

# STATE AND CITY SECTION

## COMMERCIAL & FINANCIAL CHRONICLE

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### STATE AND CITY SECTION.

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#### MUNICIPAL BOND SALES THUS FAR IN 1914.

Unusual interest attaches to the statistics of municipal bond sales for the current calendar year owing to the demoralization of all the investment markets, occasioned by the war in Europe. It may be a surprise to hear that, notwithstanding this depressing influence, the calendar year 1914 is sure to have the distinction of having registered the very largest total of sales ever recorded up to the present time. Indeed, the sales for the ten months of 1914 already exceed those for the full twelve months of any previous calendar year. The explanation is found in the circumstance that, prior to the outbreak of war in Europe, municipal bond disposals had been going on at a prodigious rate. Railroad and industrial securities were in disfavor, largely because of hostile governmental and legislative policies, and municipal bonds had a further advantage in the eyes of investors in that they are free from the Federal income tax imposed under the Tariff Law of last October. Up to the end of July the aggregate of new bond disposals had reached no less than \$381,982,486, which compares with \$403,246,518 for the full calendar year 1913, \$386,551,828 for the full calendar year 1912, \$396,859,646 for 1911 and \$320,036,181 for 1910.

The test of the market (after the poor success attending the placing of new issues part of 1913) came in January 1914, when New York State offered \$51,000,000 4½% 50-year canal and highway bonds. This aroused animated bidding and the whole amount went to a syndicate consisting of William A. Read & Co. and Kuhn, Loeb & Co. at 106.077—a basis of 4.208%. The result contrasted sharply with the experience of the State the previous June, when a resort was had to short-term issues and \$27,000,000 notes, dated June 10 1913, maturing in February 1914, were sold on an interest basis as high as 4.87%. The new \$51,000,000 4½% 50-year bonds went in part to take up these \$27,000,000 notes. Another and still more conclusive test of market conditions came in April, when the same banking syndicate took \$65,000,000 4¼% 50-year corporate stock of New York City at 101.45, an interest basis of about 4.18%. The previous year, in May, the city had been forced to issue 4½% bonds and had obtained only a trifle over par (100.159) for \$45,000,000 50-year bonds at that rate. The day after that sale some of the bonds had actually sold on the Stock Exchange a trifle below par.

With both New York State and New York City so successful in negotiating such large new issues, offerings galore came from other municipalities throughout the country, and the menace of municipal extravagance and excessive issues loomed up. The reversal of market conditions in August really came at an opportune moment to interpose a wholesome check upon new issues. In the following we furnish a record of the monthly sales for each of the last six years:

MUNICIPAL BOND SALES BY MONTHS.

	1914.	1913.	1912.	1911.	1910.	1909.
	\$	\$	\$	\$	\$	\$
January	84,256,094	30,414,439	25,265,749	78,510,275	16,319,478	29,318,403
February	37,435,449	27,658,087	29,230,161	22,153,148	18,604,453	17,941,816
March	43,051,569	14,641,020	21,138,269	22,800,196	69,093,390	32,680,227
April	102,813,762	23,644,915	22,317,243	38,562,686	20,691,260	37,462,552
May	34,066,762	83,234,579	98,852,064	33,765,245	18,767,754	27,597,999
June	54,050,400	39,386,230	49,485,807	27,470,820	19,369,775	62,124,450
July	26,308,450	23,477,284	30,479,130	42,231,297	35,832,789	20,120,647
August	9,403,272	19,822,191	15,674,855	22,522,613	14,878,122	22,141,716
September	10,496,323	26,025,969	25,469,643	26,487,290	18,364,021	23,001,771
October	13,141,429	39,698,091	27,958,999	26,588,621	27,037,207	16,377,836
10 months	415,023,510	327,902,805	345,871,920	341,092,191	258,958,249	288,767,287
November	-----	30,708,685	13,021,999	19,738,613	24,456,351	18,906,555
December	-----	44,635,028	27,657,909	36,028,842	30,621,681	31,750,718
12 months	-----	403,246,518	386,551,828	396,859,646	320,036,181	339,424,560

It will be seen to what small figures the sales dropped, beginning with August. As further indicating the adverse conditions which then developed, we may note that \$10,350,000 of new municipal issues were offered without success in that month, \$8,100,000 in September and \$7,550,000 in October. It is proper to say that in our totals of sales above we do not include the \$100,000,000 6% New York City obligations which J. P. Morgan & Co. and Kuhn, Loeb & Co. took in September and offered for subscription at par and accrued interest, these being short-term issues. The syndicate mentioned came to the rescue of the city in order to enable it to meet its maturities for large amounts falling due in the near future. The fact that the interest rate on the bonds had to be placed at 6% illustrates the conditions which prevailed. The new obligations quickly sold at a premium, which has been growing ever since. Very naturally this sale, with its high interest rate, affected unfavorably other New York City securities, and report had it that in October some of the 4¼s placed by the city the previous April had sold down to 93. From that figure, however, a rise of 4@5 points has occurred since then.

As already indicated, our table of sales above includes only permanent loans and it also covers only places located in the United States. In addition, large amounts of municipal obligations of other kinds have been placed as usual, and to show the full total of the sales for the ten months we insert the following:

Municipal Bond Sales.	Ten Months—				
	1914.	1913.	1912.	1911.	1910.
	\$	\$	\$	\$	\$
Perm't loans (U. S.)	415,023,510	327,902,805	345,871,920	341,092,191	258,958,249
*Tempor'y loans (U. S.)	353,018,715	400,715,765	256,610,947	188,782,112	212,091,382
Canadian l'ns (perm't)	165,286,860	119,336,101	72,408,552	39,707,499	83,720,802
Bonds U. S. possessions	900,000	1,000,000	1,600,000	1,625,000	425,000
Panama bonds	None	None	None	50,000,000	None
Gen'l fd. bds. (N. Y. C.)	3,000,000	10,000,000	5,000,000	14,000,000	9,000,000
Total all l'ns (10 mos.)	937,229,085	858,954,671	681,491,419	635,206,802	564,19

\*Includes temporary securities (revenue bonds and corporate stock notes) issued by New York City: \$293,542,014 in 1914, \$321,469,781 in 1913, \$218,923,432 in 1912, \$156,478,472 in 1911 and \$171,363,823 in 1910



# 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 1914; *second*, the changes in those details since June 30 1914 down to Nov. 1 1914; *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 1914.

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	\$642,831.800	\$3,418.350	\$646,250.150
Loans of 1908-18.....	June 13 1898.....	3%	Alt. Aug. 1 '08	F. M. A & N	198,792.660	46,175.440	17,770.020	63,945.460
Loan of 1925.....	January 14 1875.....	4%	Feb. 1 1925	F. M. A & N	162,315.400	101,219.250	17,270.650	118,489.900
Panama Canal Loan.....	June 28 1902 & Dec. 21 1905.....	2%	Aug. 1 1916	F. M. A & N	54,631.980	54,609.080	22.900	54,631.980
Panama Canal Loan.....	June 28 1902 & Dec. 21 1905.....	2%	Alt. Nov. 1 '18	F. M. A & N	30,000.000	29,678.920	321.080	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	40,002.600	9,997.400	50,000.000
Postal Savings Bonds.....	June 25 1910.....	2½%	*July 1 1931	Jan. & July	3,506.000	2,966.580	509.420	3,506.000
Postal Savings Bonds.....	June 25 1910.....	2½%	*Jan. 1 1933	July & Jan.	1,129.820	976.980	152.840	1,129.820
Aggregate of interest-bearing debt, excl. of U. S. bonds issued to Pacific railroad, as stated below					1,146,626.010	\$918,490.650	\$49,462.660	\$967,953.310

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

## DEBT ON WHICH INTEREST HAS CEASED JUNE 30 1914.

Funded loan of 1891, continued at 2%, called May 18 1900, interest ceased Aug. 18 1900.....	\$4,000 00
Funded loan of 1891, matured Sept. 2 1891.....	23,650 00
Loan of 1904, matured Feb. 2 1904.....	13,050 00
Funded loan of 1907, matured July 2 1907.....	594,900 00
Refunding certificates, matured July 1 1907.....	13,300 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.....	903,680 26
Aggregate of debt June 30 1914 on which interest has ceased since maturity.....	\$1,552,560 26

## DEBT BEARING NO INTEREST JUNE 30 1914.

	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.....	53,152 50
National Bank Notes— Redemption account.....	July 14 1890.....	15,142,888 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.....	6,852,472 90
Aggregate June 30 1914 of debt bearing no interest.....		\$368,729,529 90

The foregoing shows that the Government debt on June 30 1914 was made up of (1) interest-bearing debt, \$967,953,310, of (2) debt on which interest has ceased, \$1,552,560 26, of (3) debt bearing no interest, \$368,729,529 90, making total gross debt, \$1,338,235,400 16; subtracting from the total the net cash balance in the Treasury (\$310,978,390 60) at the same date (June 30 1914), we have the net debt as it stood at the close of the last fiscal year, \$1,027,257,009 56. Since the close of June the changes in the various items of the interest-bearing debt have included the issuing of \$872,240 Postal Savings Bonds, making the interest-bearing debt at this time \$968,825,550.

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 1914, and on Nov. 1 1914; *third*, the Pacific Railroad bonds, which are never included in the debt statements.

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

"CONSOLS OF 1930." (Column 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 2½% there were outstanding Nov. 1 1914, \$646,250,150.

"LOAN OF 1908-1918." (Column 11.) The bonds included under this head are an issue of \$198,792,660 3½%. They were authorized by Act of June 13 1898 and are known as the "War Loan." The law provided that in allotting said bonds the individual subscriptions of the lowest amount must be first allotted. On the day the Act was signed a Treasury circular was issued (see circular in "Chronicle" of June 18 1898, page 1168, inviting subscriptions for 32 days, from June 13 to July 14, for the amount of bonds stated, in both coupon and registered form, coupon in denominations of \$20, \$100, \$500 and \$1,000, and registered in denominations of same amounts, and also in \$5,000 and \$10,000, dated August 1 1898, redeemable in coin at the pleasure of the United States after ten years from date of issue, and due and payable August 1 1918. See circular for further details. Subscriptions reached the amount of \$1,325,000,000. The amount now outstanding (Nov. 1 1914) is \$63,945,460.

"FUNDED LOAN OF 1907" (Column 4) 4%. The Act of July 14 1870, authorized the issue of 1,000 million dollars of bonds at 4%, payable in coin of the present standard value at the pleasure of the United States after thirty years; these bonds to be exempt from all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal or local authority. Bonds to be sold at not less than par in coin, and proceeds applied to redemption of outstanding 5-20s, par for par. Outstanding (Nov. 1 1914), \$594,900, 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 \$39,308,110, but they had been converted so rapidly that there were outstanding at that date only \$12,848,210. On Oct. 31 1879 the entire authorized amount had been reached, the maximum of the issue being \$40,012,750. Of these there were still outstanding on Nov. 1 1914 a total of \$13,300, 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 3¾% 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 \$13,300,000.

"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 on and after January 1 1879, in coin, at the office of the Assistant Treasurer of the United States at New York, the outstanding legal-tender notes when presented in sums of not less than fifty dollars. Under this authorization, and for the purposes mentioned, there were issued in Feb. 1894, payable in 10 years, \$50,000,000 of 5½% and in Nov. 1894 there were issued \$50,000,000 more for similar bonds for same purpose. The bonds matured Feb. 2 1904, and the amount outstanding Nov. 1 (\$13,050) 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—\$54,631,980 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 2½% 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, \$1,074,980 redeemable after Jan. 1 1914 and payable Jan. 1 1933 and \$1,116,880 redeemable after July 1 1914 and payable July 1 1933 \$2,002,060 redeemable after Jan. 1, 1915 and payable Jan. 1, 1934 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 NOV. 1 1914.

Year.	1 "Funded Loan of 1891" 4 1/2% cont'd at 2%.	3 "Funded Loan of 1907." 4s.	4 "Refunding Certificates." 4s.	6 "Loan of 1904." 5s.	9 "Loan of 1925." 4s.	10 "Navy Pension 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					1,794,735,650 00
1879	250,000,000 00	728,673,790 00	12,848,210 00				792,121,700	1,797,643,700 00
1880	250,000,000 00	737,980,800 00	1,367,000 00				720,645,300	1,723,993,100 00
1881	250,000,000 00	738,659,000 00	688,800 00				636,219,950	1,639,567,750 00
1882	250,000,000 00	738,884,300 00	465,050 00				460,461,050	1,463,810,400 00
1883	250,000,000 00	737,586,300 00	355,900 00				432,082,600 (7304204350)	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	737,759,700 00	207,800 00			14,000,000 00	714,046,600	1,146,014,100 00
1887	250,000,000 00	737,800,580 00	175,270 00			14,000,000 00	719,716,500	1,021,692,150 00
1888	222,207,050 00	714,177,400 00	138,050 00			14,000,000 00		950,522,500 00
1889	139,639,000 00	676,095,350 00	119,640 00			14,000,000 00		829,853,990 00
1890	109,015,750 00	602,193,500 00	103,860 00			14,000,000 00		725,313,110 00
1891	50,869,200 00	559,566,000 00	93,920 00					610,529,120 00
1892	25,364,500 00	559,581,250 00	83,580 00					585,029,330 00
1893	25,364,500 00	559,604,150 00	68,450 00					585,037,100 00
1894	25,364,500 00	559,618,400 00	58,990 00	50,000,000				635,041,890 00
1895	25,364,500 00	559,625,750 00	54,110 00	50,000,000	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	37,830 00	100,000,000	162,315,400	198,678,720		1,046,048,450 00
1900	21,979,850 00	355,528,350 00	35,470 00	47,651,200	162,315,400	128,843,240	307,125,350	1,027,478,860 00
1901		257,376,050 00	33,320 00	21,854,100	162,315,400	99,621,420	445,040,750	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	2 "Panama Canal Loan."	116,755,150 00	26,280 00		118,489,900	77,135,360	542,909,950	895,158,340 00
1906		36,126,150 00	25,150 00		118,489,900	63,945,460	595,942,350	895,159,140 00
1907			5	14,186,500	118,489,900	63,945,460	646,250,150	894,834,280 00
1908					118,489,900	63,945,460	646,250,150	897,503,990 00
1909					118,489,900	63,945,460	646,250,150	913,317,490 00
1910					118,489,900	63,945,460	646,250,150	915,333,190 00
1911					118,489,900	63,945,460	646,250,150	963,776,770 00
1912					118,489,900	63,945,460	646,250,150	965,706,610 00
1913					118,489,900	63,945,460	646,250,150	967,953,310 00
1914					118,489,900	63,945,460	646,250,150	968,825,550 00
1914, Nov. 1.					5,508,060			

Continued at 3 1/2%. f Continued at 3%.

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

Year.	15 Debt on Which Interest 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.	\$5,594,560 26	\$363,231,082 27	\$2,163,561,292 53	\$164,179,012 08	\$1,999,382,280 45	\$94,654,472 50
1879	37,015,630 26	362,150,091 78	2,196,809,422 04	200,394,517 01	1,996,414,905 03	83,773,778 50
1880	7,621,455 26	353,826,945 37	2,085,441,500 63	166,114,752 88	1,919,326,747 75	79,633,981 00
1881	1,723,865 26	353,847,504 32	2,000,139,119 58	180,488,965 35	1,819,650,154 23	75,018,693 50
1882	16,260,805 26	353,787,958 77	1,833,859,164 03	158,835,689 78	1,675,023,474 25	57,326,110 78
1883	7,831,415 26	353,740,691 81	1,699,801,257 07	161,019,431 92	1,538,781,825 15	51,436,709 50
1884	19,656,205 26	353,719,517 31	1,599,939,572 57	161,396,577 18	1,438,542,995 39	47,926,432 50
1885	4,100,995 26	353,603,141 88	1,553,955,087 14	178,602,643 23	1,375,352,443 91	47,014,133 00
1886	9,704,445 26	357,692,548 52	1,509,411,093 78	227,265,253 34	1,282,145,840 44	45,510,098 00
1887	6,115,165 26	353,685,110 37	1,381,492,625 63	206,323,950 21	1,175,168,675 42	41,786,529 50
1888	2,496,095 26	353,660,467 32	1,306,679,062 58	243,674,167 85	1,063,004,894 73	38,991,935 25
1889	1,911,485 26	353,654,148 97	1,185,419,624 23	209,479,874 01	975,939,750 22	33,752,354 60
1890	1,815,805 26	353,648,559 47	1,080,777,474 73	189,993,104 20	890,784,370 53	29,417,603 15
1891	1,614,705 26	353,662,735 35	1,005,806,560 61	153,893,808 83	851,912,751 78	23,615,735 80
1892	2,785,875 26	380,403,635 37	968,218,840 63	126,692,377 03	841,526,463 60	22,893,883 20
1893	2,094,060 26	374,300,605 87	961,431,766 13	122,462,290 38	838,969,475 75	22,894,194 00
1894	1,851,240 26	380,004,686 42	1,016,897,816 68	117,584,436 13	899,313,380 55	25,394,385 60
1895	1,721,590 26	378,989,469 99	1,096,913,120 25	195,240,153 51	901,672,966 74	29,140,782 40
1896	1,636,890 26	378,728,570 14	1,222,729,350 04	267,432,096 70	955,297,253 70	34,387,265 60
1897	1,346,880 26	378,081,702 64	1,226,793,712 90	240,137,626 76	986,656,086 14	34,387,315 20
1898	1,262,680 26	384,112,912 64	1,232,743,062 90	205,657,570 76	1,027,085,492 14	34,387,408 80
1899	1,218,300 26	389,433,653 66	1,436,700,703 92	281,380,468 73	1,155,320,235 19	40,347,872 80
1900	1,176,320 26	388,761,732 41	1,413,416,912 67	*305,705,654 78	1,107,711,257 89	33,545,130 00
1901	1,415,620 26	383,015,584 63	1,371,572,244 89	*326,833,124 92	1,044,739,119 97	29,789,153 40
1902	1,280,860 26	395,680,156 63	1,328,031,356 89	*358,574,115 85	969,457,241 04	27,542,945 50
1903	1,205,090 26	393,659,412 63	1,309,405,912 89	*384,394,275 58	925,011,637 31	25,541,573 30
1904	1,970,920 26	389,130,655 88	1,286,259,016 14	*319,027,242 39	967,231,773 75	24,176,745 00
1905	1,370,245 26	385,828,509 58	1,282,357,094 84	*292,490,322 87	989,866,771 97	24,177,550 20
1906	1,128,135 26	396,235,694 78	1,292,522,970 04	*328,087,283 25	964,435,686 79	23,238,064 00
1907	1,086,815 26	401,257,097 28	1,297,178,192 54	*418,581,437 51	878,596,755 03	21,638,913 60
1908	4,130,015 26	426,056,397 28	1,327,690,402 54	*339,557,993 16	938,132,409 38	21,101,197 40
1909	2,883,895 26	382,114,026 78	1,298,315,372 04	*274,453,341 25	1,023,862,030 79	21,295,602 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	1,879,380 26	386,751,917 43	1,303,984,937 69	*288,200,599 23	1,015,784,338 46	21,356,673 40
1912	1,760,450 26	378,301,284 90	1,343,838,505 16	*316,263,807 88	1,027,574,697 28	22,787,079 49
1913	1,659,550 26	375,681,584 40	1,343,047,744 66	*314,489,641 47	1,028,558,103 19	22,835,325 40
1914	1,552,560 26	368,729,529 90	1,338,235,400 66	*310,978,390 60	1,027,257,009 56	22,881,497 90
1914, Nov. 1.	1,526,750 26	369,612,754 40	1,339,965,054 66	*257,666,763 89	1,082,298,290 77	22,903,303 90

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 November, for which the total is of that date, and is exclusive of interest charge on Pacific Railway bonds.

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

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

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

BONDS ISSUED TO PACIFIC RAILROADS—THEIR STATUS NOV. 1 1914.

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	2,017,990 26	3,617,990 26				\$3,617,990 26
Western Pacific	1,970,560 00	3,453,102 86	5,423,662 86		5,423,662 86	5,423,662 86	
Sioux City & Pacific	1,628,320 00	2,551,695 20	4,180,015 20				



# DEBTS AND RESOURCES

## OF THE

# STATES, CITIES AND TOWNS

### IN

# NEW ENGLAND

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

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## State of Maine.

ITS

### DEBT, RESOURCES, &c.

Admitted as a State (Act March 3 1820).....	March 15 1820
Total area of State (square miles).....	33,040
State Capital.....	Augusta
Governor (term exp. 1st Wed. Jan. 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.  
At present the debt stands as follows:

Name and Purpose.	Interest	When Due.	Principal
Bonds to University of Maine.....	r 5 J-D	June 1 1919	\$118 300
Do do.....	r 4 J-J	July 1 1917	100,000
Bond to Augusta State Hospital.....	r 4 J-J	July 1 1917	50 000
Loan of 1869, not presented for payment.....			700
Highway bonds, 1913.....	c 4 M-S	Sept 1 15-'53	292,500
Do do 1914.....	c 4 J-J	1915-1952	500,000

INTEREST is payable at the State Treasury, Augusta, Me.

**TOTAL DEBT.**—The subjoined statement shows Maine's total funded debt on each of the dates named.

Jan. 1 1914.	Jan. 1 1913.	Jan. 1 1912.	Jan. 1 1911.
Bonded debt.....	\$569,000	\$269,000	\$676,000
On Jan. 1 1914 the assets of the State were as follows: Cash on hand, \$649,304; balance due on State taxes, \$2,120,637; securities, &c., \$384,214; total, \$3,154,155. The total liabilities of the State on Jan. 1 1914, including bonded debt, were \$4,747,694.			

**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	\$478,192,044	\$4.00
1910.....	368,132,326	85,647,793	453,780,119	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 Valu'n.		Tax rate.
	1860	1870	
1902.....	\$352,228,897	\$275	\$164,714,168 \$1.25
1900.....	336,699,649	2.75	100,157,573 2.00
1890.....	309,096,041	2.25	69,246,288 2.90
1880.....	235,978,716	5.00	28,807,687 1.90
1870.....	224,812,900	6.00	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
1890.....	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 Secs. 14 and 17, Article 9, of the State constitution. Sec. 17 and the words italicized in Section 14 were added by an amendment adopted in Sept. 1912. V. 95, p. 766.

**SECTION 14.** The credit of the State shall not be directly or indirectly loaned in any case. The Legislature shall not create any debt or debts, liability or liabilities, on behalf of the State, which shall singly or in the aggregate, with previous debts and liabilities hereafter incurred, at any one time exceed \$300,000 except 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 25, inclusive, of Chapter 48 of the Revised Statutes of 1903. As amended in 1907, 1909 and 1912, these sections read as follows:

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

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

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

*b.* In the bonds of cities and districts in the States of New York, Pennsylvania, Maryland, Ohio, Indiana, Kentucky, Michigan, Wisconsin, Minnesota, Iowa, Illinois, Missouri, Kansas, Nebraska, California, Oregon and Washington, having a population of seventy-five thousand or more, when issued for municipal purposes, and which are a direct obligation on all the taxable property therein.

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

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

f. In the bonds of street railroads constructed in this State prior to April 27 1895, and in the bonds of street railroads in this State constructed after said date, and in the first mortgage bonds of any completed street railroad in the States of New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey, Pennsylvania, Maryland, Ohio, Indiana, Kentucky, Michigan, Wisconsin, Minnesota, Iowa, Illinois, Missouri, Kansas and Nebraska; provided, that in the case of street railroads constructed in this State after April 27 1895, and in the case of street railroads in the States above named, an amount of capital stock equal to 33 1/3% of the mortgaged debt shall have been paid in, in cash, and expended upon the road, evidenced by a certificate of the railroad 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 file certificate 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 unencumbered 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 or city or county census taken in the same manner as United States or State census and duly certified to by the clerk or treasurer of such city or the auditor or treasurer of such county.

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

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, 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 debts, 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 THE

STATE OF MAINE.

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

**AROOSTOOK COUNTY.**  
County seat is Houlton. Incorp. in 1839. This county owned \$728,000 of the preferred stock of the Bangor & Aroostook R.R. 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-aid bonds, of which \$500,000 were redeemed Sept 1 1912.

**Refunding Bonds.**  
4s Aug \$9,000c...Aug 1 1919

**Court House.**  
4s J-D \$40,000c...June 1 1915

**Railroad Aid (B. & A. RR.).**  
4 1/8s J-J \$228,000c...July 1 1915  
BOND. DEBT Oct 9 '14...\$277,000  
Sinking fund...337,481  
Assess. val. (1/2 act.) '13 39,703,266  
Tax rate (per \$1,000) 1914...\$1.15  
Population in 1910...74,664  
INT. at Nat. Shawmut Bk., Boston

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

**Sever Bonds.**  
4s '11 J-J \$24,000...Jan 2 1921

**City Bonds.**  
4s J-J \$15,000c...July 1 1917  
3 1/2s J-J 15,000c...July 1 1920  
4s J-J 16,000c...June 1 1923  
4s J-J 14,500c...Jan 1 1925

**Refunding Bonds.**  
3 1/2s J-J \$15,000c...Jan 1 1922  
3 1/2s J-J 25,000c...July 1 1923  
3 1/2s '04 J-J 23,500c...July 1 1924  
3 1/2s '05 J-J 15,000c...July 1 1925  
3 1/2s '06 J-J 18,000c...July 1 1926  
4s '10 J-J 10,000c...July 1 1930  
4s '11 J-J 13,000c...July 1 1931  
4s '12 --- 70,000c...July 1 1932

**Refunding Water Bonds.**  
3 1/2s '05 J-J \$58,700c...July 1 1925  
BOND. DEBT Oct 24 '14 \$362,700  
Temp'y loans (city notes)...32,500  
City water debt (included)...88,700  
Sinking fund Feb 28 '14...17,418  
Assessed valuation, real...8,905,030  
Assessed val. personal...1,657,342  
Total val. '14 (80% act.) 10,565,372  
Tax rate (per \$1,000) 1914...\$20.00  
INTEREST at Treasurer's office, and First Nat. Bank in Boston.

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

**Sewer Notes.**  
4 7/8s J-D \$3,000...June 15 '15-'16

**Refunding Bonds.**  
4s g '07 J-J \$50,000c...1915-1919  
4s '11 J-D 116,000c...June 1 1941

**Sewer Bonds.**  
4s '07 J-J \$50,000c...Jan 1 1927

**Funding Bonds.**  
4s g '07 J-J \$10,000c...Jan 1 1927

**BOND. DEBT Oct 1 1914 \$226,000**  
Floating debt...3,000  
Assess. val. (2-3 act.) '14 6,530,847  
Tax rate (per \$1,000) 1914...\$24.00  
INT. on notes at Bath Sav. Inst. on bonds 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 R.R. stock, of which 1,396 shares pref. & 3,604 com.

**Refunding Bonds.**  
4s F-A \$477,000c...Aug 15 1918  
4s '09 M-N 13,000c...Nov 1 1929  
TOTAL DEBT Oct 1914...\$590,000  
Assess. val. '14 (abt. act.) 3,085,784  
Total tax (per \$1,000) 1914...\$23.00  
Population in 1910...4,618  
INTEREST payable at Belfast and First Nat. Bank, Boston.

**BIDDEFORD.**  
City is in York County. Inc. 1855.

**Streets and Sidewalks.**  
4s '14 --- \$25,000c...1915-1919

**Sewer Bonds.**  
4s '13 --- \$45,000c...1915-1923  
4s '14 --- 25,000c...1924-1928

**Refunding Bonds.**  
4s '95 M-N \$25,000c...May 1 1915  
4s '97 J-J 45,000c...July 1 1917  
4s '00 M-N 25,000c...May 1 1920  
3 1/2s '01 J-J 25,000c...July 1 1921  
3 1/2s '05 M-N 50,000c...May 1 1925  
4s '14 --- 50,000c...May 1 1929

**BOND. DEBT Oct 10 1914 \$315,000**  
Assess. val. (3-5 act.) '13 8,920,575  
Tax rate (per \$1,000) 1914...\$24.00  
Population in 1910...17,079

**BREWER.**  
This city is in Penobscot County. Incorp. as a city Feb. 8 1889.

**Funding Bonds.**  
4s '01 M-N \$30,000c...1921  
4s '05 A-O 27,000c...1925  
4s '09 M-S 30,000c...Sept 1 1929  
4s '12 M-S 16,000c...1915-1922

**BOND. DEBT Oct 13 1914 \$103,000**  
Floating debt...35,000  
Assess. val. '14 (2-3 act.) 2,603,225  
Total tax (per \$1,000) 1913...\$28.50  
Population in 1910...5,667  
INT. at Merch. Nat. B., Boston.

**BRUNSWICK VILLAGE.**  
This village is in Cumberland County. Incorp. in 1893.

**Sewer Bonds.**  
4s '94 J-J \$22,000  
4s '95 J-J 17,000  
4s '96 J-J 13,000...Part yearly  
4s '02 J-J 30,000  
4s '14 J-J 15,000

**BOND. DEBT Oct 1914...\$82,000**  
Assessed valuation 1913...3,324,304  
Tax rate (per \$1,000) 1913...\$21.00  
Population in 1910...6,621  
INT. at Merch. Nat. Bk., Boston.

**BUNSWICK AND TOPSHAM WATER DISTRICT.**  
A district supplying Brunswick and Topsham with water. Incorp. Mch. 11 1903.

4s g '09 J-J \$42,000c...July 1 1936  
4s g '06 J-Jz 22,000c...Jan 1 1921  
1250,000c Jan 1 '26 & '36  
4s g '12 J-J \$46,000c...July 1 1942

**BOND. DEBT Oct 1914...\$360,000**  
Sinking fund...32,000  
Assessed val. (Brunswick) 4,088,349  
uation '14 (Topsham) 1,477,501  
Tax (per \$1,000) (Brunswick) \$21.00  
1914 (Topsham) \$21.50  
\* Tax-free. † Taxable.  
INT. at Old Colony Tr. Co., Boston.

**BUNSWICK AND TOPSHAM WATER DISTRICT.**  
A district supplying Brunswick and Topsham with water. Incorp. Mch. 11 1903.

4s '09 J-J \$42,000c...July 1 1936  
4s '06 J-Jz 22,000c...Jan 1 1921  
1250,000c Jan 1 '26 & '36  
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Sinking fund...32,000  
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uation '14 (Topsham) 1,477,501  
Tax (per \$1,000) (Brunswick) \$21.00  
1914 (Topsham) \$21.50  
\* Tax-free. † Taxable.  
INT. at Old Colony Tr. Co., Boston.

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

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**BOND. DEBT Oct 1914...\$360,000**  
Sinking fund...32,000  
Assessed val. (Brunswick) 4,088,349  
uation '14 (Topsham) 1,477,501  
Tax (per \$1,000) (Brunswick) \$21.00  
1914 (Topsham) \$21.50  
\* Tax-free. † Taxable.  
INT. at Old Colony Tr. Co., Boston.

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

**Municipal Purpose Bonds.**  
4s '11 F-A \$250,000c...Aug 1 1931

**Refunding Bonds.**  
4s '08 F-A \$125,000c...Aug 1 1928  
4s '12 M-N 40,500c...Nov 2 '15-'23  
4s '14 M-N 100,000c...Nov 2 '15-'34

**Water Bonds.**  
4s '10 F-A \$30,000c...Aug 1 '15-'17

**Refunding Water Bonds.**  
4s '05 J-J \$500,000c...July 1 1935

**BOND. DEBT Oct 1914 \$1,050,000**  
Floating debt...60,000  
Water debt (included) 540,000  
Water sinking fund...39,680  
Assessed val. '14 (80% act.) 24,202,442  
Tax rate (per \$1,000) 1914...\$23.40  
Population in 1910...24,807  
INT. at Merchants' Nat. Bank, Boston, or by City Treasurer.

**CITY PROPERTY.**—Real estate and personal property owned by city is valued at \$2,850,000, incl. water-works estimated at \$1,570,000.

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

**Sewer Notes.**  
4 7/8s J-D \$3,000...June 15 '15-'16

**Refunding Bonds.**  
4s g '07 J-J \$50,000c...1915-1919  
4s '11 J-D 116,000c...June 1 1941

**Sewer Bonds.**  
4s '07 J-J \$50,000c...Jan 1 1927

**Funding Bonds.**  
4s g '07 J-J \$10,000c...Jan 1 1927

**BOND. DEBT Oct 1 1914 \$226,000**  
Floating debt...3,000  
Assess. val. (2-3 act.) '14 6,530,847  
Tax rate (per \$1,000) 1914...\$24.00  
INT. on notes at Bath Sav. Inst. on bonds 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 R.R. stock, of which 1,396 shares pref. & 3,604 com.

**Refunding Bonds.**  
4s F-A \$477,000c...Aug 15 1918  
4s '09 M-N 13,000c...Nov 1 1929  
TOTAL DEBT Oct 1914...\$590,000  
Assess. val. '14 (abt. act.) 3,085,784  
Total tax (per \$1,000) 1914...\$23.00  
Population in 1910...4,618  
INTEREST payable at Belfast and First Nat. Bank, Boston.

**BIDDEFORD.**  
City is in York County. Inc. 1855.

**Streets and Sidewalks.**  
4s '14 --- \$25,000c...1915-1919

**Sewer Bonds.**  
4s '13 --- \$45,000c...1915-1923  
4s '14 --- 25,000c...1924-1928

**Refunding Bonds.**  
4s '95 M-N \$25,000c...May 1 1915  
4s '97 J-J 45,000c...July 1 1917  
4s '00 M-N 25,000c...May 1 1920  
3 1/2s '01 J-J 25,000c...July 1 1921  
3 1/2s '05 M-N 50,000c...May 1 1925  
4s '14 --- 50,000c...May 1 1929

**BOND. DEBT Oct 10 1914 \$315,000**  
Assess. val. (3-5 act.) '13 8,920,575  
Tax rate (per \$1,000) 1914...\$24.00  
Population in 1910...17,079

**BREWER.**  
This city is in Penobscot County. Incorp. as a city Feb. 8 1889.

**Funding Bonds.**  
4s '01 M-N \$30,000c...1921  
4s '05 A-O 27,000c...1925  
4s '09 M-S 30,000c...Sept 1 1929  
4s '12 M-S 16,000c...1915-1922

**BOND. DEBT Oct 13 1914 \$103,000**  
Floating debt...35,000  
Assess. val. '14 (2-3 act.) 2,603,225  
Total tax (per \$1,000) 1913...\$28.50  
Population in 1910...5,667  
INT. at Merch. Nat. B., Boston.

**BUNSWICK VILLAGE.**  
This village is in Cumberland County. Incorp. in 1893.

**Sewer Bonds.**  
4s '94 J-J \$22,000  
4s '95 J-J 17,000  
4s '96 J-J 13,000...Part yearly  
4s '02 J-J 30,000  
4s '14 J-J 15,000

**BOND. DEBT Oct 1914...\$82,000**  
Assessed valuation 1913...3,324,304  
Tax rate (per \$1,000) 1913...\$21.00  
Population in 1910...6,621  
INT. at Merch. Nat. Bk., Boston.

**BUNSWICK AND TOPSHAM WATER DISTRICT.**  
A district supplying Brunswick and Topsham with water. Incorp. Mch. 11 1903.

4s g '09 J-J \$42,000c...July 1 1936  
4s g '06 J-Jz 22,000c...Jan 1 1921  
1250,000c Jan 1 '26 & '36  
4s g '12 J-J \$46,000c...July 1 1942

**BOND. DEBT Oct 1914...\$360,000**  
Sinking fund...32,000  
Assessed val. (Brunswick) 4,088,349  
uation '14 (Topsham) 1,477,501  
Tax (per \$1,000) (Brunswick) \$21.00  
1914 (Topsham) \$21.50  
\* Tax-free. † Taxable.  
INT. at Old Colony Tr. Co., Boston.

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uation '14 (Topsham) 1,477,501  
Tax (per \$1,000) (Brunswick) \$21.00  
1914 (Topsham) \$21.50  
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INT. at Old Colony Tr. Co., Boston.

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

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Sinking fund...32,000  
Assessed val. (Brunswick) 4,088,349  
uation '14 (Topsham) 1,477,501  
Tax (per \$1,000) (Brunswick) \$21.00  
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INT. at Old Colony Tr. Co., Boston.

**BUNSWICK AND TOPSHAM WATER DISTRICT.**  
A district supplying Brunswick and Topsham with water. Incorp. Mch. 11 1903.

4s g '09 J-J \$42,000c...July 1 1936  
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Assessed val. (Brunswick) 4,088,349  
uation '14 (Topsham) 1,477,501  
Tax (per \$1,000) (Brunswick) \$21.00  
1914 (Topsham) \$21.50  
\* Tax-free. † Taxable.  
INT. at Old Colony Tr. Co., Boston.

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

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**BOND. DEBT Oct 1914...\$360,000**  
Sinking fund...32,000  
Assessed val. (Brunswick) 4,088,349  
uation '14 (Topsham) 1,477,501  
Tax (per \$1,000) (Brunswick) \$21.00  
1914 (Topsham) \$21.50  
\* Tax-free. † Taxable.  
INT. at Old Colony Tr. Co., Boston.

**BUNSWICK AND TOPSHAM WATER DISTRICT.**  
A district supplying Brunswick and Topsham with water. Incorp. Mch. 11 1903.

4s g '09 J-J \$42,000c...July 1 1936  
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1250,000c Jan 1 '26 & '36  
4s g '12 J-J \$46,000c...July 1 1942

**BOND. DEBT Oct 1914...\$360,000**  
Sinking fund...32,000  
Assessed val. (Brunswick) 4,088,349  
uation '14 (Topsham) 1,477,501  
Tax (per \$1,000) (Brunswick) \$21.00  
1914 (Topsham) \$21.50  
\* 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



CARIBOU.

This town is in Aroostook County. Inc. 1859. Population 1910, 5,377. School Bonds. 4s M-N \$25,000c. 1912-1928 Bridge Bonds. 3 1/2s J-J \$18,000c. 1920 Railroad Bonds. 4 1/2s J-D \$14,000c. 1915 or 1925 BOND. DEBT Oct 19 1914 \$57,000 Floating debt. 20,000 Sinking fund. 20,000 Assess. val. '14 (3-5 act.) 3,186,459 Total tax (per \$1,000) 1914. \$23.00 INT. on 4s at Androscoggin Sav Bk., Lewiston; on 3 1/2s 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. County Farm Bonds. 4s '14 F-A \$25,000c. Feb 1 1929 Court-House Bonds. 3 1/2s J-J \$50,000c. 1921 & 1922 3 1/2s '09 J-J 200,000c. July 1 1924 BOND. DEBT Apr 1914. \$770,000 Sinking fund. 89,675 Total assessed val. 1914. 104,240,388 County tax (per \$1,000) 1914. \$1.25 INT. at County Treasurer's office.

E. LIVERMORE WATER DIS.

4s '09 F-A \$150,000c. Feb 1 1929 BOND. DEBT May 1914. \$150,000 Assessed valuation 1913. 1,740,909 Tax rate (per \$1,000) 1913. \$19.50 INT. at Eliot Nat. Bk., Boston.

EASTPORT.

This city is in Washington Co. Inc. Mar. 3 1893. Pop'n 1910, 4,961. Refunding Bonds. 4s '07 J-J \$25,000c. July 1 1937 4s A-O 6,000c. April 1 '15-'17 School Bonds. 3 1/2s J-D \$15,000c. Dec 1919 BOND. DEBT Oct 20 1914. \$46,000 Floating debt. 25,000 Assess. val. '14 (2-3 act.) 1,773,825 Tax rate (per \$1,000) 1911. \$30.00 INT. on \$6,000 4s at Frontier Nat. Bk., Eastport; on others at Eastport Savings Bank.

EDEN.

This town is in Hancock County Inc. Feb. 23 1796. Pop'n '10, 4,441 Town-Hall Land Bonds. 4s J-J \$7,500r. July 1 '15-'17 Funding Bonds. 4s J-J \$15,000r. July 1 '15-'18 School Bonds. 4s '07 M-S \$55,000r. Mch 1 '15-'20 4s '12 M-S 21,000r. Sept 1 1927 4s M-S 30,000r. Sept 1 '20-'25 Park Bonds. 4s M-S \$21,000r. Sept 1 1927 Engine-House Bonds. 4s '11 A-O \$22,500r. Part yearly BOND. DEBT Oct 1914. \$172,000 Floating debt. 19,500 Assess. val. '14 (2-3 act.) 6,624,420 Tax rate (per \$1,000) 1914. \$27.50 INT. payable at Bar Harbor.

ELLSWORTH.

This city is in Hancock County. Inc. in 1869. Population 1910, 3,549. War Debt. 4s J-D \$58,000c. June 1 '17 & '32 BOND. DEBT Feb 9 '14. \$58,000 Floating debt. 38,600 Assess. val. 1913. 2,011,471 (Assessment about 3/4 to 4-5 act. val.) Tax rate (per \$1,000) 1913. \$25.00 INT. at City Treasurer's office.

FARMINGTON.

This village, which is part of the town of the same name, is in Franklin County. Incorp. 1860. New charter Jan. 1912. Water-System Ext. Bonds. 4s '14 M-N \$40,000c. May 1 1944 Water Refunding Bonds. 5s '10 J-J \$35,000c. Jan 1 1932 4s '10 A-O 30,000c. Apr 1 1926 (Subject to call.) BOND. DEBT Oct 1 1914. \$105,000 Population in 1910. 1,240 No assessment since 1910, expenses being paid from net earnings of water rents. Water system valued at \$150,000. INT. at Franklin Sav. Bank and First Nat. Bank, Farmington.

GARDINER.

This city is in Kennebec County. Incorp. in 1849. Commission government adopted Sept. 12 1911. Bridge Loan. 4s '96 M-N \$10,000c. May 1916 Refunding Loans. 3 1/2s '97 A-O \$9,000c. Oct 15 1919 4s '08 A-O 76,000c. Apr 16 1933 BOND. DEBT May 29 1914 \$95,000 Sinking fund. 1,112 Assess. val. '13 (abt. act.) 3,663,146 Tax rate (per \$1,000) 1913. \$23.00 Population in 1910. 5,311 INT. at First Nat. Bank, Boston.

GARDINER WATER DISTRICT.

4s J-J \$219,500c. Jan 1 1934 4s '14 J-J 75,000c. July 1 1944 BOND. DEBT Apr 1 1914. \$214,500

Sinking fund. 373 Assessed valuation 1913. 3,663,146 Tax rate (per \$1,000) 1913. \$23.00 INT. at Maine Tr. & Bkg. Co., Gardiner.

HALLOWELL.

This city is in Kennebec County. Inc. 1850. Population 1910, 2,864 Refunding 1893. 4s M-N \$8,000c. Nov '15-'22 Water Bonds. 4s '98 J-J \$50,000c. Jan 1 1918 BOND. DEBT Oct 17 1914. \$59,000 Temporary loan. 20,500 Sinking fund (all water). 26,500 Tax val. '14 (abt. act.) 1,705,723 Total tax (per \$1,000) 1914. \$20.50 INT. at Hallowell Tr. & Bk. Co.

HOULTON.

This town is in Aroostook County. Incorp. Mch. 8 1831. City owns 1,995 shares stock—value \$49,875—of the Houlton Water Co. Refunding Bonds. 4s '10 M-N \$32,000c. Nov 1 1930 4s A-O 10,000c. Oct 1 1918 3 1/2s J-D 37,000c. Dec 15 1920 Water Bonds. 3 1/2s M-N \$18,000c. May 1 '15-'32 3 1/2s M-N 17,000c. May 1 1932 (Subject to call May 1 1918.) School, Bridges, Town Imp. Bds. 4s M-N \$10,000c. Nov 1 1931 4s A-O 20,000c. Apr 1 1917 BOND. DEBT Oct 15 1914 \$144,000 Assess. val. '14 (3/4 actual) 3,508,197 Tax rate (per \$1,000) 1914. \$27.50 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 \$100,000c. May 1 1915 3 1/2s M-N \$150,000c. May 1 1920 4s '10 M-N 50,000c. May 1 1925 BOND. DEBT Oct 14 1914 \$950,000 Total valuation 1913. 8,251,881 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 \$186,500c. Jan 1 '15-'38 BOND. DEBT Oct 1914. \$186,500 Floating debt. 25,500 INT. at Old Colony Tr. Co., Boston.

LEWISTON.

This city is in Androscoggin County. Incorp. in 1863. Refunding Bonds. 4s J-J \$80,000c. July 1 1924 4s J-J 51,000c. Jan 1 1930 3 1/2s J-J 185,000c. July 1 1931 4s J-J 100,000c. July 1923 4s '07 A-O 174,000c. 1937 4s A-O 100,000c. 1927 4s '13 J-J 83,000c. July 1 1933 Water Bonds. 5s A-O \$200,000c. Oct 1 1917 BOND. DEBT Mar 1 1914 \$990,500 Notes outstanding. 204,896 Sinking funds. 246,457 Water sinking fund (incl.) 2,683 Assessed val. 1913. 17,839,223 Tax rate (per \$1,000) 1913. \$19.50 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 \$225,000, and water-works 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 \$74,000c. Oct 1 1929 BOND. DEBT Oct 1914. \$74,000 Floating debt. 38,725 Sinking fund. 5,539 Assessed valuation 1913. 2,747,805 Total tax (per \$1,000) 1911. \$22.00 INT. at Old Colony Tr. Co., Bos.

OLD TOWN.

This city is in Penobscot County. Incorp. as a city Mch. 30 1891. Refunding and Funding Bonds. 3 1/2s '01 --- \$10,000c. Aug 1 1921 4s '98 --- 14,500c. July 1 1918 3 1/2s '01 --- 15,000c. Nov 1 1921 4s '08 J-D \$65,000c. June 1 1928 BOND. DEBT Oct 1 1914. \$104,500 Temporary loan notes. 53,818 High school notes. 2,909 Assessed valuation 1914. 3,155,014 Tax rate (per \$1,000) 1913. \$26.00 Population in 1910. 6,317 INTEREST on 4s of 1908 payable in Bangor at the Merrill Trust Co.; on 4s of 1898 at National Shawmut Bank, Boston; on 3 1/2s at Merchants' Nat. Bank, Boston.

PORTLAND.

Portland (City) is in Cumberland County. Incorp. Feb. 28 1832. Bonds issued after Feb. 1 1909 are non-taxable in Maine; prior issues are taxable.

Funded Debt Bonds.

4s '96 M-S \$48,000c. & r. Mch 1 1916 3 1/2s '02 J-J \$614,000c. & r. July 1 1922 3 1/2s '05 M-S 99,000c. & r. Mch 1 1920 4s '09 F-A 245,000c. Aug 1 1929 4s '12 J-J 250,000c. July 1 1932 4s '13 M-S 200,000c. Mch 1 1963 4s '14 M-S 150,000c. Sept 1 '24-'38

School Building Bonds.

4 1/2s '07 F-A \$40,000c. Aug 1 '15-'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. 6 1899. High School Bonds. 4s '98 M-N \$20,000c. May 1 1918 4s '99 J-D 19,000c. June 1 1919 Sewer Bonds. 4s '97 J-D \$20,000c. June 1 1917 Forest Avenue Bonds. 4s '97 J-D \$15,000c. Dec 1 1915 4s '99 F-A 17,000c. Feb 1 1919 4s '98 J-D 6,000c. June 1 1918 Refunding Bonds. 4s '97 A-O \$11,500c. 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.:

Aug. 1914. Apr. '13. Total debt. \$2,905,500 \$2,955,166 Assets. 252,118 207,801 Net debt. \$2,653,382 \$2,747,365

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, \$52,118. Borrowing capacity Aug. 1914. \$468,476.93.

ASSESSED VALUATION—

1914. 1912. 1905. \$ 48079,525 35600,350 19013,743 15425,655 Tot. 70,410,225 67093,268 51026,005 Tax perm. 21.20 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 \$340,000c. July 1 '15-'45 BOND. DEBT Nov 1 '14. \$340,000 INT. at First Nat. Bank, Boston, and at Fidelity Trust Co., Portland.

ROCKLAND.

This city is in Knox County. Inc. in 1854. Bonds are tax-free. Refunding Bonds. 3 1/2s F-A \$34,800c. July 1 '15-'16 3 1/2s F-A 32,500c. Feb 1 1917 3s J-J 50,800c. July 1 '18-'19 3s '05 J-J 20,850c. July 1 1920 3 1/2s --- 40,300c. 1921 (Subject to call after 7 years.) 4s '07 J-J \$13,000c. July 1 1922 (Subject to call at any time.) 3 1/2s --- 25,000c. 1923 4s --- 16,500c. 1924 4s --- 25,000c. 1925 4s --- 13,000c. 1927

ADDITIONAL STATEMENTS.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Population. Rows include Androscoggin County, Boothbay Harbor, Brunswick (T), Bucksport (T), Camden (T), Dexter (T), Fairfield (T), Kennebec County, Lubec (T), Old Orchard (T), Pittsfield (T), Rumford (T), Sanford (T), Skowhegan, South Portland, Waldoborough (T), Lincoln Co.

\*Total debt. a Figures are for 1911. z 1913 figures. d 1912 figures. e 1914 figures.

BOND. DEBT Oct 1914. \$272,350 Total valuation 1913. 5,753,442 Tax rate (per \$1,000) 1914. \$27.00 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-D \$50,000c. 1917 4s J-D 15,000c. Dec 15 '23 3 1/2s M-N 17,000c. Nov 15 '30 3 1/2s M-S 15,000c. Aug 31 1921 4s '07 A-O 29,000c. Oct 1 '15-'42 3 1/2s '09 M-S 13,000c. Sept 1 '15-'39 4s '14 A-O 50,000c. Apr 1 1939 BOND. DEBT Oct 1914. \$169,000 Assess. val. (2-3 act.) '13. 4,410,341 Tax rate (per \$1,000) 1913. \$21.00

SOUTH PARIS.

This village is in Oxford County. Water-System Bonds. 4s '09 A-O \$68,000c. Oct 1 1929 BOND. DEBT Oct 1914. \$68,000 Assess. val. (70% act.) '14. 789,445 Tax rate (per \$1,000) 1913. \$4.75 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 '96 J-J \$25,000c. Jan 1 1916 4s '93 J-J 475,000c. Jan 1 1928 (Subject to call Jan. 1 1923.) BOND. DEBT Jan 1 1914. \$500,000 Other debt. 40,882 TOTAL DEBT Jan 1 1914. 540,882 Resources (incl cash). 53,243 NET DEBT (Jan 1 1914). 487,639 Total assessed val. 1912. 16,668,502 State & Co. tax (per \$1,000) '12 \$28.70 Population in 1910. 42,905 INT. at Boylston Nat. Bk., Boston.

WATERVILLE.

This city is in Kennebec County Incorp. 1802; city, 1888. Funding Bonds. 4s '12 M-S \$20,000c. Sept 1 1932 Refunding Bonds. 3 1/2s '08 F-A \$10,000c. Feb 1 1926 4s F-A 10,000c. Feb 1 1937 4s F-A 9,000c. Aug 1 1929 4s J-J 105,000c. July 31 1939 4s J-J \$20,000c. July 1 1937 3 1/2s M-S 50,000c. Sept 1 '23-'27 4s F-A 20,000c. Feb 1 '38-'39 4s --- 40,000c. Sept 1932-'33 BOND. DEBT Nov 1913. \$374,000 Assess. val. '13 (2-3 act.) 7,621,000 Tax rate (per \$1,000) 1913. \$23.00 Population in 1910. 11,458

WESTBROOK.

Westbrook in Cumberland Co. Inc. Mch. 1891. Pop'n '10, 8,281. Paving Bonds. 4s '12 M-S \$24,000c. Sept 1 '15-'22 Refunding Bonds. 4s J-J \$45,000c. Jan 1 '15 & '17 4s J-D 24,000c. June 1 1918 4s J-J 15,000c. Apr 1 1922 4s J-J 15,000c. Jan 15 1926 4s '11 J-D \$24,000c. June 20 '21-'32 1,000c. June 20 1933 Past due bonds \$500 Outstanding Notes. 6s '93 --- \$10,000 July 1 '18 & '23 BOND. DEBT Jan 1 '14. \$181,500 Note debt. 23,500 Assess. val. '13 (abt. act.) 5,410,655 Total tax rate (per \$1,000) '13 \$23.00 INTEREST payable at Old Colony Trust Co., Boston, First Nat. Bank, Boston, and at Westbrook Trust Co.

YARMOUTH.

This town is in Cumberland Co. Inc. 1849. Population 1910, 2,358. Water and Sewer Bonds. 4s F-A \$35,000c. 1916-1926 Water-Ext. Bonds. 4s g M-S \$9,000c. 1915-1916 BOND. DEBT Mar 1 1914. \$45,000 Other liabilities. 6,886 TOTAL DEBT Mar 1 1914. 51,886 Resources. 21,141 NET DEBT Mar 1 1914. 30,745 Total assessed val. 1914. 1,480,423 Tax rate (per \$1,000), 1914. \$22.70 INT. at Fidelity Tr. Co., Portland.



# 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:

Name and Purpose	Interest		Principal		Outstand'g
	%	Payable	When Due		
Sanitorium bonds of 1909	3½	J & J	July 1 1919		\$50,000
	3	J & J	Jan. 1 1916		50,000
Highway bonds of 1909	3½	J & J	Jan. 1 1915		75,000
	3½	J & J	Jan. 1 '16-17		50,000
do do of 1911	3½	J & J	July 1 '17-21		250,000
do do of 1912	3½	J & J	July 1 '21-24		250,000
Hospital, 1905	3½	J & J	July 1 '15-25		110,000
do 1907	3½	J & J	July 1 1927		150,000
do 1909	3½	J & J	July 1 1929		85,000
Municipal War loan (overdue)					500
Loan of 1873 (overdue)					500
Trust funds					1,030,538

Of \$1,030,537.63 trust funds held Sept. 1 1913, \$900,009.57 carried 4% interest and \$80,000 6% interest, no interest being paid on \$50,528.06.

**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.**—All issues at 3½% and under are exempt when held by savings banks and citizens of New Hampshire.

**TOTAL DEBT.**—The net debt on Sept. 1 1913 was \$1,235,202.98. The subjoined statement shows New Hampshire's total debt on the dates named. Assets Sept. 1 1913 were \$951,434.65.

	Sept. 1 '13	Sept. 1 '12	Sept. 1 '11	Sept. 1 '10
Total funded debt	\$1,156,000	\$1,376,000	\$1,136,000	\$1,071,700
Trust funds	1,030,538	1,029,037	1,019,779	1,020,776
Floating debt	100	100	100	100
Total debt	\$2,186,638	\$2,405,137	\$2,155,879	\$2,092,576

**ASSESSED VALUATION.**—The State's total assessed valuation has been as below. The average tax rate for 1913 (per \$1,000) was \$16.00.

Years—	Assessed Val.	Years—	Assessed Val.	Years—	Assessed Val.
1913	\$398,714,464	1906	\$231,641,571	1898	\$204,734,731
1912	\$390,086,029	1905	\$225,082,628	1897	\$203,507,734
1911	\$263,074,386	1904	\$220,624,307	1896	\$200,957,600
1910	\$255,085,571	1903	\$216,837,497	1894	\$197,839,543
1909	\$249,219,335	1902	\$214,616,655	1893	\$196,117,060
1908	\$244,971,264	1900	\$209,670,843	1881	\$168,964,903
1907	\$238,128,476				

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 stoppage 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—whichever. 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 or in 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 in-

cluded 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.

In 1913 the privilege of exemption was extended by Chapter 51 of the Acts for that year to future bond issues by school districts when held by residents. Another Act of 1913 (Chapter 112) exempts from taxation all the bonds or notes of the State or of its minor civil divisions bearing not exceeding 5% interest.

**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 now reads as follows:

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

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

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

1st. In notes secured by first mortgage of real estate situated in New Hampshire, but not over 70% of the value of the property covered shall be so loaned, and not exceeding 70% of the deposits shall be so invested.

2d. In notes secured by first mortgage of real estate situated outside of New Hampshire which is at the time improved, occupied and productive, but not over 50% of the value of the property covered shall be so loaned, and not exceeding 25% of the deposits shall be so invested.

3d. In notes secured by collateral in which the bank is at liberty to invest a value at least 10% in excess of the face of the note. The amount of any one class of securities so taken as collateral, added to that which the bank may own at the time, shall not exceed the total limit of that class of security, but not exceeding 25% of the deposits shall be so invested.

4th. In notes secured by collateral securities which are dealt in on the Stock Exchanges of Boston and New York the Stock Exchange price of which shall at all times be at least 20% in excess of the face of the note while held by the bank, but not exceeding 25% of the deposits shall be so invested.

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

6th. In the public funds of the United States, or those for which the faith of the United States is pledged to provide for the payment of the interest and principal.

7th. In the bonds and notes of this State, or of any county, city, town precinct or district of this State.

8th. In the authorized bonds or notes of any State or Territory of the United States; and in the bonds or notes of any city of the States of Maine, Vermont, Massachusetts, Rhode Island, Connecticut or New York, whose net indebtedness does not exceed 5% of the last preceding valuation of the property therein for taxation, or of any county, town, village, precinct or district in said States whose net indebtedness does not exceed 3% of such valuation.

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

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

11th. In the bonds of any railroad company, except street railways, incorporated under the authority of any of the New England States, whose road is located wholly or in part in the same, and which is in possession of and operating its own road, and has earned and paid regular dividends for the two years next preceding such investment, or in the bonds guaranteed or assumed by such railroad company; but not exceeding 25% of the deposits shall be so invested.

12th. In the bonds of any railroad company, except street railways, incorporated under the authority of any of the United States or Territories, which is in possession of and operating its own road, and has earned and paid regular dividends of not less than 4% per annum on its capital stock for the three years next preceding such investment; *provided,* such capital stock on which it earns and pays dividends equals in amount one-third of the entire bonded indebtedness of said road; or in the bonds guaranteed or assumed by such railroad; but not exceeding 25% of the deposits shall be so invested.

13th. In the first mortgage bonds of corporations of this State, except street railways, located and doing business therein, whose net indebtedness at the time of such investment does not exceed its capital stock actually paid in and remaining unimpaired; but not exceeding 10% of the deposits shall be so invested.

14th. In the bonds of street railway corporations incorporated under the laws of this State and located wholly or in part in the same, and in the bonds of street railway corporations located wholly or in part in cities of 30,000 inhabitants or more, in any of the other New England States, and in the bonds of street railway corporations located wholly or in part in cities of 50,000 inhabitants, or more in any of the United States; *provided* that he net indebtedness of any of such street railway corporations mentioned in this paragraph does not exceed the capital stock actually paid in and remaining unimpaired at the time of such investment, and that such corporation has earned and paid regular dividends of not less than 4% per annum on its capital stock for five years next preceding such investment; but not exceeding 10% of the deposits shall be so invested.

15th. In the bonds of telephone, telegraph or express companies doing business in the United States or Territories, *provided* the total indebtedness of such company does not exceed its capital actually paid in and remaining unimpaired; and *provided* such company has earned and paid regular dividends of at least 4% per annum upon its capital stock or shares for five years previous to such investment, but not exceeding 10% of the deposits shall be so invested.

16th. In the capital stock of any banking or trust company incorporated under the laws of this State and doing business therein, but the amount of



such stock held by any savings bank as an investment and as collateral for loans shall not exceed one-tenth of the total capital stock of such banking or trust company, and not exceeding 10% of the deposits shall be so invested.

17th. In the stock of any national bank or trust company located in the New England States or the State of New York, but not exceeding 10% of the deposits of a savings bank shall be invested in such stock; the amount of stock in any national bank or trust company in this State which may be held by any savings bank as an investment or as collateral security for loans shall not exceed 25% of the capital stock of said national bank or trust company; and the amount of stock in any national bank or trust company outside of this State which may be held by any savings bank as an investment or as collateral for loans shall not exceed one-tenth of the capital stock of said national bank or trust company.

18th. In the stock or notes of any railroad corporation, exclusive of street railways, located in any part of the United States or Territories, that has earned and paid regular dividends of not less than 4% per annum on its capital stock for five years next preceding such investment; provided, such capital stock on which it pays dividends equals in amount one-third of the entire bonded indebtedness of said corporation; or in the stock of any other railroad corporation whose railroad and railroad property are leased to such railroad upon an annual rental of not less than 4% per annum upon the capital stock of the leased railroad; provided, said leased railroad shall have earned dividends of not less than 3% upon its capital stock for a period of three years immediately preceding said lease; but not exceeding 25% of the deposits shall be so invested.

19th. In the stock or notes of any manufacturing company in the New England States that has paid regular dividends on its capital stock for five years previous to such investment, and whose net indebtedness does not exceed the amount of its capital stock fully paid in; but not exceeding 10% of the deposits shall be so invested.

20th. In the stock or notes of any parlor car or sleeping car company incorporated and doing business in the United States, and whose cars are in actual use upon any railroad whose stock is a legal investment for New Hampshire savings banks, and that has earned and paid regular dividends of not less than 4% per annum on its capital stock for five years next preceding such investment; but not exceeding 5% of the deposits shall be so invested.

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

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

SEC. 2. Any savings bank may hold and lease real estate acquired by foreclosure of mortgages owned by the bank; but all taxes, foreclosure expenses and cost of maintenance shall be paid out of the income of the bank.

SEC. 3. Deposits of cash on call, or subject to check, shall be made in some authorized banking or trust company incorporated under the laws of this State, or Massachusetts, or in some national bank located in the New England States, or in the cities of New York or Philadelphia.

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

INVESTMENT OF TRUST FUNDS.—(1895) Chapter 71, Sec. 1. Trustees and guardians shall be authorized to invest funds in their hands in the bonds or direct obligations of any county, city, town, school, fire or water district in New England, when the net debt of said municipality does not exceed five per cent of the last assessment of taxes for the purpose of taxation. The term "net debt" shall be construed to denote the indebtedness of any municipality, omitting debt created for supplying the inhabitants with water and deducting the amount of sinking funds available for the payment of the indebtedness of the municipality.

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

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

BEELIN. This city is in Coos County. Incorp. Feb. 6 1897. New city charter was adopted by the voters May 11 '09. Refunding Bonds. 4 3/8 10 M-N \$60,000. Nov 1 '15-'26 School House & Fire Sta. Bonds 4s '05 J-D \$55,000. Dec 1915-'25 Funding Bonds. 4s '97 M-N \$50,000. May 1 1917 3 1/2s '02 J-D 24,000. June 1 '15-'22 Public-Improvement Bonds. 4 1/2s '13 J-J \$135,000. July 1 '15-'23 Funded debt Aug 15 '14. \$341,500 Sinking fund. 44,739 Cash in treasury. 26,539 Assess. val. '14 (abt. act.) 10,143,154 Tax rate (per \$1,000) 1914. \$18.50 Val. city property Feb 1 '14. \$469,159 Population in 1910. 11,780 INTEREST on refunding bonds payable at Old Col. Tr. Co., Boston.

BOSGAWEN. This town is in Merrimack County. Incorp. in 1892. Pop'n 1910, 1,240. Water Bonds (Tax free). 3 1/2s M-N \$53,100. Nov 1 '15-'23 BOND. DEBT May 1 1914. \$56,000 Floating debt. 13,343 Sinking fund. 3,759 Assess. val. '14 (abt. act.) 786,115 Total tax (per \$1,000) 1914. \$25.40 INTEREST payable at office of E. H. Rollins & Sons, Boston.

CLAREMONT. This town is in Sullivan County. Inc. 1764. Population 1910, 7,529. Town-Hall Bonds. 4s J-J \$5,000. July 1 '15-'16 Water Bonds. 4s J-J \$158,220. July 1 1923 3s 69,000 Refunding Bonds. 3 1/2s '09 J-J \$19,000. July 1 1917 Total Liabilities Oct 15 '14. \$252,120 Assets 17,048 Water debt (included) 227,220 Assess. val. '14 (abt. act.) 7,329,775 Tax rate (per \$1,000) 1914. \$17.50 INT. at People's National Bank.

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-J \$25,000. July 1 1917 3 1/2s '08 M-N 25,000. May 1 1928 Penacook Sewer Bonds. 3s A-O \$2,000. Oct '15 to '18 4s J-J 2,500. July '15 to '19

\*Union School District Bonds. 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 45,000. July 1 '24-'27 3 1/2s J-J 4,000. July 1 1928 3 1/2s J-J 30,000. July '23-'29-'30 3 1/2s J-J 9,000. July 1 1931 3 1/2s J-J 5,000. July 1 1925 East Concord Sewer Precinct. 3 1/2s J-J \$500. July 1 1915 West Concord Sewer Precinct. 3 1/2s A-O \$2,000. Oct 1 '15-'18 3s 300. Oct 1 1919 School District No. 20 Bonds. 3 1/2s M-S \$4,000. Sept 1 '15-'22 4 3/8s 4,300. Sept 1 1924 Union Sch. Dist. Bonds. 4s '14 M-N \$70,000. May 1 '17-'28 City-Hall Bonds. 3 1/2s M-S \$36,000. Sept 1 '15-'20 19,000. Sept 1 '21-'23 3 1/2s '04 J-J 55,000. July 1 '24-'29 Water Precinct Bonds. 3 1/2s M-S \$20,000. Mch 1 1922 4s J-J 45,000. Jan '15-'19 4s J-J 347,000. Jan 1 1922 3s J-J 11,000. Nov 1 '20-'21 3 1/2s J-J 30,000. Jan 1 '23-'24 3 1/2s '05 A-O 35,000. Apr 1 '21-'22 BOND. DEBT Oct 29 '14. \$819,600 Other liabilities Jan 1 '14. 104,341 Assets Jan 1 1914. 161,299

\* 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 1914 at \$1,489,242.56, incl. water works valued at \$1,045,419.48, which are the property of the "precinct."

ASSESSED VAL., TAX RATE, &c. Total Assessed Val. Tax. Tax rate. 1914. \$19,177,428. \$16.70 1913. 20,482,846. 305,461. 15.30 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. 3 1/2s '07-J \$90,000. July 1 '17-'27 (Part every 5 years.) Water Bonds (tax-exempt). 3 1/2s '10 M-N \$44,000. 1930 Total Liabilities Oct 1914. \$119,382 Floating debt. 100,000 Assess. val. '14 (abt. act.) 4,102,042 Tax rate (per \$1,000) 1914. \$19.80 INT. payable in Boston: on bonds of 1907 at N. W. Harris & Co., Inc.; on bonds of 1910 at First Nat. Bank.

DOVEE. 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 \$75,000. Dec 1 '28-'32 Bridge Bonds. 4s '13 J-J \$45,000. July 1 '26-'33 Funding and Bridge Bonds. 3 1/2s J-J \$10,000. July 1 '15-'16 High-School Bonds. 3 1/2s '05 J-D \$60,000. Dec 1 '17-'25 Cemetery Loan. 3 1/2s ann \$12,000. Water-Works Notes. 3 1/2s J-J \$169,000. Apr 2 '15-'27 Bonds past due, \$10,000; int. ceased. BOND. DEBT Jan 1 1914. \$461,000 Borrowing capacity. 401,060 Assess. val. '13 (4-5 act.) 11,586,014 Tax rate (per \$1,000) 1913. \$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. Incorp. 1638. Pop'n 1910, 4,897. Street-Improvement Bonds. 4s M-S \$39,000. \$2,000 yly Seminary Bonds. 1% '09 J-J \$84,000. \$1,000 yly BOND. DEBT Feb 15 '14. \$124,000 Floating debt. 15,827 Cash on hand. 5,621 Assess. val. '13 (abt. act.) 4,053,021 Tax rate (per \$1,000) 1913. \$21.00 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 1828; a city, 1895. Water Bond. 3s '07 \$30,000. Mch 1 1916 3 1/2s '06 M-S \$25,000. Mch 1 1916 1/2s '08 A-O \$50,000. Oct 1 1928 Refunding Water Bonds. 1/2s A-O \$80,000. Oct 1 1921 BOND. DEBT Jan 1 '14. \$187,000 Note debt, &c. 24,000 Cash in treasury. 17,633 Resources. 6,000 Tax val. '14 (abt. act.) 4,971,712 Tax rate (per \$1,000) 1914. \$16.50 Population in 1910. 6,132 INTEREST payable at First Nat. Bank, Boston, 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 Apr 1 '14. \$60,000 Cash on hand. 8,556 Floating debt. 25,835 Assessed valuation 1913. 3,591,112 Tax rate (per \$1,000) 1913. \$11.50 INT. at N. W. Harris & Co., Boston.

HILLSBOROUGH BRIDGE FIRE DISTRICT. District incorporated in 1886 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 Oct 1914. \$45,000 Water notes. 27,500 Assets. 114,910 Assess. val. 1914 (3/4 actual) 1,083,834 District tax (per \$1,000) 1914. \$1.98 INT. at First Nat. Bk., Hillsboro.

HILLSBOROUGH COUNTY. County seats, Manchester and Nashua. Bonds and notes bearing not more than 5% int. tax-exempt. Building Bonds. 4s June \$40,000. June 1 1921 4s March 113,000. Mch 1 1915 3s July 51,800. July 1 1923 3 1/2s '09 M-S 100,000. Sept 1 1924 BOND. DEBT Oct 1 '14 \$304,800 Floating debt. 140,000 Sinking fund & cash on hand 145,425 Tax val. '13 (full value) 117,412,468 Tax rate (per \$1,000) 1913. \$16.10 Val. of county property. 632,452 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. Pop'n 1910, 1,895. Water Bonds. 3 1/2s J-J \$18,000. Jan 1 '15-'22 1 9,000. Jan 1 '23-'25 3s J-J \$13,000. Jan 1 '26-'30 Water-ext. note (on demand) \$6,000 Road Bonds. 3 1/2s M-N \$2,500. On or before Nov 1 1922 Water bonds Oct 1914. \$38,000 Water notes. 6,000 Road bonds. 2,500 Bridge notes. 8,500 TOTAL DEBT Oct 14 '14. \$55,000 Assess. val. (abt. act.) 1914. 1,596,712 Tax rate (per \$1,000) 1914. \$19.00 \*Interest 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. Land and Improvement Loan. 4s July \$12,000. 1915-1918 Water Bonds. 4s '91 A-O \$30,000. Oct 1 '15-'17 Paving Bonds. 4s '10 J-J \$3,000. July 1 1915 4s '13 Sept 19,000. 1915-1916 4s '14 M-S 24,000. Sept 1 '16-'23 BOND. DEBT July 1 '14. \$94,000 Cash in treasury. 24,000 Assess. val. '14 (abt. act.) 9,960,010 Tax rate (per \$1,000) 1914. \$17.00 Population in 1910. 10,068 INT. payable 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 1/2s J-J \$20,000. July 1 1925 Town of Laconia Sewer Bonds. 4s \$50,000. 1915-1925 Sewer and Funding Bonds. 4s A-O \$17,000. 1924 Total liabilities July 1914. \$283,771 Assets. 26,763 Tax valuation 1913. 9,332,611 Total tax (per \$1,000) 1913. \$15.50 INT. at First Nat. Bank, Boston.

LISBON SCHOOL DIST. NO. 1. 4s '11 M-N \$5,000. 1915-1919 32,000. 1920-1930 BOND. DEBT May 1914. \$28,000 Assess. val. '14 (abt. act.) 1,044,242 School tax (per abt. \$1,000) \$13.90 Population in 1913 (est.) 1,600 INT. at Atlantic Nat. Bk., Boston.

LITTLETON, TOWN. This town is in Grafton County. 4s A-O \$40,000. 1925 Water and Light Bonds. 3 1/2s J-D \$200,000. 30 years Funding Bonds. 3 1/2s '07 J-D \$60,000. June 1 1927 BOND. DEBT Oct 1914. \$300,000 Sinking fund. 80,000 Assess. val. '13 (abt. act.) 2,915,417 Tax rate (per \$1,000) 1913. \$25.50 Population in 1910. 4,069 INTEREST on 3 1/2s of 1907 at Atlantic Nat. Bank, Boston.

MANCHESTER. This city is one of the county seats of Hillsborough County. Incorp. July 10 1846. Pop'n 1910, 70,063. Macadamizing & Sewer Bonds. 4s '14 J-J \$100,000. July 1 '15-'34 Fire-Alarm Bonds. 3 1/2s '12 M-S \$85,000. Sept 1 '14-'31 10,000. Sept 1 1932 Street-Improvement Bonds. 4s '13 A-O \$95,000. 1915-1933 Improvement Bonds. 4s '94 A-O \$200,000. Apr 1 '15-'16 3 1/2s '10 A-O 100,000. Apr 1 1930 3 1/2s J-J 90,000. 1915-1932 Funding Bonds. 3 1/2s '99 A-O \$100,000. Apr 1 1919 Refunding Bonds. 3 1/2s '05 A-O \$50,000. Apr 1 1925 4s A-O 100,000. Apr 1 '27-'29 4s '11 J-J 45,000. July 1 '15-'23 School Bonds. 4s '95 J-J \$10,000. July 1 1915 4s '96 J-J 40,000. July 1 1916 3 1/2s '11 J-J 70,000. July 1 '15-'23 3 1/2s '11 J-J 18,000. 1929-1931 Cemetery Bonds. 3 1/2s '10 A-O \$21,000. Oct 1 1930 4s '13 6,700. Oct 1 1933 4s '13 18,000. July 1 '15-'23 5s 30,000. 1942 Water Bonds. 4s '95 J-J \$100,000. Jan 1 1915 4s '95 J-D 50,000. Dec 16 1915 4s '97 J-J 100,000. Jan 1 1917 Refunding Water Bonds. 4s '13 \$100,000. Nov 1 '17-'21 Bridge Bonds. 4s '13 J-J \$95,000. 1915-1933 Tax-Adjustment Bonds. 3 1/2s '02 J-J \$80,000. July 1 1922 BOND. DEBT Jan 1 '14. \$1,805,700 Sinking fund. 646,828 Water debt (included) 400,000 Value city prop Jan 1 '13. 8,331,878 Assess. val. '13 (abt. act.) 71,697,605 Tax rate (per \$1,000) 1913. \$15.20

\* Not negotiable; in hands of City Treasurer. The city guarantees the perpetual care of lots in the cemeteries of the city to parties who pay \$100 and upward. INT. at Second Nat. Bank, Boston.



# State of Vermont.

ITS

DEBT, RESOURCES, &c.

Admitted as a State (Act Feb. 18 1791).....March 4 1791  
 Total area of State (square miles).....9,565  
 State Capital.....Montpelier  
 Governor (term expires Jan. 1915).....Allen M. Fletcher  
 Secretary of State (term expires Jan. 1915).....Guy W. Bailey  
 Treasurer (term expires Jan. 1915).....Edward H. Deavitt

LEGISLATURE had been meeting biennially since 1870 in even years, the first Wednesday in October. On March 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. V. 96, p. 810. Length of session is not limited.

**HISTORY OF DEBT.**—For a brief history of the Vermont State debt see "State and City Supplement" of April, 1895, pages 15 and 16.

The liabilities of the State on June 30 1914 were as follows:  
 Due to towns—State highway tax 1913 (unexpended bal. 1913) \$177 91  
 Income permanent school fund..... 50,074 55  
 Due permanent school fund—Account of principal..... 1,574 82  
 Huntington fund..... 211,131 45  
 Due Vermont teachers' retirement fund..... 15,811 00  
 Registered loan of 1932 (Agricultural College Fund)..... 135,500 00  
 Highway maintenance fund (motor vehicle fees)..... 125,011 19  
 Total ledger liabilities.....\$539,280 93  
 Cash on hand and in banks June 30 1914..... 252,721 89

Excess of liabilities over assets June 30 1914, as shown by State Treasurer's books.....\$286,559 04

INTEREST is payable at the State Treasury.

**ASSESSED VALUATION AND TAX RATE.**—In addition to the valuations below, the State assessed (1914) \$100,707,681 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 \$47,767,600, such property paying a tax of 1 1/4% on valuation.

Years—	Real.	Personal.	Total.	State tax per \$1,000
1914.....	\$159,878,518	\$64,663,155	\$224,541,672	None.
1913.....	158,676,533	64,312,810	222,989,343	None.
1912.....	157,227,015	32,994,415	190,221,430	\$10.00
1911.....	155,996,976	34,680,747	190,677,723	None.
1910.....	143,386,564	45,106,982	188,493,546	None.
1905.....	127,993,677	59,838,143	187,831,820	None.
1900.....	118,950,024	58,293,598	177,243,622	\$10.00
1898.....	116,141,979	58,621,654	174,763,633	5.00
1895.....	112,099,284	61,700,471	173,799,755	12.00
1890.....	112,835,125	65,157,388	178,052,513	—

There was no direct tax for State purposes levied in either 1903, '04, '05, '06, '07, '08, '09, '10 or '11. In 1912 the Legislature levied a direct tax of 10 cents on the dollar of the grand list (\$10 per \$1,000 of assessed value, one-half payable Nov. 10 1913 and one-half June 10 1914. A tax of \$13 per \$1,000, however, consisting of a State school tax of \$8 and a State highway tax of \$5, 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 \$10 per \$1,000.

**POPULATION OF STATE.**—United States Census:

1910.....	355,956	1870.....	330,551	1840.....	291,948	1810.....	217,895
1900.....	343,641	1860.....	315,098	1830.....	280,652	1800.....	154,465
1890.....	332,422	1850.....	314,120	1820.....	235,981	1790.....	85,425
1880.....	332,286						

**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 1903. 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. The two sections read as follows:

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

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

**MEREDITH VILLAGE FIRE DIS.**  
 Meredith is in Belknap County.  
 Water Bonds 1893 (taxable).  
 4 1/2% J-J \$40,000c. July '23-'26  
 BOND. DEBT Oct 10 '14---\$40,000  
 Temporary loan..... 1,800  
 Assess. val. '14 (full value)---681,383  
 Tax rate (per \$1,000) 1914---\$20.40  
 Population in 1914 (est.)---1,200

**MILFORD.**  
 This town is in Hillsborough Co.  
 Inc. 1794. Bonds are tax-exempt.  
 Water Bonds of '91 & '93.  
 J-J \$65,000c. July 1 1921  
 (Subject to call after July 1 1911.)  
 J-J \$10,000c. July 1 1923  
**Schools and Funding.**  
 F-A \$45,000c. Feb 1 1924  
**Sewer and Bridge Notes.**  
 3 1/2% J-J \$9,000c. Due \$1,500 yly  
 (\$1,500 mature each yr. on Jan. 1.)  
 BOND. DEBT Feb 15 '14. \$120,000  
 Floating debt..... 13,150  
 Sinking fund..... 65,375  
 Town val. '13 (abt. act.)... 3,242,862  
 Total tax (per \$1,000) '13---\$17.50  
 Population in 1910.....3,939  
 INTEREST on first loan payable at First Nat. Bank, Boston; on others at Sohegan Nat. Bank, Milford.

**NASHUA.**  
 This city is in Hillsborough Co.  
 Incorporated June 28 1853.  
**School-Building.**  
 4s '96 A-O \$25,000c. Oct 1 1916  
 3s '03 A-O 60,000c. Oct 1 1923  
 3 1/2% '05 J-J 10,000c. July 1 1925  
**City Bonds.**  
 4s '94 J-D \$40,000. June 1 1915  
 4g '11-13J-D 120,000. June 1 '31-'33  
 10,000. June 1 1933

**Bridge Bonds.**  
 4s g '14 J-D \$15,500. June 1 1934  
**Motor Fire Apparatus.**  
 4s g '14 J-D \$10,000. June 1 1934  
**Engine House (gold).**  
 4s g '93 J-D \$15,000c. June 1 1918  
**Funding Floating Debt.**  
 4s g '95 M-N \$100,000c. May 1 1915  
 4s g '97 J-J 42,508c. July 1 1917  
 4s g '04 J-J 20,000c. Jan 1 1924  
 4s g '07 J-J 60,000c. July 1 1927  
 4s g '09 M-S 46,000. Sept 1 1929  
**Refunding Bonds.**  
 3s g '01 J-J 75,000c. July 1 1921  
 4s '05 J-J 20,000c. July 1 1925  
 4s '06 J-J 20,000c. July 1 1926  
 4s '14 J-J 40,000. June 1 1934  
 BOND. DEBT Oct 1914. \$729,009  
 Sinking fund Jan 1 '14. 246,092  
 Time notes..... 50,000  
 Demand notes Jan 1 '14. 72,395  
 Assess. val. '14 (abt. act.)... 23,482,275  
 Tax rate (per \$1,000) 1914---\$20.00  
 Est. value city property---\$798,740  
 Population in 1910.....26,005  
 INT. on 4s of '93, '95, '96 & '97 at City Treasurer's office or Nat. Bk. of the Commonwealth, Boston; on 3s of '01 & '03 and 4s of '04 at City Treasurer's office or Shawmut Nat. Bank, Boston; on all others at City Treasurer's office.

**NEWPORT.**  
 This town is in Sullivan County.  
 Incorp. in 1761. Pop. 1910, 3,765.  
 Fire Dept. bonds, 3 1/2% ---\$14,500  
 Soldiers' monument, 3 1/2% --- 5,000  
**Fire Dept. Bonds.**  
 3 1/2% \$14,500  
**Soldiers' Monument Bonds.**  
 3 1/2% \$5,000  
**Sewer Bonds (Opt. beg. July 1 '11)**  
 3s J-J \$3,800c. July 1 1921  
**Refund Bds (Opt. beg. July 1 '11)**  
 3s J-J \$68,000c. July 1 1921  
**Water Bonds (Opt. beg. Aug. 1 '09)**  
 4s P-A \$20,000c. Aug 1 1921  
 4s P-A 50,000c. Aug 1 1924  
 BOND. DEBT Feb. 15 '14 \$161,300  
 Note debt..... 53,400  
 Other indebtedness..... 725  
 Assess. val. '14 (3/4 act.)... 3,156,496  
 Total tax (per \$1,000) 1914---\$15.00  
 INTEREST at office of Town Treas.

**PEMBROKE.**  
 This city is in Merrimack County.  
 Water Bonds  
 4s '14 P-A \$100,000. Feb 1 '24-'34  
 BOND. DEBT Jan 1913. \$13,000  
 Bonds dated 1914 (add'l)--- 100,000  
 Assessed valuation 1912---1,761,856

**PORTSMOUTH.**  
 This city, 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. Bonds marked (\*) are not taxed in Portsmouth.

**Refunding Sewer Bonds.**  
 4s '14 M-N \$40,000c. May 1 '15-'34  
**Permanent Impt. Bonds.**  
 4s '10 F-A \$11,500c. Aug 1 '15-'17  
**Refunding Bonds.**  
 4s '04 A-O \$47,000c. Oct 1 1924  
 3 1/2% 4s '09 J-J \$50,000c. Jan 1 '19-'23  
 4s '14 M-N 57,000. 1916-1934  
**Paving Bonds.**  
 4s '11 F-A \$48,000c. Aug 1 '15-'31  
 10,000. Sept 1 '15 & '17  
 4s '14 M-S 10,000. Sept 1 1918  
 15,000. Sept 1 '19-'21

**Debt Funding Bonds.**  
 4s '04 M-S \$160,000c. Sept 1 1924  
 4s '96 J-J 175,000c. July 1 1916  
**High-School Bds.—See note above.**  
 4s g '03 J-D \$100,000c. Dec 1 1923  
**Water Bonds.**  
 3 1/2% '02 J-J \$50,000c. July 1 1922  
**Refunding Water Bonds.**  
 4s g '07 J-J \$160,000c. Jan 1 1927  
 4s '12 J-J \$156,000c. Jan 1 1932  
 BOND. DEBT Oct 1 '14. \$1,089,500  
 Floating debt..... 5,000  
 Sinking fund..... 237,741  
 Water debt (included)..... 366,000  
 Water sinking funds..... 53,849  
 Borrow. capac..... 54,743  
 Assess. val. '14 (abt. act.)... 10,910,035  
 Tax rate (per \$1,000) 1914---\$22.00  
 Population in 1910.....11,269

INT. payable at City Treas. or State Nat. Bk. or First Nat. Bank or Old Colony Trust Co., Boston.  
**WATER WORKS.**—For the year ending Jan. 1 1914 income from water rates was \$70,433.14; cost of management, \$31,686.57; int., \$14,390; improvements, \$13,165.19; surplus, \$25,304.97.

**ROCHESTER.**  
 This city is in Strafford County  
 Incorp. 1891. Bonds tax-exempt.  
**City-Hall Bonds.**  
 4s '08 J-J \$56,000. Jan 1 '15-'27  
**Sewer Bonds.**  
 3 1/2% J-J \$19,500c. Jan 1 '15-'17  
**Water Bonds.**  
 4s '92 J-D \$160,000c. June 1 1922  
 GEN. B'D. D'T. Jan 1 '14. \$75,500  
 Floating debt (notes)..... 181,724  
 Water bonds (add'l)..... 160,000  
 Sinking fund (water)..... 52,514  
 Assess. val. '13 (abt. act.)... 5,990,424  
 Total tax (per \$1,000) 1914---\$18.50  
 Population in 1910.....8,868  
 INT. on 4s of 1892 at Nat. Shawmut Bank, Boston; on 4s '08 at N. W. Harris & Co., Inc., Boston; on 3 1/2% at City Treasurer's office.

**ROCKINGHAM COUNTY.**  
 County seat is Exeter.  
**Funding Bonds.**  
 3s '01 Oct \$34,000c. Oct 1 1921  
**Building Bonds.**  
 3 1/2% '11 J-D \$35,000c. June 1 '15-'21  
**Court-House Bonds.**  
 4s '93 J-J \$31,000c. July 1 1918  
**Jail Bonds.**  
 4s '11 J-D \$20,000c. Dec 1 '22-'25  
 BOND. DEBT Oct 1 1914 \$120,000  
 Demand loans..... 45,000  
 Cash on hand..... 11,759  
 Tax valuation 1913..... 47,835,287  
 Tax rate (per \$1,000) 1912--- 16.50  
 Population in 1910.....52,188  
 INT. on jail bonds payable at First Nat. Bank, Portsmouth, or First Nat. Bank, Boston; on court-house and building bonds at First National Bank, Boston; others in Portsmouth.

**SOMERSWORTH.**  
 This city is in Strafford County.  
 Inc. 1893. Population 1910, 6,704.  
**General Indebtedness Bonds.**  
 4s A-O \$65,600c. Oct 1 '15-'18  
**Water-Works Bonds**  
 4s A-O \$118,400c. Oct 1 '15-'18  
 BOND. DEBT June 1914. \$230,000  
 Floating debt..... 57,850  
 Sinking fund..... 20,068  
 Value of city property..... 489,055  
 Assess. val. '14 (act. val.)... 5,018,845  
 Tax rate (per \$1,000) 1914---\$16.50  
 INT. at Old Colony Tr. Co., Bost.

**WALPOLE.**  
 This town is in Cheshire County.  
 Inc. 1892. Population 1910, 2,668.  
**Bridge Bonds**  
 5s A-O \$27,000c. \$2,000 yearly  
 3 1/2% '10 J-J 18,000c. \$2,000 yearly  
 TOTAL DEBT Oct 1912--- \$51,000  
 Assessed valuation 1912--- 3,292,893  
 Tax rate (per \$1,000) 1912---\$16.70  
 INT. at Keene Nat. Bank.

### 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.

	Bonded Debt.	Floating Debt.	Assessed Tax per \$1,000.	Pop'n, 1910.	
Ashland (T), Grafton County.....	\$39,237	—	\$1,205,785a	\$19.80	1,412
Colebrook Sp. S. D., Coos Co.....	25,500	2,500	\$1,155,300	\$10.13	—
Lancaster Fire Precinct.....	33,000	1,000	—	\$20.00	—
Littleton (V), Grafton Co.....	100,000	—	\$2,915,417	\$25.50	3,059
Newmarket (T), Rockingham Co.....	43,000	4,000	\$1,492,295	\$22.00	3,348
Northumberland (T), Coos Co.....	44,500	9,000	\$1,226,790	\$18.80	2,184
Pittsfield (T), Merrimack Co.....	31,000	33,025	\$1,501,700	\$20.30	2,222
Plymouth Fire District.....	\$22,138	—	—	—	—
Plymouth School District.....	\$58,183	—	\$1,863,029	—	—
Raymond (T), Rockingham Co.....	20,000	None	\$723,695	\$19.50	1,203
Salem (T), Rockingham Co.....	52,000	12,000	\$1,935,536	\$16.30	2,117
Whitefield (T), Coos County.....	58,500	—	\$1,334,409	—	1,635
Wilton (T), Hillsborough County.....	45,000	37,700	\$1,403,213	\$17.50	1,490
Wolfboro (T), Carroll Co.....	111,900	9,756	\$2,256,351	\$16.00	2,224

\*Total debt. a 1912 figures. x 1913 figures. e 1914 figures.



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 4315 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 below:

#### INVESTMENTS.

SECTION 8. The assets of banks shall be invested as follows:

##### FIRST MORTGAGES OF REAL ESTATE.

*First.* In first mortgages of unincumbered real estate, not to exceed in each case 60% of the value of such real estate, if located in Vermont, and not to exceed 40% of the value of such real estate if located elsewhere. Not less than one-sixth of the amount of such mortgages shall be upon real estate in this State treating mortgages made on lands in an adjoining State within twenty miles of the bank making such loan as Vermont mortgage loans, and not more than 80% of the amount of the assets shall be invested in mortgages of real estate; provided, that not exceeding 60% of the amount of such assets may be invested in mortgages of real estate outside of this State. No investment shall be made on mortgages of real estate outside of Vermont which is unimproved and unproductive, and the amount of such investments on mortgages in Vermont shall not be more than 40% of the value thereof. No bank shall loan to any person, partnership, association or corporation upon real estate mortgage (treating loans to the individual members of a partnership as loans to the partnership) more than \$30,000, and in addition thereto 1% of the deposits of such bank in excess of \$1,000,000. No mortgage investment shall be made except upon the written approval of at least three trustees of the board of investment, who shall certify in writing according to their best judgment the value of the premises mortgaged or to be mortgaged. At the expiration of every mortgage loan made for a period of five years or more, such loan shall not be extended or renewed unless three members of the board of investment certify in writing the value in their best judgment of the mortgaged premises and unless such value meets the requirements above prescribed.

When buildings are included in the valuation of real estate upon which an investment is made, they shall be insured by the mortgagor in such company as the trustees or board of investment direct, and the policies of insurance shall be duly assigned, or the loss made payable to such bank, and such bank may renew such policy of insurance in the same or in another company, as said trustees or board of investment elect, from year to year, or for a longer or shorter period, if the mortgagor neglects so to do; and, when necessary, the Treasurer may sign premium notes, and may charge the amount paid for such insurance to the mortgagor.

##### MUNICIPAL BONDS.

*Second.* (a) In the public funds of the United States or any of the States or the District of Columbia or in the funds for the payment of principal and interest of which the faith of the United States is pledged.

(b) In the bonds or notes of counties, cities, towns, villages, school districts and water districts of the New England States and of any incorporated district in Vermont having the right to levy taxes in payment of its indebtedness.

(c) In the bonds or notes of towns, cities and school districts having a population, according to the last preceding United States or State Census, of at least 1,000 and an indebtedness not exceeding 5% of the last preceding valuation for the assessment of taxes in New York, Pennsylvania, Ohio, Michigan, Illinois, Indiana, Iowa, Wisconsin and Minnesota.

(d) In the bonds or notes of towns, cities and school districts having a population, according to the last preceding United States or State Census, of at least 7,000, and an indebtedness not exceeding 5% of the last preceding valuation for the assessment of taxes in New Jersey, Kansas, Nebraska, North Dakota, South Dakota, Missouri, Oregon, Washington and California.

(e) In the bonds of counties having a population, according to the last preceding United States or State Census, of at least 50,000 and an indebtedness of not exceeding 3% of the last preceding valuation for the assessment of taxes, and in the bonds or notes of cities and school districts having a population, according to the last preceding United States or State Census, of at least 50,000 and an indebtedness not exceeding 5% of the last preceding valuation for the assessment of taxes, in any of the States above named, and in Colorado, Delaware, Georgia, Maryland, Oklahoma, Texas, Utah and West Virginia.

(f) In the bonds or notes of a city in any of the States above named having a population, according to the last preceding United States or State Census, of at least 100,000 and an indebtedness not exceeding 7% of the last preceding valuation for the assessment of taxes.

(g) In the bonds or notes of a city in any of the States above named having a population, according to the last preceding United States or State Census, of at least 200,000.

In sub-divisions (c) and (d) the word "indebtedness" shall mean the gross debt less debts created in anticipation of taxes to be paid within one year and the amount of any sinking funds available for the payment of such indebtedness and in sub-divisions (e) and (f) the word "indebtedness" shall mean the gross debt less debts created in anticipation of taxes to be paid within one year, the amount of any sinking funds available for the payment of such indebtedness and debts created for supplying the inhabitants of the municipality with water.

The foregoing does not authorize investments in railroad-aid bonds (except such as are issued by municipalities in the State of Vermont) or in bonds which are not direct obligations of a municipality or in bonds of municipalities which have within twenty years repudiated or compromised the payment of any debt or defaulted for more than ninety days in the payment of any indebtedness, and the purchase of such securities is hereby prohibited.

##### RAILROAD BONDS—VERMONT RAILROADS.

*Third.* (a) In the notes or bonds of a railroad corporation incorporated under the laws of Vermont, irrespective of the length of such road, when issued in accordance with the laws of this State and in compliance with the provisions hereinafter set forth relating to bonds of New England railroads.

##### 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 paragraphs (3) or (4) of sub-division (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, 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 paragraph (3) or (4) of sub-division (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 sub-divisions (a) or (b) which is in possession of and is operating its own road;

(d) No bond shall be made a legal investment by sub-division (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 sub-division (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.

No bond shall be made a legal investment by sub-division (b) or (c) unless the corporation owns in fee not less than 100 miles of standard-gauge railroad (exclusive of sidings) within the United States.

##### OTHER RAILROADS—DESCRIPTION OF CORPORATION.

(e) In the mortgage bonds, as described in any of the following sub-divisions 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 500 miles of standard-gauge railroad, exclusive of sidings, within the United States, or, if such corporation owned in fee less than 500 miles of such railroad, the gross earnings of such corporation, reckoned as hereinafter provided, shall have been not less than \$15,000,000;

(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 4% upon all its outstanding capital stock;

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

And further *provided*, that—

(5) No bonds shall be made a legal investment by sub-division (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 provision 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 sub-division (i) or (j) in case the mortgage securing the same shall authorize a total issue of bonds which, added to the total debt of the guaranteeing corporation as defined in paragraph 5, 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 5 and of this paragraph, as the total authorized issue.

##### DESCRIPTION OF BONDS.

*Definition of first mortgage.* (f) Whenever the term "first mortgage" is used in the following sub-divisions, it shall mean, unless otherwise qualified, a first mortgage on not less than 75% 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 100 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;

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

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

*Direct Obligations.* (g) Bonds issued or assumed by a railroad corporation described in sub-division (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 a railroad owned in fee by the corporation issuing or assuming said bonds except that, if it is not a first mortgage on 75% of all such railroad owned in fee by said corporation, it shall be a first mortgage on at least 75% 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 75% 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 75% of the railroad owned in fee by said corporation at the date of said mortgage and provides for the retirement of all outstanding mortgage debts which are a prior lien upon said railroad owned in fee and covered by said refunding mortgage at the date thereof; but if any of the bonds which said refunding mortgage is given to refund are secured on a railroad not owned in fee by the corporation executing said refunding mortgage, there shall be conveyed and assigned to the trustee of said refunding mortgage either—

At least 75% of the railroad on which each issue of bonds to be refunded is secured, free from any mortgage lien except that of the mortgage or mortgages securing the bonds to be refunded, or

At least 75% 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 25% greater than the mileage covered by any one of the mortgage securing bonds which said refunding mortgage is given to refund.

(4) A mortgage upon not less than 10% 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 500 continuous miles of standard-gauge railroad; provided, that—

Said mortgage is a first or second lien upon not less than 75% 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;

The bonds secured by said mortgage mature at a later date than, and cover a mileage at least 25% greater than is covered by, any of the bonds secured by a prior lien mortgage so to be retired;

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

**Bonds underlying refunding mortgages.** (h) 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 (3) or (4) of sub-division (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.

**Guaranteed obligations.** (i) 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 sub-division (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 4% per annum upon that portion of the entire capital stock thereof outstanding which is not owned by the lessee.

(j) 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 (2), (3) and (4) of sub-division (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 sub-division (e) preceding paragraph (3), 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.**

(c) 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 (4) of sub-division (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 sub-division (e), it shall be regarded as having complied therewith during said period.

**BONDS NOT TO BECOME ILLEGAL ON ACCOUNT OF CONSOLIDATION.**

(l) 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 4% 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.**

(m) If a railroad corporation which has complied with all the requirements of sub-division (e) preceding paragraph (5), 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 with, 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 sub-division (e) preceding paragraph (5) during those successive years next preceding the date of such consolidation, merger or purchase, in which all said consolidated, merged or purchased corporations, 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.**

(n) 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.

**BANK STOCKS AND DEPOSITS IN BANKS.**

**Fourth.** (a) In the stock of any national bank in the New England States and the State of New York; in the stock of any banking association or trust company incorporated under the authority of and located in this State; but no bank shall hold bank stock both by way of investment and as security for loans in excess of 10% of its deposits, nor, in any one bank, more than 5% of its deposits, or more than \$35,000, or more than 10% of the capital stock of any one bank.

(b) A bank may deposit on call in banking associations or trust companies, approved by the Bank Commissioner of this State, and under the supervision of the State or Federal authority, in this State or in the cities of New York, Boston, Chicago, Albany, Philadelphia or Concord, New Hampshire, or in any other bank designated as a depository under the laws of the United States or in national banks in the cities of St. Paul, Minneapolis and Kansas City, with or without interest as may be agreed upon, sums not exceeding in the aggregate 20% of the assets of such depositing banks.

**LOANS ON PERSONAL SECURITY, INCLUDING COLLATERAL LOANS.**

**Fifth.** In loans or renewals of loans of the class hereinafter described, payable and to be paid or renewed at a time not exceeding one year from the date thereof; but not more than one-third of the assets of a bank shall be so invested; nor shall a bank loan to any person, partnership, association or corporation upon personal security (treating loans to the individual members of a partnership as loans to the partnership) more than \$10,000 until a bank's deposits amount to \$1,000,000, after which the sums so loaned may be increased 1% of the deposits in excess of \$1,000,000 up to, but not exceeding, \$50,000, or (in cases where 10% of the capital and surplus exceed \$50,000) up to, but not exceeding, 10% of the capital, if any, and surplus;

but this limitation shall not apply to the purchase of municipal or railroad bonds, or to notes with such bonds as collateral.

(a) A note bearing as makers, sureties or endorsers the signatures of at least two approved names of residents of this State, or of persons who reside within fifty miles of the bank making the loan.

(b) A note or accepted draft given by individuals, firms or corporations residing without the State, for goods manufactured within the State and payable to individuals, firms or corporations located within the State and endorsed by at least one responsible citizen of the State.

(c) A note of a corporation incorporated by this State with one or more substantial sureties resident in the State.

(d) A note of a responsible borrower with a pledge as collateral, in such form as the Bank Commissioner shall approve of.

(1) One or more first mortgages of real estate such as might be lawfully purchased by a bank, as in cases of mortgages bought by the bank, and that the amount of such note is not in excess of the amount which the bank might loan on a note secured by mortgage on said land.

(2) Municipal bonds in which the bank might legally invest at no more than 90% of their market value; railroad bonds in which the bank might legally invest at no more than 80% of their market value; and bank stocks in which the bank might legally invest at no more than 80% of their market value.

(3) Deposit books or certificates of deposit of depositors in banks of this State, including national banks, at their full value, and in banks of any of the New England States and of New York, under State or Federal supervision, at no more than 90% of the amount of deposits therein shown, provided written notice of such assignments has been given to the bank carrying the deposit.

**BANK BUILDING.**

**Sixth.** Five per cent of the deposits of a bank may be invested in the purchase of a suitable building for the convenient transaction of its business, or a site therefor and the erection or repairs of a building thereon, from portions of which not required for its use a revenue may be derived.

**REAL ESTATE TAKEN BY FORECLOSURE.**

**Seventh.** A bank may hold real estate acquired by the foreclosure of a mortgage thereon, owned by or pledged to such corporation, or by purchase at sales made under the provisions of such mortgage, or upon judgment for debts due, or in settlements effected to secure such debts; and such real estate shall be sold by such corporation as soon as a reasonable price can be obtained therefor and within five years after the same is vested in such corporation, except when a majority of the trustees of such corporation shall make application in writing to the Bank Commissioner, stating that, in their opinion, the interests of such corporation require that such real estate be held for a longer period than five years; in which event said Commissioner may extend the time of holding such real estate not to exceed five years.

**SECURITIES ACQUIRED IN SETTLEMENT OF INDEBTEDNESS.**

**Eighth.** A bank may hold stocks, bonds, notes or other securities not the subject of legal investment acquired in settlements effected to secure or adjust loans; but unless the length of time such securities may be held is extended, as provided in the preceding clause, they shall be sold within five years after being acquired.

**LIST OF RAILROAD BONDS TO BE PREPARED.**

**Ninth.** Not later than the first of March in each year, the Bank Commissioner shall prepare a list of the railroad securities which are then legal investment for banks, which list shall at all times be open to public inspection, and shall send a copy thereof to every bank coming within his jurisdiction.

The latest list of railroad bonds which are considered legal investments for savings banks was issued March 1 1914 by the Bank Commissioner. This list is as follows:

Atchison Topeka & Santa Fe Ry. Atch. Top. & S. F. Ry. gen. 4s, 1955	Dakota & Great South Ry. 1st 5s, 1916
" " " " E. Okla. 4s, 1928	Fargo & Southern Ry. 1st 6s, 1924
" " " " Transc. Short L. 1st 4s, 1958	Milw. & Nor. RR. ext. 4 1/2s, 1934
Chicago & St. Louis Ry. 1st 6s, 1915	" " " " cons. ext. 4 1/2s, 1934
Chicago Santa Fe & Cal. Ry. 1st 5s, 1937	Chic. Milw. & Pug. Bd. 1st 4s, 1949
Hutchinson So. Ry. 1st 5s, 1928	Chicago Rock Island & Pacific Syst. C. R. I. & P. RR. mtge. 6s, 1917
San Fr. & San Joa. Val. Ry. 1st 5s, 1940	" " " " Ry. general 4s, 1988
Baltimore & Ohio System.	Chic. St. Paul Minn. & Omaha System
B. & O. RR., extension 4s, 1935	*Ch. St. P. M. & O. Ry. cons. 3 1-3s, '30
" " " " prior lien 3 1/2s, 1925	" " " " " " 6s, 1930
" " " " first mtge. 4s, 1948	*Ch. St. P. & Minn. Ry. 1st 6s, 1918
" " " " Southwest. Div. 3 1/2s, 1925	*North Wisconsin Ry. 1st 6s, 1930
Ohio River 1st 5s, 1936	*St. Paul & Sioux City RR. 1st 6s, 1919
W. Va. & Pittsburgh RR. 4s, 1990	
" " " " 4s, 1990	Delaware & Hudson System.
Boston & Maine System.	Del. & Hud. Co. 1st refunding 4s, 1943
Conn. & Passumpsic River RR. 4s, 1943	" " " " Canal Co. 1st 7s, 1917
Concord & Montreal RR. consol. 4s, 1920	Adirondack Ry. 1st 4 1/2s, 1942
Central of New Jersey System.	Schenec. & Duaneburg RR. 1st 6s, 1924
Central RR. of New Jersey gen. 5s, 1987	Albany & Susq. RR. conv. 3 1/2s, 1946
Chicago & North Western System.	Great Northern System.
Chic. & N. W. Ry. gen. 4s & 3 1/2s, 1987	Great Northern Ry. 1st & ref. 4 1/2s, 1961
" " " " s. f. consol. 7s, 1915	St. P. M. & M. Ry. consol. 4s, 1933
" " " " exten. 4s, 1926	" " " " consol. 4 1/2s, 1933
Cedar Rap. & Mo. Riv. RR. Mtg. 7s, '16	" " " " consol. 6s, 1933
Northwestern Union Ry. 1st 7s, 1917	" " " " Mont. ext. 4s, 1937
Milw. L. S. & W. Ry. consol. 6s, 1921	" " " " Pacific Ext. 4s, 1940
" " " " Marshfield ext. 1st 5s, 1922	East. Ry. of Minn. Nor. Div. 4s, 1948
" " " " Michigan Div. 1st 6s, 1924	Montana Central Ry. 1st 6s, 1937
" " " " Ashland Div. 1st 6s, 1925	" " " " 1st 6s, 1937
" " " " ext. & imp. mtge. 5s, 1929	Willmar & Sioux Falls Ry. 1st 5s, 1938
Wisconsin Northern RR. 1st 4s, 1931	Spokane Falls & North. Ry. 1st 6s, 1939
Winona & St. Peter RR. 1st 7s, 1916	Minneapolis Union Ry. 1st 6s, 1922
Minnesota & Iowa Ry. 1st 3 1/2s, 1924	" " " " 1st 5s, 1922
Princeston & Northw. Ry. 1st 3 1/2s, 1926	Illinois Central System.
Frem. Elk. & Mo. Val. RR. cons. 6s, '33	Ill. Cent. RR. refunding mtge. 4s, 1955
Iowa Minn. & Northw. Ry. 1st 3 1/2s, 1935	" " " " Sterling extended 4s, 1951
Sioux City & Pacific RR. 1st 3 1/2s, 1936	" " " " Gold extended 3 1/2s, 1950
Manitow. Gr'n Bay & N.W. 1st 3 1/2s, 1941	" " " " Sterling 3s, 1951
Chicago Burlington & Quincy System	" " " " gold 4s, 1951
C. B. & Q. RR. general 4s, 1958	" " " " gold 3 1/2s, 1951
" " " " Ill. Div. mtg. 3 1/2s, 1949	" " " " gold extended 3 1/2s, 1951
" " " " " " 4s, 1949	" " " " Spring. Div. 1st 3 1/2s, '51
" " " " Iowa Div. mtg. 4s, 1919	" " " " Kan. & S. W. 1st 5s, 1921
" " " " " " 5s, 1919	" " " " Calro Bridge 1st 4s, 1950
" " " " Denver Exten. 4s, 1922	" " " " St. Louis Div. 1st 3s, 1951
" " " " Neb. Ext. mtg. 4s, 1927	" " " " " " 3 1/2s, 1951
Burl. & Mo. Riv. RR. in Neb. cons. 6s, 1918	" " " " Pureb. Lines 1st 3 1/2s, '52
Republican Valley RR. mtg. 6s, 1919	" " " " Coliat. Tr. 1st 3 1/2s, 1950
Tarkio Valley RR. 1st 7s, 1920	Lake Shore & Mich. South. System.
Nodaway Valley RR. 1st 7s, 1920	L. S. & M. S. Ry. 1st general 3 1/2s, 1907
Chicago Milwaukee & St. Paul System	Louisville & Nashville System.
C. M. & St. P. gen. & ref., 1914	Louisv. & Nashv. RR. Unflgd 4s, 1940
" " " " European loans 4s, 1925	" " " " general 6s, 1930
" " " " Conv. deb. 4 1/2s, 1932	" " " " 1st 5s, 1937
" " " " Deb. 4s, 1934	" " " " Trust 5s, 1931
" " " " general 3 1/2s, 1989	Evansv. Hend. & Nash. Div. s. f. 6s, 1919
" " " " " " 4s, 1989	Louisv. Clin. & Lex. Ry. gen. 4 1/2s, 1931
" " " " " " 4 1/2s, 1989	Southeast & St. Louis Division 6s, 1921
" " " " La Crosse & Dav. Div. 1st 5s, 1919	Mobile & Montgomery 4 1/2s, 1945
" " " " Dub. Div. 1st 6s, 1920	N. O. & Mob. Div. \$5,000,000 1st 6s, '30
" " " " Wisc. V. Div. 1st 6s, 1920	Pensacola & Atlantic RR. 1st 6s, 1921
" " " " Ch. & P. W. 1st 5s, 1921	Nashv. Flor. & Sheffield Ry. 1st 5s, 1937
" " " " Wis. & Minn. 1st 5s, 1921	Maine Central System.
" " " " Ch. & L. Sup. 1st 5s, 1921	Somerset Ry. 1st 6s, 1917
" " " " Ch. & Mo. R. 1st 5s, 1926	" " " " refunding 4s, 1955
" " " " Term. 1st 5s, 1914	



Maine Central RR. Ref. mtg., 1961
Maine Shore Line RR. 6s, 1923
Penobscot Shore Line RR. 4s, 1920
Portland & Ogdensburg Ry. 4 1/2s, 1928
Washington County Ry. 1st 3 1/2s, 1954
Portland Terminal Co. 1st 4s, 1961

Michigan Central System.

Mich. Cent. RR. 1st 3 1/2s, 1952
Mich. Cent.-Mch. Air L. RR. 1st 4s, '40
Mich. Cent.-Det. & Bay City RR. 1st 5s, '31
M. C.-Jack. Lan. & Sag. RR. 1st 3 1/2s, '51

Nashv. Chatt. & St. Louis System.

N. C. & St. L. Ry. 1st cons. 5s, 1928
Centrev. Br'ch. 1st 6s, 1923
Fayette & McMinnv. Br. 1st 6s, 1917
Jasper Br. Ext. 1st 6s, 1923
Lebanon Br. 1st 6s, 1917
Tracy City Br. 1st 6s, 1917

New York Central System.

N. Y. C. & H. R. RR. mtg. 3 1/2s, 1997
Beech Creek RR. 1st 4s, 1936
Mohawk & Malone Ry. 1st 4s, 1991
Rome Watertown & Ogdensb. RR. cons. 6s, 4s & 3 1/2s, 1922
Ulita & Black River RR. 1st 4s, 1922
Boston & Albany RR. Plain 3 1/2s, 1952

New York New Haven & Hartr. Syst.
N. Y. Providence & Boston 4s, 1942
Housatonic RR. cons. 5s, 1937
Danbury & Norwalk RR. cons. 6s, 1920

Providence & Springfield RR. 1st 5s, 1922
New Haven & Derby RR. cons. 5s, 1918
Naugatuck RR. 1st 4s, 1954
Providence Terminal Co. 1st 4s, 1956
Rawtuxet Valley RR. 1st 4s, 1925
Boston & N. Y. Air Line RR. 1st 4s, 1955
New England RR. cons. 4s, 1945

Northern Pacific System.

Northern Pacific Ry. prior lien 4s, 1997
St. Paul & Northern Pacific Ry. 6s, 1923
St. Paul & Duluth RR. 1st 5s, 1931
Wash. & Columbia Riv. Ry. 1st 4s, 1935

Pennsylvania System.

Pennsylvania RR. cons. 5s, 1919
consol. 4s, 1943
consol. 3 1/2s, 1945
consol. 4s, 1943

Western Penn. RR. cons. 4s, 1923
Southwest Pennsylvania RR. 1st 7s, 1917
Phila. & Erie RR. 6s, 5s and 4s, 1920
Un. N. J. RR. & Canal Co. gen. 4s, 1923

Un. N. J. RR. gen. 4s, 1929
gen. 4s, 1944
gen. 4s, 1948
gen. 3 1/2s, 1951

Clev. & Pitts. RR. gen. 4 1/2s & 3 1/2s, '42
general 3 1/2s, 1945
general 3 1/2s, 1950

Allegheny Valley Ry. general 4s, 1942
Cambria & Clearfield RR. 1st 6s, 1941

Miscellaneous New England Railroads
New London Northern RR. cons. 4s, 1940

Burlington Traction Co.

Burlington Trac. Co. 1st & refund. 5s, '42

\* These bonds will not be legal after June 30 1914 unless the company pays 1 1/2% additional dividends.

Assessed valuation 1914--\$3,701,205
Total tax (per \$1,000) 1914--\$25.00
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.
M-S \$35,000. March 1915
BOND. DEBT 1914--\$35,000
Floating debt--27,339
Assessed valuation 1913--1,185,126
Tax rate (per \$1,000) 1913--\$21.00
INT. at Ludlow Sav. Bk. & Tr. Co.

LUDLOW, VILLAGE.

This village is in Windsor County. Inc. 1866. Population 1910, 1,617.
M-S \$27,400. Mch 1 1915
BOND. DEBT Oct 9 1914--\$27,400
Floating debt--10,530
Cash in treasury--2,000
Assess. val. 1914 (3/4 act.)--853,675
Tax rate (per \$1,000) 1914--\$1.50
INT. at Ludlow Sav. Bk. & Tr. Co.

MIDDLEBURY.

A village in Addison Co. Inc. 1816. Population 1910, 1,866.

Water Bonds.

J-J \$30,000--1921
M-N 50,000--May 1 1941
(Subject to call May 1 1921.)

Sewer Bonds.

Var \$10,500r. (Subj to call)
BOND. DEBT Oct 1914--\$90,500
Floating debt--1,388
Sinking fund--4,000
Assess. val. (2-3 act.) '14--2,389,521
Tax rate (per \$1,000) 1914--\$20.00
INT. at Nat. Park Bank, New York.

MONTEPELIER.

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 1-5s '00 M-N \$30,000r. Nov 1 1920
A-O 100,000c. Apr 1 1932

Bridge Bonds.

3 1-5s '00 A-O \$15,000r. Nov 1 1920

Refunding Bonds.

3s '99 A-O \$40,000r. Apr 1 1919
37 J-J \$2,500r. Aug 1 1917

City-Hall Bonds.

3 1/2s '07 M-N \$30,000c. May 1 1927
'09 F-A \$120,000c. Aug 1 1929
BOND. DEBT Oct 1 1914--\$347,500
Cash on hand--59,712
Assessed valuation 1914--7,701,139
Total tax (per \$1,000) 1914--\$20.00
Value of real estate owned by city (est.) 1914--\$511,179
Population in 1910--7,856
z Subj. to call 10 yrs. bef. maturity. a 15 years before maturity.

INT. at Treas. office, Old Colony Trust Co., Boston; Montpelier Sav. Bk. & Tr. Co. and Capital Sav. Bk. & Tr. Co., Montpelier.

MORRISVILLE.

This village is in Lamolle County.

Water & Light Bonds (tax-free).

4s '09 F-A \$72,000c. Feb 1 1929
4s F-A 20,000c. Feb 1 '15-'20
BOND. DEBT Mar 1 1914--\$92,000
Floating debt--3,842
Assessed val. '12 (3/4 act.)--1,149,865
Tax rate (per \$1,000) 1913--\$22.50
Population in 1910--1,445
INT. at First Nat. Bank, Boston.

NEWPORT.

This village is in Orleans County.

Water Bonds.

J-D \$26,000c. June 1920
BOND. DEBT Oct 1914--\$26,000
Assess. val. 1913 (2-3 act.)--1,938,071
Tax rate (per \$1,000) 1913--\$3.00
Population in 1910--2,548
INT. at Nat. Shawmut Bank, Bos.

NORTHFIELD.

This village is in Washington Co.

Electric-Light & Power Bonds.

J-D \$10,000c. 1917
Water Bonds.
M-S \$69,000c. Mch 1 '15-'37
BOND. DEBT Apr 1 1913--\$82,000
Floating debt--7,350
Assess. val. '12 (abt. act.)--1,021,766
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.

Water and Sewer Bonds.

J-J \$78,000r. Jan 1 '15-'36
BOND. DEBT Oct 15 1914--\$78,000
Floating debt--13,677
Total assessed val. 1913--2,498,900
Total tax (per \$1,000) 1913--\$8.70
INT. at Village Treasurer's office

ROCKINGHAM.

This town is in Windham County.

Refunding Bonds.

4s '14 J-J \$37,000c. July 1 '17-'31
Population in 1910--6,207

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.

J-J \$25,000c. June 1926
M-N 100,000c. May 1924
M-N 50,000c. Nov 1924
M-N 21,000c. Nov 1938

Refunding Water Debt.

3 1/2s J-J \$30,000c. Jan 1929

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

Water Notes.

4s M-N \$2,000. Nov 1925

School Notes.

4s M-N \$5,000. Nov 1925

City-Hall Bonds.

3 1/2s g M-S \$20,000c. Sept 1 1931

School Debt.

4s M-N \$10,000c. Nov. 1919

4s M-N 30,000c. May 1925

4s g '07 M-N 50,000c. May 1 1937

4s M-N 20,000c. May 1938

4s '13 M-N (12,000c. 1915-1920) 1,000. 1921

BOND. DEBT Apr 1 '14--\$619,000

Sinking fund, &c. 222,486

Water debt (included) 147,000

Assessed val. '13 (3/4 act.) 10,671,410

Total tax rate (per \$1,000) '13 \$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 \$21,000c. Oct 1 '15-'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

Water Bonds.

4s '94 A-O \$5,000c. Apr 1 '15-'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 \$6,750c. Nov 2 '15-'17

School District Bonds.

4s '96 J-D \$7,000c. Dec 30 '15-'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 Oct 1 1914--\$236,000

Assessed val. '13 (abt. act.) 4,181,102

Tax rate (per \$1,000) 1913--\$20.00

Population in 1910--6,881

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 Oct 22 '14--\$175,000

Assess. val. '14 (abt. act.) 3,752,220

Tax rate (per \$1,000) 1913--\$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 \$27,000c. 1915-1923

Funding Bonds.

4s '09 F-A \$38,125c. Aug 1 '15-'29

BOND. DEBT May 1914--\$100,000

Sinking fund--20,000

Assess. val. '14 (70% act.) 1,672,809

Tax rate (per \$1,000) 1914--\$15.50

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

VERGENNES.

This city is situated in Addison County. Incorporated in 1788.

Water Bonds.

4s '08 J-J \$25,000c. Jan 1 1929

Refunding Water Bonds.

4s '14 \$20,000c. Sept 1 1934

Floating debt--\$9,400

TOTAL DEBT Oct 25 '14--\$54,400

Sinking fund--1,820

Tax val. 1913 (2-3 act.)--910,899

Tax rate (per \$1,000) 1913--\$19.00

Population in 1910--11,633

WATERBURY.

This village is in Washington County. Inc. Nov. 20 '82. Pop. '10, 1,377.

Water Bonds.

4s M-N \$20,000r. On or bef. '16

Sewer Bonds.

4s '09 M-N \$25,000c. On or bef. '19

BOND. DEBT Oct 10 '14--\$45,000

Assess. val. '13 (3/4 act.)--963,947

Tax rate (per \$1,000) 1913--\$5.50

INT. at Waterbury Nat. Bank.

WINDSOB.

This village is in Windsor County. Inc. 1884. Population 1910, 1,906.

Sewer Bonds.

4s '11 J-J \$11,000c. Jan 1 1931

Refunding Water & Sewer Bds

4s '09 J-J \$17,500c. July 1 '15-'29

Refunding Water Bonds.

4s '09 J-J \$20,000c. July 1 '15-'29

BOND. DEBT Oct 9 1914--\$48,500

Floating debt--20,500

Assessed valuation 1914--1,118,758

Tax rate (per \$1,000) 1914--\$6.00

INT. on serial bonds at Old Colony Trust Co., Boston; other debt at office of Treasurer.

WINOOSKI.

This village (P. O. Ind. Sta. Burlington) is in Chittenden County.

Refunding Bonds.

4s '14 J-J \$70,000c. Jan 1 1934

BOND. DEBT Oct 1914--\$132,000

Floating debt--3,327

Assessed valuation 1914--1,917,595

Tax rate (per \$1,000) 1914--\$2.43

Population in 1910--4,520

INT. at Winoski Sav. Bk. and Champlain Trust Co.

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 \$25,000c. Sept 1 '15-'19

4s '14 49,000. 1924-1934

Refunding Bonds, 1896.

4s M-N \$15,000c. June 1 1916

4s J-J 57,500c. Opt. aft. 1914

Water Bonds.

4s J-D \$55,000c. 1915-1925

4s J-D 35,000c. (Optional after 1914.)

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 after Jan 1 1918.)

BOND. DEBT Oct 9 1914--\$366,500

Water debt (included) 220,000

Note debt--14,142



# 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. 1915) David I. Walsh  
 Sec. of State (term exp. 3d Wed. Jan. 1915) F. J. Donahue  
 Treasurer (term exp. 3d Wed. Jan. 1915) Fred. W. Mansfield  
 Auditor (term exp. 3d Wed. Jan. 1915) Frank H. Pope

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.

<b>Abolition of Grade Crossings.</b>		<b>Soldiers' Gratuity Bonds.</b>	
3 1/2% M-N	\$4,500,000 & r Nov 1 '23	4% g	\$135,000 r Aug 1 '14-22
3% g	500,000 Nov 1 1923	4% g '13 F-A	102,000 r Aug 1 '14-22
3 1/2% g '98 M-N	1,500,000 May 1 1928		{198,000 r Aug 1 '17-22
3% g '99 M-N	1,500,000 May 1 1929	<b>*Court-House Bonds.</b>	
3 1/2% g '02 M-N	300,000 May 1 1929	3 1/2% g M-S	\$282,000 Mar 1 '15-38
3 1/2% g '07 M-N	500,000 Nov 1 1936	3 1/2% g M-S	459,750 Sept 1 '14-39
3 1/2% g '07 M-N	500,000 Nov 1 1937	<b>Medfield Insane Asylum.</b>	
3 1/2% g '09 M-N	250,000 Nov 1 1938	3 1/2% g '94 A-O	\$700,000 Apr 1 1924
3% g '09 M-N	250,000 Nov 1 1938	3 1/2% g '95 A-O	300,000 Apr 1 1915
3 1/2% g '09 M-N	500,000 Nov 1 1939	3 1/2% g A-O	174,300 Apr 1 1927
3 1/2% g M-N	881,000 Nov 1 '15-41	3 1/2% g '03 A-O	165,500 Apr 1 1933
<b>Armory Bonds.</b>		3 1/2% g '04 A-O	108,000 Apr 1 1934
3% g	\$833,000 Sept 1 1918	3 1/2% g '07 A-O	22,000 Apr 1 1936
3% g M-S	55,000 Sept 1 1920	<b>Hospital Loans.</b>	
3% g '92 M-S	95,000 Sept 1 1921	3% g M-N	\$332,500 Nov 1 1925
3% g '93 M-S	100,000 Sept 1 1922	3 1/2% g '01 M-N	128,000 Nov 1 1925
3% g '94 M-S	123,000 Sept 1 1923	3% g M-N	110,450 May 1 1929
3% g M-S	150,000 Sept 1 1925	3 1/2% g M-N	73,000 May 1 1929
3% g M-S	320,000 Mch 1 1927	3 1/2% g M-N	200,000 May 1 1933
3% g '02 M-S	38,000 Sept 1 1931	3 1/2% g '06 M-N	75,000 Nov 1 1935
3 1/2% g M-S	140,000 Sept 1 1931	3 1/2% g M-N	80,000 Nov 1 1936
3% g '02 M-S	75,000 Mch 1 1932	3 1/2% g '07 M-N	300,000 Nov 1 1937
3 1/2% g '04 M-S	62,000 Sept 1 1934	3 1/2% g M-N	133,000 Nov 1 1939
3% g M-S	65,000 Sept 1 1934	<b>*Metropolitan Sewer.</b>	
3 1/2% g '05 M-S	33,000 Mch 1 1935	3% g M-S	\$6,100,000 Jan 1 1930
3 1/2% g '05 M-S	10,000 Sept 1 1935	3% g M-S	500,000 Mch 1 1935
3 1/2% g '05 M-S	5,000 Sept 1 1934	3 1/2% g M-S	495,000 Jan 1 1930
4% g '05 M-S	1,000 Mch 1 1927	3 1/2% g M-S	339,000 Mch 1 1935
3 1/2% g '06 M-S	28,000 Sept 1 1918	3% g M-S	1,024,912 July 1 1939
3 1/2% g '06 M-S	21,500 Sept 1 1921	3% g M-S	65,000 Mch 1 1936
3 1/2% g '06 M-S	64,000 Mch 1 1936	3 1/2% g M-S	3,583,000 July 1 1940
3 1/2% g '07 M-S	230,000 Mch 1 1937	3 1/2% g M-S	1,046,000 Jan 1 1943
3 1/2% g '07 M-S	22,000 Sept 1 1937	3 1/2% g M-S	305,000 July 1 1943
3 1/2% g M-S	61,000 Sept 1 1935	3 1/2% g '04 M-S	392,000 July 1 1944
3 1/2% g M-S	421,000 Mch 1 1938	3 1/2% g '06 M-S	1,175,000 July 1 1946
3 1/2% g M-S	100,000 Sept 1 1938	3% g '09 M-S	150,000 Jan 1 1949
3% g '09 M-S	5,000 Mch 1 1938	3 1/2% g '09 M-S	263,000 Jan 1 1949
3% g '09 M-S	40,000 Sept 1 1938	3 1/2% g M-S	56,000 Jan 1 '15-42
3 1/2% g '09 M-S	100,000 Sept 1 1939	4% g J-J	368,000 Jan 1 '15-52
3 1/2% g M-S	264,000 Sept 1 '14-40	<b>State-House Construction.</b>	
3 1/2% g M-S	54,000 Sept 1 '14-40	3% g '95 A-O	\$550,000 Apr 1 1915
3 1/2% g M-S	51,000 Sept 1 '14-41	3 1/2% g '96 A-O	625,000 Apr 1 1916
4% g M-S	365,000 Sept 1 '14-42	3% g '97 A-O	125,000 April 1917
	{338,000 Sept 1 '14-26	3% g '98 A-O	50,000 Apr 1 1918
4% g '13 M-S	384,000 Sept 1 '27-42	4% g '13 A-O	500,000 Oct 1 '14-33
	{17,500 Sept 1 1943	<b>Massachusetts War Loan</b>	
<b>Harbor-Improvement.</b>		3% g '93 A-O	\$1,240,000 Apr 1 1928
3 1/2% g '97 J-J	\$500,000 Jan 1 1937	<b>*Water Loan (Metropolitan).</b>	
<b>*Charles River Basin.</b>		3 1/2% g '95 J-J	\$13,000,000 July 1 1935
3 1/2% g '04 J-J	\$250,000 Jan 1 1944	3 1/2% g '98 J-J	4,000,000 Jan 1 1938
3 1/2% g '05 J-J	400,000 & r Jan 1 1945	3 1/2% g '99 J-J	4,000,000 July 1 1939
3 1/2% g '06 J-J	600,000 Jan 1 1946	3% g '01 J-J	6,900,000 & r Jan 1 1941
3 1/2% g '07 J-J	1,150,000 & r Jan 1 1947	3 1/2% g J-J	3,100,000 Jan 1 1941
3 1/2% g '08 J-J	400,000 Jan 1 1948	3 1/2% g '02 J-J	3,500,000 Jan 1 1942
3% g '09 J-J	425,000 Jan 1 1949	3 1/2% g J-J	4,000,000 Jan 1 '43-44
3 1/2% g '09 J-J	425,000 Jan 1 1949	3 1/2% g '05 J-J	650,000 & r Jan 1 1945
3 1/2% g '10 J-J	475,000 Jan 1 1950	3 1/2% g '06 J-J	1,350,000 Jan 1 1946
3 1/2% g J-J	276,000 Jan 1 '15-50	3 1/2% g '09 J-J	199,000 Jan 1 1949
4% g '14 J-J	40,000 Jan 1 '15-54	3 1/2% g '09 J-J	199,000 Jan 1 1949
<b>Highways</b>		3 1/2% g '10 J-J	500,000 Jan 1 1950
3 1/2% g A-O	\$1,300,000 Apr 1 1920	3 1/2% g J-J	180,000 Jan 1 '15-51
3 1/2% g '97 A-O	700,000 April 1927	3 1/2% g J-J	182,500 Jan 1 '15-52
3 1/2% g '98 A-O	300,000 Apr 1 1928	4% g '14 J-J	{238,000 Jan 1 '15-48
3% g A-O	800,000 Apr 1 '29-30		{20,000 Jan 1 '49-52
3% g '01 A-O	350,000 Apr 1 1931	<b>State House.</b>	
3% g '02 A-O	10,000 Apr 1 1932	3% g A-O	\$305,000 Oct 1 1918
3 1/2% g A-O	665,000 Apr 1 1932	3 1/2% g '05 J-J	60,000 Oct 1 1918
3 1/2% g '03 A-O	400,000 Apr 1 1933	3 1/2% g A-O	570,000 Oct 1 1918
3 1/2% g A-O	685,000 Oct 1 '14-40	3 1/2% g A-O	40,000 Oct 1 1918
3 1/2% g A-O	1,052,000 Apr 1 '15-38	<b>Parks (Metropolitan).</b>	
3 1/2% g A-O	277,000 Oct 1 '14-40	3 1/2% g J-J	\$1,800,000 Jan 1 1934
3 1/2% g A-O	65,000 Oct 1 '14-26	3 1/2% g J-J	2,600,000 Jan 1 1936
3 1/2% g A-O	4,000 Oct 1 '14-21	3 1/2% g '97 J-J	2,400,000 Jan 1 1937
3 1/2% g A-O	331,000 Oct 1 '14-41	3 1/2% g '98 J-J	1,100,000 July 1 1938
3% g A-O	168,000 Oct 1 '14-39	3% g '99 J-J	1,605,000 July 1 1939
3% g A-O	1,029,000 Oct 1 '14-27	3% g '00 J-J	325,000 July 1 1940
4% g '13 A-O	1,275,000 Oct 1 '14-23	3 1/2% g '02 J-J	450,000 Jan 1 1940
<b>Prisons and Hospital Loans</b>		3% g '01 J-J	750,000 Jan 1 1941
3 1/2% g M-N	\$721,600 Nov 1 1931	3-20% g '03 J-J	100,000 Jan 1 1943
3% g '01 M-N	200,000 Nov 1 1931	3 1/2% g '03 J-J	135,000 Jan 1 1943
3 1/2% g '03 M-N	746,650 May 1 1933	3 1/2% g '03 J-J	640,000 July 1 1943
3 1/2% g '04 M-N	507,250 May 1 1934	3 1/2% g '04 J-J	600,000 Jan 1 1944
3 1/2% g '05 M-N	300,000 & r May 1 1934	3 1/2% g '05 J-J	670,000 & r Jan 1 1945
3 1/2% g '06 M-N	404,000 Nov 1 1935	3 1/2% g '06 J-J	600,000 & r Jan 1 1946
3 1/2% g '06 M-N	166,000 Nov 1 1936	3 1/2% g '07	600,000 Jan 1 1947
3 1/2% g '07 M-N	237,200 Nov 1 1937	3 1/2% g '08 J-J	125,000 Jan 1 1928
3% g '09 M-N	125,000 Nov 1 1938	3 1/2% g '09 J-J	60,000 Jan 1 1949
3 1/2% g '09 M-N	130,800 Nov 1 1938	3 1/2% g '09 J-J	60,000 Jan 1 1949
3 1/2% g '09 M-N	2,149,000 Nov 1 1939	3 1/2% g J-J	46,000 Jan 1 '15-31
3 1/2% g M-N	322,000 Nov 1 '14-40	4% g	72,500 Jan 1 '15-31
5% M-N	219,000 as opt of State	4% g '14 J-J	15,000 Jan 1 '15-35
4% g	160,000 Nov 1 '14-17	4% g	1,500 Jan 1 '15-29
4% g '13 M-N	200,000 Nov 1 '14-18	4% g '14 J-J	200,000 Jan 1 '15-54
<b>Port of Boston Bonds.</b>			
4% g F-A	\$2,925,000 Aug 1 '14-52		
4% g '13 F-A	\$3,000,000 Aug 1 '14-43		

\* Nominal or contingent debt except "parks," of which \$2,667,500 is a direct State obligation. Two-thirds (\$504,000) of the Court-house loans is contingent debt. See below.

