assessed valuation.	Tax per Popul'n \$1,000.	1910.	1911.	1912.
Blackfoot, Bingham County	\$64,100	\$20,300	\$1,500,000	\$15.00	2,202	2,202	2,202
Buhl (V), Twin Falls Co.	38,000	None	639,511	None	639	639	639
Burley Ind. Sch. Dist. No. 1	\$41,500	None	1,346,908	None	1,346,908	1,346,908	1,346,908
Coeur d'Alene (C), Kootenai Co.	116,000	None	1,390,000	None	1,390,000	1,390,000	1,390,000
Emmett (C), Canyon County	25,000	5,000	680,000	6.80	1,251	1,251	1,251
Emmett School District	70,000	None	1,810,000	120.00	1,810,000	1,810,000	1,810,000
Fremont County	92,900	79,359	10,230,462	None	24,606	24,606	24,606
Idaho Falls (C), Bingham Co.	128,500	10,000	3,000,000	None	4,827	4,827	4,827
Montpelier Irrigation District	98,000	None	600,990	None	600,990	600,990	600,990
Mountain Home (V), Elmore Co.	35,000	1,500	290,000	10.50	1,411	1,411	1,411
Mullan School District No. 12	31,000	None	267,000	None	267,000	267,000	267,000
Payette Independent Sch. Dist.	50,000	None	2,089,000	25.00	2,089,000	2,089,000	2,089,000
Plummer School District	35,000	None	298,305	15.00	298,305	298,305	298,305
St. Anthony (C), Fremont Co.	50,000	None	296,000	20.00	1,238	1,238	1,238
Salmon Independent, S. D. No. 1	56,200	8,130	1,660,000	None	1,660,000	1,660,000	1,660,000
Sugar Ind. Sch. Dist. No. 4	32,600	None	253,120	20.00	253,120	253,120	253,120
Wardner-Kellogg Ind. S. D.	35,000	None	2,352,694	None	2,352,694	2,352,694	2,352,694
No. 6	35,000	None	2,352,694	None	2,352,694	2,352,694	2,352,694

(C) City. a Total tax. d 1910 figures. e 1911 figures. z 1912 figures. † 1913 figures. * Total debt.

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. 1915).....E. M. Ammon
Sec'y of State (term expires Jan. 1915).....James B. Pearce
Treasurer (term expires Jan. 1915).....Michael A. Leddy
Auditor (term expires Jan. 1915).....Rhody Konehan

LEGISLATURE meets biennially in odd years on the first Wednesday in January, and sessions are unlimited, according to a constitutional amendment adopted in Nov. 1910. V. 90, p. 1363.

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:

Loans—	Interest—	Principal—
Name and Purpose	% Payable	When Due. Outstand'g.
Insurrection, Leadville.....1897	4 M-S	Jan. 1 1922 \$225,000
Subject to call 1912.		
Funding bonds.....1909	3 semi-ann	1920 921,400
Refunding bonds.....1910	3	Dec. 1 1960 780,000

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 thereon on the dates named:

	Dec. 1 '12.	Dec. 1 '10.	Dec. 1 '09.
Outstanding warrants.....	\$2,009,949	\$1,868,511	\$1,792,411
Certificates of indebtedness.....	19,600	76,561	770,787
Casual deficiency bonds.....	None	None	100,000
Funding bonds.....	921,400	\$47,200	None
Insurrection bonds.....	223,000	223,000	293,500
Other indebtedness.....	\$1,291,000	\$1,191,744	\$1,258,061
Total.....	\$4,464,949	\$4,207,116	\$4,214,759
Net assets.....	1,574,404	1,360,424	1,600,000
Net debt.....	\$2,890,545	\$2,846,692	\$2,614,759

*Estimated interest due on certificates of indebtedness and warrants.

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 or certificates of indebtedness issued during the years 1899, 1903 and 1904, for the purpose of suppressing insurrection and defending State.

The courts have declared constitutional the Act passed by the Legislature providing for a bond issue of \$2,100,000 to refund warrants of 1887, 1888 and 1889, in accordance with an amendment to constitution adopted in Nov. 1910. V. 95, p. 1420.

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:

	Total Assessed Valuation.	State Tax (per \$1,000)	Total Assessed Valuation.	State Tax (per \$1,000)	
1912.....	\$422,722,713.00	\$4.18	1904.....	\$342,170,703.00	\$4.00
1911.....	413,835,450.00	4.10	1901.....	465,874,288.00	4.10
1910.....	414,885,770.00	4.00	1900.....	216,776,356.00	4.10
1909.....	400,803,889.00	4.10	1890.....	220,544,064.62	4.00
1908.....	375,284,970.00	4.00	1880.....	73,698,746.29	6.00
1906.....	356,244,547.35	4.00	1877.....	43,453,946.36	5.35

*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.

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. Section 3 of Article XI, of the constitution concerning the debt limitation of the State was amended Nov. 8 1910 as follows (V. 92, p. 202):

SECTION 3. The State shall not contract any debt by loan in any form, except to provide for casual deficiencies of revenue, erect public buildings for the use of the State, suppress insurrection, defend the State, or, in time of war, assist in defending the United States, and the amount of the debt contracted in any one year to provide for deficiencies of revenue shall not exceed one-fourth of a mill on each dollar of valuation of taxable property within the State; and the aggregate amount of such debt shall not at any time exceed three-fourths of a mill on each dollar of said valuation, until the valuation shall equal one hundred millions of dollars, and thereafter such debt shall not exceed one hundred thousand dollars, and the debt incurred in any one year for erection of public buildings shall not exceed one-half mill on each dollar of said valuation, and the aggregate amount

of such debt shall never at any time exceed the sum of fifty thousand dollars (except as provided in section five of this article), and in all cases the valuation in this section mentioned shall be that of the assessment last preceding the creation of said debt. Provided, That, in addition to the amount of debt that may be incurred as above, the State may contract a debt by loan 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, said debt to be evidenced by registered coupon interest-bearing funding bonds to an amount not exceeding \$2,115,000, or so much thereof as may be necessary to pay said warrants and interest thereon. For remainder of this section, as amended, see V. 89, p. 1363.

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 given in the State constitution in their case. In April 1909 an Act was approved providing that the bonded indebtedness of any school district of the first or second class shall never in the aggregate exceed 5% of any school district of the third class 3 1/2% of the assessed value of the property in such district for the year next preceding the date of said bonds.

Districts containing a school population of 1,000 or more are of the first class; districts of less than 1,000 and more than 350 are second class, and districts having a population of 350 or less are of the third class.

In the contracting of debts by cities and towns, provision must be made for a tax of not exceeding 12 mills on each dollar of valuation in order to pay annual interest and extinguish debt within 15 years and in not less than 10 years. No debt can be treated 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.

TAXATION OF MUNICIPAL BONDS.—The Legal Department of the State advised us under date of Jan. 22 1912 that there is no law specifically exempting from taxation bonds issued by the State or any of its municipalities, "in case the same are found in the hands of individuals as owners."

IRRIGATION DISTRICTS IN DEFAULT ON BOND INTEREST.—A bondholders' protective committee has been formed in the matter of defaulted interest on bonds of the Denver-Greeley Valley Municipal Irrigation District, North Denver Municipal Irrigation District and Denver-St. Vrain Municipal Irrigation District.

SAVINGS BANK INVESTMENTS.—The Legislature on June 3 1911 enacted a banking law which prescribes the securities in which savings deposits may be invested. V. 93, p. 131.

POPULATION OF STATE.

1910	799,024	1890	412,168	1870	39,864
1900	539,700	1880	194,327	1860	34,277

CITIES, COUNTIES AND TOWNS IN THE STATE OF COLORADO.

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

ALAMOSA.
This place is in Conejos County.
Water Bonds (opt. in 10 years)
6s '11 J-D \$90,000c. 1926
Funding Bonds.
6s '07 J-D \$7,000c. Oct 1916
GEN. BOND. DT. Mar 19 '13. \$97,000
Assessment debt. 29,500
Assessed valuation 1912. 400,786
(Assessment at 1/4 actual value.)
City tax rate (per \$1,000) '12. \$30.00
Population in 1910. 3,013
INT. on water bonds payable at Hanover Nat. Bank, N. Y. City; on funding bonds at Kountze Bros., N. Y.

AUROREA.
See V. 95, p. 126, for court decision concerning water bonds issued by the town of Fletcher, now Aurora.

BADGER IRRIG. DIST.
This district (P. O. Fort Morgan) is in Morgan County. For suit alleging that character of district had been misrepresented, see V. 93, p. 652.
Municipal Bonds
6s '09 J-D \$27,000c. June 1 '20-'29
(For maturity see V. 89, p. 869.)
BOND. DEBT Dec 1911. \$227,000
INT. at Nat. City Bank, N. Y.

BENT AND PROWERS IRR. DIS.
Irrigation Bonds.
6s g '11 J-D \$4,000,000c. June 1 '22-'31
BOND. DEBT Feb 1911. \$4,000,000
Assessed val. 1910 (est.) \$4,000,000
Tax rate (per acre) '10 (est.) \$3.25
INT. payable at First Nat. Bank, N. Y., or at County Treas. office.

BIJOU IRRIGATION DIST.
An Irrigation district (P. O. Fort Morgan) in Morgan County.
6s '03 J-D \$750,000c. Nov. 1 '15-'25
(See V. 83, p. 51 for maturity.)
6s '10 J-D \$75,000c. Feb 8 '21-'30
BOND. DEBT Mch 1912. \$825,000
INTEREST payable in N. Y. at Nat. Bank of Commerce or at the County Treasurer's office.

BOULDER.
This is the county seat of Boulder County. Incorp. as a town Nov. 4 1871 and as a city April 18 1882.
Reservoir Bonds (Tax-Exempt)
5s '10 A-O \$100,000c. Oct 1 1925
Water Bonds.—Tax-Exempt.
4 1/2s '05 J-J \$75,000c. July 1 1925
4 1/2s A-O 65,000c. Apr 1 1919
4s g J-J 17,500c. July 2 1915
(Subject to call after July 2 1910.)
4 1/2s '06 M-N \$100,000c. May 1 1921
4 1/2s '06 J-J 100,000c. July 2 1921
4 1/2s g '08 J-J 30,000c. July 1 1923
5s '11 M-S 125,000c. Sept 1 1926
Fire Sta. Bonds (optional in '14).
5s g '08 J-J \$15,000c. July 1 1923
Park Bonds.—Tax-Exempt.
5s A-O \$19,500c. Apr 2 1913

GEN. DEBT Apr 1 1913. \$647,000
Water debt (included) 612,500
Assessment debt. 65,900
Floating debt. 6,300
Assessed valuation 1912. 3,775,807
(Assessment about 1-3 actual val.)
Total tax (per \$1,000) 1911. \$58.50
Population in 1910. 9,539
INTEREST on 4s is payable at Amer. Exchange Nat. Bank, N. Y.; on 4 1/2s due 1919 at Hanover Nat. Bank, N. Y., and on 4 1/2s due 1920 at City Treas. office or Harris Trust & Sav. Bank, Chicago; and on 4 1/2s due 1921 and 1923 at Chemical National Bank, N. Y., or at Boulder.

BOULDER SCH. DIST. NO. 3.
4s '03 J-J \$30,000c. June 1 1918
(Subject to call June 1 1908.)
4s '05 J-D \$30,000c. June 1 1920
(Subject to call June 1 1910.)
4s '05 J-D \$25,000c. June 1 1921
(Subject to call June 1 1911.)
BOND. DEBT April 1 1913. \$86,500
Assessed valuation 1912. 4,196,362
(Assessment about 1-3 actual value.)
Sch. tax (per \$1,000) 1912. \$20.00
Population in 1911 (est.) 11,000
INTEREST payable in Boulder at County Treasurer's office.

CANON CITY.
This city is the county seat of Fremont Co. Incorp. April 2 1872.
Refunding Bonds (tax-exempt).
4 1/2s A-O \$40,000c. 1923
(Subject to call 1913.)
Refidg. Water Bonds (tax-exempt).
5s '11 M-N \$60,000c. May 1 1931
(Subject to call after May 1 1921.)
Water-Works Bonds (tax-exempt).
5s A-O \$225,000c. 1923
(Subject to call after 1918.)
5s A-O 100,000c. 1923
5s '10 A-O 25,000c. 1925
GEN. BONDS Mar 18 '13. \$450,000
Assessment debt. 101,600
Assessed valuation 1912. 1,602,680
(Assessment about 1/4 actual value.)
Total tax (per \$1,000) 1912. \$69.00
Population in 1910. 5,162
INTEREST payable in N. Y. City at Kountze Bros. or at City Treasurer's office.

CANON CITY SCH. DIST. NO. 1.
Refunding Bonds (optional 07).
4s '02 J-J \$22,000c. July 21 1917
High School Bonds.
4 1/2s '02 M-S \$11,000c. 1922
Building Bonds.
5s '10 M-N \$12,000c. 1930
BOND. DEBT Apr 15 '13. \$44,000
Floating debt (est.) 11,232
Assessed valuation 1913. 1,923,000
(Assessment about 1/4 actual value.)
School tax rate (per \$1,000) 1912. \$26.00
INT. on refunding bonds at Nat. Park Bank, N. Y., high-school bonds at Kountze Bros., N. Y., and on bldg. bonds at E. H. Rollins & Sons, Boston.

CASTLEWOOD IRRIG. DIST.
This district is in Arapahoe Co.
Water Bonds.
6s J-D \$828,000c. June 1 '22-'31
BOND. DEBT Oct 1 1912. \$828,000
Floating debt. 7,500
INT. payable at County Treasurer's office in Littleton or at Cont. & Comm. Tr. & Sav. Bank, Chicago.

CHAFFEE COUNTY.
County seat is Buena Vista. Bonds are tax-exempt. Pop'n 1910, 7,622.
Refidg. Bonds (opt. aft. 10 yrs.).
6s '03 M-S \$221,000c. Mch 2 1923
Judgment Bds. (opt. aft. 10 yrs.).
J-D \$33,000c. Dec 1 1919
BOND. DEBT Apr 21 1913 \$231,000
Sinking fund. 1,910
Assessed valuation 1912. 3,483,062
(Assessment about 1-3 actual value.)
State & Co. tax (per \$1,000) '12. \$24.10
INT. payable at Hanover Nat. Bank, N. Y. City, or at County Treasurer's office.

COLORADO CITY S. D. NO. 1.
This district is in El Paso County.
5s '01 J-D \$11,000c. Mch 1 1916
3s '10 J-D 45,000c. 1930
(Subject to call after 1920.)
TOT. BOND. DT. Apr 1 1913. \$56,000
Floating debt. 4,500
Assessed valuation 1912. 1,853,500
School tax rate (per \$1,000) '12. \$16.00
INT. payable at Co. Treas. office.

COLORADO SPRINGS.
This city is situated in El Paso Co. Incorp. Sept. 3 1872. Commission government adopted May 11 1909. V. 88, p. 1330. All bonds are taxable. Population 1910, 29,078.
Refunding Water Bonds.—
4s '99 M-S \$85,000c. Mch 1 1929
(Subject to call March 1 1914.)
4s g '00 J-J \$80,000c. Jan 2 1930
(Subject to call Jan. 2 1915.)
4s '01 F-A \$125,000c. Feb 1 1931
(Subject to call Feb. 1 1916.)
4s '01 F-A \$65,000c. Feb 1 1925
(Subject to call Feb. 1 1910.)
4s '04 s-a \$81,000c. Sept 1 1924
(Subject to call Sept. 1 1914.)
4s g '05 A-O \$135,000c. Oct 2 1925
(Subject to call Oct. 2 1915.)
4s g '06 \$170,000c. Apr 2 1926
(Subject to call April 2 1916.)
City-Hall Bonds.—
4s g '01 M-S \$30,000c. Sept 3 1916
(Subject to call Sept. 3 1911.)
4s '02 J-J \$50,000c. July 1 1918
(Subject to call July 1 1913.)
Sewer Bonds.
4s '04 \$22,000c. Sept 1 1924
(Subject to call after Sept 1 1914.)
4s '05 \$35,000c. Oct 2 1925
(Subject to call after Oct 2 1915.)
4s '11 M-N \$22,000c. May 1 1926
(Subject to call after May 1 1921.)
Water Works Bonds.—
4s g '01 M-S \$3,000c. Nov 1 1916
(Subject to call Nov. 1 1911.)
4s '02 M-N \$129,000c. May 1 1917
(Subject to call May 1 1912.)
4s '03 \$109,000c. June 1 1918
(Subject to call after June 1 1913.)
4s '06 A-O \$90,000c. Apr 2 1921
(Subject to call after Apr 2 1916.)
4s '09 \$25,000c. Jan 1 1924
(Subject to call Jan 1 1919.)
4s '11 J-D 175,000c. June 1 1926
Bridge and Viaduct Bonds.
4s '02 J-J \$30,000c. Sept 1 1924
(Subject to call after Sept. 1 1914.)
GEN. BONDS Jan 1 '13. \$1,811,000
Assessment debt. (add'l). 106,037
TOTAL DEBT Jan 1 1913. 2,007,037
Total assessed val. 1911. 12,334,430
(Assessment about 40% actual value.)
City tax (per \$1,000) 1911. \$20.00
CITY PROPERTY.—The total amount of assets of the city on Dec. 31, 1912 was \$6,711,192; of this amount \$3,507,764 represented the value of the entire water system.
INTEREST payable at City Treas. office or Chemical Nat. Bank, N. Y.

COLORADO SPRINGS SCH. DIST. NO. 11. Bonds are tax-free.
4s '00 F-A \$15,000c. Feb 1 1920
(Subject to call after Feb 1 1910.)
4s '01 M-N \$18,000c. May 1 1921
(Subject to call after May 1 1911.)
4s '01 J-D \$55,000c. Dec 1 1916
(Subject to call after Dec 1 1906.)
4 1/2s '06 A-O \$20,000c. Oct 1 1921
(Subject to call after Oct 1 1911.)
5s '08 J-J \$172,000c. Jan 1 1928
(Subject to call after Jan 1 1918.)
5s '10 J-J \$125,000c. July 1 1930
(Subject to call after July 1 1920.)
BOND. DEBT Apr 21 '13. \$397,000
Cash on hand Apr 1 '13. 27,421
Sinking fund. 10,043
Assessed valuation 1912. 13,567,400
(Assessment about 1-4 actual value.)
School tax (per \$1,000) 1912. \$15.00
INTEREST on 5s of 1908 payable at Harris Trust & Sav. Bank, Chic.; on \$55,000 4s at Chemical Nat. Bank, N. Y.; on 5s of 1910 at Seaboard Nat. Bank, N. Y.

DENVER.—Jas. F. Markey, Auditor. Denver is situated in Denver Co. Incorp. Nov. 7 1891. All bonds are taxable. Under the Rush Amendment to the constitution (Chap. 46, Laws of 1901), adopted Nov. 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 new City and County of Denver. State Supreme Court on Feb. 27 1903 upheld constitutionality of the Rush Amendment. On Mch. 29 1904 a

new charter was adopted. See V. 78 p. 1408. This charter was amended on Feb. 14 1913 so as to provide for a commission form of government. V. 96, p. 580. Under decisions of State Supreme Court handed down in Nov. 1904, Capitol Hill Sewer, Fourteenth St. Viaduct, Broadway Storm Sewer and Eighth Ave. Paving bonds are a charge upon property-owners, payable by assessments. V. 79, p. 2221.

Water-Works.—The value of plant of Denver Union Water Co. has been fixed at \$14,400,000. V. 88, p. 955. The 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. The United States Circuit Court of Appeals on May 1911 affirmed an order for a temporary injunction issued by the Circuit Court of the District of Colorado, restraining the city from issuing bonds or constructing a water-works system. V. 92, p. 1386. An application was made to the U. S. Supreme Court on May 13 1912 for a writ of certiorari to review the decision of the U. S. Circuit Court of Appeals denying the preliminary injunction. On May 26 1913 the U. S. Supreme Court rendered a decision in favor of the city.

Voting-Machine Bonds.
5s '08 \$112,600c. (\$11,250 payable annually.)
Auditorium Bonds.
4s g '06 J-J \$239,400c. 1913-1921
(\$26,600 bonds redeemed yearly)
Funding Bonds.—
6s g '04 A-O \$478,000c. Oct 1 1919
Berkeley Water (opt. in 1912).
6s '02 J-D \$10,000c. June 10 1917
Refunding Bonds.—
6s g '04 A-O \$563,000c. Oct 1 1919
GEN. BONDS Jan 1 '13. \$1,462,900
Assessment bonds (add'l) 7,810,050
TOTAL DEBT Jan 1 '13 9,272,950
Sinking fund. 1,155,738
NET DEBT Jan 1 1913. 8,117,212
Assessed valuation, real. 100,623,110
Assessed val. personal. 33,364,605
Total valuation 1912. 133,987,715
(Assessment about 60% actual value)
Total tax rate (per \$1,000) '12. \$34.24
Population in 1910 (Census) 213,381
INT. on all bonds payable at Mercantile Trust Co., N. Y.; funding, refunding and park bonds interest also payable at City Treas. office.

CITY AND COUNTY PROPERTY.—On Jan. 1 1913 the net worth of city and county property, including real estate, parks, sewers, paving, curbing, &c., was \$29,230,998.

DENVER SCHOOL DIST. NO. 1.
Under Chapter 46, Laws of 1901 (Rush Amendment to constitution), adopted in 1902, all various school districts in what is now known as the City and County of Denver were united into one district, known as the above. V. 76, p. 554. These districts are Nos. 1, 2, 5, 7, 17, 18, 21, 24, 35, 44, 69 and 98 of old County of Arapahoe. Principal and int. of bonds of each of the old districts remains a charge against district which voted such bonds. Bonds below are all that are now outstanding against the district. All bonds are tax-exempt.
Dist. No. 2 (opt. aft. 10 years).
4 1/2s '00 F-A \$24,000c. Aug 1 1920
Dist. No. 7 (opt. aft. 10 yrs.).
4 1/2s '97 M-S \$17,000c. Sept 1 1917
Dist. No. 17 (opt. aft. 10 yrs.).
4 1/2s '97 J-D \$68,000c. Dec 26 1917
4s '97 M-N 55,000c. May 15 1917
Dist. No. 21 (opt. aft. 10 yrs.).
5s '98 M-S \$20,000c. Mar 15 1918
BOND. DEBT Apr 1 1913. \$184,000
Total assess. val. 1912. 133,987,715
(Assessment about 1-3 actual value.)
School tax rate (per \$1,000) 1912. \$9.50
(\$1,000) 1912. General 2.00
Population in 1912. 213,000
INT. at any bank in Denver and at Kountze Bros., N. Y.

DENVER-GREELEY VALLEY IRRIGATION DISTRICT.
A district is Adams and Weld counties. Interest coupons in default. V. 92, p. 476 and 972.
6s '09 J-D \$2,000,000c. Apr 5 '20-'29
(For maturity see V. 88, p. 958.)
BOND. DEBT Apr 1911. \$2,000,000
INTEREST payable at offices of Treasurers of either of above counties or at Cont. & Comm. Tr. & S. Bk., Chic.

DENVER-ST. VRAIN MUNICIPAL IRRIGATION DISTRICT.
Port Lupton is the post-office for this district. Interest coupons in default. V. 92, p. 476 and 972. Of total bonds given below, \$414,000 have been issued to date of statement.
Irrigation Bonds.
6s '09 J-D \$1,250,000c. 1920-1929
BOND. DEBT Apr 1913. \$1,250,000
INT. payable at Co. Treas. office.

DUEANGO.
This city is the county seat of La Plata County, incorporated 1881. Commission government adopted May 1 1913. V. 95, p. 1633. Bonds are taxable.
Water Bonds (opt. in 1913).
5s M-S \$150,000c. Mch 3 1918
Ref. Water Bds. (opt. in 1914).
5s '04 J-D \$105,000c. Dec 1924
Ref. Bonds (opt. aft. 10 yrs.).
4 1/2s '08 J-D \$42,000c. June 1 1926

DURANGO (Concluded).
 GEN. BD. DT. Dec 1 '12...\$297,000
 Assessment debt... 64,500
 Water debt (included)... 277,000
 Assessed valuation 1912...1,883,500
 (Assessment about 1-3 actual value)
 Total tax (per \$1,000) 1912...\$45.00
 Population in 1910 (Census)...4,686
 INT. at Kountze Bros., New York

EL PASO COUNTY S. D. NO. 14.
 P. O. Manitou
 58 '12 M-S \$25,000...Mch 1 1932
 (Subject to call after March 1 1922.)
 TOTAL DEBT (7)
 Assessed valuation 1912...\$960,840
 School tax rate(per\$1,000)'12...\$9.50

FLORENCE.
 This city is in Fremont County.
 Inc. Sept. 7 1887. Pop'n 1910, 2,712.
 Ref. Water Bds. (opt. aft. 10 yrs.),
 58 '09 J-J \$65,000...Jan 2 1929
 BOND. DEBT Apr 1 1913...\$85,000
 Sidewalk bonds...34,500
 City warrants...56,999
 Cash on hand...13,697
 Assessed valuation 1912...639,746
 (Assessment about 1-3 actual value.)
 Total tax rate(per\$1,000)'12...\$65.10
 INTEREST on water bonds payable
 at City Treasurer's office and at
 Harris, Forbes & Co., New York.

FLORIDA MESA IRRIG. DIST.
 This district (P. O. Durango) is in
 La Plata County.
 68 '10 J-D \$1,000,000...Aug 1 '21-'30
 BOND. DEBT Aug 1910...\$1,000,000
 INTEREST payable at County
 Treasurer's office in Durango or at
 R. Kleyboite Co., Inc., N. Y. City.

FORT COLLINS.
 This city is in Larimer County.
 Inc. Feb. 3 1883. Commission govern-
 ment adopted Mar. 18 1913. V. 96,
 p. 963.
 Ref. Water Bds. (opt. in 1900).
 48 M-N \$105,000...Nov 4 1915
 Water Bds.
 4 1/2 s '03 J-J \$160,000...Dec 1 1918
 (Subject to call Dec. 1 1913.)
 4 1/2 s A-O \$75,000...Oct 15 1924
 (Subject to call Oct 15 1919)
 Park Bonds (opt. in 1918).
 58 '08 A-C \$25,000...Jan 1 1923
 BOND. DEBT May 23 1912...\$365,000
 Assessed valuation 1911...2,290,275
 (Assessment about 1-3 actual value)
 Total tax (per \$1,000) 1911...\$60.50
 Population in 1910...8,120
 INTEREST on water bonds due
 1924 payable at City Treas. office or
 at National City Bank, N. Y. City;
 on other bonds at City Treas. office.

FORT MORGAN.
 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. Pop'n '10, 2,800.
 Water Works Bonds.
 3 1/2 s '03 J-J \$40,000...July 1 1913
 (Subject to call after July 1 1913.)
 5 1/2 s '08 M-S \$55,000...Sept 1 1923
 (Subject to call after Sept 1 1918.)
 Electric-Light Bonds.
 58 '06 J-J \$7,500...July 1 1921
 (Subject to call after July 1 1916.)
 GEN. BONDS Mar 18 '13...\$102,000
 Assessment debt (additional) 50,000
 Sinking fund...18,000
 Assessed valuation 1912...672,635
 (Assessment about 1-3 actual value.)
 Total tax (per \$1,000) 1912...\$67.62
 INT. on water bonds of 1903 payable
 at Kountze Bros., N. Y., and on
 electric-light bonds at First Nat. Bk.,
 Denver, or at City Treasurer's office.

FORT MORGAN SCH. D. NO. 3.
 58 '06 J-J \$25,000...July 1 1921
 58 '08 A-O \$15,000...Apr 1 1923
 (Subject to call after April 1 1913.)
 58 '08 A-O \$15,000...Apr 1 1928
 (Subject to call after April 1 1918.)
 58 '09 \$15,000...May 1 1949
 (Subject to call May 1 1929.)
 BOND. DEBT Apr 1 1913...\$70,000
 Floating debt...25,000
 Assessed valuation 1912...\$2,041,838
 (Assessment about 1-3 actual value.)
 Sch. tax (per \$1,000) '12 (est.) \$18.00
 INT. on bonds of 1906 payable at
 Nat. City Bank, N. Y., on bonds of
 1908 at Nat. Bank of Commerce,
 N. Y., and on bonds of 1909 at
 Kountze Bros., N. Y.

FORT MORGAN IRRIG. DIST.
 Reservoir Bonds.
 68 '04-'07 A-O \$192,000...
 BOND. DEBT Mar 1913...\$120,000
 Assessed valuation 1912...1,209,000
 INT. at County Treasurer's office.

FRUITA.
 This city is in Mesa County.
 Water (Bds. opt. 10 yrs. from date).
 58 '06 M-S \$85,000...Mch 1 1921
 58 '07 A-O 25,000...Oct 1 1922
 58 '09 M-S 20,000...Sept 1 1924
 GEN. BD. DT. Apr 2 '13...\$130,000
 Sewer Dist. bonds (add'l)...30,500
 Assessed valuation 1912...228,362
 Total tax rate(per \$1,000)'12...\$45.00
 Population in 1910...881
 INT. payable at Town Treas. office
 and at Kountze Bros., N. Y.

FRUITA SCHOOL DIST. NO. 2.
 Ref. Bonds (opt. in 1923).
 58 '12 M-N \$11,500...1932
 Building Bonds (opt. in 1932).
 58 '12 J-D \$25,500...1942
 BOND. DEBT Mar 19 '13...\$37,000
 Assessed valuation 1912...748,265
 Assessment about 1-3 actual value.)
 School tax (per \$1,000)'12...\$21.00
 INT. at Kountze Bros., N. Y.

GARFIELD COUNTY.
 County seat is Glenwood Springs.
 Refunding Bonds.
 58 A-O \$14,000...Apr 1 1915
 (Subject to call 1905.)
 58 '13 s-an \$166,300...1933
 (Subject to call beg. 1923)
 BOND. DEBT Apr 1 1913...\$180,300
 Total assessed val. 1912...4,870,060
 (Assessment about 30% actual value)
 State & Co. tax (per \$1,000)'12...\$31.10
 Population in 1910...10,144
 INT. at Chemical Nat. Bk., N. Y.

GOLDEN.
 This city is in Jefferson County.
 Water Works Bonds.
 68 M-S \$138,000...1931
 58 25,000...1931
 BOND. DEBT March 1913...\$163,000
 Warrants outstanding...19,000
 Sinking fund...3,600
 Assessed valuation 1912...463,000
 City tax rate (per \$1,000) 1912...\$35.00
 Population in 1910...2,477
 INT. at Kountze Bros., N. Y., and
 at Woods-Ruby Nat. Bk., Golden.

GRAND JUNCTION.
 This district is the county seat of
 Mesa County. Incorp. Aug. 30 1882.
 Commission government has been
 adopted. Population 1910, 7,754.
 Water Bonds.
 58 J-D \$22,000...Dec 1 1914
 (Subject to call after Dec 1 1909)
 58 A-O \$50,000...Apr 1 1923
 58 '11 J-J 450,000...July 1 1926
 (Subject to call beg. July 1 1921.)
 Ref. Water Bonds (opt. in 1919).
 58 '09 J-J \$65,000...1929
 GEN. BD. DT. Jan 1 1913...\$587,000
 Assessment debt (add'l)...229,250
 Floating debt...23,974
 Assessed valuation 1912...1,852,150
 (Assessment about 1-5 actual value.)
 City tax rate (per \$1,000)'12...\$27.00
 INT. on water bonds of 1911
 at Kountze Bros., N. Y. City.

GRAND JUNCTION SCH. DIST.
 58 '08 \$15,000...Jan 2 1923
 58 '09 42,500...July 1 1939
 (Subject to call July 1 1924.)
 Building Bonds (opt. after 20 yrs.)
 58 '11 \$24,500...May 1 1941
 Refund. Bds. (opt. after 10 years).
 58 '11 \$31,500...June 1 1931
 BOND. DEBT Mar 1913...\$113,500
 Total assessed val. 1912...2,325,191
 School tax rate(per \$1,000)'12...\$29.60
 INT. at Kountze Bros., N. Y.

GRAND VALLEY IRRIG. DIST.
 This district (P. O. Grand Valley)
 is in Garfield County.
 Irrigation Bonds.
 68 '10 J-D \$425,000...1921-1930
 BOND. DEBT Mar 1913...\$425,000
 Estimated valuation 1912...2,500,000
 (Assessment about 1-3 actual value.)
 INT. at County Treas. office in
 Glenwood Spgs., or at Chase Nat.
 Bank, N. Y. City.

GREELEY.
 This city is in Weld County. Incorp.
 as a town May 29 1871 and as a
 city of the second class Mch. 1 1886.
 All bonds are tax-exempt.
 Water Bonds (opt. 10 years).
 4 1/2 s '06 A-O \$335,000...Apr 3 1921
 Refunding Water Bonds.
 58 '09 \$50,000...1929
 City-Hall Bonds (opt. aft. 10 yrs.).
 58 '07 M-S \$17,000...July 1 1922
 GEN. BD. DT. Mar 1913...\$17,000
 Water debt (additional)...335,000
 Assessed valuation 1912...2,829,150
 (Assessment about 1-3 actual value.)
 Total tax (per \$1,000) 1911...\$60.50
 Population in 1910 (Census)...8,179
 INT. on refdg. bonds at N. Y. Tr.
 Co., N. Y.; on water-works bonds at
 Hanover Nat. Bank, N. Y., and on
 city-hall bonds at Greeley Nat. Bank,
 Greeley.

GREELEY SCH. DIST. NO. 6.
 4 1/2 s \$17,500...1921
 (Subject to call.)
 4 1/2 s \$25,500...1917
 (Subject to call.)
 4 1/2 s \$16,000...1921
 (Subject to call.)
 58 '10 A-O \$62,000...1931
 (Subject to call.)
 58 '12 M-S 41,500...Mch 1 1942
 (Subject to call Mch. 1 1927.)
 BOND. DEBT Apr 1913...\$160,500
 Assessed valuation 1912...3,215,620
 (Assessment about 1-3 actual value.)
 INT. at Kountze Bros., N. Y.

GREELEY-POUDRE IRR. DIS.
 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; V. 91, p. 427.
 Irrigation Bonds.
 58 '09 J-D \$5,100,000 Dec 1 '20-'29
 (For maturity see V. 91, p. 540.)
 BOND. DEBT Mch 911...\$5,100,000
 Assessed valuation 1909...8,000,000
 INTEREST payable at the County
 Treasurer's office in Greeley.

GUNNISON.
 This town is in Gunnison County.
 Incorp. Feb. 28 1880.
 Water Bonds.
 58 \$33,125...Dec 1 1921
 (Subject to call after Dec. 1 1915.)
 Refunding Bonds.
 58 \$27,500...1928
 (Subject to call after 1918.)
 BOND. DEBT May 1 '13...\$60,925
 Sinking fund and cash...11,148
 Assessed valuation 1912...502,934
 (Assessment about 1/3 actual value.)
 Total tax rate(per \$1,000)'12...\$65.00
 Population in 1910...1,026
 INT. pay. at office of Town Treas.
 or at Hanover Nat. Bank, N. Y. City.

GUNNISON COUNTY.
 Gunnison is the county seat. All
 bonds are tax-exempt.
 Refunding Bonds.
 48 g A-O \$349,900...1919
 (Subject to call 1909.)
 BOND. DEBT Apr 8 '13...\$349,900
 Assessed valuation 1912...4,517,914
 (Assessment about 1/3 actual value)
 State & Co. tax (per \$1,000)'12...\$35.00
 Population in 1910...5,897
 INT. at County Treasurer's office or
 at Kountze Bros., New York.

HAXTUM.
 This town is in Phillips County.
 Water-Works Bds. (opt. in 1923).
 68 A-S \$5,000...Mar 1 1928
 TOTAL DEBT (7)
 Population in 1910...341

HENRYLYN IRRIG. DISTRICT.
 A district (P. O. Hudson) in Weld
 County.
 Irrigation Bonds.
 68 '09 \$4,387,000...Dec 1 1929
 68 '10 J-D \$110,000...Feb 1 1930
 Total bonded debt... (7)

HIGHLANDS.—See Denver.
HIGHLAND IRRIG. DIST.
 P. O. Las Animas.
 Irrigation Bonds.
 68 '09 J-D \$100,000...Dec 1 '19-'20
 58 '10 J-D 25,000...Mch 1 '20-'30
 BOND. DEBT Mar 20 '13...\$125,000
 INTEREST payable at County
 Treasurer's office or at Hanover
 National Bank, New York City.

HINSDALE COUNTY.
 County seat is Lake City. See
 "State and City Section" for Nov. 29
 1907 for remarks concerning
 of interest on old bonds...\$146,700
 of the old issues have been refunded,
 leaving \$5,300 still outstanding up
 to Oct. 1912. Pop'n 1910, 646.
 Refunding Bds. (opt. in 1910).
 48 A-O \$107,700...1920
 48 J-J 37,000...1922
 BOND. DEBT Oct 1912...\$145,700
 Assessed valuation 1912...558,875
 (Assessment about 1/3 actual value.)
 State & Co. tax (per \$1,000) 1912...\$20.00
 INT. at office of County Treas.
 or at office of W. N. Coler & Co., N. Y.

HOLBROOK IRRIG. DIST.
 This district (P. O. La Junta) is in
 Otero County.
 Irrigation Bonds (Tax-Exempt).
 68 '09 J-D \$650,000...Dec 1 '20-'29
 BOND. DEBT Mch 1913...\$650,000
 Total assessed val. 1912...608,180
 (Assessment about 1-3 actual value.)
 Total tax rate (per \$1,000)'12...\$30.50
 INT. at County Treas. office or at
 Chase Nat. Bank, N. Y. City.

JULESBURG IRRIGATION DIST.
 A district in Sedgewick County.
 68 '04 A-O \$465,000...Oct 1 '15-'24
 68 '10 J-D 150,000...1921-1930
 BOND. DEBT Apr 21 '13...\$615,000
 Assessed valuation 1912...960,000
 (Assessment about 1/3 actual value.)
 INT. on 1910 bonds payable at
 County Treas. office or Kountze
 Bros. in N. Y. City; other bonds at
 office of County Treasurer or at
 Hanover Nat. Bank, N. Y. City.

LAKE COUNTY.
 Leadville is the county seat. All
 litigation with the old bondholders
 was settled back in 1901 (see "State
 and City Section" for May 29 1909)
 and since then interest has been
 regularly paid. Pop'n 1910, 10,600.
 County Bonds.
 48 A-O \$609,000...Nov 15 1921
 (Subject to call Nov 15 1911.)
 BOND. DEBT Oct 1912...\$628,200
 Assessed valuation 1912...5,946,263
 State & Co. tax (per \$1,000)'09...\$26.50
 INT. at Kountze Bros., N. Y.

LAMAR.
 This town is in Prowers County.
 Inc. in 1886. Pop'n 1910, 2,977.
 Sewer Bonds.
 68 \$74,500...
 Sidewalk Bonds.
 68 \$34,000...
 Water-Works Bonds.
 58 68 \$172,000...
 Town Hall Bonds.
 58 \$5,000...
 BOND. DEBT Sept 17 '12...\$285,500
 Floating debt Mch 1 1912...14,020
 Sinking fund Mch 1 1912...9,828
 Floating debt...14,020
 Sinking fund...604,595
 Total assessed val. 1911...8,000,000
 (Assessment about 1-3 actual value.)
 Total tax rate(per \$1,000)'11...\$83.35
 INTEREST payable at office of
 Town Treas. or at Chemical Nat.
 Bank, New York City.

LAMAR SCH. DIST. NO. 14.
 58 '01 J-J \$5,000...July 1 1916
 58 '02 A-O 5,000...Oct 1 1917
 58 '06 J-J 9,000...July 3 1921
 (Subject to call after July 3 1911.)
 68 '11 M-S \$28,500...Mch 1 1931
 (Subject to call after Mch. 1 1931.)
 BOND. DEBT Sept 1 1911...\$47,500
 Total assessed val. 1910...558,754
 (Assessment about 1-3 actual value.)
 School tax (per \$1,000)'10...\$17.50

LA PLATA COUNTY.
 County seat is Durango. All
 bonds are tax-exempt.
 Refunding Bonds.
 4 1/2 s M-S \$91,500...Mch 1 1921
 (Subject to call Mch 1 1911.)
 4 1/2 s semi-an \$35,000...1923
 (Subject to call 1913.)

BOND. DEBT Mar 1913...\$126,500
 Assessed valuation 1913...5,313,901
 (Assessment about 1-3 actual value.)
 State & Co. tax (per \$1,000)'12...\$30.50
 (Assessment about 1-3 actual value.)
 Population in 1910...10,812
 INT. at Kountze Bros., N. Y.

LAS ANIMAS.
 This city is in Bent County.
 Water Bds. (opt. after 10 years).
 68 '08 J-J \$100,000...July 1 1928
 GEN. BD. DT. Mch 1912...\$100,000
 Assessment debt (add'l)...105,000
 Total assessed val. 1911...435,200
 (Assessment about 33% actual value.)
 Total tax rate (per \$1,000)'11...\$30.50
 Population in 1910 (Census)...2,008
 INT. at Nat. Bank of Commerce,
 New York.

LAS ANIMAS COUNTY.
 County seat is Trinidad.
 Refund. Bonds (opt. in 1921).
 4 1/2 s '11 J-J \$155,000...1931
 BOND. DEBT Mar 1913...\$155,000
 Assessed valuation 1912...1,350,964
 (Assessment about 2-5 actual value.)
 State & Co. tax (per \$1,000)'12...\$20.76
 Population in 1910...33,643
 INT. at the First Nat. Bank, N. Y.

LINCOLN COUNTY IRR. DIST.
 68 '10 J-D \$300,000...1930
 BOND. DEBT Mar 1913...\$300,000

LONGMONT.
 This city is in Boulder County.
 Incorp. Jan. 7 1873. Elec. light
 bonds below attacked, but on Mch. 7
 1912 Judge Burks of the District
 Court upheld the city's right to build
 a municipal light and power plant by
 issuing warrants payable out of the
 net earnings of the plant. V. 94, p. 778.
 Water Bonds.
 48 '02 J-J \$110,000...Jan 1 1917
 (Subject to call Jan. 1 1912.)
 58 '06 J-J \$12,000...July 2 1921
 (Subject to call after July 2 1916.)
 4 1/2 s '10 J-J \$165,000...Jan 1 1925
 (Subject to call after Jan 1 1920.)
 5 1/2 s '10 F-A \$35,000...Aug 1 1925
 Refunding Water Bonds.
 68 '02 F-A \$25,000...Aug 1 1916
 (Subject to call Aug 1 1902.)
 Electric-Light Bonds.
 58 '11 A-O \$46,000...Oct 1 1926
 (Subject to call after Oct 1 1916.)
 GEN. BONDS Mar 1913...\$388,000
 Assessment debt (add'l)...8,500
 Assessed valuation 1912...1,477,560
 (Assessment about 33% actual val.)
 City tax (per \$1,000) 1912...\$15.00
 Population in 1910...4,256
 INTEREST on the water bonds of
 1910 is payable at the Hanover Nat.
 Bank, N. Y. City; on other bonds
 at the City Treasurer's office.

LONGMONT SCH. DIST. NO. 17.
 Building Bonds (Tax-Exempt).
 4 1/2 s '09 J-D \$11,000...1915
 (Subject to call after 1905.)
 4 1/2 s '09 J-D 15,000...1918
 (Subject to call after 1908.)
 48 '06 J-D \$25,000...June 1 1921
 (Subject to call after June 1 1911.)
 58 '11 M-S \$25,000...Mch 1 '26-'41
 BOND. DEBT Mch 1 1913...\$72,000
 Assessed valuation 1912...2,292,734
 (Assessment about 1-3 actual value.)
 School tax (per \$1,000) 1912...\$18.00
 Population in 1912 (est.)...6,000
 INT. in Boulder or at E. H.
 Rollins & Sons, Boston, Mass.

LOVELAND.
 This city is in Larimer County.
 Incorp. 1879. Bonds are tax-exempt.
 Water-Works Bds. (opt. in 1912).
 58 g M-N \$27,000...Nov 1 1927
 Refunding Water Bonds.
 58 \$60,000...
 BOND. DEBT Apr 1913...\$87,000
 Sinking fund...4,000
 Assessed valuation 1912...822,340
 (Assessment about 1-3 actual value.)
 Total tax (per \$1,000) 1912...\$64.00
 Population in 1910...3,561
 Population in 1913 (es.)...3,500
 INTEREST is payable at the
 National City Bank, New York, or at
 office of the City Treasurer.

MANITOU.
 This town is in El Paso County.
 Inc. July 1876. All bonds are tax-
 exempt. Population 1910, 1,357.
 Refunding Water Bonds.
 58 A-O \$40,000...Oct 15 1917
 58 M-N 25,000...Nov 1 1929
 (Subject to call Nov 1 1914.)
 58 '09 M-N \$14,000...May 1 1929
 (Subject to call after May 1 1919.)
 Sewer Bonds.
 A-O 15 \$8,000...Oct 15 1918
 Water Bonds (opt. after 10 years).
 58 '12 M-S \$40,000...Mch 1 1927
 BOND. DEBT May 1912...\$17,000
 Assessed valuation 1911...889,440
 (Assessment about 1-3 actual value.)
 Total tax (per \$1,000) 1911...\$51.20
 INT. at Town Treas. office or at
 Chemical Nat. Bank, N. Y.

MESA COUNTY.
 Grand Junction is the county seat
 Refund. Bonds (opt. in 1911).
 1 1/2 s M-N \$40,000...May 1 1921
 BOND. DEBT Apr 23 '13...\$46,000
 Floating debt...9,000
 Total assessed val. 1912...8,280,011
 (Assessment about 1-3 actual value.)
 State & Co. tax (per \$1,000)'12...\$27.00
 Population in 1910...23,197

MESA COUNTY IRR. DIST.
 Irrigation Bonds (opt. in 1925).
 58 '10 J-D \$88,000...1930
 BOND. DEBT May 14 '13...\$188,000
 Assessed val. 1912 (est.)...260,000

MONTEZUMA VALLEY IRR. D.
An irrigation district (P. O. Cortez) in Montezuma County. Up to date of statement only \$100,000 of the 1910 issue given below had been delivered.
Irrigation Bonds
6s '06 J-D \$556,500.00...1917-1926 (V. 82, p. 1228 for maturity.)
6s '06 J-D \$238,500.00...1917-1926
Canal Bonds
6s '10 J-D \$100,000.00 Dec 1 '21-'30
BOND. DEBT Oct 1912...\$805,000
Floating debt Mch 1912...128,000
Total assessed val. 11...1,250,000
(Assessment for 1-3 actual value.)
Total tax (per \$1,000) 1911...\$40.10 to \$74.60
Population in 1912 (est)...2,500
INT. at office of County Treasurer or at Nat. Bank of Commerce, N. Y.

MONTESE.
This city is the county seat of Montrose Co., Inc. as a town 1883, as a city of second class Mar. 1 1906. Commission government adopted in April 1913. V. 96, p. 1108.
Water Bonds (Opt. after 10 years).
5s '05 J-J \$80,000.00 July 1 1920
Renewal Water Bonds.
5s '09 J-D \$10,000.00 Dec 1 1929 (Subject to call Dec 1 1914.)
BONDED DEBT Nov 1912...\$32,500
Assessed valuation 1912...920,000
(Assessment about 35% act. value.)
Total tax (per \$1,000) 1912...\$18.00
Population in 1910...3,254
INT. on water bonds of 1905 is payable at Town Treasurer's office or in New York City at Kountze Bros. and the Chemical Nat. Bank.

MONTESE COUNTY.
County seat is Montrose.
Refunding Bonds
5s '13 F-A \$118,000.00 Feb 2 1933 (Subject to call Feb 2 1923.)
5s '13 J-D \$26,000.00 Dec 1 1923 (Subject to call Dec 1 1913.)
BOND. DEBT Jan 1 1913...\$144,000
Cash on hand...8,748
Assessed valuation 1912...3,808,284 (Assess't abt. 1-5 actual value.)
State & Co. tax (per \$1,000) '12...\$27.00
Population in 1910...10,291
INT. payable at Co. Treas. office or at Kountze Bros., New York.

MOSCA IRRIGATION DIST.
A district (P. O. Mosca) in Costilla County.
Reservoir Bonds
6s '12 J-D \$50,000...1923-1932
TOTAL DEBT... (?)

NORTH DENVER IRRIG. DIST.
This district is in Adams County. Interest coupons in default. V. 92, p. 476 and 972.
Water Bonds
6s '09 J-D \$400,000.00 Oct 1 '20-'29
BOND. DEBT Sept 1912...\$400,000
INT. is payable at the Continental & Commercial Trust & Sav. Bank, Chicago, Ill., or at Co. Treasurer's office in Brighton, Colo.

NORTHERN DELTA IRR. DIST.
This district (P. O. Delta) is in Delta County. Of the \$140,000 bonds mentioned below, \$89,500 have been issued up to date of statement.
Canal and Water Rights Pur Bds.
6s '10 J-D \$140,000...1921-1930 (For maturity see V. 90, p. 462.)
BOND. DEBT May 1913...\$140,000
Total tax rate (per \$1,000) '11...\$48.00

NORTH STEELING IRR. DIST.
A district (P. O. Sterling) in Logan County.
Ditch and Reservoir Bonds
6s '09 J-D \$2,080,000.00 June 1 '20-'29
Irrigation Bonds
6s '09 J-D \$60,000.00...1929
BOND. DEBT Sept '10...\$2,080,000
INT. payable at County Treasurer's office in Sterling or at office of Farson, Son & Co., N. Y. City.

OAK CREEK.
This place is in Routt County.
Water-Plant Bds. (Opt. in 1922).
6s '12 J-J \$50,000...July 1 1927
TOTAL DEBT... (?)
INT. at Chase Nat. Bank, N. Y.

OLATHE.
This town is in Montrose County. Incorporated in 1907.
Water Bonds (Opt. after 10 years).
6s '11 J-J \$65,000.00...July 1 1926
BOND. DEBT Apr 21 '13...\$65,000
INT. payable at Town Treasurer's office or at Kountze Bros., N. Y.

ORCHARD MESA IRRIG. DIST.
A district (P. O. Grand Junction) in Mesa County.
6s g A-O \$400,000.00
6s '09 J-D \$175,000.00 Dec 1 '19-'29
BOND. DEBT Mar 1913...\$1,075,000
Assessed valuation 1912...5,000,000
Tax rate (per acre) 1912...\$13.60

OTERO IRRIGATION DIST.
This district (P. O. La Junta) is in Otero County.
6s --- \$300,000.00...1913-1921
6s --- 160,000.00...1918-1926
6s --- 40,000.00...1920-1928
6s '10 F-A \$0,000.00...1922-1930
BOND. DEBT Mar 1913...\$800,000
Assessed valuation 1912...720,000
(Assessment about 1-3 actual value.)
Tax rate (per acre) 1912...\$4.25
INT. payable at County Treasurer's office or in New York.

PALISADE IRRIGATION DIST.
This district (P. O. Grand Junction) is in Mesa County.
6s '05 A-O \$160,000.00...1916-1925
6s '10 J-J \$8,000.00...1921-1930
BOND. DEBT Mar 1913...\$248,000
INT. on bonds of 1905 payable at County Treas. office or at First Nat. Bank, Chicago; bonds of 1910 at Kountze Bros., N. Y. City, or County Treasurer's office.

PARK CREEK IRRIG. DIST.
A district (P. O. Fort Collins) in Larimer County.
6s '10 J-D \$72,000.00...June 1 1920
BOND. DEBT Mch 30 1913...\$72,000
INT. at County Treasurer's office.

PITKIN COUNTY.
County seat is Aspen. All bonds are tax-exempt. Pop'n 1910, 4,666.
Refunding Bonds
5s '12 M-N \$390,000.00...May 1 1920 (Subject to call May 1 1910.)
BOND. DEBT Dec 1912...\$390,500
Assessed valuation 1912...1,952,705
(Assessment about 1-3 actual value.)
State & Co. tax (per M) 1911...\$34.00
INT. payable in N. Y. at Kountze Bros. and at office of County Treas.

PUEBLO.
Pueblo is situated in Pueblo Co., incorporated March 22 1870. The city of Bessemer was annexed to Pueblo in Jan. 1894. Commission government adopted Sept. 19 1911 and later sustained by the Supreme Court. Pop'n 1910, 44,395.
Refunding Water Bonds.
4 1/2s '03 J-D \$150,000.00 Dec 1 1918
4 1/2s '09 A-O \$7,000.00 Apr 1 1914 (Subject to call \$15,000 yearly.)
Water Plant Purchase Bonds.
4 1/2s '06 J-J \$562,000.00 July 1 1931 (Subject to call 10% yearly after 1916)
4 1/2s '05 J-J \$332,000.00 July 2 1931 (Subject to call after July 2 1916.)
Water Works Bonds.
4 1/2s g '09 J-J \$115,000.00 Jan 2 1914 (Subject to call Jan 2 1904.)
Refunding Sewer Bonds.
4 1/2s '05 J-D \$43,000.00 Dec 1 1925 (Subject to call Dec 1 1915.)
Refunding Bonds.
4 1/2s '07 J-D \$136,000.00 June 1 1927 (Subject to call after June 1 1917.)
Bridge and Viaduct Bonds.
5s J-D \$120,000.00 Dec 1 1918 (Subject to call Dec 1 1914.)
STATEMENT OF DEBT JAN. 1 '13.
General bonded debt...\$299,000
Water debt (special, add'l) 1,276,500
Park debt (special, add'l) 376,500
Storm-sewer debt (special, add'l) 145,000
Payable dist. debt (special, additional) 243,000
TOT. BD. D.T. Jan 1 '13...2,329,500
Floating debt...432,547
TOTAL DEBT Jan 1 1913...2,762,047
Value of city property '12...421,357
Assessed valuation, real...13,590,438
Assessed val., personal...3,177,635
Total valuation 1912...16,768,073
(Assessment about 60% actual val.)
Tax rate (per \$1,000) 1912...\$54.15
Northside...\$54.15
Eastside...\$54.15
Southside...\$46.65
Bessemer...\$46.05
INTEREST on refunding bonds of 1907 is payable at Chase Nat. Bank, N. Y. City; 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 DIST. NO. 1.
This is district No. 1 of Pueblo County. Bonds are tax-exempt.
Building Bonds.
4 1/2s '11 F-A \$100,000.00 Aug 1 1931
4 1/2s '11 F-A \$30,000.00 Aug 1 1931 (Subject to call Aug. 1 1921.)
4s M-S \$18,000.00 Sept 1920 (Subject to call.)
Refunding Bds. (Opt. in 1912).
4 1/2s '11 --- \$126,000.00 Aug 1 1931
BOND. DEBT Apr 1 1913...\$274,000
Sinking fund...136
Floating debt...55,492
Assessed valuation 1912...10,296,023
(Assessment about 1/2 actual value.)
School tax (per \$1,000) 1912...\$13.90
Population in 1913 (est.)...25,000
INTEREST on bonds is payable at County Treasurer's office or at First National Bank, New York City.

PUEBLO SCHOOL DIST. NO. 20.
Building Bonds.
4 1/2s '11 --- \$25,000.00...1931 (Subject to call 1921.)
6s '04 F-A \$80,000.00 Aug 1 1919 (Subject to call Aug. 1 1909.)
4 1/2s '12 --- \$60,000.00...1932 (Subject to call beg. 1922.)
Refunding Bonds.
4 1/2s '07 M-S \$64,000.00...1917 (Subject to call after 1907.)
BOND. DEBT May 1 1911...\$153,000
Assessed valuation 1910...11,034,913
(Assess't about 1-3 to 1/2 actual value.)
School tax (per \$1,000) 1910...\$13.90
Population in 1911 (est.)...25,000

PUEBLO COUNTY.
County seat is Pueblo.
The State Supreme Court on Nov. 1 1909 declared valid the bonds given below. V. 89, p. 1293.
Refund. Bds. (Opt. after 10 years).
6s '09 F-A \$35,000.00...Feb 1 1929
BOND. DEBT Aug 1 1911...\$350,000
Assessed valuation 1912...\$28,004,551
(Assessment about 3-5 actual value.)
State & Co. tax (per \$1,000) '09...\$17.70
Population in 1910...52,223
INTEREST is payable at the First National Bank, New York, or at the County Treasurer's office.

RIO GRANDE COUNTY.
Del Norte is the county seat. All bonds are tax-exempt.
Funding and Refunding Bonds.
5s F-A \$151,000.00 Aug 1 1919 (Subject to call Aug. 1 1909.)
4s F-A \$17,800.00 Aug 1 1919 (Subject to call Aug. 1 1909.)
BOND. DEBT Mar 1913...\$168,800
Assessed valuation 1912...2,737,310
(Assessment about 1-3 actual value.)
State & Co. tax (per \$1,000) '12...\$34.05
Population in 1910...6,563
INT. at Kountze Bros., N. Y. C.

RIVERSIDE IRRIG. DIST.
A district (P. O. Fort Morgan) in Morgan, Logan and Weld counties.
6s '07 J-D \$747,500.00 July 1 '18-'27
6s '10 J-D \$00,000.00...1920-1930
BOND. DEBT Mar 1913...\$1,047,500
INT. payable at Nat. Bk. of Commerce, N. Y. City, or at Co. Treasurer's office in Ft. Morgan.

ROCKY FORD.
This city is in Otero County.
Water Bonds.
5s '05 J-D \$100,000.00 June 5 1921 (Subject to call after June 1916.)
5s --- \$10,000.00...Nov 1921
7s --- 7,000.00...May 1919
5 1/2s --- 7,000.00...Aug 1919
6s '10 J-J \$0,000.00...Jan 1 1925 (Subject to call after Jan 1 1920.)
BOND. DEBT Mar 1913...\$174,000
Assessed valuation 1912...800,000
(Assessment about 1-5 actual value.)
Total tax rate (per \$1,000) '12...\$74.60
Population in 1910...3,230
INT. payable at Kountze Bros., N. Y., or at City Treasurer's office.

SAN ARROYA IRRIG. DIST.
This district (P. O. Fort Morgan) is in Morgan Co. Bonds in default.
6s '08 J-D \$235,000.00 Sept 1 '19-'28
BOND. DEBT Mch 18 1913...\$235,000
Tax rate (per acre) 1911-12...\$3.42
INTEREST is payable at County Treasurer's office in Fort Morgan.

SAN JUAN COUNTY.
County seat is Silverton.
Refund. Bonds (Opt. 1909).
6s J-J \$07,000.00 Jan 1 1919
BOND. DEBT Mar 1913...\$07,000
Assessed valuation 1912...2,034,861
(Assessment about 1-3 actual value.)
State & Co. tax (per \$1,000) '12...\$37.50
Population in 1910 (Census)...3,063
INTEREST at Kountze Bros. and National Park Bank, N. Y.

SAN LUIS VALLEY IRRIG. DIST.
A district in Saguache County. Bonds are tax-exempt.
Irrigation Bonds.
6s '09 J-D \$330,000.00...1920-1929
6s '10 J-D \$70,000.00...1920-1930
BOND. DEBT Mar 1913...\$570,000
INTEREST is payable at County Treasurer's office in Saguache and at Kountze Bros., N. Y. City.

SAN MIGUEL COUNTY.
County seat is Telluride. All bonds are exempt from taxation.
Refunding Bonds (Opt. 1913).
6s F-A \$90,000.00 Jan 1 1923
Road Bonds.
6s A-O \$10,000.00 May 15 1922 (Subject to call May 15 1912.)
6s A-O \$20,000.00 Oct 1 1922 (Subject to call Oct. 1 1912.)
BOND. DEBT Mar 17 '13...\$120,000
Assessed valuation 1912...3,895,460
(Assessment about 10% act. value.)
State & Co. tax (per \$1,000) '12...\$23.05
Population in 1910...4,700
INT. at Kountze Bros., N. Y. C.

SILVERTON SCH. DIST. NO. 1.
A district (P. O. Silverton) in San Juan County.
5s '05 J-J \$10,000.00 July 1 1920 (Subject to call after July 1 1910)

ADDITIONAL STATEMENTS.
In the table below we give statistics regarding certain civil divisions in the State of Colorado which are not represented among the foregoing.

Location	Bonded Debt	Floating Debt	Assessed Valuation	Tax p. \$1,000	Pop'n 1910
Antonio (T), Conejos County	\$28,000	\$5,000	\$141,000	---	---
Arvada, Jefferson County	40,000	None	7125,000	---	840
Aspen (C), Pitkin County	45,000	59,213	245,180	\$48.60	1,834
Ault (T), Weld County	30,000	None	146,000	---	569
Baca County	29,500	None	808,139	---	2,516
Brush (C), Morgan County	70,000	None	257,030	\$28.00	997
Conejos County	85,000	25,000	3,285,672	---	11,285
Cortez (C), Montezuma Co.	54,000	3,500	197,000	---	---
Cripple Creek Sch. Dist. No. 1	82,000	50,927	78,612,640	15.00	---
Del Norte (T), Rio Grande Co.	446,000	---	---	---	---
Delta (T), Delta County	210,000	680	718,000	\$74.00	2,338
Delta County	71,700	None	5,395,700	\$72.10	13,688
Delta School District	54,900	2,500	1,480,000	---	---
Eagle County	69,000	None	2,265,460	\$30.68	2,985
Fort Lupton (T)	35,000	None	120,200	\$37.00	614
Fowler (C), Otero County	60,000	8,000	220,000	---	529
Goldfield (C), Teller County	37,000	35,226	400,000	\$53.00	1,112
Hillrose Irrigation District	70,000	None	---	---	724
Holly (T), Prowers County	45,000	None	200,000	\$10.00	669
Holyoke (T), Phillips County	33,000	None	115,000	---	908
Hotchkiss (T), Delta County	78,000	None	193,000	\$73.00	---
Hugo (C), Lincoln County	32,000	None	---	---	4,510
Idaho Springs, Clear Creek Co.	75,000	None	766,950	\$54.75	2,154
Julesburg (T), Phillips Co.	\$103,500	7,000	241,533	---	---
La Junta School Dist. No. 11	34,500	None	61,724,867	\$20.00	---
Leadville, Lake County	None	251,000	2,106,527	\$52.00	7,508
Meeker (T), Rio Blanco Co.	60,000	8,000	199,323	\$72.00	807
Phillips County	42,800	None	1,832,087	\$15.31	---
Ridgway (T), Ouray County	30,000	---	---	---	376
Rifle (T), Garfield County	69,000	None	1,175,000	\$80.00	698
Rio Blanco County	34,000	6,910	1,188,603	\$36.00	2,332
Salisburg (C), Chaffee County	89,500	None	1,000,000	\$13.00	4,425
Salida School District No. 7	41,500	---	1,094,321	\$22.00	---
Silverton (C), San Juan Co.	28,000	None	1483,000	\$37.50	2,153
Steamboat Springs, Routt Co.	280,000	---	---	---	1,227
Weld County Sch. D. No. 37	160,000	---	---	---	---
Westminster (T), Adams Co.	28,000	None	106,000	---	---
Wray (T), Yuma County	35,000	None	728,102	---	1,000

(C) City, (T) Town, a Total tax, c 1909 figures, # 1910 figures, f 1911 figures, * 1912 figures, † 1913 figures, ‡ This covers merely a recent issue of bonds; we are not informed as to what is total debt. § Total debt.

5s '11 J-D \$60,000.00...June 1 1931 (Subject to call after June 1 1921)
BOND. DEBT Mar 1913...\$70,000
Assessed valuation 1911...2,193,787
School tax (per \$1,000) 1911...\$35.00

STEELING.
This city is in Logan County, Inc. Sept. 1 1884. Pop'n 1910, 3,044.
Water Bonds.
6s '08 --- \$56,500.00...Aug 1 1913
6s '08 --- 45,000.00...Jan 1 1921
6s '08 --- 5,000.00...June 1 1923
6s '08 --- 10,000.00...Aug 1 1923
6s '09 --- 23,000.00...Apr 1 1924
Sewer Bonds.
6s '08 --- \$50,000.00...Nov 1 1919
6s '10 M-N 14,000.00...Nov 1 1920 (Subject to call any time.)
GEN. B'D D'T Mch 11 '12...\$205,500
Assessment debt (add'l)...12,000
Total assessed val. 1911...796,965
(Assessment about 1-3 actual value.)
Total tax (per \$1,000) 1911...\$64.00
INT. is payable at City Treasurer's office or at Kountze Bros. in N. Y.

TRINCHERA IRRIG. DIST.
This district is in Castilla County.
6s '11 J-D \$600,000.00 Apr 1 '23-'32
TOTAL DEBT... (?)

TRINIDAD.
This city is situated in Las Animas County, Incorp. Dec. 30 1879. Commission government defeated Aug. 2 1912. V. 95, p. 560.
Water-Works Bonds
4 1/2s '06 M-S \$250,000.00 Mar 1 19 (Subject to call 1916.)
5s '13 --- \$45,000.00...10
Water Notes
5s '07 M-S \$37,500.00 Mch 1 '14'
Refunding Water Bonds.
5s '12 A-O \$365,000.00 Apr 1 1932 (Subject to call after Apr 1 1922.)
Street and Bridge Bonds
4 1/2s '09 --- \$82,000.00...1925 (Subject to call 1915.)
TOTAL DEBT Apr 1913...\$724,500
Sinking fund...50,000
Assessed valuation 1912...4,500,000
Tax rate (per \$1,000) 1912...\$13.00
Population in 1910...10,204
INT. on water notes payable at City Treasurer's office or at E. H. Rollins Sons, Denver, or at N. Y. City; other bonds at First Nat. Bank, N. Y. City and at City Treasurer's office.

TRINIDAD SCHOOL DIST. NO. 1.
Bonds are tax-exempt.
4 1/2s '02 --- \$4,000.00
4 1/2s '05 --- 30,000.00...1915
4 1/2s '02 --- 17,000.00...1917
4 1/2s '04 --- 12,000.00...1918
4 1/2s '06 --- 35,000.00...1919
4 1/2s '07 --- 20,000.00...1921
4 1/2s '10 J-J 100,000.00 July 1 1925
BOND. DEBT Mar 1913...\$218,000
Assessed valuation 1912...4,888,979
(Assessment about 1-3 actual value.)
School tax (per \$1,000) 1912...\$15.00
Population in 1912 (est.)...14,000
INT. at County Treasurer's office.

VICTORY.
This city is in Teller County, Inc. as a town May 15 1894; city of second class March 3 1898.
Water Bonds.
6s --- \$34,000.00
6s --- 300,000.00
6s --- 40,000.00
6s --- 10,000.00
BOND. DEBT Jan 1 '13...\$384,000
Floating debt...122,343
Sinking fund (water)...10,000
Assessed valuation 1912...620,000
(Assessment about 1-3 actual value.)
City tax (per \$1,000) '12...\$55.00
Population in 1910...3,162
INT. at Kountze Bros., N. Y.

State of Utah.

ITS
DEBT, RESOURCES, &c.

Organized as a Territory (Act Sept. 9 1850)-----Sept. 9 1850
 Admitted as a State-----Jan. 4 1896
 Total area of State (square miles)-----84,970
 State Capital-----Salt Lake City
 Governor (term expires 1st Monday Jan. 1917)---Wm. Spry
 Secretary (term expires 1st Monday Jan. 1917)David Mattson
 Treas. (term exp. 1st Monday Jan. 1917)Jesse D. Jewkes
 Auditor (term exp. 1st Monday Jan. 1917)Lincoln G. Kelly
 LEGISLATURE meets biennially in odd years on the second Monday in
 January, and sessions are limited to 60 days.

DEBT OF STATE.—The loans outstanding are as follows:
LOANS—

Name and Purpose.	%	Interest	Principal	Payable.	When Due.	Outstand'g.
Refunding bonds.....c.1898	3 1/2	J & J	Sept 1 1918	\$150,000		
do do.....c.1900	3 1/2	J & J	July 2 1920	300,000		
State bonds (gold).....c.1896	4	J & J	July 1 1916	200,000		
Road and bridge bonds.....c.1911	4	J & J	July 1 1931	260,000		
University building bonds.....1911	4	J & J	July 1 1931	300,000		

All bonds are non-taxable.

PAR VALUE.—Bonds are in pieces of \$1,000 each.
 INTEREST on the bonds of 1897 is payable at the Deseret National Bank, Salt Lake City, or at the office of Wells, Fargo & Co., New York; on the bonds of 1896, 1898 and 1900 at the U. S. Mortgage & Trust Co., New York City, or the State Bank of Utah, Salt Lake City, and on the bonds of 1911 at the Hanover National Bank, N. Y. City, and at Deseret National Bank, Salt Lake City.

BONDED DEBT Apr 25 1913 was \$1,210,000; on the same date the cash on hand amounted to \$2,075,121.

TAX VALUATION.—In 1912 the total assessed valuation was \$200,299,207. In 1911 the total was \$193,000,000; in 1910, \$186,354,505; in 1909, \$172,526,155; in 1908, \$166,019,855; in 1907, \$161,608,356; in 1906, \$145,995,949; in 1904, \$132,994,247; in 1900, \$105,629,041. The State tax (per \$1,000) in 1912 was \$7.50.

DEBT LIMITATION.—The indebtedness of this State is limited by its Constitution. The sections relating to State debt are found in Article XIV. of that instrument, being Nos. 1, 2, 5 and 6. We quote these sections below.

SECTION 1. To meet casual deficits or failures in revenues, 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 (as amended in 1910) in the aggregate at any one time an amount equal to one and one-half per centum of the value of the taxable property of the State, as shown by the last assessment for State purposes previous to the incurring of such indebtedness. But the State shall never contract any indebtedness, except as in the next section provided, in excess of such amount, and all moneys arising from loans herein authorized shall be applied solely to the purposes for which they were obtained.

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 5. 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 6. The State shall not assume the debt, or any part thereof, of any county, city, town or school district.

Title 47, Revised Statutes of Utah, provides further for a State Board of Loan Commissioners, who are authorized to refund all outstanding Territorial bonds. These bonds are not to be taxed within the State of Utah for any purpose. Under the provisions of this Act several Territorial bond issues have been refunded.

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 5 is quoted above. We give Sections 3, 4 and 7 below.

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%. No city, town, school district or other municipal corporation, shall become indebted to an amount, including existing indebtedness, exceeding 4% 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; provided, further, that any city of the first and second class, when authorized as provided in Section 3 of this Article, may be allowed to incur a larger indebtedness, not to exceed four per centum and any city of the third class, or town, not to exceed as amended in 1910 eight per centum additional, for supplying such city or town with water, artificial lights or sewers when the works for supplying such water, light and sewers shall be owned and controlled by the municipality.

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 1834. Chapter 15, of the Revised Statutes, limits the indebtedness of school districts to 4%—that is, to the constitutional figure.

TAXATION OF MUNICIPAL BONDS.—The Secretary of State advised us, under date of December 11 1911, that he could find no statute which expressly exempts from taxation bonds, notes or other evidences of indebtedness issued by the State, counties, school districts and municipalities. The constitution, however, exempts all property owned by such political divisions and also exempts mortgages from taxation, and it has been construed that the bonds of the State and its municipalities are mortgages, and therefore not taxable. The Legislature of 1911 passed two Acts providing for bond issues (\$260,000 road and bridge and \$300,000 university) and in both of these Acts it was expressly stipulated that the bonds should be exempt from taxation for any purpose within the State.

POPULATION OF STATE.—

1910	373,351	1890	207,905	1870	86,786	1850	11,380
1900	246,749	1880	143,963	1860	40,273		

CITIES, COUNTIES AND TOWNS IN THE STATE OF UTAH.

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

ALPINE HIGH SCH. DIS. NO. 1 BONDED DEBT Apr 19 '13 \$60,000
 This district (P. O. American Forks) is in Utah County.
 5s '12 Apr \$60,000. Apr 1 1932
 (Subject to call April 1 1922.)

BOXELDER COUNTY.
 Brigham is the county seat.
 Road Bonds (Opt. aft. 10 yrs.).
 4 1/2s '12 J-D \$175,000. June 1 1932
 BOND. DEBT May 2 '13 \$221,300
 Assessed valuation 1912.....11,205,265
 Population in 1910.....13,894

BOXELDER CO. SCH. DIST.
 (P. O. Brigham City)
 Building Bonds.
 4 1/2s '12 F-A \$200,000. Feb 1 1932
 TOT. B.D. DT. Apr 1912.....\$221,300
 Sinking fund.....2,200
 Assessed valuation 1911.....10,686,753
 Real valuation (est.).....25,000,000
 INT. at Harris Tr. & Sav. Bk., Chic.

BRIGHAM CITY.
 This city is in Box Elder County.
 Electric-Light Bonds.
 \$.....\$30,000
 General Bonds.
 \$.....\$5,000
 Water-Works Bonds.
 5s '12 F-A \$35,000. June 1 1932
 BOND. DEBT Apr 22 '13.....\$73,000
 Assessed valuation 1912.....1,019,990
 Tax rate (per \$1,000) 1912.....\$30.00
 Population in 1910.....3,689

CACHE COUNTY SCH. DIST.
 Building Bonds (Opt. aft. 10 yrs.).
 4 1/2s '11 J-D \$150,000. July 1 1931
 BOND. DEBT Apr 1913.....\$181,750
 INTEREST payable at Chicago Sav. & Trust Co., Chicago, or Cache Valley Banking Co., Logan.

CARBON COUNTY.
 Price is the county seat.
 Road and Bridge Bonds.
 5s '10.....\$40,000. May 1 1929
 5s '10.....\$30,000. July 1 1930
 (Subject to call after July 1 1929.)
 BOND. DEBT Apr 1913.....\$70,000
 Assessed valuation 1913.....4,981,739
 Population in 1910.....8,624
 INT. payable at Co. Treas. office

DAVIS COUNTY HIGH SCH. D.
 5s.....\$180,000.....1933
 TOTAL DEBT.....(7)

EMERY COUNTY.
 Castle Dale is the county seat. All bonds are tax-exempt.
 Road and Bridge Bonds.
 5s '10 M-S \$35,000. Feb 7 1930
 (Subject to call after Feb. 7 1920.)
 BOND. DEBT Apr 25 '13.....\$75,000
 Assessed valuation 1912.....2,692,666
 State & Co. tax (per \$1,000) '12.....\$17.50
 Population in 1910.....6,750
 INT. payable at Co. Treas. office.

GRANITE SCHOOL DISTRICT.
 A district (P. O. Salt Lake City) in Salt Lake County. Bonds are tax-exempt. Pop'n 1912 (est.) 18,200.
 5s '04 F-A \$3,700. Aug 1 1924
 (Subject to call 1914.)
 5s '04 J-D \$13,000. June 1 1924
 (Subject to call 1909.)
 5s '05 J-D \$32,000. June 15 1925
 (Subject to call 1910.)
 4 1/2s '06 J-D \$60,000. June 1 1926
 (Subject to call after June 1 1911.)
 4 1/2s '07 J-D \$40,000. June 1 1927
 (Subject to call after June 1 1912.)
 4 1/2s '09 A-O \$100,000. Apr 1 1929
 (Subject to call after Apr 1 1919.)
 BOND. DEBT Apr 1913.....\$328,750
 Sinking fund July 1 1913.....17,973
 Assessed valuation 1912.....9,423,211
 (Assessment about 40% act. value.)
 School tax (per \$1,000) 1912.....\$12.80
 INTEREST payable part at Utah Nat. Bank and part at E. H. Rollins & Sons, Boston, Mass.

JORDAN SCHOOL DISTRICT.
 This district (P. O. Midvale) is in Salt Lake County. All bonds are tax-exempt.
 Building Bonds.
 5s '05 J-D \$5,500.....1925
 (Subject to call after June 1 1910.)
 5s '03 M-S \$15,500.....1923
 (Subject to call after March 2 1908.)
 5s '03 J-D \$8,000.....1923
 (Subject to call after Mar 2 1908.)
 4 1/2s '06 J-J \$30,000. July 1 1926
 (Subject to call after July 1 1911.)
 4 1/2s '07 M-N \$20,000. May 1 1927
 (Subject to call after May 1 1912.)
 4 1/2s '08 J-J \$40,000. July 1 1928
 (Subject to call after July 1 1918.)
 5s '10 A-O \$60,000. Apr 1 1930
 5s '13 s-a 125,000.....1933
 BOND. DEBT Mar 19 '13 \$180,000
 Total assessed val. 1912.....10,359,211
 (Assessment about 4-5 actual value.)
 Population in 1913 (est.).....4,476
 INTEREST at Sandy City Bank or E. H. Rollins & Sons, Boston, Mass.

LEHI SCHOOL DISTRICT.
 This district is in Utah County.
 5s '05.....\$18,000.....1915
 5s '10.....30,000.....1930
 (Subject to call after 1915.)
 BOND. DEBT Apr 22 '13.....\$48,000
 Sinking fund.....18,000
 Assessed valuation 1912.....1,500,000
 (Assessment about 3/4 actual value.)
 School tax (per \$1,000) 1912.....\$24.00
 INT. payable at Utah State Nat. Bank, Salt Lake City.

LOGAN.
 This city is in Cache Co. Inc. 1866
 Electric Light Bonds
 4s '03 M-N \$65,000. May 1 1923
 5s '04 J-D \$12,000. June 1 1924
 Refunding Bonds.
 5s '13 J-J \$40,000. Jan 1 1933
 Laudation Bonds.
 4 1/2s '07 F-A \$45,000. Aug 15 1927

BOND. DEBT Apr 1 1913 \$162,000
 Floating debt.....15,000
 Sinking fund.....3,560
 Total assessed val. 1912.....2,504,455
 (Assessment about 30% act. value.)
 Tax rate (per \$1,000) '12.....\$15.00
 Population in 1910.....7,522
 INT. on electric-light bonds payable at Utah Nat. Bank, Salt Lake City, and on refunding bonds at City Treasurer's office.

LOGAN SCHOOL DISTRICT.
 Refunding Bonds.
 5s '08 M-N \$19,000. May 1 1918
 5s '11 J-J 35,000. July 1 1931
 (Subject to call after July 1 1921.)
 BOND. DEBT Mar 19 '13 \$54,000
 Total assessed val. 1911.....3,363,901
 (Assessment about 45% actual value.)
 School tax (per \$1,000) 1912.....\$9.75
 INT. on 5s 1908 payable at Utah National Bank, Salt Lake City. On other bonds at First Nat. Bank, Logan.

MURRAY.
 This city is in Salt Lake County. Inc. in 1902.
 Electric-Light-Plant Bonds.
 5s '12 s-a \$60,000.....1932
 (Subject to call beginning 1922.)
 Water-Works Bonds.
 \$.....\$20,000
 BOND. DEBT Apr 1913.....\$80,000
 Assessed valuation 1912.....2,018,566
 (Assessment at 1/2 actual value.)

MURRAY SCHOOL DISTRICT.
 Building Bonds.
 5s g '10 J-J \$35,000. June 1 1930
 (Subject to call after June 1 1920.)
 BOND. DEBT Mar 19 '13 \$35,000
 Assessed valuation 1912.....2,018,566
 (Assessment 3/4 to 1-3 act. value.)
 Sch. tax rate (per \$1,000) '12 \$11.50
 INT. at First Nat. Bk., Murray.

NEBO HIGH SCH. DIST. NO. 1
 A district (P. O. Spanish Fork) in Utah County.
 5s '11 A-O \$150,000. Oct 1 1931
 (Subject to call after Oct 1 1921.)
 BOND. DEBT May 1913.....\$150,000
 Assessed valuation (est.).....8,000,000
 INTEREST payable in Springfield or at E. H. Rollins & Sons, N. Y.

NEW HOPE IRRIGATION DIST.
 P. O. Independence. Of the bonds given below \$20,000 were sold up to March 21 1913.
 6s '12 J-D \$40,000. Sept '23-'32
 TOTAL DEBT Mar 21 '13.....\$40,000
 INT. at Co. Treas. office in Vernal.

OGDEN.
 This city is in Weber County. Inc. Feb. 6 1851. City on Jan. 1 1909 purchased water-works for \$550,400.
 Refunding Bonds
 4s g '00 M-N \$45,000. May 1 1920
 (Subject to call May 1 1910.)
 4s '01 J-D \$30,000. June 1 1921
 (Subject to call after 1911.)
 4 1/2s '07 J-D \$30,000. June 1 1925
 (Subj. to call after June 1 1916.)
 4 1/2s '09 J-J \$100,000. Jan 2 1929
 (Subject to call after Jan. 2 1919.)
 4 1/2s '11.....40,000.....1931
 4 1/2s '12 F-A 50,000. Feb 1 1932
 (Subject to call after Feb. 1 1922.)
 4 1/2s '12 A-O 50,000. Apr 1 1932
 (Subject to call after April 1 1922.)
 4 1/2s '12 J-D 50,000.....1932
 (Subject to call beginning 1922.)
 Refunding Water Bonds.
 4 1/2s '13 M-N 100,000. May 1 1933
 Water Bonds.
 4 1/2s '09.....\$450,000. Jan 2 1929
 5s '11 M-N 50,000. May 1 '14-'15
 GEN. B.DS. Apr 1 1913.....\$1,020,000
 Assessment debt (add'l).....202,939
 Floating debt.....74,630
 TOTAL DEBT Apr 1 '13.....1,297,569
 Total assessed val. '13 (est.) 5,600,000
 (Assessment about 1/2 actual value.)
 Total tax rate (per \$1,000) '13 \$37.60
 Population in 1910.....25,580

OGDEN SCHOOL DISTRICT.
 Building Bonds.
 1s g J-J \$100,000. July 1 1922
 (Subject to call July 1 1912.)
 4s '08 M-S \$75,000.....1928
 (Subject to call after 1918.)
 Refunding Bonds (Tax-exempt).
 4 1/2s '12 J-D \$20,000. Dec 1 1932
 (Subject to call after Dec. 1 1917.)
 BOND. DEBT Apr 1 '13.....\$195,000
 Total assessed val. 1912 \$14,388,556
 (Assessment about 3/4 actual value.)
 School tax rate (per \$1,000) '12.....\$8.30
 Value of school property 1913 600,000
 Population in 1910.....26,700
 INTEREST on \$100,000 issue payable at Nat. Park Bank, N. Y.; on \$75,000 at N. W. Halsey & Co., Chic.

PARK CITY.
 This city is in Summit County.
 Water-Works Bonds.
 \$.....\$12,500.....1915
 6s '10 A-O.....12,500.....1920
 12,500.....1925
 12,500.....1930
 BOND. DEBT April 1911.....\$50,000
 Assessed valuation 1910.....977,624
 Population in 1910.....3,439

PAROWAN.
 This city is in Iron County.
 Water-Works Bonds.
 5s '12.....\$25,000.....July 1 1932
 (Subject to call beginning July 1 '22.)
 TOTAL DEBT.....(7)

PRICE SCHOOL DISTRICT.
 A district in Carbon County.
 High-School-Bldg. Bonds.
 \$.....\$45,000
 TOTAL DEBT.....(7)

PROVO.

This city (now governed under the commission form) is the county seat of Utah Co. Inc. Feb. 6 1851. Refunding Bonds (Opt. 1912). 4 1/2 g M-S \$57,000.00...

SALT LAKE CITY.

This city is situated in Salt Lake County and was incorporated in 1851 and Jan. 20 1860. Commission government adopted Nov. 7 1911. V. 93, p. 1333. Bonds are all tax-exempt. Refunding Bonds. 4 1/2 g J-J \$548,000.00...

Water Bonds. 4 1/2 g A-O \$237,000.00. Sewer Bonds (Opt. in 10 years). 4 g '05 A-O \$150,000.00. Water Improvement Bonds. 4 g '03 A-O \$850,000.00...

GEN. BD. DT. Mar 1 '13 \$4,385,000. Assessment debt (add'l) 1,469,875. Water debt (included) 1,862,000. Sinking fund 12,192...

SALT LAKE CITY SCH. DIST.

Bonds are taxable. 5 g F-A \$220,000.00. 4 g '08 J-J 250,000.00. 4 g '10 J-J 262,000.00...

Sinking fund Sept 1912 \$34,000. Assessed valuation 1912 64,000,000. School tax (per \$1,000) 1912 \$9.60...

SALT LAKE COUNTY. Salt Lake City is the county seat. Refunding Bonds (Opt. in 1916). 4 1/2 g '06 F-A \$350,000.00...

SPRINGVILLE. This city is in Utah County. Electric-Light Bonds. 4 g '12 \$9,000.00. 5 g '12 \$12,000.00...

TOOELE. This city is in Tooele County. School Bonds. 5 g '12 \$30,000.00. (Subject to call beg. Aug 1 1917.)...

WASATCH CO. HIGH SCH. DIST. P. O. Heber City. 5 g '12 M-S \$50,000.00. (Subject to call Mch. 1 1917.)...

WEBER COUNTY. County seat is Ogden. All bonds are tax-exempt. Pop'n '10. 35,179. Refunding Bonds. 4 g '12 J-J \$80,000.00...

ADDITIONAL STATEMENTS.

Table with columns: Location, Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n. Includes Bernalillo City, Ephraim School District, Kayville, etc.

(C) City. a Total tax rate. x 1910 figures; g 1911 figures; * 1912 figures.

State of New Mexico

ITS

DEBT, RESOURCES, &c.

Organized as a Territory (Act Sept. 9 1850) Dec. 13 1850. Admitted as a State (Act June 10 1910) Jan. 6 1912. Total area of State (square miles) 122,634. State capital Santa Fe. Governor (term expires Dec. 31 1916) Wm. C. McDonald. Secretary (term expires Dec. 31 1916) Antonio Lucero. Treasurer (term expires Dec. 31 1916) O. N. Marron.

LEGISLATURE.—The first session of the Legislature began in March 1912. Subsequent sessions are to begin on the second Tuesday of January next after each general election. No regular session is to exceed 60 days, except the first, which may be 90 days, and no special session may exceed 30 days.

REFUNDING BILL.—In 1899 a general refunding bill, applicable alike to the Territory and the counties and municipalities therein, passed the Legislature—see "Chronicle" of March 18 and 25 1899.

Table with columns: Name and Purpose, P. C. Payable, Interest, When Due, Principal Outstanding. Includes Agricultural College bonds, Armory Bldg. bonds, Capitol re-bldg. bonds, etc.

Table with columns: Name and Purpose, P. C. Payable, Interest, When Due, Principal Outstanding. Includes Military Inst. bonds, Penitentiary refund. cou., Refunding bonds, etc.

INTEREST on deficit loan bonds at State Treasurer's office; on refunding bonds of 1912 at Seaboard Nat. Bank, N. Y.; on all others at the National Bank of Commerce, N. Y. City, and at Harris, Forbes & Co., N. Y.

TOTAL DEBT.—The total bonded debt Mar. 28 1913 was \$2,221,500. Issues of \$179,000 Series A and \$450,000 Series B bonds are offered for sale June 2 1913. V. 96, p. 1317.

ASSESSED VALUATION.—The assessed valuation (about 1-5 cash value) for 1912 was \$72,457,454; the tax rate for 1912 was \$13.50.

STATEHOOD.—On Aug. 21 1911 President Taft signed the joint resolution passed by Congress admitting the Territories of New Mexico and Arizona into the Union. This resolution suggested an amendment to be submitted to the voters at the first State election making their constitution easier of amendment. This amendment was adopted Nov. 7 1911. V. 94, p. 148.

DEBT LIMITATION.—Article IX of constitution contains the sections which regulate the debt of State, county, city, &c. The State may borrow money not exceeding the sum of \$200,000 in the aggregate, to meet casual deficits or failure in revenue or for necessary expenses.

SECTION 13. No county, city, town or village shall ever become indebted to an amount in the aggregate, including existing indebtedness, exceeding four per centum on the value of the taxable property within such county, city, town or village, as shown by the last preceding assessment for State or county taxes; and all bonds or obligations issued in excess of such amount shall be void.

TERRITORIAL AND MUNICIPAL BONDS EXEMPT FROM TAXATION.—For opinions, see V. 85, p. 1534; V. 86, p. 240; V. 87, p. 111.

POPULATION.—The population of New Mexico has been as follows in the years named. The total for 1900 includes Indians and whites on Indian reservations not previously taken into account.

* 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 STATE OF NEW MEXICO.

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

ALBUQUERQUE. This city is the county seat of Bernalillo County. Funding Bonds. 4 g '09 \$33,000.00. 5 g '09 \$65,000.00. 4 g '01 \$50,000.00. Sewer Bonds. 4 1/2 g '09 M-S \$220,000.00. Viaduct Bonds. 5 g '00 \$15,000.00. BOND. DEBT Apr 1913 \$453,000. Assessed valuation 1912 3,612,925. (Assessment 30 to 40 % actual value.) Total tax (per \$1,000) 1912 \$72.20. Population in 1910 11,020.

ALBUQUERQUE SCH. DIST. School Bldgs. (Opt. aft. 10 years). 4 1/2 g '04 J-J \$34,000.00. 5 g '13 A-O \$100,000.00. BOND. DEBT Apr 1913 \$104,000. Assessed valuation 1912 3,490,180. (Assessment about 25 % actual val.) School tax (per \$1,000) 1912 \$15.00. Population in 1912 (est.) 18,000.

BERNALILLO COUNTY. County seat is Albuquerque. Bridge Bonds. 6 g J-J \$30,000.00. 4 1/2 g '09 J-J \$100,000.00. Current Expense Bonds. 6 g J-J \$7,000.00. Funding Bonds. 6 g J-J \$54,400.00. Refunding Bonds. 5 g F-S \$108,200.00. 5 g M-S \$78,000.00. 4 1/2 g '05 J-J \$78,400.00. BOND. DEBT Sept 1912 \$463,000. Assessed valuation 1912 4,395,315. (Assessment about 1/2 actual value.) State & Co. tax (per \$1,000) \$11.35.68. Population in 1910 (Census) 23,608.

CUREY COUNTY. This city is the county seat. Water and Sewer Bonds. 5 g '09 J-J \$125,000.00. Refunding Bonds. 5 g '09 M-S \$30,000.00. Court-House and Jail Bonds. 5 g '09 M-S \$125,000.00. BOND. DEBT Mar 1913 \$171,000. Assessed valuation 1912 5,226,000. (Assessment about 1/2 actual value.) State & Co. tax (per \$1,000) \$12.332.00. Population in 1910 (Census) 16,850.

CLOVIS. This city is in Curry County. Water and Sewer Bonds. 5 g '09 J-J \$125,000.00. BOND. DEBT Apr 20 '12 \$125,000. Assessed valuation 1911 900,000. Total tax rate (per \$1,000) \$11.860.50. Population in 1910 3,258.

COLFAX COUNTY. This is the county seat. Imp't. Bonds (Opt. after 20 years). 5 g '07 J-J \$8,000.00. Refunding Bonds. 5 g '02 J-J \$5,000.00. 5 g '09 M-S \$54,000.00. BOND. DEBT Apr 22 '13 5,826,940. Assessed valuation 1912 5,826,940. State & Co. tax (per \$1,000) \$12.331.50. Population in 1910 (Census) 16,460. INT. at office of County Treasurer, Chemical Nat. Bank in N. Y. C. and Central Trust Co., Chicago.

DONA ANA COUNTY. Las Cruces is the county seat. Road & Bridge Bds. (Opt. in '23). 5 g '13 J-J \$100,000.00. TOT. BD. DT. Jan 1913 \$161,602. Floating debt 8,676. Assessed valuation 1912 4,437,966. State & Co. tax (per \$1,000) \$12.331.50. Population in 1910 12,893.

State of Arizona.

ITS
DEBT, RESOURCES, &c.

Organized as a Territory (Act Feb. 24 1863)..... Feb. 24 1863
 Total area of Territory (square miles)..... 113,020
 Admitted as a State (Act June 20 1910)..... Feb. 14 1912
 State Capital..... Phoenix
 Governor (term expires Jan. 1 1915)..... Geo. W. P. Hunt
 Secretary (term expires Jan. 1 1915)..... Sidney P. Osborn
 Treasurer (term expires Jan. 1 1915)..... David F. Johnson

In 1891 arrangements were perfected through an Act of Congress to fund all the Territorial, county and municipal indebtedness of the Territory at 5%, and as fast as any portion of the debt matures it is replaced by a 6% loan.

Name and Purpose.	J-D	Interest %	Payable	When Due.	Principal	Outstand'g.
Capitol Building bonds.....	c 1898	5	June 1 1943	1954	\$100,000	
Experiment Sta. bonds.....	c 1924	5g	Jan. 1 1944	1954	11,000	
Funding bonds.....	c 1890	5	Jan. 15 1946	1954	300,000	
do do.....	c 1903	3	Jan. 15 1953	1953	318,275	
do do.....	c 1903	5	July 15 1953	1953	92,000	
do do.....	c 1903	5	July 15 1953	1953	94,000	
do do.....	c 1904	4	Jan. 1 1956	1956	25,000	
Territorial refund bonds.....	c 1913	4 1/2	Jan. Feb. 8 1938	1938	2,000,000	
Insane Asylum bonds.....	c 1904	5g	Jan. 1 1954	1954	20,000	
La. Purch. Expos. bds.....	c 1903	5	Jan. 1 1923	1923	30,000	
Univ. of Ariz. g. bonds.....	c 1902	5	Jan. 2 1922	1922	25,000	

INTEREST is payable in gold at the office of the State Treasurer.
 TOTAL DEBT, &c.—The total debt April 30 1913 was \$3,015,275.29; deducted amount of county, city and school district funded indebtedness \$2,100,302.86; net Territorial debt, \$914,972.43; cash in general fund April 30 1913, \$163,733.68. On April 30 1913 there was in the sinking fund for the redemption of Territorial indebtedness, \$10,304.70.

ASSESSED VALUATION.—The assessed valuation in 1912 was \$140,338,191; in 1911 it was \$98,023,709; in 1910 it was \$86,126,225; in 1909 it was \$82,684,062; in 1908 it was \$80,037,542; in 1907 it was \$77,372,156; in 1906 it was \$62,227,634; in 1905 it was \$59,033,177. Tax rate (per \$1,000) for 1912 was \$9.09, including a \$1.80 (per \$1,000) for State roads.

STATEHOOD.—President Taft on Aug. 21 1911 signed the joint resolution passed by Congress admitting the Territories of Arizona and New Mexico into the Union. This resolution provided that the voters of Arizona must elect judicial officers from the recall provision of their constitution before Statehood is granted. V. 93, p. 546. On Dec. 12 1911 an amendment to this effect was favorably voted. V. 93, p. 1736. At the session of the first State Legislature, however, a resolution was passed providing for an amendment to the constitution extending the recall to all public officers of the State, either by appointment or election. This amendment was favorably voted at the general election Nov. 5 1912. The State was admitted by proclamation of the President on Feb. 14 1912.

CONSTITUTIONAL AMENDMENTS.—An amendment to Section 8 of Article IX, was adopted by the voters on Nov. 5 1912, so as to limit the amount of debt which may be incurred under any circumstances by a county or school district to 10% of the taxable value. The limit which may be incurred by a city or town with the assent of the voters for municipal water, light or sewer works is increased from 5% to 15% of the taxable value. Below we give Section 8 as it now reads.

DEBT LIMITATION—BONDS TAX-FREE.—The power of the State and its sub-divisions to incur debt is limited by Sections 5, 7 and 8 of Article IX, and by Section 2 of this same article such debt, when evidenced by bonds, will be exempt from taxation. The four sections referred to are given below in full:

Section 2. There shall be exempted from taxation all Federal, State county and municipal property. Property of educational, charitable and religious associations or institutions not used or held for profit may be exempted from taxation by law. Public debts, as evidenced by the bonds of Arizona, its counties, municipalities, or other subdivisions, shall also be exempt from taxation. There shall further be exempt from taxation the property of widows, residents of this State, not exceeding the amount of one thousand dollars, where the total assessment of such widow does not exceed two thousand dollars. All property in the State not exempt under the laws of the United States or under this constitution, or exempted by law under the provisions of this section, shall be subject to taxation to be ascertained as provided by law.

Section 3. The State may contract debts to supply the 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 laws, or at different periods of time, shall never exceed the sum of three 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.

In addition to the above limited power to contract debts, 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 shall have been authorized or to the repayment of the debt thereby created. No money shall be paid out of the State Treasury except in the manner provided by law.

Section 7. Neither the State, nor any county, city, town, municipality or other subdivision of the State, shall ever give or loan its credit, in the aid of, or make any donation or grant, by subsidy or otherwise, to any individual, association or corporation, or become a subscriber to, or a shareholder in, any company or corporation, or become a joint owner with any person, company or corporation, except as to such ownerships as may accrue to the State by operation or provision of law.

Section 8. No county, city, town, school district, or other municipal corporation shall for any purpose become indebted in any manner to an amount exceeding four per centum of the taxable property in such county, city, town, school district, or other municipal corporation, without the assent of a majority of the property taxpayers, who must also in all respects be qualified electors therein, voting at an election provided by law to be held for that purpose, the value of the taxable property therein to be ascertained by the last assessment for State and county purposes, previous to incurring such indebtedness; except that in incorporated cities and towns assessments shall be taken from the last assessment for city or town purposes; Provided, that under no circumstances shall any county or school district become indebted to an amount exceeding ten per centum of such taxable property, as shown by the last assessment roll thereof; and provided, further, that any incorporated city or town, with such assent, may be allowed to become indebted to a larger amount, but not exceeding fifteen per centum additional, for supplying such city or town with water, artificial light or sewers, when the works for supplying such water, light or sewers are or shall be owned and controlled by the municipality.

TERRITORIAL AND MUNICIPAL BONDS EXEMPT FROM TAXATION.—For opinions, see V. 85, p. 1534; V. 86, p. 340; V. 87, p. 111.

POPULATION.—Population of Arizona has been as follows in the years mentioned. The total for 1900 includes Indians and whites on Indian reservations not previously taken into account. Such persons in 1890 aggregated 28,623 and in 1880 18,706. No report was made of the Indians and whites in 1910. The number of Indians alone included in 1910 was 53,475.

*This was population when Arizona was simply a county of New Mexico

FARMINGTON.
 This town is in San Juan County Inc. in 1901. Pop'n 1910, 1,086.
 Water-Works Bonds (tax-free).
 54s '11 J-J \$50,000..... July 10 1941
 (Subject to call after July 10 1941)
 TOTAL DEBT May 1913..... 553,000
 Assessed valuation 1912..... 230,000
 Total tax rate (per \$1,000) '12 \$45.00
 INT. at Hanover Nat. Bank, N. Y.

GALLUP.
 This town is in McKinley County. Water and Sewer Bonds.
 5s '12 J-J \$64,000..... Aug 6 1962
 (Subject to call beg. Aug. 1 1932.)
 TOTAL DEBT..... (7)
 Assessed valuation 1912..... \$310,000
 Tax rate (per \$1,000) 1912..... \$15.00
 Population in 1910..... 2,204
 INT. at Nat. Bk. of Comm., N. Y.

GRANT COUNTY.
 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. A commission appointed to adjust the indebtedness of the two counties has apportioned \$160,814.28 to Grant County and \$51,654.83 to Luna Co.
 Refunding Bonds—Tax Exempt.
 5s g M-S \$228,000..... Jan 1 1932
 (Subject to call Jan 1 1922.)
 BOND. DEBT Sept 1 1912 \$228,000
 Cash in treasury..... 71,034
 Assessed valuation 1912..... 5,231,730
 (Assessment about 3-5 actual value.)
 State & Co. tax (per \$1,000) '12 \$32.00
 Population in 1910 (Census)..... 14,813
 INT. at Hanover Nat. Bank, N. Y.

LAS VEGAS.
 This city is the county seat of San Miguel County. Inc. Aug. 1 1888.
 Refunding Bonds.
 5s J-J \$15,000..... July 1 1935
 (Subject to call after July 1 1925.)
 5s M-S \$7,000..... Sept 2 1931
 (Subject to call after Sept 2 1921.)
 5s M-S \$10,000..... Jan 1 1932
 (Subject to call after Jan 1 1922.)
 5s J-J \$24,346..... July 1 1937
 (Subject to call after July 1 1927.)
 School House Bonds.
 5s M-S \$35,000..... Sept 1 1936
 BOND. DEBT Apr 1 '13..... \$91,346
 Assessed valuation 1912..... 1,177,377
 (Assessment at 35 to 45% actual val.)
 Total tax rate (per \$1,000) '12 \$63.50
 Population in 1910..... 3,179
 INT. at Chase Nat. Bank and Chemical Nat. Bank, both in N. Y.

MORA COUNTY.
 County seat is Mora. A portion of this county was cut off and added to Union County, thus reducing valuation and population after 1893.
 6s '97..... \$2,000..... 1917
 Refunding Bonds (Tax Exempt).
 5s M-S \$50,000..... 1925
 (Subject to call)
 BOND. DEBT Mar 1913..... \$92,000
 Assessed valuation 1912..... 1,775,518
 (Assessment about 1/3 actual value.)
 State & Co. tax (per \$1,000) '12 \$35.30
 Population in 1910 (Census)..... 12,611
 INTEREST payable at Harris Trust & Sav. Bank, Chicago.

PORTALES.
 County seat of Roosevelt County. Bonds are tax-exempt.
 Water, Light and Sewer Bonds.
 6s '09 M-N \$75,000..... May 1 1939
 (Subject to call after May 1 1929.)
 BOND. DEBT Mar 1913..... \$75,000
 Assessed valuation 1909..... \$25,000
 Population in 1910..... 1,292
 INT. at Chase Nat. Bank, N. Y.

BOSWELL.
 This city is the county seat of Chaves County. Inc. in 1903.
 Fire Department Bonds.
 5s J-J \$1,600..... July 1 1924
 5s '08 M-S 5,000..... Mch 1 1928
 Refunding Bonds (Opt. 1921).
 5s M-S \$3,300..... Dec 1 1931
 Sewer Bonds.
 6s J-J \$35,000..... Oct 10 1931
 (Subject to call Oct 10 1921.)
 5s g '08 M-S 35,000..... Mch 1 1928

Water Works Bonds.
 5s g '08 M-S \$120,000..... Mch 1 1928
 Street Bonds.
 5s g '08 M-S \$10,000..... Mch 1 1928
 BOND. DEBT Mar 1913..... \$209,900
 Total assessed val. '12 1,505,900
 (Assessment less than 18% act. val.)
 Total tax (per \$1,000) 1911..... \$74.00
 Population in 1910..... 6,172
 All bonds are tax-exempt.

BOSWELL SCHOOL DISTRICT.
 This district not only includes the City of Roswell, but also adjacent territory. Pop'n 1910 (est.), 7,500.
 5s g '00 J-D \$25,000..... June 1 1930
 (Subject to call after June 1 1920.)
 5s g '03 M-S \$10,000..... Sept 1 1933
 (Subject to call after Sept 1923.)
 5s g '05 J-J \$8,400..... July 1 1925
 (Subject to call after July 1925.)
 5s '10..... \$25,000..... 1940
 (Subject to call after 1930.)
 5s '12..... \$55,000..... 1942
 (Subject to call 1932.)
 BOND. DEBT Mar 1913..... \$103,900
 Total assessed val. 1912..... 1,391,050
 (Assessment about 1/4 actual value.)
 School tax (per \$1,000) 1912..... \$18.00

SAN MIGUEL COUNTY.
 County seat is Las Vegas. General county refunding 5% gold bonds have been exchanged for all of the 6% bonds of 1889 and 1892.
 Refunding Bonds.
 4s M-S \$37,700..... Mch 1 1930
 (Subject to call after Mch 1 1920.)
 54s J-J \$16,900..... July 1 1926
 (Subject to call after July 1 1911.)
 54s..... \$95,800..... Nov 1 1925
 (Subject to call after Nov 1 1910.)
 5s M-S 172,200..... July 1 1932
 (Subject to call after July 1 1922.)
 5s M-S \$158,000..... Mch 1 1934
 (Subject to call after Mch 1 1924.)
 Small Pox Bonds.
 6s J-J \$4,600..... July 1 1927
 (Subject to call after July 1 1917.)
 BOND. DEBT Mar 1913..... \$485,200
 Cash on hand..... 70,878
 Assessed val. (3/4 act.) '12 4,445,900
 State & Co. tax (per \$1,000) '11 \$38.00
 Population in 1910 (Census)..... 22,930
 INT. at County Treas. office and at Hanover Nat. Bank, N. Y.

SANTA FE COUNTY.
 County seat is Santa Fe. County Debt Jan. 1 1912.
 Santa Fe County bonds..... \$681,030
 Unpaid coupons..... 490,165
 Other liabilities..... 266,634
 TOTAL DEBT Jan 1 1912 1,437,829
 Assessed valuation 1911..... 3,443,623
 Exemptions..... 311,005
 State & Co. tax (per \$1,000) '06 \$30.00
 Population in 1910 (Census)..... 14,770

SOCORRO COUNTY.
 County seat is Socorro. A portion of this county has been taken to help form Otero County.
 Funding Bonds.
 6s '97..... \$9,600.....
 Refunding Bonds.
 5s M-S \$149,000..... June 1 1931
 (Subject to call June 1 1921.)
 5s '02..... \$9,000.....
 5s '11..... 6,000.....
 School District Bonds.
 \$75,500.....
 TOTAL DEBT Apr 2 '13..... \$181,100
 Assessed val. (3-5 act.) '12 2,941,618
 State & Co. tax (per \$1,000) '12 \$34.50
 Population in 1910 (Census)..... 14,761
 INTEREST payable part at the First Nat. Bank, New York, at County Treasurer's office and at the First Trust & Sav. Bank, Chicago.

TUCUMCARI.
 This city is in Quay County. Sewer Bonds.
 54s '09 M-N \$78,800..... Nov 15 1939
 Water-Works Bonds (opt. 1931).
 54s '11 M-N \$75,000..... May 1 1941
 BOND. DEBT Mar 1913..... \$153,800
 Assess. valuation 1912..... 695,900
 (Assessment about 1-3 actual value.)
 Total tax rate (per \$1,000) '12 \$64.50
 Population in 1910..... 2,526
 INTEREST on the sewer bonds is payable at Chase Nat. Bank, New York City; on other bonds at Nat. Park Bank, New York City.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding civil divisions of the State of New Mexico which are not represented among the foregoing.

Location—	Dotted debt.	Floating debt.	Assessed valuation.	Tax per Popul'n
Artesia (C), Eddy County.....	\$50,000	\$5,000	\$300,000	*21.75
Carlsbad (T), Eddy County.....	30,130	None	7365,285	715.50
Clayton, Union County.....	40,000	None	385,281	11.404
Deming (V), Luna County.....	38,000	None	*329,320	*13.00
Eddy County.....	73,000	None	72,788,044	13.400
Guadalupe County.....	37,000	1,500	1,569,000	33.50
Las Cruces, Dona Ana County.....	95,000	None	650,000	3.836
Lincoln County.....	68,025	None	71,935,500	733.00
Luna County.....	86,326	None	72,230,856	726.00
Otero County.....	50,000	None	72,203,900	734.00
Otero County S. D. No. 1.....	29,000	None	*690,873	*20.00
Raton School District No. 11.....	85,000	None	*1,469,675	*20.00
Santa Fe School District.....	28,000	None	7650,000	13.50
Sierra County.....	55,000	None	*1,736,544	*30.50
Silver City, Grant County.....	139,030	None	*805,720	*19.00
Silver City School District.....	25,000	None	None	None
Taos County.....	49,500	None	*728,892	38.00
Tucumcari Sch. Dist. No. 1.....	35,000	None	*856,000	*15.00
Union County.....	40,000	None	72,811,279	733.50
Valencia County.....	97,300	None	1,277,738	13.320

(T) Town. (C) City. (V) Village. a Total tax. a 1909 figures. e 1910 figures. f 1911 figures. * 1912 figures.

CITIES, COUNTIES AND TOWNS IN THE STATE OF ARIZONA.

APACHE COUNTY.

Saint Johns is the county seat. BOND, DEBT Apr 1913... \$43,000 Assessed val. (1/2 act.) '12, 2,400,000 State & Co. tax (per \$1,000) '12, \$336.00 Population in 1910... 9,196

BISBEE.

This city is in Cochise County. Inc. Mar 11 '02. Pop'n 1910, 9,010. Improv' Bonds (Tax-exempt). 6s '04 J-J \$125,000... 1934 Fire-System Bonds (Tax-exempt). 6s '04 J-J \$125,000... 1934 Sewer Bonds—Tax Exempt. 5s '06 J-D \$75,000... Sept 21 1932 (Subject to call after Sept 21 1912.) BOND, DEBT Mar 1913... \$326,000 Sinking fund... 5,959 Assessed val. (1/2 act.) '12, 2,343,260 City tax rate (per \$1,000) '12, \$30.00 INT. at Nat. Park Bk, N. Y. City.

BISBEE SCHOOL DIST. NO. 2the

This district not only includes city of Bisbee, but also adjacent territory. 5s '06... \$30,000... 1913-1915 5s '08... 8,000... 1913-1916 5 1/2s '13 ann. 80,000... 1916-1923 BOND, DEBT Mar 18 '13... \$118,000 Sinking fund... 12,000 Assessed val. 1912 (est.)... 15,000,000 (Assessment about 1/2 act. value.) School tax (per \$1,000) '12... \$6.50 Population in 1913 (est.)... 15,000 INT. at County Treas. office.

COCONINO COUNTY.

County seat is Flagstaff. The debt represented by the territorial bonds was created by Yavapai County previous to 1891, when this county was formed, and on Jan. 15 1894 was funded into 5% 50-year Territorial bonds. Population 1910, 8,130. Bonds are tax-exempt. Territorial Bonds (Refunding) 5s '04 J-J \$159,000... Jan 15 1943 (Subject to call Jan. 15 1914.) BOND, DEBT Mar 1913... \$159,000 Assessed val. (2-3 act.) '12, 6,902,055 State & Co. tax (per \$1,000) '13, \$28.00

DOUGLAS.

This city is in Cochise County. Water Bonds. \$325,000 BOND, DEBT Apr 23 '13... \$370,000 Assessed valuation 1912... 3,450,000 Tax rate (per \$1,000) 1912... \$10.00 Population in 1910... 6,437

DOUGLAS SCH. DIST. NO. 27.

Building Bonds. 5s '04 Apr \$20,000... 1924 6s '05 Mch \$15,000... 1925 5s '06 May 40,000... May 1 1926 6s '08... 20,000... May 25 1928 School Bonds. 5s '09 July \$51,000... July 15 '13-'29 BOND, DEBT Apr 1913... \$146,000 Assessed val. (1/2 act.) '12, 3,993,698 Population in 1910... 6,734

FLAGSTAFF.

This town is in Coconino County. Inc. May 1894. Pop'n 1910, 1,633. Water-Works Bonds—Tax Exempt 6s J-J \$78,500... 1928 (Subject to call.) BOND, DEBT Mar 1913... \$78,500 Assessed valuation 1912... 738,071 (Assessment about 1/2 actual value.) City tax rate (per \$1,000) '12, \$10.00 INT. at Hanover Nat. Bank, N. Y.

GILA COUNTY.

Globe is the county seat. Territorial Bonds. 5s... \$44,781.36 Court-House and Jail Bonds. 5s... \$65,000 BOND, DEBT Aug 1 1912 \$109,781 Assessed valuation 1912... 10,842,520 State & co. tax (per \$1,000) '12, \$28.80 Population in 1910... 16,348

GILA CO. SCH. DIST. NO. 1.

7s '08... \$7,000... 1918 6s '09... 5,750... 1917 5s '07... 10,000... 1917 5s '07... 10,000... 1922 5s '07... 10,000... 1927 5s '13 Apr 75,000... Apr 1 1933 (Subject to call beg. Apr 1 1923.) BOND, DEBT Jan 1 1913... \$42,750

GLOBE.

This city is in Gila County. Inc. Feb. 1907. Population 1910, 7,083. Water-Works Bonds. 5 1/2s '09 A-O \$250,000... 1919-1928 BOND, DEBT Jan 1 1913... \$200,000 Assessed valuation 1912... 3,000,000 (Assessment about 1/2 actual value.) INT. at First Nat. Bank, Globe.

GRAHAM COUNTY.

(See Greenlee County.)

GREENLEE COUNTY.

Clifton is the county seat. On Jan. 1 1911 this county was established with boundaries embracing the eastern part of Graham County. The new county assumed all the bonded debt of Graham Co., which was \$147,365.5% bonds. Territorial Funding Bonds. 5s '02... \$147,364.70 1942 Court-House and Jail Bonds. 6s '12... \$50,000... 1937 Co. bond, debt May 1913... \$197,365 Sch. dist. bds. (add'l)... 70,900 Assessed valuation 1912... 12,501,484

MARICOPA COUNTY.

County seat is Phoenix. On Jan. 1 1913 Maricopa County owned property valued at \$1,549,680, including \$1,073,080 of school property.

M. & P. RR. Bonds

7s '87 Jan \$2,000... July 7 1915 Territorial Funding Bonds 5s '92 J-J \$229,253... 1942 5s '93 J-J 20,846... Jan 7 1943 5s '93 J-J 14,000... Jan 15 1953 (Subject to call after Jan. 15 1923.)

Road District No. 1 Bonds

6s g '09 June \$30,000... June 1 '20-'29 6s '12 F-A 30,000... Feb 15 1933 (Subject to call Feb. 1 1923.) Road Dist. No. 2 Bds. (Opt. 1922). 6s '12... \$30,000... Dec 16 1932 BOND, DEBT Jan 1 1913 \$396,099 Cash in treasury... 646,245 Assess. val. (3-5 act.) '12, 27,599,786 State & Co. tax (per \$1,000) '12, \$22.10 Population in 1910... 34,841 INT. on funding bonds due 1953 payable at Guaranty Tr. Co., N. Y. City; on others at County Treasury.

MARICOPA CO. SCH. DIST'S.

Phoenix Union High School.—See City of Phoenix. Maricopa County School District No. 1 5s '93 May \$17,537.84... May 6 1943 6s '93 Apr 30,000... Apr 3 1930 5 1/2s '01 Sept 20,000... Sept 16 1921 5 1/2s '02 Apr 10,000... Apr 14 1922 5s g '09 M-N 125,000... Nov 15 1929 5s '11 Apr 70,000... Apr 17 1931 5s g '11 Nov 200,000... Mar 1 1933 BOND, DEBT Jan 1 1913... \$272,538 Assess'd valuation of school district 1912... 9,846,258 Actual valuation (est.)... 20,000,000 Total tax (per \$1,000) 1911... \$33.30 Population in 1910... 33,488

Various School Districts—

7s '94... \$4,700... 1914 7s '95... 14,000... 1915 7s '96... 2,800... Aug 10 1916 7s '97... 2,000... July 12 1917 7s '98... 3,000... June 6 1918 7s '99... 7,000... May 4 1919 7s '03... 5,400... Sept 28 1923 6s '03... 1,500... Dec 8 1923 7s '05... 1,600... June 19 1925 7s '07... 2,000... July 5 1927 5s '08 May 45,000... May 18 1928 5s '08 Oct 50,000... Oct 5 1928 7s '08... 3,000... 1928 4s g '09... 46,300... 1929 5s g '10 May 17,000... May 2 1925 (Subject to call after May 2 1925.) 5s '10 Aug 6,000... Aug 1 1930 6s '10 July 7,000... July 8 1930 5s '10 June 3,300... June 7 1925 5s '10... 19,000... June 7 1930 5s '11... 13,000... 1931 5s '11... 70,000... Apr 17 1931 5s '12... 34,400... 1932 6s '12... 46,000... 1932

Total bonded debt of all school districts in Maricopa County on Jan. 1 1913, exclusive of \$130,000 bonds of Phoenix Union High School Dist., given under City of Phoenix, was \$608,038.

MESA.

This city is in Maricopa County. Road Bonds. 5s '04... \$3,500... Jan 1 1924 6s '08 J-J \$50,000... Aug 1 1928 (\$10,000 optional after Aug 1 1918.) TOT. BD. DT. Apr 1913... \$53,500 Assessed valuation 1912... 730,000 Tax rate (per \$1,000) 1912... \$6.00 Population in 1910... 1,692

MOHAVE COUNTY.

County seat is Kingman. Territorial Funding Bonds— 5s '89 J-J \$105,363.29... June 1940 Jail Bonds (Optional 1919). 5s '09... \$10,000... 1929 Court-House Bonds (Opt. 1932). 5s '12 J-J \$80,000... Oct 14 1952 School District No. 4 Bonds. 4s '08... \$1,200... 1915 BOND, DEBT Apr 24 1913 \$196,163 Floating debt... 7,000 Sinking fund... 11,000 Assess. val. (1/2 act.) '12... 5,212,500 State & Co. tax (per \$1,000) '12, \$35.00 Population in 1910... 3,773 INTEREST payable in Phoenix at State Treasurer's office.

NOGALES.

This town is in Santa Cruz County. Water Bonds (tax-free). 4s '11 M-S \$120,000... Sept 1 1941 Sewer Bonds. 4s '11 M-S \$50,000... Sept 1 1941 TOT. BD. DT. Mar 1913... \$170,000 Assessed valuation 1912... 1,250,000 City tax rate (per \$1,000) '11, \$10.00 INT. at Hanover Nat. Bk., N. Y.

PHOENIX.

Phoenix is the capital of Arizona and county seat of Maricopa County. Incorpor. May 5 1881. Bill to legalize the purchase of the plant of the Phoenix Water Co. was passed by Congress in 1907, and agreement approved by voters Mch. 7 1907. On Nov. 8 1912 a new city charter was adopted embodying commission form of government and referendum and recall. V. 95, p. 1420.

Water-Works Bonds

5s... \$50,000... June 1 1931 (Subject to call \$30,000 annually after June 1 1921.) 5s g '04 M-S \$60,000... Mch 1 1929 (Sub to call \$30,000 annually after Mch 1 1919.)

Funding Bonds.

5s '09 J-J \$155,000... July 1 1934 (Payment of these bonds optional 15 years after their date in numerical order, amounts of \$25,000 yearly.) Road Bonds. 5s g '04 M-N \$67,500... May 1 1924 (Subject to call \$15,500 yearly after May 1 1919.) City-Hall & Fire Dept. Bonds— 7s June \$15,000... June 21 1917 6s J-D 15,000... July 1 1919

Sewer Bonds.

4 1/2s '10... \$400,000... 1950 (Subject to call beginning 1930.) Phoenix Union High School— 6s '97... \$30,000... 1917 4 1/2s g '10 Nov 150,000... Nov 1 1930 BOND, DEBT Oct 1912... \$654,500 Total assessed val. 1912... 12,451,296 City tax (per \$1,000) 1912... \$14.00 Population in 1910... 11,134

PIMA COUNTY.

County seat is Tucson. In 1901 Coler & Co. of New York were given judgment against the county for \$300,000 on RR. aid bonds, V. 72, p. 637. In 1903 \$318,000 3% 50-yr. gold territorial funding bonds were issued in settlement and interest on same is being regularly paid. They are included under the debt of Arizona. A portion of this county has been taken to form the new county of Santa Cruz County, and Pima County holds \$53,407 adjustment bonds of Santa Cruz County, this representing the latter county's proportion of the old debt. Pop'n 1910, 22,818.

Refunding Bonds.

4s g J-D \$22,000... June 30 1951 4s g J-D 25,000... June 30 1952

Territorial Funding Bonds.

5s... J-J \$210,240... July 15 1942 4s '05... 25,000... 1955 (Subject to call 1925.) COUNTY DEBT Mar 1913 \$225,240 Assessed valuation 1912... 9,201,566 (Assessment about 50% actual value) State & Co. tax (per \$1,000) '12, \$33.00 INTEREST on 1/2 of bonds is payable in Phoenix, Ariz.; on the 4s of 1905 at the Guaranty Trust Co., N. Y. City; and on the remaining 4s at Arizona Nat. Bank, Tucson.

PINAL COUNTY.

Florence is the county seat. County Warrants. \$112,078.08 County Bonds. 6s '90... \$24,000 School District No. 3 Bonds. \$3,500 TOT. CO. DT. Jan 1 '12... \$139,638 Assessed valuation 1911... 3,998,932 Population in 1910... 9,945

PRESOTT.

This city is in Yavapai County. Inc. Feb. 27 1883. Pop'n '10, 5,093. Water & Sewer (Opt. in 20 years). 5s '05 J-D \$100,000... June 15 1955 5s g '08... 150,000... Dec 15 1948 5s '09 J-D 100,000... Dec 15 1950 BOND, DEBT Mar 1913... \$350,000 Funded debt (additional)... 91,262 Assessed valuation 1912... 3,417,618 (Assessment about 2-3 actual value.) Total tax rate (per \$1,000) '11, \$10.00 INT. at Union Tr. Co., Detroit, and at U. S. Mtg. & Tr. Co., N. Y.

PRESOTT SCHOOL DIST. NO. 1.

5s '02 Jan \$35,000... Jan 15 '12-'22 5s '08 Sept 30,000... Sept 15 '13-'28 BOND, DEBT Sept 23 '12... \$70,000 Assessed valuation 1911... 2,371,855 (Assessment at 1/2 actual value.) School tax rate (per \$1,000) '11, \$7.20 INT. at County Treas. office.

SANTA CRUZ COUNTY.

Noxales is the county seat. BOND, DEBT Apr 1910... \$190,738 Assessed valuation 1910... 2,247,294 State & co. tax (per \$1,000) '10, \$32.00 Population in 1910... 67,677

TUCSON.

County seat of Pima County. Inc. May 7 1883. Pop'n '10, 13,193. Territorial Bonds. 5s... \$16,000... 1940 Sinking Fund Bonds. 5s... \$12,000... 1940 Water-Works Bonds. 5s g J-J \$109,000... July 1 1950 4 1/2s '08 M-S \$260,000... Mch 10 1938 (Subject to call before maturity) Fire Department Bonds. 4 1/2s... \$25,000... 1938 GEN. BONDS May 1912... \$422,000 Water debt (included)... 360,000 Total assessed val 1911... 4,780,432 (Assess'm't about 1/2 to 1/3 actual val.) Tax rate (per \$1,000) 1911... \$14.00

TUCSON SCH. DIST. NO. 1.

High School Building Bonds. 5s g '04 Jan \$15,000... Jan 1 '15-'24 Free High School Bonds. 4 1/2s g '07 Apr \$50,000... Apr 1 1927 '08... 50,000... BOND, DEBT Mar 1913... \$115,000 Assessed valuation 1912... 8,550,000 School tax rate (per \$1,000) '12, \$7.00 INTEREST on 1/2 of 1907 payable at County Treasurer's office in Tucson or at First Nat. Bank in N. Y. City; on 5s of 1904 at office of County Treas. or at Kountze Bros., N. Y. C.

YAVAPAI COUNTY.

County seat is Prescott. Territorial Funding—Prescott & Arizona Central RR. Bonds— 5s July \$240,000... 1942 (Subject to call 1912.) 6s Jan \$18,000... 1946 (Subject to call 1916.) 5s Jan \$27,000... 1954 5s J-J 1,576... 1954 (Subject to call 1924.) Territorial Bonds— 5s Jan \$52,163.78... Jan 15 1942 BOND, DEBT Mar 24 '13... \$338,742 (Assessment about 1/2 actual value.) Ter. & Co. tax (per \$1,000) '12, \$26.00 Population in 1910... 15,996

YUMA COUNTY.

County seat is Yuma. Territorial Refunding Bonds. 5s g '02 J-J \$88,791.11... 1942 Court-House & Jail Bonds (Tax-Ex.). 5s g '09... \$50,000... 1942 (Subject to call \$5,000 yearly after 1929.) School District No. 1 Bonds. 6s '08... \$35,000... 1926 6s '08... 10,000... 1928 School District No. 26 Bonds. 7s '10... \$300... 1920 7s '10... 300... 1930 School District No. 27 Bonds. 7s '10... \$1,700... Dec 12 1920 (Subject to call after 1915.) Gen. county bonded debt... \$138,791 County warrants outstanding... 30,000 Sinking fund... 2,910 School district debt (add'l)... 48,300 Assessed valuation 1912... 4,497,401 (Assessment about 40% actual value.) Ter. & Co. tax (per \$1,000) '12, \$26.70 Population in 1910... 7,733 INT. at County Treas. office.

YUMA CO. UN. HIGH SCH. D.

P. O. Yuma. 5s g '12 Dec \$60,000... Dec 31 '22-'31 TOTAL BONDED DEBT... (?)

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 Oklahoma City Governor (term expires Jan. 9 1915)... Lee Cruce Secretary of State (term expires Jan. 9 1915)... B. F. Harrison Treasurer (term expires Jan. 9 1915)... Robert Dunlop

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 May 1 1913 was (est.) \$3,000,000. The cash in all funds on May 1 1913 amounted to \$1,907,000. The total bonded debt of the State May 1 1913 was as follows:

Table with columns: Name and Purpose, Interest, P.C. Payable, When Due, Outstanding. Rows include Funding bonds, coupon, Public building bonds, etc.

ASSESSED VALUATION for the State of Oklahoma in 1912 was \$1,193,655,846; in 1911 it was \$1,326,840,833; in 1910 it was \$916,343,830; in 1909 it was \$866,128,700. Tax rate (per \$1,000) in 1911, \$2.00, and in 1912 it was \$2.25. 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 repeal taxation, 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 voting 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 repairing 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.

TAXATION OF MUNICIPAL BONDS.—In reply to our inquiry as to whether or not bonds or notes or other evidences of indebtedness issued by the State or any of its municipalities were exempt from taxation, we were advised, under date of Dec. 11, 1911, by the office of the Secretary of State, that "the only evidences of indebtedness exempt by this State that are exempt from taxation are the public-building fund bonds." For opinions regarding territorial and municipal bonds being exempt from taxation, see V. 85, p. 1534; V. 86, p. 240; and V. 87, p. 111.

SUPREME COURT UPHOLDS COMMISSION FORM OF GOVERNMENT.—On March 12, 1912, the Oklahoma Supreme Court affirmed the validity of the charter of the City of Guthrie providing for the commission form of government. See V. 94, p. 862.

BONDS TO PURCHASE SEED WHEAT ILLEGAL.—Attorney-General West in an opinion to B. W. Parks of Hooker held that counties cannot issue bonds for the purpose of purchasing seed wheat for farmers. V. 93, p. 423.

MUNICIPAL BOND ISSUES.—Future bond issues are to be approved by Attorney-General. V. 90, p. 1114.

POPULATION.—Population of State 1910 (Census), 1,657,155; in 1907 (Census), 1,414,177. The population of the Territory in 1890 was 61,834; in 1900, 308,331.

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.

Table listing cities and towns in Oklahoma with their assessed valuations, bond issues, and other financial details. Includes entries for ADA, ANADARKO, ARDMORE, ALVA, and others.

Table for BOND, DEBT Mar 1913, \$538,100. Assessed valuation 1912 - 6,057,701. Total tax (per \$1,000) 1912 - \$23.50.

Table for ARDMORE SCHOOL DISTRICT. School Bonds, 5s '02 M-N \$23,000, 5s '06 M-N 35,000, 5s '09 100,000.

Table for BARTLESVILLE. Formerly a city in the Cherokee Nation (now in Washington County) in the Indian Territory. School Bonds, 5s '07 J-J \$20,000, 5s '07 M-N \$50,000, 5s '08 M-S 17,000, 5s '09 J-D 14,000.

Table for BARTLESVILLE SCH. DIST. 5s '08 J-J \$100,000, 5s '09 J-J 6,000, 5s '09 J-J 20,000, 5s '09 J-J 16,000, 5s '09 J-J 25,000.

Table for BEAVER COUNTY. Beaver is the county seat. Refunding Bonds, 5s '11 M-S \$51,000, 5s '11 J-J 75,184, BOND, DEBT Apr 1913 \$104,184.

Table for BECKHAM COUNTY. Sayre is the county seat. Court-House and Jail Bonds, 5s '10 J-J \$60,000, BOND, DEBT May 1911 \$89,000.

Table for BLACKWELL. This city is in Kay County. Water-Works Bonds, 6s '99 \$21,000, 5s '02 40,000, 6s '05 5,000, 6s '09 30,000, 6s '10 12,500.

Table for CADDO. This town is in Bryan County. Sewer Bonds, 6s '13 A-O \$30,000, (These bonds were offered for sale April 14, 1913.)

Table for CANADIAN COUNTY. El Reno is the county seat. Court House Bonds, 4s '02 Feb \$50,000, 5s '02 Feb \$49,500, BOND, DEBT May 6, 1913 \$99,500.

Table for CHEROKEE. This city is the county seat of Alfalfa County. Sewer Bonds, 6s '08 \$40,000, 6s '09 15,000, 6s '11 12,000.

Table for CHICKASHA. This city is in Grady County, Inc. Nov. 6, 1899. Pop'n '10, 10,320. Sewer Bonds, 5s '04 \$15,000, 5s '06 25,000, 5s '08 25,000, 5s '09 90,000.

Table for CHICKASHA SCHOOL DIST. This district not only includes the city of Chickasha, but also adjacent territory. Pop'n 1912, 11,000. Building Bonds, 5s '02 F-A \$65,000, 5s '08 A-O 90,000.

Table for CHECTAW COUNTY. Hugo is the county seat. Current-Expense Bonds, 5s '08 J-J \$25,000, Court-House and Jail Bonds, 5s '11 J-J \$125,000.

Table for CLAREMORE. Formerly a city in the Cherokee Nation (now in Rogers County, Okla.) in Indian Territory. Water Bonds, 5s '06 J-J \$85,000, 5s '07 M-N 40,000, 5s '11 J-J \$52,500.

Table for COAL COUNTY. Coalgate is the County seat. Expense Bonds, 5s '08 \$25,000, Jail Bonds, 5s '10 \$10,000.