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

**INTEREST** is payable at State Treasury in Boston.

**TOTAL DEBT, SINKING FUNDS, &c.**—

Total funded debt	\$117,621,412	\$117,480,662	\$116,234,162	\$114,436,162
Sinking funds, &c.	35,938,696	38,250,410	35,844,648	33,358,409
Net debt	\$81,682,716	\$79,230,252	\$80,389,514	\$81,077,753

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 1913 these classes and the sinking funds applicable thereto were as follows:

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Bonded debt	Direct Debt	Nominal Debt	Grand Total
-----	\$42,619,749 99	\$75,001,662 01	\$117,621,412 00
Sinking funds	18,339,295 82	17,599,400 68	35,938,696 50
Net debt	\$24,280,454 17	\$57,402,261 33	\$81,682,715 50

**ASSESSED VALUATION.**—The State's assessed valuation follows:

Years	Real Estate	Personal Property	Total
1913	\$3,353,716,536	\$2,443,295,163	\$5,797,011,699
1912	2,216,714,460	2,262,565,233	5,479,279,693
1910	2,977,075,471	2,050,079,335	5,027,154,806
1905	2,600,445,146	1,621,835,908	4,222,281,054
1900	2,315,687,381	1,562,933,689	3,878,621,070
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 1913 the tax assessed aggregated \$16,285,791.16, of which \$8,112,205.49 accrues to the Commonwealth and the balance is apportioned to cities and towns. Of the total of \$16,285,791.16, \$1,079,245.33 was assessed upon street railway companies, \$3,724,500.59 upon other public service corporations, \$3,791,731.72 upon domestic business corporations, \$1,819,600.88 savings banks, \$1,859,782.67 national banks and \$2,434,557.56 inheritances.

**POPULATION OF STATE.**—

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	2,805,346	1860	1,231,066	1820	523,287		
1890	2,238,943	1850	994,514	1810	472,040		

**CONDEMNATION OF PRIVATE PROPERTY ADJACENT TO IMPROVEMENTS.**—An amendment adopted November 7 1911 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 as 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.

The latest legislation regarding the matter is known as Chapter 719 of the Laws of 1913, approved May 26 1913. The limit of indebtedness for cities and towns (excepting Boston) is fixed by Sections 6 and 12 of this law. These sections follow:

Section 6. Cities and towns may incur debt, outside the limit of indebtedness prescribed in this Act, for the following purposes and payable within the periods hereinafter specified:

- (1) For temporary loans under the provisions of Sections 3, 4 or 9, one year.
- (2) For establishing or purchasing a system for supplying the inhabitants of a city or town with water, or for the purchase of land for the protection of a water system, or for acquiring water rights, 30 years.
- (3) For the extension of water mains and for water departmental equipment, 5 years.
- (4) For establishing, purchasing, extending or enlarging a gas or electric lighting plant within the limits of a city or town, 20 years; but the indebtedness so incurred shall be limited to an amount not exceeding in a town 5% and in a city 2 1/2% of the last preceding assessed valuation of such town or city.
- (5) For acquiring land for the purposes of a public playground, as specified in Section 19 of Chapter 28 of the Revised Laws and amendments thereof, 30 years; but the indebtedness so incurred shall be limited to an amount not exceeding 1/2 of 1% of the last preceding assessed valuation of the city or town.

Debts for all of the purposes mentioned in this section shall be payable within the periods above specified from the date of the first issue of bonds or notes on account thereof, and may be incurred in accordance with the provisions of existing law, except in so far as the same are inconsistent with the provisions of this Act. All other debts hereafter incurred by a city or town shall be reckoned in determining its limit of indebtedness, and debts authorized under the provisions of this section, except for temporary loans, may be incurred only by a vote of two-thirds of the voters present and voting, or of two-thirds of all the members of a city council or other governing body, taken by yeas and nays, and subject to the approval of the mayor, if such approval is required by the charter of the city.

Section 12. Except as otherwise authorized by Section 6 of this Act or by Chapter 634 of the Acts of the year 1913, a city shall not authorize indebtedness to an amount exceeding 2 1/2%, and a town shall not authorize indebtedness to an amount exceeding 3%, on the average of the assessors' valuations of the taxable property for the three preceding calendar years the valuations being first reduced by the amount of all abatements allowed thereon previous to the last day of December of the preceding calendar year.

Chapter 634 of the Laws of 1913, referred to above, provides for the payment of outstanding demand notes and the restoration of trust funds. Cities and towns which have demand notes outstanding or which have indebted town or trust funds for general expenses, are required to raise in the tax levy of 1914 an amount necessary to redeem the notes and restore the funds, or if to do this would impose too great a burden, they may borrow for the purpose for a period not to exceed 15 years.

Section 5 of Chapter 719 specifies for just what purposes debts may be incurred within the limit fixed by Section 12, and states also for what periods such debt shall run. Sections 3, 4 and 9 authorize the issuance of temporary loans, payable in not more than one year from date, in anticipation of the sale of bonds or notes already voted in anticipation of the revenue of the financial year, for the payment of any land damages or expenses of altering grade crossings or any proportion of expense of constructing a highway in anticipation of reimbursement by the Commonwealth. Section 8 prohibits the sale of bonds, notes or certificates of indebtedness at less than par. However, under Section 10 temporary loans issued under Sections 3, 4 and 9 may be negotiated at a discount. Section 13 prohibits the creation of further sinking funds, but such funds established prior to the passage of the Act must be continued until the debt for which they were established has matured. Hereafter notes shall not be made payable on demand (Section 14) and the payment of all debt, except that incurred under Sections 3, 4 and 9, must be made by such annual installments as will extinguish the same at maturity.

Section 1 distinctly excepts Boston from the general provisions of the Act in the following words: "Section 1. The provisions of this Act shall not, except as is hereinafter specified, apply to the city of Boston, but said city shall remain subject to the provisions of all general and special laws applicable to it." The specific reference to Boston is in Sect. 18, which follows: "Section 18. Sections 53 of Part I of Chapter 490 of the Acts of 1909, as amended by Chapter 521 of the



**TAXATION OF MORTGAGES.**—Chapter 761, Laws of 1914, given in full in the "Chronicle" of July 18, page 212, provides that a bond secured by mortgage on tangible property located within or without the Commonwealth which is subject to taxation wherever located, and which is there actually taxed, shall be exempt from taxation within the Commonwealth of Massachusetts upon registration of the same with the Tax Commissioner and upon the payment to him of a fee of \$3 per \$1,000 annually.

**SAVINGS BANK INVESTMENTS—POWER AND RESTRICTIONS.**—Investment by savings banks in Massachusetts is governed by Chap. 690 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 1909 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 only 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. 257-1.

**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 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 aforesaid States, which has at the date of such investment more than thirty thousand inhabitants, as established by the last national or State census or city census, certified to by the city clerk or treasurer of said city, and taken in the same manner as a national or State census, preceding such investment, and whose net indebtedness does not exceed 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.

[The Attorney-General on April 28 1914 held that bonds of the City of Minneapolis, Minn., were legal investments. V. 98, p. 1629.]

(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 notes 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 herein-after provided, shall have been not less than fifteen million dollars;

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

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

(4) The gross earnings from the operation of the property of such railroad corporation, including therein the gross earnings of all railroads leased and operated or controlled and operated by said corporation, and the gross earnings from the sale of coal from mines owned or controlled by it, shall not have been less in amount than five times the amount necessary to pay

the interest payable upon its entire outstanding indebtedness, the rentals of all leased lines, and the interest on all the outstanding indebtedness of railroads controlled and operated which is not owned by said corporation after deducting from said interest and rentals interest and dividends received from the stocks, bonds or notes of railroad corporations not operated by said corporation, which have been deposited with a trustee as the only security to secure the payment of bonds or notes issued by said corporation, but not in excess of the interest on said last-named bonds or notes.

And further *provided*, that—

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

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

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

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

#### DESCRIPTION OF BONDS.

(1) **Definition of First Mortgage.**—Whenever the term "first mortgage" is used in the following subdivisions, it shall mean, unless otherwise qualified, a first mortgage on not less than seventy-five per cent of the railroad owned in fee at the date of the mortgage by the railroad corporation on the railroad of which 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;

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

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

(2) **Direct Obligations.**—Bonds issued or assumed by a railroad corporation described in subdivision 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 mortgage at the date of such investment is at least seventy-five per cent of the total mileage which is subject to the lien of said mortgage and which is represented or covered by said stocks or bonds.

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

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

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

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

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

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

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

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

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

(h) **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.

(i) **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.

(j) 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.

(k) 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.

(l) 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, 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.

(m) 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 been deemed to have been operating as a railroad at the time 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.

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

PRESENT INVESTMENTS NOT TO BECOME ILLEGAL.

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

STREET RAILWAY BONDS.

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

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

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

[For list of roads which meet the requirements of clause 5 above, see V. 98, p. 1627.]

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 the 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 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 1913 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," May 23 1914.

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 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.

ABINGTON.

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

Water Loan.

4s --- \$2,000.00 May 1 '17-'18
4s May 10,000.00 May 1 '15-'16
4s Jan 3,000.00 Jan 1 '15-'17
4s M-N 66,000.00 May 1 '23-'40
4s '10 J-J 14,000.00 July 1 '15-'28
3 1/2s J-D 1,500.00 June 1 '15-'17

Bridge and Memorial Bonds.

3 1/2s J-J \$8,400.00 July 1 '15-'21

School Bonds.

3 1/2s J-J \$16,000.00 July 1 '15-'22
4s --- 38,000.00 June 1 '15-'33
TOT. B.D. DT. Oct 1914. \$158,900
Assessed val. '14 (abt. act.) 3,649,620
Total tax (per \$1,000) 1914. \$22.80
INT. at First Nat. Bank, Boston.

ACTON WEST & SOUTH WATER SUPPLY DISTRICT.

This district is in Middlesex Co. Water Bonds.

4s '12 F-A \$86,000.00 Aug 15 '15-'42
TOTAL DEBT June 1914. \$93,000
Assessed val. '13 (abt. act.) 1,372,655
Population in 1913 (est.) 1,800
INT. at Old Colony Tr. Co., Bost.

ADAMS.

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

Library Bonds.

4s '07 A-O \$6,000.00 --- Oct 3 1915

School Bonds.

4s '08 A-O \$18,750.00 --- Oct 3 '15-'17
4s '09 A-O 50,000.00 --- Oct 3 '19-'23
3 1/2s '10 A-O 2,000.00 --- Oct 3 1915

Refunding Loan.

3 1/2s '09 A-O \$10,000.00 --- Oct 3 1918
4s '09 A-O 7,000.00 --- Oct 3 1918

Street Loan.

4s '11 A-O \$30,000.00 --- Oct 1 '15-'20
4s '12 A-O 5,000.00 --- Oct 1 1921
4s '13 A-O 6,000.00 --- Oct 3 '15-'18

Land for Armory.

4s '12 J-J \$5,868.75 July 1 '15-'17

BOND. DEBT Jan 1 '14. \$163,325

Sinking fund. 15,200

Assess. val. '14 (3/4 act.) 6,815,684

Tax rate (per \$1,000) 1914. \$20.40

Population in 1910. 13,026

INTEREST on coupon bonds payable at Old Colony Trust Co., Boston; other interest by Treasurer.

ADAMS FIRE DISTRICT.

4s '02 A-O \$30,000.00 --- Oct 1 '15-'20

BOND. DEBT Oct 1 1914. \$30,000

Sinking fund. 22,348

Assessed val. '14. 6,455,425

Fire dist. tax (per \$1,000) '14. \$1.20

Population in 1914 (est.) 14,000

INT. in Adams at Greylock Nat. Bank; also at State House, Boston.

AGAWAM.

This town is in Hampden County.

Water Loan.

4s --- \$11,000.00 Jan 1 '15-'25

4s --- 28,000.00 Oct 1 '15-'42

School Loan.

4s --- \$16,000.00 July 1 '15-'22

Water Loan Act. of 1913 Bonds.

4 1/2s '13 J-J \$96,500.00 July 1 '14-'43

BOND. DEBT Oct 1914. \$151,500

Assessed valuation 1914. 2,913,387

Tax rate (per \$1,000) 1914. \$18.70

Population in 1910. 3,501

AMESBURY.

Amesbury Township is in Essex Co.

Fire-Engine-House Bonds

3 1/2s M-N \$4,500.00 May 15 '15-'19

Water-Plant Bonds.

4s '06 J-J \$207,000.00 July 1 '15-'35

4s '10 J-J 26,000.00 July 1 '15-'40

4s '11 M-N 9,000.00 May 1 '15-'23

4 1/2s '13 --- 8,000.00 --- 1915-1938

Sewer Bonds.

4s '12 J-J \$68,000.00 --- 1915-1934

4s --- 25,000.00 --- 1935-1942

4 1/2s '13 --- 24,000.00 --- 1915-1938

Street-Improvement Loan.

4 1/2s '13 J-J \$3,000.00 --- 1915-1917

Refunding Notes.

4s J-O \$6,000.00 June 26 '15-'16

Chemical Auto Bonds.

4 1/2s J-J \$4,500.00 --- 1915-1923

Bridge Bonds.

4s '11 J-J \$10,000.00 --- 1915-1919

School Bonds.

4s '07 J-J \$6,000.00 July 1 '15-'16

PERM'T DEBT Oct 28 '14 \$401,000

Assess. val. '14 (4-5 act.) 6,704,664

Total tax (per \$1,000) 1914. \$21.10

Population in 1910. 8,894

INT. on school bonds paid to registered holder; on water bonds of 1906 at Old Colony Trust Co., Boston, and on water 4s of 1910 & 1911, sewer bonds and refund. notes at First Nat. Bank, Boston.

AMHERST.

This town is in Hampshire County. Inc. 1759. Population 1910, 5,112.

Town-hall bonds. 550,000

Refunding loan. 12,800

Sewer loan. 10,000

School loans. 20,000

Conn. River sewer loan. 38,000

BOND. DEBT Jan 1 1914. 131,700

Sinking fund. 40,883

Assessed val. '14 (abt. act.) 5,749,815

Total tax (per \$1,000) 1914. \$18.50

INTEREST payable in Amherst.

ANDOVER.

This town is in Essex County and was incorporated May 6 1646.

Water Bonds.

4s M-N \$30,000.00 Nov 1 '15-'20

4s J-D 20,000.00 June 1 '22-'23

4s J-D 15,000.00 --- June 1 1925

4s J-D 5,000.00 --- June 1 1928

3 1/2s A-O 18,000.00 Apr 1 '15-'31

3 1/2s '08 J-D 38,000.00 June 1 '15-'33

4s '10 A-O 27,000.00 Apr 1 '15-'35

4s M-S 7,000.00 Sept 1 '15-'21

4s '14 M-N 10,000.00 May 1 '15-'24

Sewer Bonds.

4s J-D \$30,000.00 June 1 1928

4s '09 A O 1,000.00 --- Apr 1 1919

4s --- 1,000.00 ---

Loan Bonds.

4s --- 35,000.00 ---

BOND. DEBT Jan 12 1914. \$256,000

Sinking fund and cash. 56,383

Other assets. 38,583

Total valuation 1914. 8,592,780

Tax rate (per \$1,000) 1914. 18.00

Value town property. 883,087

Population in 1910. 7,301

INTEREST on the water 3 1/2s 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. Population 1910, 11,187.

Water Works.

4s '92 J-J \$92,000.00 --- Jan 1 1922

4s '94 A-O 92,000.00 --- Apr 1 1924

4s '96 A-O 5,000.00 --- Oct 1 1926

4s '98 A-O 15,000.00 --- Oct 1 1928

4s '97 A-O 10,000.00 --- Oct 1 1927

4s '95 A-O 10,000.00 --- Oct 1 1925

4s '05 J-D 4,000.00 --- Dec 15 '15-'18

4s '07 J-D 6,000.00 --- Dec 1 '15-'20

4s '08 J-D 5,000.00 --- Dec 31 '15-'19

4s '09 J-D 2,500.00 --- June 1 '15-'19

4s '10 J-D 11,000.00 --- Dec 1 '15-'25

4s '12 --- 8,000.00 --- Dec 2 '15-'22

4s '13 J-D 8,000.00 June 30 '15-'18

Park Loan.

4s '96 M-N \$15,000.00 --- Nov 1 1946

Sewer Bonds.

4s '96 J-D \$100,000.00 --- June 1 1936

4s '03 J-D 10,500.00 --- Dec 31 1923

4s '07 J-D 1,000.00 --- Dec 1 1915

4s '10 J-D 8,000.00 Dec 1 '15-'18

Highway Loans.

4s '08 J-D \$1,000.00 --- Dec 31 1915

Town-Vard Loan.

4s '09 J-D \$500.00 --- June 1 '15-'15

Town-Hall-Site Loan.

3 1/2s '99 A-O \$52,000.00 --- Apr 1 1939

School Loans.

4s '99 A-O \$7,250.00 Apr 1915-'19

4s '04 J-J 7,000.00 July 1 '15-'21

4s '04 J-D 2,000.00 Dec 15 '15-'16

4s '08 J-D 31,440.00 Dec 31 '15-'26

4s '10 J-D 37,500.00 Dec 1 '15-'25

4 1/2s '14 --- (90,000.00 --- 1915-1932

3,000.00 --- 1933

BOND. DEBT Jan 1 '14. \$564,200

Floating debt. 62,000

Sinking fund. 75,700

Borrowing capacity. 241,770

Asses. val. '13 (abt. act.) \$14,769,210

Tax rate (per \$1,000) 1914. \$21.10

INT. at Beacon Trust Co., Boston.



**ATHOL.**

This town is situated in Worcester County. Incorp. Mch. 6 1762.

**Sewer Loan (outside debt limit)**  
4s '94 J-J \$50,000...July 1 1924  
4s '04 J-J 28,000...July 1 1934  
4s '03 J-J 3,200...Apr 1 1938  
4s '08 J-J 24,000...Apr 1 1938  
4s '09 J-J 5,000...1939

**Miscellaneous.**

4 1/2s A-O \$3,000c...Oct 3 '15-18  
**Paving Notes.**  
4s A-O \$1,600...1915-1916

**Water Bds. (outside debt limit).**  
4s '06 F-A \$294,000c...Aug 1 '15-36  
4s F-A 27,000c...Aug 1 '15-41

**School-House Loan.**  
4s A-O \$22,000c...1915-1925  
4s A-O 27,125c...Oct 1 '15-21  
GEN. B'D. D.T. Feb 1 '14 \$439,200  
Water debt (included)...329,000  
Floating debt...119,250  
Sinking fund...50,774  
Tax valuation 1913...5,856,540  
(Assessment 1/2 to 3/4 act. value.)  
Total tax rate (per \$1,000) '13 \$23.40  
Population in 1910...8,536  
Population in 1914 (est.)...10,000  
INT. at N. W. Harris, Inc., Boston, and Old Colony Tr. Co., Boston.

**ATTLEBORO.**

This town is in Bristol County. Incorporated Oct. 19 1694. Chap. 680, Laws 1914, changing town government to city government and name "Attleborough" to "Attleboro," accepted by voters Nov. 3 '14.

**Water Bonds.**  
4s M-S \$2,000c...Sept 1 1915  
4s J-J 20,000c...Jan 1 1919  
4s A-O 25,000c...Oct 1 1922  
4s J-J 75,000c & July 23-'24  
4s J-J 35,000c & July 126-'27  
4s J-J 13,000c...July 1 1928  
3 1/2s J-J 27,000c...July 1 29-'30  
3 1/2s J-J 10,000c...Jan 1 1921  
3 1/2s A-O 20,000c...Apr 1 1921  
3 1/2s A-O 30,000c...Apr 1 1932  
4s A-O 30,000c...Oct 1 1933  
4s A-O 20,000c...Oct 1 1934  
3 1/2s '05 M-S 100,000c...Mch 1 1935  
3 1/2s '05 M-N 50,000c...Nov 1 1935  
4s '08 A-O 40,000c...Apr 1 '15-34  
4s '10 J-J 7,200c...Jan 1 '15-19  
4s '10 J-J 5,425c...July 1 '15-40  
4s '10 J-J 16,000c...July 1 '15-30  
4s '11 J-J 30,500c...July 1 '15-41

**School-House Notes.**  
4s '09 M-N \$25,000c...May 1 '15-19  
4s '12 M-N 15,000c...May 20 '15-18

**Fire-Engine Notes.**  
4s '11 M-N \$3,000c...Nov 1 1915

**Fire-Engine-Station Bonds.**  
4s '10 M-N \$22,800c...May 2 '15-20

**School Bonds.**  
3 1/2s '00 M-N \$30,000c...Nov 1 1920  
4s '12 F-A 167,000c...Aug 1 '15-32

**Sewer Bonds.**  
4s '10 J-J \$1,500c...July 1 '15-25  
4s J-J 50,000c...July 1 '15-32  
4s '11 A-O 25,000c...Oct 1 '15-21  
4s J-J 60,000c...Oct 1 '22-41  
4s '10 J-J 50,000c...July 1 '32-40  
4s '12 J-J 140,000c...July 1 '15-42  
4s '13 J-J 48,000c...July 1 '15-38

**Highway Bonds.**  
4s '06 J-D \$40,000c...June 1 1916  
TOT. B'D. D.T. Jan 1 '14 \$1,362,100  
Note debt...63,000  
Sinking fund...167,661  
Water debt (incl. above)...633,500  
Water sinking fund (incl.)...112,843  
Total val. '13 (3/4 act.)...20,316,193  
Total tax (per \$1,000) 1914...-19.20  
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 (P. O. Boston) is in Middlesex County. Incorp. in 1859.

**School-House Bonds.**  
4s J-D \$40,000c...June 1 1917  
4s '04 A-O 13,000c...Oct 1 '15-24  
4s J-D 18,000c...June '15-23  
4s '08 J-J 8,000c...July 1 '15-22  
4s '11 J-J 3,500c...July 1 '15-21  
4s '13 J-D 57,000c...Dec 1 '15-33  
4 1/2s A-O 6,000c...Oct 1 '15-20

**Street Loan.**  
4s A-O \$3,000c...Oct 1 1915  
4s '07 M-S 3,000c...Mch 1 '15-17

**Gravel Bank Loan.**  
4 1/2s A-O \$2,000c...Oct 1 '15-18

**Water Loans.**  
4s F-A \$8,000c...Aug 1 1925  
4s J-J 6,000c...July 1 1926  
4s J-D 9,000c...Dec 1 1926  
4s J-D 7,000c...June 1 1929  
4s '06 J-D 1,500c...Dec 1 '15-17  
4s '09 A-O 10,000c...Apr 1 1939  
4 1/2s '13 --- 3,000c...Apr 1 '18-43  
4 1/2s A-O 2,000c...Oct 1 '15-18  
4s A-O 4,500c...Apr 1 '15-23

**Electric-Light Bonds.**  
4s J-D \$14,000c...June 1 1928  
4 1/2s '13 --- 2,000c...Apr 1 '15-18

**Sewer Loan.**  
4s M-N \$18,000c...Nov 1 1924  
4s J-J 9,000c...July 1 1926  
4s J-D 6,000c...June 1 1927  
3 1/2s J-D 20,000c...June 2 1932  
3 1/2s A-O 20,000c...Oct 2 1930  
3 1/2s M-S 10,000c...Mch 1 1937  
4s '07 J-D 10,000c...June 1 1938  
4s '08 J-D 10,000c...June 1 1941  
4s '12 F-A 10,000c...Feb 1 1943

**Surface Drainage Bonds.**  
4s '12 M-S \$3,000c...Sept 1 '15-17  
4s A-O 2,000c...Apr 1 '15-18

**Fire-Department Bonds.**  
4s J-D \$1,500c...June 1 '15-17  
4s '12 M-S 4,000c...Sept 1 '15-16  
TOTAL DEBT May 1 '14 \$360,500  
Bonds outside limit...96,000  
Sinking fund...72,376  
Total val. '13 (abt. act.)...8,243,792  
Total tax (per \$1,000) 1913...-32.50  
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.

4 1/2s '14 \$10,000c...July 15 '15-19  
**School Loans.**  
4s '02 A-O \$23,500c...Oct 1 '15-21  
3 1/2s '03 J-J 20,000c...July 1 '15-18  
4s '03 J-J 10,000c...July 1 '19-20  
4s '03 J-J 3,000c...July 1 1921  
4s '05 M-N 2,000c...May 1 '15-16  
4s '05 M-N 81,000c...May 1 '15-26  
3 1/2s '09 M-N 10,000c...May 1 '15-19  
4 1/2s '07 M-N 11,000c...May 1 '15-20  
4s '10 F-A 65,000c...Aug 1 '15-30  
4s '11 J-D 14,000c...Dec 1 '15-21  
4s '12 M-N 85,000c...Nov 1 '15-32  
4s '12 M-N 8,000c...Nov 1 '15-22

**Town Loans.**  
6s M-N \$6,000c...Nov 23 '15-18

**Water Loan.**  
4s F-A \$150,000c...Aug 1 1917  
4s '03 J-J 15,000c...July 1 '15-24  
3 1/2s '05 A-O 19,000c...Oct 1 '15-28  
4s '05 A-O 1,000c...Oct 1 1928  
4,000c...Oct 1 '29-30

**Library Bonds.**  
4s '09 A-O \$6,000c...Oct 1 '15-17  
4s '11 J-D 42,000c...Dec 1 '15-21  
150,000c...Dec 1 '22-31

**Fire Loan.**  
4s '06 J-J \$4,000c...July 1 '15-16

**Sewer Loans.**  
4s '93 J-J \$20,000c...July 1 '15-19  
4s '00 J-J 44,000c...July 1 '15-25  
4s '03 A-O 40,000c...Apr 1 '15-24  
20,000c...Apr 1 '25-34  
4s '06 A-O 119,000c...Apr 1 '15-31  
25,000c...Apr 1 '32-36  
4 1/2s '07 A-O 16,000c...Oct 1 '15-22  
4s '08 M-S 20,000c...Sept 1 '15-18  
4s '10 J-D 3,000c...June 1 1915  
4s '11 J-J 32,000c...July 1 '15-22  
4s '11 F-A 6,000c...Aug 1 '15-16

**Public-Building Loan.**  
4s '09 A-O \$5,000c...Oct 1 '15-17

**Bridge Bonds.**  
3 1/2s '09 M-S \$9,000c...Mch 1 '15-17  
2,000c...Mch 1 1918

**Park Loan.**  
4s J-J \$14,000c...July 1 '15-21  
4s '06 J-J 6,000c...July 1 '15-20  
500c...July 1 1921

**Athletic Building Bonds.**  
4s '12 M-N 24,000c...Dec 1 '15-26  
4s '14 J-D 6,000c...June 1 '15-17

**Dredging Loans.**  
4s M-N \$4,000c...Nov 1 '15-18  
4s '03 M-N 21,000c...Nov 1 '15-21  
2,000c...Nov 1 1922

**Playground Bonds.**  
4s '10 J-J \$6,000c...July 1 '15-20

**Street Loans.**  
4s '03 J-J \$27,000c...July 1 '15-23  
4s '08 A-O 12,000c...Oct 1 '15-18  
4s '12 J-D 25,000c...Dec 1 '15-19  
4s '12 J-D 5,000c...Dec 1 1915  
4,000c...Dec 1 1916  
4s '14 J-J 40,000c...July 15 '15-22  
4,000c...July 15 1923

Tot. fund. debt Jan 1 '14 \$1,417,500  
Water debt...219,000  
Exempt bonds...744,500  
NET DEBT Jan 1 1914...673,000  
Assessed val. 1914...44,596,630  
Borrowing capacity...304,848  
Tax rate (per \$1,000) 1914...-15.50  
Population in 1910...-18,650

INT. on sewerage bonds of 1908, 1911 and 1914 and all issues of 1912 is payable at Old Colony Tr. Co., Bos.; on other loans at First Nat. Bk., Bos.

**BILLERICA.**

This town is in Middlesex County. Inc. 1855. Population 1910, 2,789.

**Town-Hall Bonds.**  
4s A-O \$30,000c...Apr 1 1919

**Bridge Bonds.**  
4s '10 F-A \$5,000c...Aug 2 '15-19  
3 1/2s Aug 5,000c...1915-1919

**Water Bonds.**  
4 1/2s '12 M-N \$90,000c...May 1 1928  
4 1/2s '12 M-N 22,000c

**School Bonds.**  
3 1/2s Apr \$25,000c...Apr 1 1921  
BOND. DEBT Mar 1 '14. 203,000  
Floating debt...13,560  
Sinking fund...71,602  
Assess. val. '14 (abt. act.)...5,529,935  
Tax rate (per \$1,000) 1914...-14.00  
INT. payable in Boston on water bonds at Old Colony Trust Co. and on town-hall bonds at Mercantile Trust Co.; on bridge 3 1/2s in Lowell.

**BOSTON. J. F. Fitzgerald, Mayor; Chas. H. Slattery, City Treas.; J. Alfred Mitchell, City Auditor.**  
City was incorporated Feb. 23 1822. On Nov. 2 1909 a charter amendment was adopted under which municipal nominations are to be made only upon petition of 5,000 voters. The Mayor serves for four years, subject to recall after two years. V. 89, 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. 1422. 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 9th Oct. 31 1914 to \$3,761,333. The details of this county debt are included in the following financial report for this city.

**"Miscellaneous Loans."**  
4s A-O \$110,500c...Apr 1 1915  
4s A-O 204,500c...Oct 1 1915  
4s J-J 84,200c...Jan 1 1916

4s J-J \$518,300...July 1 1916  
4s A-O 3,000c...Apr 1 1916  
4s A-O 102,500c...Oct 1 1916  
4s M-N 25,000c...Nov 30 1916  
4s J-D 10,500c...Jan 1 1917  
4s A-O 3,000c...Apr 1 1917  
4s J-J 107,100c...July 1 1917  
4s J-J 130,500c...July 1 1917  
4s A-O 105,000c...Oct 1 1917  
4s J-J 108,800c...Jan 1 1918  
4s A-O 75,000c...Apr 1 1918  
4s J-J 80,000c...July 1 1918  
4s A-O 18,000c...Oct 1 1918  
4s A-O 155,600c...Apr 1 1919  
4s J-J 331,200c...July 1 1919  
4s A-O 8,000c...Oct 1 1919  
4s A-O 10,000c...Oct 1 1919  
4s J-D 38,293.44...June 1 1921  
4s J-J 29,510c...Jan 1 1921  
4s A-O 83,000c...Apr 1 1921  
4s A-O 150,000c...Oct 1 1921  
4s J-J 39,000c...July 1 1921  
4s J-J 49,550c...Jan 1 1922  
4s J-D 519,000c...June 1 1922  
4s A-O 64,000c...Oct 1 1922  
4s A-O 25,000c...Oct 1 1928  
4s J-J 104,500c...Jan 1 1923  
4s A-O 85,000c...Apr 1 1923  
4s J-D 512,500c...June 1 1923  
4s J-J 5,800c...Jan 1 1924  
4s J-D 100,000c...June 1 1932  
4s '04 J-J 75,000c...June 1 1932  
4s '04 A-O 67,700c...Oct 1 1934  
3 1/2s '05 J-D 57,500c...Dec 1 1925  
3 1/2s '06 J-J 10,000c...Jan 1 1926  
3 1/2s '06 J-D 4,350c...Dec 1 1926  
3 1/2s '07 J-J 350,500c...Jan 1 1927  
4s '07 A-O 5,000c...Apr 1 1927  
4s '07 J-J 224,000c...July 1 1927  
4s '08 J-D 56,500c...June 1 1928  
4s '10 J-J 55,000c...Jan 1 '15-25  
4s '10 J-J 15,000c...Jan 1 '15-17  
4s '10 J-J 35,000c...Jan 1 '15-21  
4s '10 J-J 12,000c...Jan 1 '15-21  
4s '10 J-J 1,000c...July 1 '15-19  
4s '10 J-J 21,000c...July 1 '15-20  
4s '10 J-J 10,000c...July 1 '21-30  
4s '10 J-J 16,000c...July 1 '15-30  
4s '10 J-J 19,000c...July 1 '14-30  
4s '10 J-J 24,000c...July 1 '14-30  
3 1/2s '11 J-J 6,000c...Jan 2 '15-16  
3 1/2s '11 J-J 75,000c...Jan 2 '15-29  
3 1/2s '11 J-J 14,000c...July 1 '15-21  
4s '11 M-N 120,000c...Nov 1 '15-26  
4s '12 --- 3,000c...Oct 1 '15-17  
4s '12 --- 18,000c...Oct 1 '15-27  
4s '12 --- 18,000c...Oct 1 '15-27  
4s '12 --- 18,000c...Oct 1 '15-28  
4 1/2s '13 M-N 126,000c...Nov 1 '29-33  
4 1/2s '13 M-N 95,000c...Nov 1 '15-33  
4 1/2s '13 M-N 56,000c...Nov 1 '15-28  
4 1/2s '13 M-N 173,000c...Nov 1 '15-28  
4s '13 A-O 14,000c...Oct 1 '15-21  
4s '13 A-O 9,000c...Oct 1 '15-23  
4s '13 A-O 30,000c...Oct 1 '15-20  
4s '13 A-O 6,000c...Oct 1 '15-18  
4s '13 A-O 20,000c...Oct 1 '15-24  
4s '13 J-J 300,000c...July 1 '15-34  
4s '13 J-J 125,000c...July 1 '15-29  
4s '13 J-J 45,000c...July 1 '15-29  
4s '14 --- 44,000c...Apr 1 '15-25  
4s '14 --- 10,000c...July 1 '15-24  
4s '14 --- 8,000c...July 1 '15-22  
4s '13 J-J 700,000c...July 1 '15-34

3 1/2s J-J 50,000c...July 1 1921  
4s A-O 50,000c...Apr 1 1921  
3 1/2s J-J \$17,000c...Jan 1 1923  
3 1/2s J-J 46,000c...Jan 1 1922  
3 1/2s J-D 100,000c...June 1 1922  
3 1/2s J-J 100,000c...July 1 1921  
4s A-O 50,000c...Oct 1 1921  
4s A-O 75,000c...Oct 1 1923  
4s J-J 40,000c...July 1 1924  
3 1/2s A-O 800,000c...Apr 1 1937  
3 1/2s J-J 100,000c...July 1 1938  
4s A-O 357,000c...Oct 1 '15-35  
3 1/2s J-J 15,000c...Jan 1 '15-20  
4s '10 J-J 64,000c...July 15-30  
4s '12 --- 54,000c...Oct 1 '15-32

**Bridge Bonds.**  
3 1/2s A-O \$21,000c...Oct 1 1918  
3 1/2s J-J 130,000c...July 1 1919  
3 1/2s J-D 19,000c...June 1 1923  
3 1/2s J-J 19,000c...Jan 1 1924  
3 1/2s J-J 31,000c...Dec 1 1925  
3 1/2s '05 J-D 16,500c...Jan 1 1926  
3 1/2s '06 J-J 14,500c...Oct 1 1923  
3 1/2s J-J 50,000c...Jan 1 1922  
4s J-D 216.66c...Dec 1 1919  
4s A-O 7,500c...Apr 1 1918  
3 1/2s J-J 25,000c...July 1 1917  
4s A-O 8,100c...Apr 1 1915  
4s A-O 50,000c...Oct 1 1915  
3 1/2s J-J 60,000c...Jan 1 1934  
3 1/2s '11 J-J 56,000c...Jan 2 '15-21  
3 1/2s '10 J-J 31,000c...July 1 '14-29  
3 1/2s J-J 50,000c...July 1 1921  
3 1/2s J-D 200,000c...June 1 1932  
3 1/2s J-J 500,000c...July 1 1938  
3 1/2s J-J 300,000c...Jan 1 1938  
3 1/2s J-J 300,000c...July 1 1934  
4s A-O 10,000c...Oct 1 1935  
4s J-J 30,000c...July 1 1936  
4s A-O 100,000c...Oct 1 1936  
3 1/2s A-O 50,000c...Oct 1 1938  
3 1/2s J-J 400,000c...Jan 1 1940  
3 1/2s J-J 200,000c...July 1 1940  
3 1/2s J-J 5,000c...Jan 1 1942  
3 1/2s J-D 200,000c...June 1 1942  
3 1/2s J-D 200,000c...June 1 1943  
3 1/2s '04 J-D 250,000c...June 1 1944  
3 1/2s '04 J-D 28,000c...June 1 1924  
3 1/2s '05 J-J 50,000c...Jan 1 1945  
3 1/2s '05 J-J 1,500c...Jan 1 1945  
3 1/2s '05 J-J 100,000c...Jan 1 1945  
3 1/2s '05 J-J 1,500c...Jan 1 1936  
4s '06 J-J 150,000c...July 1 1946  
3 1/2s '07 J-J 48,000c...Jan 1 1937  
4s '07 J-J 70,000c...July 1 1927  
4s '07 J-D 9,000c...Dec 1 1937  
4s '07 J-D 49,000c...Dec 1 1947  
3 1/2s '08 J-J 205,000c...June 1 1928  
3 1/2s '09 J-J 3,900c...Jan 29 1949  
3 1/2s '10 J-J 3,000c...Jan 1 1915  
3 1/2s '11 J-J 100,250c...Jan 2 '14-26  
3 1/2s '11 J-J 2,000c...July 1 '15-16  
4s '08 J-D 175,000c...Nov 1 '15-21  
4s A-O 143,000c...Oct 1 '14-27  
4 1/2s '13 M-N 72,000c...Nov 1 '15-23  
35,000c...Nov 1 '24-28  
4 1/2s '13 M-N 70,000c...Nov 1 '15-28  
4s '14 --- 55,000c...1915-1925

**Tunnel and Subway Bonds.**  
3 1/2s '04 J-D \$950,000c...June 1 1944  
3 1/2s '05 A-O 556,700c...Apr 1 1945  
3 1/2s '05 J-J 1,400,000c...July 1 1945  
3 1/2s '06 A-O 11,000c...Apr 1 1946  
3 1/2s '06 J-D 489,000c...June 1 1946  
4s '06 J-J 1,000,000c...July 1 1946  
3 1/2s '07 J-J 13,150c...Jan 1 1947  
4s '07 J-J 1,000,000c...July 1 1947  
4s '07 A-O 486,850c...Apr 1 1947  
4s '08 J-D 2,000,000c...June 1 1948  
3 1/2s '09 A-O 300,000c...Apr 1 1949  
3 1/2s '10 J-J 222,000c...Jan 1 '14-50  
4s '10 J-J 500,000c...July 1 1950  
4s '12 J-J 500,000c...Jan 1 1957  
4s '12 --- 10,000c...July 1957  
4s '12 A-O 2,700,000c...Oct 1 1957  
4s '13 J-J 2,100,000c...Jan 1 1958  
4 1/2s '13 M-N 1,300,000c...Nov 1 1958  
4s '13 J-J 2,500,000c...July 1 1959

**Pub. Inst'n's & City Hospital.**  
4s A-O \$800,000c...Oct 1 1915  
4s J-J 28,500c...July 1 1916  
3 1/2s J-J 25,000c...July 1 1917  
3 1/2s J-J 101,000c...Jan 1 1918  
3 1/2s J-J 23,000c...July 1 1918  
3 1/2s A-O 35,000c...Apr 1 1919  
3 1/2s J-J 14,500c...July 1 1919  
3s A-O 40,000c...Jan 1 1921  
3 1/2s J-J 148,000c...July 1 1921  
3 1/2s J-J 195,000c...Jan 1 1922  
3 1/2s J-D 120,000c...June 1 1922  
3 1/2s A-O 78,700c...Oct 1 1922  
3s A-O 10,000c...Oct 1 1921  
3 1/2s J-J 62,000c...Jan 1 1923  
3 1/2s J-D 297,500c...June 1 1923  
3 1/2s J-D 14,000c...June 1924  
3 1/2s A-O 24,000c...Oct 1924  
4s J-J 150,000c...July 1926  
3 1/2s A-O 24,000c...Oct 1926  
4s '07 A-O 28,000c...Apr 1 1927  
4s '07 J-J 222,500c...July 1927  
3 1/2s '06 J-D 6,000c...June 1 1926  
4s '08 A-O 17,000c...Apr 1 1928  
4s '08 J-D 44,500c...June 1928  
4s '10 J-J 4,375c...July 1 '14-20  
4s '10 J-J 9,000c...July 1 '14-20  
4s '10 J-J 80,000c...July 1 '15-30  
4s '11 J-J 59,000c...Jan 2 '14-31  
3 1/2s '11 J-J 48,000c...July 1 '15-26  
4s '11 M-N 102,000c...Nov 1 '15-3



BOSTON (Con.)—

Table listing various bonds for Boston, including Franklin Union Bonds, Park Bonds, Sewerage Bonds, Playground Bonds, and Street, Sc., Bonds. Columns include bond type, amount, and maturity date.

Table listing various bonds for Boston, including Water Loan, Fire-Department Notes, Sewer Loan, Fire Stations, Library Bonds, and various municipal bonds. Columns include bond type, amount, and maturity date.

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Street, Sc., Bonds. (Not presented for payment.)

Library Bonds.

HYDE PARK BONDS (Annexed Jan. 1 1912).

Street Bonds.

Water Loan.

Fire-Department Notes.

Sewer Loan.

Fire Stations.

Library Bonds.

TOTAL DEBT, & C.—

City debt proper.

Cochituate water debt.

County debt.

Rapid transit debt.

Total bonded debt.

Sinking funds, &c.

Net debt.

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

Years (Jan. 31) Gross Debt Sinking Funds Net Debt.

1913 (Jan. 31) 120,525,581 01 \$41,564,210 80 \$78,961,370 21

1912 (Jan. 31) 118,567,647 67 43,728,392 75 74,839,254 92

1911 (Jan. 31) 117,042,089 33 43,567,856 68 73,474,232 65

1910 (Jan. 31) 110,718,406 00 42,146,838 82 72,928,650 51

1909 (Jan. 31) 108,487,406 00 39,370,433 42 71,345,972 58

1905 (Jan. 31) 94,121,606 00 31,694,386 88 62,427,219 12

1900 (Jan. 31) 86,996,978 98 28,854,262 98 58,333,337 59

1890 (April 30) 53,930,095 22 22,854,262 98 31,075,832 24

1881 (April 30) 40,949,332 18 14,943,711 59 26,005,620 59

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

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

1914 — \$1,237,440 600 \$303,781,700 \$1,541,222,300 \$17.50

1913 — 1,215,832 600 305,091,926 1,520,924,526 17.20

1912 — 1,186,474 900 295,345,020 1,481,819,920 16.40

1911 — 1,146,663 400 281,688,113 1,428,351,513 16.40

1910 — 1,118,989 100 274,771,323 1,393,760,423 16.40

1909 — 1,092,602,000 255,346,227 1,347,948,227 16.50

1905 — 1,021,431,200 238,314,482 1,259,745,682 16.00

1900 — 902,490,700 226,685,132 1,129,175,832 14.70

1895 — 744,751,050 206,616,878 951,367,928 12.80

1890 — 619,990,275 202,051,525 822,041,800 13.30

1880 — 437,370,100 202,092,395 639,462,495 15.20

1870 — 365,593,100 218,496,300 584,089,400 15.30

The tax rate for 1914 includes the State tax, \$2.78 per \$1,000; the county tax, \$1.15; the city tax proper, \$13.57; total, \$17.50. Of the city tax of \$13.57, \$4.01 is for school expenditure.

DEBT AND TAX LIMITATIONS.—Taxes in Boston, exclusive of the State tax, county tax and sums required by law to be raised on account of the city debt, are limited by Chapter 521 of the Acts of 1910 to \$10.55 on every \$1,000 of the assessor's valuation of the taxable property therein for the preceding year, said valuation being first reduced by the amount of all abatements allowed thereon previous to the thirty-first day of December in the year preceding said assessment.

Sec. 2, Chap. 312, Laws of 1885 (Sec. 3, Chap. 27, of the 1902 edition, Revised Statutes), places the debt limitation of the city of Boston at 2 1/2% of the average assessors' valuations of the taxable property for the preceding three years.

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

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

BORROWING POWER.—The city's borrowing power Oct. 31 1914 is shown in the following statement:

Total debt, city and county \$124,843,214 34

Less special loans (outside of limit) \$68,573,500 00

Less county loans (outside of limit) 3,404,333 34

Less Cochituate water debt 2,395,450 00

Total deductions 74,373,283 34

Total debt less above deductions \$50,469,931 00

Sinking funds, less \$24,918,920.18 held for loans deducted as above (water loans, &c.), and \$78,764.22 premium on loans 14,783,756 76

Net debt, excluding debts outside of limit \$35,686,174 24

Right to borrow, under Chapter 93, Acts of 1891, as estimated Feb. 11 1914 \$3,283,045 91

Less loans authorized since (inside of debt limit) 2,656,200 00

Right to borrow Oct. 31 1914 \$626,845 91

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

BRAINTREE.

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

Water Bonds.

48 '88 J \$3,000.00—Jan 1 1918

48 '91 J-D 150,000.00—June 1 1921

48 '11 A-O 10,500.00—Oct 1 '15-'21

Water Notes.

48 '09 J-J \$5,000.00—July 15 '15-'19

48 '96 F-A 6,000.00—Aug 1 1926

School Bonds.

48 '11 J-J \$54,500.00—July 1 '15-'31

Town-Hall Bonds.

48 '12 J-D \$44,000.00—June 1 '15-'32

School Notes.

3 1/2% J-D \$10,000.00—June 1 '15-'19

48 '11 J-J \$3,500.00—July 1 '15-'21

Municipal-Living Bonds.

48 '93 A-O \$16,500.00—Apr 5 1917

TOTAL DEBT Oct 1 '14 \$428,000

Temporary notes (included), 25,000

Sinking funds Dec 31 '13—205,177

Tax valuation 1913—8,739,496

Total tax (per \$1,000) 1914—\$19.80

Population in 1910—8,066

INTEREST on the 4% water bonds dated 1911 is payable at Nat. Shawmut Bank, Boston.

Bristol County.

County seat is Taunton. Incorporated 1685. Pop. 1910, 318,573.

Highway and Bridge Notes.

4 1/2% 13 J-J \$20,000.00—July 2 1915

Building Notes and Bonds.

48 '12 J-J \$80,000.00—July 23 1917

48 '09 M-N 20,000.00—Nov 20 1916

48 '13 — 40,000.00—Dec 24 '22-'23

Court-House Notes and Bonds.

48 '11 F-A \$30,000.00—Aug 2 '17-'19

48 '12 A-O 10,000.00—Apr 17 1920

48 '11 M-S 20,000.00—Mch 25 '15-'16

4 1/2% 10 M-N 27,500.00—May 4 '17-'19

48 '12 — 70,000.00—July 22 '22-'26

48 — 40,000.00—June 2 1915

48 '14 — 10,000.00—Sept 3 1924

48 '14 A-O 10,000.00—Oct 1 1924

Refunding Bonds.

4 1/2% 14 M-S \$50,000.00—Sept 3 '15-'34

Agricultural School Bonds.

48 — \$25,000.00—Apr 1 '15-'19

48 '14 J-J 45,000.00—July 15 '15-'29

Bridge Notes and Bonds.

48 '07 M-S \$80,000.00—Sept 3 '15-'16

48 '09 J-D 40,000.00—June 30 1916

48 '12 — 100,000.00—Apr 15 1916

48 '12 J-D 10,000.00—Dec 4 1914

4 1/2% 13 — 80,000.00—June 16 '19-'22

48 '14 — 50,000.00—Sept 3 '15-'34

Permanent debt Oct 1914 \$867,500

Tax valuation 1913—260,771,197

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 '11 A-O \$500.00—Apr 1 1915

Sewer Bonds.

48 '92 F-A \$4,000.00—Aug 1 '15-'22

48 '93 J-D 13,500.00—June 1 '15-'23

48 '93 J-J 72,000.00—July 1 '15-'23

48 '95 A-O 70,000.00—Apr 1 '15-'24

48 '93 A-O 45,000.00—Apr 1 '15-'23

48 '95 M-N 13,000.00—May 1 '15-'27

3 1/2% 02 A-O 7,000.00—1915-1921

3 1/2% 01 J-D 17,100.00—1915-1921

3 1/2% 95 M-N 2,500.00—May '15-'19

3 1/2% 95 A-O 21,000.00—Apr 10 '15-'29

3 1/2% 01 A-O 16,000.00—Apr 1915-'30

3 1/2% 01 F-A 21,000.00—Feb 1 '15-'35

3 1/2% 06 A-O 15,000.00—1915-1929

48 '06 A-O 12,000.00—1915-1926

48 '06 A-O 23,000.00—Apr 1 '15-'37

48 '06 A-O 24,000.00—1915-1938

48 '10 F-A 26,000.00—Apr 1915-1940

48 '11 A-O 12,000.00—Apr 1 '15-'26

48 '12 M-S 28,000.00—Mar 1 '15-'26

4 1/2% 13 J-D 24,000.00—June 1 '15-'38

48 '14 A-O 25,000.00—Apr 1 '15-'39

Park Bonds.

3 1/2% 05 J-J 4,000.00—1915-1916

48 '11 A-O 7,000.00—Apr 1 '15-'21

48 '12 M-S 8,000.00—Mar 1 '15-'22

4 1/2% 13 A-O 9,000.00—Apr 1 '15-'23

Fire Department.

48 '06 A-O \$10,000.00—1915-1924

48 '07 A-O 4,000.00—Apr 1 '15-'16

48 '08 A-O 4,000.00—1915-1918

48 '09 A-O 7,500.00—1915-1919

48 '10 — 16,000.00—1915-1930

48 '13 F-A 18,000.00—Aug 1 '15-'23

Poor-Department Bonds.

3 1/2% 09 A-O \$3,000.00—1915-1917

4 1/2% 13 M-N 13,500.00—May 1 '15-'23



BROCKTON (Continued)

Table listing various bonds for Brockton, including School Bonds, Bridge Bonds, Comfort-Station Bonds, Rifle-Range Bonds, Water Bonds, and various municipal bonds with their respective amounts and dates.

of \$63,000, drainage dept. debt, \$9,500, high-school, \$60,000, and playgrounds, \$39,000. The city has no floating debt and the amount of sinking fund Oct. 14 1914, \$584,227, was all applicable to the payment of the water debt. The city owns real estate valued Dec. 1 1913 at \$2,164,740.

BROOKLINE.

Table listing various bonds for Brookline, including School Bonds, Bridge Bonds, Public Library Bonds, and various municipal bonds with their respective amounts and dates.

Table listing various bonds for Cambridge, including Bridge Bonds, Water Bonds, and various municipal bonds with their respective amounts and dates.

CHELSEA.

Table listing various bonds for Chelsea, including Bridge Bonds, Water Bonds, and various municipal bonds with their respective amounts and dates.

Cemetery Bonds.

Table listing various bonds for Chelsea, including Cemetery Bonds, City Bonds, Hospital Bonds, Public Library Bonds, and various municipal bonds with their respective amounts and dates.

INTEREST is paid at the office of the City Treasurer. TOTAL DEBT, SINKING FD., &c. Oct. 14 '14. Gross city debt \$3,644,500. Bonds outside debt limit\* 2,509,600. Bond debt inside debt limit \$1,134,453. Debt limit 2 1/2% average 3-year valuation 1,208,553. Borrowing capacity \$74,103. \*Bonds outside of debt limit consist of \$1,839,000 water, \$503,900 sewer, part of city hall debt to the amount



**CHELSEA (Concluded)**—  
**Street Loan (Inside Limit).**  
 4s J-D \$45,000...Dec 1 1921  
**Municipal Impt. Bonds (Outside Limit).**  
 3 1/2s '09 F-A \$500,000...Feb 1 1959  
**Public Impt. L'n (Outside Limit).**  
 4s A-O \$310,000...Oct 1 '25-'27  
**Park Loan (Outside Limit).**  
 4s A-O \$100,000...Oct 1 1936  
**Public Bldg. Bds. (Outside Lim.).**  
 4s '08 M-S \$400,000...Sept 1 1958  
 4s '10 F-A 100,000...Feb 1 1930  
**Debt Jan. 1 1914.**  
 Loans and debt.....\$2,339,600  
 Sinking funds.....556,995  
 Net debt Jan. 1 1914.....1,782,605  
 Water debt (included).....330,000  
 Water sinking fund (incl.).....195,770  
 Net water debt (included).....134,330  
 Borrow. capacity Jan 1 '14.....207,350  
 Assessed val. '14 (abt. act).....29,205,810  
 Tax rate (per \$1,000) 1914.....\$24.00  
 Population in 1910.....32,452

\*Incl. impt., park & water loans.  
 INTEREST is paid in Boston at National Shawmut Bank and United States Trust Co. or by City Treas.

**CHICOPEE.**  
 Chicopee is in Hampden Co. Incorpor. as a town 1848; a city 1890.  
**Street-Improvement Bonds.**  
 4s '12 J-D \$4,500...June 1 1915  
 4s '14 J-D 28,000...June 1 '15-'18  
 4s '14 J-D 6,500...June 1 1919  
 4s '14 J-D 16,000...June 1 '15-'18  
 4s '14 J-D 18,000...June 1 '19-'24  
**Hospital Bonds.**  
 4s '12 M-N \$13,000...Nov 1 '15-'19  
**School Bonds and Notes.**  
 3 1/2s '05 J-D \$9,000...June 1 1915  
 3 1/2s --- 1,500...Dec 1 1915  
 4s --- 5,000...1915-1919  
 4s '10 A-O 10,000...Dec 1 '15-'24  
 4s --- 3,000...Aug 16 1919  
 4s --- 9,000...\$2,000 yrly  
 4s '10 M-N 39,000...Nov 30 '15-'27  
 4s '11 M-N 21,000...Nov 27 '15-'21  
 4s '12 J-D 47,000...June 1 '14-'22  
**Highways.**  
 4s --- \$20,000...\$4,000 yrly  
**Fire-Dept. Notes.**  
 4s '11 M-N \$2,000...Nov 1 1915  
**Bridge Bonds.**  
 4s '07 --- \$50,000...\$2,000 yearly  
 4s '12 F-A 1,500...Aug 1 1915  
 4 1/2s '13 F-A 3,000...Aug 1 '15-'16  
**Refunding Bonds.**  
 3 1/2s g J-D \$45,000...June 1 '15-'29  
**Electric-Light Bonds.**  
 4s J-D \$24,000...Dec 1 '15-'22  
 3 1/2s g J-D 17,000...June 15 '31  
 4 1/2s '07 --- 16,000...\$1,000 yearly  
 4s --- 15,000...\$1,000 yearly  
 4s '11 M-N 87,000...Nov 1 '14-'36  
**Highway & Sewer Bonds.**  
 4 1/2s '13 M-S \$10,400...Sept 1 '15-'18  
**Water Bonds.**  
 4s J-D \$90,000...Dec '15-'23  
 4s g F-A 18,000...June 1 '15-'26  
 3 1/2s F-A 5,000...Aug '15-'19  
 4s 28,000...\$2,000 yearly  
 4s '14 J-D 10,000...June 1 '15-'19  
 Permanent debt—General \$311,300  
 Permanent debt—Special 347,000  
 TOTAL DEBT June 29 '14 \$658,300  
 Borrow. capacity.....76,243  
 Total val. '14 (abt 5-6 act) 18,875,220  
 Tax rate (per \$1,000) 1914.....\$18.70  
 Population in 1910.....25,401

\* Loans authorized by special statute and not subject to the law limiting municipal indebtedness.  
 INT. at Nat. Shawmut Bank, Boston, and Old Colony Tr. Co., Boston.

**CLINTON.**  
 This town is in Worcester County. Inc. 1850. Population 1910, 13,075.  
**Refunding Bonds.**  
 3 1/2s J-J \$175,000...July 1 1930  
**Water Bonds.**  
 4s J-J \$20,000...July 1 1918  
 4s J-J 50,000...July 1 1921  
 4s J-D 50,000...June 1 1926  
 4 1/2s '14 M-S 30,000...Sept 1 '15-'24  
**Refunding Water Bonds.**  
 3 1/2s g A-O \$51,000...Oct '15-'31  
**School Bonds.**  
 4s '10 J-J \$60,000...Jan 1 '15-'30  
**Town-Hall Bonds.**  
 4s '09 J-J \$90,000...Jan 1 '15-'29  
 BOND. DEBT Oct 10 '14. \$526,000  
 Floating debt.....15,400  
 Sinking fund.....182,486  
 Water debt (included).....204,000  
 Water sinking fund (incl.).....75,913  
 Borrowing capacity.....104,110  
 Total assessed val 1914.....9,264,601  
 Tax rate (per \$1,000) 1914.....\$26.00

INT. on town-hall bonds and school bonds payable at Old Colony Tr. Co., Boston; on other loans at First Nat. Bk., Clinton.

**COHASSET.**  
 This town is in Norfolk County. Incorporated as a town 1770.  
**Refunding Bonds.**  
 4s '11 A-O \$44,000...Oct 1 '15-'20  
 BOND. DEBT Oct 9 '14. \$44,000  
 Assessed valuation 1914.....10,195,041  
 Tax rate (per \$1,000) 1914.....\$14.00  
 Population in 1910.....2,585

INT. at First Nat. Bank, Boston.

**CONCORD.**  
 This town is in Middlesex County. Inc. Sept. 12 1635. Pop. '10, 6,421.  
**High Service Construction.**  
 4s '08 J-J \$60,000...Sept 1 1928  
**Water Loans.**  
 4s J-D \$4,000...June 1 1915  
 3 1/2s A-O 8,000...Oct 1 1923  
 3 1/2s '09 A-O 65,000...Apr 15 1929  
 4s '11 A-O 12,500...Oct 1 '16-'40  
 4s '13 J-J 25,000...Jan 15 '18-'42  
 4s '13 J-D 12,500...Dec 15 '18-'42

**Sewer Loans.**  
 4s M-S \$95,000...Sept 1 '23-'29  
 4s M-S 4,000...Sept 1 1931  
 3 1/2s J-J 3,000...July 1 1935  
**Light Notes.**  
 3 1/2s --- \$8,000...May 1 '35-'36  
 4s --- 2,000...Oct 1 1937  
 4s --- 6,000...Nov 2 1938  
 3 1/2s --- 2,000...Apr 15 1939  
**Light Loans.**  
 4s F-A \$61,000...Aug 1 '29-'31  
 3 1/2s M-N 10,000...Nov 1 1932  
 3 1/2s A-O 15,000...Oct 1 1933  
 3 1/2s A-O 10,000...Aug 1 1934  
 4s '10 F-A 20,000...Aug 1 1940  
**School Bonds.**  
 4s '11 A-O \$51,000...Oct 1 '15-'31  
**Bridge Notes.**  
 3 1/2s --- \$2,400...Oct 1 '15-'18  
 3 1/2s --- 3,000...July 1 1919  
 4s --- 16,000...Oct 1 '15-'18  
 Funded debt Oct 1913.....\$429,800  
 Exempt bonds.....306,500  
 Borrow. capac.....135,960  
 Total assessed val. 1913.....8,801,155  
 Tax rate (per \$1,000) 1913.....\$15.60

INT. at Old Colony Tr. Co., Boston

**DANVERS.**  
 This town is in Essex County. Inc. 1757. Population 1910, 9,407.  
**Central Fire Station.**  
 4s J-J \$3,000...July 1 '15-'17  
**Peabody Family Bonds.**  
 4s M-N \$14,000...May 1 '15-'21  
**Electric-Light Bonds.**  
 4s J-D \$11,000...June 1 1916  
 4s A-O 4,000...June 1 1918  
 4s J-J 9,500...Apr 1 1918  
 4s J-J 1,500...Apr 1 1931  
 4s A-O 5,000...Apr 1 1931  
 4s A-O 21,000...Apr 1 1915  
 4s A-O 500...Apr 1 1917  
 4s M-N 4,000...May 1 1917  
 4s A-O 3,500...Apr 1 '19-'25  
 4s A-O 1,400...Apr 1 1919  
 4s J-J 12,000...July 1 1920  
 4s A-O 9,000...Apr 1 1922  
 4s F-A 1,500...Feb 1 '15-'17  
 4s A-O 8,500...Apr 1 1916  
**Water Bonds.**  
 4s A-O \$22,000...Apr 1 1919  
 4s J-D 14,000...June 1 1926  
 4s A-O 6,000...Oct 1 '31-'34  
 4s '08 A-O 67,000...Apr 1 1938  
 4s J-J 1,500...Jan 1 1916  
 4s A-O 2,000...Apr 1 1920  
 4s A-O 3,000...June 1 1935  
 4s A-O 2,000...Apr 1 1937  
 4s M-S 30,000...Mar 1 1940  
 4s A-O 43,000...Apr 1 1941  
**School Bonds.**  
 4s J-D 10,000...June 1 1917  
**School-House Notes.**  
 4s A-O \$2,500...Oct 1 '15-'16  
 Water debt.....\$190,500  
 Electric-light debt.....107,900  
 Ordinary debt.....29,500  
 TOTAL DEBT Oct 30 '14. 327,900  
**Sinking Funds—**  
 Water.....\$4,043  
 Electric light.....44,597  
 School.....9,077  
 Total sinking funds.....57,717  
 NET DEBT Oct 30 '14. 270,182  
 Tax valuation 1914.....7,852,225  
 Tax rate (per \$1,000) 1914.....\$20.4

INT. at First Nat. Bank, Boston.

**DEDHAM.**  
 This town is in Norfolk County. Inc. 1636. Population 1910, 9,284.  
**Sewer Certificates.**  
 4s F-A \$81,000...Feb 1 '15-'41  
 3 1/2s A-O 29,000...Oct 1 '15-'29  
**Bridge Loan.**  
 4s J-J \$1,740...Jan 10 1915  
**Hose-House Bonds.**  
 4 1/2s J-J \$1,000...Jan 20 1915  
**Sewer Loans.**  
 4s J-J \$3,000...July 1 '15-'17  
 5s '13 F-A 3,750...Aug 28 '15-'16  
**Street Loans.**  
 4s J-J \$1,000...July 1 1915  
 4s '12 M-S 2,000...Sept 12 '15-'16  
 5s '14 --- 18,000...July 1 '15-'34  
 5s '14 --- 3,000...Aug 28 '15-'17  
 5s '14 --- 5,000...July 1 '15-'19  
 5s '14 --- 2,000...July 1 '15-'16  
**School Loans.**  
 3 1/2s J-J \$22,800...July 17 '15-'22  
 4s A-O 7,500...Oct 25 '15-'17  
 3 1/2s '09 J-D 45,000...June 1 '15-'29  
 4s '12 --- 2,000...Sept 12 '15-'16  
**Bridge Loan.**  
 5s '14 --- \$17,500...July 1 '15-'34  
 TOTAL DEBT Oct 9 '14. \$249,140  
 Assess. val. '14 (abt. act.) 16,236,715  
 Tax rate (per \$1,000) 1914.....\$18.00

INT. by check from City Treas.

**DUDLEY.**  
 This town is in Worcester County. Inc. 1732. Population 1910, 4,267.  
**Water-Supply Bonds.**  
 3 1/2s '09 J-D \$96,000...June 1 '15-'39  
 BOND. DEBT Oct 1914.....\$96,000  
 Assess. val. '14 (60% act.) 2,120,505  
 Total tax (per \$1,000) 1914.....\$25.20

INT. at Old Colony Trust Co.

**EAST BRIDGEWATER.**  
 This town is in Plymouth County. Inc. June 14 1823. Pop. '10, 3,363.  
**High School Bonds.**  
 4s '12 M-S \$27,000...1915-1932  
**Water Bonds.**  
 4s '12 A-O \$15,000...1915-1924  
 4s '10 J-D 6,000...\$500 yearly  
 4 1/2s '13 M-S 101,500...Mar 1 '15-'43  
 4 1/2s '13 J-J 16,500...Jan 1 '15-'25  
**Highway Bonds.**  
 4s '10 J-D \$3,000...\$1,000 yearly  
**Sewer Bonds.**  
 4s '10 J-D \$7,000...\$1,000 yearly  
 BOND. DEBT May 1913.....\$167,500  
 Floating debt.....3,000  
 Assessed valuation 1914.....2,655,347  
 Total tax (per \$1,000) 1914.....\$20.80

INT. at First Nat. Bank, Boston.

**EASTHAMPTON.**  
 This town is in Hampshire County. Inc. June 17 1785. Pop. 1910, 8,524.  
**Sewer Notes.**  
 4s '08 J-J \$6,500...July 15 1918  
 3 1/2s '05 A-O 4,000...Apr 1 1923  
 3 1/2s '05 Apr 32,000...Jan 1 '17-'20  
 4s '06 A-O 10,000...Apr 1 '21-'22  
 4s '06 J-D 13,500...June 1 '24-'25  
 4s '07 J-J 5,000...July 1 1917  
**School Loans.**  
 4s '11 M-S \$34,000...Sept 1 '14-'30  
 4s '12 J-J 28,000...July 1 '14-'27  
 4s A-O 25,000...Oct 1 '14-'25  
**Filter Bonds.**  
 4s '09 A-O \$7,500...Oct 1 1915  
**Water Bonds.**  
 4s '11 J-D \$10,500...June 1 '14-'20  
**Water Notes.**  
 4s J-D \$6,500...June 1 1914  
 3 1/2s J-D-M-N 22,000...Nov 1 '14-'24  
 4s '10 A-O 24,000...Oct 1 '14-'21  
 4s J-J 12,000...July 1 1916  
 TOTAL DEBT May 1 '14.....\$290,500  
 Total val. 13 (80% act).....7,451,135  
 Tax rate (per \$1,000) 1914.....\$19.00

INT. in Boston at First Nat. Bk.

**ESSEX COUNTY.**  
 Salem is the county seat.  
**Bridge & Highway Bonds.**  
 \$56,000...Dec 1 '15-'18  
 45,000...Dec 1 '19-'23  
 16,000...Dec 1 '24-'27  
 50,000...Mar 1 '15-'27  
**Agricultural School Bonds.**  
 4s '13 F-A \$61,500...Aug 1 '15-'33  
**Bridge Bonds.**  
 3 1/2s J-D \$20,000...Dec 1 '15-'16  
 4s '08 M-S 178,000...Mch 1 '15-'24  
 4s '11 M-S 25,000...Sept 1 '15-'24  
 4s --- 24,000...1915-1922  
 4s '13 J-D 45,000...Dec 1 '15-'23  
**Notes.**  
 3 1/2s '05 Nov \$5,000...Nov 8 1915  
 4s Dec 10,000...Dec 1 '15-'16  
 4 1/2s --- 5,000...Dec 1 1915  
 4s '07 M-S 15,000...Mch 1 '15-'17  
**Highway Bonds.**  
 4s '08 M-S \$70,000...Mch 1 '15-'28  
 4 1/2s '13 J-D 16,000...Dec 1 '15-'16  
**Court-House Bonds.**  
 3 1/2s J-D \$20,000...Dec 1 '15-'16  
**Building Bonds.**  
 4s '07 J-D \$275,000...Dec 1 '15-'29  
 4s '09 J-D 115,000...Dec 1 '16-'23  
 Permanent debt Jan 1 '14. \$1,150,500  
 Other indebtedness.....49,725  
 Total liabilities Jan 1 '14 1,200,225  
 Cash balance.....169,332  
 Other assets.....7,864  
 Net liabilities Jan 1 '14.....1,023,029  
 Assessed valuation 1913. 464,555,907  
 Population in 1910.....436,477

INT. at First Nat. Bk., Boston.

**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. Incorporated as a city Jan. 2 1893.

**Armory Notes.**  
 4s '02 M-S \$10,637...Sept 1 '15-'22  
**Sidewalk Notes.**  
 4s '05 J-D \$2,000...Dec 1 1915  
 4s '06 J-D 6,500...June 15 '15-'16  
 5s '07 F-A 7,500...Aug 1 '15-'17  
 4s '10 J-D 550...June 15 1915  
**Street Notes.**  
 4s '11 J-J \$39,400...July 1 '15-'21  
 4s '12 F-A 46,600...Aug 1 '15-'22  
 4s '12 M-N 3,000...May 1 '15-'18  
**Sewer Bonds.**  
 4s '93 J-J \$125,000...July 1 1923  
 4s '99 M-S 100,000...Mch 1 1929  
 4s '01 J-D 100,000...June 1 1931  
 4s '05 J-D 25,000...June 1 1935  
 4s '10 J-D 50,000...June 1 1940  
**Fire-Station Bonds.**  
 4s '08 M-S \$16,000...Sept 1 '15-'18  
**School Notes.**  
 4s '98 J-D \$2,000...June 1 1915  
 4s '01 A-O 7,000...Apr 1 '15-'21  
 4s '03 M-N 45,185.20...Nov '15-'23  
 4s '03 J-D 3,500...June 18 '15-'21  
 4s '99 F-A 20,000...Aug 1 '15-'24  
 4s '11 M-N 1,000...May 15 1915  
 4s '12 F-A 17,000...Aug 1 '15-'30  
 5s '13 A-O 2,000...June 18 '15-'16  
 4 1/2s '13 A-O 6,000...Oct 22 '15-'20  
**Fire Department Notes.**  
 4s '08 J-D \$1,500...Dec 1 '14-'16  
 4s '12 M-S 2,000...Mch 1 '15-'16  
 4s '12 J-J 1,000...July 15 1915  
 4 1/2s '14 F-A 5,500...Feb 2 '15-'29  
**School Bonds.**  
 4s '05 J-J \$78,000...Oct 1 '15-'25  
 4s '13 A-O 190,000...July 1 '15-'33  
 4 1/2s '14 F-A 25,000...Aug 1 '15-'24  
**Sidewalk Bonds.**  
 4 1/2s '14 F-A \$20,000...Aug 1 '15-'24  
**Hospital Bonds.**  
 4 1/2s '14 F-A \$10,000...Aug 1 '15-'24  
**Library Notes.**  
 4s '11 J-D \$750...Dec 1 1915  
 4s '12 J-J 1,600...July 15 '15-'16  
 4s '12 J-D 900...Dec 2 1917  
**Police Notes.**  
 4s '13 A-O \$1,600...Apr 1 '15-'16  
**Public Bath-House Notes.**  
 5s '13 F-A \$1,000...Aug 1 1915  
**Insurance Notes.**  
 5s '13 J-D \$6,000...June 18 '15-'17  
**Playground Notes.**  
 4s '11 M-N \$5,000...May 15 '15-'19  
 4s '12 M-S 2,000...Sept 3 '15-'16  
**Refunding Bonds.**  
 4s '05 M-N \$16,000...May 1 '15-'30  
 4s '06 M-N 17,000...May 1 '15-'31  
 4s '07 M-N 18,000...May 1 '15-'32  
 4s '08 M-N 19,000...May 1 '15-'33  
 4s '09 M-N 15,000...May 1 '15-'29  
 4s '10 M-N 11,000...May 1 '15-'25  
 4s '11 M-N 7,000...Nov 1 '15-'21  
**Refunding Notes.**  
 4s '12 F-A \$3,000...Aug 1 '15-'17  
**Surface Drainage Bonds.**  
 4s '01 & '3 J-D \$200,000...Jan '31 & '33  
**Gypsy Moth Notes.**  
 5s '13 A-O \$2,000...Apr 1 '15-'16

**Water Bonds.**  
 4s '91 J-J \$100,000...&r. July 1 1921  
 4s '92 J-J 30,000...July 1 1922  
 4s '94 J-J 70,000...&r. Jan 1 1924  
**Street Bonds.**  
 4s '08 J-D \$24,000...June 1 '15-'18  
 4s '09 A-O 25,000...Apr 1 '15-'19  
 4s '10 J-J 36,000...July 1 '15-'20  
 4 1/2s '13 J-J 51,820...July 1 '15-'23  
 4 1/2s '13 A-O 13,000...Oct 1 '15-'23  
 4s '14 J-J 20,000...July 1 '15-'24  
 4 1/2s '14 F-A 15,000...Aug 1 '15-'19  
 BOND. DEBT Oct 1 '14. \$1,232,820  
 Water bonds (additional).....200,000  
 Note debt.....268,705  
 TOTAL DEBT Oct 1 '14. 1,701,525  
 Sinking funds.....399,468  
 Borrow. capac. Oct 1 '14. 158,438  
 Total val. '14 (abt act).....31,837,050  
 Tax rate per \$1,000, 1914.....\$23.30  
 Population in 1910.....33,484

INT. on coupon bonds in Boston at Winthrop Nat Bank and Old Colony Tr. Co.; on reg. bonds & city notes by Treasurer's check.

**WATER WORKS.**—City owns and operates its water works. Receipts for 1913 (to Oct. 1) from water rates, \$102,182.91.  
**FAIRHAVEN.**  
 This town is in Bristol County. Inc. Feb. 22 1812. Pop. 1910, 5,122.  
**Sewer Bonds.**  
 4s '97 A-O \$16,500...Oct 1 '15-'17  
**Bridge Bonds.**  
 4s '07 M-N \$34,000...Nov 1 '15-'49  
 BOND. DEBT Oct 9 1914. \$51,500  
 Floating debt.....51,840  
 Assess. val. 14 (abt act).....4,226,832  
 Total tax (per \$1,000) 1914.....\$20.50

INT. in Boston at First Nat. Bank.

**FALL RIVER.**  
 H. W. Clarke, Aud.  
 This city, which is in Bristol County, was incorporated in 1854.  
**Municipal Loans.**  
 4s '04 M-S \$63,000...Sept 1 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 '06 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 M-S 12,000...Sept 3 1922  
 4 1/2s '13 F-A 90,000...Feb 1 1923  
 4 1/2s '13 F-A 45,000...Aug 1 '14-'23  
 4s '13 J-D 100,000...1914-1923  
 4s '14 M-S 155,000...1915-1924  
 4s '14 J-J 160,000...July 1 '15-'34

**Sewer Loans.**  
 4s '96 A-O \$75,000...Apr 1 1926  
 4s '94 A-O 18,000...Oct 1 1914  
 4s '95 F-A 65,000...Feb 1 1925  
 4s '96 J-J 100,000...July 1 1926  
 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 '99 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 1933  
 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 42,000...July 1 '15-'40  
 4s '11 M-S 50,000...Mch 1 1941  
 4s '12 M-S 70,000...Mch 1 1942  
 4s '13 A-O 58,000...Apr 1 '15-'43  
 4 1/2s '13 M-N 58,000...May 1 '15-'43  
 4s '14 M-S 60,000...1915-1944

**Bridge Bonds.**  
 4s '07 J-J \$56,000...Jan 1 1957  
 4s '10 J-D \$378,000...Dec 1 '14-'34  
 96,000...Dec 1 '35-'40  
**Highway Loans.**  
 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-J 40,000...July 1 '15-'22  
 4s '12 J-D 15,000...Dec 2 1922  
 4s '13 F-A 190



FALLS RIVER (Concluded)—

Playground Bonds. 3 1/2% '09 J-J \$100,000... July 1 1939
Hospital Bonds. 4 1/2% '08 M-N \$51,000... May 1 '15-'28
School Loans. 4% '96 A-O \$60,000... Apr 1 1916
4% '97 F-A 100,000... Aug 1 1917
4% '97 A-O 70,000... Apr 1 1917
3 1/2% '00 M-N 100,000... May 1 1925
3 1/2% '04 J-J 150,000... July 1 1924
4% J-D 140,000... June 1 1927-'28
3 1/2% '09 M-N 70,000... May 1 '27-'28
4% '09 J-J 60,000... July 1 1929
4% '09 M-S 12,500... Sept 1 '15-'39
4% '10 J-J 185,000... r. July 1 '15-'30
4% '11 M-S 41,000... r. Mch 1 '15-'31
4% '13 M-N 21,000... May 1 '15-'31
4% '11 J-D 85,000... \*June 1 '15-'31
4% '14 J-J 80,000... July 1 '15-'34
Public Library. 4% '95 J-J \$150,000... J&D 1 1925
4% '97 J-J 55,000... Jan 1 1927
4% '98 M-N 25,000... May 2 1918
(\*Special loans.)

Jan. 1 1914. Municipal bonded debt... \$6,272,250
Permanent loan, &c... 50,000
Total debt... \$6,322,250
Sinking fund, &c... 2,143,717
Net city debt... \$4,178,533
Special loans, less sinking fund... 2,031,446
Net city debt, less special loans... \$2,147,087
Water debt (additional)... 1,250,000
Water sinking funds... 557,649
Net water debt... \$692,325
Total net debt... \$4,870,884
Borrowing capacity Jan. 1 1914 was... 288,402
Val. city prop'ty 1913... 8,660,517
Incl. water-wks. val. at... 2,052,930
Total value '14 (abt. act.)... 10,242,718
Tax rate (per \$1,000) 1914... \$23.20
Population in 1910... 119,295
INTEREST on most of the bonds is paid out at office of City Treasurer; on some small issues in Boston.

FRANKLIN.

This town is in Norfolk County. Inc. Mch. 2 1778. Pop. 1910, 5,641.
Sewer Bonds. 4% '13 M-N \$70,000... Nov 1 '15-'38
School Bonds. 4% '12 M-N \$29,000... Nov 1 '15-'27
Water Works Bonds. 4% '07 J-D \$142,000... June 1 '15-'36
4% '09 J-D 20,000... June 1 '15-'34
4% '11 J-D 50,000... June 1 '16-'40
4 1/2% '13 F-A 24,000... Aug 1 '15-'38
BOND. DEBT Oct 24 '14... \$339,000
Water debt (included)... 236,000
Temporary notes (add'l)... 110,000
Assess. val. '14 (90% act.)... 4,797,425
Total tax rate (per \$1,000) '14... \$20.50
INT. payable at Franklin Nat. Bk.

FALMOUTH.

This town is in Barnstable County. Inc. 1686. Population 1910, 3,144.
Road Loan. 4% J-D \$2,000... 1915-1916
Channel Bonds. 4% J-D \$19,500... \$2,500 yearly
Bridge Bonds. 4% J-J \$1,500... 1915
Water Bonds. 3 1/2% A-O \$169,000 c... 1914-1934
4% '12 M-N 40,000...
Harbor Loan. 4% M-N \$10,000... 1917
BOND. DEBT Jan 1 '14... \$278,500
Sinking fund... 18,000
Assessed valuation 1913... 10,854,489
Tax rate (per \$1,000) 1914... \$10.40
INT. at Internat. Tr. Co., Boston.

FITCHBURG.

This city is in Worcester Co. Inc. as town Feb. 3 1764; city Mar. 8 1872.
Municipal Loan. 4% '09 M-N \$64,000... Nov 1 '14-'19
4% '10 M-N 22,000... Nov 1 '15-'20
4% '11 M-N 63,000... Nov 1 '15-'20
4% '12 M-N 117,500... Nov 1 '14-'22
4% '13 M-N 130,500... Nov 1 '15-'23
Sidewalk. 3 1/2% '06 M-N \$50r... May 1 1915
3 1/2% '06 M-N 1,750r... Nov 1 '15-'16
3 1/2% M-N 1,200r... Nov 1 '15-'17
3 1/2% 1,920r... Nov 1 '15-'18
4% '13 M-N 16,000r... Nov 1 '15-'18
Paving. 3 1/2% M-N \$500r... May 1 1915
3 1/2% '06 M-N 1,950r... Nov 1 '15-'16
3 1/2% M-N 1,050r... Nov 1 '15-'17
3 1/2% 6,000r... Oct 1 '15-'18
Fire Department. 3 1/2% A-O \$734r... Nov 1 '14-'16
3 1/2% 800r... Nov 1 '15-'18
Play-Ground Loan. 3 1/2% M-N \$480r... May 1 '15-'16
Bridge Bonds. 3 1/2% 6,000r... Nov 1 '15-'18
Sewer. 3 1/2% M-N \$720r... May 1 1915
3 1/2% '06 M-N 650r... Nov 1 '15-'16
3 1/2% M-N 5,688r... Nov 1 '14-'18
3 1/2% 1,000r... Nov 1 '14-'18
4% '11 F-A 92,000r... Aug 1 '14-'41
4% '12 F-A 192,000r... Aug 1 '14-'42
4% '13 F-A 200,000r... 1914-1943
Water. 4% A-O \$300,000r... Apr 1 1922
4% A-O 65,280r... Oct 1 '14-'37
3 1/2% J-D 12,000r... Dec 1 1922
3 1/2% J-J 55,000r... July 1 '23-'26
4% '09 M-N 21,000r... Nov 1 '14-'39
4% '10 M-N 13,500r... Nov 1 '15-'40
4% '11 M-N 8,500r... Nov 1 '15-'41
4% '12 M-N 21,000r... Nov 1 '14-'42
School. 4% M-N \$200,000c&r... May 1 1923
4% J-D 50,000r... June 1 1925
3 1/2% M-N 1,650r... May 1 1915
3 1/2% '06 M-N 8,800r... Nov 1 '15-'16
3 1/2% 11,080r... Nov 1 '15-'18
4% 4,000r... Dec 1 '15-'22
Street. 3 1/2% '06 M-N \$5,300r... May 1 1915
3 1/2% '06 M-N 8,000r... Nov 1 '15-'16
3 1/2% M-N 26,600r... Nov 1 '15-'18
Restoration of Trust Fd. Bonds. 4% 551,200r... May 1 '15-'22
Debt Dec. 1 1913. Total funded debt... \$1,889,699
Water debt (included)... 496,000
Bonds exempt (Spec. Act.)... 791,600
Sinking funds... 287,243
Total assessed val. 1914... 37,175,125
Tax rate (per \$1,000) 1914... 21.00
Population in 1910... 37,826
INT. on coupons is payable at Merchants' Bank, Boston; reg. int. remitted by check.

FRAMINGHAM.

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.
Public Playground Bonds. 4 1/2% '13 J-J \$29,000... July 1 '15-'43
Water Bonds. 3 1/2% '05 A-O \$42,000c... Oct 1 '14-'35
4% '06 A-O 210,000c... Oct 1 '14-'36
4% '07 F-A 26,000... Aug 1 '14-'37
3 1/2% '09 A-O 40,000c... Oct 1 '14-'39
4% '12 J-D 33,000c... June 1 '14-'30
Water Co. Bonds (assumed). 4 1/2% 145,000... 1925
Bridge Loan. 4 1/2% '13 A-O \$10,000... Apr 29 '14-'23
School Loan. 4% '06 A-O \$68,000c... Oct 1 '15-'31
4% '08 A-O 28,000c... Oct 1 '15-'28
Fire Alarm System. 4% '07 F-A \$1,000... Feb 7 1915
Sewer Loans. 4 1/2% '13 A-O \$8,100... Apr 29 '15-'23
4% '14 J-D 36,000... June 1 '15-'32
Notes (Payable on Demand). 4% 4,000 6s... \$40,166.92
4 1/2% 11,000
Debt Feb. 28 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... 294,733
Assess. val. (3/4 act.) '13... 15,470,490
Total tax (per \$1,000) 1913... \$19.50
Population in 1910... 12,948
INT. at First Nat. Bank, Boston.

FRANKLIN.

This town is in Norfolk County. Inc. Mch. 2 1778. Pop. 1910, 5,641.
Sewer Bonds. 4% '13 M-N \$70,000... Nov 1 '15-'38
School Bonds. 4% '12 M-N \$29,000... Nov 1 '15-'27
Water Works Bonds. 4% '07 J-D \$142,000... June 1 '15-'36
4% '09 J-D 20,000... June 1 '15-'34
4% '11 J-D 50,000... June 1 '16-'40
4 1/2% '13 F-A 24,000... Aug 1 '15-'38
BOND. DEBT Oct 24 '14... \$339,000
Water debt (included)... 236,000
Temporary notes (add'l)... 110,000
Assess. val. '14 (90% act.)... 4,797,425
Total tax rate (per \$1,000) '14... \$20.50
INT. payable at Franklin Nat. Bk.

GARDNER.

This town is in Worcester Co. Inc. June 27 1785. Pop'n 1910, 14,699.
School Loan. 4% '97 J-J \$25,000c... July 1 '15-'24
4% '04 J-D 11,250c... June 1 '15-'23
3 1/2% '04 J-D 7,500c... June 1 '15-'24
Sewer Loans. 3 1/2% '01 M-N \$24,000c... May 1 '15-'26
3 1/2% '01 F-A 11,900... Aug 1 '15-'31
4% '03 M-S 8,500c... Sept 1 '15-'31
4% '04 J-D 10,000c... June 1 '15-'34
3 1/2% '04 A-O 30,500c... Oct 1 '14-'34
4% '05 M-N 10,500... Nov 1 '15-'35
3 1/2% '09 F-A 20,000r... Aug 2 '26-'39
4% '10 J-J 6,000c... July 1 '15-'20
Playground Notes. 4% '09 A-O \$3,000... Oct 1 '15-'17
Surface Water Drain. 4% '10 1,000... Dec 1 '15-'16
Sewer Scrip. 4% '06 J-D \$11,000c... Dec 1 '15-'36
Water Bonds. 4% '04 M-N \$210,000c... May 2 '15-'34
4% '09 A-O 39,000c... Oct 1 '14-'39
Debt Jan. 1 1914. Sewer bonds... \$139,100
School loans... 48,250
Water bonds... 259,500
Park notes... 4,500
Surface water drain... 1,500
Parker St. land dam... 1,877
TOTAL DEBT Jan 1 1914... \$456,037
Tax valuation in 1913... 10,487,660
Tax rate (per \$1,000) 1913... \$19.40
INT. on school loans at Gardner Sav. Bank; other loans at Nat. Shawmut Bank, Boston.

GLOUCESTER.

This town is in Essex County. Incorporated town 1642; city 1874.
Building & Impt. Bonds. 4% '11 J-D \$63,000c... June 1 '15-'21
Water (Outside Debt Limit). 3 1/2% A-O \$67,000c... Oct 1 '15-'32
4% '05 A-O 60,000c... Apr 1 '15-'34
4% '05 A-O 21,000c... Apr 1 '15-'35
4% '06 A-O 22,000c... Apr 1 '15-'36
4% '07 A-O 26,000c... Apr 1 '15-'37
4% '09 A-O 25,000c... Apr 1 '15-'39
4% '08 A-O 28,000c... Apr 1 '15-'38
4% '10 A-O 16,000c... Apr 1 '15-'40
4% '11 A-O 27,000c... Apr 1 '15-'41
4% '12 A-O 18,000c... 1915-1933
4% '13 A-O 30,000c... Apr 1 '15-'44
Street Extens. (Out. Debt Lim.). 3 1/2% J-D \$26,000c... Dec 1 '15-'32
Sewer Bonds. 4% '14 J-J \$10,000... 1915-1934
School House Loan. 3 1/2% J-D \$7,500c... June 1 '15-'19
Bridge Loan (Out. Debt Limit). 4% '08 J-D \$7,000c... Dec 1 '15-'21
City & Municipal Bonds. 3 1/2% '05 J-D \$5,000c... June 1 1915
4% J-D 21,000c... 1915-1917
4% J-D 10,000c... June 1 '15-'16
4% '07 J-D 28,000c... June 1 '15-'18
4% J-D 15,000c... 1915-1918
4% J-D 25,000c... 1915-1919
4% M-N 10,000c... 1915-1920
4% J-D 72,000c... 1915-1923
4 1/2% '13 J-D 54,000c... June 2 '15-'23
4 1/2% '13 J-J 11,000c... 1915-1923
4% '13 M-N 27,000c... Nov 1 '15-'23
4% '10 24,000... \$4,000 yearly
4% '10 18,000... \$3,000 yearly
4% '10 12,000... \$2,000 yearly
4% '12 18,000... \$1,000 yearly
4% '12 18,000... \$3,000 yearly
Park (Outside Debt Limit). 4% '98 J-J \$45,000c... July 1 '15-'38

GEN. DEBT Apr 1 1914... \$552,000
Street debt (additional)... 28,000
Park debt (additional)... 46,875
Water debt (additional)... 1,001,000
Bridge debt (additional)... 8,000
TOTAL DEBT Apr 1 '14... \$1,635,875
Assess. value, real estate... 19,920,605
Assessed value, personal... 5,717,718
Total assessed val. 1914... 25,917,913
(Assessment actual cash value.)
Tax rate (per \$1,000) 1914... \$22.00
Population in 1910... 24,398
INT. on city bonds at First Nat. Bank, Boston; on water bonds at National Shawmut Bank, Boston.

GRAFTON.

This town is in Worcester Co. Inc. Apr. 18 1735. Pop'n 1910, 5,705.
School Bonds. 3 1/2% '99 J-J \$38,000c... July 1 '14-'39
4% '08 J-D 3,780c... 1915-1928
Notes. J-D \$2,100... June 1 '15-'21
4% Var 9,700
5% 2,280
Funding Bonds. 4% '89 A-O \$37,500c... Oct 1 '15-'39
BOND. DEBT Feb 1 1914... \$81,050
Cash on hand... 23,853
Assessed valuation 1913... 3,049,140
Tax rate (per \$1,000) 1914... \$19.50
INT. on funding bonds and school 3 1/2% at Treas. office, school 4% 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. 4% '07 J-D \$49,000c... Dec 1 '14-'27
3 1/2% A-O 42,000r... Apr 1 1917
BOND. DEBT Oct 9 1914... \$91,000
Floating debt... 7,750
Sinking fund... 30,081
Total value '14 (2-3 act.)... 6,925,479
Total tax rate (per \$1,000) '14... \$13.00
INT. on 3 1/2% in Pittsfield at Berkshire Co. Sav. Bank; on 4% in Boston at Old Colony Trust Co.

GREAT BARRINGTON FIRE DISTRICT.

4% '13 J-D \$40,500c... Dec 1 '14-'31
BOND. DEBT Dec 1913... \$125,934
Assessed valuation 1913... 4,014,220
Tax rate (per \$1,000) 1914... \$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 1763.
Library & School Refunding. 3 1/2% J-J \$14,000c... Oct 15 1916
Sewer Loan. 4% '10 M-N \$30,000c... Nov 1 '15-'20
School Loan. 4 1/2% A-O \$14,000c&r... Oct 15 1915
4% '10 J-J 13,000c... July 1 '15-'16
TOWN DEBT Oct 1 1914... \$89,965
Total value '13 (abt. act.)... 11,492,552
Tax rate (per \$1,000) 1914... \$16.20
Population in 1910... 10,427
INTEREST payable at Greenfield.

GREENFIELD FIRE DIST. NO. 1.

Water Supply Bonds. 4 1/2% '13 J-D \$46,500... 1915-1928
Reservoir Notes. 4% '05 A-O \$44,000c... Apr 15 '15-'24
4% '10 M-N 63,750... Nov 1 '14-'30
TOTAL DEBT Oct 1 1914... \$154,250
Valuation... 10,627,971
Tax rate (per \$1,000) 1914... \$2.10
INT. payable at Treasurer's office.

HAMPDEN COUNTY.

County seat is Springfield.
Court-House Bonds. 4% '11 M-S \$180,000c... Mch 1 '15-'32
Hall of Records Bonds. 4% '08 F-A \$50,000c... Aug 15 '15-'19
BOND. DEBT Oct 1914... \$230,000
Floating debt... 38,151
Assessed valuation 1913... 302,110,415
Population in 1910... 231,369
INT. at Old Colony Tr. Co., Bos.

HAVEHILL.

This city is in Essex County. Settled 1640; incorp. as a city 1870.
Miscellaneous Loan. 4% '14 A-O \$151,000c... Apr 1 '15-'24
4% '13 86,000
4% '13 73,000
City Bonds. 4% '91 A-O \$50,000c... Oct 1 1921
4% A-O 50,000c... Oct 1 '22-'23
4% '06 A-O 6,000c... Apr 1 1916
4% '08 A-O 134,000c... Apr 1 1918
4% '08 A-O 39,000c... Oct 1 1918
3 1/2% '09 A-O 105,000c... Apr 1 1919
4% '05 A-O 2,000c... Oct 1 1915
4% '06 A-O 4,000c... Oct 1 1916
4% '06 A-O 5,000c... Apr 1 '15-'16
4% '07 A-O 37,000c... Apr 1 1917
4% '10 A-O 31,000c... Apr 1 '15-'20
4% '10 M-S 89,000c... Mar 1 '14-'20
4% '11 A-O 82,000c... Apr 1 '15-'21
4% '12 A-O 80,000c... Apr 1 '15-'22
Playground Bonds. 3 1/2% '09 A-O \$22,000c... Apr 1 1939
4% '11 A-O 7,000c... Apr 1 '15-'21
School Bonds. 4% '05 A-O \$4,000c... Apr 1 1915
4% '06 A-O 225,000c... Apr 1 1926
4% '07 A-O 49,000c... Apr 1 1927
3 1/2% '09 A-O 7,000c... Apr 1 1929
4% '10 M-S 121,000c... Feb 1 '15-'30
4% '10 F-A 10,000c... Aug 1 '15-'24
Street and Sewer Bonds. 3 1/2% '05 A-O \$4,000c... Apr 1 1915
Hospital Bonds. 4% '12 A-O \$45,000c... Apr 1 '15-'23
Bridge Bonds. 4% '08 J-D \$22,000c... June 1 1928
4% '11 A-O \$34,000c... Apr 1 '15-'31
Water Loans. 4% '92 J-D \$500,000c... Dec 1 1922
4% '97 J-D 100,000c... Dec 1 1927
"Total Debt."

Water Bonds. (Bradford annexed Jan. 4 1837.)

4% '95 J-J \$36,000c... July 1 '15-'22
INT. on water bonds and on certain city bonds payable in Boston and at Treas. office; on bonds of 1905, 1906 and 1907, city bonds of 1911 and bridge bonds of 1908 and 1911, at First National Bank, Boston.
TOTAL DEBT Oct 1 '14... \$1,596,000
Municipal bonded debt... \$1,273,418
Sinking funds... 322,582
NET DEBT... 636,000
Water debt (additional)... 225,507
Water sinking fund (add'l)... 410,493
TOTAL NET DEBT... 1,683,911
Total valuation 1914... 42,296,553
(Assessment at fair cash value.)
Tax rate (per \$1,000) 1914... \$18.60
Population in 1910... 44,115
CITY PROPERTY.—The real estate owned by the city as shown on the assessors' books Jan. 1 1914 amounted to \$1,887,135.

HINGHAM.

This town is in Plymouth County.
School Building Notes. 4% '12 28,000... 1915-1922
Office-Building Notes. 4% '12 12,000... 1915-1917
Fire-Department Notes. 4% '12 83,000... 1915-1917
TOTAL DEBT Dec 1913... \$63,685
Assessed valuation 1913... \$5,203,585
Tax rate (per \$1,000) '13... \$18.00
Population in 1910... 4,965

HOLBROOK.

This city is in Norfolk County. Inc. Feb. 29 1872. Pop. '10, 2,810.
Water Works. 4% A-O \$40,000c... Apr 1 1917
4% J-J 35,000c... July 1 1922
4% '04 J-J 3,000r... July 1 '23-'25
4% '09 J-J 4,000r... July 1 '26-'29
4% '11 J-J 12,000c... 1924-1932
4% A-O 2,000r... 1923-1924
4% J-J 4,000c... 1933-1934
Refunding Loan. 4% '11 J-D \$18,700... June 1 '14-'30
BOND. DEBT Oct 10 1914... \$100,000
Floating debt... 7,134
Sinking fund assets... 45,000
Total value '14 (2-3 act.)... 1,718,658
Tax rate (per \$1,000) 1914... \$20.70
INT. at Boston at Nat. Shawmut Bk. and First Nat. Bank.

HOLYOKE.

This city is in Hampden County. Inc. April 7 1873. Pop'n '10, 57,730.
Park Bonds. 4% '07 A-O \$11,500... Apr 1 '15-'37
4% '08 M-N 7,000r... May 1 '15-'28
3 1/2% '09 M-S 5,000r... Mch 1 '15-'19
4% '10 M-N 4,000... May 1 '15-'18
Highway Bonds. 3 1/2% '05 M-S 9,500r... Mar 1 1915
3 1/2% '09 M-S 30,000r... Mch 1 '15-'19
4% '14 J-D (63,000c... June 1 '15-'23
6,000c... June 1 1924
\*Gas & Electric Light Bonds. 3 1/2% '02 J-D \$543,000c... Dec 1 '15-'32
3 1/2% '04 M-N 10,000r... Nov 1 '15-'19
3 1/2% '05 A-O 28,000r... Apr 1 '15-'20
3 1/2% '05 M-S 12,000r... Sept 1 '15-'20
4% '07 A-O 17,500... Apr 1 '15-'21
4% '08 A-O 146,000r... Apr 1 '15-'38
4% '09 A-O 15,000r... Apr 1 '15-'29
4% '10 M-S 117,000... Mch 1 '15-'40
4% '12 F-A 136,000r... Feb 1 '15-'42
4% '14 M-N 100,000c... May 1 '15-'34
\*Holyoke & Westfield RR. Bds. 4% '10 J-J \$220,000... July 1 '14-'50
Water Loans. 4% '97 J-J \$250,000c&r... Jan 1 1927
4% '00 J-J 50,000... July 1 1930
4% '10 J-J \$11,000... July 1 '15-'37
4% '12 J-J 24,000... 1938-1940
Police & School Bldg. Bonds. 4 1/2% '13 J-D \$300,000c... June 1 '23-'33
Smith's Ferry. 4% '10 M-N \$43,000... May 1 '14-'30
School Loans. 4% '97 M-S \$109,000c&r... Mch 1 '17
3 1/2% '00 M-N 45,000c&r... May '15-'20
3 1/2% '05 M-S 30,000c... Sept 1 '15-'20
4% '07 A-O 5,500... Apr 1 '15-'25
4% '08 A-O 21,000r... Apr 1 '15-'28
4% '95 J-D 150,000c&r... June 1 1915
4% '96 J-J \$100,000c&r... July 1 1916
4% '09 M-S 7,500... Sept 1 '15-'19
4% '10 M-N 48,000... May 1 '15-'30
4% '11 A-O 7,000c... Apr 1 '15-'28
Sidewalk Bonds. 4% '14 J-D \$20,000c... June 1 '15-'19
Sewer Bonds. 4% '04 M-N \$20,000... May 1 '15-'34
4% '06 F-A 22,000... Aug 1 '15-'36
4% '08 A-O 14,000r... Apr 1 '15-'28
4% '08 M-S 1,000r... May 1 '15-'16
4 1/2% '09 M-S 15,000r... Mch 1 '15-'29
Municipal Purpose Bonds. 3 1/2% '13 J-D \$141,300r... June 1 '15-'23
4% '13 M-N 22,500r... Nov 1 '15-'23
4% '13 J-D 129,000... June 1 '14-'33
4% '14 J-D (10,000c... June 1 '15-'16
172,000c... June 1 '17-'34
Miscellaneous Bonds. 4% '06 F-A \$13,500... Aug 1 '15-'16
4% '07 A-O 44,500r... Apr 1 '15-'27
4% '08 A-O 16,000r... Apr 1 '15-'18
4% '09 J-J 123,000r... July 1 '14-'29
4% '10 M-N 48,000... Apr 1 '15-'20
4% '11 A-O 133,000c... May 1 '15-'21
4% '12 20,000... Oct 1 '15-'22
\* Debt exempted by special Acts of Legislature & Corp. or registered. INTEREST is payable at the Merchants' National Bank, Boston.
TOT. DEBT June 1 '14... \$3,629,500
Sinking fund & RR. stock... 512,447
NET DEBT June 1 1914... 3,117,053
Water debt (included)... 325,677
Gas & Elec. debt (incl.)... 1,041,500
W. & W. RR. debt (incl.)... 220,000
Water sinking fund (incl.)... 118,323
Total valuation in 1914... 63,445,439
(Assessment at fair cash value.)
Tax rate (per \$1,000) 1914... \$18.80
CITY PROPERTY.—Included in the city's sinking fund as given above is \$226,500 Holyoke & Westfield RR.



HOLYOKE (Concluded).— 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 \$2,652,651. The water-works of the city are valued at \$1,409,268 and gas and electric plants at \$1,524,580.

HUDSON.

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

Water Notes.

J-D \$13,000...June 1 '15-'27
3 1/2 J-D 13,800...Nov 5 '14-'28
3 1/2 J-D 23,000...Dec 31 '14-'36
3 1/2 A-O 16,500...Oct 1 '14-'38
3 1/2 J-J 4,200...July 1 '14-'34
3 1/2 J-J 1,600...Dec 1 '14-'29
3 1/2 J-J 9,200...May 15 '14-'41
4 1/2 J-D 6,000...June 16 '14-'18

Electric Light Notes.

3.65 M-N \$7,000...July 2 '15-'29
4 J-J 1,000...July 1 1915
4 M-N 1,200...May 1 '15-'17

Water Bonds.

J-D \$4,500...June 1 '15-'32

Sewer Bonds.

M-N \$64,000...May 1 '14-'34
M-N 40,000...Nov 1 '15-'34
M-N 2,700...May 1 '15-'23

Sewer Notes.

3.90 J-J \$10,000...Nov 1 '15-'40
4 1/2 J-D 2,700...June 16 '15-'23

Improvement Notes.

J-J \$1,000...Aug 1 '15-'16
M-N 2,600...Nov 22 '15-'16

Electric Light Bonds.

J-J \$13,000...July 1 '15-'27
4 1/2 J-D 8,500...June 1 '15-'31

Refunding Bonds.

A-O \$7,500...Oct 5 '15-'17
TOT. DEBT Oct 28 '13...\$276,350

Cash and uncollected taxes 87,199
NET DEBT Oct 28 1913...189,151
Tax valuation in 1913...4,148,215
(Assessment at fair cash value.)
Total tax (per \$1,000) 1914...\$21.70
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. 1634. Popula'n 1910, 5,777.

Water Loans.

J-J \$10,000...1924 & 1927
A-O 27,500...1915-1924

Light Loans.

Var \$62,950...1915-1924
BOND. DEBT Oct 1914...\$285,300

Sinking fund...73,306
Assess. val. '14 (3/4 act.)...5,526,850
Tax rate (per \$1,000) 1914...\$18.00

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

LAWRENCE.

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

Insurance Loan of 1913.

4 1/2 J-A \$10,500...Apr 1 '15-'17

Ordinary Debt Loan.

M-N \$20,000...Nov 1 1914
J-D 40,000...Dec 1 '14-'15
J-D 30,000...Dec 20 '14-'16
J-D 75,000...Dec 1 '14-'18
J-D 18,000...June 1 '15-'19
J-D 112,000...Dec 1 '14-'20

School Bonds.

F-A \$72,000...Aug 1 '15-'23
F-A 70,000...Aug 1 '15-'24
A-O 72,000...Oct 1 '15-'30

Municipal Loans.

J-D \$262,000...July 1 1924
J-D 51,000...Dec 1 '14-'19
M-S 400,000...Mch 1 '15-'22

Sewer Bonds.

J-D \$57,500...June 1 '15-'37
A-O 14,000...Apr 1 '15-'28
M-S 56,000...Sept 1 '15-'30
J-D 18,000...Dec 1 '14-'25
M-N 6,000...Nov 9 '14-'17
J-D 27,000...June 1 '15-'23
J-D 14,000...Dec 1 '15-'28

Engine House Bonds.

Oct \$4,000...Oct 1 '15-'16
J-D 25,000...Dec 1 '14-'18

Fire Protection Bonds.

J-D \$1,200...Dec 1 '14-'15
J-J 34,000...July 1 '15-'31

Paving Bonds.

M-N \$1,500...Nov 1 1914
A-O 3,000...Oct 1 '15-'16
J-D 65,000...June 1 '15-'19
F-A 90,000...Aug 1 '15-'20
A-O 120,000...Oct 7 1922
M-S 90,000...Sept 1 1923
J-D 250,000...June 1 '15-'24

Water Bonds.

J-J \$712,000...July 1 '23 & '36

Culvert Loan.

M-N \$6,000...Nov 10 '14-'19

Hospital Loan.

M-N \$7,000...May 1 '15-'19

Public Improvement Loan.

J-D \$32,000...June 1 '15-'18

Fire-Station Loan.

F-A \$14,000...Feb 1 '15-'18

Bridge Loans.

Sept \$2,200...Sept 1 '15-'16
M-S 1,000...Sept 1 1914
F-A 4,000...Feb 1 '15-'18

TOT. BD. DT. Oct 2 '14...\$2,880,000
Sinking fund...329,672
Borrow. capac...610,928
Assessed valuation, real...57,841,175
Assessed val., personal...21,972,315
Total valuation 1914...79,813,490
(Assessment about market value.)
Tax rate (per \$1,000) 1914...\$18.00
Population in 1910...85,892

INT. paid at Old Colony Trust Co. in Boston and by City Treasurer.

CITY PROPERTY.—The city owns property (not including parks) valued at \$3,696,975.

LENOX.

This town is in Berkshire County. Inc. 1767. Population 1910, 3,060.

School Notes.

J-D \$40,000...June 1 '15-'18
J-D 5,200...June 1 1919
24,000...Nov 1 '15-'18

Engine-House Notes.

A-O \$11,000...Oct 15 '15-'16
TOTAL DEBT Oct 21 '14...\$86,200
Assess. val. (2-3 act.) '13...\$863,045
Tax rate (per \$1,000) 1914...\$16.00
INT. at First Nat. Bank, Boston.

LEOMINSTER.

This town is in Worcester County. Inc. 1740 Popula'n 1910, 17,580.

Municipal Loan Bonds.

M-S \$28,000...Sept 1 '15-'18
90,000...Sept 1 '19-'33

Miscellaneous Loans.

F-A \$65,000...Aug 1 1916

Sewer Notes.

J-D \$16,000...Jan 1 1918

Town Hall.

J-D \$13,900...July 1 1918
M-S 91,000...Mch 1 '14-'22

Water Works.

95 & 96A-O \$152,000 Oct 1 '25 & '26

Refunding Water Bonds.

A-O \$10,000...Aug 27 1915

School Bonds and Notes.

J-J \$10,000...July 1 1916
J-J 30,000...July 20-'23-'24
10,000...July 1 1917
F-A 100,000...Aug 1 '15-'24
M-S 8,000...Sept 1 1925

Library Bonds.

1910...\$6,000...June 1 '15-'20
Cemetery lot funds...\$26,514
Trust funds...10,424
TOTAL DEBT Jan 1 1911...752,138
Water debt (included)...202,000
Sinking funds...158,903
Water sink. funds (incl.)...21,465
Assess. val. (3/4 act.) '13...13,251,410
Total tax (per \$1,000) 1913...\$23.00

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

LEXINGTON.

This town is in Middlesex County.

A-O \$23,486.40 Apr 1 '15-'35
7,000...1915-1921
10,650

Water-Works Bonds.

M-N \$20,000...Nov 1 '15-'16
3,000...1915-1917

Refunding Water.

M-N \$60,000...Nov 1 '17-'22

Debt of Town—Jan. 1 1914.

Water debt...\$191,800
Fire Department loan...16,000
School debt...70,850
Parks...32,000
Town-hall loan...2,500
Trust funds...25,000
TOTAL DEBT Jan 1 '14...336,150
Tax val. 1914 (abt. act.)...9,012,626
Tax rate (per \$1,000) 1914...\$21.00
Population in 1910...4,970

INT. on sewer and paving ads of 1910 and water bonds of 1910 at Old Colony Trust Co., Boston.

LUDLOW.

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

School Bonds.

J-J \$11,000...Jan 1 '15-'18
J-J 30,000...Jan 1 '15-'29
BOND. DEBT Nov 1914...\$41,000
Assessed valuation 1914...5,465,918
Tax rate (per \$1,000) 1914...\$16.00
INT. at Old Colony Tr. Co., Bost.

LINCOLN.

This town is in Middlesex County. Inc. Apr. 23 1754. Pop. '10, 1,175.

Water Bonds.

J-D \$1,000...Part yearly
J-D 10,000...1917
J-D 32,000...1930 & 1932
J-D 10,000...1933-1934
J-D 14,000...1936
J-D 4,000...1937
J-D 7,000...\$500 yearly
J-D 5,000...\$500 yearly

School Bonds.

J-J \$37,000...Jan 1 '15-'28
BOND. DEBT Oct. 1914...\$120,000
Water debt (incl.)...83,000
Sinking fund...21,000
Assessed valuation 1914...4,010,061
Tax rate (per \$1,000) 1914...\$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.

J-D \$245,825...1914-1922
J-D 252,900...1915-1923
J-D 61,800...1915-1918
6,250...1919-1923

Park Loan.

J-D \$1,000...Dec 6 '15-'19

Sidewalk Loan.

J-D \$3,000...June 1 '15-'17

Public Bldg. Impt. Loan.

F-A \$3,750...Aug 1 '15-'17

C. H. & M. Building.

A-O \$450,000...Oct 1 1920

Schools.

A-O \$150,000...Apr 1 1921
J-J 200,000...July 1 1926
J-D 22,500...Dec 16 '15-'17

Sewer Bonds.

F-A \$6,000...Aug 7 '15-'16
J-D 6,000...June 1 '15-'17
F-A 7,875...Aug 10 '15-'17
M-N 30,000...May 15 '15-'18
J-D 8,000...June 10 '15-'18
M-N 30,000...May 1 '15-'20
J-D 35,000...May 1 '15-'21
J-D 40,000...Apr 1 '15-'22
J-D 3,600...1915-1922
M-N 50,000...May 1 '15-'34
M-N 20,000...Nov 1 '15-'34

City Stable Bonds.

F-A \$31,500...Aug 1 '15-'32

Public Building Bonds.

M-S \$19,800...Sept 1 '15-'32
J-J 5,700...Jan 1 '15-'33
12,350...1915-1933

Paving Loan.

F-A \$3,060...Aug 7 '15-'16
A-O 5,340...Oct 2 '15-'16
F-A 10,350...Aug 1 '15-'17
M-N 12,400...May 15 '15-'18
F-A 19,000...Aug 1 '15-'18
F-A 21,825...1917-1919
M-N 40,800...May 1 '15-'20
4,080...1915-1922
M-N 138,000...May 1 '15-'24

Library Bonds.

M-S \$3,200...Sept 1 '15-'22

Miscellaneous.

A-O \$6,000...Apr 6 1915
J-D 7,150...June 1 1915
M-S 8,330...Sept 26 1915
A-O 7,740...Oct 26 1915
M-N 220...Nov 28 1915
J-D 6,575...Dec 30 1915
J-D 1,160...Dec 29 '15-'16
J-D 6,332...July 20 '15-'16
M-N 36,600...Nov 1 '15-'17
6,000...1915-1917
76,000...1915-1918
2,960...June 10 '15-'18
F-A 2,920...Aug 1 '15-'18
M-S 25,450...Sept 15-'19
J-D 12,000...Dec 1 '15-'20
M-S 16,450...Sept 1 '15-'21
J-J 32,950...June 1 '15-'21
J-D 51,415...1915-1921
23,600...1914-1922
24,600...1915-1922

Charitable Bequests.

Perpetual \$36,000

Bridge Loan.

M-S \$24,240...Sept 1 '15-'20
M-S 18,000...1915-1923

Police & Fire Dept. Loan.

M-S \$1,560...Dec 1 '15-'20

Water Works.

M-N \$1,000,000...Nov 1 1920
14,200...Nov 1 '15-'16
J-D 36,000...Dec 1 '15-'20
F-A 70,000...Aug 1 '15-'21
M-S 18,750...Sept 1 '15-'19
48,750...1920-1932
75,000

Sewer and Paving Loan.

J-D \$60,000...June 10 '15-'19

Bonds assumed by Tewksbury Ampt.

J-J \$1,255...July 9 '14-'16
M-N 5,400...Nov 9 '15-'16

Fire Department Loans.

F-A \$1,650...Aug 24 '15-'17
J-D 10,600...Dec 16 '15-'17

Damage Claims Loan.

J-D \$685.20 Dec 30 '15-'18

Moths Loan.

J-D \$450...Dec 5 '15-'17

Hospital Sheds Loan.

J-D \$1,050...Dec 14 '15-'17

City Debt Jan 1 1914.

\$2,669,261
Sinking funds...503,797
Net debt Jan 1 1914...2,165,464
Water debt (additional)...1,272,600
Water sinking fund (add'l)...669,058
Borrowing capac. Jan 1 '14...563,655
City property 1912...6,448,703
Assess. val. '14 (abt. act.)...99,294,001
Tax rate (per \$1,000) 1914...\$21.90
Population in 1910...106,294

INT. on sewer and paving ads of 1910 and water bonds of 1910 at Old Colony Trust Co., Boston.

LUDLOW.

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

School Bonds.

J-J \$11,000...Jan 1 '15-'18
J-J 30,000...Jan 1 '15-'29
BOND. DEBT Nov 1914...\$41,000
Assessed valuation 1914...5,465,918
Tax rate (per \$1,000) 1914...\$16.00
INT. at Old Colony Tr. Co., Bost.

LYNN.

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

Brown Tail Moth Extermina'n.

M-N \$5,000...Nov 1 1915
J-J 8,500...Jan 1 1916
M-N 10,000...M&N 1 1916
J-D 3,000...Sept 1 1916
M-S 2,500...June 1 1917
M-N 3,000...May 1 1917
A-O 5,000...Apr 1 1918
F-A 5,000...Feb 1 1920

Fire and Police Bonds.

M-N \$2,400...Nov 1 '15-'17

Bldg. and Equip. Bonds.

M-S \$200,000...June 1 '15-'34

Municipal Loans.

M-S \$73,000...Nov 1 '14-'22
F-A \$1,000...Aug 1 '15-'23
M-S 90,000...Mar 1 '15-'23
M-N 4,500...Nov 1 '15-'23
J-D \$35,800...Dec 1 '14-'33

Park Loan.

J-J \$30,000...July 1 1919
A-O 6,000...Oct 1 1919
A-O 20,000...Apr 1 1920
A-O 5,000...Oct 1 1920
M-N 5,000...May 1 1915
M-N 13,250...May 1 '16-'28
J-J 5,000...June 1 1920

School-House Loan.

J-J \$35,000...Jan 1 1918
A-O 25,000...Apr 1 1918
J-D 10,700...June 1 1916
M-N \$26,000...Nov 1 1927
J-J 15,000...July 1 1916
J-J 3,500...Jan 1 1917
M-N 14,200...Nov 1 1917
M-N 11,000...May 1 1917
M-S 4,000...Sept 1 1917
F-A 28,600...July 1 1915
J-J 15,000...Aug 1 1928
M-S \$84,000...Mar 1 '15-'28
M-S 16,000...Sept 1 1929
M-N 35,000...May 1 1929
A-O 18,000...Oct 1 1929
M-S \$75,000...Mch 1 '15-'29
M-N 35,000...May 1 '15-'29
F-A 65,000...Feb 1 '15-'28
J-J 9,000...June 1 1920
A-O 1,000...Oct 1 1920
J-D \$102,000...1914-1921
F-A 16,000...Feb 1 '15-'33
J-J \$13 A-O 57,000...Apr 1 '15-'33
14 --- 16,000...Apr 1 '15-'30
2,000...Apr 1 '31-'34

Drainage Bonds.



MALDEN.

This city (P. O. Boston) is in Middlesex County. Inc. March 31 1881. The city owns property valued at \$1,554,200, not incl. the water-works, which cost \$943,133.79.

Street Loans.

Table of street loans for Malden, including items like 5s '07 M-N \$2,000, 4s '09 M-S 16,000, etc.

Drainage Bonds.

Table of drainage bonds for Malden, including items like 3 1/2s '02 J-J \$15,000, 4s '08 J-J 10,000, etc.

School House Loans.

Table of school house loans for Malden, including items like 4s '94 M-N \$5,000, 4s '95 J-J 1,750, etc.

Police-Station Loans.

Table of police-station loans for Malden, including items like 4s '06 J-J \$25,000, 5s '07 J-J \$12,000, etc.

Municipal Loan.

Table of municipal loans for Malden, including items like 4s '08 J-J 4,000, 4s '95 A-O \$600, etc.

Fire Department.

Table of fire department loans for Malden, including items like 3 1/2s J-J 8,000, 4s '06 A-O 9,000, etc.

Hospital Bonds.

Table of hospital bonds for Malden, including items like 3 1/2s J-D \$10,000, 4s '11 J-J 7,000, etc.

Public Parks.

Table of public parks loans for Malden, including items like 4s '94 J-J \$80,000, 4s '95 J-J 20,000, etc.

Water Construction.

Table of water construction loans for Malden, including items like 4s '95 J-J \$10,000, 4s '96 J-J 19,000, etc.

Sewerage.

Table of sewerage loans for Malden, including items like 4s '92 M-N \$50,000, 4s '93 M-N 100,000, etc.

MANCHESTER.

This town is in Essex County. Inc. 1645. Population 1910, 2,673.

Sewer Loans.

Table of sewer loans for Manchester, including items like 4s '82 \$225,000, 4s '08 M-S \$126,000, etc.

Water Bonds.

Table of water bonds for Manchester, including items like 4s '08 M-S \$126,000, 4s '14 M-S \$351,000, etc.

MANSFIELD.

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

School Bonds.

Table of school bonds for Mansfield, including items like 4s '11 J-J \$34,000, 4s '11 M-S 7,000, etc.

Lighting Bonds.

Table of lighting bonds for Mansfield, including items like 4s '11 M-S \$19,500, 4s J-D 7,000, etc.

BOND. DEBT Oct 1914.

Table of bond debt for Mansfield, including items like \$187,500, \$4,241,645, etc.

MANSFIELD WATER SUPPLY D.

Table of Mansfield Water Supply D. loans, including items like 4s '14 J-J \$63,000, 4s '88 75,000, etc.

MARBLEHEAD.

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

Street Bonds.

Table of street bonds for Marblehead, including items like 4s '11 M-N \$30,000, 4s '94 J-J \$50,000, etc.

Public-Building Bonds.

Table of public-building bonds for Marblehead, including items like 4s '95 J-J \$18,000, 4s '98 F-A 80,000, etc.

Water Bonds.

Table of water bonds for Marblehead, including items like 4s '89 M-N \$8,000, 3 1/2s '09 M-N 26,500, etc.

School House Bonds.

Table of school house bonds for Marblehead, including items like 3 1/2s '03 J-D \$18,000, 4s '06 J-D 24,000, etc.

MARION.

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

School Loan.

Table of school loans for Marion, including items like 4s '14 A-O \$25,000, 3 1/2s '06 s-a \$12,000, etc.

Water Loan.

Table of water loans for Marion, including items like 4 1/2s '08 J-J \$92,000, 4s '10 M-N \$117,000, etc.

MARLBOROUGH.

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

Refunding Notes.

Table of refunding notes for Marlborough, including items like 4s '14 M-N \$30,000, 4s J-J \$20,000, etc.

Sewer Bonds.

Table of sewer bonds for Marlborough, including items like 4s '04 J-J \$20,000, 4s M-N 13,000, etc.

Street Notes.

Table of street notes for Marlborough, including items like 4 1/2s '13 J-D \$10,800, 4s M-S 30,000, etc.

Water Bonds.

Table of water bonds for Marlborough, including items like 4s F-A \$50,000, 4s M-S 70,000, etc.

General Loans.

Table of general loans for Marlborough, including items like 4s J-D \$50,000, 4s '05 J-J \$30,000, etc.

City Hall Bonds.

Table of city hall bonds for Marlborough, including items like 4s '05 J-J \$30,000, 4s J-J 8,000, etc.

School Notes.

Table of school notes for Marlborough, including items like 4s J-J \$12,000, 4s '08 M-N \$26,350, etc.

Police & Fire Station Loans.

Table of police & fire station loans for Marlborough, including items like 4s '08 M-N \$26,350, 4s '08 F-A 6,000, etc.

MAYNARD.

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

Water Bonds.

Table of water bonds for Maynard, including items like 4s '89 J-J \$125,000, 4s BOND. DEBT Feb '14 \$125,000, etc.

MEDFORD.

This city is in Middlesex County. Incorporated May 31 1892.

Notes.

Table of notes for Medford, including items like 4s '05 \$3,650, 4s '05 33,643, etc.

Water-Works Bonds.

Table of water-works bonds for Medford, including items like 4s '94 J-J \$28,000, 4s '94 A-O 25,000, etc.

Sidewalk Bonds.

Table of sidewalk bonds for Medford, including items like 4s '11 F-A \$5,000, 4s '94 F-A 161,000, etc.

Sewer Bonds.

Table of sewer bonds for Medford, including items like 4s '94 F-A 161,000, 4s '94 A-O 10,000, etc.

School-House Bonds.

Table of school-house bonds for Medford, including items like 4s '03 M-N \$45,000, 4s '07 M-N 14,000, etc.

Park Bonds.

Table of park bonds for Medford, including items like 4s F-A \$12,000, 4s '02 M-N 27,000, etc.

Drainage Bonds.

Table of drainage bonds for Medford, including items like 4s '12 \$1,000, 4s '12 8,000, etc.

Water-Works Bonds.

Table of water-works bonds for Medford, including items like 4s '94 J-J \$28,000, 4s '94 A-O 25,000, etc.

Sidewalk Bonds.

Table of sidewalk bonds for Medford, including items like 4s '11 F-A \$5,000, 4s '94 F-A 161,000, etc.

Sewer Bonds.

Table of sewer bonds for Medford, including items like 4s '94 F-A 161,000, 4s '94 A-O 10,000, etc.

School-House Bonds.

Table of school-house bonds for Medford, including items like 4s '03 M-N \$45,000, 4s '07 M-N 14,000, etc.

Park Bonds.

Table of park bonds for Medford, including items like 4s F-A \$12,000, 4s '02 M-N 27,000, etc.

Drainage Bonds.

Table of drainage bonds for Medford, including items like 4s '12 \$1,000, 4s '12 8,000, etc.

Fire-Station Bonds.

Table of fire-station bonds for Medford, including items like 4s '14 J-J \$11,400, 4s '04 J-J \$15,000, etc.

Stable Bonds.

Table of stable bonds for Medford, including items like 4s '04 J-J \$15,000, 4s '91 M-N \$198,000, etc.

Municipal Loan Bonds.

Table of municipal loan bonds for Medford, including items like 4s '98 J-J 100,000, 4s '13 J-D 53,600, etc.

TOTAL DEBT July 1914.

Table of total debt for Medford, including items like Inside limit \$1,025,033, Sinking funds 508,246, etc.

MELROSE.

This city is in Middlesex County. Inc. a town 1850; city Jan 1 1900.

Auditorium Bonds.

Table of auditorium bonds for Melrose, including items like 4s '11 J-J \$6,000, 4s '11 J-J 30,000, etc.

Park Bonds.

Table of park bonds for Melrose, including items like 4s '11 M-N \$3,000, 4s '12 J-D 8,000, etc.

School-House Bonds.

Table of school-house bonds for Melrose, including items like 4s '06 F-A \$200,000, 3 1/2s '09 M-S 78,000, etc.

Water-Works Bonds.

Table of water-works bonds for Melrose, including items like 4s '13 M-S \$35,000, 4s F-A 38,000, etc.

Surface Drainage Bonds.

Table of surface drainage bonds for Melrose, including items like 4s '02 J-J \$100,000, 4s '09 M-N 5,000, etc.

MILBURY.

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

School Notes.

Table of school notes for Milbury, including items like 3 1/2s g M-N \$2,400, 3 1/2s M-N 25,000, etc.

Sewer Bonds.

Table of sewer bonds for Milbury, including items like 4s '08 M-N 38,000, 4s '11 A-O 24,000, etc.

MILFORD.

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

School Notes.

Table of school notes for Milford, including items like 3 1/2s g M-N \$2,400, 3 1/2s M-N 25,000, etc.

Sewer Bonds.

Table of sewer bonds for Milford, including items like 4s '08 M-N 38,000, 4s '11 A-O 24,000, etc.

MILTON.

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

School Loan.

Table of school loans for Milton, including items like 3 1/2s '09 M-N \$87,000, 4s '08 J-J \$80,400, etc.

Water Notes.

Table of water notes for Milton, including items like 4s '08 J-J \$80,400, 4s '08 J-J 4,800, etc.

MERRIMAC.

This town is in Essex County. Inc. 1876. Population '10, 2,202.

Water Bonds.

Table of water bonds for Merrimac, including items like 4s '04 J-J \$63,000, 4s '11 M-N 2,000, etc.

METHUEN.

This town is in Essex County. Inc. in 1725. Pop'n 1910, 11,448.

Water Bonds.

Table of water bonds for Methuen, including items like 4s M-N \$100,000, 4s F-A 25,000, etc.

Sewer Loan.

Table of sewer loans for Methuen, including items like 3 1/2s J-J \$25,000, 4 1/2s J-J 800, etc.

School Bonds.

Table of school bonds for Methuen, including items like 4s '10 F-A \$44,000, 3 1/2s M-S \$5,000, etc.

School-House Notes.

Table of school-house notes for Methuen, including items like 3 1/2s M-S \$5,000, 4s J-J 3,000, etc.

MIDDLEBOROUGH.

This town is in Plymouth County. Inc. in 1669. Pop. 1910, 8,234.

Railroad Loan.

Table of railroad loans for Middleborough, including items like 4s '91 M-N \$5,000, 4s '00 M-N \$1,200, etc.

Light Bonds.

Table of light bonds for Middleborough, including items like 4s '00 M-N \$1,200, 4s '93 M-N 33,750, etc.

School Loan.

Table of school loans for Middleborough, including items like 4s '06 M-N \$19,800, 4s '00 M-N \$3,800, etc.

General Improvement Loan.

Table of general improvement loans for Middleborough, including items like 4s '00 M-N \$3,800, 4s Permanent debt Oct 1914 \$93,950, etc.

MIDDLESEX COUNTY.

County seat is Cambridge. Incorporated 1643.

Notes.

Table of notes for Middlesex County, including items like 4s '10 J-D \$10,000, 4s '13 40,000, etc.

Building Bonds.

Table of building bonds for Middlesex County, including items like 4s J-D \$140,000, 4s '09 J-D \$15,000, etc.

Training-School Notes.

Table of training-school notes for Middlesex County, including items like 4s '09 J-D \$15,000, 4s J-D \$180,000, etc.

Court-House Bonds.

Table of court-house bonds for Middlesex County, including items like 4s J-D \$180,000, 4s '09 J-D \$15,000, etc.

MILFORD.

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

School Notes.

Table of school notes for Milford, including items like 3 1/2s g M-N \$2,400, 3 1/2s M-N 25,000, etc.

Sewer Bonds.

Table of sewer bonds for Milford, including items like 4s '08 M-N 38,000, 4s '11 A-O 24,000, etc.

MILTON.

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

School Loan.

Table of school loans for Milton, including items like 3 1/2s '09 M-N \$87,000, 4s '08 J-J \$80,400, etc.

Water Notes.

Table of water notes for Milton, including items like 4s '08 J-J \$80,400, 4s '08 J-J 4,800, etc.

MERRIMAC.

This town is in Essex County. Inc. 1876. Population '10, 2,202.

Water Bonds.

Table of water bonds for Merrimac, including items like 4s '04 J-J \$63,000, 4s '11 M-N 2,000, etc.

Electric-Light Bonds.

Table of electric-light bonds for Merrimac, including items like 4s J-J \$6,000, 4s BOND. DEBT Oct 13 '14 \$69,000, etc.

MERRIMACK.

This town is in Essex County. Inc. 1876. Population '10, 2,202.

Water Bonds.

Table of water bonds for Merrimack, including items like 4s '04 J-J \$63,000, 4s '11 M-N 2,000, etc.

Electric-Light Bonds.

Table of electric-light bonds for Merrimack, including items like 4s J-J \$6,000, 4s BOND. DEBT Oct 13 '14 \$69,000, etc.

MERRIMACK.

This town is in Essex County. Inc. 1876. Population '10, 2,202.

Water Bonds.

Table of water bonds for Merrimack, including items like 4s '04 J-J \$63,000, 4s '11 M-N 2,000, etc.



**NATICK (Concluded).—**  
**Sewer Bonds**  
 4s J-J \$200,000 July 1 15-20-26  
 4s J-J 25,000 July 15 1926  
**Water Bonds**  
 3 1/2s A-O \$91,000 Oct 1 '15-'28  
 3 1/2s A-O 9,000 Oct 1 1929  
 4s J-J 15,000 Jan 1 '30-'31  
**Debt Nov. 1 1914—**  
 Water debt \$152,200  
 Sinking fund 1,180  
 Net water debt \$151,020  
 Sewer debt \$305,400  
 Sinking fund 57,470  
 Net sewer debt 247,930  
 Grade-crossing debt 5,500  
 Net general debt 69,792  
 High-school debt 99,000  
**Total net debt of town \$573,242**  
**Total assessed val. 1914 \$9,117,900**  
**Total tax (per \$1,000) 1914 \$21.60**  
 INT. payable at Treas. office

**NEEDHAM.**  
 This town is in Norfolk County.  
 Inc. 1711. Population '10, 5,026.  
**Water Debt**  
 4s M-S \$155,500 &r 1914-1937  
**Refunding Bonds**  
 3 1/2s M-S \$4,000 1930-1932  
 4s M-S 8,000 1932-1938  
 3 1/2s M-S 17,000 1930-1941  
 4s M-S 4,000 1942  
 4s M-S 5,000 1942  
**Town-Hall Bonds**  
 4s M-S \$23,850 1914-1922  
**School Bonds**  
 4s J-J \$15,750 1914-1915  
**BOND. DEBT Jan 1 1913 \$290,000**  
**Total val. '13 (abt. act.) 7,783,775**  
**Total tax (per \$1,000) 1913 \$17.50**  
 INTEREST coupons are payable at Boston Safe Deposit & Trust Co.