Table for COLINSVILLE. This town is in Rogers County, Inc. May 22, 1901. Pop'n '10, 1,324. Water-Works Bonds, 6s '10 J-J \$30,000, 6s '11 M-N 20,000.

Table for CADDO. This town is in Bryan County. Sewer Bonds, 6s '13 A-O \$30,000, (These bonds were offered for sale April 14, 1913.)

Table for BOND, DEBT Mar 1913, \$538,100. Assessed valuation 1912 - 6,057,701. Total tax (per \$1,000) 1912 - \$23.50.

Table for ARDMORE SCHOOL DISTRICT. School Bonds, 5s '02 M-N \$23,000, 5s '06 M-N 35,000, 5s '09 100,000.

Table for BARTLESVILLE. Formerly a city in the Cherokee Nation (now in Washington County) in the Indian Territory. School Bonds, 5s '07 J-J \$20,000, 5s '07 M-N \$50,000, 5s '08 M-S 17,000, 5s '09 J-D 14,000.

Table for BARTLESVILLE SCH. DIST. 5s '08 J-J \$100,000, 5s '09 J-J 6,000, 5s '09 J-J 20,000, 5s '09 J-J 16,000, 5s '09 J-J 25,000.

Table for BEAVER COUNTY. Beaver is the county seat. Refunding Bonds, 5s '11 M-S \$51,000, 5s '11 J-J 75,184, BOND, DEBT Apr 1913 \$104,184.

Table for BECKHAM COUNTY. Sayre is the county seat. Court-House and Jail Bonds, 5s '10 J-J \$60,000, BOND, DEBT May 1911 \$89,000.

Table for BLACKWELL. This city is in Kay County. Water-Works Bonds, 6s '99 \$21,000, 5s '02 40,000, 6s '05 5,000, 6s '09 30,000, 6s '10 12,500.

Table for CADDO. This town is in Bryan County. Sewer Bonds, 6s '13 A-O \$30,000, (These bonds were offered for sale April 14, 1913.)

Table for CANADIAN COUNTY. El Reno is the county seat. Court House Bonds, 4s '02 Feb \$50,000, 5s '02 Feb \$49,500, BOND, DEBT May 6, 1913 \$99,500.

Table for CHEROKEE. This city is the county seat of Alfalfa County. Sewer Bonds, 6s '08 \$40,000, 6s '09 15,000, 6s '11 12,000.

Table for CHICKASHA. This city is in Grady County, Inc. Nov. 6, 1899. Pop'n '10, 10,320. Sewer Bonds, 5s '04 \$15,000, 5s '06 25,000, 5s '08 25,000, 5s '09 90,000.

Table for CHICKASHA SCHOOL DIST. This district not only includes the city of Chickasha, but also adjacent territory. Pop'n 1912, 11,000. Building Bonds, 5s '02 F-A \$65,000, 5s '08 A-O 90,000.

Table for CHECTAW COUNTY. Hugo is the county seat. Current-Expense Bonds, 5s '08 J-J \$25,000, Court-House and Jail Bonds, 5s '11 J-J \$125,000.

Table for CLAREMORE. Formerly a city in the Cherokee Nation (now in Rogers County, Okla.) in Indian Territory. Water Bonds, 5s '06 J-J \$85,000, 5s '07 M-N 40,000, 5s '11 J-J \$52,500.

Table for COAL COUNTY. Coalgate is the County seat. Expense Bonds, 5s '08 \$25,000, Jail Bonds, 5s '10 \$10,000.

Table for COLINSVILLE. This town is in Rogers County, Inc. May 22, 1901. Pop'n '10, 1,324. Water-Works Bonds, 6s '10 J-J \$30,000, 6s '11 M-N 20,000.

Table for CADDO. This town is in Bryan County. Sewer Bonds, 6s '13 A-O \$30,000, (These bonds were offered for sale April 14, 1913.)

COLLINSVILLE (Concluded).
Fire Department Bonds.
 6s '13 F-A \$3,500.00...Feb 1 1933
 GEN. BD. DT. Mar 18 '13. \$142,000
 Assessment debt (add'l)... 6,000
 Sinking fund... 6,000
 Assessed valuation 1912... 896,645
 (Assessment about 3/4 actual value.)
 Total tax rate (per \$1,000) '12 \$37.50
 INT. payable at fiscal agency of Oklahoma at Nat. Reserve Bank in N. Y.

COMANCHE COUNTY.
 Lawton is the county seat. A portion of this county has been taken to form a new county to be known as Cotton County.
Funding Bonds.
 5s '11 J-J \$90,134.74c. Dec 9 1931
 TOTAL DEBT Mar 18 '13... \$90,134
 Sinking fund... 7,000
 Assessed valuation 1912... 17,664,461
 (Assessment at actual value.)
 State & Co. tax (per \$1,000) '12... \$4.95
 Population in 1910... 41,489
 INT. pay. at Nat. Reserve Bk., N. Y.

CREEK COUNTY.
 Sapulpa is the county seat.
Bridge Bonds.
 --s... \$200,000
Current-Expense Bonds.
 --s... \$29,000
Funding Bonds.
 6s '11 M-S \$120,000... Mch 4 1936
Refunding Bonds.
 --s... \$35,884.36
 BOND. DEBT Apr 1 1913... \$384,884
 Assessed valuation '12-'13 21,945,052
 (Assessment at fair cash value.)
 State & Co. tax (per \$1,000) '12 \$11.50
 Population in 1910... 26,233
 INT. at Nat. Reserve Bank, N. Y.

DEEP FORK DRAIN. DIST. NO. 1.
 A district in Lincoln County (P. O. Chandler).
Drainage Bonds.
 6s '11 J-J \$642,000... Jan 1 '15-'24
 TOTAL DEBT Mar 1913... \$642,000
 Assessed valuation 1912... 1,492,320
 INT. at Nat. Reserve Bank, N. Y.

DUNCAN.
 This city is in Stephens County.
Water Bonds.
 5s '03... \$25,000... 1923
 5s '09... 20,000... 1929
 6s '11... 12,000... 1936
City-Hall Bonds.
 5s '09... \$6,000... 1929
Sewer Bonds.
 6s '11... \$38,000... 1936
 BOND. DEBT April 1913... \$101,000
 Sinking fund... 19,424
 Assessed valuation 1912... 1,780,000
 (Assessment about 80% actual val.)
 Tax rate (per \$1,000) 1912... \$34.15
 Population in 1910... 2,477

DURANT.
 Formerly a city in the Choctaw Nation (now in Bryan County) in the Indian Territory. Incorporated 1899.
Water Bonds.
 5s M-S \$86,000... Mch 1 1924
 5s M-S 15,000... Sept 1 1927
 6s '10 F-A 20,000... Feb 1 1930
Jail Bonds (Tax-free).
 5s J-J \$1,000... 1929
School Bonds.
 5s '07 M-S \$14,000... Mch 1 1924
Sewer Bonds.
 5s M-S 20,000... Sept 1 1927
Park Bonds.
 --s '12... \$6,000
Light Bonds.
 6s '10 F-A \$20,000... Feb 1 1930
 --s '12... 5,000
 GEN. BD. DT. Mar 18 '13. \$187,000
 Sinking fund... 45,000
 Total assessed val. 1912... 2,980,000
 (Assessment about 2-3 actual value.)
 Total tax rate (per \$1,000) '12 \$29.20
 Population in 1910... 5,330
 INT. payable at Durant Nat. Bank.

ELK CITY.
 This city is in Beckham County. Inc. April 15 1907. Pop'n '10, 7,872.
Sewer Bonds.
 6s '07 M-S \$20,000... Sept 1 1927
 6s '09 M-S 6,000... Mch 1 1929
 6s '10 M-S 15,000... Mch 1 1935
Water Bonds.
 6s '07 M-S \$20,000... Sept 1 1927
 6s '09 M-S 25,000... May 1936
 6s '09 M-S 23,000... Mch 1 1929
 6s '10 M-S 15,000... Mch 1 1935
Funding Bonds.
 6s '10 M-S \$17,500... Mch 1 1930
City-Hall Bonds.
 6s '09 M-S \$6,000... Mch 1 1929
 GEN. BD. DT. Mar 1913... \$147,500
 Assessment debt... 15,179
 Total assessed val. 1912... 1,463,305
 Total tax rate (per \$1,000) '12 \$31.57
 Population in 1910... 3,165
 INT. payable at fiscal agency in N. Y. (National Reserve Bank).

EL RENO.
 This city is in Canadian County Incorporated in 1893.
Refunding Bonds.
 6s '09... \$20,000... 1919
Sewer Bonds.
 5s '00... \$4,000... 1920
 6s '07... \$4,000... 1927
City-Hall Bonds.
 5s '10... \$30,000... 1930
Water Bonds.
 5s '10 M-S \$250,000... Sept 15 1935
 6s '11 F-A 35,000... Aug 1 1936
 BOND. DEBT Sept 1912... \$383,000
 Sinking fund... 12,000
 Assessed valuation 1912... 4,635,121
 (Assessment about 2-3 actual value.)
 Total tax rate (per \$1,000) '12 \$28.24
 INT. pay. at Nat. Reserve Bk., N. Y.

EL RENO SCHOOL DISTRICT.
 6s '06 s-a \$18,900c... 1917-1925
 6s '06 s-a... 1926
 4s '03 s-a 20,000... 1923

5s '06 s-a \$14,000c... 1917-1926
 5s '10 s-a 15,000... 1935
 5s '10 s-a 75,000c... 1935
 BOND. DEBT Mar 1913... \$143,500
 Floating debt (est.)... 6,000
 Total assessed val. 1912... 5,867,540
 (Assessment about 3/4 actual value.)
 School tax rate (per \$1,000) '12 \$8.50
 Population in 1912 (est.)... 8,000
 INT. payable at fiscal agency, N. Y.

ENID SCHOOL DISTRICT.
 This district is in Garfield County.
Building Bonds.
 8s '05... \$3,675... 1913-1915
 6s '06... 5,600... 1913-1916
 6s '00... 10,668... 1913-1920
 5s '01... 10,800... 1913-1921
 5s '06 M-S 20,000... Sept 1 '16-26
 5s '10 J-J 200,000... July 1 1935
 BOND. DEBT Oct 1911... \$255,650
 Floating debt... 24,592
 Assessed valuation 1911... 12,000,000
 School tax rate (per \$1,000) '11 \$5.00

FAIRFAX.
 This town is in Osage Co. Inc. Sept. 7 1909. Pop'n '10, 819.
Water-Works Bonds.
 6s '10 J-D \$38,000c... Dec 1 1935
Sewer Bonds.
 6s '10 J-D \$12,000c... Dec 1 1935
 BOND. DEBT Apr 1 1913... \$50,000
 Total assessed val. 1912... 544,617
 (Assessment at about full value.)
 Total tax rate (per \$1,000) '11 \$30.25
 INT. at Nat. Reserve Bk., N. Y.

FAIRVIEW.
 This city is in Major County.
Water Works Bonds.
 6s '11 J-J \$20,000... Jan 15 1936
 TOT. BD. DT. Mar 18 '13 \$155,000
 Water debt (included)... 140,000
 Assessed valuation 1912... 1,054,000
 Population in 1910... 2,020
 INT. at fiscal agency, N. Y. City.

FREDERICK.
 This city is in Tillman County.
Water-Works Bonds.
 6s '09 M-N \$20,000... 1936
 6s... 25,000
Water-Works and Sewer Bonds.
 6s... \$35,000
City-Hall Bonds.
 6s '09 M-N \$20,000
Sewer Bonds.
 6s '09 M-N \$10,000
 BOND. DEBT Apr 22 '13. \$110,000
 Assessed valuation 1912... 1,104,630
 Tax rate (per \$1,000) 1912... \$26.35
 Population in 1910... 3,027
 INT. payable at fiscal agency, N. Y.

GUTHRIE.
 Guthrie is in Logan County, Inc. 1827. New city charter providing for commission government approved by voters May 3 1911 was upheld by State Supreme Court on Mch. 12 1912 V. 94, p. 802.
City Building Bonds.
 4 1/2s '01 J-J \$25,000c... Aug 1 1931
 (Subject to call Aug 1 1921.)
 5s '08 J-J \$150,000... July 27 1933
Refunding Bonds.
 5s '08 A-O \$20,000... Oct 15 1933
Judgment Bonds.
 6s '02 M-S \$20,000... Mch 22 1922
 (Subject to call after Mch 22 1912.)
Sewer Bonds.
 4 1/2s '01 J-J \$65,000c... Aug 1 1931
 (Subject to call Aug 1 1921.)
 5s '07 J-J \$30,000... Sept 20 1937
 (Subject to call after Sept 20 1917.)
 5s '07 J-J \$30,000... Sept 20 1937
 (Subject to call after Sept 20 1917.)
 5s '08 A-O \$25,000... Oct 15 1933
 5s '10 J-J 20,000... Jan 1 1935
Park Bonds.
 5s '10 J-J \$25,000... Jan 1 1935
 5s '11 J-D 100,000... May 4 1936
Funding Bonds.
 6s '08 F-A \$21,500... (22,000 yearly beginning Feb 1 1924.)
 6s '12 J-J \$34,000... Jan 1 1937
 5s '12 M-N 14,000... May 12 1932
Street-Improvement Bonds.
 5s '07 J-J \$10,000... Sept 20 1937
 (Subject to call after Sept 20 1917.)
 5s '08 A-O 30,000... Oct 15 1933
Water Bonds.
 4 1/2s '01 J-J \$30,000c... Aug 1 1931
 (Subject to call Aug 1 1921.)
 5s '07 J-J \$40,000... Sept 20 1937
 (Subject to call after Sept 20 1917.)
 5s '10 J-J 50,000... Jan 1 1935
Fire Bonds.
 5s '10 J-J \$30,000... Jan 1 1935
 BOND. DEBT Apr 23 '13. \$749,500
 Assessed valuation 1912... 5,744,772
 City tax (per \$1,000) 1912... \$17.80
 Population in 1910... 11,654

GUTHRIE SCHOOL DIST. NO. 60
 3 1/2s J-J \$18,286... July 5 '13-'18
 4s M-S 50,000... Sept 1 1913
 6s M-S 25,000... Sept 24 1920
Building Bonds.
 5s '11 J-D \$25,000c... June 1 1936
 BOND. DEBT Sept 21 '12. \$110,000
 Floating debt... 25,501
 Sinking fund, &c... 39,708
 Assessed valuation 1912... 7,300,000
 (Assessment about actual value.)
 INT. at Nat. Reserve Bk., N. Y.

HAILEYVILLE.
 This city is in Pittsburg County.
Water-Works Bonds.
 6s '11 s-a \$60,000... 1936
 Total bonded debt... (?)
 Population in 1910... 2,024

HASTINGS.
 This place is in Jefferson County Bonds are tax-exempt.
Water-Works Bonds.
 6s '10 M-S \$30,000c... Sept 1 1935
 BOND. DEBT Oct 24 '12... \$45,000
 Assessed valuation 1911... 211,163

Total tax (per \$1,000) '11... \$23.00
 Population in 1910... 727

HENRYETTA.
 This place is in Okmulgee County.
Water Bonds.
 --s... \$50,000
TOTAL BONDED DEBT. (?)
 Population in 1910... 1,67

HOBART.
 This city is in Kiowa County.
 5s '12... \$100,000... 1942
TOTAL DEBT. (?)
 Population in 1910... 3,845

HOLDENVILLE.
 This city is in Hughes County. Inc. June 29 1908. Bonds are all taxable. Pop'n 1910, 2,296.
Water Bonds.
 5s '09 M-S \$45,000c. Mch 1 '19-'34
 5s '02... 20,000c... Dec 1 1922
 6s '12... 50,000c... 1937
Sewer Bonds (serial).
 5s '09 M-S \$35,000c... Mch 1 1934
Funding Bonds.
 5s '09... \$9,000... June 1 1934
 6s '11 F-A 10,887c... Nov 1 1936
 6s '12... 8,000c... 1937
City-Hall Bonds (serial).
 5s '09 M-S \$12,000c... Mch 1 1934
 GEN. BD. DT. Apr 23 '13. \$189,887
 Assessment debt (add'l)... 98,875
 Assess. val. (70% act.) '12. 1,423,080
 Total tax rate (per \$1,000) '12 \$34.10
 INT. at Nat. Reserve Bank, N. Y.

HOLLIS.
 This town is in Harmon County.
Refunding Bonds.
 --12... \$8,000... Jan 1 1932
Water Bonds.
 6s '11 F-A \$52,000c... Aug 15 1936
Sewer Bonds.
 6s '11 F-A \$20,000c... Aug 15 1936
 BOND. DEBT Apr 1913... \$80,000
 Assessed valuation 1912... 1,500,000
 (Assessment at 90% actual value.)
 Tax rate (per \$1,000) 1912... \$21.80
 Population in 1910... 964

HUGO.
 This city is in Choctaw County.
Sewer Bonds.
 --s '09... \$75,000... 1934
 (Subject to call after 1919.)
Water Bonds (opt. in 10 years).
 6s '08 F-A \$150,000c... Aug 1 1933
 --s '09... 35,000... 1934
School Bonds.
 --s... \$5,000
 --s... 60,000
City Hall Bonds.
 --s '09... \$20,000... 1934
 (Subject to call after 1919.)
 BOND. DEBT Dec 1912... \$355,000
 Assessed valuation 1912... 2,516,895
 (Assessment about 1/2 actual value.)
 Tax rate (per \$1,000) 1911... \$29.60
 Population in 1910... 4,582
 INT. at fiscal agency in N. Y.

IDABEL.
 This city is in McCurtain County.
Water Bonds (Tax-free).
 6s '12 A-O \$35,000c... Apr 15 1937
 BOND. DEBT Mar 1913... \$75,000
 Sinking fund Mar 1913... 2,195
 Assess. valuation 1912... 800,000
 Population in 1910... 1,493
 INT. at fiscal agency in N. Y.

JOHNSTON CO. DRAIN. D. NO. 1.
 P. O. Tishomingo. The bonds below are issued on behalf of Deep Water Lake Valley Drainage Dist.
 6s '11 J-J \$38,000... Jan 1 '15-'24
 BOND. DEBT Mar 1913... \$38,000
 INTEREST payable at Oklahoma fiscal agency in New York.

KINGFISHER.
 This city is in Kingfisher County. Inc. April 4 1893. Pop'n '10, 2,538.
 5s... \$28,000... May 1 1936
Water-Works Bonds.
 5s M-S \$16,000c... Mch 1 1921
 5s A-O 10,000c... Apr 15 1921
 5s F-A 5,000c... Feb 2 1923
 5s J-J 35,000c... July 1 1935
Sewer Bonds.
 5s J-J \$6,000c... Jan 4 1934
 GEN. BD. DT. Apr 1913. \$100,000
 Sinking fund Sept 17 1912... 9,229
 Total assessed val. 1912... 1,644,216
 (Assessment 60% actual value.)
 Total tax rate (per \$1,000) '12 \$23.35
 INT. at Nat. Reserve Bk., N. Y.

LAWTON.
 This city is in Comanche County. Incorp. Oct. 1901. Commission government adopted Sept. 7 1911 and upheld by District Judge Bailey on April 10 1912. V. 94, p. 1131.
Funding Bonds.
 5s '03... \$30,000c... Dec 26 1923
 5s '11 F-A 70,000c... Aug 14 1936
City-Hall Bonds.
 6s '04 J-J \$23,000c... July 1 1924
Water-Works Bonds.
 5s '07 J-J \$200,000c... July 1 1937
 5s '10 J-J 40,000c... July 1 1935
Sewer Bonds.
 5s '07 J-J \$50,000c... July 1 1937
 5s '10 J-J 40,000c... July 1 1937
Street Bonds.
 5s '07 J-J \$10,000c... July 1 1937
Reservoir Bonds.
 5s J-J \$200,000c... July 1 1937
 GEN. BD. DT. Apr 1913. \$665,000
 Assesment debt Sept 18 '12. 159,551
 Total assessed val. 1912... \$5,702,189
 (Assessment about actual value.)
 Total tax rate (per \$1,000) '12 \$28.75
 Population in 1910... 7,788
 INT. at Nat. Reserve Bk., N. Y.

LAWTON SCHOOL DISTRICT.
 This district not only includes the city of Lawton, but also adjacent territory.
 6s '02 ann \$21,000c... 1913-1922
 5s '09 J-J 100,000c... Jan 1 1929

5s '11 M-N \$31,000c... Nov 6 1936
 BOND. DEBT Mar 1913... \$152,000
 Sinking fund (est.)... 18,000
 Assessed valuation 1912... 6,285,445
 (Assessment about 4-5 actual value.)
 School tax (per \$1,000) '12... \$6.80
 INTEREST on bonds of 1902 payable at Treasurer's office; other interest at State fiscal agency in N. Y. (National Reserve Bank).

LINDSAY.
 This city is in Garvin County.
Water-Works Bonds.
 5 1/2s M-S \$25,000... Mar 1 1934
Electric-Light Bonds.
 5 1/2s M-S \$10,000... Mar 1 1934
 TOTAL DEBT Dec 1912... \$50,000
 Assessed valuation 1911... 695,876
 Population in 1910... 1,156
 INT. payable at State fiscal agency in New York.

LITTLE RIVER DRAIN. DIST.
 This district is in Pottawatomie Co.
 5s '12 M-N \$50,000c... Mch 1 1932
TOTAL DEBT. (?)

LOGAN COUNTY.
 County seat is Guthrie.
 5 1/2s... \$38,000c... 1917-1925
 4 1/2s... 80,000c... 1929
 4 1/2s... 45,000c... 1929
 5 1/2s '12 M-S 37,000c... Mch 23 1937
 BOND. DEBT Mar 1913... \$200,000
 Sinking fund... 15,000
 Assessed valuation 1912... 23,386,736
 (Assessment at fair cash value.)
 State & Co tax (per \$1,000) '12 \$8.45
 Population in 1900 (Census)... 26,563
 Population in 1910 (Census)... 31,740
 INT. at Nat. Reserve Bk., N. Y.

MC ALESTER.
 Formerly a city in the Choctaw Nation, in the Indian Territory, and now in Pittsburg County, Okla. City was formed Mch. 29 1906 by the merger of the city of South McAlester and the old town of McAlester. Commission government has been adopted.
Water Bonds.
 5s s-a \$150,000c... 1933
 5s '09 F-A 20,000c... Feb 1 1929
 5s '11 J-D 80,000c... June 1 1936
 6s '12 F-A 50,000c... Feb 1 1937
Water Works and Sewer Bonds.
 5s J-J \$25,000c... May 31 1936
School Bonds.
 5s s-a \$175,000c... 1937
Funding Bonds.
 6s '12 F-A \$32,210c... Feb 1 1937
Refunding Bonds.
 3s A-O \$75,000c... Apr 1 1928
Sewer Bonds.
 5s '09 F-A \$175,000c... Feb 1 1929
Jail Bonds.
 5s '09 F-A \$8,000c... Feb 1 1929
 BOND. DEBT Mch 20 '13. \$790,210
 Sinking fund... 132,374
 Assessed valuation 1912... 6,800,833
 (Assessment about 70% actual val.)
 Total tax rate (per \$1,000) '12 \$35.95
 Population in 1910 (Census)... 12,954
 Population in 1913 (est.)... 15,000
 INTEREST on water bonds of 1912 payable at office of Treasurer of Pittsburg County, on other issues at National Reserve Bank, N. Y.

MC ALESTER SCH. DISTRICT.
 A district in Pittsburg County.
Building Bonds.
 5s '12... \$60,000c
TOTAL DEBT Mar 1913... \$60,000

MARIETTA.
 This town is in Love County.
Sewer Bonds.
 6s '11 J-J \$10,000... Jan 25 1936
 TOT. BD. DT. Apr 22 '13. \$82,000
 Water debt (included)... 26,000
 Assessed valuation 1912... 1,347,000
 Population in 1910... 1,546
 INT. at fiscal agency in N. Y.

MEDFORD.
 This city is in Grant County.
Water Bonds.
 6s '10 J-J \$25,000c... 1932
 6s '10 M-S 12,000c... Mch 1 1935
Funding Bonds.
 6s M-S \$3,300c... (Part due each year beg. Mch 7 1925)
 6s J-J 1,300c... 1918
 6s F-A \$8,318.60c... 1932
Electric-Light Bonds.
 6s '10 M-S \$18,000c... Mch 1 1935
 BOND. DEBT Mar 1913... \$67,918
 Total assessed val. 1912... 762,271
 (Assessment about 3/4 actual value.)
 Population in 1910... 1,110
 INT. at Nat. Reserve Bk., N. Y.

MIAMI SCHOOL DISTRICT.
 A district in Ottawa County.
 6s '08... \$15,000c... 1928
 5s '11... 70,000c... 1931
 BOND. DEBT Mar 1913... \$85,000
 Sinking fund... 10,500
 Total assessed val. 1912... 2,000,000
 (Assessment about 80% actual value.)
 School tax (per \$1,000) 1912... \$9.50
 Population in 1912 (est.)... 3,500
 INT. at Nat. Reserve Bk., N. Y.

MULDEW.
 This town is in Sequoyia County. Inc. Dec. 1 1896. Pop'n '10, 671.
Water Bonds.
 6s '11... \$26,000c... 1936
Electric-Light Bonds.
 6s '11... \$7,000c... 1936
 BOND. DEBT Mar 1913... \$33,000
 Assessed valuation 1912... 341,876
 INT. at State fiscal agency in N. Y.

MUSKOGEE.
 Formerly a city in the Creek Nation (now in Muskogee County) in the Indian Territory. Incorp. in 1898.
Water Bonds.
 5s '02 M-S \$150,000c... Mch 1 1932
 5s '08 F-A 250,000c... Feb 1 1933
 5s '11 M-S 390,000c... Mch 1 1936

MUSKOGEE (Concluded)
Sewer Bonds.
 5s '02 M-S \$25,000...Mch 1 1932
 5s '04 M-N100,000...Nov 1 1925
 5s '11 M-S 225,000...Mch 1 1936
Water and Sewer Bonds.
 4 1/2s '05 M-N 100,000...Nov 1 1925
Storm Sewer Bonds.
 5s '08 F-A \$300,000...Feb 1 1933
Garbage Disposal Bonds.
 5s '11 M-S \$35,000...Mch 1 1936
Refunding Bonds.
 5s '08 N-S \$74,000...1928
Fire-Protection Bonds.
 5s '09 M-S \$60,000...Sept 1 1929
Park Bonds.
 5s '10 M-S \$50,000...1935
 5s '13 F-A 140,000...Feb 1 1938
 GEN. BD. DT. June 1913. 1,909,000
 Assessed debt (add'l) 2,300,000
 Floating debt 60,000
 Sinking fund 307,400
 Total assessed val. 1912 32,201,566
 (Assessment about 80% actual value.)
 Total tax rate (per \$1,000) '12 \$25.45
 Population in 1910 (Census) 23,278
 INT. at Nat. Reserve Bk., N. Y.

MUSKOGEE SCHOOL DISTRICT.
 5s '04 M-S \$80,000...Sept 1 1923
 4 1/2s '05 75,000...Nov 1 1925
 4 1/2s '09 27,000...Feb 1 1929
 4 1/2s '09 37,000...Feb 1 1929
 4 1/2s '09 38,000...Feb 1 1929
 5s '11 175,000...1936
 5s '12 M-N 130,000...May 1 1937
 BOND. DEBT Mar 1913. \$760,000
 INT. at Nat. Reserve Bk., N. Y.

MUSKOGEE COUNTY.
 Muskogee is the county seat. An injunction has been issued restraining the County Commissioner from issuing or selling \$500,000 court-house bonds voted Aug. 26 1911, V. 93, p. 682
Current-Expense Bonds.
 '08 \$45,000
Funding Bonds.
 '09 \$31,500
 '10 80,000
Bridge Bonds.
 5s '10 J-D \$140,000...Dec 5 1930
 BOND. DEBT Apr 1913. \$296,500
 Assessed valuation 1912 52,349,887
 (Assessment about 90% actual value.)
 Population in 1910 52,743
 INT. at Nat. Reserve Bk., N. Y.

NEW CORDELL.
 This city (P. O. Cordell) is in Washita Co., Inc. as city of first class May 1908. Pop'n 1910, 1,950.
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.)
 BOND. DEBT Apr 24 '13. \$62,500
 Sinking fund and cash 1,653
 Total assessed val. 1912 1,067,145
 (Assessment about 3/4 actual value.)
 Total tax rate (per \$1,000) '12 \$22.56
 INT. at Nat. Reserve Bk., N. Y.

NEWKIRK.
 This city is in Kay County.
City Hall Bonds.
 6s 36,000...1919
Water-Works Bonds.
 6s 50,000...1920
Light and Water Bonds.
 5s 330,000...1930
Sewer Bonds.
 5s '09 J-J \$35,000...July 1 1929
 BOND. DEBT Oct 18 1911. \$121,000
 Assessed valuation 1910 927,962
 Total tax rate (per \$1,000) '10 \$20.00
 Population in 1910 1,922

NOEMAN.
 County seat of Cleveland Co. First Inc. 1889; city of first class 1902.
 6s Mch \$16,000...
 (Subject to call.)
Sewer and Water Bonds.
 6s '08 M-S \$80,000...Mch 1 1933
 BOND. DEBT Apr 21 '13. \$163,000
 Assessed valuation 1912 2,509,404
 Total tax rate (per \$1,000) '12 \$27.40
 Population in 1910 3,724

NORMAN SCHOOL DISTRICT.
 6s \$11,500...Feb 1 1914
 6s 2,500...
 7s 5,000...Mch 15 1914
 5s 25,000...Jan 1 1929
 5s 15,000...Jan 1 1929
 5s 10,000...July 1 1934
 BOND. DEBT Apr 21 '13. \$69,000
 Assessed val. '12 (est.) 2,800,000
 School tax rate (per \$1,000) '10 \$15.50

NOWATA.
 This city is in Nowata County. Incorp. as village about 1892; first class Aug. 1908. All bonds are tax-exempt. Pop'n 1910, 3,672.
Water-Works Bonds.
 5s '08 M-S \$65,000...Sept 1 1928
 5s '09 M-S 15,000...Sept 1 1934
 5 1/2s '11 J-D 75,000...June 1 1931
Sewer Bonds.
 5s '09 M-S \$30,000...Sept 1 1934
City-Hall Bonds.
 5 1/2s '11 J-J \$20,000...Nov 7 1931
 BOND. DEBT Mar 1913. \$205,000
 Total assessed val. 1912 2,267,495
 (Assessment about 3/4 actual value.)
 Total tax (per \$1,000) '11 (est.) \$23.50
 INTEREST is payable in New York City at Nat. City Bank and State fiscal agency.

NOWATA SCH. DIST. NO. 40.
 All bonds are tax-exempt.
 5 1/2s '09 8-an \$40,000 & r 1910-1929
 5s '09 8-an 25,000 & r 1934
 5 1/2s '09 8-an 5,000 & r 1934
Funding Bonds.
 5s '10 M-S \$8,000...1935
 BOND. DEBT Apr 21 '13. \$78,500
 Sinking fund 4,020
 Total assessed val. 1912 3,500,000
 (Assessment about 3/4 actual value.)

Sch. tax rate (per \$1,000) '12 \$7.50
 Population in 1911 (est.) 6,000
 INT. at Nat. Reserve Bank, N. Y.

NOWATA COUNTY.
 Nowata is the county seat.
State Loan.
 5s '08 J-J \$20,000...Jan 1 1918
Bridge Bonds.
 5s '10 J-J \$100,000...July 1 1935
Court-House and Jail Bonds.
 5s '10 F-A \$75,000...
 BOND. DEBT Mar 1913. \$195,000
 Total assessed val. 1912 12,500,000
 State & Co. tax (per \$1,000) '11 \$9.10
 Population in 1910 (Census) 14,223

OKFUSKEE COUNTY.
 Okemah is the county seat.
State Loan.
 5s '08 19,000...1918
Bridge Bonds.
 5s '10 M-S \$100,000...Mch 1 1930
Refunding Bonds.
 6s '10 J-D \$31,455...Dec 12 1930
 TOTAL DEBT Mar 1913. \$150,450
 Sinking fund 30,175
 Assessed valuation 1912 8,623,743
 (Assessment at full cash value.)
 State & Co. tax (per \$1,000) '12 \$9.75
 Population in 1910 (Census) 10,995
 INT. at Nat. Reserve Bank, N. Y.

OKLAHOMA CITY.
 This city, the capital of the State, is the county seat of Oklahoma Co. Incorp. Mch. 10 1891. Commission government adopted Mch. 9 1911 (V. 92, p. 747) and upheld by State Supreme Court on June 8 1911. V. 92, p. 1652. The State Supreme Court in May 1911 held valid bond issues of \$150,000 for a fire station and \$15,000 for street-cleaning apparatus. The principal question involved was whether or not the objects for which the issues were made were public utilities, and the Court decides that they are. V. 92, p. 1386.
Funding Bonds.
 6s '05 F-A \$15,000...Aug 15 1915
 6s '06 J-D 31,000...June 24 '17-'26
 4 1/2s '06 M-S 45,000...Sept 1 1925
 5s '08 F-A 72,500...Feb 15 1928
 5s '11 200,000...Oct 9 1936
Hospital Bonds.
 5s '08 M-N \$10,000...Nov 16 1933
 5s '08 M-N 15,000...Nov 16 1933
 5s '11 M-S 25,000...Mch 1 1936
Building-Site Bonds.
 5s '10 J-J \$10,000...Jan 31 1935
Sewer Bonds.
 5s '00 A-O \$20,000...Nov 15 1930
 4 1/2s '06 P-A 225,000...Feb 1 1936
 5s '07 A-O 50,000...Aug 1 1937
 6s '09 M-N 15,000...May 1 1934
 5s '09 A-O 185,000...Oct 1 1934
 5s '09 J-D 200,000...Dec 1 1934
 5s '11 M-S 125,000...Mch 1 1936
Fire-Department Bonds.
 5s '09 J-D \$100,000...June 1 1934
 5s '10 A-O 150,000...Aug 1 1935
Refunding Bonds.
 5s '06 F-A 5,000...Aug 15 1926
 5s '07 F-A 5,000...Aug 15 1927
 5s '08 F-A 5,000...Aug 15 1928
 5s '09 5,000...Aug 15 1929
 5s '10 5,000...Aug 15 1930
Incinerator Bonds.
 5s '10 J-J \$50,000...Jan 31 1935
Park Bonds.
 5s '09 J-D \$400,000...June 1 1934
 5s '10 A-O 150,000...Oct 1 1935
 5s '10 A-O 50,000...Oct 1 1935
 5s '12 F-A 250,000...Feb 15 1937
 (Subject to call Feb. 15 1922.)
Water Bonds.
 5s '00 A-O \$80,000...Oct 1 1930
 5s '00 M-N 20,000...Nov 1 1930
 4 1/2s '06 P-A 225,000...Feb 1 1936
 5s '09 M-N 35,000...May 1 1934
 5s '09 J-J 150,000...June 1 1934
 5s '10 J-J 150,000...Jan 1 1935
 5s '11 250,000...Mch 1 1936
 5s '12 F-A 100,000...Feb 15 1937
 (Subject to call Feb 15 1922.)
City-Jail Bonds.
 5s '09 J-D \$35,000...June 1 1934
Police-Alarm Bonds.
 5s '10 A-O \$10,000...Oct 1 1935
Street Bonds.
 5s '10 A-O \$15,000...Aug 1 1935
City-Hall Bonds.
 5s '01 M-S \$30,000...Mch 1 1931
 BOND. DEBT Mar 1 '13. \$3,718,500
 Assessed valuation 1912 90,656,684
 (Assessment at about 3/4 actual value.)
 City tax rate (per \$1,000) '12 \$9.80
 Population in 1910 (Census) 64,305
 INTEREST on 6s, 6s and 4 1/2s is payable at Nat. Reserve Bank, N. Y.; on 4 1/2s due Sept. 1 1925 at Hanover Nat. Bank, N. Y.

OKLAHOMA CITY SCH. DIST.
Building Bonds.
 6s '04 J-J \$45,500...Jan 1 1914
 6s '05 J-D 7,500...June 3 '13-'15
 4s '03 J-J 100,000...July 1 1923
 4 1/2s '05 J-D 60,000...June 1 1925
 6s '05 J-J 8,000...Mch 15 1925
 6s '07 J-J 3,800...July 5 1927
 5s '08 J-D 75,000...June 2 1928
 4 1/2s '09 J-J 300,000...Aug 1 1929
 4 1/2s '09 F-A 150,000...Aug 1 1929
 5s '10 J-J 45,000...Dec 1 1929
 5s '10 J-D 300,000...June 1 1930
 5s '10 A-O 135,000...Oct 1 1930
 5s '11 J-J 335,000...July 1 1931
 6s '04 M-S 4,000...Sept 10 '25-'34
 4 1/2s '09 J-D 135,000...June 15 1929
Funding Bonds.
 5s '11 M-S 200,000 [Mch 1 '16-'21-'26 & '31
 (\$29,000...Dec 15 1916
 29,000...Dec 15 1921
 30,000...Dec 15 1926
 30,000...Dec 15 1931
 BOND. DEBT July 1 '12 \$1,919,800
 Cash on hand 130,824
 Sinking fund 118,984
 Assessed valuation 1911 102,819,767
 School tax (per \$1,000) 1911 \$6.00
 INTEREST payable at National Reserve Bank, New York.

OKLAHOMA CITY.
 This city, the capital of the State, is the county seat of Oklahoma Co. Incorp. Mch. 10 1891. Commission government adopted Mch. 9 1911 (V. 92, p. 747) and upheld by State Supreme Court on June 8 1911. V. 92, p. 1652. The State Supreme Court in May 1911 held valid bond issues of \$150,000 for a fire station and \$15,000 for street-cleaning apparatus. The principal question involved was whether or not the objects for which the issues were made were public utilities, and the Court decides that they are. V. 92, p. 1386.
Funding Bonds.
 6s '05 F-A \$15,000...Aug 15 1915
 6s '06 J-D 31,000...June 24 '17-'26
 4 1/2s '06 M-S 45,000...Sept 1 1925
 5s '08 F-A 72,500...Feb 15 1928
 5s '11 200,000...Oct 9 1936
Hospital Bonds.
 5s '08 M-N \$10,000...Nov 16 1933
 5s '08 M-N 15,000...Nov 16 1933
 5s '11 M-S 25,000...Mch 1 1936
Building-Site Bonds.
 5s '10 J-J \$10,000...Jan 31 1935
Sewer Bonds.
 5s '00 A-O \$20,000...Nov 15 1930
 4 1/2s '06 P-A 225,000...Feb 1 1936
 5s '07 A-O 50,000...Aug 1 1937
 6s '09 M-N 15,000...May 1 1934
 5s '09 A-O 185,000...Oct 1 1934
 5s '09 J-D 200,000...Dec 1 1934
 5s '11 M-S 125,000...Mch 1 1936
Fire-Department Bonds.
 5s '09 J-D \$100,000...June 1 1934
 5s '10 A-O 150,000...Aug 1 1935
Refunding Bonds.
 5s '06 F-A 5,000...Aug 15 1926
 5s '07 F-A 5,000...Aug 15 1927
 5s '08 F-A 5,000...Aug 15 1928
 5s '09 5,000...Aug 15 1929
 5s '10 5,000...Aug 15 1930
Incinerator Bonds.
 5s '10 J-J \$50,000...Jan 31 1935
Park Bonds.
 5s '09 J-D \$400,000...June 1 1934
 5s '10 A-O 150,000...Oct 1 1935
 5s '10 A-O 50,000...Oct 1 1935
 5s '12 F-A 250,000...Feb 15 1937
 (Subject to call Feb. 15 1922.)
Water Bonds.
 5s '00 A-O \$80,000...Oct 1 1930
 5s '00 M-N 20,000...Nov 1 1930
 4 1/2s '06 P-A 225,000...Feb 1 1936
 5s '09 M-N 35,000...May 1 1934
 5s '09 J-J 150,000...June 1 1934
 5s '10 J-J 150,000...Jan 1 1935
 5s '11 250,000...Mch 1 1936
 5s '12 F-A 100,000...Feb 15 1937
 (Subject to call Feb 15 1922.)
City-Jail Bonds.
 5s '09 J-D \$35,000...June 1 1934
Police-Alarm Bonds.
 5s '10 A-O \$10,000...Oct 1 1935
Street Bonds.
 5s '10 A-O \$15,000...Aug 1 1935
City-Hall Bonds.
 5s '01 M-S \$30,000...Mch 1 1931
 BOND. DEBT Mar 1 '13. \$3,718,500
 Assessed valuation 1912 90,656,684
 (Assessment at about 3/4 actual value.)
 City tax rate (per \$1,000) '12 \$9.80
 Population in 1910 (Census) 64,305
 INTEREST on 6s, 6s and 4 1/2s is payable at Nat. Reserve Bank, N. Y.; on 4 1/2s due Sept. 1 1925 at Hanover Nat. Bank, N. Y.

OKLAHOMA CITY SCH. DIST.
Building Bonds.
 6s '04 J-J \$45,500...Jan 1 1914
 6s '05 J-D 7,500...June 3 '13-'15
 4s '03 J-J 100,000...July 1 1923
 4 1/2s '05 J-D 60,000...June 1 1925
 6s '05 J-J 8,000...Mch 15 1925
 6s '07 J-J 3,800...July 5 1927
 5s '08 J-D 75,000...June 2 1928
 4 1/2s '09 J-J 300,000...Aug 1 1929
 4 1/2s '09 F-A 150,000...Aug 1 1929
 5s '10 J-J 45,000...Dec 1 1929
 5s '10 J-D 300,000...June 1 1930
 5s '10 A-O 135,000...Oct 1 1930
 5s '11 J-J 335,000...July 1 1931
 6s '04 M-S 4,000...Sept 10 '25-'34
 4 1/2s '09 J-D 135,000...June 15 1929
Funding Bonds.
 5s '11 M-S 200,000 [Mch 1 '16-'21-'26 & '31
 (\$29,000...Dec 15 1916
 29,000...Dec 15 1921
 30,000...Dec 15 1926
 30,000...Dec 15 1931
 BOND. DEBT July 1 '12 \$1,919,800
 Cash on hand 130,824
 Sinking fund 118,984
 Assessed valuation 1911 102,819,767
 School tax (per \$1,000) 1911 \$6.00
 INTEREST payable at National Reserve Bank, New York.

OKLAHOMA COUNTY.
 County seat is Oklahoma City.
Drainage Warrants.
 6s \$29,000 July 20 '13-'23
Funding Bonds.
 6s '06 \$59,300 Jan 27 '17-'28
 5s '09 72,600 Nov 1 1920
 4 1/2s '09 44,000 Sept 13 1934
 5 1/2s '11 41,458 Aug 15 1936
Court-House Bonds.
 4 1/2s '08 \$100,000 Dec 31 '24-'33
 4 1/2s '05 10,000 Sept 1 '26-'35
Jail Bonds.
 4 1/2s '05 \$30,000 Sept 1 1926-'35
 TOT. BD. DT. Mar 1913 \$386,358
 Total cash on hand 106,495
 July 30 1912 118,322,655
 Total assessed val. 1912 118,322,655
 State & Co. tax (per \$1,000) '12 \$4.75
 Population in 1910 (Census) 85,232
 INT. at Nat. Reserve Bank, N. Y.

OKMULGEE.
 This city is in Okmulgee County. Commission government adopted Apr. 2 1912. Pop'n 1910, 4,176.
Refunding Bonds.
 6s '09 \$22,000...Dec 15 1934
School Bonds.
 5s '03 M-S \$15,000...Mch 15 1923
Sewer Bonds.
 5s '03 M-N \$15,000...Nov 1 1903
 5s '07 7,000...Oct 24 1927
 6s '09 F-A 50,000...Feb 1 1929
 5s '09 F-A 20,000...Feb 1 1929
City-Hall Bonds.
 6s '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
 6s '09 F-A 15,000...Feb 1 1929
 6s '10 60,000...
 BOND. DEBT Mar 1913 \$317,000
 Assessed val. 1911 3,487,649
 True value (est.) 7,000,000
 INT. at Nat. Reserve Bank, N. Y.

OKMULGEE SCHOOL DIST.
Building Bonds.
 5s M-S \$25,000...Mch 1 1929
 Assessed valuation 1911 4,104,675
 TOT. BD. DT. Jan 1913 \$300,000
 INT. at Nat. Reserve Bank, N. Y.

OSAGE COUNTY.
 Pawhuska is the county seat. Bonds are tax-free. Pop. '10, 20,101
Current-Expense Bonds.
 6s \$30,000...1917
Court-House & Jail Bonds.
 5s '11 J-D \$100,000 Dec 1 '22-'31
Refunding Bonds.
 6s \$60,000...1932
 6s '12 M-S 85,000...Dec 15 1937
Funding Bonds.
 6s '12 M-S \$29,800...Jan 1 1932
 BOND. DEBT Sept 1 '12 \$190,000
 Floating debt 25,000
 Sinking fund 15,000
 Assessed valuation 1912 26,319,888
 (Assessment about 70% actual value.)
 State & Co. tax (per \$1,000) '12 \$6.55

PAWHUSKA.
 This city is in Osage County. Inc. June 28 1906. Commission gov't adopted during July 1912. V. 95, p. 1111. Popula. in 1910, 4,776.
 City owns and operates its water, electric-light and natural-gas plants.
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
Water and Light Bonds.
 6s '11 \$60,000...Aug 15 1936
Public Utility Bonds.
 5s '09 Dec \$10,000...Mch 1 1934
 (Subject to call Mch. 1 1924.)
Funding Bonds.
 6s \$4,882
 GEN. BD. DT. Mar 17 '13 \$186,882
 Assessment debt (add'l) 77,100
 Sinking fund 17,471
 Assessed valuation 1912 2,257,731
 (Assessment about 90% actual value.)
 City tax rate (per \$1,000) '12 \$12.60
 INT. at Nat. Reserve Bank, N. Y.
 Assessed valuation 1911 2,594,205
 City tax rate (per \$1,000) '11 \$13.50
 Population in 1910 4,776
 INT. at Nat. Reserve Bk., N. Y.

PAWHUSKA SCHOOL DISTRICT
 5s '07 \$20,000...Apr 1 1922
 (Tax-exempt)
 5s '08 July \$30,000...July 1 1928
Refunding Bonds.
 6s '09 28,000...July 1 1929
 BOND. DEBT Mar 1913 \$58,000
 Sinking fund 16,293
 Total assessed val. 1912 2,583,157
 (Assessment at full value.)
 School tax (per \$1,000) 1912 \$8.00
 INT. at Nat. Reserve Bank, N. Y.

PAWNEE SCHOOL DISTRICT.
 A district (P. O. Pawnee) in Pawnee County. Pop'n 1913 (est.), 2,000.
Building Bonds.
 5s '11 M-N \$35,000...May 1 1936
 5s 1,000...1913
 5s 8,000...1920
 5s 5,400...1925
 TOT. BD. DT. Mar 1913 \$459,640
 Assessed valuation 1912 1,407,819
 (Assessment about full value.)
 School tax rate (per \$1,000) '12 \$13.00
 INT. at Nat. Reserve Bank, N. Y.

PAYNE COUNTY.
 Stillwater is the county seat.
Refunding Bonds.
 4 1/2s '09 A-O \$30,000...1920-1929
 BOND. DEBT Jan 1913 \$50,000
 Floating debt 2,330
 Sinking fund 4,897
 Total assessed val. 1913 14,097,479
 (Assessment about actual value.)
 State & Co. tax (per \$1,000) '13 \$6.25
 Population in 1910 23,735
 INT. at Nat. Reserve Bank, N. Y.

PERRY.
 This city is the county seat of Noble County. Pop'n in 1910, 3,133.
Water Bonds.
 5 1/2s '05 M-N \$30,000 May 10 '27-'36
Funding Bonds.
 5s '08 F-A \$34,000 Aug 1 1933
 (Subject to call after Aug 1 1924.)
 BOND. DEBT Jan 1 1913 \$158,000
 Assessed valuation 1912 1,600,000
 (Assessment at about full value.)
 Total tax rate (per \$1,000) '12 \$16.00
 Population in 1910 3,133
 INT. at First Nat. Bank, Perry.

PERRY SCHOOL DISTRICT.
 7s Jan \$18,000...1914
 5 1/2s J-J 11,000...1925
 5s '11 J-J 30,000...Mch 1 1931
 BOND. DEBT Mar 1913 \$59,000
 Sinking fund 18,000
 Assessed valuation 1912 1,676,706
 (Assessment about 3/4 actual value.)
 School tax rate (per \$1,000) '12 \$7.00
 INT. at Nat. Reserve Bank, N. Y.

PITTSBURG COUNTY.
 McAlester is the county seat.
State Loan.
 \$34,000
Funding Bonds (Tax-Exempt).
 5s 8-s \$89,540...Jan 10 1936
 BOND DEBT Apr 1 1913 \$153,540
 Floating debt (estimated) 14,000
 TOTAL DEBT Apr 1 1913 147,540
 Sinking fund 26,263
 NET DEBT Apr 1 1913 121,277
 Assessed valuation 1912 20,120,553
 (Assessment about 3/4 actual value.)
 State & Co. tax (per \$1,000) '12 \$9.00
 Population in 1910 47,650

SAPULPA SCHOOL DISTRICT.

Table with 2 columns: Year/Type and Amount. Includes entries for 5s '03, 5s '07, 5s '08, 5s '09, 5s '11, and BOND, DEBT, Mar 1913.

SHATTUCK.

Table with 2 columns: Year/Type and Amount. Includes entries for Water Bonds (opt. in 1919), BOND, DEBT, Oct 22 1912, and Population in 1910.

SHAWNEE.

Table with 2 columns: Year/Type and Amount. Includes entries for Sewer Bonds, Water Works Bonds, City Hall Bonds, Sewer Bonds, Sewer and Water Bonds, Convention Hall Bonds, Hospital Bonds, and BOND, DEBT, July 1912.

SHAWNEE SCH. DIST. NO. 93.

Table with 2 columns: Year/Type and Amount. Includes entries for Building Bonds, Sewer Bonds, City-Hall Bonds, BOND, DEBT, May 1912, and School tax.

SNYDER.

Table with 2 columns: Year/Type and Amount. Includes entries for Building Bonds, Sewer Bonds, BOND, DEBT, Mar 1913, and Population in 1910.

STILLWATER.

Table with 2 columns: Year/Type and Amount. Includes entries for Water-Works Bonds, BOND, DEBT, Mar 1913, and Population in 1910.

SULPHUR SCHOOL DISTRICT.

Table with 2 columns: Year/Type and Amount. Includes entries for Funding Bonds, BOND, DEBT, Oct 1912, and Population in 1910.

TOKAWA.

Table with 2 columns: Year/Type and Amount. Includes entries for Water-Works Bonds, BONDED DEBT, Mch 1912, and Population in 1910.

TULSA.

Table with 2 columns: Year/Type and Amount. Includes entries for Funding Bonds, Refunding Bonds, Sewer Bonds, Water Bonds, BOND, DEBT, Mar 20 '13, and Population in 1910.

Street Bonds.

Table with 2 columns: Year/Type and Amount. Includes entries for M-S \$33,000c, M-N \$11,000c, and Convention-Hall Bonds.

TULSA SCHOOL DIST. NO. 22.

Table with 2 columns: Year/Type and Amount. Includes entries for 5s '05, 5s '06, 5s '07, 5s '09, 5s '10, 5s '12, and BOND, DEBT, Apr 1913.

TULSA COUNTY.

Table with 2 columns: Year/Type and Amount. Includes entries for Funding Bonds, Court-House Bonds, Bridge Bonds, Jail Bonds, BOND, DEBT, Nov 15 '12, and Population in 1910.

VINITA.

Table with 2 columns: Year/Type and Amount. Includes entries for Water Bonds, Sewer Bonds, City-Hall Bonds, BOND, DEBT, May 1912, and Population in 1910.

WAGONER.

Table with 2 columns: Year/Type and Amount. Includes entries for Water-Works Bonds, Light and Power Bonds, Light, Water and Sewer Bonds, Sewer Bonds, Funding Bonds, Park Bonds, City-Hall Bonds, BOND, DEBT, Mar 18 '13, and Population in 1910.

WAGONER COUNTY.

Table with 2 columns: Year/Type and Amount. Includes entries for Verdigis Drain, BOND, DEBT, Jan 1 1913, and Population in 1910.

WALTER.

Table with 2 columns: Year/Type and Amount. Includes entries for Water Bonds, Sewer Bonds, Electric-Light-Plant Bonds, BOND, DEBT, Feb 1911, and Population in 1910.

WALTER SCH. DIST. NO. 1.

Table with 2 columns: Year/Type and Amount. Includes entries for Funding Bonds, BOND, DEBT, Apr 1913, and Population of dist., 1912 (est.).

WASHINGTON COUNTY.

Table with 2 columns: Year/Type and Amount. Includes entries for Bartlesville is county seat, Current Expense Bonds, Court-House and Jail Bonds, BOND, DEBT, Mar 20 '13, and Population in 1910.

WOODWARD.

Table with 2 columns: Year/Type and Amount. Includes entries for Woodward Co. Pop'n 1910, Sewer Bonds, and 5s '10.

Electric-Light Bonds.

Table with 2 columns: Year/Type and Amount. Includes entries for \$30,000, Sept 1 1935, Water Bonds, M&S \$50,000c, M-N \$15,000c, M-S \$33,000c, and BOND, DEBT, Feb 19 '12.

WYNNWOOD.

Table with 2 columns: Year/Type and Amount. Includes entries for City in Garvin County, s-a \$24,500c, s-a \$8,000c, s-a \$14,000c, s-j \$5,000c, City-Hall Bonds, and BOND, DEBT, Mar 20 '13.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding the minor divisions in the State of Oklahoma which are not represented among the foregoing.

Large table with columns: Location, Bonded Debt, Assessed Valuation, Tax per \$1,000, and Population. Lists various counties and school districts with their respective financial and demographic data.

(C) City. (T) Town. a Total tax. e 1909 figures. f 1910 figures. g State and county tax. * Exclusive of railroad assessment. x Total debt. y This covers merely a recent issue of bonds; we are not informed as to what is total debt. z 1911 figures. b 1912 figures.

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN THE

PACIFIC STATES

INDEX FOR THE PACIFIC STATES, CITIES, Etc.

CALIFORNIA—State, Cities, &c.....	Pages 154 to 160	WASHINGTON—State, Cities, &c.....	Pages 162 to 165
OREGON—State, Cities, &c.....	Pages 160 to 162	NEVADA—State, Cities, &c.....	Page 165

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).....158,297
 State Capital Sacramento
 Governor (term exp. 1st Mon. aft. Jan. 1 '15) ..H. W. Johnson
 Sec. of State (term exp. 1st Mon. aft. Jan. 1 '15) ..F. C. Jordan
 Treasurer (term exp. 1st Mon. aft. Jan. 1 '15) ..Edw. D. Roberts
 Controller (term ex. 1st Mon. after Jan. 1 1915), A. B. Nye

LEGISLATURE meets biennially in odd years on the first Monday after January 1, and sessions are not limited, though members shall only receive for their services \$1,000 for each regular session and \$10 for each day while in special session.

HISTORY OF DEBT.—For early history of the State debt, see "State and City Section" of April 1894, page 142.

Civil War Bonds of 1857.	Sea Wall Bonds.
Int. ceased \$3,500c.....	4s '05 J-J \$2,000,000c... Jan 2 1924
Civil War Bonds of 1860.	(Subject to call after Jan. 2 1914.)
Int. ceased \$500c.....	Harbor-Improvement Bonds.
Funded Debt Bonds.	4s g '11 J-J \$2,000,000c... July 2 1885
5s g '73 J-J \$2,277,500c (*)	(Subject to call beg. July 2 1950.)
	Highway Bonds.
	4s '11 J-J \$2,400,000c... July 3 '17-'22
	800,000c... July 3 '25-'26

* 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. [*\$1,200,000 highway bonds offered June 18 1913.]

TOTAL DEBT.—The total bonded debt of the State on March 1 1913 was \$6,681,500, including \$4,000 civil bonds on which int. has ceased. The warrant debt on that date was \$596,973.86. Cash in treasury on Mch. 1 1913 amounted to \$15,873,410.54. 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 Mch. 1 1913 held bonds aggregating \$7,572,050 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 \$1,398,000 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 total 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.
1912.....	\$3,320,400,512	*None	1902.....	\$1,290,233,964	\$3.82
1911.....	2,603,286,264	*None	1900.....	1,217,648,863	4.98
1910.....	2,471,505,410	\$3.53	1890.....	1,101,137,290	5.80
1909.....	2,438,656,544	3.64	1880.....	666,399,985	6.40
1908.....	1,961,554,603	4.00	1870.....	277,538,134	8.65
1906.....	1,595,897,411	4.76	1860.....	148,193,540	6.00
1904.....	1,545,698,785	5.35	1850.....	57,670,689	5.00

* Pursuant to Chap. 335, Laws of 1911, carrying into effect Sec. 14 of Art. 13 of the constitution as amended Nov. 8 1910 (see below) there is no general tax, revenue being derived from the taxation of public service and other corporations, banks and insurance companies. The amount of tax placed upon these corporations by the State Board of Equalization for 1911 was \$10,454,125.46, and for 1912, \$10,922,405.72.

CONSTITUTIONAL AMENDMENTS.—At the general election on Nov. 8 1910 an amendment was adopted authorizing the City of San Francisco 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. Another amendment approved on Nov. 8 1910 creates a fund of \$5,000,000 for the use, establishment, maintenance and support of the Panama Pacific International Exposition. Still another amendment adopted provides for the separation of State and local taxation and for the taxation of public service and other corporations for the benefit of the State. V. 92, p. 202. On Oct. 10 1911 the voters adopted constitutional amendments granting equal suffrage to women, allowing the recall of public officials, even the judiciary, and reserving to the people the powers of initiative and referendum. See V. 93, p. 1337, for list of amendments adopted and defeated.

BOND PROPOSITIONS.—Propositions providing for the issuance of \$18,000,000 highway, \$1,500,000 San Diego sea-wall, \$1,000,000 India Basin and \$9,000,000 harbor-improvement 4% bonds for the city and county

of San Francisco were adopted at the general election on Nov. 8 1910. V. 92, p. 202. This latter issue was declared valid by the Supreme Court on Nov. 14 1911. V. 93, p. 1337. On May 23 1912 Judge Seawell in the Superior Court dismissed the order to show cause why an injunction should not be issued restraining the sale of the \$1,000,000 4% India Basin bonds. V. 94, p. 1519. The offering of these bonds, which was to have taken place July 22 1912, has been indefinitely postponed. V. 95, p. 312.

DEBT LIMITATION.—The limitations fixed in the constitution of California with reference to the creation of State debt, debts of counties, cities, towns, &c., are as follows:

ARTICLE 16. Section 1.—*State Indebtedness.*—The Legislature shall not in any manner create any debt or debts, liability or liabilities, which shall, singly or in the aggregate with any previous debts or liabilities, exceed the sum of three hundred thousand dollars, except in case of war to repel invasion or suppress insurrection, unless the same shall be authorized by law for some single object or work to be distinctly specified therein, which law shall provide ways and means, exclusive of loans, for the payment of 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 seventy-five years of the time of the contracting thereof, and shall be irrevocable until the principal and interest thereon shall be paid and discharged, and such law may make provision for a sinking fund to pay the principal of such debt or liability to commence at a time after the incurring of such debt or liability of not more than a period of one-fourth of the time of maturity of such debt or liability; but no such law shall take effect until, at a general election, it shall have been submitted to the people and shall have received a majority of all the votes cast for and against it at such election; and all moneys raised by authority of such law shall be applied only to the specific object therein stated, or to the payment of the debt thereby created, and such law shall be published in at least one newspaper in each county, or city and county, if one be published therein, throughout the State, for three months next preceding the election at which it is submitted to 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.

ARTICLE 12. Section 13.—*State Not to Loan Its Credit, &c.*—The State shall not, in any manner, loan its credit, nor shall it subscribe to or be interested in the stock of any company, association or corporation.

ARTICLE 4. Section 31.—*Legislature Prohibited from Loaning Credit &c. of State, City, County, &c.*—The Legislature shall have no power to give or to lend, or to authorize the giving or lending of, the credit of the State, or of any county, city and county, city, township or other political corporation or sub-division of the State now existing, or that may be hereafter established, in aid of or to any person, association or corporation, whether municipal or otherwise, or to pledge the credit thereof in any manner whatever for the payment of the liabilities of any individual, association, municipal or other corporation whatever; nor shall it have power to make any gift, or authorize the making of any gift, or any public money or thing of value to any individual, municipal or other corporation whatever; provided, that nothing in this section shall prevent the Legislature granting aid pursuant to section twenty-two of this Article; and it shall not have power to authorize the State or any political sub-division thereof to subscribe for stock or to become a stockholder in any corporation whatever.

The exception provided in Section 22 of Article 4 (referred to in the last clause of the above) permits merely the granting of aid by the State and by cities, &c., to institutions for the support and maintenance of minor orphans, or half-orphans, or abandoned children, or aged persons in indigent circumstances. By an amendment adopted Nov. 8 1910 further provision is made for creating a fund of \$5,000,000 for the use, establishment, maintenance and support of the Panama Pacific International Exposition. V. 92, p. 202. See Constitutional amendments given in preceding column.

ARTICLE 11. Section 15.—*Counties, Cities and Towns, &c., Debt Restrictions.*—No county, city, town, township, board of education or school district shall incur any indebtedness or liability, in any manner, or for any purpose, exceeding in any year the income and revenue provided for it for such year, without the assent of two-thirds of the qualified electors thereof voting at an election to be held for that purpose, nor unless, before or at the time of incurring such indebtedness, provision shall be made for the collection of an annual tax sufficient to pay the interest on such indebtedness as it falls due, and also provision to constitute a sinking fund for the payment of the principal thereof on or before maturity, which shall not exceed forty years from the time of contracting the same; provided, however, that the City and County of San Francisco may at any time pay the unpaid claims, with interest thereon at the rate of five per cent per annum, for materials furnished to and work done for said city and county during the forty-first, forty-second, forty-third, forty-fourth and fiftieth fiscal years, and for unpaid teachers' salaries for the fiftieth fiscal year, out of the income and revenue of any succeeding year or years, the amount to be paid in full of said claims not to exceed in the aggregate the sum of five hundred thousand dollars, and that no statute of limitations shall apply in any manner to these claims; and provided further, that the City of Vallejo, of Solano County, may pay its existing indebtedness incurred in the construction of its water-works whenever two-thirds of the electors thereof voting at an election held for that purpose shall so decide, and that no statute of limitations shall apply in any manner. Any indebtedness or liability incurred contrary to this provision, with the exceptions hereinbefore recited, shall be void.

The City and County of San Francisco, the City of San Jose and the Town of Santa Clara may make provision for a sinking fund, to pay the principal of any indebtedness incurred, or to be hereafter incurred, by it, to commence at a time after the incurring of such indebtedness of not more than a period of one-fourth of the time of maturity of such indebtedness, which shall not exceed seventy-five years from the time of contracting the same. Any indebtedness incurred contrary to any provision of this section shall be void.

COUNTY DEBT RESTRICTIONS.—By a State law passed March 24 1893, all counties are restricted to the issuance of bonds running not longer than twenty years.

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 15% 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.

SECTION 1. V. 74, p. 916; V. 75, p. 1366. SECTION 1. 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.

MORTGAGES EXEMPT FROM TAXATION.—Among the amendments voted Nov. 8 1910 is one repealing Section 4 of Article 13 of the State constitution, thereby changing Section 1 so that hereafter a mortgage deed of trust, &c., together with the money represented by such debt, shall be exempt from taxation.

IRRIGATION BONDS AS SAVINGS BANK INVESTMENTS.—The Legislature in 1911 passed an Act (Chapter 157, Laws 1911) allowing investment by savings banks in bonds of irrigation districts.

POPULATION OF STATE.— 1910 — 2,377,549 | 1890 — 1,208,130 | 1870 — 560,247 | 1850 — 92,597 1900 — 1,485,053 | 1880 — 864,694 | 1860 — 379,004

CITIES, COUNTIES AND TOWNS IN THE STATE OF CALIFORNIA.

NOTE.—For debts of cities 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. This city is in Alameda County. City was incorporated 1854; re-inc. 1872. Special charter adopted April 1907. For proposed purchase of certain water properties, see V. 93, p. 1547. Population 1910, 23,982. City Hall. 5s '94 J-D \$27,500c. Dec 1 '13-'34 School. 5s '94 J-D \$22,550c. Dec 1 '13-'34 4s '01 J-D 72,500c. Dec 1 '13-'41 4 1/2s '10 J-D 135,750c. June 1 '14-'50 Municipal Improvement Bonds. 4 1/2s '08 A-O \$266,875c. Apr 1 '14-'48 Electric-Lt. & Police Dept. Bonds. 5s '12 M-N 158,000c. Nov 1 '13-'52 Sewer Bonds. 4 1/2s '10 J-D \$27,750c. June 1 '14-'50 BOND. DEBT Nov 1912 — \$730,825 Total assessed val. 1912 — 20,895,458 (Assessment about 65% actual value.) City tax rate (per \$1,000) '12-\$10.90 INT. payable at City Treas. office.

ALAMEDA CO. UN. H. S. D. NO. 3. Building Bonds. 5s g '12 J-D \$80,000c. June 1 '18-'47 BOND. DEBT. Oct 1912 — \$80,000 Assessed valuation 1912 — 7,449,900 (Assessment at 60% actual value.) Population in 1912 (est.) — 5,000 INT. payable at County Treasurer's office in Oakland.

ALAMEDA CO. UN. H. S. D. NO. 4. High-School Building Bonds. 5s '06 J-J \$86,000c. — 1913-1926 BOND. DEBT July 1 1912 — \$86,000 Assessed valuation 1912 — 17,490,027 (Assessment about 60% actual val.) INTEREST payable at County Auditor's office in Oakland.

ALHAMBRA. This city is in Los Angeles County. Library Bonds. 5s '12 M-S \$50,000c. Sept 1 '13-'52 Incinerator Bonds. 5s '12 M-S \$10,000c. Sept 1 '13-'52 Fire-Protection Bonds. 5s '12 M-S \$31,000c. Sept 1 '13-'52 Drainage Bonds. 5s '12 M-S \$17,000c. Sept 1 '13-'52 City-Hall Bonds. 5s '12 M-S \$50,000c. Sept 1 '13-'52 Bridge Bonds. 5s '12 M-S \$15,000c. Sept 1 '13-'52 BOND. DEBT Apr 15 '13 — \$224,000 Assessed valuation 1912 — 7,388,295 Tax rate (per \$1,000) 1912 — \$11.50 Population in 1910 — 5,021 INT. payable at City Treas. office.

ALHAMBRA CITY SCH. DIST. s '06 — \$24,000 s '08 — 56,000 s '09 — 46,000 4 1/2s '11 July 1 2,000c. July 1 '21-'26 4 1/2s '11 July 1 2,000c. July 1 '23-'25 158,000c. July 1 '23-'25 BOND. DEBT Oct 17 1912 — \$186,000 Sinking fund — 4,387 Assessed valuation 1912 — 6,204,245 School tax (per \$1,000) 1912 — \$11.60 INT. payable at Co. Treas. office.

ALHAMBRA CITY HIGH S. D. s '04 — \$27,000 s '06 — 26,000 4 1/2s '11 July 55,000c. July 1 '21-'51 BOND. DEBT Oct 17 1912 — \$84,000 Sinking fund — 82 Assessed valuation 1912 — 6,204,245 School tax (per \$1,000) '12 — \$11.60 INT. at County Treasurer's office.

ANAHEIM. This city is in Orange County. Re-inc. June 1888. Pop'n 1910, 2,628. Electric-Light Bonds. 6s '94 J-D \$3,850c. Dec 1 '13-'34 5s g '11 A-O 8,075c. Apr 1 '14-'51

Water and Light Bonds. 5s '96 J-D \$10,800c. Dec 1 '13-'36 5s g '06 J-J \$40,800c. July 2 '13-'46 Paving Bonds. 5s g '10 J-J \$6,500c. July 2 '13-'25 Sewer Bonds. 5s g '11 A-O \$85,500c. Apr 1 '14-'51 BOND. DEBT May 1 '13 — \$155,525 Assess. val. (1/2 act.) 1912 — 1,622,325 Total tax (per \$1,000) '12-'13 — \$17.00 INT. payable at City Treas. office.

ANAHEIM SCHOOL DISTRICT. High-School Bonds. 5s '11 — \$70,000 5s '11 — 35,000 — 1916-1931 Grammar-School Bonds. 5s '11 — \$30,000 TOTAL BONDED DEBT. (?)

ARCADIA SCHOOL DISTRICT. A district in Los Angeles County. Building Bonds. 5s '13 M-S \$25,000c. — 1918-1942 BOND. DEBT Mar 1 '13 — \$27,500 Assessed valuation 1912 — 3,321,750 (Assessment about 1/2 actual value.)

BAKERSFIELD. This city is in Kern County. Incorporated Jan. 11 1898. Town of Kern annexed July 19 1910. Improvement Bonds. 4s '04 — \$23,000c. Pt. yly July 1 Fire-Department Bonds. 5s '12 A-O \$60,000c. — Oct 1 '13-'52 Library Bonds. 5s '12 A-O \$27,000c. — Oct 1 '13-'52 Sewer Bonds. 4 1/2s '07 M-N 102,000c. May 1 '14-'47 5s '12 A-O 210,000c. — Oct 1 '13-'52 5s '12 — 16,000c. — Oct 13 1952 City-Hall Bonds. 5s '12 A-O 150,000c. — Oct 1 '13-'52 School Bonds. 4 1/2s — \$30,000. Part yly July 1 BOND. DEBT April 1913 — \$621,000 Assessed valuation 1912 — 7,225,000 (Assessment about 1/2 actual value.) Total tax (per \$1,000) '12 — \$27.20 Population in 1910 — 12,727 INT. payable at City Treas. office.

BAKERSFIELD SCHOOL DIST. Building Bonds. 5s g '13 J-J \$189,000c. — 1918-1927 BOND. DEBT Mar 1913 — \$189,000 Assessed val. (1/2 act.) 1912 — 7,264,391

BERKELEY. This city is in Alameda County. Incorp. April 1878. New charter adopted Mch. 5 1895. Commission government adopted July 1 1909. School Bonds. 4 1/2s '00 J-J \$70,000c. July 10 '13-'40 Munc. Impr. Bds. — (Tax Exempt.) 4 1/2s '06 P-A \$259,850c. Feb 1 '14-'47 BOND. DEBT Mar 10 '13 — \$320,385 Assessed val. 1912-13 — 38,913,850 (Assessment about 3-5 actual value.) Tot. tax (per \$1,000) '12-'13 — \$24.10 Population in 1910 (Census) — 40,434 INT. at office of City Treasurer.

BERKELEY SCHOOL DISTRICT. 4 1/2s '06 J-J \$123,362c. — Jan 1 '14-'40 4 1/2s '07 — 175,000c. — Feb 1 '14-'47 4 1/2s '07 J-J 14,000c. July 15 '15-'26 4 1/2s '07 — 60,000c. July 15 '13-'16 4 1/2s '08 — 180,000c. — 1913-1948 4 1/2s '08 — 45,000c. — 1913-1948 BOND. DEBT Feb 1911 — \$651,000 INT. payable at Co. Treas. office.

BONITA SCHOOL DISTRICT. A district in Stanislaus County. Building Bonds. 5s '12 M-N \$35,000c. TOTAL DEBT. (?)

BURLINGAME SCHOOL DIST. 5s '12 J-D \$50,000c. Dec 1 1941 TOTAL DEBT. (?)

CARPENTERIA UN. SCH. DIST. A district in Santa Barbara Co. Site and Building Bonds. 5s '12 Apr \$33,000 — 1916-1932 BOND. DEBT Nov 1 '12 — \$33,000 Assessed valuation 1911 — 704,000

CENTRAL UNION HIGH S. D. A district (P. O. El Centro) in Imperial Co. Pop'n 1910, 827. Building Bonds. 5s '11 — \$75,000 — 1927-1951 BOND. DEBT Mch 1913 — \$75,000 Floating debt — 1,600 Assessed val. (1/2 act.) '12 — 2,601,000 High-school tax (per \$1,000) '12 — \$7.70 INT. payable at Co. Treas. office.

CERES HIGH SCHOOL DIST. A district in Stanislaus County. Building Bonds. 5s — \$35,000. May 13 '18-'37 TOTAL DEBT. (?)

CHAFFEE UN. HIGH SCH. DIST. A district in San Bernardino County. Building Bonds. 5s g '11 Sept \$100,000. Sept 11 '17-'51 5s g '11 Sept 100,000c. — Sept 1 '20-'51 BOND. DEBT Mar 1913 — \$200,000 Assessed valuation 1912 — 5,458,430 Real valuation (est.) — 12,000,000 INT. at County Treas. office.

CHICO. This city is in Butte County. Sewer Bonds. 5s '02 J-J \$32,625c. Jan 1 '14-'42 Municipal Improvement Bonds. 5s '10 J-J \$142,500c. July 1 '13-'50 BOND. DEBT July 1 1912 — \$176,250 Assessed valuation '12-'13 — 2,985,125 Tax rate (per \$1,000) '12-'13 — \$15.50 Population in 1910 — 3,750

COLTON. This city is in San Bernardino Co. Water Bonds. 6s '85 J-J \$55,200c. — 1925 6s '99 J-J 13,000c. — 1930 Electric-Light Bonds. 6s '06 J-J \$3,450c. — 1936 Refunding Bonds. 6s '01 J-J \$2,800c. — 1941 Sewer Bonds. 5s '10 J-J \$59,000c. — 1941 BOND. DEBT Mar 20 '13 — \$113,450 Assessed val. (1-3 act.) '12 — 1,590,663 City tax rate (per \$1,000) '12 — \$19.70 Population in 1910 (Census) — 4,852 INT. payable at First Nat. Bank, Colton, or at Colton Nat. Bank.

COLUSA. This town is in Colusa County. Reorganized as a town of sixth class Jan. 11 1909. Pop'n 1910, 1,582. Water-Works Bonds. 5s g '09 J-D \$50,000c. Dec 1 '14-'38 Sewer Bonds. 5s g '09 J-D \$46,250c. Dec 1 '13-'49 BOND. DEBT July 1 1912 — \$97,500 Total assessed val. 1912 — 1,255,187 (Assessment about 2-5 actual value.) Total tax rate (per \$1,000) '12 — \$16.00 INT. payable at Town Treas. office.

CONLEY SCHOOL DISTRICT. A district in Kern County. Building Bonds. 6s '12 Sept \$30,000c. (Due in 10, 11 and 12 years.) BOND. DEBT April 1913 — \$55,000 Assessed valuation 1912 — 7,537,079 Real valuation — 15,000,000 INT. payable in Bakersfield at County Treasurer's office.

CONTEA COSTA COUNTY. Martinez is the county seat. Bonds are tax-exempt. Court-House and Jail Bonds. 4s '08 J-J \$191,000c. — 1943 Reclamation Dist. No. 800 Bds. 6s '12 J-J \$300,000c. BOND. DEBT Mar 1913 — \$161,600 Reclamation bonds (add'l) 300,000 Total assessed val. 1912 — 42,631,665 (Assessment about 50% actual value.) County tax (per M) Inside — \$11.00 1912 — Outside — 15.00 Population in 1910 — 31,674 INT. payable at County Treasury.

CORNING. This city is in Tehama County. Inc. in 1907. Population 1910, 987. Water-Works Bonds. 5s '10 J-D \$45,600c. Dec 1 '20-'50 Sewer Bonds. 5s '10 J-D \$20,948c. Dec 1 '13-'50 BOND. DEBT Mar 20 1913 — \$67,300 Assessed valuation 1912 — 594,665 (Assessment 1-3 to 1/2 actual value.) Total tax rate (per \$1,000) '12 — \$30.90 INT. payable at City Treas. office.

CORNING UN. HIGH SCH. DIST. 5s '11 M-S \$46,000c. Sept 18 '14-'36 BOND. DEBT Mar 1913 — \$46,000 Assessed valuation 1911 — 5,000,000 School tax (per \$1,000) 1911 — \$2.00

CORONA. This city is in Riverside Co. Inc. July 1896. Pop'n 1910, 3,550. Sewer Bonds. 6s g '09 A-O \$27,750c. — Aug 1 '13-'49 Street Bonds. 5s g '09 A-O \$13,415c. Aug 1 '13-'49 5s g '12 J-J 84,282c. Jan 1 '14-'51 Drainage Bonds. 5s g '09 A-O \$84,175c. — Aug 1 '13-'49

City-Hall Bonds. 4 1/2s '12 J-J \$24,358c. Jan 1 '14-'51 Fire-Apparatus Bonds. 4 1/2s '12 J-J \$5,872c. Jan 1 '14-'51 Park Bonds. 4 1/2s '12 J-J \$18,154c. — Jan 1 '14-'51 BOND. DEBT Sept 21 '12 — \$226,338 Sinking fund — 2,825 Total assessed val. 1912 — 1,993,115 (Assessm't abt. 30 to 40% act. val.) Tot. tax rate (per M.) '12 — \$21.70 INT. payable at City Treas. office.

CORONADO. This city is in San Diego County. Inc. 1890. Population 1910, 1,477. Municipal Improvement Bonds. 5s '06 F-A \$111,375c. Feb 1 '14-'46 5s '11 F-A 43,700c. — Feb 1 '14-'51 Paving Bonds. 5s '12 A-O \$76,000c. — Sen-Wall Bonds. 5s '12 A-O \$71,000c. (The two issues above mature \$4,000 Apr 1 '14-'50 incl. and \$3,000 Apr 1 1951.) BOND. DEBT Apr 2 1913 — \$306,075 Assessed val. (1/2 act.) 1912 — 2,765,903 City tax rate (per \$1,000) '12 — \$19.20 INT. payable at City Treas. office.

CORONADO SCHOOL DISTRICT. Building Bonds. 5s '12 July \$80,000 — 1915-1934 BOND. DEBT Mar 1913 — \$80,000 Assessed valuation 1912 — 1,650,006 School tax rate (per \$1,000) '12 — \$9.50

DELANO JOINT UN. HIGH S. L. A district in Kern and Tulare Counties. Building Bonds. 6s '11 — \$50,000c. — Sept 1 1931 BOND. DEBT Oct 30 '11 — \$50,000 Assessed valuation 1911 — 736,183

DINUBA. This city is in Tulare County. Sewer Bonds. 5 1/2s '08 — \$42,000c. Jan 1 '14-'53 TOTAL DEBT. (?) Population in 1910 — 970 INT. at City Treasurer's office.

DINUBA SCHOOL DISTRICT. High-School-Building Bonds. 5s '12 Apr \$40,000c. — 1922-1941 TOT. BD. DT. Nov 15 '12 — \$75,000

DIXON. This town is in Solano County. Inc. Mar. 30 1818. Pop'n '10, 827. Sewer Bonds. 5s '11 J-D \$39,000c. — (51,000 payable annually.) BOND. DEBT Sept 1 '12 — \$39,000 Assessed val. (1/2 act.) 1912 — \$16,179 Tax rate (per \$1,000) 1912 — \$13.50 INT. payable at Bank of Dixon.

EL CENTRO. This city is in Imperial County. Municipal Improvement Bonds. 5 1/2s — \$40,000 BOND. DEBT Oct 1912 — \$103,000 Floating debt — 3,000 Assessed valuation 1912 — 1,780,915 Tax rate (per \$1,000) 1912 — \$18.40 Population in 1910 — 1,610

EL DORADO COUNTY. Placerville is the county seat. Court-House Bonds. 5s — ann \$120,000c. — 1946 (Maturity 1-30 yearly after 6th year.) BOND. DEBT Apr 25 '13 — \$120,000 Assessed val. (3-5 act.) '12 — 6,785,170 County tax rate (inside — \$16.00 (per \$1,000) 1912 (Outside — 20.00 Population in 1910 — 7,482 INT. payable at Co. Treas. office.

EUREKA. This city is in Humboldt County. Inc. Feb. 10 1874. All bonds are exempt from taxation. Commission government defeated Dec 4 1911. V. 93, p. 1679. Pop'n '10, 11,845. City Hall Bonds. 4 1/2s semi-ann \$80,000c. — (Part yearly on July 15.) Sewer Completion Bonds. 4 1/2s semi-ann \$25,000c. — (Part yearly on July 15.) 4 1/2s semi-ann \$61,625c. — (Part yearly on April 15.) Fire Apparatus Bonds. 4 1/2s semi-ann \$12,000c. — (Part yearly on July 15.) Park Bonds. 4 1/2s semi-ann \$4,000c. — (Part yearly on July 15.) Third Ward School Bonds. 4 1/2s semi-ann \$10,875c. — (Part yearly on April 15.) Fifth Ward School Bonds. 4 1/2s semi-ann \$10,875c. — (Part yearly on April 15.) BOND. DEBT Apr 15 '13 — \$207,375 Assessed val. (1-3 act.) '12 — 9,970,063 (Assessm't about 1-3 actual value.) Total tax (per \$1,000) 1912 — \$11.00 INT. payable at City Treas. office.

EXETER. This city is in Tulare County. Incorporated March 2 1911. Water-Works Bonds (Tax-free). 5s g '11 M-S \$40,950c. Sept 1 '13-'51 TOTAL DEBT July 1 1912 — \$42,000 Sinking fund — 2,181 Assessed val. (1/2 act.) — 481,827 Total tax (per \$1,000) 1912 — \$17.50 INT. payable at City Treas. office.

FRESNO.

This is the county seat of Fresno County, Incorporated Oct. 27 1885. Commission government defeated July 26 1912. V. 95, p. 310. City Hall. 4 1/2 g '06 J-J \$63,000 1913-1946 Sewer. 5s g J-J \$23,000 July 1 '13-35 4 1/2 g '06 J-J 148,000 1913-1946 Playground Site Bonds. 4 1/2 g J-D \$38,000 1913-1939 Convention Hall Bonds. 5s '12 F-A \$45,000 Aug 15 '13-'42 TOTAL DEBT April 1913 \$335,000 Assessed val. 1912 15,037,145 Real value (est.) 30,000,000 Tax rate (per \$1,000) 1912 \$30.40 Population in 1910 24,892 INT. payable at City Treas. office.

FRESNO CITY SCHOOL DIST. 5s '08 \$50,000 June 6 '13-'22 5s g '09 June 150,000 June 12 '13-'34 BOND. DEBT July 1 1912 \$200,000 Sinking fund 8,161 Assessed val. (1/2 act.) 12,184,471,860 School tax rate (per \$1,000) '12 \$7.00 Population in 1912 (est.) 40,000 INT. at County Treasurer's office.

FRUITVALE SCHOOL DIST. A district in Alameda County. 5s '09 Feb \$6,000 1913-1929 BOND. DEBT Oct 29 1912 \$91,000 Assessed val. (3-5 act.) 7,004,553 School tax (per \$1,000) 1912 \$1.60 INTEREST payable at County Auditor's office in Oakland.

FULLERTON. This city is in Orange County. Road Bonds. \$132,000 Water-Works-Construct. Bonds. '12 GEN. BOND. D.T. May 1913 \$212,000 Sewer dist. bonds (add'l) 57,000 Assessed val. (2-5 act.) 12,361,545 Population in 1910 1,725

FULLERTON UN. HIGH S. D. Building Bonds \$20,000 5s '08 J-J 50,000 1914-1938 5s '10 J-D 130,000 1915-1941 TOTAL DEBT Jan 1 1913 \$200,000 Assessed val. (1/2 act.) 12,932,155 INTEREST payable at office of County Treasurer in Santa Ana.

GALT JOINT UNION H. S. D. A district in Sacramento County. 5s '13 8-ann \$50,000 TOTAL DEBT (?)

GILROY SCHOOL DISTRICT. A district in Santa Clara County. 5s '11 J-J \$39,000 July 1 '13-'51 BOND. DEBT June 30 '12 \$40,000 Assessed valuation 1911 1,489,653 Sch. tax rate (per \$1,000) '11 \$6.80

GLENDALE. A city in Los Angeles County. Electric-Light Bonds. 5s '09 J-J \$6,000 July 1 '38-'49 5s '12 M-S 10,000 Mch 1 '30-'34 Fire-Department Bonds. 5s '13 J-J \$20,000 (Due 1 bond yearly, beg. Jan. 1 1914.) Street Bonds. 5s '13 J-J \$5,000 (Due 1 bond yearly, beg. Jan. 1 1914.) BOND. DEBT July 1 '12 1,013,375 Sinking fund 1,610 Assessed valuation 1912 2,845,330 Tax rate (per \$1,000) 1912 \$11.80 Population in 1910 2,748 INT. payable at City Treas. office.

GLENN COUNTY. Willow is the county seat. Road and Bridge Bonds 5s g '11 M-N \$450,000 Nov 1 '21-'50 TOTAL DEBT May 1913 \$450,000 Assessed valuation 1912 16,979,722 County tax rate (per \$1,000) 1911 \$12.00 (Outside 16.00) Population in 1910 7,172 INT. payable at Co. Treas. office.

HANFORD. This city is in Kings County. BOND. DEBT May 19 '13 \$62,000 Assessed valuation 1912 1,889,620 Real value (estimated) 4,000,000 Total tax rate (per \$1,000) '12 \$15.50 Population in 1910 4,529

HANFORD SCHOOL DISTRICT. 5s g '12 \$36,000 Oct 9 '13-'30 TOTAL DEBT May 1913 \$43,000

HAYWARDS UNION HIGH S. D. A district in Alameda County. Building Bonds. 5s '12 \$80,000 BOND. DEBT Jan 1 1913 \$80,000 Assessed valuation 1912 7,700,000

HEMET. This city is in Riverside County. Sewer Bonds. 6s '12 \$44,000 Sept 1 '13-'52 TOTAL DEBT (?) Population in 1910 992

HERMOSA BEACH. This city is in Los Angeles County. Municipal Wharf Bonds. 6s '12 \$60,000 TOTAL DEBT Apr 26 1913 \$60,000

HESTER SCHOOL DISTRICT. A district in Santa Clara County. Building Bonds. 5s '12 F-A \$70,000 1913-1952 TOTAL DEBT (?) INT. payable at County Treasurer's office in San J. e.

HILLSBOROUGH.

This city is in San Mateo County. Bonds are tax-free in California. Street and Fire Department Bds. 5s g '12 A-O \$130,000 1913-1922 TOTAL DEBT July 1 1912 \$130,000 Assessed val. (3-5 act.) 12,244,070 Total tax (per \$1,000) 1912 \$16.00 INT. payable at City Treas. office and Mercantile Tr. Co., San Fran

HUNTINGTON BEACH. This city is in Orange County. Municipal Wharf Bonds. 5 1/2 s '13 J-D \$68,250 June 1 '14-'52 BOND. DEBT Mar 25 1913 \$70,000 Assessed val. 1911-12 865,805 Population in 1910 815 INT. payable at City Treas. office.

HUNTINGTON PARK CITY, S. D. A district in Los Angeles County. BOND. DEBT Oct 7 1912 \$64,000 Assessed valuation 1912 1,828,385

HUNTINGTON PARK UNION HIGH SCHOOL DISTRICT. A district in Los Angeles County. Building Bonds. 5s '13 \$75,000 BOND. DEBT Jan 13 '13 \$155,000 Assessed valuation 1912 4,830,625

IMPERIAL. This city is in Imperial County. A suit brought by the Imperial Light, Water & Power Co. to prevent city from establishing its own water system was decided in favor of the city. V. 91, p. 1525. Pop'n 1910, 1,257. Water Bonds. 6s '09 \$50,000 Part yry from 1914 Sewer and City-Hall Bonds. 6s '10 \$47,000 \$1,500 yearly Sewer Bonds. 6s '11 \$27,000 \$500 yearly 6s '12 M-S 7,000 Mch 1 '33-'39 BOND. DEBT Mar 1 1913 \$122,500 Total assessed val. 1912 1,246,500 Total tax rate (per \$1,000) 12 \$15.00 INTEREST on bonds of 1912 at City Treasurer's office.

KEBN COUNTY. County seat is Bakersfield. Refunding Bonds. 4 1/2 g '07 J-J \$145,000 1913-1917 Court-House Bonds. 4 1/2 g '09 M-S \$400,000 1919-1928 BOND. DEBT Mar 1913 \$543,000 Assessed val. (1/2 act.) 12,735,382 State & Co tax (per \$1,000) '12 \$12.00 Population in 1910 37,715 INT. on ref. bonds payable at State Treas. office and on court-house bonds at County Treasurer's office.

KINGSBURG. This city is in Fresno County. Water Bonds. 5s g '10 J-D \$26,000 Dec 15 '22-'45 BOND. DEBT July 1 1912 \$26,000 Assessed valuation 1912 326,695 Total tax (per \$1,000) 1912 \$9.50 Population in 1910 634 INT. payable at City Treas. office.

LAKEVIEW. This town is in Marin County. Improvement Bonds. 5s g '12 J-D \$45,000 Dec 2 '13-'52 TOTAL DEBT (?) Population in 1910 594

LINDA VISTA IRRIG. DIST. For proposed debt compromise see "State and City Section" for May 1908 and V. 81, p. 43.

LINDSAY. This city is in Tulare County. Water and Sewer Bonds. 5s '11 J-J \$127,750 BOND. DEBT Mar 1 '13 \$127,750 Floating debt 500 TOTAL DEBT Mar 1 1913 128,250 Assessed val. (1/2 act.) 12,110,708 City tax rate (per \$1,000) '12 \$15.00 Population in 1910 1,514 INT. payable at City Treas. office.

LODI. This city is in San Joaquin County. Inc. in Nov. 1906. Pop. 1910, 2,697 Sewer Bonds. 5s '08 J-J \$43,333 July 1 '13-'38 Light and Water Bonds. 5s '08 J-J \$65,867 July 1 '13-'38 BOND. DEBT Mar 1913 \$109,200 Assessed val. (1/2 act.) 12,194,180 City tax (per \$1,000) 1912 \$12.50 INT. at First Nat. Bank, Lodi.

LODI UNION HIGH SCH. DIST. 6s g '12 F-A \$150,000 1913-1937 TOT. B'D D'T Feb 1912 \$150,000 Assessed valuation 1910 5,500,000 INTEREST payable at County Treas. office or in New York City.

LONG BEACH. This city is in Los Angeles County. Incorp. city of first class Jan. 6 1908. City-Hall Bonds. 5s '09 \$5,625 1939 Park Bonds. 5s '09 \$2,968.75 1939 Bath-House Bonds. 5s '09 \$2,500 1939 Wharf Bonds \$4,460 1941 Pier Bonds. 5s '03 \$75,000 1913-1940 5s '06 0,000 1922 Sewer Bonds. 5s '03 \$25,375 1943 Public-Hall Bonds. 5s '05 \$22,000 1935 Fire-Apparatus Bonds. 5s '05 \$22,000 1935 Water-Frontage Bonds. 4 1/2 g '09 \$220,500 1949

Water-Plant-Purchase Bonds. 4 1/2 g '11 \$850,000 July 1 '17-'50 BOND. DEBT Mar 1913 \$1,239,429 Assessed val. (1-3 act.) 21,757,115 City tax rate (per \$1,000) '12 \$13.00 Population in 1910 17,805 INT. at Nat. Bank of Long Beach.

LONG BEACH CITY SCH. DIST. 5s '08 \$43,000 1915 Site-Purchase Bldg. Bonds. 4 1/2 g '12 \$100,000 BOND. DEBT July 1 1911 \$152,000 Assessed valuation 1908 19,627,101 School tax rate (per M) '09-'10 \$3.00 INT. at County Treas. office.

LONG BEACH HIGH SCH. DIST. 5s g '10 A-O \$222,000 Apr 25 '14-'50 BOND. DEBT July 1 1911 \$240,000 Assessed valuation 1912 1,828,385 INT. payable at County Treas. office.

LOS ANGELES. This is the county seat of Los Angeles County. Commission government rejected Dec. 3 1912. V. 95, p. 1558. All bonds are exempt from taxation in California. City was founded in 1781; incorporated in 1850. In Aug. 1909 it was voted to consolidate with the city of Wilmington (V. 89, p. 427) and with the city of San Pedro (V. 89, p. 458). Early in 1910 city of Hollywood was consolidated. V. 90, p. 391. In the same year and in the year 1912 additional territory was annexed, making present area of city 107.62 square miles. These annexations and consolidations added about \$40,000,000 to assessment roll of this city.

Bridge Bonds. 4s '08 J-J \$14,950 July 1 '13-'39 3 1/2 s '03 J-D 77,500 June 1 '13-'43 Detention Hospital Bonds. 3 1/2 s '04 J-D \$40,000 June 1 '13-'44 Impounding Reserve Bonds. 4s '08 J-J \$97,500 June 1 '13-'39 Impounding Reserve Bonds. 3 1/2 s '04 J-D \$120,000 June 1 '13-'44 Main and Lateral Sewer Bonds. 4s g '06 J-J \$244,375 July 2 '13-'46 Park Bonds. 4s '08 P-A \$6,500 Aug 1913-'39 Outfall Sewer Bonds. 3 1/2 s '03 J-D \$775,000 June '13-'43 School Improvement. 4 1/2 s '05 J-J \$175,950 July 1 '13-'35 Refunding Bonds. 4s g '07 J-D \$108,750 July 1 '13-'37 Polytechnic High School. 3 1/2 s '03 J-D \$155,000 June 1 '13-'43 Police Station Bonds. 4 1/2 s '05 J-J \$23,000 July 1 '13-'35 Tunnel Bonds. 4s '08 P-A \$104,000 Aug 1 '13-'38 Storm Drain Bonds. 3 1/2 s '03 J-D \$310,000 June '13-'43 Public School. 3 1/2 s '03 J-D \$372,000 June 1 '13-'43 Water-Works Bonds. 4 1/2 s '05 J-J \$17,250 July 1 '13-'35 4s g '05 M-N 1,237,500 Nov 1 '13-'45 3 1/2 s '01 A-O 1,450,000 Oct 1 '13-'41 3 1/2 s '04 J-D 237,500 June 1 '13-'31 Owens River Bonds. 4s '07 J-D \$1,033,600 Dec 31 '14-'47 4 1/2 s '07 J-D 21,964,000 Dec 31 '14-'47 Harbor-Improvement Bonds. 4 1/2 s '11 J-D \$32,925,000 June 1 '13-'51 Electric-Light-Plant Bonds. 4 1/2 s '11 J-D \$3,500,000 June 1 '17-'51 Hollywood (annexed) 5s '06 \$5,000 July 1 '13-'20 5s '06 18,000 Sept 1 '13-'16 5s '07 10,000 Dec 1 '13-'22 4 1/2 s '07 70,000 July 1 '13-'22 San Pedro (annexed) 5s '08 \$18,000 Nov 1 '13-'24 5s '06 28,000 Nov 1 '13-'26 Wilmington (annexed) 5s '08 M-N \$87,500 May 1 '14-'48 BOND. DEBT Apr 1 '13 \$35,275,375 Sinking/Owens Riv bds 2,669,554 Funds Elec-plant bonds 148,000 Assessed valuation, real 363,783,265 Assessed val., personal 78,720,285 Assessed val. (1/2 act.) 442,503,550 City tax (per \$1,000) '12-'13 \$15.40 Population in 1910 (Census) 319,198 Population in 1913 (est.) 460,000 INT. on the Owens River bonds, outfall sewer bonds of 1892, school bonds, police station bonds and water bonds of 1895 is payable at the office of Kountze Bros., New York, on power and harbor bonds at Speyer & Co., N. Y.; on all others at office of City Treasurer.

Los Angeles City Sch. Dist. 4 1/2 s '05 \$191,250 \$7,650 yearly 3 1/2 s '03 396,000 12,000 yearly 4s '06 455,000 18,000 yearly 4 1/2 s '09 228,000 6,000 yearly 4 1/2 s '11 M-S \$131,000 Sept 1 '13-'51 Cahuenza Sch. Bds. (Assumed) 5s '04 \$25,000 \$1,000 yearly 4 1/2 s '09 24,000 \$1,000 yearly Coldwater Sch. Bds. (Assumed) 6s '02 \$500 5s '06 2,500 \$500 yearly Gardena School Bds. (Assumed) 5s '04 \$3,000 \$500 yearly

Los Angeles County. County seat is Los Angeles. Highway Bonds. 4 1/2 g '09 F-A \$5,500,000 Feb 1 '15-'49 BOND. DEBT Mar 1913 \$3,500,000 Assessed val. (3-5 act.) 726,110,670 State & Co tax (per \$1,000) 1912 \$8.00 Population in 1910 594,131 INT. at Kountze Bros., N. Y. C.

MARTINEZ. This town is in Contra Costa Co. Municipal Bonds. 5s '10 A-O \$61,250 Oct 1 '13-'31 BOND. DEBT July 1 1912 \$65,000 Assessed valuation 1912 1,072,370 Tax rate (per \$1,000) 1912 \$12.50 Population in 1910 2,115 INT. payable at Town Treasury.

MENDOCINO COUNTY. County seat is Ukiah. Refunding Bonds. 4s '01 J-J \$67,500 July 1 '13-'39 BOND. DEBT July 30 1912 \$67,500 Assessed val. (1/2 act.) 12,163,474 State & Co tax (per \$1,000) 1912 \$13.00 Population in 1910 15,148 INT. at County Treasurer's office.

MERCED COUNTY. County seat is Merced. Bonds are exempt from taxation. Refunding Bonds. 4s g '03 Dec \$40,000 Dec 1 '13-'16 BOND. DEBT Mar 1913 \$40,000 Assessed valuation 1912 25,001,374 (Assessment about 3/4 actual value. State & Co tax (per \$1,000) 1912 \$20.00 Population in 1910 15,148 INT. at County Treasurer's office.

MODESTO. This city is in Stanislaus County. Inc. 1884. Population 1910, 4,031. Fire Water Sewer & Street Bonds. 5s g '09 J-D \$57,000 Dec 1 '13-'28 5s '10 J-D \$2,500 Dec 1 '13-'40 Street Bonds. 5s '11 A-O \$27,710 Jan 2 '14-'31 Water Bonds. 5s '12 J-J \$50,000 Jan 2 '14-'45 BOND. DEBT July 1912 \$210,750 Assessed val. (1/2 act.) 2,428,715 Total tax rate (per \$1,000) '12 \$18.50

MODESTO IRRIGATION DIST. This district (P. O. Modesto) is in Stanislaus County. 5s J-J \$1,000,010 Jan '23-'42 5s J-J 332,000 Jan 25-'44 6s g J-J 18,000 Jan '14-'23 5s '09 J-J 244,000 1929-1939 Bonds, coupons and warrants not yet exchanged \$3,451 BOND. DEBT Mch 1913 \$1,606,462 Warrants outstanding 18,290 Assessed valuation 1912 6,949,120 Tax rate (per \$1,000) 1912 \$25.00 INTEREST payable at Treasurer's office and First Nat. Bk., Modesto.

MONROVIA. Monrovia is in Los Angeles Co. Inc. Dec. 1887. Pop'n 1910, 3,576. Water Bonds. 6s '04 July \$22,000 July 1 '13-'34 6s '08 July 16,250 July 1 '13-'38 6s '00 Mar 13,500 Mar 12 '14-'40 5s '05 J-D 3,500 1930 5s '07 Mar 18,000 1947 5s '07 Mar 9,000 1947 5s '09 Mar 15,500 1942 5s '10 Jan 48,750 Fire Bonds. 5s '05 Mar \$800 1915 Library Bonds. 5s '05 J-D \$800 1915 Sewer Bonds. 5s '10 Jan \$117,000 Park Bonds. 5s '03 J-D \$6,800 1945 Building Bonds. 5s '05 J-D \$15,000 1941 BOND. DEBT Apr 15 '12 \$293,525 Assessed val. (1/2 act.) 12,369,995 Total tax (per \$1,000) '12 \$15.00 INT. at City Treasurer's office.

MONROVIA CITY SCH. DIST. BOND. DEBT Mar 1913 \$57,750 Assessed valuation 1912 3,830,900

Hollywood Sch. Bds. (Assumed) 5s '05 \$5,000 4 1/2 s '08 29,000 (\$1,000 payable annually.) Howard School Bds. (Assumed) 5s '06 \$2,500 \$500 yearly San Pedro Sch. Bds. (Assumed) 6s '04 \$3,900 \$300 yearly 5s '05 10,000 \$1,000 yearly Sunnyside Sch. Bds. (Assume) 5s '06 \$12,000 \$1,000 yearly Terminal Sch. Bds. (Assumed) 5s '05 \$3,250 BOND. DEBT July 1912 \$1,843,000 Assessed val. 1911 407,778,094 Real value (est.) \$700,000,000 School tax (per \$1,000) '10-'11 \$4.30

LOS ANGELES CITY HIGH S. D. Polytechnic High School Bds. 3 1/2 s '03 \$160,000 \$5,000 yearly 4s '06 195,000 \$13,000 yearly 4 1/2 s '09 456,000 \$12,000 yearly Site and Building Bonds. 4 1/2 g '11 M-S \$273,000 Sept 1 '13-'51 Jewell School Bonds (Assumed) 4 1/2 s '06 \$15,000 \$1,000 yearly Hollywood H. S. Bds. (Assumed) 5s '04 \$42,250 \$3,250 yearly 5s '10 95,000 \$4,000 yearly BOND. DEBT July 1 1912 \$921,000 Assessed valuation 1911 407,778,094 Real value (est.) 700,000,000 School tax (per \$1,000) '10-'11 \$3.10

LOS ANGELES COUNTY. County seat is Los Angeles. Highway Bonds. 4 1/2 g '09 F-A \$5,500,000 Feb 1 '15-'49 BOND. DEBT Mar 1913 \$3,500,000 Assessed val. (3-5 act.) 726,110,670 State & Co tax (per \$1,000) 1912 \$8.00 Population in 1910 594,131 INT. at Kountze Bros., N. Y. C.

MARTINEZ. This town is in Contra Costa Co. Municipal Bonds. 5s '10 A-O \$61,250 Oct 1 '13-'31 BOND. DEBT July 1 1912 \$65,000 Assessed valuation 1912 1,072,370 Tax rate (per \$1,000) 1912 \$12.50 Population in 1910 2,115 INT. payable at Town Treasury.

MENDOCINO COUNTY. County seat is Ukiah. Refunding Bonds. 4s '01 J-J \$67,500 July 1 '13-'39 BOND. DEBT July 30 1912 \$67,500 Assessed val. (1/2 act.) 12,163,474 State & Co tax (per \$1,000) 1912 \$13.00 Population in 1910 15,148 INT. at County Treasurer's office.

MERCED COUNTY. County seat is Merced. Bonds are exempt from taxation. Refunding Bonds. 4s g '03 Dec \$40,000 Dec 1 '13-'16 BOND. DEBT Mar 1913 \$40,000 Assessed valuation 1912 25,001,374 (Assessment about 3/4 actual value. State & Co tax (per \$1,000) 1912 \$20.00 Population in 1910 15,148 INT. at County Treasurer's office.

MODESTO. This city is in Stanislaus County. Inc. 1884. Population 1910, 4,031. Fire Water Sewer & Street Bonds. 5s g '09 J-D \$57,000 Dec 1 '13-'28 5s '10 J-D \$2,500 Dec 1 '13-'40 Street Bonds. 5s '11 A-O \$27,710 Jan 2 '14-'31 Water Bonds. 5s '12 J-J \$50,000 Jan 2 '14-'45 BOND. DEBT July 1912 \$210,750 Assessed val. (1/2 act.) 2,428,715 Total tax rate (per \$1,000) '12 \$18.50

MODESTO IRRIGATION DIST. This district (P. O. Modesto) is in Stanislaus County. 5s J-J \$1,000,010 Jan '23-'42 5s J-J 332,000 Jan 25-'44 6s g J-J 18,000 Jan '14-'23 5s '09 J-J 244,000 1929-1939 Bonds, coupons and warrants not yet exchanged \$3,451 BOND. DEBT Mch 1913 \$1,606,462 Warrants outstanding 18,290 Assessed valuation 1912 6,949,120 Tax rate (per \$1,000) 1912 \$25.00 INTEREST payable at Treasurer's office and First Nat. Bk., Modesto.

MONROVIA. Monrovia is in Los Angeles Co. Inc. Dec. 1887. Pop'n 1910, 3,576. Water Bonds. 6s '04 July \$22,000 July 1 '13-'34 6s '08 July 16,250 July 1 '13-'38 6s '00 Mar 13,500 Mar 12 '14-'40 5s '05 J-D 3,500 1930 5s '07 Mar 18,000 1947 5s '07 Mar 9,000 1947 5s '09 Mar 15,500 1942 5s '10 Jan 48,750 Fire Bonds. 5s '05 Mar \$800 1915 Library Bonds. 5s '05 J-D \$800 1915 Sewer Bonds. 5s '10 Jan \$117,000 Park Bonds. 5s '03 J-D \$6,800 1945 Building Bonds. 5s '05 J-D \$15,000 1941 BOND. DEBT Apr 15 '12 \$293,525 Assessed val. (1/2 act.) 12,369,995 Total tax (per \$1,000) '12 \$15.00 INT. at City Treasurer's office.

MONROVIA CITY SCH. DIST. BOND. DEBT Mar 1913 \$57,750 Assessed valuation 1912 3,830,900

MONROVIA HIGH SCH. DIST.
5s g '10 Sept \$125,000. Sep 12 '13-'50
BOND. DEBT Mch 1913 \$125,000
Assessed valuation 1912 3,830,000
INT. at County Treas. office.

MONTEREY.
This city is in Monterey County.
Incorp. as a city of sixth class in
1889. Charter providing for commis-
sion government went into effect
July 1 1911. V. 93, p. 1054.
Municipal Impt. Bonds.
5s g '09 J-J \$135,000. Jan 2 '14-'51
BOND. DEBT Apr 25 1913 \$135,000
Assess. val. (1/2 act.) '12 2,663,500
City tax (per \$1,000) 1912 \$14.53
Population in 1910 4,923
INT. at City Treasurer's office.

NILES SCHOOL DISTRICT.
A district in Alameda County.
Building Bonds.
5s '12 J-J \$25,000. July 1 1932
TOTAL DEBT (7)

NORTH GLENDALE SCH. DIST.
s '12 \$30,000.
TOTAL DEBT (7)

OAKDALE.
This city is in Stanislaus County.
Inc. Nov. 19 '06. Pop'n '10, 1,035.
Water Bonds.
5s '11 \$25,000. July 1 '31-'40
Sewer Bonds.
5s '11 J-J \$13,000.
(\$2,050 yearly on Dec. 1)
BOND. DEBT May 1912 479,500
Assessed valuation 1912 671,500
Total tax rate (per \$1,000) '12 \$17.50
INT. payable at City Treas.'s office

OAKDALE IRRIGATION DIST.
This district (P. O. Oakdale) is in
Stanislaus County.
5s '13 J-J \$46,500.
5s '13 M-S \$53,500.
BOND. DEBT Mch '13 \$1,064,500
Assessed valuation 1912 2,556,000
(Assessment about 1-3 actual value.)
INT. at District Treas. office.

OAKLAND.
Oakland is the county seat of Ala-
meda County. Incorp. 1854. Commis-
sion government adopted Dec. 8
1910. V. 91, p. 1658.
McElroy Bonds.
4 1/2 s g '09 J-J \$2,372,025 Jan '14-'50
Refunding Bonds.
4s g '07 M-S \$87,500. Sept '13 '37
Sewer Bonds.
4 1/2 s g '07 J-J \$500,225c. Jan 15 '14-'47
Park Bonds.
4 1/2 s g '07 J-J \$843,200c. Jan 15 '14-'47
School and Auditorium Bonds.
4 1/2 s g '11 J-J \$1,008,052.60. Oct 1 '13-'51
BOND. DEBT Mch 25 1913 \$1,411,000
Tot. assess. val. '12-'13 \$14,991,288
Real value (est.) 289,932,576
Total tax (per \$1,000) '12-'13 \$29.70
Population in 1900 66,960
Population in 1910 (Census) 159,174
* Of the total valuation, \$308,150
is exempt from taxation in accordance
with State laws and \$15,217,738 is
taxed by the State only, but on this
last-named amount the State re-
imburses the city for taxes on interest
and redemption on bonds sold prior
to Nov. 10 1910.
INTEREST on all bonds payable
at City Treasurer's office. The Mc-
Elroy bonds and School and Auditor-
ium bonds can also be paid at
National City Bank, N. Y. City.

OAKLAND SCHOOL DISTRICT.
4 1/2 s '04 J-J \$768,000. 1944
4 1/2 s '06 J-J 238,000. 1946
BOND. DEBT Apr 23 '13 \$1,006,000
Assessed val. (1/2 act.) '12 1,27,156,828
School tax (per \$1,000) 1912 \$5.80
Bonds are exempt from taxation.
INT. at County Treasurer's office
in Oakland.

ONTARIO.
This city is in San Bernardino Co.
Incorp. Dec. 1891. Bonds tax-free.
Sewer Bonds.
5s '12 M-S \$5,286c. Apr 10 1935
5s '12 M-N 1,000c. Nov 1 1932
Street Bonds.
5s '07 J-J \$29,000c. Jan 10 1942
5s '12 M-N 72,000c. Nov 1 1932
City-Hall and Park Bonds.
5s '10 M-N \$20,900c. May 1 1950
Water Bonds.
5s '11 J-J \$166,250c. Jan 1 1951
Fire-Alarm Bonds.
5s '12 M-N \$3,000c. Nov 1 1952
BOND. DEBT Mch 28 '13 \$296,840
Assessed valuation 1912 2,425,455
(Assessment about 30% actual value)
Total tax (per \$1,000) 1912 \$48.40
Population in 1910 4,274
INT. at City Treasurer's office.

ORANGE.
This city is in Orange County.
Water Works Bonds.
5s '11 J-D \$50,000. 1951
4 1/2 s '05 41,250. 1945
Sewer Bonds.
5s '10 515,000. 1926
Paving Bonds.
5s '10 54,500. 1920
Fire Dept. Bonds.
5s '11 55,000. 1921
TOT. BD. DT. Sept 1912 \$1,188,500
Assessed val. 1912 2,039,806
Real value (est.) 3,500,000
Total tax (per \$1,000) 1912 \$15.00
Population in 1910 2,920

ORANGE COUNTY.
Santa Ana is the county seat.
s \$40,000.
Bridle Bonds.
5s g '12 M-S \$100,000c. 1913-1932
Hospital and Almshouse Bonds.
5s g '12 M-S \$60,000. 1913-1932

Highway Bonds.
5s '13 \$1,270,000
BOND. DEBT Apr 28 '13 \$1,470,000
Assessed valuation 1912 38,497,040
State & Co. tax (inside) \$10.50
(per \$1,000) '12 Outside 14.50
Population in 1910 34,463

ORANGE UNION HIGH S. D.
A district in Orange County.
Building Bonds.
5s '12 M-S \$50,000. Sept 1 '13-'37
BOND. DEBT Sept 1912 \$70,000
Assessed valuation 1912 4,138,463
INT. at County Treas. office.

ORLAND.
This town is in Glenn County.
Inc. Nov. 5 1909. Pop'n '10, 836.
Water Bonds.
5s g '12 J-J \$25,000c.
(Maturity 1 bond yrly. beg. Jan. 1 '15)
5s g '12 J-J \$25,000c.
(Maturity 1 bond yrly. beg. Jan. 1 '15)
BOND. DEBT Mch 1913 \$50,000
Assessed val. (1/2 act.) '12 388,317
City tax rate (per \$1,000) '12 \$11.50
INT. at Bank of Orland.

OROVILLE.
This city is in Butte County. Inc.
Jan. 3 1906. Pop'n 1910, 3,859.
Levee Bonds (Tax-Exempt).
5s J-J \$72,000c.
\$2,000 payable annually on July 1)
Sewer Bonds (Tax-Exempt).
5s J-J \$114,000c.
(\$5,000 payable annually.)
BOND. DEBT Mch 1913 \$186,000
Total assessed val. '12-'13 1,702,104
(Assessment 60% actual value.)
City tax (per \$1,000) 1912 \$18.50
INT. payable at City Treas. office.

OROVILLE GRAMMAR SCH. D.
A district (P. O. Oroville) in Butte
County.
Building Bonds.
5s '12 J-J \$45,000. July 1 '17-'42
BOND. DEBT Apr 1913 \$45,000
Assessed valuation 1911 2,315,445
School tax (per \$1,000) 1911 \$3.80

PALO ALTO.
This city is in Santa Clara County.
Incorporated July 1 1909. Of the
bonds outstanding, \$160,000 are
cared for by the municipal water and
power plants, both principal and inter-
est being paid from profits of said
plants. Population in 1910, 4,486.
Sewer Bonds.
5s A-O \$26,000c. Oct 1 '13-'38
Improvement Bonds.
5s A-O \$30,000c. Oct 1 '13-'42
5s A-O \$1,928c. May 1 '14-'47
5s g '09 J-J 12,950c. July 1 '13-'50
5s '11 J-D 20,000c. July 1 '13-'31
Water Bonds.
5s A-O \$25,000c. July 15 '12-'36
Light and Water Bonds.
5s '12 \$19,500c. 1952
Power-Plant-Impt. Bonds.
5s '12 \$12,000c. 1927
Oil Pipe Line Bonds.
5s '12 \$3,000c. 1927
BOND. DEBT Mch 1913 \$220,200
Assessed valuation '12-'13 \$3,927,075
(Assessment 3-5 on real estate and
2-5 on personal property.)
City tax (per \$1,000) '12-'13 \$9.50
INT. payable at Bk. of Palo Alto.

PASADENA.
This city is in Los Angeles County.
Incorp. June 14 1886.
Electric-Light-Extension Bonds.
4s '08 J-J \$106,250c. July 1 '13-'46
4 1/2 s '08 A-O 43,750c. Apr 1 '14-'48
4s '09 M-S 135,000c. Mch 1 '14-'49
Street-Machinery Bonds.
4s '02 J-J \$12,687c. Jan 2 '14-'42
City Hall and Jail Bonds.
4s '02 J-J \$35,887c. Jan 2 '14-'42
City-Hall Bonds.
4 1/2 s '11 J-D \$21,850c. June 1 '14-'51
Park Bonds.
4s g '02 J-J \$68,400c. Jan 2 '14-'22
4s '02 J-J 10,875c. Jan 2 '14-'22
Water Bonds.
4s '05 M-N \$20,000c. May 1 '14-'45
4s '02 J-J 4,350c. Jan 2 '14-'42
Water-Plant-Purchase Bonds.
4 1/2 s '12 A-O \$1,250,000.
(Due \$50,000 yearly begin. Oct 1 '17)
Sewer Bonds.
4 1/2 s '08 A-O \$43,750c. Apr 1 '14-'48
4s '02 J-J 25,375c. Jan 2 '14-'42
Fire-Department Bonds.
4s '02 J-J \$14,500c. Jan 2 '14-'42
4s '08 J-J 63,750c. July 1 '13-'46
4 1/2 s '11 J-D 17,100c. June '14-'51
Bridle Bonds.
4 1/2 s '11 J-D \$92,368c. June 1 '14-'31
Garbage-Incinerator-Plant Bonds.
4 1/2 s '12 M-N \$58,500c. May 1 '14-'52
BOND. DEBT May 30 1913 \$33,288
Cash on hand May 1 1913 611,851
Total assessed val. '12-'13 \$2,107,635
(Assessment about 2-3 actual val.)
City tax (per \$1,000) 1912 \$11.11
Population in 1910 (Census) 30,291
Population in 1912 (est.) 35,000
INT. at City Treas. office.

PASADENA SCHOOL DISTRICT.
Includes the City of Pasadena and
North and East Pasadena.
School Bonds.
4 1/2 s '02 Sept \$50,000c. Sept 15 '13-'22
4s '02 Sept 50,000c. Sept 8 '13-'37
4 1/2 s '02 Oct 39,000c. Oct 24 '13-'18
4s '06 M-N 130,000c. Mch 12 '14-'30
4 1/2 s '08 145,000c. Mch 1 '14-'42
High-School Building Bonds.
4 1/2 s '11 M-N \$475,000c. May 1 '10-'42
BOND. DEBT July 1 1912
City School District \$495,000
High School District 475,000
Assessed valuation 1912 \$42,264,860
(Assess'm't abt. 33 to 40% actual val)

PEDMONT.
This place (P. O. Oakland) is in
Alameda County. Incorp. Jan. '07.
Improvement Bonds.
5s '10 \$110,700c.
(Part yearly until 1930.)
BOND. DEBT July 1 1912 \$110,700
Assessed valuation 1912 6,119,951
Tax rate (per \$1,000) 1912 \$12.00
Population in 1910 1,719
INT. payable at Treasurer's office.

PLUMAS COUNTY.
Quincy is the county seat. All
bonds are tax-exempt.
Refunding Bonds.
4s A-O \$35,100c. 1934
Bridge and Highway Bonds.
4s '07 A-O \$40,000c. Oct 1 1917
20,000c. Oct 1 1922
20,000c. Oct 1 1927
20,000c. Oct 1 1932
BOND. DEBT Apr 26 '13 \$135,100
Assessed val. (3-5 act.) '12 8,962,958
State & Co. tax (per \$1,000) '12 \$16.00
Population in 1910 5,259
INTEREST is payable at the of-
fice of the County Treasurer.

POMONA.
This city is in Los Angeles County.
Incorp. Jan. 1888. All bonds tax-
exempt. Population 1910, 10,207.
Park Bonds.
4s '00 J-D \$21,000c. 1940
4s '03 J-D \$23,250c. 1943
School Bonds.
4s '07 J-D \$23,250c. 1943
4 1/2 s '07 J-D 35,000c. July 1 '13-'47
City-Hall Bonds.
4 1/2 s '09 J-J \$27,750c. July 1 '13-'49
4 1/2 s '09 J-J \$1,275c. July 1 '13-'49
BOND. DEBT Mch 1913 \$151,235
Assessed valuation '12-'13 7,497,718
(Assessment about 1/2 actual value.)
City tax (per \$1,000) '12-'13 \$16.50
INT. at City Treas. office.

POMONA CITY SCHOOL DIST.
4 1/2 s '09 \$82,000. 1949
BOND. DEBT July 1 1912 \$82,000

POMONA CITY HIGH SCH. D.
4s '03 \$30,250. 1923
4 1/2 s '09 62,500. 1949
BOND. DEBT July 1 1912 \$92,750

PORTERVILLE.
This city is in Tulare County.
Municipal Improvement Bonds.
5s g '06 \$11,990c.
(\$350 yearly on Nov. 1)
5s g '09 P-A \$32,375c.
(\$875 yearly on Aug. 1)
5s g '10 \$55,500c.
(\$1,500 yearly on June 1)
5s g '12 P-A \$14,625c.
(\$375 yearly on Aug. 1)
Water Bonds.
5s g '08 \$43,750c.
(\$1,250 yearly on June 1)
5s g '12 P-A \$14,625c.
(\$1,125 yearly on Aug. 1)
BOND. DEBT Mch 20 '13 \$204,775
Assessed val. (1/2 act.) '12 12,349,014
Tax rate (per \$1,000) 1912-13 \$41.50
Population in 1910 2,696
INT. at City Treasurer's office.

PORTERVILLE SCHOOL DIST.
A district in Tulare County.
5s '11 P-A \$45,000. Feb 1 1941
TOTAL BONDED DEBT (7)

PRINCETON JOINT HIGH S. D.
A district in Colusa County.
Building Bonds.
5s '10 J-D \$28,000c. Dec 1 '13-'41
BOND. DEBT May 10 '13 \$28,000
Assessed valuation 1912 2,129,900
School tax rate (per \$1,000) '12 \$4.50

REDLANDS.
This city is in San Bernardino Co.
Inc. Nov. 1888. Pop'n 1910, 10,449.
Water-Works System.
5s g '12 M-N \$600,000c. Nov 15 '22-'51
Municipal Improvement Bonds.
4 1/2 s '05 J-J \$82,500c. July 15 '13-'45
Special Improvement Bonds.
5s g '07 J-J \$35,000c. Jan 15 '14-'27
Public Park Bonds.
4 1/2 s '07 P-A \$10,000c. Aug 1 '13-'22
10,000c. Aug 1 '23-'27
5s '11 M-S 76,000c. Mch 1 '14-'51
BOND. DEBT Jan 1 '13 \$218,000
Sinking fund 8,808
Assessed val. (1-3 act.) '12 9,303,160
Total tax rate (per \$1,000) '12 \$38.50
INTEREST is payable at office of
City Treasurer.

REDLANDS SCHOOL DISTRICT.
5s '01 \$14,000. Aug 25 '13-'19
5s '02 11,000. Sept 15 '13-'23
5s '03 29,000. May 26 '14-'19
5s '03 4,000. Apr 13 '20-'21
1,000. Apr 13 1922
5s '04 10,000. Mch 8 '14-'23
5s '03 44,000. July 17 '13-'23
5s '08 Aug 50,000c. Aug 24 '23-'32
5s g '10 Apr 85,000. 1915-1933
BOND. DEBT Sept 1912 \$246,000
Assessed val. (1/2 act.) '12 7,895,580

REDWOOD CITY.
This city is in San Mateo County.
Street Light Bonds.
5 1/2 s '13 A-O \$6,000c. Apr 7 '14-'33
Water Works Bonds.
5 1/2 s '00 55,000. 1940
Water Works Ext. Bonds.
5 1/2 s '09 17,000. 1929
Sewer Bonds.
6s '03 81,750. 1913
Municipal Impt. Bonds.
4 1/2 s '04 582,500. 1944
5s '10 40,375. 1950
Paving Bonds.
5 1/2 s '12 330,000.
BOND. DEBT July 1 1912 \$150,154
Assessed valuation 1912 2,081,965
Tax rate (per \$1,000) 1912 \$16.70
Population in 1910 2,442

RICHMOND.
This city is in Contra Costa
County. Incorporated Aug. 7 1905.
Population 1910, 6,802.
Improvement Bonds.
5s '13 J-J \$300,000c. Jan 1 '14-'23
BONDED DEBT Mch 1 '13 \$300,000
Assessed valuation 1912 12,333,352
Tax rate (per \$1,000) 1912 \$7.20

RIVERSIDE.
This city is the county seat of Rive-
rside County. Incorporated 1883.
For proposed purchase of certain
water properties see V. 95, p. 1069.
Street Improvement Bonds.
5s '05 s-an \$49,500c. Aug 1 '13-'35
Electric-Light Impt Bonds.
5s '05 P-A \$22,000c. Aug 1 '13-'35
Street Power Plant Bonds.
4s g '00 J-D \$27,000c. June 1 '14-'40
Fairmont Park Bonds.
4 1/2 s g '11 M-S \$27,000c. Mch 1 '14-'31
Fire Dept. Bonds.
4 1/2 s g '11 M-S \$18,000c. Mch 1 '14-'31
BOND. DEBT Jan 1 1913 \$147,000
Total assessed val. 1912 10,394,355
(Assessment abt. 30% actual value.)
City tax rate (per \$1,000) '12 \$16.20
Population in 1910 15,212
INTEREST on steam power plant
bonds payable at Riverside; on bonds
of 1911 at City Treasurer's office;
other bonds at N. Y.

RIVERSIDE CITY SCHOOL DIS
All bonds are tax-exempt.
4s g '01 P-A \$32,000c. 1913-1920
5s '01 1,000c. June 18 1912
5s '08 Feb 40,000c. 1913-1922
4 1/2 s '10 P-A 250,000c. Aug 3 1920-'30
BOND. DEBT Mch 1913 \$323,000
Assessed valuation 1912 \$11,116,979
(Assess'm't 30 to 50% actual val.)
School tax (per \$1,000) 1912 \$9.80
Population in 1910 15,212
INT. payable at County Treasury.

RIVERSIDE COUNTY.
Riverside is the county seat. All
bonds are tax-exempt.
Court-House Bonds.
4s g '02 M-S \$150,000c. Sent 1 '13-'42
BOND. DEBT Mch 1913 \$150,000
Total assessed val. 1912 \$1,532,687
(Assessment about 2-5 actual value.)
State & Co. tax (inside) \$16.00
(per \$1,000) '12 Outside 22.00
Population in 1910 34,696
INT. at County Treas. office.

SACRAMENTO.
This city is the county seat of Sacra-
mento County and the capital of
the State, and was re-incorporated
April 23 1863. See "State & City"
Section for Nov. 17 1909 for delin-
quency in payment of original debt.
The river bonds given below were de-
clared valid by the Superior Court on
Jan. 12 1912. V. 94, p. 293. Com-
mission government adopted Nov. 7
1911. V. 93, p. 1413.
Levee and Sewer Bonds.
4s g '05 J-J \$25,000c. Jan 1 '14-'38
(Subject to call at any time.)
4s g '08 J-J \$175,000c. Jan 1 '14-'48
(Subject to call at any time.)
High-School Bonds.
4s '05 J-J \$160,000c. Jan 1 '14-'45
(Subject to call at any time.)
4s '08 J-J \$42,000c. July 1 '13-'33
4s '08 J-J 65,000c. July 1 '13-'38
(Subject to call at any time.)
City-Hall Bonds.
4s '07 J-J \$262,500c. July 1 '13-'47
Water-Main Bonds.
4s '03 J-J \$110,000c. Jan 1 '14-'41
(Subject to call at any time.)
River-Improvement Bonds.
4 1/2 s 570,000c. Jan 1 '14-'41
Old bonds outstanding \$7,100
BOND. DEBT Mch 1913 \$1,009,500
Total valuation 1912 63,176,000
(Assessment about 50% actual value.)
City tax (per \$1,000) 1912 \$12.80
Population in 1910 (Census) 44,696
INTEREST payable in Sacra-
mento at California Nat. Bank.

SACRAMENTO CITY SCH. DIST.
4 1/2 s '11 J-J \$200,000.
(Maturity 20 bonds in 6 yrs. and 10
bonds every 6 mos. hereafter.)
BOND. DEBT May 1912 \$200,000
Assessed valuation 1911 42,452,940
Tax rate (per \$1,000) 1911 \$3.60
INTEREST payable at County
Treasurer's office in Sacramento.

SACRAMENTO CITY HIGH S. D.
Building Bonds.
4 1/2 s '11 J-J \$100,000.
(Maturity \$4,000 in 16 yrs. and \$2,000
every 6 mos. thereafter.)
BOND. DEBT May 1912 \$100,000
Assess. valuation 1911 42,452,940
School tax (per \$1,000) 1911 \$1.10
INTEREST payable at County
Treasurer's office in Sacramento.

Tax rate (per Gram. sch. bds. \$1.50
\$1,000 '12. High sch. bds. \$0.50
Total tax (per \$1,000) 1912 \$10.20
INT. at County Treasurer's office.

PATERSON SCHOOL DIST.
A district in Stanislaus County.
Building Bonds.
5s '11 Feb \$25,000. Feb 14 '16-'40
5 1/2 s '13 35,000. 1916-1943
BOND. DEBT Oct 1912 \$25,000
School tax rate (per \$1,000) '11 \$4.50

PERRIS IRRIGATION DIST.
For judgments against district for
bonds issued in 1887, see V. 95, p.
1759.

PIEDMONT.
This place (P. O. Oakland) is in
Alameda County. Incorp. Jan. '07.
Improvement Bonds.
5s '10 \$110,700c.
(Part yearly until 1930.)
BOND. DEBT July 1 1912 \$110,700
Assessed valuation 1912 6,119,951
Tax rate (per \$1,000) 1912 \$12.00
Population in 1910 1,719
INT. payable at Treasurer's office.

POMONA.
This city is in Los Angeles County.
Incorp. Jan. 1888. All bonds tax-
exempt. Population 1910, 10,207.
Park Bonds.
4s '00 J-D \$21,000c. 1940
4s '03 J-D \$23,250c. 1943
School Bonds.
4s '07 J-D \$23,250c. 1943
4 1/2 s '07 J-D 35,000c. July 1 '13-'47
City-Hall Bonds.
4 1/2 s '09 J-J \$27,750c. July 1 '13-'49
4 1/2 s '09 J-J \$1,275c. July 1 '13-'49
BOND. DEBT Mch 1913 \$151,235
Assessed valuation '12-'13 7,497,718
(Assessment about 1/2 actual value.)
City tax (per \$1,000) '12-'13 \$16.50
INT. at City Treas. office.

POMONA CITY SCHOOL DIST.
4 1/2 s '09 \$82,000. 1949
BOND. DEBT July 1 1912 \$82,000

POMONA CITY HIGH SCH. D.
4s '03 \$30,250. 1923
4 1/2 s '09 62,500. 1949
BOND. DEBT July 1 1912 \$92,750

PORTERVILLE.
This city is in Tulare County.
Municipal Improvement Bonds.
5s g '06 \$11,990c.
(\$350 yearly on Nov. 1)
5s g '09 P-A \$32,375c.
(\$875 yearly on Aug. 1)
5s g '10 \$55,500c.
(\$1,500 yearly on June 1)
5s g '12 P-A \$14,625c.
(\$375 yearly on Aug. 1)
Water Bonds.
5s g '08 \$43,750c.
(\$1,250 yearly on June 1)
5s g '12 P-A \$14,625c.
(\$1,125 yearly on Aug. 1)
BOND. DEBT Mch 20 '13 \$204,775
Assessed val. (1/2 act.) '12 12,349,014
Tax rate (per \$1,000) 1912-13 \$41.50
Population in 1910 2,696
INT. at City Treasurer's office.

PORTERVILLE SCHOOL DIST.
A district in Tulare County.
5s '11 P-A \$45,000. Feb 1 1941
TOTAL BONDED DEBT (7)

PRINCETON JOINT HIGH S. D.
A district in Colusa County.
Building Bonds.
5s '10 J-D \$28,000c. Dec 1 '13-'41
BOND. DEBT May 10 '13 \$28,000
Assessed valuation 1912 2,129,900
School tax rate (per \$1,000) '12 \$4.50

REDLANDS.
This city is in San Bernardino Co.
Inc. Nov. 1888. Pop'n 1910, 10,449.
Water-Works System.
5s g '12 M-N \$600,000c. Nov 15 '22-'51
Municipal Improvement Bonds.
4 1/2 s '05 J-J \$82,500c. July 15 '13-'45
Special Improvement Bonds.
5s g '07 J-J \$35,000c. Jan 15 '14-'27
Public Park Bonds.
4 1/2 s '07 P-A \$10,000c. Aug 1 '13-'22
10,000c. Aug 1 '23-'27
5s '11 M-S 76,000c. Mch 1 '14-'51
BOND. DEBT Jan 1 '13 \$218,000
Sinking fund 8,808
Assessed val. (1-3 act.) '12 9,303,160
Total tax rate (per \$1,000) '12 \$38.50
INTEREST is payable at office of
City Treasurer.

REDLANDS SCHOOL DISTRICT.
5s '01 \$14,000. Aug 25 '13-'19
5s '02 11,000. Sept 15 '13-'23
5s '03 29,000. May 26 '14-'19
5s '03 4,000. Apr 13 '20-'21
1,000. Apr 13 1922
5s '04 10,000. Mch 8 '14-'23
5s '03 44,000. July 17 '13-'23
5s '08 Aug 50,000c. Aug 24 '23-'32
5s g '10 Apr 85,000. 1915-1933
BOND. DEBT Sept 1912 \$246,000
Assessed val. (1/2 act.) '12 7,895,580

REDWOOD CITY.
This city is in San Mateo County.
Street Light Bonds.
5 1/2 s '13 A-O \$6,000c. Apr 7 '14-'33
Water Works Bonds.
5 1/2 s '00 55,000. 1940
Water Works Ext. Bonds.
5 1/2 s '09 17,000. 1929
Sewer Bonds.
6s '03 81,750. 1913
Municipal Impt. Bonds.
4 1/2 s '04 582,500. 1944
5s '10 40,375. 1950
Paving Bonds.
5 1/2 s '12 330,000.
BOND. DEBT July 1 1912 \$150,154
Assessed valuation 1912 2,081,965
Tax rate (per \$1,000) 1912 \$16.70
Population in 1910 2,442

RICHMOND.
This city is in Contra Costa
County. Incorporated Aug. 7 1905.
Population 1910, 6,802.
Improvement Bonds.
5s '13 J-J \$300,000c. Jan 1 '14-'23
BONDED DEBT Mch 1 '13 \$300,000
Assessed valuation 1912 12,333,352
Tax rate (per \$1,000) 1912 \$7.20

RIVERSIDE.
This city is the county seat of Rive-
rside County. Incorporated 1883.
For proposed purchase of certain
water properties see V. 95, p. 1069.
Street Improvement Bonds.
5s '05 s-an \$49,500c. Aug 1 '13-'35
Electric-Light Impt Bonds.
5s '05 P-A \$22,000c. Aug 1 '13-'35
Street Power Plant Bonds.
4s g '00 J-D \$27,000c. June 1 '14-'40
Fairmont Park Bonds.
4 1/2 s g '11 M-S \$27,000c. Mch 1 '14-'31
Fire Dept. Bonds.
4 1/2 s g '11 M-S \$18,000c. Mch 1 '14-'31
BOND. DEBT Jan 1 1913 \$147,000
Total assessed val. 1912 10,394,355
(Assessment abt. 30% actual value.)
City tax rate (per \$1,000) '12 \$

SACRAMENTO COUNTY.

County seat is Sacramento.
Hospital Bonds.
Bridge Bonds.
4 1/2 s '08 J-J \$225,000. Jan 1 '17-'48
Court-House and Jail Bonds.
4 1/2 s '08 J-J \$660,000. Jan 1 '17-'48
Road Bonds.
4 1/2 s '08 J-J \$600,000. Jan 1 '17-'48
Reclamation District No. 551 Bds.
6 s '09 J-J \$305,000. Jan 1 1935
CO. BD. DT. Apr 1913 91,493,000
Value of Co. property (12) 982,563
Assess. val. (3-5 act.) '12 76,603,242
State & Co. tax (per \$1,000) '12 \$12.14
Population in 1910 67,806
INTEREST on hospital bonds payable at County Treasury.

ST. HELENA UN. HIGH SCH. D.

A district in Napa County.
5 s '11 s-ann \$28,500 1913-1931
BOND. DEBT May 1 1912 330,000
Assessed valuation 1911 1,838,420
High school tax (per \$1,000) '11 \$4.50

SALINAS CITY.

This city is in Monterey County.
Inc. Feb. 11 1903. Pop'n 1910, 3,736.
Sewer Bonds.
5 s '07 J-J \$24,000. Jan 2 '14-'37
City Hall Bonds.
5 s g '06 J-D \$42,500. Dec 31 '13-'46
School Bonds.
5 s '09 J-J \$19,500. Jan 2 '14-'39
5 s '06 J-D 12,750. Dec 31 '13-'46
BOND. DEBT Mar '13 398,750
Assessed val. (3-5 act.) '12 3,330,485
Total tax rate (per \$1,000) '12 \$26.00
INT. at City Treasurer's office.

SAN ANSELMO.

This town is in Marin County.
Street Bonds.
s '09 339,000
Sewer Bonds.
s '09 112,750
Various Improvement Bonds.
s '10 55,000
5 s '12 M-N 26,650
BOND. DEBT Mar 20 '13 1,108,400
Assessed valuation 1912 1,382,139
City tax rate (per \$1,000) '12 \$14.80
Population in 1910 1,531

SAN BENITO COUNTY.

Hollister is the county seat.
High-School Bonds.
s 327,000
Road Bonds.
5 s '12 J 3,000,000 July 1 '13-'42
TOT. BD. DT. Apr 28 '13 3,327,000
Assessed val. (3-5 act.) '12 8,184,027
County tax (per \$1,000) '12 \$17.50
\$1,000 1912. Outside 19.50
Population in 1910 8,041

SAN BERNARDINO.

This city is located in San Bernardino County. Incorporated 1886.
A proposed amendment to the city charter was adopted on Apr. 13 1913. Increasing the borrowing capacity to 15% of the assessed valuation. The amendment will be forwarded to the Legislature for its approval. V. 96, p. 1342. Pop'n '10, 12,779.
Water Bonds.
4 s '03 A-O \$121,947. Apr 1 14-'43
4 s '03 A-O 51,302. Apr 1 14-'43
Improvement Bds. (Tax-Exempt)
4 1/2 s '08 A-O 399,000 1913-1948
BOND. DEBT Apr 2 1913 327,250
Assessed val. (3-5 act.) '12 5,662,584
Total tax (per \$1,000) '12 33.50
INTEREST is payable at City Treasurer's office and in New York.

SAN BUENVENTURA.

This city (P. O. Ventura) is in Ventura County. Incorporated in 1866. Reincorporated in 1905.
Municipal Improvement Bonds.
5 s g '07 J-D \$115,750. Dec 30 '13-'37
Park Bonds.
5 s g '07 J-D 37,125. Dec 1 '13-'27
Street Bonds.
5 s g '03 M-N \$1,000. May 1 1923
5 s g '03 M-N 2,100. May 1 1923
Town-Hall Bonds.
5 s g '03 M-N \$4,400. May 1 1923
Sewer Bonds.
5 s '03 M-N \$4,400. May 1 1923
BOND. DEBT Mar 1913 1,834,884
Assessed val. (3-5 act.) '12 1,801,600
Tax rate (per \$1,000) '12-'13 318.00
Population in 1910 2,945
INT. payable at City Treas. office.

SAN DIEGO.

This is the county seat of San Diego County. Inc. Jan. 1 1835. All bonds are tax-exempt.
Water Bonds.
4 1/2 s '01 J-J \$435,000. July 1 '13-'41
4 1/2 s '03 J-J 154,250. July 1 '13-'43
4 1/2 s '05 A-O 44,500. Oct 1 '13-'45
4 1/2 s '07 J-D 223,890. June 1 '14-'47
4 1/2 s '07 J-D 223,890. June 1 '14-'40
4 1/2 s '11 J-J 315,000. Jan 1 '14-'48
1 7,000. Jan 1 1949
4 1/2 s '12 89,500 1952
(Part due yearly.)
4 1/2 s '13 J-J 500,000. Jan 1 '14-'53
Sewer Bonds.
4 1/2 s '03 J-J \$108,500. July 1 '13-'43
4 1/2 s '07 J-D 43,890. June 1 '14-'43
4 1/2 s '07 J-D 1,640. June 1 '14-'17
4 1/2 s '07 J-D 0,334. June 1 '14-'33
4 1/2 s '07 J-D 1,380. June 1 '14-'16
4 1/2 s '07 J-D 28,112. June 1 '14-'42
4 1/2 s '04 87,500 1948
(Part due yearly.)
4 1/2 s 324,700 1950
(Part due yearly.)
4 1/2 s 3,000 1918
(Part due yearly.)
4 1/2 s 56,900 1926
(Part due yearly.)
4 1/2 s 374,000 1952
4 1/2 s '11 J-J 70,500. Jan 1 '14-'48
Bridge Bonds.
4 1/2 s '03 J-J 3500. July 1 1913
Refunding Bonds.
4 1/2 s '08 J-J \$156,500. Jan 1914-'38

Fire Dept. Bonds.
4 1/2 s '03 228,000. July 1 '13-'40
4 1/2 s '07 53,000. June 1 '14-'40
4 1/2 s '12 75,000 1952
(Part due yearly.)
"R" Street Conduit Bonds.
4 1/2 s '03 A-O \$61,875. Oct 1 '13-'45
Street Bonds.
4 1/2 s '12 226,500 1952
(Part due yearly.)
Reservoir Bonds.
4 1/2 s '07 J-D \$127,933. June 1 '14-'45
Boulevard and Road Bonds.
4 1/2 s '07 J-J 558,000. June 1 '14-'42
Cemetery Road Bonds.
4 1/2 s '07 J-D 22,000. June 1 '14-'17
Concrete Culvert Bonds.
4 1/2 s '07 J-D \$11,000. June 1 '14-'41
Park Bonds.
4 1/2 s J-J \$333,000. Part yearly
Wharf & Harbor Bonds.
4 1/2 s '11 J-J \$975,000. Jan 7 '14-'51
Past due bonds 22,550
TOTAL DEBT April 2 '13 6,248,913
Water bonds (included) 3,959,709
Assessed val. (3-5 act.) '13 64,079,028
City tax rate (per \$1,000) '13 19.00
Population in 1910 (Census) 39,578
INT. at City Treasurer's office and at Nat. Park Bank, New York.

SAN DIEGO SCHOOL DISTRICT.

4 s g '06 July \$84,000. July '13-'26
5 s '07 July 150,000. July 5 '13-'27
4 1/2 s '09 s-ann 45,000 1921-1929
BOND. DEBT Mar 20 '13 3279,000
Assessed valuation 1912 39,676,450
(Assessment about 2-3 actual value.)
School tax rate (per \$1,000) '11 36.00
INT. at County Treasurer's office.

SAN DIEGO HIGH SCH. DIST.

5 s g '05 M-S \$117,000. Sept '13-'25
5 s '11 Feb 180,000. Feb 6 '17-'46
20,000. Feb 6 '47-'51
BOND. DEBT Apr 20 1913 3,317,000
Assessed valuation 1912 39,676,450
(Assessment about 2-3 actual value.)
School tax rate (per \$1,000) '11 36.00
INTEREST payable at County Treasurer's office.

SAN DIEGO COUNTY.

San Diego is the county seat.
Highway Bonds.
4 1/2 s g '09 A-O \$837,000. Oct 1 '13-'39
1 320,000. Oct 1 '40-'49
BOND. DEBT Mar 1913 1,157,000
Assessed valuation 1912 59,140,997
State & Co. tax (inside) 14.50
(per \$1,000) '12 Outside 20.00
Population in 1910 61,665
INT. at County Treas. office.

SAN FERNANDO UN. HIGH S. D.

A district in Los Angeles County.
Building Bonds.
5 s '12 A-O \$50,000. Oct 1 '17-'41
BOND. DEBT Nov 1912 356,000
Assessed valuation 1912 4,676,950

SAN FRANCISCO.

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 21 amendments to the city charter. V. 85, p. 1418.
At an election held Dec. 10 1912, 17 amendments to the city charter were adopted. V. 95, p. 1760.
Earthquake and Fire.—This city was visited by an earthquake on Apr. 18 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 1060. A compilation of the New York State Insurance Department revealed a gross insurance loss of \$222,836,307 and a net loss, after deducting reinsurance and estimated salvage, of \$132,823,067. See V. 82, p. 327.
An agreement has been reached between the city and the Spring Valley Water Co. on a plan of condemnation proceedings. See V. 96, p. 1169. During previous negotiations with the company, the voters defeated a proposition to buy the system for \$35,000,000, and instead ratified the issuance of \$45,000,000 bonds for a municipal system, with a source at Lake Eleanor. V. 90, p. 254. Of the bonds authorized \$1,125,000 have been sold. V. 94, p. 430.
At a special election held March 29 1912 the voters decided to refuse to assent to the suggestion that the city authorities permit the merger of the Home Telephone Co. with the Pacific Telephone & Telegraph Co. They declared in favor of the plan to call another special election to vote on the question of issuing \$6,000,000 bonds for the acquisition of the Home Telephone Co. V. 94, p. 1073.
The \$5,000,000 5% exposition bonds given in table below are not figured in the 15% debt limit. These bonds were voted Nov. 15 1910. See V. 91, p. 1398. Also see remarks under State of California for constitutional amendments giving authority to issue these and other bonds.
Golden Gate Park Bonds.
3 1/2 s '04 J-J \$228,000. July 1 '13-'44
Library Bonds.
3 1/2 s '04 J-J \$739,800. July 1 '13-'22
Mission Park Bonds.
3 1/2 s '04 J-J \$292,000. July 1 '13-'44
Playground Bonds.
3 1/2 s '04 J-J \$740,000. July 1 '13-'44
Hospital Bonds.
3 1/2 s '04 J-J \$250,000. July 1 '13-'14
3 s '08 J-J 2,000,000. July 1 '13-'32
Sewer Bonds.
5 s '08 J-J \$4,000,000. July 1 '15-'54
3 1/2 s '04 1,558,600

Polytechnic High-School Bonds.

4 1/2 s '07 J-J \$456,000. July 1 '14-'37
Fire-Protection Bonds.
5 s '08 J-J \$5,200,000. July 1 '16-'55
Garbage Disposal Bonds.
5 s '08 J-J \$900,000. July 1 '13-'30
School Bonds.
3 1/2 s '04 J-J \$1,587,500. July 1 '13-'16
5 s '08 J-J \$4,700,000. July 1 '14-'38
Street Bonds.
3 1/2 s '04 J-J \$972,000. July 1 '13-'19
City Jail and Hall of Justice.
3 1/2 s '04 J-J \$278,400. July 1 '13-'20
5 s '08 J-J 1,000,000. July 1 '13-'31
Water-Supply Bonds.
4 1/2 s '09 J-J \$600,000. Jan 1 '14-'15
4 1/2 s '10 J-J 1,125,000 1920-1964
Henry Ry. Bonds.
4 1/2 s '10 J-J \$1,900,000. July 1 '15-'34
City Hall and Civic-Centre Bds.
5 s '12 J-J \$6,000,000. July 1 '17-'60
Exposition Bonds.
5 s 55,000,000
(Pay'te \$200,000 yly. beg. May '17)
(Special bonds made payable by statute from taxes on lands benefited:
Montgomery Ave. bonds \$1,579,000
Dupont Street bonds, 7 s, 285,000
amount outstanding... 285,000
The Dupont St. bonds have long been involved in litigation, but the U.S. Circuit Court in Sept. 1903 ruled in favor of the bondholders—the property owners being made liable for the face value of bonds. V. 77, p. 998.
Holders of Montgomery Ave. bonds brought suit against the State to recover the face value and int. aggregating \$2,000,000. The Superior Court holds that the State is not liable. V. 78, p. 1565; V. 79, p. 925, 1659, and V. 80, p. 483, 1070; V. 81, p. 1449. Appeal was taken, which up to Mar. 1913 was still pending.
INTEREST is payable in gold in San Francisco.

TOT. DEBT, SINK FUNDS, &c.

1913. Nov. 2 1912.

\$ 27,349,300 27,431,300

Sluicing funds. 464,530 16,536

Net debt. 26,884,770 27,414,764

CITY PROPERTY.

The following is a description of the property owned by the City and County of San Francisco, as transmitted to the State Comptroller by direction of the Board of Supervisors in March 1913. The water, gas and electric-light plant are not owned by the city:

Park reservations, public squares & improv'ts... \$15,226,400

Fire department, lots and imp'ts, apparatus, &c. 5,612,700

Police department, lots, imp'ts and furnishings. 392,000

Fire alarm and police telegraph, apparatus, &c. 270,000

City Hall, Hall of Justice, county jails, hospitals, almshouses, lots and improv'ts & furniture. 6,631,500

Cemetery reservation. 590,000

Sundry lots. 286,600

Channel St. lots from 9th to 18th streets. 120,000

School lots, improv'ts, libraries, furniture, &c. 10,835,180

Garbage system. 445,850

Hetch-Hetchy lands. 1,240,440

County-line Water Co., lands and property. 30,000

Geary Street railway. 757,968

Civic Centre lands. 1,437,189

Total. 543,875,227

ASSESSED VALUATION AND TAX RATE.

Property is assessed at about 50% of its actual value. Assessment decreased in 1906, owing to earthquake.

1912-13. 1911-12.

\$ 3 3

Real estate. 447,777,237 404,620,670

Personal 62,652,079 57,335,111

Total. 510,429,316 461,955,781

Tax (per M.) 320.50 320.00

1910-11. 1905-06.

\$ 3 3

Real estate. 433,263,243 402,127,261

Personal 82,156,846 122,258,406

Total. 515,420,089 524,385,667

Tax (per M.) 320.00 316.54

Tax rate for city and county purposes for 1912-13 is \$20.50 and for State purposes \$0.44 per \$1,000 of valuation.

The amount of taxes levied in 1912-13 for city and county purposes is \$10,463,800.98; for State purposes, \$224,588.89; total amount of taxes, \$10,688,389.87.

The charter limits taxation to \$1 on the \$100 for all current expenses except the maintenance of parks, for which purpose is allowed 7 cents additional on the \$100.

POPULATION.—In 1910 (Census).

416,912; in 1900 (Census), 342,782; in 1890, 298,997; in 1880, 233,959; in 1870, 149,473.

SANGER SCHOOL DISTRICT.

A district in Fresno County.
Building Bonds.
5 s '12 Nov \$28,000 1914-1927
BOND. DEBT Nov 6 1912 328,000
Assessed valuation 1912 573,105

SANGER UNION HIGH SCH. DIS.

A district in Fresno County.
Building Bonds.
5 s g '12 Mch \$60,000. Mch 19 '17-'36
TOT. BD. DEBT Mar '12 (?)
Assessed valuation 1911 3,348,602
Population in 1913 (est.) 839
INTEREST payable at County Treasurer's office in Fresno.

SAN JOAQUIN COUNTY.

Stockton is the county seat.
Highway Bonds.
5 s g '09 J-J \$1,850,000 1949

BOND. DEBT Mar 1913.

\$1,850,000
Assessed valuation 1912 64,716,107
State & County tax (inside) \$12.50
(per \$1,000) '12 Outside 16.50
Population in 1910 30,731
INT. at County Treas. office or at office of Kountze Bros., New York.

SAN JOSE.

This city is in Santa Clara County. Inc. 1850. Commission government rejected Dec. 11 1912. V. 95, p. 1695. Bonds are tax-exempt. An election held Nov. 2 1911 resulted in favor of annexing East San Jose to this city. V. 93, p. 1413.

Municipal Improvement Bonds.
4 s g '06 A-O \$177,375. Apr 1 '14-'46
High School Bonds.
4 1/2 s g J-D \$45,000. June 1 '14-'37
Sewer Bonds.
4 1/2 s J-D \$24,000. June 1 '14-'37
4 1/2 s '12 F-A 97,500. Feb 1 '14-'52
City-Hall and Fire Bonds.
4 1/2 s F-A \$130,278. Aug 1 '13-'47
Park Bonds.
4 1/2 s '12 F-A \$107,250. Feb 1 '14-'52
Fire and Police Department Bonds.
4 1/2 s '12 F-A \$58,500. Feb 1 '14-'52
Incinerator Bonds.
4 1/2 s '12 F-A \$48,750. Feb 1 '14-'52
Bridge and Creek Bonds.
4 1/2 s '12 F-A \$53,625. Feb 1 '14-'52
Station Bonds.
4 1/2 s '12 F-A \$1,500. Feb 1 '14-'52
BOND. DEBT Nov 1911 3,907,875
Total assessed val. 1911-12 25,735,390
(Assessment 60 to 70% actual value.)
Total tax rate (per \$1,000) '11 325.40
Population in 1910 28,946
INT. payable at City Treas. office.

SAN JOSE SCHOOL DISTRICT.

4 s g '07 Jan \$195,000. Jan 1 '14-'47
5 s '08 M-N 30,000. May 1 '14-'43
BOND. DEBT May 15 '13 3225,000
Assessed val. (3-5 act.) '12 23,014,766
School tax (per \$1,000) 1912 30.70
INT. payable at City Treas. office.

SAN JOSE HIGH SCHOOL DIST.

4 s 1913 1,000. Jan 1 1927
5 s '08 M-N 15,000. May 1 1928
BOND. DEBT May 15 '13 3142,000
Assessed val. (3-5 act.) '12 23,014,766
Sch. tax rate (per \$1,000) '12 30.65
INT. at County Treasurer's office.

SAN LUIS OBISPO.

This city is in San Luis Obispo Co.
Water Bonds.
5 s '09 356,000 1939
Sewer Bonds.
5 s '09 226,100 1939
Improvement Bonds.
5 s '09 171,000 1949
BOND. DEBT May 15 '13 3,142,000
Assessed valuation '11 (est) 3,070,872
Tax rate (per \$1,000) '11 323.30
Population in 1910 5,157
INT. payable at City Treas. office.

SAN LUIS OBISPO COUNTY.

San Luis Obispo is the county seat. All bonds are tax-exempt.
Wharf Bonds (opt. after 10 years).
5 s g '06 July \$36,000. July 1 '13-'30
5 s g '06 July 46,000. July 1 '13-'35
BOND. DEBT Mar 1913 382,000
Assessed val. (3-5 act.) '12 20,270,272
State & Co. tax (per \$1,000) '12 20.27
\$1,000 1912. Outside 18.50
Population in 1910 19,383
INT. payable at Co. Treas. office.

SAN MATEO COUNTY.

Redwood City is the county seat.
Court-House Bonds.
4 s g '06 M-S \$116,000. Sept 1 '13-'46
4 s g '06 M-S 23,500. Sept 1 '13-'46
Road Bonds.
4 1/2 s 53,000 1913
BOND. DEBT Mar 1913 1,142,500
Assessed val. (3-5 act.) '12 30,739,041
State & Co. tax (per \$1,000) '12 \$16.00
Population in 1910 20,585
INT. payable at Co. Treas. office.

SANTA ANA.

This city is in Orange Co. Incorp. June 1 1886. Commission government defeated in Jan. 1913. V. 96, p. 149. Bonds are tax-exempt.
Water Bonds.
5 s '05 F-A \$80,000. Feb 1 '14-'45
4 1/2 s '11 M-S 18,000. Mch 1 1931
Sewer Bonds.
4 1/2 s '08 40,625. Nov 1938
City Hall.
4 1/2 s '04 11,000. Nov 1924
School Bonds.
4 1/2 s '04 33,000. Nov 1915
BOND. DEBT Apr 28 '13 1,512,825
Assessed val. (3-5 act.) '12 6,417,800
City tax (per \$1,000) 1912 12.00
Population in 1910 9,800
INT. payable at Treasurer's office.

SANTA ANA GRAMMAR S. D.

A district in Orange County.
5 s '12 J-J \$24,000. Jan 1 '14-'37
TOTAL DEBT May 1913 369,000

SANTA BARBARA.

Santa Barbara is in Santa Barbara County. Incorporated Mch. 9 1874.
Main Sewer Bonds.
4 1/2 s '03 F-A \$10,500. Aug 1 '13-'43
Bridge Bonds.
4 1/2 s '03 F-A \$15,500. Aug 1 '13-'43
High-School Bonds.
5 s '01 Jan \$42,000. Jan 10 '14-'41
Oak Park Bonds.
4 1/2 s '04 F-A \$12,000. Aug 15 '13-'44
Water Bonds.
4 1/2 s '01 J-J \$45,000. July 1 '13-'41
4 1/2 s '03 F-A 155,000. Aug 1 '13-'43
4 1/2 s '08 M-S 180,000. Sept 1 '13-'48
4 1/2 s '10 A-O 195,000. Oct 1 '13-'50

SANTA BARBARA (Con.)—
Boulevard Bonds.
 4 1/2 '07 M-S \$46,236...Sept 3 '13-'47
 4 1/2 '03 P-A \$38,750...Aug 1 '13-'43
Street Bonds.
 4 1/2 '09 J-J \$39,775...July 1 '13-'49
BOND. DEBT July 1 '12...\$757,425
 Assessed val. (3-5 act.) '11...\$1,850,585
 City tax rate (per \$1,000) '11...\$14.80
 Population in 1910...11,659
 INTEREST on water bonds due 1914 and street bonds payable at Kountze Bros., N. Y., and at City Treas. office; all other bonds at City Treasurer's office.

SANTA BARBARA COUNTY.
 Santa Barbara is the county seat.
Road Bonds.
 68 '11...\$38,000...July '13-'31
 68 '11 A-O 100,000...\$5,000...July '13-'32
 68 '12 ann 50,000...July 22 '13-'32
 68 '13 ann 45,000...July 1913-30
 County has no general bonded debt.
 Road dist. debt Apr 1 '13...\$213,000
 Assessed valuation 1912...29,684,200
 (Assess't about 65 to 70% act. val.)
 State and County tax (per \$1,000) 1912...\$20.00
 Population in 1910...27,738
 INT. payable at Co. Treas. office.

SANTA CLARA.
 This town is in Santa Clara County.
 Inc. Mch. 6 1872. Pop'n '10, 4,348.
School-House Bonds.
 5 1/2 '05 J-J \$39,030...Jan 2 '14-'45
 4 1/2 '07 M-N...\$48,500...May 1 '14-'47
Gas Bonds.
 58 '00 J-J \$20,250...Jan 1 '14-'40
 58 '00 Water, Light & Power Bonds.
 4 1/2 '07 M-N \$17,850...May 1 '14-'47
Sewer Bonds.
 4 1/2 '07 M-N \$25,500...May 1 '14-'47
Water Bonds.
 58 '05 M-N \$33,000...May 1 '14-'35
School Bonds.
 58 '12...\$60,000
 58 '12...36,264.16
Fire-Apparatus Bonds.
 58 '12...\$3,500
BOND. DEBT June 22 '12...\$142,500
 Total assessed val. 1912...2,179,904
 (Assessment about 3-5 actual value.)
 Total tax rate (per \$1,000) '12...\$14.20
 INT. payable at Treasurer's office.

SANTA CLARA COUNTY.
 San Jose is the county seat.
 48 '07 Jan \$300,000...1947
BOND. DEBT Apr 25 '13...\$300,000
 Assessed valuation 1912...77,988,556
 State and county tax (inside...10.56
 (per \$1,000) 1912...Outside...14.50
 Population in 1910...53,389
 INT. payable at Co. Treas. office.

SANTA CRUZ.
 This city is in Santa Cruz County.
 On Jan. 31 1911 commission government was adopted by this city. V. 92, p. 406. City's liability on Water Co. bonds assumed by is sustained by U. S. Circuit Court of Appeals on Jan. 13 1913. V. 96, p. 299.
Refunding Bonds.
 48 '94 Apr \$198,000...1934
BOND. DEBT Mar 1913...\$198,000
 Assessed val. (1-3 act.) '12...7,280,660
 Total tax rate (per \$1,000) '12...\$11.14
 Population in 1910...11,146
 INT. payable at City Treasury.

SANTA MARIA.
 This city is in Santa Barbara Co.
 Inc. Sept. 12 1905. Pop'n '10, 2,260
Sewer Bonds.
 58 '12 J-J \$75,000...1935
 (Part yearly beginning Jan. 1 1913.)
Municipal Improvement Bonds.
 58 '12 J-J \$25,000...Jan 1 '38-'49
BOND. DEBT May 1913...\$75,000
 Assessed val. (2-5 act.) '12...937,050
 Total tax (per \$1,000) 1912...\$31.50
 INT. on sewer bonds payable at First Nat. Bank, Santa Maria; on other bonds at City Treas. office.

SANTA MONICA.
 This city is in Los Angeles County.
 Inc. Nov. 20 1886; chartered 1907.
Sewer and Incinerator Bonds.
 58 '07 M-N \$140,000...Nov 1 '13-'47
Fire Apparatus Bonds.
 58 '06...\$15,000...1941
 (Part due each year.)
Crematory Bonds.
 58 '06...\$7,500...1926
 (Part due each year.)
Storm-Drain Bonds.
 58 '06...\$11,500...1934
 (Part due each year.)
Sewer Bonds.
 68 '07...\$26,000...1937
 (Part due each year.)
 58 '06...\$32,000...1943
 (Part due each year.)
City Hall Bonds.
 58 '02...\$28,000...1937
 (Part due each year.)
Bridge Bonds.
 58 '02...\$16,000...1927
 (Part due each year.)
 58 '06...\$4,000...1919
 (Part due each year.)
 58 '06...\$12,500...1936
 (Part due each year.)
BOND. DEBT Jan 1 1913...\$284,000
 Assessed val. (3-5 actual) 12,400,465
 Tax rate (per \$1,000) 1912...\$15.21
 Population in 1910...7,847

SANTA MONICA CITY SCH DIST.
 4 1/2 '06 June \$24,000...June 18 '13-'16
 58 '08 M-N...\$30,000...1937
Polytechnic High-School Bonds.
 58 '11 P-A \$48,335c...1913-1941
High-School Bonds.
 58 '12 A-O \$70,000...Oct 1 '17-'52
School-Ground Bonds.
 58 '11 A-O \$25,000...Apr 1 '17-'29

Building Bonds.
 58 '12...\$80,000
TOTAL DEBT Jan 1913...\$270,000
 Assessed valuation...7,540,995
 INT. payable at County Treasury.

SANTA ROSA.
 This city is in Sonoma County.
Water Bonds.
 48 '05 Jan \$86,625c...1914-1925
 48 '05 Jan 62,000c...1914-1935
Sewer Bonds.
 48 '05 Jan \$58,500c...1914-1925
Street and Bridge Bonds.
 48 '05 Jan \$43,000c...1914
Fire-Engine Bonds.
 48 '05 Jan \$1,500c...1914-1925
BOND. DEBT Jan 1913...\$248,000
 Total assessed val. 1912...6,130,364
 Total tax rate (per \$1,000) '12...\$13.50
 Population in 1910...7,817

SANTA ROSA-COURT HOUSE SCHOOL DISTRICT.
High School Bonds.
 58 '11 A-O \$80,000...1925
Grammar School Bonds.
 4 1/2 '08 (Part due each year)
BOND. DEBT May 9 1913...\$80,000
 High School District...\$80,000
 Grammar School District...26,000

SAUSALITO.
 This town is in Marin County.
Water Bonds.
 58 '09 J-J \$90,000c...Jan 15 '14-'49
BOND. DEBT Dec 1912...\$90,000
 Assessed valuation 1912...\$2,304,249
 (Assessment about 3-5 actual value.)
 Total tax rate (per \$1,000) '11...\$28.90
 Population in 1910...2,383

SELMA UNION HIGH SCH. DIS.
 A district in Fresno County.
 58 g '11 Feb \$54,000...Feb 8 '14-'31
TOTAL DEBT Mch 1912...\$60,000
 Assessed val. (3-5 act.) '11...\$2,338,319
 School tax (per \$1,000) 1911...\$4.69
 INT. payable at Co. Treas. office.

SISSON.
 This town is in Siskiyou County.
Water, Sewer and Building Bonds.
 5 1/2 '12...\$39,000
BOND. DEBT Mar 20 '13...\$39,000
 Assessed val. (3-5 act.) '12...410,238
 Total tax (per \$1,000) 1912...\$8.00
 Population in 1910...636

SOLANO COUNTY.
 Fairfield is the county seat.
Court-House Bonds.
 58 g '09...\$220,000c...Dec 1 '13-'34
BOND. DEBT Mar 1913...\$230,000
 Assessed val. (3-5 act.) '12...24,941,357
 State & Co. tax rate (inside...\$11.56
 (per \$1,000), 1912 (Outside...15.56
 Population in 1910...27,559
 INT. payable at Co. Treas. office.

SONOMA COUNTY.
 Santa Rosa is the county seat.
Court-House Bonds (Tax-Exempt).
 \$54,000c...June 30 '13-'21
 4 1/2 g '07 June 100,000c...June 30 '23-'32
 120,000c...June 30 '33-'42
BOND. DEBT Apr 1913...\$274,000
 Assessed val. (3-5 act.) '12...40,101,983
 State & Co. tax (per \$1,000) (inside...\$12.00
 (per \$1,000) (Outside...16.00
 Population in 1910...48,394
 INT. payable at Co. Treas. office.

SOUTH SAN JOAQUIN IRR. DIS.
 A district in San Joaquin County.
Irrigation Bonds.
 58 '10 J-J \$1,875,000...July 1 '31-'40
 58 '13...790,000
 58 '13 J-J \$1,170,000...Apr 18 1943
 (Bonds are subject to call at any int. time by mutual agreement.)
BOND. DEBT Apr 1913...\$3,835,000
 Assessed val. real, 1912...3,000,000
 Total tax rate (per \$1,000) '12...\$40.00
 INT. at Dist. Treas. office or at Irving Nat. Exchange Bank, N. Y.

STOCKTON.
 Stockton is in San Joaquin County.
 Inc. Aug. 5 1850. Pop'n 1910, 23,253
Sewer Bonds.
 48...\$36,400...Sept 1 1940
 48...34,000...Nov 1 1946
Street-Improvement Bonds.
 58 g '06 P-A \$158,950c...Feb 1 1947
BOND. DEBT Apr 1 1913...\$229,350
 Assessed val. (2-3 act.) '12...2,458,338
 City tax rate (per \$1,000) '12...\$16.20

STOCKTON SCHOOL DISTRICT.
 58 '11 M-N \$74,000...1936
 (Part due each year.)
 58 July \$67,500c...July 1 '13-'21
BOND. DEBT Apr 1 '13...\$141,500
 Assessed val. (3-5 act.) '12...20,787,012
 School tax (per \$1,000) 1912...\$5.00
 INT. at Stockton Savings Bank.

SUTTER CO. LEVEE DIST. NO. 1.
 This district (P. O. Yuba City) is in Sutter County.
 68 '08 s-a \$300,000c...1933
 68 '10 s-a 100,000c...1935
BOND. DEBT Mar 1913...\$340,000

TAFT.
 This city is in Kern County.
Sewer Bonds.
 68 '12 J-D \$25,000...1913-1922
Fire Bonds.
 68 '12 J-D \$16,000...1913-1922
 Assessed valuation 1912...\$902,336
 Population in 1913 (est.)...3,000

TRACY.
 This city is in San Joaquin County.
 Incorporated July 22 1910.
Sewer Bonds.
 58 '11 P-A \$48,335c...1913-1941
BOND. DEBT May 1913...\$48,335
 Assessed valuation 1912...\$26,000
 Tax rate (per \$1,000) '12...\$15.00
 INT. at West Side Bank, Tracy.

TULARE.
 This city is in Tulare County.
 The voters in Feb. 1913 defeated a proposition to purchase local water company for \$44,000. V. 96, p. 580.
Water Bonds.
 58 g '12 J-D \$100,000c...Dec 1 '17-'40
Municipal-Improvement Bonds.
 58 g '12 J-D \$8,000c...Dec 1 '13-'28
 58 g '12 J-D 2,000c...Dec 1 '13-'32
BOND. DEBT May 1913...\$186,000
 Assessed valuation 1912...1,407,620
 Tax rate (per \$1,000) 1912...\$16.00
 Population in 1910...2,758
 INT. at City Treasurer's office.

TULARE IRRIGATION DIST.
 See V. 77, p. 158.

TURLOCK.
 This city is in Stanislaus County.
Sewer Bonds.
 58 '09...\$25,650...1949
 58 '10...9,750...1920
Water Bonds.
 58 '10...\$24,700...1949
 58 '10...14,625...1920
Water and Sewer Bonds.
 '12...\$25,000
BOND. DEBT Apr 1 '12...\$74,725
 Assessed valuation 1912...1,113,045
 Tot. tax rate (per \$1,000) '12...\$13.70
 Population in 1910...1,573

TURLOCK SCHOOL DISTRICT.
 A district in Stanislaus County.
 58 '10 ann \$60,000...May 10 '16-'44
 58 '12...15,000
TOTAL DEBT...\$75,000 (7)

TURLOCK IRRIGATION DIST.
 This district (P. O. Turlock) is in Stanislaus County.
 58 '02 J-J \$1,156,000c...July 1 '22-'41
 58 '05 J-J 200,000c...Jan 1 '26-'35
 58 '10 J-J 100,000c...July 1 '31-'40
 58 '11 J-J 446,260c...1932-1941
BOND. DEBT Mar 1 '13...\$1,902,260
 Total assessed val. 1912...10,021,955
 (Assessment about 45% actual value.)
 Dist. tax rate (per \$1,000) '12...\$24.00
 Population in 1912 (est.)...15,750
 INTEREST is payable in Turlock at Commercial Bank.

VALLEJO.
 This city is in Solano County. Inc. Mch. 30 1868. Commission government adopted Feb. 21 1911. V. 92, p. 611. Pop'n 1910, 11,321.
Refunding Bonds.
 58 '05 P-A \$18,400c...Aug 1 '13-'35
Water Bonds.
 58 '02 M-N \$40,500c...May 1 '14-'22
 58 '05 M-N 54,000c...May 1 '14-'25
 58 '08 M-S 65,000c...Sept 1 '13-'25
 58 g '11...80,526c...Jan 1 '14-'31
BOND. DEBT Jan 1 '13...\$280,700
 Total assessed val. 1912...5,418,088
 (Assessment about 3-5 actual value.)
 City tax rate (per \$1,000) '12...\$12.50
 INT. at City Treas. office.

VALLEJO SCHOOL DISTRICT.
 58 '10 s-a \$54,000c...1913-1935
BOND. DEBT Mar 1913...\$54,000
 Assessed valuation 1912...4,455,727
 (Assessment about 65% actual value.)
 School tax rate (per \$1,000) '12...\$6.20
 Population in 1912 (est.)...13,000
 INTEREST is payable at County Treasurer's office.

VAN NUYS SCHOOL DISTRICT.
 A district in Los Angeles County.
Building Bonds.
 58 '12 Feb \$50,000
TOT. BD. DT. July 1912...\$60,000
 Assessed valuation...2,042,855

VENICE.
 This city is in Los Angeles County.
Garbage-Incinerator Bonds.
 58 '12 P-A \$22,000...Feb 1 '14-'35
Sewer Bonds.
 58 '12 P-A \$19,500...Feb 1 '14-'32
BOND. DEBT Sept 23 '12...\$115,250
 Assessed valuation 1912...7,977,133
 Tax rate (per \$1,000) 1912...\$13.00

VENICE CITY SCHOOL DIST.
Building Bonds.
 58 g '12 M-N \$60,000...May 1 '18-'51
 58...92,000
BOND DEBT May 1912...\$75,500
 Assessed valuation 1911...\$3,680,730
 INT. at County Treasurer's office in Los Angeles.

VENTURA COUNTY.
 Ventura is the county seat.
Court-House Bonds.
 58 g '12 F-A \$145,000c...Feb 1 '14-'42
Bridge Bonds.
 58 '11 F-A \$261,000c...1942
 (Part due each year begin Feb. 1 '12.)
BOND. DEBT Mar 1913...\$406,000
 Total assessed val. 1912...30,764,000
 (Assessment about 60% actual value.)
 State & Co. tax (per \$1,000) (Inside...\$13.00
 (Outside...16.00)
 Population in 1910...18,347
 INTEREST is payable at the County Treasurer's office.

VENTURA UNION HIGH S. D.
Building Bonds.
 58 g '11...\$69,000c...1914-1936
BOND. DEBT Mar 20 '13...\$69,000
 Total assessed val. 1912-13...7,487,392
 (Assessment at 60% actual value.)
 Sch. tax rate (per \$1,000) '12-13...\$3.80
 Population in 1910 (est.)...6,000
 INTEREST is payable at County Treasurer's office in Ventura.

VISALIA.
 County seat of Tulare County. Inc. Feb. 27 1874. Bonds are taxable.
School Bonds.
 58 July \$5,250c...1937
Sewer Bonds.
 J-J \$58,000c...1940
 58 Sewer, Bridge & City-Hall Bonds.
 58 J-J \$40,500c...1945
BOND. DEBT Apr 26 '13...\$103,576
 Assessed val. (3-5 act.) '12...3,384,892
 Total tax rate (per \$1,000) '12...\$24.80
 Population in 1910...4,831
 INT. at First Nat. Bank, Visalia.

VISALIA HIGH SCHOOL DIST.
 58 '12...\$19,000
 58 '10...50,000
TOTAL BONDED DEBT...\$69,000 (7)

WHITTIER.
 City is in Los Angeles County. Inc. Feb. 21 1895. Pop'n 1910, 4,550.

Water-Works Bonds.
 58 g J-J \$25,000c...Jan 1 '14-'39
 58 g '05 J-D 88,000c...June 1 '14-'45
 58 M-S 3,375c...Mch 1 '14-'40
Sewer Bonds.
 58 '09 A-O \$99,000c...June 1 '14-'49
Fire and Reservoir.
 58 A-O \$3,525c...Apr 1 '14-'42
BOND. DEBT July 1 '12...\$226,750
 Sinking fund...13,469
 Assessed valuation 1912...3,452,438
 (Assessment about 4% actual value.)
 Total tax (per \$1,000) 1912...\$17.50
 INT. at City Treasurer's office.

WINTERS.
 This city is in Yolo County
Sewer Bonds.
 58 '11 J-J \$28,000
BOND. DEBT Apr 27 1912...\$36,450
 Assessed valuation 1912...382,320
 Tax rate (per \$1,000) 1912...\$16.00
 Population in 1910...910

WOODLAND.
 This city is in Yolo County.
Refunding Bonds.
 8 '99...\$54,100
Water and Sewer Bonds.
 8...\$17,500
Street Bonds.
 8...\$4,658.86
TOT. BD. DT. July 1 '12...\$71,600
 Assessed valuation 1912...2,881,162
 Tax rate (per \$1,000) 1912...\$12.60
 Population in 1910...3,187

WOODLAND HIGH SCH. DIST.
 A district in Yolo County.
Site-Purchase and Building Bonds.
 58 g '12 Jan \$88,000c...Jan 2 '14-'52
BOND. DEBT Feb 1912...\$90,000
 Assessed valuation 1911...3,150,353

YOLO COUNTY.
 Woodland is the county seat.
Reclamation Dist. No. 811 Bonds.
 68 '12 J-J \$24,382.56
 (Due 1/3 in 5 yrs. and bal. in 6 yrs.)
Reclamation Dist. No. 900 Bonds.
 68 '12 J-J \$1,136,000...Jan 1 '21-'40
TOTAL DEBT July 1 1912...\$106,208
 Population in 1910...13,926
 INT. at County Treasurer's office.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding a number of civil divisions in California not included in the foregoing.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n, 1910.
Alturas (T), Modoc County	\$35,500	None	\$409,513	\$17.50	916
Annadale School District	33,000	None	985,849	9.70	1,121
Arcaata (C), Humboldt County	27,000	None	1,196,424	15.00	1,477
Azusa (C), Los Angeles County	79,213	None	742,857	14.50	481
Belvedere (T), Marin County	49,500	None	883,096	16.00	2,360
Benicia, Solano County	97,500	None	459,240	14.50	1,190
Biggs School District	25,000	None	685,523	14.50	881
Bishop (T), Inyo County	47,300	None	1,267,223	13.00	881
Bonita Union High Sch. Dist.	28,000	None	876,932	13.00	881
Brawley (C), Imperial County	59,500	None	853,669	8.00	797
Burbank Un. High Sch. Dist.	34,000	None	1,794,210	9.00	797
Burlingame School District	50,000	None	778,141	9.00	797
Calexico (C), Imperial County	69,600	None	1,930,065	9.00	797
Chino High School District	44,000	None	40,000	9.00	797
Chino, San Bernardino Co.	40,000	None	1,550,613	12.50	4,199
Claremont High Sch. Dist.	75,000	None	1,360,205	7.00	4,199
Coalinga (C), Fresno County	38,000	None	3,427,241	7.00	4,199
Coalinga School District	70,000	None	1,631,803	13.00	923
College Park Sanitary Dist.	55,750	None	846,537	17.50	703
Compton (C), Los Angeles Co.	25,000	None	232,195	9.60	703
Concord, Contra Costa Co.	29,000	None	2,075,121	5.10	703
Corona High School District	35,000	None	3,979,005	1.70	703
Covina Un. H. S. D., Los Ang. Co.	68,250	None	440,864	9.00	703
Crescent City School District	30,000	None	400,000	9.00	703
Delhi Drainage District	25,000	None	265,157	9.00	703
El Modena School District	25,000	None	1,182,415	9.00	703
Elmhurst (C), Riverside Co.	32,500	None	2,003,895	9.00	703
Exeter School District	59,				

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n. 1910.
Fillmore High School District	\$40,000	None	\$2,490,430	\$6.20	---
Florence School District	28,000	---	522,031	4.40	---
Fowler (T), Fresno County	45,000	---	350,000	\$32.80	675
Gilroy (C), Santa Clara Co.	48,000	None	907,708	11.40	2,437
Glendale Un. High Sch. Dist.	65,500	---	3,852,638	8.30	---
Graham School District	27,000	---	---	---	---
Grass Valley (C), Nevada Co.	27,000	None	1,375,872	10.50	4,520
Gridley (C), Butte County	45,000	---	---	---	987
Hayward (T), Alameda Co.	55,000	---	2,200,199	10.00	2,747
Healdsburg (C), Sonoma Co.	54,000	---	1,090,650	12.60	2,011
Healdsburg School District	35,000	---	1,506,000	6.00	---
Hemet Union High Sch. Dist.	40,000	None	1,833,572	---	---
Hollister (T), San Benito Co.	39,375	---	1,286,215	12.50	1,315
Holtville (C), Imperial County	47,000	None	542,990	20.00	739
Holtville Un. High Sch. Dist.	65,000	None	2,256,172	6.50	---
Inglewood City School District	55,000	---	---	---	---
Inglewood Un. High Sch. Dist.	40,000	---	2,830,516	5.80	---
Inyo County	---	---	6,268,892	---	6,974
Jackson Jr. Un. High S. D.	25,000	---	1,500,000	4.50	---
Lake County	33,000	None	4,735,360	---	5,526
Lemoore, Kings County	32,000	---	259,758	\$27.50	---
Lemoore School District	38,000	None	694,690	5.50	---
Livermore, Alameda County	30,000	---	1,098,416	11.00	2,030
Lompoc (T), Santa Barbara Co.	29,000	None	741,179	10.00	1,482
Lordsburg (C), Los Angeles Co.	36,000	---	526,020	10.00	954
Los Banos (C), Merced County	28,000	None	352,357	15.00	745
Los Gatos High Sch. Dist.	38,000	---	1,833,670	---	---
Los Gatos, Santa Clara Co.	15,600	---	1,464,365	12.00	---
Madera (C), Madera County	71,250	---	993,135	16.00	2,404
Madera School District	77,000	---	1,915,335	---	---
Martinez School District	31,000	---	1,511,595	---	---
Marysville (C), Yuba County	27,500	17,000	4,033,445	18.00	5,430
Mayfield (T), Santa Clara Co.	63,000	None	511,151	19.80	1,041
Merced (C), Merced County	56,000	None	1,811,295	13.30	3,102
Merced Sch. Dist., Merced Co.	35,600	---	1,832,359	---	---
Mill Valley (T), Marin County	71,250	None	1,710,010	14.70	2,551
Modesto School District	92,000	None	749,271	15.00	---
Montebello High School Dist.	35,000	---	---	4.80	---
Monterey County	62,000	2,480	31,854,635	---	24,146
Mountain View (T), Santa Clara Co.	74,000	None	715,000	19.00	1,161
Clara County	35,000	---	3,568,495	---	---
Napa (C), Napa County	34,400	None	4,126,636	9.30	5,791
Napa School District No. 4	25,000	None	---	---	---
Napa High School District	30,000	---	---	---	---
National City High Sch. Dist.	25,000	---	1,037,690	13.00	---
Nevada City (C), Nevada Co.	55,600	4,500	890,273	10.00	5,791
Nevada City High Sch. Dist.	30,000	None	1,070,000	5.50	---
Newbert Protection District	261,790	---	---	---	---
Newman (T), Stanislaus Co.	28,000	None	449,070	15.00	802
Newport Beach (C), Orange Co.	37,000	None	1,912,236	7.00	445
Newport Beach Sch. Dist.	26,000	---	769,990	---	---
Oceanside (C), San Diego Co.	65,250	---	667,072	21.20	673
Ontario School District	100,500	None	3,668,456	7.00	---
Orlando Un. High Sch. Dist.	40,000	None	4,500,000	---	---
Oxnard (C), Ventura County	36,000	None	2,000,000	11.00	2,555
Pacific Grove (C), Monterey Co.	82,200	None	2,423,188	33.30	2,384
Palo Alto Grammar Sch. Dist.	25,000	---	1,034,000	---	---
Petaluma (C), Sonoma County	47,000	---	5,065,499	10.00	5,880
Petaluma School District	75,000	None	63,198,473	---	---
Piedmont School District	50,000	---	3,000,000	---	---
Piacenta School District	144,000	---	71,311,000	---	---
Pleasanton (T), Alameda Co.	52,500	---	509,962	15.00	1,254
Pleasanton (C), Alameda Co.	12,000	None	1,828,449	14.00	3,572
Redding (C), Shasta County	22,000	---	3,175,648	10.00	2,935
Redondo Beach (C), Los An Co.	82,000	None	7,962,686	---	---
Redondo Beach Sch. Dist.	91,000	None	78,866,465	2.10	---
Richmond Grammar Sch. Dist.	32,000	None	12,730,910	3.60	---
Richmond Un. High Sch. Dist.	79,000	None	1,011,358	13.50	2,608
Roseville (C), Placer County	64,900	None	956,815	16.80	556
Ross (T), Marin County	84,500	None	7,592,885	---	---
San Benito Co. High Sch. Dist.	27,000	None	7,278,409	---	---
San Bernardino School District	32,500	---	---	8.50	---
San Fernando School District	32,500	---	---	---	---
San Jacinto (C), Riverside Co.	25,000	None	343,540	---	898
San Jacinto High Sch. Dist.	26,000	---	766,949	---	---
San Leandro (C), Alameda Co.	26,500	None	2,690,075	---	3,471
San Leandro School District	54,000	None	1,845,423	---	---
San Mateo (C), San Mateo Co.	106,035	---	3,251,315	13.80	4,384
San Mateo School District	46,000	None	4,469,190	2.60	---
San Mateo Un. High Sch. Dist.	159,500	None	10,933,480	2.60	---
San Rafael (C), Marin County	43,825	---	75,015,610	10.00	5,394
Santa Cruz School District	30,000	---	778,000	5.00	---
Santa Paula (C), Ventura Co.	63,700	---	1,221,381	18.00	2,216
San Ysidro Ir. District	25,000	---	---	---	---
Sebastopol, Sonoma County	48,000	666	822,230	14.00	1,233
Selma (T), Fresno County	42,500	---	903,985	17.50	1,750
Selma School District	26,000	None	1,699,090	10.00	---
Sierra Madre, Los Angeles Co.	151,000	---	1,396,935	14.60	---
Sonoma (T), Sonoma County	28,500	---	589,553	12.50	957
Sonora (C), Tuolumne County	37,000	---	1,062,728	7.50	2,029
Sonora School District	40,000	None	1,500,000	---	---
South Pasadena	30,000	---	4,683,281	13.00	---
South Pasadena City H. S. D.	140,000	---	5,590,535	---	---
South Pasadena City Sch. D.	180,000	---	5,000,000	---	---
Suisun City (C), Solano Co.	38,950	None	481,358	15.00	641
Teralta School District	25,000	---	677,271	9.70	---
Tracy School District	36,000	None	775,754	---	---
Tulare High School District	36,000	None	7,269,315	---	---
Ukiah (C), Mendocino County	42,000	---	1,026,900	12.00	2,136
Upland, San Bernardino Co.	55,000	None	1,582,617	14.40	2,384
Yacaville (T), Solano County	36,088	None	556,931	17.00	1,177
Vernon, Yuma County	97,500	---	1,711,230	6.20	---
Watsonville (C), Santa Cruz Co.	63,200	---	2,442,235	10.50	4,446
Watts (C), Los Angeles County	46,250	None	1,316,205	10.00	1,922
Whittier School District	136,000	---	73,056,533	---	---
Whittier Un. High Sch. Dist.	127,500	---	4,018,888	---	---
Willits, Mendocino County	28,000	None	470,323	11.80	1,153
Willows, Glenn County	65,000	---	1,621,759	12.70	1,139
Yreka (C), Siskiyou County	40,000	None	687,822	15.00	1,134
Yuba City (T), Sutter County	27,000	---	600,580	17.00	1,160

(C) City. (T) Town. a Total tax. b State & Co. tax. c 1910 figures. f 1911 figures. *1912 figures. x 1913 figures. y This covers merely a recent issue of bonds; we are not informed as to what is total debt. † 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
 Governor (term expires in January 1915).....Oswald West
 Secretary of State (term expires Jan. 2 1917).....B. W. Olcott
 Treasurer (term expires Jan. 2 1915).....T. B. Kay
 LEGISLATURE meets biennially in odd years on the second Monday in January, and there is no limit to length of sessions; but members of the Legislature can draw pay only for 40 days' services in the aggregate.

HISTORY OF DEBT.—For the early history of Oregon's State debt see "State and City Supplement" of April 1893, page 146.

To-day Oregon has no bonded debt.
 On Jan. 1 1913 the amounts held in the irrevocable trust funds were as follows: School fund, \$6,272,924.40; Agricultural College fund, \$201,683.99; and University fund, \$103,635.36. On the same date the cash on hand amounted to \$1,457,487.02.

VALUE OF TAXABLE PROPERTY AND TAX RATE.

Years.	Taxable Property.	Tax per \$1,000.	Years.	Taxable Property.	Tax per \$1,000.
1912	\$905,011,667	\$1.20	1903	\$173,559,889	\$7.06
1911	\$90,644,164	3.44	1902	148,099,602	5.13
1910	\$44,887,703	1.64	1901	117,804,374	5.70
1909	\$94,727,632	2.20	1895	144,445,426	4.80
1908	\$98,133,963	2.13	1890	114,077,788	4.34
1907	\$81,558,918	1.98	1885	77,188,694	3.10
1906	\$27,379,978	2.39	1880	48,483,174	7.00
1904	\$88,058,281	5.45	1875	41,436,086	---

DEBT LIMITATION.—Constitutional limitations 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.—Restrictions upon Municipal Corporations.—Acts of Legislative Assembly incorporating towns and cities shall restrict their power of taxation, borrowing money, contracting debts and loaning their credits.

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 lend the credit of the State nor in any manner create any debt 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 (according to an amendment of 1912) to build and maintain permanent roads; and the Legislative Assembly shall not lend the credit of the State nor in any manner create any debt or liabilities to build and maintain permanent roads which shall singly or in the aggregate, with previous debts or liabilities incurred for that purpose, exceed two per cent of the assessed valuation of all the property in the State; and every contract of indebtedness entered into or assumed by or on behalf of the State in violation of the provisions of this section 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, with previous debts or liabilities, exceed the sum of five thousand dollars, except to suppress insurrection or repel invasion, or (according to constitutional amendment of 1910) to build and maintain permanent roads within the county; and debts for permanent roads shall be incurred only on approval of a majority of those voting on the question, and (according to an amendment adopted in 1912) shall not either singly or in the aggregate, with previous debts and liabilities incurred for that purpose, exceed two per cent of the assessed valuation of all the property in the county.

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 Bellinger & 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 (Bellinger & 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.

TAXATION OF MUNICIPAL BONDS.—No legislation has been enacted, we were advised Dec. 12 1911, by the Board of State Tax Commissioners, exempting from taxation bonds or other obligations of the State or its counties and municipalities.

POPULATION OF STATE.—The population of Oregon has been as follows in the years named:

1910	672,765	1890	313,767	1870	90,923	1850	13,294
1900	413,536	1880	174,768	1860	52,465		

CITIES COUNTIES AND TOWNS IN THE STATE OF OREGON.

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

ALBANY.
 This city is in Linn County.
 6s J-D \$20,000.....June 1 1915
 Refunding Bridge & Sewer Bonds.
 5s '11 A-O \$75,000.....Oct 1 1931
 (Subject to call after Oct. 1 1921.)
 BOND, DEBT Mar 1913.....\$95,000
 Warrant debt Sept 1912.....116,474
 Assessed valuation 1911.....3,140,400
 City tax rate (per \$1,000) 1911.....\$8.00
 Population in 1910.....4,275
 INT. at fiscal agency in New York.

GEN. BD. DT. Jan 1 '13......\$55,500
 Water & light debt (add'l).....\$168,000
 Assessment debt (add'l).....234,077
 Assessed valuation 1912.....3,000,000
 (Assessment about 60% actual val.)
 Total tax rate (per \$1,000) '12.....\$8.50
 * Properties for which these bonds were issued are self-supporting.
 INT. payable in Ashland at Granite Sav. Bank; Citizens' Banking & Trust Co., U. S. Nat. Bank and First Nat. Bank.

ASHLAND.
 This city is in Jackson County.
 Bonds are tax-exempt. Commission government defeated Dec. 1 1911.
 V. 93, p. 618. Pop'n 1910, 5,020.
 Sewer Bonds.
 4 1/2s '04 A-O \$12,600.....Apr 1 '14-'27
 Refunding Water Bonds.
 5s '09 J-J \$20,000 July 1 '13-'16
 (30,000.....July 1 1929
 (The \$30,000 is subj. to call after '19.)
 Water Bonds.
 4 1/2s '05 J-J \$23,000.....July 1 1920
 Street Bonds (Opt. after 1 year).
 6s '11 A-O \$19,000.....Apr 1 1921
 6s '10 M-S 13,500.....Sept 1 1919
 6s '10 J-J 27,000.....July 1 1920
 Electric Light Bonds.
 4 1/2s '08 M-S \$40,000 Sept 1 '13-'29
 4 1/2s '09 J-J 30,000.....Jan 1 1929
 (Subject to call after Jan. 1 1919.)
 5s '10 J-J \$25,000.....July 1 1930
 (Subject to call after July 1 1920.)
 Septic-Tank (Opt. after 1 year).
 6s '11 M-S \$12,000.....Mch 10 1921
 (Subject to call after March 1 1912.)

ASHLAND SCH. DIST. NO. 5.
 6s-a \$12,000.....Sept 1 1910
 (Subject to call Sept. 1 1909).
 5s J-J \$10,000.....1924
 (Subject to call any time.)
 5s '11 J-J \$75,000.....Jan 1 1931
 (Subject to call, \$25,000 in 10 years and \$25,000 in 15 years.)
 BOND, DEBT Mar 22 '13 \$97,000
 (Assessed valuation 1912.....3,869,323
 (Assessment about 60% actual val.)
 Sch. tax (per \$1,000) 1912.....\$8.50
 Population in 1913 (est.).....6,800
 INTEREST payable at Nat. Park Bank, N. Y. City, or at Ashland.

ASTORIA.
 Astoria is in Clatsop County. Incorporated 1865. Proposed new city charter providing for commission form of government was rejected Dec. 13 1911. V. 93, p. 1736.
 Funding Bonds.
 5s g A-O \$90,000.....Apr 1917
 Refunding Bonds.
 5s '11 M-N \$50,000.....Nov 1 1931

ASTORIA (Concluded).
 Water Bonds.
 5s 40s J-J \$300,000 1922 & 1923
 5s '11 s-a 45,000 1931
 Dam and Reservoir Bonds.
 5s '12 J-J \$80,000 Jan 1 1932
 BOND. DEBT Apr 1 1913 \$565,000
 Assessment debt 72,261
 Assets 216,467
 110,866
 Floating debt 3,781,687
 Assessed valuation 1912 3,781,687
 (Assessment about 1/2 actual value.)
 City tax (per \$1,000) 1912 16.50
 Total tax (per \$1,000) 1912 54.80
 Population in 1910 9,599

INTEREST on the water, electric-light and reservoir bonds is payable at the Chase Nat. Bank, New York; on the funding bonds at Kountze Bros., New York, and on the refunding bonds at the Nat. Park Bank, N. Y.

ASTORIA SCHOOL DIST. NO. 1.
 6s '91 J-J \$5,000 July 1 1921
 6s '10 J-D 75,000 June 1 1930
 (Subject to call after June 1 1920.)
 Refunding Bonds.
 5s '03 F-A \$35,000 1923
 (Subject to call after Aug 1 1913.)
 5s '03 J-D \$7,000 Dec 1 1923
 (Subject to call after Dec 1 1904.)
 5s '04 A-O \$12,000 Apr 1 1924
 (Subject to call after April 1 1905.)
 BOND. DEBT Apr 23 '13. \$134,000
 Assessed val. (3-5 act.) '12 3,595,853
 School tax (per \$1,000) 1912 32.00
 Population in 1908 (est.) 13,000

INTEREST on issues of 1891 and 1910 is payable in New York; on refunding bonds at office of the County Treasurer.

BAKER CITY.
 County seat of Baker County, Inc. 1874. Commission government was adopted Oct. 3 1910. V. 91, p. 1113. All bonds are tax-exempt.

Sewer Bonds.
 5s J-J \$12,000 July 1 1923
Water Bonds.
 5s J-J \$100,000 July 1 1920
 M-S 20,000 Sept 3 1921
 A-O 45,200 Apr 2 1922
 5s A-O 10,000 Apr 30 1927
 5s '11 J-J 90,000 July 1 1921
Refunding Bonds.
 5s '10 A-O \$25,000 April 4 1930
Reservoir Bonds.
 5s '11 J-J \$25,000 July 1 1921
New City Hall Bonds.
 5s J-J \$45,000 July 1 1923
 5s '04 J-D 12,000 Dec 21 1924
Street Bonds.
 5s '11 J-J \$25,000 July 1 1931
 5s '13 M-S 14,330 1933
 BOND. DEBT Mar 1913 \$423,030
 Sinking fund 10,000
 Assessed valuation 1913 5,823,983
 (Assessment at actual value.)
 Population in 1910 6,742
 INT. payable in Baker City & N. Y.

BAKER CITY SCH. DIST. NO. 5.
 a '88 \$20,000
 a '90 15,000
 a '01 15,000
School Bonds (Opt. 1916).
 5s '06 J-J \$20,000 1926
Heating & Sanitary Plant Bonds.
 5s '09 s-a \$25,000 1929
 (Subject to call after 1919.)
Ref. Bonds (Opt. after 10 years).
 5s '11 J-J \$45,000 June 1 1931
 BOND. DEBT Sept 1910 2,314,000
 Assessed valuation 1909 2,314,000
 (Assessment about 30% actual value.)
 School tax (per \$1,000) 1909 32.00
 Population in 1910 (est.) 8,000
 INT. payable in Baker City or N. Y.

BEND.
 This city is in Crook County.
Sewer Bonds.
 '12 M-S \$60,000 Sept 1 1932
 BOND. DEBT Apr 1913 500,000
 Assessed val. 1912 (est.) 500,000
 Real valuation 1912 (est.) 1,000,000
 Tax rate (per \$1,000) '12 50.00
 Population in 1910 (est.) 7,000
 INT. payable in Bend or at fiscal agency in N. Y. City.

CORVALLIS.
 This city is in Benton County.
Water Bonds (Opt. after 10 years).
 5s '06 J-J \$75,000 Jan 2 1930
Sewer Bonds.
 5s '10 J-J \$144,000 July 1 1950
Fire-Department Bonds.
 5s '10 J-J \$18,000 July 1 1950
Street-Improvement Bonds.
 5s '10-11 \$28,746.51 40 years
Bridge Bonds.
 5s '13 J-J \$2,500 Jan 1 1953
Refunding Bonds.
 5s '13 J-J \$51,397.08 1953
 GEN. BD. DT. Jan 27 '13. \$242,644
 Water debt (additional) 75,000
 Assessment bonds (add'l) 138,515
 Warrant debt 51,397
 Assessed valuation 1912 1,969,824
 Tax rate (per \$1,000) 1912 35.70
 Population in 1910 4,652
 While the water bonds are direct liabilities of the city, provision is made in the law for fixing the rate annually at a sum sufficient to cover the expenses, pay interest on bonds and provide a sinking fund that, by annual retirement, will pay the bonds in full at maturity. Present water rates have been more than sufficient and have enabled considerable extensions and other improvements to be made.

COTTAGE GROVE.
 This city is in Lane County. Bonds are tax-exempt. Pop'n 1910, 1,834.
Water Bonds.
 5s '01 J-J \$15,000 1930
 5s '05 J-J 20,000 1930
 5s '10 J-D 100,000 1935

Sewer Bonds.
 5s '03 F-A \$15,000 1925
Funding Bonds.
 6s '10 A-O \$30,000 1930
 GEN. BD. DT. Apr 1913. \$180,500
 Assessment debt (add'l) 53,000
 Floating debt 20,000
 Assessed valuation 1912 1,000,000
 (Assessment at actual value.)
 Total tax (per \$1,000) 1912 335.00

COTTAGE GROVE SCH. DIST.
 5s '13 \$40,000
TOTAL DEBT (7)

DALLES CITY.
 This city (P. O. The Dalles) is in Wasco County. Pop'n 1910, 6,334.
Sewer Bonds.
 5s '12 J-J \$65,000 July 15 1937
 (Subject to call any int. period beginning July 15 1932.)
Water Bonds.
 6s '01 J-D \$25,000 Nov 30 1916
 5s '03 Nov 50,000 June 17 '26
Refunding Bonds.
 4s '95 M-N \$55,000 May 1 1920
City Hall Bonds.
 6s '08 M-N \$30,000 May 1 1918
 GEN. BD. DT. May 6 1912 \$85,400
 Water bonds (additional) 75,000
 Assessment debt (add'l) 49,500
 Sinking fund 29,950
 Total val. (58% act.) '11 2,374,161
 Assessed val. (per \$1,000) 1911 429.00
 INT. on bonds of 1912 payable at State fiscal agency in N. Y.; on other interest at N. Y. Security & Trust Co., N. Y., and at City Treas. office.

EUGENE.
 This city is in Lane County, Inc. in 1864. This city owns property valued at \$842,000. Pop. '10, 9,000.
Refunding Bonds.
 5s \$50,000 Aug 1 1915
 5s \$50,000 Aug 1 1920
 5s '11 J-D 130,000 Dec 1 1936
Sewer Bonds.
 4s \$6,000 Oct 20 1915
 5s '12 M-S 183,500 Sept 1 1942
Paving Bonds.
 5s '12 s-a \$50,000 June 1 1922
Water Bonds.
 5s \$300,000 Jan 1 1948
 5s 20,000 1920
 5s 20,000 1930
 5s 20,000 1940
Electric-Light Bonds.
 6s '11 s-a \$25,000 Oct 1 1931
Light, Power and Water Bonds.
 5s '11 J-D \$57,000 Dec 1 1926
City-Hall Bonds.
 5s '12 \$15,500 July 1 1922
 TOT. BD. DT. Apr 1 '13. \$982,000
 Warrants outstanding 48,407
 Resources against gen. debt. 95,347
 Resources against floating dt. 26,990
 Equalized valuation 1911 8,311,405
 Tax rate (per \$1,000) 1911 311.50
 Population in 1910 9,009

EUGENE SCHOOL DIST. NO. 4.
Site and Building Bonds.
 4s s-a \$18,500 1921
 4s s-a 32,000 1924
 4s s-a 40,000 1929
 5s '13 J-J 20,000 Jan 1 1933
 (Subj. to call beginning Jan 1 1923.)
 BOND. DEBT Mar 20 '13 \$110,500
 Assessed val. (2-3 act.) '12 9,110,773
 School tax (per \$1,000) 1912 56.50
 Population in 1913 (est.) 12,000

FOREST GROVE.
 This city is in Washington Co.
Street Bonds.
 6s '11 M-N \$56,733.70 Nov 15 1921
 (Subject to call any int. period.)
TOTAL BONDED DEBT (7)
 Population in 1910 1,772

GEANT'S PASS.
 This city is in Josephine County.
Warrant-Funding Bonds.
 5s '12 A-O \$80,000 Apr 1 1932
TOTAL DEBT May 1913 \$107,507
 Assessed valuation 1912 3,000,000
 Real valuation 6,500,000
 Population in 1910 3,980
 INT. payable at City Treas. office.

HILLSBORO.
 This city is in Washington County. Incorporated as a town in 1876 and as a city in 1903.
Street Bonds (Assessment).
 a \$51,108.20
Sewer Bonds (Assessment).
 a \$71,468.16
 GEN. BD. DT. Dec 1912 325,000
 Assessment debt (add'l) 110,000
 Assessed valuation 1912 1,000,000
 Population in 1910 2,016

HOOD RIVER.
 This city is in Hood River County.
Water Bonds.
 5s '12 J-J \$26,000 July 1 1932
 GEN. BD. DT. Apr 1913. \$36,000
 Assessment debt (add'l) 59,180
 Assessed valuation 1912 2,050,551
 (Assessment at 60% actual value.)
 Population in 1910 2,331

HOOD RIVER IRRIGATION DIS.
 A district in Hood River County.
Completion Bonds.
 6s '11 \$170,000 1922-1931
 BOND. DEBT Apr 26 1912 \$170,000
 Assessed val. (3-4 act.) 1911 1,500,000
 District tax (per \$1,000) 1911 133.00
 INT. in Portland, Chicago or N. Y. City at Nat. Park Bank.

KLAMATH FALLS.
 This city is in Klamath County. Aldermanic form of government adopted May 20 1912. Y. 94, p. 1519.
 BOND. DEBT Apr 26 '13. \$91,380
 Assessed valuation 1912 2,955,185
 Population in 1910 2,758

LA GRANDE.
 This city is in Union County, Inc. Feb. 23 1885. Pop'n 1910, 4,843.
 6s '08 F-A \$160,000 1920
 (Subject to call after 1918.)
City-Hall Bonds (Opt. 1914).
 5s '04 J-J \$25,000 1924
Sewer Bonds (Opt. after 10 years).
 5s '10 J-J \$40,000 Feb 1 1930
 5s '11 J-J 10,000 Jan 1 1931
Ref. Water (Opt. after 10 years).
 5s '10 s-a \$49,000 Jan 1 1930
 GEN. BD. DT. Apr 23 '13. \$284,000
 Assessment debt (add'l) 307,000
 Floating debt 107,000
 Sinking fund 33,000
 Assessed valuation 1912 2,800,000
 (Assessment about 1/4 actual value.)
 City tax rate (per \$1,000) '12 \$16.50
 INTEREST on refunding water bonds is payable at A. B. Leach & Co., Inc. on city-hall bonds in Portland, and on sewer bonds at E. H. Rollins & Sons, Boston.

LA GRANDE SCH. DIST. NO. 1.
High-School Bonds.
 5s '10 J-D \$10,000 1919
 (Subject to call after 1909.)
 5s '10 A-O \$1,000 1920
 (Subject to call after 1910.)
 5s '10 J-D \$12,000 1925
 (Subject to call after 1915.)
 5s '10 M-N \$75,000 May 2 1936
 (Subject to call after May 2 1920.)
Sch.-Site & Bldg. (Tax-exempt).
 5s '13 A-O \$30,000 Apr 1 1933
 (Subject to call begin April 1 1923.)
 BOND. DEBT Apr 1913 513,000
 Assessed valuation 1912 3,270,830
 (Assessment about 3/4 actual value.)
 School tax rate (per \$1,000) '13 \$11.00
 INT. on bonds of 1913 is payable at Nat. Park Bank, N. Y. City; on other bonds at County Treasurer's office in La Grange.

LEBANON.
 This city is in Linn County.
Sewer Bonds.
 6s '11 J-D \$60,000 June 1 1931
 BOND. DEBT Apr 1913 560,000
 Assessed val. '13 (est.) 900,000
 (Assessment at actual value.)
 Total tax (per \$1,000) '13 332.00
 Population in 1910 1,820
 INT. at Nat. Park Bank, N. Y.

LINNTON.
 This place is in Multnomah Co.
Water-Wks. (Opt. aft. Apr. 1 '23).
 5s '12 A-O \$100,000 Apr 1 1933
 BOND. DEBT Apr 15 '13 \$100,000
 Assessed valuation 1912 2,533,138
 (Assessment about 51% actual value.)
 Total tax rate (per \$1,000) '12 \$13.80
 Population in 1910 1,165
 INT. at State fiscal agency in N. Y.

MC MINNVILLE.
 This city is in Yamhill County, Incorp. 1882. City owns and operates local water and light plant. Bonds are exempt from city tax.
Street Bonds.
 5s '09 J-J \$7,000 Jan 1 1928
 (Subject to call after Jan. 1 1913.)
 5s '10 J-D \$3,800 June 1 1928
Street Bonds (General).
 6s '12 J-J \$5,500 July 1 '13-15
 6s '12 J-J 195,000 Jan 1 1923
 (Subject to call after one year.)
Water-Main Bonds.
 6s '12 J-J \$15,000 July 1 '13-28
Water and Light Bonds.
 4s '04 M-N \$20,000 Nov 1 1914
 (Subject to call Nov. 1 1924.)
 5s '06 J-J \$2,500 Jan 1 1931
 (Subject to call Jan. 1 1921.)
 5s '08 A-O \$23,000 Oct 1 1928
 5s '08 M-N 10,000 Nov 1928
 5s '10 M-S 30,000 Mar 1 1930
 6s '12 J-J 25,000 Jan 1 1932
 (Subject to call after Jan 1 1927.)
 BOND. DEBT Mar 1913 \$210,700
 Floating debt 6,000
 Sinking fund (conditional) 10,000
 Assessed valuation 1912 1,450,000
 (Assessment about 3-5 actual value.)
 Total tax (per \$1,000) 1912 235.08
 Population in 1910 2,400
 INTEREST on the 4s '12 is payable at the office of the City Treasurer, and on the 5s at the United States Nat. Bank in Portland; on bonds of 1912 at fiscal agency of State of Oregon in New York.

MARSHFIELD.
 This city is in Coos County.
Improvement Bonds.
 6s '12 M-N \$17,642 Nov 1 1922
 (Subject to call at any int. date after one year from date of bonds.)
TOTAL DEBT Jan 1913 5142,264
 Spec impt bonds (incl) 88,264
 Sinking fund 16,410
 Assessed valuation 2,253,341
 Population in 1910 2,980

MEDFORD.
 This city is in Jackson County, Inc. Feb. 7 1905. Pop. 1910, 8,840.
Water Bonds (Tax-exempt).
 5s '07 M-S \$45,000 Mar 1 1917
 5s '08 J-J \$55,000 July 1 '23-38
City-Hall & C. Bds. (Tax-exempt).
 6s '08 F-A \$25,000 Feb 1 1918
Refunding Bonds (Tax-exempt).
 5s '10 F-A \$30,000 Aug 1 1930
Fire Apparatus, & C. (Tax-exempt).
 5s '11 A-O \$38,000 Apr 1 1921
Bridge Bonds (Tax-exempt).
 5s '12 A-O \$20,000 Oct 1 1932
 GEN. BD. DT. Mar '13. \$313,000
 Assessment debt (add'l) 843,000
 Water debt (included) 400,000
 Sinking fund 46,906
 Assessed valuation 1912 5,982,817
 (Assessment about 40% actual value.)
 Total tax rate (per \$1,000) '12 \$29.90
 INT. on water bonds due 1917 and bridge bonds payable in Medford; city-hall and refunding bonds in N. Y. and on all others in Chicago.

MORROW COUNTY S. D. NO. 1.
 P. O. Heppner.
 5s '12 J-J \$40,000 July 1 1932
 (Subject to call beginning July 1 '22.)
 BOND. DEBT Mar 20 '13 \$48,000
 Cash in sinking fund 2,777
 Assessed valuation 1911 1,123,693
 INT. payable at State fiscal agency in New York.

NEWBERG.
 This city is in Yamhill County.
Water Bonds.
 6s '97 \$15,000 Jan 1 1917
 4s '06 5,000 June 1 1921
 4s '06 10,000 June 1 1926
Sewer Bonds.
 5s '11 \$80,000 Jan 1 1931
Park Bonds.
 6s '11 \$5,000 Apr 1 1914
Water and Sewer Bonds.
 5s '12 \$22,000 Jan 1 1932
TOTAL DEBT Apr 25 '13 \$135,000
 Assessed valuation 1912 870,534
 Tax rate (per \$1,000) 1911 155.00
 Population in 1910 2,260

ONTARIO SCHOOL DISTRICT.
 A district in Multnomah County. All bonds are optional.
 5s M-N \$5,000 1922
 5s M-S 5,000 1924
 5s M-N 7,500 1926
 6s A-O \$47,000 1931
 BOND. DEBT May 1913 563,500
 Cash on hand Mch 1913 6,000
 Assessed val. 1912 (est.) 1,800,000
 (Assessment about 70% actual value.)
 School tax (per \$1,000) 1912 511.00
 INT. on \$47,000 issue payable at E. H. Rollins & Sons, N. Y.; other bonds at Kountze Bros. in N. Y.

OREGON CITY.
 This city is in Clackamas County.
Water Bonds.
 4s '12 M-N \$50,000 May 1 1932
 BOND. DEBT May 8 1912 \$105,000
 Floating debt 50,000
 TOTAL DEBT May 8 '12 155,000
 Assessed valuation 1911 2,608,000
 Tax rate (per \$1,000) 1911 58.50
 Population in 1910 4,287

PENDLETON.
 This city is in Umatilla County, Incorp. Feb. 1881. All bonds are tax-exempt to residents of State. Commission government defeated Dec. 4 1911. V. 93, p. 1679.

General Bonds (Opt. aft. 20 yrs.).
 5s '09 J-J \$75,000 July 1 1929
Water-Works Bonds.
 5s '09 J-J \$45,000 July 1 1929
 (Subject to call after July 1 1919.)
 5s '13 s-a 200,000 1933
Levee Bonds (Opt. after 20 years).
 5s '07 M-N \$10,000 Nov 30 1936
Levee and Refunding Bonds.
 5s '07 F-A \$67,000 Aug 1 1937
 (Subject to call after Aug 1 1927.)
Sewer Bonds (Opt. after 20 years).
 5s '03 J-J \$30,000 July 1 1933
 5s '07 F-A \$10,000 Aug 1 1927
Street and Refunding Bonds.
 5s '07 F-A \$30,000 Aug 1 1927
 (Subject to call after Apr 1 1927.)
City-Hall and Jail Bonds.
 5s '07 F-A \$20,000 Aug 1 1937
 (Subject to call after Aug. 1 1927.)
 BOND. DEBT Mch 1913 \$225,000
 Assessed valuation 1912 5,624,356
 (Assessment at full value.)
 Total tax rate (per \$1,000) '12 \$21.50
 Population in 1910 4,460
 INT. at Kountze Bros., N. Y.

PENDLETON SCH. DIST. NO. 16.
 4s '11 A-O \$100,000 1931
 (Subject to call after 1931.)
Building Bonds (Tax-exempt).
 4s \$60,000 1924
 BOND. DEBT Oct 14 1912 \$160,000
 Assessed val. (3-5 act.) '11 5,347,180
 School tax (per \$1,000) 1911 55.00
 Population in 1911 (est.) 5,000
 INT. at Nat. City Bank, N. Y.

PORTLAND. A. L. Barbur, Auditor.
 Portland is the county seat of Multnomah County. Commission government adopted (V. 96, p. 1370). The cities of Portland, East Portland and Albina were consolidated in June 1891. The consolidation of Portland and St. Johns, in accordance with a vote taken Nov. 8 1910, was held illegal and ineffective by the State Supreme Court on Mch. 26 1911. V. 94, p. 995.

Deck Bonds.
 4s '11 M-N \$50,000 Nov 1 1961
 (Subject to call after Nov 1 1941.)
 4s '13 M-N \$1,250,000 May 1 1943
Bridge Bonds.
 3s '02 J-J \$500,000 Jan 1 1922
 5s '05 A-O 200,000 Apr 1 1925
 1s '04 J-J 400,000 Jan 1 1934
 4s '09 J-J 450,000 Jan 1 1939
 4s '10 J-J 250,000 July 1 1940
 4s '11 J-J 500,000 Jan 2 1941
 4s '11 M-S 600,000 Sent 1 1941
 4s '12 A-O \$175,000 Oct 1 1942
City-Hall Bonds.
 5s '07 J-J \$15,000 Jan 1 1930
 5s '02 J-J 500,000 July 1 1922
General Bonds.
 6s '01 J-D \$40,000 June 1 1921
Park and Boulevard Bonds.
 6s '01 J-D \$30,000 June 1 1921
 6s '08 J-D 500,000 Dec 1 1933
 4s '11 J-J 250,000 July 1 1936
 4s '12 A-O 250,000 Oct 1 1937
Water Bonds.
 6s '01 M-N \$250,000 May 1 1921
 5s '07 J-J 700,000 Jan 1 1917
 5s '09 J-J 200,000 July 1 1923
 4s '09 J-J 250,000 Jan 1 1934
 4s '10 J-D 500,000 June 1 1935
 4s '10 M-S 500,000 Sept 1 1935
 4s '11 J-J 500,000 Jan 2 1936
 4s '11 M-S 500,000 Mch 1936
 4s '11 A-O 500,000 Oct 1 1936
 4s '12 M-S 500,000 Mch 1 1937
 4s '12 M-N \$200,000 Nov 1 1937

PORTLAND (Concluded).—
Boulevard Bonds.
 6s g '91 J-D \$50,000...June 1 1921
Ferry Bonds.
 5s g '93 A-O \$50,000...Apr 1 1923
 5s g '93 J-D 15,000...Dec 1 1923
 4s g '94 J-D 50,000...Jan 1 1924
Funding Bonds.
 5s g '98 J-D \$430,000...Dec 1 1928
Electric Light Bonds.
 6s g '91 M-N \$50,000...May 1 1921
Crematory Bonds.
 5s g '10 M-S \$40,000...Sept 1 '13-'20
 5s 52,200
Refunding Bonds.
 4s g '03 M-N \$50,000...May 1 1923
Fire-Boat Bonds.
 4s g '11 J-D \$125,000...July 1 1936
Municipal Jail Bonds.
 4s g '11 M-N \$200,000...Nov 1 1931
GEN. BONDS Jan 1 '13 12,798,700
 Improvement debt... 12,801,093
TOTAL DEBT Jan 1 '13 25,599,763
 Water debt (included)... 6,650,000
 Warrants outstanding
 July 1 1912... 908,590
 Assessed valuation, real 260,065,100
 Assessed val., personal... 48,010,120
 Total valuation 1912... 308,075,220
 (Assessment about 75 actual value.)
 City tax rate (per \$1,000) '12-'13 7.70
 Population in 1913 (est.)... 260,000
 *These bonds are payable, principal and interest, from the water rates; not from taxation.
 The improvement bonds are issued on account of street improvement, sewer and water-main assessments and, according to the city charter, are not included in the 75% debt limit.
 INT. on dock bonds of 1913 at City Treasurer's office or at fiscal agency of city in N. Y. City; on others at Chase Nat. Bk., N. Y., with exception of one issue, which is payable at Chemical Nat. Bank, N. Y.
CITY PROPERTY.—The city owned property on Jan. 1 1913 valued at \$21,514,353, including the water works, which are valued at \$11,989,321. Receipts of water works in 1912, \$1,009,896, operating expenses (including interest), \$1,571,744.

PORTLAND SCH. DIST. NO. 1.
District No. 31 Bonds.
 6s '91 J-D \$10,000...June 1 1916
District No. 1 Bonds.
 5s '04 J-D \$90,000...Jan 1 1914
 4 1/2s '08 A-O \$50,000...Oct 1 1928
 (Subject to call Oct. 1 1915.)
 4 1/2s '10 A-O \$50,000...Oct 1 1930
 (Subject to call after Oct. 1 1920.)
 4 1/2s '12 J-D \$150,000...Dec 2 1932
 (Subject to call beg. Dec. 2 1922.)
District No. 5 Bonds.
 4s '04 A-O \$4,000...Apr 1 1914
District No. 12 Bonds.
 6s '05 M-J \$6,000...Sept 1 1915
BOND. DEBT Mch 20 '13 \$860,000
 Sinking fund... 90,000
 Assessed valuation 1912 286,261,270
 (Assessment about 50% actual value)
 School tax (per \$1,000) 1912... 35.50
 Population in 1913 (est.)... 236,000
 INTEREST is payable in N. Y. City or Portland.

THE PORT OF PORTLAND.
 The Port of Portland was incorp. in 1891. The limits of the Port include the consolidated City of Portland and approximately half area and 97% of valuation of the territory of Multnomah County. Chief Justice Bean, of the State Supreme Court, on Nov. 24 1908 declared void 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 \$150,000 has been issued and redeemed. Bonds are tax-exempt to residents.
River Imp. Bonds.
 5s g J-J \$350,000...Jan 1 1922
Dry Dock Bonds.
 4s g J-J \$185,000...July 1 1933
 4s g J-J \$15,000...Jan 1 1934
BOND. DEBT Mch 31 '13 \$780,000
 Sinking fund... 200,750
 Assessed valuation 1912 328,409,760
 (Assessment about 75% actual val.)
 Tax rate (per \$1,000) 1912... 31.10
 Population of district '13 (est) 270,000
 INT. at U. S. Nat. Bank, Portland

PORT OF COOS BAY.
 P. O. Marshfield.
Series "A" Impt. Bonds.
 5s g '13 J-J \$300,000...Jan. '33-'44
BONDED DEBT Mch 1 '13 \$300,000
 Assessed val. 1912... 8,557,058
 (Assessment about 1-5 to 1/4 act. val.)
 District tax (per \$1,000) '12... \$3.00
 Population in 1913 (est.)... 15,000

PORT OF NEHALEM.
 A district in Tillamook County.
Harbor-Improvement Bonds.
 6s g '10 J-J \$40,000...July 1 '13-'20
 6s J-J 25,000...1921-1926
BOND. DEBT Mch 27 '13... \$65,000
 Assessed valuation 1912... 3,534,778
 (Assessment about 35% actual val.)
 Population in 1913 (est.)... 2,500
 INT. at Kountze Bros., N. Y. C.

PORT OF STUSLAW.
 A district (P. O. Florence) in Lane County. Organized June 15 1909.
Harbor-Improvement Bonds.
 6s '09 J-J \$89,000...July 1 '19-'29
 6s '11 J-J 115,000...July 1 '21-'31
BOND. DEBT Mch 22 '13 \$204,500
 Assessed valuation 1912... 4,300,000
 (Assessment about 1/2 actual value)
 INT. pay. at Kountze Bros., N. Y.

PORT OF TILLAMOOK.
 A district in Tillamook County. Organized in 1899 by the Legislature.

Water-Front and Channel Bonds.
 6s g '11 J-J \$214,000...July 1 '21-'31
Bar-Improvement Bonds.
 6s g '11 J-J \$236,000...July 1 '21-'31
TOT. BD. DT. May 1913... \$450,000
 Assessed val. (1/2 act.) '11... 1,270,000
 Population in district (est.) '12 3,000
 INT. payable in Tillamook or at office of State's fiscal agent in N. Y.

PORT OF TOLEDO.
 A district in Lincoln County.
Improvement Bonds.
 6s '10 g J-J \$50,000...Nov 1 1930
 (Subject to call after Nov. 1 1920.)
BOND. DEBT Mch 1913... \$50,000
 Assessed val. 1912 (about)... 1,500,000
 (Assessment about 1/4 actual value.)
 INT. at Lincoln County Bank in Toledo, Ore.

REDMOND.
 This place is in Crook County.
Water Works Bonds.
 s '12 \$35,000
TOTAL DEBT... ()
 Population in 1910... 216

ROSEBURG.
 This city is in Douglas County Inc. in 1873. Pop'n 1910, 4,387.
Street and Bridge Bonds.
 5s '09 \$35,000...1929
Street Bonds.
 4 1/2s '10 \$40,000...1930
Refunding Bonds.
 5s '10 \$25,000...1930
GEN. BD. DT. Jan 3 1913 \$100,000
 Improvement bonds (add'l) 178,955
 Sinking funds (impt. debt)... 9,328
 Assessed val. 1912... 2,454,123
 City tax (per \$1,000) 1912... \$10.00

ST. JOHNS.
 This city is in Multnomah County.
City-Hall Bonds.
 s '06 \$10,000...July 9 1916
City Dock Bonds.
 s '08 \$60,000...Apr 21 1928
Ferry Bonds.
 s '11 \$5,000...Mch 21 1921
GEN. BD. DT. Mch 1913... \$76,000
 Improv. bonds (add'l)... 252,413
TOTAL DEBT Mch 1913... 328,413
 Assessed valuation 1912... 4,352,345
 City tax (per \$1,000) 1912... \$9.00
 Population in 1910... 4,872

SALEM.
 This city, the capital of the State, is in Marion County. Incorp. Jan. 1857. Bonds are tax-exempt. City owns property valued at \$340,000.
Refunding Bonds.
 6s '04 J-J \$60,000...Jan 1 1914
 5s '10 J-J 63,050...Jan 20 1920
 (Subject to call after 1911.)
 5s '12 M-N 20,000...Nov 1 1932
Sewer Bonds.
 5s '10 J-J 19,000...Jan 20 1920
 (Subject to call after 1911.)
Refunding Bridge Bonds.
 4s '04 A-O \$30,000...Apr 1 1910
 6s '10 A-O 20,000...Oct 8 1924
GEN. BD. DT. Jan 1 1913 \$193,050
 Cash on hand Mch 29 '13... 12,430
 Assessed valuation 1912... 12,194,370
 (Assessment about 1/4 actual value.)
 Total tax (per \$1,000) 1912... \$28.90
 Population in 1910... 14,095
 INTEREST on refunding 6s at Fourth Nat. Bank, N. Y.; on other bonds in Salem.

SALEM SCHOOL DIST. NO. 24.
 5s \$35,000...Oct 1 1930
 (Subject to call Oct 1 1920.)
 5s \$15,225...Nov 1 1930
 (Subject to call Nov 1 1920.)
 5s \$4,400...Dec 1 1930
 (Subject to call Dec 1 1920.)
Refunding Bonds.
 5s '11 A-O \$49,650...Apr 1 1931
 (Subject to call after April 1 1921)
BOND. DEBT Apr 1913... \$104,275
 Cash on hand Mch 29 '13... 12,430
 Assess. val. (70% act.) '11 11,712,282
 School tax (per \$1,000) '12... \$8.60
 INT. at Nat. Park Bank, N. Y.

SILVERTON.
 This place is in Marion County. Inc. in 1885. Popula. 1910, 1,588.
Sewer Bonds (opt. aft. 10 yrs.).
 6s '11 Mch \$25,000...Mch 1 1931
Water Bonds (opt. after 10 yrs.).
 6s '11 Mch \$50,000...Mch 1 1931
Street Bonds.
 6s '12 ann \$10,000...July 1 '13-'17
Rock-Crusher Impt. Bonds.
 6s '12 ann \$4,000...July 1 '13-'16
BOND. DEBT Apr 1913... \$95,500
 Assessed valuation 1912... 1,066,718
 (Assessment about 70% actual value)
 Tax rate (per \$1,000) 1912... \$26.23
 INT. at fiscal agency in N. Y.

SPRINGFIELD.
 This city is in Lane County.
 s \$16,000
 s 50,000
Improvement Bonds.
 s \$50,000
Assessment Bonds.
 s \$15,418
TOT. BD. DT. Apr 1913... \$131,918
 Floating debt... 4,000
 Assessed valuation 1912... 948,000
 Total rate (per \$1,000) 1912... \$29.00
 Population in 1910... 1,838

SUTHERLIN.
 This city is in Douglas County.
Water Bonds (opt. beg. in 1912).
 6s '12 F-A \$30,000...Feb 1 1932
BOND. DEBT Apr 1913... \$30,000
 Assessed valuation 1912... 500,000
 City tax rate (per \$1,000) '12 \$10.00

TILLAMOOK SCHOOL DIST.
 A district in Tillamook County.
Building (opt. beg. in 1922).
 6s '12 A-O \$55,000...Apr 1 1932
TOTAL DEBT... (7)

VALE.
 This city is in Malheur County.
Water Bonds (opt. aft. 10 yrs.).
 6s '10 J-J \$15,000...Dec 1 1930
TOTAL DEBT Jan 1 1913 \$110,000
 Water debt (included)... 80,000
 Assessed valuation 1912... 434,640
 Actual valuation (est)... 1,200,000
 Population in 1910... 992
 INT. at Seaboard Nat. Bk., N. Y.

WASHINGTON CO. S. D. NO. 7.
 P. O. Hillsboro.
Building Bonds (opt. beg. 1922).
 5s '12 J-J \$35,000...July 1 1932

BOND. DEBT Sept 1912... \$50,000
 Assessed val. 1912... 1,556,545
 Real value (est.)... 2,500,000
 Population in 1912 (est.)... 3,500
 INT. payable at Equitable Trust Co., N. Y. City, or a County Treasurer's office in Hillsboro.

WOODBURN.
 This city is in Marion County.
City-Hall Bonds.
 5s '12 M-N \$15,000...May 1 '17-'31
Water Bonds.
 5s s-a \$25,000...May 1 '17-'26
BOND. DEBT May 1 '13... \$67,110
 Assessed valuation 1912... 1,071,673
 Population in 1910... 1,616
 INT. payable at City Treas. office.

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:

County	Bonded Debt		Assessed Valuation	Tax per Pop'n.
	Debt	Value		
Carlton, Yamhill County	\$35,000	\$500	\$230,800	\$31.58
Central Point (C), Jackson Co	147,000	---	285,117	134.00
Clatsop County	1,244,498	---	18,924,064	16.106
Condon (C), Gilliam County	50,000	---	591,087	1,009
Coos County Sch. Dist. No. 9	71,500	None	2,469,500	110.50
Corvallis School District No. 9	93,000	None	2,350,853	---
Crook County S. D. No. 1	29,000	2,000	635,000	\$20.00
Enterprise (C), Wallowa Co.	30,000	None	175,000	1,242
Falls City (C), Polk County	30,000	---	423,000	68.50 + 969
Hermiston (C), Umatilla Co.	25,000	None	476,785	128.00
Jackson County	---	500,000	36,000,000	\$10.00
Jackson County S. D. No. 23	27,500	None	480,000	55.00
Jacksonville, Jackson County	47,000	12,000	351,000	18.00
Josephine Co. Sch. Dist. No. 7	89,000	2,000	3,600,000	38.50
Klamath County	---	None	500,000	16,600.00
Klamath Co. Sch. Dist. No. 1	57,000	None	1,900,000	---
Linn County Sch. Dist. No. 5	70,000	None	3,750,000	16.50
McMinnville School District	53,000	None	2,500,000	\$10.00
Malheur Co. S. D. No. 15	30,000	None	901,920	10.00
Milton (C), Umatilla County	45,000	12,000	1,470,000	65.00
Milton School Dist. No. 31	35,000	5,200	1,800,000	56.00
North Bend Sch. Dist. No. 13	50,000	9,000	1,500,000	15.00
Riddle (T), Douglas County	28,000	1,500	1,665,000	140.00
St. Johns School Dist. No. 2	88,500	None	4,277,705	55.00
Union County Sch. Dist. No. 5	60,500	None	1,432,598	12.20
Wallowa Co. S. D. No. 6	30,000	None	1,818,258	35.00
Weston, Umatilla County	25,000	3,000	128,000	23.00

(C) City. a Total tax. c State and county tax rate. d 1908 figures. e 1909 figures. f 1910 figures. *1911 figures. † 1912 figures. ‡ 1913 figures. § Total debt.

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. '17) Ernest Lister
 Secretary (term ends Wed. aft. 2d Mon. Jan. '17) I. M. Howell
 Treasurer (term ends Wed. aft. 2d Mon. Jan. '17) Ed. Meath
 Auditor (term ends Wed. aft. 2d Mon. Jan. '17) C. W. Clausen

LEGISLATURE meets biennially in odd years on the second Monday in January. Sessions are limited to sixty days.

TOTAL DEBT.—The State has no bonded debt against the general fund. There are outstanding, however, \$206,024 Normal School Fund bonds and \$125,000 Public Highway Fund bonds shown in detail below.

Normal School Fund Bonds.
 3s '09 J-D \$206,024...June 10 1924
 (Subject to call after June 10 1914.)

Public Highway Fund Bonds.
 4s '11 F-A \$125,000...Feb. 1 1923
 (Subject to call on any interest date, 10% (\$12,500 annually).)

*If not paid by highway fund in 12 years from their date, these bonds will be paid out of general fund.

INTEREST is payable at the office of the State Treasurer in Olympia.

SUIT TO ESTABLISH VALIDITY OF CAPITOL BUILDING BONDS.—See V. 96, p. 1508, concerning suit to test validity of \$4,000,000 capitol bldg. bonds authorized by 1913 Legislature.

ASSESSED VALUATION.—The assessed valuation, equalized by State Board, for 1912, of real estate, was \$729,751,400; personal property, \$117,949,520; railroads, telegraph, &c., \$157,385,331; total, \$1,005,086,251. The following statement shows the total assessed valuation of the State for the years indicated. *Real estate is valued only every two years. The State tax rate (per \$1,000) for 1912 was \$7.70.

Years.	Assessment.	Years.	Assessment.
1912	\$1,005,086,251	1907	\$573,070,528
1911	955,125,934	1906	530,209,882
1910	906,247,944	1905	328,542,525
1909	790,419,826	1904	298,460,979
1908	748,593,942	1903	276,988,569

*The large increase in valuations 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. V. 84, p. 94. The State Supreme Court in 1908 upheld the constitutionality of this Act. V. 87, p. 558.

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. The State may also incur debts to repel invasion, suppress insurrection or to defend the State in time of war. Otherwise the State shall not contract any debt except the same shall be authorized by law, and provision must be made for the payment of the annual interest on the same and also for the payment of the principal within 20 years. All such propositions must first receive the approval of the voters.

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, nor in cases requiring such assent shall the total indebtedness at any time exceed 5% of the taxable property. It is further provided that "any city or town, with the required assent of the voters, may be allowed to become indebted to a larger amount but not exceeding 5% additional for supplying such city or town with water, light and sewers, when the works for the same shall be owned and controlled by the municipality. The provisions in full will be found in Section 8 of Article 8 of the Constitution.

POPULATION OF STATE.

1910	1,741,990	1890	357,232
1900	518,103	1880	75,116

CITIES, COUNTIES AND TOWNS IN THE STATE OF WASHINGTON.

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

Equitable Trust Company of New York City is the fiscal agent for the State of Washington.

ABERDEEN.

This city is in Chehalis County. Incorp. May 12 1890. Commission government rejected Nov. 20 1911.

Funding Bonds. 5 1/2% '11 J-D \$120,000. June 1 '22-'31 Refunding Bonds. 5 1/2% J-D \$40,000 (Payable 1-10 each year after 10 yrs) GEN. BD. DT. Mar 1 1913 \$160,000 Warrant debt. 117,315 Sinking fund and cash. 9,470 Assessed val. (2-5 act.) '12. 6,623,156 Total tax rate (per \$1,000) '12. \$43.28 Population in 1910. 13,560 INT. at Equitable Trust Co., N. Y.

ABERDEEN SCH. DIST. NO. 5.

5s '12 July 5,000. 1921 (Subject to call after 1903.) 4s '15 Feb 11,000. 1923 (Subject to call after 1906.) 4s g '06 May \$20,000. 1926 (Subject to call after 1907.) 4s '09 ann \$70,000. May 1929 (Subject to call after 1910.) 4s '09 ann \$80,000. May 1929 (Subject to call after 1910.) BOND. DEBT May 1913. \$180,000 Assessed val. (2-5 act.) '12. 6,680,000 School tax (per \$1,000) '12. \$8.90 Population in 1912 (est.) 16,000 INTEREST on 6s payable in New York; on all other bonds in Olympia, at office of State Treasurer.

AOXEE DRAINAGE DISTRICT.

A district in Yakima County. '12 \$80,000. TOTAL DEBT (7)

ASOTIN.

This city is in Asotin County. Water-Works Bonds. 6s '12 J-J \$30,000. Jan 2 1932 TOT. BD. DT. Apr 26 '13. \$32,000 Population in 1910. 820

BELLINGHAM.

This city is the county seat of Whatcom County and was organized Dec. 28 1903 by the union of the cities of Fairhaven and Whatcom. Bonds Issued by Bellingham to Refund Bonds of Former Cities.

Series A—Funding Bonds. 5s g A-O \$18,000. Oct 1 1926 Series B—Funding Bonds. 5s g A-O \$39,000. Oct 1 1926 Series C—Funding Bonds. 5s g A-O \$237,000. Oct 1 1928 Series D—Funding Bonds. 5s g A-O \$183,000. Oct 1 1928 Series E—Funding Bonds. 5s g A-O \$225,000. Oct 1 1926 BOND. DEBT Mar 1 1913. \$702,000 Cash in treasury. 57,278 Assessed Valuation for 1912. District A (former old Whatcom) \$2,062,261 District B (former new Whatcom) 6,303,847 District C (former Keaslingville) 456,779 Dist. D (former Fairhaven) 1,453,613 Dist. E (former Silver Beach) 101,663 Dist. F (water-front) 467,711 Total for all Bellingham. 10,825,876 City Tax Rate (per \$1,000) 1912. District A. 14.30 District B. 14.25 District C. 12.75 District D. 19.65 District E. 11.65 District F. 11.65 Population in 1910. 24,298 INT. at Equitable Trust Co., N. Y.

BELLINGHAM SCH. DIS. NO. 81.

This district was formed by the consolidation of Whatcom County School District Nos. 1, 4, 37 and 81.

Building Bonds. 4 1/2% '08 June \$70,000. June 1 1928 (Subject to call after June 1 1918.) Refunding Bonds. 6s '13 ann \$35,000 Old District No 1 (Whatcom) 4 1/2% '01 J-J \$43,000. Jan 2 1921 4 1/2% '03 M-S 65,000. Mch 10 1923 Old District No 4 (Fairhaven) 3 1/2% '03 June \$30,000. June 15 1923 BOND. DEBT Mar 1913 \$243,000 Assessed valuation 1912. 11,436,327 (Assessment about 60% actual value.) School tax (per \$1,000) 1912. \$12.65 INT. on bldg. and 3 1/2% bonds payable at State Treasurer's office in Olympia; on refunding bonds at Bellingham Nat. Bank; on 4 1/2% and bonds of 1901 at Equitable Trust Co., N. Y. City.

BENTON COUNTY S. D. NO. 16.

Building (Opt. begin. in 10 years). 5s '12 Sept \$50,000. Sept 1 1932 TOT. BD. DT. Nov 1912. 396,000 Sinking fund. 8,800 Assessed valuation. 1,897,087 Actual valuation. 4,000,000 INT. at Co. Treas. office in Prosser.

BREMERSON.

This city is in Kitsap Co. Inc. in 1901. Bonds are tax-exempt. Water-Plant Purchase Bonds. 6s g '12 A-O \$150,000. Apr 24 1932 BOND. DEBT May 1912. \$150,000 Equalized valuation 1911. 756,000 Population in 1910. 2,983

CENTRALIA.

This city is in Lewis County. Electric-Light Bonds. \$11,000. Trunk-Sewer Bonds. \$22,150. Water Revenue Bonds. 6s g '13 s-a \$300,000. May 1 '19-'38 (Subject to call any int. period after 15 years from date.) GEN. BD. DT. Feb 1 '13. \$33,150 Bonds sold Mar 18 1913. 300,000 Cash on hand Feb 1 1913. 22,417 Assessed valuation 1912. 2,379,383 Real value (estimated). 5,000,000 Population in 1910. 7,311

CHEHALIS.

This city is in Lewis Co. See V. 96, p. 810, for decision regarding city's right to issue certain bonds.

CHEHALIS COUNTY.

Montesano is the county seat. Refunding Bonds. 5s '12 A-O \$135,000. Apr 1 '14-'22 BOND. DEBT Jan 1 1912. None Sold since that date. \$150,000 Warrant debt Jan 1 1913. 370,869 Assessed valuation 1911. 20,895,091 Population in 1910. 35,590

CHEHALIS CO. S. D. NO. 5.

Building Bonds. 5s '02 J-J 58,000. July 31 1922 (Subject to call after July 31 1903.) 4s '06 Aug \$20,000. May 1 1926 (Subject to call after May 1 1927.) 4s '09 Sept \$30,000. Sept 1 1929 (Subject to call after Sept. 1 1910.) Warrant Funding Bonds. 4s '05 Aug \$20,000. Feb 25 1925 (Subject to call after Feb 25 1906.) 4s '09 July \$70,000. July 1 1929 (Subject to call after July 1 1910.) BOND. DEBT Jan 1 1913. \$118,000 Assessed valuation 1912. 4,871,227 School tax rate (per \$1,000) \$8.90

CHEHALIS CO. SCH. DIS. NO. 28.

Building Bonds. 4 1/2% '07 \$40,000. Aug 1 1927 Warrant Funding Bonds. 5s '11 F-A \$60,000. Feb 15 1931 (Subject to call after Feb. 15 1912.) 4 1/2% '13 s-a 90,000. 1933 (Subject to call beginning 1915.) BOND. DEBT Jan 1 1913. \$160,000 Assessed val. (2-5 act.) '12. 4,107,844 Sch. tax rate (per \$1,000) '12. \$10.00

CHELAN COUNTY S. D. NO. 46.

Building Bonds. 4s '06 June \$12,000. June 23 1926 (Subject to call 1907.) 4 1/2% '07 July \$10,000. July 1 1927 (Subject to call 1922.) 4s '09 Feb \$80,000. Feb 15 1929 (Subject to call 1910.) 5 1/2% '10 Dec \$15,000. Dec 1 1930 (Subject to call 1911.) 5s '11 July \$51,835.83. July 1 1931 (Subject to call.) TOTAL DEBT (7)

CHELAN COUNTY S. D. NO. 49.

5 1/2% '07 Apr \$18,000. Apr 15 1922 (Subject to call 1912.) 5s '11 Nov \$35,000. Nov 1 1926 (Subject to call 1912.) TOTAL DEBT (7)

CHELAN CO. SCH. DIST. NO. 56.

5s '11 ann \$35,000. 1931 (Subject to call after 1916.) BOND. DEBT Apr 26 '12. \$35,000 Assessed valuation 1911. 304,412 School tax (per \$1,000) 1911. \$33.00 INT. payable at Co. Treas. office.

CLALLAM COUNTY.

County seat is Port Angeles. All bonds are tax-exempt.

Refunding Bonds. 4 1/2% M-N \$90,000. May 15 1921 Road Bonds (Opt. after 1 year.) 5s '12 J-D \$10,000. June 1 1932 Road and Bridge Bonds. 5s '13 M-N \$300,000. May 1 1933 (Subject to call May 1 1923.) BOND. DEBT Jan 1 1913. \$100,000 Warrant debt (additional). 69,202 TOTAL DEBT Jan 1 1913. 169,202 Sinking fund. 5,680 Total assessed val. 1912. 12,328,515 (Assessment about 1/2 actual value.) State & Co. tax (per \$1,000) '12. \$16.00 Population in 1910. 6,758 INT. at Equitable Trust Co., N. Y.

CLALLAM COUNTY S. D. NO. 7.

Building Bonds. 6s '08 F-A \$21,000. Feb 1 1918 5s '12 J-J 51,200. July 1 1922 (Subject to call after July 1 1917.) BOND. DEBT Apr 25 '13. \$71,200 Assessed valuation 1911. 1,388,603 (Assessment about 60% act. value.) Sch. tax rate (per \$1,000) 1911 \$10.00 Population in 1912 (est.) 3,500 INT. on 6% bonds payable at Equitable Trust Co., N. Y.

CLARKE COUNTY.

County seat is Vancouver. Bonds are tax-exempt. Pop'n '10, 26,115. Funding Bonds. 6s g J-D \$61,000. Dec 1 1916 4s J-J 40,000. July 2 1921 BOND. DEBT Apr 25 '13. \$101,000 Total assessed val. 1912. 13,406,754 (Assessment about 45% actual val.) State & Co. tax (per \$1,000) '12. \$27.00 INT. at Equitable Trust Co., N. Y.

CLARKE CO. SCH. DIST. NO. 6.

High-School-Building Bonds. 4 1/2% '12 \$100,000. Feb 3 1932 BOND. DEBT Oct 24 '12. \$166,875 Assessed valuation 1911. 4,520,092 INT. payable at Co. Treas. office.

COLFAX.

Colfax is in Whitman County, Inc. May 1 1891. Pop'n 1910, 2,783. Refunding Bonds. 5s '12 \$77,000. 1932 Special Water Supply Fund Warr. 6s '05 s-a \$10,000 (Subject to call at any time) GEN. BONDS Sept 1912. \$77,000 Water warrants (additional). 19,000 Total assessed val. 1911. 1,320,000 Tax rate (per \$1,000) 1912. 28.00 INT. at Chemical Nat. Bank, N. Y.

COWLITZ COUNTY.

Kalama is the county seat. Funding Bonds (Series "C"). 5s '11 F-A \$22,000. Aug 1 1931 (Subject to call Feb. 1 1927.) '11 M-N \$50,000. May 15 1931 (Subject to call after May 15 1926.) '11 J-J \$14,000. July 1 1931 (Subject to call after Jan 1 1927.) TOTAL DEBT Apr 26 '13. \$102,165 Assessed valuation 1912. 9,226,883 Population in 1910. 12,561 INTEREST payable at Equitable Trust Co., N. Y.; Harris Trust & Sav. Bank, Chicago; Harris, Forbes & Co., N. Y. City; and at N. W. Harris & Co., Inc., Boston.

COWLITZ COUNTY S. D. NO. 36.

5s '12 \$30,000. TOTAL DEBT (7)

DAYTON.

This city is in Columbia County. Funding Bonds. 5 1/2% '14 A-O \$14,000. 1926-1932 Refunding Water Bonds. 5 1/2% '11 M-N \$57,000. May 1 1921 GEN. BD. DT. Jan 6 1913 \$71,000 Assessment debt (add'l) 36,290 Floating debt. 18,289 Assessed val. (1/2 act.) '12. 1,245,500 Total tax rate (per \$1,000) '12. \$38.00 Population in 1910. 2,589 INT. on funding bonds at Equitable Trust Co., N. Y.; on other bonds at Columbia Nat. Bank, Dayton.

ELLENBURG SCH. DIST. NO. 3.

A district in Kittitas County. Refunding Bonds. 5s A-O \$40,000. Oct 1 1931 High-School Bonds. 4 1/2% Dec \$90,000. Dec 1 1932 BOND. DEBT Mar 25 '13. \$130,000 Assessed valuation 1912. 2,941,367 (Assess't abt. 40 to 50% actual val.) Population in 1913 (est.) 5,500 INT. on funding bonds at Equitable Tr. Co., N. Y.; on other bonds at Columbia Nat. Bank, Dayton.

EVERETT.

This city is in Snohomish County. Incorp. May 4 1893. An ordinance was passed on June 18 1912 authorizing the City Commissioners to make the necessary plans and surveys to obtain a source of water supply in the Cascade Mountains. V. 95, p. 126.

Sewer Bonds. 5s g Funding Bonds. \$80,000. Feb 1 1920 6s J-D \$61,000. Dec 1 1915 Park Bonds. 6s M-S \$30,000. Sept 1 1914 Warrant Funding Bonds. 5s g '11 J-J \$513,000. July 15 1931 GEN. BD. DT. Mar 1 '13. \$764,900 Assessment debt (add'l) 793,398 Floating debt. 26,138 TOTAL DEBT Mar 1 '13. 1,584,436 Sinking fund. 72,622 Assessed valuation 1912. 13,124,259 (Assessment about 3-5 actual value.) Total tax rate (per \$1,000) '12. \$41.60 Population in 1910. 24,814 INT. at Equitable Tr. Co., N. Y.

EVERETT SCH. DIST. NO. 24.

3 1/2% '07 \$150,000. Mch 1 1927 3 1/2% '07 50,000. May 1 1927 3 1/2% '07 50,000. July 1 1927 4 1/2% '08 50,000. Oct 1 1925 4 1/2% '09 25,000. Jan 1 1929 4 1/2% '09 25,000. Apr 1 1929 4 1/2% '09 50,000. June 1 1929 BOND. DEBT Jan 1 1913 \$435,000 Floating debt Oct 21 1912. 111,550 Sink. fund & cash Oct 21 '12. 19,180 Assess. val. (3-5 act.) '11. 13,414,265 School tax (per \$1,000) 1911. \$12.60 INT. at County Treas. office.

OPTIONAL.—All the above bonds with the exception of the 6s are subject to call after one year.

FRANKLIN COUNTY.

Pasco is the county seat. Funding Bonds. 5s '11 \$40,000. Dec 1 1931 (Subject to call after Dec. 1 1921.) Court-House and Jail Bonds. 5s '12 A-O \$85,000. Apr 1 1932 BOND. DEBT May 1 1913 \$135,000 Assessed valuation 1912. 8,475,150 Population in 1910. 5,153

FRANKLIN CO. SCH. DIS. NO. 1.

5s '11 \$40,000. 1931 (Subject to call after 1921.) BONDED DEBT Oct 1912. \$80,000

HOQUIAM.

This place is in Chehalis County. Commission government adopted June 5 1911. V. 92, p. 1652. Mayor

Harry Ferguson recalled June 3 1912.

V. 94, p. 1713. Funding Bonds. 5 1/2% '11 J-D \$75,000. June 1 '22-'31 TOT. BD. DT. Mar 1 1913 \$244,152 Local Imp't. bonds (incl.) 129,132 Cash on hand. 29,233 Assessed valuation 1912. 3,631,402 Tax rate (per \$1,000) 1912. \$18.03 Population in 1910. 8,171 INTEREST is payable at Harris Trust & Savings Bank, Chicago.

JEFFERSON COUNTY.

County seat is Port Townsend. Refunding Bonds. \$30,000. Jan 1 1916 5 1/2% g '11 J-J 30,000. Jan 1 1921 35,000. Jan 1 1926 38,000. Jan 1 1931 BOND. DEBT Mar 1915. \$133,000 Floating debt. 97,470 Sinking fund. 11,917 Assessed val. (2-5 act.) '12. 6,553,799 State & Co. tax (per \$1,000) '12. \$21.63 Population in 1910. 8,537 INT. at Equitable Trust Co., N. Y.

JEFFERSON CO. S. D. NO. 1.

Funding Bonds (Opt. 1905). 6s '05 M-N \$29,000. Nov 1 1915 Refunding Bonds. 5s '11 A-O \$82,000. Apr 1 1931 BOND. DEBT Jan 1 1913. \$111,000 Assessed valuation 1912. 1,402,615 School tax rate (per \$1,000) \$11.00

KENNEWICK.

This city is in Benton County. Sewer Bonds (Opt. after 10 years). 5 1/2% '11 A-O \$30,000. Oct 2 1931 TOTAL DEBT Jan 1913. \$30,000 Assessed valuation 1912. 894,917 Total tax (per \$1,000) 1912. 44.31 Population in 1910. 1,219

KENT.

This city is in King County. Sewer Bonds. \$23,000. Water Bonds. \$23,000. Refunding Bonds. 5s '12 J-J \$17,000. 1932 GEN. BD. DT. Mar 22 '13. \$63,000 Assessment debt (add'l) 43,200 Sinking fund. 792 Assessed valuation 1912. 932,099 (Assessment about 1/2 actual value.) Total tax rate (per \$1,000) '12. \$35.60 Population in 1910. 1,908 INT. at Equitable Tr. Co., N. Y.

KING COUNTY.

County seat is Seattle. \$500,000 canal bonds voted Sept. 12 1906 were declared invalid by State Supreme Court. V. 84, p. 64. Superior Court in May 1913 declared illegal an issue of \$950,000 court-house bonds. V. 66, p. 1507. 5s '08 M-S \$300,000. Mar 1 1928 Refunding Bonds. 4 1/2% '11 F-A \$180,000. 1914-1931 4 1/2% '11 F-A 103,000. 1914-1931 Harbor Bonds. 4 1/2% '11 Nov \$1,750,000. Nov 1 '31 (Subject to call \$175,000 yearly '11 Nov 1 1921 to 1931.) BOND. DEBT Mar 20 '13. \$3,533,000 Total assessed val. 1912. 260,561,424 (Assessment about 45% actual value.) State & Co. tax (per \$1,000) '12. \$19.40 Population in 1910. 284,038 Population in 1913 (est.) 338,500 INT. on 5s payable at Equitable Tr. Co., N. Y.; on refunding bonds at Harris Trust & Sav. Bank, Chicago; on bds. of 1911 and 1913 at Equitable Trust Co. or at County Treas. office.

KING COUNTY SCH. DIST. NO. 7.

Building Bonds. 5s '07 June \$13,500. June 15 1917 5s '09 Sept 4,000. Sept 1 1919 5s '11 Feb 65,000. Feb 1 1931 (Subject to call after Feb. 1 1912.) BOND. DEBT Mar 1 '13. \$82,500 Floating debt. 9,958 Sinking fund. 3,084 Total assessed val. 1,981,741 (Assessment about 45% actual value.) School tax rate (per \$1,000) '12. \$10.00 Population in 1913 (est.) 3,500 INT. on 6s due 1917 payable in N. Y. at Equitable Trust Co.; other bonds at State Treasurer's office.

KING CO. SCH. DIST. NO. 162.

Building Bonds (Optional). 4 1/2% '10 \$35,000. July 1 1925 4s '05 16,000. May 15 1920 BOND. DEBT Mar 1 '13. \$71,000 Floating debt. 19,465 Sinking fund. 2,260 Total assessed val. 1912. 2,121,545 (Assessment about 45% actual value.) School tax rate (per \$1,000) '12. \$12.00 Population in 1913 (est.) 3,000 INT. payable at State Treas. office

KING CO. SCH. DIST. NO. 170.

Building Bonds (Optional). 4 1/2% '10 \$35,000. July 1 1920 BOND. DEBT Apr 1 1913 \$55,000 Floating debt Mar 1 1913. 8,551 Sinking fund. 462 Total assessed val. 1912. 1,549,952 (Assessment about 45% actual value.) School tax rate (per \$1,000) '12. \$11.00 Population in 1913 (est.) 2,600 INT. on 6% bonds payable at the County Treasurer's office; on 4 1/2% at State Treasurer's office.

KITTITAS COUNTY.
County seat is Ellensburg. Chelan County's portion of the bonded debt is \$10,513. Pop'n 1910, 18,561.

County Bonds, 1895
08 M \$317,000...Nov 1 1915
School No. 25 Bonds.
4 1/2% 11 ann \$8,000...Oct 2 1919
(Subject to call before 1919)
School No. 3 Bonds.
4 1/2% 10 ann \$40,000...Oct 2 1930
4 1/2% 11 s-an 90,000...Dec 1 1931
(Subject to call before 1931)

COUNTY BOND, DT. Jan 1 '13 \$17,000
Floating debt Jan 1 '13... \$9,215
Cash in county funds, about 18,541
Chelan County's portion, 16,513
Total assessed val. 1911...\$17,352,294
(Assessment about 60% actual value)
State & Co. tax (per \$1,000) '11...\$13.57
INT. at Equitable Tr. Co., N. Y.

LEAVENWORTH SCHOOL DIST.
A district in Chelan County.
'11...\$35,000
BOND, DEBT May 10 '12...\$53,000
Assessed valuation 1911...1,450,969
Sch. tax rate (per \$1,000) '11...\$31.00

LEWIS COUNTY.
County seat is Chehalis.

Refunding Bonds (Opt. 10 yrs.)
4 1/2% 03 J-J \$2,000...Jan 1 1923
4 1/2% 04 J-J 10,000...Jan 1 1923
4 1/2% 05 J-J 10,000...Jan 1 1925
4 1/2% 06 J-J 10,000...Jan 1 1925

Funding Bonds.
5s '12 M-\$350,000...Mar 1 '23-'32
TOTAL DEBT Jan 1 1913 \$332,000
Warrant debt 1911...68,655
Total assessed val. 1911...19,570,553
(Assessment about 35% actual value)
State & Co. tax (per \$1,000) '11...\$20.14
Population in 1910...32,127
INT. at office of County Treasurer.

LEWIS CO. SCH. DIST. NO. 9.
5s '06 M-S \$2,600...Mar 15 1916
5s '01 J-D 2,000...June 1 1913
5 1/2% '02 M-N 2,000...May 23 1914
5s '06 J-J 15,000
(Subj. to call \$3,000 each year beginning Aug. 1, 1918.)

Refunding Bonds (Opt. 1912).
4 1/2% 11 June \$50,000...June 5 1931
Building Bonds (Opt. 1912).
4 1/2% 11 July \$43,000...July 1 1931
BOND, DEBT Jan 1 '13...\$114,600
Warrants out July 1 1912...72,374
Sinking fund July 1 1912...16,387
Assessed valuation 1911...2,668,195
(Assessment about 35% actual value)
School tax rate (per \$1,000) '11...\$10.00
INTEREST is payable in Olympia at State Treasurer's office.

LINCOLN COUNTY.
Davenport is the county seat. All bonds are taxable.

Refunding Bonds.
4 1/2% 02 June \$50,000...June 2 1922
Court-House (Opt. aft. 10 yrs.).
4 1/2% 06 Apr 5 \$50,000...Apr 5 1926
BOND, DEBT Mar 1913 \$110,000
Total assessed val. 1912...24,011,064
(Assessment about 3-5 actual value)
State & Co. tax (per \$1,000) '12...\$13.50
Population in 1910...17,539
INT. at Equitable Tr. Co., N. Y.

LINCOLN CO. SCH. DIST. NO. 36.
Site-Purch. & Bldg. Bonds.
5s '15 ann \$40,000...1933
(Subject to call beginning 1922.)
TOTAL DEBT...(\$)

MIDDLE KITTITAS IBERG. DIS.
A district in Kittitas County.
6s '10...\$103,000...1940
BOND, DEBT May 1913...\$103,000
Assessed val. (3-5 act) '12...674,640
Tax rate (per \$1,000) '12...\$13.60
INTEREST payable at County Treasurer's office in Ellensburg.

NORTH YAKIMA.
This city is situated in Yakima County. Incorp. May 14 1894.
Commissioner government went into effect Sept. 1911.

Sewer Bonds.
4s '06 M-S \$48,000...Mar 1 1926
4 1/2% 11 A-O 50,000...Oct 1 1931
5s '11 J-D 60,000...Dec 15 1931
(Subject to call after Dec. 15 1912.)

Refunding Bonds.
4 1/2% 08 J-D \$80,000...Dec 1 1928
5s '10 J-D 30,000...Feb 1 1930
5s '12 F-A 40,000...Feb 1 1932
(Subject to call after Feb. 1 1913.)
TOTAL DEBT Mar 1913...\$308,000
Assessed valuation 1912...8,450,645
(Assessment about 60% actual value)
City tax (per \$1,000) 1911...\$21.38
Total tax rate (per \$1,000) '11...\$43.20
Population in 1910 (Census)...14,082

NORTH YAKIMA S. D. NO. 7.
Building Bonds.
6s '04 Nov \$20,000...Nov 1 1914
4 1/2% 00 May 11,000...May 1 1920
4s '03 Aug 22,000...Aug 8 1923
(Subject to call after Aug 1 1904.)
4s '05 Feb \$25,000...Feb 11 1925
(Subject to call after Sept 11 1906.)
4s '07 Apr \$150,000...April 1927
(Subject to call after 1908.)
5s '11 Feb \$75,000...Feb 1 1931
(Subject to call after 1912.)

BOND, DEBT Apr 25 '13 \$303,000
Floating debt...34,284
Sinking fund...6,751
Assessed valuation 1912...9,766,600
(Assessment about 45% actual value)
School tax (per \$1,000) 1912...\$7.66
INT. at Nat. Bank of Wash., N. Y.; Mason, Lewis & Co., Chicago, and in Olympia, Wash.

OLYMPIA.
Olympia is situated in Thurston County. Incorp. as a town 1859; as a city 1881. Bonds below all owned by State Permanent School Fund Commission government defeated Dec. 5 1911. V. 93, p. 1619.

Ref. Bonds (Opt. aft. 5 yrs.).
3 1/2% 06 J-J \$200,000...1926
GEN. BOND, DT. Mch 1913...\$200,000
Assessed debt (additional) 215,714
Assessed valuation 1912...3,184,112
(Assessment about 60% actual val.)
Total tax (per \$1,000) 1912...\$41.30
Population in 1910...6,996
INT. at office of State Treasurer.

OLYMPIA SCHOOL DIST. NO. 1.
Building Bonds.
6s '03 J-J \$15,000...July 1 1913
Ref. Bonds (Opt. beg. in 1912).
5s '10...\$30,000...July 1 1930

Funding Bonds (Opt. beg. in '12).
4 1/2% 11 s-an \$78,000...Jan 2 1932
BOND, DEBT July 1 1912...\$123,000
Total assessed val. 1911...2,888,233
(Assessment about 3-5 actual value.)
School tax rate (per \$1,000) '11...\$11.50

PACIFIC COUNTY.
South Bend is the county seat.

Funding Bds. (Opt. any time)
5s '13...\$40,000...1913
Building Bds. (Opt. any time)
5s '13...\$10,000...1933

Court-House Bds. (Opt. 1911).
5s '10 J-J \$150,000...July 1 1920
Ref. Bonds (Opt. 1911).
5s '01 M-N \$33,000...No v2 1921
Road & Bridge Bds. (Opt. 1 yr.).
5s '11 J-J \$100,000...Jan 2 1926
BOND, DEBT Apr 26 '13...\$283,000
Warrants outstanding...200,000
Assessed valuation 1912...7,997,708
State & Co. tax (per \$1,000) '12...\$12.65
Population in 1910...12,552

PALOUSE.
This city is in Whitman County.

Ref. Bonds (Opt. beg. in 1922).
5 1/2% 12...\$17,000...1932
BOND, DEBT Feb. 12 '12...\$44,000
Floating debt...8,000
TOTAL DEBT Feb 12 '12...\$52,000
Assessed valuation 1911...618,000
Tax rate (per \$1,000) 1912...\$14.00
Population in 1910...1,549

PASCO.
This city is in Franklin County.

City-Hall Bonds.
5s '11 F-A \$30,000...Aug 1 1931
GEN. BOND, DT. Mar 1 '13...\$50,000
Assessment debt (add'd)...345,518
Floating debt...53,070
Assessed valuation 1912...1,411,563
(Assessment about 40% actual value)
Total tax rate (per \$1,000) '12...\$44.46
Population in 1910...2,083
INTEREST payable at City Treasurer's office or in N. Y. City.

PEND OREILLE COUNTY.
Newport is the County seat.

Warrant-Funding Bonds
4 1/2% '12 M-N \$72,000...May 1 1932
(Subject to call after May 1 1922)

Funding Bonds.
5 1/2% '13 J-D \$28,000...June 1 1933
BOND, DEBT Mar 1912...\$72,000
Warrants outstanding...60,955
Assessed valuation 1912...6,676,062
(Assessment 40 to 60% act. value.)
Population in 1910...6,660
INT. payable at County Treasurer's office or at State Treasurer's office in Olympia.

PIERCE COUNTY.
The county seat is Tacoma.

Refunding Bonds.
5s '05 A-O \$268,000...Oct 2 1925
(Subj. to call beginning Oct. 2 1915.)
3 1/2% 06 J-D \$8,000...June 1 1926
(Subj. to call beginning June 1 1907.)
4s '06 M-S \$150,000...Sept 1 1926
BOND, DEBT Jan 1 1913...\$426,000
Assessed valuation, real...81,082,429
Assessed val., personal...17,514,737
Assessed val., roads...10,146,457
Total valuation in 1912...108,743,643
(Assessment about 60% actual value)
State & Co tax (per \$1,000) '12 \$13.00
Population in 1910...120,812
INT. on 3 1/2% is payable at State Treasurer; on other bonds in N. Y. C.

PORT OF SEATTLE.
P. O. Seattle.

East Waterway Impt. Bonds.
4 1/2% 8 J-J \$650,000...Part yearly
Salmon Bay Impt. Bonds.
4 1/2% J-J \$350,000...Part yearly

Central Water Front Impt. Bds.
4 1/2% 8 M-N \$150,000...May 1 '14-'35
BOND, DEBT Apr 1913...\$1,150,000
Assessed valuation 1912...260,591,424
(Assessment about 45% actual value)
Population of district 1910...284,538
Population of City Treasurer's office in Seattle or at Equitable Trust Co., N. Y.