**NEW BEDFORD.**  
 This city is in Bristol County.  
 Incorporated March 9 1847.  
**City Improvement**  
 4s G '05 J-J \$110,000 July 1 1915  
 4s '07 F-A 46,000 Feb 1 '15-'16  
 4s '08 J-J 26,000 Feb 1 1917  
 4 1/2s '07 A-O 97,000 Dec 1 1917  
 5s '07 J-D 43,000 Oct 1 1917  
 4s '08 J-J 72,000 July 1 '15-'18  
 4s '08 M-N 8,000 Nov 1 '15-'18  
 3 1/2s '09 J-J 136,000 July 1 '15-'19  
 4s '09 F-A 9,000 Aug 1 '15-'19  
 4s '10 M-S 126,000 Mch 1 '15-'20  
 4s '10 J-D 24,000 June 1 '15-'20  
 4s '10 J-J 50,000 July 1 1920  
 4s '10 A-O 50,000 Oct 1 1920

**Municipal Loan Bonds**  
 4s '11 M-S \$138,000 Mch 1 '15-'21  
 4s '11 J-D 57,000 June 1 '15-'21  
 4s '11 J-J 27,000 July 1 '15-'21  
 4s '12 M-S 120,000 Mch 1 '15-'22  
 4s '12 J-J 36,000 Jan 1 '15-'22  
 4s '12 M-N 19,250 Nov 1 '15-'21  
 4s '12 M-N 126,000 May 1 '15-'22  
 4s '11 A-O 7,000 Oct 1 '15-'19  
 4s '12 F-A 17,000 Aug 1 '15-'22  
 4s '12 M-S 40,000 Sept 1 '15-'22  
 4s '13 M-N 40,000 Nov 1 '15-'22  
 4 1/2s '13 F-A 72,000 Aug 1 '15-'23  
 4 1/2s '13 M-S 24,000 Sept 1 '15-'23  
 77,000 Sept 1 '15-'23  
 5s '13 M-S 225,000 Mar 1 '15-'23  
 4s '13 M-N 27,000 Nov 1 '15-'23  
 4s '13 J-D 72,000 Dec 1 '15-'23  
 4s '13 F-A 18,000 Aug 1 '15-'23

**Cemetery Bonds.**  
 4s '14 A-O \$10,711 Apr 1 '15-'24  
**Bridge Bonds**  
 4s '07 J-J \$77,000 Jan 1 1957  
 4s '10 A-O 21,000 Oct 1 '15-'19  
 4s '10 A-O 21,000 Oct 1 '20-'40  
 4s '13 M-N 20,000 Nov 1 '15-'18  
**Wharf Bonds**  
 4s '97 M-N \$52,000 May 1 1927  
 4s '11 A-O 17,000 Apr 1 '15-'21  
**High-School Bonds**  
 3 1/2s '05 J-J \$100,000 July 1 1925  
 3 1/2s '10 J-J 80,000 Jan 1 '15-'30  
 4s '04 J-J 85,000 Jan 1 '15-'31  
 4s '11 J-J 85,000 July 1 '15-'31  
 4s '12 J-D 90,000 Jan 1 '15-'32  
 4s '12 J-D 44,000 June 1 '15-'32

**Sewer Bonds**  
 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 187,000 Oct 1 1935  
 4s '07 A-O 187,000 Oct 1 '15-'37  
 4s '11 M-N 135,000 May 1 '15-'37  
 4s '11 J-D 32,000 Dec 1 '14-'21  
 60,000 Dec 1 '22-'41  
 4s '12 J-D 232,000 June 1 '15-'42  
 4s '12 M-S 92,000 Sept 1 '15-'42  
 4s '13 M-S 96,000 Mar 1 '15-'43  
 4 1/2s '13 M-S 145,000 Sept 1 '15-'43  
 4s '13 J-J 36,000 July 1 '15-'23  
 30,000 July 1 '24-'33  
 4s '13 J-D 72,000 July 1 '24-'33  
 60,000 June 1 '24-'33  
 4 1/2s '13 J-D 60,000 June 1 '34-'43  
 4s '14 A-O 40,000 Apr 1 '15-'34  
 10,000 Apr 1 '35-'44  
 4s '14 J-J 40,000 July 1 '15-'34  
 10,000 July 1 '35-'44

**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 '99 J-D 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 1923  
 3 1/2s '03 J-D 50,000 Dec 1 1923  
 4s '05 J-D 24,000 Dec 1 '14-'25  
 4s '04 J-J 50,000 July 1 '15-'24  
 4s '05 J-J 33,000 Jan 1 '15-'25  
 4s '05 J-J 21,000 July 1 1925  
 4s '10 J-D 80,000 June 1 '15-'30  
 10,000 Jan 1 '15-'16  
 20,000 Jan 1 '17-'21  
 30,000 Jan 1 '22-'31  
 4s '11 J-J 119,000 Jan 1 '15-'31  
 4s '11 J-D 14,000 Dec 1 1930  
 4s '12 M-S 117,000 Sept 1 '15-'27  
 40,000 Sept 1 '28-'32  
 4s '14 F-A 10,000 Feb 1 '15-'24

**Miscellaneous Loans**  
 4s '10 J-J \$6,000 Jan 1 '15-'20  
 3 1/2s '11 M-N 9,000 Nov 1 '14-'21  
 3.65s '12 M-N 34,000 May 1 '15-'23  
 4s '13 M-S 9,000 Mar 1 '15-'23  
 4s '13 M-N 4,000 May 1 '15-'22  
 4s '13 J-J 10,000 July 1 '15-'23  
**Highway Loans**  
 4s '95 F-A \$25,000 Feb 1 1915  
 4s '95 A-O 52,000 Dec 1 1915  
 4s '96 J-D 10,000 Dec 26 1915  
 4s '96 M-N 80,000 &r May 1 1936

**Water Loan**  
 4s '88 A-O \$20,000 Apr 1 1918  
 4s '94 A-O 120,000 Apr 1 1924  
 4s '94 A-O 200,000 Dec 15 1924  
 4s '96 A-O 400,000 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 130,000 June 1 '15-'40  
 4s '10 M-S 5,000 Sept 1 1915  
 75,000 Sept 1 '16-'40  
 4s '11 M-N 135,000 May 1 '15-'41  
 78,000 May 1 '15-'37  
 4s '12 M-N 50,000 May 1 '28-'37  
 20,000 May 1 '38-'42

**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  
 4s '14 A-O 6,171 Apr 1 '15-'18  
 28,000 Apr 1 '19-'44

**Macadam Bonds.**  
 4s '14 A-O \$50,000 Apr 1 '15-'19  
 4s '14 A-O 50,000 July 1 '15-'19  
**Highway Bonds.**  
 4s '14 A-O \$65,000 Apr 1 '15-'19  
**Municipal Building Bonds**  
 3 1/2s '09 J-J \$75,000 July 1 '15-'29  
 4s '10 J-D 80,000 June 1 '15-'30  
 4s '10 M-S 80,000 Sept 1 '15-'30  
 4s '11 M-N 70,000 Mar 1 '15-'31

**Library Bonds**  
 3 1/2s '09 J-J \$75,000 Jan 1 '15-'29  
 4s '10 J-J 80,000 Jan 1 '15-'30  
 4s '10 M-S 59,000 Sept 1 '15-'30  
**Street Widening Bonds**  
 4s '13 M-N \$524,000 Nov 1 '14-'33  
**Trust Fund Bonds.**  
 4s '14 M-S \$117,100 Mar 1 '15-'29  
 INTEREST on coupon bonds payable at the office of the City Treas.; registered bonds by check.

**STATEMENT OF DEBT. &c.,**  
 OCTOBER 1914.  
 Bonded debt \$10,009,982  
 Sinking funds 1,823,454  
 Net debt 8,186,528  
 Water debt (incl. above) 1,881,000  
 Water sk. fd. (incl. above) 745,448  
 Other debt exempt from statutory limit, incl. above 4,796,100  
 Borrow. capac. Oct 1 '14 74,896  
 Assessed val., real 67,237,350  
 Assessed val., personal 40,794,882  
 Total val. '14 (abt. act.) 108,032,232  
 Tax rate (per \$1,000) 1914 \$23.20  
 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 & '14 the school bonds of 1904, '05, '08, '10, '11 and '12 and the street-widening and trust fund bonds are authorized outside the debt limit.  
 CITY PROPERTY.—Value in 1914 \$11,930,725.

**NEWBURYPORT.**  
 This city is in Essex County, Inc. 1851. Pop'n 1910, 14,949.  
**Police-Building Bonds**  
 4s '11 M-N \$27,000 May 1 '15-'26  
**Overdraft Bonds**  
 4s '07 J-D \$6,000 1915-1917  
**Water Bonds (outside limit)**  
 3 1/2s '04 J-D \$223,000 June 1 '15-'34  
 4s '08 J-J 60,000 &r July 1 '15-'38  
 4s 16,000 Dec 1 '14-'21  
 4 1/2s '14 A-O 30,000 Oct 1 '15-'44  
 25,000 Oct 1 '15-'19

**Pleasant St. Bonds.**  
 4s '12 J-D \$12,000 Dec 2 '14-'22  
**School Bonds**  
 3 1/2s J-J \$35,000 &r July 1 1922  
 3 1/2s J-D 50,000 Dec 1 1923  
 4s '10 M-N 22,000 Nov 1 '15-'25  
**Refunding Bonds**  
 3 1/2s '08 M-S \$16,000 Sept 1 '15-'18  
 4s '09 M-N 62,000 Nov 1 1924  
 3 1/2s 27,750 Mch 1 '15-'20  
**Bridge Bonds (outside limit).**  
 3 1/2s '05 M-S \$7,000 &r 1915  
**Sewer Bonds (outside limit).**  
 4s M-S \$65,000 Sept 1 1919  
 M-N 35,000 Nov 1 1919  
 A-O 7,500 Oct 1 1919  
 3 1/2s M-S 46,000 Sept 1 1931  
 City debt Oct. 1914—  
 Inside limit \$187,750  
 Outside limit 584,500  
 Sinking funds 168,668  
 Borr. capac. within limit 163,077  
 Assess. val. '14 (3/4 act.) 12,824,727  
 Tax rate (per \$1,000) 1914 \$20.00  
 INT. at City Treas., at Merchants' Nat. Bank and American Trust Co. of Boston.

**NEWTON.**  
 The city is situated in Middlesex County. Incorporated June 2 1873  
**\*Water Loans**  
 4s '90 A-O \$200,000 &r Oct 1 '17-'18  
 4s '90 A-O 250,000 &r Apr 1 1920  
 4s '94 A-O 200,000 &r Apr 1 1923  
 4s '93 F-A 50,000 &r Aug 1 1923  
 4s '94 A-O 75,000 &r Apr 1 1924  
 4s '95 F-A 60,000 &r Aug 1 1925  
 4s '96 J-J 70,000 &r July 1 1926  
 4s '97 J-J 45,000 July 1 1927  
 4s '98 M-S 75,000 Mch 1 1928  
 3 1/2s '01 M-S 25,000 Sept 1 1931  
 3 1/2s '02 J-D 35,000 June 1 1932  
 3 1/2s '03 J-D 28,000 June 1 '15-'28  
 3 1/2s '04 M-N 20,000 Nov 1 '15-'34  
 3 1/2s '06 F-A 22,000 Feb 1 '15-'36

**Drains.**  
 4s '97 A-O \$7,500 Apr 1 1917  
**Miscellaneous Loans**  
 4s '10 J-J \$6,000 Jan 1 '15-'20  
 3 1/2s '11 M-N 9,000 Nov 1 '14-'21  
 3.65s '12 M-N 34,000 May 1 '15-'23  
 4s '13 M-S 9,000 Mar 1 '15-'23  
 4s '13 M-N 4,000 May 1 '15-'22  
 4s '13 J-J 10,000 July 1 '15-'23  
**Highway Loans**  
 4s '95 F-A \$25,000 Feb 1 1915  
 4s '95 A-O 52,000 Dec 1 1915  
 4s '96 J-D 10,000 Dec 26 1915  
 4s '96 M-N 80,000 &r May 1 1936

**\*Sewer Bonds**  
 4s '93 J-J \$100,000 Aug 1 1923  
 4s '94 J-J 100,000 &r Jan 1 1924  
 4s '94 A-O 125,000 &r Oct 1 1924  
 4s '96 J-J 70,000 &r July 1 1926  
 4s '97 M-N 100,000 &r May 1 1927  
 4s '98 M-S 50,000 &r Sept 1 1928  
 4s '92 J-D 98,000 Dec 1 1922  
 4s '95 J-D 21,000 Dec 15 1925  
 3 1/2s '00 M-N 25,000 May 1 1930  
 3.10s '01 A-O 20,000 Apr 1 1931  
 3 1/2s '01 J-D 50,000 &r Dec 1 1931  
 3 1/2s '03 J-D 28,000 June 1 '15-'28  
 3 1/2s '04 J-J 30,000 July 1 '15-'29  
 3 1/2s '05 J-J 16,000 July 1 '15-'30  
 4s '08 A-O 21,000 Oct 1 '15-'35  
 3.65s '08 J-D 72,000 June 1 '15-'38  
 4s '10 J-D 52,000 June 1 '15-'40  
 4s '13 M-N 29,000 May 1 '15-'43  
 4s '13 M-N 29,000 Nov 1 '15-'43  
 4s '14 J-D 30,000 June 1 '15-'44

**\*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 &r Aug 1 1935  
 4s '96 F-A 200,000 &r Feb 1 1936  
 4s '96 J-J 60,000 &r July 1 1936  
 4s '96 J-D 100,000 &r Dec 1 1936  
 4s '97 M-S 100,000 &r Sept 1 1937  
 4s '97 J-D 50,000 &r Dec 1 1937  
 4s '98 M-N 50,000 Nov 1 1938  
 4s '99 J-D 63,000 Dec 1 1939

**School Loans**  
 4s '95 A-O \$60,000 &r Apr 1 1915  
 4s '95 F-A 75,000 &r Aug 1 1915  
 4s '96 J-D 50,000 &r 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 Feb 1 1918  
 4s '98 F-A 95,000 Feb 1 1918  
 3 1/2s '99 M-S 82,950 Sept 1 1919  
 3 1/2s '01 A-O 34,000 Oct 1 1921  
 3 1/2s '02 J-J 211,000 &r Jan 1 1922  
 3 1/2s '02 A-O 7,850 Apr 1 1922  
 3 1/2s '04 M-N 40,000 May 1 '15-'24  
 3 1/2s '07 F-A 117,000 Feb 1 '15-'27  
 4s '08 J-J 247,000 July 1 '15-'28  
 3 1/2s '09 A-O 15,000 Apr 1 '15-'19  
 4s '08 J-J 2,600 July 1 '15-'17  
 3 1/2s '10 M-S 12,000 Mch 1 '15-'20  
 3 1/2s '11 M-S 8,000 Mch 1 '15-'21  
 3.65s '12 M-N 24,000 May 1 '15-'22

**Hospital Bonds**  
 3s '00 A-O \$30,000 Oct 1 1920  
 3.10s '01 J-D 17,900 June 1 1921  
**Boulevard Bonds**  
 4s '95 M-N \$80,000 Apr 1 1915  
 4s '95 M-N 100,000 Nov 1 1915  
 4s '96 J-J 100,000 &r July 1 1916  
 4s '97 M-N 40,000 May 1 1917  
 3 1/2s '99 J-D 15,000 June 1 1919  
**Engine-House Loan**  
 3 1/2s '02 M-S \$16,000 Sept 1 1922

**STATEMENT OF DEBT. &c.,**  
 OCTOBER 1 1914.  
 Municipal debt \$4,003,300  
 Water debt 1,156,000  
 Total debt 5,159,300  
 Sinking fund 2,405,960  
 Water sink. fd. (incl.) 639,984  
 Net debt 2,753,340  
 Borrow. capac. Oct 1 '14 1,161,586  
 Total assessed val. 1914 83,607,920  
 Total tax (per \$1,000) 1914 \$18.80  
 Population in 1910 39,806  
 [Loans issued outside debt limit.]  
 INT. at First Nat. Bk. of Boston.

**NORFOLK COUNTY.**  
 Dedham is the county seat. Inc. 1793. Population 1910, 187,506.  
**Serial Notes**  
 4s J-J \$80,000 July 1 '15-'18  
 3 1/2s '05 J-J 40,000 July 1 '19-'20  
 4s '05 J-J 10,000 July 1 1921  
 4s '06 J-J 1,383 July 1 1921  
 4s '11 M-S 50,000 Sept 1 '15-'20  
 Perm't (note) debt Oct 1 '14 \$187,383  
 Assessed val. 1913 384,949,890  
 INT. at Nat. Shawmut Bk., Boston.

**NORTH ADAMS.**  
 This city is in Berkshire Co., Inc. Mch 22 1895. Pop'n 1910, 22,019.  
**Refunding Loans**  
 3.15s '99 J-J \$44,200 July 1 '15-'20  
 3.15s '00 M-S 230,533.33 Mch 20-'21  
 3 1/2s '01 F-A 230,533.33 Feb 21-'23  
 3 1/2s '02 A-O 230,533.33 Mch 21-'25  
 3 1/2s '03 A-O 211,533.33 1925-1926  
 3 1/2s '04 F-A 26,533.33 Aug 1926  
 3.45s '05 J-D 24,533.33 June 1 1926  
 4s '06 F-A 21,533.32 Aug 26-'27  
 4s '07 J-J 21,533.33 July 1 1927  
 4s '08 M-S 23,533.34 Sept 1 1927  
 3 1/2s '09 J-D 5,000 June 15 1915  
 3 1/2s '09 J-D 23,783.33 June 15 '27  
 4s '10 J-D 23,333.34 June 15 '27  
 4s '10 J-D 25,000 June 15 '16-'18  
 3.90s '11 J-D 23,333.34 June 15 1927  
 3.90s '11 J-D 25,000 June 15 '18-'20  
 3.65s '12 M-S 20,000 Mar 1 '21-'22  
 4 1/2s '13 A-O 10,000 Apr 1 1923  
 5,000 Apr 1 1924

**Sewer Loans**  
 3 1/2s '98 J-J \$14,000 June 1 '15-'28  
 3.2s '99 J-D 10,500 June 1 '15-'29  
 3.2s '00 A-O 16,000 Apr 1 '15-'30  
 3.17s '01 J-D 5,800 June 1 '15-'31  
 3.4s '02 M-N 5,760 Nov 1 '15-'32  
 4s '03 F-A 5,700 Aug 1 '15-'33  
 3 1/2s '05 J-J 500 June 1915  
 4s '06 F-A 1,000 Aug 1 '15-'16  
 4.2s '07 J-J 2,100 July 1 '15-'17  
 4s '08 M-S 1.4 O. Sept 1 '15-'18  
 4s '10 J-D 3,000 June 15 '15-'20  
 3.90s '11 J-D 7,500 June 15 '15-'21  
 4s '12 J-D 10,400 June 20 '15-'22

**Sundry Loans**  
 3 1/2s '96 J-D \$56,000 June 1 '15-'26  
 3.6s '96 J-D 12,000 June 1 '15-'26  
 3 1/2s '97 A-O 90,000 Mch 1 '15-'27  
 3 1/2s '05 M-S 600 Mar 1 1915  
 5s '07 M-N 2,400 Nov 15 '15-'17  
 3 1/2s '09 J-D 8,900 June 15 '15-'19  
 4 1/2s '13 A-O 6,300 Oct 31 '15-'23

**Park Loans**  
 3 1/2s '02 M-N \$14,400 Dec 1 '15-'32  
**Permanent Improvement Loans.**  
 3 1/2s '05 M-S \$3,000 Mch 1 1915  
 4s '12 J-J \$26,000 July 15 '15-'17  
**Bridge Loans**  
 3.52s '05 \$1,830 Nov 1915

**Water Loans**  
 3 1/2s '89 J-J \$40,000 June 1 '15-'19  
 3 1/2s '95 J-J 68,000 Aug 1 '15-'34  
 3.6s '95 M-N 21,000 June 1 '15-'35  
 3 1/2s '96 J-D 16,500 June 1 '15-'36  
 3.65s '10 M-N 11,200 Nov 12 '15-'30  
 6,000 Nov 12 '31-'40  
 4 1/2s '13 J-J 11,600 July 28 '15-'43  
 4 1/2s '13 A-O 6,750 Oct 31 '15-'43  
 4s '14 M-N 104,000 1915-1930  
 \$4,000 1931-1944  
**TOTAL DEBT Dec 1 '13 \$817,220**  
**Amount within limit 285,842**  
**Amount auth. to exceed limit 341,728**  
**Amount water loan 188,650**  
**Total valuation 1914 16,532,078**  
**Total tax (per \$1,000) 1914 \$19.60**  
 \*Outside debt limit, z Part of issue outside of debt limit.

**NORTHAMPTON.**  
 This city is in Hampshire Co., Inc. June 23 1883. Pop'n 1910, 19,431.  
**Paving Bonds.**  
 4 1/2s '14 M-S \$25,000 Sept 1 '15-'24  
 Mt. Tom Highway bonds.  
 4 1/2s '14 M-S \$86,000 Sept 1 '15-'16  
 6,000 Sept 1 '17-'19  
**Sidewalk-Construction Bonds.**  
 4 1/2s '13 A-O \$8,000 Oct 1 '15-'18  
**Hospital Loans**  
 3.65s M-S \$2,000 Sept 1 '15-'16  
 3.85s M-S 4,000 Sept 1 '15-'18  
**Bridge Bonds.**  
 4s '13 M-N \$30,000 Nov 1 '15-'20  
**School Bonds**  
 4s '08 J-J \$50,000 July 1 1915  
 3 1/2s '04



**NORWOOD.**

This town is in Norfolk Co. Inc. 1872. New charter adopted Oct. 6 1914. Population 1910, 8,014.

**Park & Office Bldg. Lots.**  
4s J-D \$36,000c. Dec 30 '14-'31

**Water Bonds.**

4s F-A \$25,000c. Aug 1 1915

(\$10,000 each 5th year paid.)

4s J-D 8,000c. June 1 1915

4s J-D 12,000c. June 1 '17-'18

4s J-D 4,000c. June 1 1920

4s '11 Sept 72,000c. 1915-1932

**Water Notes.**

4s J-D \$7,000. 1914-1920

**Highway Notes.**

4s J-D \$3,300. 1915-1916

**General Loan Note.**

4s \$8,835. Dec 15 1914

**Sewer Bonds.**

4s J-D \$132,000. June 1 '15-'17

4s '08 F-A 34,000c. Aug 1 '15-'18

4s J-D 48,000c. Dec 30 '14-'37

**Sewerage Loan (Notes).**

4.1s J-D \$7,500c. Dec 14-'37

4s Oct 4,600c.

**School-House Notes.**

4s J-D \$26,000. 1914-1926

3 3/4s J-D 6,000. 1915-1926

4 1/2s J-D \$4,100. Dec 14-'32

**Electric Light.**

4s '07 J-D \$10,000. Dec 1 '14-'17

4 1/2s '07 J-D 22,500c. Dec 1 '18-'27

TOTAL DEBT Oct 13 '14 \$520,835

Sinking fund. 39,246

Assessed val. '14 (abt. act.) 16,299,795

Total tax (per \$1,000) 1914. \$11.00

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

**ORANGE.**

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

**Town Hall Bonds.**

4s '11 A-O \$43,000c. Oct 1 '14-'31

**Water Bonds.**

M-S \$79,000c. Sept 1 '14-'30

**Sewer Bonds.**

M-N \$15,000c. Nov 1 '15-'20

**School-House Loans.**

4s F-A \$4,000. On demand

4 1/2s '08 F-A 14,500. On demand

**Play-Grounds.**

4 3/4s '08 F-A \$2,000. On demand

**BOND, DEBT Apr 9 1914.**

Notes outstanding. 20,500

Borrowing capacity. 58,157

Total valuation 1914. 4,130,250

(Assessment fair cash value.)

Total tax (per \$1,000) 1914. \$22.00

INT. on water bonds at Orange Nat. Bk. and at office of Town Treas.; on sewer bonds at Nat. Hide & Leather Bk., Boston, and Orange Nat. Bank; on town-hall bonds at Old Colony Tr. Co., Boston, and Orange Nat. Bank; all other loans at Town Treasurer's office.

**PALMER.**

This town is in Hampden County. Inc. Aug. 23 1775. Pop. '10, 8,610.

**Bridge Loan.**

4 1/2s '12 J-D \$18,000. Dec 1 '14-'19

**Highway Bonds.**

4s '12 J-J \$40,000. July 1 '15-'22

**Refunding Loan.**

4s '98 J-J \$8,000. Jan 1 '15-'19

**School-House Bonds.**

4 3/4s '07 J-J \$9,000c. June 1 '15-'17

4s '09 J-J \$12,000c. July 1 '15-'27

**Grammar-School Loans.**

3 1/2s '00 J-J \$9,600. July 1 '15-'20

TOTAL DEBT Apr 1 '14. \$113,660

Assessed valuation 1914. 5,258,470

(Assessment about fair cash value.)

Tax rate (per \$1,000) 1914. \$22.00

INTEREST is payable in Boston.

**PEABODY.**

This town is in Essex Co. Inc. in 1855. Town property valued at \$1,683,392. Population 1910, 15,721.

**School Loans.**

3 1/2s '02 F-A \$35,000c. Aug 15 '15-'21

4 1/2s '08 J-J 4,000. Jan 1 '15-'16

4s '11 M-S 26,000c. Sept 1 '15-'17

4s '13 M-S 39,000c. \$3,000 yearly

**Electric-Light Bonds.**

4s '02 J-D \$40,000c. June 1 1922

3 1/2s '09. 42,000. Aug 1 '15-'25

**Water Bonds.**

4s '03 F-A \$95,000c. Aug 1 '15-'33

4s '04 J-D 20,000c. June 1 '15-'24

3 1/2s '05 F-A \$4,000c. Aug 15 '15-'35

4s '10 J-D 16,000c. June 1 '15-'20

**Sewer Bonds.**

4s '06 J-J \$107,000c. July 16 '15-'36

4s '06 M-N \$1,000. Nov 15 '15-'36

4s '07 A-O 54,000c. Oct 1 '15-'32

FUND. DEBT Oct 1914. \$677,000

Water debt (included). 215,000

Sewer debt (included). 276,000

Electric light loan (incl). 82,000

Borrow. capac. Oct 9 '14. \$322,767

Total valuation 1914. 15,067,900

(Assessment fair cash value.)

Total tax (per \$1,000) 1914. \$18.60

INTEREST on the sewer 4s of 1906 is payable at the First National Bank, Boston; on the sewer 4s of 1907 and 1913 at Old Colony Tr. Co., Boston.

**PEPPERELL.**

This town is in Middlesex County.

**Water Bonds.**

4s '08 M-N \$9,000c. May 1 '15-'28

BOND, DEBT Nov 1912. \$127,000

Assessed valuation 1913. 2,316,866

Total tax (per \$1,000) 1913. \$22.40

Population in 1910. 2,593

INT. at N. W. Harris & Co., Inc., Bost.

**PITTSFIELD.**

Pittsfield is in Berkshire County. Incorp. as a town 1761; as a city 1891. The sewer, water, paving and \$119,000 of school debt, included below, is outside of the debt limit.

**Paving Bonds.**

3 1/2s '04 M-N \$35,000c. Nov 1 '15-'21

4 1/2s '14 M-N 49,000. 1915-1921

**Improvement Bonds.**

4s '08 J-D \$43,000c. Dec 1 '14-'20

**Water Bonds.**

4s M-N \$50,000c. May 1 1916

4s '08 M-N 90,000c. May 1 '15-'32

4s '08 M-N 190,000c. Nov 1 '15-'33

4s '09 M-N 108,000c. Nov 1 '14-'32

4s '11 F-A 477,000. Mch 1 '15-'39

4s '11 M-S 95,000c. Nov 1 '17-'35

4s '12 M-S 290,000c. Mch 1 '14-'32

4s '12 M-N 99,000. Nov 1 '16-'35

4s '13 M-N 200,000. Nov 1 '16-'35

**Sewer Bonds.**

4s g J-D \$40,000c. & June 1 '15-'18

3 1/2s g J-D 120,000c. & June 1 '15-'26

4s '08 M-N 48,000c. & Nov 1 '19-'23

4s '11 F-A 85,000c. & Feb 1 '24-'32

4s M-S 35,000c. Mch 1 '15-'21

4s '13 M-N 140,000. Nov 1 '16-'29

5,000. Nov 1 1930

**School Bonds.**

4s g M-N \$30,000c. May 15 '15-'17

3 1/2s g F-A 36,000c. & Aug 15 '15-'20

4s '09 J-D 198,000c. & Dec 1 '14-'27

4 1/2s '13. 195,000. June 1 '15-'29

12,000. June 1 1930

4s '13 J-D 100,000. Dec 1 '14-'33

BOND, DEBT Apr 1914. \$2,744,000

Note debt. 114,700

Water debt (included). 1,606,000

Total assessed val. 1914. 40,185,275

Total tax (per \$1,000) 1914. \$19.80

Population in 1910. 32,121

INTEREST payable at First Nat. Bank and Old Colony Trust Co., Boston; also at City Treasurer's office.

**PLYMOUTH.**

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

**Water Loans.**

4s '90 F-A \$3,900. Aug 1 '15-'17

4s '94 F-A 4,000. Aug 1 '15-'19

4s '04 A-O 7,500. Oct 2 '15-'23

3 1/2s '01 M-N 7,000. May 1 '15-'21

3 1/2s '03 J-J 12,666. 54 July 1 '15-'33

3 1/2s '05 A-O 1,000. Apr 15 1915

4s '08 F-A 18,000. Feb 15 '15-'32

3 1/2s '05 M-N 7,200. Nov 15 '14-'25

4s '07 J-J 18,000. July 1 '15-'32

3 1/2s '09 J-D 7,000. 1921

4s '10 J-D 4,000. 1921

**Engine-House Loan.**

4s '05 M-S \$9,000. 1923

4s '10 J-D 6,000. 1916

4s '10 J-J 1,050. 1915

**Sewer Loans.**

3 1/2s '03 J-J \$16,000. July 1 '15-'30

3 1/2s '11 M-N 4,000. 1917

**Street Loans.**

4 1/2s '07 F-A \$13,500. Aug 15 '15-'17

**Harbor Loan.**

3 1/2s '09 J-D \$2,000. 1915

**School Loans.**

4s '04 J-J \$14,000. July 1 '15-'24

3 1/2s '05 A-O 2,500. Apr 15 1915

3 1/2s '09 J-D 14,500c. 1919

4s '13 A-O 9,000. 1923

4s '14 J-D 35,000. 1924

**Armory Bonds.**

4s J-D \$1,500. 1915

BOND, DEBT Oct 16 '14 \$218,317

Floating debt. 55,000

Total valuation 1914. 13,820,510

Tax rate (per \$1,000) 1914. \$18.40

**QUINCY.**

This city is in Norfolk County. Incorporated May 17 1888.

**Municipal Dept—3 1/2s, 4s & 4 1/2s.**

*Due* 1915. \$115,500 1919. \$38,000

1916. 85,500 1920. 31,000

1917. 63,500 1921. 24,000

1918. 51,750 1922. 11,000

**Funding Bonds.**

4s '12 M-S \$120,000c. Sept 3 '15-'22

**Street Loans.**

4s J-D \$37,100. 1914-1925

4s '10 A-O 15,000c. Oct 1 '14-'20

4s '11 A-O 2,000c. Apr 1 '15-'16

4s '11 J-J 14,000. June 1 '14-'21

4s '11 J-J 37,000. July 1 '14-'21

4s '12 J-J 34,000c. Jan 1 '14-'22

4s '12 J-J 11,000c. July 1 '14-'17

4 1/2s '13 J-D 38,775c. June 1 '14-'48

**Sewer Loans.**

\$34,000. 1915-18. \$11,000. 1925-1938

168,000. 1919-26. 7,500. 1939

40,000. 1927-28. 16,500. 1940-42

19,500. 1929. 4,000. 1943

18,500. 1930. 3,000. 1944

52,500. 1931-33. 6,000. 1945-47

66,000. 1934-37. 3,000. 1948-50

4s '10 F-A \$2,000c. Aug 1 '15-'16

4s '11 A-O 24,000c. Apr 1 '15-'26

4s '12 M-S 38,000c. Mch 1 '14-'42

4 1/2s '13 M-S 18,000c. Mar 1 '15-'23

4s '14 M-N 20,000c. Mar 1 '24-'43

4s '14 M-N 20,000c. May 1 '25-'24

5,000c. May 1 '25-'29

**Surface Drainage Bonds.**

4s '12 J-D \$3,000c. June 1 15-'17

**School Bonds.**

4s '09 J-D \$10,000c. Dec 1 '15-'19

4s '11 J-J 84,000c. Jan 1 '15-'21

4s '12 F-A 64,000c. Aug 1 '15-'22

**Playground Bonds.**

4s g J-D \$1



**SHELburne Falls Fire Dist.**  
This district is in Franklin County.  
4s '11 M-N \$75,000...1916-1949  
4 1/2s '13 14,500...Nov 1 '15-'24  
**BOND. DEBT** Oct 1914...\$89,500  
Assess. valuation 1914...1,744,878  
Tax rate (per \$1,000 1914)...\$4.50  
INT. at First Nat. Bank, Boston.

**SOMERVILLE.**  
This city is in Middlesex County and was incorporated in 1872.

**Highway Bonds.**  
4s '14 A-O \$125,000...Apr 1 '15-'24  
**City Bonds.**  
4s '96 J-J \$14,000...July 1 '15-'16  
4s '95 J-J 13,000...July 1 '15-'16  
3 1/2s '02 J-J 23,000...July 1 '15-'21  
4s '97 J-J 12,000...July 1 '15-'17  
4s '98 J-J 20,000...July 1 '15-'18  
4s '99 J-J 14,000...July 1 '15-'19  
3 1/2s '00 J-J 24,000...July 1 '15-'20  
3 1/2s '01 J-J 28,000...July 1 '15-'21  
4s '03 J-J 36,000...July 1 '15-'23  
4s '04 J-J 40,000...July 1 '15-'24  
3 1/2s '05 A-O 38,000...Apr 1 '15-'25  
4s '06 J-J 20,000...July 1 '15-'21  
4s '07 A-O 61,000...Apr 1 '15-'27  
4s '08 A-O 42,000...Apr 1 '15-'28  
3 1/2s '09 A-O 65,000...Apr 1 '15-'29  
4s '10 A-O 90,000...Apr 1 '15-'30  
4s '11 A-O 126,000...Apr 1 '15-'31  
4s '12 J-J 96,000...Jan 1 '15-'32  
4s '13 J-J 145,000...July 1 '15-'32  
4 1/2s '13 J-J 78,300...July 1 '15-'32  
4 1/2s '13 A-O 94,000...Apr 1 '15-'32

**Municipal Loan.**  
s \$77,000...1915-1923  
**Lowell St. Bridge Bonds.**  
3 1/2s '09 A-O \$35,000...Apr 1 '15-'49

**Sewer Bonds (outside limit).**  
4s '95 J-J \$33,000...July 1 '15-'25  
**Sewer Bonds (inside limit).**  
4s '97 J-J \$8,000...July 1 '15-'22  
3 1/2s '02 J-J 13,000...& July 1 '15-'27  
4s '98 J-J 9,000...July 1 '15-'23  
3 1/2s '01 J-J 17,000...July 1 '15-'31  
4s '03 J-J 14,000...& July 1 '15-'28  
4s '04 J-J 15,000...Apr 1 '15-'29  
3 1/2s '05 A-O 21,000...Apr 1 '15-'30  
4s '06 J-J 12,000...July 1 '15-'26  
4s '07 A-O 46,000...Apr 1 '15-'37  
4s '08 A-O 24,000...Apr 1 '15-'38  
3 1/2s '09 A-O 25,000...& Apr 1 '15-'39  
4s '10 A-O 26,000...Apr 1 '15-'40  
4s '11 A-O 17,000...Apr 1 '15-'31  
4s '12 J-J 13,000...Jan 1 '15-'27  
4 1/2s '13 A-O 29,000...Apr 1 '15-'43  
4s '14 A-O 20,000...Apr 1 '15-'34

**Water Bonds.**  
4s '90 A-O \$12,000...Oct 1 '15-'20  
4s '89 A-O 10,000...Oct 1 '15-'19  
4s '88 J-J 4,000...July 1 '15-'18  
**Park Bonds (outside limit).**  
3 1/2s '02 J-J \$15,000...& July 1 '15-'29  
TOTAL DEBT Oct 1 '14...\$1,616,000  
Water debt (incl. above)...26,000  
Total borrow. capacity...104,691  
Total valuation 1914...74,946,894  
Tax rate (per \$1,000 1914)...\$21.10  
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 taxation 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 \$54,000...Jan 2 '15-'41  
4s '12 J-J 6,000  
**BOND. DEBT** Apr 1914...\$240,000  
Assess. val. '13 (abt. act.)...3,521,170  
District tax (per \$1,000) 1913...\$6.08  
INT. at Old Colony Tr. Co., Boston.

**SPRINGFIELD.**

This city is in Hampden County. Incorporated as a city May 25 1852.  
4 1/2s '14 -- (\$130,000...Nov 1 '15-'24  
120,000...Nov 1 '25-'34

**Street-Ext. and Rifle Range.**  
4s '08 A-O \$20,000...Oct 1 '15-'18  
**Municipal Building Bonds.**  
3 1/2s '09 M-N \$25,000...Nov 1 '15-'49  
4s '10 M-N 360,000...Nov 1 '15-'50  
4s '11 A-O 272,000...Oct 1 '15-'31  
4s '12 M-N 511,000...Nov 1 '15-'52  
4s '14 200,000...Nov 1 '15-'54

**Fire & Police Bldg. Bonds.**  
4s '10 A-O \$289,000...Oct 1 '14-'30  
**River-Front Loan.**  
4s '08 A-O \$8,000...Oct 1 '15-'18  
**Fire-Department Bonds.**  
4s '06 M-N \$8,000...Nov 1 '15-'16  
**Locust St. Extension.**  
4s '11 A-O \$14,000...Oct 1 '15-'21  
**Fulton Street Bonds.**  
4 1/2s '14 -- \$40,000...Nov 1 '15-'34  
**Municipal Loan Bonds.**  
4 1/2s '13 M-N \$24,000...Nov 1 '15-'18  
25,000...Nov 1 '19-'23

**School Bonds.**  
4s '95 A-O \$35,000...Oct 1 1915  
4s '97-98 J-J \$370,000...Jan 1 1917  
4s '97 J-J 15,000...July 1915-'17  
3 1/2s '98 J-J 43,500...July 1914-'18  
3 1/2s '00 J-J 20,000...Dec 1 1919  
3s '00 J-D \$125,000...June 1 1920  
3 1/2s '01 M-S 125,000...Sept 1 1921  
3 1/2s '02 A-O 55,000...Oct 1 1922  
3 1/2s '03 M-S 440,000...& Sept 1 1923  
3 1/2s '05-06 J-J 396,000...Jan 1 1925  
4s '06 M-N \$207,000...Nov 1 1926  
4s '08 A-O \$2,500...Oct 1 '14-'28  
4s '09 A-O 80,000...Oct 1 '14-'29  
4s '13 M-N \$500,000...Nov 1 '14-'33  
4 1/2s '13 M-N \$220,000...Nov 1 '14-'33  
78,000...Nov 1 '14-'32  
4 1/2s '13 M-N 1,500...Nov 1 1933  
**High School of Commerce.**  
4 1/2s '14 -- \$80,000...Nov 1 '15-'24  
70,000...Nov 1 '25-'34

**Street, School and Sewer Loan.**  
4s '07 M-N \$125,000...Nov 1 1917  
**North Street Ext. Bonds.**  
4s '09 A-O \$120,000...Oct 1 '14-'19  
**City Hall Bonds.**  
4s '07 J-J \$119,000...July 1 '14-'27  
(\$9,000 even years, \$8,000 odd years)  
**Railroad Under-Pass Bonds.**  
4s '13 M-N (\$140,000...Nov 1 '14-'23  
260,000...Nov 1 '24-'43

**Park Bonds.**  
3 1/2s '03 J-D \$125,000...June 1 1923  
**Sewer Bonds.**  
3s '00 J-D \$142,000...June 1 1930  
3 1/2s '01 M-S 13,000...Sept 1914-'26  
3 1/2s '02 P-A 22,000...Aug 1 '14-'24  
4s '08 A-O 37,500...Oct 1 '14-'28  
4s '13 M-N 50,000...Nov 1 '14-'38

**Water Bonds.**  
4s '93 A-O \$150,000...Oct 1 1923  
3 1/2s '90 A-O 125,000...Oct 1 1920  
4s '07 J-J \$220,000...Jan 1 '15-'36  
4s '08 J-J \$230,000...Jan 1 '15-'37  
3 1/2s '09 J-J 960,000...Jan 1 '15-'38  
3 1/2s '10 J-J 350,000...Jan 1 '15-'39  
4 1/2s '13 M-N \$250,000...Nov 1 '14-'38  
A Coupon or registered.

INTEREST payable at First Nat. Bank, Boston and City Treasurer.  
Total water debt Oct '14...\$2,285,000  
Less sinking fund...84,120

Net water debt...\$2,200,880  
River front debt (exempted from debt limit)...8,000  
Municipal group buildings (exempt)...1,421,000  
Dwight and Water Street underpasses (esempt)...400,000  
All other debt...\$3,697,300  
Less sink. fnds...991,584

Net debt excl. of water and exempted debt...2,705,716

Total net debt Oct 1914...\$6,735,596  
Valuation city prop 1913...\$13,944,225  
**ASSESSED VALUATION.**—Real estate is taken at 90% cash val.  
Assessed val., real...\$147,180,360  
Assessed val., personal...32,948,691  
Tot. assess. val. 1914...180,129,051  
Tax rate (per \$1,000) 1914...\$16.50  
**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 '07 J-D \$84,000...June 1 '15-'30  
**School Bonds.**  
3 1/2s A O \$14,000...Apr 1 '15-'19  
**Playground Notes.**  
4s -- \$3,000...May 1 '15-'17  
**Water Bonds.**  
3 1/2s M-N \$74,000...May 1 '15-'29  
4s M-N 10,000...May 1 '30-'31  
121,000...June 1 '15-'35  
**BOND. DEBT** June 1914...\$206,000  
Notes outstanding...25,000  
Total assessed val. 1914...5,905,362  
(Assessed \$0 to 90% of actual val.)  
Total tax (per \$1,000) 1914...\$22.70  
INT. at First Nat. Bank, Boston.

**STOUGHTON.**

This town is in Norfolk Co. Inc. Dec. 22 1726. Popu'n 1910, 6,316.  
Library notes...\$25,000  
Highway loan...5,000  
Water extension...6,000  
**Water Loan.**  
4s A-O \$69,000...Part yearly  
4s J-D 77,000...Part yearly  
4s J-J 10,000...Part yearly

**Refunding Bonds.**  
4 1/2s J-J \$36,000...Part yearly  
TOTAL DEBT Oct 1914...\$229,000  
Assess. val. '13 (70% act.)...4,026,993  
Tax rate (per \$1,000) 1914...\$22.60  
INTEREST on the water loans of \$69,000 and \$77,000 is payable at the Old Colony Trust Co., Boston; on the \$10,000 water loan 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.  
**Miscellaneous Loan Bonds.**  
4 1/2s '13 J-J \$7,500...1915-1919  
1,400...July 1 1920  
3,000...July 1 '21-'23  
**Public Park & Town Hall Bonds.**  
4 1/2s '13 J-J \$9,500...July 1 '15-'33  
**Stone-Crusher Bonds.**  
4s '11 -- 1,500...1914-1914  
**Fire Bonds.**  
4s '11 3,000...1915-1917  
4 1/2s '13 J-J 7,000...July 1 '15-'21  
500...July 1 1922

**Humphrey St. Impt. Bonds.**  
4s '14 J-D \$50,000...1915-1934

**Sewer Bonds.**  
3 1/2s M-S \$13,000...Sept 1 '14-'42  
4s M-S 22,000...Sept 1 '15-'25  
4s '11 -- 6,000...1915-1920  
4 1/2s '13 J-J 7,000...July 1 '15-'28

**Water Bonds.**  
3 1/2s F-A \$150,000...Aug 1 1928  
3 1/2s '09 A-O 75,000...Apr 1 '15-'39  
4 1/2s '13 M-N 2,500...May 1 '15-'19

**School Loans.**  
4s '11 -- \$78,000...1914-1931  
**Town Debt Nov 7 1913.**  
Perthway Impt. Loan...\$283,600  
Bonded debt (outside limit)  
Sewer debt...196,850  
Water debt (gross)...240,800  
Water sinking fund...63,165  
Assess. val. '13 (abt. act.)...\$13,156,915  
Tax rate (per \$1,000) 1913...\$16.50  
Population in 1910...6,204  
INT. is payable in Boston.

**TAUNTON.**

This city is in Bristol County. Incorporated May 11 1864.  
**School Bonds.**  
4 1/2s '13 -- \$100,000

**Sewer Bonds (outside debt limit).**  
4s '97 J-D \$83,500...& June 1 1927  
4s '98 J-D 16,500...June 1 1928  
4s '98 J-D 50,000...Dec 1 1928  
4s '99 J-D 30,000...June 1 1929  
4s '00 J-D 75,000...& June 1 1930  
3 1/2s '02 J-D 20,000...June 1 1930  
3 1/2s '03 J-D 12,000...June 1 1932  
3 1/2s '05 J-D 13,000...June 1 1935  
4s '06 J-D 30,000...& June 1 1936  
4s '07 J-D 3,000...June 1 1937  
3 1/2s '08 J-D 20,000...Dec 1 1938  
4s '09 J-D 20,000...Dec 1 1939  
4s '10 J-D 15,000...Dec 1 1940  
4s '11 -- 15,000...Dec 1 1941  
4s '12 -- 108,000...June 1 '15-'33  
4s '13 -- 15,000...Dec 1 1942  
4s '13 -- 14,000...Dec 1 '15-'28

**City Bonds.**  
4s '95 J-D \$17,000...June 1 1915  
4s '95 J-D 45,000...Dec 1 1915  
4s '96 J-D 46,800...June 1 1916  
4s '06 J-D 24,000...June 1 1916  
4s '07 J-D 27,000...June 1 1917  
4s '09 J-D 45,000...June 1 1919  
3 1/2s '04 J-D 33,500...& June 1 1924  
3 1/2s '05 J-D 30,000...June 1 1915  
4s '07 J-D 8,000...June 1 1917  
4s '07 M-N 5,000...June 1 1917  
4s '08 J-D 12,000...Nov 1 1917  
4s '08 J-D 50,000...Dec 1 1918  
4s '08 J-D 16,000...& Dec 1 1928  
3 1/2s '09 J-D 25,000...June 1 1919  
4s '09 J-D 12,000...June 1 1919  
4s '09 J-D 30,000...June 1 1929  
4s '10 J-D 25,000...June 1 1920  
4s '11 J-D 35,000...& June 1 1921  
4s '11 J-D 11,000...June 1 1931  
4s '11 J-D 5,500...June 1 1916  
4s '07 J-D 12,000...Dec 1 1927  
4s '10 J-D 13,183.33...Dec 1 1920  
4s '11 J-J 3,300...July 1 1916  
4s '12 -- 4,000...July 1 1922  
4s '12 -- 39,000...& June 1 1922  
4 1/2s '13 -- 32,000...June 1 1923  
s '13 -- 8,000  
4s '14 J-D 13,000...June 1 '15-'27

**Street-Improved Bonds.**  
4s '14 J-D \$30,000...June 1 '15-'19

**Water Bonds (outside debt limit).**  
4s '87 J-J \$45,000...July 1 1917  
4s '88 J-J 20,000...Jan 1 1918  
4s '98 J-J 30,000...July 1 1918  
4s '98 J-J 4,000...July 1 1919  
4s '00 J-J 40,000...& July 1 1920  
4s J-J 30,000...& Jan 1 1920  
4s J-J 506,500...& July 1 1922  
4s '92 J-J 10,000...Jan 1 1922  
3 1/2s '03 J-J 10,000...Jan 1 1923  
3 1/2s '04 J-J 10,000...Jan 1 1934  
3 1/2s '04 J-J 5,000...July 1 1934  
3 1/2s '05 J-J 15,000...& Jan 1 1935  
3 1/2s '06 J-J 10,000...Jan 1 1936  
4s '08 J-J 15,000...Jan 1 1938  
4s '08 J-J 5,000...July 1 1938  
3 1/2s '09 J-J 7,000...Jan 1 1939  
4s -- 126,000...J-J '15-'43

**Elec. Lt. Bonds (outside debt limit).**  
4s '97 J-D \$125,000...& June 1 1927  
4s '97 J-D 7,500...& June 1 1927  
4s '98 J-D 3,500...June 1 1918  
4s '98 J-D 5,000...Dec 1 1928  
3 1/2s '00 J-D 3,000...Dec 1 1920  
3 1/2s '02 J-D 175,000...& June 1 1932  
4s '07 J-D 45,000...& June 1 1937  
4 1/2s '13 J-D 48,000...June 1 '15-'43  
Bonds exempt from limit...\$1,931,500  
Debt within limit...623,783  
TOT. Bk. Dt. June 1 '14...\$2,555,283  
Total sinking funds...1,084,250  
Total val. '14 (abt. act.)...26,274,534  
Tax rate (per \$1,000) 1914...\$21.40  
Population in 1910...54,259

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 and Notes.**  
4s -- \$9,600...Feb 2 '15-'19  
2,000...Feb 2 '15-'19

**Water-Works Bonds.**  
4s '06 M-S \$79,000...Sept 1 '15-'36  
Notes outstanding...\$2,000  
TOTAL DEBT Oct 1 '14...\$92,600  
Assess. val. (3/4 act.) '14...2,018,955  
Total tax (per \$1,000) 1914...\$13.00  
4 1/2s '13 J-J 2,000...July 1 1915

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

**WAKEFIELD.**

This town is in Middlesex County. Inc. 1868. Popula'n '10, 11,404.  
**Sewer Bonds.**  
3 1/2s M-N \$60,000...1921-1930  
3 1/2s M-N 30,000...Nov 1 '15-'20  
3 1/2s M-N 100,000...Nov 1 '31-'40  
3 1/2s A-O 49,000...Oct 1 '14-'42  
3 1/2s M-N 13,000...1923-1935

**Sewer Notes.**  
4s A-O \$2,000...1915-1916  
s -- 12,000...1915-1916  
s -- 6,000...1915-1918

**School Loans.**  
4s M-N \$4,000...Nov 1 '15-'18  
s -- 1,000...1915  
3 1/2s A-O 10,500...Oct 1 '15-'21  
3 1/2s M-N 3,000...Nov 1 '15-'17  
4s '13 M-N 22,500...Mar 1 '15-'23

**Water Meter Notes.**  
4s '12 A-O \$12,000...Apr 1 '15-'22  
s -- 13,000...1915-1923

**Water-Main Notes.**  
s -- \$7,000...1915-1921  
s -- 1,000...1915-1915

**Municipal Light Loan.**  
4s A-O \$96,000...Oct 1 '14-'24

**Gas & Electric Light Bonds.**  
3 1/2s '09 A-O 10,000...Apr 1 '15-'19  
s -- 3,000...Apr 1 1919

**Fire Station Bonds.**  
3 1/2s J-D \$1,000...Dec 1 1915

**Water Bonds.**  
4s A-O \$195,000...Oct 1 '15-'33

**Insurance Premium Loan.**  
4s A-O \$1,000...Oct 1 '15-'16

**Wire Conduit Notes.**  
s -- \$2,000...1915-1916

PERM'T DEBT Jan 1 '14. \$638,000  
Total assessed val. 1914...11,913,580  
Total tax (per \$1,000) 1914...\$23.40  
INT. at Liberty Trust Co. and Old Colony Trust Co., Boston.

**WALPOLE.**

This town is in Norfolk County. Inc. 1742. Population '10, 4,892.  
**School Bonds.**  
4 1/2s '13 J-J \$60,000...July 1 '15-'26  
4s F-A \$44,000...Aug 1 '15-'25

**Water Bonds.**  
Water ext 4s \$1,400...Sept 1 1915  
do 4s 8,000...June 1 '16-'18  
do 4s 9,500...Oct 1 '15-'22  
Water 4s 6,000...Dec 1 '15-'17  
do 4s 7,000...Sept 20 '15-'21

High-sch 4 1/2s 3,240...Mch 27 1922  
School 4 1/2s J-D \$23,000...Dec 1 '14-'21  
Fire sta'n 4s 4,500...J'ne 19 '15-'19  
Playgr'n 4s 1,900...J'ne 19 '15-'16  
PERM. DEBT Oct 1 1914...\$172,390  
Water debt (included)...79,750  
Total valuation 1914...7,161,345  
(Assessment at fair cash value.)  
Total tax (per \$1,000) 1914...\$16.00

INTEREST payable in Boston—on East school 4 1/2s at C. D. Parker & Co.; on water ext. 4s due Sept. 1 1915 at Five Cents Sav. Bank; on other 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 A-O \$20,000...& Apr 1 '15-'16  
4s '97 A-O 30,000...Apr 1 1917  
4s '98 A-O 33,000...Oct 1 1918  
3 1/2s '00 A-O 20,000...& A-O 1 1920  
3 1/2s '05 A-O 25,000...& Oct 1 '14-'20  
4s '06 A-O 24,000...Oct 1 '15-'26  
4s '07 J-J 13,000...July 1 '15-'27  
4s '08 J-J 4,000...July 1 '15-'18  
4s '09 J-J 16,000...Jan 1 '15-'18  
4 1/2s '13 J-J 19,000...July 1 '15-'33

**Sewer Bonds (outside debt limit).**  
4s '93 A-O \$50,000...Apr 1 1921  
4s '92 J-J \$25,000...July 1 1922  
4s '92 J-J \$15,000...Dec 31 1922  
4s '93 A-O \$10,000...Apr 1 1923  
4s '93 A-O \$5,000...Oct 1 1923  
4s '94 A-O 5,000...Apr 1 1924  
4s '95 J-J 7,000...Jan 1 1927  
4s '96 J-J 2,000...Jan 1 1915  
4s '06 J-J 10,000...Jan 1 1915  
4s '06 J-J 5,000...July 1 1921  
4s '08 J-J 300...Jan '15-'18  
4 1/2s '13 J-J 19,000...1915-1933  
750...July 1 1915

**Street Bonds.**  
4s '05 J-J \$11,000...Jan 1 1915  
3 1/2s '06 J-J 1,675...Jan '15-'16  
4s '08 J-J 4,480...Jan 1 '15-'18  
4s '10 J-J 6,300...Jan 1 '15-'20  
4s '12 A-O 9,100...Apr 1 '15-'23  
4 1/2s '13 J-J 4,080...July 1 '15-'18  
4s '14 J-J 13,400...Jan 1 '15-'24

**Surface Drainage Bonds.**  
4s '96 J-J \$6,000...Jan 1 1916  
4s '96 J-J 5,000...July 1 1916  
4s '98 J-J 3,000...Jan 1 1918  
4s '02 J-J 1



WATERTOWN (Concluded).

Drainage Loans.
3 1/2 s '05 M-N \$10,000... May 1 1915
4 s '06 M-N 10,000... July 1 1916

Drainage and Sewer Bonds.
4 s '12 A-O \$14,000... Apr 1 '15-'21
Water Loans.
3 1/2 s '99 J-J \$135,000... Sept 1 '15-'29

Water-Main Loans.
4 s '12 J-J \$3,000... July 1 '15-'17
High-School Loans.
4 s '10 A-O \$75,000... Apr 1 '15-'29

Refunding Loans.
4 s '09 M-N \$4,000... Nov 1 1917
4 s '11 J-J 9,000... July 1 '15-'23

Sewer Loans.
4 s '06 M-S \$5,000... Sept 1 1920
4 s '11 M-N 5,000... May 1 '15-'19

Municipal Loan.
4 s '08 M-S \$9,225... May 1 1917
Engine-House Loan.
4 s '05 F-A \$6,500... Aug 1 1915

TOTAL DEBT July 9 '14 \$743,725
Water debt (included)... 235,000
Other debt outside limit... 69,000

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

WELLESLEY.

This town is in Norfolk Co. Inc. Apr. 6 1881. Pop'n 1910, 5,413.

Water Loans.
4 s '06 M-S \$12,000... Mar 1 1916
4 s '07 M-S 34,000... Mar 1 '15-'27

Park Bonds.
4 s '09 M-S \$10,000... Sept 1 '15-'24
4 s '08 M-S 7,000... Mar 1 '15-'28

School Bonds.
4 s '05 M-S \$56,000... Sept 1 '15-'24
4 s '10 M-S 75,000... Mar 1 '15-'29

Electric-Light Bonds.
4 s '05 M-S \$2,000... Sept 1 1915
4 s '06 M-S 4,000... Sept 1 '15-'16

TOTAL DEBT Oct 1 '14 \$434,000
Water debt (included)... 261,000
Sinking fund assets... 150,711

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

WESTBOROUGH.

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

Sewer Bonds.
4 s '05 M-N \$31,000r... 1922
4 s '10 M-N 10,000r... 1926

Water Bonds.
4 s M-S \$20,000r... Sept 16 1916
4 s M-S 2,000r... Sept 16 1919

School Notes.
4 s '06 M-S \$9,000... 1915-1926
PERM'T DEBT Jan 1 '14 \$162,750

TEMPORARY & DEM'D NOTES \$13,000
Sinking funds... 48,414
Tax valuation 1913... 3,343,043

TOTAL TAX (per \$1,000) 1913... \$18.60

WESTFIELD.

This town is in Hampden Co. Inc. May 29 1669. Pop'n 1910, 16,044.

School Bonds.
4 1/2 s '13 J-J \$70,000... July 1 '15-'20
4 s '14 M-S 30,000... Mar 1 '15-'29

Water Bonds.
4 s '97 A-O \$32,000... Oct 1 '15-'22
4 s '02 J-J 13,000... July 1 '15-'27

Gas and Light Bonds.
3 1/2 s '99 J-D \$60,000... June 1 '15-'29
4 s '07 A-O 18,000... Oct 1 '15-'32

Sewer Bonds.
4 s '07 M-N \$8,000... Nov 1 '15-'22
4 s '03 A-O 40,000... Oct 1 '15-'22

Highway Bonds.
4 s '11 A-O \$51,500... Oct 1 '15-'20
4 s '11 A-O 10,500... Oct 1 '15-'21

Jail Bonds.
4 s '11 A-O \$5,000... Oct 1 '15-'19
High-School Notes.
4 s '06 M-S \$4,400... Mch 1 '15-'16

PERM. DEBT Jan 1 1914 \$436,100
Water debt (included)... 50,000
Tax val. 1913 (3/4 act.)... 10,939,734

INT. 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.
4 s '12 F-A \$36,000... Aug 1 '15-'32
General Purposes... \$58,800

Refunding Bonds.
M-N \$100,000... May 1 '28-'29
Water Bonds.
4 s g \$25,000... Apr 1 1929

Bridge Bonds.
4 s '07 \$25,000
TOTAL DEBT Sept 1914... \$482,800

Water debt (included)... 324,000
Sinking funds... 116,645
Tax valuation 1914... 9,668,984

TOTAL TAX (per \$1,000) 1914... \$17.00

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

WEYMOUTH.

This town is in Norfolk County. Incorporated 1635. The town's total assets on Jan. 1 1914 were figured to be \$1,467,199, including water-works property valued at \$555,500.

Water Refunding Bonds.
4 1/2 s '14 M-N \$95,000... Nov 1 '15-'33
3,000... Nov 1 1934

Water Bonds.
4 s M-N \$50,000... Nov 1 1917
4 s M-N 21,000... Nov 1 1919

General Purpose Notes.
4 s '07 J-D \$11,000... Dec 15 '15-'16
Police-Station Notes.
4 1/2 s '13 M-N \$3,000... Nov 3 '15-'17

School Notes.
3 1/2 s M-N \$15,000... May 1 '15-'20
4 s F-A 9,000... Nov 1 '15-'23

Bridge Notes.
4 s '07 J-D \$3,000... June 1 '15-'17
BOND. DEBT Oct 17 '14 \$513,000

Floating debt & notes... 187,000
Sinking funds... 405,518
Water sinking fund (incl.)... 391,556

TOTAL VALUATION 1914... 12,020,680
Tax rate (per \$1,000) 1914... \$18.25
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.
4 s M-S \$50,000r... 1916
Town Water Bonds.
4 s M-S \$20,000r... 1925

Town Hall Bonds.
4 s M-S \$62,000r... 1926
School Bonds.
4 s '12 \$56,750r... Dec 1 '14-'27

TOTAL DEBT Oct 10 '14... \$220,750
Sinking fund... 6,392
Total valuation 1914... 5,640,013

(Assessment at fair cash value.)
Tax rate (per \$1,000) 1914... \$22.90
INT. at Old Colony Tr. Co., Bos.

WILLIAMSBURGH.

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

Water Bonds.
4 s g '03 J-J \$50,000... July 1 1933
BOND. DEBT Feb 1 1914... \$50,000

Floating debt... 10,300
Sinking fund... 11,799
Assessed valuation 1914... 1,169,351

(Assessment about fair cash value.)
Tax rate (per \$1,000) 1914... \$20.50
INT. at Hampshire Co. Nat. Bank.

WINCHESTER.

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

Water Bonds.
4 s '04 M-N \$20,000... May 1 '16-'17
3 1/2 s '03 J-D 13,000... June 1 '15-'27

School Bonds.
4 s '03 M-N 6,000... Nov 1 '21-'22
4 s '05 M-N 11,000... Nov 1 1925

Surface Drain Loans.
4 s '12 M-N \$6,000... May 1 '15-'16
4 s '13 M-N 12,000... May 1 '17-'20

Public Park Bonds.
4 s '11 M-N \$81,000... Nov 1 '15-'41
Sewer Bonds.
4 s '94 J-D \$50,000... Dec 1 '15-'24

Fire & Police-Building Bonds.
4 s '14 M-N \$85,000... May 1 '15-'31
Stable Bonds.
3 1/2 s '03 M-N \$1,000... Nov 1 1915

School Loans.
3 1/2 s '03 A-O \$70,000... Oct 1 '14-'31
3 1/2 s '05 A-O 6,000... Oct 1 '15-'20

Beaver Brook Loan.
3 1/2 s '06 A-O \$25,000... Apr 1 1916
4 s '08 J-D 28,000... June 1 1918

Funded Park Loan.
3 1/2 s J-J \$8,500... July 1 1932
4 s A-O 25,000... Apr 1 1938

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.
4 s '10 A-O \$62,500... Oct 1 '14-'20
4 s J-D 12,000... Dec 1 '15-'20

School Bonds.
4 s '08 M-N \$28,000... Nov 15 '15-'28
School & Miscellaneous Bonds.
4 s '12 \$3,583.80... Oct 15 '15-'17

Shore Road Loan (Notes).
3 1/2 s '01 J-D \$24,000... June 1 '15-'26
Land Purchase (Notes).
3 1/2 s '08 J-J \$4,300... July 1 '15-'18

School Notes.
3 1/2 s '01 M-N \$2,000... Nov 1 '15-'16
Home House & Refunding Notes.
3 1/2 s '05 A-O \$3,650... Apr 15 1915

Highway & Gen. Loan Bonds.
4 s '11 A-O \$21,000... Oct 15 '15-'21
Street & General Loan Bonds.
4 s '12 \$28,000... Oct 15 '15-'22

Comet Notes.
4 s '06 F-A \$3,570.72... Aug 1 1916
Refunding Bonds.
3 1/2 s '08 J-D \$67,000... June 29 '14-'26

Playground Bonds.
4 s '11 J-J \$67,500... Jan 1 '15-'41
Playground Notes.
4 s '13 \$4,500... Dec 22 '15-'23

Veteran Building Notes.
4 s '08 J-J \$400... July 15 1917
Water Bonds.
4 s '08 J-J \$127,000... Jan 1 '15-'38

Sewer & Drains (Notes).
3 1/2 s '05 J-D \$4,875... Dec 5 1915
4 s '08 J-D 4,885... June 22 1917

Fire Hose Notes.
4 s '09 J-D 4,995... Dec 13 1918
4 s '12 \$2,150... Oct 15 1915

Street Notes.
4 s '08 M-N \$9,409.81... May 1918
4 s '10 J-D 2,586.41... Dec 26 1920

FUND. DEBT Jan 1 1914 \$684,647
Water debt (included)... 215,000
Borrowing capacity... 74,762

Tax valuation 1913... 15,380,150
Tax rate (per \$1,000) 1914... \$21.00
Population in 1910... 10,132

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

WOBURN.

This city is in Middlesex County.

Municipal Loans (Inside Limit).
4 s '05 A-O \$2,000... Oct 1 1915
4 s '11 J-J 45,760r... July 1 '14-'21

High-School Debt (Outside Limit).
4 s '06 J-J \$12,000... July 1 '15-'26
4 s '07 J-J 6,000... July 1 '15-'26

Highway Bonds (Inside Limit).
4 s '05 J-J \$500r... July 1 1915
4 s '05 M-S 500r... Sept 1 1915

School Bonds (Inside Limit).
4 s '05 J-J \$650r... July 1 1915
Fire Dept. Bonds (Inside Limit).
4 s '05 J-J \$600r... July 1 1915

Sewer Debt (Inside Limit).
4 s '06 J-J \$400r... July 1 '15-'16
4 s '08 J-J \$300r... July 1 1915

High-School Debt (Outside Limit).
4 s '06 F-A \$50,000... Aug 1 '15-'33
4 s '06 J-J 6,800... July 1 '15-'31

High-School Debt (Inside Limit).
4 s '06 J-J \$12,000... July 1 '15-'26
4 s '07 J-J 6,000... July 1 '15-'26

Water Bonds.
4 s '06 J-J \$2,000... July 1 '15-'16
4 1/2 s '07 J-J 16,000... July 1 '15-'22

4 s '08 J-J 18,000... July 1 '15-'23
4 s '09 J-J 5,000... July 1 '15-'19

4 s '11 J-J 7,000... July 1 '15-'21
4 s '11 M-S 16,000... July 1 '15-'20
4 s '12 J-J 19,000... July 1 '15-'22

FUNDED DEBT Jan. 1 1914—
Inside limit... \$290,510
Outside limit... 197,200

Borrowing capacity... 4,136
Tax val. 14 (abt. act.)... 12,334,037
Tax rate (per \$1,000) 1914... \$26.00

Population in 1910... 15,308
INTEREST at Second Nat. Bank, Boston, and in Woburn.

WORCESTER.

This city is in Worcester County. Incorp. as a city Feb. 29 1848.

Bridge Bonds.
4 s '08 J-D \$5,000r... June 1 1918
3 1/2 s '12 J-J 10,000r... Jan 1 1922

Sidewalk Bonds.
4 s '08 A-O \$25,000r... Apr 1 1918
4 s '08 J-J 10,000r... July 1 1918

4 s '09 J-J 25,000r... Jan 1 1919
4 s '10 J-J 25,000r... Jan 1 1920
4 s '11 J-J 15,000r... Jan 1 1921

4 s '12 J-J 10,000r... July 1 1922
3 1/2 s '12 J-J 20,000r... Jan 1 1923
Beaver Brook Loan.
3 1/2 s '06 A-O \$25,000r... Apr 1 1916

4 s '08 J-D 28,000r... June 1 1918
3 1/2 s A-O 37,000r... Oct 1 1915
4 s A-O 7,000r... Oct 1 1917

4 s A-O 45,000r... Apr 1 1919
4 s '10 J-J 50,000r... Jan 1 1920
Funded Park Loan.
3 1/2 s J-J \$8,500r... July 1 1932
4 s A-O 25,000r... Apr 1 1938

Funded Water Loan.

4 s A-O \$100,000r... Apr 1 1915
4 s A-O \$1,660,000r... Apr 1 '18-'28

4 s J-J 25,000r... Jan 1 1929
3 1/2 s J-D 950,000r... June 1 '29 & '30

3 1/2 s A-O 150,000r... Apr 1 1931
3 1/2 s J-J 110,000r... July 1 '31 & '32

3 1/2 s A-O 100,000r... A-O 1 '19-'22
3 1/2 s J-J 225,000r... Jan 1 '33 & '34

3 1/2 s A-O 25,000r... Oct 1 1933
3 1/2 s '04 J-J 50,000r... July 1 1934

3 1/2 s '04 J-D 50,000r... Dec 1 1934
3 1/2 s '05 A-O 15,000r... Apr 1 1935

3 1/2 s '06 A-O 25,000r... Apr 1 1936
4 s '07 A-O 25,000r... Apr 1 1917

4 s '09 A-O 25,000r... Oct 1 1919
4 s '10 J-J 10,000r... July 1 1920

4 s '10 A-O 75,000r... Oct 1 1920
4 s '11 J-J 100,000r... Oct 1 1921

4 s '11 J-J 110,000r... July 1 1921
3 1/2 s '12 A-O 175,000r... Apr 1 1922

4 s '12 A-O 30,000r... Oct 1 1922
4 s '13 J-J 95,000r... Jan 1 '15-'33

4 s '13 A-O 95,000r... Apr 1 '15-'33
4 s '13 J-J 9,000r... July 1 '15-'33

4 s '13 A-O 19,000r... Oct 1 '15-'33
4 s '13 A-O 130,000r... Oct 1 '15-'23

Fire Bonds.
3 1/2 s '05 A-O \$26,000r... Apr 1 1915
4 s '08 J-J 17,000r... July 1 1918

4 s '10 J-J 15,000r... Jan 1 1920
Grade-Crossing Abolition.
4 s '08 J-J \$50,000r... July 1 1918

4 s '09 J-J 100,000r... Jan 1 1919
4 s '10 A-O 100,000r... Oct 1 1920

3 1/2 s '10 J-J 100,000r... Jan 1 1920
4 s '12 A-O 50,000r... Apr 1 1922

4 s '13 J-J 30,000r... Jan 1 1923
Funded Sewer Loans.
4 s J-J \$100,000r... Jan 1 1916

4 s J-J 200,000r... Jan 1 1918
4 s J-J 300,000r... July 1 1925

4 s J-J 170,000r... July 1 1929
3 1/2 s A-O 20,000r... Apr 1 1920

3 1/2 s A-O 400,000r... Apr 1 '30-'31
3 1/2 s A-O 125,000r... Apr 1 '32-'33

3 1/2 s '05 A-O 60,000r... Apr 1 '34-'35
3 1/2 s '06 A-O 20,000r... Apr 1 1936

4 s '07 A-O 50,000r... Apr 1 1917
4 s '08 J-J 25,000r... Jan 1 1918

4 s '08 J-D 25,000r... June 1 1918
4 s '08 J-J 12,000r... July 1 1918

4 s '09 J-J 35,000r... Jan 1 1919
3 1/2 s A-O 20,000r... Apr 1 1919

4 s '09 A-O 20,000r... Oct 1 1919
4 s '10 J-J 50,000r... Jan 1 1920

4 s '11 J-J 25,000r... Jan 1 1921
4 s '11 A-O 50,000r... Apr 1 1921

4 s '11 J-J 25,000r... July 1 1921
3 1/2 s '12 J-J 25,000r... Jan 1 1922

4 s '12 A-O 100,000r... Jan 1 1922
4 s '12 A-O 100,000r... Oct 1 1922

4 s '12 A-O 15,000r... Oct 1 1922
4 s '13 J-J 95,000r... Jan 1 '15-'33

4 s '13 A-O 38,000r... Oct 1 '15-'33
Rifle Range Bonds.
4 s '08 J-J \$12,000r... Jan 1 1918

4 s '08 J-J 14,000r... July 1 1918
Funded City Loans.
4 s A-O \$650,000r... Apr 1 '25-'27

4 s '07 A-O 10,000r... Apr 1 1917
Land-Drainage Loan.
4 s '13 A-O \$90,000r... Oct 1 '15-'23

Public Playground Loans.
4 s A-O \$36,000r... Oct 1 1918
3 1/2 s J-J 50,000r... July 1 1929

4 s '12 A-O 30,000r... Apr 1 1922
4 s '13 J-J 9,000r... July 1 '15-'23

Hospital Bonds.
4 s '07 A-O \$45,000r... Apr 1 1917

4 s '08 J-J 4,000r... Jan 1 1918

4 s '13 J-J 15,000r... Jan 1 1923

4 s '12 A-O 17,000r... Oct 1 1922

4 s '13 J-J 81,000r... July 1 '15-'23

4 s '13 J-J 5,130r... July 1 '15-'23



TOTAL DEBT, SINK. FDS., &c.: \$5,993,710.68. Receipts from water assessments in 1913, \$448,364.95; int. on water loans, \$173,078.35; paid to water sinking fund, \$7,203.71.

Mar. 31 '14. Mar. 31 '13. \$ \$

Tot. bd. debt. 12,824,325 12,076,625  
Sinking funds 5,469,543 4,790,615

Net debt. 7,354,782 7,286,010

Water & park debt (includ. above) 4,960,000 4,840,000

The sinking fund receives yearly a sum sufficient, with accumulations of interest on sinking fund investments, to retire entire debt at maturity. In 1913 \$530,240 was paid into sinking fund. The water sinking fund on Mar. 31 1914 amounted to \$2,467,025.40.

CITY PROPERTY.—The city owned property in 1913 valued at \$19,819,710 68, incl. water works,

POPULATION.—In 1910 was 145,986; in 1900, 118,421.

ASSESSED VALUATION.—

	1914.	1913.
Real estate	126,079,900	
(Real estate assessed at cash value.)		
Personal	36,313,595	
Total	172,393,495	162,393,495
Tax (per M)	\$19.60	\$17.60
	1910.	1905.
Real estate	110,513,550	95,669,850
(Real estate assessed at cash value.)		
Personal	31,388,057	25,195,652
Total	141,901,607	120,865,502
Tax (per M)	\$16.40	\$17.00

ADDITIONAL STATEMENTS

Location	Bonded debt.	Floating debt.	Assessed valuation.	Tax per \$1,000.	Popu'n 1910.
Avon (T), Norfolk Co.	\$32,000	None	\$1,114,527	\$14.00	2,013
Barnstable (T), Barnstable Co.	\$2,750	20,000	\$8,425,650	\$14.80	4,676
Berkshire County	\$61,060	None	\$103,833,961	None	105,369
Blandford Fire Dist., Hampden County	25,000	None	\$225,000	None	None
Bourne (T), Barnstable Co.	\$97,819	None	\$7,644,300	\$10.00	None
Dalton Fire District	92,250	None	None	None	None
Dartmouth, Bristol County	None	69,000	\$5,019,325	\$16.00	4,378
Deerfield School District	\$28,000	None	\$398,630	\$3.15	None
Deerfield Fire District	28,000	None	\$398,630	\$3.15	None
Douglas (T), Worcester Co.	42,000	None	\$1,316,238	\$14.60	2,152
East Longmeadow (T), Hampden Co.	50,500	15,000	\$1,256,140	\$17.30	1,553
Foxborough Water Sup. Dist.	84,500	None	\$1,738,305	\$3.25	None
Hadley Water Supply Dist.	32,000	None	None	None	None
Hatfield (T), Hampshire Co.	90,000	6,000	\$1,991,877	\$18.90	1,986
Hopkinton (T), Middlesex Co.	26,000	10,000	\$1,817,701	\$20.50	2,452
Hull (T), Plymouth Co.	258,561	None	\$8,148,212	\$15.20	2,482
Littleton (T), Middlesex Co.	55,500	None	\$1,194,052	\$23.60	1,229
Millers' Falls Water Dist.	55,000	2,000	\$1,045,914	\$3.80	None
Mills, Norfolk Co.	30,000	62,300	\$1,368,019	\$18.30	1,399
Monson (T), Hampden Co.	27,000	2,000	\$1,869,090	\$19.30	4,758
Montague (T), Franklin Co.	33,700	None	\$5,116,520	\$17.80	6,866
Nantucket (T), Nantucket Co.	53,538	None	\$4,342,040	\$17.70	2,962
North Brookfield (T), Worcester County	None	57,250	\$2,000,428	\$15.60	3,075
Northfield, Franklin Co.	42,400	None	\$1,464,269	\$22.00	1,642
Plymouth County	204,000	87,000	\$14,477,496	None	144,337
Provincetown (T), Barnstable Co.	\$75,600	None	\$2,423,370	\$23.50	4,369
Rutland, Worcester Co.	32,000	None	\$856,950	\$24.90	1,743
Schuette (T), Plymouth Co.	60,200	None	\$5,446,205	\$17.00	2,482
Sharon, Norfolk County	\$74,271	None	\$3,704,392	\$15.00	2,310
Southbridge (T), Worc Co.	\$189,150	None	\$7,382,086	\$18.40	12,592
South Hadley (T), Hampshire Co.	134,850	None	\$3,286,207	\$19.50	4,884
Turners' Falls Fire Dist.	30,000	None	\$3,408,340	\$2.10	None
Uxbridge, Worcester Co.	90,000	15,000	\$3,778,860	\$14.00	4,671
Ware (T), Hampshire Co.	67,720	None	\$5,039,160	\$16.30	8,774
Wareham, Plymouth County	25,000	4,730	\$5,471,349	\$18.25	4,102
Wayland (T), Middlesex Co.	93,400	None	\$3,036,500	\$17.60	6,206
Webster (T), Worcester Co.	66,600	None	\$10,428,364	\$22.60	11,509
Westport (T), Bristol Co.	36,000	None	\$2,281,700	\$12.00	2,028
Winchendon (T), Worcester Co.	96,240	None	\$4,301,773	\$23.40	5,678

\* Total debt. h This covers merely a recent issue of bonds; we are not informed as to what is total debt. (T) Town. y 1911 figures. d 1912 figures. z 1913 figures. § 1914 figures.

limiting the amount of such obligations. The following, however, are two sections taken from Title 8, Chapter 46 (page 221) of the Revised Statutes of the State of 1909. Since 1873 these provisions have been in force, and consequently 3% of the taxable property has been the limit of the power of each town (which includes city) to create debt.

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

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

TAXATION OF BONDS.—Bonds or notes of the State are not subject to taxation. Loans of municipalities, we were advised Dec. 12 1911 by J. F. Parker, Sec. of State, are taxable.

SAVINGS BANK INVESTMENTS AND RESTRICTIONS.—At the 1911 session of the Legislature the laws concerning Rhode Island savings bank investments were completely revised and materially altered in many respects. In 1912 and 1914 further amendments were made. See V. 94, p. 1397, and V. 98, p. 1629. Investment in public securities is regulated by Clause I, a digest of which follows:

Clause I. Permits investments in (a) bonds or notes of the United States or any State or Territory which has not, in the ten years next preceding the time of investment, defaulted in the payment of its debt

(b) Bonds or notes of any city or town of the New England States or New York State which has not defaulted in ten years and whose net debt does not exceed 7% of the last preceding assessed valuation; or of any incorporated district of said States having over 5,000 inhabitants, or in New Hampshire, with a population of over 2,500, whose bonds are a direct obligation on all the taxable property of such district, and whose net debt does not exceed 5% of such valuation, and which bonds are provided for by a sinking fund or serial retirement.

(c) Bonds or notes of any city of the United States other than the New England States and New York State which has not defaulted during ten years, has 30,000 or more inhabitants and a net debt of not exceeding 7% of the last preceding assessed valuation, or the bonds and obligations of any incorporated school district within such city, payable primarily from taxes levied on all taxable property in such district; providing the population of the district is 30,000 or more, and the population and assessed valuation of the district are equal to at least 75% of the population and assessed valuation of the city within which such district is located.

(d) Bonds or notes of any county in the United States having a population of over 100,000 (according to National or State Census), and whose net indebtedness does not exceed 3% of the last preceding assessed valuation.

"Net Indebtedness—Definition.—(e) 'Net indebtedness' shall mean the total debt less sinking funds, the net outstanding water and sewer debts and the tax levy for the current year."

Clause II to VI, inclusive, which govern investment in railroad bonds, public service securities and bonds of telephone companies, are given in full herewith:

"Steam Railroad Bonds and Notes.—Clause II. In the bonds and notes and receivers' certificates of steam railroad corporations described herein below, in the 'table of eligible steam railroad bonds and notes,' subsections (a) to (y) inclusive, subject to the following definitions and classification:

"The words 'railroad' and 'railway' herein used are to be considered synonymous titles.

"The term 'funded indebtedness' herein used shall include all bonds and notes bearing interest.

"All 'income bonds' are ineligible.

"The eligibility of such bonds for such investments is defined as follows, unless hereinafter otherwise provided:

"Definition.—Ownership.—Such railroad corporation shall own its road in fee.

"Location.—The railroad of such corporation shall be located principally in the United States.

"Gauge.—The railroad of such corporation shall be of standard gauge.

"Mileage.—Such railroad must be not less than 100 miles in length, exclusive of sidings.

"Net income.—The net income of any such corporation shall be its earnings and income after payment of all operating expenses, maintenance charges, rentals and taxes, and all guaranteed dividends and guaranteed interest paid by, or due from, it.

"The net earnings and income of any such corporation shall equal the following requirements by the following classes, to which reference is made in the succeeding table of bonds.

"Classification.—Class I. Any such corporation of this class must have earned and received in each of its three fiscal years, or three nearer and successive periods of one year, next preceding such investment, a net income of not less than twice the annual interest for the current year on all its funded indebtedness, including the bonds in question.

"Class II. Any such corporation of this class must have earned and received a net income, in each of its three fiscal years, or three nearer and successive periods of one year, next preceding such investment, not less than one and one-half times the annual interest for the current year on the underlying mortgage bonds in question, and all prior liens.

"Class III. Any such corporation of this class must have earned and received in each of its three fiscal years, or three nearer and successive periods of one year, next preceding such investment, a net income of not less than twice the annual interest for the current year on all its mortgage indebtedness outstanding, including the bonds in question.

"Class IV. Any such corporation of this class must have earned and received in each of its three fiscal years, or three nearer and successive periods of one year, next preceding such investment, a net income of not less than one and one-half times the annual interest for the current year on all its funded indebtedness, including the bonds in question. (In November 1913, the Bank Commissioner announced that the proposed \$67,552,000 bond issue of the N. Y. N. H. & H. R.R. will not be a legal investment, as the earnings do not meet the requirements of the law.)

"Table of Eligible Steam Railroad Bonds and Notes.—(a) Debenture bonds of any such steam railroad corporation, incorporated in any of the United States, whose net income is described in Class I.

(b) Debenture bonds of any such steam railroad corporation, incorporated in any of the United States, which has leased its railroad to another such railroad whose net income is described in Class I; Provided, that such lease is for a term extending at least ten years after the maturity of the bonds in question, and that the rent from such lease is sufficient to meet the interest and sinking fund requirements, if any, on said bonds or any prior lien or any other debenture bonds, together with a dividend of not less than four per centum per annum on the entire capital stock of the lessor corporation; and also provides for the proper maintenance and operation of the property leased.

(c) Debenture bonds of any such steam railroad corporation, incorporated in any of the United States, guaranteed as to principal and interest or assumed by another railroad described in Class I.

(d) Bonds of any such steam railroad corporation described in items (b) and (c), which are guaranteed as to principal and interest, or assumed by two or more steam railroads of which one shall be of Class I and the others may be of Class II or Class IV.

(e) Mortgage bonds of any such steam railroad corporation, incorporated in any of the United States, whose net income is not less than that described in Class III.

(f) Underlying mortgage bonds of any such steam railroad corporation, incorporated in any of the United States, whose net income is not less than that described in Class II.

(g) Mortgage bonds of any such steam railroad corporation, incorporated in any of the United States, which are guaranteed as to principal and interest, or assumed by another steam railroad, whose net income is described in Class I or Class III.

(h) Mortgage bonds of any such steam railroad corporation, incorporated in any of the United States, which are guaranteed as to principal and interest, or assumed, by two or more steam railroads, of which at least one shall be of Class I or Class III and the others may be of Class III or Class IV.

(i) Mortgage bonds of any such steam railroad corporation, incorporated in any of the United States, which has leased its railroad to another steam railroad whose net income is described in Class I or Class III; Provided, that said lease is for a term extending at least ten years after the ma-

State of Rhode Island.

DEBT, RESOURCES, &c.

Admitted as a State.....One of Original Thirteen  
Total area of State (square miles).....1,250  
State Capital.....Providence  
Governor (term exp. first Tues. Jan. 1915) Aram J. Pothier  
Sec. of State (term exp. first Tues. Jan. '15) J. Fred Parker  
Treasurer (term exp. first Tues. Jan. 1915) Walter A. Read

LEGISLATURE.—The Legislature now meets annually the first Tuesday in January. There is no limit as to the length of session, but compensation of the legislators is limited to sixty days' attendance in any calendar year.

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

Penal & Reformatory Inst. Loan.	Charitable Inst. Loan.
3 1/2% '94 M-S \$300,000c. Mch 1 1959	4g '14 J-J \$617,000c. July 1 1964
State House Loan.	Armory Construction Bonds.
3 1/2% '94 J-J \$400,000c. Jan 1 1924	3s g '06 A-O \$350,000c. Apr 1 1946
3 1/2% '94 J-J 400,000c. Jan 1 1934	Highway Improvement Bonds.
3s g '98 A-O \$100,000c. July 15 1938	3s g '06 A-O \$600,000c. Apr 1 1936
3s g '01 M-N 700,000c. May 1 1941	3 1/2% '09 M-S 600,000c. Mch 1 1939
Harbor Improvement Bonds.	4s '12 J-D 600,000c. June 1 1942
4s g '10 F-A \$500,000c. Aug 1 1960	*Metropolitan Park Loan.
4s '13 J-D 250,000c. Dec 1 1963	3 1/2% '08 J-D \$250,000c. June 1 1958

\*This is debt incurred for the benefit of the several towns and cities included in Metropolitan Park System. While such debt is a direct obligation of the State, its payment must eventually be met by assessment on the towns and cities benefited. (z) Coupon with privilege of registration.

PAR VALUE OF BONDS.—The bonds are for \$500 and \$1,000 each.

TAX-FREE.—All of the above bonds are tax-exempt in Rhode Island.

INTEREST on the State-House bonds and Charitable Inst. Loan 1914 is payable in Providence at the Rhode Island Hospital Trust Co.; all other issues at Industrial Trust Co.

TOTAL DEBT, SINKING FUNDS, &c.—

	Oct. 1 '14.	Jan. 1 '13.	Jan. 1 '13.	Jan. 1 '12.
Total funded debt	\$6,667,000	\$5,580,000	\$5,580,000	\$5,030,000
Sinking funds	796,090	781,102	673,493	593,210
Net debt	\$5,870,910	\$4,798,898	\$4,906,507	\$4,436,690

The sinking fund is largely invested in city, town and district bonds and notes, and it is to receive \$98,976 yearly.

TAX VALUATION.—The total assessed valuation of real estate and personal property in Rhode Island Jan. 1 1914 was \$662,469,733, consisting of \$445,001,227 real estate and \$217,468,506 personal property. Tax rate (per \$1,000) in 1912, 1913 and 1914 was \$0.90.

POPULATION OF STATE—

Year	1910	1905	1900	1890	1880	1870	1860	1850
1910	542,610							
1905	480,082	276,531	1840	108,830	1800	69,122		
1900	428,556	217,353	1830	97,210	1790	68,825		
1890	345,506	174,620	1820	83,059				
1880	276,531	147,545	1810	77,031				

STATE AND MUNICIPAL INDEBTEDNESS LIMITATIONS.—Under Section 13, Article IV of the State constitution, the General Assembly has no power to incur State debt to an amount exceeding \$50,000 without the consent of the people, except in time of war or of insurrection or invasion. In no case is the Assembly to pledge the faith of the State for the payment of obligations of others without the approval of the people. In reference to city debts, there is nothing in the constitution of Rhode Island



turity of the bonds in question, and that the rent from such lease is sufficient to meet the interest and sinking fund requirements, if any, on said bonds and any prior liens, together with a dividend of not less than four per centum on the entire capital stock of the lessor corporation, and provides for the proper maintenance and operation of the property leased.

(j) Mortgage bonds of any such steam railroad corporation, incorporated in the United States, which has leased its railroad to two or more steam railroads, of which at least one shall be of Class I or Class III; *Provided*, that said lease shall be for a term extending at least ten years after the maturity of the bonds in question, and that the rent from such lease is sufficient to meet the interest, and sinking fund requirements, if any, on said bonds and any prior liens, together with a dividend of not less than four per centum on the entire capital stock of the lessor corporation, and provides for the proper maintenance and operation of the property leased.

(k) First mortgage bonds or refunding mortgage bonds of any such steam railroad corporation which would be a legal investment under terms (g), (h), (i) and (j), respectively, except for the fact that it owns in fee less than 100 miles of road, exclusive of sidings.

(l) First mortgage bonds of any such steam railroad corporation, irrespective of mileage, which is a constituent part of a steam railroad and transportation system of not less than 1,000 miles of road, exclusive of sidings, and at least ninety per centum of the capital stock of which is owned by a proprietary holding company which operates said railroad and transportation system, and the earnings of which, with the earnings of the other divisions constituting said railroad and transportation system, are received by said holding company, and which bonds in question are fully guaranteed as to principal and interest by such holding company, either by direct guaranty, or by rental under lease extending at least ten years after the maturity of said bonds, the terms of which lease require a payment of rent equivalent to all taxes and interest, and provides a sinking fund sufficient to retire said bonds at maturity; *Provided, however*, that the net income of said holding company shall equal the requirements of railroads in Class I.

(m) Bonds and debentures of any steam railroad corporation whose railroad property is unencumbered by mortgage, and whose net income is described in Class I; *Provided, however*, that such bonds or debentures shall be issued only under the authority of some State which provides by law that no such railroad corporation which has issued bonds shall subsequently execute a mortgage upon its railroad property without including in and securing by such mortgage all bonds previously issued by it and all its pre-existing debts and liabilities, which provision so enacted in such State shall have been accepted by the stockholders of such railroad company.

(n) Bonds of any steam railroad corporation described in item (m) which has leased its railroad to another steam railroad for a term extending not less than ten years after the maturity of the bonds in question, which lessee railroad fully guarantees the principal and interest on said bonds; *Provided*, that said lessee railroad is one whose net income is at least up to the standard set in Class II; and *provided, further*, that said lease is for a term extending at least ten years after the maturity of the bonds in question, and that the rent from such lease is sufficient to meet the interest and sinking fund requirements, if any, on said bonds, together with a dividend of not less than four per centum per annum on the entire capital stock of the lessor corporation, and provides for the proper maintenance and operation of the property leased.

(o) First mortgage bonds of any terminal company, or terminal railway company, incorporated in the United States, whose property is located in the United States, and whose bonds are guaranteed as to principal and interest by any such steam railroad corporation of Class I.

(p) First mortgage bonds of any terminal company or terminal railway company, incorporated in the United States, whose property is located in the United States, whose bonds are guaranteed as to principal and interest by two or more steam railroad corporations of Class I or Class III.

(q) First mortgage bonds of any terminal company or terminal railway company, incorporated in the United States, whose property is located in the United States, of which company at least ninety per centum of its capital stock is owned by two or more proprietary steam railroads of Classes I, III or IV, and which use said property, and jointly, or jointly and severally, guarantee the principal and interest of all the indebtedness of said company.

(r) First mortgage bonds of any terminal company or terminal railway company, incorporated in the United States, whose property is located in the United States, which has leased its property to one or more steam railroad corporations, which lease runs for a term extending at least ten years after the maturity of said bonds, and which lease provides for the maintenance and operation of the leased property; *Provided*, that, if such lease is to one steam railroad corporation, it shall be of Class I, and if such lease is to two steam railroad corporations, they may be of Classes I, III or IV.

(s) First mortgage bridge bonds issued by any railroad corporation of Class I.

(t) First mortgage bonds of any bridge company, incorporated in the United States, whose property is in the United States, whose entire indebtedness is guaranteed as to principal and interest by one or more steam railroad corporations; *Provided*, that, if such guarantee is by one such railroad corporation, it shall be of Class I, and if such guarantee is by two or more railroad corporations they may be of Classes I, III or IV.

(u) First mortgage bonds of any bridge company, incorporated in the United States, whose property is in the United States, and whose capital stock is entirely owned, except shares qualifying directors, by two or more proprietary steam railroad corporations of Classes I, III or IV which guarantee the maintenance of the property and the principal and interest of such bonds.

(v) Equipment bonds or equipment notes issued by any steam railroad corporation of Class I, Class III or Class IV which are secured by a first lien on the equipment against the purchase of which said bonds or notes were issued at not exceeding eighty per centum of the purchase price thereof; *Provided*, that the indenture under which said lien is established contains adequate requirements for the maintenance of the property pledged, and provides that an equal amount of any issue of such bonds or notes shall be paid annually until all are retired without the release of the lien on any of such equipment.

(w) Notes, warrants and obligations, running for a term of not more than five years from date of issue, given by any steam railroad corporation which has earned and paid dividends at the rate of not less than four per centum per annum on all its outstanding capital stock for five years next prior to the date of issue.

(x) Certificates of indebtedness commonly termed 'receiver's certificates' issued by a receiver of any such steam railroad under an authorization of the court or courts having jurisdiction over such receiver.

(y) First mortgage bonds and whose property is principally located in the Dominion of Canada, which conform in all respects to the provisions applying to mortgage bonds of steam railroad corporations in the United States.

**Change of Motive Power.—***Clause III.* The change of motive power by any steam railroad corporation, whether wholly or in part, shall not affect the eligibility, for such investment, of any of the steam railroad obligations hereinbefore described, so long as its earnings conform with the foregoing requirements.

**Railroad Stocks.—***Clause IV.* In the shares of the capital stock of any steam railroad which has leased its railroad to another steam railroad, which operates the property so leased as a part of its railroad system; *Provided*, that such lease is for a term of not less than fifty years, and the lessee company is one whose bonds would be a legal investment under the provisions of Clause II, Class III, and that by the terms of the lease the lessee company is obliged to pay rents sufficient to pay the interest on not less outstanding bonds of the lessor and a dividend at an annual rate of not less than four per centum per annum on all the capital stock of the lessor company.

(b) In the shares of the capital stock of any steam railroad which operates its own railroad whose bonds would be an eligible investment under Clause II, Class I; *Provided*, that such railroad has paid regular annual dividends on all its capital stock at the rate of not less than four per centum per annum for ten years next preceding such investment.

(c) The aggregate investment of such deposits and income by any bank, savings bank or trust company in the stock of any one such steam railroad corporation at par value shall not exceed two per centum of said deposits held by it.

**Public Service Securities.—***Clause V.* In the bonds of public service corporations, commonly called 'public service securities,' described hereinbelow in the table of eligible public service securities, sub-sections (a) to (j), inclusive, subject to the following description and definition:

(1) The title 'public service securities' shall include only mortgage bonds issued by any electric railroad, street railway, gas company, electric light or power company, or water company, as hereinafter described.

"The term 'funded indebtedness' herein used shall include all bonds and notes bearing interest.

**Descriptive Definition.—Ownership.**—Such corporation shall own the major part of its property in fee.

**Location.**—The property of such corporation shall be located principally in the United States, unless otherwise provided.

**Net Income.**—The net income of such corporation shall be its net earnings and income after payment of all operating expenses, maintenance charges, rentals and taxes, and all guaranteed interest and guaranteed dividends paid by, or due from, it.

**Eligibility for such investment.**—Such corporation must have earned and received a net income in each of its three fiscal years, or three nearer periods of one year, next preceding such investment, no less than twice the annual interest for the current year on all its indebtedness secured by the mortgage under which the bonds in question are issued and all prior liens, unless otherwise hereinafter specified, and shall not have defaulted on any of its obligations during the same period; *Provided, however*, that said bonds shall mature at least five years before the expiration of the principal franchise or franchises under which such corporation is operated, or there shall exist some definite agreement or contract with the grantors whereby such franchise or franchises may be renewed or extended from time to time throughout and beyond the life of the bonds in question, and or that by such an agreement or contract the security of said bonds is adequately protected and preserved to the bondholders, and a copy of such agreement or contract shall be filed in the office of the Bank Commissioner and shall be preserved in his files during the life of the bonds in question.

**Table of Eligible Public Service Securities.—**(a) Mortgage bonds of any such electric railroad, street railway, gas, electric light or power company, incorporated under the laws of Rhode Island, whose property is located and operated chiefly in this State.

(b) Mortgage bonds of any such electric railroad, street railway, gas and electric light or power company, incorporated under the laws of any of the United States; *Provided, however*, that the said bonds of any such electric railroad or street railway company shall be a legal investment for such deposits and income only in case such company shall have received average gross earnings of not less than four hundred thousand dollars in each of its three fiscal years, or three nearer periods of one year, next preceding such investment, and if said bonds are issued by a company which carries on the business of an electric railroad or street railway combined with that of either a gas company or an electric light or power company, or both of such kinds of business, then, in such case, such company shall have received average gross earnings of not less than six hundred thousand dollars in each of its three fiscal years, or three nearer periods of one year, next preceding such investment; and if said bonds are issued by any such gas company or electric light or power company, or by a company which combines the business of a gas company and an electric light company, and, or, power company, or any two such businesses, then, in such case, it shall have received average gross earnings of not less than two hundred thousand dollars in each of its three fiscal years, or three nearer periods of one year, next preceding such investment.

(c) First or refunding mortgage bonds of any such electric railroad, street railway, gas, electric light or power company incorporated in any of the United States, which are in operation and show substantial net earnings and which are guaranteed as to principal and interest or assumed by another corporation whose bonds would be a legal investment under the provisions of paragraph (b) of this clause.

(d) First or refunding mortgage bonds of any such electric railroad or street railway, incorporated in any of the United States, which are guaranteed as to principal and interest, or assumed by a steam railroad or railroads whose bonds would be a legal investment under the provisions of Class III of the classification of steam railroads herein.

(e) First or refunding mortgage bonds of any such electric railroad, street railway, gas, electric light or power company which has leased its property to any other corporation whose bonds would be a legal investment under the provisions of paragraph (b) of this clause; *Provided, however*, that said lease shall extend for a term of at least ten years after the maturity of said bonds at a rental at least equal to the fixed charges and taxes of the lessor, including the interest on, and a sinking fund for, the bonds in question, or provides for the payment of said bonds at maturity, and shall require the operation and maintenance of the leased property; and *provided, further*, that an authentic copy of such lease shall be filed in the office of the Bank Commissioner, and such copy shall be preserved in his files during the life of the bonds in question.

(f) Equipment bonds or equipment notes issued by any such electric railroad or street railway which are secured by a first lien on the equipment against the purchase of which said bonds or notes were issued at not exceeding eighty per centum of the purchase price thereof; *Provided*, the indenture under which said lien is established contains adequate requirements for the maintenance of the property pledged and provides that an equal amount of such bonds or notes shall be paid annually until all are retired, without the release of the lien on any of such equipment.

(g) Certificates of indebtedness, commonly termed 'receiver's certificates,' issued by a receiver of any such electric railroad, street railway, gas, electric light or power company, under an authorization of the court or courts having jurisdiction over such receiver.

(h) First mortgage bonds of any electric railroad, street railway, gas, electric light or power company, described in paragraph (b) of this clause, which is incorporated in the Dominion of Canada, and whose property is located principally in said Dominion; *Provided*, that such bonds conform in all other respects to the provisions of paragraph (b), (c), (d), (e) or (f) of this clause.

(i) Bonds of any corporation which owns more than ninety per centum of the capital stock and of the outstanding bonds of any electric railroad or street railway company, incorporated in this State, the railway of which is located wholly or in part therein, secured by the deposit in trust of the said stock and bonds as collateral, and which corporation has paid, in each fiscal year for the five years last preceding such investment, dividends of not less than four per centum per annum upon all its outstanding capital stock; or the bonds of any such electric railroad or street railway company which are secured by mortgage on its property and are guaranteed as to principal and interest by any such corporation.

(j) First mortgage bonds of any company incorporated in this State for the purpose of supplying water for domestic and other purposes; *Provided*, that such company has an exclusive franchise to serve a population of not less than ten thousand in this State, which franchise extends at least five years beyond the life of the bonds in question, and that said bonds are secured by a mortgage of the property, rights and franchises of such company.

**Bonds of Telephone Companies.—***Clause VI.* In the bonds of any telephone company incorporated in any of the United States whose property is located chiefly in the United States; *Provided*, that such telephone company has met the following requirements during each of its five fiscal years next preceding such investment, viz.:

(a) That the average gross income of such telephone company shall have been not less than ten million dollars per annum.

(b) That such telephone company shall have paid the matured principal and interest of all its indebtedness.

(c) That such telephone company shall have earned and paid cash dividends on all its outstanding issues of stock at the rate of not less than six per centum per annum, and that the amount of such cash dividends shall have exceeded the sum required to pay the interest upon its entire outstanding indebtedness, including the bond issue in question.

*And provided, further*, that such bonds shall be secured either:

(1) By a first mortgage covering at least seventy-five per centum of the property of such company, including its franchises and other similar rights and privileges, and limiting the amount of the bonds issuable thereunder to seventy-five per centum of the value of the property mortgaged, excluding any valuation of said franchises, rights and privileges, or

(2) By the deposit with a trust company 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.

A true copy of the mortgage or indenture of trust securing said bonds shall be filed in the office of the Bank Commissioner and shall be preserved during the life of said bonds.

The aggregate investment of such deposits and income by any bank, savings bank or trust company in the bonds of any one such telephone company at par value shall not exceed two per centum of said deposits held by it.

**Under Clause VII** a bank may invest in the capital stock of any bank or trust company incorporated under the laws of any of the New England



States, or New York State, or of any national banking association doing business in said States. Holdings both by investment and as security for loans are limited to not more than 25% of a bank's deposits. No more than 3% of the deposits shall be invested in the stock of any one such corporation, nor shall such corporation hold, both by investment and as security for loans, more than one quarter of the capital stock of any one such bank, trust company or national banking association.

Clause VIII concerns limit of deposits in any one bank. Clauses IX, X, XI and XIII concern real estate loans and personal securities. The full text of these sections will be found in the "Chronicle" of May 20 1911, page 1388.

Clause XII permits investment in the note or notes of a gas, water, electric light or power, telephone, electric railroad or street railway company incorporated, or doing business, in this State, which has paid dividends of at least 4% in each fiscal year upon all its issues of capital stock for 5 years next preceding the date of such investment; Provided, the principal of said note or notes matures at a time not exceeding 3 years from the date of investment therein; and provided, further, that said note or notes shall mature at least 5 years before the expiration of the principal franchise or franchises under which said gas, electric light or power, telephone, electric railroad or street railway company are operated; and provided, further, that the aggregate amount so invested by any bank, savings bank or trust company in the note or notes of any such corporation, together with the bonds and other securities of such corporation held, shall not exceed 2% of said deposits held by it.

Securities taken in settlement of debt may be held under Clause XIV, but the non-legal securities so obtained shall be sold within five years after being acquired, unless the time is extended.

"General Provisions.—Clause XV. (a) Securities acquired after the passage of this Act, which were legal investments when acquired, need not be disposed of if it happens afterwards that the net income of the corporation issuing such securities shall fall below the limit fixed by this Act, or in the case of a city, county, town or district, if the debt limit is exceeded, unless, in the judgment of the Commissioner, it is hazardous to retain the same, in which case said Commissioner may give directions in writing requiring the disposal of such securities, and when such directions are given, such securities shall be disposed of within one year from the date of such notice, unless an extension of time is granted by said Commissioner.

(b) Bonds which are legal investments under the foregoing provisions of this chapter and are secured by a mortgage which provides for payments to a sinking fund shall cease to be legal investments if the corporation issuing such bonds shall at any time fail to make such payments. And such bonds shall not be legal investments under the provisions of this section so long as any such payment is in arrears and unpaid.

(c) If a corporation is formed by a consolidation or merger of two or more corporations, and it is desired to ascertain the legality of the bonds of the successor corporation for investment of savings deposits, the earnings and income of the several predecessor and constituent corporations shall be consolidated, and the aggregate corporate income so ascertained shall be regarded as that of one and the same continuous corporation represented by the successor corporation; or, if a corporation shall acquire by purchase the property and franchises of another corporation, and a bond issue is made for the financing of the transaction, the legality of the bonds so issued with the other bonds of the purchasing corporation shall be ascertained by the same process as in the case of a consolidation or merger above provided, subject to the rules applying to the several classes of corporations described under the preceding clauses of this chapter.

(d) If the net earnings and income of any corporation whose bonds have been a legal investment under the provisions of this chapter shall fall somewhat below the requirements of this chapter for a period of not exceeding two successive fiscal years, and in the following year such earnings and income shall be restored to the required amount, said corporation, after such restoration of income, shall be regarded as having complied with said requirements during said period, but during the period of failure to earn the required amount no investment shall be made in the bonds of a corporation so situated.

(e) Serial maturities of bonds shall be considered equivalent to sinking fund provisions.

"Of the Segregation of Assets.—Clause XVI. (a) Every bank or trust company which maintains a savings or participation department, or solicits or receives deposits as savings or on participation, shall invest all deposits therein, or so received, according to the requirements of this chapter, and such deposits, invested or uninvested, shall be set apart for the exclusive protection of the deposits in said savings or participation department, and shall not be liable for, or be used to pay, any other obligation or liability of such bank or trust company until after the payment of all the deposits in said savings or participation department.

(b) The foregoing provision as to the character of the investment of savings or participation deposits shall not render illegal any investments of such deposits made prior to May 26 1908, nor compel the change of such investments for those prescribed by this chapter, except as hereinafter provided.

(c) If any bank or trust company shall continue to hold such investments of non-legal character made prior to May 26 1908 which, in the opinion of the Bank Commissioner, are hazardous and unsafe for the investment of savings deposits, said Commissioner may, by giving notice in writing, require such bank or trust company to dispose of such investments, to substitute other investments of a character in conformity with the requirements of this chapter, or to require such bank or trust company, within one year from the date of receipt of such notice, and said bank or trust company shall make such disposal or substitution in accordance with such requirement; but if it shall appear on written request of such bank or trust company that additional time is reasonably necessary in which to make such disposal or substitution in order to avoid unnecessary sacrifice, said Commissioner may grant a reasonable extension of time for the compliance herewith.

(d) If any investment of the savings or participation department of any bank or trust company, which has been set apart as provided in (a) of this clause, shall be in default in payment of either principal or interest, such investment shall promptly be reduced in its book value approximately to the market value of the same.

(e) The uninvested funds of the savings or participation department of any such bank or trust company shall be kept in a distinct deposit account or accounts or demand certificates of deposit in such manner that the same can be readily identified as clearly belonging to the segregated assets of such savings or participation deposits.

(f) Every bank or trust company shall keep an accurate account wherein shall appear a complete list of the assets set apart for the exclusive protection of savings or participation deposits held by it, showing the par value, book value, and, periodically, as often as a report is made to the Bank Commissioner, shall enter in such account the fair market value of each of the investments of said assets.

(g) The Bank Commissioner, in requiring the substitution of investments under the provisions of (c) of this clause shall not require changes or substitutions aggregating in any one year more than two per centum of the savings or participation deposits of any such trust company at the time of the passage of this Act.

"Of Savings Bank Investments Made Before the Passage of This Act.—Clause XVII. (a) The provisions of this chapter shall not render illegal any investments held by any savings bank prior to May 26 1908, nor require the change of any such investment for those herein prescribed for the investment of savings deposits; Provided, however, if any savings bank shall hold any such investment or investments which are in default in the payment of interest or dividends thereon, or which, at any time, in the opinion of the Bank Commissioner, are hazardous or unsafe for the investment of savings deposits, the Bank Commissioner may by notice in writing require such savings bank to dispose of such investments; and such savings bank will be extended by the Commissioner, shall dispose of the same. Provided, further, said Commissioner shall not require the disposal of investments aggregating in value in any one year more than two per centum of the amount of the deposits of such savings bank.

"Defaulted Bonds.—Clause XVIII. If any bonds held by any savings bank shall be in default either in principal or interest, such investment shall promptly be reduced in its book value approximately to the market value of the same.

Clause XIX relates to "loans to officers of savings banks."

Clause XX provides that bonds bought below par shall be entered on the books and returns of the corporation holding them at the actual cost price thereof, and the discounts in the price thereof may, by an equal annual amortization, be extinguished so as to gradually bring the book value thereof to par at maturity.

Under Clause XXI it shall not be lawful for any savings bank to borrow money for the purpose of investing or loaning the same, but this shall not be so construed as to prevent any savings bank from borrowing for the purpose of meeting a run or unusual withdrawals by its depositors, and in no case shall such borrowing exceed 10% of the deposits of any such savings bank.

CITIES, COUNTIES AND TOWNS IN STATE OF RHODE ISLAND.

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

**BRISTOL.** This town is in Bristol Co. Incorp. in 1746. Pop'n 1910, 8,565.

**Sever Bonds.** 3 1/2% M-S \$55,000c...Sept 1 1930 4s M-S 40,000c...1932

**Refunding Bonds.** 3 1/2% M-S \$100,000c...Sept 1 1930 BOND. DEBT Oct 1914...\$195,000 Floating debt...4,050 Sinking fund...41,432 Assess. val. '13 (abt. act.)...7,244,400

Town tax (per \$1,000) 1914...\$14.30 INTEREST on notes is paid in Bristol, R. I.; on bonds in Providence at the Industrial Trust Co.

**BURRILLVILLE.** This town is situated in Providence Co. Inc. 1806. Pop'n 1910, 7,878.

**Funding Bonds.** 3 1/2% 99 M-S \$60,000c...Sept 1 1939

**Highway Improvement Bonds.** 4s g '97 J-J \$15,000c & Jan '18-'22 (Part due every five years)

**Refunding Bonds.** 3 1/2% '02 M-S \$40,000c...Aug 1 1942 BOND. DEBT Jan 29 '14...\$120,000 Note debt...26,100 Sinking fund...24,296 Cash on hand...15,937 Assess. val. (80% act.) '13...4,462,450 Tax rate (per \$1,000) 1913...\$13.00 INT. at Industrial Tr. Co., Prov.

**CENTRAL FALLS.** This city, incorp. in 1895, assumed the debt of the old fire district (which is now a part of the city), and a part of the debt of the town of Lincoln.

**Fire District Bonds.** 4 1/2% g M-N \$20,000c...May 15 '15-'19

**City Bonds.** 4s g J-D \$130,000c...Dec 1 '14-'26

**Bridge Bonds.** 4s '05 F-A \$100,000c...Aug 1921-'30

**Refunding Bonds.** 4s g '08 F-A \$200,000c...Aug 1 '28-'47 BOND. DEBT Oct 1 1914...\$450,000 Floating debt...292,000 Assess. val. '14 (75% act.)...11,702,463 Tax rate (per \$1,000) 1913...\$15.00 Population in 1910...22,754 INT. at Industrial Tr. Co., Prov.

**CREANSTON.** This city is in Providence Co. Inc. 1754. Population 1910, 21,107.

**Gold Bonds.** 4s g '92 J-J \$150,000c & r...July 1 1922 4s g '95 F-A 100,000c & r...Aug 15 1925 4s g '98 F-A 135,000c & r...Aug 1 1929 4s g '97 J-J 130,000c & r...Jan 1 1937 4s g '05 J-J 50,000c & r...Jan 1 1945 3 1/2% '99 M-N 50,000c & r...Nov 1 1935 4s g '07 M-N 100,000c & r...May 1 1947

BOND. DEBT Apr 18 1914...\$735,000 Floating debt...350,020 Sink. fund & other assets...328,316 NET DEBT Apr 18 1914...756,704 Assess. val. '13 (abt. act.)...23,386,355 Tax rate (per \$1,000) 1913...\$13.00 INT. payable at City Treas.' office.

**EAST PROVIDENCE.** This town is in Providence County. Incorp. March 1 1862. School bonds below are excluded in ascertaining borrowing capacity.

4s '11 J-J \$75,000c...July 1 1951

**Town Bonds.** 4s '88 M-A \$30,000c...1915-1918 4s g '93 J-J 25,000c...July 1 1923 4s g '93 J-J 120,000c...July 1 '23 & '43 4s g '97 J-D 100,000c...June 15 '22 & '47 4s g '08 J-J 200,000c...Jan 1 1958

**School Bonds.** 4s '08 J-J \$76,000c...July 1 1948 4 1/2% '11 J-J 80,000c...July 1 1951 4 1/2% '13 J-J 18,000c...July 1 1953 BOND. DEBT Oct 1914...\$540,000 School bonds (additional)...174,000 Floating debt...100,000 Sinking fund...59,734 Total valuation 1914...14,029,455 Town tax (per \$1,000) 1914...\$15.00 Population in 1910...15,808 INT. payable at the Rhode Island Hospital Trust Co., Providence, and City Trust Co., Boston.

**EAST PROVIDENCE FIRE DIST.** 4 1/2% g J-J \$35,000c...July 1 1917 4 1/2% g J-J 50,000c...July 1 1922 4 1/2% g J-J 100,000c...July 1 1932 BOND. DEBT May 1914...\$185,000 INT. at Industrial Tr. Co. Prov

The above bonds, while issued by the district, have been assumed by the E. Prov. Water Co., which purchased the system some years ago. Although this was assumed, the district has not been relieved of the responsibility of their payment.

**EAST PROVIDENCE-WATCHEMOKET FIRE DIST.** **Sever Bonds.** 4 1/2% '09 J-J \$30,000c...July 1 1919 BOND. DEBT Oct 12 1914...\$30,000 Assess. val. '13 (abt. act.)...4,435,319 Tax rate (per \$1,000) 1913...\$1.50 Population 1913 (est.)...9,000 INT. at N. W. Harris & Co., Inc., Boston.

**JOHNSTON.** This town is in Providence County and was incorporated Mch. 6 1759. On June 1 1898 a portion of this town, representing about five-sevenths of the assessed valuation, was annexed to the City of Providence. The commission appointed to apportion the debt to be assumed by the city of Providence reported that the city's share of the net debt is \$255,720.64,

leaving \$101,677.48 as the town debt remaining. Bonds Numbers 151 to 191 (all inclusive) remain as an obligation of the town of Johnston. The bonds given below are those remaining as an obligation of the town after division. Chap. 882, Laws of 1912, increases the limit of debt which may be incurred by this town (not counting temporary loans) to 5% of the taxable property.

**Refunding Bonds.** 4s '08 J-J \$30,000c...1918 & '23 4s '08 J-J 40,000c...1928 & 1933

**Gen. Imp. & Road Bonds—Gold** 4s g F-A \$41,000c & r...Feb 1 1917 BOND. DEBT Oct 25 '13 \$111,000 Notes outstanding...63,500 Sinking fund...14,693 Assess. val. '13 (80% act.)...3,357,450 Town Tax (per \$1,000) 1913...\$13.00 Population in 1910...5,935

INTEREST payable by Rhode Island Hospital Tr. Co., Providence, and Nat. Shawmut Bank, Boston.

**LINCOLN.** This town is in Providence Co. Inc. 1871. Population 1910, 9,825.

4s g A-O \$125,000c...Oct 15 1928 BOND. DEBT Oct 17 1914 \$125,000 Floating debt...115,000 Sinking fund and cash...73,822 Assess. val. '14 (80% act.)...5,765,260 Tax rate (per \$1,000) 1914...\$12.00 INT. at Industrial Tr. Co., Prov.

**NARRAGANSETT.** This place, located in Washington Co., was incorp. as a town June 1901.

**Highway Bonds.** 4 1/2% '13 M-N \$40,000c...Nov 1 '16-'23

**Sewage-Disposal Bonds.** 5s A-O \$5,000c...1915

**General Bonds.** 4s g '99 J-J \$60,000c...Aug 15 1929

**Improvement Bonds.** 4s g '88 M-N \$100,000c...Aug 15 1919

TOTAL DEBT Sept 1913...\$230,605 Assess. val. (2-3 act.) '13...4,463,630 Total tax (per \$1,000) 1913...\$15.00 Population in 1910...1,250 INT. on sewer bonds at N. W. Harris & Co., Inc., Boston; on improvement bonds at J. P. Morgan & Co., N. Y.; on general bonds at Nat. Shawmut Bank, Boston.

**NEWPORT.** Newport is in Newport County. Settled in 1639; incorporated 1784; re-chartered in 1853.

4s '14 J-D \$30,000c...June 1 '15-'24

**Police-Station Bonds.** 4 1/2% '13 M-N \$70,000c...1914-1927

**City Hall and Impt. Bonds.** 4s g M-N \$153,000c...July 15 1948 4s g J-J 18,000c...May 25 1930

**Industrial School and Consol.** 4s M-N \$146,000c...May 15 1923 3 1/2% M-N 15,000c...Nov 15 1930

**Public Improvements.** 4s g M-N \$100,000c...May 1 1923

**School House.** 4s g J-J \$40,000c...Jan 1 1928 3 1/2% '04 J-D 150,000c...June 1 1954 4s '08 J-J 24,000c...July 1 '15-'38 4 1/2% '14 M-S 125,000c...Mar 2 '15-'39

**Easton Beach Impt. Bonds.** 4s g '12 M-N \$24,000c...May 1 '15-'22 4s '13 22,000c...1915-1923

**Park Bonds.** 4s g F-A \$40,000c...Feb 15 1927

**Athletic Field Bonds.** 4s '13 M-S \$27,000c...Mar 15 '15-'23

**Sever Bonds.** 4s M-N \$35,000c...Nov 1 1916 4s F-A 98,000c...Feb 1 1918

**Sewer and Street Improvement.** 4s g A-O \$70,000c...Apr 15 1921 4s g F-A 50,000c...Aug 1 1929 3 1/2% g J-J 50,000c...July 25 1915 3 1/2% g J-J 50,000c...July 25 1930 BOND. DEBT Oct 15 '14 \$1,337,000 Note debt...65,000 Sinking fund...488,800 Total assessed val. 1914...62,390,800 (Assessment about 90% actual val.) Tax rate (per \$1,000) 1914...\$13.80 Population in 1910...27,149 INT. 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 \$1,245,942.80, consisting of land valued at \$447,917.70 and improvements valued at \$798,025.10.

**NORTH KINGSTOWN.** This town is in Washington County. Inc. Oct. 28 1674. Pop'n '10, 4,048.

**Funding Bonds.** 4s '05 M-S \$15,000c...Dec 1 1940 BOND. DEBT Nov 2 1914...\$125,000 Floating debt...33,000 Sinking fund...33,094 Assess. val. 1914...4,853,405 Tax rate (per \$1,000) 1913...\$10.00 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 \$65,000c...Oct 1 1935 4 1/2% g J-J 50,000c...July 1 '14-'42 BOND. DEBT Oct 23 1914 \$115,000 Floating debt...70,000 Sinking fund, &c...13,500 Assess. val. (3/4 act.) '14...5,243,280 Total tax (per \$1,000) 1914...\$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&r July 1 1948

General Debt Bonds. 4s g '85 J-J \$42,000&r July 1 1915

Sewer Bonds. 4s g '93 A-O \$350,000&r Apr 1 1923

School Bonds. 3 1/2s '02 J-D \$32,000&r June 1 1922

Street Improvement Bonds. 3 1/2s '99 A-O \$100,000&r Apr 1 1939

Highway Bonds. 4s g '05 M-N \$210,000&r Nov 1 1935

Fire-Station Bonds. 4s g '05 M-N \$21,000&r Nov 1 1930

Public Park Bonds. 4 1/2s g '10 J-J \$200,000&r July 1 1950

Refunding Bonds. 4s g '04 M-N \$100,000&r May 1 1929

Water Bonds. 4s '89 J-J \$400,000&r July 1 1919

NET DEBT Jan 1 1914 \$4,796,802

Assessed valuation real. 42,984,780

Assessed val., personal. 8,350,720

Personal prop. (intangible) 2,405,570

Total valuation 1913. 53,741,070

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.

Refunding Water Loan. 3s g '00 M-N \$2,100,000&r May 1 1930

Highway Loan. 4s g '94 M-N \$1,200,000&r May 1 1924

JOHNSTON BOND (Annezed). School District No. 15.

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.— Oct. 1 1914.

Bonded debt (incl. water debt) \$18,816,000

Floating debt. 3,098,014

Total debt. \$21,914,014

Water Works.—The water works construction account to Oct. 1, 1914 amounted to \$7,071,283.41.

ASSESSED VALUATION.—1914. 1913.

Personal est. \$212,030,840

POPULATION.—In 1910, 224,326; 1905, 198,635; 1900, 175,597.

SOUTH KINGSTOWN. This town is in Washington County Inc. Feb. 28 1722. Pop. 1910, 5,176.

Improvement Bonds. 4s J-D \$39,000&r Dec 15 '15-'21

Funding Bonds. 4s '12 J-D \$97,000&r June 15 '15-'33

TIVERTON. This town is in Newport County.

Refunding Bonds. 4s '12 M-S \$64,000&r Sept 1 '15-'42

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

BOND. DEBT July 1914. \$451,000

WESTERLY. This town is in Washington County. Inc. 1669. Population 1910, 8,696.

Funding Bonds. 4s g '09 J-D \$100,000&r June 1 1939

Water Loan. 4s M-S \$100,000&r Sept 1 1927

WOONSOCKET. Woonsocket is in Providence County. Incorporated as a town in 1867; a city June 13 1888.

Refunding Water Bonds. 4s g '99 A-O \$150,000&r Apr 1 1919

CITY HALL BONDS. 4s g '03 M-N \$100,000&r May 1 1923

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

Barrington (T.), Bristol Co. None \$53,000

State of Connecticut. ITS DEBT, RESOURCES, &c.

Admitted as a State. One of Original Thirteen

Total area of State (square miles). 5,004

State Capital. Hartford

Governor (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

Funding Bonds. 4s g '94 A-O \$310,000&r Apr 1 1924

Sewer Bonds. 4s g '93 F-A \$35,000&r Aug 15 1921

School Bonds. 4s g '03 M-N \$100,000&r May 1 1923

Refunding Bonds. 4s g '07 J-D \$200,000&r June 1 1927

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

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LEGISLATURE meets biennially in odd years on the Wednesday following the first Monday in January.

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

Interest Payable, When Due, Outstanding. Name and Purpose. 1909 3 1/2 A-O



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.

A complete revision of the law concerning investments by savings banks was made by the 1913 Legislature. A digest (Sections 2, 3, 4 and 5) of this new law governing investment in municipal obligations is given below.

Sections 2 and 3 concern State loans and permit investment in bonds of the District of Columbia and stock, bonds or interest-bearing obligations of the United States or any State admitted to Statehood prior to Jan. 1 1896, which has not, within 10 years previous to such investment, defaulted for more than 90 days in the payment of principal or interest; and in the bonds or interest-bearing obligations of any State which at time of investment have been outstanding for at least 10 years, and which have been issued (1) for the funding or settlement of any previous obligation of such State theretofore in default, or (2) for the refunding of such funding or settlement obligation of such State theretofore in default; provided there has been no default on said funding or refunding bond since issuance.

Sec. 4. In obligations of any county, town, city, borough, school district, fire district or sewer district in this State.

Sec. 5. In stock or bonds of any incorporated city in a State admitted to Statehood prior to Jan. 1 1896, incorporated as a city, under the same or a different name, at least 25 years prior to making such investment, and which has not less than 20,000 inhabitants; provided the bonded debt, including the issue in which such investment is made, and its proportion, based on the valuation of property therein for the assessment for taxation next preceding such investment, of the county and town debt, after deducting water debt and sinking funds, does not exceed 7% of the valuation of the taxable property, and provided the city issuing such bonds, or the State in which it is located, has not defaulted for more than 90 days in the payment of any of its funded indebtedness or the interest thereon within 15 years next preceding the purchase of such bonds. The provisions of this section shall not authorize investment in any "special assessment" or "improvement" bonds, or other bonds or obligations which are not the direct obligations of the city issuing the same, and for which the faith and credit of the issuing city are not pledged.

Sections 6 to 22, inclusive, of the new law, given in full below, regulate investment in securities of railroad corporations and street railways.

Sec. 6. In the bonds or interest-bearing obligations issued by a railroad corporation organized under the laws of any of the New England States, and owning in fee not less than 300 miles of railroad located in said States, and which has paid in dividends in cash an amount equal to not less than 4% per annum on its outstanding shares of capital stock in each fiscal year for the 5 years next preceding such investment, or in the bonds or interest-bearing obligations issued by a railroad terminal, depot, bridge, tunnel or street railway corporation organized under the laws of any of the New England States or the State of New York assumed by a railroad corporation organized under the laws of any of the New England States and owning in fee not less than 300 miles of railroad located in said States and complying with all the provisions of this section; if any such railroad corporation shall be leased to another railroad corporation organized under the laws of any of the New England States and owning in fee not less than 300 miles of railroad located in said States, under a lease which provides for the payment by the lessee as rental an amount sufficient to pay dividends on the capital stock of the lessor amounting in the aggregate in each fiscal year on its outstanding capital stock, such lessor shall be regarded as having paid its dividends within the meaning of this section, but in case the lessee shall hold any shares of the capital stock of the lessor, such shares shall not be considered as outstanding within the meaning of this section.

Sec. 7. In bonds or debentures actually issued by a railroad corporation incorporated in any of the New England States, at least 1/2 of the railroad of which is located in said State, whether such corporation is in possession of and is operating its own railroad or such railroad is leased to another railroad corporation incorporated in any one of the New England States, provided such bonds or debentures shall be secured either by a mortgage which was at the date thereof, or is at the time of making the investment, a first mortgage on not less than 75% of the railroad of such corporation owned in fee at the date of the mortgage, or by a refunding mortgage which provides for the retirement of all prior lien mortgage bonds of such railroad corporation, or by a mortgage which is a prior lien on some part of the railroad covered by a refunding mortgage which provides for the retirement of all outstanding prior lien bonds, or that if the railroad and railroad property of such corporation are unincumbered by mortgage, such bonds or debentures shall be issued under the authority of one of said States which provides by law that such railroad corporation which has issued bonds or debentures shall subsequently execute a mortgage upon its road, equipment, franchise or upon any of its real or personal property, without including in and securing by such mortgage all bonds or debentures previously issued and all pre-existing debts and liabilities, and provided such corporation has paid in dividends in cash an amount equal to not less than 4% per annum on all its outstanding capital stock in each fiscal year for the five years next preceding such investments. If any such railroad company shall hold the railroad of another such railroad corporation under a lease which provides for the payment by the lessee as rental of an amount sufficient to pay dividends on the capital stock of the lessor amounting in the aggregate in each fiscal year of said lessor, during the term of said lease, to not less than 4% on all its outstanding capital stock, such lessor shall be regarded as having paid its dividends within the meaning of this section; but in case the lessee shall hold any shares of the capital stock of the lessor such shares shall not be considered as outstanding within the meaning of this section.

Sec. 8. No bonds or other interest-bearing obligations shall be made a legal investment by sections 6 and 7 in case the authorized issue thereof, together with all outstanding prior debts of the issuing or assuming corporation, including all evidences of debt that may legally be issued under any of its prior authorizations or under any of its assumed prior authorizations, after deducting therefrom, in case of a refunding mortgage, the bonds reserved under the provisions of said mortgage to retire prior debts at maturity, shall exceed 3 times the outstanding capital stock of said corporation at the date of such investment.

Sec. 9. In the bonds issued by a railroad, terminal, depot, bridge, tunnel or street railway corporation organized under the laws of any of the New England States or the State of New York, the property of which is located wholly or in part in one of said States, or in the bonds issued by a railroad, terminal, depot, bridge, tunnel or street railway corporation, organized under the laws of any of said States, assumed by a railroad, terminal, depot, bridge, tunnel or street railway corporation organized under the laws of said States, provided such bonds shall be secured either by a mortgage which was at the date thereof, or is at the time of making the investment, a first mortgage on not less than 75% of the railroad owned in fee at the date of the mortgage, in the case of a railroad or street railway corporation, or the fixed property, in the case of a terminal, depot, bridge or tunnel corporation, owned by the corporation issuing the bonds, or by refunding mortgage, which provides for the retirement of all prior lien bonds of such corporation, or by a mortgage which is a prior lien on some part of the property covered by a refunding mortgage which provides for the retirement of all outstanding prior lien bonds. No bond shall be made a legal investment under this section unless the bonds are guaranteed, principal and interest, by endorsement by, or guaranteed principal and interest

by endorsement, which guaranty has been assumed by a railroad corporation owning in fee not less than 300 miles of railroad in the New England States, whose bonds are made a legal investment under sec. 6. No bonds shall be made a legal investment by this section in case the mortgage securing the bonds shall authorize a total issue of bonds which, added to the total debt described in sec. 8 of the guaranteeing corporation, including therein the authorized amount of all previously guaranteed bond issues, shall exceed 3 times the outstanding capital stock of said guaranteeing corporation at the time of making said investment.

Sec. 10. In the mortgage bonds, as described in Sec. 15, issued or assumed by any railroad corporation incorporated under the laws of the United States, or any State, provided such railroad corporation owned in fee during each of the 5 fiscal years of such railroad corporation next preceding the date of such investment not less than 500 miles of standard-gauge railroad, exclusive of sidings, within the United States, and provided such railroad corporation has complied during each of said fiscal years with the provisions of Sec. 14, or if such corporation owned in fee less than 500 miles of such railroad, the gross earnings of such corporation, as reckoned in sec. 14, shall have been not less than \$10,000,000.

Sec. 11. In the mortgage bonds, as described in Sec. 15, issued or assumed by any railroad corporation incorporated under the laws of the United States, or any State, provided during each of the 5 fiscal years of such railroad corporation next preceding the date of such investment such railroad subjected to the lien of the mortgage securing its bonds has been operated by a corporation described in, and which has complied with all the provisions of, sections 10 and 14. No bonds shall be made a legal investment by this section unless the bonds are guaranteed principal and interest by endorsement by, or guaranteed principal and interest by endorsement which guaranty has been assumed by, the corporation operating the railroad covered by the mortgage securing the bonds and which has complied with all the provisions of sections 10 and 14. No bonds shall be made a legal investment by this section unless the bonds are guaranteed principal and interest by endorsement by, or guaranteed principal and interest by endorsement which guaranty has been assumed by, the corporation operating the railroad covered by the mortgage securing the bonds and which has complied with all the provisions of sections 10 and 14.

Sec. 12. In the mortgage bonds as described in this Act issued or assumed by any terminal, depot, bridge or tunnel company incorporated under the laws of the United States, or any State, provided the property of such terminal, depot, bridge or tunnel company is used by one or more railroad corporations described in, and which have complied with all the provisions of, sections 10 and 14. No bond shall be made a legal investment by this section unless the bond is guaranteed principal and interest by endorsement by, or guaranteed principal and interest by endorsement which guaranty has been assumed by, one or more railroad corporations described in, and which has complied with all the provisions of, sections 10 and 14.

Sec. 13. In the mortgage bonds as described in Sec. 15 issued or assumed by any railroad corporation incorporated under the laws of the United States, or any State, provided, during each of the 5 fiscal years of such railroad corporation next preceding the date of such investment, such railroad corporation owned in fee not less than 100 miles of standard-gauge railroad, exclusive of sidings, within the United States, and provided such railroad corporation has complied during each of said fiscal years with the provisions of sec. 14. No bonds shall be made a legal investment by this section unless the bonds are guaranteed principal and interest by endorsement by, or guaranteed principal and interest by endorsement, which guaranty has been assumed by, a corporation described in, and which has complied with all the provisions of, Sections 10 and 14, nor unless it complies with the provisions of sec. 14.

Sec. 14. Any railroad corporation described in sections 10 and 13 shall comply with the provisions of this section during each of the 5 fiscal years of such railroad corporation next preceding the date of such investment, before any of its mortgage bonds as described in sec. 15 shall be made a legal investment: Such railroad corporation shall have paid the matured principal and interest of all indebtedness and shall have paid in dividends in cash to its stockholders an amount equal to at least 4% upon all its outstanding capital stock; the gross earnings from the operation of the property of such railroad corporation, including therein the gross earnings of all roads 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 3 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 outstanding indebtedness of railroads controlled and operated which are not owned by said corporation, after deducting from said interest and rentals interest and dividends received from the stocks, bonds or notes of railroad corporations not operated by said corporation, which have been deposited with a trustee as the only security for the payment of bonds or notes issued by said corporation, but not in excess of the interest on said last-named bonds or notes.

Sec. 15. Whenever the term "mortgage bonds" is used in sections 10 to 20, inclusive, it shall mean either (1) That the mortgage securing the bonds was at the date thereof, or is at the date of such investment, a first mortgage on not less than 75% of the railroad, in the case of a railroad corporation, or the fixed property, in the case of a terminal, depot, bridge or tunnel company, owned in fee at the date of the mortgage by the corporation which contracted and issued the bonds; that 75% of the railroad subject to the lien of said mortgage is connected; that the date of said mortgage is at least 5 years prior to the date of such investment, unless the corporation issuing, assuming or guaranteeing the bond has complied with sec. 14 for each of the 10 fiscal years of such corporation next preceding the date of such investment; but a mortgage given in substitution for and not greater in amount than such mortgage, and covering the same railroad or property, shall be considered to be in accordance with this requirement; (2) That if the mortgage securing the bonds was at the date thereof, or is at the date of such investment, not a first mortgage on not less than 75% of the railroad owned in fee at the date of the mortgage, it is a first mortgage on at least 75% of the railroad subject to the lien of said mortgage at the date thereof, but if any proceeds 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 75% of the total mileage which is subject to the lien of such mortgage, including the mileage which is represented or covered by said stocks or bonds; that 75% of the railroad subject to the lien of said mortgage is connected; that the date of said mortgage is at least 5 years prior to the date of such investment, unless the corporation issuing, assuming or guaranteeing the bond has complied with sec. 14 for each of the 10 fiscal years of such corporation next preceding the date of such investment; but a mortgage given in substitution for and not greater in amount than such mortgage, covering the same railroad or property, shall be considered to be in accordance with this requirement. (3) That the mortgage securing the bonds was at the date thereof, or is at the date of such investment, a first mortgage or a mortgage or trust indenture which is in effect a first mortgage upon all the railroads, subject to the lien of said mortgage or trust indenture by virtue of the irrevocable pledge with the trustee thereof of an entire issue of 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; that 75% of the railroad subject to the lien of said mortgage is connected; that the date of said mortgage is at least 5 years prior to the date of such investment, unless the corporation issuing, assuming or guaranteeing the bonds has complied with sec. 14 for each of the 10 fiscal years of such corporation next preceding the date of such investment; but a mortgage given in substitution for and not greater in amount than such mortgage, and covering the same railroad or property, shall be considered to be in accordance with this requirement. (4) That the mortgage securing the bonds was at the date thereof, or is at the date of such investment, a refunding mortgage which provides for the retirement of all prior lien mortgage bonds of said corporation outstanding at the time of said investment, and covering at least 75% of the railroad owned in fee by said company at the date of said mortgage. No mortgage is to be regarded as a refunding mortgage under the provisions of this section unless the bonds which it secures mature at a later date than any bond which it is given to refund, but, in case bonds are issued to mature at an earlier date than any bond which it is given to refund, the mortgage contains the provisions that bonds issued to mature at an earlier date may be retired by a like amount of bonds reissued under said mortgage. (5) That the mortgage securing the bonds is a prior lien to a refunding mortgage described above, on some part of the railroad or railroad property covered by said refunding mortgage, provided the bonds issued under such mortgage are to be refunded by said refunding mortgage, and the property covered by said prior lien mortgage is operated by, and its operations included in, those of the railroad corporation issuing said refunding mortgage.