PORT TOWNSEND.
This city is situated in Jefferson County. Incorp. Dec. 8 1881. The water bonds below are not considered a city liability.

Funding Bonds.
5s M-N \$29,100...Dec 1 1915
Water Bonds (Opt. any time).
6s M-N \$190,000...Nov 1925

Refunding Bonds.
5 1/2% 11 J-J \$75,000...July 1931
(Subject to call after 1921.)
GEN. DEBT Jan 1913...\$104,100
Water debt (additional)...190,000
Assessment debt...32,976
Warrant debt...5,360
Sinking fund...2,554
Assessed valuation 1912...1,365,235
Total tax (per \$1,000) 1912...\$48.03
Population in 1910...4,181

SEATTLE.
Seattle is situated in King County. Incorp. as a town Jan. 14 1865 and as a city Dec. 2 1869. An issue of \$800,000 municipal-electric-railway system bonds was voted Mar. 7 1911. V. 92, p. 753. Up to Mar. 1913 \$300,000 had been issued. The State Supreme Court on June 25 1912 affirmed the ruling made on April 5 1912 by the Superior Court, upholding the validity of these bonds. V. 95, p. 64 and 1404. On Mar. 5 1912 13 amendments to the city charter were voted. V. 94, p. 778. At an election held on Mar. 4 1913 six amendments to the city charter were adopted. V. 96, p. 810.

Judge John F. Main on Aug. 8 1912 sustained the demurrer of the city in the mandamus proceeding commenced to compel the city to purchase from the Mountain Development Co. the Hebb power site on the White River for \$1,000,000, in accordance with the vote taken on March 5 1912. See V. 95, p. 639.

Building Bonds.
4s '02 A-O \$100,000...Oct 15 1922
4s '05 J-J 175,000...July 1 1925
4 1/2% 10 J-J 50,000...July 1 1930

Funding Bonds.
5s '03 J-J \$135,000...July 1 1913
5s '03 J-J 495,000...July 1 1913
5s J-D 46,000...June 1 1931

General Improvement Bonds.
4 1/2% 11 J-D \$141,000...Dec 15 1931
4 1/2% 07 M-S 1,650,000...Mch 1 1927

Refunding Bonds.
5s '11 J-J \$437,000...July 1 '13-'31
5s '12 A-O 699,000...Apr 1 '14-'32
5s '12 J-J 205,000...July 1 '13-'32
5s '12 J-J 100,000...July 1 '13-'32

Sewer Tunnel Bonds.
5s '03 J-J \$95,000...July 1 1913

Light Plant Extension Bonds.
4s '05 J-J \$255,000...July 1 1925
4 1/2% 10 M-S 200,000...Mch 1 1930
4 1/2% 12 J-J 1,000,000...Jan 1 1932

Park Bonds.
4s '07 M-S \$500,000...Mch 1 1927
4s '09 A-O 500,000...Apr 1 1929
4 1/2% 10 M-S 300,000...Mch 1 1930
4 1/2% 10 J-D 500,000...Dec 1 1930
4 1/2% 11 J-D 1,000,000...June 1 1931
4 1/2% 12 J-J 500,000...Jan 1 1932
4 1/2% 12 J-J 500,000...July 1 1932

Municipal Lighting Plant Bonds.
3 1/2% 03 J-J \$400,000...July 27 1923
3 1/2% 04 A-O 180,000...Apr 1 1924
3 1/2% 07 J-J 200,000...July 1 1927
3 1/2% 08 J-J 200,000...Jan 1 1928
3 1/2% 08 J-J 200,000...July 1 1928
4s '09 A-O 500,000...Apr 1 1929
4 1/2% 11 J-D 100,000...June 1 1931

Refunding Water & Sewer Bonds
5s '10 J-J \$861,000...July 1 '12-'30

Water-Works-Extension Bonds.
4 1/2% 10 J-J \$500,000...July 1 1930
4 1/2% 11 J-J 580,000...July 1 1931
4 1/2% 12 J-J 500,000...Jan 1 1932

City-Hall-Site Bonds.
4 1/2% 10 J-D \$300,000...Dec 1 1930

Refuse Disposal Plant Bonds.
4 1/2% 10 J-J \$360,000...July 1 '13-'36

City Electric Ry. Bonds.
3 1/2% 13...\$300,000...1933
Bd. of A. M. Bonds, Annexed Jan. 29 1907.

Refunding Bonds.
6s 95 J-D \$24,500...Dec 1 1915

Funding Bonds.
4 1/2% 05 F-A \$75,000...Aug 1 1925
5s '10 M-S 65,000...May 1 1930

Water-Works Bonds.
6s 95 J-J \$42,000...Jan 1 1915
4 1/2% 02 F-A \$10,000...Aug 1 1917
4 1/2% 04 A-O \$25,000...Oct 1 1924

COLUMBIA—Annexed May 3 1907
General Municipal Bonds.
6s '04 F-A \$3,000...Apr 27 1924

Water-Work Bonds.
6s '02 J-J \$2,000...Nov 20 1922

In addition to the bonds given above, there are also outstanding \$1,873,000 3 1/2% (J-J) coupon Cedar River water bonds due Jan. 1 1913-'26. These bonds are a lien on a certain portion of the revenues of the Water Dept., 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 Harris, Forbes & Co., N. Y. City; funding bonds due 1931 and 1933 at fiscal agency in N. Y. City or at City Treas. office; sewer tunnel bds. of 1893 and sewer bds. 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 and park bonds due July 1 1932 at City Treasurer's office, and fiscal agency, New York City; park bonds due 1931, the refuse-disposal-plant bonds and bonds of 1912 at fiscal agency in N. Y. City (Equitable Trust Co.). All the other bonds, except those of the annexed cities, at City Treasurer's office or at fiscal agency in New York. Interest on the annexed cities' bonds is payable as follows: On refunding bonds, the water-works bonds due 1917 & 1924 and on the general municipal bonds, at the fiscal agency in N. Y. City; on the funding bonds at the Harris Trust & Savings Bank, Chicago; on the water-works bonds due 1915 at the Chemical Nat. Bank,

N. Y. City, and on the water-works bonds due 1922 at the State Treasurer's office.

TOTAL DEBT, &c.—Cash in treasury April 1 1913, \$2,667,236.69. Apr. 1 '13, Sept. 1 '12, \$

Bonded debt, 15,258,400 15,304,380
Floating debt...None 55,434

Total...15,258,400 15,359,814
Water debt (included)...2,625,827 2,628,807
In addition to the above debt, the city had outstanding April 1 1913 \$9,409,911.27 of assessment bonds and \$1,928,318.44 of assessment warrants.

DEBT LIMITATION.—The limitation of bonded indebtedness is 10% of the assessed valuation.

CITY PROPERTY.—Jan. 1 1912 the city owned personal property real estate and securities valued at \$26,701,992. This total is exclusive of highways, sewers and cash.

ASSESSED VALUATION.—Assessment about 45% actual value.—1911.

Real est. \$176,975,528 \$176,443,337
Personal...35,953,520 35,443,739

Total...\$212,929,048 \$211,887,076
Tax (per AM) \$34.57 \$30.85

1910.
Real est. \$172,482,661 \$57,149,371
Personal...32,779,787 13,004,352

Total...\$205,262,448 \$70,153,723
Tax (per AM) \$33.90 \$34.50

CITY TAX RATE (per \$1,000) for 1913 in the "old limits" is \$15.47; in the "new limits" it is \$15.08, and in South Seattle \$14.30. The total tax rate for 1912 (\$34.57) was for the "old limits"; the total rate for the "new limits" was \$34.18, and in South Seattle \$33.40.

POPULATION.—The population in 1910 (Census) was 237,194; in 1900 (Census), 80,671; in 1890, 42,837; in 1880, 3,533.

SEATTLE SCHOOL DIST. NO. 1.
This school district is in King Co., and includes the city of Seattle.

School Bonds—
5s '95 J-J \$400,000...July 1 1915
4s '02 M-S 275,000...Mar 1 1922
4 1/2% 03 A-O 100,000...Oct 1 1923
4 1/2% 04 M-N 300,000...May 1 1924
4 1/2% 00 M-S 200,000...Sept 1 1920
4s '06 J-J 500,000...Jan 1 1926
4s '08 M-N 300,000...May 1 1928
4s '09 M-N 400,000...May 1 1929
4 1/2% 10 M-S 425,000...Mch 1 '14-'30
4 1/2% 11 M-S 540,000...Mch 1 '14-'31

School-Site & Bldg. Bonds.
4 1/2% 11 M-S \$100,000...Mch 1931
4 1/2% 13 M-S 200,000...Mar 1 '14-'33
5s '13 A-S 460,000...Mar 1 '14-'33

District No. 9 (Annexed).
5s '01 M-S \$3,000...Sept 1921

District No. 18 (Annexed).
4s '03 July \$15,000...July 1923

District No. 23 (Annexed).
4 1/2% 08 J-D \$55,000...June 1928

District No. 50 (Annexed).
4 1/2% 03 F-A \$20,000...Feb 1 1923
4 1/2% 09 M-S 10,000...Sept 1 1919
4 1/2% 01 M-S 8,000...Sept 20 1921
3 1/2% 07 F-A 70,000...Mar 1 1927

District No. 143 (Annexed).
4 1/2% 04 J-D \$20,000...June 4 1924

District No. 153 (Annexed).
4 1/2% 09 M-S \$20,000...Mar 1 1929
BOND, DEBT Mar 1 '13...\$4,621,000
Sinking fund...179,091
Total assessed val. 1912...215,165,000
(Assessment about 45% actual value.)
School tax (per \$1,000) 1912...\$5.00
Value of school property...6,072,268
Population in 1910...237,194
Population in 1913 (est)...280,000

INTEREST on 4 1/2% of 1911 payable in Chicago (Harris Tr. & Sav. Bank) or N. Y. City; all other bonds at office of County Treasurer or at State fiscal agency in N. Y. City (Equitable Trust Co.).

SEAGIT COUNTY.
Mt. Vernon is the county seat.

Ref. Bonds (Opt. 10 years).
3 1/2% 04 J-D \$100,000...June 1 1924
Ref. Warrant (Opt. 10 yrs.).
4 1/2% 11 A-O \$100,000...Apr 1 1931
BOND, DEBT Jan 1 '13...\$200,000
Warrant debt Jan 1 1913...39,919
Assessed valuation 1912...13,932,277
State & Co. tax rate (per \$1,000) \$25.00
Population in 1910...29,241

SNOHOMISH.
This city is in Snohomish County. Incorporated in 1890.

Special water bonds payable from water rent collections...\$91,000
Coupon water bonds payable from tax levy...15,000
Refunded water bonds payable from tax levy...34,000
BOND, DEBT Jan 1 '13...\$140,000
Assessed valuation 1912...\$1,177,235
Total tax rate (per \$1,000) '12 \$56.00
Population in 1910...8,244
INT. on refunded water bonds payable at City Treasurer's office; others at Equitable Trust Co., N. Y.

SNOHOMISH COUNTY.
County seat is Everett.

Refunding Bonds (optional).
3 1/2%...\$53,000...Aug 1 1925
Funding Bonds (opt. after 10 yrs.).
5s '11...\$100,000...Jan 2 1931

SNOHOMISH COUNTY (Con.)
 BOND, DEBT Feb 1913. \$153,000
 Warrant debt Jan 1 1913. 194,253
 Cash on hand Jan 1 1913. 115,742
 Total assessed val. 1911. \$8,737,641
 (Assessment about 48% actual val.)
 State & Co. tax (per \$1,000) '11. \$17.50
 Population in 1910. 59,269

INTEREST on 3 1/2% payable at Olympia on bonds of 1911 at the County Treasurer's office or at Equitable Trust Co., N. Y. City.

SPOKANE.
 This city is in Spokane County. Incorp. Nov. 29 1881. Commission government adopted in Dec. 1910. V. 91, p. 1788; V. 92, p. 673.

Funding Bonds.
 5 1/2% F-A \$300,000. Feb 1 1918
 Crematory Bonds (Tax-Exempt).
 4 1/2% '00 F-A \$70,000. Feb 1 1920
 Bridge Bonds (Tax-Exempt).
 4 1/2% '07 J-D \$400,000. Dec 1 1933
 4 1/2% '09 J-J \$500,000. July 1 1934
 4 1/2% '11 J-J \$415,000. July 1 1931

Park Bonds.
 5% J-D \$100,000. Dec 1 1927
 4 1/2% '12 J-J \$75,000. Jan 1 1926

Water Bonds.
 4 1/2% '05 J-J \$450,000. July 1 1925
 4 1/2% '10 J-J \$400,000. Jan 1 1935

Refunding Water Bonds.
 5% M-S \$50,000. Sept 1 1914
 4 1/2% '11 A-O \$300,000. Oct 1 1931

Refunding Municipal Bonds.
 4 1/2% '11 A-O \$700,000. Oct 1 1931

GEN. BONDS Jan 1 1913 \$3,360,000
 Water debt (additional). 1,400,000
 Assessment debt (add'l). 4,749,651
 Floating debt. 508,362
 TOTAL DEBT Jan 1 '13. 10,018,013
 Sinking fund. 124,371
 NET DEBT Jan 1 1913. 9,894,642
 Assessed valuation '12. 39,799,772
 (Assessment about 60% actual val.)
 City tax rate (per \$1,000) 1912 \$13.50
 Total tax (per \$1,000) 1912. \$30.50
 Population in 1910 (Census). 36,848
 Population in 1910 (Census). 104,237

In addition to the bonds given above there are outstanding \$1,218,000 5% (J. & D.) coupon water bonds due Dec. 1 1912-31 and \$102,000 6% (J. & J.) water-works warrants. These are not payable from the general tax levy but are secured by a lien upon the gross revenues of the water-works.

Assessment bonds are not considered city debt, being payable by special assessment.

CITY PROPERTY. The city inventory on Jan. 1 1913 showed real estate, buildings, library, department equipments, &c., to the value of \$8,758,502, including water system valued at \$4,859,002.

INTEREST and principal of city bonds payable in New York City at Equitable Trust Co.

SPOKANE SCHOOL DIST. NO. 81.
Building Bonds.
 5% '98 J-J \$50,000. Jan 1 1918
 4 1/2% '02 F-A \$100,000. Aug 1 '13-22
 4 1/2% '04 M-S \$200,000. Mech 1 1924
 4 1/2% '07 J-J \$200,000. July 1 1927
 (Subject to call after July 1 1917)
 4 1/2% '08 J-J \$200,000. July 1 1928
 4 1/2% '09 J-J \$400,000. July 1 1929
 5% '06 M-N \$10,000. Nov 1 1926
 (Subject to call after Nov 1 1916)
 6% '04 F-A \$3,000. Aug 1 1919
 (Subject to call after Aug 1 1914)
 6% '07 M-N \$3,000. Nov 1 1917
 (Subject to call after Nov 1 1912)
 4 1/2% '11 M-N \$500,000. May 1 1931
 4 1/2% '12 J-J \$50,000. July 1 1932

Refunding Bonds.
 4 1/2% '10 J-J \$20,000. July 1 1930
 BOND, DEBT Apr 1 '13. \$2,216,500
 Floating debt. 217,515
 Assessed valuation 1912. \$92,504,641
 (Assessment about 3-5% actual value.)
 School tax (per \$1,000) 1912. \$4.50
 Population in 1911 (est.). 110,000

INTEREST on 4 1/2% bonds due 1924 payable at County Treasurer's office or at State fiscal agency in New York City (Equitable Trust Co.) and on bonds of 1907 and 1912 in N. Y. City at Equitable Trust Co.

SPOKANE SCH. DIST. NO. 122.
School-Bldg. Bonds (Tax-exempt).
 6% '94 J-D \$17,000. June 1 1914
 5% '07 J-D \$25,000. June 1 1922
 (Subject to call after June 1 1917)
 5% '13 A-O \$20,000. Apr 1 1933
 BOND, DEBT Apr 1 1913. \$62,000
 Floating debt. 22,516
 Sinking fund. 16,425
 Assessed valuation 1912. 1,551,773
 (Assessmt't about 60% actual value.)
 School tax (per \$1,000) 1912. \$13.00
 Population in 1911 (est.). 5,000

INTEREST on 6% payable at New York Security & Trust Co., N. Y., and on 5% at fiscal agency in N. Y. City (Equitable Trust Co.).

SPOKANE COUNTY.
 County seat is Spokane.
Refunding Bonds (opt. in 1911).
 4% '01 J-D \$147,000. Dec 2 1921
 Court House & Jail Bonds.
 4 1/2% '03 A-O \$300,000. Oct 1 1923
 (Subject to call after Oct 1 1913.)
 BOND, DEBT Jan 1 '13. \$447,000
 Warrants outst. Oct 1 '12. 40,884
 Cash on hand Oct 1 1912. 84,154
 Tot. assess. val. '12. \$12,228,582.525
 (Assessment about 42% actual val.)
 State & Co. tax (per \$1,000) '12. \$13.00
 Population in 1900. 57,542
 Population in 1910. 139,404

INT. at fiscal agency in New York.

SPRAGUE.
 This city is in Lincoln County.
 5 1/2% '12 J-J \$38,000. 1932
 BOND, DEBT Sept 1911. \$35,000
 Floating debt. 10,000
 TOTAL DEBT Sept 1911. 45,000
 Assessed valuation 1910. 411,096
 Tax rate (per \$1,000) 1910. \$40.00
 Population in 1910. 1,110

INT. at E. H. Rollins & Sons, Boston, Mass.

STEVENS COUNTY.
 County seat is Colville. A portion of this county has been taken to form the new Ferry County.

Funding Bonds.
 4% '94 ann \$20,000. Apr 1 1914
 4 1/2% '02 J-J \$5,000. Mar 1 1922

Refunding Bonds.
 4 1/2% '09 M-S \$184,000. Nov 1 1929
 (Subject to call after Nov 1 1919.)
 BOND, DEBT Jan 1 1913. \$239,000
 Total assessed val. 1911. 7,855,175
 (Assessment about 37% actual val.)
 State & Co. tax (per \$1,000) '12. \$25.00
 Population in 1910. 19,270

INTEREST payable in N. Y. City

TACOMA.
 Tacoma is the county seat of Pierce County. Inc. 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.

Bridge Bonds.
 4 1/2% '09 J-D \$300,000. July 1 1929
 4 1/2% '12 J-J \$43,000. Jan 1 1932
 4 1/2% '13 M-S \$5,000. Mar 15 1928

Refunding Bridge Bonds.
 5% '13 s-an \$100,000. June 1 '14-'17

Funding Bonds.
 5% '00 F-A \$1,093,000. Feb 15 1920
 4 1/2% '11 A-O \$18,000. Apr 1 1931

Surface Water Drainage Bonds.
 4 1/2% '09 J-J \$75,000. July 1 1929
 4 1/2% '10 F-A \$100,000. Aug 1 1930
 Green River Gravity Water Bonds.
 4 1/2% '10 J-J \$500,000. July 1 1930

Refunding Light Bonds.
 5% '13 s-an \$250,000. June 1 '18-'21

Refunding Water Bonds.
 5% '13 s-a \$1,750,000. June 1 '22-'33

Light and Power Bonds.
 4 1/2% '09 J-J \$500,000. Jan 1 1929

Wharf and Dock Bonds.
 4 1/2% '11 J-J \$405,000. Jan 1 1931

Paving Bonds.
 4 1/2% '13 M-S \$125,000. (Due \$5,000 yearly for 15 years and \$5,000 in 16 years.)
 GEN. BOND, DT. Mar 15 '13 \$6,174,000
 Water & light debt (add'l) \$3,728,500
 Improvement debt (add'l) 1,889,557
 TOT. DEBT Mar 15 '13. 11,791,557
 Sinking fund assets. 239,301
 NET DEBT Mar 15 '13. 11,552,256
 Assessed valuation. 70,422,221
 Assessed val. personal & public service corpor'n. 29,677,027
 Total assessed val. '13. 99,299,288
 (Assessment at 3-5% actual value.)
 Total tax (per \$1,000) 1912. \$31.15
 Population in 1910. 83,743
 Population in 1913 (est.). 100,000

* This debt consists of \$211,000 6% and \$1,702,000 5% water and \$1,707,000 5% light and power plant bonds maturing from 1 to 20 years. These are not payable from the general tax levy, but are paid out of revenue of water and light plants.

INTEREST on all bonds of the city, with the exception of the local improvement bonds, which is payable at City Treas. office, is payable at Equitable Trust Co., New York City.

TACOMA SCHOOL DIST. NO. 10.
Building Bonds.
 4 1/2% '05 M-S \$200,000. Sept 1 1925
 4 1/2% '11 ann \$200,000. July 1 1931
 (Subject to call July 1 1912.)
 4 1/2% '12 J-D \$200,000. Dec 31 1932
 (Subject to call Dec. 31 1913.)
 4 1/2% '13 \$200,000. 1933

Funding Bonds.
 6% '93 A-O \$60,000. Oct 1 1913

Refunding Bonds.
 4 1/2% '00 F-A \$100,000. Feb 1 1920
 BOND, DEBT Mar 22 '13. \$850,000
 Floating debt. 26,421
 TOTAL DEBT Mar 22 '13. 876,421
 Sinking fund. 61,511
 Value school property '12. 2,110,628
 Total assessed val. 1912. 76,997,020
 (Assessment about 60% actual value.)
 Tax rate (per \$1,000) 1912. \$4.15
 Population in 1913 (est.). 100,000

INTEREST on bonds payable at State fiscal agency in New York.

TOPPENISH.
 This place is in Yakima County.
Sewer Bonds (opt. after 10 years).
 5 1/2% '11 M-N \$50,000. Nov 1 1931
 City-hall bonds. 35,000
 Street-improvement bonds. 2,000
 Water-works bonds. 24,500
 TOTAL DEBT Apr 26 1912. 81,500
 Assessed valuation 1911. 1,042,810
 Tax rate (per \$1,000) 1911. \$14.80 to \$17.72
 Population in 1910. 1,598

WALLA WALLA.
 This city is in Walla Walla County. Inc. in 1892. Pop'n 1910, 19,364.
Water & Sewer Bds. (Tax-exempt).
 5% '09 Jan \$156,000. 1926

Refunding Bonds (Tax-exempt).
 4 1/2% '12 J-J \$40,000. Jan 1 1932
 City-Hall & Fire-station bonds.
 5% '08 J-J \$100,000. Jan 1 1928

Water-Works Bonds (Tax-exempt).
 4 1/2% '09 M-S \$135,000. 1919
 5% '06 Nov \$240,000. 1936
 (Subject to call.)

Street-Intersection Bonds.
 \$61,303.54
 GEN. BONDS Mar 1 '13. \$740,504
 Assessment debt. 300,038
 Floating debt. 224,334
 TOTAL DEBT Mar 1 '13. 1,264,876
 Total assessed val. 1912. 9,663,270
 (Assessment about 40% actual value)
 Tax rate (per \$1,000) 1912. \$21.50

INT. at fiscal agency in N. Y. City (Equitable Trust Co.).

WALLA WALLA CO. S. D. NO. 1.
 All bonds are tax-exempt.
 4 1/2% '03 \$63,000. Sept 21 1923

Refunding Bonds.
 4 1/2% '08 M-S \$30,000. Sept 15 1928
 (Subject to call after Sept 15 1918.)
 4% '09 ann \$167,000. 1929
 (Subject to call at any time.)
 Building Bonds.
 5% '10 F-A \$50,000. Aug 1 1930
 BOND, DEBT Sept 1912. \$310,000
 Assessed valuation 1911. 10,519,031
 (Assessment about 3-5% actual value.)
 School tax (per \$1,000) 1911. \$4.50

INTEREST payable at the Harris Trust & Savings Bank, Chicago.

WALLA WALLA CO. S. D. NO. 17.
Building Bonds (opt. beg. in '13).
 5% '12 APR \$25,000. 1932

TOTAL DEBT (7)
 INT. at State Treasurer's office.

WALLA WALLA CO. S. D. NO. 24.
 5 1/2% '11 ann \$35,000. 1921
 (Subj. to call \$5,000 after 3 yrs. \$5,000 after 5 yrs. and \$10,000 after 10 years.)
 BOND, DEBT Mch 1912. \$35,000
 Assess. val. (3-5 act.) '11. 1,204,364
 School tax rate (per \$1,000) '11. \$8.54

INTEREST payable in Walla Walla at County Treasurer's office.

WENATCHEE.
 This city is in Chelan County.
Refunding Bonds.
 '12 \$44,000

General Bonds.
 5% '12 J-D \$15,500. Dec 15 1932
 Water Bonds.
 5% '12 J-D \$27,000. Dec 15 1932
 GEN. BOND, DT. Jan 1 '13. \$180,000
 Assessment debt (add'l). \$369,236
 Assessed valuation 1912. 3,145,000
 Tax rate (per \$1,000) 1912. \$45.00
 Population in 1910. 4,950

WHATCOM COUNTY.
 County seat is Bellingham.
Refunding Bonds (opt. aft. 1912).
 4 1/2% J-J \$180,000. Jan 1 1922
 GEN. BOND, DT. Jan 1 '13. \$180,000
 Assessment debt (add'l). 397,853
 Floating debt. 397,134
 TOTAL DEBT Jan 1 1913. 634,987
 Sinking fund and cash. 20,177
 Assess. val. (2-5 act.) '12. 25,066,653
 State & Co. tax (per \$1,000) '12. \$21.36
 Population in 1910. 49,511

INTEREST is payable at fiscal agency in N. Y. (Equitable Tr. Co.)

WHITMAN CO. S. D. NO. 59.
High-School-Bldg. Bonds.
 5% '13 A-O \$25,000. Apr 1 1933
 (Subject to call beg. Apr 1 1922.)
TOTAL DEBT (7)
 INT. by check or at County Treasurer's office in Colfax.

YAKIMA COUNTY.
 County seat is North Yakima.
County Bonds.
 5 1/2% '05 A-O \$80,000. 1919
 4% '06 Mar \$0,000. 1926
 BOND, DEBT Mar 1 '13. \$160,000
 Warrants outstanding. 70,889
 Cash in county funds. 39,326
 Total assessed val. 1912. 35,642,680
 (Assessment about 45% actual value)
 State & Co. tax (per \$1,000) '12. \$16.76
 Population in 1910. 41,709

INT. in N. Y. and San Francisco.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding civil divisions in the State of Washington which are not represented among the foregoing.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n. 1910
Adams County S. D. No. 15.	52,000	6,520	*1,235,486		
Anacortes (C), Skagit County.	None	51,119	*1,340,910	*17.00	4,168
Anacortes School Dist. No. 18.	40,000	38,931	*1,301,591	*19.00	
Asotin County.	22,500	934	*3,799,935		5,831
Benton County S. D. No. 17.	68,900	18,177	*1,073,890		
Buckley School District No. 46	35,000	None	*1,250,000		
Chelan County S. D. No. 103.	35,000	2,308	*1,033,872		15,104
Chelan County.	26,513	32,996	*14,855,307		1,207
Cheney (C), Spokane County.	50,300	1,000	*528,000	*16.00	1,533
Colville (C), Stevens County.	42,000	3,000	*850,000	*14.50	1,533
Douglas Co. Cons. S. D. No. 105	40,000	6,000	*1,225,003	*5.00	
Ellensburg, Kittitas County.	117,000	50,902	*3,888,636	*20.00	4,209
Endicott Sch. Dist. No. 74.	25,000				
Ferry County.	51,000	103,275	*2,909,020		4,800
Hillyard (C), Spokane County.	39,000	60,000	*1,242,350	*8.00	3,276
Hillyard School District.	62,000	25,858	*1,551,775	*13.00	
King County S. D. No. 71.	27,000	6,141	*576,464	*12.00	
Klondike County.	37,000	None	*1,682,093	*17.30	10,180
Leavenworth (C), Chelan Co.	44,000	None			1,651
Lewis Co. S. D. No. 3.	45,000		1,691,470	*10.00	
Moxee Drain, Dist. No. 11.	80,000		636,775		
Okanogan County.	None	166,431	*6,104,835		12,887
Pacific Co. S. D. No. 36.	47,000	43,047	*2,490,340	*6.25	
Pierce Co. Sch. Dist. No. 46.	29,000	1,292	*1,509,175	*3.00	
Port Angeles, Clallam County.	86,000	68,583	*1,226,727	*18.00	2,286
Puyallup, Pierce County.	62,800	35,427	*1,700,943	*43.00	4,544
Puyallup Sch. Dist. No. 3.	46,000	14,793	*2,322,865	*9.50	
Sedro-Woolley (C), Skagit Co.	40,000				2,129
Skagit Co. Un. H. S. D. No. 4.	40,000	None	*1,289,903	*10.00	
Snohomish Co. S. D. No. 103.	60,000				
Snohomish Co. S. D. No. 15.	38,000				
South Bend, Pacific County.	52,500	8,000	*1,425,373	*39.15	3,023
Stevens County Dr. D. No. 2.	26,000	None	6038,915		1,379
Sunnyside (F), Yakima Co.	53,500	None	*14,293,102	*15.15	17,581
Thurston County.	80,000		*4,900,000		4,300
Vancouver (C), Clark County.	52,000	None	30,845,928		31,931
Walla Walla County.	39,800	4,724	*884,001	*11.50	
Yakima Co. S. D. No. 36.	39,800	8,641	*1,389,335	*10.00	
Yakima County S. D. No. 39.	30,000	14,060	*1,958,095	*14.76	
Yakima County S. D. No. 49.	44,000	159	*1,501,690	*8.20	
Yakima County S. D. No. 54.	36,000				
Yakima County S. D. No. 63.	55,000	22,895	*1,929,210	*13.88	

* State estimate. † State and county tax. ‡ 1909 figures. § 1910 figures. ¶ 1911 figures. * This covers merely a recent issue of bonds; we are not informed as to what is total debt. † 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. 1915) T. L. Oddie
 Sec. of State (till Tues. aft. 1st Mon. Jan. '15) Geo. Brodigan
 Treasurer (till Tues. aft. 1st Mon. Jan. 1915) Wm. McMillan
 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 1893, page 149. The details of the present debt are as given below:

Name and Purpose.	Interest		When Due.	Outstan'g.
	%	Payable.		
School Fund bonds April 1 1879.	5	J-J	Irredeemable	\$380,000
do March 15 1913.	5	J-J	Mar. 15 1933	245,000
University Fund bonds Mar. 15 1913.	5	J-J	Mar. 15 1933	39,000
do March 15 1913.	5	J-J	Mar. 15 1933	16,000

The above bonds are held by the State University Fund, which holds in addition \$33,500 Massachusetts State 3s and 3 1/2s.

TOTAL DEBT, &c.—The total debt of the State on April 1 1913 (exclusive of the irredeemable bonds for \$380,000) was \$300,000; floating debt (warrants), \$36,151.01, and cash in treasury, \$372,216.60.

ASSESSED VALUATION.—The following statement shows the assessed valuation of real and personal property in the State and the net proceeds of mines for the years indicated:

Years—	Real Estate.	Personal Property.	Net Proceeds of Mines.	Total Assessment.
1912	\$83,667,524	\$8,686,696	\$8,732,859	\$101,087,079
1911	68,545,136	16,801,922	9,823,169	95,170,228
1910	64,705,172	13,849,806	8,874,227	87,429,205
1909	59,979,656	19,845,945	5,784,601	79,610,202
1908	50,452,257	23,373,886	3,154,109	77,010,252
1906	32,242,372	12,223,625	2,378,012	46,843,009
1900	16,578,404	7,602,452	105,900	24,286,757
1890	16,934,721	7,728,663	686,709	25,350,094
1880	17,742,714	9,855,944	4,496,738	32,095,397
1870	11,320,113	8,377,995	5,910,398	25,608,507
1875	—	18,698,276	3,286,672	21,984,948

The State tax rate (per \$1,000) for 1912 was \$6.00.

DEBT LIMITATION.—Nevada has in its constitution the limited State to a nominal indebtedness, except for the purpose of "defraying extraordinary expenses" arising from invasion, war, &c.; and in such cases the law must provide an annual tax sufficient to pay the interest semi-annually and the principal within twenty years. Further, the State is forbidden ever to assume the debt of any county, city, &c., or to donate or loan its money or credit, or to subscribe to the stock of any company, &c.

Counties, towns, cities, &c., cannot become stockholders in any company, or loan their credit, &c. But other than that the constitution omits to put any limit on county, city, &c., debts; though it provides that the Legislature shall make general laws restricting their borrowing power. The constitutional provisions referred to are as follows:

ARTICLE IX., Section 3. (State Debt Limited.) For the purpose of enabling the State to transact its business upon a cash basis from its organization, the State may contract public debts, but such debts shall never in the aggregate, exclusive of interest, exceed the sum of three hundred thousand dollars, except for the purpose of defraying extraordinary expenses, as hereinafter mentioned. Every such debt shall be authorized by law for some purpose or purposes, to be distinctly specified therein, and every such law shall provide for levying an annual tax sufficient to pay the interest semi-annually and the principal within twenty years from the passage of such law, and shall especially appropriate the proceeds of said taxes to the payment of said principal and interest; and such appropriation shall not be repealed, nor the taxes be postponed or diminished, until the principal and interest of said debts shall have been wholly paid. Every contract of indebtedness entered into or assumed by or on behalf of the State, when all its debts and liabilities amount to said sum borrowed to repel invasion, suppress insurrection, defend the State in time of war, or, if hostilities be threatened, to provide for the public defense.

Section 4. (State Prohibited from Assuming Debts of Cities, &c.) The State shall never assume the debt of any county, town, city or other corporation whatever, unless such debts have been created to repel invasion, suppress insurrection or to provide for the public defense.

ARTICLE VIII., Section 9. (State Shall Not Loan Its Money or Credit, &c.) The State shall not donate or loan money or its credit, subscribe to or be interested in the stock of any company, association or corporation, except corporations formed for educational or charitable purposes.

ARTICLE XVII., Section 7. (State to Assume Debts of the Territory.) All debts and liabilities of the Territory of Nevada lawfully incurred, and which remain unpaid at the time of the admission of this State into the Union, shall be assumed by and become the debt of the State of Nevada, provided, That the assumption of such indebtedness shall not prevent the State from contracting the additional indebtedness as provided in Section 3 of Article 9 of this constitution.

ARTICLE VIII., Section 10. (County, City, Town, &c., Not to Be Stockholders, &c.) No county, city, town or other municipal corporation shall become a stockholder in any joint-stock company, corporation or association whatever, or loan its credit in aid of any such company, corporation or association, except railroad corporations, companies or associations.

Section 8. (Cities and Towns to Be Restricted by General Laws.) The Legislature shall provide for the organization of cities and towns by general laws; and restrict their powers of taxation, assessment, borrowing money, contracting debts and loaning their credit, except for procuring supplies of war.

TAXATION OF MUNICIPAL BONDS.—The Department of State advised us under date of Dec. 29 1911 that bonds or other evidences of indebtedness of State, county or municipalities are not assessed in Nevada.

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. The number of Indians alone included in the 1900 and 1910 total were 8,321 and 6,192, respectively.

1910	81,875	1890	45,761	1870	42,491
1900	42,335	1880	62,266	1860	6,857

CITIES, COUNTIES AND TOWNS IN THE STATE OF NEVADA.

Note.—For reports not found in alphabetical order among the following, see "Additional Statements" at end of this State.

ELKO.		County House and Jail Bonds.	
This city is in Elko County.		6s g '09 Jan \$80,000	Jan '14-'29
Sewer Bonds.		BOND, DEBT Mch 22 '13	\$80,000
6s '12 Jan \$60,000	Jan 18 '15-'27	Note debt (additional)	84,999
TOTAL DEBT Apr 23 '13	\$60,000	Sinking funds	9,777
Assessed valuation 1912	1,023,350	Assessed valuation 1912	18,418,064
		(Assessment 30 to 40% actual val.)	
		State & Co. tax (per \$1,000) '12	\$16.70
		INTEREST at County Tr. office.	

GOLDFIELD SCH. DIST. NO. 4.

A district in Esmeralda County.
 School Bldg. Bonds (Tax exempt).
 5s g '07 J-J \$10,000 1917
 7s '08 J-J 50,000 1914-1918
 BOND, DEBT Apr 1913 \$60,000
 Sinking fund 6,700
 Total assessed val. 1912 1,059,485
 (Assessment about 1/2 actual val.)
 School tax rate (per \$1,000) '12 38.00
 Population in 1913 (est.) 4,000
 INT. at office of John Nuveen & Co., Chicago.

HUMBOLDT COUNTY.

Winnemucca is the county seat.
 Jail Bonds.
 \$32,000
 Indigent Bonds.
 \$2,500
 County High School Bonds.
 \$19,000
 Lovelock Fire Bonds.
 \$66,400
 Lovelock School Bonds.
 \$17,000
 BOND, DEBT May 1913 \$127,000
 Assessed val. 1912 (est.) 13,000,000
 Population in 1910 6,825

LAS VEGAS.

This city is in Clark County.
 Sewer Bonds.
 6s '12 J-J \$40,000 Jan 1 '22-'31
 BOND, DEBT Apr 21 1913 \$40,000
 Assessed valuation 1912 800,000
 (Assessment at 40% actual value.)
 Total tax rate (per \$1,000) '12 \$30.00
 Population in 1912 (est.) 2,000

LYON COUNTY.

Yerington is the county seat.
 County Bonds.
 4 1/2 s '03 \$4,000
 High-School Bonds.
 5s '09 \$5,000
 Court-House Bonds.
 5s '11 Jan \$35,000
 (\$3,000 yearly beginning in 1915.)
 BOND, DEBT Apr 24 '13 \$44,000
 Assessed valuation 1912 \$5,324,226
 State & Co. tax (per \$1,000) '11 \$21.00
 Population in 1910 3,568
 * Exclusive of personal property.
 INT. at County Treas. office.

NYE COUNTY.

Tonopah is the county seat.
 Refunding Bonds.
 6s \$50,000 1939
 BOND, DEBT Mch 1913 \$50,000
 Sinking fund 10,389
 Total assessed val. 1912 4,600,000
 (Assessment about 1/2 actual value.)
 State & Co. tax (per \$1,000) '12 \$24.50
 Population in 1910 7,513
 INT. payable at any bank in Tonopah.

RENO.

City of Reno was incorp. under an Act of the Legislature approved Mch. 16 1903; amended Mch. 1905. All bonds are tax-exempt.
 Sewer Bonds.
 5s '06 \$35,000 1936
 (Subject to call 1917)
 5s '10 \$50,000 1935
 Fire Department Bonds.
 5s '01 J-J \$4,000 Jan 1 '14-'17
 5s '04 J-J 30,000 Jan 1 1924
 (Subject to call 1910)
 Bridge Bonds.
 5s '08 Jan \$23,000 1935
 (Part due each year)

General Improvement Bonds.

6s g '09 \$30,000 1929
 (Subject to call 1910)
 5s '10 \$50,000 1935
 City Hall Bonds.
 5s '07 J-J \$50,000 1937
 (Subject to call 1917.)
 Sewer Bonds.
 5s '06 J-J \$35,000 July 1 1936
 (Subject to call 1916)
 5s '09 J-J \$50,000 1934
 Park Purchase & Impt. Bonds.
 5s g '07 J-J \$25,000 Jan 1 1937
 (Subject to call after Jan 1 1917)
 GEN. BD. DT. Jan 1 '13 \$309,000
 Assessment debt (add'l) 17,608
 Assessed valuation 1912 9,679,363
 (Assessment about 60% actual val.)
 Total tax rate (per \$1,000) '12 \$34.00
 Population in 1910 10,867
 INTEREST payable at office of County and ex-officio City Treasurer.

RENO SCHOOL DIST. NO. 10.

5s '03 Jan \$20,000 Jan 1914-'23
 5s '09 Jan 80,000 1914-1929
 Building Bonds.
 5s '11 M-S \$225,000 Mch 1 '14-'31
 BOND, DEBT May 24 '12 \$344,500
 Assessed valuation 1911 10,530,430
 Real valuation (est.) 21,000,000
 School tax rate (per \$1,000) '11 \$7.60
 INTEREST is payable at the County Treasurer's office in Reno.

TONOPAH SCHOOL DISTRICT.

This district is in Nye County.
 7s '12 M-N \$50,000 May 1 '17-'22
 1927 & 1932
 Total debt (7)
 INTEREST payable at County Treasurer's office in Reno.

WASHOE COUNTY.

Reno is the county seat. Bonds are tax exempt to non-residents.
 Bridge Bonds.
 5s '05 Jan \$52,000 Jan 1 '14-'39
 5s '11 Jan 20,000 Jan 2 '16-'35
 Court-House Bonds.
 5s '04 Dec \$21,000 (\$1,000 payable each yr.)
 5s '09 150,000 Jan 1 '19-'34
 Hospital Bonds.
 5s '03 Dec \$11,000 (\$1,000 payable each yr.)
 BOND, DEBT Apr 1913 \$254,000
 Floating debt 8,200
 Assessed valuation, real 13,823,825
 Assessed val., personal 4,115,985
 Total valuation 1912 17,939,810
 (Assessment about 70% actual val.)
 State & Co. tax (per \$1,000) '12 \$17.00
 Population in 1910 17,434
 INTEREST payable in Reno at County Treasury.

WINNEMUCCA.

This city is in Humboldt County.
 Sewer Bonds.
 \$41,000
 School Bonds.
 \$10,000
 BOND, DEBT May 1913 \$51,000
 Assessed valuation 1912 300,000
 Population in 1910 1,786

YERINGTON.

This city is in Lyon County.
 Sewer Bonds (int. beg. in 1922).
 6s '12 J-J \$25,000 July 1 1927
 BOND, DEBT May 1 1913 \$62,000
 Water debt 35,000
 Assessed valuation 1912 392,756
 Real value (est.) 1,100,000
 Population in 1910 682

ADDITIONAL STATEMENTS.

In the table below we give statements regarding minor civil divisions of the State of Nevada which are not represented among the foregoing.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n 1910.
Carson City Sch. Dist. No. 1.	\$30,000	\$1,200,451	\$1,029,000	\$3.00	-----
Elko School District.	34,000	None	34,000	-----	-----
Esmeralda County.	82,400	11,905	\$3,776,075	\$22.10	9,369
Fallon (C). Churchill County.	77,000	None	\$445,000	-----	741
Las Vegas School Dist. No. 12	30,600	None	\$1,168,200	\$20.00	-----
Lincoln County.	435,000	-----	\$2,207,464	-----	3,489
Ormsby County.	61,500	-----	\$1,379,586	\$28.00	3,415
Sparks (C), Washoe County.	44,000	None	\$1,204,105	\$32.00	2,500
White Pine County.	74,000	7,038	\$7,051,603	\$21.00	7,441

(C) City. a Total tax. b 1909 figures. c State and county tax. d 1910 figures. e 1911 figures. *1912 figures.

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN THE

SOUTHERN STATES

INDEX FOR THE SOUTHERN STATES, CITIES, Etc.

VIRGINIA—State, Cities, &c.....	Pages 167 to 170	FLORIDA—State, Cities, &c.....	Pages 183 to 184
WEST VIRGINIA—State, Cities, &c.....	Pages 170 to 171	ALABAMA—State, Cities, &c.....	Pages 184 to 186
KENTUCKY—State, Cities, &c.....	Pages 171 to 173	MISSISSIPPI—State, Cities, &c.....	Pages 187 to 189
TENNESSEE—State, Cities, &c.....	Pages 173 to 175	LOUISIANA—State, Cities, &c.....	Pages 189 to 191
NORTH CAROLINA—State, Cities, &c.....	Pages 176 to 178	ARKANSAS—State, Cities, &c.....	Pages 191 to 192
SOUTH CAROLINA—State, Cities, &c.....	Pages 178 to 180	TEXAS—State, Cities, &c.....	Pages 193 to 199
GEORGIA—State, Cities, &c.....	Pages 180 to 183		

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. Ac'ts (term exp. *Mch. 1 '16).....	C. Lee Moore
Treasurer (term expires Feb. 1 1914).....	A. W. Harman Jr.
Second Auditor (term exp. *Mch. 1 1916).....	Rosewell Page

* 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.

TAXATION OF MUNICIPAL BONDS.—We were advised under date of Dec. 12 1911 by the office of the Auditor of Public Accounts that the only bonds exempt from taxation under the laws of this State are bonds of the United States and of the State of Virginia.

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 March 1 1913 Virginia's debt stood as shown below:

LOANS —		When Due.		Century Bonds, Act of 1892.	
Riddleberger Bonds, Act of 1882.	3s J-J	\$5,594,554.16	July 1 1932	\$16,215,510.78	July 1 1909
(Subject to call after 1909.)					

The Literary Fund on Mch. 1 1913 held \$182,900 Century bonds and \$1,579,927.28 of Riddlebergers; total, \$1,762,827.28. These being held alive in the Fund, form part of the outstanding amounts in the table.

Of the \$16,215,510.78 Century bonds, \$4,756,500 are coupon, \$11,457,600 registered and \$1,410.78 fractional certificates; of the \$5,594,554.16 Riddlebergers, \$1,433,000 are coupon, \$4,160,700 are registered and \$854.16 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.....	\$16,359,860.00
Deposited with Commissioners of Sinking Fund.....	1,715,645.79
	\$18,075,505.79
Cancelled.....	1,859,995.01
Total, Act of Feb. 20 1892.....	\$16,215,510.78
Total, Act of Feb. 14 1882.....	5,594,554.16

Total debt Mch. 1 1912.....	\$21,810,064.94
School and College debt (additional)—5s.....	\$2,354,805.85
School and College debt (additional)—5s.....	\$2,800.00
Old unfunded bonds (additional).....	459,296.70

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. 25 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 1913. 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 re-convertible into coupon bonds, but under the Acts of 1882 and 1892 coupon and registered bonds are interchangeable at a cost of 50 cents for each new bond issued in such exchange.

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, refused to recognize these certificates. After lengthy litigation, the U. S. Supreme Court on March 6 1911 decided that West Virginia should assume liability for a debt of \$7,182,507, not counting the interest, which is left for adjustment between the parties. V. 92, p. 674. On Oct. 30 1911 the U. S. Supreme Court, in an opinion expressed by Justice Holmes, denied without prejudice the motion made on behalf of the State of Virginia to compel West Virginia to take immediate action to pay its share of the debt. The full text of the opinion will be found in V. 93, p. 1274. In accordance with a resolution passed by the 1913 Legislature, the Governor of West Virginia on April 18 1913 appointed a commission of eleven to take up the debt question. V. 96, p. 1242.

After about three-fourths of the old Virginia bonds had been surrendered, and "deferred certificates" been given to represent West Virginia's one-third, under the Acts of 1871 and 1879, these Acts were repealed. The remaining bonds were refunded under other laws. These laws required a certificate to represent one-third the principal of the old bonds brought in for funding, but gave "non-interest-bearing certificates" to represent one-third the interest on old bonds. The following shows the amount of each refunding issue:

Loans—	Interest—	Principal—
Name and Purpose.	P. Ct. P'v'ble.	When Due.
Interest-bearing "def'd certs" of 1871 and 1879.....	6 J & J	Contingent
Non-interest-bearing deferred certificates of 1871 and '79.....		\$15,058,843.53
Interest-bearing certs. of 1882.....		187,385.81
Non-int.-bearing certs of 1882.....		1,031,551.88
Interest-bearing certs. of 1892.....		744,051.00
Non-int.-bearing certs. of 1892.....		285,735.66
		321,997.46

* It has been ascertained that \$8,781,981.81 bonds were issued under the Act of 1879.

ASSESSED VALUATION AND TAX RATE.			
Year	Assessment of Real Estate.	Assessment of Personal Property.	Tax Rate per \$1,000.
1812.....	\$538,924,646	\$237,205,102	\$776,129,648 35.50
1811.....	516,416,517	190,460,691	706,877,208 35.50
1810.....	427,911,404	176,936,735	604,848,139 35.50
1808.....	413,556,799	160,081,727	573,638,526 35.50
1806.....	378,977,059	137,763,454	516,740,533 35.50
1805.....	351,725,236	126,067,247	477,792,483 35.50
1800.....	316,563,279	107,279,401	423,842,689 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:

1910.....	2,061,612	1860.....	*1,596,318	1820.....	*1,065,116
1900.....	1,854,184	1850.....	*1,421,661	1810.....	*974,600
1890.....	1,655,980	1840.....	*1,239,797	1800.....	*880,200
1880.....	1,512,565	1830.....	*1,211,405	1790.....	*747,610
1870.....	1,225,163				

* This includes population of the section now forming the State of West Virginia. Without West Virginia population was 1,219,630 in 1860; 1,119,348 in 1850; 1,015,260 in 1840; 1,034,481 in 1830; 928,348 in 1820; 869,131 in 1810; 801,608 in 1800 and 691,737 in 1790. The proportion of the colored population was 41.76% in 1880, 38.70% in 1890, 35.7% in 1900 and 32.6% in 1910. In number blacks were 526,861 in 1850 and 648,907 in 1860, both including West Virginia; 512,841 in 1870, 631,616 in 1880, 640,867 in 1890, 660,722 in 1900 and 571,096 in 1910.

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.	Assessed val. (14 act.).....	\$12,650,000
This city is in Alexandria County.	City tax (per \$1,000) 1912.....	\$17.10
Incorporated as a town in 1749.	Total tax (per \$1,000) 1912.....	20.69
Coupon Bonds.	Population in 1910.....	15,329
4s '02 J-J \$39,000.....		July 1 1932
Refunding Bonds.		
4s '08 J-J \$711,000.....		July 1 1938
BOND. DEBT Mar 1913.....	\$750,000	

INT. at office of City Treasurer and all bonds carry tax-receivable coupons. All bonds exempt from city taxation.

AMHERST COUNTY.
 Amherst is the county seat.
 -s \$120,000
 Road Bonds (Tax-Exempt).
 5s '11 8-A \$135,000... 1945
 BOND, DEBT Oct 23 '11. \$235,000
 Assessed valuation 1910. \$3,783,617
 State & Co. tax (per \$1,000) '10-\$13.50
 Population in 1910.....18,932

AUGUSTA COUNTY.
 Staunton is the County Seat.
 Road District Bonds.
 5s '13 J-J \$250,000... July 1 1943
 (Subject to call beginning July 1 '23.)
 The above bonds were offered for
 sale May 21 1913. No other debt.
 Population in 1910.....32,445
 INT. at Staunton Nat. Bank.

BEDFORD CITY (FORMERLY LIBERTY).
 This city is in Bedford County.
 Inc. Mich. 3 1890. Pop'n 1910. 2,508.
 Water Bonds (Opt. after 1907).
 6s '11 J-J \$40,000... July 1 1931
 Refund. Bds. (Opt. after 10 yrs.).
 5s '11 M-N \$300,000... May 1 1929
 5s '12 F-A 30,000... Feb 1 1921
 Power-Plant Bonds.
 5 1/2s '10 J-D \$100,000... June 1 '15-'40
 BOND, DEBT Apr 23 '13. \$220,000
 Total assessed val. 1912... 1,198,805
 Total tax rate (per \$1,000) '12 \$16.00
 INT. on ref. 5s due 1929 payable
 in Lynchburg; on other bonds in Bed-
 ford. Coupons are tax-receivable.
 TAX-EXEMPT.—All bonds except
 refunding 5s due 1921 are exempt
 from municipal tax.

BEDGWATER.
 This town is in Rockingham Co.
 Water-Works & Sewer Bonds.
 5s '12 8-A \$25,000... 1932
 TOTAL DEBT.....(?)
 Population in 1910.....859

BEISTOL.
 Bristol is in Washington County.
 Inc. Feb. 12 1890; new charter Mich. 5
 1906. Population 1910. 6,247.
 General Improvement.
 6s '11 M-N \$50,000... Nov 1 1921
 6s '12 M-N 20,000... Nov 1 1922
 Street Improvements.
 5s '01 J-J \$4,000... Jan 1 '14-'17
 5s '01 J-J 10,000... Jan 1 1921
 5s '01 J-J 10,000... Aug 15 1931
 (Subject to call after June 1 1921.)
 5s '01 F-A 3,600... Aug 15 1921
 Public Building Bonds.
 5s '11 A-O \$20,000... July 1 1918
 5s '11 A-O \$5,000... July 1 1923
 Court-House, City Hall & Jail Bldg.
 5s '08 F-A \$50,000... Aug 1 1938
 Bristol, Home Co. (Park) Bonds.
 5s '06 J-J \$1,000... Jan 1 1914
 Water Bonds.
 5s '13 J-J \$35,000... July 1 1923
 (Subject to call after July 1 1909.)
 5s '12 M-N \$25,000... Nov 1 1932
 5s '10 A-O 50,000... Oct 1 1940
 (Subject to call \$10,000 in 1915,
 \$10,000 in 1920, \$7,000 in 1925
 and \$10,000 in 1930.)
 BOND, DEBT Jan 1 1913. \$289,800
 Water debt (included)..... 117,000
 Cash in treasury..... 80,643
 Assessed val. (2-5 act.) '11. 3,841,934
 Value of city property 1912 \$512,000
 Total tax (per \$1,000) 1913..... 19.00
 * Exempt from taxation.
 INT. on water-works bonds due
 1923 payable at People's Nat. Bank
 of Lynchburg, Va.; on other bonds at
 Dominion Nat. Bk., Bristol, Va.

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 Bristol is in Washington County.
 Inc. Feb. 12 1890; new charter Mich. 5
 1906. Population 1910. 6,247.
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 1906. Population 1910. 6,247.
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 Dominion Nat. Bk., Bristol, Va.

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 Assessed val. (2-5 act.) '11. 3,841,934
 Value of city property 1912 \$512,000
 Total tax (per \$1,000) 1913..... 19.00
 * Exempt from taxation.
 INT. on water-works bonds due
 1923 payable at People's Nat. Bank
 of Lynchburg, Va.; on other bonds at
 Dominion Nat. Bk., Bristol, Va.

BEISTOL.
 Bristol is in Washington County.
 Inc. Feb. 12 1890; new charter Mich. 5
 1906. Population 1910. 6,247.
 General Improvement.
 6s '11 M-N \$50,000... Nov 1 1921
 6s '12 M-N 20,000... Nov 1 1922
 Street Improvements.
 5s '01 J-J \$4,000... Jan 1 '14-'17
 5s '01 J-J 10,000... Jan 1 1921
 5s '01 J-J 10,000... Aug 15 1931
 (Subject to call after June 1 1921.)
 5s '01 F-A 3,600... Aug 15 1921
 Public Building Bonds.
 5s '11 A-O \$20,000... July 1 1918
 5s '11 A-O \$5,000... July 1 1923
 Court-House, City Hall & Jail Bldg.
 5s '08 F-A \$50,000... Aug 1 1938
 Bristol, Home Co. (Park) Bonds.
 5s '06 J-J \$1,000... Jan 1 1914
 Water Bonds.
 5s '13 J-J \$35,000... July 1 1923
 (Subject to call after July 1 1909.)
 5s '12 M-N \$25,000... Nov 1 1932
 5s '10 A-O 50,000... Oct 1 1940
 (Subject to call \$10,000 in 1915,
 \$10,000 in 1920, \$7,000 in 1925
 and \$10,000 in 1930.)
 BOND, DEBT Jan 1 1913. \$289,800
 Water debt (included)..... 117,000
 Cash in treasury..... 80,643
 Assessed val. (2-5 act.) '11. 3,841,934
 Value of city property 1912 \$512,000
 Total tax (per \$1,000) 1913..... 19.00
 * Exempt from taxation.
 INT. on water-works bonds due
 1923 payable at People's Nat. Bank
 of Lynchburg, Va.; on other bonds at
 Dominion Nat. Bk., Bristol, Va.

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 Public Building Bonds.
 5s '11 A-O \$20,000... July 1 1918
 5s '11 A-O \$5,000... July 1 1923
 Court-House, City Hall & Jail Bldg.
 5s '08 F-A \$50,000... Aug 1 1938
 Bristol, Home Co. (Park) Bonds.
 5s '06 J-J \$1,000... Jan 1 1914
 Water Bonds.
 5s '13 J-J \$35,000... July 1 1923
 (Subject to call after July 1 1909.)
 5s '12 M-N \$25,000... Nov 1 1932
 5s '10 A-O 50,000... Oct 1 1940
 (Subject to call \$10,000 in 1915,
 \$10,000 in 1920, \$7,000 in 1925
 and \$10,000 in 1930.)
 BOND, DEBT Jan 1 1913. \$289,800
 Water debt (included)..... 117,000
 Cash in treasury..... 80,643
 Assessed val. (2-5 act.) '11. 3,841,934
 Value of city property 1912 \$512,000
 Total tax (per \$1,000) 1913..... 19.00
 * Exempt from taxation.
 INT. on water-works bonds due
 1923 payable at People's Nat. Bank
 of Lynchburg, Va.; on other bonds at
 Dominion Nat. Bk., Bristol, Va.

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 Bristol is in Washington County.
 Inc. Feb. 12 1890; new charter Mich. 5
 1906. Population 1910. 6,247.
 General Improvement.
 6s '11 M-N \$50,000... Nov 1 1921
 6s '12 M-N 20,000... Nov 1 1922
 Street Improvements.
 5s '01 J-J \$4,000... Jan 1 '14-'17
 5s '01 J-J 10,000... Jan 1 1921
 5s '01 J-J 10,000... Aug 15 1931
 (Subject to call after June 1 1921.)
 5s '01 F-A 3,600... Aug 15 1921
 Public Building Bonds.
 5s '11 A-O \$20,000... July 1 1918
 5s '11 A-O \$5,000... July 1 1923
 Court-House, City Hall & Jail Bldg.
 5s '08 F-A \$50,000... Aug 1 1938
 Bristol, Home Co. (Park) Bonds.
 5s '06 J-J \$1,000... Jan 1 1914
 Water Bonds.
 5s '13 J-J \$35,000... July 1 1923
 (Subject to call after July 1 1909.)
 5s '12 M-N \$25,000... Nov 1 1932
 5s '10 A-O 50,000... Oct 1 1940
 (Subject to call \$10,000 in 1915,
 \$10,000 in 1920, \$7,000 in 1925
 and \$10,000 in 1930.)
 BOND, DEBT Jan 1 1913. \$289,800
 Water debt (included)..... 117,000
 Cash in treasury..... 80,643
 Assessed val. (2-5 act.) '11. 3,841,934
 Value of city property 1912 \$512,000
 Total tax (per \$1,000) 1913..... 19.00
 * Exempt from taxation.
 INT. on water-works bonds due
 1923 payable at People's Nat. Bank
 of Lynchburg, Va.; on other bonds at
 Dominion Nat. Bk., Bristol, Va.

BEISTOL.
 Bristol is in Washington County.
 Inc. Feb. 12 1890; new charter Mich. 5
 1906. Population 1910. 6,247.
 General Improvement.
 6s '11 M-N \$50,000... Nov 1 1921
 6s '12 M-N 20,000... Nov 1 1922
 Street Improvements.
 5s '01 J-J \$4,000... Jan 1 '14-'17
 5s '01 J-J 10,000... Jan 1 1921
 5s '01 J-J 10,000... Aug 15 1931
 (Subject to call after June 1 1921.)
 5s '01 F-A 3,600... Aug 15 1921
 Public Building Bonds.
 5s '11 A-O \$20,000... July 1 1918
 5s '11 A-O \$5,000... July 1 1923
 Court-House, City Hall & Jail Bldg.
 5s '08 F-A \$50,000... Aug 1 1938
 Bristol, Home Co. (Park) Bonds.
 5s '06 J-J \$1,000... Jan 1 1914
 Water Bonds.
 5s '13 J-J \$35,000... July 1 1923
 (Subject to call after July 1 1909.)
 5s '12 M-N \$25,000... Nov 1 1932
 5s '10 A-O 50,000... Oct 1 1940
 (Subject to call \$10,000 in 1915,
 \$10,000 in 1920, \$7,000 in 1925
 and \$10,000 in 1930.)
 BOND, DEBT Jan 1 1913. \$289,800
 Water debt (included)..... 117,000
 Cash in treasury..... 80,643
 Assessed val. (2-5 act.) '11. 3,841,934
 Value of city property 1912 \$512,000
 Total tax (per \$1,000) 1913..... 19.00
 * Exempt from taxation.
 INT. on water-works bonds due
 1923 payable at People's Nat. Bank
 of Lynchburg, Va.; on other bonds at
 Dominion Nat. Bk., Bristol, Va.

Gas-Plant Bonds.
 4s '12 J-J \$24,000... 1913-1925
 BOND, DEBT Mar 1 1913 \$576,000
 Floating debt..... 30,180
 Sinking fund..... 116,821
 Assess. val. (2-3 act) '12. 4,192,923
 Total tax rate (per \$1,000) '12. \$16.75
 Population in 1910..... 6,765
 INTEREST on bonds of 1908 is
 payable at City Treasurer's office; on
 all other bonds in Charlottesville,
 Baltimore (Mercantile Tr. & Dep.
 Co.) and New York, at Kountze Bros.

CHASE CITY.
 This town is in Mecklenburg Co.
 Water Bonds.
 5s '12 A-O \$15,000... Oct 1 '22-27-32
 Sewer Bonds.
 5s '12 A-O \$20,000... Oct 1 1942
 BOND, DEBT Nov 1912... \$68,000
 Assessed valuation 1912 (est.) 608,751
 Real value (est.)..... 800,000
 Population in 1910..... 1,662
 INT. at Town Treas. office.

CHATHAM.
 This city is in Pittsylvania County.
 Incorporated in 1882.
 Water Bonds (Opt. begin. 1916).
 5s '06 \$17,500..... 1926
 School Bonds (Opt. begin. 1916).
 5s '06 \$3,000..... 1936
 5s '10 3,000..... 1940
 Street Bonds.
 5s '10 \$3,500..... 1940
 5 1/2s '12 J-D 20,000... June 1 1942
 (Subject to call begin. June 1 1927.)
 Water and Sewer Bonds.
 5 1/2s '12 J-D \$10,000... June 1 1942
 (Subject to call begin. June 1 1927.)
 TOTAL DEBT Apr 1913... \$67,000
 Water debt (included)..... 18,500
 Assessed valuation 1912... 570,661
 (Assessment, except on bank stock,
 two-thirds actual value.)
 Tax rate (per \$1,000) 1912... \$20.50
 Population in 1910..... 1,113
 INT. on 5 1/2s at Amer. Nat. Bank,
 New York City.

CHRISTIANSBURG.
 This town is in Montgomery Co.
 Water Bonds (Opt. after 15 years).
 5s '11 J-J \$40,000... July 1 1941
 BOND, DEBT Mich 1912... \$50,000
 Sinking fund..... 7,000
 Assessed val. (1-3 act.) '11. 641,565
 (Assessment about 1-3 actual val.)
 Population in 1910..... 1,568

CLIFTON FORGE.
 This city is in Allegheny County.
 Water-Works Bonds.
 5s '12 J-D \$100,000... June 1 1942
 (Subject to call any interest period
 on and after June 1 1927.)
 TOTAL DEBT..... (?)
 Population in 1910..... 7,743

COLONIAL BEACH.
 This city is in Westmoreland Co.
 Water-Works & Sewer Bonds.
 6s '12 A-O \$37,000... Apr 1 1937
 BOND, DEBT Apr 1913... \$47,000
 Assessed valuation 1913... 500,000
 Actual valuation (est.)... 1,000,000
 Population in 1910..... 721
 INT. at Continental & Commer-
 cial Nat. Bank, Chicago.

CULPEPER COUNTY.
 Culpeper is the county seat.
 Magisterial District Bonds.
 5s '12 Jan \$40,000... Jan 1 '15-'24
 TOTAL DEBT Aug 1912... 394,500
 Assessed valuation 1910... 1,756,204
 State & Co. tax (per \$1,000) 1910 \$18.00
 Population in 1910..... 13,472
 INT. at County Treas. office.

DANVILLE.
 Danville is in Pittsylvania County.
 Incorp. as a city in 1890. Neapolis
 (North Danville) was annexed to
 Danville July 1 1896.
 Internal Improvement Bonds.
 4s '05 \$30,000... Jan 1935
 Internal Impt. (Water).
 4s '05 \$70,000... Jan 1935
 Street Bonds.
 5s '08 J-J \$5,000... Oct 1913
 5s '02 A-O 10,000... Jan 1922
 5s '02 J-J 5,000... Jan 1923
 5s '04 M-S 7,500... Sept 1924
 4s '09 J-J 100,000... July 1929
 4s '01 F-A 10,000... Feb 1931
 4s '05 M-S 50,000... Sept 1 1935
 4 1/2s '11 A-O 30,000... Oct 1 1941
 5s '11 M-N 5,000... Nov 1 1916
 Danv. & New Riv. RR. Bonds.
 5s '80 J-J \$10,000... Jan 1914
 Sewer Bonds.
 5s '87 M-N \$40,000... May 1 1917
 Gas Bonds.
 5s '87 M-N \$50,000... May 1 1917
 Neapolis Water-Works Bonds.
 5s '94 J-D \$30,000... June 1924
 Neapolis RR. Bonds.
 5s '94 M-N \$30,000... Nov 1914
 Bridge Bonds.
 5s '86 A-O \$50,000... Oct 1916
 Street and Bridge Bonds.
 4s '10 J-J \$95,000... Jan 1940
 Fire Protection Bonds.
 5s '83 J-D \$5,000... Dec 1913
 4s '82 M-N 10,000... May 1932
 Refunding Bonds.
 5s '02 J-J \$20,000... Jan 1923
 5s '05 J-J 100,000... Jan 1925
 4 1/2s '08 M-S 100,000... Feb 1928
 4s '01 J-J \$160,000... July 1931
 4s '01 M-S 60,000... Sept 1931
 4s '05 J-J 74,000... July 1935
 4s '06 J-J \$25,000... Jan 1936
 5s '11 J-J 20,000... Jan 1941
 4 1/2s '12 F-A 50,000... Aug 1 1942
 Paving & Water Impr. Bonds.
 4s '02 \$10,000... Feb 1932
 Water Power & Light Bonds.
 4s '00 \$60,000... May 1930
 Electric Light Bonds.
 4 1/2s '12 \$150,000... Oct 1941
 GEN. BD. DT. Sept '12. \$878,000
 Water & light bds. (add'd)... 513,500
 Value of city prop'y 1912. 2,625,000

DANVILLE.
 Danville is in Pittsylvania County.
 Incorp. as a city in 1890. Neapolis
 (North Danville) was annexed to
 Danville July

NEWPORT NEWS (Concluded).

Sewer, School & Jail Bonds
48 '98 A-O \$140,000... Apr 1 1928
School Bonds
48 '01 F-A \$80,000... Feb 1 1941

NORFOLK.

This city is in Norfolk Co. Inc. Sept. 1736. Town of Berkeley annexed Jan. 1906 and 9th and 10th Wards in 1911.

General Purposes.
58 A-O \$115,000... Apr 1 1923
58 M-N 100,000... Nov 1 1924

Park Place Ward Bonds.
48 J-J \$130,000... Jan 1 1934
48 A-O 45,000... Oct 1 1934

Atlantic City Ward Bonds.
58 J-J \$34,000... July 1 1922
58 A-O 15,000... Oct 1 1922

Water Bonds.
58 M-N \$90,000... May 1 1914
58 M-N 50,000... May 1 1915

Brambleton Ward Bonds.
58 M-S \$7,000... Sept 1 1919
58 M-N 4,000... Nov 1 1920

Paving and General Purposes.
58 J-J \$40,000... Jan 1 1914
58 A-O 30,000... Apr 1 1914

Market House Building and Site.
58 M-S \$75,000... Sept 1 1910
58 M-N 70,000... Nov 1 1920

Renewal Bonds.
58 A-O \$298,000... Oct 1 1914
58 J-J 1,000... July 1 1933

Street Bonds.
48 J-J \$27,000... Feb 1 1941
Berkley Ward Bonds.
68 J-J \$25,000... July 1 1926

Ninth Ward Bonds.
48 M-S \$25,000... Sept 1 1942
Tenth Ward Bonds.
48 M-S \$214,000... Sept 1 1942

Jail Bonds.
48 M-N \$75,000... May 1 1931
Cemetery Site Bonds.
48 M-S \$53,000... Sept 1 1936

Crematory Bonds.
48 M-S \$30,000... Mch 1 1938
School Bonds.
48 F-A \$21,000... Aug 1 1938

Refunding Bonds.
48 F-A \$332,000... Apr 1 1941
Refunding Water Bonds.
48 M-N \$400,000... May 1 1931

Assessed valuation, real. 51,313,370
Assessed val., personal. 15,893,110
Total assessed val., 1912. 67,206,480

City tax rate (per \$1,000) '12. \$16.50
Park Place tax rate (per \$1,000) 1912. \$17.50

TOTAL DEBT, SINK, FDS., &c.—

Jan. '13. Jan. '12.
Tot. bond dt. \$9,228,084 \$8,311,550
Sinking funds. 1,111,401 1,095,926

Net debt. \$8,116,683 \$7,215,624
Water debt (incl. above) \$1,065,000 \$1,065,000

*Of this amount \$165,000 is not counted as against the bond-issuing capacity of the city by authority of Acts of Assembly 1901-1902.

CITY PROPERTY.—The fixed assets of the city were reported on Jan. 1 1913 as follows: City, \$7,320,232; water, \$2,573,925; and Park Place Ward, \$929,141, making a total of \$10,823,298.

NORFOLK COUNTY.
Portsmouth is the county seat.
Magisterial School Districts.

5 '10 s-an \$70,000... 1930
58 '12 101,600... 1932
58 '12 20,000... 1932

Road Bonds.
48 '08 J-J \$200,000... July 1 1928
Road and Bridge Bonds.
58 '10 s-a 75,000... 1930

GEN. BD. DT. Mch 1913. \$275,000
School Dist. bonds (add'l). 191,600
Assessed val. (3-5 act.) '11 15,000,000

State & Co. tax (per \$1,000) 1911. \$11.50
Population in 1910. 52,744

PETERSBURG.
Petersburg is in Dinwiddie Co. Inc. 1784. Pop'n 1910, 24,127.

City Fund & Floating Debt.
58 M-S \$35,000... Sept 1 1923
Funding Bonds.
58 M-N \$58,000... May 1 1936

Street Improvement.
38 J-J \$75,000... Jan 1 1941
48 M-N 75,000... Aug 1 1945
48 M-N 75,000... Nov 1 1946

Water Improvement.
58 F-A \$30,000... Feb 1 1944
Railroad Bonds.
68 J-J \$135,000... July 1 1914

Street, Sewer and Water Bonds.
48 '09 M-N \$70,000... May 1 1940
Refunding Bonds.
58 F-A \$297,500... Aug 1 1929

School Bonds.
48 M-N 190,000... May 1 1943
'09 M-N \$80,000... May 1 1940

Permanent Impt. Bonds.
48 '12 A-O \$300,000... Oct 1 1952
BOND. DEBT Mch 1913 \$1,683,000

Sinking fund. 536,000
NET DEBT Mch 1913. 1,147,000
Total assessed val. 1912. 19,352,443

(Assessment at about full value.)
City tax rate (per \$1,000) '12. \$14.00
Bonds carry tax-refundable coup.

INTEREST on refunding 5s payable in Baltimore at Merc. Tr. & Dep. Co.; oth. bonds at City Treas. office.

TAX FREE.—All bonds are exempt from city tax.
DEBT LIMITATION.—The city's debt is limited by law to 22% of the assessed valuation of its taxable real estate.

POETSMOUTH.
Poetsmouth is the county seat of Norfolk County. Incorp. in 1858.

Attants & Danville RR. Bonds
58 '04 J-J \$150,000... Jan 1 1920
Building Bonds.
58 '04 M-S \$35,000... Sept 1 1924

Ferry Bonds.
58 '07 J-J \$25,000... July 1 1927
Floating Debt, Street and Jail.
58 '02 J-D \$43,000... June 1 1922

Grading and Paving Bonds.
48 '03 M-N \$100,000... May 1 1933
Redemption Bonds.
58 '88 J-J \$82,800... July 1 1918

58 '02 J-D 14,500... June 1 1924
58 '04 M-N 65,000... May 1 1924
58 '06 J-D 22,000... June 1 1926

58 '08 J-D 29,000... June 1 1928
58 '09 J-D 25,000... June 1 1929
58 '00 J-J 139,900... Jan 1 1930

58 '00 J-D 13,500... June 1 1930
58 '01 J-D 11,500... June 1 1931
Street Bonds.
48 '10 F-A \$125,000... Aug 1 1940

48 '12 s-an 100,000... 1942
48 '08 J-J \$30,000... July 1 1938
Paving and Street Bonds.
48 '06 A-O \$12,000... Oct 1 1936

48 '08 J-J 20,000... July 1 1938
48 '10 F-A 50,000... Aug 1 1940
Sewer Bonds.
58 '04 M-S \$50,000... Sept 1 1924

58 '05 M-S 25,000... Sept 1 1924
58 '06 M-S 25,000... Sept 1 1924
58 '06 J-D 15,000... Dec 1 1926

BOND. DEBT Oct 1912. \$1,391,900

Assets, cash, notes & prop'ty 2,087,911
Total assessed val. 1911. 12,234,602
City tax (per \$1,000) 1911. \$14.50

School tax (per \$1,000) 1911. 3.00
Population in 1910 (Census). 33,190
TAX FREE.—All bonds issued by this city are exempt from city tax.

DEBT LIMITATION.—This city's debt is limited by law to 18% of the real estate valuation.

PULASKI.
This city is in Pulaski County. Incorp. Feb. 24 1886. Bonds are exempt from town taxes.

Courthouse Bonds.
6s J-J \$25,000... 1920
Water Bonds.
5s J-J \$35,000... 1930

5s J-J 40,000... 1940
Electric-Light-Plant Bonds.
5s J-J \$10,000... 1930
School Bonds.
5s J-J \$10,000... 1940

BOND. DEBT Mch 1913. \$120,000
Sinking fund. 11,821
Assessed val. (1-3 act.) '12. 1,450,000

Total tax rate (per \$1,000) '12. \$20.50
Population in 1910. 4,807
INT. on water bonds due 1930 and electric-light-plant bonds is payable in Columbus, Ohio; other in N. Y. C.

PULASKI COUNTY.
Pulaski is the county seat.
Road Bonds.
58 '10 s-a \$70,000... Feb 1 '20-40

(Part every 5 years.)
58 '12 J-J 100,000... Jan 1 '23-40
(Part every 5 years.)
TOTAL DEBT Apr 23 '13. \$170,000

Assessed valuation 1912. 5,500,000
Population in 1910. 17,216

RADFORD.
This city is in Montgomery Co. Bonds are exempt from city taxes.
Bridge and Street Bonds.
6s J-J \$41,500... 1923

4s J-J 1,000... 1923
Refunding Bonds.
4s J-J \$15,000... 1940
Normal School Site Bonds.
5s J-J \$21,000... 1940

School Bonds.
5s J-J \$35,000... 1940
Street and Impt. Bonds.
5s J-J \$25,000... 1940

BOND. DEBT Mch 1913. \$138,500
Sinking fund. 16,000
Assessed valuation 1912. 2,079,340

(Assessment about 1/2 actual value.)
City tax (per \$1,000) 1912. \$12.50
Population in 1910. 4,202

RICHMOND.
Richmond is the county seat of Henrico County. Incorp. 1782. The city of Manchester was annexed to this city April 4 1910. V. 90, p. 871.

Bonded Debt.
5s J-J \$6,000... July 1913
5s J-J 10,000... Jan 1914

5s J-J 5,500... Jan 1920
5s J-J 71,700... Jan 1921
5s J-J 228,850... July 1921

5s J-J 140,000... Jan 1922
5s J-J 396,500... July 1922
A-O 1,000... Oct 1923

4s J-J 101,000... Jan 1920
4s J-J 175,000... July 1920
4s J-J 128,300... Jan 1921

4s J-J 24,400... July 1921
4s J-J 6,000... Jan 1922
4s J-J 44,025... July 1922

4s J-J 242,000... Jan 1923
4s J-J 52,500... July 1923
4s J-J 150,000... Jan 1924

4s J-J 532,500... July 1924
4s J-J 94,650... Jan 1925
4s J-J 175,550... Jan 1925

4s J-J 439,450... Oct 1926
4s J-J 140,000... Jan 1920
4s J-J 13,000... Jan 1927

4s J-J 200,000... July 1927
4s J-J 255,000... Jan 1928
4s J-J 406,500... Jan 1929

4s J-J 150,000... July 1929
4s J-J 31,000... Jan 1930
4s J-J 589,000... Jan 1930

4s '04 J-J 334,600... July 1938
4s '05 J-J 52,400... Jan 1939
4s '05 J-J 166,000... July 1939

4s '05 J-J 250,000... Jan 1940
4s '06 J-J 612,500... July 1940
4s '07 J-J 957,500... Jan 1941

4s '07 J-J 539,300... July 1941
4s '08 J-J 350,000... Jan 1942
4s '08 J-J 289,500... July 1942

4s '09 J-J 252,500... Jan 1943
4s '09 J-J 1,500,000... July 1943
4s '11 J-J 560,000... July 1943

Temporary loan, baby

bonds (included) 2,374,813
Sinking fund and cash. 83,034,377
Assessed valuation, real. 83,034,377

Assessed val., personal. 57,677,054
Total valuation, 1911. 140,711,431
City tax rate (per \$1,000) '10. \$14.00

Population in 1910. 127,628
OPTIONAL.—All the annexed city's bonds are subject to call ten years after date of issue excepting the \$60,000 of water bonds, \$20,000 water 4s of 1906, \$120,000 4 1/2s and \$60,000 4s.

CITY PROPERTY.—The city owns its water works, gas plant, city hall, almshouse, market houses, school buildings, engine houses, parks, sewer system, &c., the aggregate value of which is \$16,624,654.

TAX FREE.—All bonds are exempt from taxation by the city.
DEBT LIMITATION.—The city's debt is limited by its charter to 18% of the assessed valuation of real est.

ROANOKE.
Roanoke is surrounded by a county of the same name; while formerly a part of that county, it is now independent of same. Incorp. in 1884.

Railway.
6s '83 J-J \$100,000... July 1918
Refunding Bonds.
4s '09 A-O \$15,000... Apr 1 1929

4s '03 J-J 53,000... July 1 1933
4s '05 J-J 24,000... July 1 1935
48 '06 J-J 414,000... July 1 1936

Public Building Bonds.
6s '84 A-O \$60,000... Oct 1 1914
48 '11 M-N \$230,000... May 1 1941

Fire Department Bonds.
48 '06 J-J \$25,000... Jan 1 1936
48 '10 J-J 40,000... May 1 1940

Street Improvement Bonds.
4s '06 J-J \$275,000... Jan 1 1936
48 '10 J-J 285,000... May 1 1940

Sewer Bonds.
3s '05 J-J \$100,000... Jan 1 1936
48 '10 J-J 75,000... May 1 1940

School Bonds.
48 '10 J-J \$100,000... May 1 1940
Park Bonds.
48 '11 J-J \$120,000... 1941

BOND. DEBT Apr 1913. \$1,916,000
Sinking fund Jan 1 1913. 171,856
Tot. assessed val. 1912. 35,807,600

(Assessment about 1/2 actual value.)
Total tax (per \$1,000) 1912. \$12.50
Population in 1910 (Census). 34,874

INT. payable at City Treas. office and in N. Y. City.
DEBT LIMITATION by constitution, 18% of assessed value of real estate, which is \$14,965,350.

TAX FREE.—All bonds are exempt from city taxes.

ROCKINGHAM COUNTY.
The county seat is Harrisonburg.
Subject Bonds.
5s J-J \$85,000... 1926-1927

(To call after \$40,000 July 1 1916 and \$45,000 Jan 1 1917.)
Refunding Bonds.
4s J-D \$24,000... June 29 '13-16

(\$6,000 payable each year.)
Highway Bonds (opt. aft. 3 yrs.).
6s '12 J-D \$70,000... May 15 1922

GEN. BD. DT. Apr 22 '13. \$109,000
Highway bonds (add'l) 10,000
Total assessed val. 1912. 17,900,000

(Assessment about 1/2 actual value.)
State & Co. tax (per \$1,000) '12. \$12.60
Population in 1910. 34,874
INT. payable at County Treas'ry.

RUSSELL COUNTY.
Lebanon is the county seat.
Road Bonds.
5s '12 J-D \$70,000... Dec 1 '35-'39

BOND. DEBT Oct 1912. \$217,000
Assessed valuation 1912. 4,790,063
Population in 1910. 23,478

INT. at County Treas. office.
SALEM.
This town is in Roanoke County. Bonds are exempt from tax levied for town purposes.

Refunding Bonds.
4s A-O \$34,000... 1920
5s M-N 19,000... 1931

Water and Improvement Bonds.
5s M-S \$55,000... 1934
Light, Water, Sewer & Impt. Bds.
5s M-S \$50,000... 1937

TOTAL DEBT Apr 1 '12. \$138,000
Sinking fund. 12,872
Assessed val. (2-5 act.) 2,188,769

Total tax (per \$1,000) 1911. \$16.00
Population in 1910. 3,849
INT. on bonds due 1920 and 1934 payable at U. S. Mtge. & Tr. Co., N. Y.; on bonds due 1931 at Nat. City Bank, N. Y.; on others by Town Treasurer.

SMYTH COUNTY.
Marion is the county seat.
Asylum Bonds.
5s \$4,000...
Court-House Bonds.
5s \$37,500...

Rich Vall. Magisterial Dist. Bonds.
6s '12 J-J \$50,000... Jan 1 1942
(Subj. to call beginning Jan. 1 1927.)
Road and Bridge Bonds.
5s '13 M-S \$90,000...
(Due \$45,000 in 10 yrs. and \$45,000 in 20 years.)
BOND. DEBT Apr 1 1913. \$91,500
Assessed valuation 1912. 4,947,702
State & Co. tax (per \$1,000) '12. \$15.50
Population in 1910. 20,326

SPOTSYLVANIA COUNTY.

Spotsylvania is the county seat. Road Dist. Bonds (opt. 1918). 5s '13 s-a \$10,000 1943 TOTAL DEBT 9,332 Population in 1910 9,332

STAUNTON.

This city is in Augusta County. Small-Pox Bonds (opt. May 1 '05). 6s '95 \$2,000. May 1 1925 Floating Debt (opt. aft. 10 yrs.). 4s '02 \$15,000. May 1 1932 4s '07 J-J 30,000. Jan 1 1937

Street Improvement Bonds. 3 1/2s '98 \$25,000. July 1 1928 (Subject to call after July 1 1908.) 4 1/2s '97 \$21,000. May 1 1927 (Subject to call after May 1 1917.) 5s '96 \$15,000. May 1 1926 (Subject to call after May 1 1906.)

Opera-House Bonds 4s '04 \$5,000. Nov 1 1914 School Bonds (opt. aft. 10 yrs.). 4s '07 J-J \$20,000. Jan 1 1933 Water-Main (opt. aft. 10 yrs.). 4s '09 10,000. Nov 1 1939

Redemption Bonds. 5s '98 \$37,500. Jan 1 1925 (Subject to call after Jan. 1 1915.) 4 1/2s '96 \$26,000. July 1 1926 4 1/2s '97 10,000. July 1 1926 4 1/2s '97 75,000. May 1 1927 (Subject to call after May 1 1917.)

4 1/2s '97 \$3,000. May 1 1927 (Subject to call after May 1 1917.) 4s '00 \$55,000. July 1 1915 (Subject to call July 1 1905.) 4s '98 \$18,000. Jan 1 1928 (Subject to call after Jan. 1 1918.)

3 1/2s '99 \$11,700. Jan 1 1929 (Subject to call Jan 1 1909.) 3 1/2s '99 \$10,500. Jan 1 1929 (Subject to call after 1909.) 3s '98 \$10,000. Jan 1 1928 3s '98 1,000. July 1 1928 4s '05 M-N 205,000. Nov 1 1935 (Subject to call after Nov. 1 1915.)

City-Hall Bonds. 4s '10 \$5,000. Nov 1 '13-15 Fire-Department Bonds 4s '12 \$10,000. Jan 1 '14-15 BOND. DEBT Apr 1 1913. \$628,700 Sinking fund. 157,792 Assessed val. (4-5 act.) '06. 5,658,437 City tax rate (per \$1,000) '06. \$13.50 Population in 1910 10,504

m Manuscript bonds. The coupons are tax-receivable.

SUFFOLK. This city is in Nansemond County. Town established May 1742; formally incorp. in Jan. 1808 and made a city in Oct. 1910. Bonds are tax-exempt. General Improvement Bonds. 5s s-a \$750. 1915 5s s-a 5,000. 1923 5s s-a 5,000. 1924 School, Street, Water & Fdg. Bds. 5s '12 J-D \$40,000. June 1 1942 Redemption Bonds. 4s s-a \$20,000. 1932 5s '10 J-J 30,000. Aug 1 1926

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 Val., Tax per \$1,000, Pop'n. 1910. Lists counties like Accomack, Allegheny, Barton Heights, etc.

(C) City. (T) Town. a Total tax. b County tax. c State and county tax. e 1910 figures. f 1911 figures. * 1912 figures. † 1913 figures.

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 1917) Dr. H. D. Hatfield Secretary of State (term exp. March 4 1917) Stuart F. Reed Treasurer (term expires March 4 1917) E. L. Long Auditor (term expires March 4 1917) 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 the latter refused to assume the same. In March 1911, however, the U. S. Supreme Court held the State liable for a principal debt of \$7,182,507 and left the question of interest for adjustment between the parties. V. 92, p. 674. Justice Holmes of the U. S. Supreme Court in an opinion rendered

Street Improvement Bonds. 4 1/2s '06 J-J \$100,000. July 2 1936 4 1/2s '08 J-J 2,500. 2008

Sewer Bonds. 4s s-a \$15,000. 1931 School Bonds. 5s '11 M-N \$40,000. May 1 1931 Street-Funding & School-Imp. Bds. 5s '12 F-A \$40,000. Aug 1 1942 BOND. DEBT Apr 23 1913 \$288,750 Total assessed val. 1912 4,166,590 (Assessment at 55 or 60% act. val.) Total tax (per \$1,000) '12 \$15.20 Population in 1910 7,008

INT. on street bonds due 1936 payable at Hanover Nat. Bank, N.Y.; others at City Treasurer's office.

TAZEWELL COUNTY.

Tazewell is the county seat. The bonds below are part of an authorized issue of \$625,000. Pop. 10,249.6. Road Bonds. 5s g J-J \$80,000. 1913-1922 120,000. 1944-1946 5s g J-J 50,000. 1923-1929 50,000. 1940-1940 5s g '13 50,000. 1930-1933 85,000. 1928-1943 5s g '13 9,000. 1923-1925 6,000. 1940

TOTAL DEBT Mar 19 '13 \$450,000 Assessed valuation 1911 8,300,572 (Assessment less than 1-3 act. val.) State & Co. tax (per \$1,000) '12 \$15.83 + INT. at County Treas. office.

WINCHESTER. This city is in Frederick County. Inc. April 2 1874. Pop. 1910 5,861. 5s J-J \$25,000. 1917 Redemption Bonds. 4s J-J \$25,000. Jan 1 1924 (Subject to call after Jan. 1 1915.) 4s J-J \$45,000. 1925 Sewer Bonds. 4s J-J \$49,000. July 1920 Public-School Bonds. 4s J-J \$5,500. 1925 City-Hall Bonds. 4s A-O \$27,500. 1929 1 1/4s A-O 8,000. 1928 BOND. DEBT Mar 1913. \$185,000 Assessed val. (3-5 act.) '12. 4,887,395 Total tax (per \$1,000) 1912 \$11.50 INTEREST is payable at Bank of Winchester or at City Treas. office.

WINCHESTER.

This city is in Frederick County. Inc. April 2 1874. Pop. 1910 5,861. 5s J-J \$25,000. 1917 Redemption Bonds. 4s J-J \$25,000. Jan 1 1924 (Subject to call after Jan. 1 1915.) 4s J-J \$45,000. 1925 Sewer Bonds. 4s J-J \$49,000. July 1920 Public-School Bonds. 4s J-J \$5,500. 1925 City-Hall Bonds. 4s A-O \$27,500. 1929 1 1/4s A-O 8,000. 1928 BOND. DEBT Mar 1913. \$185,000 Assessed val. (3-5 act.) '12. 4,887,395 Total tax (per \$1,000) 1912 \$11.50 INTEREST is payable at Bank of Winchester or at City Treas. office.

WISE COUNTY. Wise is the county seat. Road and Bridge Bonds. 5s '11 s-a \$700,000. 1941 (Subject to call after 1931.) Magisterial District Bonds. 5s '13 s-a \$250,000. 1943 (Subject to call beg. 1932.) BOND. DEBT Apr 1913. \$700,000 Assessed valuation 1912 11,584,881 State & Co. tax (per \$1,000) '12 \$11.00 Population in 1910 34,162 INT. at County Treasurer's office.

Oct. 30 1911 denied without prejudice the motion made by the State of Virginia to compel West Virginia to take immediate action to pay its share of the debt. V. 93, p. 1274.

The Governor on April 18 1913 appointed a commission of eleven members in accordance with an Act passed by the 1913 Legislature to take up the debt question with the Virginia Debt Commission. V. 96, p. 1242.

The amounts in the various State funds and in banks on Oct. 1 1912 aggregated \$1,616,515 1/2. In addition, the State School Fund had invested \$973,200. Total of all funds invested and in banks on Oct. 1 1912 was \$2,589,715 1/2.

ASSESSED VALUATION.—The following table gives the assessed valuation of real estate, personal property and railroad property. Under the tax law passed in 1903 assessments are said to be made at about actual value. This accounts for the large increase in values beginning with 1906, returns for earlier years having been on a much lower basis.

Table with columns: Years, Real Estate, Personal Property, Railroad Property, etc., Total. Shows values from 1912 to 1867.

TAX RATE.—The State tax rate (per \$1,000) in 1912 for all purposes was 10c. In 1911 it was 25c. and in 1910, 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 6.—The credit of the State shall not be granted to, or in aid of, any county, city, township, corporation or person; nor shall the State ever assume, or become responsible for the debts or liabilities of any county, city, township, corporation, or person, nor shall the State ever hereafter become a joint owner or stockholder in any company or association in this State or elsewhere, formed for any purpose whatever.

SECTION 7.—County authorities shall never assess taxes, in any one year the aggregate of which shall exceed ninety-five cents per one hundred dollars valuation, except for the support of free schools; payment of indebtedness existing at the time of the adoption of this Constitution; and for the payment of any indebtedness with the interest thereon created under the succeeding section, unless such assessment with all questions involving the increase of such aggregate, shall have been submitted to the vote of the people of the county, and have received three-fifths of all the votes cast for and against it.

(Note.—The legislature of 1904 passed a tax measure limiting county levies 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 redemption of 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.)

TAXATION OF MUNICIPAL BONDS.—Bonds of municipalities are assessed as personal property against the person holding them, if he be a resident of the State. Bonds held by banks are not subject to tax. The constitution forbids the creation of State debt; therefore there is no provision regarding the taxation of State bonds.

POPULATION OF STATE.—Table with columns: Year, Population. 1910 1,221,119; 1870 442,014; 1830 176,924; 1900 958,300; 1850 378,688; 1820 130,768; 1890 752,794; 1850 302,313; 1810 105,469; 1880 618,457; 1840 224,537.

CITIES, COUNTIES AND TOWNS IN THE STATE OF WEST VIRGINIA.

Note.—For reports not found in alphabetical order among the following, see "Additional Statements" at end of this State.

ADKIN SCHOOL DISTRICT. A district (P. O. Gary) in McDowell County. Bonds are tax-exempt. 5s '12 M-S \$40,000. 1930 BOND. DEBT Oct 1912. \$40,000 Assessed valuation 1912 8,500,000 Sch. tax rate (per \$1,000) \$11.84.00 INT. at Gary Nat. Bank, Gary.

BEAVER POND SCHOOL DIST. This district (P. O. Bluefield) is in Mercer Co. Bonds are tax-exempt. 5s g '08 Mch \$150,000. Mch 1 1928 BOND. DEBT Mar 20 '13 \$150,000 Assessed val. (3/4 act.) '12. 14,250,000 (Assessment at full value.) School tax (per \$1,000) 1912 \$4.60 Population in 1912 (est.) 21,000 INT. at First Nat. Bank in Bluefield or at Kountze Bros., N. Y.

BENWOOD UN. HIGH SCH. D. A district in Marshall County. High-School-Building Bonds. 5s '12 J-J \$80,000. July 1 1942 (Subject to call part yearly from July 1 1922-41, incl.) BOND. DEBT Oct 1912. \$125,000 Assessed valuation 1912 11,200,000 INT. at Bank of Benwood, Benwood.

BERKELEY COUNTY. County seat is Martinsburg. Martinsburg & Potomac RR. 4s J-J \$101,000. Mar 1929 GEN. B.D. DT. April 1913 \$101,000 Assessed val. (4-5 act.) '12. 20,684,196 State & Co. tax (per \$1,000) '12 \$3.10 Population in 1910 21,999 INT. at People's Tr. Co., Martinsburg.

BIG SANDY SCHOOL DISTRICT. A district in McDowell County. 5s '10. Sept \$30,000. Sept 1 '20-44 Total bonded debt. (†)

BLUEFIELD. Bluefield is in Mercer County. Inc. 1888. Bonds are tax-exempt. Street, Sewers, &c. 5s Jan \$35,000. 1932 5s g '07 June 100,000. June 26 1937 BOND. DEBT Apr 1913. \$160,000 Tot. assess. val. '12 (abt) 11,000,000 (Assessment about 90% actual val.) Total tax (per \$1,000) 1912 \$11.50 Population in 1910 11,188

BROWN'S CREEK SCH. DIST. A district (P. O. Welch) in McDowell County. Building (opt. beg. Jan 1 '33). 5s '13 J-J \$150,000. Jan 1 1943 BOND. DEBT May 23 '13 \$185,000 Assessed valuation 1912 12,701,913 INT. payable at McDowell County National Bank in Welch.

CABEL COUNTY. County seat is Huntington. Court-House & Bridge Bds. 4 1/2s '06 ann. \$90,000. 1936 (Subject to call after 1926.) Road Bonds. 4 1/2s '12 ann \$200,000. 1942 (Subject to call 1932.) BOND. DEBT Mar 1913. \$290,000 Total assessed val. 1912 39,500,000 (Assessment at about full value.) State & Co tax (per \$1,000) '12 \$2.50 Population in 1910 46,688 INTEREST payable at Union Sav. Bank & Trust, Cincinnati. These bonds may be redeemed \$6,000 yearly by payment of 2% premium.

CHARLESTON.

This city is in Kanawha County. Bonds are tax-exempt. Incorporated in 1862. Pop'n 1910, 23,966. Refunding Bonds (opt. aft. 5 yrs.) 4s '09 July \$10,000, July 25 1919 Street Bonds (opt. aft. 5 years) 4s '02 Sept \$70,000, Sept 1 1922 6s '08 ann \$210,000, Dec 1 1918 Bridge Bonds (opt. after 20 yrs.) 4s '05 Dec \$60,000, Dec 1 1935 Refdg. Bridge and Sewer Bonds. 4 1/2s '07 4-5 \$25,000, Jan 1 1921 (Subject to call after Jan 1 1927.) 4 1/2s '08 Jan \$170,000, Jan 1 1942 (Subject to call after Jan 1 1918.) Hospital Bonds. 6s '05 Sept \$25,000, Sept 26 1915 BOND, DEBT Mch 1913, \$795,000 Assessed valuation, real, 19,368,560 Assessed val., personal, 6,673,760 State Board of Pub. Works 3,039,253 Total valuation 1912, 20,081,573 (Assessment at about full value.) City tax rate (per \$1,000) 1912, \$3.40 INT. on hospital, street and \$170,000 issue is payable at Chase Nat. Bank, N. Y.; on \$250,000 issue at Nat. Park Bank, N. Y.; refunding bonds of 1899 in Charleston and on bridge bonds at Citizens Nat. Bank, Charleston.

CHARLESTON IND. SCH. DIST.

4 1/2s, May, \$50,000, May 1 1932 (Subject to call after May 1, 1907.) 5s '12 A-O \$30,000, Apr 1 1916 (Subject to call beg. Apr 1 1922.) Building Bonds. 6s \$20,000, 1927-28 (Subject to call after 1907-08.) 5s '13 J-J \$300,000, Jan 1 1947 (Subject to call Jan 1 1938.) Refunding Bonds. 4 1/2s, July \$111,200 c, 1929 (Subject to call after 1919.) 4 1/2s, May \$115,000 c, 1937 (Subject to call after 1912.) 4 1/2s '09 May \$80,000 c, 1942 (Subject to call after 1934.) NET DEBT Sept 16 1912, \$376,200 Sinking fund, 94,000 NET DEBT Sept 16 1912, 282,200 Assessed val. 1912, 28,245,285 (Assessment about actual value.) School tax (per \$1,000) 1912, \$5.30 Population in 1908 (est.), 23,006 INTEREST on 4 1/2s of 1909 payable at Chase Nat. Bk., N. Y.; other bonds at County Sheriff's office.

CLARKSBURG SCHOOL DIST.

This district is in Harrison County. 5s '05 \$60,000, July 1 1925 (Subject to call July 1 1910.) 5s g '11 M-\$275,000, Sept 1 1941 (Subject to call Sept. 1 1921.) BOND, DEBT Mch 1913, \$335,000 Assessed valuation 1912, 19,558,005 School tax rate (per \$1,000) '12, \$5.45 INTEREST payable at Empire National Bank, Clarksburg.

CLAY SCHOOL DISTRICT.

A district in Harrison County. High-School (opt. aft. 10 yrs.) 5s '12 J-D \$35,000, June 1 1932 TOTAL DEBT ()

FAIRMONT.

This city is in Marion County. Incorp. 1900. All bonds are exempt from city taxes. Pop. 1910, 9,711. Water Bonds. 5s g '08 \$4,500, 1932 Mortgage Water Bonds. 5s g '05 May \$150,000, May 1 1935 (Subject to call after May 1 1910.) Sewer Bonds. 5s g '08 \$12,500, 1932 4 1/2s g 28,000, 1922 Refunding Water Bonds. 4 1/2s g \$60,000, 1936 Water-Extension Bonds. 5s g 1910 \$75,000, 1940 BOND, DEBT Aug 1 '12, \$323,000 Floating debt, 45,716 Sinking fund, 47,000 Assess. val. (45% act.) '12 13,100,312 Tax rate (per \$1,000) 1912, \$4.50

FAIRMONT IND. SCH. DIST.

5s '05 June \$145,000, 1925 (Subject to call after June 1908.) 5s '12 June \$140,000, June 1 1942 (Subject to call June 1 1927.) BOND, DEBT Mch 1913, \$283,000 Sinking fund, 24,000 Assess. val. (1/2 act.) '12, 14,784,023 School tax (per \$1,000) 1912, \$4.20 Population in 1912 (est.), 16,000 INTEREST payable at Fairmont; on bonds due 1912 at First Nat. Bk.; on bonds due 1925 at Sheriff's office.

FAIRMONT UN. IND. SCH. DIST.

5s '12 Jan \$25,000, Dec 31 1945 (Subject to call Dec 31 1921.) BOND, DEBT Apr 26 '13, \$60,000 Assessed valuation 1912, 2,671,524 INT. at Nat. Bank of Fairmont.

GRAFTON.

This city is in Taylor County. Inc. Mar. 15 1860. Commission government adopted Mar. 13 1913. V. 95, p. 969. Improvement Bonds. 4 1/2s s-ann \$81,000, 1913-1933 (Part every 5 years.) 4 1/2s s-ann 4,000, 1934 Water Bonds. 5s '11 M-S \$90,000, 1945 (Subject to call after 1921.) 5s '12 July \$18,000, July 1 1922 72,000, July 1 '23-'46 Electric Light Bonds. \$2,000 BOND, DEBT July 1 1911, \$83,000 Floating debt, 14,621 Assessed val. (1/2 act.) '11, 7,824,110 Total tax rate (per \$1,000) '11, \$4.30 Population in 1910, 7,563

HANCOCK COUNTY.

New Cumberland is the county seat. Grant Road District Bonds. 5s g '12 M-\$8125,000, May 1 1946 (Subject to call after May 1 1932.) TOTAL DEBT Jan 1913, \$125,000 Assessed val. of dist. 1911, 6,366,964 Population in County, 10,465 1910, District, 5,666 INT. at First Nat. Bank, Chester.

HUNTINGTON.

This city is in Cabell Co., Inc. Jan. 1 1872. Pop. 1910, 31,161. Paving and Sewer Bonds. 5s '01 Oct \$82,000, Oct 1 1921 4s '03 July 75,000, Oct 1 1923 5s '06 Jan 55,000, Jan 1 1936 (Subject to call after Jan. 1, 1926.) 6s '06 Jan 15,000, Jan. 1, '36 (Subject to call after Jan. 1, 1926.) 5s '10 ann 75,000, 1940 Street-Improvement Bonds. 5s '07 Nov \$50,000, Nov 1 1937 6s '10 ann 180,000, June 1 '14-'20 (Part every 2 years) Fire Department Bonds. 5s '07 Nov \$12,000, Nov 1 1937 Building Bonds. 5s '10 ann \$80,000, 1930 Funding Bonds. 5s '07 Nov \$80,000, Nov 1 1937 Central City Bonds (Annexed June 1 1909). 5s '05 \$23,000, 5s '07 \$17,000, Guyandotte Bonds (Annexed). Improvement Bonds. 5s '08 \$30,000, BOND, DEBT Jan 1 '12, \$819,000 Floating debt, 39,000 Assessed val. (4-5 act.) '11 29,495,286 Total tax rate (per \$1,000) '11, \$12.50 INT. on building and paving and sewer bonds of 1910 and street bonds of 1910 payable at Fifth-Third Nat. Bank of Cin.; on paving and sewer bonds of 1906 at the City Treas. office.

HUNTINGTON IND. SCH. DIST.

This district covers same territory and embraces same subjects of taxation as city. Bonds are taxable. 5s, May \$12,000, 1927 (Subject to call after 1907.) 4 1/2s J-J \$25,000, Jan. 11, 1934 (Subject to call after Jan. 11, 1914.) 4s, Dec. \$25,000, Dec. 1, 1932 (Subject to call after Dec. 19, 1912.) Building Bonds. 5s '10 July \$50,000, July 1 1930 Central City Bonds (Annexed June 1 1909). 5s '08 \$12,000, Sept 2 1925 BOND, DEBT Mch 1913, \$124,000 Sinking fund July 1 1912, 14,000 Total assessed val. 1912, 30,543,400 (Assessm't from 80 to 100% act. val.) School tax (per \$1,000) 1912, \$4.00 Value of school property, \$490,000 INT. at Nat. City Bank, N. Y.

JEFFERSON COUNTY.

County seat is Charlestown. Bonds are exempt from all but State taxes. Railroad-Aid Bonds. 5s '87 \$24,600, Apr 23 1921 (Subject to call beg. Apr 23 1907.) 4s '97 \$80,000, Jan 1 1930 (Subject to call beg. Jan 1 1907.) 4s '05 \$18,400, Oct 1 1933 (Subject to call beg. Oct 1 1915.) 4s '08 \$49,700, Jan 1 1938 (Subject to call beg. Jan 1 1918.) BOND, DEBT Mch 1913, \$172,600 Assessed val. (4-5 act.) '12 15,172,516 State & Co. tax (per \$1,000) '12, \$5.60 Population in 1910, 15,849 INTEREST payable in Baltimore at Baker, Watts & Co. and Co. Treas.

MARSHALL COUNTY.

Moundsville is the county seat. Road District Bonds. 5s '03 Jan \$50,000, Jan 1 '23-'31 TOTAL DEBT, () Population in 1910, 32,388 INT. at Mercantile Bank & Trust Co., Moundsville.

MARTINSBURG.

This city is in Berkeley County. Water Bonds. 4s July \$75,000, 1934 4s July 22,500, 1937 5s Dec 40,000, 1943 BOND, DEBT Apr 25 '13, \$138,500 Floating debt, 3,000 Assessed valuation 1912, 7,724,634 (Assessment at 75% actual value.) Tax rate (per \$1,000) 1912, \$4.00 Population in 1910, 10,698 INT. at Old Nat. Bk., Martinsburg.

MORGANTOWN.

This city is in Monongalia County. First incorporated as a town about 1788; city charter Jan. 24 1901. Sewer, Funding and Street. 5s '02 July \$28,000, July 1 '13-'26 (Subject to call after July 1 1912.) 5s '07 July 65,000, July 6 '17-'36 Paving Bonds. 4 1/2s '08 June \$30,000, beginning 1910 5s '01 May 7,400, beginning 1911 5s '01 June 9,000, beginning 1911 BOND, DEBT Mch 1913, \$136,400 Assessed valuation 1912, 15,300,377 City tax (per \$1,000) 1912, \$5.50 Population in 1910, 9,150 INT. at Second Nat. Bank, Morgantown.

MORGANTOWN SCHOOL DIST.

All bonds are taxable. 5s '09 July \$100,000, July 1 '19-'37 5s '08 Aug 17,500, 1915 5s g July 20,900, 1914-1923 BOND, DEBT Mch 1913, \$137,500 Assessed val. (1/2 act.) '11, 13,384,083 School tax rate (per \$1,000) '11, \$4.00 INT. at Hanover Nat Bank, N Y

MOUNDSVILLE

This place is in Marshall County. Sewer Bonds. 5s '11 Apr \$166,000, Apr 1 1921 Total B.D. DT. Nov 1912 \$146,850 Sewer bonds (included), 140,000 Other indebtedness (add'd), 25,131 Total assessed valuation, 6,831,881 Population in 1910, 8,918 INT. on sewer bonds at Mercantile Bkg. & Tr. Co., Moundsville.

PAKESBURG.

This city is in Wood County, Inc. In 1820, Commission government adopted Mch. 21 1911, V. 92, p. 823. Water Bonds. 5s '07 \$15,000, Sept 1 1917 Improvement Bonds. 5s July \$65,000, July 1 1914 Park Bonds (optional). 5s F-A \$30,000, Aug 1 1916 Funding and Improvement Bonds. 4s A-O \$100,000, Oct 1 1923 (Subject to call after Oct 1 1913.) Special Sewer Bonds. 5s Sept \$15,000, Sept 1 1917 Water Bonds. 4s '09 June \$270,000, June 1 1929 4s '12 June 100,000, June 1 1932 BOND, DEBT Mch 1 '13, \$590,000 Floating debt, 35,765 Total DEBT Mch 1 '13, 625,765 Sinking fund, 166,831 NET DEBT Mch 1 '13, 458,934 Assessed val. (1/2 act.) '12 29,248,291 Total tax rate (per \$1,000) '12 \$16.90 Population in 1910, 17,842 INT. payable at City Treasury.

WELLSBURG IND. SCH. DIST.

A district in Brooke County. 4s \$12,000, (optional) Impt. Bonds (opt. aft. 10 yrs.) 5s '11 Aug \$55,000, Aug 1 1945 BOND, DEBT Sept 1912, \$87,000 Assessed valuation 1911, 4,963,066 (Assessment at actual value.)

School tax rate (per \$1,000) '11, \$6.75 Population in 1911 (est.), 4,800 INT at Nat City Bank, N Y C.

WHEELING.

Wheeling is the county seat of Ohio Co. Inc. in 1836. Commission government defeated Mar. 25 1913. V. 96, p. 1038. 5s Nov \$33,700, 1919 4 1/2s July 14,500, July 1 1924 (Subject to call after 1906.) 5s '85 July \$75,500, July 1 1910 (Subject to call after 1905.) 4s '05 July 605,000, July 1 '18-'42 Refunding Bonds 1902 4s July \$144,000, July 1 '13-'36 Street Bonds. 5s '12 \$78,000, 1922 BOND, DEBT May 1 '13, \$1,040,700 Total assessed val. 1912, 58,197,160 (Assessment about actual value.) City tax rate (per \$1,000) '11, \$3.50 Population in 1910 (Census), 41,641 Bonds are exempt from city tax. INT. in Wheeling on loan of 1908 and street bonds at Dollar Sav. & Tr. Co.; others at Bank of Ohio Valley.

WHEELING IND. SCH. DIST.

4 1/2s '07 M-\$190,000, Nov 1 '13-'31 BOND, DEBT Apr 1913, \$190,000 Assessed val. (actual) '12, 63,592,586 School tax rate (per \$1,000) '12, \$3.25 INTEREST payable at Importers' & Traders' Nat. Bank, N. Y. City.

WOOD COUNTY.

Parkersburg is the county seat. Bonds are tax-exempt. Railroad Bonds. 5s e Dec \$175,000, 1916 Road Bonds (opt. aft. 20 yrs.) 4 1/2s '11 Sept \$180,000, Sept 1 1941 TOT. B'D D'T Mch 1912, \$360,000 Sinking fund, 122,628 Total assessed val. 1910, 31,211,069 State & Co. tax (per \$1,000) '10, \$5.45 Population in 1910, 38,001 INT. payable at office of Co. Com.

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: Name, Debt, Valuation, Tax per Pop'n. Lists various counties and school districts with their respective financial data.

(C) City, (T) Town, a Total tax, e State and county tax, d 1911 figures, e 1909 figures, f 1910 figures, * 1912 figures, g City tax rate, x This covers merely a recent issue of bonds; we are not informed as to what is the debt.

State of Kentucky. ITS DEBT, RESOURCES, &c.

Admitted as a State (Act Feb. 4 1791) June 1 1792 Total area of State (square miles) 40,400 State Capital Frankfort Governor (term expires December 1915) James B. McCreary Sec. of State (term exp. 1st Mon. Jan. 1916) C. F. Crecelius Treasurer (term exp. 1st Mon. Jan. 1916) Thos. S. Rhea

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: Name and Purpose, Interest, Principal. Lists various types of loans and their terms.

INTEREST is payable in Frankfort and New York.

STATE DEBT.—The educational bonds are not, strictly speaking, a debt of the State. They are irredeemable; the fund is inalienable, and the semi-annual interest drawn by them is provided for out of the revenue placed to the credit of the sinking fund annually. The amounts are as follows: State bonds, issued Jan. 1 1870, \$1,327,000; county bonds, issued Jan. 1 1885, \$281,985; new school bonds, issued March 1 1892, \$606,650. The \$165,000 military bonds are also irredeemable; the interest is paid to the A. & M. College and the State normal school for colored persons. The sinking fund on hand June 30 1912 aggregated \$189,952.

Table with columns: Years, Real Estate, Personal Property, Railroads. Shows the assessed valuation of the State from 1911 to 1887.

TAX RATE.—In 1911 the State tax rate (per \$1,000) was \$5.00.

CONSTITUTIONAL AMENDMENTS.—An amendment to the constitution was approved by the voters on Nov. 2 1909, permitting State aid to counties located therein for public roads and additional taxation by counties for the payment of same. V. 89, p. 1437.

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. We quote these sections below:

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, and the moneys arising from loans creating such debts shall be applied only to the purpose or purposes for which they were obtained or to repay such debts: Provided, The General Assembly may contract debts to repel invasion, suppress insurrection, or, if hostilities are threatened, provide for the public defense.

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, and to discharge the debt within thirty years: nor shall such Act take effect until it shall have been submitted to the people at a general election and shall have received a majority of all the votes cast for and against it: Provided, The General Assembly may contract debts by borrowing money to pay any part of the debt of the State without submission to the people and without making provision in the Act authorizing the same for a tax to discharge the debt so contracted or the interest thereon.

Cities, Towns, Etc.—Cities, towns, counties, taxing districts and other municipalities are limited by Sections 157 and 158 of the constitution. Section 157 provides that no debt of any kind may be created to an amount exceeding in any year the income and revenue provided for such year unless authorized by a two-thirds vote of those voting at an election held for the purpose. In Section 158 we find the following limits to the debt-making power of municipalities. Cities having over 15,000 population, 10% of the taxable property, cities and towns of 3,000 or more inhabitants but less than 15,000, 5%; cities and towns of less than 3,000 population, 3%; counties, taxing districts and other municipalities, 2%. Some exceptions are made to these limits. For instance, indebtedness may be contracted in excess of the limit when same has been authorized under laws in force prior to the adoption of the constitution (Sept. 28 1891) or when necessary for the completion of a public improvement undertaken but not finished at the time of the adoption of the constitution. A further exception is made in the case of such places as had exceeded the prescribed limit at the time the constitution went into effect. In such instances permission is given to further increase debt in an amount not exceeding 2% in the case of cities and towns and not exceeding 1% in the case of counties, taxing districts or other municipalities—until the aggregate of its indebtedness shall have been reduced below the limit herein fixed, and thereafter it shall not exceed the limit, unless in case of emergency the public health or safety should require. Nothing herein shall prevent the issue of renewal bonds or bonds to fund the floating indebtedness of any city, town, county, taxing district or other municipality.

TAXATION OF MUNICIPAL BONDS.—The State has no bonded debt (see above) but is authorized to issue interest-bearing warrants, which are not taxable for any purpose. The Auditor of Public Accounts, F. P. James, writes us, under date of Dec. 23 1911, that most municipalities exempt their bonded debts from taxation but they would not be authorized to relieve them of State and county taxes.

POPULATION OF STATE.—

Table with 4 columns showing population data for years 1810, 1820, 1830, 1840, 1850, 1860, 1870, 1880, 1890, 1900, 1910.

The proportion of the colored population was 16.47% in 1880; 14.69% in 1890; 13.03% in 1900 and 11.4% in 1910. In number, blacks were 220,993 in 1850; 236,167 in 1860; 222,210 in 1870; 271,451 in 1880; 272,981 in 1890; 284,706 in 1900 and 261,656 in 1910.

CITIES, COUNTIES AND TOWNS IN THE STATE OF KENTUCKY.

For reports not given in alphabetical order in the following, see "Additional Statements" at end of this State.

ALLEN COUNTY.

County seat is Scottsville. Refunding Railroad Bonds. 4s '01 J-D \$90,000...June '14-'21 BOND, DEBT June 1913 \$90,000 Assessed valuation 1912 \$2,699,433 (Assessment about 2-3 actual value) State & Co. tax (per \$1,000) '12 \$16.50 Population in 1910 14,882

BOWLING GREEN.

This city is in Warren County. Inc. 1812. Pop in 1910 11,675. Public-Improvement Renewal Bds. 4s '10 J-J \$20,000...July 1 1940 General Fund Renewal Bonds. 4s J-J \$21,500...1929 (Subject to call after 1919.) Public-School Renewal Bonds. 4s J-J \$19,000...1929 (Subject to call after 1919.) Public-School Bonds. 4s '07 J-J \$20,000...Jan 1 1937 Electric-Light Renewal Bonds. 4s J-J \$10,000...1935 Water-Works Renewal Bonds. 4s '99 J-J \$19,500...1929 (Subject to call after 1919.) 4s '99 J-J 40,000...1929 (Subject to call after 1919.) 4s J-J 9,500...1935 City Hall Bonds. 4s '07 J-J \$24,000...Jan 1 1937 BOND, DEBT Mch 1913 \$183,500 Assessed val. (3/4 act.) '12 4,600,000 Total tax rate (per \$1,000) '11 \$12.50

INTEREST payable at Citizens' National Bank of Bowling Green.

CHRISTIAN COUNTY.

County seat is Hopkinsville. All bonds are tax-exempt. 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 Mch 1913 \$262,000 Floating debt Apr 1912 15,000 Assessed val. (3/4 act.) '12 14,059,421 State & Co. tax (per \$1,000) '13 \$10.00 INTEREST on refunding 4s payable at City Bank; on turnpike bonds due 1931, First Nat. Bank, Hopkins-

ville, Ky.; on turnpike bonds of 1907 at Hanover Nat. Bank, N. Y.; and turnpike bonds of 1910 at Planters Bank & Trust Co., Hopkinsville.

COVINGTON.

This city is in Kenton Co. Inc. 1834. Central Covington was annexed to this city in Nov. 1906 and Latonia in July 1909. Bonds are tax-exempt. Pop. 10,532,70.

Asphalt Bonds. 4s '01 F-A \$142,600...Aug 1 1931 Bridge Bonds. 4s '86 J-J \$33,000...July 1 1926 Cov. W. Cov. & Lud. Highway. 4s '03 F-A \$7,900...Aug 1 1922 Carter Judgment Bonds. 4s '93 M-S \$103,500...Mch 1 1923 Water Works Redemption. 4s '00 J-J \$192,200...Jan 1 1930 Sewer Bonds. 5s '03 M-S \$30,000...Mch 4 1923 (Subject to call Mch 4 1913.) 5s '09 J-J 40,000...July 1 '13-'29 (\$2,500 payable each year.) Refunding Bonds. 4s '04 J-J \$51,300...July 1 1934 Redemption Bonds. 4s '92 F-A \$106,300...Aug 1 1922 Reservoir & Water-Works Bonds. 4s '87 J-J \$517,000...Jan 1 1927 4s '88 J-J \$72,500...Jan 1 1928 4s '88 J-J 25,000...July 1 1928 4s '90 J-J 111,000...July 1 1930 Funding Bonds. 4s '80 F-A \$73,200...Aug 1 1920 (Redeemable in 1913.) 4s g '12 F-A \$281,000...Aug 1 1952 (Subject to call beg. July 31 1942.) Park Bonds. 4s g '11 A-O \$98,000...Apr 1 1951 GEN. DT. Jan 1 1913 \$2,182,500 Assessment debt (add'l) 310,345 Floating debt (add'l) 125,000 Assessed val. (3/4 act.) '12 \$25,809,300 Total tax (per \$1,000) 1912 \$25.30 * Exclusive of franchise assesses. INT. at Bk. of America, N. Y., or First Nat. Bank, Covington.

DAYTON.

Dayton is in Campbell County. Inc. Mar. 12 1867. Pop. 10,6,972. Refunding Bonds. 5s F-A \$134,000...Aug 1 1915 Renewal Bonds. 4s \$19,500

Sewer Bonds. 4s '08 A-O \$24,000...Oct 1 1928 (Subject to call 2 bonds each year.) Street Bonds. 4s '13 J-J \$20,000...July 1 '14-'33 BOND, DEBT Feb 1 '13 \$177,500 Assessed valuation 1913 2,847,215 (Assessment at fair cash value.) Total city tax (per \$1,000) '12 \$14.50 INTEREST on refunding bonds due 1915 payable at Newport Nat. Bank, Newport, Ky., or First Nat. Bank, N. Y.; on refunding 4s of 1906, sewer bonds and street bonds, at Bank of Dayton. Bonds are all exempt from city tax.

FAYETTE COUNTY.

County seat is Lexington. 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 \$71,500...Jan 1 '14-'24 Court-House Bonds. 4s J-J \$100,000...1919 BOND, DEBT Jan 1 1912 \$208,000 Assessed val. (65% act.) '10 34,190,549 State & Co. tax (per \$1,000) '10 \$9.70 Population in 1910 47,715 INTEREST on 4 1/2% bonds payable at Hanover Nat. Bank, N. Y.

FRANKFORT.

This is the capital of the State and the county seat of Franklin County. Inc. Oct. 10 1785. City owns \$32,000 6% Capital Gas & Electric Light Co. bonds. Bonds are tax-exempt. School Bonds. 6s '04 J-J \$10,000...July 1 1924 Funding School Bonds. 5s '04 J-J \$23,000...July 1 1924 5s '05 J-J 50,000...July 1 1925 6s '11 J-J 10,000...July 1 1931 Renewal Bonds. 4s '07 J-J \$120,000...July 1 1927 4s '06 J-J 20,000...June 15 1920 4 1/2s '03 M-S 30,000...Mch 1 1923 Funding Bonds. 4s '04 J-J \$25,000...Sept 1 '14-'22 5s '04 M-S (55,000 in even years.) \$4,000...Sept 1 1924 BOND, DEBT Apr 25 '13 \$303,000 Assessed val. (4-5 act.) '12 5,470,670 Total tax rate (per \$1,000) '12 \$17.00 Population in 1910 10,465 *These loans are held by sinking fund for benefit of school fund; principal not payable and interest is used for support of public schools.

FRANKLIN COUNTY.

County seat is Frankfort. Refunding Bonds. 5s '04 A-O \$23,000...Apr 15 '14-'24 4 1/2s '08 J-J 62,000...July 1 1918 4s '04 J-J 47,500...Jan 1 '14-'18 5s '05 M-N 19,000...Nov 1 1925 Auditors RR. Bonds. 4s '00 J-J \$120,000...July 1 1911 BOND, DEBT Jan 1 1913 \$289,000 Assessed val. (3-5 act.) '13 8,539,492 State & Co. tax (per \$1,000) '12 \$12.50 Population in 1910 21,135 INT. at Bank of Am., N. Y. City.

GRANT COUNTY.

County seat is Williamstown. All bonds are taxable. Bridge Refunding. 4 1/2s M-N \$7,500...Nov 10 '13-'17 \$1,000 and \$1,500 due alternate yrs.) Turnpike Refunding. 4 1/2s M-N \$10,000...Nov 10 '13-'17 \$1,500 and \$2,000 in alternate years. 4 1/2s '06 F-A \$7,500...Aug 10 '13-'17 (\$1,500 due annually.) Funding Bonds. 4 1/2s '06 J-D \$65,000...Dec 1 '18-'26 BOND, DEBT Jan 27 '13 \$90,000 Floating debt 16,683 TOTAL DEBT Jan 27 '13 106,683 Sinking fund 19,917 Assessed val. (70% act.) '12 3,825,000 State & Co. tax (per \$1,000) '12 \$11.50 Population in 1910 10,581 INT. on bridge and \$12,500 turnpike bonds at Hanover Nat. Bank, N. Y.; on turnpike 4 1/2s of 1906 at County Treas. office; on funding bonds at Continental N. Bk., Chic.

GREEN COUNTY.

County seat is Greensburgh. For details regarding repudiated railroad bonds see "State and City Section" for May 1908 and V. 84, p. 949; also V. 96, p. 1507.

HENDERSON.

This city is the county seat of Henderson County. This city received its present charter in 1893. Bonds are tax-exempt. Refunding (opt. aft. 15 yrs.). 4s '97 \$369,000...1917 BOND, DEBT Mch 1913 \$369,000 Assessed val. (3-5 act.) '10 8,121,757 Total tax rate (per \$1,000) '11 \$16.00 Population in 1910 11,452 INT. at Bank of Am., N. Y., and Henderson Nat. Bk., Henderson.

HOPKINSVILLE SCHOOL DIST.

A district in Christian County. 4s '10 \$36,000 Building Bonds. 4s '11 J-D \$30,000 TOT. BD. DT. Mch 1913 \$66,000

LEXINGTON.

This city is in Fayette Co. Incorp. in 1804. Commission government adopted Nov. 7 1911. V. 93, p. 1337. Auditorium Bonds. 4s '05 F-A \$16,000...Feb 1 1945 Funding Bonds. 5s '88 F-A \$50,000...Aug 1 1918

Refunding Bonds. 4 1/2s '92 F-A \$105,000...Aug 1 1932 4 1/2s '93 J-D 81,000...June 1 1933 4 1/2s '94 F-A 45,000...Aug 1 1924 4s '95 J-J 25,000...Jan 10 1935 Sewer Bonds. 4s '05 F-A \$50,000...Feb 1 1945 4s '06 F-A 25,000...Aug 1 1946 4s '08 J-J 25,000...Jan 2 1948 4 1/2s '08 J-D 25,000...Dec 1 1948 Viaduct Bonds. 4s '05 J-D \$27,000...Dec 1 1945 Brick Street Bonds. 6s '91 Var \$5,206.52c...Nov. '21 4 1/2s '94 M-N 75,370c...Various 1 1934 Paving Bonds. 6s '12 J-J \$20,000...Dec 14 '13-'22 Park Bonds. 4s '03 A-O \$37,500c...Apr 1 1923 Railroad Aid Bonds. 5s '88 J-D \$190,000c...June 1 1918 4 1/2s '90 M-S 150,000c...Sept 1 1920 4 1/2s '92 F-A 15,000c...Aug 1 1932 BOND, DEBT Jan 1 1913 \$867,337 Total assessed val. 1912 23,310,990 (Assessment about actual value.) Total tax (per \$1,000) 1912 \$26.20 Population in 1910 (Census) 35,099

INT. on funding & refunding bonds and on railroad-aid bonds due 1918 is payable in N. Y. City at Hanover Nat. Bank; on railroad-aid bonds due 1920 & 1932, on auditorium bonds, sewer bonds and viaduct bonds, in Lexington at Phoenix & 3d Nat. Bk. TAX-FREE.—Bonds are exempt from city taxes.

LEXINGTON SCHOOL DIST.

4s g '03 M-N \$75,000...May 1 1933 4s g '08 J-D 75,000c...June 1 1938 5s '85 A-O 4,000c...Apr 1 1918 BOND, DEBT Mch 17 '13 \$154,000 Total assessed val. 1911 23,168,234 School tax rate (per \$1,000) '13 \$4.00 INT. at Third Nat. Bank, Lexington, and Nat. Bk. of Commerce, N. Y. City.

LOGAN COUNTY.

County seat is Russellville. Refunding Bonds. 4s J-J \$109,800c... BOND, DEBT Mch 17 '13 \$109,800 Assessed val. (3-5 act.) '12 7,630,538 State & Co. tax (per \$1,000) '12 \$12.92 Population in 1910 24,977 INT. payable in Louisville, Ky., at Citizens' National Bank.

LOUISVILLE.

Louisville is county seat of Jefferson Co. Inc. Feb. 13 1828. Bonds are exempt from all taxation except State tax. Validity of \$1,000,000 hospital bonds has been upheld by courts. See V. 92, p. 541 On July 29 1912, 9,250 shares of stock in Louisville Gas Co. were sold at \$150 per share, netting \$1,387,500.

Refunding Bonds (gold). 4s '97 J-J \$337,000c...July 1 1937 3 1/2s '90 M-N 337,000c...May 1 1940 3 1/2s '01 A-O 91,000c...Apr 1 1941 3 1/2s '01 J-D 293,000c...June 1 1941 3 1/2s '01 J-J 114,000c...July 1 1941 3 1/2s '02 A-O 140,000c...Apr 1 1942 3 1/2s '03 A-O 49,400c...Apr 1 1943 3 1/2s '03 J-J 691,000c...July 1 1943 4s '10 M-S 200,000c...Sept 15 1920 4 1/2s '11 F-A 289,000c...Aug 1 1921 Park Bonds. 4s '90 J-J \$575,000c...July 1 1930 Sewer Bonds. 4s g '07 F-A \$3,861,000c...Feb 1 1947 3s '01 J-J \$214,000c...Jan 1 1941 Municipal Improvements. 4s '83 J-J \$1,231,000c...July 1 1923 4s '88 Q-M \$1,381,800c...Dec 1 1928 Water Co. Mortgage Bonds. 4s g '10 F-A \$1,000,000c...Aug 1 1950 Hospital Bonds. 4 1/2s '11 M-S \$991,000c...Mch 1 1951 Old Liabilities 1871-1880. 5s M-N \$2,000c...May 1 1920 (Subject to call.) Railroad-aid Loans. Refunding Eliz. & Pad. RR. 3 1/2s g '03 J-J \$879,000c...Jan 1 1943 Past-due bonds \$10,000

INT. on refunding bonds of 1910 payable at office of sinking fund, Louisville, on all others at First Nat. Bank, N. Y.

BONDED DEBT.—The bonded debt on Dec. 31 1912 was \$11,754,200. On Dec. 31 1911 sinking fund contained \$585,850 cash. Sinking fund also owns entire stock of Louisville Water Co., amounting to \$1,275,100. Gross earnings of water company in 1912 were \$30,631; oper. exp., &c., \$306,122; net earnings, \$384,887. Assets of water company Dec. 31 1912, \$8,896,812. The bonded debt of the water company on the same date was \$1,500,000. 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 2 columns: Year (1911, 1910) and Assessed Valuation, Tax Rate, Personal, Total, Real estate, Personal, Tax (per M.), Total.

POPULATION.—In 1910 (Census), 223,928, and in 1900, 204,731.

MC CRACKEN COUNTY.
County seat is Paducah.
Refunding Bonds.
5s M-S \$350,000 Sept 1 1933
(Optional \$100,000 Sept 1 1913 and \$250,000 Sept 1 1923.)
4s M-S \$100,000 Sept 1 1933
BOND, DEBT Mar '13. \$450,000
Assessed val. (3-5 act.) '12 15,000,000
State & Co. tax (per \$1,000) '12 \$16.60
Population in 1910 4,350
INT. in N. Y. City at Nat. Bank of Commerce and Bankers Tr. Co.

MADISON COUNTY.
County seat is Richmond.
Ref. RR. Bonds (opt. aft. 1910).
4s J-J \$102,000 Jan 1930
Turnpike Bonds.
4 1/2s J-D \$43,000
(Due part yearly in Dec.)
BOND, DEBT Mar 1912. \$145,000
Assessed val. (4-5 act.) '11 12,030,810
State & Co. tax (per M) '11 \$10.80
Population in 1910 26,951
INT. at Chemical Nat. Bank, N. Y.

MERCER COUNTY.
County seat is Harrodsburg.
Bonds are taxable.
Railroad Bonds.
4s M-N \$95,000 1930
BOND, DEBT Jan 1 1913. \$95,000
Assessed val. (70% act.) '12 9,600,000
State & Co. tax (per \$1,000) '12 \$11.00
Population in 1910 4,063
INT. at Union Nat. Bk., Louisville.