Sec. 16. No bond shall be made a legal investment by Sec. 10 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 debts, or of its assumed prior debts, after deducting therefrom in case of a refunding mortgage the bonds reserved under the provisions of said mortgage, to retire prior debts at maturity, shall exceed 3 times the outstanding capital stock of said corporation at the date of such investment; no bond shall be made a legal investment by sections 11, 12 and 13 in case the mortgage securing the same shall authorize a total issue of bonds, which, added to the total debt, as defined in this section, of the guaranteeing corporation, including therein the authorized amount of all previously guaranteed bonds issued, shall exceed 3 times the capital stock of said guaranteeing corporation outstanding at the time of making said investment; in 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 as the total authorized issue.

Sec. 17. Bonds which have been or shall become legal investments under any of the provisions of sections 10 to 20, incl., shall not be rendered illegal, although the corporation issuing, assuming or purchasing such bonds shall fail for a period not exceeding 2 successive fiscal years to comply with the requirements of sections 10 and 14; but no further investment in the bonds issued, assumed or guaranteed by said corporation shall be made after the first fiscal year of such failure; but if, after the expiration of said period, said corporation complies for the following fiscal year with all the requirements of sections 10 and 14, it shall be regarded as having complied therewith during said period, and thereupon said bonds shall be legal investments, but in case of any subsequent failure to comply with sections 10 and 14 the bonds of said corporation shall not be purchased until said corporation shall have complied each year for 5 successive years with said sections 10 and 14.

Sec. 18. Bonds which have been or shall become legal investments under any of the provisions of sections 10 to 20, incl., shall not be rendered illegal because the property upon which they are secured has been or shall be conveyed to or legally acquired by another railroad corporation, and 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, for 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 issued or assumed said bonds.

Sec. 19. If a railroad corporation which has complied with all the requirements of sections 10 and 14 except that the period of compliance is less than 5 years, shall be, or shall have been, consolidated or merged with, or its railroad purchased and all the debts of such corporation assumed by, another railroad corporation incorporated under the laws of the United States, or any State, the corporation so succeeding shall be considered as having complied with all the provisions of said sections during those successive years next preceding the date of such consolidation, merger or purchase, in which said consolidated, merged or purchased corporations, if considered as one continuous corporation in ownership and possession, would, taken together, have so complied, provided in the case of a railroad corporation which has complied with all the requirements of said sections, except that the period of compliance is less than 5 years, said succeeding corporation shall continue so to comply for a further period which shall make such compliance equivalent to at least 5 successive years.

Sec. 20. If, by means of consolidation, merger or purchase, a railroad corporation shall own and possess the properties and franchises which, prior thereto, were of other such corporations, and, during the years next preceding such consolidation, merger or purchase, one or more of said corporations, have regularly paid in cash to stockholders dividends in amounts equaling or exceeding 4% per annum upon the capital stock of the predecessor corporation outstanding at the time of the investment, such successor corporation shall be considered as having paid such dividends during the same period of years.

Sec. 21. Savings banks may invest not exceeding 2% of their deposits and surplus in equipment trust notes, bonds or certificates issued by, or which are guaranteed by endorsement both as to principal and interest by, or which are secured by lease of equipment to, a railroad corporation which, in case of a railroad corporation incorporated under the laws of any of the New England States, has complied with Sec. 8, or which, in the case of a railroad corporation incorporated under the laws of any other State, or of the United States, has complied with all the provisions of sections 10 and 14 provided said notes, bonds or certificates are secured by a first lien on, or by a lease and conditional sale of, new standard railroad equipment free from other encumbrances, for the purchase of which said notes, bonds or certificates were issued at not exceeding 90% of the purchase price thereof, and provided the instrument under which such notes, bonds or certificates are issued, or the lease of such equipment to the railroad corporation, provides for the proper maintenance of the equipment covered thereby and for the payment of the entire issue of such notes, bonds or certificates in not exceeding 15 annual or 30 semi-annual installments, without the release of any part of the lien or interest in any of the equipment securing such notes, bonds or certificates until the entire issue of such notes, bonds or certificates shall have been paid or redeemed. No equipment trust notes, bonds or certificates shall be made a legal investment by this section in case the series authorizes an amount which, added to the total debt as defined in sec. 8, in the case of a railroad corporation organized under the laws of any of the New England States, or Sec. 16 in the case of a railroad corporation organized under the laws of any other State or of the United States, which issued or guaranteed or is the lessee of the equipment securing such equipment trust notes, bonds or certificates, including therein the outstanding amounts of all previously issued series of such equipment trust notes, bonds or certificates, shall exceed 3 times the capital stock of such railroad corporation outstanding at the time of making said investment.

Sec. 22. Savings banks may invest not exceeding 2% of their deposits and surplus in bonds issued by any street railway corporation incorporated in this State the railway of which is located wholly or in part therein, provided such bonds are secured by a mortgage which was at the date of the mortgage or is at the date of the investment a first mortgage on not less than 75% of the railway of such corporation owned in fee at the date of the mortgage, and provided the gross earnings of said corporation each fiscal year for the 5 years next preceding the date of such investment were not less than \$100,000, and that said corporation in each of said years earned and paid in dividends in cash an amount equal to at least 4% per annum upon the outstanding capital stock, and provided, at the date of any such dividend, the outstanding capital stock is equal to at least  $\frac{1}{2}$  of the debt of such corporation.

Sections 23, 24 and 25, given below, add the bonds of water companies and telephone companies to the list of securities which banks may invest.

Sec. 23. Savings banks may invest not exceeding 2% of their deposits and surplus in mortgage bonds and other interest-bearing obligations of any water company supplying water for domestic use to communities in this State having a population of not less than 50,000 whose franchise is an exclusive one and unlimited in time, provided the amount of all the outstanding debts of such company does not exceed its capital stock, and provided such water company has earned each year and paid in cash from its officially reported net earnings, as shown by its annual report or other sworn official statement, to municipal, State or United States authorities, dividends of not less than 4% per annum on its entire outstanding capital stock, for a period of 4 years next preceding the making of the investment.

Sec. 24. Savings banks may invest not exceeding 2% of their deposits and surplus in bonds of any telephone company incorporated in this State, whose property is located chiefly in this State, which are secured by a first mortgage upon at least 75% of the property of such company, including its franchises, rights and privileges, and limiting the amount of bonds issuable thereunder to 75% of the value of the property mortgaged, excluding any valuation of said franchises, rights and privileges, and providing the gross income of such telephone company shall have been not less than \$2,000,000 per annum during each of the 5 fiscal years of such telephone company next preceding the date of such investment.

Sec. 25. Savings banks may invest not exceeding 2% of their deposits and surplus in bonds of any telephone company incorporated in any of the New England States, or in the State of New York, and secured by a first mortgage upon at least 75% of the property of such telephone company, or by the deposit with a trust company incorporated under the laws of one of the New England States or of the State of New York of bonds and shares of stock of other telephone corporations under an indenture of trust which limits the amount of bonds so secured to 75% of the value of the securities deposited as stated and determined in said indenture, and provided the gross income of such telephone company shall have been not less than \$25,000,000 per annum during each of the 5 fiscal years of such telephone company next preceding the date of such investment. No bond of a telephone company shall be made a legal investment under sections 24 and 25

unless during each of the 5 fiscal years of such telephone company next preceding the date of such investment said telephone company shall have paid the matured principal and interest of all its indebtedness, and shall have paid, during each of said years, in cash dividends an amount equal to not less than 6% per annum on all its outstanding issues of capital stock, and 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.

Sec. 26 permits savings banks to invest in the capital stock of any bank or trust company located in Connecticut or in New York City or Boston, Mass. The old law granted this authority, but the new law goes further and limits the amount to be invested in this security. It says: "No savings bank shall hold by way of investment and as security for loans more than 20% of its deposits in the stocks of such banks or trust companies, at par value, nor more than 3% of its deposits, nor more than \$100,000 of its capital value, nor more than  $\frac{1}{4}$  of the capital stock of any such bank or trust company. The provisions of this section shall not render illegal any such investments now owned by any bank or trust company."

Loans secured by real estate are regulated by Sections 27 and 28 of the new law. These sections were printed in the "Chronicle" of Sept. 27 1913, page 899.

Sec. 29. Savings banks may invest not exceeding 20% of their deposits and surplus in notes secured by pledge of stocks or bonds as collateral, provided the corporation issuing such stock or bonds shall have paid thereon dividends or interest at the rate of not less than 4% (3% in old law) per annum during the 2 years next preceding the time when such loan is made; or by the pledge of any stocks or bonds, or other obligations which under the provisions of this Act may be purchased by savings banks; but the market value of any securities given to secure any collateral loan shall be at least 20% in excess of the amount of the loan and not more than 5% of the aggregate deposit in any savings bank shall be loaned on the stocks, bonds or other obligations of one corporation, or by the pledge of deposit accounts and books in savings banks in this State to an amount not exceeding the balance due from said savings banks on such deposit account.

Sec. 30. Savings banks may invest not exceeding 10% (20% in old law) of their deposits and surplus in notes, each of which shall be the joint and several obligations of two or more parties, all residents of this State, but no savings bank shall loan on personal security to one person more than 3% of its deposits at the time of making such loan. No savings bank shall buy or lend any money upon any obligations on which only one person or firm shall be helden without taking additional security for the same equivalent to the guaranty or endorsement of some other responsible party.

Sec. 31 subjects the amounts which may be expended to purchase or construct any building for the purpose of accommodating the business of such bank to the approval of the bank commissioners.

Sec. 32. Savings banks may deposit in incorporated banks or trust companies located in this State or the States of New York, Massachusetts or Rhode Island, or the city of Philadelphia, but such deposits shall not in any case exceed 30% of the capital stock, surplus and undivided profits of such depository.

Sections 33, 34 and 35 concern rates of interest on loans, record of loans and the investment of deposits in accordance with general statutes.

Sec. 36. The provisions of this Act shall not render illegal the investment in, nor the investment hereafter in, any bonds or interest-bearing obligations issued or assumed by a railroad corporation, which were a legal investment at the time of the passage of this Act, so long as such bonds or interest-bearing obligations continue to comply with the laws in force prior to the passage of this Act; but no such bond or interest-bearing obligation that falls, subsequent to the passage of this Act, to comply with said laws in force, prior to this Act, shall again be a legal investment unless such bonds or interest-bearing obligations comply with the provisions of this Act.

Sec. 37. If any street railway company, the bonds of which are a legal investment, prior to the passage of this Act, shall fail, in any fiscal year subsequent to the passage of this Act, to pay dividends equal to 4% upon its outstanding capital stock, the bonds of such railway company shall cease to be a legal investment until such company shall have complied with all the provisions of sec. 22 of this Act.

Sec. 38. Prior to the first day of November 1913 the Bank Commissioners shall ascertain what bonds and other interest-bearing obligations are legal investments under the provisions of this Act, and shall also ascertain what bonds and obligations are then legal investments under the provisions of sec. 36, and within the first ten days of November 1913 said Bank Commissioners shall send to each savings bank, and to each bank and trust company having a savings department, a certificate stating over their signatures that upon investigation they find that the bonds and obligations specified in one list in said certificate are authorized as legal investments by the provisions of this Act, and that the bonds and obligations specified in a second list therein are authorized as legal investments under the provisions of sec. 36.

Sec. 39. Within the first ten days of the month of November 1913 and of the months of May and November in each year thereafter, said bank commissioners shall send to each savings bank and to each trust company having a savings department a similar certificate.

[The list of legal investments issued by the Commissioners in November 1914 was printed in the "Chronicle" of Nov. 14 1914, page 1470.]

Sec. 40. Said certificate shall be *prima facie* evidence of the correctness of the findings of said Commissioners, and shall so continue until the issuance of the next certificate of said Commissioners, or of an intermediate certificate correcting and changing the list of legal investments in the certificate last issued. The purchase of any bond or obligation specified in any such certificate made before said respective bonds or obligations are withdrawn or omitted by the Bank Commissioners in a subsequent certificate issued by them shall be a legal investment under this Act.

Sec. 41. Any person financially interested in any finding of the Bank Commissioners as to any bond or obligation may take an appeal therefrom to the Superior Court next to be held at Hartford, which Court shall have power to inquire into and render a judgment whether said bond or obligation comes within the provisions of this Act as an authorized investment for savings banks. In case of such an appeal, due service thereof shall be made upon the Bank Commissioners at least 12 days before the return day of said appeal.

Sec. 42. In the sections of this Act which relate to railroad bonds the word "debt" shall be construed to mean obligations issued or assumed evidenced by a series of bonds or other interest-bearing instruments which mature at a time or times exceeding 3 years after their date, and the term "railroad corporation" shall be construed to mean 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.

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. Subsequent opinions are 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 any State or of any city or borough of this State, or in any stocks, bonds 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. Many towns and cities, however, whose limits were about identical have been consolidated (including Stratford, Bridgeport, New Britain, New Milford and New Haven), and the outstanding bonds of both town and city are reported together without distinction.



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 quadrennial periods:

Table with 4 columns: Year, Funded debt, Floating debt, Total debt. Rows for years 1912 through 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.

Table with 2 columns: Description, Amount. Rows for Bridge Bonds, Sewer Bonds, Building Bonds, Refunding Bonds, School Bonds, City of Ansonia Bonds.

BRIDGEPORT.

This city is in Fairfield County. Incorporated as a city in 1836. In 1889-90 the town and city of Bridgeport were consolidated, the city assuming the town's debt.

Table with 2 columns: Description, Amount. Rows for City and Funding Bonds, Refunding Bonds, High School Bonds, Sewer Bonds, Paving Notes.

BRISTOL.

The 1911 Legislature granted a charter to the city (accepted by the voters Aug. 14 1911, going into effect Oct. 2 1911) superseding the old town and borough governments, the liabilities of which are assumed by the city.

Table with 2 columns: Description, Amount. Rows for Water Bonds, Town Bonds Assumed, Floating debt, Sinking fund, NET DEBT, Grand list.

EAST HARTFORD FIRE DIST. Water Loans.

Table with 2 columns: Description, Amount. Rows for A-O \$115,000, J-D 150,000, BOND. DEBT, Sewer notes, General expense notes, Sinking fund, Value of water plant, Assess val, Tax rate.

FAIRFIELD.

Table with 2 columns: Description, Amount. Rows for This town is in Fairfield County, 4s '90 J-J, 3 1/2s '01A-O, 4s '09 M-S, BOND. DEBT, Floating debt, Grand list, Tax rate, Population.

FAIRFIELD COUNTY.

Table with 2 columns: Description, Amount. Rows for Bridgeport and Danbury are the county seats, Refunding Bonds, BOND. DEBT, Notes outstanding, Assessed valuation, County tax, Population, INT. at Conn. Nat. Bk., Bridgeport.

GLASTONBURY.

Table with 2 columns: Description, Amount. Rows for This town is in Hartford Co. Inc. May 1892, Pop'n 1910, 4s J-J, 4s J-J, BOND. DEBT, Note debt, Sinking fund, Grand list, Tax rate, INT. at Hartford Trust Co.

GREENWICH, TOWN.

The town and borough of same name are located in Fairfield County. Incorporated in 1662.

Table with 2 columns: Description, Amount. Rows for School Bonds, Highway Improvement Bonds, Refunding School Bonds, Refunding Bonds, High School Notes, TOTAL DEBT, Sinking fund, Grand list, Tax rate, Population, INT. on bonds of 1912 and 1914 payable at U. S. Mte. & Tr. Co., N. Y., on bonds of 1909 also payable in N. Y., on others at office of Town Treasurer.

GREENWICH, BOROUGH.

Table with 2 columns: Description, Amount. Rows for Incorporated 1854, 4s M-N, BOND. DEBT, Floating debt, Grand list, Borough tax, Population, INT. at Greenwich Trust Co.

GROTON.

Table with 2 columns: Description, Amount. Rows for This town is in New London Co. Inc. May 1704, Popula'n '10, 4s M-N, Refunding Bonds, BOND. DEBT, Assets, Grand list, Total tax, INT. EST. at City Treasurer's office.

GROTON WATER DISTRICT.

Table with 2 columns: Description, Amount. Rows for 4s '04 A-O, 4s '05 J-D, 4s '11 J-J, 4s '11 M-N, 4s '11 J-J, TOTAL DEBT, Ass'd val., Population, INT. payable at National Bank of Commerce, New London, Conn.

HARTFORD.

Table with 2 columns: Description, Amount. Rows for The town and city of Hartford were consolidated on April 1 1896, and their debts are no longer reported separately, City Incorp. May 1784, Municipal Building Bonds, Refunding Bonds, Park Improvement Bonds, Paving Bonds, High School & Bridge Bonds, Police Department, Refunding Bonds, Improvement Bonds.

Conn. R. Bge. Bds. (Coup. or Reg)

Table with 2 columns: Description, Amount. Rows for 3 1/2s '04 J-J, 3 1/2s '05 J-D, Water Bonds, Total DEBT, INT. payable at City Treasury, Oct. 1 '14, Apr. 1 '14.

Table with 2 columns: Description, Amount. Rows for Total debt, Sinking fund, Water dt., Water sinking fund, incl. in above sink. fund., CITY PROPERTY, Assessed Valuation and Tax Rate.

Table with 2 columns: Description, Amount. Rows for 1913, 1912, 1911, 1910, 1905, 1900, 1895, 1890, including valuation of corporation stock held by residents, which for 1913 aggregated \$64,630,435.

SCHOOL DISTRICT TAXES.—Under an Act of the Legislature approved April 3 1913, a tax is levied on the city's "grand list" and the proceeds appropriated for the purposes of school maintenance in the various school districts, the same being apportioned according to the number of pupils in each district. For the first year of operation of this Act the tax levy was fixed at 5 mills. Hereafter each of the districts given below reported separate valuations and tax rates.

Table with 2 columns: Description, Amount. Rows for HARTFORD "ARSENAL SCH. DISTRICT", 4s J-D, 4s '08 M-N, 4s J-J, BOND. DEBT, Sinking fund, INT. at Riverside Tr. Co., Hartf.

Table with 2 columns: Description, Amount. Rows for HARTFORD "FIRST SCHOOL DISTRICT", 4s M-N, BOND. DEBT, Sinking fund.

Table with 2 columns: Description, Amount. Rows for HARTFORD "NORTHEAST SCH. DISTRICT", Building Bonds, 4s '09 J-D, 3 1/2s J-J, 4 1/2s '14 M-S, BOND. DEBT, Sinking fund, INT. on 3 1/2s at Security Co., Hartf.; 4s at Charter Oak Nat. Bk. Hart.

Table with 2 columns: Description, Amount. Rows for HARTFORD "NORTHWEST SCHOOL DISTRICT", Bonds are subject to taxation, 4s '08 M-S, BOND. DEBT, Notes outstanding, Sinking fund, INT. at Security Co. of Hartford.

Table with 2 columns: Description, Amount. Rows for HARTFORD "SECOND NORTH SCHOOL DISTRICT", 4s '04 J-J, 4s '04 J-J, 4 1/2s '14, BOND. DEBT, INT. at Security Co., Hartford.

Table with 2 columns: Description, Amount. Rows for HARTFORD "SOUTH SCHOOL DISTRICT", 3 1/2s M-N, 3 1/2s M-N, 3 1/2s '05 M-S, BOND. DEBT, Population in 1913, INT. at Fidelity Tr. Co., Hartford.

Table with 2 columns: Description, Amount. Rows for HARTFORD "SOUTHWEST SCHOOL DISTRICT", 4 1/2s '14 M-N, BOND. DEBT, Mortgage loan, Demand note, INT. at Conn. Trust & Safe Dep. Co., Hartford.

Table with 2 columns: Description, Amount. Rows for HARTFORD "WASHINGTON SCHOOL DISTRICT", 4s J-J, 4s J-J, 4s '08 J-J, BOND. DEBT, INT. at Hartford Nat. Bank.

Table with 2 columns: Description, Amount. Rows for HARTFORD "WEST MIDDLE SCHOOL DISTRICT", 3 1/2s '01 F-A, 4s '11 F-A, BOND. DEBT, Sinking fund, Population in 1914, INT. EST. payable at the Charter Oak National Bank, Hartford.

CHATHAM.

Table with 2 columns: Description, Amount. Rows for This town (P. O. East Hampton) is in Middlesex County, Inc. 1767, School-Building Bonds, Ref. Ry. Bonds, 4s '09 J-D, 4s '10 J-D, BOND. DEBT, Sinking fund, Grand list, Tax rate, Population, INT. Cent. Nat. Bk., Middletown.

DANBURY, CITY.

Table with 2 columns: Description, Amount. Rows for Situated in Danbury Town, Fairfield County, Incorporated in 1889, Improvement Bonds, 4s J-J, 4s J-J, Funding Bonds, Water Bonds, 4s '06 J-J, 4s '09 J-J, BOND. DEBT, Floating debt, Water debt, Total valuation, Value of city property, Tax rate, Population, INT. on impt. and funding bonds and water bonds due 1920 at Nat. Park Bank, N. Y.; other water bonds at Imp. & Traders' Nat. Bank, N. Y.

DANBURY, TOWN.

Table with 2 columns: Description, Amount. Rows for Funding Bonds, School Bonds, BOND. DEBT, Grand list, Tax rate, Population, INT. EST. is payable at the Import. & Traders' N. Bank, N. Y. C.

DEBBY.

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.

Table with 2 columns: Description, Amount. Rows for Road and Bridge Bonds, Refunding Bonds, School Bonds, TOTAL DEBT, Sinking fund, Cash on hand, Valuation 1913, City tax, Total tax, Population, INT. at Birmingham Nat. Bank, Derby.

EAST HARTFORD.

Table with 2 columns: Description, Amount. Rows for This town is in Hartford County, Inc. Oct. 1783, Bonds all taxable, Bridge Bonds, 3.6s '89 A-O, Funding Bonds, BOND. DEBT, Floating debt, Total assets, Grand list, Tax rate, Population, INT. at American Industrial Bank & Trust Co., Hartford.



HUNTINGTON.

This town is in Fairfield County.
P. O. Shelton, Inc. Jan. 1789.
J-J \$75,000... July 1 1917
School and Refunding Bonds.
4s '08 J-J \$100,000... Jan 1 1928
4 1/2s '11 F-A 100,000... Aug 1 1931
BOND. DEBT Oct 1914... \$275,000
Floating debt... 20,487
Sinking fund... 11,247
Assessed value 1914... 7,120,548
(Assessment about full value)
Boro tax (per \$1,000) 1914... \$4.50
Population in 1910... 6,545
INT. payable at Shelton Bank & Trust Co. in Shelton.

KILLINGLY.

This town is in Windham County.
Inc. 1708. Population 1910, 6,564.
Town Bonds of 1900.
3 1/2s J-D \$125,000... Dec 1 1920
BOND. DEBT Oct 1914... \$125,000
Floating debt... 76,177
Grand list 1913... 4,073,830
(Assessment about full value.)
Tax rate (per \$1,000) 1911... \$12.00
INT. at Nat. Shawmut Bank, Boston, or at Windham Co. Nat. Bank, in Danielson.

LITCHFIELD, TOWN.

This town is the county seat of Litchfield County, incorporated 1720.
Railroad Bonds (Tax-exempt).
4s J-D \$80,000... On demand
BOND. DEBT Oct 1914... \$80,000
Cash assets... 22,404
Grand list 1913... 4,819,789
(Assessment about actual value.)
Town tax (per \$1,000) 1913... \$11.00
Population in 1910... 3,005
INT. at Litchfield Sav. Society.

MANCHESTER.

This town is in Hartford Co. Inc. May 1823. Pop'n 1910, 13,641.
Refunding Bonds.
4s '08 M-N \$85,000... May 1 '15-'31
BOND. DEBT Oct 10 1914... \$85,000
Floating debt... 20,000
Assessed valuation 1913... \$18,447,563
(Assessment about actual value.)
Tax rate (per \$1,000) 1913... \$9.50
INT. at Manchester T. & S. D. Co.

MERIDEN, CITY.

Inc. 1867. Pop'n 1910, 26,265.
The town and city of Meriden are situated in New Haven County.
Funding Bonds.
4s '95 J-J \$40,000... July 1 '15-'18
BOND. DEBT Oct 1 1913... \$50,000
Floating Improvement... 48,744
debt... Water dept... 180,000
Cash & other resources... 6,316
Assessed valuation 1911... 20,566,546
(Assessment at full value.)
Tax rate (per \$1,000) 1910... \$8.50
INT. at Imp. & Tra. Nat. Bk., N. Y.

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.
High School Bonds.
4 1/2s '14 M-N \$225,000... May 1 '36-'44
Funding Bonds.
3 1/2s '01 M-N \$80,000... May 1 '17-'24
4s '08 M-N { 100,000... May 1 '15-'24
{ 220,000... May 1 '25-'35
Cold Spring Home Bonds.
3 1/2s '01 M-N \$20,000... May 1 '15-'16
BOND. DEBT Sept 1 1914... \$645,000
Floating debt... 23,662
Total assessment val. 1913... 23,621,042
(Assessment at full value.)
Tax rate (per \$1,000) 1914... \$13.00
Population in 1910... 32,066
INT. at Mechanics & Metals Nat. Bank, New York.

MIDDLETOWN, CITY.

Middletown City is situated in the town of Middletown, Middlesex Co. Inc. May 1784. Pop'n 1910, 11,854.
City Improvement Bonds.
3 1/2s J-J \$70,000... July 1 1921
Sewer Bonds.
4s '05 M-S \$6,000... May 1 '15-'17
Water Bonds.
3.65s J-J \$55,000... July 1 1915
4s J-J 200,000... July 1 1922
Sewer Refunding Bonds.
3 1/2s J-D \$53,000... Dec 1 1921
3 1/2s '05 M-N 35,000... May 1 1925
Municipal Building Bonds.
3 1/2s '05 M-N \$36,000... May 1 1925
BOND. DEBT Oct 1 '14... \$480,000
Water debt (included)... 255,000
Sinking funds... 146,825
Water sinking fund (incl)... 145,959
Grand list 1913... 10,610,218
City tax rate (per \$1,000) '13... \$7.00
INT. at Middletown Nat. Bank.

MIDDLETOWN, TOWN.

Incorporated Sept. 1651. Bonds are tax-exempt. Pop'n 10, 20,749.
Railroad Refunding Bonds.
3 1/2s '04 J-J \$100,000... Jan 1 1924
4s '09 J-D 340,000... June 1 1929
4s '10 F-A 244,000... Aug 1 1930
BOND. DEBT Oct 1 1913... \$684,000
Floating debt... 110,000
Grand list 1913... 15,080,159
Tax rate (per \$1,000) 1912... \$9.00
INT. on 4% bonds of 1909 & 1910 payable at Old Colony Trust Co., Boston; on others in Middletown.

MIDDLETOWN SCHOOL DIST.

High School Bonds.
4s '95 J-J 50,000... 1915
4 1/2s '13 M-S \$6,000... \$5,000 yrly
BOND. DEBT Oct 1914... \$145,000
Assessed valuation 1914... 10,610,206
Tax rate (per \$1,000) 1913... \$2.00
INT. payable in Middletown.

MILFORD.

This town is in New Haven County.
Incorp. 1664. Pop'n. 1910, 4,366.
4s '11 \$50,000...
Refunding Bonds.
4s '95 J-J \$29,900...
4s '07 A-O \$3,000... Oct 1 1927
4s '10 J-J 28,000... July 1 1930
BOND. DEBT Sept 1 1914... \$190,900
Floating debt... 18,064
Cash in treasury... 36,703
Assessed val. '14 (90% act.)... 8,717,539
Tax rate (per \$1,000) 1913... \$13.00
INT. at Town Treasurer's office.

NAUGATUCK.

This borough is in New Haven Co. Town incorporated 1844; borough incorporated 1893; consolidation of town and borough 1895.
Refunding Bonds.
4s '12 F-A \$180,000... Feb 1 '15-'32
BOND. DEBT Apr 1 1914... \$180,000
Floating debt... 3,958
Grand list 1913... 11,007,520
Tax rate (per \$1,000) 1912... \$16.00
Population in 1910... 12,722
INT. at Naugatuck Nat. Bank.

NEW BRITAIN.

The city of New Britain is situated in Hartford County. In 1905 the town and city were consolidated.
CITY OF NEW BRITAIN BONDS.
Water Bonds.
4s F-A \$200,000... Aug 1 1918
(Subject to call after Aug 1 1908.)
4s F-A 250,000... July 1 1927
4s F-A 75,000... July 1 1933
4s '08 J-J 300,000... Jan 1 1938
4s '09 F-A 250,000... Aug 1 1939
4 1/2s '11 F-A 100,000... Aug 1 1941
School Bonds.
4 1/2s J-J \$15,000... Jan 1 1938
4s '09 F-A 153,000... Feb 1 1939
4s '10 F-A 95,000... Aug 1 '15-'20
4s F-A 20,000... Aug 1 1921
4 1/2s J-J 14,000... July 1 1938
4 1/2s F-A 50,000... Aug 1 '15-'19
4 1/2s '14 F-A { 60,000... Aug 1 '20-'25
{ 6,000... Aug 1 1926
Municipal Building Bonds.
4s '08 J-J \$215,000... July 1 1948
Subway Bonds.
3 1/2s A-O \$16,000... Oct '15-'22
4s A-O 14,000... Oct '23-'29
4s '11 A-O 24,000... Oct 30 1941
4s '12 A-O 56,000... Oct 1 '15-'41
4s A-O 10,000... Oct 1 1942
Refunding Bonds.
4 1/2s F-A \$80,000... Aug 1 '15-'30
Street Bonds.
4s F-A \$50,000... Aug 1 1925
Sewer Bonds.
4s F-A \$100,000... Aug 1 1918
4s F-A 100,000... Aug 1 1925
(Subject to call after Aug 1 1910.)
3 1/2s J-J 150,000... July 1 1924
3 1/2s J-J 100,000... July 1 1932
4s '04 J-J 200,000... Jan 1 1932
4s '06 J-J 300,000... Jan 1 1936
4s '11 J-J 75,000... Jan 1 1936
4 1/2s '14 10,000... Aug 1 1918
Park Bonds.
4 1/2s '14 F-A \$50,000... Aug 1 '14-'38
TOWN OF NEW BRITAIN BONDS
Park Bonds.
4s J-J \$70,000... July 1 '15-'24
School Bonds.
4s J-J \$70,000... 1915-1928
3 1/2s F-A 50,000... Aug 1 1929
3 1/2s M-N 41,000... May 1 '15-'35
3 1/2s F-A 36,000... Aug 1 '15-'32
DEBT OF CONSOLIDATED CITY
TOTAL DEBT Oct 9 '14... \$3,400,000
Sinking fund... 384,269
Water debt (included)... 1,175,000
Assessed valuation 1913... 42,987,268
Tax rate (per \$1,000) 1913... \$16.75
Population in 1910... 43,916
INT. at New Britain Nat. Bank.

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Water Bonds.
4s F-A \$200,000... Aug 1 1918
(Subject to call after Aug 1 1908.)
4s F-A 250,000... July 1 1927
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4 1/2s '14 F-A { 60,000... Aug 1 '20-'25
{ 6,000... Aug 1 1926
Municipal Building Bonds.
4s '08 J-J \$215,000... July 1 1948
Subway Bonds.
3 1/2s A-O \$16,000... Oct '15-'22
4s A-O 14,000... Oct '23-'29
4s '11 A-O 24,000... Oct 30 1941
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4s '06 J-J 300,000... Jan 1 1936
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4 1/2s '14 10,000... Aug 1 1918
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4s J-J \$70,000... July 1 '15-'24
School Bonds.
4s J-J \$70,000... 1915-1928
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CITY OF NEW BRITAIN BONDS.
Water Bonds.
4s F-A \$200,000... Aug 1 1918
(Subject to call after Aug 1 1908.)
4s F-A 250,000... July 1 1927
4s F-A 75,000... July 1 1933
4s '08 J-J 300,000... Jan 1 1938
4s '09 F-A 250,000... Aug 1 1939
4 1/2s '11 F-A 100,000... Aug 1 1941
School Bonds.
4 1/2s J-J \$15,000... Jan 1 1938
4s '09 F-A 153,000... Feb 1 1939
4s '10 F-A 95,000... Aug 1 '15-'20
4s F-A 20,000... Aug 1 1921
4 1/2s J-J 14,000... July 1 1938
4 1/2s F-A 50,000... Aug 1 '15-'19
4 1/2s '14 F-A { 60,000... Aug 1 '20-'25
{ 6,000... Aug 1 1926
Municipal Building Bonds.
4s '08 J-J \$215,000... July 1 1948
Subway Bonds.
3 1/2s A-O \$16,000... Oct '15-'22
4s A-O 14,000... Oct '23-'29
4s '11 A-O 24,000... Oct 30 1941
4s '12 A-O 56,000... Oct 1 '15-'41
4s A-O 10,000... Oct 1 1942
Refunding Bonds.
4 1/2s F-A \$80,000... Aug 1 '15-'30
Street Bonds.
4s F-A \$50,000... Aug 1 1925
Sewer Bonds.
4s F-A \$100,000... Aug 1 1918
4s F-A 100,000... Aug 1 1925
(Subject to call after Aug 1 1910.)
3 1/2s J-J 150,000... July 1 1924
3 1/2s J-J 100,000... July 1 1932
4s '04 J-J 200,000... Jan 1 1932
4s '06 J-J 300,000... Jan 1 1936
4s '11 J-J 75,000... Jan 1 1936
4 1/2s '14 10,000... Aug 1 1918
Park Bonds.
4 1/2s '14 F-A \$50,000... Aug 1 '14-'38
TOWN OF NEW BRITAIN BONDS
Park Bonds.
4s J-J \$70,000... July 1 '15-'24
School Bonds.
4s J-J \$70,000... 1915-1928
3 1/2s F-A 50,000... Aug 1 1929
3 1/2s M-N 41,000... May 1 '15-'35
3 1/2s F-A 36,000... Aug 1 '15-'32
DEBT OF CONSOLIDATED CITY
TOTAL DEBT Oct 9 '14... \$3,400,000
Sinking fund... 384,269
Water debt (included)... 1,175,000
Assessed valuation 1913... 42,987,268
Tax rate (per \$1,000) 1913... \$16.75
Population in 1910... 43,916
INT. at New Britain Nat. Bank.

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Sinking fund... 384,269
Water debt (included)... 1,175,000
Assessed valuation 1913... 42,987,268
Tax rate (per \$1,000) 1913... \$16.75
Population in 1910... 43,916
INT. at New Britain Nat. Bank.

City Sewerage.

4s '89 A-O \$375,000... Apr 1 '15-'29
3 1/2s '05A-O 100,000... Oct 1 1925
4s '08 J-J 150,000... July 1 1928
4s '12 J-J 50,000... July 1 '36-'37
4 1/2s '14 J-J \*50,000... Jan 1 1938
TOWN OF NEW HAVEN DEBT.
Air Line RR. Bonds.
3 1/2s '89 J-J \$375,000... July 1 '15-'29
Park Bonds.
3 1/2s '89 J-J \$100,000... July 1 1939
(Subject to call after July 1 1910.)
4s '89 J-J 100,000... July 1 1939
\* Exempt from taxation.

NEW HAVEN SCHOOL DISTRICT

4s '89 F-A \$110,000... 1915-1920
(\$20,000 yearly on Aug. 1.)
4s '92 M-N \$70,000... May 1 '21-'24
4s '94 F-A 75,000... Feb 1 '25-'28
4s '95 M-N 125,000... Nov 1 '29-'34
INTEREST on all issues is paid at the City Treasury.
TOTAL DEBT, SINKING FUND & Bd. dt. (city) Sept. 30 '14. Jan. 1 '14.
\$3,120,500 \$2,627,500
Town 575,000 600,000
School dist. 380,000 400,000
Tot. bd. dt. \$4,075,500 \$3,627,500
Floating debt 25,000 365,000
Total debt \$4,100,500 \$4,150,646
Sinking funds 53,911 41,854

NEW HAVEN SCHOOL DISTRICT



PLYMOUTH.

This town is in Litchfield County. Incorp. 1795. Pop'n 1910, 5,021. Funding Bonds. 4 1/2 s '11 F-A \$75,000...

PORTLAND.

This town is in Middlesex County. Inc. May 1841. Pop'n '10, 3,425. Refunding Bonds (tax-exempt) 3 1/2 s J-J \$84,000...

PUTNAM, CITY.

This city and town of the same name are in Windham County. Incorporated Jan. 1 1896. Water-Works Bonds. 4 1/2 s F-A \$250,000...

PUTNAM, TOWN.

Inc. May 1855. (\$400,000 bonds voted, but not yet issued). BOND. DEBT Oct 1914. None...

RIDGEFIELD, TOWN.

This town is in Fairfield County. Inc. 1709. Population 1910, 3,118. School Bonds. 5 s \$40,000...

RIDGEFIELD, BOROUGH.

Inc. 1901. Population 10, 1,114. Sewer Bonds (opt. Jan. 1 1922). 3 1/2 s J-J \$50,000...

ROCKVILLE.

This city is in Tolland County. Inc. 1886. Population 1910, 7,977. Filtration Bonds. 4 s J-J \$70,000...

SOUTHINGTON.

This town is in Hartford County. Inc. 1779. Population 1910, 6,516. Floating Debt Bonds. 4 s g J-J \$58,000...

STAMFORD, CITY.

This city is in Fairfield County. Inc. 1893. Population 1910, 25,136. Public Library Bonds. 4 s g '09 J-D \$35,000...

Funding Bonds.

3 1/2 s g M-S \$60,000. Mch 1 1921 Public Improvement Bonds. 4 s '09 J-D \$35,000...

Refunding Bonds.

3 1/2 s M-N \$25,000. Nov 1 1921 BOND. DEBT Sept 23 '12 \$803,000...

STAMFORD, TOWN.

This town is in Fairfield County. School Bonds. 4 1/2 s '11 F-A \$340,000...

STONINGTON.

This town is in New London Co. Inc. Oct. 1658. Pop'n 1910, 9,154. Refunding Bonds. 4 s g '08 M-N \$100,000...

THOMASTON.

This town is in Litchfield County. Inc. May 1875. Bonds are tax-free. Refunding Bonds (Subject to call).

TORRINGTON, TOWN.

This town (and the borough of the same name) is in Litchfield County. Inc. Oct. 1740. Pop'n 1910, 16,840.

TORRINGTON, BOROUGH.

Inc. 1837. Population 1910, 15,483. 4 1/2 s '07 M-N \$75,000...

VERNON.

This town is in Tolland County. Inc. Oct. 1808. Pop'n 1910, 9,087. Refunding Railroad Aid Bonds.

WALLINGFORD, TOWN.

The town and borough of Wallingford is situated in New Haven County. Inc. 1669. Population 1910, 11,155.

Refund. & Improve. Bonds.

4 1/2 s '12 A-O \$40,000. \$5,000. (Every 5 years beginning Apr 1917) BOND. DEBT Aug 31 '14. \$145,000...

WALLINGFORD, BOROUGH.

Inc. 1853. Population '10, 8,690. Refund. Bonds (Opt. beg. 1928). 4 1/2 s '13 J-D \$40,000...

WALLINGFORD CENTRAL SCH. DISTRICT.

4 1/2 s \$20,000. 1943 (Subject to call after 1933). 4 s M-N \$40,000...

WATERBURY.

This city is in New Haven County. Incorporated in 1853. The city, town and school governments were consolidated in Jan. 1900.

Water Bonds.

4 s '04 J-J \$24,000. Jan 1 '15-'18 4 s '04 J-J \$24,000...

WEST HARTFORD.

This town is in Hartford County. Incorporated May 1854. Refund. Impt. & Sewer Bonds.

WILLMANTIC.

This city is situated in the town of Windham, Windham Co. Inc. 1893. Municipal Bonds (Coupons).

WINCHESTER.

This town is in Litchfield County and contains Winsted Borough. Incorp. May 1771. P. O. Winsted.

WINDHAM.

This town is in Windham County. School Bonds. 4 1/2 s '14 J-J \$150,000...

ADDITIONAL STATEMENTS.

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



# DEBTS AND RESOURCES

OF THE

# STATES, CITIES AND TOWNS

IN THE

# MIDDLE STATES

## INDEX FOR THE MIDDLE STATES, CITIES, ETC.

NEW YORK—State, Cities, &c.....	Pages 38 to 58	DELAWARE—State, Cities, &c.....	Page 79
NEW JERSEY—State, Cities, &c.....	Pages 59 to 68	MARYLAND—State, Cities, &c.....	Pages 80 to 81
PENNSYLVANIA—State, Cities, &c.....	Pages 68 to 79	DISTRICT OF COLUMBIA.....	Page 81

## 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)....Martin H. Glynn  
Sec. of State (term expires Dec. 31 1914)....Mitchell May  
Treasurer (term expires Dec. 31 1914)....John D. Call  
Comptroller (term expires Dec. 31 1914)....William Schomer  
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 \$93,000,000 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 all 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, and of these \$5,000,000 have been issued. 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 of 1911, \$950,000 bonds were authorized for a State Reservation at Saratoga Springs. These bonds were all issued, but \$190,000 have been redeemed, leaving outstanding at this time \$760,000. 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. The State's bonded debt on Sept. 30 1914 was \$159,260,660 and the sinking fund \$34,487,679.41. 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 [Erie & Champlain 6% canal stock]				\$160
Pallades I.-S. Park, 1911.....	4 g	M&S	Mch. 1 1961	2,500,000
State Reservation.....	4 g	M&S	Mch. 1 '15-'22	760,000
Canal bonds, gold, 1905.....	3 g	J&J	Jan. 1 1923	2,000,000
Do do 1906.....	3 g	J&J	Jan. 1 1926	1,000,000
Do do 1907.....	3 g	J&J	Jan. 1 1927	5,000,000
Do do 1908.....	3 g	J&J	July 1 1928	5,000,000
Do do 1909.....	3 g	J&J	Jan. 1 1929	10,000,000
Do do 1910.....	4 g	J&J	July 1 1929	10,000,000
Do do 1911.....	4 g	J&J	Jan. 1 1931	10,000,000
Do do 1912.....	4 g	J&J	July 1 1931	10,000,000
Do do 1913.....	4 g	J&J	Jan. 1 1932	12,000,000
Do do 1914.....	4 1/2 g	J&J	Jan. 1 1934	30,000,000
Barge Canal Terminals.....	4 g	J&J	Jan. 1 1942	5,000,000
Highway bonds, gold, 1906.....	3 g	J&D	Dec. 1 1926	1,000,000
Do do 1908.....	4 g	M&S	Mch. 1 1928	5,000,000
Do do 1910.....	4 g	M&S	Sept. 1 1928	5,000,000
Do do 1911.....	4 g	M&S	Mch. 1 1931	5,000,000
Do do 1912.....	4 g	M&S	Mch. 1 1932	10,000,000
Do do 1913.....	4 1/2 g	M&S	Sept. 1 1933	21,000,000

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.

1914	\$159,260,660	1906	\$10,630,660	1897	\$5,765,660	1870	\$8,641,606
1913	108,355,660	1905	11,155,660	1893	660	1865	50,861,349
1912	109,702,660	1904	9,410,660	1892	763,160	1860	34,182,975
1911	79,730,660	1903	9,665,660	1891	2,927,655	1850	23,507,874
1910	57,230,660	1902	9,920,660	1890	4,964,304	1840	18,385,309
1909	41,230,660	1900	10,130,660	1885	9,461,854	1830	8,635,035
1908	26,230,660	1899	10,185,660	1880	9,114,054	1820	2,983,500
1907	17,290,660	1898	9,340,660	1875	28,328,686	1816	2,905,535

† Comptroller's temporary loan certificates amounting to \$650,000 were also outstanding Sept. 30 1914. \* In addition, there were outstanding Sept. 30 1913 \$27,000,000 notes issued in anticipation of the sale of bonds.

**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 opera-

tion 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. On Sept. 17 1913, while the Legislature was in extra session, a bill was passed authorizing the levy of a direct tax of 5805-10000 of a mill. In 1914 a bill was passed providing for a direct tax of three hundred and fifty-five thousandths of a mill but this was vetoed by the Governor. V. 98, p. 1404.

Year	Valuation		Total Equalized	Rate per	Total
	Real Estate	Personal			
1913	\$10,960,260,892	\$424,876,235	\$11,385,137,127	\$0.5805	\$6,460,093
1912	10,684,290,188	444,207,867	11,128,498,055	1.00	11,022,885
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	8,553,298,188	620,268,058	9,173,566,246	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	6,749,509,858	696,966,169	7,446,476,027	0.13	761,085
1902	6,297,754,482	556,736,239	6,854,490,721	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	3,908,853,377	459,859,526	4,368,712,903	3.24	13,906,346
1890	3,397,234,679	382,159,067	3,779,393,746	2.34	8,619,748
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, these 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	1890	6,003,174	1850	3,097,394	1810	959,049
1905	8,067,308	1880	5,082,871	1840	2,428,921	1800	589,051
1900	7,268,894	1870	4,382,759	1830	1,918,608	1790	340,120
		1860	3,880,735	1820	1,372,812		

\* 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.

**CONSTITUTIONAL CONVENTION.**—At a special election held April 7 1914 the voters approved the question of holding a convention in 1915 to revise the State constitution. Delegates were elected at the general election in November 1914. V. 98, p. 1179.

**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 ayes and noes, and shall be: "Shall this bill pass, and ought the same to receive the sanction of the people." The Legislature may at any time, after the approval of such law by the people, if no debt



shall have been contracted in pursuance thereof, repeal the same; and may at any time, by law, forbid the contracting of any further debt or liability under such law; but the tax imposed by such Act, in proportion to the debt and liability which may have been contracted in pursuance of such law, shall remain in force and be irrevocable, and be annually collected, until the proceeds thereof shall have made the provision heretofore specified to pay and discharge the interest and principal of such debt or liability. The money arising from any loan or stock creating such debt or liability shall be applied to the work or object specified in the Act authorizing such debt or liability, or for the payment of such debt or liability and for no other purpose whatever. No such law shall be submitted to be voted on within three months after its passage, or at any general election when any other law, or any bill, shall be submitted to be voted for or against. The Legislature may provide for the issue of bonds of the State to run for a period of not exceeding fifty years in lieu of bonds heretofore authorized but not issued, and shall impose and provide for the collection of a direct annual tax for the payment of the same as heretofore required. When any sinking fund created under this section shall equal in amount the debt for which it was created, no further direct tax shall be levied on account of said sinking fund and the Legislature shall reduce the tax to an amount equal to the accruing interest on such debt. [An amendment adopted by the voters on Nov. 2 1909 adds the following to Section 4: "The Legislature may from time to time alter the rate of interest to be paid upon any State debt which has been or may be authorized, pursuant to the provisions of this section, or upon any part of such debt, provided, however, that the rate of interest shall not be altered upon any part of such debt or upon any bond or other evidence thereof, which has been or shall be created or issued before such alteration. In case the Legislature increase the rate of interest upon any such debt, or part thereof, it shall impose and provide for the collection of a direct annual tax to pay and sufficient to pay the increased or altered interest on such debt as it falls due, and also to pay and discharge the principal of such debt within fifty years from the time of the contracting thereof, and shall appropriate annually to the sinking fund moneys in amount sufficient to pay such interest and pay and discharge the principal of such debt when it shall become due and payable.]

[On June 2 1913 a bill was signed increasing from 4% to 4½% the rate of interest on bonds heretofore issued for canal and highway improvements and barge canal terminal facilities. V. 96, p. 1642.]

\*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. On June 5 1913 the State sold \$27,000,000 of these notes, and on Feb. 1 1914, and these were taken up with a part of the proceeds of \$51,000,000 4½% bonds sold Jan. 21 1914.]

**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. [In 1913 it was planned to avoid the levying of a direct tax to meet the sinking fund requirements by diverting a part of the sinking funds which were said to be in excess of requirements. Bills permitting the transfer of this alleged surplus to the general fund failed to pass, however, and at the extra session provision was made for a direct tax levy (see remarks above).]

**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 for 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 counties and cities.

In May 1886 the New York Court of Appeals decided at the end of a litigation begun in July 1885 that the sinking fund was not a part of the city debt within the meaning of the above provision of the constitution limiting the creation of debt to 10% of the assessed valuation of the real estate.

Towns and villages are not limited in their debt-making power by the constitution. Those municipalities are governed by general or special statutes.

The 1895 Legislature passed an Act "for the protection of bona fide purchasers and holders of coupon bonds and of municipal corporations against misfeasance, malfeasance or negligence of public officers." The full text of this law was published in the "Chronicle" of June 8 1895. V. 60, p. 1023.

**HOME RULE BILL.**—On April 10 1913 a bill was signed (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. The Appellate Division of the Supreme Court at the July 1913 term declared the Act to be constitutional. V. 97, p. 211.

**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 1909), which in Section 3 of Article 1 says that "A 'municipal corporation' includes a county, town, school district, village and city and any other territorial division of the State established by law with powers of local government."

**TAX ON SECURED DEBTS.**—In July 1911 the Legislature passed a bill providing for a tax of ½ 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 & 969.

**TAXATION OF MORTGAGES.**—Mortgages now are not subject to taxation of any kind, the only charge being a recording tax of ½ of 1%. [For opinion of Attorney-General on attempt to evade this tax, see V. 95, p. 93.] A bill was passed at the 1913 session but vetoed by the Governor, extending the mortgage recording tax law so that this tax could be paid upon the full value of mortgages when part of the real property was outside the State; and exempting to their full value bonds secured by such mortgage.

**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. A similar amendment permitting municipalities to condemn property in excess of the amount actually needed for public parks and streets was ratified at the general election in Nov. 1913 (V. 97, p. 1837).

**TAX LAW RELATIVE TO INVESTMENTS IN STATE BONDS BY SAVINGS BANKS, TRUST COMPANIES AND INSURANCE COMPANIES.**—Section 190 of the Tax Law (Chapter 60, Consolidated Laws) provides that every corporation, company or association required by Section 187, 188 or 189 of this Chapter, 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 to apply upon or in lieu of the payment of such tax, 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 1½% on all holdings of bonds at not exceeding 3% interest and allowing a credit of ½ of 1% on all bonds bearing more than 3% interest and not exceeding 4% interest. This law was repealed, however, at the special session which convened June 16 1913. V. 96, p. 1784.

**SAVINGS BANK INVESTMENTS—POWER AND RESTRICTIONS.**—The general banking law, known as Chap. 2 of the Consolidated Laws, was completely revised by the Legislature of 1914, but no material change was made in that part of the law regulating investment by savings banks, except that the section dealing with this subject is now numbered 239, instead of 146, and its provisions apply to the sums credited to the guaranty fund as well as to savings bank deposits. We give Section 239 in full below:

Sec. 239. A savings bank may invest the moneys deposited therein, the sums credited to the guaranty fund thereof and the income derived therefrom, in the following property and securities, and no others, and subject to the following restrictions:

1. 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. The stocks or bonds or interest-bearing obligations of this State issued pursuant to the authority of any law of the State.

3. The stocks, bonds or interest-bearing obligations of any State of the United States upon which there is no default and upon which there has been no default for more than 90 days, provided that within 10 years immediately preceding the investment such State has not been in default for more than 90 days in the payment of any part, principal or interest, of any debt duly authorized by the Legislature of such State to be contracted by such State since Jan. 1 1878.

[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 existed as a State for ten years. The Attorney-General, however, was 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. The Attorney-General mentioned as a 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, R. P. Goodwin, Assistant Attorney-General for the Post Office Department, rendered an opinion holding that the bonds referred to 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 of the State of Louisiana to be issued for the refunding of what is known as "Consolidated Bonds," due Jan. 1 1914, are held to be legal investments for New York State savings banks in an opinion rendered by the Attorney-General on October 22 1913. In previous opinions (July 3 1912 and August 11 1909) it was held that, inasmuch as Louisiana had defaulted in the payment of the "baby bonds," other obligations of the State could not be legally purchased by savings bank trustees. In reversing these former rulings Attorney-General Carmody said that it now appears



that these "baby" bonds were not bonds for the payment of which the credit of the State was pledged, but were issued against certain revenues of the State, namely unpaid taxes, and were payable out of these revenues only. Therefore the failure to pay the same does not, according to the Attorney-General, constitute such a default as would make other bonds of the State improper investments. See V. 97, p. 1227, 1304, 1367 and 1444.]

[On June 16 1913 the Attorney-General held that bonds of the State of New Mexico issued pursuant to an Act approved June 1 1912 are legal investments for New York savings banks. V. 96, p. 1852.]

[Bonds of the Territory of Hawaii were held to be legal investments in an opinion by the Attorney-General dated Aug. 10 1914. V. 99, p. 554.]

4. The stocks, bonds, interest-bearing obligations or revenue notes sold at a discount of any city, county, town, village, school district, union free school district or poor district in this State, provided that they were issued pursuant to law and that the faith and credit of the municipality or district that issued them are pledged for their payment.

5. 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 1891, has not repudiated or defaulted in the payment of any part of the principal or interest of any debt authorized by the Legislature of any such State to be contracted, provided said city has a population, as shown by the Federal Census next preceding said investment, of not less than 45,000 inhabitants, and was incorporated as a city at least twenty-five years prior to the making of said investment and has not since January 1 1878 defaulted for more than ninety days in the payment of any part either 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 its water debt and sinking funds, shall exceed 7% of the valuation of the 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.

[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 become indebted for more than ten per cent of its assessed real estate. See V. 92, p. 610.]

[On Apr. 27 1914 the Attorney-General, in holding that banks may legally invest in bonds of the City of Minneapolis, Minn., ruled that it is proper to include in the estimate of the valuation of property for purposes of taxation, pursuant to sub-division 5 above, the valuation placed upon money and credits pursuant to Chap. 285 of the 1911 laws of the State of Minnesota. V. 98, p. 1404.]

[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 383A of the city charter are legal investments, according to an opinion of the Attorney-General dated April 5 1913. V. 96, p. 1169.]

[The Attorney-General on June 9 1914 held that Jacksonville, Fla., bonds are legal investments. See V. 98, p. 2006.]

6. In bonds and mortgages on unincumbered real property situated in this State to the extent of 60% of the appraised value thereof. Not more than 65% of the whole amount of deposits and guaranty fund shall be so loaned or invested. If the amount loaned is on unimproved and unproductive real property, the amount loaned thereon shall not be more than 40% of its appraised 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 judgment, and such report shall be filed and preserved among the records of the corporation.

#### 7. The following bonds of railroad corporations:

(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 a 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. Co. 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 are 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 such 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 in addition 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 owned or controlled by it, shall not have been less in amount than five times the amount necessary to pay the interest payable during that year upon its entire outstanding indebtedness, and the rentals for said year of all leased lines, and further provided that all bonds authorized for investment by this paragraph shall be secured by a mortgage which is at the time of making said investment or was at the date of the execution of said mortgage, (1) a first mortgage upon not less than 75% of the railway owned in fee by the company issuing said bonds, exclusive of sidings at the date of said mortgage or (2) a refunding mortgage issued to retire all prior 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 deducting therefrom in case of a refunding mortgage the bonds reserved under the provisions of said mortgage to retire prior debts at maturity, shall exceed three times the outstanding capital stock of said company at the time of making said investment. And no mortgage is to be regarded as a refunding mortgage, under the provisions of this paragraph, unless the bonds which it secures mature at a later date than any bond which it is given to refund, nor unless it covers a mileage at least 25% greater than is covered by any one of the prior mortgages so to be refunded.

[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.]

[In an opinion dated Apr. 14 1914, the Attorney-General held that certain bonds of the Chicago Milwaukee & St. Paul Ry. Co. are legal investments for savings banks. V. 98, p. 1333.]

(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 bonds, provided said bonds are prior to and are to be refunded by a general mortgage of said corporation, the bonds secured by which are made a legal investment under the provisions of said paragraph (e) or (f); and provided, further, that said general mortgage covers all the real property upon which the mortgage securing said underlying bonds is a lien.

(h) Any railway mortgage bonds which would be a legal investment under the provisions of paragraph (e) or (g) 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, and 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 dividends or both upon the securities issued against, in exchange for or to acquire the stock of the company consolidated or the property purchased, or upon securities subsequently issued in exchange or substitution therefor to an amount at least equal to 4% per annum upon the capital stock outstanding at the time of such consolidation or purchase of said corporation which has issued or assumed said bonds. Not more than 25% of the assets of any savings bank shall be loaned or invested in railroad bonds, and not more than 10% of the assets of any savings bank shall be invested in the bonds of any one railroad corporation described in paragraph (a) of this subdivision, and not more than 5% of such assets in the bonds of any other railroad corporation. In determining the amount of the assets of any savings bank under the provisions of this subdivision, its securities shall be estimated in the manner prescribed for determining the per centum of par value surplus by Section 257 of this article. Street railroad corporations shall not be considered railroad corporations within the meaning of this subdivision.

The last two sub-divisions (8 and 9) of Section 239 relate to promissory notes and real estate in which investments may be made.

**SUPERINTENDENT MUST FURNISH SAVINGS BANKS LIST OF LEGAL INVESTMENTS.**—Section 52 of Article II of the General Banking Law reads as follows:

On or before the first day of January, 1915, and on or before the first day of January in each and every year thereafter, the Superintendent of Banks shall mail to each savings bank in the State a list containing the names of States and municipalities, the bonds of which, in his judgment, if legally issued and properly executed, conform to the requirements of Section 239 of this Chapter, and also as complete a list as is practicable of railroad bonds which, in his judgment, if legally issued and properly executed, conform to the provisions of said Section.

In the preparation of such list he may employ such expert assistance as he deems proper and apportion the expense thereof among the savings banks of the State, or he may rely upon information contained in publications which he may deem authoritative in reference to such matters. He shall be in no way liable for the omission from such list of the name of any State or municipality the bonds of which conform to the provision of said Section, or of any railroad bond which conforms to the provisions of said Section, nor for the inclusion in such list of the name of any State or municipality the bonds of which do not conform to the provisions of said Section, or of any railroad bond which does not conform to the provisions of said Section.



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. State Street Impt. Bonds. 4 1/2% 12 M-N \$100,000... May 1 1962

\*Street Improvement. 3 1/2% 05 F-A \$19,725... Feb 1915 4% 06 F-A 63,950... Feb '15-'16

Washington Park. 7% 74 M-N \$136,000... May 1 '15-'16 6% 75 M-N 75,000... May 1 1915

\*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.

Sewer (Beaver Creek). 3 1/2% 96 M-N \$4,750... Nov 1 '15-'17 Public Park Impt. Bonds. 4 1/2% 13 J-D \$10,450... Jan 1 '15-'33

CITY PROPERTY.—Assess. val. of property owned by city Nov. 1 1914, \$5,548,400. TOTAL DEBT, SINK, FDS. & C. Nov. 1, 1914, Oct. 1 '13.

Public Improvement Bonds. 3 1/2% 04 F-A \$113,268.50... Feb 1 '15-'24 3 1/2% 06 F-A 49,200... Feb 1 '15-'26

General bonds \$5,318,743 \$3,913,105 Water bonds 1,499,600 1,520,450 Total bonds \$6,818,343 \$5,433,555

Water Refunding. 3 1/2% 01 F-A \$77,575... Feb '15-'21 3 1/2% 02 F-A 31,200... Feb 1 '15-'22

Net debt... \$5,595,596 \$4,100,862 In addition to the above there are outstanding street improvement assessment bonds amounting on Nov. 1 1914 to \$928,025.

Grade Crossing. 3 1/2% 03 F-A \$13,530... Feb 1 '15-'23 4 1/2% 14 J-D 200,000... June 1 1954

ALBANY COUNTY. County seat is the City of Albany. Refunding Bonds. 4% 14 F-A \$60,000... Feb 15 '15-'19

Broadway Improvement. 3 1/2% 01 A-O \$7,700... Oct 1 '15-'21 4 1/2% 14 J-D 30,000... June 1 '15-'29

War Loan (Refunding) 4% 05 M-S \$12,000... Mch 1 1915 4% 05 M-S 20,000... Mch 1 '15-'26

Water. 4% 96 F-A \$7,000... Feb 1 1915 4% 96 F-A 10,000... Feb 1 1915

Court-House Bonds. 4 1/2% 13 M-N \$100,000... Apr 15 1935 4 1/2% 14 M-N 300,000... May 1 '36-'38

Beaver Park. 4% 95 J-J \$0,000... June 1 1915 4% 97 A-O 3,750... Oct 1 '15-'17

Highway Improvement Bonds. 3 1/2% F-A \$198,500... Aug '15-'25 3 1/2% M-S 5,000... Mch 1 '15-'19

Bridge St. Impt. Bonds. 4 1/2% 14 J-J \$25,000... July 1 1926 City Bonds. 4 1/2% 12 M-N \$45,000... Oct 1 '15-'23

AMSTERDAM SCHOOL DIST. 4% A-O \$66,000... Oct 1 '15-'17 4% A-O 8,000... Sept 1 '15-'18

ANDES. This town is in Delaware County. Refunding Bonds. 3 1/2% M-S \$58,000... Mch 1 '15-'26 3 1/2% M-S 14,000... Sept 1 '15-'31

ANGOLA. This village is in Erie County. Inc. 1873. Population 1910, 898. Street Bonds. 4 1/2% 12 M-N \$16,000... Apr 8 '17-'32

ARCADIA. This village is in Wyoming County. Inc. 1871. Population 1910, 1,294. Highway Bonds. 4.70% 14 A-O \$20,500... Oct 1 '16-'23

ARCADIA UNION FREE SCHOOL DISTRICT NO. 2. This district (P. O. Newark) is in Wayne County. 4.35% 12 Dec \$27,500... Dec 1 '17-'26

ARDLEY. This village is in Westchester County. Incorp. Jan. 14 1896. Street-Improvement Bonds. 5% 13 M-N \$10,000... Nov 1 1918

AUBURN. This city is the county seat of Cayuga Co. Inc. March 21 1848. Paving (outstanding July 1 1914). 4% 13 M-N \$10,000... Nov 1 1918

BABYLON UNION FREE SCHOOL DISTRICT NO. 1. 4.35% 12 J-D \$33,000... Dec 1 '15-'17 TOT DEBT May 1913... \$58,000

BABYLON UNION FREE SCHOOL DIST. NO. 4. This district is in Suffolk County. 4 1/2% 09 July \$39,000... Jan 1 '15-'40

BALDWINVILLE. This village is in Onondaga County. Inc. 1847. Population 1910, 3,099. Improvement Bonds. 5% 12 J-J \$2,000... July 1 '15-'20

BALLSTON SPA. This village is in Saratoga County. Inc. 1807. Population 1910, 4,138. Water Bonds. 3 1/2% Nov \$13,000... Nov '14-'21

BARTON UN. FR. SCHOOL DIST. This district is in the town of Barton, Tioga County (P. O. Waverly). 4 1/2% 11 Oct \$58,400... Jan 1 '15-'32

BOND. DEBT Oct 1914... \$114,100 Water debt (included)... 79,600

BABYLON UNION FREE SCHOOL DISTRICT NO. 1. 4.35% 12 J-D \$33,000... Dec 1 '15-'17 TOT DEBT May 1913... \$58,000

BABYLON UNION FREE SCHOOL DIST. NO. 4. This district is in Suffolk County. 4 1/2% 09 July \$39,000... Jan 1 '15-'40

BALDWINVILLE. This village is in Onondaga County. Inc. 1847. Population 1910, 3,099. Improvement Bonds. 5% 12 J-J \$2,000... July 1 '15-'20

BALLSTON SPA. This village is in Saratoga County. Inc. 1807. Population 1910, 4,138. Water Bonds. 3 1/2% Nov \$13,000... Nov '14-'21

BARTON UN. FR. SCHOOL DIST. This district is in the town of Barton, Tioga County (P. O. Waverly). 4 1/2% 11 Oct \$58,400... Jan 1 '15-'32

BATAVIA. This city is in Genesee County. Inc. 1823. Voted to become city June 9 '14. Pop'n 1910, 11,613.

BEACON. This city is in Dutchess County. Formed July 1 1913 by consolidation of the villages of Fishkill Landing (inc. Feb. 26 1872) and Matteawan (inc. in 1886).

BEDFORD. This town (P. O. Katonah) is located in Westchester Co. Inc. in 1700. Highway Bonds. 4% 06 J'ne \$80,800... June 1 '15-'35

BINGHAMTON. This city is the county seat of Broome Co. Pop'n 1910, 48,443. Sewer Bonds. 4% 07 ... \$30,000... Nov 1 '18-'19

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BINGHAMTON (Con.)—

Municipal Light Plant Bonds. 4s '13 A-O \$10,500...Aug 1 1915

Nurses' Home Bonds. 3 1/2s '01 F-A \$4,000...Aug 1 1936

Hospital Bonds. 3 1/2s '01 F-A \$5,000...Aug 1 1936

4 1/2s '13 F-A \$5,000...Aug 1 '24-'27

Library Site Bonds. 3 1/2s '02 M-S \$15,000...Sept 1 1938

Street-Paving Bonds. No int (1911) \$20,000...Aug 1 '16-'18

No int (1913) 9,000...July 15 '16-'17

No int (1913) 20,000...Aug 1 '16-'19

Pavement Bonds. 4 1/2s '14 M-N \$15,000...May 1 '24-'26

Bridge Bonds. 3s '89 F-A \$77,000...Aug 1 1929

3 1/2s '97 --- 50,000...Aug 1 '31-'34

3 1/2s '99 --- 25,000...Aug 1 1935

3 1/2s '99 F-A 40,000...Aug 1 1935

3 1/2s '01 F-A 50,000...Aug 1 1937

3 1/2s '04 F-A 57,000...Aug 1 1939

City-Hall Bonds. 4s '96 F-A \$25,000...Aug 1 '15-'17

4s '96 F-A 20,500...Aug 1 '28-'29

4s '97-8 F-A 100,000...Aug 1 '18-'27

School Bonds. 3 1/2s '96-'97 \$50,000...Aug 1 '20-'26

4s '07 --- 10,000...Aug 1 1915

4s '07 --- 10,000...Nov 1 1917

4s '07 --- 5,000...Aug 1 1917

4s '09 A-O 10,000...Aug 1 '15-'16

4 1/2s '10 J-D 50,000...Aug 1 '20-'24

4 1/2s '13 A-O 375,000...Aug 1 '26-'40

4 1/2s '13 F-A 39,839.50...Aug 1 '21-'23

4 1/2s '14 F-A 125,000...Aug 1 '30-'34

Contingent Fund Bonds. 3 1/2s '01 M-S \$4,000...Sept 1 '15-'16

First Ward Dike Bonds. 4 1/2s '14 25,000...May 1 '24-'28

M-N 30,000...May 1 '30-'35

15,000...May 1 1926

Grade-Crossing Bonds. 3 1/2s '04 F-A \$50,000...Aug 1 1938

4s '13 --- 2,625...Aug 1 '15-'17

Fire Department Bonds. 3 1/2s '95 --- \$7,500...Aug 1 1915

3 1/2s '95 --- 15,000...Aug 1 1936

3 1/2s '11 M-S 10,000...Aug 1 '15-'16

3 1/2s '14 J-D 45,000...June 1 '22-'24

5,000...June 1 1925

BOND. DEBT July 1914 \$1,632,339.50

Floating debt June 1 '14 --- 76,258

Sinking fund June 1 '14 --- 90,377

Assessed valuation, real \$29,620,751

Assessed val., personal --- 1,349,050

Special franchises --- 1,326,194

Total valuation 1913 --- 32,295,995

Tax rate (per \$1,000) 1913 --- \$23.30

INTEREST on city-hall and \$148,000 bridge bonds in N. Y. City; on remaining loans at City Treas. office.

BRIARCLIFF MANOR.

This village is in Westchester Co Inc. 1902. Population 1910, 950.

Street Bonds. 4 1/2s '06 F-A \$38,000...Aug 1 '15-'27

4.60s '06 F-A 25,000...Aug 1 '27-'35

4.60s '13 J-J 14,000...July 1 '18-'31

Water Bonds. 4 1/2s '08 J-J \$69,000...& July 10 '15-'37

4.10s '09 A-O 32,000...Apr 1 '15-'30

4 1/2s '10 M-S 20,000...Sept 1 '15-'34

4.60s '13 J-J 4,000...July 1 '15-'18

Automobile Fire Apparatus. 4.60s '13 J-J \$9,000...July 1 '18-'26

Building Bonds. 4.60s '13 J-J \$20,000...July 1 '18-'37

BOND. DEBT Oct 10 '14. \$231,000

Assessed valuation 1914 --- 3,704,531

Village tax (per \$1,000) 1914 --- 13.00

Total tax (per \$1,000) 1914 --- 27.00

INT. on street bonds of 1906 payable in Briarcliff Manor all others at Guaranty Trust Co., N. Y. City.

BRIGHTON.

This town is in Monroe County.

Water Bonds. 4.30s '14 F-A \$25,000...Aug 1 '19-'33

Sewer Bonds. 4.40s '14 J-D \$50,000...1934

TOTAL DEBT \$914,000

Water debt (included) --- 45,000

Assessed valuation --- 3,318,095

Population in 1910 --- 3,998

INT. at a Rochester banking house in N. Y. exchange.

BROCKPORT.

This village is in Monroe County. Inc. 1829. Population 1910, 3,579.

Paving Notes. 5s '12 ann \$5,925...Aug 1 '14-'16

Water Works Bonds. 4.55s '12 \$275,000...July 30 '17-'41

Water Works Const. Notes. 4 1/2s '13 Aug \$10,000...Aug 1 '15-'19

Sewer Bonds. 3.65s '98 ann \$54,000...\$3,000 yrly.

BOND. DEBT June 1914. \$341,000

Floating debt --- 7,900

Sinking fund --- 3,213

Assessed valuation 1913 --- 2,418,440

Village tax (per \$1,000) 1913 --- \$19.00

INT. at Chase Nat. Bank, N. Y.

BRONXVILLE.

This village is in Westchester Co Inc. 1898. Population 1910, 1,863.

Refunding Bonds. 4 1/2s '65 --- \$28,000...1935

4 1/2s --- 7,420...1942

Road and Sewer Bonds. 4 1/2s '13 F-A \$8,400...Aug 1 '18-'28

Road Improvement Bonds. 4.60s '12 M-S \$28,400...Sept 15 '17-'20

4.35s --- 8,500...1916-1932

4.45s --- 4,000...1915-1918

Village Hall Bonds. 4.60s '12 M-S \$5,000...Sept 15 '17-'21

Sewer Bonds. 4s J-D \$13,000...Dec 1 '15-'27

4s J-J 20,000...Jan 15 '15-'30

4.45s '08 M-S 3,000...Sept 1 '15-'17

4.35s '09 M-S 4,000...1915-1918

4.40s --- 6,500...1915-1918

4.40s --- 7,700...1915-1927

Street Improvement Bonds.

5s '07 M-S \$15,640...Sept 1 '15-'31

4.40s --- 11,500...1915-1932

4.90s '13 A-O 16,700...1915-1937

4.40s '14 J-D 9,000...June 15 '18-'27

BOND. DEBT Jan 1 1913. \$193,700

Assessed valuation 1912 --- 3,902,088

Total tax (per \$1,000) 1912 --- \$15.00

BROOKHAVEN UNION FREE SCHOOL DISTRICT NO. 6.

5s '14 J-J \$50,000

(Part yearly on Jan. 1, beg. 1924)

4s \$15,500...\$1,000 yrly

BOND. DEBT Oct 1914. \$65,500

Assessed valuation 1913 --- 1,669,772

Real value (estimated) --- 2,700,000

Population in 1914 (est.) --- 2,500

BROOKHAVEN UNION FREE SCHOOL DISTRICT NO. 24.

This district is in Suffolk County.

4 1/2s, 4.60s & \$2,500.00 Part yearly

5s, J&J—J-D \$4,000.00 until 1921

BOND. DEBT Oct 9 1914 \$56,500

Assess. val. '13 (34 act.) --- 4,388,992

School tax (per \$1,000) 1913 --- \$10.30

INT. payable at Patchogue Bank.

BUFFALO. J. F. Cochrane, Comp.

Buffalo is in Erie Co., and the city's tax valuation is about six-sevenths that of entire county. Incorp. 1832.

Commission government charter (Chap. 217, Laws of 1914) accepted by voters Nov. 3 1914.

Abate, Nuisance Ohio Basin Slip

3 1/2s '02 J-J \$40,000...July 1 '15-'22

Abate, Nuis. Clay & Skinner Can. 3 1/2s '04 M-N \$50,000...Nov 1 '15-'29

Commission government charter (Chap. 217, Laws of 1914) accepted by voters Nov. 3 1914.

Buffalo River Improve. Bonds.

4s '09 M-N \$331,500...May 1 1939

4 1/2s '14 J-D 300,000...June 15 1944

Terminal Station Com. Bond.

4s '14 --- \$19,805...July 1 1915

Refuse Utilization Plant Bonds

4s '10 J-D \$80,000...June 15 '15-'30

4s '10 J-D 80,000...Dec 15 '15-'31

3 1/2s '11 J-J 85,000...July 1 '15-'31

4s '12 J-J 90,000...July 1 '15-'32

Underground Police & Fire Wires

4s '09 F-A \$24,000...Aug 1 '15-'19

4s '10 J-J 6,000...Jan 1 '15-'20

4 1/2s '12 J-D 40,000...June 1 '15-'22

Tax Strip.

4s '07 F-A \$90,000...Feb 1 '15-'17

4s '07 A-O 6,000...Oct 1 '15-'17

4s '09 F-A 15,000...Feb 1 '15-'19

Hamburg Canal.

3 1/2s '03 J-J \$45,000...Jan 1 '15-'23

3 1/2s '04 A-O 135,000...Oct 1 '15-'20

3 1/2s '05 J-J 82,500...July 1 '15-'25

Park.

7s '70 J-J \$200,000 & July 1 '15-'16

150,000 & r. July 1 1917

7s '71 J-J 50,000 & r. Jan 1 1918

7s '71 J-J 100,000...July 1 1919

7s '72 J-J 100,000...July 1 1921

7s '73 J-J 95,000 & r. Jan 1 1921

7s '73 J-J 100,000 & r. Dec 1 1924

7s '74 J-J 100,000 & r. Jan 1 1924

7s '75 J-J 200,000 & r. J&J 1 1925

6s '76 J-J 100,000 & r. Jan 1 1924

3s '86 J-J 30,000...July 1 1926

3 1/2s '87 F-A 120,000...Feb 1 1927

3 1/2s '89 J-J 50,000...Jan 1 1925

3 1/2s '91 J-J 200,000...July 1 1921

3 1/2s '94 J-J 100,000...July 1 '24 & '26

3 1/2s '97 J-J 30,000...Apr 1 '15-'17

3 1/2s '97 J-J 8,946...June 1 1917

3 1/2s '97 J-D 8,250...Dec 1 '15-'17

3 1/2s '98 J-J 62,500...1915-1918

3 1/2s '06 F-A 30,000...Aug 1 '15-'26

4s '08 J-J 20,000...July 1 1928

4s '10 J-D 40,000...June 1 '15-'30

4s '11 A-O 160,000...Apr 15 1961

(Subject to call April 15 1931.)

4s '11 A-O 212,500...Oct 1 1961

(Subject to call after Oct 1 1931.)

4 1/2s '12 F-A 995,000...Feb 15 1962

(Subject to call Feb. 1 1932.)

4s '12 A-O 43,900...Apr 1 1962

(Subject to call April 1 1932.)

4 1/2s '12 J-D 60,000...June 1 1962

(Subject to call June 1 1932.)

4s '12 J-J 130,000...July 1 1962

(Subject to call July 1 1932.)

4s '12 J-D 67,900...June 1 1962

4 1/2s '12 A-O 188,800...Oct 1 1962

(Subject to call Oct 1 1932.)

4 1/2s '12 J-D 944,740...Dec 1 1962

(Subject to call Dec 1 1932.)

4 1/2s '13 M-S 55,000...May 1 1963

(Subject to call May 1 1933.)

4s '13 F-A 30,000...Aug 1 1963

Tax Loan.

4s '10 M-S \$50,000...Sept 1 1915

Schools.

3 1/2s '95 J-D \$12,500...June 1 1915

3 1/2s '97 J-J 75,000...Jan 1 '15-'17

3 1/2s '98 M-N 20,000...May 2 '15-'18

3 1/2s '98 M-N 20,000...Nov 15-'18

3 1/2s '99 M-S 25,000...Mch 15-'19

3 1/2s '99 J-D 60,000...Dec 1 '15-'19

3 1/2s '00 M-N 30,000...May 15-'20

3 1/2s '00 M-N 69,000...Feb 1 '15-'20

3 1/2s '02 F-A 80,000...Feb 1 '15-'22

3 1/2s '02 J-D 60,000...June 1 '15-'22

3 1/2s '02 A-O 40,000...Apr 1 '15-'22

3 1/2s '03 M-S 67,500...Mch 1 '15-'23

3 1/2s '04 M-S 75,000...Mch 1 '15-'24

3 1/2s '04 A-O 75,000...Oct 1 '15-'24

3 1/2s '06 F-A 300,000...Aug 1 1926

3



**CANAJOHARIE.**  
This village is in Montgomery Co. Inc. 1829. Population 1910, 2,273.  
**Sewer Bonds.**  
3 15-16s \$19,500. 1915-1927  
**Water-Works Bonds.**  
4.55s 10 Aug \$132,600 or Aug 1 '15-40  
4.30s 50,000. 1915-1939  
**Street Bonds.**  
4.625s 11. 7,000. 1915-1921  
6s 2,400. 1915-1919  
BOND. DEBT Jan 1913. \$226,300  
Assessed valuation 1910. 910,000  
Village tax (per \$1,000) 1910-\$11.50

**CANANDAIGUA.**  
This city is in Ontario Co. Inc. 1815. Population 1910, 7,217.  
**Pier Bonds.**  
4s \$15,000. 1915-1920  
**Water Bonds.**  
4s A-O \$65,000. Apr 1 1915-'65  
**Street Bonds.**  
3.95s M-S \$30,000. Sept 1 '15-17  
3.65s 04 M-S 100,000. Sept 1 '18-'27  
BOND. DEBT May 4 '14. \$220,000  
Sinking funds. 63,497  
Tot. val. '14 (abt. 65% act.) 4,554,128  
Tax rate (per \$1,000) 1914. \$24.58

**CANANDAIGUA UNION FREE SCHOOL DIST. NO. 1.**  
4s '05 J-J \$60,000. Jan 1 1915-29  
BOND. DEBT Oct 12 '14. \$60,000  
Assessed valuation 1914. 4,606,956  
School tax (per \$1,000) '14. \$9.963  
INT. at U. S. Mtg. & Tr. Co., N. Y.

**CANASTOTA.**  
This village is in Madison County.  
**Water Bonds.**  
s \$54,000. 1915-1920  
**Paving Bonds.**  
5s '13 M-N \$102,000. 1915-1942  
TOTAL DEBT Oct 10 '14. \$156,000  
Assessed valuation 1914. 1,202,351  
Tax rate (per \$1,000) 1914. \$18.40  
Population in 1910. 3,447

**CARTHAGE.**  
This village is in Jefferson County. Inc. 1869. Population 1910, 3,563.  
**Water Bonds.**  
4s J-J \$50,000. July 1 1922  
4 1/2s '07 F-A 105,000. Feb '15-'35  
4 1/2s '07 F-A 64,400. Aug 1 '15-'38  
**Sidewalk Bonds.**  
4s M-S \$3,000. Sept 1 '15-16  
GEN. BD. DT. June 7 '14. \$2,000  
Assessed debt (add'l) 15,200  
Water debt (add'l) 12,200  
Assess. val. '14 (1/2 tot. 3-act.) 1,528,470  
Village tax (per \$1,000) 1914. \$18.50

**CASTLETON.**  
This village is in Rensselaer Co.  
**Highway Bonds.**  
5s \$11,500. Apr 1 '15-'37  
**Water-Works Purchase Bonds.**  
4.90s 13A-O \$50,000. Oct 1 '18-'42  
TOTAL DEBT Oct 9 '14. \$61,500  
Assessed valuation. 535,030  
Real value (est.) 1,250,000  
Population in 1910. 1,396

**CATSKILL, VILLAGE.**  
This village is in Greene Co. Inc. Mch. 14 1806. Pop'n 1910, 5,296.  
**Water Bonds.**  
4s J-J \$50,000. 1915-1916  
BOND. DEBT Oct 1914. \$50,000  
Assessed valuation 1914. 2,463,000  
Tax rate (per \$1,000) 1914. \$10.84  
INT. payable at Catskill Nat'l Bank.

**CAZENOVIA, VILLAGE.**  
This village is in Madison County. Founded 1793. Incorp. in 1810.  
**Refunding Water Bonds.**  
4s M-N \$38,100. Part yearly.  
**Water and Sewer Bonds.**  
4s M-N \$81,000. 1915-1916  
BOND. DEBT Oct 9 1914. \$69,100  
Water debt (included) 31,000  
Assess. val. '14 (2-3 act.) 1,231,450  
Village tax (per \$1,000) 1914. \$10.00  
Population in 1910. 1,861  
INT. payable at Schenectady Savings Bank, Schenectady, and at Cazenovia Nat'l Bank

**GEDARHURST.**  
This village is in Nassau Co. Inc. Sept. 10 1910. Pop'n 1910, 1,747.  
**Street-Impt. Bonds.**  
4 1/2s 12. \$30,000. Sept 1 '17-'31  
4.70s 13M-S 30,000. Mar 1 '18-'32  
**Drainage Bonds.**  
5s '12 M-S \$2,000. Sept 1 1916  
TOTAL DEBT Apr 1914. \$62,000  
Assessed valuation 1913. 1,350,105  
Tax rate (per \$1,000) 1913. \$5.60  
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 \$4,500. 1915-1923  
4 1/2s July 13,000. 1915-1927  
**Electric-Light Bonds.**  
4 1/2s '07 ann \$3,000. 1915-1917  
s 6,000. 1915-1917  
**Sewer Bonds.**  
4 1/2s F-A \$15,000. Feb 1 1915  
4 1/2s 14 Aug 10,300. (Due \$1,000 yearly begin. Aug. 1 '15)  
BOND. DEBT Feb 23 '14. \$44,600  
Sinking fund. 25,534  
Assess. val. '13 (85% act.) 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.**  
4.40s 13 J-J \$87,000. Jan 1 '15-'43  
TOTAL DEBT Oct 10 1914. \$87,000  
Assessed valuation 1914. 1,526,085  
Tax rate (per \$1,000) 1914. \$6.896  
Population in 1910. 2,251  
INT. payable at State Bank, Chat.

**CHEEKTOWAGA.**  
This town is in Erie County.  
**Sidewalk Bonds.**  
5s '14 \$20,000. July 1 '15-'18  
6,000. July 1 1919  
**Sewer Bonds.**  
6s '12 Apr \$62,400. Apr 1 '15-'42  
5s '13 A-O 15,000. Apr 1 '15-'39  
16,000. Apr 1 '40-'47  
TOT. DEBT May 7 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.  
4 1/2s '13 F-A \$20,000. Feb 1 '15-'24  
**Road Bonds.**  
4s '06 Feb 15,000. Feb 1 '15-'17  
4 1/2s '08 F-A 28,000. Feb 1 '18-'20  
4 1/2s '08 F-A 15,000. Feb 1 '15-'17  
4 1/2s Feb 17,675. Feb 1 '20-'23  
4 1/2s '12 Feb 8,995. Feb 1 '20-'21  
4 1/2s '14 F-A 12,495. Feb 1 '23-'24  
Gen. county debt Oct 9 '14. \$117,165  
Assess. val. '13 (abt. 4-5 act.) 34,063,339  
Population in 1910. 54,662  
INT. at County Treasurer's office.

**CHESTER.**  
This village is in Orange Co. Inc. June 23 1892. Pop'n 1910, 1,210.  
**Improvement Bonds.**  
4 1/2s '13 \$7,000. 1915-1917  
**Water Bonds.**  
4s J-J \$48,000. 1917  
**Road Bonds.**  
4s J-J \$9,800. 1915-1928  
BOND. DEBT May 27 '14. \$64,800  
Water debt (included) 48,000  
Sinking fund. 2,000  
Assessed val. 1914 (1/2 act.) 460,365  
Vil. tax (per \$1,000) 1914. \$9.50  
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. 1916  
**Electric Light Bonds.**  
4s July \$13,000. Part yearly  
4 1/2s July 4,000. Part yearly  
TOTAL DEBT Mar 1 '14. \$67,000  
Sinking fund (water) 3,067  
Assess. val. 1913 (abt. act.) 876,565  
Tax rate (per \$1,000) 1913. \$9.10  
INT. payable at Clifton Springs.

**CLINTON COUNTY.**  
Plattsburg is the county seat.  
s '09 \$20,000. Mch 1 '15-'24  
**Refunding Bonds.**  
1/2s '11 J-J \$100,000. Jan 2 '15-'39  
**Asylum-Building Bonds.**  
4s '06 Dec \$60,000. Dec 1 1921  
**Road Bonds.**  
3 1/2s Mch \$10,000. Mch '15-'16  
**Funding Bonds.**  
4 1/2s 12 J-J \$28,000. Jan 2 '17-'23  
BOND. DEBT May 1913. \$227,000  
Assessed val. '11 (1/2 act.) 9,843,885  
Population in 1910. 48,230  
INT. at City Nat. Bk., Plattsburgh.

**COBLESKILL.**  
This village is in Schoharie County. Inc. 1868. Population 1910, 2,088.  
**School Bonds (Dist. No. 1).**  
5s '13 F-A \$67,000. Feb 1 '15-'52  
**Park Bonds.**  
4s '07 F-A \$11,000. Feb 1 '15-'25  
Street 3.95s (M-N) \$43,700  
TOT. BD. DT. Oct 9 1914. \$121,700  
Assessed valuation 1912. 1,526,229  
Total tax (per \$1,000) 1914. \$23.40  
INT. at Village Treasurer's office.

**COHOES.**  
This city is in Albany County. Inc. 1870. Pop'n 1910, 24,709.  
**Public Improvement Bonds.**  
4s '04 J-J \$43,281.28. 1914-1917  
4s '04 J-J 8,000. Jan 1 '15-'22  
3 1/2s '00 J-J 36,906. Jan 28-'31  
3 1/2s '00 J-J 18,438.26. Jan 1 '26-'27  
3 1/2s '01 J-J 30,916.01. Jan 1 '23-'25  
3 1/2s '03 J-J 9,040. June 10 '14-'21  
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 25,225.35. May '15-'23  
4s '05 J-J 8,190. Aug 20 '14-'23  
4 1/2s '12 J-J 31,283.51. Dec 1 '14-'16  
4 1/2s '13 22,200. Dec 1 '14-'16  
**Grading Bonds.**  
3 1/2s '00 J-J \$2,426.67. Jan 1 1937  
**Paving Bonds.**  
4 1/2s '13 J-J 22,200. Dec 1 '14-'16  
4 1/2s '14 J-J 8,000. Aug 1 1915  
4,000. Aug 1 '16-'19  
**School Bonds.**  
4s '95 J-J \$5,000. July 1 '15-'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 110,000. Aug 15 '17-'18  
6,000. Aug 15 1928  
4 1/2s '14 J-J 20,000. July 1 '15-'34  
**Sewer Construction Bonds.**  
3s '99 J-J \$15,680. 54r Jan 29-'31  
3 1/2s '99 J-J 40,245.88r Jan 1 '32-'39  
**City-Hall Bonds.**  
4s Dec \$70,000. Dec 15 '14-'28  
**Water Bonds.**  
4s '83 J-J \$65,000. &c. 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  
4 1/2s '08 M-N 10,000. Nov 1 '16-'18  
(15,000. Nov 1 '15-'17, 1918  
(15,000. Nov 1 '15-'17, 1918  
4s '09 J-J \$20,000. Nov 1 '21-'22  
4 1/2s '10 J-J 120,000. Aug 1 '19-'22  
20,000. Aug 1 '19-'22

**Ontario St. Bridge Bonds.**  
4s '08 J-J \$7,200. Jan 2 '15-'18  
BOND. DEBT June 1914. \$779,656  
Sinking fund. 31,000  
Tot. assessed val. 1914. 12,282,202  
Total tax (per \$1,000) 1914. \$15.60

INT. on \$65,000 water 4s at Manufacturers' Bk. Cohoes; on \$7,210 64 imp. bonds of 1902, imp. bonds of 1903, 1904 & 1905, fire dept. bonds of 1914 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 50,000. July 1 '15-'19  
**Refunding Bonds.**  
3 1/2s Mch \$17,100. Mch 1 '15-'18  
4 1/2s '12 J-D \$56,000. June 1 '25-'30  
**Funding Bonds.**  
4s '99 M-N \$20,000. May 1 '15-'16  
BOND. DEBT Oct 10 1914 \$288,100  
Floating debt. 52,000  
Assess. val. '13 (4-5 act.) 27,347,346  
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 Co. Pop'n 1914 (est.) 2,800.  
4 1/2s '08 Jan \$60,000. Jan 1 '15-'58  
BOND. DEBT Oct 1912 1914 \$69,000  
Assess. val. '14 (60% act.) 1,130,000  
School tax (per \$1,000) 1914. \$15.12  
INTEREST payable direct to holders of bonds.

**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 70,000. Apr 1 '15-'21  
4s '07 A-O 75,000. 1915-1921  
**General Fund Bonds.**  
4s J-J \$25,000. July 1 '43-'45  
**River Bonds.**  
4s J-J \$150,000. July 1 '26to'40  
**City Sewer Bonds.**  
7s J-J \$10,000. Jan '15 to '17  
4s J-J 40,000. July 1 '49-'52  
BOND. DEBT Oct 1914. \$395,000  
Assess. val. '14 (85% act.) 9,090,258  
City tax (per \$1,000) 1914. \$13.14  
Population, city, 1910. 13,730  
INT. at Knick. Tr. Co., N. Y.

**CORNING SCHOOL DIST. NO. 9.**  
4s '86 Mch \$6,000. 1915-1917  
4s '90 Mch 26,500. 1918-1931  
4s '09 Mch 30,000. 1932-1946  
BOND. DEBT Oct 9 '14. \$62,500  
Assess. val. '14 (80 to 90% act.) 6,801,540  
School tax (per \$1,000) 1914. 10,000  
Population in 1914 (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.**  
4s M-S \$10,000. Sept 1 '15-'24  
5s '08 M-S 58,500. Sept 1 '15-'50  
BOND. DEBT Nov 5 1914. \$68,500  
Assess. val. '14 (80% act.) 2,551,547  
School tax (per \$1,000) 1914. \$11.56  
Population in 1914 (est.) 6,000  
INT. on \$11,000 bonds at Knickerbocker Tr. Co., N. Y. City; on \$59,500 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 F-A \$30,000. Feb 1 '17-'31  
BOND. DEBT Nov 1913. \$112,000  
Water debt (included) 97,000  
Assessed valuation 1913. 1,273,880  
Tax rate (per \$1,000) 1913. \$14.32  
INT. payable at Vil. Treas. office.

**CORTLAND.**  
This city is in Cortland Co. Inc. Mar. 1 1900. Pop'n 1910, 11,504.  
**Sewer Bonds.**  
4s '09 A-O \$13,500. Apr 1 1929  
**Paving Bonds.**  
4s Oct \$8,000. Oct 1915-'18  
4s J-J 35,514.16. July 1 1921  
4s July 211,277. July 1 1919  
4s '07 J-J 60,000. 1915-1926  
4s '09 A-O 2,000. Apr 1 1915  
4s '09 A-O 15,500. Apr 1 '18-'20  
4s '09 A-O 10,500. Apr 1 1922  
4s '09 July 10,000. July 1 '15-'19  
**Water-Works Purchase Bonds.**  
4s '10 J-J \$108,000. Apr 1 1930  
180,000. Apr 1 1940  
**Refunding Bonds.**  
4s '05 A-O \$60,900. 1925  
**Paving and School Bonds.**  
4 1/2s '13 J-J \$90,000. July 1 '20-'33  
**School Bonds.**  
4s '04 J-D \$19,500. Dec 1 1924  
4s '09 A-O 23,000. Apr 1 '27-'28  
BOND. DEBT Oct 29 '13. \$659,761  
Floating debt. 27,957  
Total assessed val. 1912. 8,646,565  
Total tax (per \$1,000) 1913. \$18.40  
INT. payable in N. Y. exchange.

**CORTLANDT UNION FREE SCH. DIST. NO. 7.**  
This district is in Westchester Co.  
4.10s J-J \$93,000. Jan 1 '15-'61  
3.95s J-J 50,000. f  
3.95s J-J 2,500. 1917  
3 1/2s J-J 15,000. 1926-1930  
3 1/2s J-J 1,000. 1917  
4 1/2s '13 J-D 8,000. \$500 yearly beginning Dec. 1915  
TOTAL DEBT Apr 1 1914 \$169,500  
Assessed val. 1913. 4,325,000  
School tax (per \$1,000) 1913. \$10.17  
Population in 1913 (est.) 8,300  
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 \$34,000. Jan 1 '15-'31  
4.35s '07 J-D 10,000. Oct 1 '33-'37  
3 1/2s '02 J-J \$9,000. 1915-1923  
4.45s J-J 7,000. Part yearly  
4 1/2s '12 J-J 70,000. Jan 1 '27-'49  
4.95s 13J-J 5,000. 1923-1934  
BOND. DEBT Oct 1914. \$140,000  
Assess. val. '14 (60% act.) 3,750,000  
School tax (per \$1,000) 1914. \$9.98  
INTEREST 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 \$20,000. Sept 1 '15-'18  
Mar 6,000. Mar 1 1915  
Highway and Bridge Bonds \$1,000  
BOND. DEBT Nov 1914. \$37,000  
Assess. val. '13 (90% act.) 1,643,281  
Tax rate (per \$1,000) 1913. 13.79  
Population in 1910. 3,155  
INT. at Cortland Sav. B. nk.

**CROTON-ON-HUDSON.**  
This village is in Westch ter Co.  
**Water-Works Bonds**  
4 1/2s \$70,000. Oct 1 1934  
**Streets and Bridges.**  
5s \$500. Sept 1 1915  
BOND. DEBT Oct 19 1914. \$70,500  
Assessed val. 1914. 1,234,860  
Total tax (per \$1,000) 1914. \$8.75  
Population in 1910. 1,806

**CROTON UNION FREE SCHOOL DIST. NO. 2.**  
4 1/2s '07 Jan \$32,500. Jan 1 '15-'27  
4.40s '08 Jan 39,000. 1928-1934  
(\$4,000 yrly. beginning Jan 1 1928.)  
4 1/2s '09 Jan 16,500. Jan 1 '15-'25  
Population in 1910. 1,806  
TOTAL DEBT May 1914. \$88,500  
Assess. val. '13 (abt. act.) 2,466,633  
Tax rate (per \$1,000) 1913. \$9.32  
Population in 1913 (est.) 2,000  
INT. on 4 1/2s at Peekskill Sav. Bk.; on 4.40s at Home Sav. Bk. in Albany; on 4 1/2s at People's Sav. Bk., Yonkers.

**DANVILLE.**  
This village is in Livingston Co. Incorp. 1845. Population '10, 3,938.  
**Paving Bonds.**  
5s '12 J-D \$43,400. Dec 1 '14-'33  
**Water Bonds.**  
4 1/2s '96 \$38,000. Sept 1 '15-'24  
3 1/2s '00 \$4,000. Aug 1 '15-'22  
**Sewer Bonds.**  
3.75s '04 A-O \$67,500. Oct 1 '15-'29  
BOND. DEBT May 1913. \$127,200  
Assess. val. '12 (1/2 act.) 1,876,105  
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 F-A \$113,000. Feb 15-'29  
BOND. DEBT May 1914. \$122,000  
Assess. val. '13 (44% act.) 1,234,930  
Tax rate (per \$1,000) 1913. \$15.20  
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 \$51,000. Apr 1 '15-'40  
4 1/2s '10 A-O 30,000. Oct 1 '15-'40  
TOTAL DEBT Oct 1 1914. \$81,000  
Assess. val. '14 (35% act.) 2,232,805  
School tax (per \$1,000) 1914. \$22.78  
Population in 1913 (est.) 10,500  
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. Ontario & Western RR.  
3 1/2s May \$102,000. May 1 1915  
BOND. DEBT Nov 1914. \$102,000  
Assess. val. '13 (66% act.) 1,311,077  
Total tax (per \$1,000) 1913. \$20.87  
INT. at State Treasurer's office.

**DEPEW.**  
This village is in Erie County. Incorp. 1894. Popula. 1910, 3,921.  
**Village-Hall Bonds.**  
4.40s 12J-J \$22,500. Jan 15 '15-'32  
**Sewer Bonds.**  
4.40s '09M-N \$87,000. Nov 1 '14-'34  
**Improvement Bonds.**  
5s '06 J-D \$7,000. June 30 '15-'21  
BOND. DEBT Nov 1913. \$98,750  
Assessed valuation 1913. 3,154,895  
Vil. tax rate (per \$1,000) '13 \$14.20+

**DOBBS FERRY.**  
This village is in Westchester Co. Inc. 1873. Population 1910, 3,455.  
**Street Bonds.**  
4s '09 J-J \$40,000. July 1 '15-'34  
4s '09 J-J 9,500. July 1 '15-'33  
**Public Park Bonds.**  
4s '09 J-J \$11,000. July 1 '15-'25  
**Livingston Avenue Bonds.**  
4s '09 J-J \$4,000. July 1 '15-'22  
**Fire Department Bonds.**  
4s '09 J-J \$4,500. July 1 '15-'33  
**Sidewalk Bonds.**  
4s '09 J-J \$17,000. July 1 '15-'31  
BOND. DEBT Nov 25 '13. \$91,500  
Assessed valuation 1912. 5,690,047  
Tax rate (per \$1,000) 1912. \$10.50  
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 June \$8,000 June 15 '16 & aft  
4 1/2s '13 Mar \$1,450r-\$100 yly beg '16  
**Water Bonds.**  
4s A-O \$6,000c Apr 20 '15-'20  
3 1/2s J-J 50,000c -----1923  
**Sewer Bonds.**  
3.90s J-J \$30,000r July 1 '15-'34  
**Paving Bonds.**  
4.10s J-J \$15,000r Sept 1 '15-'30  
BOND. DEBT Oct 13 1914 \$110,450  
Sinking fund ----- 11,450  
Water debt (included) ----- 56,000  
Assess. val. '14 (60% act.) 1,452,957  
City tax (per \$1,000) 1914 -----12.47  
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 Chautauqua County Inc. 1885. Population '10, 17,221.  
**Deficiency Bonds.**  
-s '13 ----- \$15,000  
**Water Bonds.**  
3 1/2s A-O \$37,200r Oct 1 '15-'20  
4s J-D 10,000r Dec 15 '15-'16  
**Assessment Bonds.**  
4s & 4 1/2s \$46,232 ----- 1915-1918  
GEN. BD. DT. Oct 14 '13. \$12,000  
Assessment debt ----- 118,390  
Water debt ----- 63,400  
Floating debt ----- 61,471  
TOTAL DEBT Oct 14 '13. 255,166  
Assess. val. '12 (3/4 act.) -----8,707,911  
Total tax (per \$1,000) 1912 -----225.50  
INT. at Merchants' Nat. Bank of Dunkirk and Treasurer's office.

**DUNKIRK SCHOOL DISTRICT.**

4s '08 M-S \$80,000c Mch 1 '19-'34  
4s J-J 29,000c -----1915-1922  
3 1/2s J-J 18,000c -----1922-1925  
4 1/2s J-J 13,000c -----1916-1924  
-s '14 ----- 50,000  
BOND. DEBT Apr 6 '14 ----- \$143,000  
Assess. val. '13 (3-5 act.) -----9,288,992  
School tax (per \$1,000) 1913 -----9.30  
Population in 1914 (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 \$102,000r Jan 2 '15-'31  
1,000r Jan 2 1932  
3 1/2s J-J 59,000r Jan 2 1928  
**County House Bonds.**  
3 1/2s J-J \$32,500r Jan 2 '15-'28  
BOND. DEBT Oct 14 '14 ----- \$194,500  
Assess. val. '13 (85% act.) 66,883,699  
Population in 1910 -----87,661  
INT. payable at Co. Treas. office

**EAST AURORA.**

This village is in Erie County. In corp. 1849. Population '10, 2,781.  
**Water-Ext. Bonds.**  
5s '13 J-J \$17,000r July 1 '16-'32  
**Sewer Bonds.**  
4.30s '11 J-J \$107,250r July 1 '15-'40  
4.30s '11 F-A 7,000r Aug 1 '16-'29  
**Water Refunding Bonds.**  
4.35s '11 J-J \$50,000r Jan 1 '16-'40  
TOTAL DEBT Oct 15 '14 ----- \$181,250  
Water debt (incl.) ----- 67,000  
Assessed val. '14 (3/4 act.) 1,922,360  
Village tax rate (per \$1,000) '14 \$10.56  
INTEREST payable direct to holders of bonds.

**EASTCHESTER.**

This town (P. O. Tuckahoe) is in Westchester Co. Pop'n '10, 6,422.  
**Fire-Engine Bonds.**  
4 1/2s ----- \$8,000r Jan 1 1922  
**Ditch and Drain Bonds.**  
3.95s '09 F-A \$69,400r Feb 1 '14-'36  
**Highway Bonds.**  
4s semi-ann \$9,000r Dec 1 '27-'28  
4s 9,000r Feb 1 '29-'30  
5s '07 J-D 7,000r Dec 1 '15-'21  
4s semi-ann 14,800r ----- Apr 1 1915  
(\$5,000 yearly)  
4s semi-ann \$83,200r Feb 1 1918  
(\$5,000 yearly beginning in 1918).  
4 1/2s ----- 5,000r Mch 1 '17-'21  
5s '07 J-D 10,683r Mar 1 '27-'28  
4 1/2s ----- 70,000r Jan 1 '24-'39  
BOND. DEBT Jan 1 1913. \$298,683  
Assess. val. '11 (abt. act.) 6,186,381  
Tax rate (per \$1,000) 1913 -----1.20-40  
INTEREST on \$14,800 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 Watertown; 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 \$60,000r Mch 1 '15-'26  
BOND. DEBT May 5 1914 \$60,000  
Total assessed val. 1913 -----4,688,820  
Tax rate (per \$1,000) 1913 -----15.60  
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 \$98,400c Jan 1 '15-'38  
**Sewer Bonds.**  
4.10s '09 J-J \$39,880c Jan 1 '15-'38  
**Water Main Ext. Notes.**  
5s '10 A-O \$1,000r Oct 5 1915  
BOND. DEBT April 1914 ----- \$138,280  
Assessment debt ----- 2,000  
Assessed val. (3/4 act.) '13 -----1,814,037  
Village tax (per \$1,000) '13 \$13.36 +  
INTEREST payable at the Nat. Bank of Commerce in Rochester.

**EAST SYRACUSE.**

This village is in Onondaga County Inc. 1881. Population '10, 3,274.  
**Sewer Bonds.**  
4s '03 July \$40,000r July 1 '14-'29  
4s '05 July 24,000r -----  
(Part yearly beginning July 1 1910.)  
**Water Bonds.**  
4.65s '07 July \$8,500c July 1 '15-'31  
4 1/2s '14 M-N 15,000r May 8 '15-'29  
BOND. DEBT May 1 1914 \$145,000  
Assess. val. '13 (3/4 act.) 1,430,656  
Total tax (per \$1,000) 1913 -----17.40  
INTEREST on the bonds of 1907 is payable at the Trust & Deposit Co. of Onondaga in Syracuse.

**ELMIRA.**

County seat of Chemung County. Inc. 1864. Pop'n '10, 37,136.  
**Mayor's Notes.**  
4 1/2s '12 ----- \$24,000r July 1 '15-'22  
**Redemption Bonds.**  
3 1/2s '98 A-O \$13,000r Oct 1 '15-'27  
3 1/2s '92 J-J 189,000r July '14-'21  
3 1/2s '01 M-S 14,000r Sept 15-'28  
3 1/2s '92 J-J 6,000r July 15-'20  
3 1/2s '02 J-J 3,600r July 15-'18  
4s '03 J-J 9,000r July 15-'23  
4s '04 J-J 9,750r ----- July 1 1915  
4s '05 M-S 18,000r Sept 1 '15-'32  
4s '06 M-S 31,000r Sept 1 '14-'36  
**Bridge Bonds.**  
3 1/2s '95 A-O \$115,000r Oct 1 '22-'25  
4s '06 M-S 55,000r ----- Sept 1 1935  
**City-Hall Bonds.**  
3 1/2s '95 A-O \$65,000r Oct 1 '25-'27  
3 1/2s '95 A-O 9,000r ----- Oct 1 1928  
3 1/2s '96 M-S 45,000r Sept 1 '29-'31  
**School Bonds.**  
3 1/2s '01 M-S \$25,000r ----- Sept 1 1926  
4 1/2s '11 J-D 50,000r June 1 '16-'20  
4 1/2s '12 M-S 67,000r Feb 1 '15-'29  
(Var. amts. vryly: V. 95, p. 435.)  
4 1/2s '13 M-S 25,000r Mar 1 '29-'34  
**Pavement Bonds.**  
3 1/2s '95 M-S \$40,000r Nov 15 '28-'29  
4 1/2s '96 M-S 20,000r ----- Sept 1 1931  
4s '96 M-S 30,000c ----- Nov 1 1932  
4 1/2s '13 M-S 135,000r ----- Sept 1 '15-'33  
4 1/2s '14 A-O 65,000r ----- 1916-1927  
**Park Bonds.**  
3 1/2s '01 M-S \$16,000c ----- Sept 1 1926  
**Floating Debt Bonds.**  
3 1/2s '00 J-J \$98,000r July 16 1930  
**Water Bonds.**  
4 1/2s J-D \$2,000r ----- Dec 1 1915  
Funded debt Apr 1 '14 ----- \$1,134,000  
Assess. value real estate -----23,355,925  
Total assessed valuation -----24,996,925  
(Assessment about 80% actual value)  
City tax (per \$1,000) 1914 -----13.36  
INTEREST at City Chamberlain's office, in N. Y. exchange.

**ELMIRA.**

County seat is Buffalo.  
**Road Bonds.**  
3 1/2s M-N \$28,000r July 1 '15-'22  
4s '07 J-D 210,000r June 1 '20-'34  
4s g '08 J-J 325,000r July 1 '15-'34  
4s '09 J-D 117,000r June 1 '24-'35  
4 1/2s '10 J-J 250,000r July 1 '15-'36  
(See V. 91, p. 167, for maturity.)  
4 1/2s '11 A-O \$235,000r Oct 1 '17-'32  
4 1/2s '11 A-O 90,000r ----- Oct 1 1916  
**Armory Bonds.**  
3 1/2s A-O \$10,000r ----- July 1 1916  
3 1/2s '05 M-N 60,000r Nov 1 '15-'20  
4s '07 A-O 250,000r Apr 1 '20-'29  
BOND. DEBT Oct 1 1914 \$1,605,000  
Assess. val. real est. '14 366,020,323  
Total val. '14 (2-3 act.) 398,050,485  
State & Co. tax (per \$1,000) '14 \$4.7873  
Population in 1910 -----528,985  
INT. at Co. Treas. office.

**ERIE COUNTY.**

County seat is Buffalo.  
**Road Bonds.**  
3 1/2s M-N \$28,000r July 1 '15-'22  
4s '07 J-D 210,000r June 1 '20-'34  
4s g '08 J-J 325,000r July 1 '15-'34  
4s '09 J-D 117,000r June 1 '24-'35  
4 1/2s '10 J-J 250,000r July 1 '15-'36  
(See V. 91, p. 167, for maturity.)  
4 1/2s '11 A-O \$235,000r Oct 1 '17-'32  
4 1/2s '11 A-O 90,000r ----- Oct 1 1916  
**Armory Bonds.**  
3 1/2s A-O \$10,000r ----- July 1 1916  
3 1/2s '05 M-N 60,000r Nov 1 '15-'20  
4s '07 A-O 250,000r Apr 1 '20-'29  
BOND. DEBT Oct 1 1914 \$1,605,000  
Assess. val. real est. '14 366,020,323  
Total val. '14 (2-3 act.) 398,050,485  
State & Co. tax (per \$1,000) '14 \$4.7873  
Population in 1910 -----528,985  
INT. at Co. Treas. office.

**FAIRPORT.**

This village is in Monroe County.  
**Water Bonds.**  
-s ----- \$43,000r -----  
**Light Bonds.**  
-s ----- \$15,000r -----  
**Sewer Bonds.**  
5s g '13 July \$40,000r July 1 '14-'43  
TOTAL DEBT Dec 1913 ----- \$98,000  
Assessed valuation 1913 -----1,833,509  
Tax rate (per \$1,000) 1913 -----7.77  
Population in 1910 -----3,112  
INT. at office of D. C. Becker, Fairport.

**FALCONER.**

This village is in Chautauqua Co. Inc. 1891. Population '10, 2,141.  
**Street Paving Bonds.**  
4.30s '11 J-J \$60,000c ----- 1916-1940  
BOND. DEBT May 1913 ----- \$60,000  
Assessed valuation 1912 -----956,660  
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.  
4s J-J \$28,000r \$4,000 yly aft. 1921  
5s ----- 54,000r ----- \$4,000 yly  
**Highway & Bridge Cfts.**  
4s Feb \$14,000r \$1,000 yly after 1915  
4s Feb 3,000r ----- \$1,000 yly  
BOND. DEBT June 1 1914 \$82,000  
Floating debt ----- 16,000  
Assess. val. '13 (1-5 actual) -----636,485  
Tax rate (per \$1,000) 1914 -----49.97  
Population in 1910 -----3,782  
INT. payable by N. Y. draft.

**FISHKILL LANDING**—See Beacon

**FONDA.**

This village is in Montgomery Co. Inc. 1850. Population 1910, 1,100.  
**Water Bonds.**  
4s J-J \$23,040r July 1 '15-'31  
4s J-J 5,120c July 1 '15-'22  
**Paving Bonds.**  
4s J-J \$17,480r July 1 '15-'33  
BOND. DEBT Nov 914 ----- \$45,640  
Assessed valuation 1914 -----519,697  
Tax rate (per \$1,000) 1914 -----18.83  
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.**  
5s '08 J-J \$14,000r July 1 '15-'28  
**Water Bonds.**  
-s ----- \$94,000r -----  
**Paving Bonds.**  
5s '08 J-J \$19,000r July 1 '15-'33  
4.60s '12 ----- 16,606.67  
BOND. DEBT Apr 30 1912 ----- \$134,800  
Assessed valuation 1910 -----1,147,237  
Total tax (per \$1,000) 1910 -----16.81  
INT. at Ft. Edward Nat. Bank.

**FORT PLAIN.**

This village is in Montgomery Co. Inc. 1832. Population 1910, 2,762.  
**Water Bonds.**  
3 1/2s '02 July \$12,000r July 1 '15-'26  
3.90s Sept 9,000r Sept 1 '15-'23  
4s J-D 45,500r -----1915  
**Street Paving Bonds.** 1915-1938  
BOND. DEBT May 5 '14 ----- \$91,500  
Assess. val. '13 (60% act.) 1,575,895  
Tax rate (per \$1,000) 1913 -----10.48  
INT. is payable on \$23,000 paving bonds at First Nat. Bank, St. Johnsville; on \$12,000 water bonds at Albany Co. Sav. Bk.; on \$9,000 water bonds at Oneida Co. Sav. Bk.; on \$45,500 at Excelsior Sav. Bk., N. Y.; Albany City Sav. Institution, Albany, and Schenectady Sav. Bank.

**FRANKFORD.**

This village is in Herkimer County. Inc. 1862. Population 1910, 3,303.  
**Street Bonds.**  
5s Sept \$13,500r ----- Sept 1 '15-'17  
5s Sept 7,000r ----- Sept 1 '15-'21  
**Water Bonds.**  
3.50s Nov \$53,000r -----1923  
**Sewer Bonds.**  
4.30s '11 Sept \$60,000r ----- Sept 1 '16-'43  
4.05s '13 Sept 18,000r ----- Sept 1 '43-'48  
BOND. DEBT Oct 1914 ----- \$151,500  
Water debt (incl.) ----- 53,000  
Assess. val. '14 (85% act.) 1,540,116  
Tax rate (per \$1,000) 1914 -----10.00  
INT. on water 3 1/2s in Albany.

**FRANKFORD UNION FREE SCH. DIST. NO. 9.**

4.90s '13 Jan \$43,500r ----- 1915-1943  
(\$8,000 as m'd by N. Y. C. & H. R. R. R.)  
TOTAL DEBT Oct 1 1913 ----- \$53,000  
Assessed valuation 1912 -----1,423,398  
Population in 1913 (est.) -----3,800

**FRANKLIN COUNTY.**

Malone is the county seat.  
**Road Bonds.**  
4 1/2s M-S \$40,000r Mch 1 '21-'60  
4 1/2s '12 Apr 33,000r Apr 1 '17-'41  
4 1/2s '13 M-S 100,000r Mch 1 '15-'24  
BOND. DEBT Oct 30 1914 \$533,000  
Assess. val. '14 real estate 12,263,524  
Total assess. val. 1914 -----12,895,567  
Population in 1910 -----45,717  
INT. on bonds of 1913 at People's Nat. Bank, Malone; on others at City Nat. Bk., N. Y., in N. Y. exchange.

**FREDONIA.**

This village is in Chautauqua Co. Inc. 1829. Population 1910, 5,285.  
**Water Bonds.**  
4s F-A \$40,000c Aug 1 '15-'22  
**School Bonds.**  
4s J-D \$21,000r ----- 1915-1935  
**Street Bonds.**  
4 1/2s '09 F-A \$22,500r ----- 1915-1920  
4 1/2s '09 F-A 17,500r ----- 1915-1919  
5s g '10 F-A 9,900r Aug 1 '15-'20  
4.80s '13 J-J 15,000r July 1 '15-'23  
**Electric-Light Bonds.**  
4s '06 J-J \$4,000r July 1 '15-'18  
BOND. DEBT Oct 8 1914 \$131,700  
Water debt ----- 40,000  
Assess. val. '14 (40% act.) 2,096,995  
Village tax (per \$1,000) 1914 -----15.00  
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.**  
4.10s '09 J-J \$14,000r July 1 '15-'28  
4 1/2s '11 J-J 10,000r July 1 '18-'25  
3-45s ----- 4,500r July 1 '15-'24  
3-45s ----- 7,000r July 1 '15-'23  
4.45s '12 M-S 15,000r July 1 '16-'30  
**Fire-Apparatus Bonds.**  
4 1/2s '11 J-J \$6,000r July 1 '16-'27  
4s ----- 2,500r July 1 '15-'27  
**Road Bonds.**  
4 1/2s '11 J-J \$50,000r July 1 '15-'39  
4.45s '12 M-S 15,000r July 1 '17-'31  
**Water Bonds.**  
4.10s '09 J-J \$9,000r July 1 '15-'23  
4 1/2s '11 J-J 10,000r July 1 '18-'25  
4.45s '12 M-S 5,000r July 1 '16-'20  
4s ----- 2,500r July 1 '15-'19  
5s ----- 52,500r Jan 1 1919  
BOND. DEBT Oct 1914 ----- \$203,000  
Assessed valuation 1913 -----4,460,747  
Tax rate (per \$1,000) 1913 -----10.40  
INTEREST payable at Freeport.

**FULTON.**

This city (Incorp. in 1902) is in Oswego County and includes the old villages of Fulton and Oswego Falls.  
6s Sept \$8,866.38  
("In or before Sept. 1916.")  
**Stand Pipe Constr. Bonds.**  
4 1/2s '13 A-O \$27,000r Oct 1 '15-'23  
**Bridge Bonds.**  
4.30s '11 M-S \$76,000r Nov 5 '14-'41  
4.70s '13 A-O 18,525.57 Oct 15 '23-'40  
**Sewer Bonds.**  
4s J-J \$67,500c ----- 1916  
4s J-J 5,000r ----- Jan 1 1935  
4s '05 J-J 15,000r Jan '20-'25 & 30  
4s '06 J-J 5,000r ----- Jan 1 1936  
4s '06 J-J 4,000r Jan 1 '18 & '23  
16,000r Jan '28 & '33  
4s '09 A-O 3,750r ----- Apr 1 '15-'33  
4.35s '10 J-J 20,000r Jan 1 '30-'39  
4 1/2s '11 F-A 17,000r Aug 15 '15-'31

**Water Bonds.**

3.40s J-D \$120,000c June 1 '15-'29  
4.45s '12 A-O 22,500r Oct 25 '15-'32  
**Street Improvement.**  
4s '09 M-N \$34,000r May 1 '19-'35  
6s '10 July 6,238.24 -----1916  
(Subject to call.)  
4 1/2s '13 M-N \$50,866.23r May '13-'43  
**School Bonds.**  
4s M-N \$6,400r June 1 '15-'20  
4s M-N 2,520r ----- Part yearly  
4 1/2s '12 ----- 22,000r ----- Oct 1 '20-'41  
4 1/2s '14 J-J 28,100r ----- July 1 1943  
BOND. DEBT July 1914 ----- \$537,681  
Floating debt ----- 20,000  
Assess. val. 1914 -----5,720,532  
Total tax (per \$1,000) 1914 -----34.30  
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.**  
4s '09 A-O \$70,000c Feb 10 '20-'26  
5s '12 J-D 35,000r ----- June 1 '15-'19  
**Hospital Bonds.**  
-s ----- \$15,000r ----- Part yearly  
BOND. DEBT Nov 13 '14 \$120,000  
Total assessed val. 1913 -----17,105,850  
INT. at People's Bk., Johnstown.

**GEDDES.**

A town (P. O. Solvay) in Onondaga Co. Population in 1910, 9,599.  
4 1/2s '12 F-A \$60,000r Feb 1 '15-'34  
**Bridge St. Exten. Bonds.**  
5s '13 F-A \$27,000r Sept 1 '35-'43  
BOND. DEBT Oct 9 1914 ----- \$87,000  
Assessed value, real, 1913 -----6,198,230  
Total valuation 1913 -----7,068,190  
Tax rate (per \$1,000) 1913 -----8.10  
INT. at Chase Nat. Bk., N. Y.

**GEDDES UN. FR. SCH. DIS. NO. 2**

A district (P. O. Solvay) in Onondaga County. Pop. 1913 (est.), 6,000.  
4 1/2s J-D \$37,000r ----- \$2,000 yly  
4 1/2s '12 A-O 144,000c Oct 1 '15-'38  
4 1/2s '13 A-O 60,000c ----- Oct 1 '22-'38  
4 1/2s '13 ----- 3,000c ----- Oct 1 1935  
----- 12,000c ----- Oct 1 '36-'38  
TOTAL DEBT Oct 1914 ----- \$256,000  
Assessed valuation 1914 -----6,698,855  
Tax rate (per \$1,000) 1914 -----39.50  
INT. on the \$37,000 4 1/2s at Syracuse Trust Co.; on others at Chase Nat. Bank, N. Y.

**GENESEO.**

This village is in Livingston Co. Inc. 1872. Population in 1910, 2,067.  
**Water Bonds.**  
3 1/2s July \$25,000c ----- June 1 1917  
4.60s '12 July 6,000 -----  
**Town-Hall Building Bonds.**  
4 1/2s '07 July \$13,000r July 1 '15-'27  
**Paving Bonds.**  
4 1/2s '11 Oct \$11,200r ----- Oct 1 '15-'21  
BOND. DEBT Oct 9 1914 ----- \$55,200  
Assess. val. 1914 (85% act.) 2,335,826  
Total tax rate (per \$1,000) '14 ----- \$9.32

**GENEVA.**

This city is in Ontario County Inc. Jan 1 '98. Popula. '10, 12,446.  
**Refunding Bonds.**  
5s '14 ----- \$8,000r ----- 1915-1930  
**Special Appropriation Bonds.**  
4 1/2s '12 A-O \$40,000c ----- 1925-1929  
**Public Impt. Bonds.**  
4 1/2s '12 A-O \$4,500c ----- 1925-1932  
4 1/2s '12 A-O 1,200r 1915, '19 & '22  
**Street Bonds.**  
3 1/2s '09 A-O \$12,500r ----- Apr 1 '15-'19  
3 1/2s '00 A-O 16,000r ----- Apr 1 '14-'20  
3 1/2s '01 A-O 6,125r ----- Apr 1 '15-'21  
3 1/2s '02 A-O 15,000r ----- Apr 1 '14-'22  
4s '03 A-O 12,150r ----- Apr 1 '15-'23  
4s '04 A-O 17,000r ----- Apr 1 '14-'24  
4s '05 A-O 11,000r ----- Apr 1 '15-'25  
4s '06 A-O 1,000r ----- Apr 1 1915  
4s '09 A-O 45,000r ----- Apr 1 '15-'29  
-s '09 ----- 498.64  
-s '10 ----- 47,502.12  
**Fire-Department Bonds.**  
4s '06 A-O \$3,000r ----- Apr 1 '15-'17  
-s ----- 14,000r -----

**Lake Front Bonds.**

-s ----- \$14,000r -----  
**City-Hall Bonds.**  
4s '09 A-O \$6,000r ----- Apr 1 '15-'17  
5s '13 A-O 76,000r ----- 1915-1933  
**Water Bonds.**  
4s '96 A-O \$14,000c Oct 26 1926  
4 1/2s '11 A-O 50,000c Apr 1 '23-'31  
4 1/2s '11 A-O 62,000c ----- Apr 1 '19-'23  
4 1/2s '11 A-O 18,500 -----

**Sewer Bonds.**

4s '96 A-O



GLEN COVE SEWER DISTRICT. Situated in Town of Oyster Bay. Sewer Bonds. 4 1/2 s '12 M-S \$138,000. Sept 3 '17-'39 BOND. DEBT May 8 1914 \$138,000

GLENS FALLS. This city is in Warren County. Inc. 1839. Population 1910, 15,243 Judgment Funding Bonds. \$12,500. Oct 1 '1933 Bridge Construction Bonds. 4 1/2 s '14 \$45,000. May 1 '34-'37 Refunding Bonds. 4 1/2 s '09 Feb \$20,000. 1915-1916 Sewer Bonds. 4 s '06 M-N \$3,000. Nov 19 1915 Sewer Refunding Bonds. 4 1/2 s '12 F-A \$117,000. Aug 31 '17-'28 Water Bonds. 4 s '91 J-J \$15,000. 1915-1917 4 1/2 s '09 J-J \$50,000. July 1 '16-'20 Village Hall Bonds. 3 1/2 s '00 J-D \$36,000. Yly to J'ne '29 BOND. DEBT Oct 9 '14. \$233,500 Water bonds (incl.) 65,000 Assess. val. '14 (1/2 act.) 9,243,375 Assessed value, real estate, 8,703,825 City tax (per \$1,000) 1914. \$15.90 INTEREST payable in Glens Falls

GLOVERSVILLE. Gloversville is in Fulton County. Incorpor. a city Mch. 19 1890, having theretofore formed part of the town of Johnstown. Local Improvement Bonds. Outstanding Oct 1 1914. 4 1/2 s '10 \$7,200. Feb 1 1915 4 1/2 s '11 6,700. Feb 1 15-'16 4 1/2 s '12 21,900. Feb 1 15-'17 4 1/2 s '13 A-O 41,500. Apr 1 15-'18 4 1/2 s '14 Feb 8,300. Feb 1 15-'19 Bridge Bonds. 4 1/2 s '12 M-N \$89,500. Nov 1 '14-'26 4 1/2 s '12 M-N 10,000. Nov 1 '27-'36 Water Loan. 3 1/2 s '92 J-D \$50,000. Dec 1 1917 4 1/2 s '13 J-D 50,000. June 19 '20-'29 Deficiency & Refunding Bonds 4 s '97 M-N \$28,000. May 1 1922 4 1/2 s '14 J-D 29,800. June 1 15-'28 Fire Department Bonds. 3 1/2 s '02 Aug \$25,000. Aug 1 1932 School Bonds. 3 1/2 s '06 A-O \$7,000. Oct 1 15-'16 4 1/2 s '08 M-S 50,000. Sept 2 16-'26 4 s '09 M-S 25,000. Sept 1 '26-'31 Refunding Railroad Bonds. 4 s '95 A-O \$14,000. Apr 1 1915 3 1/2 s '97 F-A 27,000. Feb 1 1917 4 1/2 s '11 Apr 10,000. Apr 1 '16-'18 4 1/2 s '13 Apr 20,000. Apr 1 15-'21 (\$5,000 payable every two years.) Sewer Bonds. 4 s '05 M-N \$250,000. Nov 1 1945 4 1/2 s '11 M-N 100,000. May 1 1941 GLEN BOND. DEBT Oct 1 '14. \$705,300 Assessed debt (add'd) 82,600 Water debt (included) 100,000 Assess. val. '14 (real est.) 8,060,075 Total value '14 (abt. 1/2 act) 10,221,299 City tax rate (per \$1,000) '14. \$16.50 Population in 1910. 20,642 INTEREST on water, railroad, deficiency, bridge and local improvement bonds payable in N. Y., on all other issues at Chamberlain's office

GOSHEN UN. FR. SCH. DIST. NO. 8. This district is in Orange County. 4 1/2 s '10 J-D \$51,000. J'ne 15 '15-'30 TOTAL DEBT Oct 13 '14. \$51,000 Ass'd val. '14 (1-3 act.) 1,418,500 School tax (per \$1,000) 1914. \$13.76 Population in 1914 (est.) 3,500 INT. at Goshen National Bank.

GOVERNUEUR. This village is in St. Lawrence Co. Inc. Sept. 1850. Pop. '10, 4,123 Street-Improvement Bonds. 4 1/2 s '12 A-O \$6,400. Oct 1 '15-'22 Water-Works Fund. Bonds. 4 1/2 s '10 J-J \$39,000. July 1 '14-'32 BOND. DEBT Apr 1914. \$46,200 Assessed val., real. '13. 1,714,405 Total val. '13 (2-3 act.) 1,953,885 Tax rate (per \$1,000) 1913. \$8.18 INT. on 4 1/2 s at First Nat. Bank, Gouverneur; on 4 1/2 s at Hanover Nat. Bank, New York.

GRANVILLE. This village is in Washington Co. Highway Bonds. 5 s '13 Sept \$28,700. 1915-1943 5 s '14 Sept 18,000. Sept 7 '15-'44 Water Bonds. 4 1/2 s Jan \$32,000. 1915-1946 BOND. DEBT Oct 1 '14. \$78,700 Floating debt. 4,000 Assessed val. '14 (2-3 act.) 1,220,000 Village tax (per \$1,000) 1914. \$9.00 Population in 1910. 3,920 INT. payable in Granville at Farmers' Nat. Bank.

GREENBURGH. This town is in Westchester Co. Highway Improvement Bonds 4 s \$161,500 \$8,000 yly May 4 s 36,000. Aug 1 '15-'32 4 1/2 s 138,000. Feb 1 '16-'38 Hartstale Water Bonds. 4.40 s \$27,000. Aug 1 '17-'31 Funding Bonds. 4 s '04 F-A \$79,000. Aug 1 1924 Elmsford Drainage Bonds. 4 1/2 s '09 \$59,000. Oct 6 '14-'31 4 1/2 s '10 A-O 7,650. \$450 yly Oct 6 BOND. DEBT Jan 1 '13. \$673,050 Assess. val. '11 (abt. act.) 37,687,902 Tax rate (per \$1,000) 1911. \$15.00 Population in 1910. 23,193

GREENBURGH UNION FREE SCHOOL DIST. NO. 2. 4 1/2 s '10 J-J \$160,000. Jan 1 15-'47 4 1/2 s '12 J-J 12,000. Jan 1 15-'26 BOND. DEBT Oct 1 '14. \$172,000 Assessed valuation 1913. \$1,317,334 School tax (per \$1,000) 1913. \$4.13 INTEREST payable at Irvington Nat. Bank in New York exchange.

GREENBURGH UN. FR. DIS. NO. 4. 4 1/2 s '11 J-J \$50,000. Jan 1 15-'40 s 50,000 BOND. DEBT Jan 1 1915. \$100,000 Assess. val. '14 (2-3 act.) 5,779,780 School tax (per \$1,000) 1914. \$5.57 Population 1914 (est.) 5,530 INTEREST at First Nat. Bank of Hastings-on-Hudson in N. Y. exch.

GREENE COUNTY. Catskill is the county seat. Court House & Jail Bonds. \$130,000. Feb 1 15-'27 4 s '08 F-A 8,000. Feb 1 1928 4 s '10 F-A 30,000. Feb 1 '29-'31 4 s '11 F-A 10,000. Feb 1 1933 Refunding Bonds. 4 s '11 F-A \$10,000. Feb 1 1932 Road Bonds. 4 s '11 F-A \$35,000. Feb 1 '16-'20 4 s '11 F-A 5,000. Feb 1 1934 4 s '12 F-A 52,500. Feb 1 '34-'39 Turnpike Bonds. 3 1/2 s '01 F-A \$8,000. Feb 1 15-'18 BOND. DEBT May 1 '14. \$280,500 Assess. val. '13 (3/4 act.) 13,003,317 Population in 1910. 30,214 INT. at County Treasurer's office.

HALFMOON AND STILLWATER (TOWNS) UNION FREE SCH. DIST. NO. 10. P. O. address Mechanicville. 4 1/2 s '13 J-D \$140,000. Dec 1 16-'45 BOND. DEBT Dec 1 '14. \$174,850 Assessed valuation 1914. 3,596,000 Tax rate (per \$1,000) for 1914. \$12.75 Population in 1914 (est.) 8,500

HAMBURG UNION FREE SCH. DIST. NO. 1. This district is in Erie County. 4 1/2 s '10 J-J \$45,000. Jan 1 15-'39 BOND. DEBT Oct 15 '14. \$45,000 Assess. val. (abt. act.) 14,322,771 School tax (per \$1,000) 1914. \$5.158 Population in 1914 (est.) 3,500 INT. at Hanover Nat. Bk., N. Y.

HAMILTON COUNTY. Lake Pleasant is the County seat Funding Bonds. 5 s '10 J-D \$125,000. June 1 21-'40 BOND. DEBT Dec 1913. \$125,000 Assessed valuation 1913. 4,969,439 Tax rate (per \$1,000) 1913. \$11.00 Population in 1910. 4,373 INTEREST at Northville Bank in New York exchange.

HARRIETSTOWN UNION FREE SCH. DIST. NO. 1. This district is in Franklin County. 4 1/2 s '09 A-O \$30,000. Apr 1 15-'44 4 1/2 s J-J 5,000. Jan 1 15-'24 4 1/2 s '09 J-J 13,000. July 1 15-'27 5 s '13 M-S 27,000. Sept 1 15-'41 BOND. DEBT Sept 21 '12. \$54,000 Sinking fund. 5,000 Assess. val. '12 (1-5 act.) 1,861,448 School tax (per \$1,000) 1910. \$19.10 Population in 1912 (est.) 5,500 INT. payable at Adirondack Nat. Bank, Saranac Lake, in N. Y. exch.

HARRISON. This town is in Westchester Co. Sidewalk Improvement Bonds. 5 s \$15,163.29. Part yearly Highway Bonds. 4 s J-D \$11,000. Apr 1 15-'25 4 s J-D 4,000. Apr 1 15-'18 4 s J-D 2,000. Apr 1 '23 & '25 4 1/2 s '07 J-D 154,000. June 1 15-'36 4 1/2 s 100,000. 1925-1944 4 1/2 s 8,000. \$1,000 yearly 4 1/2 s 2,600. \$520 yly Feb 14 Water Supply Bonds. 5 s \$51,000 \$1,000 yly aft 14 BOND. DEBT Jan 1 1913. \$367,763 Assess. val. '11 (1/2 act.) 5,960,000 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 1/2 s \$40,000. 1915-1939 5 s F-A 1,000. 1915 5 s '13 10,000. 1915-1939 Street Bonds. 4.30 s J-J \$36,000. July 15-'26 5 s '13 J-J 30,000. July 1 14-'36 Park Bonds. 5 s \$30,000. 1915-1934 BOND. DEBT Mar 2 '14. \$151,000 Assess. val. 1913 (est.) 4,150,000 Tax rate (per \$1,000) 1913. \$ 9.50 INT. on \$2,000 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 1/2 s '09 J-J \$57,500. Sept 1 15-'37 4 1/2 s '12 Sept 8,000. Sept 1 15-'22 TOTAL DEBT Sept 1914. \$65,500 Assessed valuation 1914. 2,500,000 Total tax (per \$1,000) 1913. \$14.57 INT. at People's Bk., Haverstraw.

HAVERSTRAW UNION FREE SCHOOL DISTRICT NO. 1. 5 s '10 J-D \$44,000. Yly on Dec 1 BOND. DEBT Oct 19 '14. \$44,000 Assess. val. '14 (60% act.) 2,490,225 School tax (per \$1,000) 1914. \$11.25 Population in 1914 (est.) 7,000 INT. at People's Bk., Haverstraw.

HEMPSTEAD, VILLAGE. This village is in Nassau County. Inc. 1853. Population 1910, 4,964. Street Bonds. s \$5,000 Sewer Bonds. 4.20 s '11 J-J \$250,000. July 1 16-'49

Building Bonds. 4.20 s '11 J-J \$25,500. July 1 15-'31 Park Bonds. 4.20 s '11 J-J \$6,500. July 1 15-'19 Water Bonds. 3 1/2 s \$32,400 BOND. DEBT May 6 '13. \$333,500 Assessed valuation 1913. 3,913,770 Village tax (per \$1,000) 1914. \$16.00

HEMPSTEAD, TOWN. Hempstead (inc. April 17 1784) is now in Nassau Co., but was formerly in Queens Co., then including Far Rockaway Hempstead, Inwood, Lawrence, Rockaway Beach and Seaford villages. On Jan. 1 1893 that portion of the town lying westerly of a straight line drawn from the southeasterly point of the town of Flushing through the middle of the channel between Rockaway Beach and Shelter Island, in the county of Queens, to the Atlantic Ocean, "became part of New York City, under the Greater New York Charter. This boundary was changed by the Legislature in April 1899, and the new boundary is that portion of the old town of Hempstead "bounded on the east and north by the east and north bounds of the former village of Far Rockaway, and on the east by a line drawn due north from the northwest corner of said village to the south line of the town of Jamaica, as it existed on the thirty-first day of December 1897." The bonds given below are those remaining as a debt against the town after assigning to New York City the portion belonging to it according to a decision of the Supreme Court of the Third Judicial District at Albany Dec. 9 1899. See V. 69, p. 1357. Road Bonds. 4 s J-J \$293,000 & r. July 1 1923 Almshouse Bonds. 4 1/2 s '11 M-S \$25,000. M & S '14-'26 BOND. DEBT May '14. \$319,000 Assessed valuation, real. 63,061,635 Assessed val., personal. 772,350 Special franchises. 1,200,900 Total val. '13 (65% act.) 65,034,885 Total tax (per \$1,000) 1913. \$9.29 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. 4.33 s '11 A-O \$50,000. Oct 2 14-'31 3.99 s '09 J-D 55,000. 4.33 s '11 F-A 12,500. BOND. DEBT May 1914. \$94,825 Assess. val. '13 (1/2 act.) 5,230,600 School tax (per \$1,000) '12-'13 \$10.00 Population in 1913 (est.) 6,579 INT. at Hempstead Bank.

HEMPSTEAD UNION FREE SCH. DIST. NO. 9. P. O. Freeport. 4 s '02 J-J \$18,000. Jan 1 15-'22 4 s '07 J-J 34,500. Jan 1 15-'24 4.10 s '09 J-J 43,000. Jan 1 20-'24 4 1/2 s '13 J-J 70,000. Jan 1 29-'46 4 1/2 s '13 J-J 12,000. Jan 1 24-'29 BOND. DEBT Oct 1914. \$175,500 Assess. val. '14 (1/2 act.) 5,764,117 School tax (per \$1,000) 1914. \$10.50 INT. at First Nat. Bk., Freeport.

HEMPSTEAD UNION FREE SCH. DIST. NO. 11. 4.20 s '09 J-J \$37,500. July 1 15-'19 3.45 s J-J 4,000. Jan 1 15-'18 BOND. DEBT May 1914. \$49,000 Assess. val. 1913 2,515,554 School tax (per \$1,000) '13. \$7.50 INT. at Bank of Rockville Centre.

HEMPSTEAD UNION FREE SCH. DIST. NO. 15. 5 s '10 M-N \$144,000. May 1 15-'34 5 s 17,340. 1930 4 1/2 s '12 M-S 125,000. Sept 1 17-'41 BOND. DEBT Oct 15 '14. \$286,340 Assessed valuation 1912. 8,045,363 School tax (per \$1,000) 1913. \$10.80 Population in 1914 (est.) 7,000

HEMPSTEAD UNION FREE SCH. DISTRICT NO. 17. 4 1/2 s '12 A-O \$2,250. Apt 1 15-'16 (32,000. Apr 1 17-'48 TOTAL DEBT May 7 '14. \$34,250 Assessed val. '13 (1/2 act.) 1,052,624 School tax (per \$1,000) '13. \$7.00 Population in 1914 (est.) 400

HEMPSTEAD UNION FREE SCH. DIST. NO. 20. 4.20 s '10 J-J \$34,000. Jan 1 15-'48 5 s J-J 6,500. July 1 15-'27 4 s J-J 10,000. Dec 31 15-'34 BOND. DEBT Apr 1914. \$51,000 Assessed valuation 1913. 2,021,906 School tax (per \$1,000) 1913. \$10.80 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. 4 s '91 J-J \$6,000. 1915-1920 4 s '95 J-J 6,000. 1915-1920 4 s '05 J-J 2,000. 1921-1924 4.60 s '08 J-J 30,000 & r. 1921-1935 4 1/2 s '09 J-J 1,000. 1915-1916 BOND. DEBT Oct 1 '14. \$45,900 Assessed valuation 1913. 3,481,791 School tax (per \$1,000) 1914. \$10.10 Population in 1914 (est.) 4,245 INT. at Bank of Rockville Centre, Far Rockaway Bk. and Union Sav. Bk. of Patchogue and Ellenville Sav. Bk.

HEMPSTEAD UNION FREE SCHOOL DISTRICT NO. 24. 5 s '13 \$24,000. July 1 18-'41 4 1/2 s '07 26,000. Jan 1 15-'27

BOND. DEBT Oct 1914. \$50,000 Certificate debt. 7,500 Assessed valuation 1913. 1,401,115 School tax (per \$1,000) 1913. \$8.50 INT. on the 4 1/2 s payable at the Lynbrook Nat. Bank and Poughkeepsie Savings Bank; on the 5 s of 1913 at Bank of Rockville Centre.

HERKIMER. This village is in Herkimer County. Inc. 1870. Population 1910, 7,520. Paving Bonds. 4.10 s '09 F-A \$15,000. Feb 1 15-'19 4 1/2 s '10 A-O 4,000. Oct 1 15-'16 4.40 s 4,665.85 \$2,000 yly. June 1 4 s '08 J-J 38,000. July 1 15-'33 4 1/2 s 3,759.26 \$1,000 yly. Feb. 1 4.20 s 2,650.21 \$1,000 yly. Jan. 7 5 s '13 M-S 4,201.22 \$1,400 yly Sept 20 Sewer Bonds. 4 s '03 M-S \$14,000. Sept 1 15-'28 4 1/2 s '14 May 30,000. May 1 15-'44 Improvement Bonds. 4 1/2 s '03 M-N \$19,500. Nov 1 15-'27 Refunding Bonds. 5 s '13 F-A \$30,500. Aug 1 14-'43 (\$1,000 due yearly) Bridge Bonds. 4.60 s '13 Oct \$65,000. \$1,500 yearly BOND. DEBT Apr 30 '14. \$148,000 Assessed val. '13, real est. 4,212,283 Total assessed val. 1913. 4,550,643 Tax rate (per \$1,000) 1913. \$10.50

HERKIMER UNION FREE SCH. DIST. NO. 1. 4 s '07 J-J \$29,000. July 1 14-'42 4 s J-J 7,000. July 1 15-'21 5 s J-J 10,000. July 1 15-'24 4.30 s '12 J-J 90,000. 1914-1946 4 1/2 s '13 J-J 11,000. July 1 15-'25 BOND. DEBT Dec 1913. \$152,000 Assessed val. '13 (3/4 actual) 4,135,589 School tax (per \$1,000) 1913. \$12.71 Population in 1913 (est.) 9,000 INT. on 4 s payable at Nat. Bank of Newport; on 5 s and 4.30 s at Herkimer Nat. Bank.

HERKIMER COUNTY. Herkimer is the county seat. Highway-Improvement Bonds. 4 s '08 A-O \$60,000. Apr 1 17-'21 4 s '07 A-O 24,000. Apr 1 15-'16 4 s '08 A-O 120,000. Apr 1 22-'31 4 s '09 A-O 60,000. Apr 1 32-'36 4 s '11 A-O 108,000. Apr 1 17-'25 BOND. DEBT May 1914. \$372,000 Assessed valuation, real. 31,295,670 Assessed val., personal. 983,270 Franchises. 915,296 Total valuation 1913. 32,278,337 Population in 1910. 56,356 INTEREST is payable at the Herkimer Nat. Bank in N. Y. funds.

HOLLEY. This village is in Orleans County. Electric-Light Bonds. 4 s \$13,000 Paving Bonds. 4 1/2 s '14 M-N \$9,000. Aug 1 15-'23 Sewer Bonds. 4.45 s '14 \$64,400 BOND. DEBT Oct 12 '14. \$86,400 Assessed val. (about) 1,000,000 Population in 1914 (est.) 2,000 INT. at State Exch. Bk., Holley.

HOOSICK FALLS. This village is in Rensselaer County. Inc. Apr. 14 1827. Pop'n '10, 5,532. Public-Building Bonds. 3.80 s M-N \$17,000. Nov 1 1930 Grading and Paving Bonds. 4.15 s '08 July \$45,000. July 1 15-'32 Water-Works Bonds. 4.30 s '07 J-J \$63,000. July 1 14-'26 BOND. DEBT Apr 1914. \$127,500 Assessed valuation 1913. 2,087,986 Tax rate (per \$1,000) 1913. \$14.40 INT. payable at Hoosick Falls.

HORNELL. This city is in Steuben County. Name formerly Hornellsville, but changed by Chap. 283, Laws of 1906. Inc. 1888. Population 1910, 13,627. Bridge Bonds. 5 s '14 J-J (18,000. July 15 15-'23 3,000. July 15 1924 Park Refunding Bonds. 4 1/2 s '13 J-J \$42,500 r. 1915-1931 Fire Station Bonds. 4 1/2 s '11 A-O \$36,000 (\$9,000 every 5 yrs. from Apr 1 '17.) Water Bonds. 3 1/2 s F-A \$175,000. Aug 1 1921 3 1/2 s F-A 42,000. Feb 1 15-'21 4 1/2 s '11 O 65,000. Apr 1 15-'24 Paving Bonds. 5 s '13 \$14,000. 1915-1921 5 s '13 (9,000. Oct 1 15-'17 12,850. Oct 1 1918 Grade-Crossing Bonds. 4 1/2 s '11 A-O \$34,000. Apr 1 21 & '31 Sewer Bonds. 4 s M-N \$100,000. May 26 17-'26 BOND. DEBT Oct 1914. \$546,350 Water debt (included) 282,000 Sinking fund. Assess. val. '13 (abt. act.) 6,633,770 City tax (per \$1,000) 1913. \$13.41 INT. on water bonds payable at Chamberlain's office; park bonds at Amer. Exch. Nat. Bank, N. Y.; park refunding bonds at Nat. Bank of Commerce, N. Y., or Chamberlain's office; 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. Storage Dam & Bldg. Bonds. 4 1/2 s '14 F-A \$14,500. Aug 1 25-'27 Cemetery Bonds. 4 s F-A \$2,000. Feb 1 1917 4 s A-O 4,000. Apr 1 1918 4 s M-N 6,000. May 1 18-'20 Water Bonds. 4 s '04 July \$152,000. July 1 14-'22 4 s '05 July 50,000. July 1 23-'24



HUDSON (Concluded).

Street-Improvement Bonds. 4s Feb \$16,000...Feb 1 '15-'23 4s M-S 24,000...Mch 1 '15-'27 4s F-A 1,000...Feb '15-'18 4s M-N 25,000...May '15-'25 4s J-D 27,800...1925-1930 Sewer Bonds. 5s '13 May \$2,000.90rMay 1 '15-16 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 4,000...Feb 15 '19 4s '10 A-O 5,000...Apr 1 1921 School Bonds. 3 1/2s M-S \$14,000r.Sept 1 '15-'21 3 1/2s A-O 3,000r...Apr 1 '15-'20 4 1/2s '13 A-O { 5,000...1925 (70,000...1926-1932 BOND. DEBT Oct 9 '14...\$441,300 Water debt (incl.)...189,000 Sinking funds...2,778 Assess. val., real, 1914...4,761,061 Total val. '14 (2-3 act.)...5,426,301 Total tax (per \$1,000) 1914...\$29.50 Population in 1910...11,417 INT. at office of City Treasurer.

HUDSON FALLS.

This village, formerly Sandy Hill, is in Washington Co. Inc. in 1811 Sewer Bonds. 3 1/2s F-A \$40,000. Aug 1 '15-'30 3 1/2s F-A 14,693.12Aug 1 '15-'30 Paving Bonds. 4 1/2s F-A \$39,600...Aug 1 '15-'32 3 1/2s F-A 26,477.28Aug 1 '15-'32 BOND. DEBT Oct 9 '14...\$120,770 Assessed val. '14 (2-3 actual)2,217,280 Tax rate (per \$1,000) 1914...\$19.00 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 \$98,500r.Dec 1 '15-'39 5s '13 M-N 58,000r.May 1 '18-'38 TOTAL DEBT Oct 12 '14...\$156,500 Assessed val. 1913...3,821,950 (Assessment abt. 1-3 to 1/2 act. value) School tax (per \$1,000) 1913...\$11.20 Population in 1914 (est.)...6,500 INT. payable at First Nat. Bank of Huntington, N. Y., in N. Y. exch.

ILION.

This village is in Herkimer County. Inc. Apr. 1 1865. Pop'n 1910, 6,588. Paving Bonds. 5s '13 J-J \$135,000...July 1 '17-'42 Water Bonds. 4s --- \$85,000...1922 4s --- \$4,000...\$3,000 y'ly Sewer Bonds. 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 Oct 1914...\$347,000 Water debt (included)...133,000 Sinking fund (all water)...10,000 Assess. val. '14 (40% act.)2,158,721 Village tax (per \$1,000) 1914...\$41.20 INT. at Ilion Nat. Bank in Ilion.

IRVINGTON.

This village is in Westchester Co. Inc. 1872. Population 1910, 2,319. Water Bonds. 4s '07 A-O \$20,000...1922 4s '09 J-J 10,000...1922 4 1/2s '11 A-O 28,000...1930 3 1/2s '99A-O 11,200...1916 3 3/8s '99A-O 40,000...1928 4s '01 --- 5,000...1929 Town-Hall Bonds. 3 1/2s '00 J-J \$34,000...1929 TOT. B.D. DT. Jan 1 '13...\$148,200 Assessed val. '12 (1/2 act.)6,212,973 Village tax (per \$1,000) 1912...\$6.31 INT. 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 Refunding Water Bonds. 4.30s J-J \$698,000...July 1 1927 (Opt. \$30,000 to \$50,000 ann. '13-'27) 4 1/2s J-J \$162,000...July 1 1942 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 31,000r.Jan 1 1928 (Subject to call begin. Jan 1 1913.) 4s J-J \$14,000...Jan 1 1928 (Subject to call beginning Jan. 1 '13.) 4s '09 J-J 10,000...Jan 1 1927 (Subj. to call beginning July 1 1913.) 4s '12 J-J 50,000r...July 1 1927 Funding Bonds. 4s '06 J-J \$40,000r.July 1 '15-'22 School Bonds. 3 1/2s J-J \$29,000r...1916 3 1/2s J-J 45,000r...1929 Sewer Bonds. 4s J-J \$82,500r.&r.\$7,500 y'ly Creek and Drainage Bonds. 4s '07 F-A\$100,000r.Aug 1 '22-'41 BOND. DEBT Oct 1 1914\$1,462,500 Water debt (included)...1,150,000 Sinking fund (water)...111,100 Assessed val. '13 (3/4 act.)10,515,149 Total tax (per \$1,000) 1914...\$28.48 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. and Columbia 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 \$50,000r...July 1 1930 City-Hall Bonds. 4s '95 M-N \$65,000r...May 15 1925 Park Bonds. 4s '08 J-D \$20,000r...Dec 30 1938

Paving Loans.

4s '09 J-D \$6,815.49r. Dec 30 '18 4s '09 A-O 10,579.46r. Oct 1 1919 4s '09 A-O 4,079.14r. Dec 30 '19 4 1/2s '10 J-D 7,319.60r. J'ne 30 '20 4 1/2s '12 A-O 10,400r. Oct 1 '15-'22 4.40 '12 J-J 24,000r. July 1 '15-'22 5s '13 J-J 8,100...July 1 '15-'23 5s '13 M-S 4,050...Sept 1 '15-'23 4.40s J-J 13,641.55...Part y'ly

Sewer Bonds.

4 1/2s '93 M-S \$50,000r...Mch 1 1923 4s '93 J-D 111,000r.&r. Dec 1 1923 4s '97 M-N 50,000r...May 1 1917 4s '98 J-J 20,000r...Mch 15 1918 3 1/2s '00 J-J 20,000r...July 1 1920 4s '01 J-D 25,000r...June 1 1921 4s '02 J-D 20,000r...June 1 1922 4s '08 J-D 42,000r...Dec 30 1928

Refunding Elec. Light Bonds.

4s '03 J-D \$19,800r...Dec 1 '15-'23 4s '01 J-D 19,000r. June 1 '15-'31 4.60s J-D 38,000r...Dec 1 '15-'33

Hospital Bonds.

4 1/2s '10 J-J \$50,000r...Jan 1 1930 4 1/2s '11 M-S 36,000r...Sept '15-'41

Water Bonds.

4s '03 A-O \$300,000r...Mch 20 1943 135,000r.&r.Mch 31 '15-'23 4 1/2s '13 M-N \$142,500...May 1 '15-'33 Refunding Paving Bonds. 4s '05 A-O \$5,000r...Oct 1 '14-'18 Paving Certificate Fund. 5s '09 ann 5,432.50r Dec 30 '14-'18 5s '09 ann 9,137.20r Oct 1 '14-'19 5s '09 ann 7,892.20r Dec 30 '14-'19 5s '10 ann 4,392.36r Dec 30 '14-'19 5s '10 ann 6,839r. Oct 31 '14-'20 4.40 '12 J-J 28,800r...July 1 '15-'22 4 1/2s '12 A-O 8,100r...Oct 1 '14-'22 5s '13 J-J 14,084.91July 1 '14-'23 5s '13 M-S 21,600r...Sept 1 '15-'23 4.40s J-J 17,322.74...Part y'ly

Fire-Department Bonds.

4 1/2s '11 M-S \$27,000r. Sept 1 '15-'41 GEN. B.D. DT. Oct 1 '14...\$1,476,301 Assessment debt (add'l)...157,739 Water debt (included)...577,500 Assess. val. '13 (60% act.) 16,926,330 Total tax (per \$1,000) 1913...\$34.49 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 \$35,000r...1916-1922 4s J-J 83,000r...1915 5s '07 J-J 105,000r. Nov 1 '23-'36 4 1/2s '11 J-D 135,000r. Dec 1 1915-'27 5s '13M-N { 9,000r...Nov 1 1916 (100,000r. Nov 1 '17-'25) BOND. DEBT July 1914...\$57,000 Sinking fund...78,850 Assess. val. real 1914-15...17,308,550 School tax (per \$1,000) '14-'15...\$12.17 Population in 1914 (est.)...35,000 INT. on all bonds paid direct to holders of same. Of the \$83,000 bonds, the State Comptroller holds \$80,000 and the Chautauqua County Trust Co. of Jamestown \$3,000.

JEFFERSON COUNTY.

Watertown is the county seat. Building Bonds. 3 1/2s F-A \$5,000r...Feb 1 1915 Highway Bonds. 4s '07 F-A \$55,000r...Feb 1 '15-'25 4s '09 Feb 70,000r...Feb 1 '16-'29 Jail Bonds. 4s '09 F-A \$65,000r...Feb 1 '15-'27 Hospital Bonds. 4s '11 F-A \$15,000r...Feb 1 '26-'28 BOND. DEBT Apr 6 '14...\$210,000 Assess. val. real 1913...45,734,767 Total val. '13 (4-5 act.)...50,441,712 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 \$1,500c...Dec 1 '15-'17 RR. Refunding Bonds. 4s '07 J-D \$4,000c. June 1 '15-'22 4,500c...June 1 1923 Water Bonds. 4s '95 J-D \$50,000r...Dec 1918-'23 4s '98 A-O 10,000c...Oct 1 '15-'18 4s '00 A-O 6,000c...Apr 1 '15-'20 Street-Improvement Bonds. 5s '12 M-S \$11,000r. Mar 1 '15-'16 5s '14 J-J \$28,000r. July 15 '15-'18 10,000r...July 15 1919 Sewer Bonds. 5s '04 Sept \$2,500c. Sept 1 '15-'16 5s '05 M-S 2,000c. Sept 1 '15-'16 5s '11 M-S \$36,000c. Sept 1 '15-'26 120,000c. Sept 1 '27-'31 Refunding Sewer Bonds. 5s '13 J-D \$18,000c. Dec 1 '15-'23 School Bonds. 4s '98 J-J \$20,000c. June 15 '15-'22 4 1/2s '09 M-S 57,000c. Mar 1 '15-'29 4 1/2s '10 F-A 15,000c. Aug 1 '15-'25 BOND. DEBT Oct 1914...\$298,000 Temporary loans...28,579 Water debt (included)...66,000 Assess. val. (real est.) 1914...3,467,670 Total val. '14 (1/2 act.)...4,042,869 Tax rate (per \$1,000) 1913...\$37.20 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 \$26,040r. Dec 1 '15-'35 Street Bonds. 4.65s '07 J-J \$23,000r. July 1 '15-'37 5s '07 M-S 25,886r. Sept 1 '15-'37 Water Bonds. 5s '07 M-S \$4,600r. Sept 1 '15-'37 4.70s '10 J-J 3,600r. Jan 1 '15-'24 Real Estate Purchase Bonds. 4.60s --- \$9,500

Funding Bonds.

4.65s J-D \$25,000r...Dec 1 '16-'40 Sewer Bonds. 4 1/2s '11 M-S \$8,500r...Sept 1 '16-'25 Lighting Bonds. 4.70s '10 J-J \$3,000r...Jan 1 '15-'24 Gas Bonds. 5s '07 M-S \$2,300r. Sept 1 '15-'37 GEN. B.D. DT. May 1 '12...\$60,160 Assessment debt...64,064 Floating debt...31,000 Sinking fund...31,300 Assess. val. '11 (45% act.)2,300,500 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 \$85,500c. Mch 1 '15-'23 4 1/2s '11 M-S 70,000c. Mch 1 '23-'29 Municipal-Building Bonds. 4 1/2s '11 M-S \$20,000c. Mch 1 '17-'18 Water Bonds. 3 1/2s '96 A-O\$8510,000c. Apr 1 '15-'36 4s '97 F-A 136,000c. Feb 1 '15-'37 Refunding Bonds. 3s '84 J-J \$68,000c. Jan 17 '18-'19 12,000r...Mar 26 1916 4 1/2s '14 M-S { 6,000r...Mar 26 1917 (6,000r...Mar 26 1918 (12,000r...Mar 26 1919) Board of Education Bonds. 4 1/2s '13 A-O \$55,500r. Apr 1 '17-'19 4 1/2s '13 J-J { 50,000r. Apr 1 '15-'16 (175,000r. Apr 1 '19-'25) BOND. DEBT Oct 1 1914\$1,169,500 Note debt...8,336 Water debt (included)...646,000 Assess. val. real 1913...14,091,980 Total val. '13 (abt. act.)...15,021,100 Total tax (per \$1,000) 1913...\$25.96

LACKAWANNA.

This city is in Erie County. See West Seneca, page 55. 6s --- \$18,000c... Road-Improvement Bonds. 5s '11 J-D \$96,500r. June 1 '15-'36 4 1/2s '12 J-D 57,500r. Dec 1 '14-'38 City-Hall and Jail Bonds. 4 1/2s '12 J-D \$65,000r. June 1 '15-'27 TOT. DEBT Mar 31 '13...\$257,000 Assess. val. '12 (abt. act.)6,637,283 City tax rate (per \$1,000) '13...\$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 \$6,000c...Jan 1 1920 4 1/2s '04 J-J 10,617c...Jan 1 1921 5s '05 J-J 3,000c...Jan 1 1921 5s '06 M-S 77,400c...Sept 1 1931 5s '10 M-S 7,000c...Sept 1 1921 BOND. DEBT Apr 1914...\$104,017 Assess. val. '13-'14 (abt. act.)6,134,615 School tax (per \$1,000) '13-'14...\$8.24 Population in 1914 (est.)...17,000 INT. on 4s at State Comptroller's office; on 4 1/2s at West Side Sav. Bank, N. Y.; all others at Lackawanna Nat. Bank.

LAKE PLACID.

This village is in Essex County. Inc. 1900. Population 1910, 1,682. Water Bonds 4 1/2s --- \$84,600 15s --- 22,000 Refunding 5s --- 21,000 Sewer 4 1/2s --- 26,867 5s --- 8,000 Electric-Light 4 1/2s --- 33,900 15s --- 13,000 Fire House 5s --- 2,500 Park 4 1/2s --- 6,160 Sidewalk 5s --- 18,600 Paving 5s --- 18,600 Street Improvement 5s --- 3,000 (Maturity: Refunding bonds 1938 to 1942; others 1914 to 1936.) BOND. DEBT Feb 28 '14...\$288,127 Assess. val. '13 (60% act.)1,931,400 Total tax rate (per \$1,000) '12...\$12.4 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 \$28,000r. Apr 1 '15-'21 4 1/2s '11 M-S 19,600r...Sept 1 '15-'21 4.40s '12F-A 16,400r...Aug 1 '15-'22 5s '13 M-N 10,000r...May 1 1923 Sewer Bonds. 4.40s A-O \$150,000c. Apr 1 '20-'49 Water Bonds. 3 1/2s F-A \$18,700c.&r. Aug 1 '15-'25 BOND. DEBT Apr 1913...\$249,700 Assess. val. '11 (60% act.)2,265,675 Tax rate (per \$1,000) 1911...\$12.78 INT. at A. B. Leach & Co., N. Y.

LANSINGBURG 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 \$36,000c. Dec 1 '14-'31 4 1/2s '08 A-O 15,000r...Apr 1 '15-'29 4 1/2s '10 M-N \$5,000r...May 1 '25-'41 TOTAL DEBT June 1914...\$136,000 Assess. val. '13 (85% act.)8,085,270 School tax (per \$1,000) '13-'14...\$8.88

LARCHMONT.

This village is in Westchester Co. Inc. 1891. Population 1910, 1,958. 4.90s '14J-J 600r...Jan 1 '19-'24 4.90s '14J-J 3,200r...Jan 1 '19-'34 Sewer Bonds. 3 1/2s F-A \$15,000r. Aug 1 '15-'29 3 1/2s M-N 12,000r. May 1 '15-'26 4 1/2s '13 M-S 7,000r...Mar 1 '18-'31

Highway-Improvement Bonds.

4s J-D \$17,500r. Dec 1 '15-'21 4s A-O 10,000r. Apr 1 '15-'25 3 1/2s M-N 16,000r. May 1 '15-'31 4s '06 J-J 41,000r. July 1 '15-'30 4 1/2s '12 A-O 50,000r. Apr 1 '17-'40 Sidewalk Bonds. 4 1/2s '11 M-S \$25,000r. Sept 1 '16-'40 Street-Improvement Bonds. 4.30s M-S \$27,000r. Sept 1 '15-'32 Fire-Department Bonds. 4s '06 J-J \$1,000r...July 1 1915 4 1/2s '12 Oct 4,500r...Oct 1 '15-'23 BOND. DEBT Dec 1 '13...\$236,500 Assessed valuation 1913...5,750,275 Tax rate (per \$1,000) 1913...\$12.23 INT. at Bank of Metropoli., N. Y.

LA SALLE.

This village is in Niagara County. Paving Bonds. 5s '13 \$20,000... Water Bonds. 4.70s '10 J-D \$42,500...1917-1941 TOTAL DEBT Dec 1913...\$62,500 Assessed valuation 1913...1,763,000 Tax rate (per \$1,000) 1913...\$7.08 Population in 1910...1,299

LAWRENCE.

This village is in Nassau County. Inc. 1897. Population 1910, 1,189. Grading and Paving Bonds. 4.15s '04 J-J \$50,000r. Jan 1 '15-'37 5s '13 J-J 36,000r. July 1 '18-'29 4.80s '12J-J 75,000r. July 1 '17-'41 Bridge Bonds. 4.80s '13J-D \$7,500r. June 1 '17-'31 Road Bonds. --- \$27,200. Last bond 1929 Park Bonds. --- 2,500. Last bond 1918 BOND. DEBT May 1914...\$197,200 Assess. val., real 1913...3,999,510 Total value '13 (40% act.)4,252,990 Assessed valuation 1913...4,167,505 Village tax (per \$1,000) 1913...\$8.00 INT. at Columbia-Knickbocker Trust Co., New York.

LE ROY UNION FREE SCHOOL DIST. NO. 1.

This district is in Genesee County 4 1/2s '09 Jan \$86,000r. Jan 1 '15-'43 BOND. DEBT Oct 1914...\$86,000 Assess. val. '14 (70% act.)2,656,218 School tax (per \$1,000) 1914...\$10.00 Population in 1911 (est.)...5,000 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 \$6,500r...May 1 '15-'27 3 1/2s J-D 6,000r...J'nd '15-'17 3.40s M-N 8,800c...May '15-'25 3.35s M-N 6,000c...Nov '15-'26 5s J-D 12,900c. June 1 '17-'23 4.55s '13 J-D 15,000c...\$1,000 in 5 yrs. & \$500 each 6 mos. thereafter) 5s '14 F-A 10,000r...Aug 1 '15-'24 Municipal-Building Bonds. 3.35s J-J \$6,000c...July '15-'26 Paving Bonds. 4.35s '11 A-O \$20,000c...1916-1935 Main St. (Co. Highway). 4.65s '14 A-O \$20,700c. Apr 1 '15-'18 Conduit Bonds. 4 1/2s '12 J-D \$9,500r...June 1 1917 Sewer Bonds. 3.85s M-S \$31,600r...Sept '15-'34 4.85s '13J-D 13,000c...June '18-'30 GEN. B.D. DT. Oct 1914...\$99,600 Water debt (included)...55,700 Assess. val. '13 (real)...1,817,265 Total val. '13 (3-5 act.)1,911,307 Total tax (per \$1,000) 1913...\$27.50 INT. at First Nat. Bk., Lestershire

LEWISTON.

This town is in Niagara County. 4 1/2s '87 \$98,900r. Apr 1 '14-'37 BOND. DEBT Nov 9 '13...\$98,500 Assessed valuation 1912...1,729,085 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 '99 s-an \$77,000c...\$5,000 y'ly BOND. DEBT Oct 9 1914...\$77,000 Assess. val. 1913...1,125,897 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 \$54,000r...Nov 1 '17-'31 TOTAL DEBT May 1 '14...\$59,000 Assessed valuation 1913...603,584 School tax (per \$1,000) 1913...\$23.54 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 \$4,000r...Nov 26 1916 3 1/2s '87 July \$11,000r...Apr 5 1918 3 1/2s '88 July \$25,000r...Apr 5 1918 3 1/2s '97 J-J 10,000r. July 1 '15-'16 3 1/2s '00 J-J 10,000r...May 1 1920 4s '06 J-J 65,000r. July 1 '21 '27 4.3s '08 June 50,000r...June 1 1928 (Subject to call after 1918.) (\*Optional 25 years after date.) School Bonds. 3 1/2s '98 July \$41,000r. July 1 '15-'35 4 1/2s '14 July 15,000r...July 1 '15-'29 Paving Bonds. 4s '05 July \$2,000r...July 1 1915 5s '09 Sept 8,000r. Sept 1 '15-'18 4.90s '12 Apr 5,000r. Apr 1 '15-'16 BOND. DEBT Oct 8 1914...\$367,000 Water debt (included)...31,000 Assess. val. '14 (1/2 act.)4,672,350 Total tax (per \$1,000) 1914...\$29.02 City tax (per \$1,000) 1914...20.45 INT. payable at City Treas. office.



**LIVINGSTON COUNTY.**  
Genesee is the county seat.  
**Highway Bonds.**  
4 1/2's 13 ann \$12,750r...Mar 1 1917  
4 1/2's ann 20,542 38r...1916  
BOND. DEBT Oct 16 1914...\$33,292  
Assess. val. '13 (real)...26,742.13  
Total val. '13 (4-5 act)...28,280,806  
Population in 1910...38,307  
INT. at Security Tr. Co., Roches.

**LOCKPORT.**  
This city (Incorpor. April 11 1865).  
Is situated in Niagara County.  
**School Bonds.**  
4s M-N \$10,000r...Nov 1 1916  
4s F-A 4,000r...Aug 15 '15-'18  
5s '12 J-J 3,500r...Nov 15 1915  
4 1/2's '14 Jan 100,000r...Jan 2 '14-'26  
**Highway-Impt. Bonds.**  
5s '10 July 51,000r...July 15 1915  
**Police-Department Bonds.**  
4s '05 J-J 33,000r...Jan 1 '15-'17  
**Sewer Bonds.**  
5s \$2,500  
**Street-Improvement Bonds.**  
5s \$500  
5s '12 23,040...Dec 1 '14-'32  
5s 500...1914-1931  
5s '13 Dec 21,800...1914-1931  
5s '13 Aug 47,080r...Dec 1 '14-'37

**Water Bonds.**  
4s '06 J-D \$384,000c...Dec 1 '14-'36  
5s '07 J-D 44,000r...Dec 1 '15-'36  
4.30's '08 J-D 29,000r...Dec 1 '14-'36  
**Water-Main Ext. Bonds.**  
5s '10 \$3,200r...Sept 1 '15-'16  
**City-Hospital Bonds.**  
4 1/2's '08 J-D \$2,000r...June 1 '15-'16  
**Fire-Department Bonds.**  
5s '09 June \$800r...June 21 1914  
BOND. DEBT Nov 1 '13 \$582,396  
Water bonds (included)...470,000  
Assess. dt. (add'l)...174,988  
Assess. val. '13 (abt act)...12,209,985  
Total tax rate (per \$1,000) '14 \$22.67  
Population in 1910...17,970  
INT. on \$381,000 water 4% bonds  
at U. S. Mtge. & Trust Co., N. Y.;  
on other issues at City Treasury.

**MADISON COUNTY.**  
County seat is Wampsville.  
**County-Building Bonds.**  
4 1/2's '09 J-J \$175,000r...Jan 1 '15-'31  
4 1/2's '14 Feb 75,000r...Feb 15 '15-'29  
BOND. DEBT May 1914...\$250,000  
Assess. val. (3/4 act) '13...22,999,173  
State & Co. tax (per \$1,000) '13...\$6.02 +  
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 '10M-N \$208,000c...May 15 '15-'66  
BOND. DEBT Oct 1914...\$208,000  
Notes outstanding...2,543,480  
Assessed valuation 1914...2,543,480  
INT. on bonds payable in N. Y.  
City at Standard Trust Co., on notes  
at Farmers' Nat. Bank, Malone.

**MALONE SCHOOL DISTRICT.**  
4 1/2's '11 J-J \$49,500c...Jan 1 '15-'39  
TOTAL DEBT Apr 1914...\$49,500  
Assess. val. '13 (real)...2,197,916  
Total val. '13 (3-5 act)...3,216,933  
Population in 1914 (est.)...7,000  
INT. payable at Williamsburgh  
Sav. Bank, Brooklyn, N. Y.

**MAMARONECK (TOWN).**  
**Sidewalk Bonds.**  
5s '13 M-S \$10,000r...Sept 1 '18-'27  
5s '14 4,000  
**Road Bonds.**  
5s '13 M-S \$10,000r...Sept 1 '23-'23  
5s 20,000...1918-1925  
5s 40,000...1915-1934  
BOND. DEBT Oct 1 1914...\$89,000  
Assessed valuation 1914...13,626,507  
Population in 1910...12,602

**MAMARONECK (VILLAGE).**  
This village is in Westchester Co.  
Inc. Nov. 16 1895. Pop. 1910, 5,699  
**Road & Bridge Bonds.**  
4s J-J \$6,500r...1915-1927  
3.35s J-J 5,000r...1915-1919  
4.6s '08 J-D 6,000r...June 1 '15-'26  
4s '09 A-O 9,000r...Apr 1 '15-'32  
**Bridge Bonds.**  
4.40's '12F-A \$6,000r...Aug 1 '17-'28  
**Sewer Bonds.**  
4s M-N \$38,000r...1915-1933  
3 3/4's J-J 40,000r...1915-1934  
3 3/4's J-D 40,000r...1915-1934  
4s '06 J-J 21,000r...July 1 '15-'35  
4.60's '07M-S 88,000r...Sept 1 '15-'36  
4.55's '12A-O 24,000r...Oct 1 '17-'31  
4.40's '12F-A 20,000r...Aug 1 '17-'36

**Fire-Department Bonds.**  
4.30's '09A-O \$4,500r...Oct 1 '15-'23  
4s M-S 3,000r...1915-1917  
4.40's '12F-A 12,500r...Aug 1 '16-'40  
4s '13 J-J 8,500r...Jan '18-'34  
**Paving Bonds.**  
4.35's '07M-N \$22,800r...May 1 '15-'36  
4.35's '07M-N 30,000r...1922-1936  
4.6s '08 J-D 80,000r...June 1 '15-'37  
4.40's '12F-A 15,000r...Aug 1 '17-'31  
5s '13 M-S 34,995r...Sept 18 '45  
4.55's '12A-O 35,000r...Oct 1 '17-'31  
BOND. DEBT May '13 '14 \$527,895  
Total valuation 1913...18,479  
Tax rate (per \$1,000) 1913...\$16.14 +  
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.**  
4.9s '07 M-N \$32,800r...May 1 '15-'30  
**Larchmont School Bonds.**  
3 3/4's J-D \$12,500r...Dec 30 '15-'19  
4 1/2's M-S 4,000r...Mch 1 '15-'18  
Mamaroneck Ave. School & Site.  
4 1/2's M-N \$59,800r...May 1 '15-'39

**High-School-Addition Bonds.**  
4 1/2's '08 M-S \$50,000r...M & S '14-'34  
BOND. DEBT Oct. 8 '14...\$162,850  
Ass'd val. '13 (3-5 act)...13,435,449  
School tax (per \$1,000) 1913...\$4.77  
Population in 1913 (est.)...7,000  
INT. payable to "holder" in New  
York exchange.

**MARION.**  
This town is in Wayne County.  
**Water Bonds.**  
5s '13 A-O \$30,000r...Oct 1 '18-'32  
BOND. DEBT Oct 1913...\$30,000  
Assessed valuation 1914...1,296,688  
(Assessment about 75% actual value)  
Population in 1910...2,102  
INT. at office of Myron W. Green,  
Rochester.

**MARLBORO.**  
This village is in Ulster County.  
Incorp. 1906. Popula'n 1910, 920.  
**Water Bonds.**  
4 1/2's '12 A-O \$31,000r...Oct 1 '17-'41  
TOTAL DEBT Oct 1914...\$31,000  
Assess. val. 1914 (est.)...175,000

**MASSENA.**  
This town is in St. Lawrence Co.  
**Highway Bonds.**  
4 1/2's '10 Feb \$32,000c...Feb 1 '15-'30  
4 1/2's '12 Feb 28,000c...Feb 1 '15-'33  
**Town-Hall Bonds.**  
4s '04 Mch \$10,000c...1915-1924  
4s '05 Mch 5,500c...1915-1925  
BOND. DEBT Oct 1914...\$75,500  
Assess. val. '13 (3/4 act)...3,115,366  
Tax rate (per \$1,000) 1913...\$8.07  
Population in 1910...4,806  
INTEREST at Supervisor's office,  
Massena.

**MATTEAWAN.—See Beacon.**  
**MECHANICVILLE.**  
This village is in Saratoga County.  
Inc. 1859. Population 1910, 6,634.  
**Village-Hall Bonds.**  
5s '14 Sept \$22,000r...1915-1924  
**Street-Paving Bonds.**  
Outstanding Oct 30 1914...\$103,587  
**Water Bonds.**  
4s M-N \$65,000c...May 1 '17-'22  
4s M-N 17,000c...Nov 1 1922  
3 3/4's F-A 22,000r...July 1 1933  
4 1/2's '09 July 7,000r...July 1 '15-'21  
**Water Refunding Bonds.**  
4 1/2's '12 \$12,000r...1927

**Sewer Bonds.**  
4s A-O \$40,000c &...Oct 1915  
BOND. DEBT Oct 30 1914...\$288,587  
Water debt (included)...123,000  
Assessed valuation 1914...5,560,015  
(Assessment about full value.)  
Tax rate (per \$1,000) 1914...\$7.76  
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.**  
4.80's '12 Oct \$9,000r...Oct 1 '15-'17  
**Village-Hall Bonds.**  
4.15's '08 Aug \$24,000r...July 15 '15-'26  
**Water Bonds.**  
3.75s July \$74,074r...May 9 '15-'34  
**Sewer Bonds.**  
5s '07 July \$9,000r...July 15 '19-'23  
BOND. DEBT Oct 10 '14...\$116,074  
Water debt (included)...74,074  
Sinking fund (water)...15,000  
Assess. val. '14 (3/4 actual)...3,647,117  
Total tax (per \$1,000) 1914...\$26.81  
INT. at Union Bank in Medina.

**MIDDLEPORT.**  
This village is in Niagara County.  
**Sewer Bonds.**  
4.35's '12J-D \$55,000r...June 1 '15-'39  
**Water Bonds.**  
4.35's '12J-D \$48,000r...June 1 '15-'40  
TOTAL DEBT Oct 9 1914...\$103,000  
Population in 1910...12,530

**MIDDLETOWN.**  
This city is in Orange Co. Inc.  
June 9 1888. Pop'n, 1910, 15,313.  
**Street-Improvement Bonds.**  
4 1/2's '11 M-S \$16,000r...Mch 1 '15-'22  
4 1/2's '12 M-S 5,000r...Mar 1 '23-'25  
4 1/2's '13 M-S 15,000r...Mar 1 '25-'32  
4 1/2's '14 M-S 10,000r...Mar 1 '33-'37  
**School Bonds.**  
4 1/2's '12 J-J \$17,000r...July 1 1922  
**City-Hall Bonds (Opt. aft. 1915).**  
4 1/2's '10 s-a \$70,000c...July 1 1930  
**Refunding Bonds.**  
3 1/2's M-S \$13,500r...May 1 1931  
**Refunding Water Bonds.**  
4 1/2's \$40,000r...Aug 1 1931  
4 1/2's '13 F-A 22,000r...Feb 1 1933  
**Water Bonds.**  
3 1/2's J-J \$80,000r...July 2 1915  
(Subject to call July 2 1898.)  
3 1/2's F-A 100,000r...July 1 1921  
3 1/2's F-A 90,000r...Apr 1 1931  
3 1/2's F-A 27,000c...Feb 2 1923  
4s M-N 75,000c...May 1 1930  
BOND. DEBT Oct 1914...\$570,500  
Water debt (included)...434,000  
Assessment debt (add'l)...18,100  
Sinking fund (water)...128,750  
Other sinking funds...18,479  
Assess. val. '14 (1-3 act)...6,851,156  
Total tax (per \$1,000) 1914...\$38.08  
INTEREST is paid at city treasury.

**MOHAWK.**  
This village is in Herkimer County.  
Inc. 1844. Population 1910, 2,079.  
**Fire-Alarm-System Bonds.**  
4.90 '14 \$2,000r...1915-1924  
**Refunding Water Bonds.**  
4 1/2's A-O \$30,500r...\$1,500 yearly  
**Sewer Bonds.**  
3.45s J-D \$30,800r...\$1,400 yearly

**Water & Light Improvement.**  
3.90s A-O \$10,500r...\$500 yearly  
**Electric-Light Bonds.**  
4s '05 F-A \$6,000c...1917  
**Refunding Elec. Light Bonds.**  
4s '07 F-A \$3,500c...\$500 yearly  
BOND. DEBT Jan 1 '14...\$90,800  
Water debt (included)...34,000  
Ass'd val. '13 (3/4 act)...967,730

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.**  
2 1/4's F-A \$800,000r...Feb 1 '15-'20  
TOTAL DEBT May 5 '14...\$300,000  
Assess. val. 1913...257,943,595  
Tax rate (per \$1,000) 1913...\$4.81  
Population in 1910...283,212  
INTEREST and principal payable  
at Amer. Exch. Nat. Bk., N. Y. City.

**MONTGOMERY COUNTY.**  
Fonda is the county seat.  
**Jail Bonds.**  
4 1/2's '13 M-S \$860,000r...Aug 1 '15-'23  
**General Bonds.**  
4 1/2's M-S \$50,000r...1915-1919  
**Tuberculosis Hospital Bonds.**  
4 1/2's M-S \$20,000r...1923-1924  
**Building Bonds.**  
4 1/2's F-A \$15,000r...1915-1917  
**Highway Bonds.**  
4s '14 A-O \$72,000r...1915-1925  
4 1/2's F-A 13,000r...1915-1927  
5s F-A 13,000r...1915-1927  
BOND. DEBT Oct 9 1914...\$334,000  
Assessed val. '13 (real)...27,691,000  
Total val. '13 (3/4 act)...31,724,949  
Population in 1910...57,567  
INT. at Amsterdam Sav. Bank  
and Farmers' Nat. Bk., Amsterdam.

**MONTICELLO.**  
This village is in Sullivan County.  
Inc. 1830. Population 1910, 1,941.  
**Sewer Bonds (General).**  
4 1/2's '10 J-J \$47,000r...\$2,000 yearly  
**Water Bonds.**  
3.90 & 4s \$20,000r...1915  
8,000r...1920  
GEN. BD. DT. Apr 1914...\$75,000  
Assessment debt (add'l)...12,000  
Assess. val. '14 (1/4 act)...680,200  
Village tax rate (p. \$1,000) '13...\$24.82  
INT. at Nat. Un. Bk., Monticello.

**MT. KISCO.**  
This village is in Westchester Co.  
Inc. 1874. Population 1910, 2,802.  
**Fire-Alarm Bonds.**  
5s '13 J-J \$2,500r...July 1 1922  
**Water Bonds.**  
3.85's '05J-D \$12,000r...1934  
3.60's '08A-O 13,000r...1927  
3.60's '09A-O 2,500r...1919  
5s '12 F-A 1,000r...1918  
**Road Bonds.**  
4 1/2's '09 M-N \$9,500r...Nov 1 '15-'33  
4.35's '12J-J 3,333.30r...July 1 '16-'21  
4.35's '12J-J 8,500r...July 1 '16-'32  
4.70's '12J-J 5,250r...1925  
4 1/2's '13 F-A 11,000r...1928  
4 1/2's '14 J-D 12,000r...June 15 '19-'43  
4 1/2's '14 J-D 5,850r...June 15 '19-'28

**School Bonds.**  
4.65s J-J \$500r...1915  
4 1/2's '12 65,000r...1941  
**Main-Street Impt. Bonds.**  
4.45's '10J-J \$48,300r...Apr 25 '15-'38  
**Sewer Bonds.**  
4 1/2's '09 M-S \$57,500r...Mch 1 '15-'39  
4 1/2's '09 J-D 19,000r...1915-1933  
4 1/2's '13 F-A 18,000r...1932  
5s '15 J-J 13,200r...July 1 1943  
4 1/2's '14 M-S 28,000r...Sept 1 '18-'42  
BOND. DEBT Oct 16 '14...\$269,583  
Water debt (included)...27,250  
School debt (additional)...65,500  
Assessed valuation 1914...2,879,568  
Real value (estimated)...5,000,000  
INT. payable at Mt. Kisco.

**MOUNT PLEASANT.**  
This town is in Westchester Co.  
**Road Bonds.**  
4s \$3,000r...1915-1917  
4.60s 175,000r...1915 & 1939  
4 1/2's 50,000r...1931-1940  
BOND. DEBT Jan 1 '13...\$231,424  
Population in 1910...11,863

**MT. PLEASANT UNION FREE SCHOOL DISTRICT NO. 9.**  
This district is in Westchester Co.  
4 1/2's '09 J-J \$60,000r...Jan 1 '19-'48  
Oct 5,100r...Oct 1 '15-'24  
5s '14 J-J 30,000r...Jan 1 '26-'55  
5s '14 M-S 4,600r...Mar 1 '24-'28  
BOND. DEBT Oct 1914...\$99,700  
Assess. val. '14 (60% act.)...2,500,000  
School tax (per \$1,000) 1914...\$10.00  
Population in 1913 (est.)...3,000  
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 '90 F-A \$20,000r...Aug 1 '15-'16  
4s '93 M-S 100,000r...Sept 1 '17-'26  
4s '95 F-A 100,000r...Feb 1 '27-'36  
4s '96 M-S 30,000r...Sept 1 '37-'39  
4s '97 M-N 40,000r...Nov 1 '40-'43  
4s '98 J-J 50,000r...July 1 '44-'48  
4s '01 M-N 30,000r...May 1 '49-'51  
4s '01 M-N 5,000r...May 1 1952  
4s '04 A-O 15,000r...Oct 1 '53-'55  
4 1/2's '10 J-J 25,000c...July 1 '46-'50  
4 1/2's '08 J-D 40,000c...June 1 '38-'45  
4 1/2's '11 A-O 115,000c...Apr 1 '32-'43  
4 1/2's '12 M-N 25,000r...May 1 1951  
4 1/2's '12 J-D 15,000r...Dec 1 1951  
4 1/2's '13 F-A 25,000r...Feb 1 1952  
4 1/2's '13 J-J 15,000r...July 1 1952  
4 1/2's '14 F-A 30,000r...Aug 1 1934

**Highway Repaving Bonds.**  
4 1/2's '09 A-O \$25,000r...Oct 1 1929  
4 1/2's '10 A-O 25,000c...Oct 1 1930  
4 1/2's '11 M-S 25,000c...Oct 1 1931  
4 1/2's '12 J-J 5,000r...Sept 1 1931  
4 1/2's '12 J-J 5,000r...July 1 1932  
4 1/2's '12 M-N 25,000r...Nov 1 1932  
4 1/2's '13 F-A 15,000r...Feb 1 1933  
4 1/2's '13 J-J 15,000r...July 1 1933

**Bridge Bonds.**  
5s '00 M-S \$30,000r...Sept 1 '21-'23  
4s '06 M-N 20,000r...May 1 1926  
**Refunding Bonds.**  
4s '04 J-J \$60,000r...July 1 '15-'17  
30,000r...July 1 1918  
4s '05 J-J 60,000r...Jan 1 '15-'17  
41,000r...Jan 1 1918  
4s '05 J-D 40,000r...June 1 '16-'19  
19,000r...June 1 1920  
4s '06 M-N 60,000r...Nov 1 '17-'20  
20,000r...Nov 1 1921  
45,000r...Jan 1 1919  
4s '07 J-J 30,000r...Jan 1 '20-'21  
20,000r...Jan 1 1922

**Assessment Bonds.**  
4 1/2's '10 A-O \$25,000r...Apr 1 1915  
4 1/2's '10 J-D 35,000r...June 1 1916  
4 1/2's '11 M-N 35,000r...Mch 1 1917  
4 1/2's '11 A-O 18,000r...Aug 1 1917  
4 1/2's '12 J-J 24,000r...Jan 2 1918  
4 1/2's '12 A-O 14,000r...Oct 1 1915  
4 1/2's '13 M-S 41,000r...Mar 1 1918  
4 1/2's '12 J-D 23,000r...Dec 1 1917  
4 1/2's '13 F-A 22,000r...Feb 1 1918  
4 1/2's '13 20,000r...Mar 1 1919  
5s '13 M-S 39,000r...July 1 1919  
4 1/2's '14 M-S 42,000r...Jan 1 1920

**Tax-Relief Bonds.**  
4 1/2's '12 F-A \$90,000r...Feb 1 1915  
4 1/2's '13 J-J 90,000r...Jan 1 1916  
5s '13 J-D 90,000r...Dec 1 1916  
**School-Tax-Relief Bonds.**  
4 1/2's '12 F-A \$45,000r...Feb 1 1915  
4 1/2's '13 J-J 55,000r...Jan 1 1916  
5s '13 J-D 55,000r...Dec 1 1916  
**City Hall Bonds.**  
4 1/2's '12 M-N \$200,000r...May 1 '56-'65  
**School Bds., City of Mt. Vernon.**  
4s '94 M-N \$15,000r...May 1 '15-'17  
4s '95 J-J 105,000r...July 1 '18-'38  
4s '04 J-D 35,000r...June 1 '34-'37  
3 1/2's '99 F-A 50,000r...Feb 1 '39-'48  
3 1/2's '01 F-A 46,000r...Aug 1 '31-'32  
4s '05 M-S 35,000r...Sept 1 '38-'41  
4s '07 A-O 13,750r...Apr 1 '51-'52  
4 1/2's '08 A-O 95,000r...Apr 1 '42-'51  
4 1/2's '10 M-N 77,700r...May 2 '53-'56  
4 1/2's '11 F-A 100,000r...Feb 1 '57-'61  
4 1/2's '12 M-N 250,000r...May 1 '62-'73  
4 1/2's '12 M-N 55,500r...Nov 1 '52-'54  
4 1/2's '13 J-D 21,000r...1955-1956

**Deficiency Bonds.**  
3 1/2's '02 M-S \$40,000r...Mch 1 '23-'26  
4s '03 M-S 40,000r...Mar 1 '28-'31  
4s '03 F-A 40,000r...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 1/2's '12 M-N \$105,000c...May 1 '36-'42  
**Water Bonds.**  
4 1/2's '11 A-O \$30,000r...Oct 2 1931  
4 1/2's '12 J-D 50,000r...Dec 1 1932

**Sewage-Disposal Works.**  
4 1/2's '08 44,000r...Dec 1 '48-'49  
4s '09 100,000r...May 1 '50-'54  
10,000r...May 1 1955  
**Sewerage Bonds.**  
4s '90 J-D \$50,000r...June '15-'18  
4s '93 J-D 5,000r...June 1 1919  
4s '97 A-O 10,000r...Apr 1 '19-'21  
4s '97 A-O 10,000r...Apr 1 1920  
3 1/2's '99 M-S 30,000r...Mch '22-'24  
3 1/2's '01 M-N 60,000r...May '25-'27  
3 1/2's '01 F-A 50,000r...Feb 1 1928  
3 1/2's '01 M-N 40,000r...Nov 1 1929  
4s '04 A-O 30,000r...Oct 1 1930  
4 1/2's '08 J-D 30,000r...Dec 1 1934  
4 1/2's '09 A-O 40,000r...Oct 1 '36-'39  
4 1/2's '13 J-D 35,000r...Dec 1 1940  
BOND. DEBT Oct 1914...\$4,207,050  
Tax-relief & water (incl.) 505,000  
Sinking fund...400,538  
Total assessed val. 1914...39,420,990  
Tax rate (per \$1,000) 1914...\$25.61 +  
Population in 1910...30,919  
INT. payable at Treas. office.

**NASSAU COUNTY.**  
Created Jan. 1 1899 out of that  
portion of Queens County not in-  
cluded in the Greater New York.  
For debt, &c., prior to formation, see  
Queens County statement.  
**Court-House Bonds.**  
3 1/2's g M-S \$65,000r...Sept 1 1930  
3 1/2's g M-N 85,000r...Nov 1 1931  
3 1/2's g J-J 100,000r...July 1 1929  
**Building Bonds.**  
4 1/2's '14 J-D \$25,000r...June 1 1938  
250,000r...June 1 '39-'43  
**Road Bonds.**  
4 1/2's '10 J-J \$110,000c...July 1 '20-'29  
4s '09 M-S 35,000c...Sept 1 1931  
5s '07 M-N \$250,000c...Nov 1 '22-'27  
4 1/2's '12 F-A 46,000r...Feb 1 '27-'31  
4 1/2's '12 A-O 240,000r...Apr 1 '17-'31  
4 1/2's '12 F-A 125,000r...Aug 1 '19-'23  
4.70's '13F-A 125,000r...Aug 1 '24-'28  
250,000r...Aug 1 '29-'33  
BOND. DEBT Oct 15 '14...\$1,706,000  
County's proportion Q's  
County Debt Oct 15 '14 919,358  
Assessed valuation, real...98,540,551  
Assessed val., personal...2,506,892  
Franchises...2,152,635  
Bank stock...1,855,119  
Total valuation 1914...105,055,198  
(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 '13 & 14 at Treas. office.



NEWARK.

This village is in Wayne County. Inc. 1903. Population 1910, 6,227. Sewer Bonds. \$90,000. Water Bonds. \$48,000. Village-Hall Bonds. \$12,000. 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 Apr. 22 1865. Pop'n 1910, 27,805. City Hall. \$500. Fire-Department Bonds. \$8,000. F-A 600r. Feb '15-18. F-A 1,600r. Aug '15-19. M-N 2,750r. May '15-19. M-N 15,300r. May '15-31. Refunding Improvement Bonds. \$27,200r. Sept 1 1932. Paving Bonds. \$21,000r. May '15-18. \$2,600r. Sept '15-19. \$3,000r. Oct '15-20. \$13,000r. Sept '15-27. \$20,000r. June '15-22. \$97,000r. Feb 1 1938. \$70,500r. Nov 1 '15-30. \$7,000r. Nov 1 1928. Glebe Fund. \$25,170r. Aug 5 1935. \$1,437.37r. May 20 1943. Park Bonds. \$10,000r. July 1 1915. \$10,000r. May 1 1916. Sewer Bonds. \$14,753.70r. Dec '15-16. \$27,200r. May '15-31. \$15,500r. Nov 1 '15-30. School Bonds. \$20,000r. July '15-23. \$52,000r. Oct 1 '15-27. \$115,000r. Feb 1 1929. \$40,000r. July 1 1931. Water Bonds. \$158,000r. Mch 1 1930. \$50,000r. Sept 1 1932. Refunding Water Bonds. \$84,500r. July '15-17. \$35,000r. Nov 1 1917. \$19,250r. Nov 1 '15-24. \$1,500r. May '15-16. \$2,500r. Sept '15-21. \$4,000r. Oct '15-22. \$700r. Nov 1 '15-15. \$14,000r. Sept 1 1915. \$120,000r. Feb 1 '15-34. \$44,000r. Sept 1 1932. BOND, DEBT Dec 31 '13 \$1,189,592. Sinking fund. 30,185. Assess. val. real estate. 11,171,348. Total assessed val. 1913. 11,963,193. Bank stock assess. (add'l). 1,565,179. (Assessment about 40% actual value). City & sch. tax per \$1,000 '13. \$29.75. INT. at office of City Treasurer.

NEW CASTLE.

This town is in Westchester Co. Highway Bonds. \$1,000. Mar 1 1915. 192.97. Mar 1 1916. 411.300. July 1 1942. \$1,816.67. Sept 1 1916 and \$2,000 yearly thereafter. District No. 4 (School). \$1,000. 1915-1932. District No. 8 (School). \$2,400. until Jan 1 '28. Town debt Oct 1914. \$163,310. Population in 1910. 3,573.

NEW CASTLE & BEDFORD. FREE SCHOOL DIST. NO. 2.

\$65,000r. June 1 '17-42. \$500. July 3 1915. TOTAL DEBT Oct 1914. \$65,500. Assess. val. '14 (60% act.). 2,879,568. Population in 1914 (est.). 3,000. INT. on 4 1/2% at Columbia-Knick-erbocker Tr. Co., New York; on 4.65% at Home Sav. Bk., White Pl'ns.

NEW HARTFORD.

This town is in Oneida County. \$2,400. Mar 1 '15-22. Sewer Bonds. \$40,000r. Aug 1 '15-34. \$5,000r. Feb 1 '19-28. 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 YORK CITY.

John Purroy Mitchel, Mayor; Wm. A. Prendergast, Comptroller. The consolidation provided under the Greater New York Charter became effective Jan. 1 1898, and New York City now includes Kings County, Richmond County and the following portions of Queens County, namely Long Island City, the towns of Newtown, Flushing and Jamaica, and part of the town of Hempstead. The 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 nor \$4,060,000 of revenue bonds or certificates of indebtedness of the former city of Brooklyn outstanding Jan. 1 1898, but redeemable from its tax levy for the year 1898.

NEW ROCHELLE.

This city is in Westchester County. Inc. 1899. Population 1910, 23,867. Court-House & Police-Sta. Bds. \$11 M-\$87,000. May 1 '20-'41. Grade-Crossing Bonds. \$46,700r. Dec 1 1939. Sewer Bonds. \$65,000r. Oct 1 '15-27. \$5,000r. Oct 1 '28-46. \$6,000r. Oct 1 '47-59. \$24,778.94r. Aug '15-26. \$105,000r. Aug 1 '15-49. \$13,122.20r. Dec 1 '15-27. \$60,000r. May 1 '15-26. \$13,000r. May 1 '15-19. \$39,000r. May 1 '20-23. \$17,421r. May 1 '15-31. \$9,000r. May 1 '16-24. City-Hall Bonds. \$2,000r. June '15-16. Relief Bonds. \$45,000r. May 1 '15-17. \$31,000r. May 1 '15-19. \$25,000r. May 1 '16-19. \$29,000r. May 1 '15-19. \$39,000r. May 1 '15-27. Street & Highway Impt. \$13,000r. Nov '15-23. \$95,000r. June '15-33. \$30,000r. Apr 1 '15-29. \$150,000r. June 1 '34-63. \$30,000r. July 1 '30-44. \$25,000r. May 1 '17-25. (\$5,000 due in odd years.) \$100,000r. May 1 '22-31. \$34,000r. May 1 '15-20. \$4,500r. May 1 '1915. \$62,000r. May 1 '15-21. \$48,000r. May 1 '15-21. \$103,000r. May 1 '16-23. Fire-Department Bonds. \$1,000r. Nov 1915. \$4,000r. Aug 1 '15-34. \$50,000r. May 1 '17-26. \$25,000r. May 1 '18-30. \$18,000r. May 1 '15-20. \$17,000r. May 1 '15-31. \$22,215r. May 1 '15-22. \$11,000r. May 1 '16-21. Assessment Map Bonds. \$15,000r. May 1 '17-19. Local-Improvement Bonds. \$32,000r. July 1 '15-32. \$38,000r. May 1 '15-33. \$11,000r. May 1 '15-25. \$14,000r. May 1 '15-21. \$17,136.32r. May '17-19. \$12,000r. May 1 '19-20. \$40,000r. May 1 '15-21. \$78,530r. May 1 '15-22. \$1,900r. May 1 '22-23. \$34,020r. May 1 '16-23. \$500r. May 1 '16-23. Municipal Impt. Bonds. \$80,000r. May 1 '16-23. \$10,200r. May 1 1924. School Bonds. \$65,000r. May 1 '15-27. \$9,000r. May 1 '15-23. \$64,000r. May 1 '15-30. \$44,000r. May 1 '15-25. \$99,000r. May 1 '20-30. \$8,500r. May 1 '19-31. \$55,000r. May 1 '19-31. \$12,500r. May 1 '29-31. \$80,000r. May 1 '15-30. \$55,000r. May 1 '20-40. \$88,000r. May 1 '20-41. \$70,000r. May 1 '15-21. \$78,000r. May 1 '22-29. Certificate Redemption Bonds. \$25,000r. May 1 '15-20. \$21,000r. May 1 '15-21. \$1,574.88r. May 1 '22. \$1,400r. May 1 '16-17. \$9,800r. May 1 '23-31. \$1,757.50r. May 1 '16-17. Park Bonds. \$4,500r. May 1 1916. \$40,000r. May 1 '17-36. \$28,000r. May 1 '16-22. Library Bonds. \$22,000r. May 1 '15-25. \$900r. May 1 1926. \$12,000r. May 1 '16-23. Land Damage Bonds. \$35,000r. Apr '15-23. \$20,000r. July '14-27. \$30,000r. June 1 '25-29. Special Assessment Certifs. (Subject to call after 1 year.) Sewer 5s. \$20,000. Sidewalk, &c., 6s and 5s. 15,000. Construction 5s. 33,305. Drain 5s. 5,000. Temporary tax 5s & 5 1/2s. 225,000. BOND, DEBT Oct 1 1914 3,103,046. Temporary loans. 298,351. TOTAL DEBT Oct 1 '14. 3,401,397. Assessed valuation, real. 38,576,608. Assessed val., personal. 189,635. Total valuation 1914. 40,504,383. Total rate (per \$1,000) 1914. \$32.50. INTEREST payable at office of City Treasurer or, at the request of holder, will be remitted in N. Y. exch'

DEBT OF GREATER CITY AT CONSOLIDATION JAN. 1 1898.

Table with 4 columns: Location, Total Funded Debt, Sinking Fund, Net Debt. Rows include Manhattan & The Bronx, Brooklyn, Queens, Richmond, and Total.

\*Includes \$3,061,645.01 special revenue bonds.

DEBT OF GREATER CITY AT PRESENT TIME.

Since consolidation up to Oct. 31 1914 the Greater City has issued, including general fund bonds, but not counting corporate stock notes, special revenue bonds or revenue bonds for current expenses, \$1,102,447,753 new bonds and redeemed and canceled issues aggregating \$186,625,935. The following compares gross and net debt of the consolidated city at different dates.

Table with 5 columns: Date, x Funded Debt, \*Temporary Debt, Total Debt, Sinking Funds, Net Debt. Rows show data from Jan 1 '98 to Jan 1 '14.

\*Including general fund bonds as follows: \$8,500,000 at Jan. 1 1904, \$18,000,000 at Jan. 1 1905, \$20,000,000 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, \$83,250,000 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, \$159,500,000 at Jan. 1 1914 and \$162,500,000 Oct. 31 1914. On Jan. 1 1912 the funded debt also included \$23,795,579 of the corporate stock notes described below; \$35,391,095 of these securities were included on Jan. 1 1913, \$62,435,562 Jan. 1 1914 and \$84,239,430 Oct. 31 1914. None outstanding at previous dates.

\*Consists of special revenue bonds and revenue bonds for current expenses also revenue bills. The water debt, included in the foregoing, was as follows at the several dates named: Water debt. Jan. 1 '98 Jan. 1 '12. Jan. 1 '13. \*Jan. 1 '14. \*Oct. 31 '14. Gross. \$59,568,249 \$160,195,447 \$177,576,337 \$201,859,777 \$222,387,879 Net. 42,796,855 124,127,585 132,912,755 168,058,514 185,725,911 \*Included on Oct. 31 1914 were \$18,028,956 corporate stock notes issued for water, and of which \$15,228,956 were held by the public and \$2,800,000 by the Sinking Fund. These on Jan. 1 1914 amounted to \$16,864,859 held by the public and \$1,500,000 by the Sinking Fund.

ASSESSED VALUES.—The assessed valuation of property in the consolidated city for the year 1914 follows:

Table with 4 columns: Location, Real Estate, Personal Estate, Total, Tax Rates. Rows include Manhattan, Bronx, Brooklyn, Queens, and Richmond.

Total 1914. \$8,049,859.912 \$340,295,560 \$8,390,155.472 \$17.70 to \$19.00

Total valuations for each borough in previous years were as follows:

Table with 5 columns: Year, Man. & The Bronx, Brooklyn, Queens, Richmond, Total. Rows show data from 1912 to 1897.

\*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 values, 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 heretofore issued for a public improvement which provides a revenue in excess of the interest and amortization charges. The rapid transit and dock bonds may be excluded only in proportion to the extent to which the current net revenues received from these improvements shall meet the interest and amortization charges. See the amendment in full under general remarks for New York State.

ISSUANCE OF CORPORATE STOCK NOTES IN ANTICIPATION OF SALE OF CORPORATE STOCK AND IN ANTICIPATION OF TAX COLLECTIONS.—Section 189 of the City Charter authorizes the City Comptroller to issue short-term notes in anticipation of the sale of corporate stock. V. 92, p. 1577. In 1914 this section was amended so as to allow the city to pay for public improvements the cost whereof may be defrayed from the proceeds of the sale of corporate stock by issuing instead "corporate stock notes" to be payable out of the tax levy for ensuing years, provided that the maturities of said obligations or any renewal thereof shall in no event later than the year in anticipation of the tax levy whereof said obligations were issued (V. 98, p. 1101).

GENERAL FUND BONDS.—A new kind of bond (known as the "General Fund Bonds") was created by the Legislature in 1903. It is issued for the purpose of releasing the surplus revenues of the sinking fund of the old City of New York, and to allow the money to be applied to the reduction of taxation. Under the law the bonds will be issued only in the way indicated, and they will be taken for account of sinking fund for redemption of the city debt No. 1. See V. 76, p. 610. Up to Oct. 31 1914 \$162,500,000 of these bonds had been issued.

APPROPRIATIONS.—The total appropriation for Greater New York in 1898 was \$77,473,084; in 1899 it was \$93,520,082; in 1900 it was \$90,778,972; for 1901 it was \$98,100,413; for 1902 it was \$98,619,600; for 1903, \$97,119,031; for 1904, \$106,674,955; for 1905, \$109,817,593; for 1906, \$116,805,490; for 1907, \$130,421,505; for 1908, \$143,572,266; for 1909, \$156,545,148; for 1910, \$163,130,270; for 1911, \$173,967,835; for 1912, \$181,010,657; for 1913, \$192,711,441; for 1914, \$192,995,551, and for 1915 \$199,233,287.



POPULATION (U. S. Census figures)—

Greater N. Y. . . . .	1910.	1900.
Man. & Bronx . . . . .	2,762,522	2,050,600
Boro. of Br'klyn . . . . .	1,634,351	1,166,582
Health Dept. estimated the population of the Greater City as 5,583,871 on July 1 1914.		

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.

GREATER N. Y. CHARTER.

Corporate Stock.

BRIDGES AND VIADUCTS.

Bridges over Harlem River.

3 1/2 g M-N	\$1,029,845	1928
3 g M-N	sf 46,000	1941
3 g M-N	sf 154,620	1942
3 g M-N	sf 40,000	1919
3 g M-N	sf 231,000	1952
3 g M-N	sf 138,901	1953
3 1/2 g M-N	500,000	1930
3 1/2 g M-N	1,000,000	1929
3 1/2 g M-N	sf 4,050	1941
	1,195,950	
3 1/2 g M-N	250,000	1953
3 1/2 g M-N	sf 6,000	1954
	44,000	

Bridge Connecting Pelham Bay Park and City Island.

3 g M-N	sf 135,000	1919
3 g M-N	sf 80,000	1941

Bridges over Bronx River.

3 g M-N	sf 16,000	1919
3 g M-N	sf 11,500	1953
3 g M-N	sf 25,000	1952
3 g M-N	sf 75,000	1941

Bridge over Tracks N. Y. Cent.

3 g M-N	sf 333,000	1922
3 g M-N	sf 2,000	1941
3 1/2 g M-N	50,000	1928

Bridge over Port Morris Branch.

3 g M-N	sf 9,000	1921
3 g M-N	sf 1,000	1940
3 g M-N	sf 3,525	1953

Bridges over East River.

3 g M-N	sf 40,000	1928
3 g M-N	sf 1,287,824	1929
3 g M-N	sf 67,000	1940
3 g M-N	sf 10,000	1941
3 g M-N	sf 750,000	1952
3 g M-N	sf 1,648,000	1953
3 1/2 g M-N	sf 75,000	1953
3 1/2 g M-N	sf 1,190,000	1928
3 1/2 g M-N	700,000	1929
3 1/2 g M-N	sf 333,000	1940
3 1/2 g M-N	sf 1,000,000	1952
3 1/2 g M-N	1,900,000	1953
3 1/2 g M-N	sf 29,440	1953
3 1/2 g M-N	2,970,060	1954
3 1/2 g M-N	sf 16,000	1954
3 1/2 g M-N	4,934,000	1941
3 1/2 g M-N	2,250,000	1941

Viaduct over 96th St., Riv. Drive.

3 g M-N	sf 855,000	1940
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Bridge over New York Creek.

3 g M-N	sf 180,000	1940
3 1/2 g M-N	sf 30,000	1952
3 1/2 g M-N	350,000	1954
3 1/2 g M-N	sf 250,000	1952

Melrose Avenue Viaduct.

3 1/2 g M-N	\$140,000	1928
3 g M-N	sf 20,000	1941
3 g M-N	sf 5,000	1952
3 g M-N	sf 57,000	1953
3 g M-N	sf 116,976	1952

Bge. over Mott Hav. Canal, 135 St.

3 1/2 g M-N	\$30,000	1941
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Bridge over Eastchester Bay.

3 g M-N	sf 852,500	1953
3 g M-N	sf 10,000	1954
3 g M-N	sf 10,000	1952-1953

Bridge over Garretson's Creek.

3 g M-N	sf 16,000	1952
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Bge. over N. Y. & H., 189th St.

3 g M-N	sf 6,000	1952
3 g M-N	sf 18,000	1953

Bridge, Prospect Ave., Bklyn.

3 g M-N	sf 88,000	1952
3 g M-N	sf 14,000	1953

Bridge over Gowanus Canal.

3 g M-N	sf 195,000	1953
3 g M-N	sf 1,000	1954

Bridge over Flushing Creek.

3 g M-N	sf 336,000	1953
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BUILDINGS AND BUILDING SITES.

Armories.

3 g M-N	sf 19,500	1923
3 g M-N	sf 115,681	1930
3 g M-N	sf 56,063	1940
3 g M-N	sf 566,653	1942
3 g M-N	sf 52,500	1952
3 g M-N	sf 365,000	1953
3 1/2 g M-N	sf 10,000	1942
	540,000	
3 1/2 g M-N	100,000	1953
3 1/2 g M-N	250,000	1954

Amer. Museum of Natural Hist.

3 1/2 g M-N	\$550,000	1928
3 1/2 g M-N	300,000	1929
3 1/2 g M-N	100,000	1953
3 g M-N	sf 55,000	1952
3 g M-N	sf 72,500	1953
3 1/2 g M-N	100,000	1954
3 1/2 g M-N	sf 150,000	1940
3 1/2 g M-N	sf 200,000	1941

Bklyn. Inst. of Arts & Sciences.

3 1/2 g M-N	\$300,000	1930
3 g M-N	sf 300,000	1941
3 g M-N	sf 49,500	1952
3 1/2 g M-N	150,000	1954

Metropolitan Museum of Art.

3 1/2 g M-N	\$600,000	1928
3 g M-N	sf 50,000	1929
3 g M-N	sf 70,000	1940
3 g M-N	sf 105,000	1941
3 g M-N	sf 14,000	1942
3 g M-N	sf 14,000	1952
3 g M-N	sf 20,000	1953

Dept. of Corrections Bldg.

3 1/2 g M-N	\$300,000	1928
3 1/2 g M-N	650,000	1929
3 1/2 g M-N	sf 40,000	1928
3 1/2 g M-N	150,000	1952

Department Public Charities.

3 g M-N	sf 331,518	1929
3 g M-N	sf 287,000	1940
3 g M-N	sf 35,000	1941
3 g M-N	sf 61,000	1942
3 g M-N	sf 405,000	1952
3 1/2 g M-N	sf 127,500	1953
3 1/2 g M-N	175,000	1953
3 1/2 g M-N	200,000	1954

Court-House—Appellate.

3 1/2 g M-N	\$250,000	1928
3 1/2 g M-N	375,000	1929
3 g M-N	sf 85,000	1929

Criminal Court-House.

3 g M-N	sf 20,000	1923
3 g M-N	sf 97,000	1952
3 g M-N	sf 35,000	1953

New Hall of Records.

3 g M-N	sf 150,000	1929
3 1/2 g M-N	500,000	1929
3 1/2 g M-N	250,000	1930
3 1/2 g M-N	2,810,000	1940
3 1/2 g M-N	500,000	1952
3 1/2 g M-N	700,000	1954

Health Department Buildings.

3 g M-N	sf 107,500	1952
3 g M-N	sf 74,000	1953
3 1/2 g M-N	sf 1,000	1954
3 1/2 g M-N	250,000	1953
3 1/2 g M-N	200,000	1954

Botanical Museum.

3 1/2 g M-N	\$200,000	1928
3 g M-N	sf 175,000	1928

Alt. & Rep'r's, Qu. Co. Ct H'se.

3 g M-N	sf 5,000	1953
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Rep'r's N. Y. Co. Court-House.

3 g M-N	sf 5,000	1953
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Construction Ct-House, Bronx.

3 g M-N	sf 10,000	1953
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Library Bldg., Bryant Park.

3 1/2 g M-N	\$500,000	1929
3 1/2 g M-N	500,000	1942
3 1/2 g M-N	(sf 1,000)	1952
	599,000	
3 1/2 g M-N	1,000,000	1954
4 g M-N	500,000	1955
4 g M-N	500,000	1958
3 g M-N	sf 150,000	1956
3 g M-N	sf 115,000	1957
3 g M-N	sf 610,000	1958
4 g M-N	1,300,000	1959
4 g M-N	(sf 1,000)	1956
	249,000	
4 g M-N	472,400	1957
4 1/2 g M-N	1,000,000	1957

Library Bldg., Brooklyn.

3 3/4 g M-N	sf 70,000	1952 & 1953
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Public Building, Crotona Park.

3 1/2 g M-N	\$75,000	1928
3 g M-N	sf 2,500	1914

Hospital Bldg., Gouverneur Slip.

3 1/2 g M-N	\$50,000	1928
3 1/2 g M-N	85,000	1930
3 1/2 g M-N	sf 8,000	1953
3 1/2 g M-N	100,000	1954

New Harlem Hospital.

3 g M-N	sf 220,322	1952
3 1/2 g M-N	200,000	1954
3 g M-N	sf 13,000	1952

Repairs to Ct House, Man'h'tan

3 g M-N	sf 28,537	1952
3 g M-N	sf 2,500	1953

New Buildings, Wards Island & Central Islip.

3 g M-N	sf 32,000	1929
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Court-House Site, Bronx.

3 1/2 g M-N	\$147,079	1940
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New Richmond County Jail.

3 g M-N	sf 33,000	1952
3 g M-N	sf 55,000	1953

Hall of Records, Kings County.

3 1/2 g M-N	\$400,000	1952
3 g M-N	sf 20,000	1941

Site Montague St. Pub. Library.

3 g M-N	sf 40,000	1952
3 g M-N	sf 30,000	1953

Borough Bldg., Richmond.

3 g M-N	sf 44,000	1952
3 g M-N	sf 93,491	1953
3 1/2 g M-N	50,000	1954

New Hospital, Bronx.

3 g M-N	sf 46,000	1953
3 1/2 g M-N	50,000	1954

Court Building, Brooklyn.

3 g M-N	sf 7,500	1953
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Borough Hall, Queens.

3 g M-N	sf 40,000	1953
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New Bellevue Hospital.

3 1/2 g M-N	\$50,000	1954
3 g M-N	sf 35,000	1953

13th Dist. Municipal Court.

3 g M-N	sf 127,000	1953
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DOCKS AND FERRIES.

Docks and Ferris, &c.

3 g M-N	sf 2,075,294	1928
3 g M-N	sf 1,374,706	1940
3 g M-N	sf 1,800,000	1941
3 g M-N	sf 850,000	1942
3 g M-N	sf 1,000,000	1952
3 1/2 g M-N	(sf 68,000)	1940
	2,182,000	
3 1/2 g M-N	\$250,000	1940
3 1/2 g M-N	650,000	1941
3 1/2 g M-N	sf 61,000	1929
3 1/2 g M-N	2,939,000	1952
3 1/2 g M-N	sf 100	1952
3 1/2 g M-N	4,999,900	1952
3 1/2 g M-N	sf 200,000	1928
3 1/2 g M-N	1,400,000	1953
3 1/2 g M-N	sf 15,000	1953
3 1/2 g M-N	2,985,000	1954
3 1/2 g M-N	sf 9,000	1954
3 1/2 g M-N	3,141,000	1954

PARKS AND PARKWAYS.

St. John's Park (9th Ward).

3 g M-N	sf 50,000	1916
3 g M-N	sf 15,000	1941

Harlem River Driveway.

3 1/2 g M-N	\$300,000	1940
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Construction and Improvement of Parkways.

3 g M-N	sf 100,000	1940
3 g M-N	sf 10,000	1941
3 g M-N	sf 80,000	1942
3 g M-N	sf 10,000	1953
3 1/2 g M-N	100,000	1929

Central Park Asphalt Walk.

3 g M-N	sf 2,000	1940
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Spuytten Duyvil Parkway.

3 g M-N	sf 65,000	1923
3 g M-N	sf 30,000	1941

Public Parks, 27th-28th Sts.

3 g M-N	sf 1,248	1921
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Public Park (11th Ward).

3 g M-N	sf 198,779	1920
3 g M-N	sf 14,000	1940
3 1/2 g M-N	2,000,000	1940

Public Parks, Twelfth Ward.

3 g M-N	sf 2,000	1921
3 g M-N	sf 20,000	1941
3 g M-N	sf 7,500	1942
3 g M-N	sf 5,049	1953

Public Park, Hester Street.

3 g M-N	sf 331,908	1920
3 g M-N	sf 1,000	1942
3 g M-N	sf 125,000	1941
3 1/2 g M-N	2,050,000	1941

Improvements, Riverside Park.

3 g M-N	sf 153,500	1921
3 g M-N	sf 91,611	1940
3 g M-N	sf 75,000	1941
3 g M-N	sf 15,600	1942
3 g M-N	sf 3,000	1952

Riverside Drive Extension.

3 1/2 g M-N	\$500,000	1928
3 1/2 g M-N	100,000	1929
3 1/2 g M-N	(sf 20,000)	1941
	150,000	
3 g M-N	sf 50,000	1942
3 g M-N	sf 18,703	1952
3 g M-N</		



**WATER.**

**To Provide for Water Supply.**

3g M-N	sf \$260,000	1920
3g M-N	sf 445,000	1921
3g M-N	sf 945,502	1922
3g M-N	sf 544,000	1923
3g M-N	sf 680,498	1923
3g M-N	sf 482,500	1923
3 1/2g M-N	500,000 1919 & 1922	1923
3 1/2g M-N	650,000	1923
3 1/2g M-N	2,500,000	1924
3 1/2g M-N	6,750,000	1924
3g M-N	sf 145,000	1924
3g M-N	sf 1,588,500	1925
4g M-N	sf 1,990,000	1925
4g M-N	sf 80,000	1926
4g M-N	4,170,000	1926
3g M-N	sf 1,653,000	1926
4g M-N	3,600,000	1927
4g M-N	4,000,000	1928
4g M-N	2,000,000	1928
3g M-N	sf 55,000	1924
3g M-N	sf 695,000	1925
3g M-N	sf 75,000	1926
3g M-N	sf 51,500	1927
3g M-N	sf 2,709,000	1928
4g M-N	100	1925
4g M-N	811,000	1926
4g M-N	16,000,000	1929
3g M-N	sf 10,463,225	1929
3g M-N	sf 1,004,400	1929
4 1/2g M-S	12,000,000	1929
(Subject to call after 1930.)		
4 1/2g M-S	sf \$209,000	1929
4 1/2g M-S	sf 137,150	Mar 1 1962
4 1/2g M-S	(19,862,850	Mar 1 1962
3g M-N	sf 150,000	1922
3g 13	sf 4,200,000	1928
3g	sf 1,425,705	1929
4 1/2g M-N	13,000,000	1927
4 1/2g M-S	20,000,000	Mar 1 1963
4 1/2g M-S	20,000,000	Mar 1 1964
3g M-N	sf \$106,343	1918
3 1/2g M-N	sf 350,000	1920
3 1/2g M-N	sf 7,000	1917
3g M-N	293,000	1917
3g M-N	sf 50,000	1917
3 1/2g M-N	sf \$1,000,000	1918
3g M-N	569,000	1918
3g M-N	sf \$200,000	1917
3 1/2g M-N	350,000	1917
3g M-N	sf 100,000	1919
3 1/2g M-N	sf 100,000	1919
3 1/2g M-N	250,000	1920
3 1/2g M-N	sf 100	1920
3g M-N	sf 499,900	1921
3g M-N	sf 500,000	1921
3g M-N	sf 200,000	1922
3g M-N	sf 2,000,000	1922
3g M-N	sf \$200,000	1918 & 19
3g M-N	sf 25,850	1920
3g M-N	849,150	1920
3g M-N	sf 29,000	1922
3g M-N	sf 7,500	1923
3 1/2g M-N	150,000	1920
3g	sf 300,000	1917
3 1/2g	sf 10,000	1917
3g	1,990,000	1917
3g	sf 450,000	1918
3 1/2g	sf 5,000	1918
3g	345,000	1919
3g	sf 300,000	1919
3 1/2g	sf 129,500	1919
3g	sf 2,520,500	1920
3g	sf 90,000	1920
3 1/2g	sf 2,200,000	1920
3 1/2g A-O	sf 21,000	1921
3g	479,000	1922
3g	sf 200,000	1922
3 1/2g	1,500,000	1922
3g	sf 1,530,000	1923
3 1/2g	350,000	1923
3g	sf 70,000	1924
3 1/2g	sf 19,800	1922
3 1/2g	480,200	1922
3 1/2g A-O	1,000,000	Apr 1 1924

**MISCELLANEOUS.**

**Department Street Cleaning.**

3g M-N	sf \$100,000	1929
3 1/2g M-N	300,000	1929
3g M-N	sf 62,668	1940
3g M-N	sf 355,474	1923
3g M-N	sf 159,000	1923
3g M-N	sf 201,431	1942
3 1/2g M-N	200,000	1924
3 1/2g M-N	100,000	1923
3 1/2g M-N	\$300,000	1929
3 1/2g M-N	\$1,000	1941
3g M-N	sf 800,000	1941
3g M-N	sf 161,000	1953
3g M-N	sf 12,500	1954
3 1/2g M-N	50,000	1953
3 1/2g M-N	250,000	1954
3g M-N	sf \$136,390	1940
3g M-N	375,000	1941
3 1/2g M-N	200,000	1954
3g M-N	sf \$100,000	1929
3 1/2g M-N	sf 50,000	Nov 1 1928
3g M-N	sf 20,000	1928
3g M-N	sf \$150,000	1942
3g M-N	sf 72,000	1952
3g M-N	sf 50,000	1953
3 1/2g M-N	250,000	1952
3 1/2g M-N	350,000	1954
3 1/2g M-N	100,000	1953
3g M-N	sf \$1,550	1922
3g M-N	sf 55,000	1929
3g M-N	sf 2,000	1940
3 1/2g M-N	(sf 10,000	1940
3 1/2g M-N	43,000	1942
3g M-N	sf \$25,000	1941
3g M-N	sf 3,000	1942
3g M-N	sf 44,287	1919
3g M-N	sf \$1,000	1953
3 1/2g M-N	100,000	1953
3 1/2g M-N	100,000	1954
3 1/2g M-N	167,000	1942
3 1/2g M-N	\$1,000,000	1945

**Carnegie Library Sites.**

3g M-N	sf \$250,000	1942
3g M-N	sf 202,155	1952
3g M-N	sf 173,500	1953
3 1/2g M-N	90,000	1953
3 1/2g M-N	250,000	1954
3 1/2g M-N	\$458,000	1929
3g M-N	sf 210,801	1929
3g M-N	sf \$5,000	1942
3g M-N	sf 1,000	1952
3g M-N	sf 4,000	1953
3g M-N	sf \$3,000	1952
3g M-N	sf 11,500	1952
3g M-N	sf 21,500	1953
3g M-N	sf \$60,000	1952
3g M-N	sf 68,000	1953
3g M-N	sf \$10,000	1952
3g M-N	sf 16,000	1953
3 1/2g M-N	50,000	1953
3 1/2g M-N	100,000	1954
3g M-N	sf \$29,200	1953
3g M-N	sf \$42,500	1953
3g M-N	sf \$20,000	1953
3 1/2g M-N	sf \$150,750	1954
3 1/2g M-N	34,349,250	1955
3g M-N	12,500,000	1955
3g M-N	sf 186,735	1926
3g M-N	sf 13,500	1926
3g M-N	sf 104,235	1925
3g M-N	sf 2,070,699	1954
3g M-N	sf 7,748,704	1955
4g M-N	sf 147,520	1955
4g M-N	17,352,480	1936
4g M-N	10,495,000	1956
4g M-N	sf 395,500	1956
4g M-N	33,604,500	1956
4g M-N	sf 1,319,295	1956
4g M-N	sf 2,555,920	1957
4g M-N	9,000,000	1957
4 1/2g M-N	sf 2,000	1957
4g M-N	63,498,000	1958
4g M-N	14,000,000	1958
4g M-N	360,440	1957
4g M-N	sf 6,510,575	1958
4g M-N	30,000,000	1959
4g M-N	sf 2,345,559	1959
4 1/2g M-S	sf 775,242	1960
4 1/2g M-S	32,000,000	1960
(Subject to call after 1930.)		
4 1/2g 10M-S	sf 292,000	1960
4 1/2g M-S	29,708,000	1960
4 1/2g M-S	sf 71,000	Mar 1 1962
4 1/2g M-S	24,929,000	1962
3g 12	sf 7,500,000	1922
4 1/2g M-S	sf 5,000,000	1922
4 1/2g M-S	sf 100	Mar 1 1963
3g	24,999,900	1939
3g	sf 1,198,267	1923
3g	sf 3,400,000	Mar 1 1964
4 1/2g 14M-S	35,000,000	Mar 1 1964
3g M-N	sf \$22,500	1953
3g M-N	sf \$8,500	1953
3g M-N	sf \$2,000	1953 & 1954
3g M-N	sf \$5,000	1953
3g M-N	sf \$2,500	1953
3g M-N	sf \$1,000	1953
3g M-N	sf \$551,025	1953
3 M-N	sf \$20,000 on or aft. '10	
3 M-N	sf 30,000 on or aft. '11	
3 M-N	sf 500,000 on or aft. '12	
3 M-N	sf 83,129 on or aft. '04	
3 M-N	sf 100,000 on or aft. '05	
3 M-N	sf 200,000 on or aft. '07	
3 M-N	sf 2,500 on or aft. '05	
3 M-N	sf 1,000 on or aft. '06	
3 M-N	sf 10,000 on or aft. '07	
3 M-N	sf 7,500 on or aft. '08	
3 M-N	sf 4,000 on or aft. '09	
3 M-N	sf 5,000 on or aft. '13	
3 M-N	sf 31,000 on or aft. '13	
3 M-N	sf 7,510,000 on or aft. '14	
3 1/2g M-N	sf 3,597,300 on or aft. '15	
3 1/2g M-N	(sf 14,000	1914
3 1/2g M-N	4,986,000	1914
3g M-N	sf 650,000 on or aft. '07	
3g M-N	sf 984,380 on or aft. '08	
3 1/2g M-N	sf 930,000	1916
3 1/2g M-N	3,000,000	1914
4 1/2g M-N	351,620	1917
4 1/2g M-N	6,500,000	1917
4g M-N	500,000	1918
4g M-N	(sf 1,000	1919
3g M-N	(1,999,000	1919
3g M-N	sf 18,424 on or aft. '99	
3g M-N	sf 11,515 on or aft. '00	
3g M-N	sf 17,185 on or aft. '01	
3g M-N	sf 9,000 on or aft. '02	
3g M-N	sf 12,097 on or aft. '03	
3g M-N	sf 2,600 on or aft. '04	
3g M-N	sf 61,676 on or aft. '05	
3g M-N	sf 50,000 on or aft. '04	
3g M-N	sf 162,735	1926
3g M-N	sf 20,171 on or aft. '06	
3g M-N	sf 1,000 on or aft. '10	
3g M-N	29,000	1915
4g M-N	1,645,000	1916
4 1/2g M-N	1,500,000	1917
3g	sf 20,000 on or after	1922-1923
3g	sf 500 on or aft. '11	

**Additional Water Stock.**

3 A-O	(sf 100,000) Oct 1 1933	
	(sf 45,000)	
(Subject to call after Oct. 1 1913.)		
3 1/2 A-O	300,000 Oct 1 1933	
(Subject to call after Oct. 1 1913.)		
3 M-N	sf \$330,000	1922
3 M-N	sf 100,000	1923
3 M-N	sf 120,000	1925
3 M-N	sf 30,000	1926
3 1/2g M-N	\$200,000	1916
3 M-N	sf \$45,000	1919
3 M-N	sf \$474,103	1920
3g M-N	475,000	1920
3g M-N	sf 50,000	1925
3 1/2g M-N	(sf 5,000	1917
3 1/2g M-N	245,000	1917
3 M-N	sf \$50,000	1921
3 M-N	sf \$3,000	1919
3 M-N	sf 15,000	1920
3 M-N	sf 30,000	1919
3 M-N	sf \$50,000	1919
3 M-N	sf \$15,000	1922
3 M-N	sf \$39,325	1915
3 M-N	274,181	1920
3 M-N	sf 4,000	1918
3 M-N	sf 96,000	1919
3 M-N	sf \$69,388	1916
3 M-N	sf \$1,000	1916
3 M-N	sf 34,000	1919
3 M-N	sf \$45,000	1915
3 M-N	sf 36,573	1919
3g M-N	80,000	1920
3 M-N	sf \$85,000	1915
3 M-N	sf 204,038	1920
3 M-N	sf 15,000	1916
3 1/2g M-N	250,000	1916
3 1/2g M-N	(sf 5,000	1917
3g M-N	399,500	1917
3g M-N	400,000	1920
3g M-N	sf 655,980	1920
3 1/2g M-N	400,000	1918
3 M-N	155th Street.	1916
3 M-N	sf \$1,140,000	1916
3 M-N	sf 5,000	1917
3g M-N	374,181	1920
3 M-N	First Avenue.	1920
3 M-N	sf \$180,000	1920
3g M-N	sf 65,000	1915
3g M-N	713,272	1915
3 M-N	\$70,000	1920
2 1/2 M-N	sf \$5,228,100	1929
(Subject to call after 1909.)		
2 1/2 M-N	4,595,000	1929
(Subject to call after 1909.)		
3 M-N	sf \$500,000	1916
3 M-N	sf 525,000	1920
3g M-N	700,000	1920
3 1/2g M-N	475,000	1916
3 1/2g M-N	600,000	1917
3 1/2g M-N	(sf 1,000	1918
3 1/2g M-N	1,399,000	1918
3 M-N	sf \$73,636	1916
3 M-N	sf 14,485	1917
3g M-N	199,000	1920
3 M-N	sf \$1,700,000	1918
3g M-N	sf 90,000	1920
3g M-N	710,000	1920
3 1/2g M-N	250,000	1916



ANNEXED TERRITORY BONDS.

Table listing bonds for Town of Morrisania, Town of West Farms, Village of Williamsbridge, and Town of Westchester, including amounts and interest details.

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.

Table listing Sewer Bonds and County Deficiency for the Borough of Brooklyn, including amounts and maturity dates.

Table listing New York Bridge bonds, including amounts and maturity dates.

Table listing Memorial Monument Bonds and New East River Bridge bonds.

Table listing N. Y. & Bklyn. Bdge. Terminals, Approach, and Bridge Connecting Counties of Kings and Queens.

Table listing City-Hall Improvement Bonds and Gravesend Improvement Bonds.

Table listing Interest due on Gravesend Bds. and Public Library bonds.

Table listing Jamaica Plank Road Bonds, Site and Building Bonds, and Leonard Street Improvement.

Table listing Wallabout Market bonds and Museum Arts and Sciences bonds.

Table listing Soldiers' & Sailors' Monument Bds. and various other bonds.

Table listing various other bonds and interest details.

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.

FLATBUSH. Flatbush was annexed to the City of Brooklyn in 1894.

Table listing Sewer Bonds for Flatbush, including amounts and maturity dates.

NEW LOTS. New Lots was annexed to the City of Brooklyn in 1894.

Table listing Gravesend bonds, including amounts and maturity dates.

Table listing various other bonds for the Borough of Brooklyn.

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 adjudicated finally to be \$3,796,032 11, leaving \$1,011,967 89 as Nassau County's share of the old indebtedness.

LONG ISLAND CITY. This was formerly a city in Queens County.

Table listing Newtown (Funded Debt) and Survey & Map Bonds (Refund.)

Table listing Water Loan and Refunding Water Loan.

Table listing Fire Department Bonds and General Improvement Bonds.

Table listing Park Award Bonds and Recognized BONDED DEBT.

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.

Table listing TOWN OF FLUSHING bonds, including amounts and maturity dates.

Table listing TOWN OF FISHING SCHOOL DISTRICTS bonds.

Table listing TOWN OF JAMAICA bonds, including amounts and maturity dates.

Table listing TOWN OF JAMAICA SCHOOL DISTRICTS bonds.

Table listing TOWN OF JAMAICA bonds, including amounts and maturity dates.

Table listing TOWN OF JAMAICA bonds, including amounts and maturity dates.

Table listing TOWN OF JAMAICA bonds, including amounts and maturity dates.

Table listing various bonds for the Borough of Queens, including amounts and maturity dates.

Table listing TOWN OF HEMPSTEAD DISTRICTS bonds.

Table listing TOWN OF HEMPSTEAD SCHOOL DISTRICTS bonds.

Table listing VILLAGE OF ARVERNE-BY-THE-SEA—TOWN OF HEMPSTEAD bonds.

Table listing VILLAGE OF FAR ROCKAWAY—TOWN OF HEMPSTEAD bonds.

Table listing VILLAGE OF ROCKAWAY B'ACH—TOWN OF HEMPSTEAD bonds.

Table listing VILLAGE OF COLLEGE POINT—TOWN OF FLUSHING bonds.

Table listing VILLAGE OF FLUSHING—TOWN OF FLUSHING bonds.

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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  
Fire Bonds.  
4g --- \$5,000-----1921-1925

TOWN OF NEWTOWN.  
Road Bonds.  
4 1/2g --- \$20,000-----1927  
4 1/2g --- 600,000-----1927  
Flushing Ave. Impt.  
4s --- \$27,000-----1915-1917

Funding Bonds.  
4s --- \$1,000-----1915  
4s --- 2,000-----1915-1916

NEWTOWN SCHOOL DISTRICTS.  
District No. 1.  
4s --- \$26,000-----1915-1927  
4s --- 13,000-----1915-1927

District No. 2.  
4s --- \$8,000-----1915-1918  
5s --- 6,000-----1919-1924

District No. 3.  
5s --- \$3,000-----1915-1917

District No. 4.  
5s --- \$4,500-----1915-1926

District No. 5.  
5s --- \$26,000-----1915-1927

District No. 6.  
5s --- \$6,000-----1915-1920

District No. 7.  
5s --- \$10,500-----1915-1921  
5s --- 24,500-----1914-1927  
5s --- 13,000-----1914-1926

District No. 8.  
5s --- \$4,000-----1915-1922

District No. 9.  
5s --- \$3,000-----1915-1920

District No. 10.  
5s --- \$28,000-----1915-1928

BOROUGH OF RICHMOND.  
COUNTY OF RICHMOND.  
Road Bonds.  
4 3/4s J-D \$90,000-----June 1 1919  
4 3/4s F-A 100,000-----Aug 1 1915  
4 3/4s F-A 150,000-----Aug 1 1916  
3 3/4s M-N 45,000-----Nov 1 1917  
4s g --- 35,000-----June 1 1920  
4s g --- 100,000-----Aug 1 1920  
4s g J-D 168,000-----June 1 1921  
4s g J-D 202,000-----June 1 1922  
4s g A-O 230,000-----Oct 1 1922  
TOT. DEBT Oct 31 '14. \$1,120,000

CASTLETON SCHOOL DISTRICTS  
District No. 3.  
5s --- \$24,000-----1915-1922

District No. 5.  
4 3/4s --- \$ 675-----1915-1916

VILLAGE OF TOTTENVILLE—  
TOWN OF CASTLETON.  
Water Bonds.  
3 1/2s g --- \$14,400-----1915-1926  
Sewer Bonds.  
3 1/2s g --- \$9,600-----1915-1926  
Road Bonds.  
3 1/2s g --- \$5,500-----1915-1924

TOWN OF MIDDLETOWN.  
Refunding Bonds.  
4s g --- \$11,000-----1915-1925  
Road Bonds.  
5s g --- \$130,000-----1927

MIDDLETOWN SCHOOL DISTRICTS.  
District No. 1.  
5s g --- \$6,750-----1915-1917  
District No. 2.  
5s --- \$62,000-----1914-1944

TOWN OF NORTHFIELD.  
Road Improvement Bonds.  
5s g --- \$150,000-----1927

NORTHFIELD SCHOOL DISTRICTS.  
District No. 3.  
4 3/4s --- \$184.21-----1915  
District No. 5.  
5s --- \$6,000-----1914-1919  
District No. 6.  
5s --- \$15,000-----June 1 '15-'22  
District No. 7.  
6s --- \$175-----1915  
District No. 9.  
5s --- \$700-----1915-1916

TOWN OF SOUTHFIELD.  
Refunding Bonds.  
4s --- \$16,800-----1914-1931  
Road Bonds.  
5g --- \$140,000-----1927  
5g --- 115,000-----1927

SOUTHFIELD SCHOOL DISTRICTS.  
District No. 1.  
5g --- \$2,100-----1914-1916  
District No. 3.  
5s --- \$2,100-----1915-1921

TOWN OF WESTFIELD.  
Road Bonds.  
4s --- \$35,000-----1920  
5g --- 80,000-----1922

WESTFIELD SCHOOL DISTRICTS.  
District No. 1.  
6s --- \$400-----1915-1916  
District No. 5.  
6s --- \$2,500-----1915-1919

NIAGARA FALLS.  
This city is in Niagara County. Incorporated March 17 1892.  
Street Bonds.  
4s '04 J-J \$30,000-----1924  
City-Hall-Site Bonds.  
5s g '13 J-J 68,800-----July 1 1933  
Market Bonds.  
4 1/2s '12 J-J \$39,400-----July 1 1932

School Bonds.  
4s '04 M-N \$3,000-----1914  
4s '05 '97-A-O 4,000-----1915 & 1917  
4s M-N 10,000-----1915-1918  
4s '05 J-J 32,500-----1916-1922  
4s '07 J-J 24,000-----1923-1927  
4s g '01 A-O 25,000-----Apr '21-'25  
4s g '01 J-J 150,000-----July '26-'41  
4s '01 A-O 2,000-----Oct 1 1921  
3 3/4s '02 M-N \$35,000-----May 1 '28-'45  
4s '06 A-O 69,419-----Apr 1 '29-'35  
5s g '13 J-J 50,000-----July 1 '33-'37  
9,000-----July 1 1938

Bridge Bonds.  
4 1/4s '11 J-J \$6,000-----July 1 1931  
3 3/4s '95 J-J 9,000-----1915  
4s '07 J-J 5,000-----1927

Water Bonds.  
4s '85-'86 J-J \$7,500-----1914-1915  
4s '88 J-J 7,000-----1916  
4s '88 J-J 6,000-----1917-1918  
4s '94 J-J 50,000-----1914  
3 3/4s '95 J-J 38,000-----1915  
4s g '06 J-J 9,000-----1915-1917  
4s g '06 J-J 14,500-----July 1 1926  
4s '04 J-J 3,000-----1924  
4s g '09 J-J 300,000-----Jan 1 '10-'34  
4 1/2s g '10 J-J 400,000-----Jan 1 1940  
4 1/2s '11 J-J 360,000-----Jan 1 '41-'49  
4s g '12 J-J 17,000-----Jan 1 1930  
4 3/4s '14 J-J 65,000-----July 1 1934

Park and City-Hall Bonds.  
4s g '10 J-J \$60,000-----Jan 1 1930  
Water Supply (Special bond).  
13 J-J \$10,000-----1914

Grade-Crossing Bonds.  
4 1/2s g '11 J-J \$45,000-----Jan 1 '21-'25

Fire Bonds.  
4 1/2s '11 J-J \$42,500-----July 1 1931  
4s '04 J-J 17,000-----1922-1924

Sewer Bonds.  
4s '94 J-J \$100,000-----1914  
4s '91 M-S 160,000-----1914  
4s '97 A-O 9,000-----1917  
4s '00 J-J 4,000-----1921  
4s '99 M-N 15,000-----May 1 1919  
4s '00 J-J 68,000-----July 1 1920  
4s '01 M-N 115,000-----Nov 1 1921  
4s '02 J-J 4,000-----Jan 1 1922  
4s '02 J-J 27,000-----Nov 1 1922  
4s '03 A-O 14,500-----Oct 1 1923  
4s g '04 J-J 22,000-----July 1 '21-'24  
4s g '04 J-J 10,000-----July 1 '23-'24  
4s g '06 J-J 56,000-----July 1 1926  
4s '04 J-J 4,000-----1924  
4s g '08 J-J 70,500-----1928  
4 3/4s g '09 J-J 45,500-----Jan 1 1929  
4s g '10 J-J 20,000-----Jan 1 1930  
4 1/2s g '12 J-J 114,000-----Jan 1 '30-'34  
4 1/2s g '12 J-J 66,500-----Jan 1 1930  
5s '13 J-J 65,000-----1915-1916  
4 3/4s '14 J-J 160,000-----Sept 1 1934  
5s '14 J-J 112,800-----July 1 1934

Certificates of Indebtedness.  
4s '06 J-J \$3,000-----1914-1916  
5s '10 J-J 1,800-----Jan 1 1920  
5s '13 J-J 10,000-----1914-1923  
5s '14 J-J 10,000-----July 1 '15-'24  
BOND. DEBT Jan 1 '14. \$2,862,419  
Assess. val. '13 (40% act.) 35,012,997  
Total tax (per \$1,000) 1912. \$21.65  
Population in 1910. 30,445  
INTEREST payable at Hanover National Bank, New York City.

NORTH HEMPSTEAD.  
This town (P. O. Manhasset) is in Nassau Co. Population 1910, 17,831  
East Williston Water Bonds.  
4 1/2s J-J \$14,000-----July 1 1932  
Barrow Beach Bonds.  
4 1/2s J-J \$9,000-----Jan 1923  
Roslyn Park Bonds.  
5s '13 M-N \$16,000-----May 1 '14-'30  
Roslyn Landing Improv. Bds.  
4 1/2s g J-J \$10,000-----July 1 '16-'25  
Street Improvement Bonds.  
4 1/2s g J-J \$12,000-----July 1 '16-'27  
4 1/2s g J-J 10,000-----July 1 '25-'34  
4 1/2s g J-J 9,000-----July 1 '25-'33  
4 1/2s J-J 10,000-----Jan 1 1927  
4 1/2s J-J 8,000-----Jan 1921

Public Dock Bonds.  
4 1/2s g M-S \$20,000-----Mch 1 '15-'34

Road Bonds.  
4s J-D \$24,000-----Dec '14-'25  
4s J-J 39,000-----July 1 '14-'25  
4s '05 J-J 11,000-----Jan 1 '15-'25  
4 1/2s g J-J 20,000-----July 1 '15-'25  
4 1/2s g s-a 9,000-----Jan 1 '20-'28  
4 1/2s g s-a 7,500-----Jan 1 '20-'26  
4 1/2s M-N 28,500-----Nov 1 1931  
79,500-----Nov 1 1942  
4 1/2s J-J 20,000-----Jan 1927  
5s '13 M-N 12,000-----May 1 '14-'42

Roslyn Water District Bonds.  
4.80s g 10M-N \$108,000-----Nov 1 '15-'30  
Westbury Water Dist. Bonds.  
4.35s '11M-N \$60,000-----May 1 '16-'30

Water Bonds.  
s '12 s-a \$145,000-----1917-1932  
Town Hall Bonds.  
4s '05 J-J \$12,000-----July 1 '14-'19  
4 1/2s M-N 3,000-----May 1919

Bridge Bonds.  
4s J-J \$500-----July 1 1914  
4 1/2s g '06 F-A \$10,000-----Aug 1 '16-'21  
10,000-----Aug 1 1926  
5s g A-O 4,000-----Oct 8 '14-'17  
5s g A-O 2,000-----Oct 8 '14-'17  
BOND. DEBT May 1914. \$416,200  
Total assessed val. 1913. 20,822,000  
Total tax (per \$1,000) 1913. \$13.36

INT. on loan of 1905 payable at Nassau Co. Bank; on 4 1/2% road bds. at First Nat. Bank of Mineola; 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 3/4s '08 J-J \$105,000-----Jan 1 '28-'48  
BOND. DEBT Oct 1910. \$138,000  
Assess. val. '10 (1/2 act.) 2,597,650  
School tax (per \$1,000) 1910. \$16.20  
INT. payable at Bank of North Hempstead in N. Y. exchange.

NORTH HEMPSTEAD UNION FREE SCHOOL DIST. NO. 7.  
5s '13 A-O \$80,000-----Oct 1 '23-'32  
BOND. DEBT Oct 15 '14. \$102,000  
Assessed valuation 1914. 3,678,410  
INT. at U. S. Mtg. & Tr. Co., N. Y.

NORTH HEMPSTEAD UN. FREE SCHOOL DIST. NO. 10.  
5s '08 J-J \$22,400-----July 1 '15-'28  
4s '05 Jan 5,500-----Jan 1 '14-'20  
BOND. DEBT Oct 1913. \$29,500  
Assessed valuation 1912. 1,366,836  
School tax (per \$1,000) 1912. \$13.00

NORTH PELHAM.  
This village (P. O. Pelham) is in Westchester Co. Inc. Aug. 29 1896.

Street Improvement Bonds.  
4.40s '12 F-A \$28,000-----Aug 1 '17-'41  
4.30s '12 -----30,000-----1932

Improvement Bonds.  
4 1/2s '98 J-D \$21,000-----J'ne 17 '15-'28  
Sewerage Bonds.  
4.45s '08 M-N \$52,800-----Nov 15 '15-'38  
5s '11 A-O 14,400-----Oct 1 '15-'26  
5s '12 -----9,000-----1927  
TOTAL DEBT June 21 '13. \$163,700  
Assess. val. '12 (2-3 act.) 2,023,334  
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.  
Fire Department Bonds.  
5s '13 J-J \$8,000-----July 1 '17-'24

Sewer Bonds.  
4s --- \$20,000-----May 1 1916  
3.30s --- 12,000-----Aug 1 '15-'23

Street Bonds.  
4 1/2s '11 J-J \$5,000-----July 1 '16-'27  
4.20s '12 J-J 72,000-----July 1 '28-'39  
BOND. DEBT Oct 27 '14. \$184,000  
Assessed valuation 1914. 4,615,852  
Tax rate (per \$1,000) 1914. \$11.80

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 \$14,500-----June 1 '15-'19  
4 1/2s '11 A-O 5,950-----Oct 1 '15-'21  
4 1/2s '12 J-J 29,250-----Jan 1 '15-'23  
4 1/2s '14 --- 33,500-----Jan 1 '15-'24  
4 1/2s '14 --- 51,500-----Aug 1 '15-'24

Sewer Bonds.  
5s '93 M-S \$20,000-----Sept 25 '15-'18  
4s '89 J-J 36,000-----Jan 1 '15-'26  
4s '92 J-J 5,000-----Jan 1915-'19

Water Bonds.  
4s '94 A-O \$275,000-----Apr 1 1924  
4 1/2s '96 A-O 125,000-----Aug 1 1926  
BOND. DEBT Nov 1913. \$647,700  
Water debt (included) 400,000  
Assess. val. '13 (80% act.) 9,134,630  
Total tax (per \$1,000) 1912. \$29.23  
City tax (per \$1,000) 1913. \$13.35

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 \$34,000-----Jan 1 '15-'31  
4s J-J 5,000-----Jan 15 '15-'35  
4 1/2s '14 J-J 57,000-----Jan 1 '32-'50  
BOND. DEBT April 1914. \$119,000  
Assess. val. '13 (abt. act.) 8,248,000  
School tax (per \$1,000) '13. \$9.31+  
Population in 1913 (est) 13,000  
INT. at Chase Nat. Bank, N. Y.

OGDENSBURG.  
This city is in St. Lawrence Co. Incorporated as a city in 1868.  
Refunding Bonds.  
4s '14 --- \$4,000-----June 1 1926  
2,000-----June 1 1927

Sewer Bonds.  
4 1/2s '14 A-O \$10,000-----Apr 1 '15-'34  
Improvement Bonds.  
4 1/2s '13 M-S \$56,000-----Aug 1 '14-'32  
Assessment Notes.  
5s '13 --- \$2,900.64-----Nov 1 '15-'17

School Bonds.  
4s '07 J-J \$5,250-----July 1 '15-'17  
3 3/4s '00 J-J 4,500-----July 1 '15-'20  
3 3/4s '05 M-N 2,000-----May 1 1915  
4s '05 M-N 20,000-----May 1 '16-'25  
4s '09 M-N 26,250-----May 1 '15-'29

Water-Works Bonds.  
3 3/4s '88 M-N \$16,000-----May 30 '15-'18  
3 3/4s '00 J-J 4,500-----July 1 '15-'20  
4s '07 J-J 11,250-----July 1 '15-'17  
3 3/4s '01 J-J 5,600-----July 1 '15-'21  
4s J-D 175,000-----June 1 '25-'40  
4 1/2s '14 A-O 30,000-----June 1 '19-'24

Refunding Water Bonds.  
4s '10 J-D 14,000-----June 1 '21-'24  
Highway Bonds.  
4s '93 A-O \$18,000-----May 1 '15-'23  
4 1/2s '12 M-S 90,000-----Sept 1 '15-'32  
TOTAL DEBT May 5 '13. \$431,700  
Water debt (included) 244,950  
Assess. val. '12 (80% act.) 6,155,960  
Total tax (per \$1,000) 1912. \$25.15  
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.  
Police Station & Jail Bonds.  
4 1/2s '14 F-A \$22,000-----Feb 1934

Water-Works Bonds.  
4s '96 J-J \$6,000-----July 1 '15-'26  
4s '08 J-J 36,000-----July 1 '15-'32  
4s '09 M-S 40,000-----Sept 1 '15-'54

Assessed valuation 1914. \$9,464,370  
Total tax (per \$1,000) 1914. \$24.29  
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.  
Dist. No. 1 of the City and Town of Olean. Pop'n '14 (est.) 22,000.  
4s J-J \$3,000-----Jan 1 1915  
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  
4 1/2s '13 J-J 40,000-----1923-1942  
4 1/2s '14 M-N 9,000-----May 1 '18-'22  
BOND. DEBT Oct 10 1914. \$170,000  
School tax (per \$1,000) 1914. \$10.61

INTEREST on coupon bonds is payable at Seaboard Nat. Bank, N. Y., or Exchange Nat. Bank of Olean; on registered bonds to registered holders.

ONEIDA.  
This city is in Madison County. Inc. Mch. 28 1901. Pop. 1910, 8,317  
Refunding Bonds.  
4 1/2s '10 J-J \$17,500-----July 1 '14-'35

School Bonds.  
3 3/4s M-N \$12,000-----May 1 '15-'18  
4 1/2s '11 F-A 43,000-----Aug 15 '19-'33  
4 1/2s '14 J-J 30,000-----Jan 1 '20-'29

Fire Department Bonds.  
4 1/2s '14 J-J \$7,000-----Jan 1 '15-'24  
Local Improvement Bonds.  
4s '05 Sept \$1,850-----Sept 1 1915

Paving Bonds.  
4s '04 A-O \$250-----Apr 1 1915  
4s '04 Feb 500-----Feb 1 1915  
4s '05 J'ne 358-----June 1 1915  
4s '06 Apr 2,858.60-----Apr 1 '15-'16  
4 1/2s '08 F-A 3,288.50-----Feb 1 '15-'17  
4 1/2s '11 May 1,760.99-----May 1 '15-'21

Sewer Bonds.  
4s '04 Feb \$95.84-----Feb 1 1915  
4s '04 A-O 500-----Apr 1 1915  
4s '05 J'ne 33.14-----Apr 1 1915  
4s '06 Apr 394.12-----Apr 1 '15-'16  
4 1/2s '07 M-N 9,950.91-----May 1 '15-'17  
4 1/2s '13 M-N 3,585.91-----May 1 '15-'23  
4 1/2s '14 J-J 4,513.11-----Jan 1 '15-'24

Water Bonds.  
3 3/4s M-S \$50,000-----1915  
3 3/4s '05 quar 32,000-----July 1 '15-'30  
4s '05 Aug 45,000-----Aug 1 1925  
s '12 -----7,000  
BOND. DEBT Jan 3 1914. \$298,640  
Water bonds (incl.) 183,300  
Assess. val. '13 (60% act.) 5,010,408  
Tax rate (per \$1,000) 1912. \$29.90

ONEIDA COUNTY.  
Utica is the county seat.  
Court-House Bonds.  
3 3/4s '02 F-A \$244,000-----Feb 1 '15-'39  
3 3/4s '05 F-A 322,000-----Feb 1 '15-'28  
Court-House Completion.  
4 1/2s '07 F-A \$55,000-----Feb 1 '18-'28

Refunding Bonds.  
4s '09 M-N \$30,000-----May 1 '15-'20  
4s '11 M-N 120,000-----May 1 '15-'22  
4 1/2s '13 M-N 150,000-----May 1 '15-'24  
BOND. DEBT Apr 1914. \$1,011,000  
Assessed valuation, real. 69,825,672  
Assessed val., personal. 6,223,206  
Assessed val., franchises. 4,749,731  
Total valuation 1913. 80,798,609  
Population in 1910. 154,157  
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 '09.  
Public Impt. Bonds.  
4 1/2s '12 J-J \$14,500-----July 15 1941

Paving Bonds.  
3 3/4s '89 Aug \$5,000-----Aug 12 '15-'19  
3 3/4s '01 ann 25,500-----June 8 '14-'30  
3.9s '05 J-J 2,800-----July 1 '15-'28  
4 1/2s '10 F-A 5,500-----Aug 15 '15-'25  
4s '12 M-S 30,836.19-----  
4s '12 F-A 5,100-----

School Bonds.  
4s '07 M-S \$6,000-----Mch 8 '15-'27  
4 1/2s '06 J-D 60,000-----J'ne 12 '15-'26  
4s '12 J-D 6,500-----

Funding Bonds.  
3 1/2s '99 M-S \$5,900-----Mch 5 '14-'19

Sewer Bonds.  
4 1/2s '10 F-A \$4,500-----Aug 15 '15-'23  
4s '12 F-A 2,100-----

Funding & Refunding Bonds.  
3.45s '04 Sep \$9,500-----Sep 1 '15-'33

Building Bonds.  
4.15s '06 F-A \$42,000-----Aug 1 '15-'35  
Grade-Crossing Bonds.  
3.58s '05 Jan \$2,000-----Jan 20 '14-'45

Refunding Bonds.  
4s '07 J-J \$2,500-----Jan 1 '15-'19  
GEN. B.D. DT. Jan 1 '13. \$285,663  
Assessment debt (add'l) 30,735  
Assess. val. '12 (60% act.) 5,305,726  
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 \$93,750-----July '15-'2



**ONTARIO COUNTY.**  
 Canandaigua is the county seat.  
**Road Bonds.**  
 4 1/2 '08 J-J \$16,000...July 1 1915  
 4 1/2 '11 --- 110,000...1919-1924  
 5 '14 J-J 27,000...July 1 1925  
**Hospital Bonds.**  
 5 '11 --- \$15,000...July 1 1915  
**Court-House Bonds.**  
 4 5/8 '05 J-J \$106,000...July 1 '15-30  
 BOND. DEBT Oct 10 '14...\$237,000  
 Assess. val. real est. '14...39,952.450  
 State & Co. tax (per \$1,000) '14...\$4.66  
 Population in 1910...52,286  
 INT. at U. S. Mtg. & Tr. Co., N. Y.

**ORANGE COUNTY.**  
 County seat is Goshen.  
**Road Bonds.**  
 3 1/2 '08 Feb 1 \$300,000...Feb 1 '15-34  
 4 1/2 '11 A-O 168,000...Oct 1 '15-38  
 3 1/2 '07 F-A 200,000...Feb 1 '15-34  
**Court-House & Jail Bonds.**  
 4 1/2 '10 F-A \$50,000...Feb 1 '15-24  
 BOND. DEBT Oct 1914...\$718,000  
 Assessed val. '13, real est. 50,741,650  
 Total assessed valuation...56,832,111  
 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 1/2 '07 J-J \$66,000...July 1 '15-36  
 4 1/2 '08 A-O 4,000...Apr 1 '15-19  
 BOND. DEBT Oct 1914...\$70,000  
 Assess. val. '14 (abt. act.)...5,536,857  
 School tax (per \$1,000) 1914...\$7.90  
 Population in 1914 (est.)...8,000  
 INTEREST payable at the Nyack Nat. Bank in New York exchange.

**ORLEANS COUNTY.**  
 Albion is the county seat.  
**Road Bonds.**  
 5 '08 Feb 1 \$14,600...Feb 10 1915  
 4 1/2 '11 Feb 38,000...Feb 10 '16-17  
 5 '12 M-S 21,750...Mch 10 1918  
**County Hospital & Jail Bonds.**  
 4 '08 Feb 15,000...Feb 10 '15-17  
 BOND. DEBT Oct 1914...\$89,350  
 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.

**OSSINING.**  
 This village is in Westchester Co. Incorp. 1813. Commission government approved Mch. 14 1911.  
**Sewer Bonds.**  
 4 3/8 '10 --- \$70,000...1915-1940  
**Municipal Bldg. Bonds.**  
 4 1/2 '13 M-S \$75,000...Oct 1 '18-42  
**Street-Impt. Bonds.**  
 4 1/2 '10 F-A \$121,000...Aug 1 '15-39  
 4 1/2 '12 A-O 54,500...Apr 1 1917  
 5 '08 --- 39,917.46...1928-1931  
**Water Bonds.**  
 3 9/8 '09 A-O \$50,000...Apr 1 1937  
 4 '08 --- 100,000...Oct 1 1918  
 4 '09 --- 100,000...Oct 1 1918  
 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 1/2 is payable at Knickerbocker Trust Co., N. Y. City

**OSSINING UNION FREE SCH. DIST. NO. 1.**  
**School-Building Bonds.**  
 4 2/8 '07 J-J \$55,000...July 1 '15-25  
 5 '08 July 12,000...July 1 '26-27  
 4 1/8 '09 F-A 40,000...Aug 1 '28-35  
 4 1/5 '10 J-J 20,000...July 1 '36-39  
 BOND. DEBT Oct. 9 1914...\$127,000  
 Assessed valuation 1913...9,425,295  
 School tax (per \$1,000) 1913...\$6.991  
 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.

**OSWEGATCHIE.**  
 This town is in St. Lawrence Co.  
**Bridge Bonds.**  
 4 1/2 '14 J-D \$72,500...June 1 '15-43  
 4 1/2 '10 --- 7,500...June 1 1944  
**Highway Bonds.**  
 4 1/2 '14 J-D \$5,000...June 1 '15-19  
 BOND. DEBT April 1914...\$118,800  
 Assess. val. 1913, real...6,929,690  
 Assess. val. 1913, personal...782,750  
 Tax rate (per \$1,000) 1913...\$7.21  
 Population in 1910...2,235

**OSWEGO.**  
 This city is in Oswego Co. Incorp. as a town in 1828 and as a city 1848.  
**Sewer Bonds.**  
 4 1/2 '13 M-S \$200,000 Mch 1 '20-29  
 4 1/2 '14 M-N 110,000 May 1 '20-29  
**City Bonds.**  
 3 1/2 '08 A-O \$120,000...1914-1918  
 3 1/2 '08 A-O 17,000...1915-1917  
 4 '08 A-O 1,000...1915-1915  
**School Bonds.**  
 4 1/2 '11 F-A \$31,500...Aug 15 '15-21  
**Water Bonds.**  
 3 1/2 '08 A-O \$220,000...Apr 1 '15-22  
 4 1/2 '08 J-D 187,200...June 1 '15-28  
**Bridge Bonds.**  
 4 1/2 '10 F-A \$39,000...Aug 15 '15-20  
 Imp. Bonds (opt. at any time).  
 5 '08 A-O \$45,135.75  
 GEN. B.D. DT. Apr 1 '14...\$876,500  
 Water debt (included)...423,000  
 Assess. debt (additional)...45,135  
 Sinking funds...32,433  
 Assess. val. '13 (real)...10,636,484  
 Tot. val. '13 (abt. 4-5 act) 12,891,109  
 Total tax (per \$1,000) 1913...\$30.80  
 Population in 1910...23,368

INTEREST on water, city and bridge bonds payable at U. S. Mtg. & Trust Co., N. Y.; on improvement bonds at City Chamberlain's office.  
**OSWEGO COUNTY.**  
 Oswego is the county seat.  
**Bridge Bonds.**  
 4 1/2 '12 M-S \$40,000...Mch 1 '18-25  
 5 '13 M-S 16,000...-----  
**Highway Bonds.**  
 5 '14 M-S \$60,000...Mar 1 '21-26  
**Jail Bonds.**  
 4 1/2 '08 M-S \$75,000...Mch 1 '14-20  
 BOND. DEBT Mar 1914...\$444,423  
 Assessed valuation 1913...33,843,558  
 Tax rate (per \$1,000) 1912...\$6.50  
 Population in 1910...71,664  
 INT. at Chase Nat. Bk., N.Y. C.

**OTSEGO.**  
 This town is in Otsego Co. Inc. Feb. 20 1869. Population '10, 4,287.  
**Refunding.**  
 3 1/2 '08 M-S \$26,000...Sept 1 '15-30  
 3 1/2 '08 M-S 15,000...Mch 1 1932  
 3 1/2 '08 M-S 4,000...Mch '15-16  
 3 1/2 '08 M-S 4,500...Mch '17-31  
 4 '08 M-S 14,500...Mch 1 1923  
 4 '08 --- 10,000...\$1,000 y'ly  
 BOND. DEBT Oct 1914...\$70,400  
 Assessed valuation 1913...3,126,584  
 Total tax (per \$1,000) 1913...\$11.40  
 INTEREST payable at First and Second Nat. banks of Cooperstown.

**OTSEGO COUNTY.**  
 Cooperstown is the county seat.  
**Almshouse Bonds.**  
 4 1/2 '10 F-A \$15,000...Aug 1 '15-17  
**Highway Bonds.**  
 4 '09 M-S \$60,000...1919-1924  
 BOND. DEBT May 11 '14...\$85,000  
 Assessed valuation 1913...23,169,395  
 Population in 1910...47,216  
 INTEREST payable at Second National Bank, Cooperstown.

**OYSTERBAY SCH. DIST. NO. 5.**  
 4 '08 F-A \$13,500...Feb 15 '41  
 4 '08 A-O 10,000...Oct 1 '21-40  
 4 '08 M-N 34,000...May 1 '15-31  
 4 1/2 '08 J-J 64,000...July 20 '15-46  
 BOND. DEBT Dec 1913...\$126,000  
 Assess. val. (1-3 act.) '13...4,074,484  
 School tax (per \$1,000) 1913...\$14.10  
 Population in 1914 (est.)...8,000  
 INT. on 4s at Glen Cove Bank; on 4 1/2 at Nassau Union Bk., Glen Cove.

**OSTER BAY UNION FREE SCH. DIST. NO. 22.**  
 5 '11 J-J \$30,000...Jan 1 '21-50  
 5 9/8 '08 J-J 2,600...1915-1927  
 4 1/2 '08 J-J 3,200...1915-1930  
 BOND. DEBT Oct 1914...\$35,000  
 Assessed val. 1913 (about)...700,000  
 School tax (per \$1,000) 1913...\$14.40  
 INTEREST payable at Farmingdale in New York exchange.

**OYSTER BAY SCH. DIST. NO. 24.**  
 4 '08 J-D 7,000...1915-1921  
 4 1/2 '08 F-A 7,500...1922-1957  
 BOND. DEBT Oct 19 '14...\$78,500  
 Assess. val. 1914...\$30,680  
 School tax (per \$1,000) 1914...\$10.40  
 INT. at Glen Cove Bank.  
**PEEKSKILL.**  
 This village is in Westchester Co. Inc. 1826. Population 1910, 15,245.  
**Auto Fire Engine.**  
 4 '08 --- \$7,500...Beginn' 1913  
 5 '13 M-N 5,500...Nov 1 '18-28  
 4 9/8 '14 M-N 3,500...May 1 '19-25  
**Court-House and Jail Bonds.**  
 4 1/2 '12 F-A \$30,000...Aug 15 '17-46  
 4 1/2 '14 J-J 40,000...July 1 '19-58

**Water Bonds.**  
 3 7/8 '08 J-J \$40,000...July 1 1922  
 3 1/2 '08 J-J 10,000...Nov 1 1929  
 4 '08 J-J 1,436.18...July 1 1933  
 3 1/2 '08 --- 26,000...-----  
 3 6/8 '08 J-J 20,000...July 1 1935  
 4 1/5 '08 A-O 60,000...Oct 1 1938  
 4 0/8 '09 F-A 80,000...Aug 1 1939  
 4 1/2 '11 A-O 45,000...Oct 2 1941  
 4 1/2 '08 --- 13,000...-----  
**Paving Bonds.**  
 4 '08 A-O \$67,000...\$4,000 yearly  
 4 1/2 '13 A-O 14,238.20...Apr 1 1933  
 4 4/8 '14 M-S 60,705.17...Mar 15 '19-48  
**Sewer Bonds.**  
 3 1/2 '08 F-A \$51,284.70...Aug 1 '19-44  
 4 '08 --- 14,900...-----  
 (\$2,000 due yearly on Aug. 1.)  
 3 7/8 --- 16,600...July 15 '30-46  
 4 '08 --- 5,200...Oct 1 '20-29  
**Refunding Water Bonds.**  
 3 6/8 '08 J-J \$124,000...July 1 1934  
 TOTAL DEBT Jan 1 1913...\$629,132  
 Assessed valuation 1907...7,234,633  
 City tax (per \$1,000) 1903...\$8.10

**PELHAM (TOWN).**  
 This town is in Westchester Co.  
**Highway Bonds.**  
 4 '09 --- \$7,175...Sept 1 '19-27  
 4 '09 --- 7,400...Mar 1 '21-28  
**Bridge Bonds.**  
 5 '92-97 --- \$3,425...Sept 1 '20-23  
**Sewage-Disposal Works.**  
 4 2/8 '09 --- \$24,200...Mar 1 '15-25  
 4 1/2 '09 --- 30,800...Mar 1 '26-39  
 4 1/2 '09-11 --- 17,500...July 1 '16-40  
**Town-Hall Bonds.**  
 1 3/8 --- \$20,000...July 19 1929  
 BOND. DEBT Jan 1 1913...\$110,500  
 Population in 1910...2,998

**PELHAM (VILLAGE).**  
 This village is in Westchester Co. Inc. 1896. Population 1910, 681.  
**Street Bonds.**  
 4 1/2 '09 J-J \$55,000...July 1 '15-37  
 5 '08 M-S 7,000...Mch 1 '15-28  
 4 7/8 '12 A-O 6,000...Oct 1 '17-28  
 4 6/8 '13 F-A 20,000...Aug 1 '18-27  
**Refunding Bonds.**  
 4 1/2 '09 J-J \$4,000...July 1 '15-22  
 4 1/2 '14 J-J 5,000...July 1 '19-28  
 4 '09 J-J 3,000...July 1 '15-20  
**Sewer Bonds.**  
 5 '08 M-N 3,500...Nov 1 '16-22

BOND. DEBT Oct 10 '14...\$103,500  
 Assessed val. real est '14...2,187,829  
 Tax rate (per \$1,000) 1914...\$10.50  
 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 '08 F-A \$7,000...Feb 1 '15-21  
 4 '08 Dec \$69,000...\$1,000 y'ly from '13  
 4 1/2 '12 A-O 40,000...Jan 1 '18-57  
 4 4/8 '10 July 20,000...July 1 '15-34  
 BOND. DEBT Oct 10 '14...\$136,000  
 Assess. val. (1-3 act.) '14...6,859,999  
 School tax (per \$1,000) 1914...\$5.91  
 Population in 1914 (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 Bonds.**  
 4 1/2 '08 J-D \$20,000...1914-1920  
**Street Bonds.**  
 4 6/8 '10 J-D \$10,000...J'ne 10 '15-24  
 4 3/8 '11 J-D 13,000...J'ne 10 '16-22  
 4 1/2 '12 M-N 14,000...May 1 '17-30  
 4 3/8 '14 A-O 20,000...Apr 1 '19-38  
**Village-Hall Bonds.**  
 5 '07 M-S \$5,000...Sept '15-19  
**Sewer Bonds.**  
 4 '07 M-N \$60,000...May 1 1917  
 4 3/8 '11 M-S 10,000...Sept 1 '16-25  
 BOND. DEBT Oct 1914...\$132,000  
 Assessed valuation '14 real 2,581,584  
 Tax valuation 1914...2,816,652  
 Village tax (per \$1,000) 1914...\$12.391  
 INTEREST on sewer 4s payable at Columbia Tr. Co., N. Y.; other issues to registered holder.