MIDDLESBOROUGH.
Middlesborough is in Bell Co. Inc. May 1 1890. Bonds below originally carried 6% int. and were in default for some time. A compromise was effected in 1906 whereby int. 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 tax-exempt.
General Bonds.—(See note above.)
6s semi-ann \$150,000 Apr 1 1921
(Compromised rate of interest 4%—See note above.)
School Bonds.
4s J-J \$12,000 1921
6s '11 18,000 July 1 1931
Refunding Bonds.
6s \$28,000 Sept 1930
BOND, DEBT Mar 1913. \$208,000
Sinking fund 15,000
Assessed val. (2-5 act.) '12 1,700,000
Tax rate (per \$1,000) 1911 \$18.50
Population in 1910 7,300
INTEREST is payable at Harris Trust & Savings Bank, Chicago.

MUHENBURG COUNTY.
County seat is Greenville.
For litigation regarding railroad bonds, subsequently refunded, see "State & City Sup." for May 25 1912.
Refunding Bonds.
5s g J-J \$80,000 1915
5s g J-J \$5,000 1920
BOND, DEBT Mar 1913. \$165,000
Assessed val. (4 act.) '10 6,400,000
State & Co. tax (per M) 1911 \$15.35
Population in 1900 20,471
INT. at Bk. of Am., N. Y. City.

NEWPORT.
Newport is in Campbell County. All bonds are exempt from municipal taxes. Incorporated as a town in 1795, and as a city Feb. 21 1849. Population 1910, 30,209.
Funding Bonds.
5s '93 F-A \$45,000 Aug 1 1913
5s '93 A-O 7,000 Oct 1 1913
Refunding Bonds.
4s '94 F-A \$10,000 Feb 1 1914
4s '94 J-J 35,000 July 1 1924
5s '94 M-N 92,000 May 1 1914
3.65s '01 J-J 506,000 Jan 1 1930
4s '96 J-J 55,000 July 1 1926
4s '11 37,000 July 1 1931
Newport St. Bonds (Gen'l. Debt).
5s various \$80,000 Various 1918
88 100c Various 1919
5,000 Dec 28 1922
1,000 Aug 1 1923
4s '12 J-J 50,000 July 1 1942
Water-Works Bonds.
4s '09 J-J \$85,000 Jan 1 1930
Past-due bonds \$500
GEN. BONDS Mar 1913. \$907,600
Assessment debt (add'l) 162,000
Assessed val. (2-3 act.) '12 10,922,781
City tax rate (per \$1,000) '12 \$14.00
INT. at office of Com'r of Finance or at Bank of America, N. Y. City.

OWEN COUNTY.
County seat is Owenon.
County Bonds (opt. any time).
5s M-S \$100,000 Sept 1 1916
5s F-A 40,000 1922
Refunding Bonds.
5s '12 \$30,000 1942

BOND, DEBT Apr 25 '13. \$170,000
Assessed val. (1/2 act.) '12 3,500,000
State & Co. tax (per \$1,000) '12 \$14.25
Population in 1910 14,248
INT. at Bank of Commerce, N. Y.

OWENSBORO.
This is the county seat of Daviess County. Incorporated 1866.
Railroad Bonds (optional).
4s M-N \$53,000 Nov 1 1919
Street Bonds (opt. Jan. 1 '15).
4s J-J \$200,000 Jan 1 1930
Water Bonds (opt. Jan. 1 '11).
4s J-J \$191,000 Jan 1 1931
4s '07 J-J 50,000 Jan 1 1937
BOND, DEBT May 1 1911. \$453,000
Sinking fund 34,675
Assessed val. (4-5 act.) '11 8,987,654
City tax rate (per \$1,000) '11 \$26.00
Population in 1910 18,011
INT. pay. at Owensboro Bkg. Co.

PADUCAH.
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 Chic. St. L. & P. RR. bonds declared valid by U. S. Court in Sept. 1902. Commission government rejected Nov. 5 1912. V. 95, p. 1420.
Chicago St. L. & P. RR.
4 1/2s '88 J-D \$81,000 Dec 1 1918
(Subject to call after 1898.)
Refunded N. O. & O. R. R.
4 1/2s '00 J-J \$65,000 July 1 1926
4 1/2s '83 F-A 35,000 Aug 1 1928
Refunding Bonds.
4 1/2s '04 M-N \$20,000 May 2 1924
P. T. & A. R. R.
4s '91 A-O \$90,000 Oct 1 1920
P. & M. Gravel Road
4s '94 J-J \$1,000 Jan 10 1914
Improvement Bonds.
4s '94 F-A \$187,500 Aug 1 1944
BOND, DEBT Jan 1 1913. \$430,000
Sinking fund 26,882
Total assessed val. 1912 12,155,275
(Assessment about 60% actual value)
City tax rate (per \$1,000) '12 \$15.50
Population in 1910 22,740
INT. on refunded N. O. & O. R. R. bonds payable in N. Y. City; on \$65,000 at Mechanics' Nat. Bank and on \$55,000 at U. S. Mtrg. & Tr. Co.; on imp. bonds at Western German Bank in Cincinnati; other bonds in Paducah.

PENDELTON COUNTY.
County seat is Falmouth.
Refunding Bonds.
4 1/2s '12 J-J \$55,000 July 1 '31-'40
Refunding Turnpike Bonds.
4 1/2s '10 J-J \$50,000 July 1 '13-'30
TOTAL DEBT April 1913. \$91,000
Cash in treasury April 1913 33,000
Assessed valuation 1912 4,000,000
(Assessment about 1/2 to 3-5 act. val.)
State & Co. tax (per \$1,000) '10 \$12.75
Population in 1910 11,985
INT. at Nat. Park Bk., N. Y. City.

PINEVILLE.
This place is in Bell County.
School Bonds.
5s '11 Jan \$30,000 Dec 31 1931
TOTAL BONDED DEBT. (7)
Population in 1910 2,161
INT. at Hanover Nat. Bk. N. Y. City.

SHELBY COUNTY.
Shelbyville is the county seat. These bonds were declared valid by the Court of Appeals on Jan. 22 1913. V. 95, p. 374.
Court-House Bonds.
5s '13 Dec 1 \$75,000 1915-1926
(Part due each year.)
TOTAL DEBT. (7)
Population in 1910 18,041

TAYLOR COUNTY.
Campbellsville is the county seat. See V. 95, p. 1760, for details of agreement made with holders of old railroad bonds.

WARREN COUNTY.
Bowling Green is the county seat.
Turnpike & Refund'g Bonds.
4s A-O \$119,500 Jan 2 1930
Subject to call \$35,000 in 1914; \$35,000 in 1919; \$49,500 in 1924.
BOND, DEBT Apr 25 '13. \$114,500
Assessed val. (4-5 act.) '12 14,191,672
State & Co. tax (per \$1,000) '12 \$9.35
Population in 1910 30,579

WINCHESTER.
This city is in Clark County.
City-Hall Bonds.
4 1/2s '11 F-A \$18,000 Feb 3 1931
BOND, DEBT Jan 1913. \$117,000
Assessed valuation 4,777,233
Population in 1910 7,156

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor civil divisions in the State of Kentucky which are not represented among the foregoing:

Location—	Bonded Debt.	Floating Debt.	Assessed Val.	Tax per \$1,000.	Popul. 1910.
Ashland (C), Boyd County	\$93,500	\$15,000	\$7,000,000	\$22.00	8,888
Bardstown Grand Com. S. D.	23,000	None	2,000,165	2.50	17,462
Bourbon County	90,000	None	16,000,000	*10.00	10,308
Bracken County	35,500	1,000	4,102,398	10.00	9,487
Bullitt County	45,000	2,000	*4,363,077	*10.00	19,867
Callaway County	40,000	2,000	*4,945,233	*10.00	8,110
Carroll County	57,000	5,000	*2,973,838	*10.00	17,987
Clark County	70,000	None	*12,000,000	*9.00	3,603
Corbin (C), Whitley County	31,500	40,450	*785,905	*3.50	4,550
Covington School District	87,000	None	*637,152	4.50	5,420
Cynthiana, Harrison County	67,000	None	*2,172,627	7.50	2,575
Cynthiana School District	47,000	None	*3,500,000	*18.00	4,533
Danville (C), Bayle County	55,500	700	*1,800,000	*7.50	16,873
Fulton (C), Fulton County	40,000	6,000	*2,335,980	15.00	1,500,000
Georgetown (C), Scott County	46,500	20,000	*8,521,147	2.50	714,000
Harrison County	37,500	None	*3,000,000	2.50	14,000
Highlands Grad. Com. S. D. No. 2	25,000	None	*1,500,000	2.50	714,000
Lancaster S. D., Garrard Co.	29,000	18,416	*1,485,253	714.00	4,163
Ludlow (C), Kenton County	60,959	None	*3,341,700	14.00	5,916
Mayfield (C), Graves County	75,000	None			

Location—	Bonded Debt.	Floating Debt.	Assessed Tax per \$1,000.	Pop'n. 1910.	
Maysville, Mason County	\$127,000	\$15,000	\$4,075,000	\$15.00	6,141
Montgomery County	82,000	6,000	*8,595,557	*11.00	12,858
Mt. Sterling (C), Montgomery Co.	47,000	None	*2,500,000	*7.50	2,935
Nicholasville (C), Jessamine Co.	32,000	None	*1,600,000	None	5,859
Paris, Bourbon County	77,000	None	*3,000,000	*13.50	16,956
Scott County	95,000	16,500	*11,592,857	*11.50	2,268
Versailles, Woodford Co.	45,000	None	*1,600,000	*12.00	12,571
Woodford County	37,500	None	*10,413,996	*9.90	

(C) City. (T) Town. a Total tax. c State and Co. tax. e 1910 figures. f 1911 figures. *1912 figures. z 1913 figures.

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 exp. Jan. 15 1915) Ben. W. Hooper
Sec'y of State (term exp. Feb. 12 a 1917) R. R. Sneed
Treasurer (term expires Jan. 15 a 1915) W. P. Hickerson
Comptroller (term expires Jan. 15 1915) Geo. P. Woollen

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 Dec. 19 1912 having been \$11,453,000.
[An issue of \$11,453,000 4% bonds is offered for sale May 31 1913. V. 95, p. 1319.]

Name and Purpose.	Interest.	Principal.	When Due.	Outstanding.
New settlement bonds (subject to call at 100)	3	J-J	July 1 1913	e & r \$9,222,000
Penitentiary bonds	4 1/2	A-O	Oct 1 1913	e 600,000
Redemption bonds	4 1/2	A-O	Oct 1 1913	e 1,000,000
Old cts. of indebtedness held by State institutions	5 & 6	J-J	{ At pleasure } { of State }	636,000

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 Dec. 19 1912:

Total interest bearing debt	\$11,453,000
Est. amt. of bonds yet to be funded (held by U. S. Gov't)	335,566
Total bonded debt	11,788,566

Of the unfunded bonds \$335,566 are owned by the United States Government. The State will not fund these bonds, by its said, until certain claims are adjusted between the State and the Federal Government. Under an Act of 1905 all of the unfunded bonds, except the \$335,566 held by the Federal Government, were eliminated from the State debt on Jan. 1 '07.

ASSESSED VALUATION.—The following statement shows the character and valuation of all taxable property in the State.

Year.	Acres.	Town Lots.	Other Property.	Total Value.	Average Value p. Acre.	Rate of Tax per \$1,000.
1912	2,177,165,104	230,387,312	78,458,470	526,010,886	8.39	3.50
1911	2,088,478,377	217,802,508	79,224,281	505,005,366	8.04	3.50
1910	2,100,007,256	211,397,235	78,297,887	499,702,478	8.02	3.50
1908	1,909,288,847	185,175,871	68,722,101	444,186,729	7.44	3.50
1902	1,778,207,405	124,757,254	49,923,053	347,887,713	6.84	3.50
1900	1,717,527,925	120,338,355	48,493,766	340,359,148	6.71	3.50
1895	1,658,883,997	111,905,412	38,271,204	316,061,613	6.42	2.90
1890	1,723,340,180	120,530,633	54,637,292	347,508,105	6.54	3.00
1880	1,48,999,550	46,635,550	16,133,338	211,768,438	6.00	1.00
1875	1,83,228,365	57,578,291	37,213,908	278,020,564	6.74	4.00
1871	1,05,385,777	72,518,243	27,905,020	205,808,040	6.72	4.50
1867	158,245,178	59,039,406	11,108,826	225,393,410	6.72	4.50

In addition to the above valuations, the assessed valuations of railroad, telephone and telegraph property in 1910 was \$91,028,024.

TAXATION OF MUNICIPAL BONDS.—The Attorney-General advised us under date of January 24 1912 that, "under our constitution it is not competent for the Legislature to exempt from taxation State, county or municipal bonds, although occasionally, in providing for and issuing county or municipal bonds, it is provided that they shall not be subject to county or municipal taxation. In 1903, by Chapter 258 of the Acts of that year, it was attempted to practically exempt from taxation State bonds held by banks in this State, but the Supreme Court in the case of the State National Bank against the City of Memphis, 116 Tennessee 641, held that it was not competent for the Legislature under our constitution to exempt from taxation that class of property."
The State Supreme Court holds unconstitutional that provision of the refunding bond bill passed by the Legislature which exempts the bonds from taxation. This reverses the ruling of Chancellor Allison, who on Mar. 6 1913 decided that the State has power to exempt from taxation bonds issued by it. V. 95, p. 1038.

CITIES, TAXING DISTRICTS AND TOWNS AUTHORIZED TO ISSUE WATER BONDS.—Chapter 379, Laws of 1911, approved June 24 1911, authorizes cities, taxing districts and towns having a population of 150,000 or more, by the Federal Census of 1910 or any subsequent Federal Census, to issue \$250,000 coupon bonds to improve the water-works system, providing such system is owned or operated by the municipality. V. 93, p. 301.

POPULATION.—The population of Tennessee has been as follows:

1910	2,184,789	1860	1,199,801	1820	422,771
1900	2,029,616	1850	1,002,717	1810	261,727
1890	1,767,818	1840	829,210	1800	105,662
1870	1,542,359	1830	681,904	1790	35,691
1820	1,258,520				

The proportion of the colored population was 26.14% in 1880, 24.57% in 1890, 23.8% in 1900 and 21.7% in 1910. In number blacks were 245,881 in 1850, 283,019 in 1860, 322,331 in 1870, 403,151 in 1880, 434,300 in 1890, 480,245 in 1900 and 473,088 in 1910.

CITIES, COUNTIES AND TOWNS IN THE STATE OF TENNESSEE.

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

Anderson County.	BOND, DEBT	Value.	Tax per \$1,000.
Clinton is the county seat. All bonds are taxable.	Mech 1913	\$285,000	
Road Bonds.	Sinking fund	6,000	
4 1/2s '06 F-A \$85,000	Assessed val. (3/4 act.)	5,839,220	
(Subject to call after 1912.)	State & Co. tax (per \$1,000)	\$12,119.00	
5s '07 A-O \$100,000	Population in 1910	17,717	
(Subject to call after 1917.)	INTEREST payable in N. Y. at		
4 1/2s '09 A-O 100,000	Hanover Nat. Bank, and in Chicago		
(Subject to call after 1929.)	at Am. Tr. & Sav. Bk. and Harris		
	Trust & Savings Bank.		

BLOUNT COUNTY.
Marysville is the county seat.
Road Bonds.
5s '11 J-J \$300,000...July 1 '21-'21
(Part due every 5 years)
BOND. DEBT Apr 29 '13. \$305,000
Bridge warrants.....10,000
Assessed valuation 1912.....4,583,430
State & Co. tax (per \$1,000) '12.....\$20.00
Population in 1910.....20,869
INT. at Chase Nat. Bank, N. Y. City.

BRADLEY COUNTY.
Cleveland is the county seat.
'09.....\$30,000
'01.....86,000
Road Bonds.
5s '07 J-J \$25,000....July 1 1937
BOND. DEBT Apr 26 '13. \$181,000
Assessed valuation 1912.....4,000,000
(Assessment 2-5 to 1/2 actual value.)
State & Co. tax (per \$1,000) '12.....\$17.10
Population in 1910.....16,336
INT. on bonds of 1907 payable at
Cleveland Nat. Bk., Cleveland, Tenn.

BRISTOL.
Bristol is in Sullivan Co. Incorp.
Feb. 22 1856. All bonds taxable.
Commission government adopted.
V. 96, p. 1375.

Court House Bonds.
6s g J-D \$10,000....Feb 1 1922
Funding Bonds.
6s M-S \$150,000....Mch 1 1925
King College Bond.
6s Feb \$8150....Feb 1 1916
Market House Bonds.
6s g 92 J-D \$10,000....Feb 1 1922
Railroad Aid Bonds.
6s J-J \$25,000....July 1 1920

School Building Bonds.
5s '04 M-N \$10,000....May 1 1934
6s g J & F \$12,000....July 1 1921
School Bond.
5s '05 M-S \$12,000....Sept 1 1925
Street Improvement Bonds.
6s g '00 J-J \$25,000....July 1 1926
6s g J-D \$0,000....Feb 1 1922
Street Imp't & Bridge Bonds.
4s A-O \$20,000....Oct 1 1921
4s J-J 4,500....July 1 1922

Water-Works Bonds.
5s '07 M-N \$202,000....May 1 1937
(Mature various dates from 1912.)
5s '11 \$30,000....Oct 1 1941
BOND. DEBT Mch 1912. \$550,815
Sinking fund.....19,435
Assessed val. (1/2 act.) '11.....2,400,000
Total tax rate (per \$1,000) '11.....\$30.00
Population in 1910.....7,148
INTEREST payable in Bristol,
Tenn., at First Nat. Bk., and at Nat.
City Bank, N. Y. City.

CAMPBELL COUNTY.
County seat is Jacksboro.
Road Bonds (opt. aft. 10 yrs.).
4 1/2s '02 M-N \$100,000....May 1 1932
6s '07 A-O \$0,000....Oct 1 1937
5s '08 s-a 50,000....1938
BOND. DEBT Apr 1913. \$200,000
Assessed val. (1/2 act.) '12.....6,066,329
State & Co. tax (per \$1,000) '13.....\$19.50
Population in 1910.....27,387
INT. at Hanover Nat. Bank, N. Y.

CARTER COUNTY.
Elizabethton is the county seat.
Road Bonds (Tax-Exempt).
5s '11 J-J \$60,000....1941
(Subject to call after 1926.)
BOND. DEBT Oct 1911. \$77,000
Floating debt.....13,837
Assessed valuation 1911.....2,600,000
Population in 1910.....19,838
INT. at Trustee's office or in N. Y.

CHATTANOOGA.
Chattanooga is the county seat of
Hamilton County, incorporated
Dec. 20 1839. See V. 92, p. 1358,
concerning new form of government.
An Act passed by the Legislature in
July 1911 authorized this city to
issue \$1,250,000 bonds for the
purpose of buying or building water-
works. Up to Mch. 1913 no action
had been taken in the matter.

Funding Bonds.
4 1/2s '07 J-J \$100,000....Jan 1 1937
Sewer Bonds.
6s M-S \$50,000....Sept 1 1917
4 1/2s '09 M-S \$25,000....Sept 1 1939
Street and Sewer Bonds.
5s A-O \$250,000....Apr 15 1920
5s A-O \$30,000....Apr 15 1921
4 1/2s '05 J-J \$50,000....July 1 1935
4 1/2s '07 J-J \$60,000....Jan 1 1937

Park Bonds.
4 1/2s '07 J-J \$50,000....Jan 1 1937
4 1/2s '12 M-N \$50,000....May 1 1942
Sewer and Funding Bonds.
4 1/2s '11 J-D \$300,000....Dec 30 1941
School Bonds.
4 1/2s '09 M-S \$150,000....Sept 1 1939
Refunding Bonds.
4 1/2s '09 A-O \$125,000....Apr 15 1939
4 1/2s '11 J-D \$1,000....June 1 1941
City-Hall Bonds.
4 1/2s '07 J-J \$200,000....Jan 1 1937

Fire-Hall Bonds.
4 1/2s '07 J-J \$50,000....Jan 1 1937
Public-Improvement Bonds.
3 1/2s J-J \$100,000....Jan 1 1922
4 1/2s '05 J-J \$75,000....July 1 1935
School and Park Bonds.
4 1/2s '05 J-J \$125,000....July 1 1935
Annexation Bonds.
4 1/2s '13 J-D \$150,000....June 2 1943
Paving Bonds (City's Portion).
4 1/2s '10 J-D \$100,000....Jan 1 1940
4 1/2s '11 J-D 45,000....Jan 1 1941
4 1/2s '12 M-S 153,000....Sept 1 1942

BOND. DEBT Apr 1913. \$3,369,141
Park bonds (included).....300,000
Sinking fund.....71,176
Assessed valuation 1912.....32,114,993
Actual valuation.....66,904,600
Total tax (per \$1,000) 1912.....\$32.20
Population in 1910 (Census).....44,604
Int. at Nat First Bk., Chattanooga

CLARKSVILLE.
County seat of Montgomery Co
Incorp. in 1855; reincorp. Apr. 8
1905. All bonds are taxable.
Water Bonds (opt. aft. 10 yrs.).
5s '07 J-J \$18,500....July 1 1927
4s '09 J-J 12,500....July 1 1929
4s '03 J-J 28,000....July 1 1933
4s '05 J-J 10,000....July 1 1925
4 1/2s '09 M-S \$1,500....Sept 1 1929
4 1/2s '11 A-O 60,000....Oct 1941

Refunding Bonds.
6s J-J \$24,200....July 1 1915
6s J-J 19,200....July 1 1916
6s A-O 18,600....July 1 1917

School Bonds (opt. aft. 5 yrs.).
4 1/2s '07 A-O \$25,000....Apr 1 1927

Sewer Bonds (opt. aft. 5 yrs.).
5s '05 J-J \$500....July 1 1925

Railroad Aid Bonds.
4s '04 J-J \$98,000....July 1 1924

Street Bonds (opt. aft. 10 yrs.).
4 1/2s '09 s-a \$25,000....1929
BOND. DEBT Jan 1913. \$374,000
Water debt (included).....100,000
Assessed val. (1/2 act.) '12.....4,458,765
City tax rate (per \$1,000) '11.....\$12.50
Population in 1910.....8,648

INT. at First Trust & Sav. Bank,
Clarksville, and in N. Y. City.

COOKE COUNTY.
Newport is the county seat.
Road and Bridge Bonds.
5s J-J \$100,000....Jan 1 '17-'41
TOTAL DEBT Jan 1 '13. \$263,947
Assessed valuation 1912.....4,178,802
Population in 1910.....19,399

DAVIDSON COUNTY.
Nashville is the county seat. The
State fair grounds bonds given below
were declared valid. V. 93, p. 1736.

Bridge Bonds.
4 1/2s '07 F-A \$300,000....Aug 1937
(Subject to call \$200,000 in each of
the years 1919, 1922, 1925 & 1931.)
4 1/2s '09 J-D \$50,000....July 1 1934
Turnpike Bonds (opt. aft. 10 yrs.).
4s '02 J-J \$190,000....Jan 1 1922

Peabody Bonds.
4s M-N \$100,000....May 1 1929

State Fair Bonds.
4s J-J \$150,000....Jan 1 1941
(Subject to call after Jan. 1 1926.)

Normal School Bonds.
4s '11 semi-an. \$80,000....1936
BOND. DEBT Apr 1913. \$1,570,000
Assessed val. (2-3 act.) '12.....9,224,350
County tax rate (per \$1,000) '12.....\$13.00
Population in 1910.....149,478

DYERSBURG.
County seat of Dyer County.
Water & Electric Light Bonds.
4s M-N \$43,000....Nov 15 1922
4s M-N 33,000....May 15 1933
5s '11 J-D 30,000....June 1 1941

Sanitary Sewer Bonds.
5s '09 J-J \$25,000....July 15 1934

School Bonds.
4s '09 May \$3,000....May 1 1914
BOND. DEBT Oct 1911. \$143,000
Assessed val. (3-5 act.) '10.....1,788,365
Total tax rate (per M) 1910.....\$32.50
Population in 1910.....4,149

INTEREST on water and light
bonds dated 1911 payable at office of
Farson, Son & Co., N. Y. and Chic.;
on other water and light bonds at
First Nat. Bank, Dyersburg.

GILES COUNTY.
Pulaski is the county seat.
Court-House (opt. aft. 10 yrs.).
5s '09 J-J \$100,000....1929
BOND. DEBT Mch 1913. \$100,000
Floating debt.....14,500
Sinking fund.....14,000
Assessed val. (1/2 act.) '12.....7,915,775
(Assessment about 1/2 actual value.)
State & Co. tax (per \$1,000) '12.....\$12.50
Population in 1910.....32,629

INTEREST payable in Pulaski at
Citizens Nat. and National People's
banks and Union Bank & Trust Co.

GRAINGER COUNTY.
Rutledge is the county seat.
Pike Bonds.
s '11.....\$100,000
Total bonded debt.....(7)
Population in 1910.....13,881

HAMLEN COUNTY.
Morristown is the county seat.
Road Bonds.
5s '12 J-J \$25,000....June 1 1932
BOND. DEBT Apr 1913. \$277,000
Assessed valuation 1912.....2,940,000
State & Co. tax (per \$1,000) '12.....\$17.40
Population in 1910.....13,650

INT. at East Tennessee Nat.
Bank, Knoxville.

HAMILTON COUNTY.
County seat is Chattanooga.
Commission government defeated
Apr. 8 1913. V. 96, p. 1169.

Funding Bonds.
4 1/2s '05 A-O \$100,000....Apr 1 1925
'01 Dec 100,000....Dec 1 1921
(Subject to call after Dec. 1 1911.)

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
4 1/2s '11 J-D 135,000....June 1 1941

Road Bonds.
4 1/2s '09 A-O \$50,000....Oct 1 1939
4 1/2s '11 J-D 100,000....June 1 1941
4 1/2s '11 A-O 300,000....Apr 1 1941
4 1/2s '12 A-O 65,000....Apr 1 1942

Refunding Bridge Bonds.
4 1/2s '09 A-O \$100,000....Oct 1 1929

Tunnel Bonds.
5s '07 Apr \$150,000....Apr 1 1927
(Subject to call after Apr 1 1917.)

St. Elmo Tax District Bonds.
5 1/2s '07 A-O \$18,000....Apr 1 1927
Court-House Bonds.
4 1/2s '12 A-O \$550,000....Apr 1 1942
Jail Bonds.
4 1/2s '12 A-O \$75,000....Apr 1 1942
TOTAL DEBT Apr 1913. \$1,968,000
Assessed val. (3-5 act.).....40,216,720
State & Co. tax (per \$1,000) '10.....\$14.50
Population in 1910.....80,267
INT. at Nat. City Bank, N. Y. C.

HARRIMAN.
This city is in Roane County. Inc.
in 1891. Bonds are tax-exempt.

Refunding Bonds.
5s g 05 A-O \$100,000....Apr 1 1925
BOND. DEBT Apr 30 1912. \$110,000
Assessed val. (1-3 act.) '11.....1,100,000
City tax (per \$1,000) 1911.....\$20.00
Population in 1910.....3,061
INT. at Nat. Park Bank, N. Y.

HAYWOOD COUNTY.
County seat is Brownsville.
Railroad Bonds.
4s May \$121,000....May 1 1914
BOND. DEBT Apr 26 '13. \$121,000
Total assessed val. 1912.....4,214,650
(Assessment is about 35% actual val.)
State & Co. tax (per \$1,000) '12.....\$18.00
Population in 1910.....35,910
INT. at Co. Trustee's office.

HUMBOLDT.
This city is in Gibson County.
Water-Works Bonds.
s.....\$30,000
School Bonds.
s.....\$12,000
Street Bonds.
s.....\$60,000

Funding Bonds.
5 1/2s '11.....\$12,000....1941
City Hall Bonds.
5 1/2s '11.....\$15,000....1941
BOND. DEBT May 1913. \$129,000
Assessed valuation.....1,025,000
(Assessment at 40 to 50% act. val.)
Tax rate (per \$1,000).....\$15.00
Population in 1910.....3,446
INTEREST on bonds of 1911 pay-
able at Chase Nat. Bank, N. Y. City.

JACKSON.
This city is in Madison Co. Jack-
son owns its water-works plant. Inc.
under Chap. 218, Acts of 1833-54.

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
4 1/2s '11 s-a 55,000....1941
(Subject to call after 1931.)

Funding Sewer Bonds (opt. aft. 10 yrs.).
4 1/2s '07 J-D \$125,000....June 1 1927

Improvement Bonds.
5s '91 A-O \$48,000....Apr 1 1920
Funding Bonds (opt. aft. 20 yrs.).
4 1/2s '11 s-a \$30,000....1941
High-School (opt. aft. 20 yrs.).
4 1/2s '11 s-a \$50,000....1941

GEN. DEBT May 1912. \$561,964
Assessed val. (1/2 act.) '11.....4,500,000
Total tax (per \$1,000) 1911.....\$2.90
Population in 1910.....15,779

INT. on 6% imp't. bonds payable
at Importers' & Traders' Nat. Bank,
N. Y.; on 5% ref. bonds at 2d Nat.
Bank, Jackson, and on 4 1/2% ref.
bonds at 1st Nat. Bank, Jackson.

JACKSON COUNTY.
Gainesboro is the county seat.
Road and Bridge Bonds.
5s '12 A-O \$75,000....Apr 1 1942
BOND. DEBT Mch 1913. \$75,000
Assessed val. (1/2 act.) '12.....1,766,500
State & Co. tax (per \$1,000) 1913.....\$15.20
Population in 1910.....15,036

JEFFERSON COUNTY.
County seat is Dandridge.
5s M-S \$570,000....1916-1939
4 1/2s M-S 25,000....1939
BOND. DEBT Mch 1913. \$369,000
Assessed val. (2-5 act.) '12.....3,430,444
State & Co. tax (per \$1,000) '12.....\$20.00
Population in 1910.....17,755

INT. on 5% bonds payable at East
Tennessee Nat. Bank, Knoxville, and
Nat. City Bank, N. Y.; other bonds at
East Tennessee Nat. Bank, Knoxville

JELICO.
This city is in Campbell County.
School Bonds.
s.....\$6,000
Street Bonds.
s.....\$10,000
City Hall Bonds.
s.....\$14,000

Water & Sewer (optional).
5 1/2s '11 J-J \$75,000....July 1 1941
BOND. DEBT Feb 1 1913. \$105,000
Sinking fund.....12,000
Assessed val. (2-5 act.) '12.....1,045,000
Total tax (per \$1,000) 1912.....\$20.00
Population in 1910.....1,862
INT. at First Nat. Bank, Chic.

JOHNSON CITY.
This city is in Washington County.
Inc. in 1885. Bonds are exempt from
city taxes. Pop'n 1910, 8,502.

Public Improvement Bonds.
5s '03 M-N \$25,000....May 2 1923

Sewer Bonds.
5s '08 M-N \$20,000....May 1 1928
5 1/2s '09 M-N 7,500....May 1 1929

Funding Bonds.
5s '05 \$10,000....June 1 1925
6s '10 M-S 5,000....Mch 15 1920
3 1/2s '11 F-A 40,000....Feb 1 1931

Water-Works Bonds.
5s '10 J-D \$153,000....June 1 1940
5s J-D \$12,000....June 1 1940
High School Bonds.
5s '12 J-D \$50,000....Dec 1 1932
Normal School Bonds.
5s '10 J-D \$75,000....June 15 1930
School Bonds.
5s '05 F-A \$17,500....Aug 1 1928
TOT. BD. DT. Mch 1913. \$684,836
Paving bonds (included).....66,836
Water bonds (included).....365,000
Assessed val. (1/2 act.) '12.....2,015,732
City tax (per \$1,000) '11.....\$21.50
INT. on Normal School bonds,
\$200,000 water issue and fund, bonds
of 1911 pay. at Hanover Nat. Bank,
N. Y.; on fund. bonds of 1905 at Provi-
dence Sav. Bk. & Tr. Co., Cincln.;
other bonds in Johnson City.

KNOX COUNTY.
County seat is Knoxville.
Funding Bonds.
3 1/2s A-O \$50,000....Apr 4 1919
High-School Bonds (Tax-Exempt).
5s '11 May \$26,000....May 1 1931
5s '13 24,000....1933
New Bridge Bonds.
5s A-O \$40,000....Apr 1 1916
5s A-O 45,000....Apr 1 1921
5s A-O 55,000....Apr 1 1926

Old Bridge Bonds.
6s Oct \$40,000....Oct 1 1916 & 1921

Railroad Bonds.
6s J-J \$40,500....July 1 '14-'24
(Part every 5 years)
BOND. DEBT Mch 1913. \$305,500
Total assessed val. 1912.....40,000,000
(Assessment about 70% actual value.)
State & Co. tax (per \$1,000) '12.....\$13.50
Population in 1910 (Census).....94,187

INTEREST on new bridge bonds
payable at Hanover Nat. Bank,
N. Y.; other bonds in Knoxville.

KNOXVILLE.
Knoxville is county seat of Knox
County. In 1897 Knoxville, North
Knoxville and West Knoxville consoli-
dated. Statement below is for con-
solidated city. Commission gov't
adopted Aug. 26 1911. V. 93, p. 607.
City has purchased plant of Knoxville
Water Co. City assumed \$639,000
bonds of water company and in addi-
tion issued \$611,000 4 1/2% bonds in
payment for plant. These issues are
not included in bonded debt given
below, but the \$611,000 bonds are
direct obligations of the city. For
previous items concerning purchase
of this plant, see "State & City Sup."
for Nov. 27 1909. Of the bonds as-
sumed, \$150,000 6s were refunded in
June 1912 by a like amt. of 4 1/2s.

Funding Bonds.
6s g '85 J-J \$95,000....July 1 1915
6s g '87 J-J 95,000....July 1 1917
4s g '90 J-J 34,000....Jan 1 1920
4s '09 J-D 100,000....June 1 1929

Refunding Bonds.
5s '10 M-N \$275,000....May 1 1940

Hospital Bonds.
4s '09 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 1939
Viaduct Bonds.
4 1/2s '09 A-O \$50,000....Apr 1 1939

Funding and Improvement Bonds.
4 1/2s '07 J-D \$185,000....Dec 2 1937

Street Bonds.
5s '91 A-O \$500,000....Oct 1 1921
5s '09 J-J 35,000....July 1 1939
5s '12 J-D 15,000....June 15 1942

Sewer Bonds.
4 1/2s '12 J-D \$125,000....June 15 1942

Water-Works Bonds.
4 1/2s '09 J-J \$611,000....July 1 1949
Water Co. Bonds (assumed).
4 1/2s F-A \$489,000....1921
(Subject to call after 1911.)

Refunding Water Bonds:
4 1/2s '12 J-J \$150,000....1942

Sewer Bonds.
4 1/2s '07 J-D \$15,000....Dec 2 1937

North Knoxville Bonds.
5s '80 M-S \$100,000....Sept 1 1919

West Knoxville Bonds.
6s J-D \$75,000....June 1 1919
6s '93 J-D \$7,000....June 1 1923

GEN. BD. DT. Jan 23 '15. \$1,931,000
Paving bonds (city's port.) 98,000
Paving bonds (assessment) 253,320
Paving certifs (assessm't) 33,344
Sinking fund (cash & inv.) 176,010
Assessed valuation, real.....18,713,375
Assessed val., personal.....2,683,332
Assessed val. RR., Tel., &c. 1,385,531
Total assessed val. 1912.....22,782,238
(Assessment about 1/2 actual value)

Tax rate (per \$1,000) 1912.....\$16.60
Population in 1910 (Census).....36,548
INTEREST on bonds due 1937
payable at Hanover Nat. Bank, N. Y.;
on street and refunding bonds of 1910
in Knoxville at City Treasury.

City's total resources on Jan. 23
1913 were \$2,695,578, incl. \$487,021
value of school buildings and \$483,
304 value of other public buildings.

MC MINN COUNTY.

Athens is the county seat. Road Bonds. 5s '11 M-S\$300,000...1941 TOTAL DEBT Mar 1913. \$300,000 Assessed valuation 1912. 3,850,000 (Assessment about 35% actual value) State & Co. tax (per \$1,000) '12. \$17.80 Population in 1910. 21,046 INT. at Hanover Nat. Bank, N. Y.

MADISON COUNTY.

County seat is Jackson. Bonds are exempt from county and municipal taxes. Popula. 1910, 39,357. Road Bonds. 4s '05 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 1938.) School Bonds. 4 1/2s '12 J-J \$125,000...July 1 1937 BOND. DEBT Apr 28 '13 \$625,000 Assessed val. (1/2 act.) '12 10,150,000 State & Co. tax (per \$1,000) '12. \$15.40 \$1,000 1912. Outside. 17.00 INT. at People's Sav. Bk., Jackson.

MARION COUNTY.

County seat is Jasper. 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 Refunding Bonds (Tax exempt). 5s g '11 \$25,000...June 16-'31 (\$5,000 every 5 years.) BOND. DEBT Mar 19 '13. \$160,000 Sinking fund. 11.739 Assessed val. (1/2 act.) '12 \$2,571,655 State & Co. tax (per \$1,000) '12 \$19.50 Population in 1910. 18,820 INTEREST on bonds of 1911 payable at County Trustee's office; other bonds at Hanover Nat. Bank, N. Y.

MAURY COUNTY.

Columbia is the county seat. BOND. DEBT Apr 1913. \$175,000 Assessed valuation 1912. 13,000,000 (Assessment about 1/2 actual value) State & Co. tax (per \$1,000) '12. \$12.60 Population in 1910. 40,456

MEMPHIS.

Memphis is the county seat of Shelby County. A yellow fever epidemic in 1878 rendered city unable to meet its obligations, and in 1879 city charter was repealed and Taxing District of Shelby County was organized for purpose of securing a compromise with bondholders on such terms as city felt able to make. The courts, however, held that Taxing District was liable for entire debt of city, and a compromise at 50% was then arranged for under Act. of March 1883. This Act was amended in 1885. Old debt has been all retired and int. payments on new issues are promptly made. In 1891, by Act. of Legislature, district was again incorp. as city City charter was amended by Legislature in 1907, but on June 22 1907 State Supreme Court declared same unconstitutional. See V. 84, p. 1593. City now governed under commission form provided for in amended city charter passed by 1909 Legislature (V. 89, p. 1297), and which has been declared unconstitutional. V. 90, p. 387, and V. 91, p. 49. Bonds are free from local tax. Artesian-water plant bonds mentioned below are part of an issue of \$3,500,000. Of this, \$1,250,000 was to provide for refunding water company's bonds which matured in 1909.

New Refunding (Malone) Bds. 4 1/2s '08 J-J \$537,000...Jan 1 1939 Refunding Bonds. 4 1/2s '06 F-A \$1,247,000...July 1 1926 Street Bonds. 4 1/2s '09 F-A \$425,000...Aug 1 1949 4 1/2s '10 F-A \$75,000...Aug 1 1945 4 1/2s '11 F-A 300,000...Aug 1 1945 4 1/2s '12 M-S 450,000...Mch 1 1947 Fire and Police-Station Bonds. 4 1/2s '10 J-J \$200,000...July 1 1930

Memphis Water Bonds. 4s '03 M-N \$3,000,000...May 1 1933 (\$50,000 due each year on May 1.) 4 1/2s '11 A-O \$250,000...Oct 1 1946 Taxing Dist.—Compromise Bonds. 6s '87 J-J \$985,000...July 1 1915 *Market House Bonds. 5s '97 J-J \$60,000...Jan 1 '17-'22-'27 Park Bonds. 4s '01 M-S\$225,000...Mch 1 '14-'31 4s '09 A-O 500,000...Apr 1 1959 Normal School Bonds. 4 1/2s '11 F-A \$150,000...Aug 1 1936 Amusement & Recreation Park. 4 1/2s '12 J-J \$2,000...July 1 1947 GEN. BD. DT. Dec 1 '12 \$4,930,000 Assessment debt (add'd) 1,346,400 Water, park and market-house debt (add'd) 3,772,500 Assessed valuation, real. 83,160,560 Assessed val., personal. 12,110,375 Merchants' capital (est.) 6,232,325 Railroads, &c. (est.) 9,026,117 Total valuation (est.) '12 110,619,277 Tax rate (per \$1,000) 1912. \$15.80 Population in 1910 (Census) 131,105

The water, park and market-house bonds are secured by liens upon these properties. Funding Act of 1883 provides that every part thereof shall be considered a contract between the State and the Taxing District and the bondholders, and no part material to rights of bondholders shall be modified while the bonds remain outstanding.

MEMPHIS CITY SCHOOLS.

4s '09 J-D \$28,500...July 1 1919 4s '02 A-O 70,000...Apr 1 '16-'28 (Part every 5 years.) 4 1/2s '05 J-J 125,000...July 1 1928 4 1/2s '03 J-J 75,000...July 1 1928 4s '07 J-J 300,000...July 1 1937 4 1/2s '09 J-J 500,000...July 1 1959 4 1/2s '11 J-J 250,000...July 1 1961 Lenox Bonds (Annezed)— 5s '09 Mar 550,000...Mar 1 1929 BOND. DEBT Mar 1913. \$1,398,500 Sinking fund. 117,057 INTEREST on 4 1/2s due 1928 and 1945 and the 4s due July 1 1937 is payable in N. Y. City; on all other bonds in Memphis at State Nat. Bk.

MONROE COUNTY.

Knoxville is the county seat. Road Bonds. 5s '11 J-D \$150,000...Dec 1 '26-'36 (Part every 5 years.) BOND. DEBT Oct 24 '12. \$300,000 Assessed valuation 1911. 4,500,000 State & Co. tax (per \$1,000) '11. \$12.60 Population in 1910. 20,716

MONTGOMERY COUNTY.

Clarksville is the county seat. Road Bonds. 5s '13 A-O \$72,000...Apr 1 1943 (Subj. to call 1923, 1928, 1933 & 1938.) BD. DT. (est.) May 21 '13 \$250,000 Assessed valuation 1912. 5,242,069 Population in 1910. 3,672

MORRISTOWN.

This city is in Hamblen County. Street Bonds. 5s '13 J-J \$20,000...Mar 15 1923 TOTAL DEBT Mar 1913. \$193,700 Sinking fund. 30,000 Assessed valuation 1912. 2,000,000 Tax rate (per \$1,000) 1912. \$18.40 Population in 1910. 4,007 INT. at Hanover Nat. Bk., N. Y.

NASHVILLE.

Nashville is the capital of the State and the county seat of Davidson County. Incorp. in 1806. All bonds are exempt from city taxes. Viaduct Bonds. 4s J-J \$100,000...Oct 1 1918 4s J-J 50,000...Jan 1 1921 Electric-Light Bonds. 4s J-J \$150,000...July 1 1913 (Subject to call after July 1916.) Refunding Bond. 3 1/2s J-J \$70,000...July 1 1920 Funding Bonds. 4 1/2s J-J \$110,000...July 1 1926 4s J-J 150,000...July 1918 Sewer Bonds. 4 1/2s A-O\$400,000...Apr 1 1923 4s J-J 100,000...July 1 1926 4s J-J 100,000...July 1927 4s J-J 100,000...July 1928 4 1/2s '10 J-J 500,000...Jan 1 1940 Nashville & Clarksville RR. Bonds (now Tennessee Central RR.) 4s '04 M-N \$1,000,000...May 1 1924 Hay-Market Bonds. 5s M-S \$50,000...Mch 1922 High School Bonds. 4 1/2s '10 J-J \$300,000...Jan 1 1940 Peabody College Bonds. 4s J-J \$200,000...Jan 1935 Street Bonds. 4 1/2s J-J \$160,000...July 1 1922 4 1/2s '05 J-J 500,000...July 1 1935 4 1/2s J-J 100,000...July 1926 4s J-J 100,000...July 1927 4s J-J 50,000...July 1925 4 1/2s '07 J-J 150,000...July 1 1937 4 1/2s '03 M-S 50,000...Sept 1 1928

Water Bonds. 5s M-N \$100,000...May 1 '14-'15 5s J-D 150,000...June 1921 4 1/2s J-J 300,000...July 1918 4 1/2s A-O 47,000...July 1920 4 1/2s M-N 100,000...July 1922 4s J-J 200,000...July 1919 4s '08 J-J 200,000...Jan 1 1928 Funding Water Bonds. 4s J-J \$25,000...July 1 1919

TOT. BD. DT. Jan 1 '13 \$5,813,204 Water debt (included) 1,272,000 Electric-light debt (incl.) 150,000 Certificate debt (incl.) 1,204 Cash on hand. 617,919 Val. city prop. Jan 1 '13. 13,250,000 Assessed valuation, real. 54,263,380 Assessed val., personal. 11,525,083 Total valuation 1912. 65,788,463 (Assessment about 1/2 actual value.) City tax (per Old Territory) \$16.00 \$1,000 '12 (New Territory) 13.00

*In addition to the valuations given above, the State Board of Assessors in 1912 assessed railway and light properties at \$5,724,837. Merchants' tax in 1912, which is not assessed by the State Board of Assessors, amounted to \$5,648,054. INT. on street bonds due 1927, 1928, 1935 and 1937 and sewer bonds due 1927, 1928 and 1940 is payable in Nashville and N. Y. at Nat. Park Bank; other bonds at Merch. Nat. Bank, N. Y. City, and in Nashville. All coupons are tax receivable.

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.

PARK CITY.

This city (P. O. Knoxville) is in Knox County. Inc. Feb. 1907. TOTAL DEBT May 1913. \$150,000 Assessed valuation 1912. 1,750,000 Actual value. 3,500,000 Population in 1910. 5,250 INT. at Hanover Nat. Bk., N. Y.

POLK COUNTY.

Benton is the county seat. Bridge and Highway Bonds. 6s '09 A-O \$10,000...Apr 1 '14-'22 TOTAL DEBT Jan 1913. \$130,000 Assessed valuation 1912. 3,670,825 Real value (est.) 7,000,000 Population in 1910. 14,116 INT. at Merchants' Nat. Bank, New York.

PUTNAM COUNTY.

Cookeville is the county seat. Bonds are taxable. Road Bonds (optional). 4 1/2s '09 July \$150,000...1939 4 1/2s '11 J-J 100,000...July 1 1941 BOND. DEBT Apr 26 '13. \$250,000 Assessed val. (4-5 act.) '12. 3,137,900 State & Co. tax (per M) '12. \$18.70 Population in 1910. 20,023

ROANE COUNTY.

Kingston is the county seat. Pike Bonds. 4s '02 \$100,000 4s '02 12,000 Funding Bonds. 4 1/2s '09 Aug \$45,000...1933 Funding Road and Bridge Bonds. 5s '11 Aug \$45,000...Aug 1 1931 BOND. DEBT Apr 1913. \$157,000 Assessed valuation 1912. 4,803,822 State & Co. tax (per \$1,000) '11. \$19.40 Population in 1910. 22,860

ROBERTSON COUNTY.

Springfield is the county seat. Road Bonds (opt. after 20 years). 4s '11 \$150,000...Jan 2 1941 4 1/2s '12 M-N 300,000...May 1 1942 BOND. DEBT July 1912. \$450,000 Assessed valuation 1912. 6,309,797 Population in 1910. 25,666 INT. at A. B. Leach & Co., N. Y.

RUTHERFORD COUNTY.

Murfreesboro is the county seat. Normal School Bonds. 5s '10 8-8 \$100,000...1930 BOND. DEBT Mch 1913. \$100,000 Assessed val. (1/2 act.) '12. 7,400,000 State & Co. tax (per \$1,000) '12. \$13.60 Population in 1910. 33,199 INTEREST is payable in Chicago, Ill., at Harris Tr. & Sav. Bank.

ST. ELMO.

This place is in Hamilton County. Sewer Bonds. 5s g '11 M-N \$80,000...Nov 1 1941 BOND. DEBT Nov 1911. \$80,000 Assessed valuation 1911. 1,203,000 Population in 1910. 2,426 INT. at Hanover Nat. Bank, N. Y.

SEVIER COUNTY.

Sevierville is the county seat. Turnpike Bonds. 5s July \$35,000...1913 4 1/2s May 16,000...1923 Bridge Bonds. 5s Apr 19,500...1917 Funding Bonds. 4 1/2s May \$24,000...1923 Railroad-Aid Bonds. 5s J-J \$150,000...1930 BOND. DEBT Mar 1913. \$234,500 Floating debt. 11,424 Sinking fund. 6,843 Assessed val. (1/2 act.) '12. 2,625,229 State & Co. tax (per \$1,000) '12. \$23.00 Population in 1910. 22,296 INT. on turnpike bonds due 1913 and bridge bonds payable at Chase Nat. Bank, N. Y., on fund, and turnpike bonds due 1923 at Harris Tr. & Sav. Bank, Chicago; other bonds at Hanover Nat. Bank, N. Y. City.

SHELBY COUNTY.

County seat is Memphis. M. & O. RR. Bonds. 6s \$72,000...1914

County Bonds.

6s \$60,500...1914 Bolton College Bonds. 5s 01 \$60,000...1916 Emergency Levee Bonds. 4s '08 J-J \$100,000...July 1 1926 Court-House Bonds. 4s '05 J-J \$1,000,000...July 1 1955 4s '07 A-O 500,000...Apr 1 1957 Normal School Bonds. 4 1/2s \$200,000...1935 4 1/2s '11 J-J 200,000...1941 Road and Bridge Bonds. 4 1/2s '13 J-J \$600,000...Jan 1 '14-'25 BOND. DEBT Apr 28 '13 \$2,192,500 Assessed valuation 1912. 92,721,481 (Assessment about 3-5 actual value.) State & Co. tax (per \$1,000) '12. \$19.90 Population in 1910. 191,439

SULLIVAN COUNTY.

Blountville is the county seat. Bonds are taxable. Pop. '10, 28,120. Road Bonds. 5s '08 A-O \$100,000...Aug 1 '18-'38 (Part every ten years.) 4 1/2s '09 F-A 100,000...Aug 1 1929 100,000...Apr 1 1939 4 1/2s '12 M-N 100,000...May 1 1932 100,000...May 1 1942 BOND. DEBT Mar 1913. \$500,000 Assessed val. (1/2 act.) '12. 6,000,000 State & Co. tax (per \$1,000) '12. \$16.50 INTEREST payable at First Nat. Bank of Bristol and Importers' & Traders' Nat. Bank, N. Y. City.

SUMNER COUNTY.

Gallatin is the county seat. Road Bonds. 4s '12 A-O \$200,000...Apr 1 '17-'42 (\$15,000 in 1917, \$25,000, 1922; \$30,000, 1927; \$35,000, 1932; \$45,000, 1937, and \$50,000, 1942.) BOND. DEBT Apr 26 '13. \$200,000 Assessed val. 1912. 7,275,887 State & Co. tax (per \$1,000) '12. \$15.50 Population in 1910. 25,621

TULLAHOMA.

This town is in Coffey County. Sewer Bonds (opt. beg. 5 years). 5s '12 M-S \$25,000...Sept 1 1932 BOND. DEBT July 1 1912. \$50,000 Floating debt. 9,000 Sinking fund. 2,300 Assessed valuation 1911. 579,000 Population in 1910. 3,049

WARREN COUNTY.

McMinnville is the county seat. Pike Bonds. 4s '09 Apr \$150,000... BOND. DEBT Feb 1911. \$173,000 Assessed valuation 1910. 2,796,647 Population in 1910. 16,334

WASHINGTON COUNTY.

Jonesboro is the county seat. Road Bonds (opt. after 10 years.) 5s '12 J-J \$60,000...1932 State Normal School Bonds. 5s '09 \$75,000...1934 BOND. DEBT Apr 26 '13. \$125,000 Assessed valuation 1912. 5,314,676 Population in 1910. 29,988

WHITE COUNTY.

Sparta is the county seat. Pike Bonds. 5s '07 July \$30,000...July 1 1917 30,000...July 1 1927 5s '13 \$50,000... Funding Bridge Bonds. 5s '12 Apr \$25,000...Apr 1 1927 BOND. DEBT May 1913. \$135,000 Assessed valuation 1911. 2,464,502 Real value (est.) 6,500,000 State & Co. tax (per \$1,000) '10. \$16.00 Population in 1910. 15,420 INT. on bonds of 1912 payable at John Nuveen & Co., Chicago.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding certain other civil divisions in the State of Tennessee which are not represented among the foregoing:

Table with columns: Name, Bonded Debt, Floating Debt, Assessed Val., Tax per Pop'n., and Population. Lists various counties and towns with their respective financial data.

(C) City. (T) Town. a Total tax. b State and county tax. c 1909 figures. d 1910 figures. e 1911 figures. * 1912 figures. f 1913 figures. g 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
 Governor (term expires Jan. 1917)..... Locke Craig
 Secretary of State (term expires Jan. 1917)..... J. B. Grimes
 Treasurer (term expires Jan. 1917)..... B. R. Lacy

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. These laws provided for the issuance of (1) consolidated 4% bonds due in 1910 (now replaced by refunding bonds due in 1950) to fund old ante-war bonds at 40% of face value, "new" railroad bonds recognized as valid at 25% and bonds of 1866 and 1868 at 15%, nothing being given for overdue coupons; and (2) for new consolidated 6% bonds due in 1919, for which the North Carolina RR construction bonds were made exchangeable at par, holders of construction bonds abating \$240 of overdue interest on each \$1,000 bond. The 6s due in 1919 carry tax-receivable coupons and are exempt from "all State, county or corporate taxation or assessment, direct or indirect, general or special." 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. and the holders of which had refused to accept the provisions of the funding law of 1879. See V. 78, p. 594; V. 79, p. 1278; V. 80, p. 1332; and also editorials on the subject, V. 78, p. 1248; V. 80, p. 1332. The State also settled with the remaining holders of this particular class of unfunded bonds, totaling the \$250,000 bonds of 1905 mentioned below to provide means of payment.

A committee of bondholders has been endeavoring to enforce payment of the special tax bonds of this State. V. 85, p. 1100. 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 (V. 92, p. 610) and Nevada (V. 92, p. 477) 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, \$11,366,000; bonds to Chatham RR., 1868, \$1,030,000, and to Williamston & 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." The special tax bonds were in three classes, class 1 bearing the coupon of April 1869 and since; class 2 bearing the coupon of Oct. 1869; class 3 bearing the coupon of April 1870.

The recognized debt which had been adjusted up to Dec. 1912 stood as follows: All bonds are exempt from taxes; see remarks below on taxation of bonds. \$1,142,500 4% improvement bonds are offered for sale June 11 1913.

Name and Purpose.	Interest		Principal	
	%	Payable.	When Due.	Outstanding
Construction bonds	c	6 A & O	Apr 1 1910	\$2,720,000
Asylum & State Institution bonds				
1909	c	4 J & J	July 1 1940	500,000
Refunding bonds 1910	c	4 J & J	July 1 1950	3,430,000
do do 1913	c	4 J & J	Jan 1 1953	550,000
Building bonds, 1911	c	4 J & J	July 1 1951	310,000

The State Supreme Court on Sept. 9 1909 declared valid the asylum bonds given above. V. 89, p. 677.

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, 1910, 1911 and 1913 bonds is payable in New York at the National Park Bank and at any bank 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. In addition the State holds 12,606 shares of stock in the Atlantic & North Carolina RR. valued at \$1,266,600 and \$240,500 (par value) shares of stock in other roads.

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.

Years—	Real Estate.	Personal.	Corporations		Total.
			Railroads, &c.	Non Excess.	
1911	380,720,383	230,792,414	120,064,471	9,136,694	740,713,962
1910	301,598,664	193,109,906	110,517,611	12,464,205	617,690,386
1909	294,485,184	175,439,046	123,964,072	15,536,380	599,425,582
1908	288,369,143	172,745,166	104,745,987	10,254,874	576,115,170
1907	287,245,762	174,896,597	102,862,864	10,365,090	575,370,313
1906	233,438,178	159,985,543	85,564,193	9,674,654	488,662,568
1905	221,877,110	142,997,836	84,059,973	8,275,697	461,222,609
1904	175,366,240	108,075,569	81,942,738	5,837,442	341,222,009
1903	167,368,628	94,081,227	9,259,445	307,709,300	378,418,000
1896	153,858,553	78,995,945	29,740,638	259,595,136	362,194,272
1890	141,925,656	74,946,718	14,940,150	231,812,522	352,624,946
1885	121,618,200	81,134,422	-----	202,752,624	-----

TAX RATE.—The State tax rate (per \$1,000) in 1911 was \$4.30.

POPULATION OF STATE—	1910	1900	1890	1880	1870
2,206,287	1,893,810	1,617,947	1,399,750	1,071,391	-----

The proportion of the colored population was 37.95% in 1880, 35.05% in 1890, 33.3% in 1900 and 31.6% in 1910. In number blacks were 316,011 in 1850; 351,522 in 1860; 391,650 in 1870; 531,277 in 1880; 567,170 in 1890, 824,469 in 1900 and 907,843 in 1910.

TAXATION OF STATE AND MUNICIPAL BONDS.—We were advised Jan. 16 1912 by the Attorney-General, that each and every Act authorizing the issue of State bonds provides that they shall be exempt from taxation. The Legislature declines to make such exemption in favor of county and city bonds and it is thought probable that, under the constitution, they cannot do so.

CITIES, COUNTIES AND TOWNS IN THE STATE OF NORTH CAROLINA.

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

ALAMANCE COUNTY.

Graham is the county seat.
Funding Bonds.
 6s '03 May \$50,000.....1933
Road Bonds.
 6s '09 J-J \$200,000... Jan 1 1959
BOND. DEBT May 1 1913 \$250,000

Floating debt..... \$57,000
 Sinking fund..... 15,000
 Assessed val. (1/2 act.) '12 10,999,130
 State & Co. tax rate (per M) '12 \$8.40
 Population in 1910..... 28,712
 INT. at County Treas. office.

ASHEVILLE.

County seat of Buncombe County. Bonds can be issued only by vote of people. All bonds are tax-exempt.
Floating Debt Bonds.
 6s '94 A-O \$90,000... Apr 1 1924
Water Bonds.
 6s '86 J-J \$70,000... Jan 1 1916
 4s '02 A-O \$200,000... Apr 1 1922
Reservoir Bonds.
 6s '07 M-N 21,000c.....
 \$3,000 due annually on May 1.)
Sewer Bonds.
 6s '88 J-J \$100,000... July 1 1918
 5s '11 J-J 100,000c... July 1 1941
School Bonds.
 5s '91 J-J \$24,500c... July 1 1921
 5s '02 A-O 10,000c... Apr 1 1932
 5s '07 A-O 30,000c... Apr 1 1937
 5s '13 J-J 50,000c... Jan 1 1943
Refunding Bonds.
 4 1/2s '04 J-J \$40,000c... Jan 1 1934
Funding Bonds.
 5s '13 M-\$200,000c... Mar 1 1943
Market House Bonds.
 5s '01 J-J \$15,000c... Jan 1 1921
 5s '11 J-J 20,000c... Jan 1 1941
Street Bonds.
 6s '86 J-J \$3,000c... Jan 1 1916
 6s '87 J-J 27,000c... Jan 1 1916
 5s '11 J-J 24,000c... July 1 1941
 TOT. BD. DT. Apr 1913 \$1,225,005
 Water debt..... 270,000
 Sinking fund..... 30,689
 NET DEBT Apr 1913..... 924,811
 Total assessed val. 1912 12,110,619
 (Assessment about 3/4 actual value.)
 Total tax rate (per \$1,000) '12 \$15.55
 Population in 1910..... 18,762
 INT. on water bonds of 1886, sewer bonds of 1888 and 6% street bonds payable at City Treas. office, on water bonds of 1902, school bonds of 1902 and refunding bonds at First Nat. Bank, N. Y.; sewer bonds of 1911, school bonds of 1891, market-house bonds of 1891 and floating debt bonds at Merc. Tr. & Dep. Co., Baltimore; sewer bonds of 1911, street bonds of 1911, market bonds of 1911 and reservoir bonds at Nat. Park Bank, N. Y.; on school bonds of 1907 at Equitable Trust Co., N. Y., and on school bonds of 1913 at U. S. Mgr. & Trust Co., N. Y.

BUNCOMBE COUNTY.

County seat is Asheville. Legality of A. & S. R. R. bonds upheld by courts. V. 79, p. 798.
County House Bonds.
 5s J-J \$50,000c... Jan 1 1932
County House Bonds.
 4 1/2s '05 J-D \$20,000c... June 1 1935
Funding Bonds.
 4 1/2s '09 M-\$311,000c... Mch 1 1939
 4 1/2s F-A 46,000c... Feb 1 '14-'36
 5 1/2s '13..... 50,000c... Jan 1 1932
 5 1/2s '13..... 50,000c... May 1 1943
Road Bonds.
 5 1/2s '13..... \$50,000c... May 1 1943
Jail Bonds.
 6s '08 J-J \$40,000c... Jan 1 1938
Refunding Bonds.
 5s '11 J-D \$50,000... Dec. 1 1931
Refunding A. & S. RR. Bonds—(Tax Exempt)
 5s J-J \$98,000c... July 1 1925
Bridge Bonds (Tax Exempt)
 5s '10 M-S \$50,000c... Mch 1 1930
BOND. DEBT May 15 '13 \$605,000
 Assessed val. (2-3 act.) '12 23,154,857
 State & Co. tax (per \$1,000) '12 49.50
 Population in 1910..... 49,798
 INTEREST on court-house 5s is payable at Chase Nat. Bank, N. Y.; on refunding RR. 6s at Blair & Co., N. Y.; on county house 4 1/2s and on bridge bonds at Nat. Park Bank, N. Y.; on funding 4 1/2s at A. B. Leach & Co., N. Y. City.

BURLINGTON.

This city is in Alamance County. Bonds are tax-exempt.
Light Bonds.
 5s M-S \$18,000c.....1933
 10,000c.....1935
Water Bonds.
 5s M-S \$20,000c.....1939
 5s '08 A-O 50,000c... Apr 1 1938
Sewer Bonds.
 5s '08 A-O \$50,000c... Apr 1 1938
Street Bonds.
 5s '10..... \$60,000c... Sept 1 1940
BOND. DEBT Mar 1913..... \$208,000
 Floating debt..... 19,671
 Sinking fund..... 12,633
 Assessed val. (1/2 act.) '12 2,443,000
 City tax rate (per \$1,000) '12 \$15.50
 Population in 1910..... 4,808
 INTEREST payable at Guaranty Trust Co., N. Y., and Cont. & Comm. Tr. & Sav. Bk., Chicago.

CABARRUS COUNTY.

Concord is the county seat.
Funding Bonds.
 4 1/2s '11 J-J \$105,000... July 1 1941
BOND. DEBT May 1 1912 \$105,000
 Assessed valuation 1911..... 9,337,000
 State & Co. tax (per \$1,000) '12 31.02
 Population in 1910..... 26,240

CARTHAGE.

This town is in Moore County.
Water and Sewer Bonds.
 6s '12 Dec \$30,000... Dec 1 1942
BOND. DEBT Jan 1913..... \$30,000
 Water debt (included)..... 20,000
 Assessed valuation..... 650,000
 Real value (est.)..... 1,000,000
 Population in 1910..... 863
 INT. at Nat. Park Bank, N. Y.

CATAWBA COUNTY.

Newton is the county seat.
Township Bonds.
 5s '12..... \$25,000c.....1942
 6s '12..... 25,000c.....1932
TOTAL DEBT May 2 1913 \$50,000
 Population in 1910..... 27,918

CHARLOTTE.

County seat of Mecklenburg Co. Inc. Nov. 7 1763. Pop. 1910, 34,017.
Street and Sewer Bonds.
 3s J-J \$50,000c... Jan 1 1918
 3s J-J 75,000c... July 1 1920
 3s J-J 300,000c... Jan 1 1929
 4 1/2s '12 J-J 300,000c... July 1 1942
Water Bonds.
 4 1/2s '05 J-J \$210,000c... Mch 1 1935
 4 1/2s '11 J-J 300,000c... 1941
 4 1/2s '12 J-J 50,000c... July 1 1942
Funding Bonds.
 5s J-J \$10,000c... July 1 1923
 4 1/2s J-J 100,000c... June 10 1933
 4 1/2s '05 J-J 140,000c... Mch 1 1935
 4 1/2s '07 J-J 175,000c... 1937
 5s '08 J-J 160,000c... Apr 1 1938
 4 1/2s '09 M-S 100,000c... Mch 15 1939
Auditorium Bonds.
 4 1/2s..... \$65,000c.....1941
School Bonds.
 4s J-J \$40,000c... Mch 20 1931
 4 1/2s '11 J-J 100,000c... 1941
City Hall Bonds.
 5s J-J \$40,000c... Jan 1 1922
GEN. BD. DT. Jan 1 '13 \$2,155,000
Assessment bonds (add'l)..... 315,000
TOTAL DEBT Jan 1 '13..... 2,470,000
 Water bonds (incl above)..... 786,000
 Assessed val. (1-3 act.) '12 18,000,395
 Tax rate (per \$1,000) 1911..... \$12.00
 INTEREST on \$140,000 funding bonds due 1935 and water bonds due 1935 payable in Baltimore; other bonds in N. Y. City at Nat. Bank of Commerce, or in Charlotte.

CHEROKEE COUNTY.

Murphy is the county seat.
Township Bonds.
 6s '11..... \$60,000c.....
 Total bonded debt..... (7)
 Assessed valuation 1910..... 2,610,152
 Population in 1910..... 14,136

CLAYTON.

This town is in Johnson County.
Water Works and Sewer Bonds.
 5 1/2s '12 J-D \$45,000c... Dec 1 1942
Electric Light Bonds.
 5 1/2s '12 J-D \$35,000c... Dec 1 1942
TOTAL DEBT Jan 1 '13..... \$80,000
 Water debt (included)..... 30,000
 Assessed valuation..... 762,807
 Real value (est.)..... 1,500,000
 Population in 1910..... 1,441
 INT. at Hanover Nat. Bank, N. Y.

CONCORD.

This city is in Cabarrus County.
 6s '91 J-J \$24,500c.....1921
 5s '01 J-J 150,000c.....1941
Funding Bonds—(Tax Exempt)
 5s '07 J-J \$100,000c... Jan 1 1937
Water Works Bonds.
 5s '11 M-N \$50,000c... May 1 1941
BOND. DEBT Mch 1913..... \$324,500
 Assessed val. (1/2 act.) '11..... 3,455,703
 Total tax rate (per \$1,000) '10 \$13.50
 Population in 1910..... 8,715
 INT. at Cabarrus Sav. Bank, Cabarrus, and Hanover Nat. Bk., N. Y.

GRAVEN COUNTY.

New Bern is the county seat.
Refunding Bonds.
 5s '12 M-N \$10,000c... May 1 1927
Agricultural School Bonds.
 5s '12 A-O \$15,000c... Oct 1 1942
 (Subject to call begin. Oct. 1 1927)
TOTAL DEBT Dec 1912..... \$70,000
 Assessed valuation 1911..... 10,568,828
 Population in 1910..... 25,394
 INT. on refunding bonds payable at Hanover National Bank, N. Y.; on school bonds at John Nuyven & Co., Chicago.

DURHAM.

This is the county seat of Durham County. Incorp. as a town Apr. 10 1869; as a city May 1895. Bonds are exempt to non-residents. Commission government defeated April 1 1913. V. 96, p. 1107.
Railroad Bonds.
 6s J-J \$87,000c... Jan 2 1928
 5s Jan 50,000c... July 1 1918
Market Bonds.
 4 1/2s J-J \$50,000c.....1926
Refunding Bonds.
 4 1/2s '11 J-J \$140,000c... Jan 1 1941
Public School Bonds.
 6s J-J \$24,000c... Sept 1 1921
 (Subject to call.)
 4 1/2s J-J \$50,000c.....1926
 4 1/2s '05 J-J 50,000c... July 1 1935
 5s '12 J-J 25,000c... Jan 1 1922
 4 1/2s '12 J-J 25,000c... Jan 1 1927
Sewer and Street Imp't Bonds.
 4 1/2s J-J \$200,000c... July 1 1941
TOTAL BD. DT. Mch '12 \$701,000
 Floating debt Feb 26 1912..... 4,500
 Sinking fund Feb 26 1912..... 207,497
 Assessed val. (2-3 act.) '11 11,148,740
 Total tax (per \$1,000) 1910..... \$ 0.60
 Population in 1910..... 18,241
 INTEREST on RR. bonds and public school bonds due 1921 and 1926 is payable at office of City Treasurer; on public school bonds of 1905 and 1912 and refunding bonds at U. S. Mgr. & Tr. Co., N. Y. City; on other bonds at Bank of Am., N. Y.

DURHAM COUNTY.

Durham is the county seat. Bonds are taxable. Pop'n 1910, 35,276.
 6s '87 A-O \$30,000c.....1917
 4 1/2s M-N 149,000c.....1921
BOND. DEBT Mch 20 '13 \$174,000
 Floating debt..... 60,924
 Sinking fund..... 57,087
 Assessed val. (3-5 act.) '13 \$257,691,015
 State & Co. tax (per \$1,000) '12 \$8.90
 INT. at Chemical Nat. Bank, N. Y.

DURHAM COUNTY.

Durham is the county seat. Bonds are taxable. Pop'n 1910, 35,276.
 6s '87 A-O \$30,000c.....1917
 4 1/2s M-N 149,000c.....1921
BOND. DEBT Mch 20 '13 \$174,000
 Floating debt..... 60,924
 Sinking fund..... 57,087
 Assessed val. (3-5 act.) '13 \$257,691,015
 State & Co. tax (per \$1,000) '12 \$8.90
 INT. at Chemical Nat. Bank, N. Y.

ELIZABETH CITY.

This city is in Pasquotank County. Bonds exempt from city taxes.
Street Bonds.
 5s '11 s-a \$120,000c.....1941
 5s..... 20,000c.....1913

ELIZABETH CITY (Continued)—
 BOND, DEBT Sept 1912 \$130,000
 Assessed val. (1/2 act.) '12 3,300,000
 Total tax rate (per \$1,000) '12 \$15.29
 Population in 1910 8,412
 INT. on 5s of 1911 at Nat. Park Bank, N. Y. City; other bonds in Elizabeth City.

FAYETTEVILLE.
 This city is in Cumberland County.
Railroad Bonds.
 5s \$34,000 Jan 1 1926
 5s 13,500 Feb 1 1933
Electric-Light Bonds.
 5s \$15,000 Jan 1 1932
Electric Light and Funding Bonds.
 5s \$30,000 Dec 1 1935
Water-Works Bonds.
 5s '11 A-O \$20,000 May 1941
Water and Sewer Bonds.
 5s \$100,000 Dec 1 1935
Street Bonds.
 5s M-N \$100,000
 GEN. BD. DT. Apr 30 '12 \$313,000
 Assessment bonds (add'l) 44,000
 Assessed valuation 1911 3,300,000
 Total tax (per \$1,000) 1910 \$10.0
 Population in 1910 7,045
 INT. at Hanover Nat. Bank, N. Y.

FORSYTH COUNTY.
 Winston-Salem is the county seat.
Funding Bonds.
 5s '13 J-J \$50,000 Jan 1 1923
 5s '13 J-J 50,000 Jan 1 1933
 5s '13 J-J 50,000 Jan 1 1943
BOND, DEBT Mch 1912 \$50,000
 Bonds sold Mch 6 1913 150,000
 Assessed valuation 1911 22,637,740
 Population in 1910 47,311
 INT. payable in New York.

GASTON COUNTY.
 Gastonia is the county seat.
Jail & Court-House Bonds.
 5s '13 F-A \$30,000
BONDED DEBT Nov 1911 \$300,000
 Assessed valuation 1912 13,201,155
 Tax rate (per \$1,000) 1912 \$9.16 2-3
 Population in 1910 37,063

GASTONIA.
 This town is in Gaston County
Street Bonds.
 5s '07 A-O \$30,000 Oct 1 1937
 5s '13 M-S \$35,000 Mch 1 1943
Water Works and Sewerage Bds.
 5s '09 \$50,000 Nov 1 1929
 5s '01 15,000 June 1 1931
 5s '07 A-O 23,000 Oct 1 1937
*** Sewer Bonds.**
 5s '13 M-S \$12,500 Mch 1 1943
*** Water Main Bonds.**
 5s '13 M-S \$10,000 Mch 1 1943
Electric-Light Bonds.
 5s '09 \$15,000 Nov 1 1929
 5s '01 10,000 June 1931
 5s '07 A-O 2,000 Oct 1 1937
 5s '13 M-S \$2,500 Mch 1 1943
School Bonds.
 5s '01 \$5,000 June 1 1931
 5s '07 A-O 15,000 Oct 1 1937
 5s '13 M-S \$10,000 Mch 1 1943
Funding Bonds.
 5s '07 A-O \$5,000 Oct 1 1937
BOND, DEBT Mch 1913 \$250,000
 Assessed val. 1912 3,448,492
 Total tax (per \$1,000) '12 \$14.00
 Population in 1910 5,759
 * Exempt from city taxation.

GOLDSBORO.
 This city is in Wayne County.
Sewer Bonds.
 6s '07 \$30,000 1927
Funding Bonds.
 4 1/2s '05 18,000 1935
Water-Works Bonds.
 4 1/2s '02 50,000 1942
Street Bonds.
 4 1/2s '02 20,000 1932
City-Hall Bonds.
 4 1/2s '02 19,000 1932
Electric-Light Bonds.
 4 1/2s '02 25,000 1932
Street and Sidewalk Bonds.
 5s '10 150,000 1950
BOND, DEBT Apr 1913 \$318,000
 Floating debt 11,711
 Sinking funds 115,645
 Assessed valuation 1912 4,485,398
 Real value (est.) 6,750,000
 Tax rate (per \$1,000) 1912 \$9.40
 Population in 1910 6,147

GRANVILLE COUNTY.
 Oxford is the county seat.
 5s '09 s-an \$100,000 1939
BOND, DEBT May 3 1913 \$160,000
 Assessed valuation 1912 8,893,156
 State & Co. tax (per \$1,000) '12 \$9.00
 Population in 1910 25,102

GREENSBORO.
 County seat of Guilford County.
 Inc. 1870. Bonds are tax-exempt.
 Commission government adopted Feb. 7 1911. V. 92, p. 405.
Street and School Bonds.
 6s J-J \$100,000 July 1 1917
Electric Light Bonds.
 5s J-J \$25,000 Jan 1 1930
Street Bonds.
 5s J-J \$75,000 1930
 4s J-J 75,000 1934
 5s '12 F-A 75,000 Aug 1 1942
Building Bonds.
 5s g A-O \$35,000 Apr 1 1930
School Location
 6s J-J \$30,000 Jan 1 1922
 6s J-J 11,000 July 1 1913
 6s J-J 9,000 July 1 1913
 5s '10 J-J 35,000 July 1 1940
 5s J-J 30,000 July 1 1941
Sewer Bonds.
 5s g J-J \$65,000 1930
 4s J-J 75,000 1934
Water Works Bonds.
 5s g J-J \$100,000 Jan 1 1930
 4s J-J 100,000 1934

Water and Sewer Impt. Bonds.
 5s '12 F-A \$20,000 Aug 1 1942
Funding Bonds.
 5s '08 J-J \$125,000 Jan 1 1938
City Market Bonds.
 5s '12 F-A \$35,000 Aug 1 1942
BOND, DEBT Mch 1913 \$1,020,000
 Water debt (included) 220,000
 Sinking fund 10,000
 Assessed valuation 1912 9,450,000
 (Assessment 1/2 to 2-3 actual value.)
 Tax rate (per \$1,000) 1912 \$13.00
 Population in 1910 15,895

GUILFORD COUNTY.
 County seat is Greensboro. All bonds are tax-exempt.
Highway Improvement Bonds.
 5s '03 J-J \$300,000 June 1 1933
BOND, DEBT Dec 2 1912 \$300,000
 Sinking fund 28,639
 Assessed val. (2-5 act.) '12 26,450,940
 State & Co. tax (per \$1,000) '12 \$8.16 4
 Population in 1910 60,497
 INTEREST payable in Greensboro at Amer. Exchange Nat. Bank.

HENDERSON COUNTY.
 County seat is Hendersonville.
 See V. 76, p. 342 and 607, for litigation over RR. aid bonds.
Railroad Bonds.
 6s M-N \$97,000 May 1 1925
Court House Bonds.
 6s semi-an. \$50,000
General County Bonds.
 6s semi-an. \$20,000
BOND, DEBT Jan 1 1913 \$147,000
 Sinking fund 18,000
 Assessed val. (3-5 act.) '12 5,119,858
 State & Co. tax (per \$1,000) '12 \$12.50
 Population in 1910 16,262
 INTEREST on court-house bonds payable at Hanover Nat. Bank, New York; on other bonds at First Nat. Bank in Hendersonville.

HICKORY.
 This place is in Catawba County.
 Incorporated in 1874 and 1879.
Water Sewer & Street Bonds.
 5s J-J \$90,000 1934
 5s '07 M-N 11,000 May 1 1917
School Bonds.
 5s J-J \$10,000 1934
Street Bonds (Tax-Exempt).
 5s '11 \$35,000 Jan 1 1941
BOND, DEBT May 8 '13 \$146,000
 Assessed valuation 1912 1,743,056
 (Assessment 1-3 to 1/2 actual value.)
 Tax rate (per \$1,000) 1912 \$16.00
 Population in 1910 5,716
 INT. on \$90,000 5s and school bonds payable at First Nat. Bank of Hickory; on \$11,000 6s at Nat. Park Bank, N. Y.; on school and street bonds in Hickory at First Nat. Bank.
TAX-FREE.—All bonds are tax-exempt.

HIGH POINT.
 This town is in Guilford County.
 Incorp. in 1857. All bonds are exempt from city taxes.
Funding Bonds.
 5s g '11 A-O \$20,000 Apr 1 1941
Electric-Light Bonds.
 5s '03 A-O \$10,000 Apr 1 1933
Street Bonds.
 5s '03 A-O \$70,000 Apr 1 1933
 5s g '11 A-O 40,000 Oct 1 1941
Railroad Bonds.
 6s '89 J-J \$10,000 Jan 1 1919
School Bonds.
 6s '97 J-J \$10,000 Jan 1 1927
 5s '04 M-S 15,000 Mch 1 1934
 5s g '11 A-O 10,000 Oct 1 1941
Water Bonds.
 5s '01 M-N \$50,000 May 30 1931
 5s '02 M-N 50,000 May 1 1932
 5s '03 A-O 10,000 Apr 1 1933
 5s '08 A-O 60,000 Apr 1 1938
 5s '10 J-J 30,000 Jan 1 1940
 5s g '10 A-O 20,000 Oct 1 1941
Water & Sewer Bonds.
 5s g '11 A-O \$30,000 Oct 1 1941
BOND, DEBT Mch 1913 \$435,000
 Assets of city 675,000
 Sinking fund (est.) 13,700
 Assessed val. (1/2 act.) '12 5,200,000
 Total tax (per \$1,000) 1911 \$21.30
 Population in 1910 9,525
 INT. at Hanover Nat. Bank, N. Y. City, or at City Treasurer's office.

IREDELL COUNTY.
 Statesville is the county seat.
Jail Bonds.
 5 1/2s J-J \$15,000 July 1 '13-'15
Road Bonds.
 5s '11 J-J \$50,000 July 1 1926
 5s '11 J-J 75,000 July 1 1931
 5s '12 F-A 50,000 Aug 1 1932
 5s '12 100,000 Aug 1 1942
 5s '13 M-N 125,000 May 1 1943
County Home Bonds.
 5 1/2s '13 F-A \$30,000 Feb 1 '15-'24
BOND, DEBT May 1913 \$445,000
 Sinking fund 5,000
 Assessed valuation 1912 12,110,000
 (Assessment about 35% actual value.)
 State & Co. tax (per \$1,000) '12 \$9.30
 Population in 1910 31,314
 INT. on jail and court-house bonds at Com. Nat. Bank, Statesville; on road bonds at Hanover N. Bk., N. Y.

KINSTON.
 County seat of Lenoir County.
 Established Dec. 1762. All bonds are exempt from city tax.
Refunding Bonds.
 5s J-J \$25,000 July 1 1930
School Bonds.
 4 1/2s J-J \$20,000 June 30 1931
 5s '13 17,000
Water-Works & Sewerage Bonds.
 5s A-O \$100,000 Apr 1 1934
 3s '05 J-J 50,000 Jan 1 1935
BOND, DEBT Mar 20 '13 \$199,500
 Assessed val. (2-3 act.) '12 3,184,000
 Total tax rate (per \$1,000) '12 \$10.50
 Population in 1910 6,895

INT. at Hanover Nat. Bank, N. Y., and First Nat. Bank of Chicago.

LAUREL HILL TOWNSHIP.
 This township (P. O. Laurinburg) is in Scotland County.
Road Bonds.
 6s '11 J-D \$30,000 Dec 1 '22-'41
TOTAL BONDED DEBT (7)
 Population in 1910 2,571

LAURINBURG.
 This place is in Scotland County.
Refunding Water & Sewer Bonds.
 5 1/2s '11 A-O \$37,500 Apr 1 1931
Total bonded debt (7)
 Population in 1910 2,322

LEE COUNTY.
 Sanford is the county seat.
Road Bonds.
 5s '12 M-N \$100,000 May 1 1952
Funding and County Home Bonds
 5s '12 s-an \$25,000 1942
TOT. BD. DT. Oct 1912 \$140,000
 Assessed valuation 1911 4,478,261
 State & Co. tax (per \$1,000) '11 \$7.10 2-3
 Population in 1910 11,376
 INT. payable at Co. Treas. office.

LEXINGTON.
 This town is in Davidson County.
 Inc. 1823. Bonds are taxable.
Impt. Bonds (opt. aft. 20 yrs.).
 5s '05 A-O \$98,000 1945
 5s '08 J-J 20,000 July 1 1948
Street Bonds (opt. aft. 20 yrs.).
 5s '07 M-N \$10,000 May 1 1947
Street, Light and Water Bonds
 5s '07 M-S \$40,000 Mch 1 1947
 (Subject to call after March 1 1927)
BOND, DEBT Mch 1911 \$168,000
 Assessed val. (1/2 act.) '10 1,734,911
 Population in 1910 4,163
 INTEREST on the bonds of 1907 is payable at the Bank of Lexington.

MADISON COUNTY.
 Marshall is the county seat.
 5s J-J \$85,000 July 1 1935
 6s J-J 27,000 Part yearly
BOND, DEBT Mch 1912 \$112,000
 Assessed val. (4-5 act.) '11 4,853,943
 State & Co. tax (per \$1,000) 1911 7.70
 Population in 1910 20,132

MECKLENBERG COUNTY.
 County seat is Charlotte.
Refunding Bonds.
 5s M-S \$300,000 Nov 1 1920
BOND, DEBT May 2 1913 \$300,000
 Floating debt 215,000
 Assessed val. (1/2 act.) '12 228,748,351
 State & Co. tax (per \$1,000) '12 \$10.50
 Population in 1910 67,031
 INT. payable in Charlotte, N. C. at American Trust Co., and at Amer. Exchange Nat. Bank, New York.

MONROE.
 This city is in Union County.
Sewer Bonds.
 12 June \$30,000 June 1 1942
TOTAL DEBT (7)
 Population in 1910 4,082

MOREHEAD CITY.
 This city is in Carteret County.
 Inc. in 1850. Pop. 1910, 2,039.
 5s \$15,000 July 1935
 5 1/2s 20,000 Mch 1941
Funding Bonds.
 5 1/2s '12 A-O \$15,000 Apr 1 1942
BOND, DEBT Mar 1913 \$50,000
 Water debt (included) 20,000
 Assessed valuation 1912 700,000
 Real valuation (est.) 1,000,000
 INT. at Hanover Nat. Bank, N. Y.

MURPHY TOWNSHIP.
 This township is in Cherokee Co.
Road Bonds.
 5s '12 A-O \$50,000 Apr 1 1942
TOTAL BONDED DEBT (7)
 Population in 1910 4,708
 INT. at Hanover Nat. Bank, N. Y.

NEW BERN.
 This city is the county seat of Craven County. Founded by the Swiss in 1710. All bonds are exempt from city taxes. Pop. 1910, 9,981.
Water and Sewer Bonds.
 5s \$80,000 July 2 1930
Light Bonds.
 5s \$15,000 Dec 2 1931
Street Bonds.
 5s '08 M-S \$50,000 Mch 2 1938
 5s '09 F-A 50,000 Feb 1 1930
 5s 50,000 Jan 1 1941
 3s '10 s-an 50,000 1940
Funding Bonds.
 5s '12 M-N \$50,000 May 1 1932
Water and Light Bonds.
 5s '07 F-A \$30,000 Aug 1 1937
Refunding Bonds.
 5s \$10,000 July 1 1931
 5s 25,000 May 1 1919
Pamlico Oriental & W. Ry. Bonds.
 4s '03 48,000 May 1 1933
BOND, DEBT May 14 '13 \$458,000
 Assessed val. (2-3 act.) '12 5,584,947
 Total tax (per \$1,000) 1911 \$10.00

NEW HANOVER COUNTY.
 Wilmington is the county seat.
Court House Bonds.
 5s J-J \$7,800 1917
Road Bonds.
 4 1/2s J-J \$50,000 1927
 4s J-J 50,000 1930
 4 1/2s '08 J-J 50,000 July 1 1933
Road and Bridge Bonds.
 4 1/2s '11 J-J \$30,000 July 1 1936
BOND, DEBT Mch 1913 \$207,800
 Sinking fund July 1912 14,381
 Assessed val. (1/2 act.) '12 17,256,669

State & Co. tax (per \$1,000) '12 \$10.00
 Population in 1910 32,037
 INT. payable at N. Y. or at County Treasurer's office in Wilmington.

NOETH WILKESBORO.
 This town is in Wilkes County.
Light-Plant Bonds.
 6s '09 \$2,000 1920
 6s '09 15,000 1939
Street Bonds.
 5s '09 \$18,000 1939
Water-Works Bonds.
 5s '09 \$30,000 1939
Water and Sewer Bonds.
 6s '09 \$45,000 1939
School-Building Bonds.
 6s '12 J-J \$10,000 May 1 1942
BOND, DEBT Mch 1913 \$110,000
 Assessed valuation 1911 1,195,904
 (Assessment about 1/2 actual value.)
 Total tax (per \$1,000) '12 \$12.00
 Population in 1910 1,902
 *Property assessed every 4 years.
 INT. at Nat. Park Bank, N. Y.

PITT COUNTY.
 Greenville is the county seat.
Training School Bonds.
 5s '07 s-a \$50,000 July 1 1937
Bridge Bonds.
 5s '08 J-J \$50,000 July 1 1938
Court-House and Jail Bonds.
 5s '11 F-S \$75,000 Feb 1 1941
BOND, DEBT Apr 1913 \$175,000
 Assessed val. (2-3 act.) '12 3,270,906
 State & Co. tax (per \$1,000) '12 \$9.00
 Population in 1910 36,340

POLK COUNTY.
 Tryon is the county seat.
Road Bonds.
 5s '13 s-an \$100,000 1943
BOND, DEBT May 1913 \$100,000
 Assessed valuation 1912 2,200,000
 Population in 1910 7,640
 INT. at Bank of Tryon, Tryon.

RALEIGH.
 Raleigh is the county seat of Wake County. Incorporated in 1792.
 Commission government adopted April 1 1913. V. 96, p. 1035. City rejects offer of the Wake Water Co. to sell its property for \$263,000. V. 96, p. 149.

Consolidated Debt Bonds.
 5s '89 J-J \$42,500 July 1 1919
 5s '91 J-J 25,000 July 1 1919
Sewer Bonds.
 5s '89 J-J \$50,000 July 1 1929
 5s '90 J-J 25,000 Jan 1 1929
Street Bonds.
 5s '89 J-J \$25,000 July 1 1919
Street and Public Imp't Bonds.
 5s '97 A-O \$50,000 Oct 1 1927
 5s '99 J-J 100,000 July 1 1929
Municipal Building Bonds.
 5s '09 J-J \$125,000 July 1 1939
Refunding Bonds.
 5s '09 J-J \$25,000 July 1 1939
BOND, DEBT Mch '12 \$467,500
 Floating debt 51,013
 Cash in sinking fund 65,500
 Assessed val. (1/2 act.) '12 11,250,505
 City tax rate (per \$1,000) '11 \$12.50
 Population in 1910 19,218
 INT. is payable at the Farmers' & Merchants' Bank, Baltimore. Coupons are all tax-receivable.
TAX-FREE.—The bonds are all exempt from city taxation.

REIDSVILLE.
 This city is in Rockingham County.
 Inc. 1873. Pop'n 1910, 4,828.
Public Improvement Bonds.
 6s s-an \$50,000 July 1 1921
Water-Works Bonds.
 5s ann \$25,000 May 1 1929
Sewer and Street Bonds.
 5s s-an \$100,000 Jan 1 1941
BOND, DEBT Sept 1912 \$175,000
 Floating debt Mch 1912 50,000
 Assessed val. (2-3 act.) '11 2,300,000
 Total tax rate (per \$1,000) '11 \$19.70
 INT. is payable at Importers' Nat. Bank and at Nat. Park Bank, N. Y.

ROCKY MOUNT.
 This city is in Nash and Edgecombe counties. Incorporated as a town 1867 and as a city March 11 1907.
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 1941
Water, Light and Street Bonds.
 5s '08 A-O \$135,000
BOND, DEBT Mar 1913 \$215,000
 Assessed val. (1/2 act.) '12 4,447,208
 Tax rate (per \$1,000) 1912 \$11.00
 INT. at Chemical Nat. Bk., N. Y. Population in 1910 8,051
 INT. at Hanover Nat. Bank, N. Y.

RUTHERFORD COUNTY.
 County seat is Rutherfordton.
Refunding Bonds.
 4 1/2s '05 Jan \$79,000 Jan 1 '14-'36
 5s '08 J-J 27,000 Jan 1918
Court House Bonds.
 5 1/2s '08 \$46,000 1923-1947
BOND, DEBT Mar 1913 \$152,000
 Assessed val. (5-8 act.) '12 7,232,160
 State & co tax (per \$1,000) '12 \$10.00
 Population in 1910 28,585
 INT. 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.
 This city is the county seat of Rowan County. Commission government rejected Mar. 18 1913. V. 96, p. 890.

SALISBURY (Concluded).

School Bonds.

5s A-O \$10,000... June 1 1916

Street Bonds.

5s '09 A-O \$50,000... Apr 1 1954

5s '10 " " 50,000... Jan 1 1960

Street & Gen. Improv't Bonds.

5s '08 semi-ann \$50,000... 1938

50,000... 1958

Street and Sewer Bonds.

5s June \$20,000... June 1 1921

5s A-O 25,000... Jan 1 1930

Water Bonds.

5s '09 " " \$20,000... 1929

Water and Sewer Bonds.

5s A-O \$75,000... Oct 1 1931

Funding and Refunding Bonds.

5s '10 J-J \$50,000... May 1 1951

BOND. DEBT May 1911... \$385,000

Assessed valuation 1910... \$3,883,907

City tax (per \$1,000) 1910... \$11.50

Population in 1910... 7,153

* Exempt from city taxes.

SHELBY.

This city is in Cleveland County.

School Bonds.

5s '07 " " \$35,000... 1938

Water and Sewer Bonds.

5s '08 J-J \$115,000... July 1 1938

Electric-Plant-Purchase Bonds.

5s '12 M-S \$15,000... Feb 15 1927

BOND. DEBT May 13 '13 \$169,500

Assessed val. (3-5 act.) '12 \$1,434,306

Total tax (per \$1,000) 1912... \$14.50

Population in 1910... 3,127

SPENCEE.

This place is in Rowan County.

Sewer Bonds.

5s '07 " " \$5,000... July 1 1937

BONDED DEBT Jan 1913... \$80,000

Assessed valuation... 1,000,000

Population in 1910... 1,915

STANLY COUNTY.

County seat is Albemarle. Old railroad-aid 6s now retired, declared valid by courts. Bonds taxable.

Refunding Bonds.

5s '07 J-J \$100,000

BOND. DEBT July 1 '12 \$100,000

Assessed val. (1-4 act.) 1912 \$5,710,963

County tax rate (per \$1,000) '12... \$8.56

Population in 1910... 19,909

INT. at Hanover Nat. Bk. N.Y. City.

SYLVA TOWNSHIP.

This township (P. O. Sylva) is in Jackson County.

Road Bonds.

8s '13 " " \$50,000

TOTAL DEBT... (?)

STATESVILLE.

County seat of Iredell County.

Water and Sewer Bonds.

5s '07 " " \$72,000

Electric Light Bonds.

5s " " \$18,000

School Bonds.

5s " " \$20,000

Funding Bonds.

5s '07 " " \$45,000

5s '12 M-S 25,000... Sept 1 1942

5s '12 M-S 10,000... Sept 1 '13-'22

Street Bonds.

5s " " \$60,000

BOND. DEBT Apr 1 1913... \$250,000

Total assessed val. 1912... 2,585,931

Tax rate (per \$1,000) 1912... \$11.50

Population in 1910... 4,599

INT. at Chase Nat. Bank, N. Y., and office of City Clerk and Treas.

TARBORO.

This town is the county seat of Edgecombe County.

Water, Light & Sewer Bonds.

5s '09 J-J \$17,000... July 1 1939

TOTAL DEBT Jan 1913... \$129,000

Water debt (included)... 49,000

Assessed valuation 1911... 1,862,839

Real value (est.)... 2,600,000

Population in 1910... 4,129

THOMASVILLE.

This city is in Davidson County.

5s '12 J-DS \$110,000... Dec 1942

TOTAL DEBT Mar 20 '13 \$110,000

Assessed valuation 1913... 1,239,108

(Assessment about 1/2 actual value)

Population in 1910... 4,063

INT. at U. S. Mtg. & Tr. Co. N.Y.

WAKE COUNTY.

Raleigh is the county seat.

Court-House Bonds.

5s '05 " " \$20,000... Apr 1 1935

Bridge Bonds.

6s '05 " " \$5,000... July 1 1935

6s '09 " " 8,000... Jan 1 1922

Funding Bonds.

5s '01 " " \$14,000... July 1 1931

5s '05 " " 20,000... July 1 1935

County Bonds.

5s '05 " " \$15,000... July 1 1935

Road Bonds.

5s '05 " " \$18,000... July 1 1933

5s '09 " " 10,000... July 1 1944

BOND. DEBT Apr 23 '13 \$120,000

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several civil divisions in North Carolina not included in the foregoing.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n, 1910.
Albemarle (T), Stanley Co.	\$40,000	None	\$314,454	\$15.00	2,116
Amos County	95,000	None	7,153,858	75.00	25,465
Ashboro, Randolph County	80,000	300	1,021,158	17.50	1,865
Beaufort County	87,500	23,000	8,804,631	98.00	30,877
Black Mountain Township	40,000	None	270,000	412.50	1,762
Canton, Haywood County	130,000	2,000	1,175,698	117.50	1,393
Cherokee County	25,000	None	2,602,705	210.50	13,776
Chatham County	50,000	8,000	7,615,869	78.20	22,635
Cleveland County	140,000	None	79,558,268	78.60	29,494
Cumberland County	154,800	7,000	10,371,173	78.80	35,284
Dunn (C), Harnett County	53,000	None	921,219	9.50	1,823
Durham County	30,000	None	698,031	—	25,442
Elizabeth City Graded Sch. D.	34,500	23,770	2,500,000	—	—
Elkin Twp., Surry County	26,000	None	1,000,000	76.43	2,119
Forest City (C), Rutherford Co.	25,000	—	747,298	110.00	1,592
Franklin Township	40,000	—	1,586,749	—	4,430
Greene County	28,000	—	23,014,743	99.17	13,083
Greenville (C), Pitt County	170,000	10,000	21,900,000	213.50	4,101

Assessed valuation 1912... 26,401,399

State & Co tax (per \$1,000) '12... \$8.70

Population in 1910... 63,229

INT. on court-house bonds payable at Nat. Park Bank, N. Y.; all others at Farmers' & Merchants' Nat. Bank, Baltimore.

WASHINGTON.

This city is in Beaufort County.

Refunding Bonds.

5s '11 J-J \$15,000... Jan 1 1941

TOTAL BD. DT. Oct 21 '12 \$144,000

Assessed valuation 1912... 2,604,407

Tax rate (per \$1,000) 1911... \$13.00

Population in 1910... 6,211

WELDON.

This town is in Halifax County.

6s '13 " " \$40,000... Jan 1 '23-'42

TOTAL DEBT... (?)

Population in 1910... 1,999

WILMINGTON.

Wilmington is the county seat of New Hanover County. Inc. as a city Feb. 1 1869. All bonds are exempt from city taxation. Commission government ratified Mar. 15 1911. V. 92 p. 747. City in Mar. 1909 purchased plant of Clarendon Water Works Co. V. 88, p. 640. On Oct. 17 1912 city purchased plant of Wilmington Sewerage Co. V. 95, p. 1225.

Consolidated Bonds.

5s '92 J-J \$314,400... Jan 1 1922

W. O. & E. C. RR.

5s J-J \$98,000... Jan 1 1918

C. F. & Y. RR.

5s J-J \$129,000... Jan 1 1919

Refunding Bonds.

4s '9 J-J \$148,000... July 1 1929

Water and Sewer Bonds.

4 1/2s '08 A-O \$400,000... Oct 1 1948

Street Bonds (Tax-Exempt).

4 1/2s '8 J-J \$100,000... Apr 1 1950

Street, Water and Sewer Bonds.

4 1/2s '12 J-J \$400,000... Jan 1 1932

BOND. DEBT Apr 1 '13 \$1,584,400

Floating debt... 11,000

Sinking fund... 56,978

Assessed val. (1-3 act.) '12 12,011,000

Total tax rate (per \$1,000) '12... \$27.75

Population in 1910 (Census)... 25,748

INT. is payable in Wilmington and New York at Harris, Forbes & Co.

WILSON.

This city is in Wilson County.

Street Bonds.

5s '12 M-S \$25,000... Sept 23 1931

5s '04 " " 40,000... 1934

Sewer Bonds.

6s '96 Jan \$17,000... 1916

Ref. Elec.-Lt., Water & Sewerfunds.

5s '12 A-O \$74,000... Oct 1 1932

Electric Light Bonds.

5s '08 s-a \$17,000... 1923

BOND. DEBT May 1913... \$173,000

Water & light debt (incl.)... 91,000

Assessed val. (3-5 act.) '12 4,000,000

Tax rate (per \$1,000) 1911... \$7.16

Population in 1910... 6,717

INT. on \$40,000 bonds due 1934 and paving bonds is payable at U. S. Mort. & Trust Co., N. Y.; on water and light bonds at Chemical Nat. Bank, N. Y.; on sewer bonds at Nat. Park Bank, N. Y.

WINSTON-SALEM.

This city is in Forsyth County. Incorp. 1856. Bonds are exempt from city taxes. On Mar. 18 1913 this city and the municipality of Salem voted in favor of consolidation. V. 96, p. 890.

Water Works & Other Purposes.

5s '9 M-S \$100,000... Sept 1 1924

5s '9 J-J \$100,000... Jan 1 1934

Street Bonds.

5s '07 M-N \$35,000... Nov 1 1937

4 1/2s '12 J-J 50,000... July 1 1952

Water Bonds.

5s '07 M-N \$35,000... Nov 1 1937

4 1/2s '12 J-J 50,000... July 1 1952

Sewer Bonds.

5s '07 M-N \$30,000... Nov 1 1937

4 1/2s '12 J-J 85,000... July 1 1952

Refunding Bonds.

4 1/2s '09 M-N \$40,000... Nov 15 1939

4 1/2s '09 F-A \$100,000... Aug 15 1940

5s '11 M-N \$45,000... May 1 1941

4 1/2s '11 M-N \$55,000... May 1 1941

School Bonds.

4 1/2s '12 J-J \$60,000... July 1 1952

Hospital Bonds.

4 1/2s '12 J-J \$90,000... July 1 1952

Park Bonds.

4 1/2s '12 J-J \$15,000... July 1 1942

Salem Bonds (Annexed).

School, Street and Sewer.

5s '12 J-J \$65,000... Jan 1 1942

TOT. BD. DT. Apr 1913 \$1,225,000

Assess. val. (2-5 act.) '12 13,720,591

City tax rate (per \$1,000) '12 \$10.00

Population in 1910... 17,167

INT. on bonds marked (*) payable at Merc. Trust & Dep. Co., Balto; on bonds marked (z) at Townsend, Scott & Son, Balto; on bonds marked (s) at A. B. Leach & Co., N. Y.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n, 1910.
Harnett County	\$68,000	None	\$7,250,000	\$7.60	22,174
Henderson (T), Vance County	60,000	None	1,473,682	8.50	4,503
Kings Mountain, Cleveland, O.	60,000	None	780,000	111.00	2,218
Lenoir (C), Caldwell County	100,000	\$5,000	41,007,000	213.40	4,804
Lincolnton, Lincoln County	75,000	None	21,187,024	214.00	828
Lumberton (T), Robeson Co.	75,000	None	1,155,637	114.00	2,230
Lyon Swamp Drainage District	46,500	None	—	—	—
Maxton (T), Robeson County	50,000	None	559,000	—	1,321
McDowell County	32,000	None	75,285,422	79.80	13,538
Moore County	25,300	—	24,543,927	—	17,010
Moseley Creek Drain, Dist.	45,000	—	—	—	—
Murphy (T), Cherokee County	90,000	None	1,025,000	79.00	977
Onslow County	53,000	None	4,295,631	—	14,125
Oxford, Granville County	80,000	None	1,765,000	111.00	3,018
Red Springs, Robeson Co.	35,000	—	675,000	151.50	1,089
Richmond County	80,000	5,000	7,727,500	103.69	23,197
Robeson County	75,000	None	16,857,711	99.50	51,945
Rockingham Township	25,000	—	1,749,734	116.66	33,168
Rowan County	25,000	12,000	14,800,000	99.00	37,521
Roxboro (T), Person County	30,000	None	683,721	216.30	1,425
Rutherfordton, Rutherford Co.	60,000	2,500	748,299	114.00	1,062
Salisbury Twp., Rowan Co.	50,000	None	6,821,160	210.00	16,059
Sanford (T), Moore County	87,000	10,000	21,076,612	29.00	2,282
Scotland County	28,000	—	2,181,698	536.23	15,363
Southern Pines, Moore Co.	30,000	14,674	243,412	220.00	542
Statesville Twp., Iredell Co.	50,000	None	74,656,309	710.00	8,093
Salleytown, Township	50,000	—	1,415,000	—	3,213
Wadesboro, Anson County	35,000	None	1,547,432	—	2,376
Waynesville (C), Haywood Co.	73,000	6,000	980,000	212.60	2,008
Wilkes County	42,000	7,000	24,986,153	210.00	30,282
Williamston Twp., Martin Co.	40,000	—	1,403,770	—	3,321

(C) City. (T) Town. a Total tax. b County tax. c State & County tax. d 1909 figures. e 1910 figures. f 1911 figures. g 1912 figures. h 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 1915a)... Cole L. Bease

Secretary of State (term expires 1915a)... R. M. McCown

Treasurer (term expires 1915a)... S. T. Carter

Comptroller (term expires 1915a)... A. W. Jones

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 void. 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 1913 consisted of the following items:

LOANS—

Consols 1873-8-9	When Due.	Redemption Brown Consols '93.
6s Agricultural Co. Scrip (two pieces)	—	4 1/2s J-J \$5,622,512c&r. Jan 1 1933 (Subject to call after Jan 1 1913.)
6s J-J \$191,800r. Irredeemable	—	Blue Bonds 1887.
Clemson College Stock 1891.	—	4 1/2s J-J \$400,000c&r. July 1 1928
6s J-J \$58,539r. Irredeem.	—	Bonds Fundable into Brown Cons
		Various old bonds, principal fundable.
		6s " " \$164,358c&r. —

In 1903 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 1912 Legislature passed an Act providing for the issuance of 4 1/2% gold coupon bond and certificates of stock for the refunding of outstanding Brown consols, bonds and stocks. This Act was given in full in V. 94, p. 718. A suit was instituted on Jan. 6 1913 in the Supreme Court by a taxpayer in the name of the State of South Carolina to enjoin the issuance of about \$4,700,000 bonds and stock of the State which the Sinking Fund Commission proposes to issue under the Act of Feb. 23 1912 for the purpose of refunding outstanding redemption brown consols dated Jan. 1 1893. See V. 95, p. 149.

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 1913 was \$6,272,852, not including \$414,359 bonds which matured a great many years ago but have never been paid. The assets of the sinking funds on Jan. 1 1913 amounted to \$922,725; of this amount \$100,002 was ordinary sinking fund and \$822,663 "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.
1912	\$152,652,298	\$96,119,406	\$43,359,299	\$291,531,003	\$5.75
1911	149,802,901	94,192,625	43,138,493	287,133,019	5.75
1910	147,051,422	90,474,520	42,229,407	279,755,349	5.75
1908	134,536,251	94,872,328	41,959,377	271,367,956	5.50
1904	108,254,037	69,354,698	29,765,695	207,374,433	5.00
1897	102,088,325	47,641,516	24,142,341	173,872,182	5.00
1895	100,137,179	45,494,110	23,797,652	169,428,941	4.50
1880	76,583,666	36,574,858	7,392,900	120,551,424	4.75

STATE PROPERTY.—The State owns valuable deposits of phosphates, but its revenues from the mining of them, after increasing from \$106,698 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, in 1909 to \$4,362.12, in 1910, 1911 and 1912 to \$1,500. This is partly the result of a reduction in royalties from \$1.05 per ton in 1886 to 25 cents per ton in 1900.

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." By the Constitutional amendments adopted in 1910, exceptions are made in the case of bonds for water, sewerage or lighting purposes—see below.

CONSTITUTIONAL AMENDMENTS.—Five amendments to Section 7 of Article VIII, of the constitution were favorably voted Nov. 8 1910. V. 92, p. 1449. 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 amends Section 6 of Article X, so as to allow townships in Greenwood County and Saluda County to issue railroad-aid bonds. In Nov. 1912 two amendments were adopted to Article X, by adding Sec. 14a and Sec. 15, empowering certain cities and towns to assess abutting property for street improvements. At the same election an amendment to Sec. 7 of Article VIII, and Sec. 5 of Article X, was adopted providing that the limitations imposed by these sections shall not apply to bonded debt incurred by the town of Bishopville in Lee County for railroad-aid purposes. V. 95, p. 1558.

TAXATION OF MUNICIPAL BONDS.—A law was passed in 1912 exempting all school and municipal bonds from taxation. Heretofore the only bonds which were non-taxable were those specifically exempted under the Acts authorizing their issuance. V. 94, p. 645.

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 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.—Table with 4 columns showing population in 1810, 1820, 1830, and 1840 for various counties.

The proportion of the colored population was 60.70% in 1880, 60.16% in 1890, 58.4% in 1900 and 55.2% in 1910. In number, blacks were 305,944 in 1850, 412,320 in 1860; 415,814 in 1870; 604,332 in 1880; 662,503 in 1890; 782,321 in 1900 and 855,843 in 1910.

CITIES, COUNTIES AND TOWNS IN THE STATE OF SOUTH CAROLINA.

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

Table listing cities and towns (Anderson, Camden, Charleston, Cheraw, Dillon, Florence, Gaffney, Georgetown, Greenwood, Kershaw, Lancaster, Orangeburg) with their respective bond issues, dates, and terms.

CHEROKEE COUNTY. Gaffney is the county seat. Funding Bonds. 4 1/2% 13 J-J \$47,500. Apr 1 1933 TOTAL DEBT 26,179 Population in 1910.

CHEROKEE COUNTY SCHOOL DISTRICT NO. 10. P. O. Gaffney. 5% 13 J-J \$30,000. TOTAL DEBT. INT. at Nat. Park Bank, N. Y.

CHESTER. This city is in Chester County. Refunding Bonds. 5% 12 A-O \$24,000. Oct 1 1942 BOND, DEBT Apr 1910. Assessed valuation 1911. Tax rate (per \$1,000) 1911. Population in 1910.

CHESTER COUNTY. Chester is the county seat. 4 1/2% 05 ann \$75,000. (Subject to call 1920.) BOND, DEBT Mar 1913. Sinking fund. NKT DEBT Mar 1913. Assessed valuation 1912. State & Co. tax (per \$1,000) 1912. Population in 1910. INT. payable at Co. Treas. office.

COLUMBIA. Columbia (chartered in 1805) is the capital of the State and the county seat of Richland County. Commission government adopted April 2 1910. V. 90, p. 1050. An issue of \$200,000 canal bonds has been assumed by the Columbia Electric Street Ry., Light & Power Co., but interest guaranteed by city. Water Bonds (First Mortgage). J-J \$75,000. Jan 1 1921. Water Bonds. 4 1/2% 05 J-J \$390,000. July 1945 Refunding Bonds. 5% 11 M-S \$850,000. Mech 1 1941 GEN. DEBT Mar 20 13. \$850,000 Water bonds (additional). \$45,000 Sinking fund (water). \$16,331 Assessed val. (1/2 act.) '12. \$10,834,434 Total assessed val. 1912. \$10,736,030 Total tax rate (per \$1,000) '12. \$18.00 Population in 1910. 26,319 INT. at Townsend Scott & Son, Baltimore, and in Columbia.

DARLINGTON. This town is the county seat of Darlington County. Railroad Ref. Bonds. \$50,000 Sewer Bonds. \$30,000 Railroad-Aid Bonds. \$12,000 Refunding Town Hall Bonds. 5% 12 J-J \$20,000. Jan 15 1932 TOTAL DEBT Mar 1913. \$112,000 Assessed valuation 1912. \$1,497,261 Tax rate (per \$1,000) 1912. \$15.00 Population in 1910. 3,789 INT. at Nat. Bk. of Comm'ce, N. Y.

DILLON. This place is in Dillon County. Water Bonds (Opt. aft. 20 yrs.). 5% 12 J-D \$38,000. June 1 1932 Sewer Bonds (Opt. aft. 20 yrs.). 5% 12 J-D \$39,000. June 1 1932 BOND, DEBT May 1913. \$100,000 Assessed valuation 1912. \$50,000 Population in 1910. 1,737 INT. at People's Bank in Dillon.

DILLON COUNTY. Dillon is the county seat. Highway Bonds. 5% 12 J-J \$85,000. Jan 1 1942 Funding Bonds. 5% 12 J-J \$15,000. Jan 1 1942 TOT. BD. DT. Nov 1912. \$100,000 Assessed valuation 1912. \$3,776,972 State & Co. tax (per \$1,000) '11. \$14.75 Population in 1910. 22,615

FLORENCE. This city is in Florence County. Commission government approved Nov. 12 1912. V. 95, p. 1420. 7% 92. \$25,000. 1910 5% 04. 50,000. 1942 Sewer Bonds (Opt. aft. 20 yrs.). 5% 10 J-J \$70,000. Jan 1 1950 Water Bonds (Opt. aft. 20 yrs.). 5% 10 J-J \$30,000. Jan 1 1950 BOND, DEBT Jan. 5 1910. \$123,000 Total assessed val. 1909. 1,726,132 Total tax rate (per \$1,000) '09. \$16.00 Population in 1910. 7,057

GAFFNEY. This city is in Cherokee County Water and Sewer Bonds. 5% 09 J-J \$84,000. Oct 1 1949 (Subject to call after Oct. 1 1929.) BOND, DEBT Apr 1912. \$160,000 Sinking fund. 14,507 Assessed val. (1/2 act.) '12. 1,320,000 Total tax rate (per \$1,000) '11. \$33.75 Population in 1910. 4,767

GEORGETOWN. This city is the county seat of Georgetown County. Incorpor. as a town in 1805 and as a city in 1891. All bonds are taxable. Refunding Bonds. 4 1/2% J-D \$75,000. Dec 1 1932 Water Bonds (Opt. aft. 20 yrs.). 5% 03 J-D \$64,000. Dec 1943 BOND, DEBT Mar 1913. \$139,500 Sinking fund. 6,300

Assessed val. (3-5 act.) '12 \$1,895,214 Total tax rate (per \$1,000) '12 \$30.00 Population in 1910. 5,530 INT. at Nat. Park Bank, N. Y. City.

GREENVILLE. This city is the county seat of Greenville Co. Incorpor. Feb. 14 1907 Railroad Bonds. 5% 93. \$5,500. July 1915 5% 91. 5,000. July 1923 5% 83. 11,500. July 1923 4 1/2% 00. 9,500. July 1920 4 1/2% 83. 10,500. July 1935

Refunding Bonds. 4 1/2% 05 J-J \$125,000. July 1 1933 4 1/2% 00 J-J 10,000. July 1935 5% 10 J-J 5,000. Jan 1 1930 5% 10 J-J 36,000. July 1 '13-'15 5% 12 J-J 10,000. July 1 1942 5% 13 M-S 15,000. Mar 1 1944

Paving Bonds. 6% 03 M-S \$15,000. July 1913 Bridge Bonds. 4 1/2% 90. \$8,500. July 1935 Street Bonds. 5% 10 J-J \$100,000. July 1 1940 5% 11 J-J 100,000. July 1940 5% 12 J-J 115,000. July 1 1942

Sewer Bonds. 6% 02 J-J \$75,000. July 1923 5% 10 J-J 40,000. July 1 1940 5% 12 J-J 35,000. July 1 1942 School Bonds. 4 1/2% 08. \$18,000. July 1938 Refunding School Bonds. 5% 11. \$7,000. July 1935 BOND, DEBT Jan 1 '13. \$744,500 Assess. val. (30% act.) '12. \$5,500,000 City tax rate (per \$1,000) '12. \$20.00 Population in 1910. 15,741 INT. on issue of 1900 payable at Nat. Bank of Greenville; on refunding bonds at Fourth Nat. Bank, N. Y.; and at Nat. Bank of Greenville; on bonds of 1910 and street and sewer bonds dated 1912 at Fourth Nat. Bank in N. Y. City. TAX FREE.—All bonds of this city are exempt from city tax.

GREENVILLE COUNTY. County seat is Greenville, Atlanta & Charl. Air. Line RR. 6% 95 J-J \$25,000. July 1 1915 5% 07 J-J 35,000. July 1 1937

Funding Bonds. 4% 99 J-J \$32,000. July 1 1919 5% 06 J-J 80,000. May 1 1936 Greenville & Laurens RR. 5% 05 A-O \$10,500. Apr 1 1930 5% 07 J-J 5,500. July 1 1937 5% 08 J-J 5,500. Jan 1 1938 Refunding Bonds. 4% 01 J-J \$31,000. July 1 1931 4 1/2% 03 J-J 25,000. July 1 1933 Emergency-Flood Bonds. 4 1/2% 09 J-J \$25,000. Jan 1 1939 BOND, DEBT May 1913. \$260,000 Assessed val. (1/2 act.) '12. \$15,684,540 State & Co. tax (per \$1,000) '12. \$18.25 Population in 1910. 68,877 INT. at Hanover Nat. Bank, N. Y.

GREENWOOD. This town is in Greenwood County. Court-House and Jail Bonds. 6% 97 Oct \$22,000. 1917 Water and Elec. Light Bonds. 6% 98 J-J \$40,000. 1938 Sewer and Water Bonds. 5% 02 J-D \$40,000. June 1 1942 Subject to call after June 1 1922.) Street Bonds. 5% 08 J-J \$50,000. 1938 BOND, DEBT Jan 1 1913. \$152,000 Assessed val. (1/2 act.) '12. 2,000,000 Total tax (per \$1,000) 1912. \$12.00 Population in 1910. 6,614 INT. at Hanover Nat. Bank, N. Y.

KERSHAW COUNTY. County seat is Camden. Bonds are tax-exempt. Pop'n 1910, 27,094. Court-House Bonds. 5% 05 Apr \$25,000. Apr 1 1925 Bridge Bonds. 5% 09 M-N \$40,000. May 1 1934 Refunding Bonds. 5% 12 M-N \$95,000. May 1 1932 BOND, DEBT Jan 1 1913. \$150,000 Assessed val. (2-5 act.) '12. 4,810,704 State & Co. tax (per \$1,000) '12. \$17.75

LANCASTER COUNTY. Lancaster is the county seat. Refunding Railroad-Aid Bonds. 5% 12 July \$47,000. July 1 1932 BOND, DEBT May 2 1913. \$80,000 Floating debt. 20,000 TOTAL DEBT May 1913. 100,000 Assessed valuation 1912. 3,460,000 State & Co. tax (per \$1,000) '12. \$29.50 Population in 1910. 26,650

ORANGEBURG. This city is the county seat of Orangeburg Co. Incorpor. Dec. 24 1833 Railroad Bonds. \$10,000. \$500 paid yrly Water and Light Bonds. J-D \$40,000. 1935 Sewer Bonds (Opt. aft. 20 yrs.). 4 1/2% 07 J-J \$50,000. Jan 1 1947 BOND, DEBT Sept 15 '12. \$101,000 Sinking fund. 16,250 Assessed val. (1/2 act.) '11. 1,600,000 City tax (per \$1,000) 1911. \$17.00 Population in 1910. 5,994 INT. on water and light bonds payable at Hanover Nat. Bank, N. Y.; on sewer bonds at Nat. Park Bank, N. Y.; and on RR. bonds at Edisto Sav. Bank, Orangeburg.

EICHLAND COUNTY.
Columbia is the county seat.
Township Bridge Bonds.
06 '11 \$75,000.....1931
Jail Bonds.
5s '13 J-J \$50,000...June 30 1933
Total bonded debt.....(7)
Assessed valuation 1911..17,650,973
Population in 1910.....55,143

ROCK HILL.
This city is in York County, Incor. in 1893. Bonds are tax-exempt.
Funding Bonds.
4 1/2s '10 \$10,000.....July 1 1922
Refunding Bonds.
5s '11 \$19,000.....July 1 1928
Water Bonds (Opt. aft. 20 yrs.).
5s '11 J-J \$130,000...Jan 1 1951
5s '13 J-J 50,000.....Jan 1 1953
Sewer Bonds (Opt. aft. 20 yrs.).
5s '11 J-J \$32,000...Jan 1 1951
College Bonds.
6s '10 \$80,000.....July 1 1923
Light Bonds (Opt. aft. 20 yrs.).
5s '11 J-J \$35,000...Jan 1 1951
BOND. DEBT. May 2 1913 \$434,000
Assessed val. (1-3 act.) '12..1,996,565
Total tax (per \$1,000) 1913...\$21.75
Population in 1910.....7,216
INT. on 1912 bonds at City Treasurer's, or in N. Y. exchange.

ROCK HILL SCHOOL DIST.
Building Bonds.
5s '13 8-an \$75,000.....1933
BONDED DEBT Apr 1913 \$75,000
Assessed valuation 1912...2,400,000

SPARTANBURG.
County seat of Spartanburg Co. This city was incorp. Dec. 14 1901.
4 1/2s J-J \$11,000.....July 1 1931
Opera-House Bonds.
6s '87 J-J \$5,000.....July 1 1917
Improvement Bonds.
6s '97 M-N \$5,000.....May 1 1917
Paving Bonds.
4 1/2s '01 J-J \$50,000...July 1 1931
4 1/2s '05 A-O 100,000...Oct 1 1935
Street and Sidewalk Bonds.
4 1/2s '12 M-S \$90,000...Sept 1 1942
Water-Works Bonds (assumed).
4s '08 M-S \$20,000...Sept 1 1948
Subject to call after Sept 1 1928.
A. & C. A. L. Ry. Co. Bonds.
6s '87 July \$4,500...July 1 1917
6s '95 J-J 13,000...July 1 1915
Sewer Bonds.
6s '98 J-J \$50,000...July 1 1928
4 1/2s '12 M-S \$20,000...Sept 1 1942
Funding Bonds.
4 1/2s '12 M-S \$90,000...Sept 1 1932
BOND. DEBT. Apr 23 1913 \$674,000
Assessed val. (1-3 act.) '12..6,918,411
Total tax rate (per \$1,000) '12..\$12.50
Population in 1910.....17,517
INT. on refunding bonds of 1908 at Hanover Nat. Bank, N. Y.; on bonds of 1912 at Nat. Park Bk., N. Y.

SPARTANBURG SCH. DIST.
Building Bonds.
6s J-J \$12,000.....1916
6s J-J 10,000.....1927
4 1/2s J-J 20,000.....1921
4 1/2s J-J 30,000.....1936
4 1/2s '12 J-J 50,000...Jan 1 1932
BOND. DEBT. Mar 1913 \$122,000
Assessed val. (1/2 act.) '12..6,882,632
School tax (per \$1,000) 1912...\$7.75
INT. on 4s and 4 1/2s of 1912 payable at Hanover Nat. Bank in N. Y. City; other issues in Spartanburg at County Treas. office.

SPARTANBURG COUNTY.
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. Bonds are exempt from State and county tax. Pop'n 1910, 83,465.
4s J-J \$1,000.....July 1 1920
Railroad Bonds.
4s J-J \$50,000...Jan 1 1922
4 1/2s J-J 24,000...Jan 1 1925
Funding and Bridge Bonds.
4 1/2s '09 J-J \$250,000...Jan 1 1939
Subject to call after Jan. 1 1924.
BOND. DEBT. Jan 1909..\$444,000
Assessed val. (3-5 act.) '12..1,251,916.22
County tax (per \$1,000) 1908...\$6.50

SUMTER.
This city is in Sumter County. Chartered as a city Dec. 19 1887. All bonds are taxable. Commission government adopted June 11 1912. V. 94, p. 1777.
Water-Works (Opt. aft. 1925).
4 1/2s J-J \$116,000...1945
Sewer Bonds (Opt. aft. 1929).
5s J-J \$50,000.....1949
Street Bonds (Opt. aft. 20 yrs.).
5s '11 A-O \$25,000...Apr 1 1931
City-Hall Bonds.
6s J-J \$20,000.....1914
BOND. DEBT. Mar 1913 \$211,000
Floating debt Sept 1912...56,000
Sinking fund Sept 1912...1,000
Assessed val. (1-3 act.) '12..2,801,000
Total tax rate (per \$1,000) '12 \$33.75
Population in 1910.....8,109
INT. on city-hall bonds payable at Charleston Loan & Trust Co.; on water bonds at Chase Nat. Bank, N. Y.; on sewer bonds at Harris, Forbes & Co., N. Y.; on paving bonds at E. H. Rollins & Sons, N. Y.

SUMTER COUNTY.
Sumter is the county seat.
Road Bonds.
4 1/2s '12 ann \$10,000.....1932
BOND. DEBT. Mar 1913...\$70,000
Assessed valuation 1912...7,538,100
State & Co. tax (per \$1,000) '12..\$14.75
Population in 1910.....38,472

TIMMONSVILLE.
This place is in Florence County.
Water Bonds.
5s '10 \$30,000...Sept 25 1950
(Subject to call after Sept 25 1930)
Drainage Bonds.
5s '10 \$5,000...Sept 25 1950
(Subject to call after Sept 25 1930)
POP. BOND DEBT. May '13 \$35,000
Population in 1910.....1,708

UNION.
This city is the county seat of Union County. Pop'n 1910, 5,623.
Sewer Bonds.
semi-ann \$35,000...
Water and Light Bonds.
semi-ann \$40,000...
Funding Bonds (Opt. aft. 20 yrs.).
4 1/2s '06 J-J \$25,000...July 1 1946
Improvement Bonds.
semi-ann \$12,000...
BOND. DEBT. May 2 1913 \$112,000
Assessed val. (3-5 act.) '12..1,700,000
Total tax rate (per \$1,000) '12..\$16.00

UNION COUNTY.
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.
Refunding RR Bonds 1895.
6s J-J \$104,400...July 1 1925
(Subject to call July 1 1915.)
Court-House Bonds.
4 1/2s '11 J-J \$75,000...Jan 1 1931
BOND. DEBT. Oct 23 1911 \$104,400
Cherokee Co.'s proportion...11,457
School district debt (add'l)...43,000
Sinking fund assets...88,042
Assessed val. (1/2 act.) '12..6,922,160
State & Co. tax (per \$1,000) '10...\$19.90
Population in 1910.....29,911
INTEREST on the refunding railroad bonds is payable at Blair & Co., N. Y.; on bonds of 1911 in N. Y. City.

YORK COUNTY.
Yorkville is the county seat.
Court-House Bonds.
4 1/2s '13 J-J \$75,000...May 1 1933
GRN. BD. DT. May 1913..\$75,000
Assessed valuation 1912...8,944,761
Actual value (est)...40,000,000
Population in 1910.....47,718

YORK TOWNSHIP.
This township is in York County.
5s '12 Apr \$56,000...Apr 1 1942
(Subject to call after April 1 1927.)
TOTAL DEBT Apr 1913...\$56,000
Assessed valuation 1912...1,303,974
Actual value (est)...5,000,000
Population in 1910.....6,825

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n.
Marlboro Graded S. D. No. 10	\$35,000	None	\$1,051,705	\$9.50	---
Newberry (C), Newberry Co.	152,000	---	2,340,547	a10.25	5,028
Genesee County	45,000	---	4,798,630	c15.50	27,337
Genesee (C), Oconee County	25,000	---	\$17,360	\$10.00	1,313
Sumter School District No. 17	41,000	None	\$2,835,430	---	---
Winyah Indigo School District	35,000	None	2,188,205	6.25	---

(C) City. (T) Town. (Twp) Township. a Total tax. c State and county tax. d 1909 figures. e 1910 figures. f 1911 figures. * 1912 figures.

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 1913).....Joseph M. Brown
Secretary of State (term expires July 1 1913).....Philip Cook
Attorney-General (term expires July 1 1913).....T. B. Felder
Treasurer (term expires July 1 1913).....W. J. Spear
Comptroller (term expires July 1 1913).....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.
Redemption Bonds.
4 1/2s '92 J-J \$207,000...Jan 1 1922
4s '96 J-J 230,000...July 1 1926
Refunding Bonds.
4 1/2s '85 J-J \$33,392,000 & r. July 1 '15
4 1/2s '88 J-J 300,000 & r. Jan '14 '16
3 1/2s '90 J-J 1,800,000 & r. Jan '17 '31
3 1/2s '90 J-J 33,000 & r. Jan '17 '31

State University 7% bonds fall due as follows: \$3,000 July 1932; \$61,000 April 1933; \$1,000 May 1933; \$95,000 April 1934; \$86,000 June 1935; \$6,000 July 1935; \$1,000 January 1935; \$1,000 April 1935; \$15,000 February 1939; \$5,000 October 1940; \$2,500 July 1942 and \$7,000 in July 1946.

INTEREST on university bonds payable at State Treasury in Atlanta on all others at Atlanta, Ga., and at National Park Bank, N. Y. City.
BONDED DEBT.—The valid bonded debt of the State of Georgia Jan. 1 1913 was \$6,544,000, of which \$6,549,500 was interest-bearing and \$5,500 was past-due and non-interest bearing. In addition to the above \$6,544,000 the University trustees 7 per cent interest annually on \$90,202 of Land Scrip Fund not funded. Cash on hand Jan. 1 1913, \$1,113,517.

ASSESSED VALUATION.—The State's assessed valuation (which is not over 50 p. c. of actual value) and tax rate have been as follows:

Years	Real Estate	Personal Property	Railroads, Etc.	Total	Tax Per \$1,000
1912	\$704,337,528	\$138,021,114	\$842,358,342	\$55.00	---
1911	680,934,510	130,237,017	811,171,333	5.90	---
1910	642,555,122	123,237,017	765,792,139	5.00	---
1908	584,199,197	119,573,250	703,772,447	5.00	---
1907	575,978,707	123,558,172	699,536,879	5.00	---
1905	536,699,352	90,832,187	627,531,231	4.80	---
1905	494,820,288	85,010,294	579,830,282	4.90	---
1900	237,547,883	150,605,530	458,153,491	5.00	---
1890	225,054,915	152,311,869	387,366,784	3.95	---
1880	139,657,250	99,276,876	238,934,126	3.50	---
1870	---	228,119,510	---	---	---

STATE PROPERTY.—The State owns the Western & Atlantic RR., extending from Atlanta, Ga. to Chattanooga, Tenn., 135 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 180 shares of the Georgia RR. & Bk. Co., 440 shares of the Southern & Atlantic Telegraph Co. and \$107,000 3 1/4 % securities of the N. E. RR. maturing in 1915.

CONSTITUTIONAL AMENDMENTS.—An amendment to the constitution was adopted Oct. 5 1904 limiting the 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. 745.

The voters on Oct. 2 1912 adopted an amendment to Section 3 of Article 7 of the constitution, increasing the borrowing power of the State to supply deficiencies in revenue from \$200,000 to \$500,000. V. 95, p. 993. Section 3 now reads as follows:

DEBT LIMITATION.—Section 3. No debt shall be contracted by or on behalf of the State except to supply such temporary deficit as may exist in the Treasury in any year from necessary delay in collecting the taxes of that year, to repel invasion, suppress insurrection and defend the State in time of war, or to pay the existing public debt; but the debt created to supply deficiencies in revenue shall not exceed, in the aggregate, five hundred thousand dollars, and any loan made for this purpose shall be repaid out of the taxes levied for the year in which the loan is made.