**PENN YAN.**  
 This village is in Yates County. Inc. 1910. Population 1910, 4,597.  
**Paving Bonds.**  
 4 1/2 '10 --- \$3,500...Sept 1 1914  
 4 3/8 '12 Oct 54,000...Oct 1 '14-32  
 4 1/2 '14 Oct 14,000...Oct 1 '15-21  
**Electric-Light Bonds.**  
 3 1/2 '04 A-O \$24,300...Oct '14-22  
**Sewer Bonds.**  
 3 7/8 '04 A-O \$31,896...Oct '22-30  
 4 5/8 '08 A-O 28,352...Oct 1 '14-21  
**Water Bonds.**  
 3 1/2 '08 M-N \$35,820...1914-1922  
 BOND. DEBT May 1914...\$185,992  
 Assessed val. '13 (real)...2,545,934  
 Total valuation 1913...2,745,310  
 Village tax (per \$1,000) 1913...\$12.36  
 INTEREST is payable in Penn Yan.

**PERRY.**  
 This village is in Wyoming County. Inc. 1830. Population 1910, 4,388.  
**Water Bonds.**  
 4 '08 A-O \$43,000...1915-1915  
**Sewer Bonds.**  
 3 1/2 '08 J-J \$32,000...1915-1930  
**Street Bonds.**  
 4 '08 F-A \$8,000...1915-1922  
**Fire Department Notes.**  
 5 '13 M-S \$1,500...Sept 1 '15-29  
**Village-Hall Bonds.**  
 4 3/8 '08 F-A \$25,000...1916-1940  
 BOND. DEBT Oct 1 1914...\$123,000  
 Assess. val. (1/2 act.) '14...2,039,849  
 VII. tax (per \$1,000) 1914...\$11.50  
 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).  
**Fire Escape & Sprinkling Syst.**  
 5 '08 --- \$3,000...Oct 1 '15-20  
**School-Building Bonds.**  
 4 1/2 '07 J-D \$46,000...Dec 1 '14-36  
 BOND. DEBT Oct 10 '14...\$49,000  
 Assess. val. (2-3 act.) '14...2,245,832  
 School tax (per \$1,000) 1914...\$9.50  
 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 1/2 '12 --- \$79,000...-----  
**Refunding Water Bonds.**  
 3 1/2 '08 J-J \$14,000...July 1 '15-28  
 3 1/2 '08 J-J 23,000...Jan 1 '15-37  
 3 1/2 '08 J-J 12,000...July 1 '15-26  
 4 '08 J-J 600...July 1 1915  
 4 '08 J-J 17,000...1915-1915  
 4 '08 J-J 18,000...-----  
**Water Bonds.**  
 3 1/2 '05 J-J 50,000...July 1 1925  
 4 '10 M-S 24,000...\$2,000 yearly  
 4 1/2 '13 A-O 20,000...-----  
 4 1/2 '14 F-A (30,000...1915-1929  
 (20,000...1930-1934)

**Improvement Bonds.**  
 3 1/2 '08 J-J \$34,000...July 1 '15-31  
 4 1/2 '14 F-A (10,000...Aug 1 '29-33  
 (2,500...Aug 1 1934)  
**School Bonds.**  
 4 '08 A-O \$79,000...-----  
 4 '08 M-S 6,000...\$1,000 yearly  
 4 1/2 '08 A-O 31,000...-----  
 4 1/2 '08 A-O 25,000...-----  
 BOND. DEBT Jan 1 '14...\$378,200  
 Water debt (included)...201,200  
 Assess. val. 1913 (real)...3,486,795  
 Total val. (3-5 act.) '14...2,467,374  
 Tax rate (per \$1,000) 1913...\$32.80  
 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. Mch. 16 1897. Pop. '10, 2,207.  
**Street Bonds.**  
 4 1/2 '03 M-S \$1,155...Sept 1 '15-17  
 4 '06 J-D 32,340...June 1 '15-35  
 4 '04 F-A 26,600...Aug 1 '15-33  
 4 1/2 '14 J-J 5,500...July 1 '19-29

**Water Bonds.**  
 3 1/2 '01 A-O \$16,000...Oct 1 '15-30  
 3 6/8 '02 A-O 1,000...Apr 1 1915  
 4 '08 --- 5,040...1935-1935  
 4 '08 --- 5,250...1935-1935  
 5 '08 --- 2,640...1936-1936  
 4 '06 J-D 12,600...June 1 '15-35  
 5 '07 J-J 4,400...July 1 '15-36  
 4 1/2 '11 J-D 3,200...June 1 '16-22  
 4 1/2 '12 J-D 26,000...Dec 1 '17-41  
 5 '08 J-D 3,500...June 1 '15-37  
 1 1,000...June 1 '15-16  
 4 4/8 '14 J-J 6,000...July 1 '19-30  
 BOND. DEBT Oct 28 '14...\$140,745  
 Water debt (included)...80,650  
 Total val. '14 (abt. act.)...2,566,840  
 Tax rate (per \$1,000) 1914...\$12.00  
 INT. payable at U. S. Mtg. & 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-Impt. Bonds & Certs.**  
 3 1/2 '98 A-O \$17,000...Oct 1 '15-23  
 3 1/2 '00 A-O 4,000...Oct 1 '15-18  
 4 1/2 '07 J-J 19,000...July 1 '15-33  
 4 '02 J-J 2,500...July 1 '15-19  
 4 '03 J-D 5,000...June 1 '15-24  
 4 '03 J-D 2,000...June 1 '15-18  
 4 '05 M-N 21,000...May 1 '15-35  
 5 '07 J-D 10,000...Dec 1 '14-23  
 5 '07 J-D 8,000...Dec 1 '14-21  
 5 '08 J-D 10,000...Dec 1 '15-24  
 5 '08 M-N 1,000...Nov 1 1915  
 1,000...Nov 1 '15-16  
 4 1/2 '08 M-N 7,000...Nov 1 '15-21  
 4 1/2 '08 M-N 8,000...Nov 1 '15-22  
 5 '08 M-N 3,000...Nov 1 '15-17  
 4 1/2 '08 M-N 26,000...Nov 1 '15-40  
 5 '09 F-A 4,000...Feb 1 '15-22  
 5 '09 J-J 4,000...July 15 '15-22  
 5 '09 F-A 3,000...Feb 1915-26  
 5 '10 M-S 3,000...Mch 1 '15-16  
 5 '10 M-S 500...Mar 1 1915  
 5 '10 M-S 3,500...Mch 1 '15-21  
 5 '10 M-S 4,500...Mch 1 '15-23  
 5 '10 A-O 31,000...Oct 1 '15-45  
 5 '11 M-S 16,000...Mch 1 1931  
 5 '11 A-O 3,000...Oct 1 '15-16  
 5 '11 F-A 7,500...Oct 1 '16-30  
 5 '11 F-A 900...Feb 15 1916  
 4 1/2 '12 A-O 15,000...Oct 1 '15-29  
 5 '13 A-O 2,000...Apr 1 '29-30  
 4 1/2 '13 A-O 15,000...Apr 1 '15-29  
 4 1/2 '14 F-A 6,000...Aug 1 '15-20  
 4 1/2 '14 F-A 950...Aug 1 1915  
 (10,000...Aug 1 '16-25)

**Tax Relief Bonds.**  
 4 1/2 '13 J-J \$40,000...Jan 15 1916  
 5 '13 A-O 10,000...Apr 1 '15-16  
 5 '14 M-S 24,000...Mar 15 '16-17  
**Old Mun. Impt. Bonds.**  
 4 1/2 '14 F-A \$500...Aug 1 1915  
 8,000...Aug 1 '16-23

**Fire Bonds.**  
 3 7/8 '05 M-S \$31,500...Nov '15-35  
 4 '09 F-A 7,000...Feb 1 '15-21  
 4 '09 F-A 5,500...Feb 1 '15-25  
 5 '09 F-A 2,000...Feb 1 '15-18  
 5 '09 F-A 3,000...Feb 1 '15-20  
 5 '10 A-O 1,000...Oct 1 '15-16  
 5 '12 M-N 2,500...May 1 '15-19  
**Sewer & Drain Certificate.**  
 5 '11 M-S \$12,000...Mar 1 1917

**Gun Brook Drain Bonds.**  
 4 '04 A-O \$18,000...Apr 1 '15-32  
**Sewer Bonds.**  
 3 1/2 '04 F-A \$24,000...Aug '15-30  
 3 1/2 '00 M-N 2,200...Nov 1 1915  
 4 1/2 '07 J-J 12,000...July 1 '15-33  
 5 '08 M-N 2,500...Nov 1 '15-19  
 5 '09 F-A 5,000...Feb 1 '15-24  
 5 '09 F-A 600...Feb 1 '15-17  
 5 '10 A-O 19,000...Oct 1 '15-33  
 5 '11 A-O 1,000...Oct 1 '15-19  
 5 '11 A-O 1,400...Oct 1 '15-21  
 5 '13 A-O 2,000...Apr 1 '39-40  
 4 1/2 '11 --- 24,000...Apr 1 '15-38

**Drainage Bonds.**  
 4 '02 J-J \$1,000...July 1 1915  
 Assess. bds. & certs...\$68,068  
 TOTAL DEBT Oct 21 '14...\$97,518  
 Assessed valuation 1913...10,520,725  
 Real value (estimated)...20,000,000  
 Village tax (per \$1,000) 1913...\$13.16  
 INT. at Ist 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 July 26 1907; the amounts of such bonds—refunding railroad bonds—outstanding on July 1 1914 was \$122,800, of which the present Town of Deerpark will provide for \$24,560 and the City of Port Jervis will provide for \$98,240, and this amount is given, along with the city's other debt, in the details below.  
**Refunding Railroad Bonds.**  
 3 1/2 '08 F-A \$95,250...Feb 15 '29  
**Refunding Sewer Bonds.**  
 4 1/2 '11 J-J \$75,000...July 1 '15-25  
 BOND. DE



**OUGHKEEPSIE (Concluded)—**  
**Water Bonds.**

3s \$30,000 (Part yearly to 1930.)  
3 1/2s \$143,000 1923-1935  
4s 44,000 1915-1935  
4 1/2s 273,000 1930-1933

**Water-Supply Bonds.**

4s \$23,000 Aug 1 1917  
**Falkkill Improvement Bonds.**  
4 1/2s \$29,000 Mar 1 1929  
4s 29,000 Apr 1 1930

**R. & E. RR. Bonds.**

3s \$48,000 1915-1929  
3 1/2s 55,500 1915-1930  
3 3/4s 162,000 1915-1931  
4s 24,000 Mar 1927  
4 1/2s 35,000 1930-1933

**Bounty Bonds.**

3s \$3,500 1915-1916  
3 1/2s 95,000 1923-1935  
4s 8,000 Mar 1927  
4s 9,000 Mar 1927  
4 1/2s 4,000 1931-1933

**Funding Debt Bonds.**

4 1/2s \$83,000 May 1944  
**H. R. S. H. Bonds.**  
4 1/2s \$15,000 May 1 1928  
4s 16,000 Mar 1 1929  
4 1/2s 16,000 Apr 1 1930

**BOND. DEBT May 8 '14.**

\$1,895,000  
Assess. val. 13 (80% val.) 24,628,284  
Tax rate (per \$1,000) 1913...\$19.55  
Population in 1910...27,936

**INT. on refunding bonds of 1912**

and school bonds of 1913 is payable at Columbia-Knickebocker Trust Co., N. Y. City; others at Chase National Bank, N. Y., and Falkkill Nat. Bank, Poughkeepsie.

**PUTNAM COUNTY.**

Carmel is the county seat.  
**Building Bonds.**  
4 1/2s '11 F-A \$30,000...Aug 1 '17-'31

**Road Bonds.**

4 1/2s '11 F-A \$18,000...Aug 1 '17-'25  
4 1/2s F-A 2,000...Aug 1 1915  
4 1/2s '12 F-A 25,000...Aug 1 '18-'30  
4 1/2s '13 F-A 38,000...Aug 1 '15-'31

**County Jail Bonds.**

4s F-A 4,000...Aug 1 '15-'16  
**BOND. DEBT Apr 14 '14** \$121,000  
Assess. val. 1913 (real)...13,045,845  
Tot. val. 13 (abt. 70% act.) 14,484,713  
Population in 1910...14,665  
INT. at First Nat. Bk., Brewster.

**QUEENSBURY UNION FREE SCHOOL DIST. NO. 1.**

A district (P. O. Glens Falls) in Warren Co. This district does not include all of the city, but does include certain territory outside of the city limits.  
5s '11 J-D \$15,000...Dec 1 '24-'25  
4s J-D \$7,600...Dec 1 '14-'22

**BOND. DEBT Apr 1914.**

\$72,600  
Assessed valuation 1913...\$5,930,010  
Population in 1914 (est.)...2,000  
INT. payable at Glens Falls Tr. Co.

**QUEENS COUNTY.**

County seat is Jamaica. A large 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 1899. 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 \$789,524.14 of the principal and int. as it becomes due, and Nassau Co. 210,475,852.7. 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 Oct. 31 1914.**

**Road Bonds.**  
4s A-O \$340,000...Oct 15 1917  
4s M-N 375,000...Nov 15 1917  
4s J-D 55,000...Dec 27 1917  
4s J-D 1,330,000...Dec 1 1917  
4s J-D 290,000...Dec 15 1922  
4s g J-J 400,000...May 1 1922  
4s g M-N 275,000...Nov 1 1916  
4s A-O 618,000...Apr 1 1917  
4s A-O 135,000...Oct 1 1917

**Gold Bonds.**

4s g J-J \$151,000...July 1 1916

**Funding Bonds.**

4s J-D \$120,000...Dec 1 '15-'26  
4s 60,000...Dec 1 1927

**Building Bonds.**

4s J-D \$120,000...Dec 15 1927

**Other Bonds.**

4s J-D \$50,000...Jan 1 '15-'19  
TOTAL DEBT Oct 31 '14 \$4,378,000  
N. Y. City's proportion...3,472,327  
Nassau's proportion...905,673

**RAMAPO UNION FREE SCHOOL DIST. NO. 3.**

This district (P. O. Suffern) is in Rockland County.  
3 1/2s '01 \$7,000...Nov 1 '14-'20  
3 1/2s '12 3,000...Nov 1 '14-'15  
4.35s '11 Sep 60,000...Sept 1 '16-'45

**BOND. DEBT June 1 1914.**

\$71,000  
Assess. val. 13 (abt. act.) 2,756,622  
School tax (per \$1,000) 1913...\$7.25  
INTEREST at Suffern Nat. Bank

**RENSELAEER.**

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 Bonds.**

4 1/2s '08 A-O \$5,500...Oct '30-'15-'25  
4 1/2s '08 A-O 3,000...Oct '30-'15-'20

**Sewer Bonds (City's Portion).**

4 1/2s '09 M-N \$ 500r...Nov 15 1915

**Paving Bonds.**

4s J-J \$73,920c July 15 '15-'38  
4s J-J 27,840r July 15 '15-'38  
4s '04 J-J 10,000r July 1 '15-'24  
4s '05 M-S 1,000r...Sept 28 1915

**Greenbush Imp. Ref. Bonds.**

4 1/2s '09 A-O 13,000r...Apr 30 '15-'27  
4 1/2s '09 A-O 12,000r...Oct 1 '15-'26  
4 1/2s '14 M-N 38,000r...May 1 '15-'34

**School Bonds.**

4 1/2s M-S \$4,000c Mch 18 '15-'16  
4s F-A \$ 6,000c...Aug 1 1916  
4s F-A \$ 7,000c...Aug 1 1921

**BOND. DEBT Apr 10 '14.**

\$310,500  
Floating debt...4,443  
Cash in sinking fund...20,795  
Assess. val. '13 (83% act.) 5,735,231  
Assessed value, real estate...4,874,821  
City tax (per \$1,000) 1913...\$17.59  
Population in 1910...10,711  
INT. at Rensselaer County Bank.

**RENSELAEER COUNTY.**

County seat is Troy.  
**Armory Bonds.**  
3 1/2s '02 F-A \$10,000r...Feb 1 '15-'19

**Jail Bonds.**

4s '10 F-A \$36,000r...Aug 1 '15-'20  
4s '10 F-A 35,000r...Aug 1 '21-'25  
4s '10 F-A 80,000r...Aug 1 '26-'36  
4s '10 F-A 10,000r...Aug 1 '37-'38

**Court-House Bonds (registered).**

3 1/2s '95 A-O \$90,000r...Apr 1 '15-'30  
3 1/2s '96 A-O 105,000r...Apr 1 '15-'30  
3 1/2s '97 A-O 25,000r...Apr 1 '41-'45  
4 1/2s '12 A-O 39,000r...Apr 1 '15-'27  
4 1/2s '12 M-N 38,000r...Nov 1 '14-'32

**War Bonds (renewal).**

4s '97 F-A \$4,000c...Feb 1 '15-'16  
3 1/2s '00 F-A 16,000c...Feb 1 '15-'30  
3 1/2s '99 F-A 7,000c...Feb 1 '15-'21  
3 1/2s '01 F-A 3,000c...Feb 1 '15-'17

**Highway Bonds.**

3 1/2s '05 F-A \$47,500r...Feb 1 '15-'33  
3 1/2s '06 F-A 22,000r...Feb 1 '15-'36  
4s '07 F-A 63,000r...Feb 1 '15-'35  
4s '09 F-A 40,000r...Feb 1 '15-'34  
4 1/2s '12 F-A 140,000r...Feb 1 '15-'42  
4 1/2s '13 F-A 78,000r...Feb 1 '15-'40  
4 1/2s '14 F-A 84,000r...Feb 1 '15-'42

**Toll Road Bonds.**

3 1/2s '02 F-A \$27,000r...Feb 1 '15-'23

**Hospital Bonds.**

4s '09 M-N \$20,000r...May 1 '15-'24

**Sinking Fund Bonds.**

3 1/2s '97 A-O \$45,000r...Apr 1 '15-'17

**Refunding Bonds.**

3 1/2s '05 F-A \$21,000c...Feb 1 '15-'35  
3 1/2s '06 F-A 22,000c...Feb 1 '15-'36  
4s '07 F-A 13,000c...Feb 1 '15-'27

**House of Ind. Bds. (renewal).**

3 1/2s '02 F-A \$16,000c...Feb 1 '15-'22  
**BOND. DEBT Oct 9 '14.** \$1,132,500  
Assessed val, real estate...76,484,140  
Assessed val., personal...3,381,669  
Franchises...5,786,054  
Bank stock...3,472,526  
Total assessed val. 1913...89,124,389  
Assessment about full value.

County tax (per \$1,000) '13...\$6.19  
Population in 1910...122,276  
INTEREST on registered bonds is payable at office of County Treas.; on coupon bonds at Nat. State Bk., Troy

**RIVERHEAD WATER DIST.**

P. O. Riverhead, Suffolk County.  
**Water System Construc. Bonds.**  
4s '14 J-D \$100,000r...Dec 1 '15-'34  
5s '14 J-D \$75,000r...  
4.875s '14J-D 25,000r...  
Assessed valuation 1913...\$1,383,725

**ROCHESTER.**

Rochester is the county seat of Monroe County. Incorporated 1834.

**Market Bonds.**

3 1/2s '04 J-J \$128,000...Jan 1 1924

**Incinerating Plant Bonds.**

4 1/2s '13 J-J \$100,000...Jan 15 1933

**Refunding Bonds (Roch. & State Line RR.).**

4 1/2s '13 F-A \$510,000r...Feb 1 1933

**Fire House Bonds.**

3 1/2s '12 M-N \$125,000r...May 1 1924

**Voting-Machine Bonds.**

4s '12 F-A \$49,600r...Aug 1 1922  
4s '14 F-A 17,004r...Aug 1 '15-'31

**Sewage-Disposal Bonds.**

4 1/2s '14 A-O \$850,000r...Apr 1 1944  
4 1/2s '14 J-J 1,000,000r...Jan 15 1933

**Bridge Bonds.**

3s '90 J-J \$100,000r...Jan 1 1920  
3 1/2s '91 J-J \$100,000r...July 1 1921  
3 1/2s '92 J-J \$100,000r...Sept 1 1922

**East Side Trunk Sewer.**

4s J-J \$150,000r...Jan 1 '22-'27  
3 1/2s J-J \$175,000r...Jan 1 '15-'21  
3 1/2s J-J 250,000r...Jan 1 '28-'37  
3 1/2s '04 J-J 100,000r...July 1 '38-'41

**Park Bonds.**

3s '88 J-J \$200,000r...July 1 1928  
3 1/2s '98 J-J \$60,000r...Jan 1 1936  
4 1/2s '13 J-J 610,000r...Jan 15 1933

**Water-Works.**

4s '93-'98 F-A \$300,000r...Feb 1 1943  
3 1/2s '92 F-A 750,000r...Feb 1 1942  
3 1/2s '94 F-A 950,000r...Feb 1 1944  
4s '12 J-J \$1,000,000r...Jan 1 1942  
4 1/2s '13 J-J 1,849,000r...Jan 15 1933

**Water Refunding.**

3 1/2s '05 M-N \$360,000r...May 1 1935

**Water-Works Refunding.**

3 1/2s '03 J-J \$282,897,000r...Jan 1 1933

**Water-Shed Bonds.**

3 1/2s '98 F-A \$200,000r...Aug 1 1918  
3 1/2s '04 J-J 170,000r...July 1 1924

**Local Improvement Bonds.**

3 1/2s '99 F-A \$500,000r...Oct 2 1919  
3 1/2s '04 J-J 500,000r...July 1 1924  
4s '08 J-J \$1,000,000r...Sept 1 1938  
4 1/2s '13 J-J 1,000,000r...Jan 15 1933

**School Bonds.**

4s '07-'09J-J \$200,000r...June 1 '15-'22  
4s '12 J-D \$30,000r...June 1 1942  
4 1/2s '14 A-O 500,000r...Apr 1 1944

**Dist. No. 2 (Brighton).**

4s \$2,800r...Oct 25 '15-'21

**Dist. No. 10 (Brighton).**

5s \$1,200r...Oct 16 '15-'18  
**Convention Hall Bonds.**  
4s '09 J-D \$100,000r...June 1 1929

Subject to call begin 10 years after date. \* After 20 years. † After 5 years.

**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.—**

Sept. 30 '14. Oct. 1 1913.  
Bond. debt. \$17,555,404 \$17,169,600  
Water debt (included) 8,026,000 8,261,000

Included in the bonded debt give above for Sept. 30 1914 are \$4,100,000 local-impt. bonds and \$675,000 East Side trunk sewer bonds issued to provide money pending the collection of assessments. Notes outstanding and not included above, \$642,500. Bills payable against entire city, \$1,234,584.

On Sept. 30 1914 the city had a sinking fund of \$1,191,459.83. On Sept. 30 1914 the city was \$973,299.58 under its debt limit.

**ASSESSED VALUATION.**

1913. 1912. 1905.  
\$ \$ \$  
R.E. 175668235 165986775 114244975  
(Assessment about actual value.)  
Per. \$193700 \$127300 \$952050  
Fran 15752030 14281300 5742825  
Tot. 199613965 188395375 126939850  
Tax (p.m.) 1917 1915 18.94

**POPULATION.**

In 1910 was 218,149; in 1905 was 181,666; in 1900 it was 162,608; in 1890, 133,896; in 1880, 89,366; in 1870, 62,386.

**ROCKLAND COUNTY.**

New City is the county seat.  
**Funding Bonds.**  
3 1/2s J-D \$100,000r...June 1915-'24  
4s '05 M-S \$ 63,000r...Sept 1 '15-'23

**BOND. DEBT Oct 1914.**

\$351,000  
Floating debt...30,000  
Assess. val. (real & personal) 32,384,846  
Assessed val., personal...740,085  
Bank stock...7,400,085  
Tot. val. 13 (80% act.) 34,014,926  
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 1/2s '00 J-J \$6,790c & r July 1 '15-'21  
3.85s '06 J-D 5,000c...June 1 '15-'19  
4.20s '09 M-S 2,500c...Sept 1 '15-'19  
4.29s '11 F-A 11,000c...Aug 1 '15-'25

**Water Bonds.**

4s '95 J-J \$29,500r...Jan 1 '15-'20-25  
3.65s '02J-J 6,000r...Jan 1 '15-'26  
4.40s '07J-J 1,500r...July 1 '15-'27  
4.29s '11 F-A 6,000r...Aug 1 '15-'23

**BOND. DEBT Oct 1914.**

\$68,290  
Assess. val. (1/2 act.) '14...2,266,845  
Tax rate (per \$1,000) 1914...\$11.00  
INT. payable in Rockville Centre at Bank of Rockville Centre.

**ROME.**

This city is in Oneida Co. Inc. Mch. 8 1870. Population '10, 20,497.

**Water Bonds.**

4s '08 J-J \$100,000r...July 1 1928  
4s '08 J-J 90,000r...Nov 2 1928  
4s '09 J-J 50,000r...Apr 5 1929  
4s '09 J-J 15,000r...July 1 1929  
4s '10 J-J 25,000r...Jan 2 1930  
4s '10 J-J 40,000r...Dec 1 1930  
4 1/2s '11 J-J 158,000r...Sept 15 1931

**Street Bonds.**

4s M-N \$12,000r...Nov 1 '15-'22  
4s A-O 7,000r...Apr 15 '15-'21  
4 1/2s '14 May 17,808 46 May 15 '15-'18

**Sewer Bonds.**

4s J-J \$110,000r...Apr 15 '15-'21  
(\$5,000 yearly to 1920; bal. due 1921)  
4s J-J \$17,000r...Apr 15 1921  
TOTAL DEBT Apr 7 '14...\$852,750  
Water debt (included) 14...852,750  
Assessed valuation 1913...9,178,075  
Total tax (per \$1,000) 1913...\$17.71  
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 1/2s J-J \$3,000r...July 1 '15-'17  
3 1/2s F-A 13,000r...July 1 '15-'18  
4s '09 M-S 1,000r...Mch 1 '19-'28  
BOND. DEBT Apr 15 '14...\$58,000  
Assessed valuation 1914...7,962,717  
School tax (per \$1,000) 1914...\$8.92  
INTEREST payable in Rome at Farmers' Nat. and First Nat. banks.

**EYE, VILLAGE.**



SARANAC LAKE (Con.)—

Paving Bonds. 4 1/2's 08 M-S \$1,000.00...Sept 1 1925... 4 1/2's 09 M-S 9,000.00...Sept 1 '25-'33... 4 1/2's 08 M-S 40,000.00...Sept 1 '15-'24... 4 1/2's 09 M-S 13,000.00...Sept 1 '15-'29... 5s '13 F-A 9,500.00...1915-1933... Water Bonds. 5s '94 July \$28,000.00...1923... 5s '96 Jan 10,000.00...1924... 3 1/2's 01 F-A 32,000.00...1915-1931... 4s '03 F-A 32,400.00...1915-1933... 4s '06 J-J 32,000.00...July 1 '35-'66... 4s '06 J-J 5,000.00...Jan 1 '36-'40... 4.40's 10M-N 28,000.00...May 1 '40-'67... Fire Department Bonds. 5s '07 J-J \$2,000.00...Jan 1 '15-'19... 4.45's 10J-J 15,000.00...July 1 '15-'39... Sewer Bonds. 4s '02 F-A \$24,000.00...1915-1932... 4s '06 J-J 18,000.00...July 1 '31-'66... 4 1/2's 08 M-S 14,000.00...Sept 1 '15-'38... 4 1/2's 09 M-S 8,500.00...Sept 1 '15-'31... 4.45's 12J-J 50,000.00...July 1 '42-'66... Crematory Bonds. 4.45's 10F-A \$9,000.00...Aug 1 '15-'32... GEN. BD. DT. Oct 1 '14...\$201,000... Spec. ass't bonds (add'l)... 53,000... Water bonds (additional)... 167,400... TOT. B.D. DT. Oct 1 '14... 421,400... Assess. val. '14 (3/4 act.)... 2,808,227... Village tax (per \$1,000) 1914...\$21.20... Population in 1910...4,983... INT. payable at Adirondack Nat. Bank, Saranac Lake, in N. Y. exch.

SARATOGA COUNTY.

Ballston Spa is the county seat. Road Bonds. 5s '09 F-A \$80,000.00...Feb 5 '15-'18... 5s '10 M-N 50,000.00...Nov 1 '20-'32... 5s '14 F-A 40,000.00...Feb 1 1922... Hospital Bonds. 5s '14 F-A \$30,000.00...Feb 1 1919... BOND. DEBT Oct 9 '14...\$210,000... Assessed valuation 1913...27,584,152... State & Co. tax (per \$1,000) '12...\$7.76... 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's 11 A-O \$100,000.00...Apr 1 '16-'40... 4 1/2's 11 J-D 150,000.00...June 1 '16-'40... 4 1/2's 13 J-D 50,000.00...June 1 '18-'42... Water Bonds. 5s M-S \$15,000.00...Sept 1 '15-'17... 4s M-S 12,000.00...Sept 1 '15-'16... 3,000.00...Sept 1 1917... Water and Sewer Bonds. 4s M-S 10,000.00...Sept 1 '15-'16... 4s M-S 130,000.00...Sept 1 '17-'29... Village-Hall Bonds. 4s Aug \$30,000.00...Aug 1 '15-'20... BOND. DEBT Oct 9 '14...\$500,000... Assess. val. real est., 1913...5,588,430... Total assessed val. 1913...5,902,630... (Assessment 1-3 actual value)... Total tax (per \$1,000) 1913...\$41.30... INTEREST at office of the Receiver of Taxes in Saratoga Springs.

SARATOGA SPRINGS SCH. DIST.

4.35's 11J-J \$18,000.00...July 1 '15-'20... 24,000.00...July 1 '21-'26... BOND. DEBT Oct 1914...\$42,000... Assess. val. '14 (1-3 act.)...5,902,630... School tax (per \$1,000) 1914...\$10.41... Population in 1914 (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's 08 M-N \$18,000.00...Oct 31 '15-'32... 4s M-N 48,000.00...Nov 1 '15-'56... BOND. DEBT Nov 1 1913...\$68,232... Assess. val. '13 (3/4 act.)...1,818,027... School tax (per \$1,000) 1913...\$11.22... Population in 1913 (est.)...4,000... INT. payable at First Nat. Bank

SCARSDALE.

This town is in Westchester Co. Inc. Mch. 7 1778. Pop'n '10, 1,300. Sewer Bonds. 4.40's 14J-J \$168,000.00...July 1 '15-'56... 2,000.00...July 1 1957... Highway Bonds. 5s \$11,000.00...May 1 '15-'25... 3 1/2's M-N 30,000.00...May 1 '15-'44... 3 1/2's M-N 17,000.00...\$2,000 v'ly... May 1... 4s M-N 2,000.00...May 1 '30-'31... 500.00...May 1 1932... 4s M-N 4,000.00...May 1 '17-'20... 1,500.00...May 1 1921... 4s M-N 12,000.00...May 1 '15-'26... 4 1/2's 10 J-D 42,000.00...June 1 '15-'35... BOND. DEBT Dec 1 '13...\$124,650... Assess. val. '12 (1-3 act.)...5,773,950... Tax rate (per \$1,000) 1912...\$11.088... INT. in White Plains at Central Bank of Westchester County.

SCHENECTADY.

This city is situated in the county of the same name. Incorp. in 1798. Election Expense Bonds. 4s '14 F-A \$16,000.00...Aug 1 '15-'22... Isolation Hospital Bonds. 4s '14 F-A \$8,000.00...Aug 1 '15-'22... Paving Bonds. 4s '14 M-S \$12,000.00...Sept 1 '15-'18... Culvert Bonds. 4 1/2's 12 A-O \$20,000.00...Apr 1 '15-'22... Garbage Disposal Bonds. 5s '13 J-J \$95,000.00...Jan 1 '15-'33... 4s '14 J-D 8,000.00...June 1 '15-'22... Park Bonds. 5s '13 J-J \$285,000.00...July 1 '15-'33... 4 1/2's 14 J-D 60,000.00...June 1 '15-'34... Comm. Station & Band Stand. 4s '13 J-J \$6,000.00...July 1 '15-'20... 4s '14 J-D 3,000.00...June 1 '15-'17... Bridge Bonds. 4s '13 A-O \$22,500.00...Apr 1 '15-'23... 4s '14 J-D 1,500.00...June 1 '15-'17... Highway Bonds. 4s '14 A-O \$88,000.00...Apr 1 1915

School Bonds.

3s '89 F-A \$5,000.00...Feb 1 1915... 3s '90 F-A 20,000.00...Feb 1 '16-'19... 4s '99 A-O 18,000.00...Apr 1 '20-'23... 4s '00 F-A 22,000.00...Aug 15 '15-'20... 4s '02 F-A 60,000.00...Aug 1 '21-'32... 4s '03 J-J 95,000.00...July 1 '15-'33... 6s '08 A-O 8800.00...Aug 1 '15-'30... 6s '09 Dec 8750.00...Dec 1 '14-'20... 3 1/2's 05 A-O 3,000.00...Apr 1 1915... 4s '06 J-J \$30,000.00...July 15 '15-'20... 4 1/2's 07 J-D \$12,000.00...June 1 '15-'18... 130,000.00...June 1 1927... 4 1/2's 08 J-J 252,000.00...July 15 '15-'28... 4 1/2's 10 J-J 240,000.00...July 1 '15-'30... 4 1/2's 11 A-O 170,000.00...Oct 1 '15-'31... 4 1/2's 12 J-J 270,000.00...July 1 '15-'32... 5s '13 A-O 95,000.00...Apr 1 '15-'33... 5s '13 J-J 380,000.00...July 1 '15-'33... 4 1/2's 14 J-J 26,000.00...July 1 '15-'27... 4 1/2's 14 J-D 100,000.00...June 1 '15-'34... Garbage Collection Bonds. 4s '14 F-A \$7,000.00...Aug 1 '15-'21... 4s '14 M-S 14,000.00...Sept 1 1915... Police Dept. Bonds. 4s '14 J-D \$4,000.00...June 1 '15-'18... Public-Market Bonds. 4 1/2's 12 A-O \$80,000.00...Apr 1 '15-'30... 4s '14 J-D 2,000.00...June 1 '15-'16... City Hall Building Bonds. 3 1/2's 05 M-S \$22,000.00...Sept 1 '15-'25... Water Bonds. 4s '85 M-N \$20,000.00...Nov 1 '14-'15... 4s '96 J-J 30,000.00...July 15 1916... 3s '86 M-N 10,000.00...Nov 1 1916... 4s '98 J-D 32,000.00...June 1 '17-'18... 4s '99 J-J 15,000.00...July 1 1919... 4s '01 F-A 15,000.00...Aug 1 1921... 4s '03 F-A 319,000.00...Aug 15 '16-'23... 3 1/2's 04 J-J 50,000.00...July 15 '15-'24... 4s '95 M-N 60,000.00...May 15 1915... Deficiency & Impt. Bonds. 4s '92 F-A \$20,000.00...Feb 1 '23-'26... 4s '01 M-N 50,000.00...May 1 '15-'24... 4s '03 M-N 25,000.00...May 1 '15-'19... Grade-Crossing Bonds. 4s '09 J-J \$270,000.00...July 20 '15-'29... Sewer Bonds. 4s '91 A-O \$10,000.00...Oct 1 1920... 4s '92 A-O 10,000.00...Oct 1 1921... 4s '94 F-A 15,000.00...Aug 1 1922... 4s '96 J-J 5,000.00...July 15 1923... 4s '98 J-D 15,000.00...June 1 1924... 4s '99 J-J 15,000.00...July 1 1925... 4s '00 J-D 17,000.00...June 1 1915... 4s '01 J-D 30,000.00...June 1 1915... 4s '02 M-N 55,000.00...May 1 '23-'31... 4s '02 M-N 13,000.00...May 1 1932... 4s '03 M-N 80,000.00...May 1 '15-'30... 4s '04 M-N 20,000.00...May 1 '15-'19... 25,000.00...May 1 '20-'24... 4 1/2's 06 A-O 120,000.00...Oct 15 '15-'26... 4 1/2's 07 J-D 370,000.00...June 1 1927... 4 1/2's 08 A-O 126,000.00...Apr 1 '15-'28... 4 1/2's 10 A-O 65,000.00...Oct 1 '15-'27... 4 1/2's 11 A-O 85,000.00...Oct 1 '15-'31... 4 1/2's 12 A-O 90,000.00...Oct 1 '15-'32... 4s '13 J-J 361,000.00...July 1 '15-'33... 4 1/2's 14 J-D 300,000.00...July 1 '15-'34... Street Imp. Assess. Bonds. 4 1/2's 11 J-J \$7,489.28 Oct 28 '14-'15... Fire Bonds. 4s '00 J-D \$25,000.00...June 1 '16-'19... 4s '01 J-D 10,000.00...June 1 1927... 4s '01 J-D 15,000.00...June 1 1929... 4s '03 J-J 40,000.00...July 1 '16-'23... 4s '04 M-N 30,000.00...May 1 '15-'24... 3 1/2's 07 J-D 14,000.00...Dec 1 '14-'20... 4s '13 A-O 20,000.00...Apr 1 '15-'24... 4s '14 J-D 26,000.00...June 1 '15-'27... Temporary loan cfts. 4s...\$339,235... TOT. DEBT Oct 21 '14... 6,323,779... Sinking fund... 810,651... NET DEBT Oct 21 '14... 5,513,129... Water debt (included)... 251,000... Assessed valuation, real... 52,514,435... Assessed val., personal... 2,449,575... Assessed val., franchises... 2,660,755... Total valuation 1914... 57,624,940... (Assessment about 80% actual value)... Tax rate (per \$1,000) 1914...\$25.20... Population in 1910...72,826... INT. at office of City Treasurer.

Sewer Bonds.

5s '10 F-A \$2,000.00...Aug 1 1926... 4 1/2's 05 F-A 28,000.00...Feb 1 '15-'34... 4 1/2's 05 F-A 12,000.00...Feb 1 '15-'34... 5s '07 F-A 7,000.00...Aug 1 '15-'28... 4 1/2's 09 F-A 2,000.00...Aug 1 1922... 4.80's 11F-A 2,000.00...Aug 1 1927... 5s '12 F-A 2,500.00...Aug 1 1928... 5s '13 F-A 2,500.00...Aug 1 1933... 5s '13 F-A 8,000.00...Aug 1 '18-'25... 4.40's 14 F-A 2,000.00...Aug 1 1934... 5s '14 F-A 2,500.00...Aug 1 '15-'19... Drainage Bonds. 4 1/2's 09 F-A \$5,000.00...Aug 1 1924... 4.80's 11F-A 6,000.00...Aug 1 1927... 5s '10 F-A 6,000.00...Aug 1 1927... Village-Hall Bonds. 5s '07 F-A \$4,500.00...Aug 1 '15-'23... 5s '10 F-A 2,000.00...Aug 1 1926... 4 1/2's 09 F-A 1,000.00...Aug 1 1923... 4.80's 11F-A 2,000.00...Aug 1 1927... 5s '12 F-A 2,000.00...Aug 1 1928... 5s '13 F-A 500.00...Aug 1 1933... BOND. DEBT Oct 1914...\$266,900... Sinking funds... 5,397... Assessed valuation 1914...1,712,111... Total tax (per \$1,000) 1914...\$40.20... INT. at Schenectady Trust Co.

SENECA COUNTY.

Waterloo is the county seat. Court-House and Jail Bonds. 4 1/2's 14 J-D \$102,000.00...June 1 '16-'32... TOTAL BONDED DEBT... (?)... Population in 1910...26,972... INT. at First Nat. Bk. of Waterloo

SENECA FALLS, TOWN.

This town is in Seneca County. Refunding Bonds. 4 1/2's 13 J-J \$1,000.00...July 1 '15-'25... TOTAL DEBT Apr 1 '14... \$120,000... Sinking fund... 10,000... Total valuation 1913...4,050,267... (Assessment about 82% actual value)... Total tax (per \$1,000) 1913...\$15.03... Population in 1910...7,407... INT. payable in N. Y. City; at Douglas Fenwick & Co.

SENECA FALLS, VILLAGE.

This village is in Seneca County. Incorp. in 1831; re-incorp. in 1902. Street Paving Bonds. 4.30's 11F-A \$55,000.00...Feb 1 '16-'26... 4.25's 11F-A 33,000.00...Aug 1 '15-'25... 4.30's F-A 15,000.00...Feb 1 '24-'26... 4.30's J-D 14,000.00...Dec 1 '14-'24... 4.45's 12F-A 20,000.00...Feb 1 '27-'30... Sewer Bonds. 4 1/2's 06 A-O \$49,500.00...Oct 1 '15-'36... 4.70's 08 J-J 39,600.00...Mch 2 '15-'38... TOTAL DEBT Nov 1 1912...\$235,880... Assessed valuation 1912...3,385,124... Village tax (per \$1,000) 1912...\$18.70... Population in 1910...6,588... INT. pay. at Exchange Nat. Bk. and State Bank of Seneca Falls.

SKANEATELES.

This village is in Onondaga Co. Inc. 1833. Population 1910, 1,615. 4s g J-J \$37,000.00...\$1,000 v'ly... 3 1/2's g J-J 6,000.00...\$1,000 v'ly... BOND. DEBT Oct 1 1914...\$43,000... Water debt (included)... 30,000... Assess. val. '14 (60% act.)...1,347,218... Total tax (per \$1,000) 1914...\$25.24... INT. at Nat. Bank of Skaneateles.

SKANEATELES UNION FREE SCHOOL DIST. NO. 10.

This district is in Onondaga Co. 4s '09 Oct \$11,000.00...Oct 1 '15-'25... 24,000.00...Oct 1 '26-'37... BOND. DEBT Oct 1914...\$35,000... Assess. val. '14 (60% act.)...1,465,918... School tax (per \$1,000) 1914...\$7.17... Population in 1914 (est.)...1,800... INT. at Nat. Ban. of Skaneateles.

SOLVAY.

This village is in Onondaga Co. Inc. 1894. Population 1910, 5,139. General Impt. Bonds. 4 1/2's 14 F-A \$88,000.00...Aug 1 '15-'22... 42,000.00...Aug 1 '23-'43... Street Bonds. 4 1/2's 09 J-D \$144,000.00...June 1 '15-'38... 4 1/2's 12 F-A 148,000.00...Aug 1 '16-'40... Water bonds... \$75,000... Sewer bonds... 39,000... Milton Avenue bonds... 32,000... TOTAL DEBT Aug 1914... 488,000... Sinking fund... 15,700... Assess. val., real 1914...5,412,745... Total valuation 1914...6,064,695... Tax rate (per \$1,000) 1914...\$9.85... INT. at Chase Nat. Bank, N. Y.

SOUTHAMPTON.

This village is in Suffolk County. Inc. 1894. Population 1910, 2,509. 5s July \$5,000.00...\$500 yearly... Curb and Gutter Bonds. 4 1/2's 10 J-J \$6,000.00...Jan 1 '15-'26... Municipal Bldg. Bonds. 4.40's J-J \$21,000.00...1915-1935... 4 1/2's J-J 3,500.00...1915-1921... Macadam Road Bonds. 3.88's J-J \$10,000.00...July 1 '15-'18... Steam-Roller Notes. 5s July \$3,000.00...\$1,000 yearly... TOTAL DEBT Oct 1914...\$48,500... Assessed value 1914...6,064,695... Village tax (per \$1,000) 1914...\$12.00... INT. pay. at Southampton Bank.

SOUTHAMPTON UNION FREE SCHOOL DIST. NO. 6.

4 1/2's 13 Jan \$112,000.00...Jan 1 '15-'42... 4 1/2's 12 Jan 13,000.00...Jan 1 '15-'28... 4s '06 Nov 7,500.00...\$1,000 yearly... 4 1/2's Jan 25,000.00...\$1,000 yearly... BOND. DEBT Oct 10 1914...\$157,500... Assessed valuation 1914...3,833,607... Total tax (per \$1,000) 1914...\$9.20... Population in 1914 (est.)...3,000... INT. at Southampton Bank and First National Bank.

STEBEN COUNTY.

Bath is the county seat. Highway Bonds. 4 1/2's 11 A-O \$30,000.00...May 1 '15-'17

Court-House Bonds.

5s '07 M-S \$20,000.00...May 1 '15-'18... BOND. DEBT Oct 1914...\$50,000... Assessed valuation, real...42,985,860... Assessed val., personal...1,483,265... Total val. '13 (90% act.)...44,469,125... Population in 1910...83,362... INT. at N. Y. State Bk., Albany.

SUFFOLK COUNTY.

County seat is Riverhead. Bldg. Impt. Bonds. 4 1/2's 14 J-D \$50,000.00...June 1 '15-'34... Jail Bonds. 4 1/2's 10 M-S \$135,000.00...Mch 1 '15-'23... 20,000.00...Mch 1 1924... Road Bonds. 4 1/2's 08 J-J \$50,000.00...July 1 '15-'24... 4 1/2's 13 A-O 55,000.00...Apr 1 '24-'29... BOND. DEBT Oct 9 '14...\$260,000... Assess. val. '13 (3/4 act.)...93,130,556... County tax (per \$1,000) 1913...\$3.80... Population in 1910...96,138... INT. at County Treasurer's office.

SULLIVAN COUNTY.

Monticello is the county seat. 4s '11 J-J \$29,000.00...& rJan 1 '16-'30... Turnpike Bonds. 4s '10 J-J \$20,431.75...Jan 1 '14-'27... Court-House and Jail Bonds. 4s '09 J-J \$25,000.00...Jan 1 '15-'39... BOND. DEBT Jan 1913...\$185,632... Assess. val. '12 (1/2 act.)...7,503,170... State & Co. tax (per \$1,000) '12...\$12.12... Population in 1910...33,808... INT. at County Treasurer's office.

SYRACUSE.

Mark E. Conan, Comptroller. Syracuse is situated in Onondaga County. Incorp. Dec. 13 1847. The village of Elmwood was annexed on Jan. 1 1900. Collegiate Bonds. 4s '96 J-D \$100,000.00...Dec 1 1926... Harbor Brook Impt. Bonds. 3 1/2's 02 M-N \$4,000.00...Nov 1 '15-'22... 3 1/2's 03 A-O 6,300.00...Apr 1 '15-'23... School Bonds. 3 1/2's 01 F-A \$17,500.00...Aug 1 '15-'21... 3 1/2's 02 J-J 49,600.00...July 1 '15-'22... 4 1/2's 07 M-N 42,250.00...May 15 '15-'27... 4 1/2's 07 J-J 16,250.00...July 15 '15-'27... 4s '09 A-O 112,000.00...Apr 1 '15-'29... Onondaga Creek Impt. Bonds. 3 1/2's 02 J-D \$22,500.00...Dec 1 '14-'22... 4s '04 M-N 12,500.00...May 1 '15-'24... Park Bonds. 3 1/2's 01 F-A \$8,750.00...Aug 1 '15-'21... 4 1/2's 11 M-N 85,000.00...May 1 '15-'31... 4 1/2's 12 J-D 90,000.00...June 1 '15-'32... 4 1/2's 13 F-A 47,500.00...Aug 15 '15-'33... Local Impt. Bonds. 4 1/2's 06 A-O \$45,000.00...Oct 1 '15-'16... 4 1/2's 07 F-A 48,000.00...Aug 1 '15-'17... 4 1/2's 08 M-S 86,000.00...Sept 1 '15-'18... 4 1/2's 09 M-S 60,000.00...Sept 1 '15-'19... 4 1/2's 10 A-O 34,800.00...Apr 1 '15-'20... 4 1/2's 10 J-J 192,000.00...July 1 '15-'30... 4 1/2's 10 J-J 95,000.00...July 15 '15-'20... 4 1/2's 10 J-J 5,400.00...July 15 1915... 4 1/2's 11 M-S 124,100.00...Sept 15 '15-'31... 4 1/2's 11 J-D 133,000.00...June 1 '15-'21... 4 1/2's 11 J-D 6,000.00...June 1 '15-'16... 4 1/2's 12 J-D 10,200.00...June 1 '15-'17... 4 1/2's 12 J-D 112,000.00...June 1 '15-'22... 4 1/2's 12 M-N 198,000.00...Nov 1 '15-'32... 4 1/2's 13 M-S 198,000.00...Sept 1 '15-'23... 4 1/2's 13 M-S 18,400.00...Sept 1 '15-'18... 4 1/2's 14 A-O 363,000.00...Apr 1 '15-'34... 4 1/2's 14 J-D 270,000.00...June 1 '15-'24... 4 1/2's 14 J-D 8,000.00...June 1 '15-'19... 4 1/2's 14 A-O 363,000.00...Apr 1 '15-'34... City-Hall Refunding Bonds. 4s '09 F-A \$225,000.00...Aug 2 '15-'29... Sewer Bonds. 4 1/2's 07 J-J \$32,500.00...July 1 '15-'27... 4s '08 J-J 140,000.00...July 1 '15-'28... 4 1/2's 11 A-O 85,000.00...Apr 1 '15-'31... 4 1/2's 11 F-A 170,000.00...Aug 1 '15-'31... 4 1/2's 12 F-A 180,000.00...Aug 1 '15-'32... Bridge Bonds. 3 1/2's 01 F-A \$4,900.00...Aug 1 '15-'21... Library Bonds. 3 1/2's 01 F-A \$13,300.00...Aug 1 '15-'21... Fire Department Bonds. 3 1/2's 01 F-A \$14,700.00...Aug 1 '15-'21... 3 1/2's 02 M-N 10,000.00...May 1 '15-'22... 4 1/2's 07 A-O 42,000.00...Oct 1 '15-'27... 4 1/2's 13 A-O 61,750.00...Apr 1 '15-'33... Refunding Railroad Bonds. 4s '09 J-D \$915,000.00...Dec 30 1929... Water Bonds. 4s '94 J-J \$500,000.00...July 1 1920... 3 1/2's J-J 2,200,000.00...July 1 1920... 3s J-J 1,000,000.00...July 1 1920... 3 1/2's J-J 150,000.00...Jan 1 '27-'28... 3 1/2's 01 J-J 35,000.00...Apr 1 '15-'21... 4 1/2's 08 J-J 350,000.00...July 1 '15-'28... 4s '08 J-J 300,000.00...July 1 '29-'40... 4s '09 J-J 100,000.00...July 1 '41-'44... Court-House Bonds. 4 1/2's 07 F-A \$130,000.00...Aug 1 '15-'27... Funded Debt Bonds. 4s '04 J-D \$136,000.00...June 1 '15-'24... Fire Alarm & City Hall Bonds. 4s '09 A-O \$12,500.00...Apr 1 '15-'29... High-School Bonds. 4s '06 M-N \$30,000.00...May 15 '15-'26... 4 1/2's 07 M-N 135,000.00...May 15 '15-'26... 3 1/2's 00 J-J 310,000.00...July 1 '15-'45... 4 1/2's 13 A-O 71,250.00...Apr 1 '15-'33... City's share town of Saratoga bonds... \$11,419... BOND. DEBT Oct 2 '14...\$10,096,369... Assessed valuation, real...129,055,327... Assessed val., personal...4,730,550... Franchises... 8,067,540... Total valuation 1914...141,853,417... (Assessment about actual value)... City tax rate (per \$1,000) '14...\$17.733... opulation in 1910...137,249... INT. on Harbor-Brook '02-'03, Park '01, School '01-'02, High School '06-'07, Creek, '02-'04, Local Impt. '06, Bridge '01, Library '01, Fire '01-'02, Water 3 1/2's '01, Funded Debt '04 and High Sch. 1900, Collegiate and Refunding RR. bonds at U. S. Mtge. & Tr. Co.; other bds. at Col.-Knicker. Tr. Co., New York.

Local Impt. Bonds.

4 1/2's 06 A-O \$45,000.00...Oct 1 '15-'16... 4 1/2's 07 F-A 48,000.00...Aug 1 '15-'17... 4 1/2's 08 M-S 86,000.00...Sept 1 '15-'18... 4 1/2's 09 M-S 60,000.00...Sept 1 '15-'19... 4 1/2's 10 A-O 34,800.00



TARRYTOWN.

This village is in Westchester Co. Inc. 1870. Population 1910, 5,600. Water Bonds. J-D \$12,000r. June 1 '15-'18...

THOMPSON.

This town is in Sullivan County. White Lake Turnpike. 4s '07 Mch 1 \$1,000. Sept 1 1915 Refunding Railroad Bonds.

TICONDEROGA UNION FREE SCH. DIST. NO. 5.

4s '01 M-N \$2,000r. May 1 '15-'16 Building Bonds. 4.40s '06 M-N \$53,200r. May 1 '17-'42...

TONAWANDA, CITY.

This city is in Tonawanda Town, Erie Co. Population 1910, 8,290. Sewer Bonds. 5s --- \$34,560. July 1 '15-'32...

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 '06 M-N \$26,000r. Jan 1 1921...

TRIOY.

Troy is situated in Rensselaer County. Incorporated in 1816. On Jan. 1 1901 a bill known as the "Greater Troy Bill" became operative...

TRUXTON.

This town is in Cortland County. Railroad-Aid Refunding Bonds. 4 1/2s '12 J-J \$88,000r. July 15 '19-'42...

TUCKAHOE.

This village is in Westchester Co. Inc. Dec. 8 1892. Pop'n 1910, 2,722. Street Improvement Bonds. 5s '07 M-N \$9,500r. Apr 1 '15-'43...

ULSTER COUNTY.

County seat is Kingston. 4s M-S \$24,000r. Mar 1 '15-'21...

Tax Deficiency Bonds.

4 1/2s '09 A-O \$22,400r. Oct 28 '15-'28 4s '05 M-N 24,651r. May 1 '15-'25...

Street Improvement Bonds.

4 1/2s '11 F-A \$13,600r. Feb 1 '15-'31 4 1/2s '11 M-N 8,400r. Nov 1 '15-'21...

Water Bonds.

4 1/2s F-A \$16,000r. Aug 1 '16-'19 (\$8,000 every three years) 3 1/2s M-N \$25,000r. May 1 '15-'19...

School Bonds.

4 1/2s '11 F-A \$276,250r. Aug 1 '15-'31 Miscellaneous Bonds. 4s '05 A-O \$3,646.49. Oct 1 1917...

Public Building Bonds.

4s '02 F-A \$9,800r. Aug 1 1918 3 1/2s '01 M-N 15,000r. Nov 15 '15-'21...

Water Bonds.

4s '84 M-S \$40,000r. Mch 1 1924 4s '84 M-S 60,000r. Mch 1 1934...

Academy and School Bonds.

4s July \$15,300r. July 1 '15-'16 4s Jan 20,000r. Jan 1 '15-'19...

Refund. U. S. & B. RR. Bonds.

4s '09 M-S \$139,500r. Mch 1 '15-'29 4s '09 M-S \$139,500r. Mch 1 '15-'29...

Subway Bonds.

4 1/2s '11 J-J \$30,000r. July 1 '15-'29 4 1/2s '13 M-N 1,900r. May 1 '15-'33...

Parkway and Parks.

4s '09 J-J \$37,500r. July 1 '15-'29 4 1/2s '10 J-J 40,000r. July 1 '15-'30...

Mohawk River Impt. Bonds.

4s J-J \$150,000r. Jan 1 22-'31 4s '07 M-N 50,000r. May 1 27-'36...

Bridges and Culverts.

4s '09 Apr \$2,000r. Apr 1 '15-'19 4 1/2s '10 F-A 48,000r. Apr 1 '15-'30...

Police & Fire Bonds.

4s '09 A-O \$7,500r. Apr 1 '15-'29 3 1/2s '04 July 2,000r. July 1 '15-'31...

Library Bonds.

4s Jan \$70,000r. Jan 1 '15-'28 4s Apr 30,000r. Apr 1 '15-'21...

Street Bonds.

4 1/2s '12 J-D \$2,100r. June 15 '15-'21 4 1/2s '13 J-D 27,000r. July 1 '15-'23...

Tax-Relief Bonds.

4s --- \$20,000r. July 2 '25-'28 4 1/2s --- 50,000r. May 4 '15-'24...

Refunding Bonds.

4s M-S \$216,000r. Mch 1 '15-'31 Court-House Bonds 1895 (Ref.). 4s M-S \$21,000r. Mch 1 '15-'21...

UNION (TOWN) UNION FREE SCHOOL DIST. NO. 1.

This district (P. O. Endicott) is in Broome County. \$10,000r. Dec 1 '16-'20 4.35s '14 July 16,000r. Dec 1 '21-'24...

UNION (TOWN) UNION FREE SCHOOL DIST. NO. 5.

This district is in Broome County. 4.40s '14 Dec \$100,000r. Dec 1 '15-'40 BOND. DEBT June 26 '14 \$130,500...

UTICA. Arthur M. Burke, Comp.

This city is in Oneida County. Incorporated 1832. Bath-House Bonds. 4 1/2s --- \$9,000r. Sept 1 '15-'32...

Sewer Bonds.

4 1/2s '09 J-D \$1,800r. Dec 1 1915-'17 4 1/2s '09 M-S 13,000r. Sept 1 1915-'27...

Refund. U. S. & B. RR. Bonds.

4s '09 M-S \$139,500r. Mch 1 '15-'29 4s '09 M-S \$139,500r. Mch 1 '15-'29...

Subway Bonds.

4 1/2s '11 J-J \$30,000r. July 1 '15-'29 4 1/2s '13 M-N 1,900r. May 1 '15-'33...

Parkway and Parks.

4s '09 J-J \$37,500r. July 1 '15-'29 4 1/2s '10 J-J 40,000r. July 1 '15-'30...

Mohawk River Impt. Bonds.

4s J-J \$150,000r. Jan 1 22-'31 4s '07 M-N 50,000r. May 1 27-'36...

Bridges and Culverts.

4s '09 Apr \$2,000r. Apr 1 '15-'19 4 1/2s '10 F-A 48,000r. Apr 1 '15-'30...

Police & Fire Bonds.

4s '09 A-O \$7,500r. Apr 1 '15-'29 3 1/2s '04 July 2,000r. July 1 '15-'31...

Library Bonds.

4s Jan \$70,000r. Jan 1 '15-'28 4s Apr 30,000r. Apr 1 '15-'21...

Street Bonds.

4 1/2s '12 J-D \$2,100r. June 15 '15-'21 4 1/2s '13 J-D 27,000r. July 1 '15-'23...

Tax-Relief Bonds.

4s --- \$20,000r. July 2 '25-'28 4 1/2s --- 50,000r. May 4 '15-'24...

BOND. DEBT Oct. 31 1914—

Public Impt bonds \$1,968,460 Paving bonds 116,891 Delinquent tax bonds 81,140...

UNION (TOWN) UNION FREE SCHOOL DIST. NO. 1.

This district (P. O. Endicott) is in Broome County. \$10,000r. Dec 1 '16-'20 4.35s '14 July 16,000r. Dec 1 '21-'24...

UNION (TOWN) UNION FREE SCHOOL DIST. NO. 5.

This district is in Broome County. 4.40s '14 Dec \$100,000r. Dec 1 '15-'40 BOND. DEBT June 26 '14 \$130,500...

UTICA. Arthur M. Burke, Comp.

This city is in Oneida County. Incorporated 1832. Bath-House Bonds. 4 1/2s --- \$9,000r. Sept 1 '15-'32...

Sewer Bonds.

4 1/2s '09 J-D \$1,800r. Dec 1 1915-'17 4 1/2s '09 M-S 13,000r. Sept 1 1915-'27...

Refund. U. S. & B. RR. Bonds.

4s '09 M-S \$139,500r. Mch 1 '15-'29 4s '09 M-S \$139,500r. Mch 1 '15-'29...

Subway Bonds.

4 1/2s '11 J-J \$30,000r. July 1 '15-'29 4 1/2s '13 M-N 1,900r. May 1 '15-'33...

Parkway and Parks.

4s '09 J-J \$37,500r. July 1 '15-'29 4 1/2s '10 J-J 40,000r. July 1 '15-'30...

Mohawk River Impt. Bonds.

4s J-J \$150,000r. Jan 1 22-'31 4s '07 M-N 50,000r. May 1 27-'36...

Bridges and Culverts.

4s '09 Apr \$2,000r. Apr 1 '15-'19 4 1/2s '10 F-A 48,000r. Apr 1 '15-'30...

Police & Fire Bonds.

4s '09 A-O \$7,500r. Apr 1 '15-'29 3 1/2s '04 July 2,000r. July 1 '15-'31...

Library Bonds.

4s Jan \$70,000r. Jan 1 '15-'28 4s Apr 30,000r. Apr 1 '15-'21...

Street Bonds.

4 1/2s '12 J-D \$2,100r. June 15 '15-'21 4 1/2s '13 J-D 27,000r. July 1 '15-'23...

Tax-Relief Bonds.

4s --- \$20,000r. July 2 '25-'28 4 1/2s --- 50,000r. May 4 '15-'24...

WALTON (Town). This town is in Delaware County. Refunding RR. Aid Bonds. 4s F-A \$46,000r. Part y'rly BOND. DEBT Oct 1914. \$46,000...

WARREN COUNTY. Lake George is the county seat. Road Bonds. 5s '08 Feb \$40,000r. Feb 10 '15-'18...

WARSAW, VILLAGE. This village is in Wyoming County. Inc. 1843; re-inc. Jan. 11 1898. Street Impt. Bonds. 4 1/2s '14 A-O \$22,000r. Oct 1 '15-'25...

WATERFORD. This town is in Saratoga County. Town-Hall Bonds. 5s '14 \$31,600r. Sewer Bonds. 4 1/2s '07 \$16,730r. Dec 28 '14-'27...

WATERLOO. This village is in Seneca County. Sewer Bonds. 4 1/2s '13 M-S \$25,000r. Sept 1 '18-'43...

WATERTOWN, CITY. This city is in Jefferson County. City-Hall 1896. 4 1/2s --- \$40,000r. Oct 1 '26-'30...



**Public Improvement Bonds.**  
 4s \$78,000.....1914-1936  
 4s '10 M-N 31,000.....May 1 1940  
 4s '14 M-D 65,000.....May 1 1944

**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**  
 4 1/2s '12 J-J \$110,000.....July 1 1942

**Sewer Bonds.**  
 3 1/2s M-N \$65,000.....May '15-'27  
 4s '08 M-N 80,000.....May 1 1938  
 TOT. DEBT Jan. 1 1914 \$1,145,735  
 Water debt (included) 281,000  
 Assess. val. '13 (3/4 act.) 15,724,045  
 Total tax (per \$1,000) 1913 \$25.31  
 Population in 1910 26,730

**WATERVILLE.**  
 This village is in Oneida County.  
 Inc. Feb. 8 1871. Pop. 1910, 1,410.

**Water-Works Bonds.**  
 4s J-J \$15,000.....Jan 1 '15-'18

**Reservoir Bonds.**  
 4 3/8s '07 J-J \$25,500.....Jan 1 '15-'31  
 BOND. DEBT Oct 9 \$40,500  
 Assess. val. 1914, real estate, 654,990  
 Total assess. val. 1914 709,910  
 Tax rate (per \$1,000) 1914 \$13.92  
 INT. PAYABLE in N. Y. on  
 4 3/8s at R. Kleybolte & Co.; on 4s at  
 Importers & Traders' Bank.

**WATERVLIET.**  
 This city is in Albany County.  
 Inc. 1896. Population 1910, 15,074.

**Public Impt. Bonds.**  
 4 1/2s '13 A-O \$35,000.....Apr 1 1933

**Highway Bonds.**  
 4 1/2s '14 A-O \$7,500.....Apr 1 '15-'24

**Storm-Sewer Bonds.**  
 4 1/2s '12 A-O \$99,000.....Apr 15 '15-'32  
 4 1/2s '14 A-O 7,520.....1924  
 4 1/2s '14 A-O 8,562.65.....Apr 1 '15-'19

**Broadway Improvement Bonds.**  
 4 1/2s '10 M-N \$5,000.....Nov 1 '15-'19

**School Bonds.**  
 4s '02 F-A \$20,000.....Aug 1 '15-'34  
 4 1/2s '10 M-S 45,000.....Sept 15 '15-'23  
 2,000.....Sept 15 1924  
 4s '11 A-O 10,000.....Oct 1 '25-'29

**Funding Bonds.**  
 4 1/2s '09 J-J \$68,000.....Apr 15 '15-'48

**Paving Bonds.**  
 4 1/2s '08 F-A \$2,000.....July 2 '15-'16  
 BOND. DEBT Sept 1913 \$310,500  
 Assess. val. '13 (abt. act.) 5,480,547  
 City tax (per \$1,000) 1913 \$29.50  
 INT. at Chamberlain's office.

**WATKINS.**  
 This village is in Schuyler County.  
 Village Incorp. as Jefferson in 1842;  
 name changed to Watkins in 1852.

**Sewer Bonds.**  
 5s '13 A-O \$13,050.....Oct 1 '15-'13

**Paving Bonds.**  
 4 4/8s '12 F-A \$35,000.....Feb 1 '15-'42

**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 2/8s '10 A-O \$56,000.....Apr 1 1930  
 BOND. DEBT Dec 31 '13 \$151,750  
 Water debt (included) 92,000  
 Assess. val. (3/4 act.) 13,192,930  
 Village tax (per \$1,000) 1913 \$17.56  
 Population in 1910 2,817  
 \*Provision made for payment of  
 these bonds, but money misapplied.  
 INT. on paying bonds payable at  
 Watkins State Bk.; on others at  
 Knickerbocker Trust Co., N. Y.

**WAVERLY.**  
 This village is in Tioga County.

**Water-Works Bonds.**  
 4 1/2s '12 M-N \$238,000.....May 1 '15-'42  
 Bond tax \$15,000  
 BOND. DEBT Oct 13 '14 \$258,000  
 Water debt (included) 238,000  
 Assessed valuation 1914 2,348,395  
 (Assessment 60% to 75% act.)  
 Population in 1910 4,985  
 INT. payable at office of Bond &  
 Goodwin, N. Y.

**WELLSVILLE.**  
 This village is in Allegany County.  
 Inc. 1857. Population 1910, 4,382.

**Street-Improvement Bonds.**  
 5s '07 M-S \$15,300.....Sept 1 '15-'32  
 4 8/8s '08 M-S 22,000.....Sept 1 '15-'36  
 4 1/2s '06 M-S 26,164.....Mch 1 '15-'35  
 4 1/2s '09 M-S 12,000.....Sept 1 '15-'34  
 5s '14 M-S 15,000.....Sept 1 '15-'34  
 BOND. DEBT Mar 1 '14 \$33,469  
 Assessment debt (add'd) 45,849  
 Assess. val. (3/4 act.) \$1,648,073  
 Village tax (per \$1,000) 1914 \$15.64  
 INTEREST on the issue of 1903 is  
 payable at the First Nat. Bank of  
 Wellsville; on the issue of 1909 in N.  
 Y. City at Columbia Trust Co.

**WEST CARTHAGE.**  
 This village is in Jefferson County.  
 Inc. 1889. Population 1910, 1,393.

**Village-Hall Bonds.**  
 July \$1,800.....\$200 yearly

**Water Bonds.**  
 4s '02 \$14,700.....1925  
 4s '09 27,000.....Part y'ly

**Sewer Bonds.**  
 4s '95 \$16,800.....Part yearly  
 4s '04 6,600.....Part yearly  
 BOND. DEBT May 1914 \$62,300  
 Assess. val. '13 (abt. 2-3 act.) \$14,137  
 Village tax (per \$1,000) 1913 \$13.50  
 INT. on 4s of 1902 payable at Im-  
 porters & Traders' Bank, N. Y.; on  
 4s of 1895 and 4s of 1909 at Water-  
 town Sav. Bk.; on 4s of 1904 at Jer-  
 ferson Co. Sav. Bk.; Watertown, and  
 on 6s at Peter Virdler's, Castorland.

**WESTCHESTER COUNTY.**  
 County seat is White Plains.

**Almshouse Bonds.**  
 4s '09 M-S \$70,000.....Sept 1 '37-'39

**Armory Bonds.**  
 4 1/2s '08 F-A \$30,000.....Feb 1 '32-'37

**General Purposes.**  
 3 1/2s J-D \$50,000.....J'ne 1 '27-'28

**Road Bonds.**  
 4 1/2s '11 A-O \$58,870.....Oct 1 '31-'36  
 4 1/2s '12 A-O 42,945.....Oct 1 '32-'36  
 4 1/2s '12 A-O 27,710.....Oct 1 '32-'33  
 4 1/2s '12 A-O 9,905.....Oct 1 1927  
 5s '14 F-A (10,000.....Aug 1 '29-'30  
 3,580.....Aug 1 1931

**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 18,533.47.....June 1 1933  
 4s '04 M-S 40,000.....Mch 1 '31-'33  
 4s '05 M-S 39,704.....Mch 1 1932  
 4 1/2s '07 J-J \$24,579.....July 1 1928  
 40,000.....July 1 '31-'33  
 4 1/2s '08 F-A 60,000.....Aug 1 1936  
 57,333.20.....Aug 1 1937  
 4 1/2s '10 F-A 80,000.....Feb 10 '20-'35  
 5,208.66.....Feb 10 1936  
 5s '10 F-A 25,000.....Aug 1 '30-'34  
 5,618.83.....Aug 1 1935

**Bronx Parkway Sewer Bonds.**  
 4 1/2s '14 J-D \$480,000.....June 1 1963  
 7,000.....June 1 1963

**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 26,742.....June 1 1926  
 4 1/2s '13 M-N 400,000.....May 1 '18-'33

**Drainage Bonds.**  
 4 1/2s '08 J-J \$6,500.....July 1 '15-'20

**Bronx Valley Sewer Bonds.**  
 4 1/2s '08 J-J \$1,000,000.....Jan 1 '33-'82  
 4s '09 J-J 1,250,000.....Jan 1 '33-'82

**Bridge Bonds.**  
 4 1/2s '11 J-D \$20,000.....June 1 '21-'22  
 4 1/2s '12 J-J 12,000.....Jan 1 '35-'37  
 4 1/2s '14 J-J 45,000.....July 1 '16-'24  
 7,000.....July 1 1925

**Court-House Bonds.**  
 4s '05 F-A \$150,000.....Aug 1 '30-'35  
 4 1/2s '07 J-J 275,000.....July 1 '26-'36  
 4 1/2s '08 M-N 230,000.....Nov 1 '15-'37

**Refunding Bonds.**  
 3 1/2s J-D \$10,000.....June 1 '15-'19

**Bridge Bonds.**  
 4 1/2s '08 J-D 8,000.....July 1 '15-'22  
 BOND. DEBT Aug 7 '14 \$6,389.707  
 Floating debt 90,330  
 Assess. val. real est. '13 383,081,684  
 Assess. val. personal '13 8,657,489  
 (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 pay-  
 able at Mechanics' Nat. Bank, N. Y.;  
 on other issues by County Treasurer.

**WESTFIELD, VILLAGE.**  
 This village is in Chautauquo Co.  
 Inc. 1833. Population 1910, 2,985.

**Paving Bonds.**  
 \$13,000.....1915-1921

**Sewer Bonds.**  
 4 1/2s '10 J-J \$96,000.....Jan 2 '15-'38

**Refunding Water Bonds.**  
 4 1/2s '10 F-A \$10,000.....Aug 1 '17-'21

**Water-System Construction.**  
 3 1/2s '04 M-N \$33,000.....1915-1924  
 BOND. DEBT Oct 1914 \$151,500  
 Assess. val. '14 (2-3 act.) 2,052,475  
 Tax rate (per \$1,000) 1914 \$11.00  
 INT. payable at Citizens' Bank of  
 Westfield in New York exchange.

**WEST SENECA.**  
 This town is in Erie Co. Incorp.  
 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 be-  
 low 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 op-  
 posed by the city of Lackawanna.  
 No decision has been rendered.

**Sewer Bonds.**  
 5s '07 A-O \$150,000.....Apr 1 '15-'38  
 Bldg. bonds \$6,000  
 BOND. DEBT Oct 1914 \$156,000  
 Assess. val. '14 (4-5 act.) 3,194,220  
 Total tax (per \$1,000) 1913 \$13.65  
 Population in 1910 4,605  
 INTEREST payable at the Lacka-  
 wanna Nat. Bank of West Seneca.

**WEST WINFIELD.**  
 This village is in Herkimer Co.  
 Inc. 1898. Pop'n 1910, 726.

**Water-Works Bonds.**  
 4 1/2s '13 \$31,900.....July 1 '15-'43  
 TOTAL DEBT July 1 '14 \$31,900  
 Assessed valuation 1914 297,985  
 VII. tax (per \$1,000) 1914 \$12.40  
 INT. at West Winfield Nat. Bk.

**WHITEHALL (TOWN) UNION  
 FREE SCH. DIST. NO. 11.**  
 This district is in Washington Co.  
 4 1/2s '14 J-D \$60,000.....June 1 '15-'44  
 TOTAL BOND DEBT ( )  
 INTEREST at Treasurer's office.

**WHITE PLAINS, VILLAGE.**  
 This village is in Westchester Co.

**Paving Bonds.**  
 4s 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  
 4 1/2s '08 F-A 20,000.....Aug 1 '39-'42  
 4 1/2s '09 A-O 20,000.....Oct 1 '35-'38  
 4 1/2s '11 A-O 20,000.....Oct 1 '47-'50  
 4 1/2s '12 F-A 20,000.....Aug 1 '20-'32  
 5s '13 F-A 10,000.....Aug 1 '24-'25  
 4 1/2s '13 50,982.....Jan 1 '15-'43

**Sewer Bonds.**  
 \$158,000.....

3 1/2s A-O 10,000.....Oct 1 1930  
 4s '04 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  
 4 1/2s '12 F-A 11,500.....Aug 1 '20-'23  
 5s '13 F-A 15,000.....Aug 1 '22-'24  
 5s '13 A-O 12,200.....Oct 1 '25-'26

**Funding Bonds.**  
 4 1/2s '07 J-D \$23,000.....June 1 1937

**Refunding Bonds.**  
 4s J-J \$6,000.....July 1 '15-'16  
 '05 A-O 1,000.....Oct 1 1935

**Library-Site Bonds.**  
 3.84s '06 A-O \$13,000.....Apr 2 1946

**Tax Deficiency Bonds**  
 6s '14 A-O \$20,000.....Apr 1 1919

**Tax and Assessment Bonds.**  
 4s J-J \$10,000.....Oct 1 1921  
 4s '04 M-N 17,000.....Nov 1 1924  
 4s '05 J-D 99,000.....Dec 1 1945  
 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  
 4 1/2s '09 A-O 33,000.....Oct 1 1917  
 4 1/2s '10 A-O 23,000.....Oct 1 1920  
 5s '12 A-O 32,000.....Oct 1 1918

**Water Bonds.**  
 4s F-A \$126,000.....Aug 1 '15-'28  
 3 1/2s 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  
 4s 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  
 4s '04 M-N 23,000.....Nov 1 1934  
 4s '05 A-O 29,000.....Oct 1 1935  
 4s '06 M-N 26,000.....Apr 2 1936  
 4s '06 M-S 85,000.....Apr 1 1936  
 4 1/2s '08 F-A 155,000.....Aug 1 1938  
 4 1/2s '08 M-N 4,000.....Nov 1 1938  
 4s '09 M-N 27,000.....May 15 1939  
 4 1/2s '10 J-J 100,000.....Jan 1 1940  
 4 1/2s '10 J-J 12,000.....Jan 1 1940  
 4 1/2s '11 A-O 10,000.....Apr 1 1931  
 4 1/2s '12 J-D 8,000.....Dec 1 1922

**Current Debt Bonds.**  
 4s F-A \$2,000.....Aug 1 1915  
 5s '08 M-N 49,000.....May 1 1938  
 4s '09 A-O 35,000.....Apr 15 1919  
 4 1/2s '11 A-O 14,000.....Apr 1 1916

**Fire Department Bonds.**  
 4s M-S \$6,000.....Sept 1 '15-'20  
 4s J-D 8,000.....Dec 1 '15-'22  
 4s M-S 3,000.....Mch 1 1919  
 4s '05 A-O 5,000.....Apr 1 1925  
 5s '08 M-N 10,000.....May 1 1938  
 4 1/2s '09 25,000.....  
 4 1/2s '09 25,000.....  
 5s '11 J-D 38,000.....Dec 1 '16-'34  
 5s '13 J-J 14,000.....1915-1928  
 4 1/2s '13 6,000.....Dec 1 '18-'29

**Summary of Debt Aug. 1 1913.**  
 Current debt bonds \$132,000  
 Sewer bonds 211,500  
 Fire department bonds 107,500  
 Tax and assessment bonds 191,668  
 Paving bonds 375,000  
 Refunding bonds 74,000  
 Water bonds 863,800  
 Tax bonds 99,000  
 Library-site bonds 13,000

TOT. BD. DT. Aug 1 '13 \$2,067,468  
 Certificates of Indebtedness 242,201  
 Assessed valuation 1912 17,232,047  
 Tax rate (per \$1,000) 1912 \$13.945  
 Population in 1910 15,949  
 INT. payable in White Plains.

**WHITE PLAINS UNION FREE  
 SCHOOL DIST. NO. 1.**

On July 1 1908 the district annexed  
 Greenburgh District No. 10.

4s J-J \$20,000.....Jan 1 '15-'34  
 5s J-D 5,800.....Dec 1 '14-'19  
 5s J-J (31,500 & Jan 1 '15-'17  
 57,500 & Jan 1 '18-'22  
 62,500 & Jan 1 '29-'27  
 3,500 & Jan 1 1928  
 4 1/2s J-J 2,000.....Dec 1 '14-'15  
 4s J-J 5,000.....Jan 1 '36-'40  
 4s J-J 6,000 & Jan 1 '15-'20  
 4s '09 J-J { 14,000 & Jan 1 '21-'27  
 { 5,000 & Jan 1 1928  
 { 5,500 & Jan 1 1929  
 { 5,500 & Nov 1 '16-'29  
 { 27,000 & Nov 1 '30-'38

5s '14 J-J 10,000.....Jan 1 '22-'31  
 5s '14 J-J 12,500.....Jan 1 20-'31  
 4 1/2s '14 J-J (30,000.....Jan 1 20-'29  
 5,000.....Jan 1 1930

**Greensburgh Bonds (Annexed).**  
 4s '00 A-O \$6,000.....Dec 31 '14-'19  
 5s '07 A-O 13,000.....Dec 31 '14-'26  
 BOND. DEBT Oct 20 '14 \$369,750  
 Assessed valuation 1914 18,500,000  
 School tax (per \$1,000) 1912 8.66  
 Population in 1914 (est.) 20,500

INTEREST payable at Home Sav.  
 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.....1929  
 4s J-J 60,000.....July 1 1934  
 4s J-J 5,000.....Jan 1 1930  
 4 1/2s '10 J-D { 1,000.....June 1 1915  
 { 44,000.....June 1 '16-'37  
 4 1/2s '12 F-A 30,000.....Aug 1 '17-'31  
 BOND. DEBT Oct 30 '13 \$188,000  
 Assess. val. '12 (70% act.) 18,070,076  
 Tax rate (per Inside village) \$7.163  
 '1000) '12 Outside village 12.72  
 Light (outside) 1.72  
 Population in 1910 15,045  
 INT. at office of Town Supervisor.

**WOLCOTT.**  
 This village is in Wayne County.  
 Engine-house bonds \$7,000

**Water-Works Bonds.**  
 4 1/2s '12 J-J \$42,000.....July 15 '15-'42  
 BOND. DEBT Aug 1 1914 \$49,000

Assessed valuation 1914 556,102  
 Population in 1910 1,216  
 INT. to registered holder in N. Y.  
 exchange.

**WYOMING COUNTY.**  
 Warsaw is the county seat.

**Highway Bonds.**  
 4 1/2s '10 \$16,000.....part yearly  
 4 1/2s '11 J-J 30,000.....July 1 '22-'31  
 4 1/2s '13 F-A 24,000.....  
 BOND. DEBT May 1914 \$70,000  
 Assessed val. 1913 (real.) 17,668,065  
 Total value 1913 (3/4 act.) 18,467,848  
 Population in 1910 31,088  
 INT. at Wyoming Co. Nat. Bank.

**YONKERS.**  
 J. T. Lennon, Mayor; J. Miller,  
 Compt.; F. G. Gertenbach, Auditor.  
 Yonkers is in Westchester County.  
 Incorp. June 1 1872.

**Refunding Bonds.**  
 4 1/2s '08 A-O \$120,000.....May 15 '15-'18  
 4 1/2s '08 A-O 28,000.....June 15 '15-'18  
 4s '09 A-O 112,500.....Feb 15 '15-'19  
 4 1/2s '11 A-O 44,000.....Apr 1 '15-'36  
 4 1/2s '12 A-O 48,000.....Apr 1 '15-'37  
 4 1/2s '13 A-O 48,000.....Apr 1 '15-'38

**Refunding Water.**  
 4 1/2s '13 A-O \$50,000.....Apr 1 '14-'38

**Fire Department Bonds.**  
 3 1/2s '03 A-O \$45,000.....Apr 1 '15-'23  
 4s '06 A-O 15,000.....Apr 1 '24-'26  
 4 1/2s '10 A-O 10,740.....Aug 1 '15-'20  
 4 1/2s '13 A-O 22,000.....Mar 1 '15-'25  
 5s '13 A-O 10,000.....Apr 1 '15-'18  
 4 1/2s '14 A-O 50,000.....Mar 1 '15-'34  
 4 1/2s '14 A-O 11,500.....June 1 '15-'19

**City-Hall Bonds.**  
 4 1/2s '07 A-O \$35,000.....May 1 '15-'28  
 5 1/2s '07 M-N 50,000.....Apr 1 '18-'22  
 4 1/2s '08 A-O 70,000.....June 15 '15-'28  
 4 1/2s '08 A-O 37,500.....Dec 1 '14-'28  
 4 1/2s '09 A-O 40,000.....Nov 1 '14-'29  
 4 1/2s '10 A-O 43,200.....Aug 1 '15-'30  
 4 1/2s '10 A-O 17,000.....Nov 1 '14-'30  
 4 1/2s '11 A-O 17,000.....Oct 1 '15-'31  
 4 1/2s '12 A-O 8,000.....Oct 1 '15-'22  
 4 1/2s '14 A-O 40,000.....Mar 1 '15-'24

**Deficiency Bonds.**  
 4 1/2s '10 A-O \$24,000.....May 1 '15-'20  
 5s '13 A-O 84,000.....Apr 1 '15-'21

**Hospital Bonds.**  
 4 1/2s '11 A-O \$63,750.....Oct 1 '15-'31  
 4 1/2s '11 A-O 42,500.....July 1 '15-'31  
 5s '13 A-O 4,000.....Apr 1 '15-'18

**Local Improvement Bonds.**  
 4 1/2s '09 A-O \$76,100.....July 1 '15-'29  
 4 1/2s '11 A-O 16,150.....Feb 1 '15-'31  
 4 1/2s '11 A-O 17,000.....May 1 '15-'31  
 4 1/2s '11 A-O 97,750.....Oct 1 '15-'31  
 4 1/2s '12 A-O 85,000.....Mch 1 '15-'31  
 4 1/2s '12 A-O 48,000.....Apr 1 '15-'36  
 4 1/2s '14 A-O 170,000.....June 1 '15-'31

**Road Improvement Bonds.**  
 4 1/2s '08 A-O \$35,000.....May 1 '15-'28  
 4s '08 A-O 35,000.....Aug 15 '15-'28  
 4 1/2s '09 A-O 30,000.....July 1 '15-'29  
 4 1/2s '10 A-O 20,000.....Aug 1 '15-'30  
 4 1/2s '11 A-O 17,000.....Oct 1 '15-'31

**Assessment Bonds.**  
 4 1/2s '08 A-O \$50,000.....Dec 1 '14-'18  
 4s '09 A-O 25,000.....Apr 1 '15-'19



**Public-Bath Bonds.**

4s '95 A-O	\$5,000	Apr 1	1915
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**Public-Building Bonds.**

4s '09 A-O	\$48,750	May 1	'15-'20
4 3/8 '09 A-O	22,500	July 1	'15-'20
4 3/8 '11 A-O	17,000	May 1	'15-'31
4 3/8 '12 A-O	8,500	July 1	'15-'31
4 3/8 '12 A-O	18,000	Oct 1	'15-'32
4 3/8 '13 A-O	19,000	Mar 1	'15-'33
4 3/8 '14 A-O	20,000	Mar 1	'15-'34
4 3/8 '14 A-O	50,000	June 1	'15-'34

**Public-Park Bonds.**

3 3/8 '99 M-N	\$100,000	May 1	'15-'24
3 3/8 '01 M-N	2,000	May 1	1915
4s '03 M-N	3,000	May 1	'16-'17
4s '04 M-N	8,000	May 1	'17-'21
4 3/8 '07 M-N	17,000	May 1	'22-'24
4 3/8 '08 A-O	70,000	June 1	'15-'28
4 3/8 '08 A-O	18,750	Nov 1	'15-'29
4 3/8 '09 A-O	60,000	July 1	'15-'29

**Police & Fire Bureau Equip.**

4 3/8 '12 A-O	\$11,000	Oct 1	'14-'24
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**Water Bonds.**

4s '83 A-O	\$50,000	Apr 1	1915
4s '84-A-O	30,000	Apr 1	'15-'16
4s '86 A-O	25,000	Apr 1	1916
4s '88 A-O	30,000	Apr 1	'16-'17
4s '89 A-O	15,000	Apr 1	1917
3 3/8 '90 A-O	20,000	Apr 1	1917
4s '91 A-O	35,000	Apr 1	'17-'18
4s '92 A-O	35,000	Apr 1	'17-'18
4s '93 A-O	100,000	Apr 1	'18-'19
4s '94 A-O	150,000	Apr 1	'20-'22
4s '96 A-O	50,000	Apr 1	'15-'16
4s '97 A-O	20,000	Apr 1	'15-'17
4s '99 A-O	25,000	Apr 1	1919
3 3/8 '00 A-O	25,000	Apr 1	1920
3 3/8 '01 A-O	30,000	Apr 1	1921
3 3/8 '02 A-O	37,000	Apr 1	1921
4s '03 A-O	125,000	Apr 1	'22-'23
4s '04 A-O	150,000	Apr 1	1924
4s '05 A-O	60,000	Apr 1	'23-'25
4s '06 A-O	175,000	Apr 1	'25-'26
4s '07 A-O	60,000	Apr 1	1926
4 3/8 '07 A-O	150,000	Apr 1	1927
5s '08 M-S	85,000	May 2	'15-'48
4 3/8 '08 A-O	68,000	July 1	'15-'48
4 3/8 '08 A-O	70,000	Nov 1	'14-'48
4s '09 A-O	43,750	May 1	'15-'49
4 3/8 '09 A-O	36,000	Nov 1	'14-'49
4 3/8 '10 A-O	72,000	May 1	'15-'50
4 3/8 '10 A-O	37,000	Nov 1	'15-'50
4 3/8 '11 A-O	37,000	May 1	'15-'51
4 3/8 '11 A-O	74,000	July 1	'15-'51
4 3/8 '12 A-O	76,000	May 1	'15-'52
4 3/8 '12 A-O	90,000	Oct 1	'15-'52
4 3/8 '13 A-O	95,000	Mar 1	'15-'53
5s '13 A-O	95,000	Apr 1	'15-'53
5s '13 A-O	95,000	Oct 1	'15-'53
4 3/8 '14 A-O	80,000	June 1	'15-'54

INT. on the above bonds is payable in New York exchange.

**RECAPITULATION OF DEBT OCTOBER 1 1914.**

Refunding bonds	\$438,500 00
Police & Fire Dept bds	174,210 00
City-Hall bonds	357,700 00
Deficiency bonds	108,000 00
Hospital bonds	110,250 00
Local-impt. bonds	510,000 00
Road-impt. bonds	148,000 00
Assessment bonds	1,141,000 00
Revenue bonds	900,000 00
Public-building & dock bonds	44,200 00
Bath bonds	5,000 00
Street-paving bonds	174,621 01
Building bonds	203,750 00
Park bonds	288,750 00
School bonds	2,280,350 00
Water bonds	4,493,750 00
Certs. of indebtedness	1,970,000 00
Local-improv't notes	1,192,000 00
<b>Total Oct 1 1914</b>	<b>\$12,550,081.01</b>

**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.

Place	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n 1910.
Adams (V), Jefferson County	\$35,500	None	\$869,670	\$9.80	1,458
Alexandria Bay (V), Jeff'n Co.	72,111	None	1,092,550	116.00	1,899
Alfred (V), Allegany County	28,000	1,000	1169,100	115.00	759
Allegany (V), Cattaraugus Co.	37,000	None	2288,000	28.66	1,286
Altamont (V), Albany Co.	31,800	None	6604,085	218.04	674
Amelica (V), Allegany Co.	30,000	None	4,771,277	99.18	1,668
Aradita (V), Wayne County	30,000	None	1,190,280	18.00	8,672
Avon Union Free S. D. No. 1	38,000	None	1,634,280	21.20	---
Babylon (T), Un. Fr. S. D. No. 6	31,500	None	2,026,891	---	2,600
Babylon (V), Suffolk County	25,000	None	1,958,512	---	---
Ballston Spa Un. Fr. S. D. No. 1	61,880	None	7,276,291	77.98	---
Batavia Union Free S. D. No. 2	33,000	None	\$1,948,250	---	3,884
Bath (V), Steuben Co.	66,000	None	794,830	112.91	1,773
Bedford (T) Un. Fr. S. D. No. 10	44,000	None	623,552	88.60	---
Belfast (T), Allegany County	34,000	None	1,056,673	137.70	1,535
Belfast (T) Un. Fr. S. D. No. 1	33,500	None	691,835	154.40	849
Big Flats (T), Chemung Co.	35,000	None	4,407,025	79.37	1,040
Blasdell (V), Erie County	55,900	None	12,590,290	19.20	9,066
Boonville (V.), Oneida Co.	83,900	16,100	729,788	110.00	1,794
Boonville (Un. Fr. S. D. No. 1)	36,000	None	773,328	111.12	---
Brewster (V), Putnam County	50,000	None	\$1,170,328	\$5.40	1,296
Caledonia Un. Fr. S. D. No. 5	32,100	None	1,271,000	---	---
Camden (V), Oneida County	60,600	None	784,351	111.00	2,170
Camillus Un. Fr. S. D. No. 9	39,000	None	835,000	111.00	---
Canisteo Un. Fr. S. D. No. 1	32,000	None	726,176	---	---
Canton Un. Fr. S. D. No. 1	36,050	None	1,465,000	29.59	---
Carthage School District	31,000	None	1,231,435	216.10	---
Castile (V), Wyoming County	37,400	None	669,055	79.37	1,040
Catskill (T), Greene County	37,000	None	4,407,025	79.37	1,040
Catskill (T) Un. Fr. S. D. No. 1	37,000	None	12,590,290	19.20	9,066
Cattaraugus County	39,000	None	28,180,727	24.26	65,919
Champlain (V), Clinton Co.	32,600	None	268,500	214.00	1,020
Chateaugay (T), Franklin Co.	32,600	None	278,935	24.88	2,840
Chautauqua County	65,000	None	55,189,915	33.00	105,126
Cheektowaga Un. Fr. S. D. No. 7	59,200	None	1,845,046	113.41	---
Cherry Creek (T), Chautauqua Co.	32,000	None	248,053	116.00	1,380
Clayton (V), Jefferson County	39,548	None	979,260	114.00	1,941
Clayton School District No. 8	26,000	None	185,000	114.50	---
Clinton (V), Oneida County	43,200	600	650,560	29.45	1,236
Cochocton (T), Steuben County	28,000	None	1,633,710	98.07	2,926
Cochocton (V), Steuben County	35,500	None	377,885	21.00	838
Cold Spring (V), Putnam Co.	87,000	None	1,206,850	28.60	2,549
Cooperstown Un. Fr. S. D. No. 1	48,000	None	\$2,242,943	27.60	---
Cornith (V), Saratoga County	109,000	None	2848,962	22.20	2,166
Coxsackie (V), Greene County	45,000	None	1,235,307	78.40	2,494
Croghan (V), Lewis County	27,000	None	---	---	621
Cuba Union Free S. D. No. 1	33,500	None	\$866,670	\$11.076	---

**Deductions—**

Revenue bonds	\$900,000 00
Water bonds, issued after Jan. 1 1908	1,053,750 00
Certs. of indebtedness	1,970,000 00
Yonkers bonds in Water Bond Sinking Fund	203,000 00
<b>Total</b>	<b>\$4,126,750 00</b>

Debt to be counted in ascertaining the power to become further indebted \$8,423,331 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.

Refunding bonds are issued to refund \$202,500 redemption bonds, \$30,000 assessment bonds and \$28,000 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 the 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 \$6,980,000, including water works valued at \$3,000,000.

**ASSESSED VALUATION.**—The city's assessed valuation has been:

Real Estate	Personal	Total	
1914	\$113,877,220	\$2,752,000	\$116,629,220
1913	89,041,417	2,862,100	91,903,517
1912	76,984,920	2,856,900	79,841,820
1911	72,942,945	2,885,803	75,828,748
1910	64,855,640	2,206,103	68,061,743
1905	45,980,905	3,252,000	49,232,905
1900	35,124,400	3,086,830	38,211,230
1900	22,574,226	398,240	22,972,466
1880	10,024,677	430,265	10,454,972

**POPULATION.**—In 1910 was 79,803; in 1905 it was 61,716; in 1900 it was 47,931; in 1890 it was 32,033; in 1880 it was 18,892.

**YORKVILLE.**

This village is in Oneida County Inc. 1902. Population 1910, 691.

**Sewer Bonds.**

4.35s '11 A-O	\$22,000	Apr 15	'16-'37
s '14	2,500	---	---
4.35s '11 A-O	\$15,500	Apr 15	'15-'37
s '14	3,800	---	---

**TOTAL DEBT June 1914**—\$38,300

**Assessed valuation 1913**—399,838

**Tax rate (per \$1,000 1913)**—\$11.98

Place	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n 1910.
Cuba (V.), Allegany County	\$64,000	None	\$1,500	---	1,556
Delhi (Un. Fr. S. D. No. 16)	144,000	None	---	---	11.84
Delhi (V), Delaware County	37,000	None	\$826,415	\$8.00	1,736
De Ruyter (T), Madison Co.	36,000	None	157,000	17.00	1,196
Eastchester Un. Fr. S. D. No. 1	61,000	None	41,430,000	28.64	---
Eastchester Un. Fr. S. D. No. 2	40,500	None	1,309,800	219.13	---
Easthampton (T) Un. Fr. S. D. No. 5	45,000	None	1,420,000	214.10	---
East Rochester High S. D.	430,000	---	---	---	---
Eastwood (V), Onondaga Co.	485,000	---	---	---	810
Ellenville (V.), Ulster County	54,500	None	326,165	28.70	3,114
Ellicott Un. Fr. S. D. No. 2	48,500	---	---	---	---
Endicott (V.), Broome Co.	30,000	None	732,297	10.00	2,408
Essex County	54,000	None	13,523,666	---	33,458
Farmingdale (V.), Nassau Co.	35,000	None	740,000	19.80	1,567
Fayetteville (V), Onondaga Co.	41,500	3,601	571,842	10.15	1,481
Franklinville (V.), Cattaraugus County	49,000	---	---	---	---
Friendship (V.), Allegany Co.	44,600	None	260,185	21.00	1,568
Gates S. D. No. 3, Monroe Co.	39,700	None	1526,132	16.11	1,218
Goshen (V), Orange County	45,500	None	2,022,000	13.92	---
Great Neck Sch. Dist. No. 7	100,800	None	1,710,675	111.76	3,081
Greece, Monroe County	38,600	None	3,385,290	110.10	---
Greenburgh (T) Un. Fr. Sch. Dist. No. 1	52,000	---	---	---	7,777
Greenburgh (T) Un. Fr. S. D. No. 3	69,000	---	---	---	---
Greenburgh (T) Un. Fr. Sch. Dist. No. 5	70,000	---	---	---	---
Greene (V), Chenango County	25,500	None	757,628	---	1,275
Green Island (V), Albany Co.	36,500	---	---	---	---
Greenport (V), Suffolk County	45,750	750	2,309,581	18.10	4,737
Greenwich & Easton Union Free School District No. 3	45,000	None	1,164,782	28.70	---
Groton (V), Tompkins Co.	38,350	None	523,610	13.90	1,260
Hamburg (T), Un. Fr. S. D. No. 8	31,500	None	1874,035	111.00	---
Hamden (T.), Delaware Co.	46,400	---	---	---	1,373
Hamilton (V), Madison Co.	74,500	None	1,045,004	---	1,689
Hempstead Com. S. D. No. 28	65,000	---	---	---	---
Honeoye Falls, Monroe Co.	42,800	None	781,690	11.90	---
Hornville Sch. District No. 7	38,000	None	6,903,445	18.98	---
Horseheads Un. Fr. S. D. No. 4	430,000	---	---	---	---
Horseheads (V), Chemung Co.	35,500	None	4530,691	215.09	1,177
Hunter (T), Greene County	425,000	---	---	---	2,699
Irondequoit (T), Monroe Co.	39,732	---	---	---	---
Islip Un. Fr. Sch. Dist. No. 1	35,000	None	2,953,184	88.03	---
Kenmore Un. Fr. S. D. No. 1	44,000	None	44,000,000	27.70	---
Lakewood (V), Chatauga Co.	29,500	---	---	---	564
Le Roy (V), Genesee County	59,000	---	---	---	3,771
Lewis County	30,022	---	---	---	---
Liberty (V), Sullivan Co.	54,750	---	---	---	---
Little Valley (V), Cattaraugus Co.	38,160	2,000	995,495	19.00	2,027
Lovellville (V), Lewis County	63,000	3,000	7461,287	114.17	1,368
Lyons (V), Wayne Co.	445,000	---	---	---	2,940
Manchester Un. Fr. S. D. No. 8	35,000	---	---	---	4,460
Manchester Un. Fr. S. D. No. 7	40,000	None	383,000	16.80	---
Manlius Sch. Dist. No. 6	26,000	None	1541,509	19.00	---
Marcellus (V), Onondaga Co.	32,000	None	1014,989	15.44	---







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 5% 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 1910, 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 this 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, limiting the tax rate, was repealed by Chapter 9, Laws of 1914.

**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 rail road 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; provided, the limitations as to the cost of such lot and building contained in this subdivision shall not apply to or affect any such investment heretofore made by a savings bank organized under a special charter.

(b) Such as shall have been purchased or acquired by it at sales upon the foreclosure of mortgages owned by such corporation, or upon judgments or decrees obtained or rendered for debt due to it, or in settlements effected to secure such debts, or in satisfaction of such mortgages; and all such real estate shall be sold by such bank within five years after the same shall have been so purchased, unless, upon application by such corporation to the Commissioner of Banking and Insurance, he shall extend the time within which such sale shall be made; the provisions of this section shall apply to all funds of any savings bank, including its reserve fund, and all investments of money and sales and transfers of securities may be made in the manner provided and made lawful in this Act, notwithstanding any provision in any special charter contained limiting the number of trustees or managers who shall act in the investment of moneys and the sale or transfer of stocks or securities.

**SECTION 34.** No savings bank shall loan the money on deposit with the same, or any part thereof, upon notes, bills of exchange or drafts, except upon the additional pledge of collateral security, which shall be of the same nature and character as those in which the money deposited may be invested as directed in the preceding section, or the capital stocks of national and

State banks, or the capital stock or bonds of other corporations of this State which have not defaulted in the payment of interest or dividends, upon the collateral loaned upon, within two years next preceding the time of such loan, and then only to the extent of 80% of the market value of such collaterals; provided, the total amount of such loans shall not exceed 15% of the total deposits held by such savings bank.

**INVESTMENT OF TRUST FUNDS.**—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		Hospital Bonds.	
<b>SCHOOL DISTRICT.</b>		4s g '06 M-S	\$30,000---Sept 1 1936
This district is in Passaic County.		4 1/2s '07 M-S	70,000---Sept 1 1937
<b>School Bonds.</b>		4 1/2s '09 M-S	5,000---Sept 1 1939
4 1/2s '06 M-N	\$27,500---June 1 '18-'45	<b>Drainage Bonds.</b>	
4 1/2s '03 J-J	9,000---1915-1924	4 1/2s g '07 J-J	\$20,000---July 1 1937
4 1/2s '05 A-O	4,000---1915-1922	4 1/2s g '09 J-J	100,000---July 1 1938
4 1/2s '06 M-N	12,500---June 1 '18-'30	4 1/2s '11 J-J	250,000---Jan 1 1941
4 1/2s '07 M-N	22,400---May 1 '15-'36	4 1/2s '11 J-J	600,000---Jan 1 1941
4 1/2s '10 M-N	119,800---May 1 '15-'48	4 1/2s '13 J-J	180,000---Jan 1 1943
4 1/2s '08 M-N	3,500---June 1 '17-'20	4 1/2s '13 J-J	170,000---July 1 1943
5s '08 J-J	58,500---July 1 '15-'43	<b>Conduit Bonds.</b>	
4 1/2s '11 M-N	8,000---1916-1924	4s g '06 M-N	\$30,000---May 1 1936
4 1/2s '12 M-N	61,500---May 1 '22-'52	4 1/2s '12 J-J	15,000---Jan 1 1947
<b>BOND. DEBT</b> Oct 1 1913-\$330,200		<b>City-Improvement Bonds.</b>	
Sewer notes-----30,000		4 1/2s g '06 M-N	\$49,000---May 1 1916
Assessed valuation 1913-----10,889,015		4 1/2s g '08 A-O	5,000---Apr 1 1918
(Assessment about 70% actual value)		4s g '01 M-N	\$14,000---May 1 1916
School tax (per \$1,000) 1913-----\$4,939		4s g '05 A-O	55,000---Apr 1 1925
Population in 1910-----11,869		4 1/2s g '08 J-J	55,000---Jan 1 1928
INT. on the bonds of '08, '10, '11		4 1/2s '11 J-J	75,000---Jan 1 1931
and 1912 is payable at the Citizens' Trust Co. of Paterson; on others at the First Nat. Bank of Paterson.		4 1/2s '12 J-J	20,000---Jan 1 1932
		4 1/2s '13 J-J	4,000---Jan 1 1933
		4 1/2s '14 J-J	47,000---Jan 1 1934
		<b>Park Bonds.</b>	
		4 1/2s g '09 J-J	\$100,000---July 1 1929
		4 1/2s g '08 J-J	440,000---July 1 1943
		4 1/2s '10 J-J	175,000---Jan 1 1945
		4 1/2s g '10 J-J	102,000---Jan 1 1945
		4s g '11 J-J	173,000---Jan 1 1946
		4 1/2s g '14 J-J	28,000---Jan 1 1949
		<b>Sidewalk Bonds.</b>	
		4 1/2s g '11 J-J	\$10,000---Jan 1 1916
		<b>Fire-Department Bonds.</b>	
		4s g '02 J-J	\$8,000---July 1 1932
		4 1/2s g '07 J-J	25,000---July 1 1937
		4s '06 J-J	128,000---Jan 1 1926
		4s g '09 J-J	28,000---Jan 1 1944
		4 1/2s '10 J-J	55,000---Jan 1 1945
		4 1/2s '13 J-J	20,000---Jan 1 1943
		4 1/2s g J-J	40,000---Jan 1 1948
		<b>Texas Avenue Bonds.</b>	
		4 1/2s '08 J-J	\$40,000---July 1 1938
		<b>Massachusetts Avenue Bonds.</b>	
		4 1/2s '08 J-J	\$30,000---July 1 1928
		<b>Michigan Avenue Bonds.</b>	
		4s g '06 A-O	\$7,000---Oct 1 1936
		<b>Drexel Avenue Bonds.</b>	
		4 1/2s '11 J-J	\$4,000---July 1 1915
		<b>Plaza Place Bonds.</b>	
		4 1/2s '11 J-J	\$6,000---July 1 1921
		<b>Lighting Standard Bonds.</b>	
		4 1/2s '11 J-J	\$37,000---July 1 1945
		<b>BOND. DEBT</b> Oct 16 '14 \$8,143,000	
		Sinking fund-----2,327,950	
		NET DEBT Oct 16 '14-----5,815,050	
		Water debt (incl. above) 2,582,000	
		school debt (see below)	
		Oct 15 '14 (not incl. above) 1,307,000	
		Total assessed val. 1914-----93,596,400	
		Tax rate (per \$1,000) 1914-----\$18.70	
		Population in 1910-----46,150	
		Summer population (est)-----300,000	
		INTEREST on the city-hall, public library, water gas and 4 1/2s of 1906 and 1914, city improvement 4s and 4 1/2s of 1908, crematory bonds due 1920 and 1921; paving bonds due 1921, 1922, 1924, 1925, 1927, 1928, 1938, 1944, 1945, 1946, and 1947, fire-house bonds, park bonds, Texas Ave. bonds, Mass. Ave. bonds, Mt. Vernon Ave. bonds, drainage bonds of 1909 and 1913, Drexel Ave. lighting standard; Plaza Place and hospital bonds is payable at Hanover Nat. Bk. N. Y.; on Albany Ave. bonds and paving bonds due 1929 at Nat. Park Bk., N. Y.; on other bonds in Atlantic City.	
		<b>ATLANTIC CITY SCHOOL DIST.</b>	
		3 1/2s '00 M-S	\$100,000---Mch 1 '15-'24
		4s g '04 J-J	40,000---July 1 '15-'22
		4s g '05 J-J	102,000---July 1 '25-'31
		4s g '06 J-J	65,000---July 1 '31-'35
		4 1/2s '06 J-J	16,000---July 1 1936
		4 1/2s '07 J-J	70,000---July 1 1937
		4 1/2s '08 J-J	160,000---July 1 '38-'42
		4 1/2s g '09 J-J	120,000---July 1 1943
		4 1/2s g J-J	139,000---July 1 1945
		4 1/2s '11 J-J	170,000---Jan 1 1946
		4 1/2s '12 J-J	245,000---July 1 1947
		4 1/2s '13 J-J	90,000---July 1 1948
		<b>BOND. DEBT</b> Oct 16 '14 \$1,307,000	
		INTEREST on 4s and 4 1/2s due in 1937 and the 4 1/2s due 1938-1948 is payable at Hanover Nat. Bank, New York; on the 4 1/2s due 1943 at the National Park Bank, New York; on other bonds in Atlantic City.	
		<b>ATLANTIC COUNTY.</b>	
		May's Landing is the county seat.	
		<b>Building Bonds.</b>	
		4s g '06 J-J	\$15,000---Jan 1 '15-'17
		10,000---Jan 1 '15-'19	
		4s '10 J-J	20,000---Jan 1 '15-'20
		5s '10 J-J	40,000---
		5s '13 M-S	75,000---Mar 1 '52-'57
		5s '13 M-S	60,000---Oct 1 '16-'27
		<b>Road Bonds.</b>	
		5s '11 J-J	\$100,000---Jan 1 '21-'30
		<b>Bridge Bonds.</b>	
		4s '08 J-J	\$10,000---Jan 1 '15-'16
		5s '11 J-J	60,000---Jan 1 '20-'25
		4 1/2s '12 J-J	30,000---Jan 1 '20-'25
		<b>BOND. DEBT</b> May 7 '14. \$422,000	
		Floating debt-----40,000	
		Sinking fund-----20,000	
		Total assessed val. 1913 113,646,839	
		(Assessm't about 4-5 actual val.)	
		State & co. tax (per \$1,000) '13. \$5.76+	
		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 s g J-J \$60,000...July 1 1928  
**Refunding Sewer Bonds.**  
4 s g J-J \$39,000...July 1 1928  
**Electric-Light Bonds.**  
5 s g '06 J-J \$12,000...Apr 2 1916  
**Water-Works Bonds.**  
5 s g '06 J-J \$6,000...Apr 10 1921  
**Refunding Light Bonds.**  
4 1/2 s g '06 J-J \$15,000...May 10 1926  
**Funding Bonds.**  
5 s g '04 J-J \$8,000...Jan 1 '15-'22  
5 s g '07 J-J \$500...Dec 31 1915  
5 s '14 J-J 4,000...Jan 1 '16-'23  
BOND. DEBT June 1914. \$141,700  
Assess. val. '13 (abt. 1/2 act.) 2,100,028  
Tax rate (per \$1,000) 1913. \$22.20  
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 govt. defeated June 13 1911 and again April 15 1913.  
**Judgment Bonds.**  
4 1/2 s '14 J-J \$18,913.73...July 1 1924  
4 1/2 s '14 J-J 897.86...Sept 15 1919  
**Road-Construction Bonds.**  
4 1/2 s '03 J-J \$35,000...Jan 1 1923  
**Court-Room Bonds.**  
4 s '01 M-S \$2,600...Sept 13 1921  
**Library-Site Bonds.**  
4 s '02 M-S \$3,000...Sept 2 1922  
**Funded Assessment Bonds.**  
5 s '95 J-J \$37,000...July 1 1915  
5 s '96 J-J 23,000...Jan 1 1916  
5 s '98 J-J \$3,000...Jan 1 1925  
**Water Bonds.**  
4 1/2 s '02 J-J \$15,000...Dec 1 1922  
4 s '98 J-J 16,000...Jan 1 1928  
4 s '02 J-J 28,000...Jan 1 1932  
4 1/2 s '03 J-J 44,000...July 1 1923  
**Police-Headquarters Bonds.**  
4 s '05 J-J \$43,000...July 1 1925  
**School Bonds.**  
5 s '95 M-S \$8,000...Mch 1 1915  
5 s '96 J-J 6,000...Jan 1 1916  
4 1/2 s '96 J-J 70,000...Sept 1 1916  
4 1/2 s '97 J-J 9,000...May 1 1917  
4 1/2 s '98 J-J 100,000...Mch 1 1918  
4 s '99 J-J 6,000...Sept 1 1920  
4 s '01 J-J 12,000...July 2 1920  
4 s '02 J-J 6,000...Apr 1 1922  
4 s '02 J-J 12,500...Aug 18 1922  
4 1/2 s '03 J-J 100,000...Mch 2 1933  
4 s '05 J-J 6,750...Mch 1 1935  
4 1/2 s '07 J-J 49,400...Jan 1 1922  
5 s '08 J-J 10,000...Jan 1 1928  
5 s g '08 J-J 160,000...Apr 1 1928  
5 s '08 M-N 265,000...Nov 1 1928  
5 s '08 J-J 12,000...July 1 1928  
4 1/2 s '09 J-J 60,500...Sept 1 1929  
4 s '10 J-J 7,500...Jan 1 1930  
4 1/2 s '10 J-J 298,000...July 1 1930  
4 1/2 s '11 J-J 50,400...July 1 1931  
4 1/2 s '12 J-J 8,000...Dec 15 1931  
4 1/2 s '13 J-J 338,000...Jan 1 1933  
4 1/2 s '14 J-J 107,000...Feb 1 1934  
**Track Elevation Bonds.**  
4 1/2 s '03 J-J \$7,000...Dec 1 1923  
**City-Hall Bonds.**  
4 s '11 J-J \$38,000...Jan 1 1931  
**Paving Bonds.**  
4 s '97 J-J \$17,000...Jan 1 1917  
5 s '10 J-J 234,000...July 1 1930  
4 s '13 J-J 3,992.17...Sep 10 1917  
**Playground Bonds.**  
5 s '10 J-J \$3,500...\$1,500 y/y  
**Fire-Department Bonds.**  
5 s '95 M-S \$2,000...Mch 1 1915  
4 s '98 J-J 8,000...Jan 1 1918  
4 s '98 M-N 10,000...Nov 1 1918  
4 s '99 M-S 8,000...Sept 1 1919  
4 s '06 M-S 20,000...Sept 1 1926  
4 s '09 J-J 7,000...June 1 1916  
4 s '13 J-J 12,900...Feb 20 1918  
**Floating Debt Bonds.**  
4 s '08 J-J \$197,000...Jan 1 1928  
4 1/2 s '11 J-J 218,000...June 1 1931  
**Tax Bonds.**  
4 s '06 J-J \$35,000...Apr 16 1916  
5 s '08 J-J 275,000...July 1 1928  
4 s '11 J-J 20,000...Apr 15 1921  
**Park Bonds.**  
4 1/2 s '96 J-J \$58,000...July 1 1916  
4 s '07 M-N 24,500...May 1 1927  
4 s '13 J-J 2,500...Feb 15 1923  
**Street-Improvement Bonds.**  
4 1/2 s '09 J-J \$155,000...May 1 1929  
5 s '08 J-J 183,000...Jan 1 1928  
4 1/2 s '11 J-J 250,000...June 1 1921  
4 1/2 s '12 M-S 95,000...Mch 1 1922  
**Refunding Assessment Bonds.**  
5 s '88 J-J \$50,000...May 1 1918  
5 s '88 J-J 46,000...July 1 1918  
5 s '89 J-J 53,000...Jan 1 1919  
5 s '89 J-J 68,000...July 1 1919  
BOND. DEBT Nov 15 '13. \$3,993,042  
Twp. bonds (on demand) 500  
Sinking fund. 834,923  
City property May 1 1912 3,018,972  
Total assessed val. 1913. 55,432,804  
Total tax (per \$1,000) 1913. \$20.89  
Population in 1910. 55,545  
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.**  
This town is in Essex County. Commission government approved Oct. 20 1914.  
**Funding Bonds.**  
5 s '14 F-A \$90,000...Feb 1 1944  
**Road Bonds.**  
4 1/2 s J-J \$89,000...-----1925  
**Water Bonds.**  
4 1/2 s J-J \$47,000...-----1921  
5 s '13 J-J 25,000...Dec 1 1943  
**Sewer Bonds.**  
5 s M-S \$11,500...-----1941  
5 s '13 F-A 47,000...Aug 1 1943  
**Library Bonds.**  
4 1/2 s M-S \$2,400...-----1920  
**Sidewalk Impt. Bonds.**  
5 s F-A \$73,500...-----1921  
5 s '13 J-J 46,000...Dec 1 1923

**Refunding Bonds.**  
5 s '13 F-A \$75,000...Aug 1 1943  
*Financial Statement Oct. 1 1914*  
Road bonds (sinking fund on hand \$18,643.87) \$50,330  
Water bonds (self-sustaining) 86,000  
Sidewalk bonds (self-sustaining) 118,000  
Town-hall bonds. 90,000  
Public library bonds. 2,400  
Passaic River sewer bonds. 75,000  
Storm sewer bonds. 51,000  
Assess. val. '13 (4-5 act.) 7,178,352  
Total tax (per \$1,000) 1913. \$18.10  
Population in 1910. 9,891  
INT. at First Nat. Bank, Belleville

**BELLEVILLE SCHOOL DIST.**  
4 1/2 s M-N \$13,000...-----1915-1927  
4 1/2 s F-A 3,500...-----1920-1923  
4 1/2 s A-O 2,500...-----1924-1926  
4 1/2 s J-D 10,000...-----1915-1924  
4 1/2 s J-J 17,500...-----1916-1933  
4 1/2 s A-O 45,000...-----1923-1944  
4 1/2 s J-J 24,900...-----1931-1943  
4 1/2 s '13 J-J 80,000...Jan 15 '27-'42  
5 s M-N 1,500...Nov 1 1927  
119,000...Nov 1 '28-'44  
BOND. DEBT Nov 1 '14. \$318,900  
Assessed val. '14 (3/4 act.) 7,178,352  
School tax (per \$1,000) 1914. \$5.25  
Population in 1914 (est.) 12,500  
INT. at 1st Nat. Bk., Belleville.

**BELMAR.**  
This borough is in Monmouth County. Incorporated in 1885.  
**Fire-Engine Bonds.**  
5 s '07 A-O \$4,500...-----1937  
**Sewer Bonds.**  
5 s g '11 J-D \$12,600...-----1941  
5 s '13 J-J 36,000...July 1 1943  
**Water-Extension Bonds.**  
5 s '07 J-J \$20,000...July 1 1937  
5 s '13 J-J 22,000...July 1 1943  
**Water Funding Bonds.**  
5 s '12 M-S \$38,000...Sept 1 1942  
**Improvement Bonds.**  
5 s '96 J-J \$49,000...Jan 15 '27  
**Beach-Improvement Bonds.**  
5 s '05 M-N \$25,000...-----1935  
(Subject to call 1925.)  
5 s '11 J-D 15,000...-----1941  
**Funding Bonds.**  
5 s '05 A-O \$29,000...-----1935  
(Subject to call Sept. 1 1925.)  
5 s '11 F-A \$33,000...-----1941  
**Jetty Bonds.**  
5 s '98 J-J \$10,000...Jan 1 '24-'28  
BOND. DEBT Jan 1 '14. \$294,600  
Assessed valuation 1913. 3,398,000  
Tax rate (per \$1,000) 1913. \$24.20  
Population in 1910. 1,433  
z Int. in Belmar; other issues in N. Y. at R. M. Grant & Co.

**BERGEN COUNTY.**  
Hackensack is the county seat.  
**Bridge Bonds.**  
3 1/2 s J-J \$37,000...Jan 1 '15-'20  
4 s J-D 10,000...Dec 1 1914  
4 s '04 F-A 100,000...Aug 1 '15-'24  
4 1/2 s '07 F-A \$52,000...Aug 1 '15-'27  
4 1/2 s '07 F-A \$12,000...Aug 1 '15-'17  
4 s '09 F-A 72,000...Aug 1 1939  
4 1/2 s --- 11,000...July 1 1931  
4 1/2 s '14 J-J 18,000...July 1 1934  
**Building Bonds.**  
4 s '09 F-A \$96,000...Feb 1 '15-'38  
4 s '09 M-N 144,000...May 1 '15-'38  
4 1/2 s '10 A-O 800,000...A-O 1 '15-'39  
4 1/2 s '11 M-N 400,000...-----1939  
4 1/2 s '12 F-A 110,000...Aug 1 '17-'38  
4 1/2 s --- 58,000...July 1 1931  
4 1/2 s --- 11,000...May 1 1932  
**Road-Improvement Bonds.**  
5 s '08 M-S \$82,000...& Sept 1 '15-'35  
4 1/2 s '11 J-J 75,000...July 1 '27-'31  
5 s '13 J-D 300,000...Dec 1 1933  
4 1/2 s '14 F-A 124,000...Aug 1 1934  
G.E.N. B.D. D.T. Jan 1 '14. \$2,387,000  
Assess. val. '13 (abt. act.) 140,743,644  
County tax (per \$1,000) 1913. \$4.41  
Population in 1910. 138,002  
z Int. at Hackensack Trust Co.; \* at A. B. Leach & Co. in N. Y. City; \* at Columbia Tr. Co. in N. Y. City; on others at Hackensack Nat. Bank.

**BLOOMFIELD.**  
This town is in Essex County. Incorporated as a town Feb. 26 1900.  
**School Bonds.**  
4 s M-N \$115,125...-----1915-1953  
4 s '09 A-O 31,000...Apr 1 '18-'48  
4 s '10 F-A 180,000...Aug 1 '20-'58  
**Sewer Bonds.**  
4 s F-A \$50,000...Feb 1930  
**Park Bonds.**  
4 s '09 A-O \$30,000...Apr 1 '30-'35  
4 s '11 J-D 30,000...Dec 1 1941  
**Street-Improvement Bonds.**  
4 s J-D \$75,000...June 1 '19-'29  
**Water Bonds.**  
4 s A-O \$105,000...& Apr 1 '19-'37  
**Funding Bonds.**  
5 s '13 M-N \$200,000...May 1 '15-'24  
4 s '04 J-J \$25,000...July 1 1924  
BOND. DEBT Jan 1 '14. \$879,500  
Assessment debt (add'l) 81,767  
Floating debt. 277,976  
Total valuation 1913. 14,536,187  
Total tax (per \$1,000) 1913. \$20.40  
Population in 1910. 15,070  
z Int. at Bloomfield Nat. Bank; \* at Fidelity Trust Co., Newark; \* at U. S. Mtg. & Tr. Co., New York

**BOUND BROOK.**  
This borough is in Somerset Co. Inc. Mch. 31 1891. Pop. 10,397.  
**Improvement Certificates.**  
5 s M-N \$2,000...-----1915-1916  
**Sewer Certificates.**  
5 s J-D \$15,000...\$1,000 yearly  
**School Bonds.**  
4 s F-A \$2,000...\$2,000 yearly  
4 1/2 s F-A 55,000...  
4 1/2 s '11 F-A 15,000...Feb 1 '26-'40  
PERM'T DEBT Apr 4 '14. \$89,000  
Floating debt. 18,200  
Assessed val. (abt. act.) '13. 2,802,303  
Total tax (per \$1,000) 1913. \$21.00

INTEREST on sewer loan at Collector's office; on school bonds at First National Bank.  
**BRADLEY BEACH SCH. DIST.**  
This district is in Monmouth Co.  
5 s '10 M-S \$87,000...-----1930  
TOTAL DEBT Nov 1913. \$87,000  
Assessed valuation 1913. 2,171,300  
School tax (per \$1,000) 1913. \$5.13

**BRIDGETON.**  
This city is situated in Cumberland County. Incorp. Nov. 29 1864.  
**Street Bonds (opt. after 1910).**  
4 s A-O \$80,000...Oct 1 1920  
**Sewer Bonds.**  
4 1/2 s '11 J-J \$50,000...July 1 1941  
4 1/2 s '13 15,000...Sept 1 1943  
**Water Bonds.**  
4 1/2 s '11 J-J \$75,000...July 1 1941  
4 1/2 s '13 J-J 55,000...Jan 1 1943  
**Paving Bonds (opt. after 1917).**  
4 s '06 J-J \$10,200...July 1 1927  
**School Bonds.**  
4 s A-O \$12,000...Apr '15-'18  
4 s '02 J-J 25,000...July 1 1922  
(Subject to call July 1 1912.)  
4 1/2 s '12 18,200...-----1942  
**Funding Bonds.**  
4 s '04 J-J \$50,000...Jan 1 1934  
(Subject to call after Jan. 1 1919)  
4 s '09 F-A \$35,000...Feb 1 1939  
(Subject to call after Feb 1 1924)  
**Refunding Bonds.**  
4 s '05 M-S \$15,000...Sept 1 1935  
**Park Bonds (opt. after 1918).**  
4 s '03 J-J \$40,000...Nov 1 1928  
BOND. DEBT June 1913. \$452,700  
Sinking fund. 96,600  
Water debt (incl.) 77,500  
Assess. val. '13 (abt 2-3 act) 7,858,121  
Total tax (per \$1,000) 1913. \$19.27  
Population in 1910. 14,209  
INT. payable at City Treas. office.

**BURLINGTON.**  
This city is in Burlington County. Inc. Mch. 4 1851. Pop. 10,8336.  
**Floating Debt Bonds.**  
4 1/2 s '07 J-J \$36,000...July 1 1937  
**Madaw Drainage Bonds.**  
4 s '91 J-D \$14,000...Dec 1 1921  
(Subject to call Dec. 1 1901.)  
4 s '01 J-J \$10,000...-----1921  
**Fire-Department Bonds.**  
4 s '05 M-S \$4,500...Sept 1 1925  
**School Bonds.**  
4 s '05 F-A \$5,250...Aug 1 1935  
(Subject to call \$2,000 yearly 1925.)  
4 s '04 M-S \$23,500...May 1 1934  
(Subject to call \$2,000 yearly 1924.)  
4 s '99 J-J \$22,500...-----1936  
(\$1,000 yearly.)  
4 1/2 s '11 J-J 16,000...Jan 1 1941  
(Subject to call after 1931.)  
**Refunding Bonds.**  
4 s '04 M-S \$20,000...Sept 1 1934  
s '12 9,500...-----1942  
**Refunding Water Bonds.**  
4 s '86 M-N \$20,000...Nov 1 1916  
4 s '88 J-J 11,500...-----1938  
**City-Hall Bonds.**  
4 1/2 s '11 J-J \$35,000...-----1946  
**Filtration Bonds (opt. after 1919).**  
4 s '09 A-O \$25,000...Oct 1 1939  
BOND. DEBT Oct 10 '14. \$261,750  
Sinking fund. 15,313  
Total valuation 1913. 4,462,601  
Total tax (per \$1,000) 1914. \$21.80  
INTEREST payable at the Mechanics' Nat. Bank, Burlington.

**BURLINGTON COUNTY.**  
Mount Holly is the county seat.  
**Asylum Bonds.**  
4 s J-D \$5,000...-----1915  
4 1/2 s J-D 3,500...June 24 1915  
**Road-Improvement Bonds.**  
4 1/2 s '07 M-N \$45,000...Nov 1 '15-'23  
**Bridge Bonds.**  
4 1/2 s '13 Nov \$822 76r...Nov 1 1923  
4 1/2 s '14 J-J 15,000...July 1 1934  
**Deficiency Bonds.**  
4 1/2 s M-S \$11,640.33c...Sep 25 1922  
BOND. DEBT Oct 1914. \$85,963  
Assess. val. '14 (abt. act.) 34,793,977  
State & co. tax (per \$1,000) '14. \$8.52  
Population in 1910. 66,565  
INTEREST on the road bonds is payable at the Mount Holly Nat. Bk.