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

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:

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n.
Abbeville, Abbeville County	\$116,600	\$10,000	\$1,250,000	\$11.00	4,459
Abbeville School District	32,100	None	\$1,500,000	8.00	---
Alken (C), Alken County	96,500	---	\$2,184,113	a10.00	3,911
Bamberg (T), Bamberg Co.	32,000	3,000	\$436,780	a12.00	1,957
Barnwell (T), Barnwell Co.	30,500	None	\$385,375	\$10.00	1,324
Beaufort, Beaufort County	43,000	None	\$689,850	a12.50	2,486
Belton (T), Anderson County	25,000	---	375,000	a5.00	1,652
Bennettsville, Marlboro Co.	100,100	None	\$792,000	\$20.00	2,648
Catawba Twp., York County	60,000	None	\$2,389,280	---	12,583
Clarendon County	70,000	10,000	\$5,062,340	---	32,183
Clinton, Laurens County	100,000	---	\$18,020	a12.50	3,272
Court House Twp. S. D. No. 1 (T. O. Chester)	31,500	None	\$2,150,000	\$8.00	---
Eastley (T), Pickens County	32,500	3,500	\$581,000	a7.20	2,983
Florence School District	270,000	---	---	---	---
Gaffney School District	205,000	---	---	---	---
Gills Creek (Twp.), Lan. Co.	69,000	---	---	---	---
Greenwood Sch. Dist. No. 18	65,000	7,000	\$2,710,170	\$10.50	---
Hartsville, Darlington County	56,000	8,000	\$765,055	\$19.00	2,365
Hartsville Sch. Dist. No. 32	25,000	None	\$00,000	6.00	---
Honea Path (T), Anderson Co.	37,000	None	\$567,352	a22.75	1,763
Horry County	40,000	10,000	\$3,068,825	---	26,995
Kingstree, Williamsburg Co.	42,000	---	---	---	1,372
Lancaster (T), Lancaster Co.	30,000	6,000	\$603,205	a10.00	2,098
Laurens (C), Laurens County	98,000	2,000	\$1,428,700	\$14.00	4,818
Laurens County	185,000	---	---	---	41,550
Laurens School District	148,000	None	\$7,055,786	---	---
Lee County	25,000	15,275	\$1,400,000	\$7.00	---
Manning Sch. Dist. No. 9	49,000	1,000	\$3,392,913	---	25,318
Marion, Marion County	40,000	3,750	\$780,000	10.00	3,884
Marion County	100,000	---	---	---	20,996
Marion Co. Sch. Dist. No. 36	30,000	---	\$3,732,669	\$15.00	---
			1,073,068	---	---

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. 88, p. 676.

POPULATION.—The population of Georgia has been as follows:
1910 2,609,121
1900 2,216,531
1890 1,837,353
1880 1,342,180
1870 1,184,109

The proportion of the colored population was 47.02% in 1880, 46.8% in 1890, 46.7% in 1900 and 45.1% in 1910. In number, blacks were 384,613 in 1880; 465,698 in 1890; 545,142 in 1900; 725,133 in 1910.

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.

This city is in Dougherty County, Inc. 1838. East Albany annexed Feb. 5 1910. V. 90, p. 515.
Water-Works and Sewerage—
59 g Jan \$20,000, Jan 15 '14-'18
Electric-Light Bonds
59 g M-N \$25,000, May 16 1923
High-School Bonds.
59 o5 M-N \$6,000, May 1 '14-'19
Water and Light Bonds.
59 g '05 J-J \$3,000, July 1 '13-'15
48 g J-J 25,000, July 1 1931
Refunding Bonds.
59 g Jan \$9,000, Jan. 15 1921
59 g J-J 12,500, Jan. 15 1921
Municipal Improvement Bonds.
59 g '08 Feb \$50,000, Feb '14-'38
59 g '11 M-N 100,000, Nov 1 1941
BOND. DEBT Mch 17 '13, \$266,500
Assessed val. (2-3 act.) '12, 5,223,568
Total tax rate (per \$1,000) '12, \$11.00
Population in 1910 8,190
INT. on bonds of 1911 payable at Mech. & Metals Nat. Bk., N. Y. C.

AMERICUS.

This city is in Sumter County. Charter granted in 1855.
Improvement Bonds.
43 g '97 A-O \$15,000, 1927
Sewer Bonds.
59 g '89 A-O \$35,000, Apr. 1 1910
43 g '11 40,000, 1941
Water Bonds.
59 g '89 Jan \$6,000, Jan. 1 1915-'17
\$2,000 due every 2 years.
59 g '90 A-O \$11,000, Sept 1 1920
43 g '11 25,000, 1941
Paving Bonds.
49 '11 35,000, 1941
School Bonds.
49 '07 A-O \$25,000, May 1 1937
Building Bonds.
59 g '90 g. A. O. \$23,000, Apr. 1 1920
BOND. DEBT Mch 1912, \$215,000
Assessed val. (3-5 act.) '10, 3,909,248
Total tax rate (per \$1,000) '11, \$14.00
Population in 1910 8,063
INTEREST on \$8,000 water bonds and on school bonds payable in N. Y. or in Americus; on other bonds, at Hambleton & Co., Baltimore, Md.

ATHENS.

Athens is the county seat of Clark County, Inc. 1872. On Jan. 1 1913 the total assets of city were \$605,669.
Water Bonds.
59 '92 M-N \$105,000, Nov 1 '13-'22
43 g '08 J-J \$5,000, July 1 1938
City Hall Bonds.
49 '03 M-S \$50,000, Sept. 1 1933
Street Improvement Bonds.
48 '99 J-J \$61,000, July 1 '13-'29
Past-Due Bonds.
88 '73 50,000, (Carried by local party at 5%)
Sewer Bonds.
59 '91 J-J \$25,000, July 1 1921
48 '00 J-J 18,000, July 1 '13-'30
43 g '08 J-J 10,000, July 1 1938
Public School Bonds.
59 '86 J-J \$20,000, July 1 1916
School and Educational Bonds.
59 '03 J-J \$75,000, Feb 15 1938
BOND. DEBT Jan 1 '13, \$435,000
Assessed val. (3 act.) '12, 9,667,531
Total tax rate (per \$1,000) '12, \$12.50
Population in 1910 14,913
INTEREST on water bonds and sewer bonds of 1908 payable in N. Y. at Mech. & Metals Nat. Bank, and Athens; all other bonds in Athens at Nat. Bank of Athens. All coupons are receivable for city taxes.

ATLANTA. J. H. Goldsmith, Comp. Atlanta is county seat of Fulton Co., Inc. in 1847.

Auditorium Armory Bonds.
59 '07 A-O \$25,000, Apr 1 1914
Town of Greenwood Bonds.
59 '09 M \$12,500, Mch 1 1937
59 '07 A-O 12,500, Oct 1 1934
Capitol.
63 '84 J-J \$55,500, Jan 1 1914
Sewer Bonds.
33 g '03 J-J \$250,000, July 1 1933
43 g J-J 45,000, Jan 1 1914
43 g '10 J-J \$450,000, Jan 1 '16-'25
\$225,000, Jan 1 '36-'40
Redemption.
58 '85 J-J \$32,000, Sept 1 1915
43 g '86 J-J 16,000, July 1 1916
43 g '87 J-J 22,000, Jan 1 1917
43 g '88 J-J 21,500, Jan 1 1918
43 g '89 J-J 25,000, Jan 1 1919
43 g '92 J-J 289,000, Jan 1 1922
43 g '95 J-J 46,000, Dec 31 1924
48 '90 J-J 124,000, Jan 1 1920
48 '91 J-J 36,000, Jan 1 1921
48 g '93 J-J 36,000, Jan 1 1923
48 g '96 J-J 46,000, Jan 1 1926
48 g '97 J-J 74,000, Jan 1 1927
48 g '99 J-J 275,000, Dec 31 1928
48 g '02 J-J 399,000, Dec 31 1933
33 g '02 J-J 418,000, Dec 31 1931
43 g '11 J-J 68,500, July 1 1941

Water Bonds.

43 g '92 J-J \$500,000, Jan 1 1922
48 g '93 J-J 182,000, May 31 1923
33 g '01 J-J 200,000, July 1 1931
33 g '03 J-J 150,000, July 1 1933
48 '07 J-J 350,000, July 1 1937
43 g J-J 50,000, Jan 1 1915
\$210,000, Jan 1 '19-'25
43 g '10 J-J \$120,000, Jan 1 '26-'29
\$60,000, Jan 1 '31-'30
Hospital Bonds.
43 g '10 J-J \$100,000, Jan 1 1940
School Bonds.
43 g '10 J-J \$20,000, Jan 1 1914
30,000, Jan 1 1915
480,000, Jan '17-'40
Crematory Bonds.
43 g '10 J-J \$50,000, Jan 1 1940
Exempt from State, city and county taxation.
INT. in Atlanta and at Nat. Park Bank, N. Y. Issues carry tax-receivable coupons, except \$1,579,500, which are registered.
TOTAL DEBT, SINK, FUNDS, & C.—
Dec. 31 '12, Dec. 31 '11.
Tot. bd. debt, \$6,202,500 \$6,125,000
Water debt (inclusive), 2,222,000 2,162,000
On Dec. 31 1912 floating debt aggregated \$45,954 and sinking fund amounted on same date to \$1,189,500
DEBT LIMITATION.—The State constitution forbids increase of city's debt beyond 7% of real and personal value. Borrowing ability within the constitutional limit Jan. 1913 was \$5,257,684.
ASSESSED VALUATION.—The city's assessed valuation (about 60% actual value) and tax rate have been as follows:
1912. 1911.
Real estate, 112,365,254 94,683,478
Personal 42,000,000 40,418,013
Total 154,365,254 135,101,491
Tax (per M) 12.50 12.50
1910. 1906.
Real estate, 88,138,854 57,906,138
Personal 32,341,644 17,755,884
Total 120,480,498 75,662,022
Tax (per M) 12.50 11.25
The total tax rate (per \$1,000) for 1912 was \$24.00, being made up of the State and county tax, \$11.50, and city tax proper, \$12.50.
POPULATION in 1910 (Census), 154,839; in 1900 (Census), 89,872; in 1890, 65,533; in 1880, 37,409.

AUGUSTA.

Augusta is the county seat of Richmond County, Incorp. as a city Jan. 31 1798. Summerville annexed Jan. 1 1912. V. 93, p. 1274. Commission government defeated Feb. 21 1912. V. 94, p. 644.
Refunding Bonds.
43 g '94 M-N \$104,000, May 1 1924
43 g '95 A-O 88,000, Apr 1 1925
43 g '96 A-O 56,000, Apr 1 1926
48 '97 A-O 62,000, Apr 1 1927
33 g '98 M-S 100,000, Mch 1 1928
33 g '99 J-D 48,000, June 1 1929
33 g '99 M-N 66,000, Nov 1 1929
33 g '00 A-O 82,000, Apr 1 1930
48 '01 M-N 85,000, Nov 1 1930
48 '01 J-D 23,000, Dec 1 1931
48 '02 J-J 85,000, Jan 1 1932
48 '03 J-J 50,000, Jan 1 1933
48 '04 J-J 104,000, Jan 1 1934
48 '05 J-D 145,000, Dec 1 1935
48 '06 F-A 35,000, Feb 1 1936
Bonds Lettered F1.
68 '83 M-N \$200,000, Nov 1 1913
Bonds Lettered D.
68 '85 F-A \$45,000, Feb 1 1915
Bonds Lettered RB.
58 '89 F-A \$25,000, Feb 1 1919
Bonds Lettered CB.
58 '91 M-N \$105,000, May 1 1921
Bonds Lettered EE.
43 g '86 A-O \$24,500, Oct 1 1916
Bonds Lettered RB.
43 g '92 J-D \$115,000, Dec 1 1922
Bonds Lettered.
48 '03 M-S \$98,000, Mch 1 1923
43 g '12 M-N \$850,000, Nov 1 1942
Hospital Bonds.
43 g '12 J-J \$150,000, July 1 1942
Water-Works Bonds.
43 g '12 J-J \$100,000, July 1 1942
Bonds Past Due, not yet presented for payment.
\$4,100.
BOND. DEBT May 1912 \$1,877,600
Assessed valuation, real, 20,187,285
Assessed val., personal, 13,923,532
Total val. (4-5 act.) 1912 \$34,110,817
Total tax (per \$1,000) 1911 \$25.56
Population in 1910 41,049
Railroad, telegraph, telephone and express companies \$2,587,590

for 1912 return city property directly to State authorities.

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. The debt on May 1 1912 was about a half million dollars, within the 7% limit. On Oct. 5 1910 an amendment to Paragraph I, 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 works (canal and water-works) was reported in 1911 as \$121,473, and it increases yearly from new industries and new extensions of water mains. This income more than meets the interest on bonded debt.

BAINBRIDGE.

This city is county seat of Decatur County, Popula. 1910, 4,307.
School Bonds.
58 '12 J-J \$9,000, Jan 1 '14-'22
40,000, Jan 1 '23-'42
City-Hall Bonds.
58 '12 J-J \$15,000, Jan 1 '28-'42
Water-Works Bonds.
58 '12 J-J \$10,000, Jan 1 '33-'42
Paving Bonds.
58 '12 J-J \$25,000, Jan 1 '18-'42
TOTAL DEBT May 1913, \$171,500
Water (included), 15,000
Assessed valuation 1912, 3,500,000
Real value (est.), 5,000,000
Tax rate (per \$1,000) 1912, \$10.90
INT. at Hanover Nat. Bk., N. Y.

BARNESVILLE.

This city is in Pike County.
School, Water, Sewer & Light Bds.
58 '11 J-J \$50,000, Jan 1 '35-'41
TOTAL DEBT July 1912, \$190,000
Assessed valuation 1911, 1,900,000
Population in 1910 3,968
INT. at Hanover Nat. Bk., N. Y.

BLAKELY.

This place is in Early County.
School and Sewer Bonds.
58 '11 J-D \$55,000,
TOTAL DEBT Apr 1912, \$89,000
Assessed valuation 1911, 1,422,503
Real valuation, 2,000,000
Population in 1910 1,838

BRUNSWICK.

County seat of Glynn County, Inc. Feb. 22 1856. Pop'n 1910, 10,182.
Sewer Bonds.
58 '91 J-J \$300,000, Jan 1 1921
BOND. DEBT May 2 1913 \$300,000
Floating debt & notes, 42,618
Assessed valuation 1913, 9,000,000
(Assessment at about 85% act. val.)
City tax (per \$1,000) 1912, \$14.50

CARROLLTON.

This city is in Carroll County. Bonds are tax-exempt.
School Bonds.
58 '12 July \$1,000,
58 '12 J-J 25,000, Jan 10 '40-'41
Water-Work Bonds.
58 '12 J-J \$45,000,
58 '12 J-J 4,000, Jan 10 1936
Street Bonds.
58 '12 J-J \$25,000,
58 '12 J-J 10,000, Jan 10 1942
Sewer Bonds.
58 g '06 J-J \$15,000, Jan 1 '21-'35
58 '12 J-J 3,000, Jan 10 1936
City-Hall Bonds.
58 '12 J-J \$18,000, Jan 10 '37-'39
BOND. DEBT Jan 1913, \$140,000
Assessed val. (3 act.) '11, 2,405,000
Total tax rate (per \$1,000) '11, \$13.00
Population in 1910 3,297
INT. at Hanover Nat. Bk., N. Y.

CARTERSVILLE.

This city is in Bartow County.
Water, Light & Gas Bonds.
58 '85 \$27,000, 1923
58 '06 28,000, Part yearly
El. Lt., Gas, Water & School Bds.
58 g '12 J-J \$50,000, Jan 1 1912
BOND. DEBT Jan 1 1913, \$105,000
Assessed valuation 1912, 2,914,886
Tax rate (per \$1,000) 1909, \$12.50
Population in 1910 4,067
INT. on 1912 bonds payable at City Treasurer's office.

CLARKE COUNTY.

County seat is Athens.
Road Improvement Bonds.
48 g '04 J-J \$88,000, July 1 '13-'34
Court-House Bonds.
58 s-a \$23,000,
Court-House & Jail Bonds.
58 g '12 J-J \$185,000, Jan 1 '23-'41
58 g '12 J-J 15,000, June 30 1942
BOND. DEBT May 1913, \$308,000
Value of Co. property 1913, 353,971
Assessed val. (4-5 act.) '12, 1,775,065
State & Co. tax (per \$1,000) '12, \$10.60
Population in 1910 23,273
INT. payable at Nat. Bank of Athens and at Nat. Park Bank, N. Y.

COLUMBUS.

County seat of Muscogee Co., Inc. 1828. Courts upheld efforts of city to construct municipal water plant. V. 91, p. 1657. Pop'n '10, 20,554.
Redemption Bonds.
43 g '97 J-J \$55,000, Jan 1 1927
43 g '98 J-J 50,000, Jan 1 1928
43 g '05 J-J 41,500, Jan 1 1935
33 g '01 J-J 49,000, Jan 1 1931
43 g '09 J-J 250,000, Jan 1 1939
Bridge Bonds.
43 g '10 J-J \$100,000, July 1 1940
58 g '12 J-J 50,000, July 1 '13-'22
City Improvement Bonds.
48 g '04 A-O \$24,000, Oct 1 '13-'24
BOND. DEBT Mch 1913, \$622,500
Assessed valuation, real, 11,935,470
Assessed val., pers' (est.), 7,000,000
Total val. (4-5 act.) '12, 18,985,740
Total tax rate (per \$1,000) '12, \$21.50
INT. payable at City Treas. office.
Bonds carry tax-receivable coupons.
*Exempt from State & city taxes.

CONYERS.

This town is the county seat of Rockdale County.
Water and Sewer Bonds.
58 '13 Jan \$60,000, Jan 1 '14-'43
BOND. DEBT Apr 1913, 568,000
Water debt (included), 40,000
Assessed valuation 1912, 1,011,000
Actual value, 1,500,000
Population in 1910 1,919

CORDELE.

This city is in Crisp County, Inc. 1888. Popula. 1910, 5,883.
School Bonds.
68 \$4,000, Jan 1 1916
68 10,000, Aug 1 1933
58 '10 M-N 10,000, Nov 5 1940
58 '12 10,000, 1942
Improvement Bonds.
-- \$7,000, Jan 1 1922
-- 10,000, Aug 1 1932
Sewer and Water-Works Bonds.
58 '07 J-J \$45,000, Nov 1 '30-'38
Water-Works Bonds.
58 '12 \$40,000, 1942
Street Bonds.
58 '12 \$40,000, 1942
Sewer Bonds.
58 '12 35,000, 1942
BOND. DEBT Mch 1 1913, \$181,000
Floating debt, 15,100
Sinking fund, 12,142
Assessed val. (3-5 act.) '12, 3,014,174
City tax rate (per \$1,000) '12, \$14.00
INT. at Hanover Nat. Bk., N. Y.

DALTON.

This city is in Whitfield County.
58 J-J \$1,000, July 1 1930
58 J-J 10,000, July 1 1935
TOTAL DEBT May 2 '13, \$165,000
Assessed valuation, 2,803,235
Population in 1910 5,324
INT. at Chase Nat. Bk., N. Y. C.

DECATUR.

This town is in De Kalb County.
School Bonds.
58 '09 J-J \$15,000, Jan 1 1939
58 '12 5,000, 1942
Sewer Bonds.
58 A-O \$5,000, 1936
58 '12 J-J 5,000, July 1 1942
Water Bonds.
58 A-O \$30,000, 1939
58 J-J 15,000, 1939
BOND. DEBT Jan 1 1913, \$84,000
Sinking fund, 14,000
Assessed val. (3-5 act.) '13, 2,025,000
Total tax rate (per M) 1915, \$12.50
Population in 1910 2,466
INT. at Bk. of Amer., N. Y. C.

DODGE COUNTY.

Eastman is the county seat.
Court House and Road Bonds.
58 '06 M-S \$100,000, Sept 1 '17-'36
BOND. DEBT Mch 1913, \$109,000
Assessed val. (1-3 act.) '12, 4,227,761
State & Co. tax (per \$1,000) '12, \$13.00
Population in 1910 20,127
INT. at Columbia-Kniekerbocker Trust Co., N. Y.

DOUGLAS.

This city is in Coffee County.
School Bonds.
58 '12 Feb \$25,000, Feb 1 1942
Elec. Light & Water Bonds.
58 '12 Feb \$15,000, Feb 1 1942
Sewer Bonds.
58 '12 Feb \$10,000, Feb 1 1942
TOTAL DEBT Apr 1 '13, \$126,000
Water & light debt (incl), 15,000
Assessed valuation, 1,975,511
Tax rate (per \$1,000) 1912, \$13.50
Population in 1910 3,550

DUBLIN.

This city is in Laurens County. New charter July 1910.
Paving Bonds.
58 g '08 M-N \$25,000, May 1 1937
Improvement Bonds.
58 g '08 M-N \$25,000, May 1 1937
School Bonds.
58 g '08 M-N \$12,000, May 1 1937
Park Bonds.
58 g '08 M-N \$3,000, May 1 1937
Water, Light and Street Bonds.
58 g '10 M-N \$30,000, 1939
TOTAL DEBT May 1 1913, \$202,000
Assessed val. (2-3 act.) '12, 3,700,000
City tax (per \$1,000) 1912, \$10.00
Population in 1910 5,795
INTEREST on bonds of 1908 is payable at Nat. Park Bank, N. Y. on the water, light and street bonds at the Hanover Nat. Bank, N. Y. City.

ELBERTON.

This city is in Elbert County.
Refunding Bonds.
58 '05 J-J \$9,500,
Elec-Light Bonds.
58 '09 J-J \$12,000, July 1 191
58 '09 J-J 5,000, 1913

ELBERTON (Concluded).

Water Bonds.

4s '05 M-N\$40,000...May 1 '14-'33

Sewer Bonds.

4 1/2s '05 J-D \$20,000...Dec 25 1925

Paving Bonds.

4 1/2s '09 J-J \$20,000...1934-1937

School Bonds.

5s '09 J-J \$15,000...1920-1931

20,000...1938-1939

Street Bonds.

5s '10 J-J \$5,000...1933

5,000...1935

5,000...1937

10,000...1940

TOTAL DEBT May 1913...\$166,500

Water bonds (included)...35,500

Sinking fund...17,500

Assessed valuation 1912...3,032,804

Population in 1910...6,483

FITZGERALD.

This city is in Ben Hill County. Inc. Dec. 2 '96. Pop'n 1910, 5,795.

City-Hall and Funding Bonds.

5s '02 \$18,000...1932

Sewer Bonds.

5s '08 M-S \$75,000c...Sept 15 1938

Water and Light Bonds.

5s '08 \$53,000c...1923

5s '08 M-S \$25,000c...Sept 15 1938

School Bonds.

5s '08 M-S \$30,000c...Sept 15 1938

Paving Bonds.

5s '12 J-J \$40,000...July 1 1942

BOND. DEBT Feb 20 '13...\$221,000

Sinking fund...28,000

Assessed valuation 1911...3,402,179

(Assessment about 3/4 actual value)

City tax rate (per \$1,000) '12...\$16.80

INTEREST on bonds of 1908 is payable at City Treasurer's office.

FORT VALLEY.

This city is in Houston County. Water-Works Bonds.

6s '03 \$25,000...Feb 1 1923

5s '11 \$5,000...June 15 1941

Light Plant Bonds.

5s '05 \$12,000...June 1 1935

School Bonds.

5s '11 \$20,000...June 15 1941

Sewer Bonds.

5s '11 \$15,000...June 15 1941

BOND. DEBT Apr 1 1913...\$77,000

Floating debt...5,023

Cash in treasury...1,389

Sinking fund...2,950

Population in 1910...2,697

GAINESVILLE.

County seat of Hall County. Inc. 1870. Bonds exempt from city tax.

Refunding RR Bonds.

4 1/2s J-J \$30,000c...July 1 1930

4 1/2s J-J 20,000c...July 1 1931

Improvement Bonds.

4s J-J \$50,000c...July 1 1932

Water and Light Bonds.

5s J-J \$40,000c...July 1 1920

School Bonds.

4s J-J \$20,000c...

Water, Light, Sewer & School Bds.

4 1/2s '10 J-J \$100,000c...July 1 1940

BOND. DEBT Sept 1912...\$240,000

Floating debt...15,000

Assessed val. (3/4 act.) '12...4,367,603

Total rate (per \$1,000) 1912...\$12.50

Population in 1910...5,925

INT. at Hanover Nat. Bk. and Nat. Bk. of Commerce, N. Y. C.

GLYNN COUNTY.

Brunswick is the county seat.

5s '05 \$50,000c...1925

Court House and Jail Bonds.

5s '08 J-J \$30,000c...Jan 1 '14-'16

15,000c...Jan 1 1917

BOND. DEBT Mar 18 '13...\$101,000

Sinking fund...28,124

Assessed val. (2-3 act. '12)...5,631,000

State & Co. tax (per M.) 1912...\$12.25

Population in 1910...15,720

INT. at Chemical Nat. Bk., N. Y.

GRIFFIN.

Situated in Spalding County. Inc. Dec. 1843. Bonds are exempt from all taxation. Pop'n 1910, 7,478.

Electric Light Bonds.

6s Jan \$3,000c...Jan 1 '14-'16

Light, Water & Sewer Bonds.

5s '04 J-J \$99,000c...1913-1930

Water Bonds.

5s F-A \$20,000c...Feb 1 '14-'23

Street Bonds.

4 1/2s '09 J-D \$25,000c...June 1 '25-'30

City Hall Bonds.

4 1/2s '09 J-D \$30,000c...June 1 '25-'30

School Bonds.

4 1/2s '09 J-D \$30,000c...June 1 '25-'30

BOND. DEBT Mch 1912...\$210,000

Assessed val. (4-5 act.) '13...3,705,240

Total tax (per \$1,000) 1910...\$26.00

INT. on electric-light and water bonds payable in Griffin and at Harris, Forbes & Co., N. Y.; other bonds at U. S. Mfg. & Tr. Co., N. Y.

KIRKWOOD.

This place is in De Kalb County. Inc. in 1902. Pop'n 1910, 1,226.

Sewer Bonds.

5s '11 J-J \$24,000c...Jan 1 '20-'41

Water-Works Bonds.

5s '11 J-J \$36,000c...Jan 1 '16-'41

BOND. DEBT May 1913...\$85,000

Assessed valuation 1912...1,400,000

Tax rate (per \$1,000) 1912...\$11.00

INTEREST at Central Bank & Trust Corporation, Atlanta.

LA GRANGE.

This city is in Troup County. Inc. 1827. All bonds are tax-exempt.

School Bonds.

4s & 4 1/2s \$15,000c...Jan 1 '21-'27

Electric Light Bonds.

4s \$25,000c...Jan 1 '16-'20

Floating Debt Bonds.

4s \$5,000c...Jan 1 1914

Paving Bonds.

4 1/2s \$25,000c...Jan 1 '21-'25

Fire Department Bonds.

4s \$5,000c...Jan 1 1915

BOND. DEBT Mch 17 '13...\$74,000

Assess. val. (90% act.) '12...4,702,000

Total tax rate (per \$1,000) '12...\$22.50

Population in 1910...5,587

INT. in N. Y. at Chase Nat. Bank, and at City Treas. office.

MACON.

Macon is the county seat of Bibb County. Incorp. 1824. In 1878 the interest on some of the city's bonds was passed and in 1880 the entire debt was funded into 6s. These bds. (6s) were all paid in 1910. Since that date int. has been promptly paid. All bonds exempt from city taxes.

Paving Bonds.

4 1/2s '06 Q-J \$130,000c...Oct 1 1926

4 1/2s '09 J-J 94,000c...July 1 '13-'30

Sewer Bonds.

5s '03 Q-J \$130,000c...July 1 1923

4s '09 J-J 94,000c...July 1 '13-'30

Deficiency Bonds.

4 1/2s '07 Q-J \$40,000c...1927

Market House Bonds.

5s '07 Q-J \$16,000c...Jan 1 1917

Sewer & Town Hall Bonds.

4s '04 Quar. \$47,000c...Jan 1 '14-'34

Water-Works Bonds.

4 1/2s '11 J-J \$850,000c...July 1 '16-'30

4 1/2s '11 J-J 50,000c...Jan. 1 1940

BOND. DEBT Jan 1 '13...\$553,000

Water bonds (additional)...900,000

Sinking fund Feb. 1913...68,846

Assessed valuation, real...21,272,247

Assessed val., personal...7,700,000

Total val. (3/4 act.) 1912...28,972,247

City tax rate (per \$1,000) '12...\$12.50

Population in 1910 (Census)...40,665

INT. at City Treas. office and coupons are tax-receivable.

MARIETTA.

This city is in Cobb County. Commission government rejected Nov. 15 1911. V. 93, p. 1488.

Water-Works Bonds.

5s '09 F-A \$80,000c...Feb 1 1939

Sewer Bonds.

5s '09 F-A \$30,000c...Feb 1 1939

5s '11 F-A 15,000c...Aug 1 1941

Electric Light Bonds.

5s '11 F-A \$20,000c...Aug 1 1941

Public School Building Bonds.

5s '12 P-A \$20,000c...Aug 1 1932

BOND. DEBT Aug 1912...\$177,000

Assessed valuation 1911...3,372,604

Tax rate (per \$1,000) 1911...\$10.90

Population in 1910...5,949

INT. at Marietta Tr. & Bk. Co. or at First Nat. Bank, New York.

MILLTOWN.

This town is in Berrian County. Water, School & Light Bonds.

5s '12 J-J \$5,000c...Jan 1 1918

5,000c...Jan 1 1923

5s '12 J-J 5,000c...Jan 1 1928

5,000c...Jan 1 1933

5,000c...Jan 1 1938

BOND. DEBT Jan 1913...\$25,000

Floating debt...3,000

Assessed valuation 1912...363,000

Population in 1910...1,247

MONROE.

This city is in Walton County. Water Works Bonds.

5s '05 Dec 1 \$15,000c...Dec 1 1925

15,000c...Dec 1 1935

School Bonds.

6s \$5,000c...Oct 1 1920

5,000c...Oct 1 1930

Sewer Bonds.

5s '08 Jan \$15,000c...Jan 1 1928

15,000c...Jan 1 1938

Electric Light Bonds.

5s '05 June \$7,500c...June 1 1925

7,500c...June 1 1935

BOND. DEBT Mar 1913...\$85,000

Sinking fund...14,899

Assessed val. (3/4 act.) '12...1,510,587

Tax rate (per \$1,000) 1911...\$12.50

Population in 1910...3,029

INT. on water-works and electric-light bonds payable at U. S. Mfg. & Tr. Co., N. Y.; on school bonds at Baltimore Tr. Co., Balt., Md., and on sewer bonds at City Treas. office.

MOULTRIE.

This city is in Colquitt County. School Bonds.

5s '07 \$2,500...July 1 1917

25,000...June 1 1934

Water and Light Bonds.

5s '07 \$2,500...July 1 1917

2,500...Oct 1918

5s '01 \$9,000...Oct 1921

5s '09 J-J 50,000...July 1 1939

GRN. BD. DT. Mar 1913...\$95,000

Assessment debt (add'l)...1,000

Assess. val. (95% act.) '12...2,100,000

Total rate (per \$1,000) 1912...\$30.50

Population in 1910...3,349

NEWNAN.

This city is in Coweta County. Inc. 1825. Pop'n 1910, 5,548.

Water Bonds.

6s J-J \$30,000...Jan 1 '15-'23

(Part every 2 years)

Water, Sewer and Light Bonds.

4 1/2s '07 J-J \$25,000c...July 1 '24-'37

Sewer Bonds.

4s J-J \$20,000c...1923-1925

School Bonds.

5s '09 J-J \$14,000...July 1 '13-'26

(\$2,000 in every even year.)

Electric Light Bonds.

4s \$2,000c...Jan 1 1921

2,000c...Jan 1 1925

1,000c...Jan 1 1927

12,000c...Jan 1 '29-'34

3,000c...Jan 1 1935

Street Bonds.

5s '11 J-J \$50,000...July 1 '30-'40

BOND. DEBT Mch 1912...\$166,000

Assessed valuation 1911...3,500,000

Actual value...5,000,000

Total tax (per \$1,000) 1910...\$10.00

INT. on water, school and light bonds payable at Fourth Nat. Bank, N. Y. City, and at Treasurer's office;

on sewer bonds at Fourth Nat. Bank, N. Y. City, and on water, sewer and light bonds at Chase Nat. Bank, N. Y. City, and Treasurer's office. All bonds are exempt from city tax.

ROME.

Rome is the county seat of Floyd County. Last charter Sept. 1900. All bonds exempt from city tax.

Improvement Bonds.

5s '08 J-J \$25,000c...Jan 1 '14-'18

4 1/2s '08 J-J 50,000c...1918-1928

4s '08 J-J 50,000c...1928-1938

Refunding Bonds.

4 1/2s J-J \$163,000c...July 1 1926

School, Paving, Sewer & Wat. Bds.

4s '11 A-O \$257,000c...Apr 1 '14-'41

TOTAL DEBT May 1913 5545,000

Assessed val. (3/4 act.) '12 10,129,121

Total tax rate (per \$1,000) '12 \$13.50

Population in 1910 (Census) 12,099

INTEREST on \$163,000 4 1/2s payable at office of N. Y. Trust Co. or by Treasurer; on \$257,000 4s at U. S. Mfg. & Tr. Co., N. Y., or by Treasurer; on \$130,000 imp. 4s, 4 1/2s and 5s by Treasurer. Coupons are tax-receivable. Interest has been paid promptly since 1876, when the city made an adjustment of its 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.

This city is in Washington County. Inc. 1784. Pop'n 1910, 2,641.

Water, Light and Sewer Bonds.

5s '07 J-J \$24,000c...Jan 1 '17-'32

(56,000 every 5 years)

School Bonds.

6s J-J \$12,000c...Jan 1 1927

Water and Light Bonds.

5s A-O \$25,000c...April 1 1933

BOND. DEBT May 2 '13...\$61,000

Assessed valuation...1,336,653

Total tax rate (per \$1,000) '12...\$15.00

INT. at Fourth Nat. Bank, N. Y.

SAVANNAH.

Savannah is the county seat of Chatham County. Incorp. 1789. Commission government defeated on Nov. 12 1912. V. 95, p. 1421. Prior to 1879 the city's bonds were all 7s, but, through a compromise, all were exchanged for 5s bearing 5% tax-receivable coupons except that \$3,300 have never turned up. All the bonds of 1879, except \$700, have been redeemed and canceled. Bonds are exempt from city taxes.

Redemption Bonds.

5s '83 Q-J \$213,000c...July 1 1913

Refunding Bonds.

4 1/2s '09 F-A \$2,405,000c...Feb 1 1939

BOND. DT. Mar 17 '13...\$2,618,000

Assessed valuation, real...37,067,330

Assessed val., personal...14,374,048

Total val. (2-3 act.) 1912...51,441,378

City tax rate (per \$1,000) '12...\$12.90

Population in 1910 (Census)...65,064

INT. payable at City Treasury and in N. Y. at Am. Exch. Nat. 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.

SPALDING COUNTY.

Griffin is the county seat. Court-House Bonds.

5s '10 J-D \$80,000c...Dec 1916-'35

Road Bonds.

6s \$4,000c...1913-1916

BOND. DEBT Mar 1913...\$84,000

Assessed valuation 1912...6,386,830

(Assessment about 40% actual value)

State & Co. tax (per \$1,000) '12...\$14.00

Population in 1910...19,741

INT. at Harris, Forbes & Co., N. Y.

STATESBORO.

This city is in Bullock County. Sewer Bonds.

5s '13 Jan \$54,000c...1918-1943

School Bonds.

5s '00 \$5,000c...1915-1920

Water and Light Bonds.

5s '03 \$25,000c...1913-1933

BOND. DEBT May 1 1913...\$84,000

Assessed valuation 1912...2,286,395

Population in 1910...2,529

THOMASTON.

This city is in Upson Co. Incorp. as a town Mch. 19 1869 and as a city Dec. 2 1897. Pop'n 1910, 1,645.

Auditorium Bonds.

5s '09 \$3,500

Electric Light Bonds.

5s '01 \$8,500

5s '09 10,000

School Bonds.

5s '08 \$5,000

Insitute Bonds.

5s '10 \$15,000

Water and Sewer Bonds.

5s '11 J-J \$45,000...Jan 1 '28-'40

TOTAL DEBT May 1913...\$84,000

Sinking fund...1,600

Assessed val. (3/4 act.) '12...1,620,000

City tax rate (per \$1,000) '12...\$8.00

INT. at Hanover Nat. Bank, N. Y.

THOMASVILLE.

This city is in Thomas County. Paving Bonds.

4 1/2s '07 J-J \$30,000...Jan 1 '27-'36

Sewerage.

4 1/2s '06 J-J \$18,000c...July 2 1935

(Subject to call \$2,000 yearly after July 2 1923.)

Water and Sewer Bonds.

5s '87 J-J \$15,000c...1917

5s '97 J-J 35,000c...1927

BOND. DEBT Mar 17 '13...\$98,000

Floating debt...13,065

Sinking fund...27,500

Assessed val. (3-5 act.) '12...3,576,200

Total tax (per \$1,000) 1912...\$10.00

Population in 1910...6,727

TIFT COUNTY.

Tifton is the county seat. Court-House Bonds.

5s '12 Jan \$53,000...Jan 1 '16-'42

BOND. DEBT Jan 1913...\$60,000

Assessed valuation 1911...4,500,000

Real value (est.)...10,000,000

Population in 1910...11,487

INT. at Hanover Nat. Bank, N. Y.

TROUP COUNTY.

La Grange is the county seat. Bonds are tax-exempt.

Court-House Bonds.

4s Jan \$35,000c...Every 5 yrs

Road & Bridge Bonds.

5s '11 Jan \$200,000c...1931 & 1941

TOTAL DEBT Mar 1913...\$235,000

Sinking fund...13,333

Assessed val. (3/4 act.) '12...6,701,032

State & Co. tax (per \$1,000) 1912...\$15.00

Population in 1910...26,228

INT. on court-house bonds at Third Nat. Bank, Atlanta; on road and bridge bonds at Nat. Bank of Commerce, New York.

VALDOSTA.

This city is in Lowndes County. Incorp. 1860. Pop'n 1910, 7,656.

Improvement Bonds.

5s '09 J-J \$47,000c...July 1 '13-'29

Sanitary Sewer Bonds.

6s J-J \$35,000c...1929

5s J-J 25,000c...1930

Street Bonds.

4s '04 Aug \$15,000c...Aug 15 1934

Fire Department Bonds.

4s '04 Aug \$5,000c...Aug 15 1934

Water-Works and City-Hall.

6s J-J \$45,000c...Jan 1 1924

Public School Bonds.

5s '05 J-J \$55,000c...Jan 15 1935

Water, Paving, Sewer and Cemetery Bonds.

5s '12 Jan \$100,000...Jan 1 '14-'42

BOND. DEBT Mar 1913...\$307,000

Floating debt...5,000

Sinking fund...52,333

Assessed valuation 1912...5,700,000

(Assessment about 60% actual value)

City tax rate (per \$1,000) '12...\$12.20

INT. in N. Y. or Valdosta at First Nat. Bank.

WASHINGTON.

This city is in Wilkes County. Paving Bonds.

5s '13 J-J \$30,000c...July 1 1942

School Bonds.

6s '09 \$7,000c...\$500 yearly

6s '07 \$8,000c...1926

5s '04 \$8,000c...1934

Water Bonds.

5s '09 \$17,000c...\$1,000 yearly

5s '07 \$30,000c...1934

Electric Light Bonds.

5s '12 \$30,000c...1941

BOND. DEBT Mar 1913...\$125,000

Water debt (included)...77,000

Assessed valuation 1912...1,935,197

Actual value (est.)...4,000,000

Population in 1910...3,063

WAYCROSS.

This city is the county seat of Ware County. Pop'n 1910, 14,485.

School, Street and Sewer Bonds.

5s '06 A-O \$100,000c...Oct 1 1936

Sewer Bonds.

5s J-J \$50,000...Jan 1 1930

Water Bonds.

6s J-J \$30,000...1920

Academy Bonds.

6s J-J \$25,000c...1924

Paving, Water and Sewer Bonds.

5s '08 J-J \$70,000c...1938

Sewer and Fire Bonds.

5s '12 \$100,000c...1942

TOTAL DEBT Mar 1913...\$360,000

Assessed valuation...5,771,000

Total tax rate (per \$1,000) '11...\$13.00

WAYNESBORO.

This city is in Burke County. Water Works, Sewer and Electric Light Bonds.

5s '07 J-J \$67,500...Jan 1 '17-'36

(Part every 5 years)

BOND. DEBT May 2 1912...\$57,500

Assessed val. (2-3 act.) '11...1,351,874

City tax (per \$1,000) 1911...\$6.00

Population in 1910...2,729

INT. at Col.-Knick Tr. Co., N. Y.

WINDER.

This city is in Jackson County. Electric Light Bonds.

5s \$15,000c...

Water Bonds.

5s '07 J-J \$45,000...July 1 1937

BOND. DEBT May 2 '13...\$60,000

Assessed valuation 1912...1,262,731

Population in 1910...2,443

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.

	Bonded Debt	Floating Debt	Assessed Valuation	Tax per \$1,000	Pop'n 1910
Adel, Berrien County	57,500	\$	\$1,090,000	\$14.00	1,902
Appling County	50,000	None	\$3,575,782	\$13.00	12,318
Ashburn (C), Turner County	75,000	None	91,092,000	91.00	2,214
Baker County	30,000	2,000	1,000,000	\$25.00	7,973
Baxley, Appling County	34,000	None	\$623,600	\$11.50	831

	Bonded Debt.	Floating Debt.	Assessed Value.	Tax per \$100.	Pop'n 1910.
Ben Hill County	75,000	None	\$3,568,752	\$11.00	11,863
Blackshear (T), Pierce Co.	55,000	None	1,105,562	---	1,235
Blue Ridge, Fannin County	30,000	None	7389,000	\$10.00	898
Calhoun, Grady County	40,000	None	8500,000	\$10.00	1,505
Camilla (C), Mitchell County	83,500	---	1,315,493	---	1,820
Cedarwater (C), Polk County	75,000	---	2,112,652	---	3,551
Chattahoochee County	51,000	None	\$3,140,224	\$13.00	13,608
Claxton (C), Tattnall County	27,000	None	4468,355	---	1,008
Cochran (C), Pulaski County	19,000	---	875,000	---	1,638
College Park, Fulton County	62,000	10,000	1,300,000	\$20.35	2,173
Colquitt (C), Miller County	25,000	3,000	600,000	\$5.00	600
Commerce, Jackson County	59,500	300	1,116,249	\$14.50	2,238
Covington (C), Newton Co.	78,000	10,000	1,400,000	\$15.00	2,697
Crisp County	89,000	None	14,520,671	\$17.00	16,423
Cuthbert (T), Randolph Co.	62,000	None	1,035,491	---	3,210
Dawson (C), Terrell County	81,000	None	11,917,671	\$15.00	3,827
Dougherty County	50,000	---	6,574,242	---	10,035
Douglasville, Douglas County	59,000	---	873,000	\$12.00	1,482
Early County	33,500	10,000	14,233,720	\$12.50	18,122
East Point (C), Fulton County	92,000	8,000	2,050,000	\$12.00	3,882
Easton, Putnam County	46,500	1,925	1,050,000	\$10.00	2,036
Edison (T), Calhoun County	33,000	2,000	431,870	\$8.00	841
Fairburn, Campbell County	35,000	None	600,000	---	1,395
Forsyth, Monroe County	30,000	None	800,000	\$10.00	2,208
Fort Gaines, Clay County	30,000	2,000	600,000	\$10.00	1,320
Franklin County	44,000	9,000	12,000,000	\$17.50	17,894
Greenville (T), Meriwether Co.	30,000	740	4372,000	\$33.50	909
Hancock County	51,000	None	3,006,773	\$12.00	19,189
Harris County	40,000	None	42,140,403	\$16.00	17,886
Hartwell (C), Hart County	39,000	---	918,663	---	2,007
Hawkinsville (C), Pulaski Co.	70,000	5,000	11,568,000	\$13.50	3,420
Hazlehurst, Jeff Davis County	35,000	None	4700,000	\$17.50	1,181
Jackson (C), Butts County	42,000	2,000	11,068,631	\$13.90	1,862
Jasper County	50,000	740	2,224,987	\$16.50	16,552
Jefferson County	50,000	None	3,851,132	\$12.50	21,379
Jeff Davis County	30,000	None	13,250,000	\$12.50	6,050
Jenkins County	45,500	12,000	12,558,464	\$19.00	11,520
Jesup (T), Wayne County	44,500	None	876,155	\$15.00	1,415
La Fayette (C), Walker Co.	40,000	---	1808,000	\$23.00	1,590
Lawrenceville, Brunswick Co.	52,000	---	402,000	\$12.50	1,518
Lumpkin, Stewart County	25,000	---	900,000	---	1,440
Madison (C), Morgan County	63,000	10,401	11,669,272	\$12.50	2,412
Manchester, Meriwether Co.	25,000	2,000	1,625,000	\$6.50	922
McDonough (C), Henry Co.	46,000	---	860,000	---	882
Milledgeville, Baldwin County	43,500	7,619	11,853,000	---	4,385
Millen (C), Jenkins County	52,000	---	810,000	---	2,030
Monticello, Jasper County	46,000	None	914,451	\$8.00	1,608
Nashville (T), Berrien County	35,000	2,000	639,000	\$8.00	990
Ocella, Irwin County	64,000	3,000	1,200,000	---	2,017
Pelham (T), Mitchell County	60,000	---	1,637,827	\$17.00	1,880
Putnam County	30,000	None	42,718,219	\$8.00	13,876
Quitman, Brooks County	112,000	---	12,888,000	\$10.00	3,015
Rockmart, Polk County	36,100	2,800	1,700,474	\$28.50	1,034
Sparta, Hancock County	66,000	None	1,025,000	\$10.00	1,715
Stephens County	42,000	10,000	72,250,000	\$17.50	9,728
Summersville, Richmond Co.	140,000	None	2,921,493	\$12.50	4,361
Sylvania, Screven County	42,750	6,229	1,000,000	\$8.00	1,400
Sylvester, Worth County	60,000	None	11,218,304	\$10.00	1,447
Telfair County	45,000	---	2,572,976	\$14.00	13,288
Tifton (C), Tift County	80,000	10,000	---	---	2,381
Toccoa, Stephens County	67,000	---	1,800,000	---	3,120
Turner County	70,000	None	12,772,116	\$17.00	10,145
Wilkes County	33,000	None	3,663,315	\$6.80	23,411
Wrightsville (C), Johnson Co.	35,000	2,000	---	---	1,389

(C) City, (T) Town, (V) Village, a Total tax, c State and county tax, e 1900 figures, f 1910 figures, g 1911 figures, h 1912 figures, i 1913 figures. *Total debt.

TAXATION OF MUNICIPAL BONDS.—Under Chap. 5595, Laws of 1907, relating to tax assessments and collection of revenue, "all debts due or to become due from solvent debtors, whether on account, contract, note or otherwise, all public stocks or shares in all incorporated or unincorporated companies," are taxable as personal property when held by persons residing in this State.

POPULATION OF STATE.

1910	752,619	1880	269,493	1850	87,44
1905	614,845	1870	187,748	1840	54,47
1900	528,542	1860	140,424	1830	34,73
1890	391,422				

The proportion of the colored population was 47.01% in 1880, 42.58% in 1890, 43.7% in 1900 and 41% in 1910. In number, blacks were 40,242 in 1850, 62,677 in 1860, 91,689 in 1870, 126,690 in 1880, 166,678 in 1890, 230,730 in 1900 and 308,669 in 1910.

CITIES, COUNTIES AND TOWNS IN THE STATE OF FLORIDA.

For reports not given in alphabetical order in the following, see "Additional Statements" at end of this State.

BRADENTOWN.
This city is in Manatee County.
Sewer and Paving Bonds.
5s '13 F-A \$75,000... July 1 1943
Subject to call begin. Feb. 1 1933.
Municipal Bonds.
5s '07 --- \$8,000... Aug 1 1917
Water Bonds.
6s '91 --- \$20,000... Dec 1 1921
5s '12 --- (40,000... Jan 1 '27-'45)
(Part every 10 years)
Street Bonds.
5s '12 --- \$35,000... Jan 1 '27-'47
(Part every 10 years)
BOND, DEBT, MAY 8 1913 \$268,000
Assessed val. (10 act) '12 2,738,844
Tax rate (per \$1,000) 1912 --- \$15.00
INT. payable at City Treas. office.

CITRUS COUNTY.
Inverness is the county seat.
Court-House Bonds.
6s '12 F-A \$45,000... Aug 1 '13-'17
TOTAL DEBT Mar 1913. \$45,000
Assessed valuation --- 1,058,309
Real valuation (est) --- 5,000,000
Population in 1910 --- 6,731
INT. at County Treas. office or at
Farson, Son & Co., N. Y. and Chic.

DADE COUNTY.
Miami is the county seat. A portion of this county was taken to create a new county known as Palm Beach County, the latter to assume about 50% of the debt of Dade County. Pop'n '10, 11,933.
Court-House and Road Bonds.
4 1/2s A-O \$131,000... Apr 1 1921
(Subject to call April 1 1911.)
Road & Refund. Bds. (Tax-exempt).
4 1/2s 10 A-O \$150,000... Apr 1 1940
(Subject to call after April 1 1922.)
School Warrants.
6s '10 J-D \$75,000 June 14 '15-'30
Funding & Highway Imp. Bds.
5s '13 J-J \$175,000... Jan 1 1933
(Subject to call begin. Jan. 1 1923.)
BOND, DEBT (including school bonds) Nov 1 1912 \$272,000
Actual value (est.) --- 38,305,775
State & Co. tax (per \$1,000) '09 --- \$33.00

DE SOTO COUNTY.
Arcadia is the county seat.
Court-House Warrants.
5 1/2s '12 --- \$70,000
BOND, DEBT of county --- (?)
Assessed valuation 1912 --- \$5,745,133
Population in 1910 --- 14,200

DUVAL COUNTY.
County seat is Jacksonville.
St. Johns River Imp't Bonds.
5s '92 J-J \$50,000... July 1 1932
(Subject to call after 1912.)
6 1/2s '92 M-N \$250,000... Nov 1 1932
(Subject to call after 1912.)
Court-House (Opt. after 15 years).
5s '02 --- \$100,000... 1932
Road Bonds.
5s '09 J-D \$1,000,000 Dec 1 1929
BOND, DEBT May '13 --- \$1,400,000
Assessed val (2-5 act) '12 --- 25,262,100
State & Co tax (per \$1,000) '11 --- \$24.57
Population in 1910 --- 75,163

ESCAMBIA COUNTY.
Pensacola is the county seat.
Funding Bonds.
4 1/2s '11 Oct \$180,000... Oct 1 '13-'41
BOND, DEBT Mar 27 '13 --- \$180,000
Assessed val (30% act) '12 --- 11,900,000
State & Co. tax (per \$1,000) '12 --- \$22.00
Population in 1910 --- 35,029

FORT LAUDERDALE.
This place is in Dade County.
Water-Works Bonds.
6s '12 M-N \$20,000... Nov 1 1932
Sewer Bonds.
6s '12 M-N \$10,000... Nov 1 1932
Street Bonds (Town's Portion).
6s '12 M-N \$10,000... Nov 1 1932
TOT. BD. DT. Jan 1913 --- \$40,000
Assessed valuation --- 403,917
Real value (estimated) --- 1,250,000
Population in 1910 --- 336
INT. at Chase Nat. Bank, N. Y.

FORT PIERCE.
This city is in Saint Lucie County.
Water, Sewer and Light Bonds.
6s '12 J-J \$80,000... Jan 1 1942
Public-Utility Bonds.
6s '12 J-J \$10,000... Jan 1 1942
TOT. BD. DT. May 1913 --- \$90,000
Assessed valuation 1912 --- 463,436
Population in 1910 --- 1,333

GADSDEN COUNTY.
Quincy is the county seat.
Court-House Bonds.
5s '12 July \$60,000... July 1 1932
TOT. BD. DT. May 7 '13 --- \$60,000
Assessed valuation 1912 --- 2,150,708
Population in 1910 --- 22,198

GAINESVILLE.
This city is in Alachua County.
Inc. Jan. 15 1869. Pop'n '10, 6,183.
Educational Bonds.
5s '05 --- \$50,000... Sept 1 '15-'35
(Part every 10 years.)

HILLSBOROUGH COUNTY.
County seat is Tampa.
Road Bonds.
4s g J-J \$346,000... July 1 1933
Court House Bonds.
6s --- \$31,500
County School Bonds.
6s '10 --- \$70,000... July 1 '13-'19
Funding School Bonds.
6s '12 J-J \$25,000... July 1 '13-'24
TOTAL DEBT Apr 1912. \$397,500
Total assessed val. 1912. 16,207,246
State & Co. tax (per \$1,000) '07 --- \$25.50
Population in 1910 --- 78,374

JACKSON COUNTY.
Marianna is the county seat.
Court-House Bonds.
5s --- \$50,000
Road Bonds.
6s '12 Oct \$200,000... Oct 1 1951
BOND, DEBT May 1913. \$260,000
Assessed valuation 1912 --- 3,947,944
State & Co. tax (per \$1,000) '09 --- \$16.50
Population in 1910 --- 29,821
INT. payable at Treasurer's office.

JACKSONVILLE.
This is the county seat of Duval County. Incorporated 1844.
Water Works and Imp't Bonds.
5s g M-N \$1,368,000... May 15 '24
Improvement Bonds.
5s g '06 J-J \$400,000... Jan 1 1936
'11 --- 100,000... 1936
4 1/2s '11 M-N \$50,000... Nov 1 1936
Street Bonds.
4 1/2s '12 F-A \$100,000... Feb 1 1937
City-Works & Elec. Plants Bldg. and Equipment Bonds.
4 1/2s '12 F-A \$100,000... Feb 1 1937
Park Bonds.
4 1/2s '12 F-A \$50,000... Feb 1 1937
GEN. BD. DT. Mar '13 \$2,368,000
Sinking fund --- 10,400
Assessed valuation 1912 --- \$55,834,360
(Assess't about 40 to 50% actual val.)
City tax rate (per \$1,000) '12 --- \$11.50
Population in 1910 (Census) --- 57,699
INT. at Am. Exch. Nat. Bk., N. Y.

JEFFERSON COUNTY.
Monticello is the county seat.
Court-House Bonds.
5s '09 J-J \$15,000... Jan 1 1949
(Subject to call Jan. 1 1929.)
BOND, DEBT Jan 1913 --- \$60,000
Assessed valuation 1912 --- 2,410,010
Real value (est.) --- 4,500,000
Population in 1910 --- 17,210
INT. at Hanover Nat. Bank, N. Y.

KEY WEST.
County seat of Monroe County.
Inc. 1834. Pop'n 1910, 19,945.
Refunding Bonds.
5s '05 A-O \$115,000... Oct 1 1955
(Subject to call Oct 1 1935.)
5s '02 J-J \$25,000... July 1 1917
(Subject to call after July 1 1912)
5s '12 J-J \$129,400... July 1 1942
8s '08 M-S \$2,000... Feb 1 1913
Paving & Sewer Bds. (Tax-exempt).
5s --- A-O \$192,000... Oct 1 1940
J.D. Bds. (Opt. aft. 20 yrs).
6s '99 J-ne \$148,000... June 1 1929
Street Bonds (Opt. after 10 years).
5s '90 May \$13,500... May 1 1920
Park Bonds.
5s '11 M-N \$50,000... Nov 1 1941
GEN. BD. DT. May 7 '13 --- \$679,600
Floating debt --- 25,672
Sinking fund --- 35,900
Assessed val (10 act) '12 --- 4,661,000
Total tax (per \$1,000) 1912 --- \$30.00
INT. at Columbia-Knick, Tr. Co., N. Y. City. Bonds are tax-exempt.

KISSIMMEE.
This city is in Osceola County.
General Notes.
6s '12 F-A \$60,000
TOTAL DEBT --- (?)
Population in 1910 --- 2,157

LAKE CITY.
This city is in Columbia County.
Inc. 1857. Pop'n 1910, 5,032.
Water-Works Bonds.
8s '06 --- \$43,000
Street Bonds.
5s '00 --- \$7,500

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. 1917) P. Trammell
Sec. of St. (term exp. Tu. aft. 1st Mon. Jan. '17) H. Clay Crawford
Treasurer (till Tuesday after 1st Mon. Jan. '17) J. C. Luning

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 Dec. 31 1912:

LOANS—	Interest.	Principal.
Name and Purpose.	P.Ct. Payable.	When Due. Outstanding
Refunding bonds of 1901	J-J	Jan. 1 1951 \$267,700
Refunding gold bonds of 1903	J-J	Jan. 1 1953 333,567

INTEREST is payable in Tallahassee.

TOTAL DEBT &c.—The total bonded debt on Dec. 31 1912 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 taxvaluation of real estate (including railroads and telegraphs), personal property, total valuation and State tax rate per \$1,000, are given below for the years indicated:

Years.	Real Estate, RR & Tel'g.	Personal Property.	Total.	State Tax per \$1,000
1912	\$174,479,759	\$38,407,759	\$212,887,518	---
1911	160,179,324	36,626,117	196,805,441	7.50
1910	144,034,967	33,689,074	177,723,981	7.50
1908	128,091,101	31,299,129	159,390,230	7.50
1905	107,087,978	24,348,615	131,436,593	6.00
1901	79,706,369	17,844,822	97,551,191	5.00
1894	86,679,656	17,464,949	104,144,505	3.25
1890	75,831,343	16,152,122	91,983,467	---

DEBT LIMITATION.—State.—Section 6 of Article IX of the constitution reads: "The Legislature shall have power to provide for issuing State bonds only for the purpose of repelling invasion or suppressing insurrection, or for the purpose of redeeming or refunding bonds already issued, at a lower rate of interest." Section 10 of this article states the credit of the State shall not be pledged or loaned to any individual, company, corporation or association, nor shall the State become a joint owner or stockholder in any company, association or corporation.

Cities and Towns.—Title X (First Division), Revised Statutes 1906, prohibits cities and towns from issuing bonds in excess of five per cent (5%) of the assessed value of real and personal property within their corporate limits. Before any such bonds are put out, the question of issuing the same, as well as the amount to be issued, must be approved by two-thirds (2-3) of the registered voters actually voting. Any city or town may issue bonds in excess of the five per cent (5%) limit for gas or electric plants, provided the additional amount does not exceed seven per cent (7%) of the total valuation of real and personal property. The maturity of such bond shall not exceed thirty (30) years and the interest rate may not exceed seven (7) per cent. Authority for the issuance of the same must be granted by a majority of the votes cast at an annual or special election to be called for such a purpose. It is also required that the interest and a sinking fund for their payment at maturity shall be provided for.

Counties.—Title IX, Section 786 (First Division), Revised Statutes 1906, states that counties may issue bonds for highways, buildings and for funding purposes, provided the proposition to issue such bonds is authorized by a majority of the voters. A sum sufficient to pay the interest and to raise the amount annually required as a sinking fund to pay the bonds at maturity is required.

LAKE CITY (Concluded).
General Improvement Bonds.
 5s '03 Sept \$135,000
 BOND. DEBT Oct 30 1911 \$185,500
 Floating debt 20,000
 Assessed val. (1/2 act.) '10 1,151,656
 Total tax (per \$1,000) '10 \$19.0
 INT. at First Nat. Bank, Lake City.

LAKELAND.
 This city is in Polk County.
 The 5s of 1912 have been declared valid by State Supreme Court. V. 95, p. 1558.
 5s '11 F-A \$75,000
 (\$2,000 yearly beg. 1915)
 Sewer, Street and Building Bonds.
 5s '12 M-S \$150,000, Mech 1 '42-56
 BOND. DEBT Mar 1913 \$225,000
 Assessed valuation (1-3 act.) '12 1,251,000
 Tax rate (per \$1,000) 1912 \$23.00
 Population in 1910 3,719
 INT. at Nat Park Bank, N. Y. C.

MADISON COUNTY.
 Madison is the county seat.
Court-House Bonds.
 5s '13 J-J \$50,000, 1943
 BOND. DEBT May 1913 \$50,000
 Assessed valuation 3,000,000
 Actual valuation 10,000,000
 Population in 1910 16,919

MANATEE COUNTY.
 Bradentown is the county seat.
Road Bonds.
 5s '09 Nov \$250,000, Sept 1 1939
Funding School Bonds.
 5s '12 J-J \$45,000, July 1 '18-'26
Refunding School Bonds.
 5s '12 \$50,000
 BOND. DEBT Oct 21 '12 \$250,000
 Assessed valuation 1912 \$3,998,000
 State & Co. tax (per \$1,000) '12 \$36.50
 Population in 1910 9,556
 INTEREST on bonds of 1912 payable at National Park Bank, N. Y.; others at County Clerk's office.

MIAMI.
 This city is in Dade County. All bonds are tax-exempt.
Improvement Bonds.
 5s '06 \$100,000, July 2 1936
 GEN. BONDS Mar 1913 \$100,000
 Floating debt Sept 20 '11 33,200
 Assessed val. (1/2 act.) '11 1,647,975
 Total tax rate (per \$1,000) '11 \$76.50
 Population in 1910 5,471

MULBERRY.
 This city is in Polk County.
Water-Works Bonds.
 6s '10 M-S \$20,000, Mar 1 1940
Sewer Bonds.
 6s '13 J-J \$20,000, Jan 1 1933
 TOTAL DEBT (?)
 Population in 1910 1,418
 INT. at City Treasurer's office.

NASSAU COUNTY.
 Fernandina is the county seat.
Road and Bridge Dist. No. 1 Bds.
 5s '11 J-D \$60,000, Dec 15 1941
 BOND. DEBT Mar 1913 \$60,000
 Assessed valuation 1912 3,022,193
 State & Co. tax (per \$1,000) '12 \$32.75
 Population in 1910 10,525
 INT. payable at Co. Treas. office.

ORANGE COUNTY.
 Orlando is the county seat.
Road & Bridge Dist. No. 1.
 5s '13 J-J \$200,000, Jan 1 1943
 TOTAL DEBT (?)
 Population in 1910 19,107

ORLANDO.
 This place is in Orange County.
Sewer Bonds.
 5s '13 M-N \$35,000, May 1 1923
 35,000, May 1 1943
 35,000, May 1 1953
 BOND. DEBT Apr 1913 \$193,000
 Sinking fund 5,500
 Assessed valuation 1912 4,753,000
 True value 8,000,000
 Population in 1910 3,894
 INT. at Hanover Nat. Bank, N. Y.

PALATKA.
 This city is in Putnam County.
 5s '11 M-N \$144,000, 1942
Refunding and Paving Bonds.
 5s '02 M-N \$50,000, 1942
 (Subject to call after 1922.)
 BOND. DEBT May 1913 \$175,000
 Floating debt 23,000
 Assessed val. (2-3 act.) '12 1,879,903
 Tax rate (per \$1,000) 1912 \$18.0
 Population in 1910 3,779
 INT. payable at East Florida Sav. & Trust Co., Palatka.

PALM BEACH COUNTY.
 West Palm Beach is the county seat.
Road Bonds.
 4 1/2s '11 M-S \$200,000, Mar 1 1940
Road & Bridge Dist. No. 1 Bonds.
 5s '12 M-S \$85,000, Sept 1 1932
Road & Bridge Dist. No. 2 Bonds.
 5s '12 M-S \$60,000, Sept 1 1932
COUNTY B.D. DT. Sept 1 '12 \$200,000
 Floating debt of county 32,500
 Road & bridge dt. Sept '12 145,000
 Assessed val. (1-3 act.) Dist. No. 1 900,000
 1912 Dist. No. 2 900,000
 State & Co. tax (per \$1,000) '11 \$36.50
 Population in 1910 5,577
 INT. on road and bridge bonds due 1942 at Seaboard Nat. Bk., N. Y.; others at Hanover Nat. Bk., N. Y.

PENSACOLA.
 This city is in Escambia County. Reincorporated in 1895.
 Prior to Nov. 1 1901 the compromise bonds of this city carried 5%.

Sewer & Drainage Bonds.
 4 1/2s '06 J-J \$250,000, Jan 1 1936
 (Subject to call after Jan 1 1931.)
City-Hall & Jail (Opt. aft. 25 yrs.).
 4 1/2s '06 J-J \$100,000, Jan 1 1936
Water-Plant Purchase Bonds.
 4 1/2s '06 \$250,000, 1936
Refunding Bonds.
 4 1/2s '11 A-O \$254,000, Oct 1 1941
Improvement Bonds.
 4 1/2s '11 J-J \$250,000, Jan 1 1941
Paving Bonds (Opt. aft. 25 yrs.).
 4 1/2s '06 J-J \$50,000, Jan 1 1936
 4 1/2s '06 J-J 100,000, Jan 1 1936
 BOND. DEBT Nov 1911 1,000,000
 Special Impnt. debt (add'l) 252,000
 Warrants outstanding 11,538
 Cash on hand 95,398
 Assessed val. (1/2 act.) '11 15,520,162
 City tax rate (per \$1,000) '10 \$13.00
 Population in 1910 22,982
 INTEREST payable at U. S. Mtg. & Trust Co., N. Y. Bonds are exempt from city taxes.

PINELLAS COUNTY.
 Clearwater is the county seat.
 This county was formed from a portion of Hillsboro County.
Sewer Bonds.
 5s '12 F-A \$85,000, \$1,000 yrly
 5s '13 May \$70,000, May 1 1943
 (Subject to call after May 1 1938.)
 TOTAL DEBT May 5 '13 \$35,000
 Assessed valuation 1912 4,851,347
 Population in 1910 15,000

PLANT CITY.
 This city is in Hillsboro County.
Sewer Bonds.
 6s '13 M-N \$35,000, May 1 1933
Paving Bonds.
 6s '13 J-J \$35,000, July 1 1933
Drainage Bonds.
 6s '13 M-N \$5,000, May 1 1933
 TOTAL DEBT (?)
 INT. payable in New York.

PUTNAM COUNTY.
 Palatka is the county seat.
Bridge & Court House Bonds.
 (\$25,000) May 7 1924
 20,000, May 7 1931
 20,000, May 7 1936
 40,000, May 7 1944
 40,000, May 7 1949
 45,000, May 7 1954
 BOND. DEBT May 1913 \$190,000
 Assessed val. (1/2 act.) '12 3,170,630
 State & Co. tax (per \$1,000) '12 \$31.50
 Population in 1910 13,098
 INT. payable at Co. Court-House.

QUINCY.
 This place is in Gadsden County.
 5s '10 \$23,000
Water-Works Bonds.
 5s '09 J-J \$36,000, July 1 1949
Electric-Light Bonds.
 5s '09 J-J \$9,000, July 1 1949
Sewer Bonds.
 5s '09 J-J \$25,000, July 1 1949
School Bonds.
 5s '09 J-J \$10,000, July 1 1949
 BOND. DEBT May 14 '10 \$103,000
 Assessed valuation 1909 776,000
 Population in 1910 3,204

ST. ANDREWS.
 This town is in Washington County.
 5s '12 ann \$30,000 Aug 1 '22-23-42
 TOTAL DEBT (?)
 Population in 1910 675

ST. AUGUSTINE.
 County seat of St. John's County.
 Incorp. in 1821. Pop'n 1910, 5,494.
 5s '11 M-N \$25,000, May 15 1927
 BOND. DEBT May 3 '13 \$75,000
 Indentment debt 3,500
 Sinking fund 10,400
 Assessed val. (1/2 act.) '12 1,877,060
 Total tax rate (per \$1,000) '12 \$18.0
 INT. at First Nat. Bank, this city.

ST. LUCIE COUNTY.
 Ft. Pierce is the county seat.
Road Bonds.
 5s '10 J-D \$8,000, June 1 1925
 30,000, June 1 1930
 30,000, June 1 1935
 25,000, June 1 1940
 BOND. DEBT Jan 1913 \$200,000
 Assessed valuation 2,750,000
 Real value (est.) 13,750,000
 Population in 1910 4,075
 INT. at Atlantic Nat. Bank, Jacksonville.

ST. PETERSBURG.
 This city is in Pinellas County.
 Incorp. 1821. Pop'n 1910, 5,494.
Street Bonds.
 6s '03 J-D \$3,000, Dec 1 1913
 6s '04 J-J 10,000, Jan 1 1934
 6s '05 M-S 10,000, Sept 1 1935
 6s '08 M-N 5,000, Nov 1 '28-'38
 5s '09 F-A 9,200, Aug 1 1930
 6s '10 A-O 67,500, Oct 1 1940
 6s '11 F-A 5,000, Aug 1 1941
 6s '11 F-A 35,000, Aug 1 1941
 6s '12 F-A 65,000, Aug 1 1942
Water-Works Bonds.
 6s '02 J-J \$8,000, July 1 1932
 6s '03 A-O 10,000, Oct 1 1933
 6s '05 M-S 15,000, Sept 1 1935
 6s '08 M-N 7,000, Nov 1 '28-'38
 6s '10 A-O 10,000, Oct 1 1940
 6s '11 F-A 5,000, Aug 1 1941
 6s '12 F-A 25,000, Aug 1 1942

Water-Front Bonds.
 5s '09 F-A \$25,000, Aug 1 1939
 6s '11 F-A 35,000, Aug 1 1941
 6s '10 A-O 10,000, Oct 1 1940
 6s '12 F-A 60,000, Aug 1 1942
 6s '12 F-A 6,000, Aug 1 1942
Park Bonds.
 5s '09 F-A \$1,800, Aug 1 1939
 6s '11 F-A 15,000, Aug 1 1941
 6s '12 F-A 5,000, Aug 1 1942
City-Hospital Bonds.
 6s '12 F-A \$9,000, Aug 1 1942
School Bonds.
 6s '02 J-J \$11,000, July 1 1932
 5s '10 A-O 5,000, Apr 1 1940

Refunding School Bonds.
 6s '03 J-D \$7,000, Dec 1 '13-'19
Refunding Bonds.
 6s '03 A-O \$12,300, Oct 1 1933
 5s '09 J-J 10,000, July 1 1930
Sewer Bonds.
 6s '02 J-J \$5,000, July 1 1932
 6s '05 M-S 5,000, Sept 1 1935
 5s '10 F-A 9,000, Aug 1 1939
 6s '10 A-O 5,000, Oct 1 1940
 6s '11 F-A 5,000, Aug 1 1941
 6s '12 F-A 20,000, Aug 1 1942
City-Hall & Fire-Station Bonds.
 6s '05 M-S \$5,000, Sept 1 1935
Fire-Station and Jail Bonds.
 6s '10 A-O \$7,500, Oct 1 1940
Fire Department Bonds.
 6s '12 F-A \$10,000, Aug 1 1942
 Past-due bonds 51,000
 BOND. DEBT Mar 1913 569,300
 Total assessed val. 1912 4,160,640
 Total tax rate (per \$1,000) '12 \$19.00
 Population in 1910 (Census) 4,127
 INT. on school bonds of 1910 payable at Central Trust Co., Chicago, and at City Treas. office; on bonds of 1908 and those of 1910 at City Treas. office; on bonds of 1911 at the office of Parson, Son & Co., N. Y. and Chic. and on bonds of 1912 at N. Y. City or St. Petersburg.

SANFORD.
 This place is in Orange County. Inc. about 1870. Pop. 1910, 3,570.
 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
Refunding Bonds.
 6s '10 J-J \$20,000, Jan 1 1930
 BOND. DEBT Sept 1912 \$105,000
 Floating debt Mech 1912 27,000
 Assessed valuation 1910 2,319,998
 Total tax rate (per \$1,000) '10 \$12.00
 INT. at Nat. Park Bank, N. Y.

SOUTH JACKSONVILLE.
 This place is in Duval Co. Incorp. in 1907.
Sewer and Light Bonds.
 5s '08 J-J \$60,000, 1941
 BOND. DEBT Jan 1 '13 \$60,000
 Floating debt 2,000
 Sinking fund 6,000
 Assessed val. (1/2 act.) '12 1,222,500
 Population in 1910 1,147
 INT. at Barnett Nat. Bank, Jacksonville.

TALLAHASSEE.
 This city, the capital of the State, is in Leon County.
 5s '08 J-J \$75,000, 1938
Funding Bonds (Opt. aft. 10 yrs.).
 5s '10 M-N \$15,000, May 1 1960
 Population in 1910 8,258

WEST PALM BEACH.
 This city is the county seat of Palm Beach County.
Sewer, St. Fire-Dep. & Dock Bds.
 5s '12 J-J \$40,000, Jan 1 1942
 BOND. DEBT Apr 1912 556,500
 Assessed valuation 1911 549,949
 Actual value (est.) 1,649,847
 Population in 1910 1,748
 INT. at Seaboard Nat. Bank, N. Y.

WEST TAMPA.
 This city is in Hillsborough Co. Incorp. in 1907.
Improvement Bonds.
 5s '11 \$100,000
 BOND. DEBT Feb 16 1911 \$300,000
 Assessed valuation 1910 3,967,057
 Total tax rate (per \$1,000) '10 \$18.00
 Population in 1910 8,258

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:

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per Pop'n.
Alachua County	\$40,000	None	\$54,711	\$10.00
Alachua County	80,000	None	41,300,000	9.00
Clearwater (C), Polk County	95,000	None	1,023,340	15.00
Clearwater (C), Pinellas Co.	40,000	None	474,535	11.71
Daytona (T), Volusia County	98,500	None	11,818,210	116.00
DeFuniak Sp's (T), Walton Co	61,000	None	4470,050	222.00
Fernandina (C), Nassau County	63,000	9,238	7471,048	610.00
Fort Meade (T), Polk County	39,000	2,000	6844,998	67.00
Green Cove Sp's (T), Clay Co.	245,000	None	7471,048	610.00
Jasper (C), Hamilton Co.	37,000	None	2262,684	1,739
Live Oak (C), Suwanee Co.	104,500	None	1,870,343	3,450
Madison (T), Madison County	75,000	None	6885,176	720.00
Monroe County	60,000	30,000	43,079,014	425.50
Ocala, Marion County	37,000	None	1,474,360	615.00
Palmetto (C), Manatee Co.	40,000	None	11,855,000	112.50
Pasco County	30,000	None	62,374,043	7,502
Polk County	50,000	None	49,351,451	24,148
Sarasota (C), Manatee Co.	45,000	8,000	7893,000	715.00
Titusville (C), Brevard Co.	32,000	None	4274,242	868
West Palm Beach S.D. No. 1.	33,000	None	22,763,233	None

(C) City. (T) Town. a Total tax. e 1910 figures. f 1911 figures. d 1912 figures. i 1913 figures. x This covers merely a recent issue of bonds; we are not informed as to what is total debt. * 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 1915) Emmet O'Neal
 Secretary of State (term expires Jan. 1915) Cyrus B. Brown
 Treasurer (term expires Jan. 1915) John Purifoy

a 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. 10 1911 and adjourned April 14 1911.

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 1895. 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.

TOTAL DEBT.—Total bonded debt Oct. 1 1912, \$9,057,000.

Sub'n Bonds Renew Class "C" 1906.	Refunding Bonds, 1906
3 1/2s '10 J-J \$965,000, Jan 1 1958	4s '13 \$7,137,000, July 1 1956
	Funded Bonds to Retire 6s of 1890
	4s '00 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.

ASSESSED VALUATION, TAX RATE, ETC.—

Table with columns: Year, Valuation of Property, General Tax Rate, Amount of Taxes. Rows for years 1911 to 1876.

In addition to the above tax rate of 2 3/4 mills for general purposes in 1911, there was levied a special-soldier tax of 1 mill and a special school tax of 3 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.

STATE DEBT.—Under Section 213 (Article XI) the State is prohibited from creating any new debt except to repel invasion or suppress insurrection.

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 is set out 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 subdivision desiring to issue such securities.

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.

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.

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.

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.

BONDS TAX-FREE.—By Section 13 of an Act approved Feb. 31 1911 entitled "To further provide for the State of Alabama," the following securities are exempted from taxation.

Table with columns: Year, Population, 1870, 1880, 1890, 1900, 1910. Rows for years 1910, 1900, 1890, 1880.

The proportion of the colored population was 47.53% in 1880, 45.04% in 1890, 45.3% in 1900 and 42.5% in 1910.

CITIES, COUNTIES AND TOWNS IN THE STATE OF ALABAMA.

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

ANNISTON.

Anniston is in Calhoun County. Incorp. 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.

School Bonds.

58 g '08 \$4,500 Oct 1 1918

58 h '10 J-J 25,000 July 1 1910

Refunding Bonds.

58 g '11 J-J \$30,000 Dec 1 1910

For rate of interest see note above

58 h '10 J-J \$35,000 July 1 1910

GEN. DEBT Mar 1 1913 \$424,564

Assessment debt (add'l) 32,600

Floating debt 4,000

Cash on hand 10,000

Assess val (3-5 act) '12 8,177,380

Total tax rate (per \$1,000) '12 \$20.00

Population in 1910 12,794

INT. on refund. bonds due 1919 at Safe Dep. & Tr. Co., Baltimore; on refund. bonds of 1910 and school bonds of 1910 at Nat. Park Bank, N. Y. City; other general bonds at First Nat. Bank of Anniston.

AUTAUGA COUNTY.

Prattville is the county seat. Bonds are tax-exempt.

Refunding Court-House Bonds

44 g '09 s-a \$55,000 1939

Refunding Jail Bonds

44 g '09 s-a \$20,000 1939

Road Bonds

44 g '09 s-a \$75,000 1939

BOND. DEBT May 1913 \$150,000

Assessed valuation 1912 4,261,100

Population in 1910 (Census) 20,037

BESSEMER.

Situated in Jefferson County, Inc. in 1887. Municipality of Jonesboro annexed in April 1912. All bonds are tax-exempt.

Improvement Bonds.

58 g '11 M-S \$75,000 Apr 1 1922

58 g '08 J-J 29,000 July 1 1939

Sewer Bonds.

58 g '11 F-A \$70,000 Feb 1 1932

58 g '08 M-S 25,000 Scot 1 1938

School Bonds.

58 g '11 F-A \$15,000 Feb 1 1932

58 g '08 M-S 50,000 Sept 1 1913

Fire-Department Bonds.

58 g '07 M-S \$7,500 Sept 1 1937

Funding Bonds.

58 g '11 M-S \$75,000 Mch 1 1931

GEN. BD. DT. Mar 1913 \$321,500

Assess. val. (3-5 act.) '12 4,291,786

Total tax (per \$1,000) 1910 \$23.00

Population in 1910 10,864

INT. in N. Y. City at First Nat. Bank, the Citizens Central Nat. Bank and Hanover Nat. Bank.

BIRMINGHAM.

Birmingham is in Jefferson County. Incorp. 1871. The new State consti-

tution, which went into effect Nov. 28 1901, provides that this city may levy and collect a tax not to exceed 1/2 of 1% in addition to the tax of 1/2 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.

Greater Birmingham Act declared constitutional by State Supreme Court in 1910 (V. 90, p. 249 and 644). In 1911 Legislature authorized a commission form of government for this city. V. 92, p. 1049.

City Hall and School Building.

58 g '00 J-D \$250,000 Dec. 1 1930

Sanitary Bonds.

58 g '87 M-N \$50,000 May 1 1917

Sanitary and Building.

58 g '87 M-S \$50,000 Sept. 10 1917

58 g '88 M-S 50,000 Mar. 15 1918

Permanent-Improvement Bonds.

58 g '94 J-J \$150,000 Jan. 15 1924

Public Improvement.

58 g '80 M-S \$300,000 Mar. 1 1910

58 g '91 M-S 200,000 Sept. 15 1921

58 g '92 J-J 150,000 Jan. 15 1922

58 g '90 A-O 200,000 Apr. 1 1920

58 g '91 M-S 100,000 Mar. 15 1921

74 g '87 M-N 5,000 Nov. 15 1917

School Bonds.

58 g '88 J-D \$25,000 June 1 1918

58 g '04 J-J 200,000 July 1 1924

58 g '09 J-J \$30,000 July 1 1939

Refunding and Improvement.

58 g '93 F-A \$140,000 Feb. 13 1923

Sewer Bonds.

58 g '08 J-J \$400,000 July 1 1938

Funding Bonds.

75 g '86 J-D \$60,000 Dec. 1 1916

58 g '00 J-J 269,000 July 2 1930

58 g '10 J-D 400,000 June 1 1940

58 g '11 M-S 1,000,000 Sept 30 1941

Refunding Bonds.

58 g '00 A-O \$30,000 Oct. 1 1930

58 g '01 J-J 20,000 July 1 1931

Town of Highlands (Annexed).

58 g '01 M-N \$30,000 May 15 1921

58 g '02 M-N 45,000 May 15 1922

Town of Vendate (Annexed).

Sewer Bonds.

58 g '06 --- \$25,000 June 1 1936

58 g '02 --- 15,000 Apr 1 1922

Improvement Bonds.

58 g '01 --- \$15,000 July 1 1931

School Bonds.

58 g '02 --- \$10,000 Mch 15 1932

East Lake (Annexed).

School Bonds.

58 g '01 --- \$18,000 May 15 1931

58 g '08 --- 15,000 Aug 1 1928

School and Town-Hall Bonds.

58 g '02 --- \$2,000 Sept 15 1932

Fire Bonds.

58 g '09 --- 8,000 Nov 15 1919

Elyton (Annexed).

School Bonds.

58 g '08 --- \$55,000 June 1 1938

Sewer Bonds.

58 g '08 --- \$25,000 Sept 1 1938

58 g '08 --- 10,000 Sept 1 1938

Funding Bonds.

58 g '09 --- \$12,000 Nov 22 1929

Ensley (Annexed).

Wylam School Bonds.

58 g '01 --- \$5,000 Sept 1 1921

58 g '03 --- 3,500 Oct 1 1923

School Bonds.

58 g '07 --- \$35,000 June 1 1937

58 g '09 --- 100,000 June 1 1939

Sewer Bonds.

58 g '03 --- \$40,000 Nov 2 1933

58 g '03 --- 20,000 Nov 2 1933

58 g '07 --- 65,000 June 1 1937

58 g '09 --- 65,000 June 1 1939

Fire-Department Bonds.

58 g '09 --- \$6,000 June 1 1939

Jail Bonds.

58 g '09 --- \$4,000 June 1 1939

Graymont (Annexed).

School Bonds.

58 g '08 --- \$30,000 Aug 1 1928

58 g '09 --- 10,000 Mch 1 1929

Sewer Bonds.

58 g '08 --- \$10,000 Aug 1 1928

58 g '09 --- 10,000 Mch 1 1929

Improvement Bonds.

58 g '03 --- \$60,000 Apr 1 1933

Street-Improvement Bonds.

58 g '04 --- \$35,000 Aug 1 1934

Water-Works Bonds.

58 g '06 --- \$40,000 July 1 1936

58 g '07 --- 75,000 May 1 1937

Electric-Light Bonds.

58 g '06 --- \$10,000 July 1 1936

58 g '07 --- 25,000 May 1 1937

Sewer Bonds.

58 g '06 --- \$50,000 July 1 1936

School Bonds.

58 g '07 --- \$35,000 May 1 1937

58 g '09 --- 22,000 Nov 1 1939

58 g '09 --- 20,000 Nov 1 1939

Floating Debt Bonds.

58 g '09 --- \$30,000 Nov 1 1939

Deficiency Bonds.

58 g '09 --- \$40,000 Dec 1 1939

Pratt City (Annexed).

Water-Works Bonds.

58 g '09 --- \$15,000 Aug 1 1939

Building Bonds.

58 g '09 --- \$20,000 Aug 1 1939

School Bonds.

58 g '09 --- \$30,000 Aug 1 1939

Sewer Bonds.

58 g '09 --- \$45,000 Aug 1 1939

Street Bonds.

58 g '09 --- \$15,000 Aug 2 1939

West End (Annexed).

School and Town-Hall Bonds.

68 g '01 --- \$10,000 July 1 1921

School Bonds.

58 g '05 --- \$15,000 July 1 1925

58 g '09 --- 6,000 Dec 1 1929

Sewer Bonds.

58 g '06 --- \$15,000 May 1 1936

58 g '06 --- 25,000 Nov 1 1928

Fire-Department Bonds.

58 g '08 --- \$10,000 Nov 1 1928

Bridge Bonds.

58 g '09 --- \$6,500 Dec 1 1929

Woodlawn (Annexed).

Refunding Bonds.

58 g '02 --- \$20,400 July 1 '13-'21

School Bonds.

58 g '04 --- \$15,000 May 1 1924

58 g '09 --- 15,000 Jan 1 1929

58 g '07 --- 6,000 Oct 1 1927

Sewer Bonds.

58 g '07 --- \$30,000 June 1 1927

58 g '09 --- 15,000 Jan 1 1929

City-Hall Bonds.

58 g '07 --- \$12,000 Oct 1 1927

Fire Bonds.

58 g '08 --- \$15,000 Apr 1 1928

Jail Bonds.

58 g '08 --- \$5,000 Apr 1 1928

GEN. BONDS Oct 1 '12 \$5,865,400

Sch. & sewer bds. (incl.) \$2,017,500

Improvement debt (add'l) 1,283,000

Ass'd val (2-5 act) '12 (est.) 82,000,000

Tax rate (per \$1,000) 1912 \$10.00

Population in 1910 (Census) 132,655

INT. on refund. bonds at the State consti-

tution these bonds are not considered in determining the debt limit of city.

INTEREST is payable in New York at Hanover Nat. Bank, except on \$400,000 sewer bonds, which is payable at Chase Nat. Bk., N. Y. C.

CALHOUN COUNTY.

Anniston is the county seat. Bonds are tax-exempt. Pop'n '10, 39,115.

44 g '01 J-J \$35,000 1921

58 g '07 A-O 75,000 1917

Court House Bonds.

44 g '01 J-J \$65,000 1921

BOND. DEBT May 3 '12 \$175,000

Assess. val. (3-5 act.) '12 13,386,525

State & Co. tax (per \$1,000) '12 \$15.00

INT. on bonds of 1897 at Hanover Nat. Bank, N. Y. City; other bonds at Morton Trust Co., N. Y. City.

COLBERT COUNTY.

Tuscumbia is the county seat. All bonds are tax-exempt.

Road Bonds.

FLORENCE (Concluded). TOTAL DEBT Mar 1913. \$170,000 Assessed val. (2-3 act.) '12 2,248,450 City tax rate (per \$1,000) '12 \$5.00 INT. at Nat. Park Bank, N. Y. City.

GADSDEN. This city is the county seat of Etowah County. Commission government adopted Aug. 15 1910. V. 91, p. 478. Pop. 1910, 10,557.

Sewer Bonds. 5s \$30,000...Nov 1 1936 School Building Bonds. 5s '07 J-J \$20,000...Jan 1 1937 5s '10 S-A \$50,000...June 1 1940 5s \$15,000...Jan 1 1931

Water Plant Bonds. 5s '08 A-O \$100,000...Oct 1 1938 5s '10 S-A \$60,000...June 1 1940 5s '11 J-D \$50,000...June 1 1941 5s \$15,000...Jan 1 1931

Sanitary Bonds. 6s \$5,000...Nov 1 1918 Street Bonds. 5s \$20,000...Jan 1 1937

Funding Bonds. 5s \$50,000...Nov 1 1939 City-Hall Bonds. 5s \$25,000...May 1 1935

Refunding Sewer Bonds. 5s '09 M-S \$40,000...Sept 1 1939 GEN. BOND. DEBT Jan 1 '13 \$120,000 Assessed valuation 1912 4,048,208 State & Co. tax (per \$1,000) '12 \$13.50 Population in 1910 27,883 INT. at County Treasurer's office.

HALE COUNTY. Greensboro is the county seat. Road Bonds (tax-free). 5s '12 J-J \$75,000...July 1 1942 BOND. DEBT May 1 '13 \$120,000 Assessed valuation 1912 4,048,208 State & Co. tax (per \$1,000) '12 \$13.50 Population in 1910 27,883 INT. at County Treasurer's office.

HUNTSVILLE. This is the county seat of Madison County. Inc. as a town in 1807 and as a city in 1809. Commission government adopted June 19 1911. V. 92, p. 1713. Pop. 1910 7,611.

Water Bonds (1st mort.). 5s F-A \$20,000...Feb 1 1929 5s A-O 17,000...Apr 1 1922 Funding Bonds. 5s A-O \$40,000...Oct. 15 1933 5s M-N 25,000...Nov 2 1938 5s '12 M-S 150,000...Mch 1 1942 (Subject to call at any interest date after 20 years)

Sewer Bonds. 6s J-D \$8,000...Dec. 1 1917 7s J-J 40,000...July 1 1927 7s \$5,000...Apr 1 1919

School and Funding Bonds. 5s \$3,500,000...Jan. 1 1932 GEN. BOND. DT. Mar 1913 \$325,000 Assessment debt Sept 1 '12 309,100 Sinking fund Mch 18 1912 12,900 Assessed val. (1/2 act.) '12 3,336,842 Total tax rate (per \$1,000) '12 \$12.00 INTEREST payable at Mechanics' & Metals Nat. Bank, N. Y. City. Coupons are all tax-receivable.

JEFFERSON COUNTY. County seat is Birmingham. Bonds are tax-exempt.

Court House and Jail. 6s J-D \$200,000...Dec. 1 1917 6s M-S 200,000...Mar 1 1919 Hospital Bonds. 4 1/2s '13 \$100,000...1963 Road Bonds. 6s M-N \$50,000...Nov. 1 1919 5s J-J 50,000...July 18 1920 5s A-O 100,000...Oct. 1 1921

Sewer Bonds. 4 1/2s J-J \$100,000...July 1 1931 Sanitary Bonds. 4s J-J \$20,000...July 1 1931 4 1/2s '01 J-J \$80,000...July 1 1931 BOND. DEBT Mar 1913 \$1,200,000 Ass'd val. (30% act.) '12 121,308,114 State & Co. tax (per \$1,000) '12 \$15.00 Population in 1910 (Census) 225,476

INT. on all bonds payable in N. Y. on 4 1/2s due 1931 and 5s due 1920 at Hanover Nat. Bank; on 6s due 1917 at Nat. Park Bank; on 6s due 1919 at First Nat. Bank.

AWRENCY COUNTY. Moulton is the county seat. Road Bonds. 5s '12 M-N \$123,000...May 1 1942 BOND. DEBT May 3 '13 \$123,000 Assessed valuation 1912 3,563,811 Total tax rate (per \$1,000) '12 \$15.90 Population in 1910 21,984

LIMESTONE COUNTY. Athens is the county seat. Road Bonds. 4 1/2s '07 M-N \$135,000...1937 BOND. DEBT Mar 1913 \$135,000 Assessed val. (1-3 act.) '12 5,652,937 State & Co. tax (per \$1,000) '12 \$14.86 Population in 1910 (Census) 25,836 INT. at Hanover Nat. Bk., N. Y.

MADISON COUNTY. County seat is Huntsville. Bonds are tax-exempt.

Road Bonds. 5s J-J \$50,000...Jan. 1 1929 (Subject to call after Jan. 1 1919) 5s J-J \$22,000...1920 5s M-N 25,000...1925 (Subject to call after 1915.) 5s M-N \$25,000...1935 (Subject to call after 1925.) Refunding Bds. (Opt. Beg. 1929). 4 1/2s '09 \$50,000...July 1 1939 BOND. DEBT Sept 1912 \$172,500 Assessed val. (2-5 act.) '12 12,158,257 State & Co. tax (per \$1,000) '12 \$14.50 Population in 1910 (Census) 47,041 INTEREST payable at Mechanics' & Metals' Nat. Bank, New York.

MARSHALL COUNTY. Guntersville is the county seat. Road Bonds. 5s '13 J-J \$130,000...July 1 1943 TOTAL DEBT (7) Population in 1910 28,553 INT. at County Treasurer's office.

MOBILE. Mobile is the county seat of Mobile County. Inc. 1812. Commission government adopted June 5 1911. V. 93, p. 1577. City has paid its interest regularly since 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% int. V. 83, p. 175. Up to Mch. 1 1912 \$57,000 of this amount had been paid. Entire water supply is now controlled by city. Population 1910, 51,251.

Water and Sewer Bonds 1899. 4 1/2s '99 J-J \$745,000...Jan. 2 1929 Water-Works Improvement Bds. 4s '01 M-S \$80,000...1931 Bienville Water-Works Pur. Bonds 3s '07 J-J \$293,000... (See remarks above.) Paying Bonds (part yearly). 5s '01 J-D \$14,500...Series "A" 5s '02 J-J 63,000...Series "B" 5s '04 M-S 165,000...Series "C" 5s '06 M-N 101,500...Series "D" 5s '08 F-A 89,500...Series "E" 5s '09 M-N 158,000...Series "G" 5s '10 F-A 65,000...Series "H" 5s '11 J-J 96,000...Series "I" 5s '10 J-D 29,000...Series "I" 5s '12 F-A 160,000...Series J

Refunding Bonds. 4 1/2s '07 A-O \$1,857,000...Oct 1 1937 Public Improvement Bonds. 5s '13 F-A \$72,000...Feb 1 1923 (Subject to call on any interest-paying date at 101 1/2%) BOND. DEBT Dec 1912 \$3,896,500 Total assessed val. 1911 32,216,903 City tax (per \$1,000) 1911 \$11.00 INT. at Am. Ex. Nat. Bk., N. Y. Of the original issue of \$2,500,000 funding bonds of 1881, \$1,897,000 were refunded on April 1 1908 (\$1,857,000 now outstanding, as given above), being all that had not previously been retired. 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. A tax of 3 1/4 mills is being levied to provide for the payment of principal and interest on these bonds.

MOBILE COUNTY. County seat is Mobile. Refunding. 5s '04 M-S \$113,000...Mch 1 1923 5s '11 J-D 169,000...June 1 1931 Court House and Jail Bonds. 4s '05 J-J \$200,000...July 1 1926 Road Bonds. 5s '12 F-A \$150,000...Feb 1 1932 BOND. DEBT Mar 1913 \$662,000 Assessed val. (3-5 act.) '12 42,710,842 State & Co. tax (per \$1,000) '12 \$14.00 Population in 1910 (Census) 30,884 INT. on 4s is payable at Bank of Mobile, N. B. A.; on others at City Bank & Trust Co., Mobile, or at Nat. City Bank, N. Y. City.

TAX-FREE.—The county's 5% bonds are exempt from taxation by special law; all others actually.

MONTGOMERY. Montgomery is the county seat of Montgomery County. Incorp. Dec. 23 1837. Commission government formally inaugurated Apr. 10 1911. V. 92, p. 1049. Pop'n '10, 38,136. Sanitary Sewer Bonds. 6s '38 J-J \$100,000...May 1 1918 6s '38 J-J 50,000...May 1 1918 6s '34 J-J 100,000...Jan 1 1924 4 1/2s '99 J-J 20,000...Jan 1 1929 4 1/2s '04 J-J 50,000...Jan 1 1944 5s '09 J-J 25,000...Jan 1 1939 School Bonds. 6s '01 J-J \$25,000...Jan 1 1921 6s '04 J-J 25,000...Jan 1 1924 4 1/2s '99 J-J 25,000...Jan 1 1929 4 1/2s '99 J-J 10,000...Jan 1 1929 4 1/2s '04 J-J 100,000...Jan 1 1944 5s '09 J-J 140,000...July 1 1939 Paving Bonds. 6s '01 J-J \$50,000...Jan 1 1921 6s '04 J-J 125,000...Jan 1 1924 5s '97 M-N 150,000...May 1 1927 5s '13 J-J 78,000...Jan 1 1923

Funding Bonds. 5s '10 J-J \$100,000...Jan 1 1940 Refunding Bonds. 6s '01 J-J \$20,000...Jan 1 1921 4 1/2s '07 J-J \$44,000...Jan 1 1937 Park, Municipal Warehouse and Wharf Bonds. 4 1/2s '99 J-J \$30,000...Jan 2 1929 4 1/2s '02 J-J 75,000...Jan 1 1942 5s '09 J-J 10,000...Jan 1 1939

Water-Works Bonds. 4 1/2s '98 A-O \$800,000...Jan 1 1928 4 1/2s '04 J-J 200,000...July 1 1944 5s '09 J-J 25,000...Jan 1 1939 GEN. BOND. DT. July 1 '12 \$2,599,000 Special paving debt (add'l) 908,975 Floating debt 248,878 Sinking fund 85,660 Assessed val. 2-5 act.) '11 22,394,739 City tax (per \$1,000) 1911 \$11.25 Total tax rate (per \$1,000) '11 \$25.25 INTEREST payable at Old Colony Trust Co., Boston. Coupons are tax-receivable.

MONTGOMERY COUNTY. County seat is Montgomery. Road Bonds. 4 1/2s '07 J-J \$250,000...July 1 1937 4 1/2s '09 \$150,000...May 1 1939 Road and Bridge Bonds. 5s A-O \$25,000...1935 BOND. DEBT Mar 1913 \$825,000 Total assessed val. 1912 32,633,415 (Assess'd about 1/2 to 3-5 actual value) State & Co. tax (per \$1,000) '12 \$13.50 Population in 1910 (Census) 82,176 INTEREST is payable at the Traders' & Merchants' Nat. Bank and the First Nat. Bank, Montgomery.

MORGAN COUNTY. Decatur is the county seat. Bonds are tax-exempt. Pop'n '10, 33,781.

5s '08 J-J \$240,000...July 1 1938 5s '08 J-A 20,000...July 1 1938 BOND. DEBT Mar 1913 \$260,000 Assessed val. (1/2 act.) '12 9,099,999 State & Co. tax (per \$1,000) '12 \$15.00 INT. at Hanover Nat. Bk., N. Y.

NORTH BIRMINGHAM. See Birmingham.

PERRY COUNTY. Marion is the county seat. Bridge Bonds. 5s \$10,500...Jan 1 '19 '20 5,500...Jan 1 1920

Road Bonds. 5s '12 J-J \$110,000...Jan 1 1942 BOND. DEBT Jan 1912 \$132,000 Assessed valuation 1912 4,360,580 Actual valuation (est) 9,000,000 Population in 1910 31,222 INT. at Hanover Nat. Bk., N. Y. City

PIKE COUNTY. Troy is the county seat.

5s '11 \$27,000...1920 6s '08 J-J 50,000...Jan 1935 Road Bonds. 4 1/2s J-J \$100,000...1933 BOND. DEBT Mar 1913 \$192,000 Assessed val. (1/2 act.) '12 7,000,000 State & Co. tax (per \$1,000) '12 \$14.00 Population in 1910 (Census) 30,815 INT. at Hanover Nat. Bk., N. Y. City, and in Troy, Ala.

RUSSELL COUNTY. Seale is the county seat. Bonds are tax-exempt.

Road Bonds. 5s '11 M-S \$310,000...Mch 1 1941 Building Bonds. 5s '12 J-J \$20,000...Mch 1 1941 BOND. DEBT May 3 1913 \$120,000 Assessed val. (3-5 act.) '12 4,017,540 State & Co. tax (per \$1,000) '12 \$14.00 Population in 1910 25,937 INT. at Hanover Nat. Bk., N. Y. City.

SELMA. Selma is in Dallas Co. Incorp. Apr. 30 1830. Bonds are tax-exempt.

Refunding Bonds. 4s '89 \$160,350...1919 Public Building Bonds. 4s \$16,000...1920 Water Bonds (Opt. after 3 years). 5s '07 M-N \$150,000...May 1 1927 High-School Bonds. 5s '12 \$35,000...July 1 1937 GEN. BOND. MAR 1 '13 \$381,350 Paving bonds (additional) 53,000 Sinking fund 29,503 Assessed val. (3-5 act.) '13 6,875,742 Tax rate (per \$1,000) 1913 \$9.00 Population in 1910 13,649

SUMTER COUNTY. Livingston is the county seat. Road Bonds (Tax-Exempt). 5s \$120,000...1920 BOND. DEBT May 7 '12 \$120,000

Assessed val. (3-5 act.) '12 \$5,966,352 State & Co. tax (per \$1,000) '12 \$13.50 Population in 1910 28,699

TALLADEGA. Talladega is the county seat of Talladega County. Incorp. in 1850. All bonds are tax-exempt. Commission government adopted Aug. 5 1911. V. 93, p. 423.

Building Bonds. 5s J-J \$20,000...Jan. 1 1921 School Bonds. 5s J-J \$22,000...Jan. 1 1934 Sewer Bonds. 5s M-N \$35,000...May 1 1920

Water and Light Bonds. 5 1/2s J-J \$50,000...1930 Improvement Bonds. 5s '08 J-J \$10,000...July 1 1928 Street Bonds. 5s '12 S-A \$25,000...1942 BOND. DEBT May 2 1913 \$162,000 Assessed val. (1/2 act.) '12 2,375,670 Tax rate (per \$1,000) 1911 \$5.90 Population in 1910 5,824 INT. at Nat. Park Bk., N. Y. City.

TROY. County seat of Pike County. Incorp. Feb. 4 1843. For details concerning settlement of certain bond int., see S. & C. Supp for May 25 1912.

Electric Light. 6s '01 F-A \$5,000...Feb 1 1921 Improvement Bonds. 6s '09 J-J \$30,000...Jan 1 1925

Refunding Bonds. 4s '99 A-O \$5,000...Oct 2 1929 4s '00 J-J 2,000...Jan 1 1930 4s '04 M-S 6,300...Jan 1 1934

School Bonds. 5s '05 M-N \$18,000...Apr 1 1925 Water Bonds. 6s '04 M-S \$50,000...Mch 1 1924 Refunding Bonds. 70s \$25,200...BONDED DEBT May 1908 \$14,500 Assessed val. (1-3 act.) '07 1,240,000 Population in 1910 was 4,951 The city owns the electric-light, bath and water plants

TUSCALOOSA. County seat of Tuscaloosa County. Incorp. Dec. 13 1819. Commission government adopted June 26 1911. V. 93, p. 64.

Refunding Bonds. 6s '02 J-J \$123,000...July 1 1932 Judgment Bonds. 5s \$800...July 1 1931

Water Works Bonds. 5s '09 J-J \$75,000...Apr 1 1939 5s \$50,000...Jan 1 1942

School Bonds. 5s '10 J-J \$10,000...Jan 1 1920 5s '10 J-J 20,000...Jan 1 1930 5s '12 35,000...Aug 15 1942 Sewer Bonds. 5s '10 J-J \$25,000...Jan 1 1930 GEN. BOND. DT. May 10 '13 \$338,800 Paving debt (additional) 131,000 Total assessed val. 1912 3,121,953 Estimated actual value 9,365,856 Population in 1910 8,407 INTEREST is payable at Importers' & Traders' Nat. Bank, N. Y. and at Nat. Bk. of Commerce, N. Y.

TUSCALOOSA COUNTY. Tuscaloosa is the county seat.

Bridge Bonds. 4 1/2s J-J \$40,000...1919-1926 4 1/2s J-J 25,000...1921 Refunding Bonds. 5s J-J \$20,000...1926 Court-House Bonds. 5s J-J \$75,000...1932 BOND. DEBT Apr 1913 \$160,000 Assessed val. (1/2 act.) '12 12,000,000 State & Co. tax (per \$1,000) '12 \$15.00 Population in 1910 47,550

UNION SPRINGS. This city is in Bullock County. Inc. prior to 1840.

Sewer Bonds. 5s '12 J-J \$30,000...Jan 1 1942 Water Bonds. 5s '12 J-J \$5,000...Jan 1 1942 5s 20,000...Light Bonds. \$10,000 BOND. DEBT Mar 1913 \$65,000 Assessed val. (3-5 act.) '12 1,072,575 Total tax rate (per \$1,000) '12 \$23.00 Population in 1910 4,055 INT. at Hanover Nat. Bank, N. Y.

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:

Table with columns: Name, Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n. 1910. Rows include Abbeville (T), Henry County, Brewton (C), Escambia Co., Bullock County, Cleburne County, Conecuh County, Gullman, Gullman County, Decatur (C), Morgan County, Escambia County, Etowah County, Greenville (C), Butler County, Jasper (T), Walker County, Lafayette (C), Chambers Co., Luverne (T), Crenshaw County, Macon County, New Decatur, Morgan County, Ozark (C), Dale County, Prattville (C), Autauga Co., St. Clair County, Untontown (C), Perry County.

(C) City. (T) Town. a Total tax. c State and county tax. d 1912 figures. e 1910 values. f 1911 figures. g Total debt.

State of Mississippi.

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 1916)---Earl Brewer
 Secretary of State (term expires Jan 1916)---J. W. Power
 Treasurer (term expires January 1916)---P. S. Stovall

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 in regular session (unlimited as to duration) biennially in even years on the first Tuesday after the first Monday in January. Constitutional amendment to this effect adopted by the voters in November 1910. V. 91, p. 599.

HISTORY OF DEBT.—For early history of the State debt of Mississippi see "State and City Supplement" of April 1894, page 170.

Funding Bonds 1910. State Bonds, 1888. 4s J-J \$264,000---July 1 1930

State Bonds, 1875. 6s --- \$450,000. Int. ceased 1878

State Bonds 1904. (c) 3 1/2s 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 1912 (including \$2,344,253.80 of debt for school funds, &c., on which interest alone has to be paid) was \$3,851,153, and of this amount a large proportion was held by various State funds. Cash on hand and in depositories May 1 1912, \$308,437.48.

The constitution of the State interdicts the payment of the so-called "Union Bank" and "Planters' Bank" bonds. The Corporation of Foreign Bondholders of London and Messrs. H. B. Hollis & Co. of New York have consented to act as readjustment managers for the benefit of the holders of the old defaulted "Union Bank" and "Planters' Bank" bonds who may deposit their bonds under the terms of an agreement provided for that purpose. V. 93, p. 1803.

SUPREME COURT DECIDES AGAINST PAYMENT OF BOND COUPONS.—The State Supreme Court in a decision handed down May 29 1911 held that the Jan. 1 1911 coupons on an issue of \$600,000 State bonds should not be paid. This reversed the judgment of Judge W. A. Henry of the Seventh Circuit Court District, who on Apr. 5 1911 ordered a writ of mandamus commanding the Auditor to issue warrants for the payment of the Jan. 1 1911 coupons. See V. 92, p. 1049. The litigation was started by former State Treasurer Edwards, who refused to pay the interest on the ground that should the bondholders receive interest that accrued prior to the date on which they paid their purchase money, the sale would be below par, in violation of the statutes. The State Supreme Court held this view was correct. V. 92, p. 1511. The 1911 Legislature provided for an appropriation of \$600,000 for the redemption of so much of the \$600,000 bond issue of 1910 presented to the State Auditor between Jan. 1 and Jan. 15 1912. The interest coupons maturing at that time were also to be paid. We learn that \$356,000 bonds were redeemed during that period. Those still holding the 1910 bonds were given an opportunity to exchange them for the new bonds also provided for by the Legislature in 1911. These new bonds mature in 20 years and bear 4% interest.

LAW GOVERNING BORROWING CAPACITY OF MUNICIPALITIES AMENDED.—Chapter 142, Laws of 1910, approved April 5 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.

TAXATION OF MUNICIPAL AND DRAINAGE BONDS.—All bonds issued by this State are non-taxable under the law authorizing their issuance. Municipal bonds are taxable.

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 M.
1911	\$239,113,918	\$109,308,771	\$50,001,440	\$398,419,138	\$6.00
1910	231,889,588	110,713,772	51,092,284	393,695,644	6.00
1909	231,889,588	109,928,544	51,478,041	393,297,173	6.00
1908	222,624,868	112,539,367	48,659,564	383,823,799	6.00
1907	222,624,868	101,663,339	44,493,920	368,782,127	6.00
1905	151,609,047	95,088,855	37,750,505	284,448,407	6.00
1900	131,315,821	57,400,338	27,049,788	215,765,947	6.00
1899	113,579,916	48,358,540	26,337,553	188,275,909	6.50
1893	113,409,358	47,340,169	---	160,749,527	5.00

POPULATION OF STATE.—	1910.	1890.	1880.
1910	1,797,114	1,870	827,922
1900	1,551,270	1,860	791,305
1890	1,289,600	1,850	605,526
1880	1,131,597	1,840	375,651

The proportion of colored population was 57.47% in 1880, 57.98% in 1890, 58.6% in 1900 and 56.2% in 1910. In number, blacks were 310,808 in 1850, 437,404 in 1860, 444,201 in 1870, 650,291 in 1880, 747,720 in 1890, 905,930 in 1900 and 1,009,487 in 1910.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MISSISSIPPI.

NOTE.—For debts of cities decisions not found among the statements given below, see "Additional Statements" at the end of this State.

ABERDEEN.
 This city is the county seat of Monroe County. Pop'n '10, 3,708.
 Water and Sewer Bonds. 4 1/2% '06 Jan \$92,000. Jan 1 '17-'30
 4s '05 A-O \$68,857c. Apr 1 '14-'25
 Refunding School Bonds
 5s '05 Apr \$25,000c. Apr 1 1920
 Electric Light and Sewer Bonds.
 5s '05 --- \$19,800
 Frisco RR. Bonds.
 --- \$4,000
 Funding Bonds.
 --- \$10,000
 City Hall Bonds.
 5s '11 J-J \$19,900c. July 1 '13-'31
 Negro-School-Sewer Bonds.
 5s '11 J-J \$4,900c. July 1 '13-'31
 BOND. DEBT July 1911. \$152,866
 Assessed val. (2-5 act.) '11. \$1,531,000
 Tax rate (per \$1,000) 1910. \$15.00

ADAMS COUNTY.
 County seat is Natchez. Bonds are tax-exempt. Pop'n 10, 25,265.
 Bridge Bonds.
 5s '05 Feb \$5,500c. Feb 1 '14-'15
 6s '08 Mar 18,500c. Mar 16 1923
 5s Jan 12,000c. Jan 19 1923

Road Bonds.
 5s '12 Dec \$150,000c. Dec 2 1952
Refunding RR. Bonds.
 4 1/2% '06 Jan \$92,000c. Jan 1 '17-'30
 4s July \$3,000c. July 1 '14-'25
 TOTAL DEBT Mar 1913. \$361,000
 Assessed val. (3-5 act.) '12. \$7,800,000
 State & Co. tax (per \$1,000) '12. \$12.75
 INT. at County Treas. office.

ALCOHN COUNTY.
 Corinth is the county seat.
 Road Bonds (Part due yearly).
 5s '12 Dec \$50,000. 1932
 BOND. DEBT May 3 1913 \$106,500
 Assessed val. (3-5 act.) '12. 7,800,000
 State & Co. tax (per \$1,000) '12. \$16.00
 Population in 1910. 18,159

AMORY.
 This city is in Monroe Co. Bonds are tax-free. Pop'n 1910, 2,122.
 School Building Bonds.
 5s --- \$9,800
 6s --- 1,400
 Electric Light Bonds.
 5s --- \$16,200

Water and Sewer Bonds.
 5 1/2% '11 Jan \$57,000
 BOND. DEBT May 1 '13. \$85,300
 INT. at Merchants' & Farmers' Bank in Amory, city depository, or any other bank in Amory.

BILOXI.
 This city is in Harrison County. Incorp. 1896. Commission government adopted May 28 1910. V. 90, p. 1503. Pop'n 1910, 8,049.
Market-House Bonds
 5s --- \$3,000
Street Bonds
 5s --- \$21,000
 5s --- 3,500

Bridge Bonds
 6s --- \$13,000
Fire-Alarm and Water Bonds
 5s --- \$10,000
Water Bonds
 --- \$37,000
 5s --- 25,000
 5s '11 ann 70,000
 6s '12 F-A 66,500. Feb 1 '14-'32

School Bonds
 5s '12 M-S \$47,500. Feb 1 '14-'32
 TOTAL DEBT Dec 1912. \$225,000
 Total assessed val. 1911. 4,800,000
 Actual value (est.). 6,000,000
 Tax rate (per \$1,000) 1911. \$9.08

BOGUE HASTY DRAIN. DIST.
 This district is in Bolivar County.
 6s '19 Apr \$14,000. Apr 1 '13-'31
 BOND. DEBT Sept 1912. \$14,000
 INTEREST is payable at Bank of Comm. & Tr. Co. in Memphis, Tenn

BOLIVAR COUNTY.
 County seat is Rosedale.
Railroad Bonds.
 6s '00 May \$150,000c. May 15 1914
Funding and Refunding Bonds
 6s '02 May \$67,000c. May 1 1930
 (Subject to call after 1915.)
Road and Bridge Bonds.
 5s '09 May \$100,000. May 1 1934
 5s '10 Nov \$100,000. Nov 1930
 BOND. DEBT May 10 '13. \$392,000
 Assessed val. (1/2 act.) '11. 7,000,000
 State & Co tax (per \$1,000) '12. \$18.00
 Levee tax (per \$1,000) 1912. 10.00
 Population in 1910. 48,905
 INT. at Valley Bank, Rosedale.

BROOKHAVEN.
 This city is in Lincoln County.
School Bonds.
 5s '12 Dec \$20,000. 1932
Refunding Bonds.
 5s '12 A-O \$35,500. Oct 1 '13-'32
 BOND. DEBT May 5 '13. \$119,000
 Assessed valuation 1912. 3,500,000
 Population in 1910. 5,293

CALHOUN COUNTY.
 Pittsboro is county seat.
Road Dist. No. 1 Bonds.
 6s '13 --- \$25,000
 TOTAL DEBT (7)

CARBOLL COUNTY.
 Carrollton is the county seat.
Road Bonds.
 5s '12 Jan \$6,500. Mar 4 '14-'22
 BOND. DEBT July 1912. \$60,000
 Assessed valuation 1911. 3,606,991
 Population in 1910. 23,139
 INT. at John Nuveen & Co., Chic.

CHICKASAW COUNTY.
 Houston is the county seat.
Road Bonds.
 5s '12 --- \$50,000. 1937
 BOND. DEBT July 1912. \$135,000
 Assessed valuation 1911. 5,000,000
 State & Co. tax (per \$1,000) '11. \$17.25
 Population in 1910. 22,846

CLAIBORNE COUNTY.
 Port Gibson is the county seat.
Court-House Refunding Bonds.
 6s '13 --- \$50,000. 1933
Road Bonds.
 5s '13 --- \$10,000. 1933
 TOTAL DEBT (7)
 Population in 1910. 17,403

CLARKE COUNTY.
 Quitman is the county seat.
Court-House and Jail Bonds.
 5s '13 --- \$50,000. 1933
 (Subject to call beginning 1918.)
 TOTAL DEBT (7)
 Population in 1910. 21,630

CLARKSDALE.
 This city is in Coahoma County. This city owns its water, light and sewer plant, valued at \$210,000. Commission government adopted V. 91, p. 816. All bonds are tax-exempt. Popula. 1910, 4,070.
 --- \$50,000
 --- 25,000
 --- 29,800

School Bonds.
 --- \$29,800
Water, Light & Sewer Bonds.
 5s '11 M-S \$122,800c. Sept 1 1931
 BOND. DEBT May 3 1912 \$257,400
 Assessed val. (3/4 act.) '12. \$3,129,111
 Total tax (per \$1,000) 1912. \$13.00

CLAY COUNTY.
 West Point is the county seat.
Road and Bridge Bonds.
 \$40,000 District No. 1
 6s '12 ann 60,000 District No. 2
 41,000 District No. 3
 (Due \$500 of each issue yearly after 10th year and balance due 25th yr.)
 COUNTY RD. DT. Oct '11 \$100,000
 Road and bridge district debt Sept 1912. 141,000
 (County 4,185,092
 Assessed valuation 1911. 406,564
 Dist. 2. 2,000,518
 Dist. 3. 411,201
 State & Co. tax (per \$1,000) '11. \$16.00
 Population of county in 1910. 20,203
 INT. at Bank of West Point.

COAHOMA COUNTY.
 Friar Point is the county seat.
Railroad Bonds.
 6s --- \$30,000c. 1916
Court-House Bonds.
 5s --- \$35,000c. 1923
Road and Bridge Bonds.
 4 1/2s --- \$100,000c. 1930
 5s --- 75,000c. 1940
 5s '12 June 50,000c. June 1 1942
 BOND. DEBT Jan 1913. \$290,000
 Assessed val. (3/4 act.) '12. 7,742,191
 Population in 1910. 34,317
 INT. on bonds of 1912 payable at John Nuveen & Co., Chicago.

COLUMBUS.
 County seat of Lowndes County. Inc. 1821. Bonds are tax-exempt.
Improvement Bonds.
 5s '06 M-S \$60,000c. Sept 1 1926
Refunding Railroad Aid.
 5s M-N \$98,000c. May 1 1922
Water and Sewer Bonds.
 4 1/2s Apr \$70,000c. Apr 1 1919
 City Hall, School House & Sewer.
 4s J-D \$50,000c. June 1 1922
 BOND. DEBT Mar 1913. \$278,000
 Assessed val. (3-5 act.) '12. 4,544,416
 City tax (per \$1,000) 1911. \$8.50
 Population in 1910. 8,988
 INT. on Imp't. bonds payable at Nat. Bank of Commerce, N. Y.; all other bonds at Columbus.

COPIAH COUNTY.
 Hazlehurst is the county seat. Bonds are tax-exempt.
Road District No. 1 Bonds.
 5s '11 Feb \$75,000c. Feb 1 '22-'37
 5s '12 Jan 75,000c. July 1 '22-'37
Road Dist. No. 2 Bonds.
 5 1/2s '13 Apr \$75,000c. 1924-1938
 BOND. DEBT Oct 1 1912. \$185,000
 Assessed val. (1/2 act.) '12. 5,549,280
 State & Co. tax (per \$1,000) '12. \$19.50
 Population in 1910. 55,914
 INT. at County Treas. office.

CORINTH.
 This city is in Alcorn County. Last charter established in 1884.
Water Works and Sewer Bonds.
 --- \$78,900
Various Improvements.
 --- \$45,000
 --- \$7,000

School Bonds.
 BOND. DEBT May 9 '13. \$130,800
 Assessed val. (1/2 act.) '12. 2,083,095
 Total tax rate (per \$1,000) '12. \$29.50
 Population in 1910. 5,690
 INT. at City Treasurer's office.

COVINGTON COUNTY.
 Collins is the county seat.
Road District No. 2 Bonds.
 5s '12 --- \$35,000
 TOTAL DEBT (7)
 Population in 1910. 16,909

DE SOTO COUNTY SUPERVISORS' DISTRICTS.
District No. 1 Bonds.
 6s '12 J-D \$75,000c. June 1 '22-'32
District No. 2 Bonds.
 6s '12 J-D \$50,000c. June 1 '22-'32
District No. 3 Bonds.
 5s '12 J-D \$50,000c. June 1 '22-'32
 BOND. DEBT Dist. No. 1. \$75,000
 Apr. 1913. Dist. No. 2. 50,000
 Dist. No. 3. 50,000
 Assessed valuation. Dist. No. 1. \$950,435
 Dist. No. 2. 874,840
 Dist. No. 3. 1,055,015
 INT. payable at Cont. & Comm. Nat. Bank of Chicago, or Bank of Commerce & Trust Co., Memphis.

FORREST COUNTY.
 Hattiesburg is the county seat.
Road Dist. Bds.
 6s '13 Feb \$100,000c. Feb 1 1933
 (Subject to call 1923.)
 County bond debt Oct 1 '11 \$160,000
 Road dist debt Mar 1913. 100,000
 Assessed val of dist 1912. 5,172,000
 Assessed val of county. 8,043,111
 Population of county in 1910. 20,722
 Population of district, 1910. 14,228

GEORGE COUNTY.
 Lucedale is the county seat.
Court-House Bonds.
 5s '12 --- \$22,000. 1913-1942
Jail Bonds.
 5s '12 --- \$3,500. 1913-1942
Road Bonds.
 5s '12 J-J \$30,000c. July 1 '13-'42
 BOND. DEBT May 1913. \$70,000
 Assessed valuation 1912. 1,800,000
 State & Co. tax (per \$1,000) '12. \$22.00
 Population in 1910. 6,599
 INT. payable at Nat. Park Bank, N. Y., and at John Nuveen & Co., Chicago.

GREENVILLE.
 This city is in Washington County. Incorp. as a town 1870 and as a city 1886. All bonds are exempt from city taxes. Commission government defeated Nov. 15 1911. V. 93 p. 1488. Popula. 1910, 9,610.
Paving Bonds.
 5s '04 M-N \$50,000c. May 1 1924
Railroad Aid Bonds.
 6s F-A \$50,000c. Feb 10 1915
 6s '05 J-J 50,000c. July 1 1918

School Bonds.
 5s '04 M-S \$30,000c. Sept 1 1924
Water Works Bonds.
 6s F-A \$65,000c. Feb 1 1916
River-Front Bonds.
 5s '07 M-S \$47,500c. Sept 1 1927
Sewer Bonds.
 5s J-J \$65,000c. Jan 1 1920
 M-N \$0,000c. Nov 1 1921
 BOND. DEBT Mar 1913. \$407,500
 Tot. assessed val. '12-'13. 6,294,397
 (Assessment on realty about 75% of actual val.; on personal property about 30%.)
 Total tax rate (per \$1,000) '13. \$16.00
 Value of city prop. 1911. \$450,000
 INT. at Bank of America, N. Y.

GREENWOOD.

This city is the county seat of Le-flore County. Popula. 1910, 5,836. Light & Water (Part Yearly). 1934 \$125,600. Improvement Bds. (Part yearly). 5s '00 \$29,800. 1924 *Ref. School Bonds (Part yearly). 5s '06 \$19,800. 1926 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 3,132,707 Total tax (per \$1,000) 1909 \$10.00 *Exempt from taxation. INT. on improv't, drainage and funding bonds payable at City Treasurer's office.

GRENADA COUNTY.

Grenada is the county seat. Bridge Bonds. 5s '12 Sept \$30,000. Sept 1 1932 4 1/2s \$30,000. Road Bonds. 5s '12 Sept \$15,000. Sept 1 1932 TOTAL DEBT Mar 1913 \$75,000 Assessed valuation 1912 3,675,000 (Assessment about 2-3 actual value) Population in 1910 15,727 INT. at Hanover Nat. Bk., N. Y.

GULFPORT.

This city is in Harrison County. Inc. 1898. Commission government adopted Dec. 12 1911. V. 93, p. 1736. Population 1910, 5,386. Street Bonds. 5 1/2s '08 \$125,000. 1928 \$15,000. Sewer Extension Bonds. 5s '07 \$5,000. 10,000. Water Bonds. 5s '07 \$10,000. 10,000. 5s '09 M-S 50,000. Sept 7 1929 City Hall Bonds. \$2,500. Jail Bonds. 6s '07 ann \$4,000. School Bonds. 6s '07 \$18,000. BOND, DEBT Oct 27 '11 \$386,000 Assessed val. (3/4 act.) 10,580,000 Tax rate (per \$1,000) 1912 \$13.00

HANCOCK COUNTY.

Bay St. Louis is the county seat. Road and Bridge Bonds. 5s '13 Jan \$50,000. Jan 1 1933 BOND, DEBT Feb 1913 \$150,000 Sinking fund. 10,706 Assessed valuation 1912 3,144,758 Population in 1910 11,207 INT. at County Treasurer's office.

HATTIESBURG.

This city is the county seat of Forrest County. Voters on Apr. 16 1912 decided to continue commission government. Population 1910, 11,733. '08 \$70,000 Municipal Improvement Bonds. 4 1/2s '06 M-S \$196,500. Mar 6 '14-'45 Street Bonds. 5s '07 \$170,000 Normal School Bonds. 5s '10 J-D \$150,000. Dec 1 1940 School Bonds. \$10,000 BOND, DEBT Oct 1909 \$472,500 Assessed valuation 1908 7,840,709 Total tax rate (per \$1,000) '03 \$11.50

HINDS COUNTY.

Jackson is the county seat. 4 1/2s June \$39,000. Court House and Jail Bonds. 5s Feb \$25,000. 1927 5s Feb \$5,000. 1927 Superv. Disis. Nos. 1 & 5 Bonds. 5s '11 Jan \$309,000. Jan 2 1936. Refunding Bonds. 4 1/2s \$108,000. 1928 BOND, DEBT (County) \$280,000 May 1913. (Districts) 300,000 Assessed val. of county '11 18,048,728 Assessed val. of dists. '12 15,280,070

ITAWAMBA COUNTY.

Itaska is the county seat. Road Bonds. 5s '13 J-D \$65,000. July 1 '23-'38 TOTAL DEBT \$7,000 Population in 1910 14,528

JACKSON.

County seat of Hinds County and State Capital. Incorp. Dec. 1833. Commission government adopted Sept. 24 1912. V. 95, p. 916. School Bonds. 5s June \$24,000. June 1 1922 5s Feb 6,900. Feb 1 1923 5s '06 M-N 64,400. May 1 1926 6s Aug 15,000. Aug 1 1917 5s F-A \$65,000. 1932 Building Bonds. 5s Apr \$24,200. Apr 1 1924 Street and Sewer Bonds. 5s Feb \$95,000. Feb 1 1922 5s F-A \$7,000. Aug 1 1928 5s F-A \$85,000. 1932 5s '12 J-D \$30,000. June 1 1932 Sewerage Bonds. 5s Apr \$93,500. Apr 1 1919 Street, Bridge & School Bonds. 6s Feb \$20,000. Feb 1 1919 Colored Public School. 6s Dec \$7,500. Dec 31 1914 Municipal Bldg. & Impt. 5s '07 J'ne \$50,000. June 1 1927 5s F-A \$5,000. 1930 Street Impt. & Bridge Bonds. 5s May \$8,800. May 1 1920 5s J'ne 14,100. June 1 1923 5s May 29,300. May 1 1926

*Funding Bonds.

5s '12 J-D \$60,000. June 1 1932 Abattoir Bonds. 5s '13 M-S \$5,000. Mch 1 '14-'33 Water Bonds. 6s J-J \$196,000. Jan 1 1928 5s F-A 145,000. Aug 1 1928 5s F-A 95,000. Feb 1 1930 TOT. B.D. DT. Mar 1913 \$1,333,100 Water-works exemption. 438,000 NET B.D. DT. Mar 1913. 897,900 Assessed val. (3/4 act.) '12 13,405,811 Tax rate (per \$1,000) 1912 \$16.50 Population in 1910 (Census). 21,262 * Bonds are tax-exempt.

INT. on all except sewerage, water-works, school of 1911 and street bds. of 1911 payable in Jackson, Miss.; sewerage bonds at Chase Nat. Bank, N. Y.; water bonds at Hanover Nat. Bank, N. Y.; water bonds due 1928 and school and street bonds due 1931 at Nat. Park Bank, N. Y. City.

JACKSON COUNTY.

Pascagoula is the county seat. Supervisors' Beat No. 4 Bonds. 6s '12 \$30,000. Road District No. 3 Bonds. 6s '12 \$25,000. 1937 Road District No. 5 Bonds. 6s '12 \$15,000. Road District No. 2 Bonds. 6s '12 \$5,000. BOND, DEBT May 1 1913 \$102,000 Sinking fund. 9,736 Assessed valuation 1912 5,083,603 Population in 1910 15,451

JONES COUNTY.

Ellisville is the county seat. Court House Bonds. 5s '07 J-J \$114,000. Jan 1 '14-'32 5s '09 J-J 25,000. Jan 1 '33-'37 Road and Bridge Bonds. \$20,000. Agricultural High School Bonds. 5s '12 \$10,000. 1917-1926 BOND, DEBT Jan 1913 \$165,000 Assessed valuation 1912 9,000,000 State & Co. tax (per \$1,000) '10. \$15.00 Population in 1910 29,885 INTEREST is payable at Nat. Bank of Commerce, N. Y. City, and Guaranty Tr. Co., N. Y. City.

KEMPER COUNTY.

De Kalb is the county seat. Court-House Bonds. 6s \$60,000. Road Bonds. \$75,000. BOND, DEBT Jan 1 1913 \$135,000 Population in 1910 20,348

KOSCIUSKO.

This place is in Attala County. Side-walk and Street Bonds. 5s '12 J-J \$30,000. July 1 1932 BOND, DEBT May 1912 \$65,000 Assessed valuation 1911 1,350,000 Total tax rate (per \$1,000) \$27.50 Population in 1910 2,385

LAFAYETTE COUNTY.

Oxford is the county seat. Road District Bonds. \$100,000. TOTAL DEBT \$7,000 Population in 1910 21,883

LAUDERDALE COUNTY.

Meridian is the county seat. Bonds are tax-exempt. Court-House Bonds. \$30,000. Road Dist No. 5 Bonds. 5 1/2s '12 A-O \$50,000. Apr 1 '23-'27 Road District No. 1 Bonds. 5s '10 M-S \$150,000. Sept 1 1925-'34 5s '13 \$100,000. Mch 1 '23-'33 County bond, debt Mch 13,500,000 Road district bonds. 300,000 Assess. val. of county. '11 15,839,165 Assessed val. of dist. '12 11,983,764 State & Co. tax (per \$1,000) '11 \$15.40 Population of county, 1910 46,919 Population of dist. 1910 23,004 INT. on bonds of 1910 at Continental-Commercial Nat. Bank, Chicago.

LAUREL.

This city is in Jones County. All bonds are tax-exempt. Commission government adopted Dec. 19 1911. V. 93, p. 1802. Sewer Bonds. 5s '04 \$19,300. Mch 1 1924 5s '13 J-D 30,000. Apr 1 1933 School Bonds. 6s '08 \$5,000. Sept 6 1918 5s '09 4,000. May 2 1919 5s '00 1,500. Oct 1 1920 5s '02 8,000. Jan 1 1922 5s '05 19,400. Aug 5 1925 5s '07 15,000. Feb 1 1927 5s '08 30,000. July 1 1928 5s '09 10,000. June 1 1929 5s '12 J-D 30,000. June 1 1932 5s '13 J-D 25,000. Apr 1 1933 Street Bonds. 5s '09 \$10,000. June 1 1929 Water Bonds. 5s '01 \$30,000. Apr 15 1921 5s '02 7,000. Jan 1 1922 5s '04 13,200. Mch 1 1924 5s '09 10,000. June 1 1929 5s '13 J-D 15,000. Apr 1 1933 BOND, DEBT Mar 1913 \$282,100 Assessed val. (1/2 act.) '12 3,801,231 Tax rate (per \$1,000) 1912 \$17.00 Population in 1910 8,463 INT. on school bonds of 1898, 1899 and 1900 at Merchants-Laurel Nat. Bank, St. Louis; other bonds at Chase Nat. Bank, N. Y. City.

LAWRENCE COUNTY.

Monticello is the county seat. Bridge Bonds. 5s '12 \$25,000. 1942 Court-House Bonds. 5s '12 \$50,000. 1942 TOTAL DEBT May 1913 \$75,000 Population in 1910 13,089

LEFLORE COUNTY.

Tupelo is the county seat. Road District No. 3 Bonds. 5 1/2s '12 P. \$100,000. Total debt of county (incl. road dist. bds.), May '13 \$300,000 Sinking fund. 15,000 Assessed valuation 1912 7,000,000 State & Co. tax (per \$1,000) '12 \$12.75 Population in 1910 28,894

LEFLORE COUNTY.

Greenwood is the county seat. Bridge Bonds (Tax exempt). 5s '07 A-O \$60,000. Oct 7 1932 5s '10 J-J 100,000. 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 BOND, DEBT May 1 '12 \$300,000 Assessed val. (1/2 act.) '11 8,500,000 State & Co. tax (per \$1,000) '11 \$21.64 Population in 1910 36,296 INT. on bridge bonds of 1910 at First Nat. Bank, Greenwood.

LEXINGTON.

This city is in Holmes County. School Bonds. 5s Dec \$25,000. 1956 5s Dec 5,000. 1918 (Subject to call \$1,000 yearly) Water Works Bonds. 5s '11 F-A \$41,500. 1931 (Subject to call \$1,000 yearly) Sewer (opt. \$1,000 yearly). 1931 BOND, DEBT Mar 18 '13 \$91,500 Assessed val. (3-5 act.) '12 1,346,280 Total tax (per \$1,000) 1912 \$31.25 Population in 1910 2,428 INT. at Bank of Lexington.

LINCOLN COUNTY ROAD DIST. NO. 1.

Brookhaven is the county seat. 5s '11 Feb \$150,000. 1922-1936 5 1/2s '12 F-A 50,000. Feb 9 '23-'37 TOTAL DEBT Jan 1913 \$200,000 Assessed valuation 3,980,260 Real value (est.) 8,500,000 Population in 1910 28,597 INT. at Cont. & Comm'l Nat. Bank, Chicago.

MERIDIAN.

This is the county seat of Lauderdale County. Incorp. Jan. 10 1860. Commission government adopted May 9 1912. V. 94, p. 1397.

Street Bonds.

5s '09 J-D \$50,000. Dec 1 1939 5s '13 A-O 25,000. (Part yearly beg. Apr 1 1914) Funding Bonds. 4 1/2s '09 M-N \$48,000. May 1 '14-'29 6s '05 F-A 25,000. Feb 1 1935 5s '13 A-O 150,000. (Part yearly beg. Apr 1 1914) Sewer Bonds. 6s '04 May \$92,000. May 1 1924 School House Bonds. 6s '04 May \$15,000. May 1 1914 4 1/2s '02 A-O 30,000. Oct 1 1922 (Sub. to call \$5,000 5 yrs. after date, then \$5,000 annually) 6s '07 J-J \$35,000. Jan 1 1937 4 1/2s '11 J-J 100,000. Jan 1 1941 Refunding School Bonds. 4 1/2s '09 \$26,000. (Part due each year on Apr 1) Drainage Bonds. 5s '10 A-O \$50,000. Oct 1 1940 Park Bonds. 5s '11 J-J \$15,000. Jan 1 1941 Fire Department Bonds. 5s '11 J-J \$15,000. Jan 1 1941 City-Hall Bonds. 4 1/2s '11 J-J \$75,000. Jan 1 1941 CERN. B.D. DT. Apr 1 '13 \$582,000 Special tax bonds (add'l). \$694,375 TOTAL DEBT Apr 1 '13 1,276,375 Cash on hand. 338,284 Assess. val. (2-3 act) '13 (est) 15,000,000 Total tax rate (per \$1,000) '12 \$16.00 Population in 1910 23,283 INT. at Seaboard Nat. Bank, N. Y. * Exempt from taxation. † This includes \$300,000 water-works bonds, Balance is for streets and sewers.

MISSISSIPPI LEVEE DISTRICT.

P. O. Greenville. Bonds are tax-exempt. Levee Construction Bonds. 6s M-N \$200,000. May 1 1924 5s M-N 1,000,000. May 2 1944 Refunding (opt. after 10 yrs.). 4 1/2s '09 M-S \$450,000. Sept 1 1934 4 1/2s '11 J-D 500,000. Apr 1 1934 BOND, DEBT Mar 1913 \$2,250,000 Assessed val. (1/2 act.) '11 21,760,685 INT. payable at office of Treas. The valuation given above is on property behind public levee and does not include anything in front on river side. TAX RATE for 1911.—Cottontax. \$1.00 per bale on cotton; levee tax. \$1.00 per bale; land tax. 5 cents per acre; railroad tax, \$200 per mile on main line and \$120 per mile on branch lines or feeders.

MONROE CO. ROAD DIST.

Aberdeen is the county seat. 1st Dist. Road Bonds (Tax-Exempt). 5s '12 Jan \$50,000. Jan 1 1937 4th Dist. Road Bonds (Tax-exempt) 5s '11 May \$200,000. May 1 '35-'36 5th Dist. Road Bonds (Tax-exempt) 5s '12 July \$50,000. July 1 '23-'37 Cou. ty has no general bonded debt. Total road dist. debt Sept 1912 \$300,000 Assessed val. (Dist. No. 1) 1,000,000 uration '12 Dist. No. 4. 3,000,000 Dist. No. 5. 856,710 Population in 1910 35,478 INT. payable at Co. Treas. office or Seaboard Nat. Bank, N. Y.

MONTGOMERY COUNTY SU-PERVISORS' DIST. NO. 1.

Winona is the county seat. 5 1/2s '13 A-O \$40,000. TOTAL DEBT (7)

NATCHEZ.

Natchez is the county seat of Adams County. School Bonds. 5s July \$25,000. July 1 1931 N. O. & N. W. RR. Bonds. 6s May \$320,000. May 7 1919 Refunding Bonds. 5s '09 Sept \$47,500. Sept 15 1929 Water Works and Sewer Bond 5s May \$135,000. May 7 1923 BOND, DEBT Feb 1 '13 \$527,500 Assess. val. (2-3 act.) '12 5,841,923 Total tax (per \$1,000) 1912 \$18.50 Population in 1910 11,791 INT. payable at City Treasury.

NESHOBA CO. ROAD DISTRICT NO. 1.

P. O. Philadelphia. 6s '13 \$100,000. 1924-1938 BOND, DEBT Apr 1913 \$100,000 Assessed valuation 1912 1,400,000 State & Co. tax (per \$1,000) '12 \$15.00

NORTHERN DRAINAGE DIST.

This district is in Bolivar County. 6s '10 Apr \$1,737. Apr 1 '14-'31 TOTAL DEBT Sept 1912 \$51,000 INT. payable at Bank of Commerce & Trust Co., Memphis.

NOXUBEE CO. ROAD DIST.

P. O. Macon. Road Dist. No. 3 Bonds. 5 1/2s \$49,500. July 1 '23-'27 Rd. Dist. No. 6 Bds. (Tax-exempt) 5 1/2s '12 M-S \$14,000. Sept 2 '23-'36 BOND, DEBT (Dist. No. 3) \$125,000 Mch 1913. (Dist. No. 5) (2) INT. at Cont. & Comm'l Nat. Bk., Chicago.

PERRY COUNTY.

New Augusta is the county seat. A portion of this county on Jan. 6 1908 was taken to form Forrest Co., the latter to pay 67 1/2% of the debt of Perry County existing at time of separation. Court-House and Jail Bonds. \$57,000 Highway Bonds (opt. aft. 5 yrs.). 5s '09 Mch \$27,000. Mch 1 1929 Bridge Bonds. \$38,000 BOND, DEBT Mch 1912 \$122,000 Sinking fund. 7,415 Assessed valuation 1911 4,973,212 State & Co. tax (per \$1,000) '10 \$16.00 Population in 1910 7,635

QUITMAN COUNTY.

Maris is the county seat. Road Bonds (Optional 1933). 5s '13 J-J \$25,000. Jan 1 1943 BOND, DEBT Jan 1913 \$140,000 Assessed valuation 2,787,349 Population in 1910 11,593

RIVERSIDE DRAINAGE DIST.

Drainage Bonds. 6s '12 May \$357,750. 1914-1932 TOTAL DEBT (7)

SCOTT CO. ROAD DIST. NO. 1.

Forrest is the county seat. 6s '12 J-J \$50,000. July 1 '23-'37 TOTAL B.D. DT. Nov '12. \$75,000 Assessed valuation 1,068,880 Population of county in 1910 16,723 Popula. of district, '12 (est.) 7,000

SMITH COUNTY.

Raleigh is the county seat. Court-House and Jail Bonds. 5s '12 J-J \$75,000. July 1 1942 (Subj. to call beginning July 1 1927.) BOND, DEBT July 1912 \$75,000 Assessed valuation 3,495,413 Population in 1910 16,603 INT. at John Nuvreen & Co., Chic.

SMITH CO. ROAD DIST. NO. 1.

P. O. Raleigh. 5s '13 J-J \$40,000. 1933 (Subject to call beginning 1928.) TOTAL DEBT (7)

SUNFLOWER COUNTY.

County seat is Indianola. All bonds are tax exempt. 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 \$50,000. Sept 1 1929 BOND, DEBT Oct 1 1911 \$210,000 Total assessed val. 1911 \$3,247,885 and 1/2 on personal property. † State & Co. tax (per \$1,000) \$124.00 Population in 1910 28,787 * Exclusive of RR. valuation. INT. at First Nat. Bank, Chicago.

SUNFLOWER DRAINAGE DIST.

6s '12 M-N \$53,675. May 1 '14-'32 TOTAL DEBT Nov 1912 \$63,000 Actual valuation (est.) \$75,000

TALLAHATCHIE COUNTY.

Charleston is the county seat. † Supervisor's Dist. No. 1 Bonds. 6s '12 A-O \$10,000. Oct 1 '23-'31 \$15,000. Oct 1 '32-'36 BOND, DEBT (County) \$165,000 Mar 1913. (Dist. No. 1) 25,000 Assessed val. (County) 6,050,000 1912. (Dist. No. 1) 476,684 Population in County 20,078 1910. (Dist. No. 1) 2,326 INT. on district bonds payable at Continental & Comm. Nat. Bk., Chi.

TALLAHATCHIE DRAIN. DIST. District declared unconstitutional by Court. V. 94, p. 1337.

TISHOMINGO COUNTY. Iuka is the county seat. The bonds below were purchased by the Bank of Commerce & Trust Co. of Memphis, which paid for the same through the Bank of Iuka, which obtained a receipt from the County Treas. The Board of Supervisors refused to pay the first interest coupon on the ground that the purchase price had not been paid to the County Treasury as the law requires. Before the money had been received by the Board, the bank referred to had gone into the hands of a receiver. First District Road Bonds. s '11 \$35,000

Table with columns for year, amount, and date. Includes entries for School Bonds, Road Bonds (General), and Road and Bridge Bonds.

TUPELO. This city is in Lee County. Bonds are tax-free. Ref. Light (opt. \$100 yearly). s '11 A-O \$14,000 1920 Refunding Sewer & Water Bonds. s '11 M-S \$50,200 1928 (Subject to call \$100 yearly.) Ref. School (opt. \$100 yearly). s '11 J-J \$34,000 1925 Light, City-Hall & Street Bonds. s '11 M-N \$50,000 May 1 1931 Improvement Bonds. s '12 J-D \$50,000 June 1 1932 TOTAL DEBT Mar 1913 \$200,000 Water debt (inclusive) 60,000 Assessed val. (2-3 act.) '12 2,063,745 City tax (per \$1,000) '12 \$11.00 Population in 1910 13,881 INT. on ss of 1911 and 1912 and 5 1/2% is payable at Hanover Nat. Bk., N. Y. City on others at Chase Nat. Bk., N. Y. City.

Table with columns for year, amount, and date. Includes entries for Creek Bonds, School Building Bonds, and Washington County bonds.

UNION COUNTY. New Albany is the county seat. Road Dist. Nos. 1, 2 & 3 Bonds. s '11 Feb \$25,000 Feb 5 '28-36 County bond Dec Oct 1911 \$115,000 District Debt Oct 1912 50,000 Assessed valuation (County) 3,499,788 ation, 1911 (District) 2,621,290 INT. at Chase Nat. Bank, N. Y.

WASHINGTON COUNTY. County seat is Greenville. Bonds are tax-exempt. Refunding Bonds. s '11 \$100,000 1941 Railroad Bonds. s '11 Feb \$100,000 Mch 6 1915 Road and Bridge Bonds. s '08 J-D \$100,000 Dec 1 1933 BOND. DEBT Mar 1913 \$300,000 Total assessed val. 1911 10,509,483 State & Co. tax (per \$1,000) '11 \$13.00 Levee tax (per \$1,000) 1910 10.00 Population in 1910 48,933

VICKSBURG. Vicksburg is the county seat of Warren County. Incorp. Jan. 25 1825. Bonds are tax-exempt. Commission government has been adopted by this city. V. 95, p. 1559. Erection of water plant by city enjoined by Court. See V. 96, p. 374. 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. Compromise Bonds. s '11 F-A \$325,300 Feb 1 1928 (Redeemable \$10,000 yearly.) City Hall s '11 \$37,000 Dec 1 1942 L. N. O. & T. RR. Bond Interest. s '11 \$100,000 Jan 1 1916 Funding Bonds. s '06 \$100,000 Jan 1 1926 Sewer Bonds. 4 1/2% BOND Dec \$223,500 Dec 1 1928 BOND. DEBT Apr 23 '13 \$795,800 Total assessed val. 1912 \$10,839,923 Actual valuation. (est.) 20,000,000 Total tax rate (per \$1,000) '11 \$37.50 Population in 1910 20,814 INT. on funding, sewer, city-hall, bldg. and street bonds payable at Amer. Exchange Nat. Bk., N. Y.; other bonds in Vicksburg at City Treas. office. All coupons tax-receivable.

WEST POINT. This city is in Clay County. Charter received 1872. School Building Bonds. s '06 M-N \$30,000 Nov 1 1936 BOND. DEBT May 3, 1913 \$179,000 Assessed val. (3-5 act.) '12 2,064,000 Total tax rate (per \$1,000) '12 \$14.00 Population in 1910 4,864

WARREN COUNTY. Vicksburg is the county seat. Jail Bonds (opt. aft. 5 years). s '06 \$30,500 J'ne 6 1926

YAZOO COUNTY. County seat of Yazoo County. Commission gov't defeated Sept. 5 1912. V. 95, p. 700. Electric Street Railway Bonds. s '05 J'ne \$49,400 J'ne 11 '13-'26 City Hall Bonds. s '05 Sept \$24,400 Sep 10 '13-'26 Negro School Bonds. s '08 July \$14,600 July 15 '13-'29 s 171,500 s 99,600 School Bonds s 23,500 BOND. DEBT Dec 1910 \$381,000 Assessed val. (3 act.) '09 4,041,251 Total tax (per \$1,000) 1909 \$17.00 Population in 1910 6,795

WARREN COUNTY. Vicksburg is the county seat. Jail Bonds (opt. aft. 5 years). s '06 \$30,500 J'ne 6 1926

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor civil divisions in the State of Mississippi which are not represented among the foregoing.

Table with columns: Name, Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Population 1910. Lists various counties and their financial data.

Table with columns: County, Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Population 1910. Lists various counties and their financial data.

(C) City. (T) Town. a Total tax. c State and county tax. e 1900 figures. g 1910 figures. f 1912 figures. * 1913 figs. + Total debt.

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 1916) Luther E. Hall Sec. of State (term exp. 3d Mon. May 1916) Alvin E. Hebert Treasurer (term exp. 3d Mon. May 1916) L. E. Smith Aud. of Public Accts. (term exp. May 1916) 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 of Louisiana see "State and City" Supplement of April 1894, pages 171 and 172.

Debt on which the State is paying interest is as follows:

Table with columns: Consol. 7% Bonds of '74, Stamped 4%, New Bonds (Act of 1892), J-J \$10,995,1000 Jan 1 1914

* Issued for the purpose of constructing wharves, sheds, roadways and other improvements necessary for shipping facilities in the Port of New Orleans.

The \$11,108,300 4% refunding bonds authorized by the voters in Nov. 1910 were offered without success on April 2 1913. V. 95, p. 1111, 1241.

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 on Port Commission bonds payable at State Treasury; other interest at Winslow, Lanier & Co., N. Y., 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, Natchez, 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.; Ruston State Bank, Ruston, La.; the Bank of Baton Rouge, Baton Rouge, La.; Louisiana Nat. Bank, Baton Rouge, La.; Rapides Bank, Alexandria, La., and the Union Bank & Trust Co., Opelousas.

TOTAL DEBT.—The subjoined statement shows Louisiana's total bonded debt on April 11 1913.

Table with columns: Total bonded debt bearing interest (not including \$3,500,000 5% La. Port Commission bonds issued by the Board of Commissioners of the Port of New Orleans) \$11,108,300 Floating Debt April 11 1913 Baby bonds (38) and certificates (Act of 1880), exclusive of coupons 910,728 Floating debt, warrant and interest account 344,040

In September 1889 it was discovered that a number of bonds had been fraudulently issued. Part of these were subsequently recovered, but \$308,000 consols so issued (\$303,500 being consols of 1874 and \$5,000 Constitutional bonds) are still outstanding. The State considers them "null and void," and they are therefore not included in the amount outstanding above. There are also \$421,935 (estimated) fraudulently issued baby bonds outstanding.

There are, moreover, old bonds not recognized, and hence not fundable, amounting to \$3,953,000. These include New Orleans Mobile & Texas 3% bonds, endorsed, \$875,000; 3% State bonds issued to aid 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 1886. They were issued to fund certain obligations of charitable institutions, and only the unpaid tax due the State prior to 1879 were pledged for their payment. A portion of this revenue, however, was diverted and an Act was passed in 1894 providing that in the discretion of the Board of Liquidation any surplus to the credit of the general fund might be used in retiring these bonds at not more than 50 cents on the dollar of their face value, including any and all overdue interest. See "Chronicle," V. 68, p. 987. There has been no litigation on the matter since the Act of 1894, under which holders of \$364,295 bonds have disposed of same to the State at an average price of 41.25 cents on the dollar. In recent years the State has not offered to make any further purchases of these bonds. V. 80, p. 1382. See V. 90, p. 1376, V. 94, p. 1203.

ASSESSED VALUATION.—The assessed valuation is estimated at about 60% of the actual value. The State tax (per \$1,000) for 1912 was \$5.43:

Table with columns: Years, Total Assessed Valuation, Total Assessed Years, Total Assessed Valuation. Shows valuation trends from 1912 to 1905.

DEBT LIMITATIONS, STATE AND MUNICIPAL.—The debt limitations under the constitution adopted May 12 1898 are contained in Art. 281, and were discussed in the "State and City" Supplement for Oct. 1898. The limitation for municipalities is 10% upon the assessed value of the property of the municipal corporation, parish or drainage district. This section, however, has been amended several times since then. One amendment, adopted in Nov. 1908, prescribes the manner in which municipal corporations, parishes and drainage districts may issue bonds. In 1910 Section 281 was again amended, this time relative to the issuance of bonds for works of public improvement by municipal corporations, parishes and

schools, drainage and sewerage districts, the city of New Orleans excepted, and the assessment of special taxes to pay for same. In 1912 the same section was further amended. See V. 95, p. 1485.

At the Nov. 1906 election two amendments were adopted relating to the issuance of \$8,000,000 sewer and \$200,000 school-teachers' salary bonds by the City of New Orleans. V. 83, p. 1306. In Nov. 1908 an amendment was adopted authorizing the City of New Orleans to issue \$2,000,000 5% tax-exempt Public Belt RR. bonds (V. 87, p. 415) and one authorizing \$3,500,000 5% Port of New Orleans bonds. Of the railroad bonds, \$300,000 were sold on June 20 1912. V. 94, p. 1781. The Port of New Orleans bonds have all been placed and are given in the table of State debt. Another amendment, adopted in 1908, alters the provisions set forth in an Act passed in 1905 which authorized New Orleans to issue the \$8,000,000 4% public-improvement bonds mentioned in V. 93, p. 1306. See City of New Orleans. On Nov. 8 1910 an amendment was favorably voted authorizing the State to issue \$11,108,300 4% refunding bonds.

TAXATION OF MUNICIPAL BONDS.—There is no law, the Department of State advises us Jan. 2 1912, covering the taxation of notes or bonds of the State and its municipalities; hence they are considered non-taxable. The courts have decided that the State as a sovereign has no right to tax its own bonds.

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.

REAL ESTATE MORTGAGES, ETC.—An amendment adopted in Nov. 1908 provides for the exemption from taxation, under prescribed conditions, of loans made upon mortgages of real estate and the notes evidencing such loans, and loans made by life insurance companies. V. 87, p. 1434.

SUPREME COURT DECIDES DRAINAGE BOND CASES.—The Louisiana Supreme Court on Feb. 26 1912 and April 22 1912 rendered decisions which are considered of great benefit to drainage and reclamation projects in this State. V. 94, p. 644, 1200 and 1519.

POPULATION.—

Table with 4 columns: Year, Total Population, Colored Population, White Population. Rows for 1890, 1900, 1910.

The proportion of the colored population was 50.32% in 1890, against 51.40% in 1880, 47.2% in 1900 and 43.1% in 1910. In number, blacks were 713,877 in 1890, 650,804 in 1900, 552,893 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.

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

ALEXANDRIA.

This city is in Rapides Parish. Commission government adopted Jan. 14 1913. V. 95, p. 299. 5s '00 \$73,000 July 1 1940 (Subject to call after July 1 1920.) 5s '07 \$55,000 May 1 1947 (Subject to call after May 1 1927.) 5s '08 \$32,000 July 1 1948 (Subject to call after July 1 1928.) 5s '09 \$40,000 Oct 1 1949 (Subject to call after Oct 1 1929.) BOND. DEBT May 1913. \$200,000 Floating debt 100,000 Sinking fund 18,527 Assessed val. (1-5 act.) '12 3,000,000 City tax rate (per \$1,000) '12 \$15.00 Population in 1910 11,213

ATCHAFALAYA BASIN LEVEE DISTRICT.

This district is composed of the parishes and parts of parishes as follows: Ascension, Assumption, Iberia, Terrebonne, Lafourche, Pointe Coupee, St. Mary, Terrebonne and West Baton Rouge. Bonds are tax-exempt. Refund. Construction Bonds. 5s '09 M-S \$850,000 Sept 1 1940 (Subject to call after 1939.) BOND. DEBT Apr 1 1912. \$850,000 Assessed val. (3-5 act.) '10 24,897,271 Tax rate per acre 1910. 2 1/2 cents In addition to the levee taxes, the District receives annually \$56,956.96 from the acreage tax of 2 1/2 cents per acre. INT. at New Orleans Nat. Bank.

BATON ROUGE.

Capital of the State and parish seat of East Baton Rouge Parish. Inc. 1818. Population 1010, 14,897. Commission government approved May 13 1913. V. 96, p. 1435. Permanent Improv't Bonds. 4s '05 J-J \$226,000 July 1 1945 (Subject to call after July 1 1915.) 4s '09 J-J \$31,000 Jan 1 1930 BOND. DEBT May 1 1912 \$257,000 Floating debt 15,299 Sinking fund 23,433 Assessed val. (3-5 act.) '11 5,000,000 Total tax rate (per \$1,000) '11 \$12.00

BAYOU BIJOU DRAIN. DIST.

A district (P. O. Hohen Sohm) in Ascension Parish. 5s '11 \$60,000 1916-1931 BOND. DEBT Jan 1 1913 \$60,000

BOSSIER LEVEE DISTRICT.

This district is composed of part of Bossier Parish. 6s '92 M-N \$199,900 Nov 1 1922 (Subject to call after Nov 1 1912.) 5s '04 A-O \$90,000 Oct 1 1934 (Subject to call after Oct 1 1914.) 5s '08 M-N \$62,700 BOND. DEBT Apr 1 '12 \$352,600 Total assessed val. 1910 1,762,570 Levee tax (per \$1,000) 1910 \$10.00 Population in 1904 (est.) 5,000 INT. at Nat. Bank of New Orleans.

CADDO LEVEE DISTRICT.

This district (P. O. Shreveport) is composed of part of the Parish of Caddo. All bonds tax-exempt. 5s '01 J-J \$100,000 Jan 1 1931 (Subject to call after Jan 1 1941.) BOND. DEBT Mar 1913 \$100,000 Assessed val. (2-5 act.) '11 1,245,975 State & parish tax (per \$1) '11 \$16.90 Levee tax 1913 per \$1,000 10.00

INTEREST payable at Hibernia Bank & Trust Co., New Orleans.

CALCASIEU PARISH SCHOOL DIST. NO. 12.

Building Bonds. 5s '12 F-A \$347,000 Feb 1 '14-'31 1,500 Jan 1 1932 BOND. DEBT May 5 1913 \$48,500 Assessed valuation 1912 1,101,570 Real valuation 3,500,000 INT. at Fourth Nat. Bank, N. Y.

COULEE DRAINAGE DISTRICT.

A district in Morehouse Parish. 5s '07 July \$18,000 1921-1927 BOND. DEBT Jan 1913 \$33,000 Assessed valuation 231,094 Actual valuation 693,272 Population 2,250 INT. at Central Trust Co of Illinois, Chicago.

COULEE DE JON DRAINAGE DIST.

A district (P. O. Kaplan) in Vermilion Parish. Drainage Bonds. 5s '12 J-J \$35,000 1919-1927 BOND. DEBT Mar 1913 \$35,000 Assessed valuation 15,000 Actual valuation 1,000,000 INT. at Bank of Kaplan, Kaplan.

COVINGTON.

This town is in St. Tammany Parish. School Bonds. 5s '12 \$28,000 BOND. DEBT (0) Population in 1910 2,900

CROWLEY.

This city is in Acadia Parish. Inc. Dec. 7 1903. Pop'n 1910, 5,099. 5s '12 \$33,000 Sewer Bonds. 5s '09 \$41,548 Dec 1 '13-'40 Water Works Bonds. 5s '12 \$18,474 Dec 1 '13-'40 School Bonds. 5s '08 \$24,707 Dec 1 '13-'40 City bonded debt Mch 1912 \$102,000 Floating debt \$1.80 Assessed val. (3/4 act.) '10 2,072,190 Total tax (per \$1,000) 1910 \$14.00 INT. at Bank of Commerce, N. Y.

CROWLEY SIXTH WARD AND DRAINAGE DISTRICT.

A district in Arcadia Parish. 5s '10 J-J \$70,500 1913-1941 (Subject to call after 1930) BOND. DEBT Mar 1913 \$70,500 Assessed valuation 1911 2,130,412 INT. payable at Central Trust Co. of Illinois in Chicago.

EAST BATON ROUGE PARISH SCHOOL DISTRICT NO. 1.

Post Office is Baton Rouge. 5s '12 F-A \$69,000 Feb 1 '14-'22 BOND. DEBT Mar 1 '13 \$69,000 Assessed valuation 1912 \$6,149,542 Actual valuation (est.) 11,000,000 Population in 1910 14,897 INT. at Nat. Bk. of Comm., N. Y.

FIFTH LOUISIANA LEVEE DIS.

This district (P. O. Tallulah) is composed of the parishes of Concordia, East Carroll, Madison and Tensas. Bonds are tax-exempt. 5s '04 J-J \$89,000 Jan 1 1954 (Subject to call after Jan 1 1944.)

5s '00 J-J \$256,000 July 1 1950 (Subject to call after July 1 1940.) 5s '02 J-J \$175,000 Jan 1 1952 (Subject to call after Jan 1 1942.) 5s '12 A-O \$250,000 Oct 15 1962 (Subject to call beg. Oct. 15 1952) BOND. DEBT Sept 15 1912 \$750,000 Total assessed val. 1911 9,349,349 Per \$1,000 \$10.00 Per acre .05 Per bale cot'n 1.00 Levee tax 1911 rice .05 per bush. corn .01 Per bush. oats .01 Per ton on hay .15 INT. at New Orleans Nat. Bank.

GUEYDAN DRAINAGE DIST.

A district (P. O. Gueydan) in Vermillion Parish. 5s '12 \$55,000 BOND. DEBT May 5 '13 \$56,000 Sinking fund 4,600 Assessed val. 1912 1,238,413 Tax rate (per \$1,000) 1912 \$5.00

HOMER.

This town is in Calbarne Parish. Water Bonds (opt. after 20 years). 5s '10 J-J \$40,000 Jan 1 1950 TOTAL BONDED DEBT (7) Assessed valuation 1910 \$600,200 Population in 1910 1,855 INT. at Town Treas. office or at Hanover Nat. Bank, N. Y. City.

IBERVILLE PARISH SCH. DIST.

P. O. Plaquemine. TOTAL BONDED DEBT (7)

JACKSON PARISH.

Jonesboro is the parish seat. Court-House & Jail Bonds. 5s '12 Feb \$65,000 BOND. DEBT May 7 '13 \$65,000 Assessed valuation 1912 3,274,077 Population in 1910 13,818 INT. payable in N. Y. or Chicago.

JEFFERSON & PLAQUEMINES PARISES DRAINAGE DIST.

Drainage-Improvement Bonds. 5s '13 F-A \$200,000 Aug 1 '17-'52 (Part due each year.) TOTAL DEBT (7)

JENNINGS.

This town is in Calcasieu Parish. Water-Works Bonds. 5s '04 \$19,500 Sewer Bonds. 5s '09 \$11,700 Building Bonds. 5s '08 \$7,800 School Bonds. 5s '08 \$40,000 BOND. DEBT Mar 1913 \$79,000 Assessed valuation 1911 1,054,153 Total tax (per \$1,000) 1911 \$21.00 Population in 1910 5,925 INT. on school bonds at U. S. Mtge. & Tr. Co., N. Y.; on others at First Nat. Bank, Chicago.

LAFORCHE BASIN LEVEE DIS.

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. Redemption (opt. Jan. 1 1944). 5s '04 J-J \$500,000 Jan 1 1954 BOND. DEBT May 15 '13 \$500,000 Levee tax rate (per \$1,000) '12 10.00 INTEREST payable at Whitney-Central Nat. Bank, New Orleans.

LA FAYETTE.

This place is in La Fayette Parish. L. & Water Cts. (Tax exempt). 5s '11 A-O \$37,000 Oct 1 '15-'31 TOTAL DEBT Nov 1912 \$91,000 Assessed valuation 1911 2,505,788 Total tax (per \$1,000) 1911 \$18.00 Population in 1910 6,392

LAKE BORGNE LEVEE DIST.

5s '09 \$100,000 BOND. DEBT Mar 1913 \$100,000 Assessed val. 1912 (est.) 5,000,000 Levee rate (per \$1,000) 1912 \$10.00

LAKE CHARLES.

This city is in Calcasieu Parish. Commission government adopted Dec. 17 1912. V. 95, p. 1633. City-Hall Bonds. \$5,000 Jan 1 1914-'18 (\$2,000 pay. every even yr.) 12,000 Jan 1 1920-'26 (\$3,000 pay. every even yr.) 8,000 Jan 1 1928-'30 (\$4,000 payable each year.) 5,000 Jan 1 1932 42,000 Jan 1 1934-'46 (\$5,000 pay. every even yr.) Fire-Station Bonds. \$10,000 Jan 1 1914-'32 (\$1,000 pay. every even yr.) 5s '10 Jan 1 1906 Jan 1 1934-'46 (\$2,000 pay. every even yr.) School Bonds. 5s '12 F-A \$140,000 1913-1948 Paving Bonds. 5s '12 Jan \$100,000 Jan 1 '13-'46 (Part due each year) 5s '12 Jan \$100,000 (Part due each year) TOTAL B.D. Dt. Feb 1912 \$340,000 Assessed valuation 1911 3,500,000 Tax rate (per \$1,000) '11 \$24.00 Population in 1910 11,449 INTEREST on the paving bonds is payable at City Treasurer's office; on other 5s at Inter-State Trust & Banking Co., New Orleans.

LAKE CHARLES FIRST SEWERAGE DISTRICT

A district in Calcasieu Parish. 5s '11 A-O \$119,000 Apr 1 '14-'47 TOTAL B.D. Dt. Dec 1911 \$125,000 Assessed valuation 1910 2,532,580 INT. at Nat. City Bank, N. Y., or at Dist. Treasurer's office.

MONROE.

County seat of Ouachita Parish. Incorporated May 4 1871. General Improvement Bonds. 5s '10 J-D \$123,000 1930 (Various amounts due yearly June 1; all subject to call June 1 1924.) BOND. DEBT Mar 1913 \$128,000 Assessed val. Mch 18 '12 40,000 Sinking fund Mch 18 1912 50,000 Assessed val. (2-5 act.) '12 5,050,450 Total tax (per \$1,000) 1912 \$31.00 Population in 1910 10,209 INT. at U. S. Mtge. & Tr. Co., N. Y.

NATCHITOCHE PARISH SCH. DISTRICT.

School Bonds. 5s '12 M-S \$50,000 BOND. DEBT Oct 20 1912 \$50,000 Assessed valuation 1911 1,138,000 School tax (per \$1,000) 1911 \$5.00

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. Commission form of government adopted Aug. 28 1912. V. 95, p. 634. An amendment by the Louisiana constitution authorizing the city to refund its debt at a lower rate of interest was adopted in 1892, and the city has issued 4% 50-yr. bonds to the amount of \$10,000,000, thus enabling it to pay all its maturing loans and all those upon which it had option. The amendment provides that the interest tax collected in excess of requirements shall be divided between city schools and city improvements. The new Louisiana constitution, in effect May 12 1898, confirmed these arrangements. On June 6 1899 the city voted a special tax of 2 mills for water, sewer and drainage purposes, intended to provide for an issue of from 12 to 16 million bonds. As this required an amendment to the State constitution, the Legislature, in special session, passed a bill for its submission to a vote of the people of the State. At this election the amendment was approved and \$12,000,000 of the bonds were awarded in Dec. 1900 (V. 71, p. 1283), to be issued from time to time as the improvement progressed. The whole amount is out. In March 1903 the validity of this Act was tested in the Civil District Court and affirmed. V. 76, p. 770. The case was taken to the State Supreme Court and the validity of the Act was again upheld. V. 76, p. 989. 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 (V. 83, p. 1306, and V. 87, p. 1110, 1434 and 1556). \$1,000,000 of the sewer bonds were sold on May 21 1909 (V. 88, p. 1358) and the remainder (\$7,000,000) were sold on May 8 1911. V. 92, p. 1331. Of the teachers' salary bonds, only \$198,000 were issued.

Constitutional Bonds.

4s '92 J-\$10,000,000 & July 1 1942 Floating Debt Bonds. 4s '98 A-O \$218,000 Oct 1 1948 Gold Bonds, D. S. & G. S. 7s '72 Q-J \$117,000 July 1 1932 Sewer Bonds (Tax-Exempt). 4s '07 J-J \$8,000,000 Jan 1 1942 (Subject to call after Jan 1 1928) Premium Bonds. 5s '75 J-\$52,480,180 As drawn Water and Sewer. (See above.) 4s '00 J-\$12,000,000 July 1 1950 (Subject to call July 1 1942.) Court-House Bonds. 5s '05 F-S \$757,000 Jan 1 1955 Teachers' Salary Bonds. 4s '07 J-J \$108,000 Jan 1 1927 (Subject to call after Jan 1 1917.) Public Belt RR. Bonds. 5s '08 J-F \$369,000 July 1 '56-'59 (Part due each year but bonds are subject to call July 1 1930.)

INTEREST is payable at City Hall by Board of Liquidation of City Debt, and at the fiscal agency of the Board in New Orleans and in New York by Winslow, Lanier & Co.

TOTAL DEBT.—

Jan. 1 1913, July 1 1912. Tot. bd. dt. \$33,750,180 \$33,841,860

In addition to the figures of total debt given above, there are outstanding \$300,000 5% public belt railroad bonds. These bonds are not handled by the Board of Liquidation of City Debt, but direct by the city officials. Interest and principal is paid by City Treasurer. Neither do the figures of bonded debt include the amount of accrued interest on premium bonds, which on Jan. 1 1913 was \$1,650,338; July 1 1912 it was \$4,757,941.

PREMIUM BONDS.—

The premium bonds (\$20 each) receive no interest till drawn by lot for payment, and then they receive principal with simple interest from July 15 1875. They also get a premium if they happen to draw a prize, 2,352 prizes, aggregating \$100,000, being dis-

NEW ORLEANS (Con.)—tributed yearly among the drawn bonds. From 1892 to 1895 inclusive, 21,000 bonds (par value \$420,000) were paid each year, in two installments of 10,500 bonds each, on Jan. 15 and July 15; since 1895 bonds to the number of 10,000 are paid semi-annually—20,000 bonds annually. There are two drawings to determine the bonds payable July 15 in each year and they take place Jan. 31 and April 15 next preceding. The drawings to determine the bonds payable Jan. 15 take place July 31 and Oct. 15.

The drawings to determine which bonds shall receive prizes (ranging from \$20 to \$5,000) occur just before the bonds are paid. Drawn premium bonds are receivable by the city for all dues, licenses, taxes and debts of any description at their face value and interest.

At a meeting held Jan. 9 1912 the Board of Liquidation of the City Debt declined, upon the advice of their attorneys, Dufour & Dufour, to refund into 6% bonds the 5% premium bonds of Sept. 1 1875. This action was taken in reply to a letter received from Benjamin Ory, who holds five of the bonds, which are for \$20 each. See V. 94, p. 223.

ASSESSED VALUATION, AND TAX RATE

	1912.	1911.
Real estate	166,666,155	165,766,930
Personal	68,816,411	67,616,207
Total	235,482,566	233,383,137
Tax (per M)	22.00	22.00
	1910.	1906.
Real estate	162,589,560	135,395,951
Personal	68,256,377	69,461,826
Total	230,845,937	204,857,777
Tax (per M)	22.00	22.00

POPULATION—In 1910 (Census), 339,075; in 1900 (Census) was 287,104; in 1890 it was 242,039; in 1880 it was 260,090; in 1870 it was 191,418.

OPELOUSAS SCHOOL DISTRICT.

A district (P. O. Opelousas) in St. Landry Parish.

Improvement and Refunding Bonds

5s '09 J-J \$3,000,000e July 1 1952 (Subject to call after July 1 1929.)

BOND. DEBT Mar 13 '13 \$3,000,000

Total assessed val. 1912: 235,482,566

Levee tax rate (per \$1,000) '13: 33.00

INTEREST is payable at Whitney Central Nat. Bank, New Orleans.

PETIT-ANSE-COTEAU DE. DIST.

5s '06 Mar \$16,000 Mar 1 1916 (Subject to call at any int. period.)

BOND. DEBT Jan 1913 \$1,750

Assessed valuation 942,747

Actual valuation 3,500,000

INT. at Citizens Bk. of Jeanerette.

PLAQUEMINES PARISH ROAD DISTRICT NO. 1.

Post Office Buras

5s '09 J-J \$3,000,000e July 1 1952 (Subject to call after July 1 1929.)

BOND. DEBT Mar 13 '13 \$3,000,000

Total assessed val. 1912: 235,482,566

Levee tax rate (per \$1,000) '13: 33.00

INTEREST is payable at Whitney Central Nat. Bank, New Orleans.

PLAQUEMINES PARISH EAST BANK LEVEE DISTRICT.

This district is composed of a portion of Plaquemines Parish.

5s '02 A-O \$135,000e Oct 1 1952 (Subject to call after Oct. 1 1942.)

6s '10 F-A \$20,000e Aug 1 1930 (Subject to call after Aug 1 1920.)

BOND. DEBT Mar 1913 \$155,000

Assessed valuation 1912 249,750

Levee tax (per \$1,000) 1912 \$40.00

INTEREST payable at Hibernia Bank & Tr. Co., New Orleans.

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.

5s '94 M-N \$404,000e Nov 1 1944

BOND. DEBT Mar 1913 \$404,000

Assessed valuation 1912 11,166,742

Levee tax 1912 (per \$1,000) \$10.00 (per mile on RR \$100)

INTEREST is payable at the Whitney-Central Nat. Bk., New Orli.

RED RIVER ATCHAFALAYA & BAYOU BOEUF LEVEE DIST.

This district is composed of the parishes and parts of parishes as follows: Avoyelles, Rapides and St. Landry.

5s '00 A-O \$250,000e Oct 1 1950

5s '03 M-S \$30,000e Mch 1 1953 (Subject to call March 1 1943.)

BOND. DEBT Mar 1913 \$300,000

Assessed valuation 1912 10,500,000

Levee tax rate (per \$1,000) \$10.00 1912 (per acre) 5 cents

INTEREST is payable at Hibernia Bank & Trust Co., New Orleans.

RED RIVER AND BAYOU DES GLAIZES LEVEE & DRAIN. D.

P. O. Marksville.

5s '04 M-N \$300,000e Nov 15 1954 (Subject to call any time.)

BOND. DEBT Jan 1 1913 \$300,000

Total assessed val. 1912 606,010

District tax, per acre 1912 5 cents

INTEREST is payable at Hibernia Bank & Trust Co., New Orleans.

SALINE LEVEE & DRAIN. DIST.

5s '06 F-A \$100,000e Dec 1956

BOND. DEBT Apr 1 1912 \$100,000

SHREVEPORT.

Shreveport is the Parish seat of Caddo Parish, Incorp. 1838. All bonds are tax-exempt. Commission government adopted Sept. 15 1910.

V. 91, p. 816. For proposed purchase of local water plant, see V. 95, p. 766.

Fire Department Bonds.

4 1/2s '11 J-J \$48,000e

Refunding Bonds.

10 J-J \$142,000e Jan 1 1950

Improvement Bonds.

4 1/2s '11 M-N \$248,000e May 1 1951

Park Purchase.

10 M-S \$48,000e Mch 1 1950

Fair-Ground Impt. Bonds.

4 1/2s '11 \$300,000

BOND. DEBT Mar 17 '13 \$585,000

Sinking fund 18,084

Floating debt (est.) 108,000

Total assessed val. 1912 16,542,208

(Assessment about 1-3 actual value)

Total tax (per \$1,000) 1912 \$31.70

Population in 1910 (Census) 28,013

INTEREST on bonds of 1911 payable at Seaboard Nat. Bank, N. Y.; on all other bonds in Shreveport.

UPPER TERREBONNE DE. DIS.

P. O. New Orleans.

Sub-Dist. No. 1 Drain. Bonds.

5s '12 8-an \$142,000e 1917-1947 (Part due each year.)

TOTAL DEBT (7)

VERMILION PARISH—EIGHTH WARD DRAINAGE DIST.

Post Office is Gueydan.

Reclamation Bonds.

5s '12 M-N \$172,000 May 1 '17-'50

TOTAL DEBT May 5 '13 \$172,000

State of Arkansas.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act of March 2 1819) July 4 1819
Admitted as a State (Act of June 15 1836) June 15 1836
Total area of State (square miles) 53,850
State Capital Little Rock

Governor (term expires Jan. 1915) Joe T. Robinson
Secretary of State (term exp. Jan. 1915) Earle W. Hodges
Treasurer (term expires Jan. 1915) Jno. W. Crockett

LEGISLATURE meets biennially in odd years on the second Monday in January, and sessions are limited to sixty days.

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 \$24,200, which have not been presented for refunding. All valid 6% funding bonds were called for payment Dec. 1 1901, those not presented up to that time being now null and void.

The total amount of bonds outstanding Jan. 1 1913 was \$1,250,500, of which \$1,134,500 are held by the State's School Fund and \$116,000 by the permanent endowment fund of the University of Arkansas.

TOTAL DEBT, ETC.—The bonded debt Jan. 1 1913 consisted only of refunding bonds (referred to above) as follows:

Refunding bonds	When Payable	Maturity	Amount
	3 Sept.	1929	\$1,250,500

DEBT NOT RECOGNIZED, HOLFORDS, ETC.—A summary of the unrecognized debt appears below.

Name and Purpose.	Interest		Principal
	P. C.	Payable.	
Holford funding bonds of 1870	6 J & J	Jan 1 1900	\$1,370,000
Levee bonds	7 J & J	Jan 1 1900	1,986,773
Little Rock & Fort Smith RR.	7 A & O	Jan 1 1900	1,000,000
Memphis & Little Rock RR.	7 A & O	Jan 1 1899	1,200,000
Little Rock Pine Bluff & N. O. RR.	7 A & O	Jan 1 1900	1,200,000
Miss. Ouachita & Red River RR.	7 A & O	Jan 1 1900	600,000
Arkansas Central RR.	7 A & O	Apr 1 1900	1,350,000

ASSESSED VALUATION AND TAX RATE.

Years—	Real Estate.	Personal Property.	Total Assessed Valuation	Tax rate per \$1,000
1912	\$296,680,870	\$150,787,229	\$447,468,099	\$6.87 1/2
1911	298,003,167	127,306,451	425,309,618	6.87 1/2
1910	258,264,605	122,117,618	380,382,223	6.75
1908	218,187,360	108,779,967	326,967,327	6.75
1906	199,378,648	102,807,915	302,186,563	5.50
1905	199,331,562	100,399,315	299,730,877	5.50
1902	142,774,333	81,626,580	224,401,113	5.75
1900	128,084,667	73,824,116	201,908,783	5.50
1893	130,809,742	72,716,742	203,526,484	5.00
1892	102,449,430	72,379,406	174,828,836	---
1886	85,750,633	54,152,058	139,902,691	---
1876	61,892,881	39,071,539	101,864,420	10.00
1870	63,102,304	31,426,538	94,528,843	---

TAXATION OF MUNICIPAL BONDS.—Under date of Feb. 7 1912 the Chairman of the Arkansas Tax Commission, writes as follows concerning the taxation of State and municipal bonds:

"We wish to state that under Sec. 1, Art. XVI, of our State constitution, our State and municipalities are not allowed to issue bonds. Section 5 of the Article also sets out the exemption of this State. Those exemptions are also enumerated under Section 6887, Kirby's Digest. The tax in our State is a general property tax. There are very few exemptions; as cited above, no evidences of indebtedness as mentioned by you are exempt from taxation.

"In 1907 we submitted a constitutional amendment to our people asking that municipalities be allowed to issue bonds. It failed of passage by an overwhelming vote. All bonds and indebtedness, the nature of which you mention, were subject to assessment and therefore liable for tax; however, I will state in this connection that we have numerous improvement districts, such as schools, levees, bridges, drainage, &c., which under special Acts are allowed to borrow money or issue bonds for their completion. Bonds of this character do not seem to come clearly under the prohibitory mandate of our Constitution and for that reason these districts are allowed to proceed in this manner, and while it is true these bonds are evidences of indebtedness, they are not exempt from taxation. For the above-mentioned constitutional reasons our Legislature has passed no law allowing State or municipalities to issue bonds."

POPULATION.—The population has been as follows:

1910	1,574,449	1870	454,471	1830	30,388
1890	1,311,564	1860	435,450	1820	14,255
1880	1,128,179	1850	209,897	1810	1,062
1870	802,523	1840	97,574		

The proportion of the colored population was 23.1% in 1910, 28% in 1900, 27.8% in 1890 and 26.25% in 1880. In numbers, blacks were 442,891 in 1910, 366,856 in 1900, 311,227 in 1890, 210,666 in 1880, 122,169 in 1870, 111,259 in 1860, 47,708 in 1850.

CITIES, COUNTIES AND TOWNS IN THE STATE OF ARKANSAS.

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

ARGENTA SCHOOL DIST.

Refunding Bonds.

5s '09 J-J \$246,600e July 1 1929

TOTAL DEBT Mar 1913 \$246,000

Sinking fund Sept 1912 35,000

Assessed val. (3/4 act.) '12 4,325,317

State & Co. tax (per \$1,000) 1911 \$56.87 1/2

Population in 1910 (Census) 21,987

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

ARKANSAS CITY.

This city is in Desha County.

Warren Funding Bonds.

5s '12 J-D \$79,500 June 1 1932 (Subject to call beg. 1922.)

TOTAL DEBT (7)

Population in 1910 1,485

ASHLEY CO. DRAIN. DIS. NO. 1.

Drainage Bonds.

6s '13 J-D \$57,000e 1915-1936

BOND. DEBT May 8 '13 \$57,000

Assessed val. (2-5 act.) '12 919,674

Tax rate (per \$1,000) 1912 \$5.00

BEAVER BAYOU DRAINAGE DISTRICT.

12 \$150,000

TOTAL DEBT (7)

CENTRAL CLAY DRAIN. DIST.

This district (P. O. Piggott) is in Clay County.

5 1/2s '13 \$500,000

TOTAL DEBT (7)

CHICOT COUNTY.

County seat is Lake Village. Organized Oct. 25 1823.

Refunding Bonds.

5s '09 J-J \$61,200 Jan 1 '14-'31

TOTAL BONDED DEBT (7)

Population in 1910 2,794

CONWAY.

This city is in Faulkner County.

Water-Works Bonds.

6s '11 J-J \$61,200 Jan 1 '14-'31

TOTAL BONDED DEBT (7)

Population in 1910 2,794

COUSART BAYOU DRAIN. DIST.

This district is in Jefferson County. Bonds are taxable.

Drainage Ditch Bonds

6s \$85,000e

(Part due each year for 20 years.)

6s '09 J-J \$5,000

(Part due each year for 20 years.)

BOND. DEBT Jan 1 1913 \$90,000

Assessed val. (3/4 act.) '12 1,620,000

CRAIGHEAD CO. DRAIN. DIST.
Jonesboro is the county seat.
Drainage Dist. No. 1 Bonds.
\$9,000
Drainage Dist. No. 2 Bonds.
\$9,500
Drainage Dist. No. 3 Bonds.
\$72,500
Drainage Dist. No. 4 Bonds.
\$24,000
Drainage Dist. No. 5 Bonds.
\$17,500
Drainage Dist. No. 6 Bonds.
\$22,000
County has no general bonded debt.
DRAIN. DEBT Nov 1 '12. \$154,500
Assessed valuation 1911. 7,380,169
State & Co. tax (per \$1,000) '11. \$1.78
Population in 1910. 27,627

CRAWFORD CO. LEEVE DIST.
Van Buren is the county seat.
Levee Bonds.
6s g '11 M-N \$175,000. May 1 '17-'35
TOT. BD. DT. Mar 1913. \$175,000
Assessed valuation 1911. 359,395
Tax rate (per \$1,000) 1911. \$49.09
Population in 1910. 23,942
INTEREST is payable at Wm. R. Compton Co., St. Louis.

FAYETTEVILLE.
This city is in Washington County.
Incorp. as city of first class 1905.
Water Bonds.
5s g '07 F-A \$66,000 & r. Aug 1 '13-'18
(See V. 85, p. 299, for maturity.)
BOND. DEBT Apr 1910. \$175,000
Floating debt. 75,000
Assessed val. (35% act.) '09 1,475,275
Total tax (per \$1,000) 1909. \$28.25
Population in 1910. 4,471
INT. payable at St. Louis Union Trust Co., Trustee, St. Louis.

FORT SMITH.
This town is in Sebastian County.
Inc. 1842. Commission government adopted Mar. 5 1913. V. 96, p. 810.
Sewer District No. 2 Bonds.
5s A-O \$550,000. Apr 1 '23-'26
Paving District No. 6 Bonds.
5s A-O \$350,000. Apr 1 '14-'17
Water-Wks. Imp. Dist. No. 1.
5s '11 M-N \$659,000. 1926
(Part each year.)
This city has no gen'l bonded debt.
Tot imp dist dt May '13 \$1,839,000
Total assessed val 1912. 15,508,544
Total tax rate (per \$1,000) '12 \$25.87
Population in 1910. 23,975
INT. on water bonds at Mercantile Tr. Co., St. Louis; on others at Central Trust Co., Chicago.

FORT SMITH SPECIAL SCH. D.
Building and Equipment Bonds.
5s '10 J-J \$25,000. 1915
50,000. 1920
100,000. 1930
Bonds are subject to call at any interest-paying period.
5s '12 J-J \$350,000. Apr 1 '13-'17
BOND. DEBT Mar 1913. \$350,000
Sinking fund. 78,000
Assessed val. (3/4 act.) '12 25,000,000
INT. at Mercantile Tr. Co., St. L.

FT. SMITH & VAN BUREN DIST.
This district is in Crawford and Sebastian counties.
Bridge-Construction Bonds.
5s g '11 J-J \$585,000. Jan 1 '14-'31
BOND. DEBT Feb 1 '15. \$585,000
Real est. val. 1912 (est.) \$14,000,000
(Assessment about 2% actual value.)
Total tax rate (per \$1,000) '12 \$25.87
Population in 1910. 67,722
INT. at Mercantile Tr. Co., St. L.

GREENE AND LAWRENCE COS. DRAINAGE DISTRICT.
P. O. Paragould.
Drainage Bonds.
6s g '11 F-A \$228,000. 1916-1931
TOT. BD. DT. Feb 1913. \$228,000
Assessed valuation 1912. 497,000

HELENA.
This city is in Phillips County.
Incorporated Dec. 5 1856.
Refunding Bonds.
5s '04 \$148,000. 1924
BOND. DEBT Apr 1913. \$148,000
Sinking fund Sept 27 '12. 20,000
Assessed valuation 1912. 4,025,885
(Assessment about 30% actual value.)
Total tax (per \$1,000) 1912. \$24.87
Population in 1910. 8,772
INT. at Nat. Park Bank, N. Y.

HELENA SCHOOL DISTRICT.
High-School-Building Bonds.
5 1/2s '11 F-A \$100,000. Aug 1 '22-'41
BOND. DEBT Dec 1911. \$100,000
Assessed valuation 1911. 3,325,000
Actual valuation (est.) 9,375,000
INTEREST payable at Wm. R. Compton Co., St. Louis, or Chicago.

HOPE.
This place is in Hempstead County.
Sewer Bonds.
6s '08 J-D \$70,000. 1911-1931
(\$3,000 and \$2,000 being payable in alternate years.)
Water Bonds.
6s '08 \$64,000. 1913-1928
BOND. DEBT May 14 1910 \$150,000
Assessed val. (3 5/8 act.) '09 1,875,000
Total tax rate (per \$1,000) '09 \$44.00
Population in 1910. 3,639

HOT SPRINGS SCHOOL DIST.
A district (P. O. Hot Springs) in Garland Co. All bonds tax-exempt.
Building Bonds.
5s g A-O \$90,000. 1922
(Subject to call.)
5s g '08 A-O \$50,000. 1923
(Subject to call.)
6s g '08 A-O \$90,000. 1922
(Subject to call.)
5 1/2s '12 M-S \$85,000. Sept 1 '22-'36
(Part due each year.)

BOND. DEBT June 1 '13. \$222,000
Assessed val. (1-3 act.) '12 8,000,000
Sch. tax rate (per \$1,000) '12. \$7.00
Population in 1911 (est.) 14,464
INTEREST on \$90,000 issue payable at Mercantile Trust Co., St. Louis; other bonds in St. Louis, Mo.

JEFFERSON CO. DRAIN. DIST.
Pine Bluff is the county seat.
Drainage District No. 1 Bonds.
6s '12 \$55,000. 1923
Drainage District No. 2 Bonds.
6s '11 M-N \$30,000. Nov 1 '20-'39
Drainage District No. 3 Bonds.
6s '11 M-N \$47,500. 1923
TOTAL DEBT. (7)
District No 1. (7)
District No 2, Nov 1 1912. 30,000
District No 3. (7)
Assessed val. - Dist No 1. (7)
Dist No 2. 118,600
Dist No 3. (7)
Pop'n Dist. No. 2 (est.) 1,200
INTEREST on Dist. No. 2 bonds payable at Miss. Valley Trust Co., St. Louis; on bonds of Dist. No. 3 at St. Louis Union Tr. Co., St. Louis.

KERSH LAKE DRAINAGE DIST.
A district in Jefferson County.
6s '12 \$150,000. (7)
TOTAL BOND. DEBT. (7)
Assessed valuation 1912. 304,000

LEE COUNTY IMPROV. DIST.
Marianna is the county seat.
Road Bonds.
5 1/2s '11 F-A \$92,657. Aug 1 '13-'35
BOND. DEBT Mar 1 '13. \$99,000
Assessed valuation 1912. 3,994,890
Tax rate (per \$1,000) 1912. \$21.25

LINWOOD & AUBURN LEV. DIS.
Levee Bonds.
5s J-J \$100,000. 1935
(Subject to call after 1925.)
6s \$50,000. 1925
BOND. DEBT May 5 1913. \$150,000
Tot. assess. val. '12 (est.) 1,600,000
(Assessment about 1/2 actual value)
Tax rate (per \$1,000) 1912. \$15.00

LITTLE ROCK.
This is the capital of the State and the county seat of Pulaski County.
Inc. 1854. Pop'n 1910. 45,941
City has no general bonded debt.
Floating debt Apr 1 '13. \$264,991
Assessed val. (3/4 act.) '12 28,000,000
City tax (per \$1,000) 1912. \$5.00
Total tax (per \$1,000) 1912. \$29.37 +
INT. payable at City Treasury.

LITTLE ROCK SCHOOL DIST.
5s A-O \$15,000. Oct 1 1913
5s '08 A-O \$7,500. Apr 1 '14-'28
5s '08 \$5,000. July 1 1928
5s '09 \$25,000. Aug 2 1923
5s '11 M-N \$30,000. May 1 1931
BOND. DEBT May 1913. \$290,000
School tax (per \$1,000) 1912. \$7.00
INT. on bonds due Oct. 1 '13 and 5s due July 1 1928 is payable at Mercantile Tr. Co., St. Louis; on others at St. Louis Union Trust Co.

LONG PRAIRIE LEVEE DIST.
This district (P. O. Bradley) is in Lafayette County.
6s '07 June \$125,000. June 1 1945
(Subject to call after June 1 1925.)
6s '08 \$100,000. June 1 1945
(Subject to call after June 1 1925.)
BOND. DEBT May 1913. \$225,000
Value of dist. (official) 1,250,000
Population in 1913 (est.) 750

MENA.
This town is in Polk County
Water-Works Bonds.
6s '11 J-D \$57,277. June 1 '14-'29
(Part due each year.)
BOND. DEBT Feb 1912. \$65,000
Total assessed val. 1,207,985
Population in 1910. 3,953
INTEREST payable at office of Wm. R. Compton Co., St. Louis.

MILLER LEVEE DIST. NO. 2.
A district in Miller, Hempstead and Little River counties.
6s '11 \$300,000. June 1 1931
(Subject to call after June 1 1921.)
6s '13 J-J \$150,000. July 1 '14-'33
TOTAL DEBT Apr 1913. \$450,000
Assessed val. '12 (est.) 800,000
(Assessment about 40% act. value)
Total tax (per \$1,000) 1911. \$59.25
Population in 1913 (est.) 3,000
INT. at St. Louis Union Trust Co., St. Louis.

MISSISSIPPI COUNTY.
Osceola is the county seat.
Court-House Bonds.
6s '12 July \$69,000. July 15 '13-'19
BOND. DEBT March 1913. \$69,000
Assessed valuation 10,134,414
Population in 1910. 30,468

MISSISSIPPI CO. DRAIN. DIST.
Osceola is the county seat.
Drainage Dist. No. 8 Bonds.
6s '10 \$252,955. 1913-1932
Drainage Dist. No. 9 Bonds.
5 1/2s '12 M-N \$1,250,000. Nov 19-'37
Drainage Dist. No. 11 Bonds.
5 1/2s \$135,000.
Drainage Dist. No. 12 Bonds.
6s M-N \$30,000. Nov 1 '16-'30
Drainage Dist. No. 13 Bonds.
5 1/2s \$125,000.
BONDED DEBT.
Dist. Nos. 8 & 9 Oct 29 '12 \$1,515,000
Dist. No. 11 May 1 1912. 135,000
Dist. No. 12 Nov 1 1912. 30,000
Dist. No. 13 May 1912. 125,000
INT. on Dist. No. 9 bonds at Harris Trust & Sav. Bank, Chicago.

MONROE COUNTY.
Clarendon is the county seat.
Court-House Bonds.
6s '11 July \$87,500.
BOND. DEBT Oct 4 1912. \$87,500
Assessed valuation 1912. 5,769,114
Real valuation. 24,000,000
INTEREST payable at County Treasurer's office or at Farson, Son & Co., New York and Chicago.

MONTICELLO SCHOOL DIST.
A district in Drew County.
6s '13 M-N \$30,000. May 1 '23-'33
TOTAL DEBT. (7)

OVERCUP DRAINAGE DIST.
A district (P. O. Newport) in Jackson and Woodruff counties.
5s '13 \$85,000. 1918-1933
TOTAL DEBT. (7)

PINE BLUFF.
This city is in Jefferson County.
Improvement Dist. No. 26 Bonds.
5 1/2s '10 F-A \$56,000. Feb 1 '14-'25
(Part due each year.)
TOTAL DEBT. (7)
Population in 1910. 15,102
INTEREST is payable at the Mercantile Trust Co., St. Louis.

PINEY DRAINAGE DISTRICT.
This district is in Monroe and Lee counties.
6s '12 F-A \$65,000. Aug 1 '18-'32
TOT. BOND. DT. Nov 1912. \$65,000
INTEREST payable at Mercantile Trust Co., St. Louis, Mo.

PLUM BAYOU LEVEE DIST.
Post Office, England.
\$300,000.
(Subject to call.)
Refunding Bonds.
6s '08 M-N \$100,000. May 1 1948
(Subject to call after May 1 1928.)
BOND. DEBT May 5 '13. \$400,000
Assessed val. (1-3 act.) '12 1,951,790
Tax rate (per \$1,000) 1912. \$25.90

POINSETT CO. DR. DIS. NO. 5.
P. O. Harrisburg.
6s '12 Sept \$205,000. Sept 1 '22-'41
BOND. DEBT Nov 1912. \$205,000
Real value of lands in dist. (est.) 1,600,000
INT. at Nat. City Bank, Chicago.

PULASKI COUNTY.
County seat is Little Rock. Organized Dec. 15 1818.
Refunding Bonds.
4 1/2s '07 J-J \$285,000. July 1 '13-'27
BOND. DEBT Mar 15 '13. \$285,000
Floating debt. 74,682
Assessed valuation 1912. 44,439,795
(Assessment about 40% actual value)
State & Co. tax (per \$1,000) '12. \$11.75
Population in 1910. 80,751
INT. at Union Trust Co., N. Y. C.

PULASKI CO. DR. DIST. NO. 1.
LOANS. When Due.
Drainage Bonds.
6s '09 Feb \$88,500. Feb 15 '19-'39
6s '10 Feb 40,000. Feb 15 '20-'39
BOND. DEBT Mar 1913. \$128,500
INT. on bonds of 1909 is payable at Farson, Son & Co., N. Y., on other bonds at Continental & Commercial Nat. Bank, Chicago.

ROGERS SCHOOL DISTRICT.
A district in Benton County.
5 1/2s '11 M-S \$35,000. 1916-1930
TOTAL BONDED DEBT. (7)

RUNNING LAKE DRAIN. DIST.
A district in Randolph County.
5s '13 \$85,000. 1933
(Subject to call 1915.)
TOTAL DEBT. (7)

RUSSELLVILLE.
This city is in Pope County.
Sewer Bonds.
6s '13 \$25,000. 1922
BOND. DEBT Aug 23 1912. \$25,000
Population in 1910. 2,936

ST. FRANCIS DRAINAGE DIST.
A district (P. O. Piggott) in Clay and Greene counties.
6s '09 J-J \$220,000. July 1 1929
6s '11 J-D \$155,000. June 1 '21-'31
(Due one-tenth each year.)
BOND. DEBT Jan 1 1913. \$355,000
Sinking fund. 14,500
Assessed val. (3/4 act.) '12 5,450,000
INTEREST is payable at New First Nat. Bank, Columbus, Ohio.

ST. FRANCIS LEVEE DISTRICT.
P. O. Randolph Bldg., Memphis, Ten. - Incorp. 1893. Bonds are tax-exempt. Pop'n 1913, 101,302.
Levee Bonds.
5s '10 \$710,000. 1960
(Subject to call after 1940.)
6s '03 J-J \$250,000. Oct 1 1943
(Subject to call after Oct. 1 1933.)
6s '05 J-J \$250,000. April 1 1945
(Subject to call after April 1 1935.)
6s '07 J-J \$500,000. July 1 1947
(Subject to call after July 1 1937.)
BOND. DEBT May 1913 \$2,035,000
Certificate debt. 275,000
Assessed valuation (est.) 27,000,000
Levee tax 1912. 16c. per acre
INTEREST payable at First Nat. Bank, N. Y., or Bank of Commerce & Trust Co., Memphis.

SULPHUR SPRINGS.
This town is in Benton County.
Water & Elec. Light Bonds.
6s '13 \$25,000.
TOTAL DEBT. (7)
Population in 1910. 500

TEXARKANA SPEC. SCH. DIST.
A district in Miller County. Bonds are tax-exempt. Pop'n 1911, 8,000.
Building Bonds.
6s A-O \$45,000. 1913-1927
6s '11 J-J 100,000. July 1 '13-'35
BOND. DEBT June 1915. \$147,000
Assessed val. (3/4 act.) '11. \$4,900,000
School tax (per \$1,000) 1912. \$7.00
INTEREST on 6s is payable in Texarkana and 5s in St. Louis, Mo. at Mercantile Trust Co.
*Assessment of real is only made every two years.

VILLAGE CREEK DRAINAGE DIST. NO. 1.
A district (P. O. Paragould) in Greene County.
6s '13 A-O \$25,000. 1930
TOTAL DEBT. (7)

WATERLOO DRAINAGE DIST.
A district (P. O. Pine Bluff) in Jefferson County.
5 1/2s '13 \$160,000. 1930
TOTAL DEBT. (7)

WESTERN CLAY DRAIN. DIST.
This district (P. O. Corning) is in Clay County.
LOANS. When Due.
Drainage Bonds.
6s '08 Dec \$100,000. Dec 1 '18-'33
BOND. DEBT Apr 30 '12. \$280,000
Assessed valuation 1911. 600,000
Tax rate (per \$1,000) 1911. \$2.45
INTEREST is payable in Chicago, Ill.

WHITE RIVER LEVEE DIST.
This district (P. O. Cotton Plant) is in Woodruff, Monroe and Prairie counties. All bonds are tax-exempt.
6s '09 M-S \$160,000. Part yearly 6s '11 J-J 75,000. Part yearly 6s '12 J-J 75,000. Part yearly
BOND. DEBT Mar 1913. \$310,000
Total assess. val. 1912 (est.) \$900,000
(Assessment of real est. 3/4 act. val.)
*Exclusive of railroad property.
INT. is payable at the Merchants Laclede Nat. Bank, St. Louis, Mo.

WYNNE.
This city is in Cross County.
Sanitary Sewer Dist. No. 1 Bonds.
5 1/2s '13 M-S \$32,000. Sept 1 '14-'25
Water & Light Dist. No. 2.
5 1/2s '13 M-S \$33,000. Sept 1 '26-'32
TOTAL DEBT Mar 1913. \$72,200
Water & light debt (incl.) 40,200
Sinking fund. 2,400
Assessed valuation 1912. 600,000
Actual value (est.) 1,000,000
Population in 1910. 2,335
INT. at St. Louis Union Trust Co., St. Louis.

ADDITIONAL STATEMENTS.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n. 1910.
Augusta School District.	\$10,000	None	\$1,007,043	\$7.00	-----
Carden Bottom Lev. Dist. No. 2	25,000	None	-----	\$.30	-----
Crawfordsville School Dist.	30,000	-----	71,500.00	-----	-----
Crittenden County	75,000	-----	6,880,132	-----	22,447
De Queen (T), Sevier County	25,000	-----	589,765	-----	2,018
Eldorado Special Sch. Dist.	602,500	-----	41,850.000	\$.10	-----
Hamburg (T), Ashley County	30,000	None	2,250,000	\$23.75	1,787
Jefferson County	56,500	-----	46,601,715,755,870	\$.11.75	53,734
Jefferson Co. Levee Dist. No. 1	30,000	None	4218,000	\$.15	-----
Jefferson Co. Levee Dist. No. 3	40,000	None	425,000	\$.29	-----
Jefferson Co. Rd. Dist. No. 1	30,000	-----	-----	-----	-----
Jonesboro Improv't Dist. No. 4	40,000	None	43,500.000	-----	-----
Jonesboro School District	49,000	None	172,184	-----	1,074
Lake Village (T), Chicot Co.	25,000	None	45,050,000	\$.13.12 +	24,252
Lee County	46,000	-----	-----	-----	-----
Little Rock Imp. Dist. No. 148	227,000	-----	797,000	-----	-----
Morrilton (C), Conway Co.	425,000	-----	43,488,501	\$.15.88	19,344
Nevada County	35,000	-----	1,823,806	-----	-----
Newport School District	45,000	None	4983,000	\$.50	-----
Phillips County	67,000	None	10,800,000	\$.18	33,535
Poinsett Co. Drain. Dist. No. 1	45,000	-----	-----	-----	-----
Poinsett Co. Drain. Dist. No. 3	40,000	-----	784,554	-----	2,705
Prescott (C), Nevada County	45,000	-----	-----	-----	-----
Prescott School District	43,000	None	41,182,988	-----	-----
Searcy, White County	270,000	-----	-----	-----	2,331
Siloam Springs School District	25,000	800	4538,000	\$.70	-----
Stuttgart School District	50,000	-----	41,600,000	\$.70	-----
Warren Special School Dist.	40,000	12,000	41,919,260	\$.70	-----

(C) City, (T) Town, a Total tax, b State and county tax, c 1909 figures, d Total debt, e 1910 values, f 1911 values, g 1912 figures, h This covers merely a recent issue of bonds; we are not informed as to what is total debt.

State of Texas.

ITS
DEBT, RESOURCES, ETC.

Admitted as a State (Act March 1 1845).....December 29 1845
 Total area of State (square miles).....265,780
 State Capital.....Austin
 Governor (till 3d Tuesday in Jan. 1915).....O. B. Colquitt
 Secretary of State (term exp. with Gov.).....John L. Wortham
 Treasurer (term exp. Jan. 1915).....J. M. Edwards
 Comptroller (term exp. Jan. 1915).....W. P. Lane

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.
 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. 1239, and V. 86, p. 240.

LOANS.—When Due. Refunding Bonds (Continued).
 Frontier Defense Refund. Bonds. 5s '04 J-J \$288,000 Jan 1 1944
 M-S \$201,000 April 5 1910 (Subject to call Jan. 1909.)
 Refunding Bonds. 3s '06 J-J \$1,647,000 July 1 1946
 5s '93 J-J \$132,000 Optional. (Subject to call July 1 1911.)
 4s '93 J-J 334,500 May 2 1933 3s '11 J-J \$1,355,000 Dec 1 1950
 (Subject to call after 1930.)

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 '12. Sept. 1 '11. Sept. 1 '10.
 Total bonded debt \$3,977,500 \$3,977,500 \$3,977,500
 Of which in State funds 3,976,200 3,976,200 3,975,600

Leaving amount outstanding.....\$1,300 \$1,300 \$1,900
 [\$2,000,000 bonds offered for sale June 1 1913. V. 98, p. 1370.]

PERMANENT SCHOOL FUND.—This fund on Sept. 1 1912 contained \$90,729 80 in cash and \$18,300,352 03 invested in State, railroad, county and city bonds. In addition the fund owned on the same date land valued at \$2,454,264 73 and land notes amounting to \$50,909,287 42. The details of the investments will be found in V. 95, p. 1224.

ASSESSED VALUATION AND TAX RATE.—

Years—	Real Estate.	Personal Property.	Total.	Tax p.1.000
1912	\$1,650,208,331	\$882,501,603	\$2,532,710,050	\$2.66 2-3
1911	\$1,622,258,098	\$893,378,747	2,515,637,845	\$2.910
1910	\$1,633,878,050	754,622,074	2,388,500,124	2.056
1909	\$1,503,082,341	671,040,139	2,174,122,480	3.228
1908	863,247,269	357,912,600	1,221,159,869	3.890
1907	829,235,687	307,787,043	1,137,022,730	3.80
1906	788,801,439	293,978,336	1,082,779,775	3.46 2-3
1905	729,950,627	267,621,105	1,017,571,732	3.46 2-3
1904	666,904,488	247,193,146	914,097,634	3.46 2-3
1895	599,127,433	261,783,134	860,910,567	2.50
1890	499,522,828	282,589,063	782,111,893	3.25
1885	375,394,594	245,121,395	620,515,989	3.25
1880	197,167,630	114,303,106	311,470,736	---
1874	149,793,961	94,717,197	244,511,158	---

* This includes valuation of railroads, &c.
 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. At present before any bond can be issued by a municipality or county it must receive the certificate of the Attorney-General that it is a lawful obligation. It must then be registered in the office of the State Comptroller, and when the bond is so issued its validity cannot be questioned except on the grounds of fraud or forgery. The text of the law will be found in the "State and City Supplement" of April 1895, page 178.

Where the fact is known to us we have marked with a star (*) in the returns below the issues put out prior to the enactment of the above law.

A law went into effect Aug. 26 1899 compelling counties and incorporated towns and cities to submit propositions for the issuance of bonds [all except funding bonds issued or to be issued of any valid outstanding bonds of said county, town or city;] also excepting bond issues for less than \$2,000, when "issued for the purpose of repairing buildings or structures for the building of which bonds are allowed to be issued" to a vote of the qualified tax-payers before the issue can be submitted to the Attorney-General for approval as required by the law of 1895. V. 69, p. 509.

CONSTITUTIONAL AMENDMENTS.—In November 1904 an amendment to the State constitution was adopted permitting legislation in aid of internal improvements. This amendment was given in full on pages 641 and 642 of "Chronicle" of Aug. 6 1904. In Nov. 1908 an amendment to Section 3 of Article 7 of the constitution was adopted increasing the amount of tax that may be voted in school districts from 20 cents to 50 cents on the \$100 valuation, and also providing for a majority vote instead of a two-thirds of the property tax-paying voters of such district to vote such tax. V. 88, p. 243. A further amendment to this section was adopted on Aug. 3 1909. V. 89, p. 1022.

TAXATION OF MUNICIPAL BONDS.—We were advised by the Attorney-General's department under date of Dec. 12 1911 that they find no exemption in the Constitution or statutes of this State in favor of bonds or notes or other evidences of indebtedness issued by the State or any municipality.

DECISIONS AND OPINIONS.—For court decisions and opinions rendered by the Attorney-General's office from time to time affecting bonds of municipalities, school districts and drainage districts, see V. 87, p. 112; 1254, 1537; V. 90, p. 515, 1188 and 1315; V. 91, p. 1788; V. 92, p. 406; V. 93, p. 1413; V. 94, p. 503, 719, 1520 and 1578.

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. 88, 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:
 1910.....3,896,542 1880.....1,591,749 1860.....604,215
 1900.....3,048,710 1870.....818,579 1850.....212,562
 1890.....2,235,523
 Of the total population in 1910, 890,029 were blacks, which compares with 620,722 in 1900, 492,837 in 1890, 393,384 in 1880, 253,475 in 1870, 182,931 in 1860 and 58,553 in 1850. It will be observed that the proportion of the colored race has greatly diminished, the ratio for 1910 being only 17.7% against 20.4% in 1900, 22.04% in 1890 and larger percentages in previous decades.

CITIES, COUNTIES AND TOWNS IN THE STATE OF TEXAS.

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

ABILENE.
 County seat of Taylor County.
 Street Bonds.
 5s '12 P-A \$30,000.....Aug 15 1952
 (Subject to call beg. Aug 15 1922)
 TOT. BD. DT. Dec 1912. \$182,620

Assessed valuation.....\$ 5,501,610
 Actual value (est.).....10,000,000
 Population in 1910.....9,204
 INT. on street bonds payable at City Treasurer's office.

AMARILLO IND. SCH. DIST.
 A district in Potter County.
 Building Bonds.
 5s '10 Feb \$100,000.....Feb 1 1950
 BOND. DEBT Mch 27 '12.....\$100,000
 Sinking fund.....5,000
 Assessed val. (3/4 act.) '11 10,000,000
 Sch. tax rate (per \$1,000) '11.....\$5.00

ANDERSON COUNTY.
 Palestine is the county seat.
 Court-House Bonds.
 5s '13 A-O \$150,000.....Apr 10 1953
 (Subject to call beg. April 10 1923)
 Road Dist. No. 1 Bonds.
 5s '12 Apr \$150,000.....Jan 1 1952
 (Subject to call after Jan 1 1932)
 CO. BD. DT. May 1913.....\$150,000
 Rd. Dist. No. 1 debt Sept 12 150,000
 Assess. val. of county '12 12,856,800
 County tax (per \$1,000) 1911.....\$5.60
 Population in 1910.....13,556
 INT. at Nat. Park Bank, N. Y.

ANGLETON DRAINAGE DIST.
 This district (P. O. Angleton) is in Brazoria County.
 5s '07 Apr \$105,000.....Apr 1 1947
 (Subject to call after Apr 1 1917)
 BOND. DEBT Sept 1910.....\$105,000
 Assessed valuation 1911.....1,212,735
 Tax rate (per \$1,000) 1911.....\$6.00

ARMSTRONG COUNTY.
 Claude is the county seat.
 Court-House Bonds.
 5s '11 Apr \$60,000.....May 15 1951
 (Subject to call after May 15 1916)
 BOND. DEBT May 1912.....\$60,000
 Assessed valuation 1912.....4,819,025
 County tax (per \$1,000) 1912.....\$5.50
 Population in 1910.....2,682

AUSTIN.
 This is the capital of the State and 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 1900. V. 70, p. 753.
 An adjustment of this debt on the basis of new bonds bearing 3% for 5 years, 4% for the next ten 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 the city voted in favor of a new charter providing for a commission government. V. 88, p. 115.

Refunding Bonds.
 8 '01 J-J \$31,472,000.....July 1 1931
 Rate of interest see note above.
School Bonds.
 \$5,000.....July 1 1915
 10,000.....July 1 1920
 10,000.....July 1 1925
 10,000.....July 1 1930
 10,000.....July 1 1935
 10,000.....July 1 1940
 10,000.....July 1 1945
 10,000.....July 1 1950

5s '12 J-J 150,000.....July 1 1952
 (Subject to call beg. July 1 1932.)
Sewer Bonds.
 5s '12 J-J \$50,000.....July 1 '13-'22
 1200,000.....July 1 '23-'42
Street Bonds.
 5s '12 J-J \$50,000.....July 1 '13-'22
 1200,000.....July 1 '23-'42
Cemetery Bonds.
 5s '12 J-J \$50,000.....July 1 '13-'37
City-Hospital Bonds.
 5s '12 J-J \$50,000.....July 1 1952
 (Subject to call beg. July 1 1932.)
 BOND. DEBT May '13 \$2,254,500
 Equalized assessed val. '12 21,598,004
 True val. of prop. '12 (est.) 32,500,000
 Total tax (per \$1,000) 1912 \$16.63 +
 Population in 1910 (Census).....29,860

Under the terms of an ordinance passed by the City Council and ratified by popular vote, an agreement was authorized between the City Water Power Co. and the City of Austin, dated Sept. 22 1911, under which the entire property of the water company will be owned by the city upon the completion of the required payment of \$64,800 per annum for 25 years. The payment of this amount is made one-half every six months directly to the trustee (New York Trust Co.), which pays the interest and redeems bonds therefrom. The payments by the city are derived from the gross income of the city's water, light and power department, and the city is required by the ordinance to maintain water, light and power rates sufficient and adequate to pay the installments as they mature. The gross earnings of the water company in 1912 were \$289,387.14 and the operating expenses \$113,800.70.

AUSTIN COUNTY.
 Bellville is the county seat.
 Road Bonds (opt. after 5 years).
 5s '11 A-O \$100,000.....June 15 1951
 BOND. DEBT July 1 1912 \$180,000
 Sinking fund.....20,320
 Assessed valuation 1912.....9,253,961
 County tax (per \$1,000) 1912.....\$3.00
 Population in 1910.....17,699

BASTROP COUNTY.
 Road District No. 1 Bonds.
 5s '12 \$100,000.....1913-1952
 Road District No. 2 Bonds.
 5s '12 May \$80,000.....May 15 1952
 (Subject to call beg. May 15 1922.)
 BOND. (County, July 1 '12 \$90,975
 DEBT Dist. No. 1.....(?)
 Dist. No. 2, Jan '13 80,000
 Assessed County.....13,147,342
 valuation District No. 1.....(?)
 1912.....District No. 2.....2,007,640
 County tax (per \$1,000) '12.....\$3.20
 Population of county in 1910.....25,344

BAYLOR COUNTY.
 Seymour is the county seat.
 Road Bonds.
 5s '12 P-A \$75,000.....Feb 15 1952
 (Subject to call beg. Feb 15 1922.)
 BOND. DEBT Jan 1913.....\$117,903
 Assessed valuation 1911.....5,606,773
 Population in 1910.....8,411
 INT. at Hanover Nat. Bk., N. Y.

BEAUMONT.
 County seat of Jefferson County. Incorp. July 18 1881. Commission government defeated Apr. 2 1912.
Funding Bonds (opt. aft. 20 yrs.).
 5s '99 J-J \$14,000.....Aug 5 1939
 4s '02 J-D 17,000.....Dec 1 1942
Sewerage Bonds (opt. aft. 20 yrs.).
 4s '02 J-D \$62,000.....Dec 1 1942
 5s '01 J-D 75,000.....June 1 1941
 5s '05 J-J 14,000.....Jan 1 1945
 5s '06 J-D 75,000.....Dec 1 1946
 5s '09 J-D 10,000.....Dec 1 1949
 5s '11 J-D 50,000.....Dec 1 1951
 5s '12 A-O 30,000.....Apr 1 1952
 Refunding (opt. after 20 years).
 5s '99 J-J 10 \$13,500.....Apr 1 1939
Paving Bonds (opt. after 20 years).
 5s '01 J-D \$40,000.....June 1 1941
 4s '02 J-D 64,000.....Dec 1 1942
 5s '06 J-D 25,000.....Dec 1 1946

Water and Paving Bonds.
 5s '98 A-O \$1,000.....Aug 1 1938
 (Subject to call after Aug 1 1918.)
City Hall (opt. after 20 years).
 4s '02 J-D \$35,000.....Dec 1 1942
School Bonds (opt. after 20 years).
 5s '01 M-N 1,800.....Nov 1 1941
 5s '01 A-O 1,800.....Oct 1 1941
 5s '01 J-D 1,800.....Dec 1 1941
 4s '02 J-D 75,000.....Dec 1 1942
 5s '06 J-D 30,000.....Dec 1 1946
 5s '09 J-D 100,000.....Dec 1 1949
 5s '11 J-D 25,000.....Dec 1 1951
Market House (opt. aft. 20 years).
 5s '07 J-D \$20,000.....Dec 1 1947
Park Bonds (opt. after 20 years).
 5s '12 A-O \$60,000.....Apr 1 1952
Fire Station (opt. after 20 years).
 5s '07 J-D \$7,000.....D. 1947
Wharf Bonds (opt. after 20 years).
 5s '08 J-D \$45,000.....Dec 1 1948
Street Bonds (opt. after 20 years).
 5s '09 J-D \$10,000.....Dec 1 1949
 5s '11 J-D 25,000.....Dec 1 1951
 5s '12 A-O 60,000.....Apr 1 1952

Abattoir Bonds (opt. aft. 20 yrs.).
 5s '11 J-D \$25,000.....Dec 1 1951
Jail Bonds (opt. after 20 years).
 5s '11 J-D \$15,000.....Dec 1 1951
 BOND. DEBT Apr 1 '13 \$1,088,900
 Cash and investments.....269,869
 Total assessed val. 1912.....17,286,614
 (Assessment about 1/2 actual value.)
 City tax rate (per \$1,000) '12 \$15.00
 Population in 1910 (Census).....20,640
 INT. on all 4% bonds due Dec 1 1942 at Seaboard Nat. Bank, N. Y., or at City Treas. office; on school 5s due 1941 at City Treas. office; bonds due 1946 at Hanover Nat. Bank, N. Y.; on wharf bonds of 1908 at City Treas. office or at Hanover Nat. Bk., N. Y.; on bonds of 1911 at City Treas. office or at Chase Nat. Bk., N. Y.; other bonds at City Treas. office, Beaumont, or at Nat. City Bank, N. Y.

BEAUMONT NAVIG. DIST.
 A district in Jefferson County.
Navigation Bonds.
 5s '09 M-N \$493,000.....Nov 1 1949
 (Subject to call after Nov. 1 1919.)
 BOND. DEBT Mar 1913.....\$493,000
 Sinking fund Mar 1913.....32,500
 Assessed valuation 1912 334,000,000
 Total tax (per \$1,000) 1912.....\$23.89
 INT. at Nat. City Bank, N. Y., or at County Treasurer's office.

BELL COUNTY.
 Belton is the county seat.
Bridge Bonds.
 3 1/2s '07.....\$20,000.....1947
 5s '11.....1,990.....1951
 (Subject to call after 1921.)
 4s '09 Apr \$30,000.....May 10 1949
 (Subject to call after May 10 1919.)
 BOND. DEBT July 1 1912.....\$58,990
 Assess. val. (2-5 act.) '12 28,787,019
 County tax (per \$1,000) 1912.....\$3.20
 Population in 1910.....49,186
 INTEREST on refunding bonds payable at Hanover Nat. Bk., N. Y.

BEXAR COUNTY.
 San Antonio is the county seat.
Bridge Bonds.
 5s '98 Apr \$7,000.....Feb 17 1938
 4s '99 Apr 7,900.....Aug 14 1919
 4 1/2s '99 Apr 37,500.....Jan 10 1939
 4 1/2s '00 Apr 44,000.....Apr 10 1920
 4s '04 Apr 15,000.....May 14 1944
 4s '06 Apr 25,000.....May 19 1946
Refunding Court-House Bonds.
 4 1/2s '11 A-O \$208,000.....July 1 1951
 (Subject to call after July 1 1921.)
 S. A. & Mex. Gulf RR. Bonds.
 4s '99 Apr \$9,000.....Aug 14 1939
 G. H. & S. A. RR. Bonds.
 5s '00 Apr \$217,000.....Jan 10 1939
Road Bonds.
 4s '03 Apr \$500,000.....Aug 10 1943
Court-House Bonds.
 5s '95 Apr \$71,000.....Nov 13 1935
 5s '98 A-O 18,000.....Feb 17 1938
 4s '04 Apr 115,000.....May 14 1944
 4s '04 Apr 63,000.....May 14 1944
Jail Bonds.
 5s '98 Apr \$11,000.....Feb 17 1938
 BOND. DEBT July 1 '12 \$1,323,500
 Sinking fund.....219,706
 Assessed valuation 1912.....99,450,648
 (Assessment at full value.)
 County tax rate (per \$1,000) '12 \$5.50
 Population in 1910.....119,676
 INTEREST on bridge 5s and jail bonds payable in N. Y.; on 441,000 bridge, court-house bonds of 1897 and 1898, G. H. & S. A. RR. and road bonds payable in Austin and N. Y.; on \$8,000 bridge bonds of 1899 in Austin and San Antonio; on bridge bonds of 1900 and 1904, court-house bonds of 1904 and 1900 in Austin; and

BEXAR COUNTY (Concluded).
on court-house bonds of 1895 and S. A. & Mex. Gulf R.R. bonds in San Antonio.

BONHAM.
This city is the county seat of Fannin County.
Street Bonds (opt. after 20 years).
5s '11 J-J \$100,000... July 1 1951
Water-Works (opt. after 20 years).
5s '11 J-J \$30,000... July 1 1951
BOND, DEBT July 1 '12. \$212,400
Assessed valuation 1911... 2,360,359
Total tax rate (per \$1,000) '10. \$11.23
Population in 1910... 4,844
INT. on bonds of 1911 payable at State Treasurer's office in Austin.

BOSQUE COUNTY.
Meridian is the county seat.
Road District No. 7 Bonds.
5s '12 \$40,000... 1952
(Subject to call beg. 1932.)
TOTAL DEBT (?)
Assessed valuation 1912 \$11,598,690
County tax (per \$1,000) '12. \$4.00
Population in 1910... 19,013

BRADY.
This city is the county seat of McCulloch County.
Street Bonds.
5s '08 \$20,000... 1948
(Subject to call 1913.)
Water-Works Bonds.
5s '11 Apr \$40,000... Apr 10 1951
(Subject to call after Apr 10 1921.)
TOT. BD. DT. Feb '13. \$60,000
Assessed valuation 1911... 1,254,638
Population in 1910... 2,669

BRAZORIA COUNTY.
Angleton is the county seat.
4s '11 A-O \$100,000... Apr 10 1951
(Subject to call after Apr 10 1916.)
Road and Bridge Bonds.
5s '09 Apr \$22,000... Mech 1 1919
4s '09 Apr 1,935... Aug 31 1919
4s '00 Apr 1,800... June 12 1920
5s '08 Apr 8,000... Apr 4 1938
(Subject to call after 1909.)
4s '11 s-an 100,000... Apr 10 1951
(Subject to call after April 10 1916.)
s '12 \$150,000...
Jail Bonds.
5s '07 Apr \$7,000... Mech 1 1937
(Subject to call after 1902.)
Court House Bonds.
6s '05 Apr \$4,500... Feb 16 1911
5s '07 Apr 16,000... Mech 1 1937
5s '09 Apr 48,000... Mech 1 1919
(Subject to call after 1902.)
BOND, DEBT July 1 '12. \$199,800
Sinking fund... 18,200
Assessed valuation 1912... 16,861,440
County tax (per \$1,000) 1912... \$4.90
Population in 1910... 13,299
OPTIONAL.—The court-house bonds are subject to call after five years from date of issue.
INT. on bonds of 1911 in Austin, Angleton or at Seaboard Nat. Bank, N. Y. City; other bonds in Austin on Apr. 10 of each year.

BRAZORIA CO. DRAIN. DIST.
Drainage District No. 3 Bonds.
5s '10 A-O \$160,000... Apr 10 1950
Drainage District No. 4 Bonds.
5s \$124,000...
BOND, DEBT Dist. No. 3. \$160,000
Oct. 24 1911. Dist. No. 4. 124,000
Assessed valuation 1911... 2,386,473
Population 1911... Dist. No. 4. 1,195,000
Tax rate (per \$1,000) 1911... \$5.50
\$1,000 1911. Dist. No. 4... 10.00

BROWN COUNTY.
Brownwood is the county seat.
Precinct No. 1 Road Bonds.
s '09 \$100,000...
5s '10 \$50,000... 1950
(Subject to call after 1930.)
BOND, DEBT Oct 23 '12. \$148,000
Assessed valuation 1912 \$11,504,620
County tax rate (per \$1,000) '12 \$2.90
Population in 1910... 22,935

BROWNSVILLE.
This city is the county seat of Cameron County.
Electric-Light-Extension Bonds.
5s \$15,000...
5s '11 F-A \$5,000... Aug 1 1951
(Subject to call after Aug 1 1931.)
Water-Works Bonds.
5s \$15,000...
5s '11 F-A \$5,000... Aug 1 1951
(Subject to call after Aug 1 1931.)
Street Bonds.
5s '11 F-A \$78,000... Aug 1 1951
(Subject to call after Aug 1 1931.)
Water and Light Bonds.
5s '07 \$70,000...
BOND, DEBT July 1 '12. \$242,000
Floating debt April 1912... 23,276
Assessed valuation 1911... 4,551,507
Population in 1910... 10,917
INTEREST on the above bonds is payable at State Treasurer's office in Austin, City Treasurer's office, or at Seaboard Nat. Bank, N. Y. City.

BROWNWOOD.
This city is the county seat of Brown County. Pop'n 1910, 6,969.
Water Bonds.
5s '02 \$52,000... Mech 1 1942
5s '07 \$20,000... 1947
(Subject to call after 1917.)
5s '10 J-J \$20,000... Jan 1 1950
(Subject to call after Jan 1 1930.)
5s '12 J-J \$15,000... Jan 1 1952
(Subject to call after Jan 1 1932.)
School Bonds.
5s '04 \$35,500... Aug 1 1944
(Subject to call after Aug 1 1924.)
5s '09 J-J \$15,000... Jan 1 1910
(Subject to call after Jan 1 1929.)
Street Bonds.
5s '09 J-J \$10,000... Jan 1 1949
(Subject to call after Jan 1 1929.)
BOND, DEBT July 1 '12. \$138,500
Sinking fund... 24,799

Assessed val. (2-3 act.) '11 \$4,176,961
Total tax rate (per \$1,000) '11. \$20.00
INT. at State Treasury and at Hanover Nat. Bank, N. Y. City.

BURLESON CO. IMPT. DIS. NO. 1.
P. O. Caldwell.
5s '09 A-O \$30,000... Aug 1 1949
(Subject to call after Aug 1 1929.)
TOTAL BD. DT. Dec 1912. \$205,300
Value, taxable prop. (est.) 3,000,000
INT. at County Treas. office.

CALHOUN COUNTY.
Port Lavaca is the county seat.
Road Dist. No. 1 Bonds.
5s '12 A-O \$100,000... Apr 10 1952
(Subject to call beg. Apr. 10 1932.)
Road Dist. No. 2 Bonds.
5s '13 s-an \$135,000... 1953
(Subj. to call one-eighth every 5 yrs.)
BOND, DEBT County, July 1 '11. \$71,000
Dist. No. 1, Nov 12 100,000
Dist. No. 2, Mar 13 155,000
Assessed County, 1912... 3,848,231
val. District No. 1, '12. 2,225,831
Tax rate (per \$1,000) '12... \$7.00
Population in 1910... 3,635

CALVERT.
This city is in Robertson County.
Sewer Bonds.
5s '13 Jan \$25,000... Jan 1 1953
(Subject to call Jan 1 1923.)
BOND, DEBT Jan 1913... \$25,000
Assessed valuation 1912... 1,358,631
Real value (est.)... 2,000,000
Population in 1910... 2,570
INT. at Union State Bk., Calvert.

CAMERON COUNTY.
Brownsville is the county seat.
Drainage Dist. No. 1 Bonds.
5s '11 J-D \$204,500... Dec 1 '16 '35
Drainage Dist. No. 2 Bonds.
s '13 \$120,620...
Drainage Dist. No. 3 Bonds.
5s '12 A-O \$450,000...
Court-House & Jail Bonds.
5s '11 A-O \$200,000... Dec 10 1951
(Subject to call after Dec 10 1921.)
CO. BD. DEBT Sept 12... \$200,000
Drain. (Dist. No. 1, Sept '12 294,500
age Dist. No. 2... (?)
debt Dist. No. 3, Jan '13 450,000
Asses. val. county 1912... 15,115,094
Asses. val. of dist. 1911... 3,353,629
County tax (per \$1,000) 1912... \$5.20
Po. lation of county in 1910... 27,158
INTEREST on the drainage bonds is payable at County Treasurer's office or at Hanover Nat. Bk., N. Y. C.

CANADIAN.
This city is in Hemphill County.
Water Bonds (opt. in 20 years).
5s '13 Feb \$27,000... Feb 10 1953
Sewer Bonds (opt. in 20 years).
5s '13 Feb \$4,000... Feb 10 1953
BOND, DEBT July 1 1912... \$10,000
Bonds sold since July 1 1912... 31,000
Population in 1910... 1,648

CHAMBERS COUNTY.
Anahuac is the county seat.
Road District Bonds.
5s '11 \$25,000...
5s '12 \$20,000... 1952
(Subject to call beginning 1924.)
5s '12 \$9,000... 1952
(Subject to call beginning 1922.)
5s '12 \$6,000... 1932
(Subject to call beginning 1922.)
Court-House & Jail Bonds.
A-O \$43,000...
TOT. CO. DT. July 1 '12. \$107,000
Assessed valuation 1912... \$3,067,940
County tax rate (per \$1,000) '12. \$7.50
Population in 1910... 4,234

CLEBURNE.
This city is the county seat of Johnson County. Pop'n 1910, 10,364.
Refunding Bonds.
(\$3,000... Nov 1 1916
3,000... Nov 1 1921
3,000... Nov 1 1926
3,000... Nov 1 1931
17,000... Nov 1 1936
Street and Bridge Bonds.
5s '04 \$20,000... Sept 15 1944
City Hall and Bridge Bonds.
5s '09 \$1,000... 1949
City Hall and Fire Station Bonds.
5s '04 \$5,000... Sept 15 1944
School Bonds.
5s '00 \$16,000... June 1 1930
5s '07 \$75,000... 1947
Water-Works Bonds.
5s '12 J-J \$78,000... Jan 1 1952
TOT. DEBT July 1 1912... \$327,996
Sinking fund... 45,359
Assessed val. (3-5 act.) '11. 5,559,150
Total tax rate (per \$1,000) '10. \$13.00
INT. in Austin, Tex., and at Seaboard Nat. Bank, N. Y.
OPTIONAL.—All bonds are subject to call after 20 years from their date.

COOKE COUNTY.
Gainesville is the county seat.
Court-House Bonds.
4s Apr \$125,000... \$125,000
Total assessed val. 1912... 14,094,970
(Assessment about 1/3 actual value.)
State & Co. tax (per \$1,000) '12. \$7.30
Population in 1910... 26,563
INT. at Nat. Bk. of Comm., N. Y.

COOKE CO. ROAD DIST. NO. 1.
P. O. Gainesville.
This district comprises over one-half of the county and includes the City of Gainesville. The bonds are a direct obligation of the district.
4s '09 Apr \$100,000... Apr 1 1949
(Subject to call after Aug 1 1919.)
BOND, DEBT Mar 1913. \$100,000
Assessed valuation 1912... 6,255,535
INT. at Nat. Bk. of Comm., N. Y.

CORPUS CHRISTI.
Corpus Christi is in Neuces County. Inc. 1852. Pop'n 1910, 8,222.
Fund'g Water Wks. Bonds.
4s g 98 F-A \$73,000... Aug 1 1938
(Subject to call after Aug. 1 1908.)
Water-Works Bonds.
5s '09 F-A \$90,000... Aug 1 1949
(Subject to call after Aug. 1 1919.)
Sewer Bonds.
5s '09 M-N \$120,000... Nov 1 1949
(Subject to call after Nov. 1 1919.)
Wharf Bonds.
5s '11 A-O \$50,000... Oct 1 1951
(Subject to call after Oct 1 1931.)
City-Hall & Fire-Station Bonds.
5s '11 A-O \$55,000... Oct 1 1951
(Subject to call after Oct 1 1931.)
Street Bonds.
5s '12 A-O \$150,000... Apr 1 1952
(Subject to call after Apr 1 1932.)
BOND, DEBT Mar 1913... \$537,000
Interest and sinking fund... 36,123
Assessed valuation 1912... 6,256,000
(Assessment about 2-3 actual value.)
Total tax rate (per \$1,000) '12. \$15.00
INTEREST on sewer and water-works bonds is payable at Fourth Nat. Bank, N. Y.; on other bonds at office of Noel-Young Bond & Stock Co., St. Louis, Mo.

CORPUS CHRISTI INDEPENDENT SCHOOL DIST.
5s '12 J-J \$36,000... July 1 1952
(Subject to call beg. July 1 1932.)
TOT. BD. DT. Oct 1912... \$161,000
Assessed valuation... 5,713,116
INT. at Nat. City Bank, N. Y. City.

CORSIANA.
This city is the county seat of Navarro County.
City Hall Bonds.
4s '07 J-D \$20,000... June 1 1937
Crematory Bonds.
4s '03 Feb \$5,000... Feb 1 1943
School Bonds.
5s '08 J-J \$7,500... July 1 1919
3s '01 J-J 25,000... Nov 1 1931
4s '02 J-J 13,350... Jan 1 1932
4s '03 Feb 10,000... Feb 1 1943
(Subject to call after Feb 1 1913.)
4s '07 A-O \$10,000... Oct 1 1947
(Subject to call after Oct. 1 1922.)
Street Improvement Bonds.
5s '00 J-J \$30,000... July 1 1920
5s '13 F-A 20,000... Feb 1 1953
Sewer Bonds.
5s '08 J-J \$20,000... July 1 1919
5s '09 J-D 20,000... Dec 15 1949
(Subject to call after Dec. 15 1924.)
BOND, DEBT Mar 1913... \$185,850
Assessed val. (3-5 act.) '12. 5,587,535
Total tax rate (per \$1,000) '09. \$13.00
Population in 1910... 9,749
INTEREST on the school 3s is payable at office of County Treasurer; on all other bonds in New York.

CUERO.
This city is the county seat of De Witt County.
Sewer Bonds.
5s '12 \$25,000... 1952
(Subject to call beginning 1932.)
BOND, DEBT July 1 '12. \$57,000
Sinking fund... 13,440
Assessed valuation 1911... 2,836,487
Tax rate (per \$1,000) 1911... \$5.90
Population in 1910... 3,109

CUERO INDEPENDENT SCH. D.
5s '13 J-J \$35,000... 1952
(Subject to call 1933.)
TOTAL DEBT (?)

DALLAS.
This is the county seat of Dallas County. Incorp. Feb. 2 1856. Recall provision of city charter sustained by Courts. V 93, p. 63; V. 94, p. 82.
Funding Bonds.
6s '87 A-O \$100,000... Apr 1 1917
5s '01 J-J 182,000... July 1 1931
General Int. Bonds.
6s '03 M-N \$14,000... Nov 1 1913
(Subject to call after Nov 1903.)
Sewerage Improvement Bonds.
5s '09 J-J \$120,000... July 1 1920
5s '01 J-D 150,000... June 1 1931
4s '10 J-D 93,000... June 1 '14-'50
(\$2,000 in odd years and \$3,000 in even years.)
4s '12 J-D \$98,000... June 1913-'52
Street Improvement Bonds.
5s g '88 F-A \$163,000... Aug 1 1928
5s g '09 J-J 137,000... July 1 1929
4s g '00 J-J 25,000... July 2 1940
4s g '02 J-D 23,000... Dec 1 1942
4s g '06 J-J 80,000... Jan 1 1946
4s '07 A-O 85,500...
(Part due each year.)
4s '10 J-D \$42,000... June 1 1950
Water-Works Improv't Bonds.
4s '07 A-O \$478,000... Oct 1947
(Subject to call after Oct. 1917.)
4s g '09 M-N 450,000... May 1 '14-'40
(Maturity \$12,000 in even years and \$13,000 in odd years.)
4s '10 J-D \$93,000... June 1 '14-'50
(\$2,000 in odd years and \$3,000 in even years.)
4s g '12 M-N \$400,000... May 1 1952
Public Imp't. Bonds.
4s '04 J-J \$30,000... Jan 1 1944
School Bonds.
4s '04 J-J \$30,000... July 1944
4s g '06 J-J 138,000... Jan 1 1946
(Subject to call Jan 1 1916.)
4s g '07 J-J 50,000... Jan 1 1946
4s g '07 J-J 41,350... Oct 1 '13-'47
4s g '09 M-N 180,000... May 1 '14-'40
4s '10 J-D 93,000... June 1 '14-'50
(\$2,000 in odd years and \$3,000 in even years.)
4s '11 J-J \$24,000... July 1 '13-'51
4s '12 M-N \$195,000... May 1 '14-'52
Police & Fire Station Bonds.
4s g '02 J-D 550,000... Dec 1 1942
4s g '12 M-N 121,000... May 1 '14-'52
Crematory Bonds.
4s g '04 J-J \$10,000... July 2 1940
Refunding School Bonds.
4s '02 M-N \$26,000... May 1932

Water Supply
6s '84 J-D \$68,000... Dec 1 1914
5s '87 J-J \$1,000... July 1 1917
5s '90 J-J 148,000... July 1 1920
5s g '00 J-J 62,000... Jan 1 1921
5s '01 J-D 100,000... June 1 1931
4s '02 F-A 50,000... Feb 1 1942
City Hall Bonds.
4s g '08 J-J \$27,500... Jan 1 1946
(Subject to call Jan 1 1916.)
Water and Sewer Bonds.
4s g '00 J-J \$95,000... July 2 1940
4s r '02 J-D 94,000... Dec 1 1942
(Subject to call after Dec. 1 1912.)
Refunding Water Bonds.
4s '02 J-J \$68,000... Jan 1 1932
Hospital Bonds.
4s g '12 J-J \$98,000... Jan 1 '14-'52
(\$2,000 in odd years and \$3,000 in even years.)
City-Hall Bonds.
4s g '12 M-N \$200,000... May 1 1952

Former City of East Dallas.
Street and Improvement Bonds.
3s '86 J-J \$3,000... July 1 1910
3s '88 J-J 19,000... July 1 1918
5s '89 J-J 2,000... July 1 1919
Public School Bldg. Bonds.
5s '86 J-J \$1,000... July 1 1916
BOND, DEBT May 1 '13 \$5,361,750
Water & sewer bds. (incl.) 2,651,000
Floating Water purposes... \$294,304
debt... Park purposes... \$50,000
Garbage removal... 3,582
Investments and cash... 803,389
Assessed valuation, real... 69,046,700
Assessed val., personal... 25,786,800
Total valuation 1912... 94,833,500
(Assessment about 3-5 actual value.)
Tax rate (per \$1,000) 1912... \$10.20
Population in 1910 (Census)... 42,638
Population in 1910 (Census)... 92,104
*The receipts of the water department are pledged for the water debt, and the park debt is to be provided for out of a tax levy of 10c. for park purposes.
INTEREST on street-improvement 5s due 1928 and 1929, street 4s due 1940 and 1946, public-improvement 4s due 1944, sewerage-improvement bonds due in 1929, water 4s due 1942, crematory bonds, police and fire-station bonds and school bonds due 1944 and 1946 and city-jail bonds at Seaboard Nat. Bank, N. Y. The refunding school 4s due 1932 and street-improvement bonds due Dec. 1 1942 at State Treasurer's office; on East Dallas school 6s and street improvement 6s due 1916 at Merchants' Laclede Nat. Bank, St. Louis; water and sewer bonds at State Treasurer's office and in city of Dallas; on school bonds due 1947, street bonds of 1907, water-works bonds due 1947, and East Dallas street and improvement bonds due 1919 in Dallas; on water-works-improvement bonds due 1949 and school bonds due 1949 at Nat. Bank of Commerce in N. Y. City; on bonds of 1910, 1911 and 1912 at the Chase Nat. Bank, N. Y.; on all others at New York Trust Co., N. Y.

CITY PROPERTY.—Value of city property, including water-works, on May 1 1912 was \$9,994,201.
WATER-WORKS.—In the year 1911-12 the revenue from water-works was \$231,515.

DALLAS COUNTY.
County seat is Dallas. Bonds all issued under new municipal bond law.
Court House Bonds (Ref.).
1s '99 Apr \$12,000... May 10 1919
(Subject to call after May 10 1909.)
1s '01 Apr \$37,000... May 20 1941
(Subject to call after May 20 1906.)
4s '05 Apr \$40,000... Dec 10 1920
Bridge Repair Bonds.
4s '05 Apr \$8,350... June 11 1928
4s '08 Apr 2,800... Aug 10 1928
Viaduct and Bridge Bonds.
4s '09 Apr \$72,000... Apr 10 1949
(Subject to call after April 10 1919.)
Road and Bridge Funding.
4s '05 Apr \$132,000... June 10 1945
(Subject to call after June 1915.)
4s '09 Apr \$95,000... Apr 10 1949
(Subject to call after April 10 1919.)
1s '05 Apr \$420,000... Jan 2 1945
(Subject to call after Jan 2 1915.)
4s g '11 Apr \$484,000... Sept 10 1951
(Subject to call after Sept 10 1921.)
BOND, DEBT Feb 1913... \$1,955,650
Assessed val. (3-5 act.) '12. 118,387,800
State & Co. tax (per \$1,000) '12. 7.50
Population in 1910... 135,748
INT. at State Treas. office or at Chase Nat. Bank, N. Y. C.

DEAF SMITH COUNTY.
Hereford is the county seat.
County Bonds.
s Apr \$14,000...
Court-House Warrants.
6s '10 J-J \$100,000... Jan 1 '14-'29
TOTAL DEBT Mar 1913... \$114,000
Sinking fund... 2,954
Assessed val. (3-5 act.) '12. 7,412,954
State & Co. tax (per \$1,000) '12. \$6.91
Population in 1910... 3,942
INT. is payable at Farson, Son & Co., N. Y. City, and Chicago, Ill.

DENISON.
This city is in Grayson County.
Sewer Bonds.
3s '90 J-J \$46,000... Jan 1920
5s '02 J-J 25,000... Jan 1922
Fund'g Bonds.
5s '02 J-J \$3,000... 1914
Water-Works Bonds.
5s '08 J-J \$109,000... 1938
(Part due each year.)
5s '00 J-J 540,000... 1929
(Part due each year.)
5s '10 J-J \$45,000... 1935
(Part due each year.)
* Issued prior to the law of 1893, which requires approval and registration by State officials.

DENISON (Concluded).—
School Bonds.
 5s '92 J-J \$24,500*—Jan 1922
 Street Bonds.
 5s '92 J-J \$16,500*—Jan 1922
BOND DEBT May 15 '13 \$403,000
 Sinking fund, &c. 81,867
NET DEBT May 15 '13 221,133
 Assessed val. (1/2 act.) '12 7,126,685
 Total tax (per \$1,000) 1912 \$15.00
 Population in 1910 13,632
 INT. on the street, school, sewer and funding bonds is payable in Denison; on all others in N. Y. City.

DENTON.
 This city is the county seat of Denton County. Pop'n 1910, 31,258.
Sewer Bonds.
 5s '09 J-J \$12,500—Jan 1 1949
 (Subject to call after Jan. 1 1919.)
Water-Works Bonds.
 5s '05 \$25,000—Apr 1 1945
School Bonds.
 5s '90 \$10,000—Sept 8 1930
 4 1/2s '99 \$5,500—June 19 1939
 4s '01 11,500—Aug 1 1941
City-Hall and Street Bonds.
 --s \$1,500
Water, Light and Power Bonds
 --s \$48,000
Funding Bonds.
 --s \$3,047 55
 Water-Wks., Fire Dept. & St. Bds. \$1,500
BOND DEBT July 1 1912. \$72,047
 Sinking fund 18,222
 Assessed valuation 1909 2,091,787
 Total tax (per \$1,000) 1909 \$12.10
 INT. at Chase Nat. Bank, N. Y. C.

DENTON COUNTY.
 Denton is the county seat.
Funding Bonds.
 3s '01 Apr \$51,000—Apr 10 1941
 (Subject to call after April 10 1906.)
Refunding Bonds.
 4s '06 Apr \$47,000—Oct 10 1946
 (Subject to call after Oct. 10 1911.)
 4s '06 Apr \$11,500—Oct 10 1946
 (Subject to call after Oct. 10 1911.)
BOND DEBT Sept 1912 \$109,500
 Total assessed val. 1912 18,857,840
 (Assessment at full value.)
 County tax (per \$1,000) 1912 \$3.60
 Population in 1910 31,258
 INT. at office of State Treasurer.

DENTON CO. ROAD DIST. NO. 1.
 This district is in Denton County.
 5s '11 Apr \$75,000—Sept 13 1951
 (Subject to call after Sept 13 1921.)
BOND DEBT Mar 1913 \$75,000
 Assessed val. of dist. 1912 1,700,000
 Actual valuation (est.) 3,000,000
 District tax (per \$1,000) '12 \$2.70
 Population of dist. '12 (est.) 2,000
 INT. payable at Co. Treas. office in Denton; State Treas. office in Austin or at Hanover Nat. Bk., N. Y.

ELLIS COUNTY.
 Waxahatche is the county seat.
Road District Bonds.
 5s '09 A-O \$250,000—1949
 (Subject to call after 1919.)
 5s '10 A-O \$544,000—Oct 1 1950
 (Subject to call after Oct. 1 1920.)
Road District No. 8 Bonds.
 5s '12 A-O \$75,000—Oct 10 1952
 (Subject to call after Oct. 10 1922.)
Road Dist. No. 9 Bonds.
 5s '12 A-O \$98,000—Oct 10 1952
 (Subject to call after Oct. 10 1922.)
TOTAL DEBT Sept 19 12 \$994,000
 Assessed val. 1912 34,380,155
 (Assessment about 60% actual value)
 Co. tax rate (per \$1,000) '12 \$2.30
 Population in 1910 53,629
 INT. at Nat. Park Bank, N. Y. C., or in Austin.

EL PASO.
 This is the county seat of El Paso County. Incorp. June 18 1873.
Sewer Bonds.
 5s '98 J-J \$15,000—July 1 1938
 5s '03 M-S 60,000—Sept 1 1943
 5s '00 F-A 20,000—Feb 1 1940
 5s '08 semi-an \$50,000—1948
 (Subject to call after 1928.)
 6s '09 \$18,000—1920
 5s '12 J-D 150,000—Dec 1 1952
 (Subject to call Dec 1 1932.)
Water-Works-Purchase Bonds.
 5s '10 A-O \$375,000—Oct 1 1950
 (Subject to call after Oct 1 1930.)
Water-Wks. Extension Bonds.
 5s '12 J-D \$200,000—Dec 1 1952
 (Subject to call Dec 1 1932.)
Water-Works Compromise Bonds.
 5s '09 \$11,000—1920
School Bonds.
 5s '09 F-A \$30,000—Feb 1 1929
 5s '01 F-A 75,000—Feb 1 1941
 5s '07 s-a 100,000—July 1 1947
 (Subject to call after 1927.)
 5s '03 M-S 50,000—Sept 1 1943
 5s '05 A-O 50,000—Apr 1 1945
 5s '08 semi-an 100,000—1948
 (Subject to call after 1928.)
 5s '11 A-O \$50,000—Oct 16 1951
 (Subject to call after Oct 16 1931.)
Funding Bonds.
 6s '00 \$1,000—1920
 5s '11 A-O 394,000—Oct 16 1951
 (Subject to call after Oct. 16 1931.)
Garbage Disposal Bonds.
 5s '08 semi-an \$50,000—1948
 (Subject to call after 1928.)
Street Improvement.
 5s '05 Nov \$175,000—Nov 1 1935
 5s '08 semi-an 200,000—1948
 (Subject to call after 1918.)
 5s '08 semi-an 100,000—1948
 (Subject to call after 1928.)
 5s '10 s-a \$10,000—1950
 (Subject to call after 1930.)
 5s '12 J-D 350,000—Dec 1 1952
 (Subject to call Dec 1 1932.)
City Hall and Jail Bonds.
 6s '98 J-J \$30,000—July 1 1913
 5s '09 F-A 10,000—Feb 1 1920
 5s '00 F-A 10,000—Feb 1 1940

TOTAL DEBT Mar 1913 \$2,265,000
 Water debt (incl.) 636,000
 Sinking fund 220,380
 Assessed valuation 1912 32,280,450
 Tax rate (per \$1,000) 1912 \$15.00
 Population in 1910 (Census) 39,279

EL PASO COUNTY.
 County seat is El Paso.
Road Bonds.
 4s '09 A-O \$250,000—Apr 10 1949
 (Subject to call after April 10 1919.)
Court House and Jail Bonds.
 5s '98 Apr \$19,000—Feb 10 1938
 5s '11 Apr 40,000—Dec 10 1951
 (Subject to call after Dec. 10 1921.)
Jail Bonds.
 4s '09 Apr \$25,000—Apr 10 1919
 (Subject to call after April 10 1919.)
Court House Bonds.
 3s '08 Apr \$28,000—Apr 10 1922
BOND DEBT July 1 1912 \$371,000
 Sinking fund 31,706
 Floating debt Sept 27 '11 32,007
 Assessed valuation 1912 40,716,346
 (Assessment about 3-5 actual value.)
 State & Co. tax (per \$1,000) '12 \$7.70
 Population in 1910 52,599
 INTEREST on bonds of 1909 payable at Chemical Nat. Bank in N. Y. City or Ft. Dearborn Nat. Bank of Chicago; other bonds in Austin.

FAYETTE COUNTY.
 County seat is La Grange.
Bridge Bonds.
 5s '88 Oct \$18,000—Apr 10 1938
 (Subject to call after 1908.)
 5s '86 Apr \$5,000—
 5s '87 Apr 41,500—
Refunding Bonds.
 4s '05 Apr \$41,000—Apr 17 1945
 (Subject to call after Apr 17 1915.)
BOND DEBT Oct 1 '12 \$100,500
 Sinking fund 20,133
 Total assessed val. 1912 18,634,086
 (Assessment at full value.)
 Co. tax rate (per \$1,000) 1912 \$2.80
 Population in 1910 29,796

FISHER COUNTY.
 Roby is the county seat.
Court-House Bonds.
 5s '10 \$65,000—1950
 (Subject to call after 1920.)
Road and Bridge Bonds.
 4s Sept \$19,900—1943
BOND DEBT Sept 18 1912 \$84,900
 Sinking fund Mch 1912 15,500
 Assessed val. (2-3 act.) '12 6,482,573
 County tax (per \$1,000) '12 \$6.00
 Population in 1910 (Census) 12,590
 INT. on the court-house bonds is payable at Hanover Nat. Bank, N. Y. City; other bonds in Austin.

FLOYD COUNTY.
 Floydala is the county seat.
Court-House Bonds.
 5s '12 Jan \$5,000—Jan 1 '14-'26
BOND DEBT June 1 1912 \$70,000
 Assessed valuation 1912 6,144,919
 County tax (per \$1,000) '12 \$5.00
 Population in 1910 4,638

FORT BEND COUNTY.
 Richmond is the county seat.
Bridge Bonds (opt. aft. 10 yrs.).
 5s '11 Apr \$60,000—Apr 10 1951
Road District No. 1 Bonds.
 5s '10 Apr \$150,000—June 1 1950
 (Subject to call after June 1 1920.)
Road Dist. No. 4 Bonds.
 5s '12 Feb \$175,000—Feb 10 1953
 (Subject to call Feb 10 1923.)
BOND DEBT Sept 1912 \$348,500
 Sinking fund July 1 1912 64,763
 Assessed valuation 1912 14,667,480
 Co. tax rate (per \$1,000) 1912 \$3.30
 Population in 1910 18,108

FORT WORTH.
 This city is county seat of Tarrant Co. Incorp. 1873. 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. 70, 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; rest of new issue was then canceled and all further efforts to refund stopped.
Funding & Improvement Bonds.
 5s '90 J-J \$118,000*—Jan 1 1920
 5s '92 J-J 155,000*—Jan 1 1922
Funding Water-Works Bonds.
 5s '11 A-O \$150,000—Apr 1 1951
 (Subject to call after Apr 1 1931.)
School Bonds.
 5s '00 J-J \$11,000*—Jan 1 1920
 4 1/2s '08 J-J 50,000—July 1 1948
 (Subject to call after July 1 1928.)
 4 1/2s '09 M-N \$300,000—May 1 1949
 (Subject to call after May 1 1929.)
 4 1/2s '10 A-O 100,000—Apr 13 1950
 (Subject to call after Apr 13 1930.)
Sewer Bonds.
 5s '90 M-N \$44,000*—May 1 1940
 4 1/2s '09 M-S 150,000—Sept 1 1940
 (Subject to call after Sept 1 1920.)
 5s '11 A-O \$120,000—Apr 1 1951
 (Subject to call after Apr 1 1931.)
Refunding Bonds (see note above).
 4s J-J \$754,000—July 1 1941
Water Bonds.
 5s '90 M-N \$42,000*—May 1 1920
 6s '92 F-A 612,000*—Feb 1 1922
 4 1/2s '09 M-S 275,000—Sept 1 1949
 (Subject to call after Sept 1 1929.)
 5s '11 A-O \$1,350,000—Apr 1 1951
 (Subject to call after Apr 1 1931.)

Electric Light Bonds.
 4 1/2s '09 M-S \$25,000—Sept 1 1949
 (Subject to call after Sept. 1 1929.)
 5s '11 A-O \$50,000—Apr 1 1951
 (Subject to call after Apr 1 1931.)
General Improvement.
 5s '91 M-S \$153,000*—Mch 1 1921
Street Bonds.
 4 1/2s '08 J-J \$100,000—July 1 1948
 (Subject to call after July 1 1928.)
 4 1/2s '09 M-N \$100,000—May 1 1949
 (Subject to call after May 1 1929.)
 4 1/2s '09 M-S \$155,000—Sept 1 1949
 (Subject to call after Sept. 1 1929.)
 4 1/2s '10 A-O \$100,000—Apr 13 1950
 (Subject to call after Apr 13 1930.)
 5s '11 A-O \$150,000—Apr 1 1951
 (Subject to call after Apr 1 1931.)
Fire-Hall Bonds.
 4 1/2s '09 M-S \$65,000—Sept 1 1949
 (Subject to call after Sept. 1 1929.)
 5s '11 A-O \$95,000—Apr 1 1951
 (Subject to call after Apr 1 1931.)

Police Station Bonds.
 5s '11 A-O \$35,000—Apr 1 1951
 (Subject to call after Apr 1 1931.)
City Warehouse Bonds.
 5s '11 A-O \$15,000—Apr 1 1951
 (Subject to call after Apr 1 1931.)
North Ft. Worth Bonds (assumed).
School Bonds.
 5s '05 July \$23,000—July 1 1945
 (Subject to call after July 1 1930.)
Water-Works Bonds.
 4s g Feb \$100,000—Feb 1 1945
 (Subject to call after Feb. 1 1930.)
BOND DEBT May '13 \$5,276,000
 Floating debt 113,300
 Total assets of city 1912 15,212,070
 Assessed valuation, real 4,645,715
 Assessed val. personal 17,308,055
 Total assessed val. 1912 62,451,780
 Tax rate (per \$1,000) 1912 \$19.30
 Population in 1910 (Census) 73,312

FREESTONE COUNTY.
 Fairbaird is the county seat.
Road District No. 1 Bonds.
 5s \$50,000—May 10 1950
 (Subject to call after May 10 1930.)
TOT. BD. DT. Mar 1913 \$50,000
 Assessed valuation 1912 7,176,765
 County tax (per \$1,000) 1912 \$4.40
 Population in 1910 20,557
 INT. at Farmers' & Merchants' State Bank of Teague.

GAINESVILLE.
 This is the county seat of Cooke County. Incorporated in 1872; special charter granted in 1910.
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 \$3,000—Apr 1 1938
 (Subject to call after Apr 1 1908.)
 4s '00 A-O \$3,000—Oct 1 1940
 (Subject to call Oct 1 1910.)
High School Bonds.
 6s '92 J-J \$25,000—Jan 1 1942
 (Subject to call after Jan 1 1912.)
Water-Plant-Purchase Bonds.
 5s '11 M-S \$150,000—Mch 1 1951
 (Subject to call after Mch 1 1921.)
Ref. Bonds (opt. after 10 yrs.).
 5s '98 A-O \$13,000—Oct 1 1938
 5s '94 J-J 7,000—July 1 1941
Street Bonds (opt. after 20 yrs.).
 6s '90 A-O \$18,000—Oct 1 1940
Funding School Bonds.
 6s '86 A-O \$1,500
BOND DEBT July 1 1912 \$245,000
 Sinking fund 12,926
 Total assessed val. 1911 4,700,345
 (Assessment about 70% actual value)
 Total tax (per \$1,000) 1911 \$14.90
 Population in 1910 7,624

GALVESTON.
 I. H. Kempner, Commissioner Finance and Revenue.
 Galveston, the leading seaport of Texas, is the county seat of Galveston County, and was inc. in March 1839. The County of Galveston has completed the work of constructing a seawall, costing about a million and a half dollars, and devised by a board of eminent engineers, to protect the city from invasion by the sea. As a result of the great storm of September 1900, in which over 7,500 persons were lost and fully as many more left the city to seek employment elsewhere, the population was reduced from 37,000 to about 22,000. The 1910 Census shows that practically all of this has been restored.
Limited Debt Bonds.
 5s '81 \$485,800—1921-1927
 5s J-J \$1,009,000—1932-1936
Water Bonds.
 5s '95 M-N \$52,000—1936-1938
 5s '11 95,000—1901
Water, Street Imp. & City Hall.
 5s J-J \$531,000*—1928-1936
General Indebtedness Bonds.
 5s '95 M-N \$115,000—1916
 5s '97 A-O 189,000—Oct 1 1937
Grade Raising Bonds.
 5s '00 \$100,000—1949
Grade-Raising Bonds, Series A.
 4s '03 M-S \$185,000—Sept 1 1943
Grade-Raising Bonds, Series B.
 5s '04 M-N \$535,000—1944
Grade-Raising Bonds, Series C.
 5s '07 \$587,000—1947
Public School Bonds.
 5s '97 J-J \$223,000—1937
 5s '08 & '09 50,000—1948-1949
Grading, Filling & Drains Bonds
 4 1/2s '08 & '09 \$286,500—1948-1949
Sewer Bonds.
 5s '97 F-A \$300,000—1937
Sea-Wall Bonds.
 5s '13 \$18,500—1950
 Tot. assess. val. '13 (est.) 37,000,000
 Assessment about 70% act. value)
 City tax rate (per \$1,000) '13 \$13.00
 Population in 1910 36,981
 Population in 1913 (est.) 44,000
 * All held in sinking fund
 * The first installment of these bonds was issued Jan. 1 1892, pay-

able Jan. 1 1932, and the second lot was issued at various dates to Feb. 25 1896. The bonds are also optional after 20 years.
PAR VALUE OF BONDS.—The par value of the bonds is \$1,000.
TOTAL DEBT, &c.
 Feb. 28 '13, Sept. 30 '12.
 Tot. bd. debt. \$4,859,800 \$4,915,300
 Floating debt. 491,736 None

Total debt \$4,368,064 \$4,915,300
 Slnk. fds., &c. 485,000
 Net debt. \$4,430,300
 The water debt (included in above) on Feb. 28 1913 amounted to \$558,000; the water sinking fund (also included above) on same date aggregated \$132,827.
 The State of Texas in 1902 donated its ad valorem taxes in Galveston County for 17 years to create in part an interest and sinking fund for bonds to be issued for raising the grade of the City of Galveston, and known as grade-raising bonds, series "A," "B" and "C," aggregating \$2,000,000. This donation, with only a nominal tax in the beginning, has been sufficient to pay the interest and retire \$565,000 of the bonds to date, reducing the amount outstanding, as per above statement, to \$1,432,000.
 In addition to the sinking fund as given above, the city owns \$622,200 wharf company stock. Also owns a water-works plant valued at \$1,630,000, an electric-light plant, sewer plant, &c. Total value of its public property at present is \$3,041,963.
 Sinking fund receives yearly an amount equal to 2% of outstanding bonds.

The city holds in its special reserve fund, which can only be used in special or unlooked-for emergencies, the sum of \$25,000. The city holds in what is called sewer-extension fund \$2,029.81; revenue of present sewer system will pay, over and above operating expenses, int. on entire \$300,000 bonds outstanding. Further work on sewers is being done as grade-raising is finished in different districts.
DEBT LIMITATION.—The city can issue bonds only with legislative authority and is forbidden to make loans for railroad aid.

GALVESTON COUNTY.
 County seat is Galveston. At an election held Mch. 20 1902 the question of issuing \$1,500,000 protection bonds carried by a large majority. All of these bonds have been issued, and up to Mar. 1913 \$454,800 had been retired, leaving \$1,045,200 outstanding on that date.
Bridge Bonds.
 5s '11 A-O \$500,000—Apr 10 1951
 (Subject to call after Apr 10 1931.)
Refunding Bridge Bonds.
 4s A-O \$65,000—1941
 (Subject to call 1911.)
Refunding Bonds.
 1s A-O \$20,000—1941
 (Subject to call 1911.)
Funding Bonds.
 4s A-O \$31,100—1941
 (Subject to call 1911.)
Sea Wall Bonds (See text above).
 4s '02 A-O \$1,045,200—June 10 1942
 (Subject to call after June 10 1922.)
Court House and Jail Bonds.
 5s '20 A-O \$137,000—Feb 9 1937
 (Subject to call after Feb 9 1907.)
Road Bonds.
 5s '10 A-O \$500,000—1950
 (Subject to call after 1930.)
BOND DEBT Mar 1913 \$2,392,200
 Cash in funds 451,968
 Bonds held in trust 55,900
 Total assessed val. 1912 \$9,802,790
 (Assessment about 3/4 actual value)
 County tax rate (p. \$1,000) '12 \$9.50
 Population in 1910 (Census) 44,479
 INT. on sea-wall and bridge bonds payable at Chase Nat. Bank, N. Y.; court-house and jail bonds payable at Co. Treas. office.

GALVESTON CO. DR. DISTRICTS.
Drainage Dist. No. 1 Bonds.
 5s '10-11 A-O \$86,000—
 (Due \$4,000 yearly on April 10)
Drainage Dist. No. 2 Bonds.
 5s J-J \$45,000—
 (Due \$2,000 yearly on July 10)
TOT. drain. debt. Apr '13 \$131,000
 Assessed /Dist. No. 1 1,285,820
 val. 1912 /Dist. No. 2 901,660
 Tax rate (per /Dist. No. 1 \$9.00
 \$1,000) /Dist. No. 2 7.00
 INT. at Hanover Nat. Bank, N. Y.