**CAMDEN.**  
This city, which is in Camden County, in March 1899 annexed the town of Stockton. The city was incorporated Feb. 14 1828. Commis'n govt. rejected July 1913.  
**Board of Education Bonds.**  
4 s '99 A-O \$85,000...Apr 1 1919  
**Dock and Wharf Bonds.**  
4 1/2 s '10 M-N \$64,000...& May 2 1940  
4 s '10 M-N 40,000...& May 2 1940  
4 s '13 M-S 18,000...Feb 1 1963  
4 s '12 F-A 65,000...Aug 1 1942  
4 1/2 s '14 J-J 20,000...Jan 1 1939  
**Bounties Loans.**  
4 s '98 J-J \$9,000...July 1 1928  
4 s '00 J-D 19,000...June 1 1920  
**Refunding Water Bonds.**  
4 s '00 J-D \$91,000...June 1 1920  
4 s '89 J-J 95,000...Jan 1 1920  
4 1/2 s '92 J-J 95,000...July 1 1922  
4 1/2 s '93 J-J 95,000...& Jan 1 1923  
4 1/2 s '12 J-J 48,000...July 1 1942  
**Hospital Bonds.**  
4 1/2 s '07 M-S \$50,000...Sept 1 1937  
4 s '13 25,000...Sept 1 1933  
**School Bonds.**  
4 s '08 J-D \$85,000...June 1 1918  
4 s '04 J-J 90,000...Jan 1 1934  
4 s '04 J-J 125,000...July 1 1934  
4 s '07 F-A 200,000...Feb 1 1937  
4 s '09 F-A 40,000...Aug 1 1939  
4 1/2 s '10 J-D 80,000...& June 1 1940  
4 1/2 s '13 A-O 200,000...Apr 1 1943  
4 1/2 s '13 M-S 30,000...Sept 1 1933  
**Re-paving Bonds.**  
4 s '98 A-O \$200,000...Apr 1 1928  
4 s '99 M-S 50,000...Mch 1 1929  
4 s '00 M-N 35,000...May 1 1929  
4 s '01 J-D 18,000...June 1 1921  
4 s '03 J-D 75,000...June 1 1933  
4 s '06 F-A 38,000...Aug 1 1936

**CAMDEN COUNTY.**  
Camden is the county seat.  
**\*Tuberculosis Hospital Bonds.**  
4 1/2 s '14 J-D \$52,500...June 1 1939  
4 s '13 J-J 11,000...July 1 1933  
**Armory-Site Bonds.**  
4 1/2 s '11 F-A \$30,000...Feb 1 1926  
**Court-House Bonds.**  
4 s '04 J-J \$70,000...& Jan 2 1944  
**Road-Improvement Bonds.**  
4 s '06 M-N \$20,000...Nov 1 1916  
1 36,000...Nov 1 '21 & 26  
4 1/2 s '08 F-A 29,600...Aug 1 1938  
4 1/2 s '08 M-N 41,000...May 1 1928  
4 1/2 s '10 A-O 67,000...Apr 1 1935  
4 1/2 s '11 M-N 32,000...Nov 1 1931  
4 1/2 s '12 F-A 67,000...Aug 1 1918  
4 1/2 s '14 M-S 65,000...Mar 1 1944  
4 1/2 s '14 J-D 13,000...June 1 1934  
**Bridge Bonds.**  
4 1/2 s '06 M-N \$35,000...May 1 1918  
4 s '13 J-J 10,000...July 1 1943  
4 1/2 s '14 J-J 4,500...July 2 1916  
5 s '14 M-N \$14,000...Nov 1 1934  
4 1/2 s '13 A-O 75,000...Oct 1 1933  
BOND. DEBT Oct 1 '14. \$1,279,900  
Sinking fund. 178,645  
Assessed Valuation 1914—  
Real estate. \$82,105,133  
2nd class RR. property. 2,594,004  
Personal estate. 4,372,939  
Total valuation 1914. 92,372,930  
County tax (per \$1,000) 1914. \$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 Co. Inc. Mar. 3 1875. Commission govt. rejected Sept 5 '11 and again July 1 '13.  
**Water and Sewer Bonds.**  
5 s '08 M-N \$104,000...Apr 1 1938  
5 s '05 A-O 30,000...May 1 1935  
5 s '12 A-O 58,000...-----1942  
5 s '12 A-O 8,000...-----1942  
5 s '10 F-A 10,000...Aug 8 1930  
**Funding Bonds.**  
5 s '07 \$40,000...May 1 1937  
**General-Improvement Bonds.**  
5 s '95 J-D \$10,000...June 1 1915  
5 s '96 M-N 13,000...May 1 1916  
5 s '96 J-J 12,000...Jan 1 1918  
4 s '02 J-D 75,000...Sept 1 1918  
5 s '04 J-D 140,000...June 1 1924  
5 s '09 s-a 50,000...June 15 1939  
5 s '07 M-N 12,000...May 1 1917  
5 s '96 J-D 12,000...June 1 1921

**Funding.**  
4 s '86 J-D \$40,000...June 1 1916  
3 1/2 s '04 M-N 76,000...May 2 '15-'34  
(\$2,000 each year on May 2)  
3 1/2 s '04 J-J 23,000...Jan 1 1924  
3 1/2 s --- 20,000...Dec 1 1932  
3 1/2 s '05 J-J 20,000...Jan 1 1935  
**Refunding.**  
4 s '02 J-D \$70,000...June 1 1932  
4 s '10 J-D 150,000...June 1 1941  
4 1/2 s '10 J-D 210,000...June 1 1941  
**City-Hall Bonds.**  
4 s '07 J-J \$13,000...July 1 1927  
4 s '08 A-O 10,000...Oct 1 1938  
4 s '13 J-J 10,000...July 1 1948  
4 s '14 F-A 5,000...Feb 2 1939  
**Refunding City-Hall Bonds.**  
4 s '02 J-D \$63,000...Dec 1 1932  
**Floating Debt Bonds.**  
4 s '83 J-J \$34,000...Jan 1 1934  
4 s '05 A-O 124,000...& Apr 1 1936  
4 1/2 s '07 M-S 135,000...Sept 1 1937  
4 1/2 s '08 J-D 350,000...June 1 1932  
4 s '12 M-S 65,000...Sept 1 1937  
4 s '13 F-A 100,000...Aug 1 1943  
**Refunding Fire-House Bonds.**  
3 1/2 s '07 J-J \$20,000...Jan 1 1937  
4 s '09 A-O 14,000...Oct 1 1929  
**Paving Bonds.**  
4 1/2 s '07 M-S \$150,000...Sept 1 1927  
4 1/2 s '12 J-J 60,000...July 1 1932  
4 1/2 s '13 M-S 90,000...Sept 1 1933  
4 1/2 s '14 J-D 125,000...June 1 1934  
**Fire-Department Bonds.**  
4 s '99 J-J \$25,000...July 1 1919  
4 s '04 J-J 25,000...July 1 1924  
4 1/2 s '08 J-D 25,000...June 1 1928  
4 s '09 A-O 20,000...Aug 1 1939  
4 s '11 J-D 25,000...Dec 1 1931  
4 s '13 25,000...Apr 1 1933  
**Park Bonds.**  
4 s '96 J-J \$75,000...July 1 1921  
4 s '04 J-J 90,000...July 1 1929  
3 1/2 s '06 F-A 22,000...Aug 1 1931  
4 1/2 s '07 F-A 15,000...Aug 1 1932  
4 s '08 F-A 10,000...Aug 1 1938  
4 s '09 F-A 5,000...Feb 1 1939  
4 s '09 F-A 25,000...Aug 1 1934  
4 s '10 J-J 10,000...July 1 1935  
4 s '11 J-D 10,000...June 1 1937  
4 1/2 s '14 75,000...Feb 2 1939  
**Fire and Police Bonds.**  
4 1/2 s '08 J-D \$50,000...June 1 1938  
4 s '09 J-D 30,000...June 1 1939  
**Water Bonds.**  
4 s '87 J-J \$50,000...& July 1 1917  
4 s '04 J-J 170,000...& July 1 1934  
4 1/2 s '08 J-D 85,000...June 1 1938  
4 s '96 J-D 600,000...& June 1 1926  
4 s '09 A-O 28,000...Aug 1 1939  
4 s '10 J-J 15,000...July 1 1940  
4 s '11 F-A 15,000...Aug 1 1941  
4 s '13 A-O 5,000...Oct 1 1943  
**STOCKTON.**  
**Refunding Bonds.**  
3 1/2 s '05 M-S \$34,200r...Sept 1 1935  
3 1/2 s '06 M-S 30,000...Sept 1 1936  
4 s '07 F-A 12,000...Aug 1 1937  
4 s '08 A-O 37,000...Oct 1 1938  
**School Bonds.**  
4 s '97 J-J \$10,000...July 1 1917  
4 1/2 s '98 A-O 4,000...Oct 1 '15-'30  
T.C.T. B.D. D.T. June 30 '14. \$5,719,450  
Water debt (included) 1,392,000  
Floating debt. 472,000  
Sinking fund. 1,325,796  
Assessed val., real. 57,028,112  
Assessed val., personal. 4,898,200  
Total valuation 1914. 61,926,312  
(Assessment about full value.)  
Tax rate (per \$1,000) 1914. \$20.00  
Population in 1910. 94,538  
INT. at City Treasurer's office.



CAPE MAY—(Concluded)

Sewer Bonds. J-D \$12,000... June 1 1921
5s '05 A-O 24,000... Oct 20 1925
Refunding & Impt. Bonds.
s '13 J-D \$20,000... Dec 1 1943
Sewer, Boardwalk & Funding.
5s '10 A-O \$30,000... Apr 20 1940
Refunding Bonds.
5s '99 A-O \$13,000... Apr 1 1924
4s '99 A-O 17,000... Oct 1 1929
BOND, DEBT Jan 1 1914. \$688,000
Sinking fund... 124,513
Assess. val. (3/4 act.) 1913. 6,057,320
Tax rate (per \$1,000) 1913... \$23.10
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.
Turnpike and Bridge Bonds.
4 1/2s '11 J-D \$70,000... Dec 1 1941
4 1/2s '12 J-J 6,000... 1917-1922
4 1/2s '12 M-S 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
4s J-J 20,500... Jan 1 1943
BOND, DEBT Oct 1914. \$305,500
Floating debt... 100,000
Sinking fund... 3,810
Assessed valuation 1914. 34,999,710
Tax rate (per \$1,000) 1913... \$4.59
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 Feb 10,000... 1923
Street-Improvement Bonds.
4 1/2s Mar \$30,000... 1928
Sewer Bonds.
4 1/2s Aug \$80,000... 1939
School Bonds.
5s Sept \$51,500... 1933-1939
BOND, DEBT Oct 1914... \$171,500
Floating debt Oct 7 '14... 16,575
Sinking fund Oct 7 '14... 16,625
Assess. val. '13 (abt. 3/4 act.) 1,722,775
Total tax (per \$1,000) 1913... \$25.70
INTEREST at Nat. Park Bank, N. Y., and at Carlstadt Nat. Bank.

CHATHAM.

This borough is in Morris County.
Water & Light Impt. Bonds.
5s '14 M-N \$35,000... May 1 1934
Water Bonds.
4s J-J \$15,000... 1918
Light Bonds.
4s J-J \$15,000... 1921
Municipal Building Bonds.
4s A-O \$11,000... 1926
Sewer Bonds.
5s \$35,000...
BOND, DEBT Oct 24 '14. \$141,000
Floating debt... 26,471
Sinking fund... 3,700
Assess. val. '14 (abt. 3/4 act.) 1,766,000
Tax rate (per \$1,000) 1914... \$25.10
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.
Commission government defeated April 21 1914.
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 Oct 19 '14. \$225,000
Sinking fund... 50,000
Assess. val. '14 (65% act.) 4,159,666
Tax rate (per \$1,000) '14. \$22.30 1/3
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 '97 J-J \$25,000... July 1 1927
4 1/2s '97 J-J 25,000... July 1 1927
School Bonds.
4 1/2s '08 M-S \$14,000... 1915-1928
4 1/2s '03 J-J 15,000... 1918-1932
5s '13 s-a 98,000... Apr '23-33-44
4 1/2s '13 52,000...
BOND, DEBT Jan 1914... \$251,600
Sinking fund... 37,701
Assessed valuation 1913... 6,378,787
Tax rate (per \$1,000) 1913... \$20.40

CUMBERLAND COUNTY.

Bridgeton is the county seat.
Armory Bonds.
4 1/2s '12 J-D \$10,000... July 1 1922
Asylum Bonds.
4s J-J \$10,000... Jan 1915-16
Bridge Bonds.
4 1/2s '10 M-S \$10,000... Mch 10 1919
5s '13 J-J 25,000... July 1 1933
Road Bonds.
4 1/2s '04 A-O \$17,000... Oct 1 '15-23
(\$2,000 due yearly.)
4 1/2s '12 M-N 9,000... Nov 1 1921
Building Bonds.
4s '09 J-J \$120,000... Jan 2 1939
BOND, DEBT Jan 1 '14. \$208,000
Total assessed val. 1913... 26,445,841
(Assess. 80% to 100% actual value.)
Co. tax (per \$1,000) 1913... \$4.63 +
State & Co. tax (per \$1,000) '13. \$7.24
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.
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 Oct 9 '14... \$205,000
Floating debt... 15,000
Sinking fund... 48,000
Assessed valuation 1914... 6,100,000
Tax rate (per \$1,000) 1914... \$17.70
Population in 1910... 2,733
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 '02 A-O \$70,000... Oct 1 1932
4s '01 F-A 56,000... Aug 1 1931
3 1/2s '02 M-N 70,000... May 1 1922
(Now subject to call.)
School Bonds.
4s '00 J-J \$5,000... \$1,000 yrly
4 1/2s '07 M-N 30,000...
4 1/2s '07 J-J 25,000...
Fire Bonds.
5s '14 A-O \$10,000... 1928
5s '14 A-O 15,000... Oct 1 1929
(Subj. to call beginning Oct 1 1919)
BOND, DEBT Oct 10 '14. \$266,000
Assess. val. '14 (60% act.) 4,852,255
Total tax (per \$1,000) 1914... \$25.01
Population in 1910... 7,468
INT. on the school bonds and the water second 4s is payable at the Nat. Union Bank, Dover; on the water 3 1/2s at the Dover Tr. Co.; on the water first 4s (reg.), at State Treas. school account and on fire bonds at Morris Co. Sav. Bank.

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 Oct. 8 1914.
5s '94 July \$1,000... July 8 1915
4 1/2s '95 Dec 2,000... Dec 1916
4 1/2s '95 Feb 300... Feb 17 1916
4 1/2s '96 May 450... May 12 1916
4 1/2s '96 Aug 600... Aug 18 1916
4 1/2s '96 Sept 2,250... Sept 1916
5s '96 Feb 5,000... Feb 1 1918
4 1/2s '98 Aug 2,500... Aug 1 1918
4s '98 Feb 3,000... Feb 1 1919
4s '99 Sept 6,000... Sept 19 1919
4 1/2s '07 Nov 15,000... Nov 1 1937
4s '08 Oct 10,000... Oct 3 1938
4s '09 Dec 20,000... Dec 1 1939
4s '11 Jne 15,000... June 1 1941
Drainage Bonds.
4s '14 Mar \$25,000... Mar 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-D 6,800... Jan 15 1934
4s '05 J-D 30,835... June 1 1945
4s '06 J-D 140,000... Dec 1 1946
4s '07 J-J 100,000... July 1 1947
4s '08 F-A 15,000... 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 22,500... July 1 1950
4s '11 A-O 125,000... Apr 1 1951
4s '11 J-D 6,500... June 1 1951
4s '11 M-S 14,500... Sept 1 1951
4s '12 J-J 56,000... July 1 1952
4 1/2s '13 M-S 33,000... Sept 1 1953
4 1/2s '14 F-A 95,000... Aug 1 1941
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 \$80,000... July 1 '15-'24
Board of Education Bonds.
4s '99 J-J \$8,000... July 15 1919
4s '99 J-D 16,750... Dec 6 1919
Refunding Bonds.
4s '03 J-D \$20,000... 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
4s '13 J-J 30,000... Jan 1 1943
Funding Bonds.
4s '99 J-J \$150,000... Jan 1 1929
(Subject to call \$75,000 in 1919, and \$75,000 in 1929.)
General Bonds.
4 1/2s '13 M-S \$20,000... Sept 1 1943
4 1/2s '14 J-J \$64,000... July 1 1934
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 \$288,270... 1915-1925
Town-Hall Bonds.
4s '98 M-N \$6,000... May '15-'18
GEN. BONDS Oct 8 '14. \$3,170,865
TOTAL DEBT Oct 8 '14. 3,903,174
Sinking fund... 623,828
Total val. 1914 (about) 53,000,000
(Assessment actual value.)
Total tax rate (per \$1,000) '14. \$19.63
Population in 1910... 54,373
\*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.
Inc. Mar. 28 1894. Pop'n '10. 4,275.
Sewer Bonds.
5s F-A \$105,000... Aug 15 1938
Municipal Bldg. & Fire Equip.
4 1/2s M-S \$17,000... Sept 1 1929
Funding Bonds.
4 1/2s M-S \$3,000... Mar 1 1917
BOND, DEBT Jan 1 '14. \$125,000
Certificate debt (add'l)... 41,305
Sinking fund... 13,735
Assessed valuation 1913... 2,698,848
Tax rate (per \$1,000) 1913... \$24.70
INT. on 5s payable at Col. Knick. Trust Co., N. Y.; on others at Rutherford Nat. Bank.

EAST RUTHERFORD SCHOOL DISTRICT.

4 1/2s '10 A-O \$60,000... 1921-1950
4s '02 J-J 17,700... 1932
4 1/2s '09 J-J 11,000... July 1 '15-'20
BOND, DEBT Oct 1914... \$90,700
INT. at Rutherford National Bank.

EDGEWATER SCHOOL DIST.

This district is in Bergen County.
5s '12 A-O \$150,000... 1918-1942
BOND, DEBT Dec 1913... \$198,000
Assessed valuation 1913... 9,394,439
Tax (per \$1,000) 1913... \$20.20
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 4s bonds dated July 1 1882 were issued in exchange for the old 7% bonds turned in at 50% of their face value. Commission govt. defeated May 14 '12
Park Bonds.
4s '12 \$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
4s '09 J-J 225,000... Jan 1 1959
Fire-Department Bonds.
4s '11 A-O \$60,000... Oct 1 1941
4 1/2s '14 J-J 23,700... July 1 1934
4 1/2s '14 J-J 14,800... July 1 1944
Dock Bonds.
4s J-J \$56,000 & r. July 1 1948
Library Site Bonds.
4s \$17,000... Apr 1 '15-'31
4s '12 4,000... Aug 1 '15-'17
Hospital Bonds.
4s '07 F-A \$25,000... Aug 1 1937
Adjustment Bonds.
4s J-J \$2,504,500 & r. July 1 1922
(Subject to call on 60 days' notice.)
School Bonds.
4s M-N \$20,000... May 1 1923
4s J-J 46,000... 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 1938
4s M-S 14,000... Sept 1 1938
4s A-O 4,000... Oct 1 1938
4s M-N 91,000... Nov 1 1938
4s F-A 1,350... Feb 1 1939
4s A-O 9,000... Oct 1 1930
4s '11 J-J 24,000... July 1 1941
4 1/2s '12 J-J 90,000... July 1 1952
4 1/2s '12 303,000... July 1 1952
4 1/2s '13 A-O 203,000... Apr 1 1953
BOND, DEBT July 1914... \$3,877,850
Sinking fund (cash & bonds) 515,983
Assessed valuation, real. 53,669,045
Assessed val., personal. 7,451,342
Second-class RR. property 3,612,499
Total assessed val. 1913... 64,732,886
Tax rate (per \$1,000) 1913... \$18.00
Population in 1910... 73,409
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
4 1/2s '10 A-O 16,000... 30 yrs.
4 1/2s '12 J-D 43,000... Dec 1 1942
Fire-House Bonds.
3 1/2s M-N \$5,000... May 1 1932
City-Hall Bonds.
4 1/2s '06 A-O \$16,000... Apr 1 1938
BOND, DEBT Jan 1 '14. \$335,000
Sinking fund... 63,081
Assess. val. '13 (abt. 3/4 act.) 11,914,611
Total tax (per \$1,000) 1913... \$20.00
INT. at U. S. Mtge. & 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 \$1,500,000 & r. Aug 1 1926
4s F-A \$1,000,000 & r. Aug 1 1928
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
4 1/2s '13 M-N 275,000... May 1 1953
4 1/2s '14 F-A 200,000... Aug 1 1954
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 '46-'47
4s '11 M-N 50,000... 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 7,140... June 1 '15-'20
4s '10 F-A 200,000... Aug 1 1950
4 1/2s '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 \$7,000... Feb 1 1929
4 1/2s '11 F-A 150,000... Feb 1 1951
4s '12 J-D 22,000... Dec 1 1932
4s '12 100,000...
4 1/2s '13 F-A 150,000... Aug 1 1953
4 1/2s '13 M-N 250,000... Nov 1 1923
Court-House Bonds.
4s F-A \$90,000 & 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... Mch 1 1951
Bridge Bonds.
4s '04 J-D \$300,000... June 1 1924
4s '07 M-S 85,000... May 1 1927
4s F-A 50,000... Aug 1 1924
4 1/2s '11 F-A 50,000... Feb 1 1931
4s '12 M-N 150,000... May 1 1932

Armory Bonds.

4s F-A \$7,500... Aug '15-'17
TOTAL DEBT Aug '14. \$14,717,090
Sinking fund... 3,218,465
Total assessed val. 1913. 606,578,562
County tax (per \$1,000) 1914... \$6.94
Population in 1910... 512,886
INT. on \$2,500,000 park bonds, on hospital bonds and on court-house bonds is payable by the U. S. Mtge. & Trust Co., N. Y. City; on \$1,500,000 issue of park bonds at office of J. & W. Selligman & Co. of N. Y. City and Selligman Bros. of London; on all other bonds at the Manufacturers' National Bank, Newark.

FAIRVIEW.

This borough is in Bergen County.
Funding Bonds.
5s '14 J-J \$117,000... Jan 1 1944
BOND, DEBT Jan 1914... \$117,000
Floating debt... 12,000
Assessed valuation 1913... 2,207,474

FORT LEE.

This borough is in Bergen County.
Inc. Mch. 1904. Popula. '10. 4,472.
Funding Bonds.
5s '10 A-O \$35,000... Oct 1 '15-'20
5s '12 A-O 70,000... Oct 1 '15-'28
5s '13 J-D (145,000. June 1 '15-'42
4,000... June 1 1943
5s '13 J-D 92,000... Dec 1 '15-'42
BOND, DEBT Apr 1914... \$456,000
Sinking fund... 7,800
Assessed valuation 1913... 4,032,625
Tax rate (per \$1,000) 1913... \$22.40
INT. at First Nat. Bank, Fort Lee.

GARFIELD.

This borough is in Bergen County.
Commission government defeated Aug. 15 1911. Pop'n 1910, 10,213.
Water Bonds.
5s '13 J-D \$85,000... June 1 1943
s '05 7,000...
s '08 35,000...
Sewer Bonds.
4 1/2s '11 A-O \$20,000... Apr 1 1931
22,500... Apr 1 1941
School Bonds.
5s '12 J-J \$62,000... July 1 '20-'35
Saddle River Road bonds... 16,263
Street & sewer certificates... 60,502
Assessed valuation 1914... 5,007,283
Tax rate (per \$1,000) 1913... \$24.70
INT. at First Nat. Bk., Garfield.

GLEN RIDGE.

This borough is in Essex County.
Inc. Feb. 13 1895. Pop'n '10. 3,260.
Road-Improvement Bonds.
4 1/2s '97 F-A \$34,000... Feb '15-'26
4s '02 A-O 13,000... Oct '15-'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 '99 J-D \$25,000... J'ne 1 '15-'27
Water Bonds.
4 1/2s '12 M-N \$44,000... May 1 1932
BOND, DEBT Oct 9 1914... \$156,000
Floating debt... 64,410
Assess. val. '14 (80% act.) 7,425,000
Tax rate (per \$1,000) 1914... \$20.30
INT. pay. at Bank of Montclair.

GLEN RIDGE SCHOOL DIST.

4s M-S \$28,000... Sept '15-'28
4s M-S 56,000... Sept 1 1929
4 1/2s '07 M-S 15,000... Mch 1 1927
4 1/2s '08 M-S 18,000... 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... Mch 1 1932
BOND, DEBT Oct 1914... \$217,000
Assessed valuation 1914... 7,200,000
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... Mch 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 \$90,000... 1929
Improvement Bonds.
4s J-D \$100,000... Dec 1919
4s M-S 30,000... Mch 1922
4s J-J 40,000... Jan 1 1924
4 1/2s '08 J-J 75,000... Jan 1 1928
5s '14 M-N 20,000... Nov 1 1944
School Bonds.
4s '07 M-N \$55,000... May 1 1937
5s '12 M-N 20,000... Nov 1 1932
Funding Bonds.
4s '05 J-D \$50,000... June 1 1915
Water Bonds.
6s J-J 2,18,000... 1915-1923
5s M-N 18,000... 1924-1932
4s J-J 16,000... Jan 1 1933
4s '06 5,000... 1920-1920
BOND, DEBT Aug 24 '13. \$687,000
Assess. val. '13 (3/4 act.) 4,010,825
Total tax (per \$1,000) 1913... \$20.60
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 3,500... Jan 1 '15-'17
4 1/2s '12 A-O 4,000... Apr 1 '15-'18
Bridge Bonds.
4 1/2s J-J \$12,400... \$3,000 yearly
4 1/2s '12 A-O 7,000... Apr 1 '15-'18
4 1/2s '12 A-O 6,000... Apr 1 '15-'20
4 1/2s '13 J-J 25,000... Jan 1 '20-'24
4 1/2s '13 J-J 7,500... Jan 1 '20-'27
5s '13 J-J 15,000... Jan 1 '21-'28
5s '13 J-J 10,000... Jan 1 '23-'27



**GLOUCESTER COUNTY (Concl.)**  
 Temporary Loan Bonds.  
 5s '13 J-J \$1,500,000—Jan 1 1915

**Funding Bonds.**  
 4½s '13 J-J \$24,000,000—Jan 1 '16-23  
 BOND. DEBT Oct 1 1914 \$194,400  
 Floating debt. 67,327  
 Assess. val. '13 (80% act.) 26,210,095  
 County tax (per \$1,000) 1914. 85.30  
 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 \$44,000—Jan 1 '15-36  
 Town Bonds.  
 5s '93 A-O \$60,000—Apr 18 1918

**Fire House.**  
 5s s-a \$13,000—\$1,000 yearly  
**Funding Bonds.**  
 5s '09 J-J \$10,000—July 1 '19-24  
 136,000—July 1 1939  
 5s '12 J-J 143,000—Jan 1 1942

BOND. DEBT Jan 1 '13. \$423,000  
 School bonds (included). 48,000  
 Floating debt. 34,634  
 Sinking fund. 22,510  
 Assess. val. '13 (80% act.) 3,432,500  
 Total tax (per \$1,000) 1913. \$19.79  
 INT. on funding 5s of 1912 at  
 People's Safe Dep. & Tr. Co., Union.

**HACKENSACK.**  
 This town is in Bergen County.  
 Inc. 1863. Population '10, 14,050.

**Funding Bonds.**  
 4½s '12 F-A \$150,000—Aug 1 1942

**Refunding Bonds.**  
 4½s '05 J-J \$83,000—July 1 '15-34  
 Macadam Road Bonds.  
 4½s '10 F-A \$55,000—1915-1926

**Park Bonds.**  
 4½s '10 J-J \$25,000—July 1 '15-39  
 BOND. DEBT Oct 1914. \$313,000  
 Assess. val. (¾ act.) '14. 14,000,000  
 Total tax rate (per \$1,000) '13 \$24.90  
 INT. on funding bonds at Hackensack Trust Co.; on others at Hackensack National Bank.

**HADDONFIELD.**  
 This borough is in Camden County.  
**School Bonds.**  
 4s --- \$10,000—\$1,000 yearly  
 4½s --- 48,000—1922-1946

**Water Bonds.**  
 4½s '9 J-J \$85,658—Jan 1 '15-40

**Street Bonds.**  
 4½s '12 A-O \$150,000—Apr 1 1942  
 5s '13 M-S 60,000—Sept 1 1943

**Sewer Bonds.**  
 4s \$29,000—\$1,000 yearly  
 BOND. DEBT Jan 1913. \$331,000  
 Floating debt. \$2,194  
 Sinking fund. 8,063  
 Assessed valuation 1913. 3,555,699  
 Tax rate (per \$1,000) 1913. \$23.10  
 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  
 4½s M-N 10,000—Nov 1 1934  
 GEN. B.D. DT. Oct 8 '14. \$60,000  
 Assessed valuation 1914. 1,674,100  
 Total tax (per \$1,000) 1914. \$17.00  
 INTEREST payable at Paterson,  
 on 5s at German-Amer. Tr. Co.; on  
 4½s at Paterson Safe Dep. & Tr. Co.

**HARRISON.**  
 This town is in Hudson County.  
 Street renewal 4s \$239,000  
 Water 4s 38,000  
 Refunding 4½s 66,000  
 School. 102,000  
 Sewer and funding. \$180,000  
 Street 6s. 8,000

**Redemption Impt. Certificates.**  
 4½s '06 J-J \$103,856.87—Jan 1 1936  
 Passaic Val. Bd. cert. \$96,951  
 BOND. DEBT Jan 1 1914. \$633,000  
 Certificates outstanding. 227,848  
 Sinking fund. 227,848  
 Assess. val. '13 (abt. act.) 12,666,990  
 Total tax (per \$1,000) 1913. \$16.58  
 Population in 1910. 14,498

INTEREST is payable at West  
 Hudson County Tr. Co., Harrison.

**HIGH BRIDGE.**  
 This borough is in Hunterdon Co.  
**School Loans.**  
 3½s '02 --- \$13,400  
 3½s '03 --- 4,200  
 5s '12 --- 26,000  
 4½s '12 --- 9,000

**Water Bonds.**  
 4s '99 --- \$9,000—July 1 1919  
 4s '09 --- 35,000—July 1 1945  
 BOND. DEBT Oct 26 1914. \$96,600  
 Assess. val. '13 (¾ act.) 925,186  
 Tax rate (per \$1,000) 1913. \$22.31  
 Population in 1910. 1,545  
 INT. at First Nat. Bk., High Bdge.

**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 '97 J-J \$100,000—Mch 1 '17-26  
 4s '10 --- 40,000—June 1 '15-30

**Paving Bonds.**  
 4s '08 A-O \$50,000—Oct 1 1928  
 4s '09 J-J 125,000—July 1 1939  
 4½s '12 J-J 25,000—July 1 1942  
 4s '98 --- 150,000—May 2 1928  
 5s '13 J-J 300,000—July 1 1943

**Re-Improvement Bonds.**  
 4½s '13 J-J \$4,266.50—Jan 1 1918  
 4½s '13 J-J 85,000—1943

**School-House Bonds.**  
 4s '97 J-J \$90,000—Mch 1 1917  
 4s '98 J-D 13,000—June 1 1918  
 4s '04 M-S 140,000—Mch 1 1934  
 4s '07 J-J 219,665—Jan 1 1937  
 4s '08 --- 7,454—May 1 1938  
 4s '12 J-J 262,750—Jan 1 1942  
 4½s '10 J-J 110,500—Jan 1 1939  
 4½s '10 J-J 250,000—July 1 1940  
 4½s '13 J-J 109,000—Jan 1 1943

**Library Bonds.**  
 4s '97 J-J \$50,000—Mch 1 1917

**Judgment Bonds.**  
 4½s '12 J-J \$17,891.17—Jan 1 1932

**City-Hall Bonds.**  
 4½s '11 J-J \$125,000—July 1 1931

**Funding Bonds.**  
 5s '08 M-N \$21,500—May 1 1938  
 4½s '07 --- 67,000—Sept 1 1927  
 4½s '10 --- 127,500—Dec 1 1940

**Fire Department.**  
 4s '06 F-A \$25,000—Aug 1 1926  
 4s '97 A-O 25,000—Oct 1 1917  
 4s '07 F-A 20,000—Aug 1 1927  
 4s '04 --- 15,000—Mar 1 1924

**Refunding.**  
 4s '98 J-D \$312,000—Dec 1 1918  
 4s '99 F-A 75,000—Feb 1 1919  
 3½s '01 M-N 196,000—Nov 15 1931  
 4s '05 F-A 52,000—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 \$95,000—May 1 1938  
 4s '09 J-J 22,000—July 1 1939

Tax arrearage bonds. \$189,283  
 BOND. DEBT May 1914 \$3,082,532  
 Sinking funds Nov. 21 '13 528,220  
 Population in 1910. 70,324

INTEREST on water bonds is  
 payable at Water Register's office; on  
 other registered bonds at City Treasur-  
 er's office. Coupons are payable  
 by First Nat. Bank and Second Nat.  
 Bank and the Trust Co. of New Jer-  
 sey, Hoboken.

**CITY PROPERTY.**—The city  
 owns parks, public buildings, a water  
 system and other assets amounting to  
 over 2½ million dollars.

**ASSESSED VALUATION.**  
 1913. 1912. 1905.  
 R. E. 59215,100 58972,700 32936,001  
 Pers' 1 3856,300 3666,600 2511,765  
 R. R. 6259,222 5863,873 2329,371  
 Total 69330,622 68503,173 37777,137  
 (Assessment about cash value)  
 Tax rates (per \$1,000) in 1913 were  
 \$19.06 in lower section and \$18.36 in  
 upper section.

**HUDSON COUNTY.**  
 The county seat is Jersey City.

**Bridge Bonds.**  
 4½s '93 M-S \$100,000—Sept 1 1918  
 4s '96 J-J 106,000—Jan 2 1917  
 3½s '00 J-J 28,000—July 1 1915  
 3½s '00 A-O \$35,000—Apr 1 '15-19  
 5,000—Apr 1 1920  
 4s J-J 2,000—Jan 1 1915  
 4s '07 M-N 21,000—May 1 1927  
 4s '01 M-N 27,000—Nov 30 1916  
 4s '03 M-S 26,000—Sept 1 1923  
 4s '00 J-J 1,500—Jan 1 1916  
 4s '04 J-J 201,000—July 1 1924  
 4s '05 J-D 10,000—June 1 1925  
 4s '07 A-O 90,000—Apr 1 1927  
 4½s '08 A-O 16,000—Oct 1 1928  
 4½s '10 M-N 100,000—May 1 1930  
 4s '09 M-S 5,832.14—Mch '14-16  
 4s '09 A-O 350,000—Apr 1 1939  
 4½s '12 M-N 100,000—May 1 1932  
 4½s '13 J-J 35,000—July 1 1933  
 4s '14 A-O 10,000—Apr 1 1944

**Boulevard-Repair Bonds.**  
 4½s '08 A-O \$100,000—Oct 1 1938  
 4½s '10 M-N 150,000—May 1 1940  
 4s '09 M-N 250,000—May 1 1939  
 4½s '11 M-N 210,000—May 1 1941  
 4½s '13 J-J 110,000—July 1 1943  
 4½s '14 M-S 150,000—Sept 1 1944

**Lunatic-Asylum Bonds.**  
 4½s '92 J-J \$60,000—Jan 1 '15-20  
 4s '05 A-O 5,000—Oct 1 1915  
 4½s '08 A-O 55,000—Oct 1 1918  
 4½s '14 M-N 100,000—May 1 1944

**Hoboken Extension.**  
 4s '98 A-O \$65,000—Oct 1 1929  
 3½s '99 A-O 12,500—Oct 1 1929

**Park Bonds.**  
 4s '07 M-N \$500,000—May 1 1954  
 4s '07 M-N 140,000—Oct 1 1954  
 4s '04 M-N 800,000—Nov 1 1954  
 4s '06 M-N 500,000—May 1 1956  
 4s '09 M-N 1,000,000—May 1 '59  
 4½s '14 M-N 300,000—May 1 1964

**Viaduct Bonds.**  
 4s '07 M-S \$350,000—Mch 1 1937  
 4½s '08 A-O 350,000—Oct 1 1938  
 4½s '12 M-N 125,000—May 1 1942

**Refunding Bonds.**  
 4s '05 M-S \$750,000—Sept 1 1925

**Building Bonds.**  
 4s '04 M-S \$150,000—Feb 28 1944  
 4s '05 M-S 65,000—Sept 1 1944  
 4s '05 M-S 65,000—Mch 1 1945  
 4s '06 F-A 500,000—Aug 1 1946  
 4½s '08 A-O 850,000—Apr 1 1948  
 4½s '13 J-J 190,000—July 1 1953

**Public-Road Bonds.**  
 4½s '92 M-N \$100,000—Nov 1 1922  
 4½s '93 J-J 750,000—Jan 1 1922  
 4½s '04 J-J 500,000—Jan 1 1924  
 4½s '04 J-J 500,000—Jan 1 1924  
 4½s '04 J-J 600,000—Jan 1 1925  
 4s '96 J-J 150,000—Jan 1 1926  
 4s '97 M-N 200,000—May 1 1927  
 4s '98 M-S 44,000—Mch 1 1928  
 3½s '99 J-J 50,000—July 1 1929  
 4s '03 A-O 37,000—Oct 1 1923  
 4s '04 J-J 30,000—July 1 1924  
 4s '05 F-A 38,000—Aug 1 1935  
 4s '05 J-D 90,000—Aug 1 1915  
 4s '06 J-D 21,000—Mch 1 1916  
 4s '07 M-S 16,000—Sept 1 1927  
 4s '09 M-N 18,000—Nov 1 1939  
 4½s '10 M-N 150,000—May 1 1960  
 4½s '11 M-N 50,000—May 1 1961  
 4½s '11 M-N 15,000—May 1 1961  
 4½s '13 J-J 40,000—Jan 1 1963  
 4½s '13 J-J 60,000—July 1 1963

**Tuberculosis-Hospital Bonds.**  
 4½s '08 A-O \$100,000—Oct 1 1948

**Alms-House Bonds.**  
 4s '06 M-N \$240,000—May 1 1946

**County-House Bonds.**  
 4s '09 M-N \$800,000—May 1 1949  
 4½s '10 M-N 500,000—May 1 1950  
 4½s '13 J-J 128,000—Jan 1 1953

BOND. DT. Nov 29 '13. \$14,295,155  
 Sinking fund. 2,070,045  
 NET DEBT Nov 29 '13. 12,225,110

INTEREST is payable at office of  
 County Collector, Jersey City, N. J.

**ASSESSED VALUATION.**  
 1913. 1912. 1905.  
 RE\*482400709 465561580 220235130  
 Per. 45547471 39607616 20503518  
 Tot. 527948180 505169196 240738648  
 (Tax perm.) 6.12  
 \*Includes second-class railroad  
 property valued at \$73,443,447.

**POPULATION.**—In 1910 was  
 537,231; in 1905 it was 449,879.

**IRVINGTON.**  
 This town is in Essex Co. Commission  
 government adopted April 7 '14.

**Playground Bonds.**  
 5s '12 --- \$26,000—\$6,500 yearly

**Town-Hall Bonds.**  
 5s '95 --- \$5,500—\$500 yearly

**Funding Bonds.**  
 5s '11 J-J \$7,000—July 1 '15-21  
 4½s '14 --- 200,000—May 1944

**Fire-Department Bonds.**  
 5s '08 --- \$2,000—\$200 yearly  
 4½s '09 --- 3,750—\$750 yearly  
 5s '10 --- 1,000—\$200 yearly  
 4½s '12 --- 1,200—May 1 '15-22

**School Bonds.**  
 4s '02 --- \$13,000—\$1,000 yearly  
 4s '99 --- 5,000—500 yearly  
 4½s '08 --- 58,000—July 1958  
 4½s '11 --- 90,000—Nov 1961  
 4½s '09 --- 27,000—Apr 1959  
 4s '05 --- 28,150—Mar 1955  
 5s '13 J-D 104,000—Dec 1 1963

**Sewer Bonds.**  
 4s '03 --- \$48,000—Jan. 1918  
 4s '03 --- 18,000—Dec 1918  
 4s '05 --- 36,000—Apr 1935  
 4½s '09 --- 55,000—Jan 1939  
 4s '03 --- 85,000—July 1933  
 4s '04 --- 31,000—July 1934

**Public-Improvement Bonds.**  
 5s '14 M-N \$1,810—Nov 1 '15-17  
 BOND. DEBT Nov 1 '14. \$854,600  
 Assessed valuation 1913. 13,116,984  
 Tax rate (per \$1,000) 1913. \$19.30  
 Population in 1910. 11,877

INTEREST on sewer bonds payable  
 at Merchants' Nat. Bank, Newark;  
 on the fire department bonds of  
 1912 at Irvington National Bank.

**JERSEY CITY.**  
 Commission government approved  
 April 15 1913 and upheld by Court of  
 Errors and Appeals Mar. 16 1914.

**Harbor-Impt. Bonds.**  
 4½s '12 J-D \$60,000—June 1 1942  
 4½s '13 J-D 191,000—June 1 1953

**Renewal Assessment Bonds.**  
 5s '91 A-O \$1,439,000—Apr 1 1916  
 5s '92 J-J 523,000—Apr 1 1922  
 5s '93 M-S \$770,000—Sept 1 1923  
 5s '94 M-N \$600,000—Apr 1 1924

**Refunding Assessment Bonds.**  
 4s '05 J-D \$600,000—June 1 1935  
 4s '06 J-J 300,000—Jan 1 1936

**Bonds for Redemption of Land.**  
 4s '04 F-A \$465,000—Feb 1 1934

**Public Square Bonds.**  
 4s '13 M-N \$4,000—May 27 '15-18  
 7,000—May 23 '15-21

**City Hall.**  
 5s '94 J-J \$160,000—Jan 1 '15-22  
 5s '94 J-J 350,000—Apr 1 1923

**Funding Bonds.**  
 4s J-J \$50,000—Apr 1 1936  
 4s '01 M-N 207,000—May 1 1931

**Hospital.**  
 4s J-J \$220,000—July 1 1935  
 4½s '08 J-J 66,000—July 1 1938

**Public-Library Bonds.**  
 4s '08 A-O \$150,000—Apr 1 1928  
 3½s '00 A-O 75,000—Apr 1 1928

**Funding Dock Bonds.**  
 3½s '00 J-D \$125,000—June 1 1920

**Unded Debt Bonds.**  
 4½s '08 J-J \$1,000,000—July 1 1928  
 4s '09 F-A 1,300,000—Feb 1 1949

**Refunding.**  
 4½s '97 M-N \$450,000—Apr 1 1927  
 4s '04 A-O 490,000—Apr 1 1934  
 5s '02 J-J 200,000—Jan 2 1922  
 4½s '13 J-D 550,000—Apr 1 1953

**Park.**  
 4s '97 M-N \$100,000—Apr 1 1927  
 4s '02 M-S 100,000—Mch 1 1932  
 4s '02 J-D 60,000—Dec 1 1932  
 4s '03 M-S 25,000—Mch 1 1933  
 4s '06 J-D 17,000—Apr 1 1936  
 4s '10 M-N 30,000—Nov 1 1960  
 4½s '11 M-S \$300,000—Mch 1 1961  
 4s '12 A-O 70,000—Apr 1 1962

**Tax Arrears Renewal Bonds.**  
 4s '08 A-O \$150,000—Jan 1 1917

**Bath & Gymnasium Bonds.**  
 4s '02 M-S \$50,000—Mch 2 1933

**Fire Department.**  
 4s J-J \$500—June 1 1915  
 4s '05 J-J 50,000—July 1 1925  
 4s '06 A-O 25,000—Oct 1 1926  
 4s '11 M-N 12,000—May 1 1931

**Greenview Dock.**  
 4s '04 J-J \$500—June 1 1915  
 600—June 1 1916

**Pipe Line.**  
 4s '04 M-S \$142,000—Sept 1 1934

**Water Loan.**  
 5s '91 A-O \$586,000—Apr 1 1916  
 5s '91 J-D 350,000—Apr 1 1921  
 5s '92 J-J 248,000—Apr 1 1922  
 5s '93 J-J 200,000—Apr 1 1923  
 4s '99 J-J 100,000—Jan 2 1929  
 4½s '13 M-N 150,000—May 1 1943  
 4½s '12 A-O 250,000—May 1 1915

**Street Lighting.**  
 4s '03 A-O \$38,798—Oct 1 1915

**Public Schools.**  
 4s '97 F-A \$200,000—Aug 2 1927  
 4s '98 F-A 100,000—Aug 1 1918  
 4s '01 M-N 182,000—May 1 1931  
 4s '03 M-N 100,000—May 1 1933  
 4s '03 J-D 225,000—June 1 1933  
 4s '04 J-J 350,000—July 1 1934  
 4s '05 J-J 250,000—July 1 1935  
 4½s '08 J-J 80,000—May 1 1937  
 4s '07 M-N 238,000—Nov 2 1958  
 4s '08 M-N 73,000—Nov 2 1958  
 4s '09 A-O 300,000—Oct 15 1959  
 4s '10 A-O 100,000—Apr 1 1960  
 4½s '11 F-A 150,000—Feb 1 1961  
 4½s '11 M-S 711,000—Mch 1 1961  
 4s '11 --- 26,000—May 1 1961  
 4½s '12 J-D 200,000—June 1 1942  
 4½s '12 M-S 332,000—Sept 3 1962  
 4½s '13 A-O 95,000—Apr 1 1963  
 4½s '13 M-N 137,000—May 1 1963

**Refunding Water Bonds.**  
 4s '02 A-O \$1,175,000—Apr 1 1932  
 4s '04 A-O 250,000—Apr 1 1934  
 4s '06 J-J 60,000—Apr 1 1936  
 4s '07 M-N 61,000—Nov 1 1936  
 4½s '07 J-J 255,000—July 1 1937

**Funded Debt Water Bonds.**  
 4s '02 M-S \$900,000—Sept 1 1932  
 4½s '11 A-O 58,254.72—Oct 1 1961

PAST DUE, NOT PRESENTED  
 FOR PAYMENT.

**Water.**  
 7s --- \$4,000—Sept 1 1902  
 5s --- 1,000—Feb 1 1913

**General.**  
 6s --- \$1,000—Apr 1 1904  
 7s --- 6,000—July 1 1913

**Assessment.**  
 7s --- \$1,000—Jan 1 1906

z Coupon or registered.  
 INTEREST is paid by the Mer-



**LAKEWOOD TWP. SCH. DIST.**  
This district (P. O. Lakewood) is in Ocean Co. Pop'n 1913 (est.), 5,000.  
4 1/2 s '11 J-J \$13,000  
4 1/2 s '11 J-J 54,000—\$2,000 yrly BOND. DEBT Oct 1914—\$67,000  
Assessed valuation 1914—6,225,290  
INT. at State House, Trenton.

**LEONIA SCHOOL DISTRICT.**  
This district is in Bergen County.  
4 1/2 s '12 J-J \$65,000—July 1 '20-'38  
TOT. DEBT Nov 1914—\$110,000

**LINDEN TWP. SCHOOL DIST.**  
This district is in Union County.  
4 1/2 s '10—\$87,000 July 1 '20-'30-'40  
5 s '13—57,000 Apr 1 '23-'33-'43  
BOND. DEBT Mar 1914—\$144,000  
Note debt (additional)—9,600  
Ass'd val. '13 (abt. 65% act.) 11,425,307  
Population in 1914 (est.)—3,500  
INT. at Nat. State Bk., Elizabeth.

**LODI.**  
This borough is in Bergen County.  
Incorporated Dec. 1894

**School Bonds.**  
4 1/2 s ann \$20,000—Part yearly  
5 s ann 45,000—Part yearly  
s '14—49,500  
**Road Bonds.**  
4 1/2 s—\$12,000—1929  
**Water Bonds.**  
5 s '09 A-O \$80,000—Oct 1 1939  
GEN. B.D. DT. Ap 1 '14—\$206,500  
Assessment debt (add'l)—152,403  
Sinking fund—13,174  
Wate debt included—80,000  
Ass'd val. '13 85% act.—3,277,550  
Total tax (per \$1,000) 1913—\$17.50  
Population in 1910—4,138  
INT. at First Nat. Bank, Lodi.

**LONG BRANCH.**  
This city is in Monmouth County.  
Inc. May 17 1903. Commission gov-  
ernment approved March 12 1912.

**Beach Improvement Bonds.**  
5 s '14 M-S \$25,000—Mar 1 1934  
5 s—3,000—Dec 1923  
4 1/2 s '13 M-S 14,000—Mch 1 1933  
**Beach and Park Bonds.**  
4 s g '05 J-D \$150,000—June 1 1935  
4 s '06 J-D 250,000—June 1936  
4 1/2 s g M-N 100,000—1937  
**General Refunding Bonds.**  
5 s '96 J-D \$4,000—1916  
5 s '97 J-D 10,000—1917  
**Paving Bonds.**  
5 s '13 M-N \$120,000—May 1 1943  
**School Bonds.**  
4 1/2 s '11 M-N \$110,000—Nov 1 1941  
5 s '85 F-A 30,000—1915  
5 s '98 J-J 45,000—1930  
5 s '97 M-N 6,000—1927  
5 s '93 A-O 20,000—1923  
4 1/2 s J-J (19,000—Jan 1 1923  
118,000—Jan 1 1933  
BOND. DEBT Oct 1914—\$924,000  
Sinking fund—68,618  
Assessed val. '13 (1/2 act.) 15,395,273  
Tax rate (per \$1,000) 1914—22.04  
Population in 1910—13,298  
INTEREST on beach and park  
bonds payable at Treasurer's office.

**MADISON.**  
This borough is in Morris County.  
Inc. Dec. 1889. Pop. '10, 4,658.  
**Sewer Bonds (opt. aft. 10 yrs.).**  
4 1/2 s '11 J-J \$100,000—Jan 1 1941  
4 1/2 s '12 J-J 25,000—Jan 1 1942  
**Road Bonds.**  
4 1/2 s F-A \$666,660—1915-1916  
**Funding Bonds.**  
4 1/2 s '14 J-D \$55,000—June 15 1944  
(Subj. to call beg. June 15 1924)  
**Refunding Water Bonds.**  
3 1/2 s F-A \$70,000—Aug 1 1920  
**School Bonds.**  
5 s A-O \$15,000—1917-1931  
**Refunding Light Bonds.**  
4 s F-A \$20,000—1919  
BOND. DEBT Nov. 1914—\$344,000  
Floating debt June 1914—70,921  
Sinking fund June 1914—9,238  
Assessed valuation 1914—4,159,700  
Total tax (per \$1,000) 1914—\$26.58  
INTEREST payable at First Nat.  
Bank of Madison and Madison Tr. Co.

**MERCER COUNTY.**  
County seat is Trenton.

**Bridge Bonds.**  
4 s F-A \$30,000—Jan 1 1923  
4 s '04 F-A 19,800—Aug 1 1923  
4 s M-S 14,000—Mch 1 1924  
4 s M-N 10,000—May 1 1925  
4 s M-S 54,900—Oct 1 1926  
4 s J-D 7,950—Dec 1 1936  
4 s F-A 12,000—Feb 1 1929  
4 s '12 J-J 7,000—Jan 1 1932  
**Funding Bonds.**  
4 1/2 s '13 J-J \$206,000—Jan 1 1933  
**Park Tunnel Bonds.**  
4 s '11 J-J \$30,000—Jan 1 1941  
**Renewal Bonds.**  
4 s J-J \$25,000—July 1 1923  
4 s '04 M-N 10,000—May 10 1924  
4 s M-N 5,000—May 1 1924  
4 s '04 J-D 10,000—Dec 1 1924  
4 s A-O 10,000—Oct 1 1925  
**Armory Bonds.**  
3 1/2 s J-D \$25,000—Dec 2 1916  
**Road-Improvement Bonds.**  
4 s J-D \$100,000—June 1 1933  
4 s '03 F-A 61,000—Aug 1 1933  
4 s '04 J-D 18,000—Dec 1 1934  
4 s J-D 103,000—Dec 1 1935  
4 1/2 s J-J 31,000—Jan 1 1938  
4 s F-A 53,000—Feb 1 1939  
4 s '12 J-J 33,500—Jan 1 1942  
4 1/2 s '13 J-J 14,500—July 1 1943  
**Building Bonds.**  
3 1/2 s A-O \$228,500—Apr 1 1941  
4 s F-A 20,000—Feb 1 1944  
4 s '04 J-D 3,000—June 10 1944  
4 s '12 J-J 150,000—July 1 1942  
BOND. DEBT Oct 1914—\$1,292,150  
Sinking fund—202,000  
Sinking fund—315,384  
Total assessed val. 1914—11,536,272  
State & Co. tax (per \$1,000) '14—\$4.25  
Population in 1910—125,657  
INTEREST at Collector's office.

**MERCHANTVILLE.**  
This borough is in Camden County.  
**Street Impt. Bonds.**  
5 s '13 J-D \$100,000—July 1 1943  
**Sewer Bonds.**  
4 1/2 s—\$20,000—1917  
15,000—1927  
23,000—1937  
5 s '08 J-J 66,000—July 1 '23-'33  
BOND. DEBT Oct 10 '14—\$224,000  
Sinking fund—18,888  
Assessed valuation 1914—2,176,737  
Tax rate (per \$1,000) 1914—\$25.40  
Population in 1910—1,996  
INT. on sewer bonds is payable at  
Central Trust Co. in Camden; on  
street bonds at First Nat. Bank,  
Merchantville.

**MIDDLESEX COUNTY.**  
County seat is New Brunswick.

**Court House Bonds.**  
4 1/2 s '14 J-J \$79,000—July 1 1934  
**Armory Bonds.**  
4 1/2 s '12 J-D \$8,500—1925-1933  
**Building Bonds.**  
4 1/2 s '10 A-O \$120,000—Oct 1 '30-'49  
4 1/2 s—9,900  
**Renewal Bonds.**  
3 1/2 s J-J \$4,500—Jan 1 1915  
3 1/2 s J-J 18,000—1916-1919  
4 s J-J 8,000—1920-1921  
4 s J-J 9,000—1917-1924  
4 s—24,000  
4 s F-A 10,000—1919-1928  
4 s '12 F-A 10,000—Feb 1 '21-'30  
**Bridge Bonds.**  
3 1/2 s J-J \$149,900—Jan 1 '22-'31  
4 s '07 A-O 30,000—Apr 1 '17-'36  
4 1/2 s '12 J-D \$8,000—Dec 1 '24-'42  
**Road Bonds.**  
4 s '04 J-J \$50,500—Jan 1915-'36  
4 s A-O 43,000—1932-1935  
4 s '05—30,000  
—20,500  
4 s '09 F-A 125,000—Feb 1 '19-'38  
4 s '10 J-J 97,000—1920-1939  
5 s '13 F-A 143,500—Aug 1 '17-'42  
BOND. DEBT July 1914 \$1,170,046  
Assess. val. 1914—77,940,046  
County tax (per \$1,000) 1913—\$4.627  
State sch'l tax (per \$1,000) '12—2.508  
Population in 1910—114,426  
INT. at County Collectors' office.

**MILBURN SCHOOL DIST.**  
This district is in Essex County.  
4 1/2 s '14 J-D \$38,000—June 1 '15-'33  
1,000—June 1 1934  
4 1/2 s '13 M-N 7,500—Nov 1 1942  
4 s '10 M-N 8,500—May 1 1930  
4 s '09 M-N 22,000—Nov 1 1929  
4 s M-N 20,500—\$2,000 yrly  
BOND. DEBT Aug 19 1914 \$97,500  
Assess. valuation 1913—6,541,394  
School tax (per \$1,000) 1913—\$21.60  
Population in 1914 (est.)—4,000  
INT. at U. S. Mtge. & Trust Co.

**MILBURN TOWNSHIP.**  
This township is in Essex County.

**Sewer Bonds.**  
4 1/2 s M-S \$70,000—Sept 1 1923  
4 1/2 s M-S 70,000—Sept 1 '33-'34  
4 1/2 s '10 J-D 12,000—Sept 1 1930  
4 1/2 s—10,000—Sept 1 1928  
4 1/2 s—11,000—Dec 1 1929  
**Town Hall Bonds.**  
4 1/2 s—\$20,000  
**School Bonds.**  
4 s M-N \$20,500—\$2,000 yearly  
4 s '09 M-N 22,000—Nov 1 1929  
4 s '10—8,500—May 1 1930  
4 1/2 s '13—7,500—Nov 1 1942  
BOND. DEBT May 17 '13 \$255,000  
Sinking fund—19,000  
Total valuation 1913—6,578,750  
Tax rate (per \$1,000) 1913—\$21.60  
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.

**Street Impt. Bonds.**  
4 1/2 s J-D \$60,000—Dec 20 1932  
**Refunding Bonds.**  
4 s—\$22,000—July 1 '15-'29  
**School Loans.**  
4 1/2 s s-a \$5,200—Jan 1 1921  
4 1/2 s s-a 46,000—Jan 1 1939  
4 1/2 s s-a 12,000—July 1 '26-'36  
5 s '13—18,000—July 1 1933  
**Sewer Loans.**  
4 1/2 s s-a \$24,000—Jan 1 '29-'34-'39  
(Subject to call.)  
5 s F-A 13,000—Aug 1 1933  
PERM. DEBT Oct 15 '14—\$200,200  
Sinking fund—22,038  
Ass'd val. '14 (abt. 4-5 act.) 6,457,332  
Total tax (per \$1,000) 1914—\$21.40  
Population in 1910—12,451  
INT. at Millville Nat. Bank.

**MONTCLAIR.**  
This town is situated in Essex Co.  
Inc. 1894. Population 1910, 21,550.

**Municipal Bldg. Bonds.**  
4 1/2 s '12 F-A \$100,000—Aug 1 1942  
**School Bonds.**  
5 s M-N \$7,000—1915-1921  
4 s '08 M-N 145,000—Nov 1 1938  
4 s '09 M-N 291,250—May 1 1939  
4 1/2 s '11 A-O 74,250—Oct 2 1941  
4 1/2 s '12 F-A 261,000—Aug 1 1942  
4 1/2 s '12 J-D 49,000—Dec 1 1942  
4 1/2 s '13 J-J 64,000—July 1 1943  
4 1/2 s '14 J-D 460,000—June 1 1944  
**Fire-House Bonds.**  
3 1/2 s J-J A-O \$40,000—Apr 1 1921  
4 s F-A 35,000—Feb 1 1929  
**Renewal School Bonds.**  
3 1/2 s J-J \$100,000—July 1 1932  
4 1/2 s '11 F-A 66,000—Feb 1 1941  
**Grade Abolishment Bonds.**  
4 1/2 s '13 M-N \$75,000—Nov 1 1943  
**Railroad Bonds.**  
5 s M-N \$60,000—Nov 1 '15-'18  
**Park Bonds.**  
3 1/2 s '06 J-J \$100,000—June 30 1931  
BOND. DEBT Oct 10 '14—\$1,943,500  
Floating debt—223,000  
Sinking fund—91,804  
Ass'd val. '14 (abt. act.)—43,733,488  
Tax rate (per \$1,000) 1914—\$19.20

**INTEKEST** on railroad bonds payable  
at office of Mutual Benefit Life  
Ins. Co., Newark, N. J.; on the  
\$145,000 school 4s due 1938 at Chase  
Nat. Bank, N. Y.; other issues at  
Bank of Montclair, Montclair, N. J.

**MORRIS COUNTY.**  
Morristown is the county seat.  
**Hospital Bds. (opt. aft. 1922).**  
4 1/2 s '12 J-J \$35,000—July 1 1942  
**Road Bonds (opt. aft. 1905).**  
4 s '95 J-J \$300,000—1935  
BOND. DEBT Jan 1 1914 \$335,000  
Floating debt—345,000  
Sinking fund—13,000  
Ass'd val. '14 (abt. act.)—52,370,692  
County tax (per \$1,000) 1914—\$9.23  
Population in 1910—74,704  
INT. at Nat. Iron Bank, Morristown.

**MORRISTOWN.**  
This town is in Morris County, Inc.  
Apr. 6 1865. Population '10, 12,507.  
**Sewer Bonds.**  
4 s '95 J-J \$380,000—Jan 1 1948  
(Subject to call beg. 1918)  
5 s '13 A-O 80,000—Oct 1 1953  
(Subject to call beg. Oct. 1 1923.)  
**Fire Bonds.**  
5 s '13 M-S \$14,000—Sept 5 1928  
(Subject to call beg. Sept. 1918)  
TOT. BD. DT. Jan 1913—\$382,130  
Floating debt—17,248  
Sinking fund—11,897,250  
Ass'd val. '13 (4-5 act.)—\$17.23  
Tax rate (per \$1,000) 1913—\$17.23  
INT. at Morristown Trust Co.

**NEWARK.** Tyler Parmlly, Comp.  
Newark is situated in Essex Co.  
Vallsburgh annexed Jan. 1 1905.

**Board of Works Stable Bonds.**  
4 s '14—\$150,000  
**Market Bonds.**  
4 1/2 s '13 J-D \$700,000—Dec 15 1943  
**City Hall Bonds.**  
3 1/2 s '01-J \$1,000,000—Jan 1 1931  
3 1/2 s '02 J-J 500,000—Oct 1 1932  
**City-Hospital Bonds.**  
3 1/2 s '02 J-J \$300,000—Jan 1 1932  
4 s '12 A-O 150,000—Apr 1 1942  
4 s '12 M-N 150,000—Nov 1 1942  
4 1/2 s '13 M-S 500,000—Mar 1 1943  
4 1/2 s '14 A-O 125,000—Apr 1 1944  
**School Bonds.**  
3.35 s '97 A-O \$200,000—Oct 1 1917  
4 s '96 J-D 100,000—June 1 1916  
4 s '98 F-A 100,000—Aug 8 1918  
4 s '99 J-D 300,000—Dec 1 1929  
3 1/2 s '02 A-O 100,000—Oct 1 1932  
3 1/2 s '03 M-N 100,000—May 1 1933  
3 1/2 s '03 J-D 15,000—June 24 1933  
4 s '04 A-O 200,000—Apr 1 1934  
3 1/2 s '05 A-O \$370,000—Apr 1 1935  
3 1/2 s '05 J-J 70,000—July 1 1935  
3 1/2 s '05 M-N \$250,000—Nov 1 1935  
3 1/2 s '06 A-O \$650,000—Apr 1 1936  
3 1/2 s '06 F-A 65,000—Aug 1 1936  
4 s '07 M-N \$1,165,500—May 1 1937  
4 s '07 A-O \$1,285,000—Oct 1 1938  
4 s '08 J-D 267,000—Dec 31 1943  
4 s '09 J-D \$1,289,700—Dec 31 1959  
4 s '11 M-S \$300,000—Sept 1 1961  
4 s '12 A-O \$561,000—Apr 1 1962  
4 s '12 A-O \$27,000—Oct 1 1962  
\*Subject to call 40 yrs. after date  
4 1/2 s '14 F-A 976,000—Feb 1 1944  
4 1/2 s '14—500,000—Apr 1 1944  
4 1/2 s '14 F-A 125,000—Aug 1 1944  
**City Home Bonds.**  
4 1/2 s '14 M-N \$50,000—May 1 1944  
**City Stable Bonds.**  
4 1/2 s '14 M-S \$150,000—Sept 1 1944  
**Bath-House Bonds.**  
4 s '11 M-N \$125,000—May 1 1941  
4 1/2 s '14 F-A 125,000—Feb 15 1944  
**Refunding Corporate Bonds.**  
4 s '10 J-D \$75,000—June 1 1925  
4 s '08—130,000—July 1 1923  
**Corporate Bonds.**  
4 s '10 J-J \$1,030,000—July 1 1930  
**Dock Bonds.**  
4 s '10 A-O \$100,000—Oct 1 1955  
4 s '12 J-D 100,000—June 1 1957  
4 1/2 s '14 F-A 400,000—Feb 1 1959  
**Playground Bonds.**  
4 s '11 M-N \$75,000—Nov 1 1941  
**Public Library.**  
4 s '97 J-J \$300,000—June 1 1927  
3 1/2 s '01 J-J 50,000—Jan 1 1931  
**Storage Reservoir.**  
3 1/2 s '05 A-O \$1,950,000—Apr 1 1955  
(Subject to call May 1 1904.)  
**Street Opening.**  
4 s '95 F-A \$100,000—Aug 5 1915  
4 1/2 s '14 F-A 84,000—Feb 15 1944  
**Water Debt.**  
4 1/2 s '85 M-N \$200,000—Feb 1 1915  
4 1/2 s '88 M-N 15,000—Nov 1 1915  
4 1/2 s '88 M-S 20,000—Mch 1 1918  
4 s '86 F-A 12,000—Aug 1 1916  
4 s '87 A-O 15,000—Apr 1 1917  
4 s '92 F-A 2,450,000—Feb 1 1922  
4 s '92 M-N 600,000—May 1 1922  
4 s '95 F-A 40,000—Aug 21 1915  
4 s '96 A-O 40,000—Oct 20 1916  
4 s '97 F-A 100,000—Aug 1 1927  
4 s '99 A-O 20,000—Oct 12 1919  
4 s '00 F-A 20,000—Aug 1 1920  
4 s '01 M-S 20,000—Sept 1 1921  
4 s '09 M-N 100,000—May 1 1929  
4 s '02 A-O 30,000—Oct 1 1923  
4 s '03 J-J 30,000—July 1 1923  
3 1/2 s '04 F-A 100,000—Aug 1 1934  
3 1/2 s '05 M-N 490,000—May 1 1935  
(Subject to call May 1 1945.)  
4 s '05 M-N 50,000—May 1 1925  
4 s '08 M-N 50,000—Nov 16 1928  
4 s '08 F-A 100,000—Aug 1 1938  
4 s '08 M-S 100,000—Sept 1 1938  
4 s '09 M-N 100,000—Mch 1 1939  
4 s '09 M-N 100,000—Nov 15 1939  
4 s '10 M-S 100,000—Mch 1 1942  
4 s '11 A-O 100,000—Apr 1 1941  
4 s '11 M-N 150,000—May 1 1931  
4 s '10 A-O 100,000—Apr 1 1940  
4 s '10 M-S 100,000—Sept 1 1940  
4 s '11 F-A 100,000—Aug 1 1941  
4 s '12 M-N 25,000—May 1 1932  
4 s '12 M-N 50,000—June 1 1932  
4 s '12 J-D 100,000—June 1 1933  
4 1/2 s '13 M-S 250,000—June 1 1943  
4 1/2 s '13 J-D 100,000—Feb 1 1944  
4 1/2 s '14 F-A 300,000—Feb 1 1944  
4 1/2 s '14 F-A 100,000—Feb 15 1944

**Fire & Police Dept. Bonds.**  
4 s '11 M-N \$350,000—May 1 1941  
**Passaic Valley Sewer Bonds.**  
4 s '11 J-D \$1,120,000—Dec 1 1961  
(Subject to call Dec 1 1951)  
**Funding Bonds.**  
4 1/2 s '14 F-A \$2,200,000—Feb 1 1944  
**Track-Elevation Bonds.**  
3 1/2 s '02 J-J \$500,000—Jan 1 1932  
4 s '04 M-N 100,000—May 19 1934  
3 1/2 s '04 F-A 450,000—Aug 1 1934  
3 1/2 s '05—250,000—Oct 1 1935  
(Subj. to call beg. in 1945.)  
4 s '08 M-S 172,000—Sept 1 1958  
(Subject to call after Sept 1 1948.)  
**City-Improvement Refunding.**  
4 s '93 M-S \$1,500,000—Mch 15 1923  
**VAILSBURG BONDS.—Annexed**  
Jan. 1 1905.  
**Sewer.**  
4 1/2 s '04 J-J \$140,000—Jan 1 1934  
4 1/2 s '04 A-O 10,000—Oct 1 1934  
**Water.**  
4 1/2 s '98 A-O \$200,000—Oct 1 1928  
**School.**  
4 s '00 J-J \$6,000—July 1 '15-'20  
4 1/2 s '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.**  
Oct. 1914.  
Total bond. debt (incl.  
water debt)—\$35,406,200  
Sinking funds—8,868,729

Net bonded debt—\$26,537,471  
Water debt (incl. above) \$13,747,000  
Water sinking fund (incl.) \$5,552,208  
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.**  
1914. 1913.  
Real estate—346,273,151 339,378,767  
Personal—57,437,000 56,427,242  
Exempt—510,447 1,504,815  
Net—403,199,704 394,301,194  
(Assessment about full value.)  
Tax (per M) 20.80 20.20  
\$ 1911. 1900.  
Real estate—288,482,718 118,389,585  
Personal—78,014,003 31,716,875  
Exempt—2,628,107 1,271,655  
Net—368,868,614 148,834,805  
(Assessment about full value.)  
Tax (per M) 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 BARBADOES TOWNSHIP**

**SCHOOL DISTRICT.**  
This district is in Bergen County,  
co-terminus with Hackensack.  
4 s '05 F-A \$45,000—Aug 1 '34-'42  
5 s '07 M-S 30,000—Sept 1 '20-'29  
5 s '08 J-J 50,000—July 1 '31-'41  
4 s J-J 42,000—July 1 '20-'33  
4 s F-A 4,000—Aug 15 '30-'33  
5 s J-J 9,000—July 15 '15-'32  
4 1/2 s F-A 10,000—Aug 1 '15-'19  
5 s '10 J-J 10,000—July 1 '15-'19  
4 1/2 s '11 M-N 150,000—May 1 '21-'43  
5 s '13 J-J 70,000—July 1 '23-'42  
BOND. DEBT Oct 9 1914 \$425,000  
Assessed valuation 1913—13,629,665  
School tax (per \$1,000) 1913—\$9.00  
Population in 1913 (est.)—16,000  
INT. at Hackensack Nat. Bank.

**NEW BRUNSWICK.**

This city is situated in Middlesex  
County, Commission gov't. defeated  
in June 1911 and again on Apr. 29 '13.  
**Library Bonds.**  
4 s '02—\$12,000—Sept 1 1932  
**Fire-Dept. Bonds.**  
5 s '07—\$10,500—Nov 1 1917  
4 s '12 J-J 17,500—July 1 1932  
4 s '13—5,675—Jan 1 1933  
**School Bonds.**  
4 s '99—\$24,500—1914-1926  
4 s '05—12,000—Oct 1 1925  
4 s '10—91,000—July 1 '20-'60  
4 s '11—11,500—Sept 1 '21-'32  
4 s '13—25,000—Oct 1 '23-'47  
**Sinking Fund Bonds.**  
3 s '94 M-S \$40,000—Sept 1 1917  
4 1/2 s '94 A-O 95,000—Oct 1 1919  
4 1/2 s '95 M-N 65,000—Nov 1 1920  
4 1/2 s '96 M-N 68,000—Nov 1 1921  
4 s '97 M-N 10,000—Nov 1 1921  
4 s '97 M-N 201,000—May 1 1922  
4 s '97 M-N 97,000—Nov 1 1922  
4 s '98 M-N 110,000—May 1 1923  
3 1/2 s '98 M-N 24,000—July 1 1923  
3 1/2 s '98 M-N 29,000—Aug 1 1923  
4 s '98 M-N 62,000—Nov 1 1923  
3 1/2 s '99 M-N 20,000—Jan 1 1924  
3 1/2 s '99 M-N 2,000—Feb 1 1924  
3 1/2 s '99 M-N 45,000—Mch 1 1924  
3 1/2 s '99 M-N 28,000—Dov 1 1924  
3 1/2 s '99 M-N 5,300—Dec 1 1924  
3 1/2 s '00 M-N 3,375—Feb 1 1925  
3 1/2 s '00 M-N 4,350—Apr 1 1925  
3 1/2 s '00 M-N 3,375—June 1 1925  
3 1/2 s '00 M-N 13,000—Nov 1 1925  
3 1/2 s '01 M-N 1,500—Jan 1 1926  
3 1/2 s '01 A-O 15,950—Apr 1 1926  
3 1/2 s '02 F-A 1,925—Feb 1 1927  
3 1/2 s '02 F-A 12,566—Aug 1 1927  
3 1/2 s '02 J-D 11,600—Dec 1 1927  
3 1/2 s '03 M-N 15,000—May 1 1928  
3 1/2 s '03 M-N 20,766—Nov 1 1928  
3 1/2 s '04 M-S 48,000—Mch 1 19



**NEW BRUNSWICK (Con.)—**  
**Almshouse Bonds.**  
 4s '08 \$10,000.....July 1 1938  
 4s '12 M-N 4,000.....Nov 1 1937

**Re-pavement Bonds.**  
 4s '02 M-S \$50,000.....Sept 1 1932  
 4s '08 --- 16,000.....July 1 1938  
 4s '10 --- 28,000.....July 1 1940  
 4s '11 J-J 15,000.....July 1 1941  
 4s '12 M-N 7,900.....Nov 1 1942

**Park Bonds.**  
 4s '12 J-J \$25,000.....July 1 1942  
 BOND. DEBT Oct 16 1914 \$246,000  
 Imp. & sewer certificates 134,000  
 Sinking fund and cash 76,476  
 Total valuation 1913 15,105,503  
 Tax rate (per \$1,000) 1913 \$21.00  
 Population in 1910 23,388

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.**  
 4s '05 A-O \$100,000.....Oct 2 1935

**School Bonds.**  
 4s '98 J-J \$8,000.....Jan 1 '15-'22  
 4s --- 7,000.....

**Water Bonds.**  
 4s '12 J-J \$105,000.....  
 4s '12 --- 25,000.....July 1 1940  
 BOND. DEBT Oct 16 '14 \$246,000  
 Sinking fund 10,000  
 Assess. val. '13 (34 act.) 2,951,041  
 Tax rate (per \$1,000) 1913 \$22.12

INTEREST payable at Sussex Co. National Bank in Newton.

**NORTH HAMPTON TOWNSHIP.**  
 This township (P. O. Mt. Holly) is in Burlington County.

**School Bonds.**  
 4 1/2s '12 J-J \$45,000.....1914-1959  
 BOND. DEBT Oct 1914 \$45,000  
 School bonds (add'l) 45,000  
 Floating debt 24,500  
 Assess. val. '14 (80% act.) 2,700,000  
 Total tax 1914 (per \$1,000) \$22.60  
 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'n '10, 15,662.

**Fire-House Bonds.**  
 5s '14 J-D \$13,000.....June 1 1934

**Town-Hall Bonds.**  
 5s --- \$42,000.....July 1 '15-'35

**Sinking Fund Bonds.**  
 5s '11 J-D \$135,000.....1935  
 5s '11 J-D 174,000.....June 1 1941

**School Bonds.**  
 5s '06 \$80,000.....part yrly  
 BOND. DEBT May 6 '14 \$713,000  
 Assessed valuation 1913 13,026,807  
 Tax rate (per \$1,000) 1913 \$19.46

**NORTH WILDWOOD.**  
 This borough (P. O. Angelsea) is in Cape May Co. Pop'n '10, 833.

**Refunding Bonds.**  
 5s '14 M-S \$35,000.....Mar 1 1934  
 (Subject to call begin. March 1 1919.)

**Boardwalk Bonds.**  
 5s g '13 \$30,000.....  
 GEN. BD. DT. Oct 1914 \$119,000  
 Floating debt 175,000  
 Sinking fund 20,000  
 Assessed valuation 1913 2,750,000  
 Tax rate (per \$1,000) 1913 \$23.10

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 1/2s '11 M-S \$75,000.....Mch 1 1931  
 4 1/2s '12 A-O (12,000).....Oct 1 1932  
 4 1/2s '12 A-O (30,000).....Oct 1 1932  
 4 1/2s J-D 30,000.....Dec 2 1932  
 5s '13 J-D 132,000.....Dec 1 1933

**Floating Debt Assessment.**  
 4s A-O \$13,000.....Apr 1 1917  
 4 1/2s A-O 10,000.....Apr 1 1918

**Water Bonds.**  
 4s '95 M-N \$47,000.....Nov 1 1925  
 4s '05 M-S 9,000.....Mch 1 1915  
 4s '06 A-O 5,000.....Apr 1 1916  
 5s '07 A-O 12,000.....Apr 1 1917  
 4 1/2s '09 J-D 15,000.....Dec 15 1929

**Refunding Road Bonds.**  
 4s '00 A-O \$42,000.....Apr 1 1915

**Sidewalk Bonds.**  
 4s '06 A-O \$6,000.....Apr 1 1916  
 BOND. DEBT Oct 1914 \$438,000  
 Floating debt 86,901  
 Sinking fund June 1 1914 81,982  
 Assess. val. '14 (80% act.) 7,311,436  
 Total tax (per \$1,000) '14 \$21.70  
 Population in 1910 6,009

INT. at Bank of Nutley.

**OCEAN CITY.**  
 This city is in Cape May County. Commission government approved Aug. 15 1911. Pop. '10, 1,950.

**Improvement Bonds.**  
 5s '97 \$20,000-\$3,000 yearly

**Fire Bonds.**  
 5s '13 s-an \$10,000.....1933  
 5s '08 --- 5,000.....1925

**Streets and Fire Bonds.**  
 4s '02 \$85,000.....1932

**Land-Purchase Bonds.**  
 5s '12 \$12,500.....1942

**Funding Bonds.**  
 5s '11 J-J \$50,000.....July 6 1941  
 5s g '14 F-A 132,000.....Feb 1 1944

**School Bonds.**  
 4 1/2s '05 \$38,000.....1925  
 5s '12 J-J 45,000.....July 15 1942

**Pavilion Bonds.**  
 5s '05 \$5,000-\$1,000 yearly

**Board-Walk Bonds.**  
 5s '05 \$25,000.....1915  
 5s '07 --- 17,000.....1917  
 5s '09 --- 20,000.....1919  
 5s '11 --- 14,000.....1921

**BOND. DEBT Feb 1914 \$427,500**  
 Floating debt 259,316  
 Sinking fund 80,771  
 Assessed valuation 1913 8,199,414  
 Tax rate (per \$1,000) 1914 \$22.50

INT. on bonds of 1912 and 1914 payable at Ocean City.

**ORANGE.**  
 F. G. Coughtry, Comptroller. Orange is situated in Essex County. Incorp. as a town Jan. 31 1860; as a city April 3 1872. Commission gov't approved Apr. 14 1914.

**Water Bonds.**  
 4s '01 F-A \$90,000.....Aug 1 '24-'29  
 4s '08 F-A 200,000.....Feb 1 1938  
 4 1/2s '08 J-D 180,000.....June 1 1938  
 4 1/2s '11 J-D 11,000.....Dec 1 '15-'25

**School-House Bonds.**  
 4 1/2s '98 J-J \$40,000.....July 1 '15-'18  
 4s '02 J-J 42,000.....July 1 '24-'32  
 4s '04 J-D 125,000.....Dec 1 1934  
 4s '05 J-J 15,000.....July 1 1935  
 4s '07 J-D 5,000.....June 1 1937  
 4 1/2s '08 A-O 110,000.....Apr 1 1938  
 4s '09 M-N 8,000.....May 1 1939  
 4 1/2s '11 A-O 55,000.....Apr 1 1941  
 5s '13 F-A 50,000.....Aug 1 1923  
 4 1/2s '13 J-D 150,000.....Dec 1 1943

**City-Hall Bonds.**  
 5s '13 F-A \$50,000.....Aug 1 1923

**Refunding Bonds.**  
 4s '07 J-J \$54,000.....Jan 1 1937

**Sewer Bonds.**  
 5s '92 J-D \$255,000.....June 1 '22-'32  
 5s '93 J-J 190,000.....Jan 2 '15-'32  
 6s '93 F-A 57,000.....Aug 1 '29-'33  
 4 1/2s '06 F-A 125,000.....Aug 1 '15-'21  
 4s '09 J-D 50,000.....June 1 '19-'22

**Ten-Year Street-Impt. Bonds.**  
 5s '07 A-O \$9,885.45 Apr 15 '15-'17  
 5s '08 J-J 8,180.86 July 1 '15-'18  
 5s '12 M-S 20,931.33 Mch 1 '15-'22  
 5s '12 M-N 3,578.33 May 1 '15-'22  
 5s '12 F-A 2,100.61 Aug 1 '15-'22  
 5s '13 A-O 9,981.16 Oct 1 '15-'23

**Playground Bonds.**  
 4s '12 J-J \$25,000.....July 1 1942

**Fire-Apparatus Bonds.**  
 4 1/2s '12 A-O \$3,500.....Oct 1 '15-'18

**Funding Bonds.**  
 4 1/2s '10 J-J \$73,000.....July 1 1935  
 4 1/2s '11 J-J 103,000.....July 1 1936  
 4 1/2s '11 J-D 69,000.....Dec 1 1931

**Electric-Light Bonds.**  
 4s '10 J-J \$90,000.....Jan 1 1960

**Almshouse Bonds.**  
 5s '13 F-A \$900.....Aug 1 1915  
 TOT. FD. DT. Oct 14 '14 \$2,281,758  
 Temporary debt 425,167  
 TOTAL DEBT Oct 14 '14 2,706,925  
 Sinking funds 225,552  
 Water sinking fund (incl.) 84,970  
 Total assessed val. 1914 22,228,541  
 (Assessment 85 to 90% actual value.)  
 Tax rate (per \$1,000) 1914 \$22.60  
 Population in 1910 29,630

INT. at Orange Nat. Bank, Orange.

**PASSAIC COUNTY.**  
 County seat is Paterson.

**Bridge Bonds.**  
 4s '06 J-J \$10,000.....July 1 1919  
 4 1/2s '06 A-O 130,000.....Apr 1 '25-'26  
 4 1/2s '07 M-S 20,000.....Sept 2 '15-'16  
 140,000.....Sept 2 1927  
 4 1/2s '07 M-S 20,000.....Sept 1 1919  
 4 1/2s '12 M-S 46,000.....Sept 1 1929  
 5s '13 A-O 26,000.....Oct 31 1931

**Road Bonds.**  
 4s '08 J-J \$25,000.....July 1 1918  
 4 1/2s '10 J-D 67,500.....Dec 1 1928  
 5s '13 A-O 110,000.....Oct 1 '27, '29, '30

**Court-House Bonds.**  
 4s J-J \$125,000.....Jan '14-'15-'16  
 4s M-N 25,000.....May 1 1919

**Re-building Bonds.**  
 4s M-S \$60,000.....Sept 1 1917  
 4s '04 J-J 300,000.....July 1 '20-'24  
 TOT. DEBT May 6 1914 \$1,039,500  
 Total valuation 1913 176,183,742  
 (Assessment full value.)  
 State & Co. tax (per \$1,000) '13 \$5.815  
 Population in 1910 215,902

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 1911.

**Street & Sewer Funding Bonds.**  
 4 1/2s '14 A-O \$15,000.....  
 City Yard Bonds.  
 4 1/2s '14 A-O \$45,000.....Oct 1 1944

**City-Hall Bonds.**  
 5s '93 A-O \$80,000.....Apr '15-'22  
 4 1/2s '94 M-N 120,000.....Nov '33-'44  
 4s '94 J-J 100,000.....July '23-'32  
 4s '02 F-A 76,000.....Aug 1 1932

**Fire-Dept. Bonds.**  
 4 1/2s '11 J-J \$35,000.....July 1 1931

**Funded Debt Bonds.**  
 4s '04 J-D \$500,000.....June 1 1939

**Street-Improvement Bonds.**  
 4s '05 M-N \$110,000.....May 1 1915  
 4 1/2s '08 M-N 100,000.....May 1 1918  
 4s '09 J-J 85,000.....July 1 1919  
 4 1/2s '10 M-N 70,000.....Nov 1 1920  
 4s '14 A-O 20,000.....Oct 1 1924

**Re-paving Bonds.**  
 4 1/2s '13 J-D \$25,000.....Dec 1 1943

**Market Bonds.**  
 4 1/2s '13 J-D \$20,000.....Dec 1 1933

**School Bonds.**  
 4s '98 F-A \$15,000.....Aug 1918  
 4s '98 J-A 25,000.....April 1915  
 4s '00 J-D 100,000.....June 1 1919  
 4s '04 M-S 70,000.....Mch 1 1929  
 4s '04 M-N 54,000.....Nov '14-'29  
 4s '05 M-S 275,000.....Mch 1 1935  
 4s '06 J-D 36,000.....June 1 1931  
 4 1/2s '07 J-J 81,000.....July 1 1932  
 4 1/2s '08 M-N 200,000.....Nov 1 1933  
 4s '09 J-J 195,000.....July 1 1934  
 4 1/2s '10 J-D 180,000.....June 1 1940  
 4 1/2s '11 J-D 200,000.....1941  
 4 1/2s '13 A-O 165,000.....Apr 1 1943

**Sewer Bonds.**  
 4s '00 J-J \$50,000.....June 30 1920  
 4 1/2s '12 M-S 40,000.....Mch 1922

**Park Bonds.**  
 4 1/2s '12 M-S \$15,000.....June 1 1942  
 4 1/2s '13 J-D 50,000.....Dec 1 1943

**Sewer Refunding Bonds.**  
 4 1/2s '13 A-O \$400,000.....Apr 1 1943  
 4 1/2s '12 M-N 200,000.....Nov 1 1942

**Building Bonds.**  
 4s '04 A-O \$40,000.....Apr 1 1924  
 4 1/2s '10 M-N 25,000.....Nov 1 1930

**Sewer Appropriations.**  
 4s '99 F-A \$18,000.....Aug 1916

**Garage-Destructor Bonds.**  
 4 1/2s '12 M-S \$85,000.....Mch 1 1932

**Rebuilding Bonds.**  
 4s '87 J-D \$20,000.....June '15-'16  
 4s '89 J-D 85,000.....Dec 1914  
 4s '02 M-N 49,000.....May 1 1917  
 4s '02 J-D 38,000.....Dec 1 1922  
 4s '03 A-O 25,000.....Apr 1 1923  
 4s '03 M-N 35,000.....May 1 1923  
 4s '03 J-D 55,000.....Dec 1 1923  
 4s '04 F-A 25,000.....Feb 1 1924  
 4s '04 A-O 35,000.....Apr 1 1924  
 4s '04 M-N 40,000.....Nov 14 1924  
 4s '06 J-D 75,000.....Dec 1 1925  
 4s '05 J-D 115,000.....Dec 1 1926  
 4 1/2s '07 J-J 100,000.....July 1 1937  
 4 1/2s '08 M-N 100,000.....May 1 1937  
 4 1/2s '09 A-O 50,000.....Apr 1919  
 4 1/2s '10 A-O 325,000.....Apr 1 1940  
 TOT. BD. DT. Aug 1 '14 \$5,172,000  
 Floating debt 1,001,905  
 TOTAL DEBT Aug 1 '14 6,173,905  
 Sinking fund 1,027,707  
 NET DEBT Aug 1 1914 5,146,098  
 City property 1914 2,899,000  
 School property 1913 2,273,000  
 Assessed valuation, real 82,253,227  
 Assessed val. personal 17,448,875  
 Second-class RR. property 509,991  
 Total assessed val. 1914 106,002,102  
 Tax rate (per \$1,000) 1914 \$19.10  
 Population in 1910 125,600

INTEREST at City Treas. office or Hanover Nat. Bank, New York

**OVERPECK TOWNSHIP SCHOOL DISTRICT.**  
 This district (P. O. Ridgefield Park) is in Bergen County.

5 1/2s J-D \$26,000.....1915-1927  
 5 1/2s J-D 47,000.....Dec 14 1929  
 5s '10 J-D 7,000.....1929-1930  
 5s '11 J-D 55,000.....June 1 '32-'42

**BOND. DEBT Oct 19 '14 \$135,000**  
 Floating debt 9,200  
 Assessed valuation 1914 4,839,846  
 Total tax (per \$1,000) 1914 \$25.40

INT. at First Nat. Bank, Ridgefield Park.

**PASSAIC.**  
 This city is in Passaic County. Incorp. Apr. 22 1873. Commission gov't adopted July 25 1911.

**City Bonds.**  
 5s '95 J-D \$5,000.....June 1 '15-'19  
 5s '93 J-J 11,500.....July 1 1918  
 5s '96 M-N 10,000.....Nov 1 '15-'24  
 4 1/2s '09 F-A 7,500.....Aug 1 1919  
 3 1/2s '02 M-N 27,000.....May 15-'32  
 3 1/2s '02 J-J 23,000.....Jan 2 '15-'32  
 4 1/2s '12 A-O 59,000.....Apr 1 1942

**Street-Impt. Bonds.**  
 4 1/2s '97 J-J \$40,000.....July 1 '15-'17

**Public Improvements.**  
 3 1/2s '00 F-A \$58,000.....Aug 1 '15-'30

**Funding Bonds.**  
 4 1/2s '08 J-D \$75,000.....Dec 1 '14-'38  
 4 1/2s '10 M-S 196,000.....Mch 1 '15-'30  
 170,000.....Mch 1 '31-'40  
 4 1/2s '10 A-O 70,000.....Oct 1 1933  
 4 1/2s '12 A-O 35,000.....Apr 1 1942  
 4 1/2s '11 J-J 51,000.....July 1 1941  
 4 1/2s g '12 J-D 42,000.....June 1 1942  
 4 1/2s '13 M-N 236,000.....Mar 1 1943

**Public-Park Bonds.**  
 5s '00 J-J \$3,000.....July 1 1915  
 4s '09 A-O 26,000.....Apr 1 1929  
 4 1/2s '11 M-S 75,000.....Mch 1 1961

**School-House Bonds.**  
 4 1/2s '97 J-D \$28,000.....Dec 1 '14-'17  
 3 1/2s '02 J-D 47,000.....Dec 1 '21-'30  
 5s '94 M-S 1,000.....Mar 1 1915  
 4 1/2s '98 M-N 22,000.....Nov 1 '16-'17  
 3 1/2s '00 A-S 28,000.....Oct 1 '19-'20  
 3 1/2s '01 M-S 30,000.....Mch 1 '15-'20  
 4s '04 A-O 20,000.....Oct 1 1924  
 4s '06 M-N 100,000.....May 1 1928  
 4 1/2s '08 M-S 72,250.....Mch 2 1938  
 4s '08 M-N 256,000.....Nov 2 1928  
 4 1/2s '10 A-O 103,000.....Oct 1 1940  
 4 1/2s '12 J-J 109,000.....Jan 1 1942  
 4 1/2s g '12 J-D 62,000.....June 1 1942

**Refunding Bonds.**  
 4 1/2s '14 M-N 373,000.....May 1 1944

**Hospital Bonds.**  
 3 1/2s '02 F-A \$6,000.....Feb 1 1927  
 4s '06 M-S 25,000.....Mch 1 1936

GEN. BD. DT. Oct 1 '14 \$2,306,250  
 Assessment debt (add'l) 371.48  
 Floating debt 122,822  
 Sinking fund 269,695  
 Total assessed val. 1914 47,088,317  
 (Assessment about full value.)

Total tax (per \$1,000) 1914 \$17.10  
 Population in 1910 54,773  
 Population in 1914 (est.) 67,500

INTEREST on school bonds of 1910, 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. Bank, N. Y.; funding bonds due 1942 and city bonds due 1942 at Hobart Trust Co., Passaic, or at Chatham & Phenix Nat. Bank, N. Y.; funding bonds due 1943 at Passaic Trust & Safe Deposit Co. or Equitable Trust Co., N. Y.; on others at Passaic Nat. Bank, Passaic.

**SCHOOL BONDS.**  
 4s --- \$15,000.....Mch 1919  
 4s --- 38,000.....Oct 1915  
 4s --- 18,000.....July 1917  
 4s --- 5,000.....Jan 1922  
 4s --- 37,000.....Oct 1922  
 4s '04 M-S 54,000.....Sept 1 1934  
 4s --- 35,000.....July 1 1935  
 4s '06 M-S 49,000.....Sept 1 1936  
 4s --- 100,000.....1938  
 4s --- 25,000.....1918  
 4 1/2s '11 A-O 47,000.....Apr 1 1941  
 4 1/2s '11 --- 20,000.....July 1 1941  
 4 1/2s '12 M-S 80,000.....Sept 1 1942  
 4 1/2s '14 M-N 115,000.....May 1 '24-'64  
 (\$23,000 every 10 years.)

**City-Hall Bonds.**  
 4 1/2s '08 J-J \$35,000.....July 1 1928  
 4s --- 3,000.....1917

**Funding Bonds.**  
 4 1/2s M-N \$170,000.....Nov 1 1916  
 5s '13 J-D 97,000.....June 2 1923

**Sewer Bonds.**  
 4 1/2s M-N \$41,000.....Nov 1 1916  
 4 1/2s '08 J-J 68,100.....July 1 1918  
 4 1/2s '10 M-N 41,000.....May 1 1920  
 4s --- 23,500.....1923

**Harbor Bonds.**  
 4 1/2s '14 M-S \$3,000.....June 1 1964

**Fire-Department Bonds.**  
 4s --- \$7,200.....1915-1916  
 4 1/2s '04 --- 19,000.....Aug 1 1924

**Street Bonds.**  
 4 1/2s '09 A-O \$125,000.....Oct 1 1924  
 4 1/2s '11 --- 87,000.....Nov 1 1926  
 4s --- 100,000.....1923

**Refunding Water Bonds.**  
 4 1/2s --- \$17,000.....Feb 1 1929

**Water Bonds.**  
 4 1/2s --- \$250,000.....Sept 1922  
 (Subject to call Sept. 1 1907.)  
 4s --- \$25,000.....Jan 1917  
 4s --- 12,000.....July 1916  
 4s --- J-J 80,000.....July 1 1933  
 4s '04 J-D 155,000.....Sept 1 1934  
 4s M-N 100,000.....May 1 1936  
 4 1/2s '10 J-J 50,000.....Jan 1 1940  
 4 1/2s '12 M-S 25,000.....Sept 1 1942

**Hospital Bonds.**  
 4s --- \$5,000.....1916 & 1921

**Assessment Bonds.**  
 4s --- \$16,000.....1916  
 4s --- 10,000.....1919

**Police-Facilities Bonds.**  
 4s --- \$15,000.....1930

TOT. BD. DT. Dec 31 '13 \$2,168,064  
 Floating debt 369,790  
 TOT. DEBT Dec 31 '13 2,537,853  
 Sinking funds 646,353  
 NET DEBT Dec 31 '13 1,891,500  
 Total valuation 1913 20,626,488  
 Total tax (per \$1,000) 1913 \$19.80  
 Population in 1910 32,121

INT. payable in Perth Amboy.

CITY PROPERTY.—Value of property owned by the city on Jan. 1 1912 was \$1,561,958.09.

**PATERSON.** J. J. Curran, Compt. This city is in Passaic County. Incorp. as a city March 19 1851. Commission government defeated Aug. 29 1911.

**Street & Sewer Funding Bonds.**  
 4 1/2s '14 A-O \$15,000.....  
 City Yard Bonds.  
 4 1/2s '14 A-O \$45,000.....Oct 1 1944

**City-Hall Bonds.**  
 5s '93 A-O \$80,000.....Apr '15-'22  
 4 1/2s '94 M-N 120,000.....Nov '33-'44  
 4s '94 J-J 100,000.....July '23-'32  
 4s '02 F-A 76,000.....Aug 1 1932

**Fire-Dept. Bonds.**  
 4 1/2s '11 J-J \$35,000.....July 1 1931

**Funded Debt Bonds.**  
 4s '04 J-D \$500,000.....June 1 1939

**Street-Improvement Bonds.**  
 4s '05 M-N \$110,000.....May 1 1915  
 4 1/2s '08 M-N 100,000.....May 1 1918  
 4s '09 J-J 85,000.....July 1 1919  
 4 1/2s '10 M-N 70,000.....Nov 1 1920  
 4s '14 A-O 20,000.....Oct 1 1924

**Re-paving Bonds.**  
 4 1/2s '13 J-D \$25,000.....Dec 1 1943

**Market Bonds.**  
 4 1/2s '13 J-D \$20,000.....Dec 1 1933

**School Bonds.**  
 4s '98 F-A \$15,000.....Aug 1918  
 4s '98 J-A 25,000.....April 1915  
 4s '00 J-D 100,000.....June 1 1919  
 4s '04 M-S 70,000.....Mch 1 1929  
 4s '04 M-N 54,000.....Nov '14-'29  
 4s '05 M-S 275,000.....Mch 1 1935  
 4s '06 J-D 36,000.....June 1 1931  
 4 1/2s '07 J-J 81,000.....July 1 1932  
 4 1/2s '08 M-N 200,000.....Nov 1 1933  
 4s '09 J-J 195,000.....July 1 1934  
 4 1/2s '10 J-D 180,000.....June 1 1940  
 4 1/2s '11 J-D 200,000.....1941  
 4 1/2s '13 A-O 165,000.....Apr 1 1943

**Sewer Bonds.**  
 4s '00 J-J \$50,000.....June 30 1920  
 4 1/2s '12 M-S 40,000.....Mch 1922

**Park Bonds.**  
 4 1/2s '12 M-S \$15,000.....June 1 1942  
 4 1/2s '13 J-D 50,000.....Dec 1 1943

**Sewer Refunding Bonds**



RAHWAY (Concluded)— 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 and again Sept. 9 1913.

Adjustment Bds. (Opt. any time). 4s '82 M-N \$411,046.46c Nov 1 1922

School Bonds. 4 1/2s M-S \$35,000c & r. Mch 1 1918

Funding Bonds. 5s J-D \$60,000c Dec 1 1941

Filtration-Plant Bonds. 4 1/2s '06 M-N \$35,000c 1936

Water Bonds Renewed. 4s J-J \$185,000c July 1 1932

RIDGEFIELD PARK. This village is in Bergen County. Incorporated July 23 1892.

RIDGEWOOD. This village is in Bergen County. Incorporated in 1894.

ROSELLE. This borough is in Union County. Fire Dept. Bonds.

ROSELLE PARK. This borough is in Union County. Sewer Bonds.

RUTHERFORD. This borough is in Bergen County. School Bonds.

RUTHERFORD SCH. DIST. This city is in Cape May County. Improvement Bonds.

SOMESET COUNTY. Somerville is the county seat. Building Bonds.

SOUTH AMBOY. This city is in Middlesex County. Inc. 1908.

SOUTH ORANGE. This village is in Essex County. Inc. 1869.

TEANECK TWP. SCH. DIST. This district (P. O. Englewood) is in Bergen County.

TRENTON. H. E. Evans, Treasurer. Trenton is in Mercer County.

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TRENTON. H. E. Evans, Treasurer. Trenton is in Mercer County.

Street Bonds. 4s M-N \$40,000c May 1 1932

Park Bonds. 4s '05 F-A \$12,500c & r. Feb 1 1930

BOND. DEBT Mar 24 '14. \$206,000

RUTHERFORD SCH. DIST. 4s '00 J-D \$49,570c June 20 1930

SEA ISLE CITY. This city is in Cape May County. Improvement Bonds.

SCHOOL BOND. DEBT Oct 9 1914. \$152,000

SOMESET COUNTY. Somerville is the county seat. Building Bonds.

SOUTH AMBOY. This city is in Middlesex County. Inc. 1908.

SOUTH ORANGE. This village is in Essex County. Inc. 1869.

TEANECK TWP. SCH. DIST. This district (P. O. Englewood) is in Bergen County.

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TEANECK TWP. SCH. DIST. This district (P. O. Englewood) is in Bergen County.

North Spring Lake Bonds. 5s '99 J-J \$30,000c Jan 1 1929

Funding Bonds. 5s '07 M-N \$56,000c Nov 1 1937

Sewer-Extension Bonds. 4 1/2s '09 F-A \$15,000c Aug 2 1939

SUMMIT. This city is in Union County. Inc. Mch. 1899.

Park Bonds. 4 1/2s '11 F-A \$40,000c Mch 1 1936

School Bonds. 4s M-S \$35,000c Mch 1 1929

Fire-Department Bonds. 4s May \$10,000c May 1 1926

Public-Improvement Bonds. 4s J-D \$6,500c June 15 1927

Sewer Bonds. 4s J-D \$125,000c June 1 1928

Refunding Bonds. 4s J-J \$9,000c Jan 1 1935

Funding Bonds. 4 1/2s '08 J-D \$10,000c June 15 1927

SUSSEX COUNTY. County seat is Newton. Road Bonds.

TEANECK TWP. SCH. DIST. This district (P. O. Englewood) is in Bergen County.

TRENTON. H. E. Evans, Treasurer. Trenton is in Mercer County.

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TRENTON. H. E. Evans, Treasurer. Trenton is in Mercer County.

Crematory. 3 1/2s '01 J-J \$50,000c July 1 1921

Library Bonds. 3 1/2s '01 J-J \$100,000c Jan 1 1931

Hospital Bonds. 4s '04 A-O \$12,500c June 1 1934

Re-paving Bonds. 3 1/2s '02 M-S \$35,000c Sept 1 1932

Street-Department Bonds. 4 1/2s '10 M-S \$9,000c Sept 20 1930

Funding. 4s '04 A-O \$569,000c Oct 1 1934

Sewer Certificates. 5s \$228,100 1915-1917

Refunding. 4s '05 F-A \$9,000c Feb 24 1915

4s '06 M-N 24,000c Nov 1 1915

4s '06 F-A 34,600c Feb 24 1916

4s '06 F-A 44,200c Aug 1 1916

4s '06 A-O 56,100c Oct 1 1916

4s '07 F-A 63,000c Feb 1 1917

4s '07 F-A 75,100c Aug 1 1917

4s '07 M-S 47,300c Sept 27 1917

4s '08 F-A 49,900c Feb 24 1918

4s '08 J-D 50,600c June 22 1918

4s '08 M-N 50,500c Nov 2 1918

4s '09 F-A 29,100c Feb 1 1919

4s '09 M-N 76,700c Nov 1 1919

4s '10 F-A 34,700c Feb 24 1920

4s '10 M-S 67,700c Sept 20 1920

4s '11 M-S 65,300c Mar 1 1921

4s '11 J-D 33,300c Dec 1 1921

4s '11 F-A 31,200c Aug 1 1921

4s '12 F-A 19,200c Feb 20 1922

4s '12 M-N 52,200c Nov 1 1922

4s '13 A-O 34,900c Oct 1 1923

4s '13 F-A 14,500c Feb 20 1923

4s '14 F-A 39,560c Feb 23 1924

Park Improvement. 4s '91 M-N \$25,000c May 1 1916

4s '91 J-D 5,000c Dec 1 1916

4s '92 J-J 2,000c Jan 16 1918

4s '93 A-O 25,000c Apr 1 1918

3 1/2s '01 M-S 20,000c Sept 2 1926

4s '04 J-D 10,000c June 1 1929

4s '05 J-J 14,350c July 1 1930

4s '06 J-D 2,500c June 1 1936

4s '07 J-J 23,000c Jan 1 1932

4s '10 J-D 19,000c June 15 1930

4 1/2s '10 J-D 10,000c Dec 1 1920

4 1/2s '11 M-N \$45,300c Nov 1 1941

4 1/2s '11 J-D 20,000c June 1 1944

A Coupon or registered

Sewer Commissioners

4s '05 J-J \$1,485c Jan 4 1915

4s '05 A-O 1,050c Oct 24 1915

4s '06 A-O 1,595c Apr 2 1916

Sewage-Disposal Bonds.

4s '11 J-J \$10,000c July 1 1941

4s '11 J-D 15,000c Dec 20 1941

Police & Fire Tel. & Tel.

3 1/2s '03 A-O \$40,000c Apr 15 1923

4s '07 A-O 8,000c Apr 1 1927

4 1/2s '10 M-S 5,000c Sept 30 1932

4s '12 F-A 10,500c Aug 1 1932

Alms-House Bonds.

4s '13 M-N \$2,500c Nov 15 1933

Poor Bonds (Cemetery).

4s '13 M-N \$3,000c May 1 1923

CHAMBERSBURG BONDS ASSUMED.

Parks. --- \$100c Past due

WILBUR BONDS, ASSUMED.

Improvement.

5s '95 F-A \$15,000c Aug 1 1915

LOANS PAYABLE BY SPECIAL ASSESSMENT.

Assessed upon City.

Street Improvement.

4s '05 F-A \$16,244.43c Feb 1 1915

4s '06 F-A 21,890.59c Feb 1 1916

4s '06 J-D 8,988.20c Dec 1 1916

4s '07 A-O 21,893.71c Apr 1 1917

4 1/2s '08 A-O 11,522.75c Oct 1 1918

4 1/2s '10 J-D 19,345.56c Dec 1 1920

4s '11 J-D 28,377.00c July 1 1920

4 1/2s '12 J-J 59,317.39c July 1 1922

4 1/2s '13 F-A 36,084.25c Feb 1 1923

Assessed upon property benefited.

Street Improvement.

4s '05 F-A \$64,055.57c Feb 1 1915

4s '06 F-A 106,209.41c Feb 1 1916

4s '06 J-D 11,991.80c Dec 1 1916

4s '07 A-O 67,406.29c Apr 1 1917

4 1/2s '08 A-O 34,777.25c Oct 1 1918

4s '11 F-A 8,800.00c Feb 1 1921

4 1/2s '10 J-D 47,074.44c Dec 1 1920

4s '11 J-D 34,362.30c July 1 1921

4 1/2s '12 J-J 90,537.61c July 1 1922

4 1/2s '13 F-A 15,565.75c Feb 1 1923

WATER LOANS REPORTED SEPARATELY.

City Water.

4s '97 J-J 350,000c Jan 1 '17 & '27

4s '98 J-D 45,000c June 1 1916

3 1/2s '02 A-O 75,000c Apr 1 1922

4s '04 J-D 100,000c July 1 1934

4s '06 J-D 50,000c June 1 1936

4 1/2s '08 M-S 50,000c Mch 1 1938

4 1/2s '08 A-O 100,000c Oct 1 1940

4 1/2s '13 M-S 150,000c Mar 1 1943

4 1/2s --- 500c Past due

4 1/2s '13 A-O 180,000c Oct 1 1943

INTEREST is payable at Treasurer's office in Trenton.

Aug. 1 '14. Oct. 6 '13.

Tot.bd.td.&c. \$7,752,005 \$7,533,658

Sinking funds. 2,177,487 1,963,537

Net debt. --- \$5,574,518 \$5,570,121

Water debt (incl. above) \$1,200,500 \$1,200,500



**TRENTON (Concluded)**—  
**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**.  
 1913. 1912. 1905.  
 \$ \$ \$  
 R. E. 63811,975 34135,911  
 Pers. 11524,416 7413,230  
 Ded. 1942,821 947,338

Net 76244,779 73393,570 40601,803  
 (Assessment about actual value.)  
**Tax (per M.)** 21.80 21.00 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.  
**Fire Department Bonds**.  
 4 1/2% 12 M-N \$8,000.—May 1 '15-'18  
 5% 14 A-O 15,000.—Oct 15 '16-'20  
**School Bonds**.  
 4 1/2% F-A \$60,000.—Feb 1 '17-'28  
 5% F-A 4,000.—Feb 1 1915  
 4 1/2% 1,300.—Feb 1 15-'16  
 4 1/2% 10 S-a 80,000.—Jan 3 '17-'24  
 4 1/2% 70,000.—Mch 1 '25-'32  
 4 1/2% 13 J-J 100,000.—Jan 15 '21-'33  
 4 1/2% 13 F-A 84,000.—Aug 15 '33-'37  
**Street-Improvement Bonds**.  
 4 1/2% 10 A-O \$30,000.—Oct 1 '15-'20  
**Road-Improvement Bonds**.  
 5% \$3,000.—May 1 1915  
 2,500.—May 1 1916  
**BOND. DEBT** Jan 1 '14. \$456,450  
 Floating debt 148,000  
 Total valuation 1913 13,949,050  
 Tax rate (per \$1,000) 1913 \$15.86  
 Population in 1910 21,023

**UNION COUNTY**.  
 County seat is Elizabeth.  
**Refunding Bonds**.  
 4 1/2% 13 J-J \$50,000.—July 1 1933  
**Bridge Bonds**.  
 4 1/2% 12 M-S \$30,000.—Sept 1 1942  
 4 1/2% 14 A-O 35,000.—Oct 1 1934  
**Armory Bonds**.  
 4% 10 M-N \$25,000.—May 4 1925  
**Railway Ave.—Impt. Bonds**.  
 4 1/2% 10 J-J \$13,000.—July 2 1925  
**Hospital Bonds**.  
 4 1/2% 11 J-J \$50,000.—Jan 3 1941  
 4 1/2% 12 J-J 75,000.—Jan 2 1942  
 4 1/2% 12 M-S 85,000.—Sept 1 1942  
 4 1/2% 13 A-O 125,000.—Oct 1 1943  
**Road Bonds**.  
 4% '09 A-O \$70,000&r.—Oct 11 1939  
 4 1/2% 10 M-S 110,000&r.—Sept 1 1940  
 4 1/2% 12 J-J 145,000.—July 1 1942  
 4 1/2% 12 M-S 60,000.—Sept 1 1942  
**Sheridan-House Bonds**.  
 4% '97 J-J \$28,000.—July 1917  
 (Subject to call after July 1907.)  
**Refunding Road Bonds**.  
 4 1/2% 10 J-J \$150,000.—July 1 1920  
**Court-House Bonds**.  
 4% '02 A-O \$579,000.—Oct 1 1942  
**BOND. DEBT** Dec 31 '13 \$1,595,000  
 Sinking fund 126,277  
 Assess. val. '14 (abt. act.) 166,631.178  
 County tax (per \$1,000) '14 \$33.39  
 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.  
**Town-Hall Bonds**.  
 4 1/2% 13 J-J \$348,000.—Jan 1 '18-'41  
**Road Bonds**.  
 4% M-S \$42,500.—Mch 1 1920  
**Water Bonds**.  
 4 1/2% F-A \$10,000.—Feb 1 '16 & '26  
 4 1/2% F-A 14,000.—Feb 1 1936  
 4 1/2% J-J 25,000.—Jan 1 1938  
**GEN. B.D. DT. Jan 1 1914.** \$123,500  
 Assessment (additional) 58,890  
 Floating debt 37,266  
 Sinking fund (incl. water) 5,888  
 Ass'd val. '13 (65% act.) 4,044,314  
 Tax rate (per \$1,000) 1913 \$22.50  
 INT. payable at Rutherford Nat. Bk. \*\$11,730 of this issue assumed by borough of North Arlington which was part of township when bonds were issued.

**UNION TOWNSHIP SCH. DIST.**  
 This district (P. O. Lyons Farms) is in Union County.  
 5% 13 F-A \$48,000.—Aug 1 '32-'43  
**BOND. DEBT** Oct 1913 \$71,000  
 Assess. val. (60% act.) '13 2,400,000  
 Tax (per \$1,000) 1913 \$17.20  
 Population in 1913 (est.) 2,500  
 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**.  
 5% '08 J-J \$57,000.—July 1 1938  
 5% '13 F-D 10,000.—June 1 1943  
**Sewer Bonds**.  
 5% '10 M-S \$25,000.—Sept 1 1940  
 5% '08 J-J 15,000.—July 1 1938  
 5% '14 A-O 75,000.—Apr 1 1944  
**Fire Bonds**.  
 5% '10 J-J \$15,000.—Jan 1 1930  
 5% '11 M-S 10,000.—Sept 1 1941  
 5% '12 M-S 10,000.—Mch 1 1932  
 5% '12 M-N 3,000.—Nov 1 1932  
**School Bonds**.  
 5% '04 M-N \$35,000.—May 1 1919  
 5% '10 M-N 25,000.—May 1 1940  
 5% '14 M-N 25,000.—May 1 1964  
**Water & Sewer Bonds**.  
 5% '09 A-O \$25,000.—Oct 1 1939  
 5% '09 J-J 25,000.—Jan 1 1939  
 5% '11 A-O 30,000.—Apr 1 1941  
 5% '11 J-J 20,000.—July 1 1941  
 5% '12 M-S 20,000.—Mch 1 1942  
 5% '12 F-A 10,000.—Aug 1 1942

**Refunding Bonds**.  
 5% '08 J-J \$25,000.—July 1 1918  
 5% '11 F-A 25,000.—Feb 1 1941  
**Paving Bonds**.  
 5% '11 J-D \$100,000.—June 1 1941  
 5% '11 J-D 80,000.—Dec 1 1941  
 5% '12 M-N 25,000.—May 1 1942  
**Boardwalk Bonds**.  
 5% '04 M-S \$75,000.—Sept 1 1924  
 5% '11 M-S 10,000.—Sept 1 1931  
**Ventnor Avenue Impt. Bonds**.  
 5% '10 M-N \$50,000.—Nov 1 1940  
 5% '12 M-N 10,000.—Nov 1 1942  
**City-Improvement Bonds**.  
 5% '07 F-A \$25,000.—Aug 1 1915  
**City-Hall Bonds**.  
 5% '04 J-D \$45,000.—June 1 1919  
**Park Bonds**.  
 5% '10 J-D \$10,000.—Dec 1 1950  
 5% '12 J-D 5,000.—Dec 1 1952  
 5% '09 A-O 20,000.—Oct 1 1939  
 5% '12 A-O 15,000.—Apr 1 1952  
 5% '14 F-A 25,000.—Feb 1 1954  
**BOND. DEBT** Apr 1914 \$860,000  
 Sinking fund 187,000  
 Assessed valuation 1913 7,246,669  
 Tax rate (per \$1,000) 1913 \$18.40  
 INT. on fire bonds at Guarantee Trust Co., Atlantic City.

**VERONA**.  
 This borough is in Essex County. Inc. 1907. Population 1910, 1,675.  
**School Bonds**.  
 3 3/4% & 4 1/2% \$43,133  
**Water Bonds**.  
 4 1/2% '08 M-N \$54,000.—Nov 1 1928  
 (Subject to call \$3,000 yearly after Nov. 1 1913.)  
**BOND. DEBT** May 1 '14 \$97,133  
 Assessment debt (add'l) 2,531  
 Sinking fund 1,735  
 Assessed valuation 1913 1,992,234  
 Tax rate (per \$1,000) 1913 \$21.40  
 INTEREST on school bonds at the Bank of Montclair, on water bonds at the Montclair Trust Co.

**VINELAND**.  
 This borough is in Cumberland Co. Incorporated in 1880. Commission government adopted Mar. 11 1913.  
**Electric-Light Bonds**.  
 4% F-A \$25,000.—1929  
**Refunding Bonds**.  
 4 1/2% '06 J-D \$35,500.—June 1 1936  
 5% '13 Mar 5,000.—Mar 1 1918  
**Water Bonds**.  
 4% J-D \$95,000.—1929  
**Impt. Certificates**.  
 5% M-S \$18,000.—\$5,000 y'ly.  
**Sewer Bonds**.  
 4% F-A \$45,000.—1929  
**TOTAL DEBT** May 5 '14 \$223,057  
 Sinking fund Apr 2 1913 6,000  
 Ass'd val. '13 (70% act.) 2,886,790  
 Total tax (per \$1,000) 1913 \$22.20  
 Population in 1910 5,282  
 INT. is payable in Vineland.

**WASHINGTON**.  
 This borough is in Warren County. Inc. 1868. Population 1910, 3,567.  
**Sewer Bonds (part every 5 yrs.)**.  
 4% J-J \$59,000.—July 1 '20-'40  
**Park Bonds**.  
 4% J-J \$1,000.—Jan 1 '15-'16  
**BOND. DEBT** Oct 1914 \$69,000  
 Notes outstanding 5,000  
 Assessed valuation 1914 1,902,579  
 Tax rate (per \$1,000) 1914 \$19.50  
 INT. at First Nat. Bank, Wash.

**WEEHAWKEN**.  
 This township is in Hudson County. Incorporated March 15 1859.  
**School Bonds**.  
 4% J-J \$18,000.—1920  
 4% M-S 45,000.—Mch 1 '16-'30  
 4% M-S 25,000.—Mch 1 1931  
 4% J-D 45,400.—Dec 1 1932  
 4% '09 A-O 55,000.—Apr 1 1934  
**Refunding Bonds**.  
 4 1/2% '07 J-J \$35,000.—July 1 1917  
 4 1/2% '07 J-J 33,000.—July 1 1937  
 4 1/2% '10 F-A 67,000.—Feb 1 1920  
**Fire-House Bonds**.  
 4 1/2% '11 J-J \$15,000.—July 1 1931  
**Road Bonds**.  
 4 1/2% '05 J-J \$7,000.—Jan 1 '16-'35  
 4 1/2% '07 J-J 27,000.—July 1 '15-'32  
**Sewerage Disposal Plant Bonds**.  
 4 1/2% '08 J-D \$95,200.—Dec 1 '15-'28  
**BOND. DEBT** Jan 1 1914 \$552,400  
 Improvement certificates 41,660  
 Notes outstanding 138,543  
 Sinking funds 80,197  
 Total assessed val. 1913 21,210,866  
 Total tax (per \$1,000) 1913 \$16.28  
 Population in 1910 11,228  
 INT. on funding, road, sewerage-disposal and on first four issues of school bonds at Hudson Tr. Co.; school bonds due 1934 at Weehawken Trust Co., and on fire bonds at First Nat. Bank, Union.

**WESTFIELD**.  
 This town is in Union County.  
**Sewer, Sidewalk & Road Bonds**.  
 5% '11 J-J \$28,000.—Jan 3 '15-'21  
 5% '13 J-D 30,000.—June 30 '14-'23  
 4 1/2% '14 J-D 41,000.—June 30 '15-'24  
**General Impt. Bonds**.  
 5% '13 J-D \$30,000.—June 30 1943  
**General Impt. Refunding**.  
 4 1/2% '14 J-D \$52,000.—June 30 1944  
**East Broad Street Bonds**.  
 4 1/2% '14 J-D \$17,000.—June 30 1944  
**Repaving Bonds**.  
 5% '13 J-D \$9,000.—June 30 '14-'22  
**Sewer Bonds**.  
 4 1/2% '11 J-J \$16,000.—Jan 3 1921  
 4 1/2% '14 J-D 17,000  
**GEN. B.D. DT. Sept 30 '13** \$151,876  
 Assessment debt (add'l) 95,000  
 Floating debt 167,092  
 Sinking fund 32,096  
 Assessed valuation 1913 9,465,295  
 Tax rate (per \$1,000) 1913 \$19.80  
 Population in 1910 6,420

**WESTFIELD SCHOOL DIST.**  
 5% '90 M-N \$10,000.—Nov 20 1920  
 3 1/2% '08 J-J 50,000.—1920  
 4 1/2% '08 J-J 42,000.—July 15 1938  
 4 1/2% '11 M-S 56,000.—Mch 1 '16-'41  
 4 1/2% '14 J-J 100,000.—Jan 1 '18-'42  
**BOND. DEBT** Oct 1914 \$246,000  
 Assessed valuation 1913 9,465,290  
 INT. payable at Westfield Trust Co. in New York exchange.

**WEST HOBOKEN**.  
 This town is situated in Hudson Co. Inc. 1861. Population 1910, 35,403.  
**School-Building and Sites**.  
 4% M-S \$25,500.—Mch 1 '15-'31  
 4% '04 F-A 120,000.—Aug 1 '15-'54  
 4% '09 A-O 40,000.—Apr 1 '15-'34  
 4 1/2% '14 J-J 78,000.—July 1 '15-'40  
 5% '14 F-A 205,000.—Aug 1 '24-'54  
**Assessment & Renewal Bds. \*\***  
 4% '05 J-J \$100,000.—July 1 1925  
**Refunding Bonds**.  
 4 1/2% '08 J-J \$200,000.—July 1 1938  
 5% '10 J-J 235,000.—1940  
 5% '11 M-N 120,000.—1940  
**Refunding Bonds**.  
 4 1/2% '12 A-O \$35,000.—Apr 1 1942  
**TOT. B.D. DT. Oct 1914.** \$962,938  
 Floating debt 170,000  
 Sinking fund and cash Jan 1 '14 142,576  
 Total valuation 1913 24,707,262  
 (Assessment about full value.)  
 Tax rate (per \$1,000) 1913 \$16.85  
 INTEREST on bonds marked \*\* at the Hudson Tr. Co.; on refunding bonds at Columbia Trust Co., New York City.

**WEST NEW YORK**.  
 This town is in Hudson County (P. O. Station 3, Weehawken.) See V. 93, p. 1413, concerning opinion by Supreme Court holding town liable for interest on certain school bonds.  
**Playground Bonds**.  
 4% '14 M-N \$5,750.—May 1 '15-'19  
**Fire Bonds**.  
 5% '12 J-J 21,000.—July 1 '15-'35  
**Street Bonds**.  
 5% '10 \$5,000.—1920  
 5% '11 J-D 1,100.—Dec 1 1921  
 5% '12 J-J 22,000.—July 1 1922  
 5% '13 26,000.—1920  
**Funding Bonds**.  
 4 1/2% '05 F-A \$150,000.—Aug 1930  
 5% '08 J-J 200,000.—July 1 1938  
 5% '12 A-O 200,000.—Apr 1 1924  
 5% '12 J-J 120,000.—July 1 1927  
**Town Hall Bonds**.  
 5% '14 J-D \$75,000.—June 1 '15-'39  
**School Bonds**.  
 6% '08 J-J \$105,000.—1920  
 (Due \$2,000 yearly, beginning 1912)  
 5% J-J 32,000.—Jan 1 '15-'30  
 5% '06 J-J 60,000.—Jan 1 '15-'44  
 5% '12 J-J 125,000.—Jan 1 '16-'57  
 5% '13 49,500.—Part yearly.  
**Sewer Bonds**.  
 4% A-O \$27,500.—April 1916  
**TOT. B.D. DT. Jan 1 '13.** \$777,150  
 Floating debt 182,871  
 Sinking fund 64,737  
 Assessed valuation 1913 17,693,102  
 Tax rate (per \$1,000) 1913 \$17.21  
 Population in 1910 13,560  
 INTEREST is payable at Hudson Trust Co., West Hoboken.

**WEST ORANGE**.  
 This town is in Essex County. Incorp. Feb. 28 1900. Commission government rejected Jan. 7 1913.  
**Funding Bonds**.  
 4% '09 F-A \$10,000.—Feb 1 1939  
 4 1/2% '11 M-N \$100,000.—May 1 1941  
 4 1/2% '14 M-S 100,000.—Mar 1 1942  
**Refunding Road Bonds**.  
 4% J-J \$45,000.—July 1 1922  
**Sewer Bonds**.  
 4% J-J \$150,000&r.—Jan 1 1934  
 4% '04 M-N 90,000.—Nov 1 1934  
 4 1/2% '07 J-D 142,000&r.—June 1 1917  
**Redemption Bonds**.  
 4 1/2% J-J \$25,000.—Jan 1 1921  
**TOT. B.D. DT. Oct 10 '14** \$752,000  
 Sinking fund (est.) 155,000  
 Total assessed val. 1914 13,563,898  
 (Assessment about full value.)

Tax rate (per \$1,000) 1914 \$23.00  
 Population in 1910 10,980  
 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 Comm. and part at Hoboken Bank for Savings and Howard Savings Inst.; also Trenton Sav. Fund Soc., Trustees estate of H. G. Marquand and Bethel H. Jackson, East Orange.

**WEST ORANGE SCH. DIST.**  
 4% g A-O \$40,000.—Apr 1 '15-'22  
 4% g F-A 10,000.—Feb 1 '23-'24  
 4% '04 M-S \$55,000.—Sept 1 '24-'29  
 4% '05 J-J 76,500.—July 1 '15-'27  
 4 1/2% '08 M-N \$30,000.—Nov 1 '31-'40  
 4 1/2% '12 J-D 55,000.—1932-1942  
 5% '13 M-N 100,000.—May 1 34-'43  
**BOND. DEBT** July 1913 \$202,500  
 Assessed valuation 1912 12,245,873  
 School tax (per \$1,000) 1912 \$4.77  
 Population in 1913 (est.) 12,000  
 INTEREST at U. S. Mort. & Tr. Co., N. Y.; 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 5% (c) \$73,000  
 Borough hall 5% (r) 5,000  
 Jetty 5% (r) 4,000  
 Seawall 5% (r) 20,000  
 Boardwalk 5% (r) 25,000  
**Boro of Wildwood Bonds**.  
 Improvement 5% (c) \$29,500  
 Improvement 6% (c) 50,500  
 Atlantic Ave. 5% (r) 12,000  
 Boardwalk 5% (c) 20,000  
 Debt fund 5% (c) 3,000  
**City of Wildwood Bonds**.  
 Refunding 5% (c) \$41,500  
 Fire-house 5% (c) 12,000  
**Funding Bonds**.  
 5% '14 A-O \$22,000.—Apr 1 1944  
**Fire Apparatus Bonds**.  
 5% '13 J-J \$17,000.—July 1 1938  
 5% '14 A-O 7,500.—Apr 1 1934  
**GEN. B.D. DT. Apr 1914.** \$312,500  
 Assessment debt (add'l) 57,600  
 Floating debt (about) 50,300  
 Sinking fund (about) 40,691  
 Assess. val. '13 (2-3 act.) 6,500,000  
 Total tax (per \$1,000) 1913 \$22.50  
 Population in 1913 (est.) 5,000  
 INT. at N.Y., Camden & Wildwood

**WOODBURY**.  
 This city is in Gloucester County. Inc. Jan. 2 1871. Pop'n '10, 4,642.  
**Fire Bonds**.  
 4 1/2% \$9,000.—Apr 1 1931  
**Sewer Bonds**.  
 4 1/2% \$4,000.—Nov 1 1940  
**School Bonds**.  
 4 1/2% M-N \$1,000.—Subject to call  
 4 1/2% '08 J-J 60,000.—Jan 1 '17-'46  
 4 1/2% '09 J-J 20,000.—Jan 1 47-'56  
**Street Impt. Bonds**.  
 4% '05 J-J \$20,500.—July 1 1925  
 4 1/2% A-O 16,000&r.—Oct 1 1927  
 4 1/2% 16,000.—July 1 1928  
 4 1/2% 3,500.—July 1 1931  
 4 1/2% 13,500.—Jan 1 1933  
 4 1/2% '14 J-J 20,000.—Jan 1 1939  
**Water Bonds**.  
 4% F-A \$32,000.—See below (\$10,000 Feb. 1 1916 and \$10,000 every five years thereafter.)  
 4 1/2% 14 A-O 30,000.—1930-1934  
**Funding Bonds**.  
 4 1/2% '08 J-J \$85,000.—July 1 1938  
**Construction & Impt. Bonds**.  
 4% \$800.—Oct 1 1915  
**GEN. B.D. DT. Jan 1 '14.** \$170,700  
 Water bonds (additional) 32,000  
 School bonds (additional) 82,000  
 Assess. val. '14 (abt. act.) 3,904,299  
 Total tax (per \$1,000) 1914 \$21.50  
 INTEREST payable in Woodbury

ADDITIONAL STATEMENTS.

Place	Bonded Debt	Floating Debt	Assessed Valuation	Tax per \$1,000	Pop'n, 1910.
Absecon, Atlantic County	\$25,000	None	\$490,000	\$23.20	937
Allendale (B), Bergen Co.	None	None	\$798,014	20.50	306
Allentown (B), Monmouth Co.	251,500	338,993	\$2,694,418	19.80	306
Allentown (B), Monmouth Co.	25,500	None	\$435,945	16.80	634
Audubon (B), Camden	32,796	18,000	\$1,208,819	23.00	1,343
Avalon (B), Cape May County	136,000	18,600	\$1,148,492	23.30	230
Avon-by-the-Sea (B), Mon. Co.	156,334	21,894	\$1,278,163	29.80	426
Beach Haven (B), Ocean Co.	79,000	20,500	\$894,133	19.90	272
Bergenfield (B), Bergen Co.	81,000	9,434	\$2,098,750	22.10	1,991
Bernards (Twp), Somerset Co.	\$73,000	None	\$5,601,776	19.90	4,608
Beverly (C), Burlington Co.	42,500	None	\$703,202	27.00	2,140
Bogota (B), Bergen County	62,400	13,800	\$1,695,011	21.00	1,125
Boonton (T), Morris County	51,000	None	\$2,836,998	17.00	4,930
Bordentown (C), Burlington Co.	272,300	None	\$1,262,836	32.10	4,250
Bradley Beach (B), Mon. Co.	209,000	None	\$2,271,300	28.00	1,807
Branchville (B), Sussex Co.	30,000	None	\$357,190	21.83	663
Caldwell (B), Essex County	124,000	None	\$2,322,185	21.90	2,236
Chester Twp., Burlington Co.	97,000	None	\$3,782,651	21.10	5,069
Clayton (B), Gloucester Co.	32,500	None	\$996,900	21.00	1,926
Cliffside Park (B), Bergen Co.	159,000	13,001	\$3,235,185	22.25	3,394
Closter School Dist.	39,521	None	\$994,652	22.00	1,005
Delford (B), Bergen County	54,000	None	\$2,009,765	20.20	2,524
Deptford (Twp), Gloucester Co.	30,000	None	\$1,052,803	23.30	1,807
Dumont School District	54,500	None	\$1,415,800	22.00	1,363
Dunellen School Dist.	29,000	None	\$1,330,000	22.50	3,163
East Newark (B), Hudson Co.	29,000	None	\$3,510,700	14.84	2,076
East Windsor Twp., S.C.H. Dist.	40,000	None	\$1,418,15		



Place	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n. 1910.
Hightstown (B), Mercer Co.	\$35,000	\$16,500	\$1,271,685	\$16.50	1,879
Hillsdale (Twp.), Bergen Co.	52,000	None	1,217,736	\$22.40	1,072
Hillsdale Twp. School District.	52,000	None	1,217,736	\$22.40	1,072
Honokus (B), Bergen Co.	35,000	27,500	760,003	\$22.90	488
Hunterdon County	103,000	23,300	21,098,664	\$4.92	33,569
Jamesburg (B), Middlesex Co.	38,000	1,200	7681,939	\$21.40	2,075
Keyport (B), Monmouth Co.	75,000	None	1,735,194	\$27.70	3,554
Little Ferry School District.	50,500	None	1,073,551	—	—
Lodi School District.	116,000	None	2,187,400	\$22.00	—
Longport (B), Atlantic Co.	120,500	9,802	1,078,190	—	118
Manasquan (B), Monmouth Co.	60,000	4,046	7962,858	\$19.30	1,532
Manasquan School District.	60,000	4,046	7962,858	\$19.30	1,532
Margate City (C), Atlantic Co.	218,000	43,000	3,578,446	\$14.90	129
Matawan (B), Monmouth Co.	70,000	None	1,817,578	\$20.75	1,646
Matawan Twp., Monmouth Co.	32,000	None	1,690,828	\$16.10	1,472
Mendham (B), Morris Co.	33,000	None	7909,445	\$21.20	1,129
Merchantville Sch. Dist.	50,000	None	—	—	—
Metuchen (B), Middlesex Co.	45,000	None	1,864,486	\$20.30	2,138
Metuchen (B), Middlesex Co.	70,000	None	1,090,707	\$17.60	1,584
Montvale (B), Bergen Co.	34,000	10,681	1,564,077	\$22.50	522
Morris Twp., Morris County.	30,000	None	4,230,209	\$17.23	3,161
Netcong (B), Morris Co.	46,000	100	753,914	\$23.28	1,532
Neptune Twp., Monmouth Co.	58,300	None	1,063,255	—	—
New Rockaway Sch. Dist.	30,000	None	1,802,700	\$22.40	437
North Arlington (B), Bergen Co.	40,000	25,000	4,500,000	—	6,117
North Plainfield Sch. Dist.	44,000	None	—	—	—
Oakland (B), Bergen County.	31,801	None	7540,860	\$21.00	568
Ocean County	36,000	—	19,968,907	\$4.43	21,318
Pallsades Park School Dist.	44,500	—	1,606,843	77.00	—
Park Ridge (B), Bergen Co.	105,000	13,820	1,302,162	\$22.90	1,401
Paulsboro (B), Gloucester Co.	46,000	3,000	1,327,160	\$20.40	2,121
Pemberton School District	32,500	None	4,025,578	\$8.70	—
Phillipsburg (T), Warren Co.	212,900	None	7,614,008	\$19.80	13,903
Piscataway Twp., Middlesex Co.	25,400	14,900	3,066,615	\$14.70	3,523
Pitman (B), Gloucester Co.	32,000	12,000	2,054,358	\$19.30	1,950
Pleasantville (B), Atlantic Co.	30,000	None	2,345,672	—	4,390
P. Pleasant (B), Ocean Co.	40,000	13,000	1,463,193	\$20.10	1,003
Pompton Lakes, Passaic Co.	75,000	4,000	1,117,717	—	—
Ramsey School District.	44,000	—	2,233,181	—	—
Red Bank (B), Monmouth Co.	193,000	127,347	7,099,463	—	7,398
Riverside Twp., Burlington Co.	80,000	5,000	1,707,889	—	4,011
Rivervale Twp., Bergen Co.	25,000	4,500	457,517	\$20.10	450
Rockaway (B), Morris Co.	55,000	2,500	990,200	\$22.40	1,902
Rockaway School District.	50,000	—	—	—	—
Roosevelt (B), Middlesex Co.	164,822	None	4,431,770	\$18.40	5,786
Rumson School District	64,870	—	4,500,500	\$21.00	—
Saddle River (Twp.), Bergen Co.	60,000	2,500	2,180,584	\$19.50	3,047
Salem (C), Salem Co.	317,300	None	4,158,598	\$24.00	6,814
Salem County	30,000	None	17,110,929	\$6.00	26,999
Seaside Park (B), Hudson Co.	69,500	5,500	772,932	\$20.10	101
Secaucus (B), Hudson Co.	110,000	24,982	3,484,610	\$14.49	4,740
Somers Point (C), Atlantic Co.	59,500	None	7639,158	—	604
South Orange Twp., Essex Co.	75,000	—	7,876,145	\$17.40	2,979
South River (B), Middlesex Co.	191,000	—	12,413,394	\$20.60	4,772
Sussex (B), Sussex Co.	75,000	—	784,166	—	1,212
Tenafly (B), Bergen Co.	50,500	13,000	3,344,230	—	2,756
Wallington (B), Bergen Co.	76,500	24,318	1,233,711	\$22.90	3,448
Wallington School District.	70,000	—	—	—	—
Wenonah (B), Gloucester Co.	35,000	None	7746,815	\$20.20	645
Woodcliff Lake (B), Bergen Co.	31,500	None	7533,402	\$19.80	470
Woodlyne (B), Camden Co.	30,000	None	8451,777	\$18.90	500
Woodridge (B).	50,000	—	1,094,855	—	1,200
Woodstown (B), Salem Co.	38,000	None	1,203,698	\$20.20	1,013

\* Total debt. y Figures are for 1911. d Figures are for 1912. † 1913 figures. § 1914 figures. h This covers merely a recent issue of bonds; we are not informed as to what is total debt.

## State of Pennsylvania.

ITS DEBT, RESOURCES, ETC.

Admitted as a State ----- One of Original Thirteen  
 Total area of State (square miles) ----- 45,215  
 State Capital ----- Harrisburg  
 Governor (term expires 3d Tues. Jan. 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.

Name and Purpose.	Interest.	Principal.	Outstand'g
Agricultural College bonds, 1872-r	6 F-A	Feb 1 1922	\$500,000
Proceeds of farm sale, 1887	6 Quar	Held in [StateTreas.]	17,000

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.

TOTAL DEBT, &c.	Sept. 30 '14.	Dec. 1 '13.	Dec. 30 '12.	Dec. 1 '11.
Total public debt	\$651,110	\$657,110	\$659,160	\$2,295,510
Sinking fund	804,735	797,831	785,744	2,396,683

Surplus	\$153,625	\$140,721	\$126,584	\$101,173
Unfund. debt (incl. above)	\$134,110	\$113,605	\$134,110	\$134,110

The sinking fund on Sept. 30 1914 consisted of cash balance in banks of \$804,735.04. Balance in treasury, general and sinking funds and State School Fund Dec. 1 1913 was \$7,564,269.78. Collateral inheritance tax collected within fiscal year 1913, \$2,028,738.27.