GEORGETOWN.
 This city is the county seat of Wilkerson County.
Water-Works Bonds.
 5s '10 s-an \$32,000—Dec 1 1950
 (Subject to call after Dec 1 1920.)
Light Bonds (Opt. after 10 years).
 5s '10 s-an \$15,000—Dec 1 1950
BOND DEBT July 1 1912 \$57,000
 Assessed valuation 1911 2,017,760
 Population in 1910 5,096

GONZALES CO. ROAD DIS. NO. 1.
 P. O. Gonzales.
Road District No. 1 Bonds.
 5s '12 A-O \$150,000—Jan 1 1952
 (Subject to call serially on Jan. 1 as follows: \$10,000 1917 and \$20,000 1922, 1927, 1932, 1937, 1942 & 47)
BONDED DEBT July 1912 \$150,000
 Assessed valuation 4,813,171
 Actual value (est.) 7,500,000
 Population of county 1910 28,055
 * Issued prior to the law of 1893, which requires approval and registration by State officials.

GRAYSON CO. ROAD DISTS.

Sherman is the county seat.
Road Dist. No. 1 Bonds.
4 1/2 '10 Jan \$231,250.00...

GREENVILLE.

This city is the county seat of Hunt County.
School Bonds.
8 1/2 '85 \$7,000.00...

City Hall & Engine House Bonds.
6 1/2 '89 M-S \$1,000.00...

Water Works Bonds.
5 1/2 '08 M-S \$67,500.00...

Street Bonds.
5 1/2 '10 J-D \$95,000.00...

Water Works Bonds.
5 1/2 '08 M-S \$67,500.00...

Water Works Bonds.
5 1/2 '08 M-S \$67,500.00...

GRIMES CO. ROAD DIST. NO. 1.
Anderson is the county seat.

GUADALUPE COUNTY.
Seguin is the county seat.

JAILED BONDS.
4 1/2 '03 Apr \$4,000.00...

HARDIN COUNTY.
Kountze is the county seat.

BRIDGE BONDS.
5 1/2 '01 --- \$1,500.00...

COURT HOUSE BONDS.
4 1/2 '06 --- \$28,000.00...

HARRIS COUNTY.
County seat is Houston.

BRIDGE BONDS.
3 1/2 '01 J-ne \$538,000.00...

Court-House Bonds.
4 1/2 '08 A-O \$500,000.00...

HARRIS CO. DE. DISTRICTS.

P. O. Houston.
District No. 5 Bonds.
1 1/2 '12 A-O \$136,000.00...

HARRIS COUNTY NAVIG. DIST.
P. O. Houston.
Ship-Canal Bonds.

HAYS COUNTY.
San Marcos is the county seat.

VAULT BONDS.
5 1/2 '90 --- \$8,000.00...

HELBIG SCHOOL DISTRICT.
A district (P. O. Beaumont) in Jefferson County.

HIDALGO COUNTY.

Edinburg is the county seat.
Drainage Dist. No. 1 Bonds.

HILL COUNTY.

Hillsboro is the county seat.
Funding Bonds.

HILLSBOEO.
County seat of Hill County.

WATER AND SEWER BONDS.
5 1/2 '95 --- \$18,500.00...

HOUSTON.
This city is the county seat of Harris County.

HOUSTON.
This city is the county seat of Harris County.

BRIDGE BONDS.
1 1/2 '06 M-N \$39,000.00...

Compromise Bonds.
6 1/2 '88 J-J \$500,000.00...

Street Improvement Bonds.
5 1/2 '03 A-O \$300,000.00...

Fire Station, Market House and School Bonds.
5 1/2 '03 F-A \$100,000.00...

Water Works Bonds.
5 1/2 '08 J-J \$109,000.00...

Water Plant Purchase Bonds.
5 1/2 '05 J-J \$434,000.00...

Water Works Bonds.
5 1/2 '08 J-J \$109,000.00...

HOUSTON HEIGHTS.
This town is in Harris County.

HOUSTON CO. ROAD DISTS.
Crockett is the county seat.

JACKSON COUNTY.
Edna is the county seat.

JACKSON CO. DE. DIST. NO. 3.
P. O. Edna.

JEFFERSON COUNTY.
County seat is Beaumont.

JEFFERSON CO. COM. S. D. NO. 5.
Bldg. Bonds (Opt. after 30 yrs.).

JEFFERSON CO. DE. DIST. NO. 3.
5 1/2 '13 --- \$92,000.00...

JEFFERSON CO. DE. DIST. NO. 3.
5 1/2 '13 --- \$92,000.00...

JEFFERSON CO. DE. DIST. NO. 3.
5 1/2 '13 --- \$92,000.00...

BOND, DEBT Mar 1913. \$856,200

JEFFERSON CO. COM. S. D. NO. 5.
Bldg. Bonds (Opt. after 30 yrs.).

JEFFERSON CO. DE. DIST. NO. 3.
5 1/2 '13 --- \$92,000.00...

JEFFERSON CO. DE. DIST. NO. 3.
5 1/2 '13 --- \$92,000.00...

JEFFERSON CO. DE. DIST. NO. 3.
5 1/2 '13 --- \$92,000.00...

JEFFERSON CO. DE. DIST. NO. 3.
5 1/2 '13 --- \$92,000.00...

JEFFERSON CO. DE. DIST. NO. 3.
5 1/2 '13 --- \$92,000.00...

JEFFERSON CO. DE. DIST. NO. 3.
5 1/2 '13 --- \$92,000.00...

JEFFERSON CO. DE. DIST. NO. 3.
5 1/2 '13 --- \$92,000.00...

JEFFERSON CO. DE. DIST. NO. 3.
5 1/2 '13 --- \$92,000.00...

JEFFERSON CO. DE. DIST. NO. 3.
5 1/2 '13 --- \$92,000.00...

JEFFERSON CO. DE. DIST. NO. 3.
5 1/2 '13 --- \$92,000.00...

JEFFERSON CO. DE. DIST. NO. 3.
5 1/2 '13 --- \$92,000.00...

JEFFERSON CO. DE. DIST. NO. 3.
5 1/2 '13 --- \$92,000.00...

JEFFERSON CO. DE. DIST. NO. 3.
5 1/2 '13 --- \$92,000.00...

JEFFERSON CO. DE. DIST. NO. 3.
5 1/2 '13 --- \$92,000.00...

MARSHALL (Concluded.)

Street Bonds
5s J-J \$40,000... July 1 1947
(Subject to call after July 1 1917.)

MART IND. SCHOOL DISTRICT.

A district (P. O. Mart) in McLennan County.
5s '10 J-D \$40,000... June 1 1950

MATAGORDA COUNTY.

Bay City is the county seat.
4s '02 \$1,100... Sept 10 1922

MATAGORDA CO. DR. DIST.

P. O. Bay City.
Drainage District No. 1 Bonds.
5s '08 \$16,000...

MILAM COUNTY.

Cameron is the county seat.
Court House Bonds.
5s '95 A-O \$40,000... May 15 1935

MILLS COUNTY.

Goldthwaite is the county seat.
Court-House Bonds.
5s '12 A-O \$55,000... 1952

MINERAL WELLS.

This city is in Palo Alto County.
Street Bonds.
5s \$3,000... (Subject to call.)

MONTAGUE COUNTY.

Montague is the county seat.
Court-House Warrants.
6s '12 Mch \$75,201.89 Mch 12 14-22

NACOGDOCHES COUNTY.

Nacogdoches is the county seat.
Court-House and Jail Bonds.
5s '11 Apr \$90,000... July 10 1915

NAVAREO COUNTY.

County seat is Corsicana.
Court-House Bonds.
4s '05 A-O \$12,000... Jan 2 1945

NOLAN COUNTY.

Sweetwater is the county seat.
Road District No. 1 Bonds.
5s '11 A-O \$100,000... Feb 13 1951

ORANGE.

This city is the county seat of Orange County.
School Bonds.
5s '95 A-O \$11,000... Dec 28 1936

ORANGE COUNTY.

Orange is the county seat.
Road Bonds.
5s '12 A-O \$75,000... Jan 1 1952

ORANGE CO. NAVIG. DIST.

Water Bonds (opt. aft. 10 yrs.).
5s '11 \$143,000... 1951

PALACIOS.

This town is in Matagorda Co.
Water-Works Bonds.
5s '12 M-N \$25,000... May 1 1952

PALESTINE.

Palestine is the county seat of Anderson County.
School-House Bonds.
5s '98 May \$8,500... May 1 1938

PORT ARTHUR IND. SCH. DIST.

This district not only includes the city of Port Arthur, but also adjacent territory.
5s '11 J-J \$25,000... July 1 1951

ROBERTSON COUNTY.

Franklin is the county seat.
Road-District Bonds.
5s '13 \$300,000... 1953

SAN ANGELO.

This city is the county seat of Tom Green County.
Street Bonds.
5s '12 M-N \$50,000... May 1 1952

SAN ANTONIO.

County seat of Bexar Co.
Bridge Bonds.
5s '90 M-S \$100,000... Sept 15 1920

Refunding Bonds.

4s '08 \$8,500... May 10 1938
(Subject to call May 10 1918.)

Funding Bonds.

6s '97 J-J \$10,000... July 10 1937

Sewer Bonds.

4 1/2s '09 F-A \$10,500... Aug 10 1945

Street Improvement.

5s '99 J-J \$10,000... Oct 1 1923

Public Utility Bonds.

5s '09 F-A \$10,000... May 10 1959

PEGOS COUNTY.

Fort Stockton is the county seat.
Court-House and Jail Bonds.
6s '12 \$75,000... 1952

PORT ARTHUR.

This city is in Jefferson County.
Street Bonds.
5s '11 \$100,000... Oct 10 1951

PORT ARTHUR IND. SCH. DIST.

This district not only includes the city of Port Arthur, but also adjacent territory.
5s '11 J-J \$25,000... July 1 1951

ROBERTSON COUNTY.

Franklin is the county seat.
Road-District Bonds.
5s '13 \$300,000... 1953

SAN ANGELO.

This city is the county seat of Tom Green County.
Street Bonds.
5s '12 M-N \$50,000... May 1 1952

SAN ANTONIO.

County seat of Bexar Co.
Bridge Bonds.
5s '90 M-S \$100,000... Sept 15 1920

School Building Bonds.

5s '90 M-S \$41,000... Sept 15 1920

Street Improvement Bonds.

6s '91 M-N \$50,000... Nov 30 1931

Public Improvements.

6s '99 J-J \$50,000... July 1 1919

SAN ANTONIO IND. SCH. DIST.

M-N \$19,000... 1943

SAN BENITO.

This city is in Cameron County.
Sewer Bonds.
6s Apr \$30,000... 1952

SAN BENITO DRAINAGE DIST.

5s '12 A-O \$8450,000... Apr 10 '15-39

SAN SABA COUNTY.

San Saba is the county seat.
Bridge Bonds.
4s Apr \$750... May 15 1922

Refunding Court-House Bonds.

5s '10 Apr \$75,000... Aug 10 1950

SEGUIN.

This city is the county seat of Guadalupe County.
School Bonds.
6s \$14,000... 1922

Water Bonds.

5s \$7,000... 1938

Street Bonds.

4 1/2s \$25,000... 1950

SHERMAN.

Sherman is the county seat of Grayson Co.
Improvement Bonds.
6s '92 M-N \$20,000... Nov 1 1932

*Issued prior to the law of 1938, which requires approval and registration by State officials.

SHERMAN (Concluded).
 Refunding Water Bonds.
 415'07 J-J \$24,000.....1913-1947
Water Works Bonds.
 415'03 M-N \$28,000.....1913-1933
 58'05 J-J 8,500.....1913-1929
 415'06 F-A 6,500.....1913-1926
 415'08 A-O 12,000.....Oct 1 '13-'35
 415'10 J-J 10,500.....1913-1934
 58'1119,500.....1913-1951
 58'12 J-J 33,000.....July 1 '13-'45
 58'12 M-S 10,000.....1913-1922
Fire Department Bonds.
 58'12 M-S \$13,000.....1913-1925
Funding Bonds.
 65'05 A-O \$18,000.....Oct 10 '13-'40
Electric Light Bonds.
 415'08A-O \$14,000.....1913-1940
 TOT. B.D. DT. Nov 1912.....\$608,000
 Sinking fund.....33,423
 Total assessed val. 1912.....7,980,160
 (Assessment about 4-5 actual value)
 Tax rate (per \$1,000) 1912.....\$17.50
 Population in 1910.....12,412
 INT. at Nat. Park Bk., N. Y. City.

SWEETWATER IND. SCH. DIST.
 A district in Nolan County.
 58'12 Aug \$50,000.....1952
 TOTAL DEBT Mar 18 '13.....\$72,000
 Population in 1913 (est.).....5,000
 INT. at First Nat. Bank, Sweetwater, and Hanover Nat. Bank, N. Y.

TARRANT COUNTY.
 County seat is Fort Worth.
 Bridge Bonds.
 58'96 A-O \$5,000 c. r.Apr 10 1934
 (Subject to call after 1906.)
 45'99 Feb \$37,000 c. r.Feb 1 1919
 (Subject to call \$2,000 yearly and after Feb. 1 1909.)
 58'12 Apr 600,000.....Apr 10 1952
 (Subject to call after Apr 10 1922.)
Road Bonds.
 58'12 Apr \$1,000,000.....Apr 10 1952
 (Subject to call after Apr 10 1922.)
Funding Bonds.
 48'99 Feb \$204,000 c. r.Feb 1 1919
 (Subject to call \$8,000 yearly and after Feb. 1 1909.)
 BOND. DEBT Jan 1913.....\$1,846,000
 Sinking fund Jan 1 1912.....17,441
 Cash on hand Jan 1 1912.....40,190
 Total assessed val. 1912.....93,276,040
 (Assessment at 70% actual value.)
 County tax (per \$1,000) '12.....\$3.33-1/3
 Population in 1910.....108,872

TARRANT CO. IMPT. DIS. NO. 1.
 Levee and Dike Bonds.
 58'10\$250,000.....1950
 (Subject to call after 1930.)
 BOND. DEBT Oct 25 1911.....\$250,000
 Assessed valuation 1912.....875,300
 Tax rate (per \$1,000) 1910.....17.50

TAYLOR.
 This city is in Williamson County.
 Commission government approved Jan. 14 1913. V. 96, p. 299.
School Bonds.
 58'90\$8,000.....1940
 68'913,000.....1916
 58'1115,500.....\$500 yearly
 58'12 J-D 10,000.....Dec 15 1952
 (Subject to call Dec. 15 1922.)
City-Hall Bonds.
 58'04\$25,000.....1950
Crematory Bonds.
 58'11\$3,900.....1950
Street Bonds.
 58'05\$5,000.....1950
 58'1225,000.....1952
 (Subject to call beginning 1922.)
 BOND. DEBT Feb 1913.....\$115,400
 Assessed valuation 1912.....3,120,612
 Population in 1910.....5,314

TAYLOR COUNTY.
 Abilene is the county seat.
 Precinct No. 1 Road Bonds
 58'10\$150,000.....1950
 (Subject to call after 1930.)
 BOND. DEBT July 1 '12 \$150,000
 Sinking fund.....9,430
 Assessed valuation 1912.....13,941,765
 County tax (per \$1,000) '12.....\$2.80
 Population in 1910.....26,293
 INTEREST is payable at Farmers' & Merchants' Nat. Bank, Abilene.

TEMPLE.
 This city is in Bell County. Commission government defeated Apr. 10 1911. V. 92, p. 1049.
Building Bonds.
 58'87\$11,500.....Mch 1 1927
Water Works Bonds.
 68'07 J-D \$150,000.....Dec 1 1947
 (Subject to call after Dec 1 1927.)
 68'09 F-A 100,000.....Aug 1 1949
 (Subject to call after Aug 1 1929.)
School Bonds.
 68'04\$21,000.....July 2 1934
 58'0625,000.....July 2 1946
 58'10 A-O 100,000.....Apr 1 1950
 (Subject to call after April 1 1930.)
Street Bonds.
 58'09 A-O \$50,000.....Apr 1 1949
 (Subject to call after Apr 1 1929.)
 BOND. DEBT Oct 1911.....\$457,000
 Assessed valuation 1911.....5,792,199
 (Assessment about 3/4 actual value.)
 Tax rate (per \$1,000) 1911.....\$14.56
 Population in 1910.....10,993
 INTEREST on water bonds payable at Fourth Nat. Bank, N. Y.

TERRELL.
 This city is in Kaufman County.
Street Bonds.
 58'12 s-a \$25,000.....1932
 (Subject to call beginning 1922.)
 58'12 s-a \$6,000.....1952
 (Subject to call beginning 1922.)
Water-Works Bonds.
 68'12 s-a \$20,000.....1932
 (Subject to call beginning 1922.)
 TOT. B.D. DT. May 1913.....\$143,200
 Assessed valuation 1912.....2,938,356
 Total tax (per \$1,000) 1912.....\$12.50
 Population in 1910.....7,050
 INT. at Fourth Nat. Bank, N. Y.

TEXARKANA.
 This city is in Bowie County. Inc. in 1876. Pop'n 1910, 9,790.
Street and Sewer Bonds.
 58'96 J-J \$9,000.....July 1 1936
 (Subject to call after July 1 1906.)
 58'03 M-N 23,000.....May 1 1943
 (Subject to call after May 1 1913.)
Building Bonds.
 58'03 M-N \$4,000.....May 1 1943
 (Subject to call after May 1 1913.)
 58'09 M-S \$2,500.....Mch 1 1949
 (Subject to call after Mch 1 1914.)
Street Bonds.
 58'07 J-D \$20,000.....Dec 1 1947
 (Subject to call after Dec 1 1912.)
 58'09 M-S \$3,000.....Mch 1 1949
 (Subject to call after Mch. 1 1914.)
Improvement Bonds.
 58'04 M-S \$28,000.....Mch 1 1934
 (Subject to call \$2,000 every three years after Mar 1 1904.)
Water Bonds.
 68'96\$1,000.....Jan 1 1936
Bridge Bonds.
 58'07 J-D \$10,000.....Dec 1 1947
 (Subject to call after Dec 1 1912.)
Sewer Bonds.
 58'07 J-D \$10,000.....Dec 1 1947
 (Subject to call after Dec 1 1912.)
 58'09 M-S \$125,000.....Mch 1 1949
 (Subject to call after Mch. 1 1914.)
Jail Bonds.
 58'09 M-S \$5,500.....Mch 1 1949
 (Subject to call after Mch. 1 1914.)
School-Building Bonds.
 58'13 J-J \$50,000.....Jan 1 1933
 (Subject to call Jan. 1 1928.)
 BOND. DEBT Jan 1913.....\$300,000
 Assessed val. (3/4 act.) '12.....6,034,103
 Total tax (per \$1,000) 1912.....\$12.50
 INT. on improvement bonds payable at Fourth Nat. Bank, N. Y.; on street and sewer bonds of 1903 at Seaboard Nat. Bank, N. Y., and at State Treasurer's office in Austin; on bonds of 1909 at Texarkana Nat. Bank or at State Treasurer's office in Austin, and on school bonds of 1913 at Texarkana Nat. Bank or Seaboard Nat. Bank, N. Y.

TOM GREEN COUNTY.
 San Angelo is the county seat.
Bridge Bonds.
 58'98 A-O \$16,000.....Oct 10 1928
 58'00 A-O 10,000.....June 1 1930
 58'12 A-O 70,000.....Oct 10 1952
 (Subject to call beg. Oct. 10 1922.)
County-House Bonds.
 58'98 A-O \$10,000.....Feb 7 1928
 BOND. DEBT Mar 1913.....\$106,000
 Assessed valuation 1912.....10,293,510
 Co. tax (per \$1,000) 1912.....\$4.70
 Population in 1910.....17,882
 INT. payable at State Treas. office in Austin or at Hanover Nat. Bank, N. Y. City.

TRAVIS COUNTY.
 County seat is Austin. Bonds of this county to the amount of \$47,000, of which \$43,000 are now outstanding, were declared invalid by lower Court, but decision was overruled by U. S. Supreme Court, and securities held to be legal obligations. V. 70, p. 957.; these bonds have been refunded by new 4s, which are included below. Pop'n 1910, 55,620.
Bridge Bonds.
 48'98 A-O \$43,000.....Feb 10 1936
 (Subject to call after Mch. 1 1905.)
 48'00 Apr 59,000.....Mch 10 1940
 (Subject to call after Mch. 1 1905.)
Road and Bridge Bonds.
 48'08 A-O \$327,000.....1948
 (Subject to call after 10 years.)
 BOND. DEBT Mar 1 '13.....\$459,000
 Sinking fund.....74,837
 Tot. assessed val. 1912.....36,192,520
 (Assessment about 2-3 actual value.)
 County tax (per \$1,000) '12.....\$3.33-1/3
 INT. at Amer. Nat. Bank, Austin.

TRINITY RIVER IRRIG. DIST.
 A district (P. O. Anahuac) in Chambers County.
 515'12 Jan \$25,000.....1933-1942
 TOTAL DEBT.....(?)

TULLIA.
 This city is in Swisher County.
Water and Light Bonds.
 58'11\$27,000.....1951
 (Subject to call after 1931.)
 TOTAL BONDED DEBT.....(?)
 Population in 1910.....1,216

TYLER.
 County seat of Smith County. The validity of all bonded debt of city ever questioned has been finally sustained by State Supreme Court. See "State & City Sec." for May 27 1905.
Refunding Bonds.
 58'08 J-J \$30,000.....July 1 1937
 (Subject to call \$5,000 after July 1 1916, \$1,000 after July 1 1921, and \$18,000 after July 1 1926.)
Funding Bonds.
 48'05 J-J \$35,000.....Apr 1 1926
 48'05 J-J 35,000.....Apr 1 1932
Water-Works Bonds.
 58'80 J-J \$21,000.....July 1 1919
School Bonds.
 58'89 Aug \$18,000.....Apr 1 1919
 (Subject to call after 1899.)
 58'12\$50,000.....1951
 (Subject to call after 1921.)
Railroad Subsidy Bonds.
 68'08 F-A \$24,000.....Apr 1 1918
Paving Bonds.
 58'07 M-N \$15,000.....May 15 1937
 (Subject to call.)
 58'08 M-N 10,000.....May 15 1938
 (Subject to call after 1918.)
 BOND DEBT Mch 1913.....\$238,000
 Sinking fund.....22,700
 Assessed val. (3/4 act.) '12.....5,700,000
 Total tax (per \$1,000) '12.....\$25.30
 Population in 1910.....19,400
 INTEREST on refunding bonds payable in N. Y.; on paving bonds in New York, Tyler or at Austin; on all other bonds in Tyler.

UPSHUR COUNTY.
 Gilmer is the county seat.
Road Bonds.
 68'12 J-J \$49,000.....1952
 TOTAL DEBT.....(?)
 Assessed valuation 1912.....\$5,392,915
 County tax (per \$1,000) 1912.....\$5.60
 Population in 1910.....19,960

VICTORIA COUNTY.
 Victoria is the county seat.
Bridge Bonds.
 58'00 Apr \$1,900.....Nov 18 1939
 (Subject to call after 1805.)
 48'02 Apr \$1,900.....Apr 10 1942
 (Subject to call after 1907.)
 48'02 Apr \$1,900.....Apr 10 1942
 (Subject to call after 1907.)
 48'05\$1,000.....Feb 13 1945
Refunding Bonds.
 38'01 Apr \$80,000.....Apr 10 1951
 (Subject to call after 1911.)
Road Bonds.
 58'00 Apr \$31,000.....Apr 10 1940
 (Subject to call after 1905.)
 58'12\$200,000.....1952
 BOND. DEBT July 1 1912 \$115,700
 Sinking fund.....25,209
 Total assessed val. 1911.....11,663,471
 State & Co tax (per \$1,000) '11.....\$7.50
 Population in 1910.....14,390

WACO.
 This city is in McLellan County. Present charter adopted in 1909.
Bridge Bonds.
 48'01 J-J \$59,000.....Jan 1 1931
Funding Bonds.
 58'01 J-J \$32,000.....July 1 1921
 58'03 A-O 14,000.....Oct 1 1923
 48'00 J-J 40,000.....Jan 1 1930
 58'09 J-J 112,500.....July 1 1939
Public Works Bonds.
 68'94 M-S \$20,000.....Sept 1 1924
 68'94 M-S 20,000.....Sept 1 1924
 58'89 A-O 108,000.....Oct 1 1919
 58'90 M-S 76,000.....Sept 1 1920
 58'91 J-J 121,000.....July 1 1921
 58'94 A-O 54,000.....Apr 1 1924
Water Works.
 58'04 M-N \$305,000.....Nov 1 1934
 48'03 A-O 117,000.....Oct 1 1933
 58'12409,000.....1942
Street Bonds.
 58'09 J-J \$75,000.....July 1 1939
 58'11 J-J 50,000.....July 1 1941
 58'13 J-J 100,000.....Jan 1 1943
Sewer Bonds.
 58'01 J-J \$32,000.....July 1 1921
 58'03 J-J 24,000.....July 1 1923
 58'07 J-J 60,000.....Jan 1 1937
 58'11 J-J 80,000.....July 1 1941
 58'13 J-J 25,000.....Jan 1 1943
School Bonds.
 58'93 A-O \$15,000.....Oct 1 1923
 58'04 M-N 59,000.....Nov 1 1934
 48'07 J-J 50,000.....Jan 1 1937
 58'10 J-J 140,000.....Jan 1 1940
 58'11 J-J 70,000.....July 1 1941
 58'13 J-J 120,000.....Jan 1 1943
Fire Station & Equip. Bonds.
 58'09 J-J \$25,000.....July 1 1939
Fire Department Bonds.
 58'12\$30,000.....1942
Park Bonds.
 58'10 J-J \$35,000.....Jan 1 1940
 TOT. DEBT May 1913.....\$2,115,000
 Slnk. fund & water debt.....449,891
 Total assessed val. 1912.....26,389,755
 Real valuation (est.).....30,000,000
 Total tax (per \$1,000) 1912.....\$17.50
 Population in 1910 (Census).....26,425
 INT. at Chemical Nat. Bank, N. Y.; Spitzer, Horlick & Co., N. Y., and at First Nat. Bank, Chicago.
 DEBT LIMITATION.—Bonded debt is limited by charter to 8% of assessed valuation for general purposes and 4% for water improvem'ts.

WASHINGTON COUNTY LEVEE IMPROVEMENT DISTRICT.
 58' J-J \$21,000.....Jan 1 '30-'51

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several civil divisions in Texas not included in the foregoing:

	Bonded debt.	Floating debt.	Assessed valuation.	Tax per Popula. \$1,000.	1910.
Alpine Independent Sch. Dist.	\$30,000	None	\$2,836,774	—	—
Alvin (C), Brazoria County	36,000	—	16,744,725	—	1,453
Amarillo (C) Potter County	215,900	—	4,997,972	\$56.50	9,957
Anson (C) Jones County	43,000	\$2,800	1,375,531	—	1,842
Anson Independent Sch. Dist.	35,000	—	62,344,666	\$6.25+	2,108
Aransas County	26,000	—	44,819,025	\$4.80	6,525
Archer County	25,000	None	11,080,000	\$6.00	1,794
Arlington Independent Sch. Dist.	30,000	—	41,762,000	\$4.00	—
Arp Independent Sch. Dist.	48,820	—	67,840,565	\$5.50	10,004
Atascosa County	48,500	5,000	1,275,000	\$6.50	2,261
Athens (C), Henderson Co.	30,000	—	11,998,135	—	3,536
Ballinger, Rains County	65,000	—	888,714	—	500
Barstow Drainage Dist. No. 1	50,000	—	—	—	1,815
Barthlett (C), Williamson Co.	38,500	—	12,055,255	—	—
Bay City Independ. Sch. Dist.	27,000	—	47,851,985	\$6.00	12,090
Beeville (C), Comal County	30,000	3,500	2,000,000	—	3,269
Belton (C), Bell County	47,000	—	11,670,000	\$11.50	4,164
Big Springs Ind. Sch. Dist.	37,000	—	11,610,715	—	—
Bonham Independent Sch. Dis.	36,000	—	12,600,000	—	—
Bowie (C), Bowie County	41,600	—	14,755,354	\$3.20	2,874
Bowie County	283,000	None	12,510,865	—	34,827
Brenham Ind. Sch. Dist.	27,750	—	12,510,865	—	—
Brewster County	59,000	None	68,065,830	\$4.20	5,220
Bryan (C), Brazos County	111,800	700	45,943,770	\$11.50	4,132
Burnett County	35,290	—	47,945,000	\$2.80	2,874
Caldwell County	308,000	—	41,675,908	\$6.25+	24,237
Cameron (C), Milam County	38,000	—	3,778	\$158.890	\$11.50
Canyon City (C), Randall Co.	58,000	None	1,000,000	\$6.50	3,263
Carson County	55,855	None	43,142,568	\$5.00	2,127
Castro County	28,000	None	43,265,738	\$2.37+	1,850
Childress (C), Childress County	54,000	—	11,797,347	—	3,818
Childress County	25,000	None	44,972,825	\$4.80	9,538
Cisco Independent Sch. Dist.	30,000	—	11,755,544	—	—
Clarendon School District	26,000	—	—	—	—
Clarksville (C), Red River Co.	64,000	—	42,270,555	—	2,065
Coleman (C), Coleman County	96,500	None	42,251,275	\$6.00	3,046
Coleman Independent Sch. Dis.	30,000	—	22,750,000	—	24,000
Colorado County	58,000	—	413,318,496	\$3.70	18,897
Colorado Ind. Sch. Dist.	25,000	None	1,600,000	—	600
Cornal County	61,000	None	46,478,269	\$6.77	8,434
Comanche (C), Comanche Co.	67,000	5,350	42,292,298	—	2,756
Comanche County	31,000	None	11,538,141	\$3.90	27,180

TOTAL BOND. DT. Nov '12 \$57,000
 Assessed valuation.....232,840

WAKAHACHE.
 County seat of Ellis Co. Inc. 1871.
 Railroad-aid bonds given below declared valid by courts. See State & City Supp. May 26 1912.
Street Bonds.
 58'12\$25,000.....1950
Railroad-Aid Bonds.
 48'09\$21,500.....1950
 (Subject to call 1909.)
School Bonds.
 48'00\$7,000.....1950
 48'0212,000.....1950
 48'0315,600.....1950
 58'1114,500.....1950
 (\$500 payable yearly.)
Water Bonds.
 58'04\$5,000.....1950
 (Subject to call 1914.)
 58'04\$25,000.....1950
 (Subject to call 1914.)
 58'05\$8,250.....1950
 (\$250 payable yearly.)
 58'07\$6,400.....1950
 (\$200 payable yearly.)
 58'10\$16,000.....1950
 (\$500 payable yearly.)
 BOND. DEBT July 1 1912 \$138,450
 Total assessed val. 1912.....4,265,777
 Total tax (per \$1,000) 1912.....\$11.50
 Population in 1910.....6,205
 INT. at Nat. City Bank, N. Y. City, or in Austin.

WHARTON CO. DR. DIST. NO. 2.
 58'12 A-O \$50,000.....Dec 10 '14-'33
 TOTAL DEBT.....(?)
 INT. at Guaranty Trust Co., N. Y.

WILLIAMSON COUNTY.
 Georgetown is the county seat.
County-House Bonds.
 415'10 A-O \$100,000.....Apr 10 1950
 (Subject to call after April 10 1920.)
Road Dist. No. 2 Bonds.
 58'11 A-O \$100,000.....June 1 1951
 (Subject to call after June 1 1921.)
Road Dist. No. 4 Bonds.
 415'10 J-J \$200,000.....July 10 1950
 (Subject to call after July 10 1920.)
 BOND. DEBT July 1 '12 \$401,500
 Sinking fund.....20,163
 Assessed valuation 1912.....31,012,880
 County tax (per \$1,000) 1912.....3.15
 Population in 1910.....42,228
 INT. at Harris Trust & Sav. Bank, Chicago; State Treas. office, and at National Bank of Commerce, N. Y.

WOOD COUNTY.
 Quitman is the county seat.
Road and Bridge Bonds.
 58'12\$120,000.....1952
 (Subject to call beginning 1922.)
 TOTAL BONDED DEBT.....(?)
 Assessed valuation 1912.....\$5,064,994
 County tax (per \$1,000) '12.....\$5.00
 Population in 1910.....23,417

YOAKUM.
 This city is in De Witt County. Inc. Mar. 13 1889. Pop'n '10, 4,667.
Water-Works Bonds.
\$10,000.....1950
School Bonds.
\$27,000.....1950
1,500.....1950

	Bonded Debt.	Floating Debt.	Assessed Valuation, \$1,000.	Tax per Popula. 1910.		Bonded Debt.	Floating Debt.	Assessed Valuation, \$1,000.	Tax per Popula. 1910.
Commerce Ind. Sch. Dist.	\$34,000	None	\$1,385,000	6.654	Marila (C), Falls County	\$72,500	None	\$2,655,350	3.878
Concho County	32,000	None	\$4,533,566	43.70	Mart, McLennon County	45,000	None	\$1,800,000	456.50
Conroe Independent Sch. Dist.	28,000	None	1,900,000	5.00	Martin County	44,320	None	\$2,523,563	43.30
Coryell County	41,000	None	\$9,157,646	45.50	Mason County	40,000	None	\$4,303,555	44.50
Crockett, Houston County	27,500	None	\$2,624,475	48.50	Maverick County	43,602	None	\$5,640,825	44.00
Crockett County	32,000	None	\$2,835,706	47.50	Merkel, Taylor County	25,000	None	\$2,823,984	47.00
Dalhart Independent Sch. Dist.	34,000	None	\$1,120,776	5.00	Mexia, Limestone County	40,750	None	\$1,262,375	2.394
Del Rio Independent Sch. Dist.	32,000	None	\$1,500,000	5.00	Midland (C), Midland County	53,600	None	\$6,355,296	46.50
De Witt County	67,499	None	\$7,917,030	43.30	Mitchell County	78,500	None	\$3,329,346	44.25
Dickens County	30,500	None	\$5,856,583	45.70	Montgomery County	35,000	None	\$1,259,250	3.137
Dimmit County	56,400	\$5,000	\$5,215,375	3.402	Mt. Pleasant (C), Titus Co.	35,000	None	None	3.269
Dubin (C), Erath County	53,000	None	\$1,593,252	2.561	Mt. Pleasant Ind. Sch. Dist.	38,000	None	None	3.264
Eagle Pass Ind. Sch. Dist.	30,000	None	\$1,400,000	13.00	Naacogoches (C), Nacoe Co.	32,500	None	\$1,542,874	3.254
Eastland County	41,000	None	\$9,687,261	44.60	Navasota (C), Grimes County	32,500	None	\$1,542,874	3.254
Elgin (T), Bastrop County	33,500	None	1,829,600	12.50	Old River Drainage Dist. No. 1	85,000	None	\$450,195	5.00
Ennis (C), Ellis County	58,000	None	\$12,486,730	44.75	Paducah (C), Cattle County	28,000	None	\$815,720	46.50
Erath County	30,000	None	\$12,486,730	44.75	Palo Pinto County	72,950	None	\$10,440,180	44.00
Falfurrias Ind. Sch. Dist.	25,000	None	1,800,000	5.00	Panola County	54,400	None	\$4,380,800	45.75
Falls County	100,000	None	\$18,161,930	44.50	Parker County	25,000	None	\$12,887,300	45.25
Farmersville (C), Collin County	40,500	None	\$1,106,330	1.848	Pittsburg Ind. Sch. Dist.	30,000	None	1,993,325	5.00
Farmersville Ind. Sch. Dist.	27,000	None	\$1,000,000	5.00	Plainville (T), Hale County	58,000	None	\$2,838,595	2.829
Ferrisville Ind. Sch. Dist.	25,000	None	\$850,540	5.00	Platt (C), Ind. Sch. Dist.	55,500	None	\$1,519,700	46.50
Foard County	84,000	None	\$4,078,065	46.25	Polk (C), Tarrant County	70,000	None	\$12,404,250	43.90
Gilmer (T), Upshur County	37,000	None	\$1,882,533	45.10	Quallah (C), Hardeman Co.	55,000	None	\$5,170,798	44.50
Glasscock County	32,500	None	\$3,888,706	45.00	Randall County	66,000	None	\$8,676,400	43.45
Gollad County	40,000	None	540,000	5.00	Reeves County	28,500	None	\$1,175,489	41.50
Grand Falls Dr. Dist.	33,000	None	1,687,695	1.454	Rockdale (C), Milan County	28,500	None	\$1,083,043	49.50
Groesbeck (C), Limestone Co.	33,500	None	1,915,276	7.566	Rockport (C), Aransas County	30,000	None	\$10,286,549	46.30
Groveton Ind. Sch. Dist.	25,000	None	\$7,826,542	44.10	Runnels County	57,094	None	\$4,696,784	43.70
Hale County	82,000	None	\$1,200,000	1.978	Sabine County	38,000	None	\$2,349,966	45.00
Hamiln (C), Jones County	45,000	None	\$8,999,563	43.50	San Benito Ind. Sch. Dist.	55,000	None	\$2,172,276	4.071
Hardeman County	106,000	None	\$2,056,000	14.00	San Marcus, Hays County	57,000	None	\$6,808,324	47.60
Harrison (C), Cameron Co.	31,500	None	\$11,860,555	48.36	San Patricio County	133,000	None	\$11,935,000	44.60
Harrison Ind. Sch. Dist.	44,000	None	\$1,260,000	46.50	San Saba Ind. Sch. Dist.	44,000	None	\$6,474,473	46.10
Haskell (C), Haskell County	35,000	8,272	\$952,955	2.352	Shackelford County	45,000	None	\$2,485,644	45.70
Hearne (C), Robertson County	30,000	None	\$402,240	3.170	Silverton School Dist. No. 1	25,900	None	\$25,500	44.70
Heidenheimer Ind. Sch. Dist.	55,000	None	\$3,513,206	48.00	Smith County	214,200	None	\$19,091,194	44.70
Hemphill County	85,700	None	\$1,534,635	45.00	Smithville (C), Bastrop Co.	26,200	None	\$956,380	3.167
Henrietta Ind. Sch. Dist.	30,000	None	\$1,886,270	2.300	Snyder (C), Seury County	44,400	None	\$1,350,162	46.50
Hereford (C), Deaf Smith Co.	45,000	2,823	\$3,971,865	45.50	Stamford County	28,214	None	\$1,232,295	47.50
Honey Grove (C), Pannin Co.	59,000	186	\$3,355,380	45.10	Stamford School District	40,000	None	\$3,311,234	45.00
Hood County	55,799	3,340	\$4,814,830	47.00	Stamford (C), Jones County	60,000	None	\$2,800,000	45.30
Hopkins County	65,063	None	\$1,301,520	1.843	Stephenville (C), Erath Co.	45,000	None	\$1,323,461	2.561
Howard County	150,000	None	\$11,265,600	44.00	Sterling County	35,000	None	\$1,995,074	45.85
Hubbard (C), Hill County	25,500	None	\$1,301,520	1.480	Stonewall County	122,240	None	\$4,500,080	46.20
Huntsville Ind. Sch. Dist.	25,000	1,000	\$1,028,840	2.875	Sulphur Springs	64,250	26,810	\$1,939,965	410.00
Itasca Independent Sch. Dist.	35,000	None	\$1,200,000	45.00	Sulphur Springs Ind. Sch. Dist.	47,250	2,000	\$2,110,000	45.00
Jacksboro (C), Jack County	27,500	None	\$1,500,000	125.00	Sutton County	27,000	None	\$2,893,504	45.25
Jacksboro Ind. Sch. Dist.	32,000	None	\$1,500,000	125.00	Sweetwater (C), Nolan County	95,000	2,170	\$2,535,520	46.50
Jacksonville (C), Cherokee Co.	31,000	1,000	\$97,511	2.515	Swisher County	60,000	None	\$4,676,882	46.10
Jacksonville Ind. Sch. Dist.	25,000	None	\$630,388	46.10	Teague (C), Freestone County	82,950	None	\$1,599,920	3.288
Jefferson (C), Marion County	83,000	None	\$13,454,117	44.30	Terrell County	30,000	None	\$3,757,675	42.50
Jim Wells County	70,000	None	\$10,438,546	44.40	Uvalde Ind. Sch. Dist.	40,000	None	\$3,000,000	45.00
Jones County	125,200	None	\$1,018,705	1.969	Van Zandt County	56,000	None	\$8,662,450	43.80
Karnes County	59,500	5,871	\$2,423,808	2.655	Vernon (C), Wilbarger Co.	58,000	4,000	\$2,378,771	411.50
Kaufman (C), Kaufman Co.	31,500	None	\$4,608,476	46.50	Victoria (C), Victoria County	53,000	None	\$3,984,975	46.50
Kent County	32,000	None	\$6,101,786	44.00	Victoria Ind. Sch. Dist.	57,000	None	\$4,026,700	46.50
Kerrville (T), Kerr County	45,000	None	\$3,401,786	44.00	Waller County	61,995	None	\$5,172,659	46.50
Klinney County	39,000	None	\$6,751,255	45.00	Washington County	57,000	None	\$10,856,903	44.50
Knox County	32,500	None	\$3,456,490	14.855	Weatherford, Parker County	75,000	5,572	\$1,185,625	5.074
La Grange (C), Fayette Co.	26,000	None	\$4,551,576	46.50	Webb County	31,697	24,000	\$7,692,351	47.50
Lampasas County	26,500	None	\$4,500,000	43.50	Wharton County	78,950	None	\$15,714,462	44.70
Laredo, Webb County	96,000	None	\$770,000	5.00	Wheeler County	36,312	None	\$3,634,748	45.00
La Salle County	47,925	None	\$6,557,593	43.80	Whitesboro (T), Grayson Co.	25,000	None	\$1,100,000	111.50
Liberty Co. Drainage District	85,000	None	\$2,031,403	410.50	Whitewright (C)	28,500	None	\$11,000,000	111.50
Limestone County	48,000	None	\$1,819,265	11.25	Wichita Falls (C), Wichita Co.	163,000	None	\$6,082,300	46.50
Livingston Ind. Sch. Dist.	25,000	None	\$2,300,000	43.00	Wichita Falls Sch. Dist.	113,000	None	\$5,538,735	46.50
Llano County	60,000	3,000	\$2,540,123	16.50	Wichita County	51,000	None	\$15,851,437	46.30
Lockhart (C), Caldwell Co.	35,000	None	\$4,835,247	44.50	Wilbarger County	68,000	18,000	\$10,750,775	44.20
Longview, Gregg County	189,362	None	\$12,357,000	16.50	Young County	63,968	None	\$7,606,597	46.00
Longview Ind. Sch. Dist.	67,500	None	\$1,564,270	16.50	Zavala County	43,000	None	\$4,645,269	43.15
Lubbock (C), Lubbock Co.	80,000	None	\$7,901,417	44.10					
Lubbock County	30,000	None	\$13,109,530	4.714					
Lubbock Ind. Sch. Dist.	25,000	None							
Lufkin (C), Angelina County	50,300	None							
McClulloch County	79,000	None							
McKinney (C), Collin County	101,500	None							

(C) City. (T) Town. a Total tax. c State and county tax. y 1910 figures. t 1911 figures. d 1912 figures. x 1913 figures.

ISLAND TERRITORIES AND POSSESSIONS

HAWAII TERRITORY (OF)

W. F. Frear, Governor; D. L. Coaling, Treasurer; Henry C. Hagal, Registrar of Public Accounts. Organized as Territory by Act of Congress Apr. 30 1900. Total area of Territory (square miles) is 6,454. Honolulu is the capital.

Public Improvement Bonds.

\$1 1/2% '05 J-J \$1,000,000 Jan 2 1920 (Subject to call after Jan 2 1910).
 \$3 1/2% '03 A-O \$1,000,000 Oct 1 1915 (Subject to call after Oct 1 1908).
 \$3 1/2% '06 J-J \$50,000 Jan 2 1921 (Subject to call after Jan 2 1911).
 \$3 1/2% '07 A-O \$294,000 Oct 1 1922 (Subject to call after Oct 1 1912).
 \$3 1/2% '09 A-O \$200,000 Oct 1 1924 (Subject to call after Oct 1 1914).
 \$5 '11 F-A \$1,500,000 Aug 1 1941 (Subject to call after Aug 1 1931).
 \$5 '12 M-S \$1,500,000 Sept 3 1942 (Subject to call after Sept 3 1932).

Refunding Bonds.

\$5 '05 A-O \$600,000 Oct 4 1920 (Subject to call after Oct 4 1910).
 BOND, DEBT Apr 1 1913 \$5,872,000 sinking fund 16,663
 Total assessed val. 1912 176,834,801
 Population in 1900 154,001
 Population in 1910 191,909

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, Nat. Park Bank, N. Y. City, and at U. S. Mtns. & Tr. Co., N. Y. City.

LIMIT OF DEBT.—By Act of Congress (Chap. 339, Laws of 1900) the limit of indebtedness is fixed at 7% of the assessed value of taxable property

PHILIPPINE ISLANDS.

Thomas Cary Welch, Asst. Executive Secretary. 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.

Land Purchase Bonds.

\$4 1/2% '04 Q-F \$7,000,000 Feb 1 1934 (Subject to call after Feb 1 1914).
 Public Improvement Bonds.
 \$4 1/2% '05 Q-M \$2,500,000 Mch 1 1935 (Subject to call after Mch 1 1915).
 \$4 1/2% '06 Q-F \$1,000,000 Feb 1 1936 (Subject to call after Feb 1 1916).

\$4 1/2% '09 A-O \$1,500,000 Aug 1 1939 (Subject to call after Aug 1 1919).
 BOND, DEBT Oct 1 '12 \$12,000,000 Sinking fund 547,588
 Total assessed val. 1911 266,700,000 (No assessm't made of personal property.)
 Population in 1903 (census) 7,635,426
 INT. payable at Treasury of U. S.

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. A sinking fund has also been established for the payment of the public improvement bonds at maturity.

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.

CEBU.

A city in the Philippine Islands. Bonds are tax-exempt. Incorporated Jan. 31 1901.

Sewer, Drain, Water & School Bds.

\$4 1/2% '11 Quar \$125,000 Jan 1 1941 (Subject to call after Jan 1 1921).
 BOND, DEBT Apr 1 1912 \$125,000 Assessed val. real 1912 3,500,000 (Assessment at 1/2 actual value.)
 Tax rate (per \$1,000) 1912 38.75
 Population in 1912 (est.) 70,000
 INT. is payable at U. S. Treas'y.

MANILA.

T. A. Kerrigan, Acting Sec. 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. All bonds are tax-expt.

Water & Sewer Bds.—(Tax-Expt.)

\$4 1/2% '05 Q-J \$1,000,000 June 1 '35 (Subject to call after June 1 1915).
 \$4 1/2% '07 Q-J \$2,000,000 Jan 2 1937 (Subject to call after Jan 2 1917).

4 1/2% '08 Q-A \$1,000,000 Jan 2 1938

(Subject to call after Jan 2 1918).
 BOND, DEBT July 1 '12 \$4,000,000 Sinking fund 446,000
 Total assessed val. 1912 42,954,130 (Assessment at full value.)
 (There is no assessment made of personal property.)
 General tax (per \$1,000) 1912 \$15.00
 Population in 1903 (census) 220,000
 Population in 1912 (est.) 240,000
 INT. payable at Treasury of U. S.

PORTO RICO.

J. W. Bonner, Auditor. One of the island possessions of the United States ceded by Spain following the war of 1898. San Juan is the capital.

\$4 1/2% '10 J-J \$425,000 Jan 1 1927 (Subject to call after Jan 1 1920).
 \$4 1/2% '12 J-J \$100,000 Jan 1 1937 (Subject to call after Jan 1 1922).
 Insular Loan of 1907.
 \$4 1/2% J-J \$700,000 Jan 1 '14 '27

Irrigation Bonds

\$4 1/2% '09 J-J \$3,000,000 Jan 1 '14-33
 \$4 1/2% '15 J-J \$1,000,000 Jan 1 '33-43
 BOND, DEBT Mar 1 '13 \$3,225,000 Sinking fund 59,208
 Total assessed val. 1912 178,275,130 (Assessment about full value.)
 Tax rate (per \$1,000) '12 \$12.00
 Population in 1899 953,243
 Population in 1910 1,118,012

INT. on 1910 and 1913 bonds is payable at the U. S. Treasury, on all other bonds at office of J. & W. Seligman & Co. in New York City.

TAX FREE.—

All bonds are exempt from insular and municipal taxes of the island.

*Of this tax of \$12.79 is turned over by the Government of Porto Rico to the municipalities and school boards for their support. The remainder, \$4.08 is retained by the Insular Govt. Of this amount, \$1.08 is applied exclusively for sanitary service throughout the island. There are further taxes of \$1 for school purposes and \$1 to pay the principal and interest of the loans of 1907 and 1910. Principal and interest on the loans of 1909 and 1903

will be ultimately provided for by assessments levied upon the property benefited by the irrigation project.

ARECIBO.

GENERAL INDEX.

Abbeville, Ala.	186	Annadale S. D., Cal.	159	Baca Co., Colo.	145	Bennington (T), Vt.	16	Bowman Co., No. Dak.	126
Abbeville, La.	191	Annapolis, Md.	78	Badger Irr. D., Col.	143	Benson, Neb., & S. D.	131	Box elder County, Utah	146
Abbeville, S. C., & S. D.	180	Ann Arbor, Mich.	110	Bainbridge, Ga.	181	Bent and Prowers Irr. D., Colo.	143	Boxelder Co. S. D., Utah	146
Aberdeen, Miss.	187	Ann Arbor S. D., Mich.	106	Baker City, Ore., & S. D.	161	Benton, Ill.	104	Boyd Co., Neb.	130
Aberdeen S. Dak., & S. D.	128	Anne Arundel Co., Md.	78	Baker Co., Ga.	182	Benton Co., Mo.	122	Boyer City, Mich.	119
Aberdeen & S. D. No. 5, Wash.	163	Annisston, Ala.	185	Bakersfield, Cal., & S. D.	155	Benton Co. S. D. No. 16, Wash.	163	Bozeman, Mont., & S. D.	137
Abilene, Kan.	132	Anoka, Minn.	115	Baldwin, Kan.	136	Benton Co. S. D. No. 17, Wash.	163	Bracken County, Ky.	173
Abilene Sch. Dist., Kan.	132	Anson, Me.	13	Baldwin Twp. S. D., Pa.	68	Benton Co. S. D. No. 17, Wash.	163	Bradcock, Pa., & S. D.	68
Abilene Sch. Dist., Kan.	132	Anson, Tex., & Sch. Dist.	13	Baldwinsville, N. Y.	40	Benton Harbor, Mich.	106	Bradenton, Fla.	183
Ablington, Mass.	140	Ansonia, Conn.	24	Baldwinville, N. Y.	40	Berkeley, Cal., & S. D.	155	Bradford, Pa.	68
Ablington Twp. & S. D., Pa.	67	Ansonia City, No. Caro.	178	Baldwinville, N. Y.	40	Berkeley Co., W. Va.	170	Bradford S. D., Pa.	76
Aconmack County, Va.	170	Antonia, Mo.	136	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Bradley Beach, N. J.	66
Ackerman, Miss.	189	Antigo, Wis.	112	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Bradley Beach S. D., N. J.	59
Ackackanonk Twp. S. D., N. J.	59	Antlers, Okla.	153	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Bradley Co., Tenn.	174
Acton West & South Water Supply Dist., Mass.	19	Antonito, Colo.	145	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Brady, Tex.	194
Ada, Ohio.	81	Axxee Dr. Dist., Wash.	163	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Brady Twp., O.	95
Ada Sch. Dist., Ohio.	95	Apache Co., Ariz.	149	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Brainerd, Minn., & S. D.	115
Ada, Iowa.	122	Appanoose County, Iowa	122	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Brantree, Mass.	22
Ada, Okla.	150	Appleton, Wis.	112	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Bramwell, W. Va.	171
Ada Co., Idaho.	118	Applying Co., Ga.	182	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66
Ada, Ind. S. D., Minn.	118	Appollo Sch. Dist., Pa.	76	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66
Adair Co., Dr. Dist., Mo.	125	Arcola, N. Y.	148	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66
Adams, N. Y.	56	Arcadia, Conn.	24	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66
Adams Co., Ind.	100	Arcadia (C), Fla.	184	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66
Adams Co., Iowa.	122	Arcadia, N. Y.	56	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66
Adams Co., Miss.	187	Arcadia Sch. Dist., Cal.	155	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66
Adams County, No. Dak.	126	Arcadia U. F. S. D. No. 2, N. Y.	40	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66
Adams Co., Ohio.	81	Arcanum, O.	95	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66
Adams Co., Pa.	67	Arcata, Cal.	159	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66
Adams Co., S. D., Wash.	165	Arcata, Ohio.	95	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66
Adams Fire Dist., Mass.	95	Archbold, Pa.	67	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66
Adelyston, O.	182	Archer Co., Tex.	198	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66
Adel, Ga.	182	Archer Dr. D. No. 1, Ill.	105	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66
Adrian S. D., W. Va.	170	Ardmore, Okla., & S. D.	105	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66
Adrian, Mich.	106	Ardmore, Okla., & S. D.	105	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66
Adrian S. D., Mich.	110	Ardmore, Okla., & S. D.	105	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66
Alton, Okla.	153	Ardmore, Okla., & S. D.	105	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66
Aravam, Mass.	31	Ardmore, Okla., & S. D.	105	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66
Arden, S. C.	180	Ardmore, Okla., & S. D.	105	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66
Arden, Minn., & S. D.	118	Ardmore, Okla., & S. D.	105	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66
Arden, Minn.	115	Ardmore, Okla., & S. D.	105	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66
Arden, Minn.	115	Ardmore, Okla., & S. D.	105	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66
Arden, Minn.	115	Ardmore, Okla., & S. D.	105	Baldwinville, N. Y.	40	Berks, Ohio, & S. D.	82	Branchville, N. J.	66

Cabarrus Co., No. Caro.	176	Center Township, Kan.	136	Clarke County, Iowa	122	Comanche Co., Okla.	151	Cumberland Co., N. J.	60
Cabell Co., W. Va.	170	Centreville Twp., Ill.	104	Clark Co., Kan.	133	Comanche Co., Okla., & S. D.	153	Cumberland Co., N. C.	178
Cache Co., S. D., Utah	146	Central City, Neb.	131	Clark Co., Ky.	133	Commerced, Ga.	183	Cumberland Co., Tenn.	175
Caddo, Okla.	150	Central Clay Dr. D., Ark.	141	Clark Co., Ohio	185	Commerced Ind. S. D., Tex	199	Curry Co., N. Mex.	147
Caddo Lev. D., La.	150	Central Falls, R. I.	31	Clark Co., So. Dak.	129	Compton, Cal.	159	Cushing, Okla.	153
Caddis, Mich.	110	Central Point, Ore.	162	Clarke Co., Ga.	181	Concho Co., Tex.	199	Custer Co., Mont.	138
Cañon, O.	95	Central Sch. Dist., Cal.	155	Clarke County, Miss.	187	Concord, Cal.	159	Custer, Okla., S. D. & Co.	153
Cañon, Ga.	183	Centralia, Mo.	123	Clarke Co., Va.	170	Concord, Mass.	23	Custer Co., S. Dak.	128
Cañon, Ill.	102	Centralia, Wash.	163	Clarke Co., Wash., & S. D.	163	Concord, N. H.	14	Cuthbert, Ga.	183
Cañon S. D., W. Va.	171	Centerville, Sch. D., Mo.	125	Clarksburg, W. Va., & S. D.	171	Concord, N. C.	176	Cuyahoga Co., O.	96
Cañals, Me.	12	Centreville, Miss.	189	Clarksdale, Miss.	187	Concord, Vt.	16	Cuyahoga Falls, O., & S. D.	96
Cañasciu Parish S. D., La.	190	Centreville Ind. S. D., Ia.	122	Clarksburg, Ark.	193	Concord U. F. S. D., N. Y.	133	Cynthiana, Ky., & S. D.	173
Caldwell, Ida.	141	Ceres High S. D., Cal.	155	Clarksville, Mo.	125	Concordia, Kan.	163	Cypress Sp. Dr. D., Ill.	105
Caldwell, Kan.	132	Chadron, Neb.	130	Clarksville, Tenn.	198	Condon, Ore.	132		
Caldwell (Boro.), N. J.	95	Chaffee, Mo.	125	Clatsop, Ore.	162	Conesville, Ala.	186	Dade Co., Fla.	183
Caldwell, Ohio	158	Chaffee Co., Cal.	143	Clatsop Co., Ore.	162	Conesville, Pa.	155	Dade Co., Mo.	125
Caldwell Co., Tex.	198	Chaffee U. S. D., Cal.	155	Clausen Pk. Lev. & Dr. D., Ill.	105	Conley Sch. Dist., Cal.	155	Dalhart Ind. S. D., Tex.	199
Calcester, Cal.	198	Chaffin Falls, O.	96	Claxton (C.), Ga.	183	Conneaut, O., & S. D.	86	Dallas, Tex. (C. & Co.)	194
Cathoun Co., Ala.	185	Chambersburg, So. Dak.	128	Clay Center, Kan.	133	Connecticut	32	Dallas Co., Ala.	185
Cathoun County, Iowa	119	Chambersburg, Pa., & S. D.	65	Clay Co., Ind.	97	Connellsville, Pa., & S. D.	69	Dallas Co., Ia.	120
Cathoun County, Miss.	187	Chambersburg, Pa., & S. D.	65	Clay Co., Kan.	133	Connersville, Ind.	100	Dallas Co., Mo.	125
Cathoun Co., Tex.	194	Chambers County, Tex.	194	Clay Co., Minn.	118	Conrad, Mont.	137	Dallas Twp., Ohio	96
California	154	Champaign Co., O.	96	Clay Co., Miss.	118	Conroe Ind. S. D., Tex.	199	Dalles City, Ore.	161
California, Pa.	76	Champaign, Ill., & S. D.	102	Clay County, So. Dak.	128	Conshohocken, Pa., & S. D.	69	Dalton, Ga.	181
California S. D., Pa.	68	Champaign Twp., Ill.	102	Clay Creek Dr. D., S. D.	128	Contra Costa Co., Cal.	155	Dalton Fire D., Mass.	31
Calloway County, Ky.	173	Champlain, N. Y.	56	Clay S. D., W. Va.	171	Conway, Ark.	191	Danbury, Conn. (C. & T.)	34
Calumet County, Wis.	112	Chancellor, Okla.	153	Clayton, New Mex.	148	Coaway (B.) Pa.	76	Danbury Twp., Ohio	96
Calumet Twp., Mo.	125	Chanute, Kan.	132	Clayton, N. Y. (V.)	56	Conyers, Ga.	181	Dancy Dr. D., Wis.	112
Calvert, Tex.	194	Chardon, Ohio	96	Clayton, N. J.	56	Cook Co., Ill., & S. D.	102	Dancy Creek Dr. D., Wis.	114
Cambridge, Md.	123	Charlton Co., Mo.	123	Clayton S. D. No. 8, N. Y.	56	Cook County, Minn.	105	Dansville, N. Y.	42
Cambridge, Mass.	22	Charlottesville, Pa., & S. D.	68	Clayton, No. Caro.	176	Cooke County, Texas	194	Danvers, Mass.	23
Cambridge, Neb.	131	Charles City, Ia.	122	Clay Township, Ohio	96	Cooke Co. R. D. No. 1, Tex.	194	Danville, Ill.	102
Cambridge, O., & Sch. D.	83	Charles City Ind. S. D., Ia.	120	Clear Lake Ind. S. D., Ia.	120	Cookeville, Tenn.	175	Danville, Ky.	173
Cambridge Springs, Pa.	76	Charles Mix Co., So. Dak.	129	Cleburne, Tex.	194	Cooper County, Mo.	175	Danville, Va.	76
Camden, Me.	130	Charleston, Ill. (T. & C.)	102	Cleburne Co., Ala.	186	Cooperstown S. D., N. Y.	42	Danville S. D. No. 118, Ill.	103
Camden, N. J. (C. & Co.)	60	Charleston, Miss. & S. D.	179	Clermont Co., Ohio	85	Coos Co. S. D. No. 9, Ore.	162	Darby, Pa., & S. D.	76
Camden, N. Y.	56	Charleston, S. Car.	171	Cleveland, Miss.	189	Copan S. D. No. 4, Okla.	153	Darke Co., Ohio	86
Camden, S. O.	179	Charleston, W. Va.	171	Cleveland, Ohio	85	Copiah County, Miss.	187	Dartmouth, S. C.	179
Camden S. D., N. Y.	56	Charleston S. D., W. Va.	171	Cleveland, Tenn.	175	Cornopolis, Pa.	69	Dartmouth, Mass.	31
Cameron, Tex.	198	Charlotte, Mich.	110	Cleveland, N. C.	178	Cornopolis Sch. Dist., Pa.	76	Dauphin Co., Pa.	69
Cameron County, Tex.	194	Charlotte, N. Y.	41	Cleveland Co., Okla.	153	Corbin, Ky.	173	Davenport, Ia., & S. D.	120
Cameron S. D., W. Va.	171	Charlotte, N. C.	176	Cleveland Hts., O.	86	Cordele, Ga.	181	David City, Neb.	131
Camilla (C.), Ga.	183	Charlotte County, Va.	170	Cleveland Hts. S. D., Ohio	86	Corinth, Miss.	187	Davidson Co., Tenn.	174
Camillus U. F. S. D. No. 9, N. Y.	56	Charlottesville, Va.	168	Cleveland S. D., Ohio	86	Corinth, N. Y.	56	Davies Co., Ind.	100
Campbell (C.), Mo.	125	Chartiers Twp., Pa.	76	Cliffside Park S. D., N. J.	60	Corinth, Cal., & S. D.	155	Davies County, Iowa	122
Campbell Co., So. Dak.	129	Chase City, Va.	183	Clifton Park S. D., N. J.	60	Cornwall, N. Y., & Sch. D.	42	Davis Co. H. S. D., Utah	148
Campbell Co., Tenn.	174	Chase Co., Kan.	133	Clifton, O. (see Clin.)	84	Cornwall, N. Y.	42	Davison Co. So. Dak.	129
Campbell Co., Tex.	198	Chateaugay (T.), N. Y.	56	Clifton Forge, Va.	168	Corona, Cal.	155	Dawson, Ga.	138
Canadian, Tex.	194	Chatham, Ohio	96	Clifton Spgs., N. Y.	42	Corona, S. Dist., Cal.	159	Dawson, Minn., & S. D.	118
Canadian Co., Okla.	150	Chatham, Conn.	34	Clinton, Ia.	122	Coronado, Cal., & S. D.	155	Dawson Co., Mont.	138
Canajoharie, N. Y.	41	Chatham, N. J.	60	Clinton, Mass.	23	Corpus Christi, Tex., & S. D.	194	Dayton, Ky.	172
Canal Bayou Dr. Dist., La.	191	Chatham (C), Va.	168	Clinton, Mo., & S. D.	125	Corry, Pa.	69	Dayton, Ohio, & S. D.	87
Canal Dover, O., & S. D.	96	Chatham Co., N. O.	178	Clinton, N. Y.	56	Corseana, Tex.	194	Dayton, Wash.	163
Canandaigua, N. Y., & S. D.	41	Chattanooga, Okla.	153	Clinton, Okla.	150	Corson, So. Dak.	129	Dayton (C.) Rhea Co., Tenn.	175
Canastota (V.), N. Y.	56	Chattanooga, Tenn.	174	Clinton, S. O.	180	Coruz, Colo.	145	Daytona, Fla., & S. D.	184
Caney, Kan.	132	Chattanooga Co., Ga.	183	Clinton Co., Ia., & Sch. D.	122	Cortland, N. Y.	42	Deadwood, So. Dak., and School District	128
Canon City, Col., & S. D.	143	Chautauqua Co., Kan.	133	Clinton Co., Ia.	122	Cortlandt Sch. Dist., N. Y.	42	Deaf Smith County, Tex.	194
Canonburg, Pa., & S. D.	68	Chautauqua Co., N. Y.	56	Clinton Co., N. Y.	60	Cortlandville, N. Y.	42	Deal, N. J.	60
Canoe Crk. Dr. D., Ill.	105	Chaves Co., N. M.	14	Cloquet, Minn.	115	Corunna, Mich.	110	Dearborn Co., Ind.	100
Canon, Conn.	36	Chatham Co., Tenn.	175	Cloquet Sch. Dist., Minn.	115	Corvallis, Ore.	161	Decatur, Ala.	186
Canon, Ill.	102	Cheboygan, Mich., & S. D.	106	Closter S. D., N. J.	66	Corvallis S. D. No. 9, Ore.	162	Decatur, Ga.	181
Canon, Miss.	23	Checotah, Okla.	153	Cloyd Co., Kan.	136	Coryell Co., Tex.	199	Decatur, Ill., & S. D.	103
Canon, Mass.	189	Cheektowaga, N. Y.	41	Cloye, Kan.	136	Coshocton, O., & S. D.	86	Decatur, Ind.	100
Canon, No. Car.	178	Cheektowaga S. D., N. Y.	56	Clyde, Ohio	96	Cottage Grove, Ore.	161	Decatur Co., Ia.	122
Canon, O., & S. D.	83	Chehalis, Wash.	163	Coahoma Co., Miss.	187	Cottage Grove S. D., Ore.	161	Decatur Co., Kan.	136
Canon S. D. No. 1, N. Y.	41	Chehalis Co. & S. Ds., Wash.	163	Coal Co., Okla.	187	Cotton Co. S. D. No. 1, Okla.	153	Deerfield, Mass.	23
Canon Twp., Ohio	96	Chelan Co., Wash.	165	Coal Cr. Lev. & Dr. D., Ill.	100	Cottonwood Co., Minn.	153	Deep Fork D. D., No. 1, Okla.	151
Canon U. S. D., Ill.	102	Chelan Co. S. Dist., Wash.	163	Coal Cr. Lev. & Dr. D., Ill.	100	Cottonwood Falls, Kan.	136	Deerfield Fire Dist., Mass.	31
Canoyon City, Tex.	198	Chelsea, Mass.	23	Coal Grove (V.), Ohio	96	Coullee de Jon Dr. D., La.	190	Deering, Me. (see Fort'd)	13
Canyon Co., Ida.	141	Chelsea, Mass.	23	Coal Grove (V.), Ohio	96	Council Bluffs, Ia., & Sch. Dist.	120	Deer Park, N. Y., & S. D.	42
Cape Girardeau, Mo.	123	Chelsea, Okla.	153	Coal Twp. S. D., Pa.	76	Council Grove, Kan.	136	Deerwood, Minn.	118
Cape Girardeau Twp., Mo.	123	Cheltenham Twp., Pa.	68	Coatesville, Pa., & S. D.	69	Court House Twp. S. D., So. Caro.	180	DeFiance Co., (C. & Co.)	87
Cape May, N. J., & Co.	60	Cheltenham Twp. S. D., Pa.	76	Cobleskill, N. Y.	42	Cousart Bayou Dr. D., Ark	191	De Funiak Springs, Fla.	164
Carbon Co., Mont.	137	Chemung Co., N. Y.	41	Cochran (C.), Ga.	183	Covington, R. I.	32	Degonia & Fountain Bluff	105
Carbon County, Pa.	68	Cheney, Wash.	165	Coecke Co., Tenn.	174	Covington, S. D.	153	Levee & Drain, Dist. Ill.	105
Carbon County, Utah	146	Cheraw, So. Caro.	179	Coeconino Co., Ariz.	149	Covina High S. D., Cal.	159	DeKalb, Ill., & S. D.	104
Carbon Co., Wyo.	139	Cherokee, Okla.	150	Coeingdon Co., So. Dak.	129	Covington, Ky.	183	DeKalb County, Ind.	97
Carbondale, Ill.	102	Cherokee Co., Iowa	122	Coeur d'Alene, S. D., Ida.	142	Covington, La.	190	DeKalb Twp. S. D., Ill.	103
Carbondale, Pa., & S. D.	76	Cherokee Co. and S. D., So. Caro.	179	Coeur d'Alene, S. D., Ida.	142	Covington, Ohio	96	Delano U. H. S. D., Cal.	155
Carbone Bottom Levee D. No. 2, Ark.	192	Cherokee S. D., Okla.	153	Coffey Co., Kan., & S. D.	136	Covington, Tenn.	175	Delavan Joint S. D., Wis.	114
Carroll Co., S. D., Ill.	102	Cherry Creek, N. Y.	56	Coffey Co., Kan., & S. D.	136	Covington, Va.	170	Delaware, O. (C. & S. D.)	87
Carroll Co., Pa.	68	Cherryvale, Kan.	133	Cohasset, Mass. (T.)	23	Covington Co., Miss.	187	Delaware Co., Ind.	100
Carroll, Ill.	102	Chester, N. Y.	42	Cohocton, N. Y. (P. & V.)	56	Covington S. D., Ky.	173	Delaware Co., Pa.	75
Carroll Co., Ky.	173	Chester, N. Y.	42	Cohoes, N. Y.	42	Cowley Co., Kan.	136	Delaware Twp., Kan.	136
Carroll County, Miss.	187	Chester, N. Y.	42	Coltsville Twp., O.	86	Cowley Co., Kan.	136	Delford (Boro., N. J.)	66
Carroll County, Mo.	123	Chester, S. D., Pa.	69	Coltsville Twp. S. D., O.	86	Cowlitz County, Wash., & S. D. No. 36.	163	Delhi, N. Y. (T.)	42
Carrollton, Ga.	181	Chester, S. C. (C. & Co.)	179	Colbert Co., Ala.	185	Coxsack, N. Y.	56	Delhi, N. Y. (V.)	56
Carrollton, Mo., S. D.	123	Chestertown, Md.	79	Colby, Kan.	133	Cozad, Neb.	131	Delhi Drain, Dist., Cal.	159
Carrollton Spec. S. D., O.	83	Chester Twp., N. J.	66	Colchester, Conn.	96	Crafton, Pa., & S. D.	69	Del Norte, Colo.	145
Carson County, Tex.	198	Chester Twp., N. J.	66	Cold Spring, N. Y.	96	Craighead Co. D. Ds., Ark.	192	Delphos, Kan.	136
Carson S. D. No. 1, Nev.	166	Chester, Pa.	133	Cold Spring, N. Y.	96	Cranberry Township, O.	96	Delphos, Ohio, & S. D.	87
Carter Co., Okla.	153	Chester, Pa.	133	Colfax, Wash.	163	Crane Creek Irrig. D., Ida.	141	Delta, Cal. (T. S. D. & Co.)	145
Carter Co., Tenn.	174	Chester, Pa.	133	Colfax Co., N. M.	147	Cranford Twp., N. J.	31	Delta County, Mich.	106
Carteret Co., N. C.	175	Chester, Pa.	133	College Hill, O. (See Clin.)	84	Cranston, R. I.	31	Del Rio Ind. S. D., Tex.	199
Cartersville, Ga.	181	Chester, Pa.	133	College Park, Ga.	183	Craven Co., N. C.	176	Denison, N. Mex.	148
Cartersville, Mo.	125	Chester, Pa.	133	College Park San. D., Cal.	159	Crawford Co., Ark.	192	Denison, Tex.	194
Cartilage, Mo., & S. D.	123	Chester, Pa.	133	College Point, N. Y. (See New York City)	56	Crawford Co., Ia.	120	Denton, Tex. (C. & Co.)	195
Cartilage, N. Y.	41	Chester, Pa.	133	Collingswood, N. J.	60	Crawford Co., Neb.	131	Denton Co. R. D. No. 1, Tex.	195
Cartilage S. D., N. Y.	56	Chester, Pa.	133	Collinsville, Okla.	150	Crawford Co., Road D., O.	86	Denver, Col., & S. D. No. 1	143
Cary, Mont. & Vaughan Jr. S. D. No. 1, Wis.	114	Chester, Pa.	133	Collinsville H. S. D., Ill.	102	Crawfordsville, Ind., and School City	97	Denver-Greely Val. Tr. Dist., Col.	143
Cascade Co., Mont.	137	Chester, Pa.	133	Collinsville S. D., Okla.	153	Crawfordsville S. D., Ark.	97	Denver-St. Vrain Irr. D., Col.	143
Casper, Wyo.	140	Chester, Pa.	133	Collinswood, O. (see Cleve.)	85	Creek Co., Okla.	151	De Pere, Wis.	112
Cass Co., Ind.	97	Chester, Pa.	133	Colonial Beach, Va.	168	Creek Co., S. D., Okla.	153	Dewey, N. Y.	42
Cass County, Ia.	122	Chester, Pa.	133	Colorado, Colo., & S. D.	142	Crescent City S. D., Cal.	159	De Queen, Ark.	192
Cass Co., Minn.	115	Chester, Pa.	133	Colorado City S. D., Col.	143	Crestline, Ohio, & S. D.	86	Derby, Conn.	34
Cass Co., Mo.	123	Chester, Pa.	133	Colorado Co., Tex., & S. D.	198	Creston, Iowa	122	Derry, N. H.	14
Cass Co., N. D.	126	Chester, Pa.	133	Colorado Springs, Col., and School District	143	Crete, Neb.	131	De Ruyter, N. Y.	56
Casselton S. D., No. Dak.	123	Chester, Pa.	133	Colquhoun, Ga.	183	Cripple Creek, Col., S. D.	145	Desloge Sch. Dist., Mo.	125
Cassia County, Idaho	141	Chester, Pa.	133	Colton, Cal.	155	Crishfield, Md.	79	De Soto, Mo.	123
Cass Township, Ohio	96	Chester, Pa.	133	Columbia, Miss.	189	Crisp Co., Ga.	183	De Soto County, Fla.	183
Castle, N. Y.	56	Chester, Pa.	133	Columbia, Mo.	125	Crittenden County, Ark.	192	De Soto Co. Sup. Dist., Miss.	187
Castleton S. D., N. Y.	56	Chester, Pa.	133	Columbia, Mo.	125	Crockett,			

	Page.		Page.		Page.		Page.
Lee Co., Ill.	105	London Sch. Dist., Ohio	90	Malta, Ohio	96	Melrose, Mass.	26
Lee Co., Ia.	129	Long Beach, Cal., & S. Ds.	156	Mamakating, N. Y.	95	Melrose, Minn.	118
Lee Co., Miss.	188	Long Branch, N. J., & S. D.	62	Mamaroneck, N. Y., & S. D.	145	Memphis, Tenn., & S. D.	173
Lee Co., N. Car.	177	Dist.	62	Manassas, N. J.	86	Mena, Ark.	192
Lee Co., S. Car.	180	Long Isl. City, N. Y. (see N. Y. City)	50	Manatee County, Fla.	184	Menasha, Wis.	114
Lee County, Va.	188	Longmeadow, Mass.	31	Manchester, Conn.	35	Mendham, N. J.	56
Lee County Imp. D., Ark.	192	Longmont, Col., & S. D.	144	Manchester, Ga.	183	Mendocino Co., Cal.	156
Leidore Co., Miss.	188	Longport, N. J.	66	Manchester, Mass.	25	Menominee, Mich.	105
Leidore Co., Okla.	153	Long Prairie Lev. D., Ark.	192	Manchester, N. H.	16	Menominee Co., Mich.	110
Lehigh, Okla.	153	Longview, Tex., & S. D.	199	Manchester, Ind. S. D., Ia.	122	Merced, Cal., & S. D.	160
Lehigh Co., Pa.	71	Lonsdale, Tenn.	175	Mandan, N. Dak.	127	Merced Co., Cal.	156
Lehigh Sch. Dist., Utah	146	Lookout Mountain, Tenn.	175	Mangum, Okla.	153	Mercer Co., Ky.	77
Leipsic, O., & S. D.	96	Loram, O. (C. & Co.)	90	Manhattan, Kan., & S. D.	133	Mercer County, Mo.	124
Lemhi Co., Ida.	141	Loram Co. Rd. D. No. 1, O.	90	Manilla, P. I.	199	Mercer Co., N. J.	62
Lemmon, So. Dak.	128	Lorain S. D., O.	90	Manistee, Mich.	108	Mercer Co., Pa.	71
Lemonview Rly. Dr. D., Wla.	114	Lordsburg, Cal.	160	Manistique, Mich.	108	Merchautville, N. J.	62
Lemoore Sch. Dist., Cal.	160	Los Angeles, Cal., & S. Ds.	156	Manitou, Colo.	144	Mereditth F. D., N. H.	15
Lemore, Cal.	160	Los Angeles Co., Cal.	156	Mantowoc (C. & Co.), Wis.	113	Mereditth Lev. & Dr. D., Ill.	105
Lenoir, N. Car.	178	Los Banos, Cal.	160	Mankato, Minn.	116	Meriden, Conn. (C. & T.)	35
Lenoir City, Tenn.	175	Los Gatos, Cal.	160	Manlius Sch. Dist., N. Y.	56	Meridian, Ida., & S. D.	141
Lenox, Mass.	25	Los Gatos High S. D., Cal.	160	Manning S. D. No. 9, S. Car.	180	Meridian, Miss.	188
Lenox S. D., Iowa	113	Loudon County, Tenn.	174	Mansfield, Conn.	36	Merkel, Tex.	199
Leola Dr. D., Wla.	113	Loudonville, Ohio	121	Mansfield, Mass.	26	Merriell County, Neb.	130
Leominster, Mass.	25	Louisiana, Iowa	121	Mansfield, O., & S. D.	90	Merriell, Wis.	113
Leon, Iowa	122	Louisiana, Mo.	124	Maple Grove Drain. D., Ill.	105	Mesa, Ariz.	149
Leonia S. D., N. J.	62	Louisville, Ky.	172	Maple Hill Twp., Kan.	137	Mesa Co., Colo. & Ir. Dist.	144
Le Roy & Sch. Dist., N. Y.	45	Louisville, Ohio	96	Marathon Co., Wis.	114	Methuen, Mass.	26
Lestershire, N. Y.	45	Love Co., Okla., & S. D.	153	Marble, Minn.	116	Metuchen (Boro.), N. J.	66
Lewis & Clark Co., Mont.	138	Loveland, Col.	144	Marblehead, Mass.	26	Mexia, Tex.	199
Lewisburg, Tenn.	175	Lovell, Wyo.	140	Marcelline, Mo.	126	Mexico, N. Y.	57
Lewis Co., Wash., & S. D.	164	Lowell, Mass.	25	Margate City, N. J.	66	Mexico S. D., Mo.	126
Lewis Co. S. D. No. 3, Wash.	165	Lower Merion, Pa. (P. & S. D.)	71	Maricopa Co., Ariz., & S. D.	149	Meyersdale S. D., Pa.	77
Lewiston, Ida., & S. D.	141	Lowville (V.), N. Y.	56	Maricopa, Ga.	182	Miami, Fla.	184
Lewiston, Me.	43	Lubbock (C.), Tex., & Co.	199	Maricopa, Okla.	182	Miami, Okla.	153
Lewiston, N. Y.	15	Lubbock, Ind. S. D., Tex.	199	Maricopa, O., & S. D.	90	Miami Co., Ind.	99
Lewistown, Mont., & S. D.	128	Lubec, Me.	13	Marionette, Wla.	113	Miami Co., O.	91
Lewistown, Pa.	71	Lucas, Kansas	137	Marion, Ind., & S. City.	99	Miami Sch. Dist., Okla.	151
Lewistown S. D., Pa.	77	Lucas County, Iowa	121	Marion, Mass.	26	Miamisburg, O., & S. D.	91
Lewiston Twp., Ill.	105	Lucas Co., O.	90	Marion, O., & Sch. Dist.	90	Michigan, N. Y.	105
Lexington, Ky., & S. D.	172	Ludington, Mich.	108	Marion, S. C. & Co.	180	Michigan C'y Ind., & S. Cy	99
Lexington, Mass.	25	Ludlow, Ky.	173	Marion Co. S. Dist., S. Car.	180	Middleborough, Mass.	26
Lexington, Miss.	188	Ludlow, Mass.	25	Marion Twp. H. S. D., Ill.	103	Middlebury (V.), Vt.	16
Lexington, Mo., & Rd. D.	126	Ludlow (C. & V.), Vt.	173	Marion Co., Ind.	99	Middle Kittitas Irr. Dist., Wash.	164
Lexington, N. Car.	177	Lufkin, Tex.	199	Marion Co., Iowa, & S. D.	134	Middle Fork Spec. Dr. D., Ill.	105
Lexington, Tenn.	174	Lufkin Ind. S. D., Tex.	196	Marion, Kan., & S. D.	124	Middleport, O.	96
Lexington, Va.	168	Lumberton, N. C.	178	Marion Co., Mo.	135	Middleport, N. Y., & Un. F. S. D. No. 1	46
Lexington S. D., Ill.	103	Lumpkin, Ga.	183	Marion Co., O.	90	Middleboro, Ky.	173
Lexington Sch. Dist., Mo.	126	Luna Co., N. Mex.	148	Marion Co., Tenn.	175	Middlesex Co., Mass.	27
Liberal, Kan.	137	Luverne, Ala.	186	Marion Co., Tex.	196	Middlesex Co., N. J.	62
Liberty, Mo.	124	Luzerne, Minn.	118	Marlborough, Mass.	26	Middletown, Conn. (C. & T.)	35
Liberty, N. Y., & U. F. S. D. No. 1	45	Luzerne Co., Pa.	71	Marlboro, N. Y.	45	Middletown, N. Y., & S. D.'s (see N. Y. C.)	50
Liberty (V.), N. Y.	56	Lycoming Co., Pa.	71	Marlboro Graded Sch. D. No. 10, So. Caro.	180	Middleton, Orange Co., N. Y.	46
Liberty Co., Dr., Tex.	199	Lyons Twp., O.	96	Marlin, Tex.	199	Middleton, O., & S. D.	91
Liberty Co. Rd. D., Tex.	96	Lyons, N. Y.	129	Marlow S. D., Okla.	153	Middletown, Pa., & S. D.	77
Liberty Twp., Crawford County, Ohio	96	Lyons, Kan.	135	Marshall, Mich. (C. & Co.)	105	Middletown, Pa., & S. D.	77
Liberty Twp., Trumbull County, Ohio	96	Lyons Ind. S. D., Ia.	122	Marshall, Mich.	108	Midland, Mich., & S. D.	110
Liberty Twp., Van Wert County, Ohio	96	Lyons Swamp Drain. Dis., N. Caro.	178	Marshall, Mo.	196	Midland, Pa.	77
Licking Co., O.	89	McAlester, Okla., & S. D.	151	Marshall County, Ala.	186	Midland, Tex.	199
Ligonier, Pa.	71	McArthur-Huntsville S. D., Ohio	90	Marshall Co., Minn.	116	Mifflin Co., Pa.	77
Lima, O., & S. D.	89	McComb, Miss.	189	Marshall Co., S. Dak.	129	Mifflin Twp. S. D., Pa.	72
Limestone Co., Ala.	186	McConnellsville, O.	96	Marshall Co., S. D., Okla.	153	Milaca, Minn.	118
Limestone Co., Tex.	199	McCook, Neb.	130	Marshall Co., W. Va.	171	Milam Co., Tex.	197
Limestone Co. Rd. Ds., Tex.	196	McCook S. D., Neb.	131	Marshall, S. D., Minn.	128	Milan, Mich.	110
Lincoln, Ill.	105	McCulloch Co., Ky.	173	Marshall, Va., & S. D.	161	Milan, Mo.	126
Lincoln, Kan.	137	McDermott Co., Tex.	183	Marshallfield, O., & S. D.	161	Milburn Twp., N. J.	126
Lincoln, Mass.	25	McDonough, Ga.	183	Marshallfield, Wis.	113	Milcs City, Mont., & S. D.	138
Lincoln, Neb., & S. D.	130	McDowell Co., N. C.	178	Marsh, Tex.	199	Milford, Conn.	35
Lincoln, R. I.	31	McDowell Co., W. Va.	171	Mart Ind. S. D., Tex.	197	Milford, Mass.	27
Lincoln Co., Ida.	141	McGe Creek Lev. & Dr. Dist., Ill.	105	Martin, Tenn.	175	Milford, N. H.	15
Lincoln Co., Kan.	135	McHenry Co., N. D.	127	Martin Co., Ind.	100	Milford Centre, Ohio	96
Lincoln County, Miss.	188	McIntosh Co., N. D.	127	Martin County, Minn.	116	Milford, Hamilton Co., O.	96
Lincoln Co., Mont.	138	McIntosh Co., Okla.	153	Martin Co., Tex.	199	Milford S. D., Ohio	91
Lincoln Co., Nev.	166	McKeesport, Pa., & S. D.	71	Martinez, Cal.	156	Milledgeville, Ga.	183
Lincoln County, N. Mex.	148	McKees Rocks, Pa.	71	Martinez S. D., Cal.	160	Mille Laes Co., Minn.	118
Lincoln Co., Okla.	153	McKenzie, Tenn.	175	Martin's Ferry, O., & S. D.	96	Milieu (C.), Ga.	183
Lincoln Co., S. Dak.	129	McKinney, Tex.	199	Martinsburg, W. Va., & S. D.	161	Milfer Farms S. D., Conn.	36
Lincoln Co., Wash., & S. D.	164	McLean Co., N. D.	127	Martinsville, Va.	168	Miller Love D., Ark.	192
Lincoln Co., Wla.	114	McLennan Co., Tex.	196	Martinsville S. D., Ohio	96	Millersburg, O.	96
Lincoln Co. Irr. Dis., Colo.	114	McLeod Co., Minn.	118	Maryland, Cal.	77	Millers Falls W. D., Mass.	31
Lincoln Park (see Chic., Ill.)	102	McLennan Co., Tex.	196	Marysville, Cal.	160	Mills, Mass.	31
Lincolnton, N. C.	178	McLennan Co., Tex.	196	Marysville, Mo.	124	Mills County, Tex.	197
Linda Vista Irr. D., Cal.	156	McLeod Co., S. D. No. 2, Minn.	116	Marysville Sch. D., Mo.	126	Milvale, Pa.	77
Linden (Boro.), N. J.	66	McMinn County, Tenn.	175	Marysville, O.	96	Milvale S. D., Pa.	72
Linden Twp. S. D., N. J.	62	McMinnville, Ore.	161	Marysville S. D., Ohio	90	Mill Valley, Cal.	160
Lindsay, Cal.	156	McMurryville S. D., Ore.	162	Mason & Cass River Dr. D., Ill.	105	Milville, N. J.	62
Lindsay, Okla.	151	McPherson (C.), Kan.	135	Mason City, Ia.	122	Milton, Ga.	182
Lindsay, Okla.	151	McPherson Co., S. Dak.	129	Mason City, Ind. S. D., Ia.	122	Milton, Mass., & Sch. D.	182
Lindsborg, Kan.	137	Macomb, Ill.	103	Mason County, Mich.	105	Milton, Pa.	96
Linn Co. S. D. No. 5, Ore.	162	Macomb, Ga.	103	Mason Co., Tex.	199	Milton, Sch. D., Pa.	72
Linton, Ore.	161	Macon, Miss.	189	Mason S. D., Ohio	96	Miltonvale, Kans.	135
Linwood, O. (see Cincl.)	84	Macon, Mo.	126	Masontown, Pa.	71	Milwaukee, Wis. (C. & Co.)	113
Linwood & Auburn Lev. Dist., Ark.	192	Macon Co., Mo., & S. D.	124	Massachusetts	17	Minden, La.	191
Lisbon, Me.	13	Madera S. D., Ohio	96	Massena, N. Y.	45	Mineola, N. Y.	57
Lisbon, N. H.	14	Madera, Cal. & Sch. Dist.	160	Massillon, O., & S. D.	90	Mineral City, Ohio	96
Lisbon, Ohio	96	Madill, Okla.	153	Matagorda, Tex. (Co. & Dr. Dist.)	197	Mineral Marsh Sp. Dr. D., Ill.	105
Lisbon Sch. D., N. H.	15	Madison, Fla.	184	Matawan, N. J. (B. & Twp)	197	Mineral Twp., Mo.	126
Litchfield, Conn.	35	Madison, Ga.	183	Mattawan, V. J. (B. & Twp)	197	Mineral Wells, Tex.	197
Litchfield S. D., Minn.	118	Madison, Ind.	99	Mattawan (V.), N. Y.	46	Mingo Co., S. Dak.	129
Little Beaver Dr. D., Ill.	105	Madison, Kan.	135	Mattawan City, Ill. & Twp.	103	Minersville, Pa.	73
Little Falls, Minn.	116	Madison, Minn.	116	Mattawan Twp. S. D., Ill.	105	Milner, Va.	96
Little Falls, N. Y.	45	Madison (C), Neb.	131	Mauch Chunk, Pa.	77	Mingo County, W. Va.	171
Little Falls S. D., N. J.	66	Madison, N. J.	62	Maumee, Ohio	90	Mingo Junction, O.	91
Little River Dr. D., Okla.	151	Madison, S. Dak.	128	Maury Co., Tenn.	175	Mingo June S. D., O.	96
Little Rock, Ark., & S. D.	192	Madison, Wis.	113	Mauston, Wis.	114	Minneapolis, Kan.	137
Little Rock Imp. D., Ark.	192	Madison Co., Ala.	186	Maverick County, Tex.	199	Minneapolis, Minn.	116
Little Rock Dr. D., Mo.	126	Madison County, Fla.	184	Maxton, N. C.	178	Minnehaha Co., S. Dak.	128
Littleton, Mass.	31	Madison County, Iowa	129	Maysaguez, Porto Rico.	199	Minnesota	114
Littleton, N. H. (T.)	15	Madison Co., Ky.	189	Mayfield, Cal.	160	Missouri	162
Littleton, N. H. (V.)	15	Madison Co., Miss.	189	Mayfield, Ky.	173	Missouri, N. Dak., & P. C. D.	182
Little Valley, N. Y.	56	Madison Co., Mont.	138	Maynard, Mass.	28	Mishawaka, Ind., & S. C.	100
Live Oak (C), Fla.	184	Madison Co., N. Y.	45	Maysville, Ky.	173	Mission Twp., Kan.	137
Livermore, Cal.	160	Madison Co., N. C.	177	Mayville, N. Y.	57	Mississippi	187
Liverpool Township, O.	96	Madison Co., O.	96	Mayville, Wis.	114	Mississippi Co., Ark., & Dr. Dist., Ark.	192
Livingston, Mont.	139	Madison Co., Tenn.	175	Meade, Kan.	137	Mississippi Co., Mo., & Dr. Dist. No. 25	126
Livingston Co., N. Y.	45	Madison Ind. S. D., Minn.	118	Meade Co., Kan.	135	Mississippi Co. Dr. D., Mo.	124
Livingston Sch. Dist., Tex.	199	Madison Sch. Dist., Ind.	100	Meade Co., S. Dak.	128	Miss. & La Poudre Dr.	191
Liano Co., Tex.	199	Madisonville (see Cin., O.)	84	Meadorville, Pa.	71	Miss. Lev. D., Miss.	188
Lockhart, Tex.	199	Madisonville, Miss.	189	Meagher Co., Mont.	139	Mississippi Lovee Dist. No. 1, Mo.	124
Lockhaven, Pa., & S. D.	71	Madisonville, Pa.	73	Meigs Sch. Dist., Pa.	77	Missoula, Mont., & Sch. D.	138
Lockland, O.	96	Madisonville, N. Y., S. D.	57	Meigsburg, Pa.	108	Missouri Co., Mont.	138
Lockland S. D., Ohio	89	Mecklenburg Co., N. C.	177	Meigsburg, Va.	108	Missouri	132
Lockport, N. Y.	45	Mecklenburg Co., Va.	108	Meigsburg, W. Va.	171	Mitchell, S. Dak., & S. D.	128
Lockport Twp. S. D., Ill.	105	Medford, Mass.	26	Melrose, N. Y.	96	Mitchell Co., Tex.	199
Lockwood Tr. D., Mont.	138	Medford, Okla.	151	Melrose, N. Y.	96	Moberly, Mo.	124
Lodi, Cal., & S. D.	156	Medford, Ore.	161	Melrose, N. Y.	96	Moberly Sch. Dist., Mo.	126
Lodi, N. J.	62	Medford Sch. Dist., Okla.	153	Melrose, N. Y.	96	Mobile, Ala. (C. & Co.)	186
Lodi Sch. Dist., N. J.	62	Medford Joint S. D., Wla.	114	Melrose, N. Y.	96	Modesto, Cal., & Irr. Dist.	150
Logan, Ohio	96	Medina, Pa.	71	Melrose, N. Y.	96	Monaca, Pa.	77
Logan, Utah, & S. D.	146	Medina Sch. Dist., Pa.	77	Melrose, N. Y.	96	Monaca, Pa., S. D.	77
Logan Co., Ky.	172	Medicine Lodge, Kan.	135	Melrose, N. Y.	96	Monmouth, Ill., S. D.	124
Logan Co., Ohio, & S. D.	89	Medina, N. Y.	46	Melrose, N. Y.	96	Monmouth, Ill., S. D.	124</

	Page.		Page.		Page.		Page.
Murphy (T.), No. Caro.	178	Newport Sewer Dist., Ark.	192	Obian, Tenn. & Dr. D.	175	Palatka, Fla.	181
Murray Utah, & S. D.	146	New Richmond, Ohio	96	Ocala, Fla.	184	Palestine, Tex.	197
Murray County, Miss.	117	New Rochelle, N. Y.	46	Ocean City, N. J.	63	Pallsade Irr. Dist., Colo.	145
Muscateine, Ia., & S. D.	121	New Sharon S. D., Ia.	122	Oceanside, Cal.	160	Pallsades Park S. D., N. J.	66
Muscatine Co., Ia.	121	New Shoreham, R. I.	32	Ocella, Ga.	183	Palm Beach Co., Fla.	184
Muskegon, Mich.	105	Newton, Iowa	121	Oconee Co., S. G.	180	Palmer, Mass.	28
Muskegon Co., Mich.	110	Newton, Kan., & S. D.	135	Oconowoc, Wis.	114	Palmetto, Fla.	184
Muskegon Heights, Mich.	110	Newton, Mass.	27	Odessa Sch. Dist., Mo.	124	Palo Alto, Cal.	128
Muskegon S. D., Mich.	109	Newton, Miss.	189	Ogden, Utah, & S. D.	146	Palo Alto Co., Ia.	121
Muskegrum Co., O.	91	Newton, N. J.	63	Ogdensburg, N. Y.	51	Palo Alto S. D., Cal.	160
Muskogee, Okla.	151	Newton Co., Ind.	100	Ohio Co., W. Va.	171	Palo Pinto Co., Tex.	199
Muskogee Co., Okla.	152	Newton S. D., Ia.	122	Oil City, Pa.	77	Palouse, Wash.	164
Musselshell County, Mont.	138	Newton Twp., Trumbull Co., Ohio	91	Oil City S. D., Pa.	72	Pana, Ill. (T. C. & S. D.)	104
Nacogdoches, Tex.	199	Newtown, Conn.	36	Okanoigan Co., Wash.	165	Panola Co., Miss.	139
Nacogdoches County, Tex	197	Newtown, N. Y., & S. D's (see N. Y. C.)	50	Okeefe, Okla.	153	Paola City, Kan.	135
Nampa, Ida., & S. D.	141	New Trier Twp. S. D., Ill.	104	Okefuskee Co., Okla.	152	Paris Twp., Ill.	173
Nampa & Meridian Irr. D., Ida.	141	New Ulm, Minn.	118	Oklahoma	149	Paris, Ky.	173
Nance Co., Neb.	130	New Utrecht, N. Y. (see N. Y. C.)	50	Oklahoma City, Okla.	152	Paris, Tenn.	175
Nanticoke, Pa., & S. D.	77	New York City	50	Oklahoma City S. D., Okla.	152	Paris, Tex.	175
Nantucket, Mass.	31	New York State	47	Oklahoma Co., Okla.	152	Park City, Tenn.	175
Napa, Cal., & S. D's	160	New York City	47	Oklawaha County, Okla.	153	Park City, Utah	148
Naples (T.), N. Y.	91	New York City	47	Olathe, Colo.	145	Park Co., Mont.	138
Napoleon, O.	91	Niagara Falls, N. Y.	50	Olathe, Kan.	137	Park County, Wyo.	140
Napoleon S. D., Ohio	96	Nicholasville, (C), Ky.	173	Old Forge, Pa.	77	Park Creek Irr. D., Colo.	145
Narberth, Pa.	72	Niles, Mich., & Sch. D.	109	Old Orchard, Me.	109	Parker (Twp.), Kan.	137
Narragansett, R. I.	31	Niles, O.	96	Old River Dr. D. No. 1, Tex.	199	Parker Co., Tex.	137
Nashua, N. H.	15	Niles Sch. Dist., Cal.	157	Old Saybrook, Conn.	36	Parkersburg, W. Va.	71
Nashville, Ga.	183	Niles Sch. Dist., Ohio	91	Old Town, Me.	13	Park Rapids, Minn., & S. D.	118
Nashville, Tenn.	175	Noble Co., Okla.	153	Olean, N. Y.	51	Park Ridge, N. J.	98
Nashwaik, Minn., & S. D.	117	Nobles Co., Minn.	118	Olean Un. Free S. D. No. 1, N. Y.	51	Paruassus, Pa.	77
Nassau Co., Fla.	184	Nodaway Co., Mo.	126	Olmsted Twp., Ohio	96	Paruassus S. D., Pa.	72
Nassau Co., N. Y.	46	Nogales, Ariz.	197	Olmsted Twp., Ohio	96	Parowan, Utah	146
Natchez, Miss.	188	Nolan County, Tex.	197	Olney, Ill.	104	Parsons, Kan., & S. D.	135
Natchitoches Parish S. D., La.	198	Norfolk, Conn.	36	Olympia Wash., & S. Dist.	164	Parsons, W. Va.	171
Natick, Mass.	27	Norfolk, Neb., & S. D.	130	Olyphant, Pa.	72	Partridge Dr. & Lev. D., Ill.	105
National City H. S. D., Cal.	160	Norfolk, Va. (C. & Co.)	169	Omaha, Neb., & S. D.	131	Pasadena, Cal., & S. D.	157
Natrona Co., Wyo., & H. S. D.	140	Norfolk Co., Mass.	27	Onclita, N. Y. (C. & Co.)	51	Pasco, Wash.	167
Naugatuck, Conn.	35	Normal, Ill.	105	Oneda Co., Idaho	141	Pasco County, Fla.	164
Navarro Co., Tex.	197	Norman, Okla., & S. D.	152	Oneda Co., Wis.	141	Passaic, N. J. (C. & Co.)	63
Navasota, Tex.	199	Normal Sch. Dist., Ill.	104	Oneida Irr. D., Ida.	51	Pataaskala Sp. S. D., Ohio	96
Navajo Dr. D. No. 1, Mo.	126	Norridgewock, Me.	13	Oneonta, N. Y.	51	Patchogue, N. Y.	67
Nebo High S. D., Utah	146	Norristown, Pa., & S. D.	72	Onondaga Co., N. Y.	51	Pateron, N. J.	63
Nebraska	129	North Adams, Mass.	27	Ontario, Cal.	178	Patrick Co., Va.	170
Nebraska City, Neb.	129	Northampton, Mass.	27	Ontario, Cal.	178	Patterson, La.	191
Nebraska City S. D., Neb.	139	Northampton, Pa.	77	Ontario (T.), N. Y.	57	Patterson S. D., Cal.	157
Needham, Mass.	27	Northampton, S. D., Pa.	72	Ontario Co., N. Y.	51	Patton (B.), Pa.	28
Neenah, Wis.	113	Northampton Co., Pa.	72	Ontario Sch. Dist., Cal.	160	Paulding, O.	96
Neenauge S. D., Mich.	109	Northampton Twp., N. J.	63	Ontario Sch. Dist., Ore.	161	Paulding Co., O.	96
Nelson, Neb.	131	No. Andover, Mass.	27	Ontonagon, Mich.	110	Paulsboro, N. J.	65
Nelson, N. Y.	57	North Arlington, N. J.	68	Ontonagon Twp. S. D., Mich.	110	Pawhuska, Okla., & S. D.	152
Nelson Co., N. D.	127	No. Attleborough, Mass.	27	Opelousas, La., & S. D.	191	Pawling, N. Y.	57
Nelsonville, O.	96	No. Baltimore, O.	96	Orange, Cal. (C. & Co.)	157	Pawnee Co. & Dr. D., Neb.	131
Nelsonville S. D., O.	96	No. Bend S. D. No. 8, Neb.	131	Orange, Conn.	28	Pawnee, Okla. (C. & Co.)	153
Neodesha, Kan. (C. & T.)	137	North Bend S. Dist., Ore.	162	Orange, Mass.	28	Pawnee Sch. Dist., Okla.	152
Nesio (C.), Mo.	126	North Bergen, N. J.	63	Orange, N. J.	63	Paw Paw, Mich.	109
Neshoba Co. R. D. No. 1, Miss.	188	No. Birmingham, Ala. (see Birmingham)	186	Orange, Tex.	197	Pawtucket, R. I.	32
Ness Co., Kan.	135	No. Braddock, Pa.	72	Orange, Va.	170	Payette, Idaho	142
Nescong, N. J.	66	No. Braddock S. D., Pa.	72	Orangeburg, S. O.	179	Payette Ind. S. D., Idaho	142
Nether Providence Twp., Pa.	77	No. Brookfield, Mass.	31	Orange Co., Ga.	184	Payne Co., Okla.	152
Nevada	165	No. Cannan, Conn.	36	Orange Co., N. Y.	51	Payne (V.), Ohio	96
Nevada County, Ark.	192	North Carolina	176	Orange County, Tex.	197	Paxsonville Ind. S. D., Minn.	118
Nevada City, Cal., & S. D's	169	No. Chelmsford F. D., Mass.	25	Orange County, Tex.	197	Peabody, Mass.	28
Nevada S. D., Mo.	169	North Dakota Un. Free S. D., N. Y.	51	Orange Twp., Ohio	96	Pecos County, Tex.	197
New Albany, Ind., & S. D.	99	North Dakota Un. Free S. D., N. Y.	51	Orangeburg, S. O.	179	Peekskill, N. Y.	52
New Albany, Miss.	189	North Denver Irr. D., Colo.	145	Orange Co., N. Y.	51	Pekin, Ill., & S. D.	104
New Albany, Ind.	189	North Elba, N. Y.	145	Orange Un. H. S. D., Cal.	157	Pelham, Ga.	183
Newark, Del.	62	North English S. D., Ia.	121	Orchard Mesa Irr. D., Cal.	145	Pelham, N. Y., & Sch. D.	52
Newark, N. J.	62	Northfield, Mass.	31	Oregon	160	Pelham Manor, N. Y.	52
Newark, N. Y.	62	Northfield, Mass.	31	Oregon City, Ore.	161	Pella, Iowa	122
Newark O., & S. D.	67	Northfield, Vt.	16	Oregon, Mo.	126	Pemberton S. D., N. J.	66
Newark Un. S. D. S. N. Y.	57	D's (see N. Y. C.)	50	Orlando, Fla.	184	Pemberton County, No. Dak.	127
New Barbadoes S. D., N. J.	63	Northfield, Vt.	16	Orlando Co., N. Y.	184	Pemiscot Co. Dr. D. S. Mo.	124
New Bedford, Mass.	27	North Fork Spec. Dr. D., Hamilton & Saline Co's., Ill.	105	Orleans Co., N. Y.	191	Pemiscot Co., Ky.	161
Newberg, Oregon	161	No. Ft. Worth, Tex. (see Ft. Worth)	195	Orleans Lev. D., La.	191	Pendleton S. D. 16, Ore.	161
New Berlin, Ohio	91	No. Glendale S. D., Cal.	157	Ormsby Co., Nev.	166	Pendleton S. D., Wash.	164
New Bern, N. C.	177	No. Hempstead, N. Y., & S. D's	51	Ormsville, Cal., & S. D.	157	Penfield, N. Y.	57
New Bern, N. C.	177	North Huntingdon Twp. S. D., Pa.	72	Ormsville S. D., Ohio	95	Pennington County, Minn.	117
New Bern, N. C.	177	No. Kingstown, R. I.	32	Ormsville, Ohio	96	Pennington Co., So. Dak.	128
Newberry, S. C.	96	No. Kingstown, R. I.	32	Ormsville, Ohio	96	Pennsauken Twp. S. D., N. J.	64
Newberry Twp., Ohio	96	No. Ketchikan (V.), N. Y.	51	Ormsville, Ohio	96	Pennsylvania	66
Newbert Protec. D., Cal.	160	North Platte, Neb., S. D.	131	Ormsville, Ohio	96	Penn Yan S. D., Pa.	72
Now Boston S. D., Ohio	91	Northport (V.), N. Y.	57	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
Now Brighton, Pa.	77	No. Providence, R. I.	32	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Brighton S. D., Pa.	77	North Shore Park Dist. (see Chicago), Ill.	102	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Britain, Ct.	35	No. Smithfield, R. I.	32	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Brunswick, N. J.	63	No. Sterling Irr. D., Colo.	145	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
Newburg, O. - See Cleve.	45	No. Stoughton, Conn.	36	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
Newburgh, N. Y.	62	No. Tarrytown, N. Y.	51	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
Newburyport, Mass.	27	No. Tonawanda (C. & S. D.), N. Y.	51	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Canaan, Conn.	35	Northumberland, N. H.	15	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Castle, Ind.	99	Northumberland, N. H.	15	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Castle, Pa., & S. D.	72	North Wildwood, N. J.	63	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Castle & Bedford Un. F. S. D. No. 2, N. Y.	40	No. Wilkesboro, N. C.	177	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Castle Co., Del.	77	North Yakima, Wash., & School District No. 7	164	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Cordell, Okla.	152	Norton, Kan.	137	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Decatur, Ala.	186	Norton, Va.	170	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
Newell S. D., So. Dak.	128	Norwalk, Conn. (C. & T.)	35	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
Newfane, N. C.	46	Norwalk, O., & S. D.	91	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Hampshire	13	Norway, Mich.	110	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Hanover Co., N. C.	177	Norway S. D., Mich.	109	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Hartford, Conn.	36	Norwich, Conn. (C. & T.)	35	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Hartford (T.), N. Y.	46	Norwich, N. Y.	57	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Hartford (V.), N. Y.	57	Norwich Twp., Ohio	96	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Haven, Conn.	35	Norwood, Mass.	28	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Haven Twp., O.	96	Norwood, Ohio	91	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Hope Irr. D., Utah	146	Norwood, Pa., & S. D.	72	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Hyde Park S. D., N. Y.	57	Norwood S. D., Ohio	92	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Iberia So. Dr. D., La.	101	Nottingham, O. (see Cleve.)	85	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Jersey	57	Nowata County, Okla.	152	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Kensington, Pa., & S. D.	77	Nowata Sch. Dist. No. 40, Okla.	152	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Kirk, Okla.	152	Noxubee Co. Miss.	189	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Lebanon, N. Y.	57	Noxubee Co. Road Dists. Miss.	188	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Lexington, Ohio	96	Nutley, N. J., & S. D.	63	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Lexington S. D., O.	96	Nye Co., Nev.	166	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New London, Conn.	35	Oak Creek, Colo.	145	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New London (V. & T.), Ohio	96	Oakdale & Irr. Dist., Cal.	157	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New London (C.), Wis.	114	Oak Harbor Sch. D., O.	92	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Lots, N. Y. (see N. Y. C.)	50	Oakland, Cal., & S. D.	157	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Madrid Co. Dr. D's Nos. 7 & 9, Mo.	126	Oakland, Md.	79	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
Newman, Ill.	160	Oakley, O. - See Cincinnati	84	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
Newman, Cal.	105	Oakley S. D., Ohio	92	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
Newmarket, N. H.	15	Oakmont (B. & S. D.), Pa.	72	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Mexico	147	Oak Park, Ill., & S. D.	104	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Milford, Conn.	36	Oak Park Park Dist., Ill.	104	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
Newnan, Ga.	182	Oakwood, Mich.	110	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Orleans, La.	190	Oberlin, Kan.	137	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
New Philadelphia, O.	96	Oberlin, Ohio	92	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
Newport, Ky.	173	Oberlin, Ohio	92	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
Newport, N. H.	15	Oberlin, Ohio	92	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
Newport, N. Y.	57	Oberlin, Ohio	92	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
Newport, R. I.	31	Oberlin, Ohio	92	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
Newport, Tenn.	175	Oberlin, Ohio	92	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
Newport, Vt.	16	Oberlin, Ohio	92	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
Newport Beach, Cal.	160	Oberlin, Ohio	92	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
Newport Beach S. D., Cal.	160	Oberlin, Ohio	92	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
Newport News, Va.	168	Oberlin, Ohio	92	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57
Newport Sch. Dist., Ark.	192	Oberlin, Ohio	92	Ormsville, Ohio	96	Penn Yan S. D., N. Y.	57

	Page.		Page.		Page.		Page.
Staley Co., N. C.	178	Tennafly (B), N. J.	66	Union Twp., Kan.	137	Washburn, Wis.	114
Stanley Co., S. Dak.	129	Tennessee	173	Union Twp., N. J.	65	Washington	162
Stanton Co., Kan.	137	Tensas Basin Lev. D., La.	191	Union Twp. S. D., N. J.	65	Washington, Ga.	182
Staples, Minn.	118	Tensas Parish, La.	191	United States	9	Washington, Ind. & S. D.	100
Stark Co., O.	93	Terralta S. D., Cal.	160	United States Possessions	199	Washington, Kan.	137
Starke Co., Ind.	100	Terrace Park S. D., Ohio	93	University City, Mo.	125	Washington, N. J.	65
Starkville, Miss.	159	Terra Haute, Ind., & S. D.	100	University City S. D., Mo.	125	Washington, Pa. & S. D.	75
Statesville, N. C.	182	Terrill, Tex.	148	University Plac. S. D., Neb.	131	Washington, Pa., & S. D.	75
Statesville (Twp.), N. Car.	178	Terrill County, Tex.	199	Upland, Cal.	160	Washington C. H., Ohio	96
Staubert, Va.	170	Teton Co., Mont.	139	Upper Darby Twp., Pa.	75	Washington Co., Ind.	100
Stearns Co., Minn.	145	Texarkana S. D., Ark.	192	Upper Sandusky, O.	94	Washington Co., Iowa	121
Stearns County, Minn.	145	Texarkana, Tex.	198	Upper Terrebonne Dr.	191	Washington Co., Me.	13
Steelman, Pa., & S. D.	75	Texas	193	Utah	191	Washington Co., Md.	79
Stevens Co., Ga.	183	Theresa, N. Y.	54	Upshur County, Tex.	198	Washington Co., Miss.	189
Stevens Co., Okla.	153	Thermopolis, Wyo.	140	Urbana, Ill., S. D. No. 116.	105	Washington Co., Mo.	126
Stevensville, Tex.	199	Thief Rly. Falls, Minn.	118	Urbana, Ohio	94	Washington Co., Neb.	131
Stirling, Cal.	145	Thier River Falls S. D.	118	Urbana Park D., Ill.	96	Washington Co., Okla.	96
Stirling, Ill.	104	Thomas Co., Kan.	136	Urbana Sch. Dist., Ohio	146	Washington Co., Pa.	153
Stirling Co., Tex.	109	Thomaston, Conn.	182	Urbana, S. D.	146	Washington Co., Pa.	76
Stirling Twp., Ill.	105	Thomaston, Ga.	182	Utica, N. Y.	55	Washington Co., Iowa	121
Stauben Co., N. Y.	54	Thomaston, Va.	182	Utica, Ohio	96	Washington Co., Tenn.	175
Staubenville, O., & S. D.	93	Thompson, N. Y.	54	Uvalde S. D., Tex.	199	Washington Co., Tex.	199
Stevens Co., Kan.	136	Thompsonville, Conn.	36	Uxbridge, Mass.	31	Washington Co. Levee	198
Stevens Co., Minn.	118	Thomsville, No. Caro.	178	Vacaville, Cal.	160	Washington Co. S. D. Ore.	162
Stevens Co., Wash., & Drainage District	165	Thornon Twp. S. D., Ill.	104	Vailsburg, N. J. (see Newark)	62	Washington Court House	94
Stevens Point, Wis.	114	Three Rivers, Mich.	110	Valdosta, Ga.	148	School Dist., Ohio	94
Stevensville, Mont.	139	Thurston Co., Wash.	165	Valdosta, N. Y.	54	Washington Twp., Mo.	126
Stetler, Okla.	153	Tleondroga (V. J.), N. Y.	57	Vale, O.	93	Washington Twp., Ind.	100
Stetson, Minn.	153	Tleondroga S. D., N. Y.	54	Vale, O.	93	Washita Co., Okla.	153
Stettin, Pa.	153	Tiffin, Ohio	93	Vallejo, Cal., & S. D.	159	Washoe Co., Nev.	166
Stettin Twp., Ill.	105	Tiffin S. D., Ohio	94	Valley Co., Mont.	139	Waterbury, Conn.	36
Steuken Co., N. Y.	54	Tiffin County, Ga.	182	Valley Co., Neb.	131	Waterbury, Vt.	16
Steuvenville, O., & S. D.	93	Tift, Ga.	183	Vallentyon Twp., N. C.	178	Waterford, Conn.	36
Stevens Co., Kan.	136	Tillamook S. D., Ore.	162	Valparaiso, Ind., S. D.	100	Waterford, N. Y.	55
Stevens Co., Minn.	118	Timmonsville, So. Caro.	180	Van Buren Co., Ia.	121	Waterloo, Ia., & S. D.	121
Stevens Co., Wash., & Drainage District	165	Tippicanoe, O.	96	Van Buren Co., Tenn.	175	Waterloo Dr. Dist., Ark.	192
Stevens Point, Wis.	114	Tipton Co., Ind.	100	Van Buren Twp., Ind.	100	Waterloo, Wis.	114
Stevensville, Mont.	139	Tisbury, Mass.	29	Vancouver, Wash.	125	Watertown, Conn.	36
Stetler, Okla.	153	Tishomingo Co., Miss.	189	Vandalia, Mo.	125	Watertown (C.), N. Y.	55
Stetson, Minn.	153	Tishomingo, Ohio	93	Vandalia Lev. & Dr. D., Ill.	165	Watertown, S. Dak., & S. D.	129
Stettin, Pa.	153	Titusville (C.), Fla.	183	Vanderburg Co., Ind.	100	Watertown, Wis.	114
Stettin Twp., Ill.	105	Titusville, Pa., & S. D.	75	Van Nuys S. D., Cal.	159	Water Valley, Miss.	189
Steuken Co., N. Y.	54	Tiverton, R. I.	32	Van Wert Co., O., & S. D.	94	Waterville, Kans.	136
Steuvenville, O., & S. D.	93	Tooele, Ga.	183	Van Wert Co., O., & S. D.	94	Waterville, Me.	13
Stevens Co., Kan.	136	Tod Twp., O.	96	Van Zandt Co., Tex.	199	Waterville, N. Y.	55
Stevens Co., Minn.	118	Toledo, Ohio, & S. D.	94	Venango Co., Pa.	75	Watervliet, N. Y.	55
Stevens Co., Wash., & Drainage District	165	Tomah, Wis.	114	Venice, Cal., & S. D.	159	Watkins, N. Y.	55
Stevens Point, Wis.	114	Tom Green Co., Tex.	198	Venon City, N. J.	65	Watonga, N. Y.	53
Stevensville, Mont.	139	Tompkins Co., N. Y.	57	Ventura Co., & S. D., Cal.	159	Waverly, N. Y.	55
Stetler, Okla.	153	Tonawanda, N. Y. (C. & T.)	54	Vermillion Co., Ind.	100	Waverly, Vt.	16
Stetson, Minn.	153	Tonawanda S. D. No. 1,	54	Vermillion Co., Ind.	100	Watts, Cal.	160
Stettin, Pa.	153	N. Y.	54	Vermillion S. Dak., & S. D.	129	Waukegan, Ill. (C. & S. D.)	104
Stettin Twp., Ill.	105	Tonkawa, Okla.	153	Vermillion (V.), Ohio	96	Waukesha, Wis. (C. & Co.)	114
Steuken Co., N. Y.	54	Tooele, Utah	147	Vermillion Parish-Eighth	148	Waupaca Co., Wis.	114
Steuvenville, O., & S. D.	93	Toponah S. D., Nev.	166	Ward Dr. Dist., Ia.	191	Waupun S. D., Wis.	114
Stevens Co., Kan.	136	Topashaw Swamp L. and D., Miss.	189	Vermilion Sp. Dr. D., Ill.	105	Waurika, Okla.	153
Stevens Co., Minn.	118	Topeka, Kan., & S. D.	136	Vernon, Cal.	160	Wausau, Wis.	114
Stevens Co., Wash., & Drainage District	165	Toppish, Wash.	165	Vernon, Conn.	36	Wauson, O.	94
Stevens Point, Wis.	114	Torrington, Conn. (T. & B.)	36	Vernon, Tex.	199	Wauseon Sch. Dist., Ohio	96
Stevensville, Mont.	139	Torrington, Wyo.	140	Vernon Co., Mo.	125	Wauwatosa, Wis.	114
Stetler, Okla.	153	Totten, N. Y. (see Totten, N. Y.)	50	Vernon Parish S. D., La.	199	Wauvau, Ia.	121
Stetson, Minn.	153	Town, N. Y.	50	Vernon Township, Ohio	96	Waverly, N. Y.	55
Stettin, Pa.	153	Towner Co., N. D.	127	Vernons, N. J. (Isoro.)	65	Waverly, Vt.	16
Stettin Twp., Ill.	105	Townsend, Mont.	139	Verona, Pa.	77	Waxahatche, Tex.	198
Steuken Co., N. Y.	54	Tracy, Cal.	118	Verona S. D., Pa.	75	Waycross, Ga.	182
Steuvenville, O., & S. D.	93	Tracy, Minn.	118	Versailles, Ky.	173	Wayland, Mass.	31
Stevens Co., Kan.	136	Tracy School Dist., Cal.	160	Versailles, O.	96	Wayne, Ark.	192
Stevens Co., Minn.	118	Traver S. D., Ia.	122	Vicksburg, Miss.	189	Wayne Co., Ind.	100
Stevens Co., Wash., & Drainage District	165	Traverse City, Mich.	122	Victor, Colo.	145	Wayne Co., Mich.	110
Stevens Point, Wis.	114	Travis Co., Tex.	198	Victoria, Tex. (C. & S. D.)	199	Waynesboro, Ga.	182
Stevensville, Mont.	139	Trempealeau Co., Wis.	114	Victoria County, Tex.	198	Waynesboro S. D., Pa.	76
Stetler, Okla.	153	Trempealeau Dr. D., Wis.	114	Vigo Co., Ind.	100	Wayne S. D., Neb.	131
Stetson, Minn.	153	Trenton, Mo., & S. D.	128	Village Creek D. D., Ark.	192	Waynesburg, Pa.	76
Stettin, Pa.	153	Trenton, Tenn.	175	Village S. D. No. 2, Mo.	125	Waynesville, N. C.	178
Stettin Twp., Ill.	105	Triadelphia S. D., W. Va.	171	Vilas Co., Wis.	114	Waynesville, O.	96
Steuken Co., N. Y.	54	Trinchera Irr. D., Colo.	145	Vincennes, Ind., & S. D.	100	Wayne Twp. S. D., Ohio	96
Steuvenville, O., & S. D.	93	Trinidad, Colo., & S. D.	145	Vinceland, N. J.	65	Weatherford, Okla.	153
Stevens Co., Kan.	136	Trinity River Irr. D., Tex.	198	Vinita, Okla.	153	Weatherford, Tex.	199
Stevens Co., Minn.	118	Tripp Co., So. Dak.	182	Virginia (C. & S. D.), Minn.	113	Webb City, Mo., & S. D.	125
Stevens Co., Wash., & Drainage District	165	Troup Co., Ga.	182	Visalia, Cal., & H. S. D.	157	Webb Co., Tex.	199
Stevens Point, Wis.	114	Troy, Ala.	186	Volney, N. Y.	55	Weber Co., Utah	147
Stevensville, Mont.	139	Troy, N. Y.	54	Wabash, Ind., & Sch. C.	100	Weberster, Mass.	31
Stetler, Okla.	153	Troy, Ohio, & S. D.	94	Wabash Co., Kan.	136	Weberster, N. Y.	57
Stetson, Minn.	153	Trumbull Co., O., & R. D.'s	94	Waco, Tex.	198	Weberster City S. D., Iowa	122
Stettin, Pa.	153	Trumbull Co. R. D. No. 2,	94	Wadesboro, No. Caro.	178	Weberster Co., Ia.	122
Stettin Twp., Ill.	105	Truxton, N. Y.	54	Wadsworth, O., V. & Twp	96	Weberster Groves, Mo., & S. D.	125
Steuken Co., N. Y.	54	Tuckahoe, N. Y.	54	Wadsworth S. D., O.	94	Weehawken (Twp.), N. J.	65
Steuvenville, O., & S. D.	93	Tucson, Ariz., & S. D.	149	Wagoner, Okla. (T. & Co.)	153	Weehawken, Ida.	142
Stevens Co., Kan.	136	Tucumari, N. M., & S. D.	148	Wahoon, Neb.	131	Weld Co. S. D. No. 37,	145
Stevens Co., Minn.	118	Tulare, Cal.	159	Wahpeton, N. Dak.	127	Col.	145
Stevens Co., Wash., & Drainage District	165	Tulare Irr. D., Cal.	159	Wake Co., N. C.	178	Weldon, No. Caro.	178
Stevens Point, Wis.	114	Tulare S. D., Cal.	160	Wakefield, Mass.	137	Weller Township, Ohio	96
Stevensville, Mont.	139	Tulla, Tex.	198	Wakefield, Mass.	29	Wellies, Mass.	30
Stetler, Okla.	153	Tullahoma, Tenn.	175	Wakefield, N. Y. (see N. Y. O.)	49	Wellington, Kan.	138
Stetson, Minn.	153	Tulsa, Okla., & S. D.	153	Walden, N. Y.	57	Wellington, N. Y.	96
Stettin, Pa.	153	Tulsa County, Okla.	153	Waldoborough, Me.	13	Wellington S. D., Kan.	137
Stettin Twp., Ill.	105	Tunica County, Miss.	189	Walla Walla, Wash.	165	Wellman I. Sch. Dist., Ia.	122
Steuken Co., N. Y.	54	Tupelo, Miss.	189	Walla Walla Co., Wash.	165	Wellman I. Sch. Dist., Ia.	122
Steuvenville, O., & S. D.	93	Turlock & Sch. Dist., Cal.	159	Walla Walla Co., Wash.	165	Wellsbury W. Va., & S. D.	171
Stevens Co., Kan.	136	Turlock Irr. Dist., Cal.	159	Waller Co., Tex.	199	Wells, Minn.	118
Stevens Co., Minn.	118	Turner Co., Ga.	183	Wall, Penn.	75	Wells Co., N. Dak.	127
Stevens Co., Wash., & Drainage District	165	Turner Co. S. Dak.	129	Wallford, Conn. (T. & B.)	36	Wellston, O.	94
Stevens Point, Wis.	114	Turner's Falls Fire D., Mass.	31	Wallford, Conn. (T. & B.)	36	Wellston Sch. Dist., O.	96
Stevensville, Mont.	139	Turtle Creek, Pa., & S. D.	75	Wallington, Conn. (C. & S. D.)	129	Wellsville, N. Y.	55
Stetler, Okla.	153	Tuscaloosa, Ala. (C. & S. D.)	183	Wallington, N. J.	65	Wellsville, O.	96
Stetson, Minn.	153	Tuscarawas Co., Ohio	94	Walpole, Mass.	29	Wellsville Sch. D., N. Y.	57
Stettin, Pa.	153	Tuxedo S. D. No. 6, N. Y.	57	Walpole, N. H.	15	Wellsville Sch. D., N. Y.	57
Stettin Twp., Ill.	105	Twin Falls, Ida., & S. D.	142	Walpole, N. H.	15	Wellsville Sch. D., N. Y.	57
Steuken Co., N. Y.	54	Twin Falls County, Ida.	142	Walton, Mass.	29	Wellsville Sch. D., N. Y.	57
Steuvenville, O., & S. D.	93	Two Harbors, Minn.	118	Walton, N. Y.	55	Wellsville Sch. D., N. Y.	57
Stevens Co., Kan.	136	Two Rivers, Wis.	114	Walton County, Fla.	184	Wellsville Sch. D., N. Y.	57
Stevens Co., Minn.	118	Tyler, Tex.	198	Walworth Co., S. Dak.	129	Wellsville Sch. D., N. Y.	57
Stevens Co., Wash., & Drainage District	165	Tyngochtee Twp., Ohio	96	Wapakoneta, Ohio	94	Wellsville Sch. D., N. Y.	57
Stevens Point, Wis.	114	Tyrene, Pa.	77	Wapakoneta, Ohio	94	Wellsville Sch. D., N. Y.	57
Stevensville, Mont.	139	Tyrene S. D., Pa.	75	Wapakoneta, Ohio	94	Wellsville Sch. D., N. Y.	57
Stetler, Okla.	153	Uhrichsville, O., & S. D.	96	Wapakoneta, Ohio	94	Wellsville Sch. D., N. Y.	57
Stetson, Minn.	153	Ulster Co., N. Y.	55	Wapakoneta, Ohio	94	Wellsville Sch. D., N. Y.	57
Stettin, Pa.	153	Ulster Co., N. Y.	55	Wapakoneta, Ohio	94	Wellsville Sch. D., N. Y.	57
Stettin Twp., Ill.	105	Ulster Co., N. Y.	55	Wapakoneta, Ohio	94	Wellsville Sch. D., N. Y.	57
Steuken Co., N. Y.	54	Ulster Co., N. Y.	55	Wapakoneta, Ohio	94	Wellsville Sch. D., N. Y.	57
Steuvenville, O., & S. D.	93	Ulster Co., N. Y.	55	Wapakoneta, Ohio	94	Wellsville Sch. D., N. Y.	57
Stevens Co., Kan.	136	Ulster Co., N. Y.	55	Wapakoneta, Ohio	94	Wellsville Sch. D., N. Y.	57
Stevens Co., Minn.	118	Ulster Co., N. Y.	55	Wapakoneta, Ohio	94	Wellsville Sch. D., N. Y.	57
Stevens Co., Wash., & Drainage District	165	Ulster Co., N. Y.	55	Wapakoneta, Ohio	94	Wellsville Sch. D., N. Y.	57
Stevens Point, Wis.	114	Ulster Co., N. Y.	55	Wapakoneta, Ohio	94	Wellsville Sch. D., N. Y.	57
Stevensville, Mont.	139	Ulster Co., N. Y.	55	Wapakoneta, Ohio	94	Wellsville Sch. D., N. Y.	57
Stetler, Okla.	153	Ulster Co., N. Y.	55	Wapakoneta, Ohio	94	Wellsville Sch. D., N. Y.	57
Stetson, Minn.	153	Ulster Co., N. Y.	55	Wapakoneta, Ohio	94	Wellsville Sch. D., N. Y.	57
Stettin, Pa.	153	Ulster Co., N. Y.	55	Wapakoneta, Ohio	94	Wellsville Sch. D., N. Y.	57
Stettin Twp., Ill.	105	Ulster Co., N. Y.	55	Wapakoneta, Ohio	94	Wellsville Sch. D., N. Y.	57
Steuken Co., N. Y.	54	Ulster Co., N. Y.	55	Wapakoneta, Ohio	94	Wellsville Sch. D., N. Y.	57

	Page.		Page.		Page.		Page.
Woodbridge Twp. Sch.	66	Woodsfield, O.	96	Wyandotte Co., Kan.	136	Yankton, South Dakota	129
Dist., N. J.	66	Woodstock S. D. No. 72, Ill.	104	Wymore, Neb.	131	(C. & Co.)	129
Woodburn, Ore.	162	Woodstown, N. J.	66	Wynne, Ark.	192	Yarmouth, Me.	13
Woodbury, Conn.	26	Woodward, Okla.	153	Wynnewood, Okla.	153	Yates Center, Kan.	137
Woodbury, N. J.	66	Woodward S. D., Okla.	153	Wyoming	139	Yavapai Co., Ariz.	149
Woodbury Co., Ia.	122	Woonsocket, R. I.	32	Wyoming Co., N. Y.	56	Yazoo City, Miss.	189
Woodbury-Monona Drain	122	Wooster, O., & S. D.	95	Wyoming Co., Pa.	77	Yazoo-Miss. Delta Levee	189
Dist. No. 2, Iowa	122	Worcester, Mass.	30	Wyoming S. D., Ohio	96	D., Miss.	189
Woodcliff Lake, N. J.	66	Worcester Co., Md.	79	Wytheville, Va.	170	Yellowhead Twp., Ill.	139
Wood Co., O.	95	Worland, Wyo.	140	Xenia, O.	95	Yellowstone Co., Mont.	139
Wood County, Tex.	198	Worthington, Minn.	118	Xenia S. D., O.	95	Yerington, Nev.	166
Wood Co., W. Va.	171	Worthington S. D. 5, Minn.	118	Yakima Co., Wash.	165	Yoakum, Tex.	198
Wood County, Wis.	114	Wray, Colo.	145	Yakima Co. S. D.'s, Wash.	165	Yolo County, Cal.	159
Woodford Co., Ky.	173	Wright Co., Ia.	122	Yale, Mich.	110	Yonkers, N. Y.	56
Woodland, Cal., & S. D.	159	Wrightsville, Ga.	183	Yallobusha Swamp Land	189	York, Neb.	131
Woodlawn, Pa., S. D.	76	Wyandotte Co., O.	95	Dist. No. 1, Miss.	189	York, Pa., & Sch. Dist.	76
Woodlyne, N. J.	66	Wyandotte, Mich., & S. D.	110			York Co., Pa.	76
						Zanesville, Ohio	95
						Zanesville Sch. D., Ohio.	95
						Zavala County, Tex.	199
						Zeibach County, So. Dak.	129

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