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:

Years	Real.	Personal.	Total.
1913	\$5,201,745,800	\$1,342,612,761	\$6,544,358,561
1912	4,591,014,590	1,326,095,068	5,917,109,658
1911	4,584,806,925	1,198,861,401	5,783,668,326
1910	4,633,547,665	1,29,650,455	5,763,198,120
1905	3,520,136,662	1,094,468,656	4,614,605,318
1900	2,766,829,685	761,755,893	3,528,585,578
1899	2,728,163,336	859,979,331	3,588,142,667
1898	2,685,199,712	846,751,853	3,431,951,565
1895	2,471,018,204	770,049,820	3,241,068,024
1894	2,389,232,748	658,341,105	3,047,573,853
1892	2,308,767,431	591,007,558	2,899,774,989

The above does not include valuation of railroad property. The State make 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.

\* A member of the Dept. of Internal Affairs in a letter addressed to us under date of June 2 1914 suggests the following reasons for the great increase in assessed values in 1913:

1. There has been a general movement for increase in assessments for taxation purposes of all coal lands in the State. Coal in place has been tremendously increased in assessments in many counties of the State.
2. The constitution of our State restricts the borrowing possibility of cities to 7%. Recently many of the cities have been close to the limit of the borrowing capacity and have been compelled to increase assessed values very largely. It has been easy to do this as the rule for assessment of real estate throughout the State has been, very generally, to assess real estate at but 50% to 60% of its real value.

POPULATION OF STATE—							
1910	7,665,111	1870	3,521,951	1840	1,724,033	1810	810,091
1890	6,302,115	1860	2,906,215	1830	1,348,233	1800	602,365
1890	5,258,014	1850	2,311,786	1820	1,049,458	1790	434,373
1830	4,282,891						

**DEBT LIMITATION.**—In Pennsylvania the limit to the indebtedness of the State, and to the indebtedness of the cities and minor civil organizations in the State, is fixed by the State constitution.

1. *State Indebtedness.*—With regard to the State, the regulations controlling and governing debt creation, payment, &c., are found in Sections 4, 5, 6, 11, 12, 13 and 14 of Article IX of the constitution, and are as follows:

**ARTICLE IX, SEC. 4.** No debt shall be created by or on behalf of the State except to supply casual deficiencies of revenue, repel invasions, suppress insurrection, defend the State in war, or to pay existing debt; and the debt created to supply deficiencies in revenue shall never exceed, in the aggregate at any one time, one million of dollars.

**SECTION 5.** All laws authorizing the borrowing of money by and on behalf of the State shall specify the purpose for which the money is to be used, and the money so borrowed shall be used for the purpose specified, and no other.

**SECTION 6.** The credit of the Commonwealth shall not be pledged or loaned to any individual, company, corporation or association, nor shall the Commonwealth become a joint-owner or stockholder in any company, association or corporation.

**SECTION 11.** To provide for the payment of the present State debt, and any additional debt contracted as aforesaid, the General Assembly shall continue and maintain the sinking fund sufficient to pay the accruing interest on such debt, and annually to reduce the principal thereof by a sum not less than two hundred and fifty thousand dollars; the said sinking fund shall consist of the proceeds of the sales of the public works, or any part thereof, and of the income or proceeds of the sale of any stocks owned by the Commonwealth, together with other funds and resources that may be designated by law, and shall be increased from time to time by assigning to it any part of the taxes or other revenue of the State not required for the ordinary and current expenses of government, and unless in case of war, invasion or insurrection, no part of the said sinking fund shall be used or applied otherwise than in the extinguishment of the public debt.

**SECTION 12.** The moneys of the State, over and above the necessary reserve, shall be used in the payment of the debt of the State, either directly or through the sinking fund, and the moneys of the sinking fund shall never be invested in or loaned upon the security of anything except the bonds of the United States or of this State.

**SECTION 13.** The moneys held as necessary reserve shall be limited by law to the amount required for current expenses, and shall be secured and kept as may be provided by law. Monthly statements shall be published, showing the amount of such moneys, where the same are deposited, and how secured.

**SECTION 14.** The making of profit out of the public moneys, or using the same for any purpose not authorized by law, by any officer of the State, or member or officer of the General Assembly, shall be a misdemeanor, and shall be punished as may be provided by law; but part of such punishment shall be disqualification to hold office for a period of not less than five years.

**(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 provided by law; but any city the debt of which now exceeds seven per centum of such assessed valuation may be authorized by law to increase the same three per centum in the aggregate, at any one time, upon such valuation.

[At the Nov. 1911 election the voters adopted an amendment to the above section which allows the city of Philadelphia, in ascertaining its borrowing capacity, to exclude such debt as may be incurred for the construction or development of subways for transit purposes or for the construction of wharves or docks owned or to be owned by the city and which produce revenue sufficient to pay the interest and principal of such debt. V. 93, p. 1547. We print below the lines added to Section 8.]

"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 included 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.

At the general election in November 1913 the voters approved an amendment which adds Section 15 to Article IX and provides that no obligations issued by any county or municipality, other than Philadelphia, to provide for the construction or acquisition of water-works, subways, underground railways or street railways, or the appurtenances thereof, shall be considered as a debt of a municipality, within the meaning of Section 8 of Article IX, or of this amendment, if the net revenue derived from said property for a period of 5 years, either before or after the acquisition thereof, or where the same is constructed by the county or municipality, after the completion thereof, shall have been sufficient to pay interest and sinking fund charges during said period upon said obligations, or if the said obligations shall be secured by liens upon the respective properties, and shall impose no municipal liability. Where municipalities or counties shall issue obligations to provide for the construction of property, as herein provided, said municipalities or counties may also issue obligations to provide for the interest and sinking fund charge accruing thereon until said properties shall have been completed and in operation for a period of one year; and said municipalities and counties shall not be required to levy a tax to pay said interest and sinking fund charges, as required by Section 10, of Article IX, until after said properties shall have been operated by said counties or municipalities during said period of one year. Any of the said municipalities or counties may incur indebtedness in excess of 7%, and not exceeding 10% of the assessed valuation of the taxable property therein, if said increase of indebtedness shall have been assented to by three-fifths of the electors voting at a public election.

**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 Nov. 1 1913 shows that the total number of savings banks within the State was only eleven. The aggregate deposits of these banks at that date was \$209,112,741 17.

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 unincumbered, 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 \$41,000. . . . . 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 66,000. . . . . 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 \$35,000. . . . . 1941  
(Subject to call \$15,000 in 1921, \$20,000 in 1931.)

4g '12 J-D \$14,000. . . . . June 1 1942  
(Optional \$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.)

5s g '13 J-D \$25,000. . . . . Dec 1 1943  
(Opt. \$5,000 '23 & \$10,000 '23 & '38)

**BOND. DEBT July 1 '14. \$331,000**

Floating debt. . . . . 45,000

Sinking fund. . . . . 4,034

Cash on hand. . . . . 43,814

Assess. val. '13 (40% act.) 8,250,000

Tax rate (per \$1,000) 1913. . . . . \$10.00

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 J-J \$107,500. . . . . July 1 1936  
(Subject to call after July 1 1911.)

4 1/2s '14 J-J \$60,000. . . . . 1944

**TOTAL DEBT July 1 '14. \$167,500**

Sinking fund. . . . . 4,000

Assessed valuation 1914. . . . . 8,382,500

School tax (per \$1,000) 1914. . . . . \$6.50

Population in 1914 (est.) . . . . . 7,200

INT. at Jenkintown Nat. Bank.

**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

4 1/2s '14 J-J 135,000. . . . . Jan 1 1934

**Road Bonds.**

3 1/2s '01 A-O \$550,000. . . . . Oct 1 1931

3 1/2s '02 M-N 550,000. . . . . Nov 1 1932

4s '03 M-N 550,000. . . . . Dec 28 1933

4s '04 M-N 700,000. . . . . May 1 1934

4s '05 M-N 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 '07 A-O 500,000. . . . . Apr 1 1937

4s '08 F-A 1,000,000. . . . . Feb 1 1938

4s '09 A-O 1,000,000. . . . . Apr 1 1939

4s '10 M-S 1,000,000. . . . . Mch 1 1940

4s '11 F-A 1,000,000. . . . . Feb 1 1941

4s '12 J-J 500,000. . . . . Jan 1 1942

4 1/2s '13 J-J 1,000,000. . . . . Oct 1 1942

4 1/2s '14 J-J 1,000,000. . . . . Mar 1 1943

4 1/2s '14 J-J 1,000,000. . . . . Jan 1 1944

**ALLENTOWN SCHOOL DIST.**

3 1/2s '00 J-J \$31,000. . . . . Oct 1930  
(Subject to call.)

**Bonds below due part every 5 years.**

3 1/2s '04 A-O \$51,500. . . . . Oct 1 1932

4s '07 A-O 74,500. . . . . April 1934

4s '07 M-N 41,000. . . . . April 1937

4s '08 M-N 47,000. . . . . Nov 1937

4s '09 F-A 91,000. . . . . Aug 1938

4s '13 J-J 50,000. . . . . July 1943

4s '11 J-J 200,000. . . . . Jan 2 '16-'41

4s '14 J-J 100,000. . . . . July 24-'29 & 34

**BOND. DEBT Oct 14 '14. \$797,500**

Floating debt. . . . . 12,000

Sinking fund (cash & inv.) 191,450

Assess. val. '14 (3/4 act.) 46,621,462

School tax (per \$1,000) 1914. . . . . \$6.50

Population in 1914 (est.) . . . . . 65,000

INTEREST payable in Allentown at Lehigh Valley Trust Co.

**TAX FREE.**—District pays State tax on bonds.

**ALTOONA.**

This city is in Blair County. Incor. 1868. Bonds are all tax-exempt to holders. Population 1910, 52,127.

**Highway Bonds (Opt. after 1917).**

4s '07 J-J \$100,000. . . . . July 1937

Imp. Loan 1895 (Opt. after 1905).

4s g '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 g '94 J-J \$138,000. . . . . July 1 1924

**Refunding Water Bonds.**

4s '06 J-J \$300,000. . . . . July 1 1936

**Investment Assessment Bds.**

4s '10 J-J \$260,000. . . . . July 1 1940

**Refunding Paving Loan of 1904.**

4s '04 J-J \$229,000. . . . . Jan 1 1934

**Street-Improvement Bonds.**

4s '06 J-J \$170,000. . . . . July 1 1936

4s '12 M-S 150,000. . . . . Sept 1 1942

**BOND. DEBT May 19 1914.**

City department. . . . . \$1,050,000

Water department. . . . . 971,000

Sinking funds (city dept.) 216,313

Water sink. fund. . . . . 22,204

Assess. val. '13 (60% act.) 25,350,000

Total tax (per \$1,000) 1913. . . . . \$25.00

a Subj. to call 20 yrs. aft. date.

x 10 yrs. aft. date. s 5 yrs. aft. date

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 \$230,000 & r. . . . . 1915-1935

4s '06 J-D 55,000 & r. Dec 1 1936

**School Bonds.**

4s '00 M-N \$44,500 r. . . . . 1915-1917

4s '09 M-S 90,000. . . . . Mch 1 1939

**Funding Bonds.**

4s '07 A-O \$120,000. . . . . Apr 1 1937

**BOND. DEBT Oct 1914. \$539,500**

Sinking fund. . . . . 59,982

Value school property 1913 1,094,900

Assess. val. '13 (3/4 act.) 26,242,000

School tax (per \$1,000) 1913. . . . . \$10.00

Population in 1914 (est.) . . . . . 60,000

INT. at Cent. Tr. Co., Altoona.

**AMBRIDGE.**

This borough is in Beaver County. Population 1910, 5,205.

**Water Plant Purchase Bonds.**

4 1/2s '13 J-D \$125,000. . . . . June 2 '18-'42

**Garbage Plant & Paving.**

s . . . . . \$35,000

**BOND. DEBT Oct 9 1914. \$160,000**

Floating debt. . . . . 15,000

Assessed valuation 1914. . . . . 3,921,143

ax rate (per \$1,000) 1914. . . . . \$7.50

INT. at Ambridge Sav. & Tr. Co.

**AMBRIDGE SCHOOL DIST.**

5s '13 M-N \$70,000. . . . . 1918, '23, '28, '33, '38 & '43

**BOND. DEBT May 9 '14. \$160,000**

Sinking fund. . . . . 13,180

Assess. val. '13 (1/2 to 3-5 act.) 3,815,000

Population in 1914 (est.) . . . . . 7,000

INT. at Ambridge Sav. & Tr. Co.

**ARCHBALD.**

This borough is in Lackawanna Co.

**Funding Bonds.**

5s '11 M-N \$35,000. . . . . Nov 1 1936

**BOND. DEBT Apr 6 '14. \$40,000**

Floating debt. . . . . 18,000

Assessed valuation 1910. . . . . 6,034,929

Population in 1910. . . . . 7,194

INTEREST payable in Archbald.

**ARMSTRONG COUNTY.**

Kittanning is the county seat.

**Ford City Bridge Bonds (tax-free)**

4 1/2s '14 F-A \$60,000 r. . . . . 1917-1926  
(Subject to call at any time)

**BOND. DEBT Aug 1 '14. \$60,000**

Assessed valuation 1913. . . . . 16,059,727

(Assessment 1-3 actual value)

State & Co. tax (per \$1,000) '13 \$10.00

Population in 1910. . . . . 67,880

INT. payable at County Commissioners' office.

**ARNOLD.**

This borough is in Westmoreland Co.

**Improvement Bonds.**

s 06s '09 . . . . . \$17,500

s . . . . . 45,000. . . . . July 1 1940

**TOTAL DEBT May 1913. \$62,500**

Assess. valuation 1913. . . . . 1,380,999

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 \$26,000 r. . . . . Jan 3 1928

**Water-Improvement Bonds.**

4s '91 A-O \$33,200 r. . . . . Oct 1 1916  
(Subject to call after Oct. 1 1900.)

4s '05 J-D 12,000 r. . . . . Dec 1 1918

**BOND. DEBT Oct 1914. \$71,200**

Temporary loans. . . . . 6,600

Assess. val. '14 (3-5 to 3/4 act.) 1,388,237

Total tax (per \$1,000) 1913. . . . . \$37.50

a Subj. to call 5 yrs. after date.

INTEREST payable at Ashland National Bank or Boro. Treas. office.

**ASPINWALL.**

This borough is in Allegheny Co. Inc. Dec. 28 1892. Pop'n 1910, 2,592

**Water and Light Bonds.**

4 1/2s '97 J-J \$13,000. . . . . Jan 1 1927

**Street and Sewer Bonds.**

4 1/2s '99 J-J \$25,000. . . . . July



**BELLEVUE SCHOOL DISTRICT.**  
High School Building.  
4 1/2's 14 --- \$174,000  
BOND, DEBT Jan 1913 --- \$233,000  
Assessed valuation 1910 --- 7,833,820  
School tax (per \$1,000) 1910 --- \$7.00  
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 1/2's of 1910 are tax-free to holders. Population '10, 1,828.  
**Street-Improvement Bonds.**  
5s '93 M-N \$2,000 Yearly to 1923  
5s '95 F-A 1,000 Yearly to 1915  
5s '97 M-S 4,000 --- 1917-1924  
4s '00 M-S 15,000 Yearly to 1925  
5s '04 M-N 6,000 --- 1920-1931  
5s '06 J-D 35,000 June 1 '15-'35  
5s '07 A-O 25,000 --- 1917-1936  
4 1/2's '09 J-D 10,000 --- 1915-1936  
4 1/2's '10 M-S 10,000 --- Sept 1 1930  
4 1/2's '13 A-O 30,000 --- 1919-1936  
BOND, DEBT June 1914 --- \$138,000  
Sinking fund --- 16,134  
Assess. val. '13 (80% act.) 2,864,910  
Boro tax (per \$1,000) 1913 --- \$8.75  
INT. at Pittsburgh Trust Co

**BEKES COUNTY.**  
Reading is the county seat. Bonds are tax-free to holders.  
3 1/2's 12 M-N \$450,000 Yrly to 1924 (The above issue is the only debt.)  
Sinking fund --- 25,000  
Assess. val. real estate --- 102,918,000  
Assess. val. personal --- 30,642,000  
(Real est. assess. at abt. 70% act.)  
State & Co. tax (per \$1,000) '14 \$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 \$50,000 --- May 1 1942 (Subject to call beginning 1922)  
4s '14 F-A \$15,000 --- Aug 1 1944  
**Street Bonds (opt. beg. 1902).**  
4s '07 M-S \$55,000 --- Sept 1 1927  
**Borough-Improvement Bonds.**  
4s '07 M-N \$36,000 --- Nov 1 1937  
**Old Boro. of Bethlehem Bonds.**  
4s '85 J-J \$37,000 --- Jan 1 61915  
4s '86 A-O 50,000 --- Apr 1 61916  
4s '86 A-O 25,500 --- Apr 1 1916  
4s '90 A-O 8,000 --- Apr 1 21920  
4s '09 A-O 15,000 --- Apr 1 21933  
**Boro. of W. Bethlehem Bonds.**  
3 1/2's '00 F-A \$2,100 --- Feb 1 61930  
3 1/2's '01 J-D 5,000 --- June 1 61931  
3 1/2's '03 F-A 4,000 --- Aug 1 61933  
BOND, DEBT Oct 9 '14 --- \$302,600  
Sinking fund --- 16,561  
Assess. val. '14 (60% act.) 8,106,881  
Total tax rate (per \$1,000) 1913 --- 19.00  
Northampton County side --- \$19.00  
Lehigh County side --- 19.00  
Population in 1910 --- 12,837  
x Subj. to call 10 years after date; x 15 years after date.  
INT. payable at office of Treas.

**BETHLEHEM SCHOOL DIST.**  
3 1/2's J-D \$22,000 --- 1931  
3 1/2's A-O 47,300 --- 1922  
4s '11 J-J 54,000 --- July 1 1941 (Optional after July 1 1921.)  
BOND, DEBT Oct 10 '14 --- \$123,320  
Assess. val. 1913 --- 7,911,320  
School tax (per \$1,000) 1913 --- \$7.00  
Population in 1914 (est.) --- 14,500  
Bonds are tax-free to holder.  
INT. at Lehigh Valley Nat. Bank, Bethlehem.

**BLAIR COUNTY.**  
Holidaysburg is the county seat. All of the bonds are tax-free to holder.  
**Impt. Bonds (opt. after 1917).**  
4s '07 J-J \$200,000 --- Jan 1 1927  
**Bldg. Bonds. (opt. after 1915).**  
3.65's '05 F-A \$160,000 --- Aug 1 1935  
BOND, DEBT Oct 9 '14 --- \$360,000  
Assessed valuation 1914 --- 45,610,253  
County tax (per \$1,000) 1914 --- \$5.00  
Population in 1910 --- 108,858  
INT. at County Treasurer's office.

**BLAIRSVILLE.**  
This borough is in Indiana County. Incorp. in 1826. Pop'n '10, 3,572.  
**Street-Impt. Bonds (tax-free).**  
4 1/2's 13 A-O \$40,000 c. --- 1923-1942  
--- 25,000  
TOTAL DEBT Oct 23 --- \$65,000  
Sinking fund --- 4,500  
Assess. val. '13 (1-3 act.) --- 945,320  
Boro. tax (per \$1,000) 1913 --- \$10.00  
INT. payable at Treasurer's office.

**BRADDOCK.**  
This borough is in Allegheny Co. Inc. June 8 1867. Pop. '10, 19,357.  
4 1/2's 13 J-D 150,000  
**Funding & Street-Impt. Bonds.**  
4s '05 M-N \$109,000  
**Reservoir Bonds.**  
4 1/2's M-S \$57,500  
**Funding & Improvement Bonds**  
4s J-J \$62,000  
**Improvement Bonds.**  
4 1/2's A-O \$48,000  
TOT. DEBT Oct 1914 --- \$125,500  
Tax val. '13 (1/2 actual) --- 12,316,670  
City tax (per \$1,000) 1913 --- \$7.00  
Population 1910 --- 19,357  
INT. at Borough Treasurer's office.

**BRADDOCK SCHOOL DISTRICT.**  
4 1/2's 14 A-O \$230,000 --- Apr 1 '15-'44  
NET DEBT April 1914 --- \$389,000  
Assess. val. '13 (2-3 act.) 12,096,810  
School tax (per \$1,000) 1912 --- \$7.00  
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's '01 M-S \$8,000 c. \$1,000 yearly  
4s '09 J-J \$30,000 --- Jan 1 1930 (Subject to call after Jan. 1 1914.)  
Bridge & Pav. (opt. Apr. 1 '16).  
4 1/2's '11 A-O \$16,000 --- Apr 1 1934  
**Water Bonds (opt. after 1914).**  
4s '09 J-J \$45,000 July 1 '15-'21  
Refunding (opt. Jan. 1 1918).  
4 1/2's 13 J-J \$15,000 --- Jan 1 1933  
**City-Building Bonds.**  
4s Apr \$19,800 --- 1916 & 1926  
**Congress Street Bonds.**  
3 1/2's '06 F-A \$7,000 --- Jan 1 '15-'40  
BOND, DEBT Oct 1914 --- \$140,800  
Sinking fund (cash & bonds) --- 72,124  
Assess. val. '13 (50% act.) 5,300,000  
Total tax (per \$1,000) 1914 --- \$31.00  
INT. at City Treasurer's office.

**BRISTOL.**  
This borough is in Bucks County. Inc. 1720. Population 1910, 9,256.  
**Refunding Bonds (opt. beg. 1933)**  
4s '13 A-O \$9,000 --- Oct 1 1943  
**Water Bonds (Tax-free).**  
4 1/2's '12 F-A \$100,000 Feb 1 '22-'42  
4 1/2's '11 A-O \$63,000 Apr 1 '21-'40  
BOND, DEBT Oct 1914 --- \$172,000  
Assessed valuation 1913 --- 3,100,000  
Tax rate (per \$1,000) 1913 --- \$19.75  
INTEREST at Bristol Trust Co.

**BROOKVILLE.**  
This borough is in Jefferson County  
**Water-Works-Purchase Bonds**  
5s '12 J-J \$107,040 --- Jan 1 '15-'38 (Unpaid bonds opt. after Jan 1 '17.)  
GEN. B.D. DT. Oct 9 1914 --- \$14,500  
Water debt (additional) --- 111,100  
Floating debt --- 5,800  
Assess. val. '14 (60% act.) 1,456,000  
Tax rate (per \$1,000) 1914 --- \$12.00  
Population in 1910 --- 3,003

**BROWNSVILLE.**  
This place is in Fayette County. Incorp. in 1814. Pop'n '10, 2,324.  
**Funding & Impt. Bonds.**  
5s M-N \$1,500 c. \$500 yearly  
**Street-Improvement Bonds.**  
4s A-O \$22,000 c. \$1,000 yearly  
4 1/2's '11 M-N 35,000 c. 1921 '31 & '41  
BOND, DEBT Apr 1914 --- \$54,500  
Assess. val. (1/2 act.) '13 --- 970,000  
City tax (per \$1,000) 1913 --- \$16.00  
Total tax (per \$1,000) 1913 --- \$33.00  
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 \$16,000 c. \$7,000 yearly  
4s '07 J-D 30,000 c. --- 1924-1928  
**Street-Improvement Bonds.**  
4s '06 J-D \$20,000 --- 1922-1924  
**Funding Bonds (opt. beg. 1926).**  
4 1/2's '11 J-J \$50,000 --- 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 \$90,000 c. \$10,000 yrly  
4s A-O 24,000 c. --- 1,500 yrly  
4s J-D 16,000 c. --- 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 \$8.25  
Population in 1910 --- 72,689  
INT. payable at Treasurers' office.

**BUTLER SCHOOL DISTRICT.**  
Bonds are tax-free to holder.  
4s '07 M-S \$56,000 Sep 2 '17, '22, '27  
4s '09 M-S 25,000 Oct '19 & '24  
3 1/2's '00 F-A 32,000 --- 1921-1931  
3 1/2's '01 J-D 6,000 --- 1922  
3s '01 M-S 39,000 --- 1931 (Optional beginning 1916.)  
4s '10 M-N 50,000 --- 1940 (Subject to call \$15,000 in 10 years, \$15,000 in 15 years and \$20,000 in 20 years.)  
4 1/2's '12 A-O 25,000 --- Apr 15 1942 (Optional after 5, 10 and 15 years.)  
4 1/2's '12 A-O \$55,000 --- Apr 1 1922  
BOND, DEBT Oct 1 1914 --- \$233,000  
Sinking fund --- 59,522  
Assessed valuation 1914 --- 10,111,980 (Assessment 30 to 50% actual value)  
Population in 1913 (est.) --- 22,000  
School tax (per \$1,000) 1912 --- \$9.00  
INTEREST payable at Guaranty Safe Dep. & Tr. Co., Butler.

**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's 13 M-S \$12,000 --- Mar 1 1925  
**General Bonds.**  
4s J-D \$15,000 c. Dec 18 '15-'25  
**Paving Bonds.**  
4 1/2's M-N \$27,000 c. Mch 1 '15-'28  
**Sewer Bonds.**  
4s J-D \$26,500 c. Dec 1 '14-'27  
4 1/2's '08 J-D 4,000  
TOTAL DEBT Oct 1914 --- \$84,500  
Sinking fund --- 5,537  
Assess. val. (4-5 act.) 1913 --- 2,524,079  
Tax rate (per \$1,000) 1913 --- \$27.75  
INT. at Borough Treas. office.

**CARBON COUNTY.**  
Mauch Chunk is the county seat.  
**Bridge Bonds (opt. beg. Jan 1 '18).**  
4 1/2's 13 J-J \$50,000 --- Jan 1 1943  
TOTAL DEBT May 1914 --- \$75,750  
Assessed valuation 1913 --- \$26,415,000  
County tax (per \$1,000) 1913 --- \$2.50  
Population 1910 --- 52,846

**CARLISLE.**  
This borough is in Cumberland Co.  
4s --- \$112,500 --- May 1 1924  
4s --- 18,200 --- Apr 1 1924  
4s --- 7,500 --- May 1 1926  
4s --- 17,000 --- May 1 1927  
4s --- 80,000 --- July 1 1941  
**General Borough Purposes.**  
4s A-O \$20,000 --- July 1 1916  
4s J-J 7,300 --- July 1 1921  
**Funding Bonds.**  
4s A-O \$13,000 c. --- April 1 1923  
4s J-D 14,300 c. --- Dec 1 1923  
4s A-O 10,800 c. --- April 1 1925  
**Steam-Roller Bonds.**  
4s J-D \$8,000 c. --- June 1 1922  
BOND, DEBT Jan 1 '14 --- \$208,600  
Floating debt --- 71,265  
Sinking fund --- 16,695  
Assess. val. (2-3 act.) '10 --- 4,395,540  
Total tax (per \$1,000) 1910 --- \$19.00  
Population in 1910 --- 10,303  
INT. at Farmers' Tr. Co., Carlisle.

**CARLISLE SCHOOL DISTRICT.**  
**Building Bonds (Tax-free).**  
4s '14 J-J \$92,000 --- July 1 1944 (Subject to call beg. July 1 1924.)  
BOND, DEBT July 1914 --- \$114,000  
Assessed valuation 1914 --- 4,704,848  
INT. payable at Farmers' Tr. Co., Carlisle.

**CARNEGIE.**  
This borough is in Allegheny Co. Bonds are tax-free to holders.  
**Funding Bonds.**  
4 1/2's 09 J-J \$12,000 --- July 1 '16-'18  
**General-Improvement Bonds.**  
4 1/2's 03 J-D \$23,000 --- June 1 1933  
4s '05 A-O 50,000 --- Apr 1 1935  
**Sewer Bonds.**  
4 1/2's '98 J-D \$41,000 --- June 1 1928  
4 1/2's '01 J-J 10,000 --- Jan 1 1931  
4 1/2's '09 J-J 10,000 --- July 1 '19-'20  
**Street Bonds.**  
4 1/2's '98 J-D \$25,000 --- June 1 1928  
4 1/2's '01 J-J 10,000 --- Jan 1 1931  
4 1/2's '09 J-J 90,000 July 1 '21-'38  
**General Municipal Bonds.**  
4 1/2's '96 J-J \$2,000 --- Jan 15 1915  
4 1/2's '97 M-S 12,000 --- Sept 15 1921  
4 1/2's '09 J-J 13,000 --- July 1 1915  
BOND, DEBT Apr 1914 --- \$303,000  
Assessed valuation 1913 --- 6,330,100  
Tax rate (per \$1,000) 1912 --- \$9.00  
Population in 1910 --- 10,009  
INT. at First Nat. Bank, Carnegie.

**CARRICK.**  
This borough is in Allegheny Co. Incorporated June 21 1904.  
**Park & Equip. Bonds.**  
4 1/2's 13 J-D \$40,000 Dec 1 '18 and every 5 years thereafter  
**Impt. & Sewer Bonds (Tax-free).**  
4 1/2's '11 M-N \$70,000 Nov 1 1916-'41 (Part due every 5 years.)  
TOTAL DEBT Dec 1913 --- \$197,000  
Sinking fund --- 25,000  
Assess. val. '13 (80% act.) 6,011,000  
Population in 1910 --- 6,117  
INT. on bonds of 1914 at Carrick Bank, on others at Iron & Glass Dollar Sav. Bank, Pittsburgh.

**CATASAUQUA.**  
This borough is in Lehigh County.  
**Refunding Bonds (Tax-Free).**  
3 1/2's s-a \$11,700 c. --- 1927  
**Bridge Bonds (Tax-Free).**  
3 1/2's s-a \$8,600 c. --- 1935  
**Water-Works (Tax-Free).**  
4s s-a \$83,900 c. 1930 & 1940  
BOND, DEBT Oct 30 '14 --- \$104,200  
Sinking funds --- 22,200  
Assess. val. '14 (40% act.) 2,676,602  
Boro tax (per \$1,000) 1914 --- \$7.70  
Population in 1910 --- 5,250  
INT. at Nat. Bank of Catasauqua.

**CATASAUQUA SCH. DIST.**  
This district is in Lehigh County.  
4s '11 J-J \$45,000 --- July 1 1941 (Subject to call July 1 1916.)  
4s '12 J-J 30,000 --- July 1 1942 (Subject to call July 1 1922.)  
TOTAL DEBT Apr 1914 --- \$75,000  
Assessed valuation 1913 --- 2,740,410  
School tax (per \$1,000) '14 --- \$10.50  
Population in 1913 (est.) --- 5,500  
INT. at Nat. Bank of Catasauqua

**CHAMBERSBURG.**  
This borough is the capital of Franklin Co. Inc. 1784.  
3 1/2's '03 A-O \$20,000 --- Apr 1 1933 (Subject to call after April 1 1908.)  
4 1/2's 12 M-S \$45,000 --- Sep 1 '15-'42  
**Impt. Bonds (part due every 5 yrs.)**  
4 1/2's '10 J-D \$280,500 --- 1915-1940  
**Ref. Bonds (opt. aft. 1909).**  
3.8s '99 J-J \$90,500 --- July 1 1919  
BOND, DEBT Oct 1914 --- \$391,000  
Assessment notes --- 33,486  
Other notes --- 31,603  
Assess. val. '14 (2-3 act.) --- 6,470,760  
Boro tax (per \$1,000) 1912 --- \$13.00  
Population in 1910 --- 11,800  
INT. at Nat. Bk. of Chambersburg.

**CHARLEROI.**  
This borough is in Washington Co. Inc. Feb. 8 1892. Pop'n '10, 9,615.  
5s '94 --- \$1,300 --- 1915  
5s '96 --- 3,100 --- 1917  
4s '99 --- 66,000 --- 1929  
4s '01 --- 12,000 --- 1925  
5s '04 --- 32,000 --- 1932  
4 1/2's '07 --- 16,000  
**Refunding & Street Bonds.**  
4 1/2's 13 J-J \$17,000 --- July 1 1938  
BOND, DEBT May 1914 --- \$147,400  
Sinking fund --- 10,440  
Assess. val. '13 (60% act.) 3,370,900  
Boro tax (per \$1,000) 1913 --- \$11.00  
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.  
4 1/2's '07 M-N \$12,000 May 1 '22-'25 & 5,000 --- May 1 1928

4 1/2's 12 J-J 70,000 c. July 1 '15-'42 (See V 94, p 1641, for maturity.)  
BOND, DEBT July 1 1914 \$137,500  
Assessed valuation 1914 --- 3,429,919  
School tax (per \$1,000) 1914 --- \$15.00  
INT. at First Nat. Bk., Charleroi.

**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.  
--- s '14 --- \$75,000  
**Refunding Bonds.**  
3 1/2's '99 J-J \$176,000 --- July 1929  
4s '07 J-J 200,000 --- July 1 1937 (Subject to call July 1 1917.)  
**Paving Assessment Bonds.**  
4s \$4,000 c. Iss'd at different dates;  
4 1/2's 246,000 c. no fixed date to maturity; pay 'le every mo. in yr.  
Sewer assess. 5s --- \$2,900  
**City Bonds.**  
3 1/2's '03 A-O \$60,000 c. Apr 1 '23 & '33  
3 1/2's '04 J-J 70,000 c. --- July 1 1934  
4s '09 J-J 70,000 c. --- Jan 1 1939  
4 1/2's 10 J-J \$200,000 c. July 1 '15 & '20  
4 1/2's '11 J-J 100,000 c. --- July 1 1925  
BOND, DEBT Oct 13 '14 \$1,176,000  
Assessment debt (add'l) --- 252,900  
Sinking fund --- 281,790  
Assess. val. '14 (2-3 act.) 19,512,961  
City tax (per \$1,000) 1914 --- \$10.00  
Total tax (per \$1,000) 1914 --- 19.50  
Population in 1910 (Census) --- 38,537  
INT. at City Treasurer's office.

**CHESTER SCHOOL DISTRICT.**  
4 1/2's 12 M-N \$20,000 --- 1932  
--- 160,000 --- 1937 & 1942  
4 1/2's 13 --- 75,000  
**High-School Bonds.**  
3 1/2's '01 J-J \$125,000 c. --- July 1 1931  
4s J-D 30,000 c. --- May 1 1934  
BOND, DEBT Oct 30 '14 \$396,500  
Sinking fund --- 101,188  
Assessed valuation 1914 --- 19,512,961  
School tax (per \$1,000) 1913 --- \$6.00  
Bonds are tax-exempt.  
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 \$51,500 c. ---  
4 1/2's F-A 60,000 c. ---  
4 1/2's A-O 20,000 c. ---  
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 \$57,219 c. July 1 '15-'26  
BOND, DEBT Oct 1914 --- \$57,219  
Assess. val. '14 (1/2 act.) --- 9,200,000  
Poor & bond tax (per M) '14 --- \$2.60  
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 c. --- 1931  
4s M-S 39,400 c. --- 1931  
4s A-O 17,000 c. --- 1930  
4s A-O 49,000 c. --- 1920  
4s J-J 38,500 c. --- 1920  
BOND, DEBT Oct 9 '14 --- \$202,500  
Assessed valuation 1914 --- 11,500,000 (Assessment from 1-3 to 4-5 act. val.)  
Tax rate (per \$1,000) 1914 --- \$7.00  
Population in 1910 --- 31,545  
x Opt. 10 years before maturity; z at any time.  
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 '03 J-J \$29,000 --- July 1 '14-'28  
4 1/2's 12 M-N 25,000 --- Nov 1 1942  
**Refunding Bonds.**  
4s J-J \$76,500 c. --- July 1 1941  
**Re-paving Streets.**  
4 1/2's J-J \$1,500 c. Yrly to 1915  
**Improvement Bonds.**  
4.4s '00 J-J \$17,400 c. --- 1930  
**Water Bonds.**  
4s '97 J-J \$11,000 c. --- Jan 1 1927  
4s '96 J-J 6,900 --- 1926  
BOND, DEBT July 23 '14 --- \$165,400  
Sinking fund --- 10,000  
Assess. val. (1/2 act.) '14 --- 5,441,800  
Total tax (per \$1,000) 1914 --- \$16.00  
INTEREST on street re-paving bonds payable at National Bank of Chester Valley, Coatesville; on ref. and water bonds at Treasurer's office.

**COATESVILLE SCHOOL DIST.**  
3 1/2's A-O \$17,000 c. Oct 1 '15-'31  
4.40s F-A 15,000 c. Feb 1 1920 (Subject to call.)  
4s A-O 15,000 c. --- 1924-1938  
4s '06 J-J 23,000 c. --- Jan 1 1937 (Subject to call \$1,000 yearly beginning Jan 1 1908.)  
4.90s A-O \$4,600 c. --- Apr 1 1916 (Subject to call.)  
4 1/2's 13 J-J 36,000 c. --- 1928-1942  
BOND, DEBT Oct 9 '14 --- \$110,600  
Assess. val. (2-3 act.) '14 --- 6,122,805  
School tax (per \$1,000) 1913 --- \$12.00  
Population in 1914 (est.) --- 13,000  
INTEREST is payable at National Bank of Chester Valley, Coatesville.

**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 '99 J-J \$91,000 --- 1929  
BOND, DEBT Jan 1 1914 --- \$91,000  
Sinking fund --- 2,423  
Assessed val. (real est.) '14 \$3,697,665 (Assessment about 50% actual value)  
Total tax (per \$1,000) 1914 --- \$19.50  
INT. at the Columbia Trust Co.



COLUMBIA COUNTY.

Bloomsburg is the county seat. Bridge Bonds. A-O \$122,613c ---1915-1932 Refunding Bonds. 4s '09 J-J \$4,000 ---1920-1923 10,000 ---1935-1936 Funding Bonds. 4s '07 s-a \$6,240c ---1915-1917 4s '13 F-A 20,000c ---1938-1941 BOND, DEBT Aug 1913. \$200,000 Assess. val. '12 (abt.) ---14,000,000 County tax (per \$1,000) 1912. \$5.00 Population in 1910. ---48,467 INT. payable at Bloomsburg.

CONNELLSVILLE.

This borough is in Fayette County. Incorp. 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 \$3,000c ---1917 Refunding Bonds. 3 1/4s F-A \$14,500c ---1920 (Subject to call after 5 years) '08 A-O \$47,500c ---Oct 1 1933 West Side Bonds. \$12,500c ---S Sewer Bonds (Opt. after 5 years). 4s M-N \$35,000c ---1923 TOT. DEBT May 14 '14. ---\$112,500 Assessed val. '14 (1-3 act.) 5,059,336 Total tax (per \$1,000) 1911. ---\$25.00

CONNELLSVILLE SCH. DIST.

Bonds are all tax-free to holders. School Bonds. 5s g '08 J-D \$3,000c Dec 1 '15-16 2,500c Dec 1 1917 4 1/4s '05 J-D 2,000c Dec 1 '14-19 (See V. S. p. 1624, for maturity.) New Haven Bonds (Assumed). 4 1/4s '10 A-O \$30,000c ---Oct 1 '22-'27 4,000c ---Oct 1 1928 4s M-S 5,000c ---1919 (Subject to call.) BOND, DEBT Oct 1914. ---\$70,000 Assess. val. '12 (1-3 act.) 4,999,981 School tax (per \$1,000) 1911. ---\$12.00 Population in 1910. ---12,845 INT. on bonds due 1914-1917 at Title & Trust Co. of West Penn in Conneltsville; on bonds due 1913-1919 at Safe Deposit & Tr. Co., Pittsburgh; on 4 1/4s of 1910 at First Nat. Bk., Conneltsville; on 4s due 1919 at Second Nat. Bk., Conneltsville.

CONSHOHOCKEN.

This borough is in Montgomery Co. Bonds are tax-free to holder. Street Bonds. 4s ---\$32,000 ---1931 4s ---14,000 ---1936 4 1/4s ---70,000 ---1940 4 1/4s ---5,000 ---1941 4 1/4s '14 ---12,000 ---1935 4 1/4s '13 ---27,000c Apr 1 '28-'43 (Part every 5 years) BOND, DEBT Oct. 10 1914 \$210,000 Sinking fund ---18,650 Assess. val. '13 (30% act.) 3,214,245 Boro. tax (per \$1,000) 1913. ---\$7.50 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 1/4s '13 M-N \$63,000c ---1923-1943 (Part each 5 years) BOND, DEBT Oct 1914. ---\$63,000 Sinking fund ---5,301 Assessed valuation 1913. ---3,250,000 Tax rate (per \$1,000) 1913. ---\$7.00 Population in 1913 (est.) ---7,000 INT. at Tradesmen's Nat. Bank, Conshohocken.

CORAOPOLIS.

This borough is in Allegheny Co A-O \$26,500 ---1926 & 1927 4s J-J 43,000 ---1930 4s A-O 48,000 ---1926 4s J-D 20,000 ---1932 Improvement Bonds. 4 1/4s '07 J-J \$40,000c July 15 1937 Street & Sewer Impt. Bonds. 4 1/4s '08 J-J \$20,000c July 1 1938 BOND, DEBT Oct 1914. ---\$230,000 Floating debt (about) ---40,000 Sinking fund (about) ---30,500 Assess. val. '13 (60% act.) 4,955,920 Total tax (per \$1,000) 1913. ---\$18.05 Population in 1910. ---5,252 INTEREST payable at Coraopolis.

CORRY.

This city is in Erie Co. Inc. 1896. Refund. Bonds (Opt. beg. 1904). 4s '99 M-N \$67,200c ---May 1929 Outstanding Orders. 4s '01 J-J 5,000c ---Jan 1921 Bldg. Repair (Opt. beg. 1908). 4s '03 F-A \$3,500c ---Feb 1923 Paving Bonds (Opt. beg. 1914). 4s '09 M-S \$3,500c ---Sept 1 1929 Sewer Bonds (Opt. beg. 1908). 4s '03 J-D \$8,300c ---Dec 1923 Hatch Judgment Bonds. 4s '05 F-A \$3,400c ---Feb 1925 (Optional after 1910). Fire-Dept. Bonds (Opt. aft. 1910). 4s '05 M-N \$3,000c ---Nov 1925 BOND, DEBT Apr 1914. ---\$93,000 Assessment debt (add'l) ---12,800 Sinking fund ---26,700 Assess. val. '13 (60% act.) 2,130,690 Total tax (per \$1,000) 1913. ---\$31.00 Population in 1910. ---5,991 INT. payable at City Treasury.

CRAFTON.

This borough is in Allegheny Co. Funding Bonds (Tax-free). 4s '09 M-N \$3,000c Nov 1 '20-'22-'25 6,000c Nov 1 '23-'24-'26 6,000c Nov 1 '27-'28 20,000c Nov 1 '37-'38

Sewer, Street & Funding Bonds.

4s '06 J-D \$7,000c June 1 '15-'21 24,000c June 1 '22-'33 30,000c June 1 '34-'36 8,000c ---1916, 1919, 22 & '25 4s '98 M-S { 8,000c ---1916, 1919, 22 & '25 500c ---1926 4s '99 M-S { 6,000c 1914, '18 & '23 2,500c ---1927 4s '01 M-S { 17,000c ---1915-1931 1,000c ---1927 12,000c '20-'21-'24 & '26 4s '03 M-S { 6,000c ---'15, '17 & '28 15,000c ---1929-1931 12,000c ---1932-1933 4s '06 M-S 20,000c ---1917-1936 BOND, DEBT Oct 1 '14. ---\$203,000 Floating debt ---40,300 Sinking fund ---3,394 Assess. val. '13 (80% act.) 6,384,000 Tax rate (per \$1,000) 1914. ---\$6.50 Population in 1910. ---4,583 INT. at First Nat. Bk. in Crafton.

CRAFTON SCHOOL DISTRICT.

Bldg. & Equip. Bds. (Tax-exempt). 4 1/4s '13 J-J \$110,000 Jan 1 '16-'43 4s '05 ---40,000 ---1930 4s '06 ---21,000 ---1931 4s '08 ---34,000 ---1932 4 1/4s '03 ---10,000 ---1933 4 1/4s '09 ---8,000 ---1934 BOND, DEBT Oct 10 1914 \$223,000 Assessed valuation 1913. ---6,261,500 Population in 1914 (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 \$53,000c Dec 1 1932 3 3/4s '03 A-O 125,000c ---Apr 1 1918 Refunding Bonds. 3s '01 J-J \$269,000c Jan 1 1931 BOND, DEBT Oct 10 '14. ---\$223,000 Sinking fund ---233,985 Assess. val. '13 (3/4 act.) ---74,359,255 County tax (per \$1,000) 1913. ---\$4.50 Population in 1910. ---136,152 INT. payable at Co. Treas. office.

DICKSON CITY SCHOOL DIST.

---\$50,000 ---4,000 ---5s '11 M-N \$40,000c May 1 '21 & '31 BOND, DEBT Apr 1914. ---\$94,000 Floating debt ---14,500 Sinking fund (about) ---12,000 Assessed valuation 1913. ---7,336,721 School tax (per \$1,000) 1913. ---\$6.00 Population in 1914. ---10,000 to 11,000 INT. at Providence Bk., Scranton.

DONORA.

This borough is in Washington Co Inc. Feb. 11 1901. Pop'n '10, 8,174. Improvement Bonds. 4 1/4s '10 F-A \$22,000c ---1916-1936 (\$2,000 in every even year.) 4 1/4s '13 J-D 75,000c June 1 '32-'41 (\$7,000 in even, \$8,000 in odd years.) Sewer and Street Bonds. 4 1/4s F-A \$13,000c ---Aug 1 1919 4 1/4s F-A 16,000c ---Aug 1 1924 4 1/4s F-A 19,000c ---Aug 1 1929 4 1/4s F-A 7,000c ---Aug 1 1931 20,000c June 1 '31-'33 35 & '37 4 1/4s '12 J-D 8,000c ---June 1 1938 20,000c June 1 '39-'40 BOND, DEBT May 30 '14 \$210,000 Sinking fund ---17,218 Assess. val. '13 (60% act.) 3,970,114 Borough tax (per \$1,000) 1913 10.00 Total tax (per \$1,000) 1913. ---\$30.00 INTEREST is payable in Donora.

DONORA SCHOOL DISTRICT.

School Bonds (Tax-free). 4 1/4s '06 M-N \$26,000c May 1 '15-'27 4 1/4s '02 M-N 12,000c ---May 1 1919 8,000c ---May 1 1922 4 1/4s '08 F-A 65,208c Aug 1 '15-'35 4 1/4s '13 J-D 100,000c June 1 '32-'41 BOND, DEBT May 7 '14. ---\$224,000 Sinking fund ---17,000 Assess. val. 1913. ---3,978,263 School tax (per \$1,000) 1913. ---\$16.00 INT. payable at Bank of Donora.

DOREANCETOWN SCH. DIST.

This district (P. O. Wilkes-Barre) is in Luzerne County. 5s '11 F-A \$39,000c ---1931 5s '08 11,000c ---1932 5s '12 27,000c ---1933 BOND, DEBT Nov 1913. ---\$77,000 Value of school property, '12. 136,334 School tax (per \$1,000) 1913. ---\$5.00 INT. at Luzerne Nat. Bank.

DUNMORE.

This borough is in Lackawanna Co. Inc. 1864. Population 1910, 17,615. 4 1/4s '14 A-O 65,000c ---Oct 1 '16-'43 Sewer Bonds. 4s g M-S \$9,000c Sept 1 '15 & '19 4 1/4s g A-O 13,000c Oct 1 '18 & '21 Funding Bonds. 4 1/4s g F-A \$8,000c ---Feb 1 '17 & '20 4 1/4s g A-O 79,000c ---Apr 1 '14-'39 General-Impt. Bonds. 4 1/4 g '11 J-J \$62,000c ---Feb 1 '14-'35 4 1/4s '11 F-A 80,000c ---Aug 1 '18-'40 4 1/4s '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. ---\$11.00 Bonds 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 1/4s '08 ---\$65,000c Sept 1 '14-'32 4s ---40,000 ---1915-1922 5s ---37,500 ---1915-1930 4 1/4s '12 ---58,500c June 1 '15-'32

BOND, DEBT May 9 '13 \$227,500 Sinking fund ---17,720 Assessed valuation 1912. ---11,258,999 School tax (per \$1,000) 1912. ---\$7.50 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 1/4s '07 F-A \$3,000c ---Feb 1 '15-'17 Water Bonds (Tax-free). 4 1/4s '95 M-S \$5,000c ---1915 Street Bonds (Taxable). 4 1/4s M-S \$64,000c ---1915-1926 4 1/4s J-J 47,000c ---1915-1930 Street Bonds (Tax-free). 4 1/4s '07 F-A \$65,000c ---Feb 1 '23-'25 Sewer Bonds (Tax-free). 4 1/4s '07 F-A \$20,000c ---Feb 1 '18-'27 General-Improvement Bonds. 4 1/4s '10 A-O \$150,000 ---1920-1940 Sewer Bonds (Taxable). 4 1/4s J-J \$18,000c ---1915-1925 4 1/4s M-S 8,000c ---1915-1917 Bridge Bonds (Taxable). 4s J-D \$16,000c ---1915-1925 BOND, DEBT May 8 '14. ---\$397,000 Assess. val. '13 (50% act.) 14,500,000 Boro. tax (per \$1,000) 1912. ---\$5.50 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 1/4s A-O \$2,000c ---Apr 1 '15-'16 5s J-D 13,000c ---Jan 1 '15-'27 4s F-A 28,000c July 1 '15-'28 5s F-A 5,000c Aug 1 '15-'19 4s A-O 18,000c ---Oct 1 '15-'25 4 1/4s '07 J-D 20,000c June 1 '17-'36 4 1/4s '13 J-J 200,000c July 1 '28-'42 BOND, DEBT Oct 1913. ---\$285,000 Floating debt ---32,000 Assess. val. '13 (4-5 act.) 14,312,880 School tax (per \$1,000) 1912. ---\$2.55 Population in 1913 (est.) ---17,000 INT. on \$200,000 4 1/4s at Duquesne Trust Co. or Bank of Pittsburgh, N. A., Pittsburgh; on \$20,000 4 1/4s at Duquesne Trust Co., and on others at First Nat. Bk., Duquesne.

EASTON.

This city is situated in Northampton Co. Inc. 1886. Pop'n '10, 28,523 Various Municipal Purposes. 4s '14 J-J \$29,700c ---July 1 1944 (Subj. to call beginning July 1 1919.) Sewer-Construction Bonds. 4s '90 J-D \$65,000c ---Dec 1 1920 4s '91 J-D 22,000c ---Dec 1 1921 Sewer & Fire Dept. Bonds. 4s '04 F-A \$16,000c ---Feb 1 1924 Street, Fire & Light Bonds. 4s '94 M-N \$12,300c ---May 1 1924 Street and Sewer Bonds. 4s '97 A-O \$18,600c ---Oct 1 1927 Refunding & Improvement Bds. 3 1/4s '98 A-O \$120,200c ---Apr 1 1928 Street Bonds (opt. 5 yrs. aft. date) 3 1/4s '99 J-J \$1,200c Jan 1 '04-'29 4s '11 M-S 15,400c ---Sept 1 1921 4s '12 J-J 45,000c ---July 1 '17-'42 Ref. Bonds. 3 1/4s '99 J-J \$41,300c Jan 1 '04-'19 Public Playground Bonds. 4s '11 M-S \$3,700c ---Sept 21-'31 Garbage-Disposal Bonds. 4s '10 M-N \$32,000c ---May 1 1929 Municipal-Bldg. & Fire-Sta. Bds. 3 1/4s '02 J-J \$18,000c July 1 '07-'32 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 '13-'28 TOTAL DEBT June 23 '14 \$451,100 Sinking fund ---29,399 Assess. val. 1913 (1/2 act.) 19,201,946 City tax (per \$1,000) 1914. ---\$6.50 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 1/4s '02 A-O \$34,500c ---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 4s '12 A-O 12,000c ---1922 4s '13 A-O 8,000c ---1923 4s '13 A-O 6,000c ---1916-1919 4s '14 J-J 51,000c ---Jan 1 '31-'33 20,000c ---Jan 1 1934 BOND, DEBT Oct 1914 \$285,000 Value of school prop. 1913. \$74,050 Assess. val. '14 (50% act.) 18,334,766 School tax (per \$1,000) 1913. ---\$7.50 Population in 1914 (est.) ---30,000 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. 1896. Street Bonds of 1906 and improvement bonds are tax-free to holder. Population 1910, 5,615 Improvement Bonds. 4 1/4s '11 J-J \$11,000c ---1915-1936 Street Bonds. 5s J-J \$10,500c Part'yly to 1923 5s J-J 12,500c Part'yly to 1924 4 1/4s J-J 40,000c Part'yly to 1930 4 1/4s '06 J-J 54,000c ---Jan 1 '15-'34 4 1/4s '12 J-J 43,000c ---July 1 '15-'19 BOND, DEBT Nov 25 '13. ---\$172,500 Assess. val. (80% act.) 13,349,000 Total tax (per \$1,000) 1913. ---\$9.10 INTEREST payable at East Pittsburgh Savings & Trust Co.

EAST PITTSBURGH SCH. DIST.

School Bonds (Tax-exempt). 5s '13 ---\$5,476.25c ---1915-1925 5s A-O 16,000c ---1915-1925 4 1/4s '06 A-O 36,000c ---Apr 1 '15-'34 BOND, DEBT Oct 30 '14. ---\$57,476 Assess. val. '14 (70% act.) 3,746,905 School tax (per \$1,000) 1914. ---\$9.00 Population in 1914 (est.) ---5,600

INT. payable at East Pittsburgh Savings & Trust Co.

EDGEWORTH.

This borough is in Allegheny Co. Incorp. 1904. Pop'n 1910, 1,229. Sewer Bonds (Exempt State tax). 4s '03 F-A \$3,000c ---1915-'35 Building Bonds (Tax-free). 4 1/4s '14 M-S \$15,000c ---Mar 1 '19-'33 BOND, DEBT Oct 1914. ---\$78,000 Assess. val. '14 (75% act.) 3,672,510 Boro. tax (per \$1,000) 1913. ---\$8.80 Total tax (per \$1,000) 1913. ---\$17.05 INT. at Colonial Tr. Co. Pittsburgh.

EDWARDSVILLE SCH. DIST.

This district is in Luzerne County 5s '04 Oct \$7,000c ---Oct 1 '15-'21 5s '06 Aug 8,000c ---Aug 1 '15-'22 5s '11 May 23,000c ---1935 (Optional after May 1 1928.) 5s '08 A-O 24,000c ---1915-1928 BOND, DEBT Oct 20 '14. ---\$61,200 Assessed valuation '13-'14. 6,131,270 School tax (per 1,000) 1913. ---\$11.00 INTEREST payable in Edwarsville at People's National Bank.

ELLWOOD CITY.

This borough is in Lawrence Co. Fire Dept. Bonds. 4 1/4s '12 J-J \$15,000c July 1 '22-'27-'30 Sewer Street & Bldg. Bonds. 4 1/4s '07 J-J \$20,000c ---1927 5s '97 J-J 12,000c ---1917 (Subject to call after 10 years.) 4 1/4s '06 M-S \$15,000c ---1926 (Subject to call after 10 years.) Sewer and Subway Bonds. 4 1/4s '10 J-J \$40,000c ---1930 (Subject to call after 5 years.) BOND, DEBT Oct 15 '14. ---\$102,000 Sinking fund ---17,505 Assess. val. '13 (40% act.) 1,855,000 City tax (per \$1,000) 1914. ---\$5.00 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 \$9,500c ---Dec 1 '15-'33 4 1/4s '06 M-S \$35,000c ---Sept 1 '21-'36 (Part every 5 years.) 4 1/4s '08 F-A 13,000c ---Aug 1 --- Funding Bonds. 4 1/4s '13 J-J \$10,000c ---Feb 1 '28 & '33 14,000c ---Feb 1 '38 & '43 Building Bonds. 4 1/4s M-N \$5,000c ---May 16 1 Paving Bonds. 4 1/4s M-N \$25,000c ---May 16 '30 '4 BOND, DEBT April 1914. ---\$104,000 Assess. val. (4-5 act.) 14,158,016 Borough tax (per \$1,000) 1914 \$10.00 INTEREST is payable at the Real Estate Sav. & Trust Co., Allegheny

EPHATA.

This borough is in Lancaster Co. Inc. 1892. Bonds tax-free to h Electric-Light Bonds. 4s '03 Jan \$4,500c --- (Subject to call after 1908.) 4s Apr \$6,000c --- (Subject to call after 1914.) Water Bonds. 4s '08 J-J \$45,000c ---1 (Subject to call after 1919.) 4s '10 A-O \$10,000c ---1 (Subject to call after 1915.) BOND, DEBT Jan 1 1914. ---\$65,500 Floating debt ---2,100 Sinking fund ---13,402 Assess. val. (3/4 act.) '13. ---1,289,985 Total tax (per \$1,000) 1913. ---\$14.75 Population in 1910. ---3,192 INT. at Borough Treas. office.

ERIE.

This city is in Erie County. All bonds are tax-free to holder. City Hall Impt. Bonds. 4s '14 J-J \$10,000c ---July 1 1934 Park Purchase Bonds. 4s '14 J-J \$101,000c ---July 1 1934 Fire-Dept. Equip. Bonds. 4s '14 J-J \$12,000c ---July 1 1934 Street Bonds (opt. aft. 10 yrs.). 4s '12 J-J \$10,000c ---Aug 1 1932 4s '12 J-J 5,000c ---Oct 1 1932 Garbage-Destruct.-Wks. Bds. 4s '12 J-J \$17,000c ---Aug 15 1932 Gen. Municipal Impt. Bonds. 4s '12 J-J \$73,300c ---Aug 15 1932 Conduit & Sewer Construc. Bds. 4s '12 J-J \$55,000c ---Oct 1 1932 4s '14 J-J 47,000c ---July 1 1934 Refunding Bonds. 4 1/4s '14 J-J \$311,000c ---Jan 1 1934 (Subject to call beginning Jan 1 1924) BOND, DEBT June 1 '14. ---\$471,300 Sinking fund ---131,567 Value of city property ---3,899,218 Assess. val. (3/4 act.) '14. ---49,216,241 Tax rate (per \$1,000) 1914. ---\$19.75 Population in 1910. ---66,525 INT. at office of City Treasurer.

ERIE SCHOOL DISTRICT.

All bonds tax-exempt to holder 4s '05 J-J \$2,000c ---July 1 1915 4s '07 J-J \$3,000c ---July 1 '15-'20 4s '09 F-A 20,000c ---Aug 1 '25-'28 4s '10 F-A 120,000c ---Aug 1 '15-'38 4 1/4s '13 F-A 150,000c ---Feb 1 '26-'40 4s '04 M-S 75,000c ---Sept 1 '15-'24 4s '11 A-O 63,000c ---Oct 1 '29-'36 4s '00 M-N 5,000c ---May 1 1915 4s '01 M-N 1,000c ---May 1 1915 4s '08 J-D 2,000c ---June 1 1915 4s '08 J-D 59,000c ---Dec 1 '21-'32 4 1/4s '14 F-A 225,000c ---Aug 1 '29-'43 BOND, DEBT Oct 8 '14. ---\$752,000 Assessed valuation 1914. ---49,219,689 Value school prop. 1914. ---1,843,765 School tax (per \$1,000) 1914. ---\$8.50 Population in 1914 (est.) ---80,000 INT. at Marine Nat. Bank, 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 May 1914...\$115,000 Assessed valuation 1913...5,240,420 Tax rate (per \$1,000) 1913...\$8.00 Population in 1910...5,830

FARRELL.

This borough, formerly South Sharon, is in Mercer County. Inc. Dec. 1901. Name changed by decree of court April 15 1912. 4 1/2 '12 A-O \$50,000...Oct 1 1942 Street-Impt. and Funding. 4 1/2 '04 J-J \$100,000...July 1 1934 Sewer Bonds. 4 1/2 '09 M-N \$60,000...May 1 1939 BOND. DEBT Oct 1914...\$250,000 Assess. val. (2-3 act.) 1914...6,000,000 Tax rate (per \$1,000) 1914...\$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 \$50,000...1937 4 1/2 '12 A-O \$29,500...Aug 1 '17-'27 (Part due every 5 years.) 4 1/2 '12 M-N \$30,500...1933 4 1/2 '08 J-J \$30,000...July 1 1938 4 1/2 '12 A-O \$55,000...1919-1939 (Part due every 5 years.) BOND. DEBT Oct 1914...\$195,000 Assessed valuation 1914...5,945,110 (Assessment 1/2 actual value.) School tax (per \$1,000) 1910...\$6.25 Population in 1914 (est.)...15,000 INT. on \$55,000 4 1/2 at First Nat. Bank, Farrell; on others 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 '09 M-S 14,750... 3 1/2 '02 J-J 6,000... 4 1/2 '04 J-J 2,000... Water-Plant-Purchase Bonds. 4 1/2 '08 J-J \$250,000...1915-1938 BOND. DEBT Oct 1914...\$287,750 Sinking fund...58,122 Assessed valuation 1914...5,604,800 Tax rate (per \$1,000) 1914...\$11.00 \* Tax-free to holder

GLASSPORT.

This borough is in Allegheny Co. Inc. July 21 1902. Pop'n '10, 5,540. Funding Bond. 5 1/2 '08 J-J \$39,000...July 1 '15-'38 4 1/2 '02 M-S 10,000...1915-1922 4 1/2 '03 J-D 50,000...1915-1955 BOND. DEBT Oct 1914...\$98,000 Floating debt...16,310 Sinking fund...18,027 Assess. val. '14 (60% act.)...3,954,760 Borough tax (per \$1,000) 1914...\$8.00 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.

GREENSBURG.

This borough is in Westmoreland Co. Inc. 1799. Pop'n '10, 10,012. 4 1/2 '09 J-D \$32,000...June 1 1929 4 1/2 '00 A-O \$37,000...Oct 1 1930 5s '11 M-N 35,000...Nov 1 1931 (Optional after May 1 1912.) 4 1/2 '08 M-S 50,000...1938 (Optional after 1918.) 4s '08 A-O 50,000...Oct 1 1933 4s '06 J-J \$27,000...Jan 1 1936 Refunding & Impt. Bonds. 4s '06 M-N \$325,000...Nov 1 1936 BOND. DEBT Oct 29 '13 \$246,000 Floating debt...37,000 Sinking fund...10,000 Assessed valuation 1913...10,863,575 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 '96 J-J \$20,000... 4s '04 J-J 44,000... 4s '08 J-J 110,000...July 1 1938 BOND. DEBT Oct 6 1913 \$174,000 Assess. val. '13 (3/4 act.)...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 1833. Pop'n 1910, 3,674. Funding & Sewer Bonds (Tax-fr) 4 1/2 '11 J-J \$45,000...Jan 1 '21-'40 TOTAL DEBT Jan 1914...\$83,500 Floating debt...6,696 Sinking fund...8,000 Assessed valuation 1913...1,905,000 (Assessment 1/2 actual value.) Tax rate (per \$1,000) 1914...\$12.50 INT. at Grove City Nat. Bank.

GROVE CITY SCHOOL DIST.

4 1/2 '13 M-N \$75,000...June 1 '28-'42 BOND. DEBT Apr 7 '14...\$105,000 Sinking fund...6,302 Assessed valuation 1913...2,000,000 Tax rate (per \$1,000) 1912...\$16.00

HANOVER TWP. ROAD DIST.

4s '14 \$150,000

HANOVER TWP. SCH. DIST.

This township is in Luzerne Co. School Bonds. 5.40s M-N \$50,000...Nov 1 '14-'25 4s F-A 40,000...Aug 1 '22 & '32 5s '12 F-A (60,000 Aug 1 '27 & '32) (40,000 Aug 1 '37 & '32) s '14 100,000... TOTAL DEBT Oct 1914...\$290,000 Assessed valuation 1913...56,560,000 School tax (per \$1,000) 1913...\$2.00 Population in 1913 (est.)...8,000 INTEREST payable at the Wyoming Valley Trust Co. in Wilkes-Barre.

HARRISBURG.

Harrisburg, the capital of the State is situated in Dauphin Co. Incorpor. Mch. 19 1860. The city assumes payment of State tax on all its bonds. Water Bonds. 4s J-J \$500... 4s J-J 21,000...Jan 1 1916 4s J-J 45,000...July 1 1923 4s J-J 52,700...July 1 1924 3s J-J 65,000...Jan 1 1932 City Bonds. 4s J-J \$49,000...July 1 '17-'24 Public Improvement Bonds. 3 1/2 '18 M-S \$400,400...Sept 1 '15-'25 4s M-S 254,800...Sept 1 '26-'32 4s '07 M-S 308,000...Mch 1 '15-'36 4s '10 M-S 91,000...Sept 1 1915 4s M-S 308,000...Sept 1 '16-'29 4s '13 M-S 110,000...1930-1934 4s '14 M-S 132,000...1935-1940 4s '14 M-S 140,000...Mar 1 '19-'28 BOND. DEBT Oct 10 '14 \$2,036,300 Assessment debt (add'l)...166,100 Sinking fund assets...282,048 Assess. val. '14 (3/4 act.)...49,646,529 Exempt property...\$20,820,290 City tax (per \$1,000) in 1914...9.50 Total tax (per \$1,000) 1914...22.00 Population in 1910...64,186 INT. at office of City Treasurer. Sinking fund receives yearly appropriations 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...Oct 1 1921 4s A-O 18,000...Apr 1 1922 4s A-O 68,500...Oct 1 1922 4s A-O 25,000...Apr 1 1916 4s A-O 53,500...Oct 1 1916 4s J-J 63,000...Jan 1 1917 3 1/2 '18 J-J \$30,000...Apr 1 '15-'33 4s '08 J-J \$27,000...Jan 1 '30-'38 3s J-J 32,000...Jan 1 1921 4s '05 A-O 63,000...Apr 1 '15-'35 4s '08 A-O 43,200...Oct 1 '15-'38 4s '09 A-O 56,000...Oct 1 '14-'39 4s '10 A-O 51,500...Apr 1 1915 (257,500...Apr 1 '16-'40 4s '11 A-O 72,000...Apr 1 '16-'41 4s '12 A-O 78,000...Apr 1 '17-'42 4s '14 A-O 90,000...Apr 1 '19-'44 BOND. DEBT Apr 1 '14...\$1,005,000 Sinking fund assets...192,810 Assess. val. '14 (70% act.)...49,450,000 School tax (per \$1,000) 1914...\$8.50 Value school prop. 1912...\$1,450,000 OPTIONAL.—Bonds are subject to call as follows: \*10 years before maturity, and a15 yrs. before maturity.

HARRISBURG SCHOOL DIST.

All bonds are tax-exempt to holder. Interest payable at office of Treas. 4s A-O \$30,000...Oct 1 1921 4s A-O 18,000...Apr 1 1922 4s A-O 68,500...Oct 1 1922 4s A-O 25,000...Apr 1 1916 4s A-O 53,500...Oct 1 1916 4s J-J 63,000...Jan 1 1917 3 1/2 '18 J-J \$30,000...Apr 1 '15-'33 4s '08 J-J \$27,000...Jan 1 '30-'38 3s J-J 32,000...Jan 1 1921 4s '05 A-O 63,000...Apr 1 '15-'35 4s '08 A-O 43,200...Oct 1 '15-'38 4s '09 A-O 56,000...Oct 1 '14-'39 4s '10 A-O 51,500...Apr 1 1915 (257,500...Apr 1 '16-'40 4s '11 A-O 72,000...Apr 1 '16-'41 4s '12 A-O 78,000...Apr 1 '17-'42 4s '14 A-O 90,000...Apr 1 '19-'44 BOND. DEBT Apr 1 '14...\$1,005,000 Sinking fund assets...192,810 Assess. val. '14 (70% act.)...49,450,000 School tax (per \$1,000) 1914...\$8.50 Value school prop. 1912...\$1,450,000 OPTIONAL.—Bonds are subject to call as follows: \*10 years before maturity, and a15 yrs. before maturity.

HAZLETON.

This city is in Luzerne County. Incorporated 1891; organized 1892. Bonds all opt. 5 yrs. after date. Refund Bds. 4s '12 A-O \$50,000...Apr 1 1942 Sewer Bonds. 4s '08 F-A \$54,200...1938 City-Hall Bonds (opt. aft. 1916). 4s '11 F-A \$75,000...1941 BOND. DEBT Oct 14 '14...\$179,500 Assess. val. (3/4 act.) '13...9,621,375 Tax rate (per \$1,000) 1913...\$7.80 Population in 1910...25,432 INT. payable at office of Treasurer.

HAZLETON SCHOOL DIST.

Building Bonds (Tax-exempt). 4s '01 F-A \$30,000...July 1 '16-'24 4s '11 J-J 60,000...July 1 '24-'33 (Sub. totall 6,000 yly after 1913) 4s '11 J-J 85,000...July 1 '17-'41 4 1/2 '13 J-J (36,000...July 1 '19-'30) (44,000...July 1 '31-'41) BOND. DEBT Oct 1914...\$255,000 Ass'd val. '13 (80% act.)...15,990,841 School tax (per \$1,000) 1914...\$7.65 Population in 1914 (est.)...30,000 INT. payable by City Treasurer.

HOMESTEAD.

This borough is in Allegheny Co. Inc. Oct. 1880. Pop. '10, 18,713. Funding Bonds. 5.4s J-J \$25,000...Jan 1 1918 4s J-J 93,000...July 1 1932 4 1/2 '10 M-N 30,000...May 1 1940 Sewer and Funding Bonds. 5.4s J-D \$8,000...Yly to 1918 Refunding Bonds. 4s J-J \$15,500...July 1 1919 4s J-J 41,000...July 1 1922 4 1/2 '08 A-O 25,000...Apr 1 1928 4 1/2 '09 M-S 24,500...Mch 1 1934 4 1/2 '10 M-N 15,000...May 1 1940 Improvement Bonds. 4 1/2 '12 F-A \$55,000...Aug 1 1934 Garbage Furnace Bonds. 4 1/2 '12 J-J \$15,000...July 1 1917 Water-Works Bonds. 5s A-O \$8,000...Yly to 1916 5.4s A-O 4,000...Yly to 1916 4s J-J 15,000...July 1 1917 4s F-A 20,000...Feb 1 1937 Street-Improvement Bonds. 5.4s M-S \$20,000...Sept 1 1915 4s M-N 20,000...Sept 1 1930 5.4s J-D 3,000...Oct 1 1914 4 1/2 '12 F-A 125,000...Aug 1 1938 BOND. DEBT Oct 1 '14...\$562,000 Water bonds (incl. above)...47,000 Assess. val. '14 (60% act.)...9,732,382 Borough tax (per \$1,000) 1914...\$11.00 INTEREST is payable at the First National Bank, Homestead. Bonds are tax-free to holders.

HOMESTEAD SCHOOL DIST.

4s M-N \$35,000...May 1 1919 4s J-D 20,000...Dec 1 1925 4 1/2 '09 J-J 24,000...July 1 '15-'34 4 1/2 '10 A-O 120,000...Apr 1 1940 4s '04 J-J 20,000...July 1 '15-'29 4.30s '10A-O 25,000...Oct 1 1930 4 1/2 '14 A-O (20,000...1934 & 1939) (15,000...1944) BOND. DEBT Oct 9 '14...\$279,000 Assess. val. '13 (80% act.)...9,694,530 School tax (per \$1,000) 1913...\$10.00 Population in 1913 (est.)...20,000 INTEREST payable in Homestead at the Monongahela Trust Co.

HONESDALE SCHOOL DIST.

This district is in Wayne County. 4s '08 A-O \$50,500...1915-1938 BOND. DEBT Oct 1914...\$51,500 Sinking fund...5,337 Assess. val. '14 (abt. act.)...2,225,140 School tax (per \$1,000) 1914...\$6.50 Population in 1914 (est.)...2,900 INT. at Wayne Co. Sav. Bank, Honesdale.

HUNTINGDON COUNTY.

Huntingdon is the county seat. Court-House Bonds. 3 1/2 '18 A-O \$65,000 Oct 1 '15-'27 BOND. DEBT Oct 9 '14...\$65,000 Assess. val. (40% act.) '14...8,500,063 County tax (per \$1,000) 1914...\$1.00 Population in 1910...38,304 INT. at Union Nat. Bank, Huntingdon.

INDIANA.

This borough is the county seat of Indiana County, Inc. in 1805. Bonds are all tax-free to holder. Paving Bonds. 4s '06 J-J \$32,500...July 1936 4 1/2 '11 A-O \$4,000 Apr 1 '16 & '21 (6,000 Apr 1 '26 & '31) Sewer Bonds, Series C. 4s '03 M-S \$19,000...Sept 1933 Sewer Bonds, Series E. 4 1/2 '09 J-J \$40,000...July 1 '19-'39 Series A and B. 4s '06 M-S \$1,900...Sept 1916 4s '02 M-N \$2,500...May 1922 Buildings Bonds, Series G. 4 1/2 '12 M-N \$20,000...May 1 '17-'42 (Part due each 5 years.) BOND. DEBT July 1914...\$122,900 Assess. val. '14 (1-3 act.)...2,107,843 Borough tax (per \$1,000) '11...\$15.00 Population in 1910...5,749 INT. at Farmers' Bank, Indiana.

INDIANA COUNTY.

Indiana is the county seat. County-Home Bonds (Tax-free). 4s '07 J-J \$125,000...July 1 1919 County Purposes (Tax-free). 3.60s (17,000...Feb 1 1915) (11,400...Apr 1 1917) BOND. DEBT Oct 9 1914...\$154,300 Sinking fund...83,737 Assess. val. '14 (1-3 act.)...16,614,715 County tax (per \$1,000) 1913...\$6.00 Population in 1910...66,210 INT. at Treasurer's office.

INGRAM SCHOOL DISTRICT.

This district (P. O. Pittsburgh) is in Allegheny County. Building Bonds (Tax-free). 4 1/2 '14 M-N \$115,000...May 1 '17-'43 BOND. DEBT May 1 '14...\$127,080 Assessed valuation 1914...2,170,300 (Assessment about 1/2 act. value. Population in 1914 (est.)...3,000 INT. at 1st Nat. Bk., Crafton.

JOHNSTOWN.

This city is in Cambria County. Incorporated Dec. 18 1889. The city pays the State tax on all bonds. Building Bonds. 4 1/2 '14 M-N \$100,000...May 1 '19 & '24 4 1/2 '14 100,000...1934 (Subject to call beginning 1919) Fire Alarm (opt. after 1904) 4s '94 J-J \$8,000...Jan 1 1924 Building Bonds (opt. after 1910) 4s '00 M-S \$60,000...Sept 1 1930 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 1896) 5s '91 M-N \$40,000...May 1 1921 Refund. Bonds (opt. aft. 1921). 3 1/2 '01 J-D \$93,000...June 1 1931 Sewer & Street Impt. (subject to call 10 years after date). 4 1/2 '92 M-S \$25,000...Sept 1 1923 4 1/2 '94 F-A 50,000...Aug 1 1924 4s '96 A-O 20,000...Oct 1 1926 4s '09 A-O 100,000...Oct 1 1939 Bridge Bds. (opt. 10 yrs. aft. date). 4s '05 M-S \$30,000...Mch 1 1935 4s '13 40,000...Oct 1 1943 4 1/2 '13 100,000...Oct 1 1943 BOND. DEBT Apr 6 '14...\$626,000 Sinking fund (bonds & cash) 317,495 Assess. val. 1914...48,612,160 True value (est.)...75,000,000 City tax (per \$1,000) 1914...\$6.00 Population in 1910...55,482 INT. at City Treasurer's office.

JOHNSTOWN SCHOOL DIST.

Bonds all opt. beg. 5 yrs aft. date. 3 1/2 '01 M-N \$46,000...May 1 1931 4s '06 J-D 54,000...June 1 1936 4 1/2 '08 F-A 69,000...Feb 1 1938 4s '09 J-D 35,000...June 1 1939 4 1/2 '10 M-S \$55,000...Sept 1 1940 4 1/2 '12 J-D 95,000...June 1 1927 4 1/2 '13 M-S \$170,000...1933 (Subject to call part yearly) BOND. DEBT July 6 '14...\$524,000 Sinking fund...58,781 Value school prop. 1914...1,334,000 Assess. val. '14 (90% act.)...48,955,055 School tax (per \$1,000) 1914...\$6.50 Population in 1910...55,482 \* 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 1926.) 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 7 '14...\$118,500 Assessed valuation 1913...2,179,000 School tax (per \$1,000) 1913...\$14.00

KANE SCHOOL DISTRICT.

5s '07 A-O \$86,174...Oct 1 '15-'36 BOND. DEBT May 7 '13...\$116,500 Assessed valuation 1913...2,000,000 School tax (per \$1,000) 1913...\$21.60

LACKAWANNA COUNTY.

County seat is Scranton. Funding Bonds. 4s g '03 M-N \$100,000...May 1 '23-'33 4s '08 J-D 180,000...Dec 15 1938 Refunding Bonds. 4s '02 A-O \$225,000...Apr 1 1922 Refunding Court-House Bonds. 4s '06 J-D \$135,000...Dec 1 1936 Road Bonds. 4s '11 A-O \$250,000...Apr 1 '21 & '31 4 1/2 '13 F-A 200,000...Aug 1 1928 4s '14 F-A 100,000...Aug 1 1944 BOND. DEBT Nov 2 '14 \$1,190,000 Floating debt...154,500 Sinking fund Oct 1 '14...156,078 Assess. val. '14 (abt. act.)...180,057,678 County tax (per \$1,000) 1914...\$3.00 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 1931.) Judgment Bds. (Opt. after 1915). 4s A-O \$120,000...July 1 1925 Sewer Bds. (opt. 20 yrs. aft. date). 3 1/2 '04 M-S \$250,000...Sept 1 1934 4s '06 A-O 90,000...Oct 1 1936 Sewer & Fire Dept. Bonds. 4s '10 A-O \$65,000...Apr 1 1940 (Subject to call after April 1 1930.) Street-Improvement Bonds. 4s '08 A-O \$85,000...Apr 1 1938 (Subject to call after April 1 1928.) 3 1/2 M-N \$120,000...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 Apr 1 1905.) BOND. DEBT Oct 9 '14...\$849,000 Sinking fund...1,025,900 Assess. val. '14 (2-3 act.)...28,098,017 City tax (per \$1,000) 1914...\$8.00 Total tax (per \$1,000) 1914...15.50 INT. payable at Treasurer's office.

LANCASTER SCHOOL DIST.

4s g J-J \$16,500...1915-1920 4s g J-J 30,000...Jan 1 1934 4s g J-J 170,000...Jan 1 '15-'31 4s g '07 J-J 60,000...Jan 15 '32-'33-35 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 July 1 '14...\$445,000 Notes outstanding...27,000 Assess. val. '14 (2-3 act.)...28,179,882 School tax (per \$1,000) 1914...\$5.00 INTEREST on the 4s due 1914 to 1920 and 1920 to 1930, and bonds of 1907 and 1909, is payable at the Treasurer's office; on all other bonds at the Union Trust Co., Lancaster. All bonds are tax-free to holders.

LANCASTER COUNTY.

Lancaster is the county seat. Bonds are tax-exempt to holders. Improvement Bonds. 3 1/2 '98 A-O \$87,200...Apr 1 1928 3 1/2 '99 A-O 144,100...Oct 1 1928 3 1/2 '99 A-O 171,100...Apr 1 1929 BOND. DEBT Jan 1 '14 \$402,500 Sinking fund...143,300 Assess. val. '13 (3/4 act.)...130,777,536 County tax (per \$1,000) 1913...\$2.50 Population in 1910...167,029 INTEREST payable in Lancaster.

LANSLOWNE.

This borough is in Delaware Co. Improvement Bonds. 4 1/2 '13 874,000...June 1 '15-'43 (Due \$1,000 in 1915, \$1,500 yrly. 1916 to 1921 incl., \$2,000 1922 to 1927 incl., \$2,500 1928 to 1932 incl., \$3,000 1933 to 1936 incl., \$3,500 in 1937, \$4,000 1938 to 1943 incl.) Sewer & Highway Bonds (tax-free) 5s \$26,500...May 1 1922 4s 17,000...Jan 1 1926 4s 5,000...Jan 1 1927 3 1/2 \$20,500...Jan 1 1929 4s 16,000...Jan 1 1933 4s 4,000...Apr 1 1934 \*Subject to call ann. in amts. on hand BOND. DEBT Nov 1914...\$162,700 Assess. val. '14 (60% act.)...3,687,291 Tax rate (per \$1,000) 1913...\$8.50 Population in 1910...4,066 INT. on 4 1/2s in Lansdowne; on other issues in Philadelphia.

LARKSVILLE SCHOOL DIST.

This district is in Luzerne County. High School Bds. (tax-free) 5s '14 J-J \$5,000...July 1 1920 (30,000...July 25-'30-'35) 4s '14 J-J 30,000...July '40 & '44 Bonds of 1910...\$27,000 District's share of Plymouth Twp. Sch. Dist. bonds...24,603



LARKSVILLE SCH. DIST. (Con.)—TOT. BD. DT. July 1914. \$11,603 Sinking fund (bonds of 1910) 3,000 Assessed valuation 1914—6,477,000 Population in 1914 (est.)—11,000 INT. at Wyoming Valley Tr. Co., Wilkes-Barre.

LATROBE. This borough is in Westmoreland County. Incorp. in 1851. The bonds below are tax-free to holder.

Funding Bonds. 4 1/2 s '14 J-J \$8,000c July 1 '15-'20 18,000c July 1 '21-'29 City-Hall Bonds. 4 1/2 s '03 J-J \$7,500c July 1 1933 Funding & Improvement Bds. 4 1/2 s '09 J-J \$53,000c Jan 1 '14-'39 4 1/2 s '01 M-N 25,000c Nov 1 1931 (Subject to call after 1916.) BOND. DEBT July 1 '14—\$93,500 Floating debt—20,000 Sinking fund—21,000 Assess. val. '14 (60% act.)—5,257,400 Boro tax (per \$1,000) 1914—\$8.00 Population in 1910—8,777 INT. payable in New York.

LATROBE SCHOOL DISTRICT. Bonds below are tax-free to holder Bldg. & Equip. Bonds.

4 1/2 s '13 J-D \$113,000—1915-1942 4 1/2 s '05—8,000 4 1/2 s '09—27,000 4 1/2 s '13—113,000 Funding Bonds. 4 1/2 s '09 J-J \$27,000c Jan 1 '15-'32 4 1/2 s '01—15,000 BOND. DEBT Oct 10 '14—\$162,000 Assess. val. '13 (3/4 act.)—5,275,080 School tax (per \$1,000) 1913—\$10.50 Population in 1913 (est.)—9,000 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 1/2 s '06—\$20,000 4s '10 A-O \$70,000c Apr 1 '15 & '30 70,000c Apr 1 '25 & '30 Refunding Water Bonds. 3 1/2 s A-O \$83,000c Apr 1 '17-'32 (\$21,000 due every 5 years.) Sewer Bds. (Part every 5 years.) 4s '11 A-O \$110,000c Apr 1 '16-'41 Fund. Bonds (\$21,000 ev. 5 yrs.) 3 1/2 s A-O \$43,000c Apr 1 '17-'22 City Bonds (opt. any time.) 4s A-O \$31,500c—1923 TOTAL DEBT Apr 1 '12—\$400,500 Sinking funds—67,780 Assess. val. '11 (2-3 act.)—12,044,337 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—\$118,500c (\$25,000 every 5 years.) BOND. DEBT Nov 1 '14—\$118,500 Sinking fund—22,000 Assess. val. (3/4 act.) '14—12,000,000 School tax (per \$1,000) 1914—\$6.00 INT. at office of Treasurer.

LEBANON COUNTY. Lebanon is the county seat. Bridge Bonds. 4s '04-OA-O \$29,850c—1919-1934 4s '09 A-O 700 BOND. DEBT Oct 9 '14—\$54,850 Sinking fund—3,300 Assess. val. (3/4 act.) '14—42,902,905 County tax (per \$1,000) 1914—\$2.50 Population in 1910—59,565 INT. at County Treasurer's office.

LEHIGH COUNTY. Allentown is the county seat. Funding & Improvement Bonds. 4s '09 A-O \$200,000c—Apr 1 1924 (Subject to call after April 1 1914.) 4s '10 M-N \$125,000c May 1 '15-'35 (\$25,000 every 5 years.) BOND. DEBT Apr 1 '14—\$325,000 Sinking fund—79,230 Assessed valuation 1913—85,404,104 (Assessment 50 to 60% actual value.) County tax (per \$1,000) 1913—\$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 \$59,000c—1934 (Subject to call after 1909.) 4s M-N \$5,000c—1939 (Subject to call after 10 years.) Hose-House Bonds (Tax-exempt) 5s '08 F-A \$4,500c—Feb 1 1938 (Subject to call after Aug. 1 1913.) Paving Bonds (opt. aft. 1916). 4s '06 F-A \$20,500c—Aug 1 1936 BOND. DEBT May 1914—\$113,500 Assess. val. '13 (abt act.)—3,227,193 Tax rate (per \$1,000) 1912—\$22.50 Population in 1910—8,166 INTEREST at Treasurer's office.

LIGONIER. This boro. is in Westmoreland Co. Incorp. in 1734. Pop'n 1910 1,575. 4 1/2 s '12 F-A \$65,000c—1917-1942 (Part due every 5 years) TOTAL DEBT Oct 9 '14—\$65,000 Assess. val. (70% act.) '13—1,026,000 Tax rate (per \$1,000) 1913—\$20.50 INT. at Mellon Nat. Bank, Pittsburgh.

LOCKHAVEN. This city is in Clinton County. Inc. Mch. 28 1870. Pop. '10, 7,772 Refunding Bonds. 4s '98 J-D \$25,000c—Dec 1 1918 3 1/2 s '04 M-N \$4,500c—May 1 1924 3 1/2 s '03 A-O 10,000c—Oct 1 1923 (Subject to call after Oct. 1 1908.) 3 1/2 s '10 J-J 8,500c—July 1 1920 (Subject to call after July 1 1912.) 3 1/2 s '10 M-N 15,000c—Nov 1 1930 (Subject to call after Nov. 1 1920.) 4s '07 J-J \$20,000c—Jan 1 1927 (Subject to call after Jan. 1 1912.) City Bonds. 4s '95 M-N \$25,000c—May 1 1915 TOTAL DEBT Oct 1914—\$197,500 Water bonds (included)—137,500 Sinking fund—9,682 Assess. val. (1-3 act.) '13—3,294,145 Total tax (per \$1,000) 1912—\$23.00 State tax on bonds is paid by city. INT. at City Treas. office. z Opt. in or after earlier year.

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 1/2 s '00 M-S \$5,000c—Mch 1 1920 3.65s '97 F-A 8,000c—Aug 1 1917 3 1/2 s '02 M-N 34,000c—May 2 1922 4 1/2 s '14 J-D 25,000c—Dec 1 '15-'39 BOND. DEBT Sept 1 '14—\$72,000 Assessed valuation 1914—3,452,625 (Assessm't about 60% actual value.) School tax (per \$1,000) 1914—\$25.00 Population in 1914 (est.)—10,000 INT. on bonds of 1914 at Clinton Tr. Co., Lock Haven on others at Dist. Treasurer's office.

LOGAN TWP. SCH. DIST. This district is in Blair County. Refunding & Bldg. Bonds. 4 1/2 s '07 J-J \$65,000c—Jan 1 1922 (Subject to call after Jan 1 1917) BOND. DEBT Oct 1914—\$65,000 Floating debt—26,000 Sinking fund—20,000 Assessed valuation 1914—4,000,000 School tax (per \$1,000) 1914—\$9.00 INT. at Union Bank, Altoona.

LOWER MERION TOWNSHIP. This township (P. O. Ardmore) is in Montgomery Co. Pop'n 10 17,671. Playground Bonds. 4 1/2 s '13 J-J \$20,000—July 1 1943 Highway Bonds. 4 1/2 s '13 J-J \$80,000 Jan 1 '16-'17-'19 Sewer Bonds—(Free of tax.) 3 1/2 s J-J \$30,000—1918 27,000—1915 170,000—1918-1933 4s '04 J-J \$150,000c—Jan '19-'24-'29 50,000c—Jan 1 1934 BOND. DEBT May 11 '14 \$537,000 Sinking fund (cash & bonds) 80,273 Assess. val. '13 (1-3 act.)—24,644,030 Township tax (per \$1,000) 1913 \$6.50 INTEREST payable at Merion Title & Trust Co., Ardmore.

LOWER MERION TOWNSHIP SCHOOL DISTRICT. Bonds are all tax-free to holder. 4s '09 J-J \$176,000c—Jan 1 '18-'39 3 1/2 s '01 J-J 24,000c—1931 4 1/2 s '99 J-D 11,400c—1929 4 1/2 s '10 A-O (60,000c Oct 1 '25-'30-'35 20,000c—Apr 1 1940 4 1/2 s '13 J-D 100,000c—June 1 '27-'42 (part each 5 years) 4 1/2 s '14 J-D 90,000c—1919-1943 (Part due every 5 years.) BOND. DEBT Nov 1914—\$453,404 Assess. val. '14 (1-3 act.)—24,185,990 School tax (per \$1,000) 1914—\$7.50 Population in 1910—17,676 INT. on 4 1/2 s payable at Bryn Mawr Tr. Co., Bryn Mawr; on others at Merion Title & Tr. Co., Ardmore.

LUZERNE COUNTY. The county seat is Wilkes-Barre. Int. payable at Treasurer's office. Road, Bridge & School Bonds. 4 1/2 s '13 M-N \$330,000—1928-1943 Court-House Bonds (Tax-free) 4 1/2 s '07 J-D \$120,000c—1914-1916 (600,000c—1917-1927) 4 1/2 s '09 J-D 90,000c—1915-1917 4s '09 A-O \$60,000c—1918-1933 4s '03 F-A \$260,000c—1915-1927 10,000c—1928 Refunding Bonds (Tax-free) 4 1/2 s '11 M-N \$300,000c—May 1 '17-'36 Funding Bonds (tax-free) 4s '10 F-A \$152,000c—Feb 1 '19-'34 BOND. DEBT Oct 22 '14 \$2,590,000 Floating debt—14,018 Temporary loans—300,000 Sinking fund—92,618 Assess. val. '14 (70% act.)—311,726,799 County tax (per \$1,000) '14—\$2.70 Population in 1910—343,186

LYCOMING COUNTY. County seat is Williamsport. Refunding Bonds. 3 1/2 s M-N \$159,200c—1918 3s M-S 125,400c—Sept 2 1926 (Subject to call Sept. 2 1916) BOND. DEBT Oct 9 '14—\$284,600 Assessed valuation 1914—24,298,921 State & Co. tax (per \$1,000) '14—\$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. Pop'n '10 42,694. Funding Bonds. 4s M-S \$121,000 serially to Sept '17 4s '10 M-N 200,000—Nov 1 '15-'39 4 1/2 s—42,000—July 1 1920 Paving Bonds. 4s '12 M-S \$15,000—Sept 1 '18-'27 Street Impt. and Water. s—\$25,500

Various Purposes. 4s '05 J-J \$50,000—Jan 1 1931 (Subject to call on Jan. 1, \$2,000 yearly, 1910 to 1925, and \$3,000 yearly, 1926 to 1931, inclusive.) Improvement Bonds. 4s '09 J-J \$85,000—Jan 1 '15-'39 4s '11 M-S 70,000—Sept 1 '16-'30 s '02—\$45,000—Yearly Jan 1 s '06—200,000—Yearly Jan 1 s '07—110,000—Yearly Jan 1 s '13—14,000—Yearly Jan 1 Water Bonds. 4s '09 J-J \$30,000—Jan 1 '25-'39 BOND. DEBT Apr 6 '14—\$1,016,500 Floating debt—258,984 Sinking fund—352,413 Assess. val. '13 (3/4 act.)—26,188,405 City tax (per \$1,000) 1913—\$10.00 INT. payable by City Treasurer. The water 4s of 1906, bonds of 1907 and improvement bonds of 1909 are tax-free to holders.

MCKEESPORT SCHOOL DIST. 4 1/2 s A-O \$65,000c—1924 3 1/2 s J-J \$62,000c—Jan 1 '15-'27 3 1/2 s M-N \$80,000c—May 1 '15-'20 4s '05 J-J \$229,000c—Jan 2 '15-'34 4 1/2 s '14 M-N \$200,000c—May 1 '27-'43 BOND. DEBT Oct 1914—\$636,000 Sinking fund—64,000 NET DEBT Oct 1914—572,000 Assessed valuation 1914—26,291,031 (Assessment 40 to 60% actual value.) School tax (per \$1,000) 1914—\$10.00 Population in 1914 (est.)—50,000 z 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 Bonds. 4s '09 A-O \$65,000c—Apr 15 '14-'29 (Part due every 5 years.) 4 1/2 s '12 J-J \$115,000c—July 15 '17-'37 (Part due every 5 years.) BOND. DEBT May 9 1913 \$360,000 Floating debt—35,000 Assessed valuation 1913—7,976,620 Tax rate (per \$1,000) 1913—\$9.00 Population in 1910—14,702

MEADVILLE. This city is in Crawford Co. Inc. as 3d class city Feb. 5 1866. Street Paving (opt. 1928). 4s '13 J-J \$60,000—1943 Water-Works Bonds. 4s '98 A-O \$153,000c—Jan 1 1929 (Subject to call Jan. 1 1904.) 4s '03 J-J \$35,000c—July 1 1933 (Subject to call 1918.) Special Impt. (Red. July 1 1921.) 4s '06 J-J \$58,000—July 1 1936 BOND. DEBT Apr 1 1913—\$246,000 Sinking fund (water)—119,060 Sinking fund (city)—2,702 Water debt (included)—188,000 Assess. val. '13-14 (3/4 act.)—5,605,370 Total tax (per \$1,000) '13-'14—\$26.00 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 1/2 s '99 s-a \$40,000c—1919 & 1924 30,000c—1929 4 1/2 s '11 J-J \$20,000c—July 1 '21-'26 20,000c—July 1 1931 BOND. DEBT Oct 9 1914—\$110,000 Floating debt—28,732 Sinking fund—24,826 Assess. val. 1913 (2-3 act.)—2,600,145 Borough tax (per \$1,000) 1913—\$8.00 INT. payable in Media, on the 3 1/2 s at the Charter 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 \$296,000c—1929 (Subj. to call part yearly from 1911.) BOND. DEBT Oct 15 '14—\$296,000 Floating debt—140,000 Sinking fund—32,000 Assess. val. '14 (3/4 act.)—43,842,396 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 \$99,000c—Apr 1 '15-'17 4 1/2 s '09 M-S 60,000c—Nov 15 '15-'39 4 1/2 s '11 J-J 30,000c—Due \$5,000 every 5 years beginning July 15 1916 BOND. DEBT July 7 '13—\$95,784 Assess. val. '13 (3-5 act.)—4,632,510 School tax (per \$1,000) 1913—\$8.00 Population in 1913 (est.)—8,500 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 \$26,000 have been paid. At the Aug. 1903 term of Allegheny County Common Pleas Court No. 3 the Borough of Munnhall was held to be liable for 51.8% (\$5,874) of the total issue.

MILLVALE SCHOOL DISTRICT. This district (P. O. Allegheny) is in Allegheny County. 4s '95 J-J \$6,000c—1929 4 1/2 s '08 J-J 55,000c—July 1 '15-'38 BOND. DEBT Oct 12 '14—\$61,000 Assess. val. '14 (4-5 act.)—3,698,000 School tax (per \$1,000) 1914—\$6.00 Population in 1914 (est.)—10,000 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 \$32,000c— (\$1,500 vrlly. beg. '16, opt. after '21.) 4s '00 J-J 6,000c (Subject to call \$1,000 yearly.) 4s A-O 4,500c—\$50 yearly 4s '04 J-J 6,500c—500 yearly BOND. DEBT Oct 1914—\$50,000 Assess. val. '14 (1/4 act.)—2,411,980 School tax (per \$1,000) 1913—\$13.25 INTEREST at Treasurer's office.

MINERSVILLE SCHOOL DIST. This district is in Schuylkill County. 4s '10 M-N \$65,400—1940 (Subj. to call at option of Sch. Board) TOTAL DEBT Aug 4 '14—\$65,400 Assess. val. (1/2 act.) 1914—1,090,223 School tax (per \$1,000) 1914—\$22.00 Population in 1914 (est.)—8,500 INT. at First Nat. Bk., Minersville.

MONESSEN. This borough is in Westmoreland County. Incorporated Sept. 3 1898. Bonds are non-taxable to holder. Street-Improvement Bonds. 5s '07 J-D \$30,000c—1916, '22 & '27 45,000c—1934-1936 Gen. Impt. & Refund. Bonds. 4 1/2 s '11 J-D \$130,000c—Dec 15 '16-'40 (Part due every 5 years.) BOND. DEBT Dec 1913—\$345,500 Floating debt—60,000 Sinking fund—16,000 Assess. val. (35% act.) '13—6,500,000 Total tax (per \$1,000) 1913—\$27.50 Population in 1910—11,775 INTEREST at Treasurer's office.

MONESSEN SCHOOL DIST. 4 1/2 s '13 J-D \$175,000c—June 1 '23-'42 (Part due every 5 years.) s—\$11,000 s—37,000 s—40,000 s—60,000 TOTAL DEBT Aug 20 '14—\$323,000 Sinking fund—31,427 Assessed valuation 1914—6,792,260 Tax rate (per \$1,000) 1914—\$12.50 Population in 1914 (est.)—50,000

MONONGAHELA. This city is in Washington County. Street Building and Garbage Incinerating Bonds. 4 1/2 s '11 M-S \$95,000c—Sept 1 '32-'40 BOND. DEBT Oct 9 1914—\$127,000 Assessed valuation 1913—3,681,410 Total tax (per \$1,000) 1913—\$43.31 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. 3 1/2 s M-S \$95,000c—1918-1933 (\$50,000 due every 5 years.) Funding Bonds. 4s '06 J-D \$25,000c—June 1 1916 120,000c—Oct 1921-26-31-36 TOT. DEBT Oct 21 '14—\$320,000 Assess. val. '13 (abt. act.)—1,803,318,800 County tax (per \$1,000) 1914—\$2.00 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 '99 A-O \$34,500c—Apr 1 1919 4 1/2 s '08 M-N 30,000c—1915-1937 Building Bonds. 4s '04 M-S \$10,400c—Sept 30 1924 Sewer Bonds. 4s '04 A-O \$23,000c—Oct 1 1924 4s '05 J-J 50,000c—July 1 1935 BOND. DEBT Oct 31 '14—\$147,900 Floating debt—87,600 Assess. val. '14 (1/2 act.)—3,389,668 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 '08 M-S \$90,000c—Sept 1 1938 (Subject to call after Sept 1 1918.) 4 1/2 s '13—100,000c BOND. DEBT Oct 31 '14—\$209,500 Sinking fund—10,000 Assess. val. '14 (1/2 act.)—3,410,160 School tax (per \$1,000) 1914—\$15.00 Population in 1914 (est.)—20,000 INT. at City Treas. office.

MT. LEBANON TOWNSHIP. Sewer Bonds (Tax-free). 4 1/2 s '13 F-A \$30,000c—1923-1943 TOTAL DEBT Apr 1914—\$60,000 Assess. val. '13 (1/2 act.)—3,667,000 INT. at First Nat. Bank, Castle Shannon.

MOUNT OLIVER. This borough is in Allegheny Co. Floating Debt Bonds (Tax-free to holder). 4 1/2 s '05 J-J \$4,000—J-J '15-'18 4 1/2 s '08 J-J 12,000—Jan 1 '15-'22 Street Bonds (Tax-free to holder). 4 1/2 s '04 J-J \$15,000—Jan 1 1924 Sewer Bonds (Taxable). 4 1/2 s '09 J-J \$75,000—Jan 1 '15-'35 (Part due every 5 years) 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



**MOUNT OLIVER SCHOOL DIST.**  
 4 1/2 s 13 \$43,000  
 BOND, DEBT Nov 1913 \$43,000  
 Assess. val. '13 (4-5 act.) 3,221,970  
 School tax (per \$1,000) 1913 \$4.50  
 Population in 1913 (est.) 5,000  
 INTEREST payable in Pittsburgh

**MUNHALL.**  
 This borough is in Allegheny Co.  
**Improvement Bonds.**  
 4 1/2 s 12 M-N \$40,000. May 1 1932  
 BOND, DEBT Oct 1914 \$155,000  
 Assessed valuation 1914 8,557,250  
 Population in 1910 5,185  
 INT. payable at Monongahela Tr. Co., Homestead.

**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 1/2 s 13 A-O 20,000. 1928 & 1938  
**Funding Bonds (Tax-exempt).**  
 4s '05 J-J \$10,000. 1925  
 BOND, DEBT Oct 23 '14 \$123,000  
 Floating debt 6,216  
 Sinking fund 57,632  
 Assess. val. '14 (4-5 act.) 8,300,000  
 School tax (per \$1,000) 1914 \$6.00  
 Population in 1910 5,185  
 Bonds are tax-free to holder.  
 INTEREST payable at the Monongahela Trust Co., Homestead, Pa.

**NANTICOKE SCHOOL DIST.**  
 5s \$40,000. 1919-1934  
 5s 75,000. 1925-1940  
 5s 20,000. 1918-1922  
 70,000. 1915-1924  
 4 1/2 s '14 J-J 95,000. 1925-1942  
 10,000. 1943  
 BOND, DEBT Oct 1914 \$310,000  
 Assess. valuation 1914 13,581,942  
 (Assessment about 3-4 actual value)  
 School tax (per \$1,000) 1914 \$7.50  
 Population in 1914 (est.) 20,000

**NABBERTH.**  
 This borough is in Montgomery Co.  
 Inc. Jan 21 1895. Pop. '10, 1,790.  
**Road Improvement Bonds.**  
 \$1,000. Jan 1 '15-'16  
 4s '96 J-J 2,500. Jan 1 '18-'21  
 5s '97 J-D 500. Dec 1 1917  
 1,000. Dec 1 '22-'27  
 4s '02 J-J 1,000. 1917  
 (Subject to call after 1912)  
 4s '09 J-D 22,500. June 1 1939  
**Sewer System Bonds.**  
 \$16,000. May 1 '22 & '32  
 4s '07 M-N 27,000. May 1 '27 & '37  
 BOND, DEBT Nov '14 \$71,500  
 Assess. val. (3/4 actual) '14 1,848,060  
 Total tax (per \$1,000) 1913 \$21.50  
 Bonds are tax free to holder.  
 INT. on 4s of 1896 and 1902 at Fidelity Trust Co., Phila.; on 5s of 1897 at Norristown Trust Co.; on 4s of 1907 and 1909 at West End Trust Co., Philadelphia.

**NEW BRIGHTON SCH. DIST.**  
 4 1/2 s \$40,000  
 5s 18,000  
 5s 500. Jan 1 1915  
 BOND, DEBT Oct 9 1914 \$58,500  
 Assessed valuation 1914 3,995,240  
 School tax (per \$1,000) 1914 \$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 1/2 s '07 A-O \$35,000. Oct 1 1927  
 4 1/2 s '08 J-J 12,000. c. July 1 1928  
 4 1/2 s '12 J-J 75,000. July 1 1932  
 (Subject to call July 1 1927)  
 4s '98 F-A \$22,500. Aug 1 1918  
**Improvement Bonds.**  
 4s '10 J-J \$30,000. July 1 1930  
 4 1/2 s '11 F-A 50,000. Aug 1 1931  
**Conduit Bonds.**  
 3 1/2 s '02 M-S \$30,000. Mch 1 1922  
 3 1/2 s '02 A-O 20,000. Oct 1 1922  
**GEN. BONDS** Apr 1 '14 \$274,500  
 Assessment debt 96,210  
 TOT. DEBT Apr 1 '14 364,710  
 Sinking fund 3,777  
 Assessed val. '14 (3-5 act.) 21,000,000  
 City tax (per \$1,000) 1913 \$12.00  
 Total tax (per \$1,000) 1913 \$25.50  
 Population in 1910 36,280  
 Z Opt. beg. 10 yrs. after date.  
 INT. payable at city treasury.

**NEW CASTLE SCHOOL DIST.**  
 Bonds are all tax-free to holder and subject to call 10 years after date. Int. payable by School Treasurer.  
 3 1/2 s '99 M-N \$27,000. May 1 1919  
 4 1/2 s '14 J-J 60,000. July 1 1944  
 (Subject to call beg. July 1 1924.)  
**Refunding Bonds.**  
 3 1/2 s '00 A-O \$18,000. Oct 1 1920  
 3 1/2 s '01 F-A 20,000. Aug 1 1921  
 3 1/2 s '05 M-N 35,000. May 1 1925  
 3 1/2 s '99 F-A 39,000. Aug 1 1929  
 4 1/2 s '11 J-J 140,000. Jan 2 1941  
 (Subject to call after Jan 2 1921)  
 BOND, DEBT Oct 9 1914 \$339,000  
 Sinking fund 19,525  
 Assess. val. '14 (60% act.) 20,952,270  
 School tax (per \$1,000) 1914 \$9.00  
 Population in 1914 (est.) 40,000  
 INT. at City Treasurer's office.

**NEW KENSINGTON.**  
 This borough is in Westmoreland County.  
**Street & Sewer Impt. Bonds.**  
 4 1/2 s '13 M-S \$100,000. Sept 1 '23-'43  
 (Due \$20,000 1923, \$30,000 1933, \$50,000 1943.)  
 BONDED DEBT Jan 1914 \$294,000  
 Assessed valuation 5,469,165  
 Population in 1910 7,707  
 INT. at Boro. Treasurer's office.

**NORRISTOWN.**  
 This borough is the capital of Montgomery County, Inc. Mch. 31 1812. Bonds are tax-free to holder, and subject to call 25 years before maturity. Population 1910, 27,875.  
**Borough Bonds.**  
 3 1/2 s A-O \$57,500. Oct 1 1927  
 3 1/2 s A-O 110,000. Apr 1 1932  
**Refunding Bonds.**  
 3s J-J \$135,500. July 1 1930  
 4s A-O 270,000. Apr 1 1938  
 BOND, DEBT Oct 9 1914 \$573,000  
 Sinking fund 13,683  
 Assess. val. (2-3 act.) '14 13,592,545  
 Total tax (per \$1,000) 1914 \$18.50  
 INT. payable at Treasurer's office.

**NORRISTOWN SCHOOL DIST.**  
 Bonds are all exempt from State tax, which is paid by district.  
 3 1/2 s J-D \$62,000. 1919  
 3 1/2 s M-N 25,000. Oct 1 1927  
 3 1/2 s '04 A-O 24,500. Oct 1 1934  
 4s 7 M-S 75,000. Sept 1 1937  
 3 1/2 s '11 M-N 29,500. May 1 1941  
 3 1/2 s '09 J-D 14,000. 1929  
 3 1/2 s '99 J-D 18,000. 1919  
 4 1/2 s '13 J-J 30,000. July 1 1943  
 4 1/2 s '14 J-J 100,000. July 1 1943  
 BOND, DEBT Nov '14 \$388,000  
 Sinking fund 93,698  
 Assess. val. '13 (3/4 act.) 12,795,620  
 Value school property 1914 \$750,000  
 School tax (per \$1,000) 1913 \$8.00  
 Z Subject to call 10 years before maturity, a 20 years before.  
 INT. at 1st Nat. Bk., Norristown.

**NORTHAMPTON COUNTY.**  
 Easton is the county seat.  
**Court-House Bonds (Tax-free).**  
 4s '14 A-O \$60,000. Apr '24-'34 & '44  
**Refunding, Funding & Improvement Bonds (Tax-exempt).**  
 4s '09 M-S \$100,000. Mch 1 '19-'29  
 BOND, DEBT Apr 8 1914 \$300,000  
 Assessment debt (add'l) 60,000  
 Floating debt 108,261  
 Sinking fund 19,000  
 Assess. val. '13 (3/4 act.) 68,876,411  
 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.  
**Court-House Bonds (Tax-free).**  
 4 1/2 s '09 J-D \$62,000. Dec 1 '15-'39  
 (Due in odd years, \$4,000 yearly from 1913 to 1929 incl. and \$6,000 from 1931 to 1939 incl.)  
 BOND, DEBT Jan 1913 \$66,000  
 Sinking fund 17,856  
 School fund 9,254  
 Assessed valuation 1912 4,932,461  
 Tax rate (per \$1,000) 1911 \$7.51

**NORTH BRADDOCK.**  
 P. O. Braddock, Allegheny Co.  
**Various Impt. Bonds.**  
 4 1/2 s '13 M-S \$100,000. Apr 1 '18-'33  
 (\$25,000 due every 5 years.)  
 TOTAL DEBT Apr 1914 \$100,000  
 Assessed valuation 1913 11,846,290  
 Boro. tax (per \$1,000) 1913 \$4.50  
 Population in 1910 11,824  
 INT. at Braddock Sch. Co.

**NORTH BRADDOCK SCH. DIST.**  
 High School Bonds.  
 4 1/2 s '08 A-O \$85,000. Apr 1 '21-'29  
 4 1/2 s '10 33,000  
 4 1/2 s '11 34,000  
 BOND, DEBT June 1914 \$203,500  
 School tax (per \$1,000) 1913 \$8.00  
 \*Bonds are tax-free to holder.

**NORTH CATAWAUGA SCH. D.**  
 This district (P. O. Catawauqua) is in Northampton County.  
 4s '13 J-J \$33,000. July 1 1943  
 (Subject to call beginning July 1 '14)  
 TOTAL DEBT Apr 1914 \$33,000  
 Assessed valuation 1914 \$60,000  
 School tax (per \$1,000) 1914 \$9.50  
 Population in 1914 (est.) 3,500

**NOR. HUNTINGDON TWP. S. D.**  
 4 1/2 s '12 M-N \$60,000. May 1 '22-'32 & '42  
 TOTAL DEBT Oct 21 '14 \$60,000  
 Sinking fund 5,535  
 Assess. val. '14 (2-3 act.) 4,646,345  
 School tax (per \$1,000) 1914 \$6.50  
 Population in 1914 (est.) 8,000  
 INT. at Pittsburgh Bank for Sav.

**NORTHUMBERLAND COUNTY.**  
 Senary is the county seat.  
 BOND, DEBT May 6 '14 \$575,400  
 Assessed valuation 1913 \$43,079,771  
 County tax (per \$1,000) 1913 \$5.50  
 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 and Highway Bonds.**  
 4 1/2 s '96 M-S \$9,500. Sept 1 1926  
 4 1/2 s '99 F-A 2,000. Aug 1 1929  
 4 1/2 s '02 M-N 2,000. Nov 1 1922  
 4 1/2 s '05 M-S 2,500. Sept 1 1925  
 4 1/2 s '08 J-D 3,000. Sept 1 1928  
 4 1/2 s '11 M-N 50,000. May 1 1941  
 4 1/2 s J-J 15,000. June 1 1944  
 BOND, DEBT June 1 '14 \$84,000  
 Sinking fund 10,199  
 Assessed valuation 1914 1,600,000  
 Total tax (per \$1,000) 1914 \$27.50  
 Population in 1910 1,668  
 INTEREST payable at Delaware County Trust, Safe Deposit & Title Insurance Co. in Chester.

**NORWOOD SCHOOL DISTRICT.**  
 4s '05 P-A \$6,000. 1935  
 4 1/2 s '12 M-N 35,000. May 15 '22-'42  
 TOTAL DEBT Oct 12 '14 \$41,000  
 Sinking fund 4,342  
 Assessed valuation 1914 1,192,065  
 (Assess't 60 to 70% actual value.)

School tax (per \$1,000) '14 \$12.50  
 Population in 1914 (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 '98 A-O \$18,000. 1917  
 4s '05 A-O 41,000. 1935  
 4 1/2 s '07 M-N 60,000. Final pay. '34  
 4 1/2 s '08 M-N 10,000. Final pay. '37  
 4 1/2 s '10 J-D 15,000. Inc 1 '29, '34, '39  
 BOND, DEBT May 4 '14 \$144,000  
 Floating debt 9,927  
 Sinking fund 17,721  
 Assess. val. '13 (70% act.) 4,976,190  
 Tax rate (per \$1,000) 1913 \$7.50  
 INT. at First Nat. Bk., Oakmont.

**OAKMONT SCHOOL DISTRICT.**  
 4 1/2 s '12 M-N \$110,000. 1917-1942  
 (Part due every 5 years.)  
 4s F-A \$2,000. Aug 1915  
 4s M-N 6,000. Aug '16-'18  
 4 1/2 s '13 M-N 25,000. May 1 '13-'38  
 (Part due every 5 years.)  
 4 1/2 s '14 A-O 18,000. '24, '34 & '44  
 BOND, DEBT Oct 13 '14 \$161,000  
 Sinking fund 18,053  
 Assess. val. '14 (abt. act.) 5,015,510  
 School tax (per \$1,000) 1914 \$12.00  
 Population in 1914 (est.) 4,100  
 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 \$500  
 4s '98 A-O 23,000  
 4s '02 J-J 8,500  
 4s '09 M-N 40,000. 1920-1927  
 BOND, DEBT Nov 1914 \$72,000  
 Assessed valuation 1914 9,900,270  
 Value of school prop. '14 (est) 356,931  
 School tax (per \$1,000) 1914 \$10.00  
 Population in 1914 (est) 18,000  
 INT. at City Treas. office.

**OLYPHANT.**  
 This borough is in Lackawanna Co. Bonds below payable part every 5 yrs  
**School Bonds.**  
 5s '13 M-S \$135,000. Sept 1 '18-'43  
**Funding Bonds.**  
 5s '14 F-A \$50,000. Feb 1 '24-'44  
**Building Bonds (Tax-free).**  
 4 1/2 s '11 F-A \$47,000. Feb 1 '21-'41  
 BOND, DEBT Mar 1914 \$139,500  
 Sinking fund 6,580  
 Assessed valuation 1913 8,989,546  
 Population in 1910 8,505  
 INT. payable at Olyphant.

**OXFORD.**  
 This borough is in Chester County. Incorporated in 1833.  
**Water Bonds.**  
 4s J-J & M-N \$62,000. yearly till '41  
 NET DEBT Dec 1914 \$62,000  
 Assessed valuation 1914 1,245,000  
 Total tax (per \$1,000) 1913 \$20.00  
 Population in 1910 2,190  
 INT. at Oxford Banks.

**PHILADELPHIA.** Rudolph Blankenburg, Mayor; J. M. Walton, City Controller.  
 Philadelphia, co-extensive with the county of the same name, is the third city of the United States, and has an area of over 130 square miles. The city was founded in 1681 by William Penn, chartered in 1787, and consolidated in 1854 with 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 German-town, Roxborough, Frankfort, Bridesburg, Manayunk, West Philadelphia, Richmond, &c. &c. The county is under city control and has no separate debt. The Pennsylvania Supreme Court, in preliminary opinions handed down Mar. 30 1914, declared illegal the \$8,600,000 bonds voted Nov. 1913 (but not yet issued) and enjoined the city from holding an election Mar. 31 1914 to vote on an additional loan of \$12,900,000. Subsequently, on April 7 1914, the Court re-opened the cases, principally for the purpose of hearing argument on the constitutionality of the Act of June 17 1913 under which additional bonds of the city (8571,539.535 75) is assessed, thus increasing the taxable property to which the 7% debt limit is applied in fixing the power of the city to increase its indebtedness. In the final opinions, which were handed down May 12 1914, the Court sustains the constitutionality of the Act in question, but holds at the same time that loans authorized but not issued and the portion of the city's indebtedness assumed by the Board of Education cannot be excluded in determining the city's borrowing capacity. V. 98, p. 1550.  
**Refunding Loans.**  
 3 1/2 s '97 J-J \$422,500. Dec 31 '14-'27  
 3s '98 J-J 914,200. Dec 31 '14-'27  
 3 1/2 s '94 J-J 1,360,000. Dec 31 '14-'24  
 3 1/2 s '95 J-J 544,000. Dec 31 '14-'23  
 3 1/2 s '95 J-J 5,000. Dec 31 '14-'24  
 3 1/2 s '95 J-J 1,000. Dec 31 '14-'24  
**Water Loans.**  
 3s '00 J-J \$3,000,000. July 1 1930  
 3 1/2 s '01 J-J 9,000,000. July 1 1931  
**Subway Loan.**  
 3 1/2 s '94 J-J \$2,400,000. Dec 31 '14-'21  
 \$7,000. Dec 31 1923  
**Widening Delaware Avenue.**  
 3 1/2 s '96 J-J \$1,100,000. Dec 31 '14-'26  
**Grade Crossing Abolition.**  
 4s '07 F-A \$75,000. July 1 1937  
 4s '08 J-J 1,000,000. Jan 1 1938  
 4s '09 J-J 1,500,000. July 1 1939  
 4s J-J 700,000. Jan 1 1942

**General Municipal Purposes.**  
 3 1/2 s '04 J-J \$16,000,000. c. July 1934  
 3 1/2 s '02 J-J 5,000,000. July 1 1932  
 3s '98 J-J 5,040,000. Dec 31 '14-'27  
 3 1/2 s '98 J-J 1,400,000. Dec 31 '14-'27  
 4s '98 J-J 1,400,000. Dec 31 '25-'27  
 3 1/2 s '07 J-J 125,000. Jan 1 1937  
 4s '07 J-J 12,375,000. 1937-1939  
 4s '08 J-J 13,500,000. July 1 1938  
 4s '09 J-J 5,739,700. July 1 1939  
 3s '90-J-M-N 1,380,000. Nov 1 '14-'19  
 3s '92 J-J 400,000. Dec 31 '14-'21  
 3s '93 J-J 700,000. Dec 31 '14-'22  
 4s '93 J-J 875,000. Dec 31 '18-'23  
 3 1/2 s '94 J-J 2,487,000. Dec 31 '14-'23  
 3 1/2 s '94 J-J 2,050,000. Dec 31 1923  
 3s '95 J-J 1,320,000. Dec 31 '14-'24  
 4s '10 J-J 5,000,000. c. July 1 1940  
 4s '11 J-J 2,300,000. c. July 1 1941  
 4s '11 J-J 9,750,000. c. July 1 1941  
 4s '12 J-J 4,225,000. c. July 1 1942  
 4s '13 J-J 4,175,000. c. May 1 1943  
 4s '13 J-J 2,200,000. c. Nov 1 1943  
 4s '14 J-J 1,500,000. c. July 1 1944  
 4s '14 J-J 1,070,000. Nov 1 1944  
 Registered loans overdue and yet outstanding Oct 1 1914 \$22,250  
 INTEREST payable at Farmers' & Mechanics' Nat. Bank, Phila., Pa.  
 TAX-FREE.—All bonds are exempt from tax to holders.  
**TOTAL DEBT, SINKING FUNDS, & C.**—The subjoined statement shows Philadelphia's total municipal debt, and present borrowing capacity. (By a decision of the Supreme Court of Pennsylvania, filed May 31 1894, it is held that, within the meaning of the word "Debt" in Section VIII Article IX, of the Constitution of Pennsylvania, the real debt of the city is the authorized debt less the amount of the city certificates purchased and uncanceled in the sinking fund. Loans authorized and unissued included in funded debt below Oct. 1 1914, \$6,210,000. Funded debt Oct 1 '14 \$124,795,650. City debt held in s. f. 19,940,000. Net debt of city Oct 1 '14 104,855,650. Floating debt (mtgs. & ground rents) 1,001,433. Total debt Oct 1 1914 105,857,083. Cash in sink fund applicable within present fiscal year to payment of debt Oct 1 1914 2,541,276. Borr. cap. on Oct 1 1914 11,857,053.  
**CITY PROPERTY.**—The city owns land, buildings, equipment and other permanent improvements valued on Oct. 1 1914 at \$261,044,171.—  
**ASSESSED VALUATION, & C.**—The following shows the assessed value of property, and the tax rate, in this city up to and including 1903 was assessed at about 80% of its actual value. In 1904, however, values were increased to nearly real value, resulting in a decreased tax rate.  
 Assessed Real Estate and Personal Estate Tax Rate  
 Years— Valuation. per \$1,000  
 1914 \$1,643,269,953 \$15.00  
 1913 1,556,323,614 15.00  
 1912 1,533,791,867 15.00  
 1910 1,358,675,067 15.00  
 1885 1,185,890,821 15.00  
 1890 880,935,265 18.50  
 1896 688,713,518 18.50  
 1880 536,667,834 20.00  
 1870 479,776,643 18.00  
 1860 155,697,669 20.00  
 Assessed personal Tax  
 Years— Property Value n. per \$1,000  
 1914 \$559,555,610 \$4.00  
 \*Taxable by U. S. under Act of Assembly approved June 17 1913.  
**POPULATION.**—In 1910 was 1,549,008; in 1900 was 1,293,697; in 1890, 1,046,964; in 1880, 847,170; in 1870, 674,022.

**PHILADELPHIA SCH. DIST.**  
 Under the School Code passed by the 1911 Legislature (see page 67) the Board of Public Education on Oct. 8 1912 passed a resolution to the full text of which was given in V. 95, p. 993, acknowledging its responsibility for previous school loans negotiated by the city.  
 4s '13 J-J \$2,000,000. July 1 '23-'42  
 4 1/2 s '14 J-J 3,000,000. July 1 '24-'43  
**Bonded Debt Oct 1 1914—**  
 Assumed from city \$7,676,500  
 Issued by district 5,000,000  
 Floating debt 24,042  
 Total Oct 1 1914 12,700,542  
**Sinking Funds Oct 1 1914**  
 Applicable to debt assumed \$1,577,146  
 do do created by dist 291,500  
 Total sinking funds 1,868,646  
 Assessed val. 1914 1,582,362,020  
 (Assessment about actual value.)  
 School tax (per \$1,000) 1914 \$5.00

**PHOENIXVILLE.**  
 This borough is in Chester County. Incorporated Mch. 6 1849. All bonds are tax-free to holders.  
**Refunding & Paving Bonds.**  
 4s '08 M-N \$30,000. Nov 1 '23-'33  
 (20,000. Nov 1 1933)  
 4s 12,500. 1940  
**Borough Bonds.**  
 4s A-O \$4,500. Matured (Subject to call after 1904).  
**Water Bonds (red. after 1904).**  
 BOND, DEBT Nov 1913 \$201,900  
 Assess. val. (60% act.) 12,520,619  
 Total tax (per \$1,000) '12 17.00  
 Population in 1910 10,743  
 INTEREST payable in Phoenixville.

**PHOENIXVILLE SCH. DIST.**  
 4s J-D \$55,500. 1920-'30-'40  
 4 1/2 s M-S 36,000. 1941  
 4 1/2 s M-N 2,400. 1931  
 BOND, DEBT Oct 1914 \$93,900  
 Sinking fund Oct 1 1914 12,129  
 Assessed valuation 1914 5,272,955  
 School tax (per \$1,000) 1914 \$8.00  
 INT. in N. Y. or Phoenixville at Farmers' & Mechanics' Nat. Bank.



PITCAIRN.

This borough is in Allegheny Co. Bonds are all tax-free to holders. Refunding Bonds. \$10,000. Hose House & Fire Protection. \$5,000. School Bldg. & Fire Dept. 4 1/2 s 12 F-A \$15,000. Municipal Bldg. & Sewer Bonds J-J \$6,000. Part yearly 4s Electric-Light Bonds. Part yearly 4s A-O \$12,000. Oct 1937 5s A-O \$1,500. Oct 1937 Street Bonds. Part yearly 4 1/2 s M-S \$27,000. Oct 1937 5s A-O 7,500. Oct 1937 4 1/2 s 12 F-A 32,000. Demand Notes and Certificates. J-D \$10,140. BOND. DEBT Jan 1 1914. \$94,200. Floating debt. 54,455. Sinking fund. 2,698,790. Assessed valuation 1913. 2,698,790. (Assessment about 4-5 actual value.) Boro. tax (per \$1,000) 1913. \$8.00. Population in 1910. 4,975.

PITTSBURGH. Jos. G. Armstrong, Mayor; E. S. Morrow, Comp. This city, now known as "Greater Pittsburgh," is situated in Allegheny County. Legislature of 1905 passed an Act providing for the annexation of Allegheny; on Nov. 18 1907 the U. S. Supreme Court held the law valid (V. 85, p. 1352), and annexation became effective Dec. 9 1907. The boroughs of Sheraden and Montooth were also annexed in 1907. Beechview annexed on Jan. 1 1909. All bonds issued in coupon form with privilege of registration. INDEBTEDNESS OF GREATER CITY.

Municipal Building Bonds. 4 1/2 s 12 J-D \$87,000. Dec 1 '14-'42 Market-House. 4 1/2 s 14 J-D \$275,500. Dec 1 '14-'42 4 1/2 s 12 290,500. Playground Bonds. 4 1/2 s 12 J-D 377,000. 4 1/2 s 13 J-D 87,000. 4 1/2 s 13 J-D 395,000. \$11,000 yrlly. Grade-Crossing Abolition. 4 1/2 s 12 J-D \$406,000. Dec 1 '14-'42 Fire-Apparatus Bonds. 4 1/2 s 12 J-D \$118,000. Dec 1 '14-'42 Poor-Home Bonds. 4 1/2 s 12 J-D \$464,000. Dec 1 '14-'42 Bridge Bonds. 4s '08 J-D \$50,000. Dec 1 '14-'38 4s '08 J-D 200,000. Dec 1 '14-'38 4 1/2 s '08 M-N 91,200. Apr 1 '15-'38 4s '09 A 42,500. Apr 1 '15-'39 4 1/2 s 10 J-D 827,000. Dec 1 '14-'40 4 1/2 s 10 J-D 330,000. Dec 1 '14-'40 4 1/2 s 10 J-D 270,000. Dec 1 '14-'40 4 1/2 s 11 725,400. Dec 1 '14-'38 4 1/2 s 12 J-D 125,000. Dec 1 '14-'38 4 1/2 s 12 63,000.

Public-Safety Bonds. 4 1/2 s '08 M-N \$24,000. May 1 '15-'38 Street-Improvement Bonds. 4s '09 A-O \$30,500. Apr 1 '15-'39 4s '09 A-O 12,500. Apr 1 '15-'39 4 1/2 s 10 J-D 351,000. Dec 1 '14-'40 4 1/2 s 11 816,600. Dec 1 '14-'40 4 1/2 s 12 81,000. Dec 1 '14-'42 4 1/2 s 12 J-D 325,000. Dec 1 '14-'42 4 1/2 s 13 145,000. Dec 1 '14-'40 4 1/2 s 14 50,000.

Public-Work Bonds. 4 1/2 s '08 M-N \$62,000. May 1 '15-'38 4s '08 M-N 75,000. Nov 1 '14-'18 4 1/2 s 10 J-D 162,000. Dec 1 '14-'67 Dept. of Charities Loan. 4 1/2 s '08 M-N \$108,000. May 1 '15-'38 Fire-Engine & Police-Sta. Bds. 4 1/2 s '08 M-N \$120,000. May 1 '15-'38 Public-Health Bonds. 4 1/2 s '08 M-N \$20,200. May 1 '15-'38 Incinerating-Plant Bonds. 4 1/2 s 10 J-D \$81,000. Dec 1 '14-'40 Sewer Bonds. 4 1/2 s 10 J-D \$129,600. Dec 1 '14-'40 4 1/2 s 10 J-D 183,600. Dec 1 '14-'40 4 1/2 s 11 196,000. Dec 1 '14-'40 Funding Bonds. 4 1/2 s 11 275,400. Public-Works Bonds. 4 1/2 s '08 M-N \$168,000. May 1 '15-'38 Water Bonds. 4s '09 J-J \$593,600. Jan 1 '15-'39 4s '08 J-D 250,000. Dec 1 '14-'38 4 1/2 s '08 M-N 482,800. May 1 '15-'38 4s '09 A-O 42,500. Apr 1 '15-'39 4 1/2 s 10 J-D 81,000. Dec 1 '14-'40 4 1/2 s 10 J-D 702,000 \$19,000 yrlly Dec 1 4 1/2 s 10 J-D 81,000. Dec 1 '14-'40 4 1/2 s 10 J-D 162,000. Dec 1 '14-'40 4 1/2 s 10 J-D 700,000. Dec 1 '16-'40 4 1/2 s 11 J-D 942,000. Dec 1 '14-'41 4 1/2 s 12 J-D 1,678,000. Jan 1 '15-'42 4 1/2 s 12 J-D 419,000. Dec 1 '14-'42 Water-Plant Purchase Bonds. 4s '09 J-J \$1,646,000. Jan 1 '15-'39 z These bonds were issued to pay for plant of Monongahela Water Co., purchased by the city.

Hospital Bonds. 4 1/2 s 10 J-D \$216,000. Dec 1 '14-'36 4 1/2 s 12 J-D 87,000. Dec 1 '14-'42 City-Hall Bonds. 4 1/2 s 10 J-D \$1,350,000. Dec 1 '14-'40 Filtration Bonds. 4 1/2 s '08 M-N \$600,000. May 1 '15-'38 Total for Greater City. \$17,666,900 DEBT OF OLD CITY OF PITTSBURGH.

Water Loans. 4s '95 M-N \$800,000 & r. May 1 '25 (\$200,000 payable triennially.) 4s '06 J-J \$67,200 & r. July 1 '14-'36 Filtration Loan. 3 1/2 s '04 A-O \$2,800,400. Oct 1 '15-'34 improvement Bonds. 4s '85 J-D \$1,922,100. Dec 1 1915 Loan of 1900. 3 1/2 s '00 A-O \$4,200,000. Apr 1 1930 (\$700,000 due triennially.) Park Bonds. 4s '95 M-N \$700,000. May 1 1925 (\$175,000 due triennially.) 4 1/2 s '08 M-S \$176,200. Mar 1 1938

Public Safety 4s '95 M-N \$200,000. May 1 1925 (\$50,000 due triennially.) Bridge Bonds. 4s '95 M-N \$600,000. May 1 1925 (\$150,000 due triennially.) Funded Debt Loans. 4s '04 J-D \$748,000 & r. June 1 1934 (\$181,000 due quinquennially.) 4s '07 M-N \$349,500. May 1 1927 (\$116,500 due quinquennially.) Funded Judgment Loan. 4s '06 J-J \$834,000. July 1935 (\$167,000 due quinquennially.) Boulevard Bonds. 4s '95 M-N \$200,000. May 1 1925 (\$50,000 due triennially.) Public-Improvement Bonds. 4s '07 M-N \$292,700. May 1 '15-'27 (Due \$22,500 annually.) Funding Bonds. 4 1/2 s '08 M-N \$191,000. 1938 (\$38,000 quinquennially until 1933, \$39,000 until 1938.) 4 1/2 s '08 M-N \$187,000. 1938 (\$37,000 quinquennially until 1933, \$39,000 until 1938.) 4 1/2 s '08 M-N \$100,000. 1938 (\$20,000 quinquennially.) 4 1/2 s '08 M-N \$35,000. 1938 (\$6,000 quinquennially until 1933, \$11,000 until 1938.) 4 1/2 s '11 M-S \$315,900. (\$117,000 due annually.) Total of old city of Pittsb. \$15,019,000

BONDS OF FORMER CITY OF ALLEGHENY. North Side Fund. Bds. 4s '09. \$171,000 - \$35,000 quinquennially until '34, \$31,000 until '39. City Park Bonds. 4s '05 J-D \$63,000. June 1 '15-'35 4s '06 F-A 7,600. Aug 1 '15-'36 Electric-Light Bonds. 4s '01 A-O \$160,000. Apr 1 1921 4s '93 A-O 14,000. Oct 1 1923 4s '94 J-J 86,000. Oct 1 1924 3 1/2 s '01 A-O 64,000. Oct 1 '14-'31 4s '04 F-A 16,000. Aug 1 '15-'18 4s '06 A-O 15,000. Oct 1 '15-'29 4s '07 A-O 54,000. Oct 1 '15-'32 Public-Safety Bonds. 3 1/2 s '01 A-O \$54,000. Oct 1 '14-'31 4s '05 J-D 17,800. June 1 '15-'35 Street Improvement. 4s '07 J-J \$202,000. Jan 1 1927 4s '93 A-O 200,000. Oct 1 1923 4s '94 A-O 200,000. Apr 1 1924 4s '94 J-J 200,000. July 1 1924 4s '95 J-J 150,000. July 1 1925 4s '95 J-J 101,000. July 1 1925 3 1/2 s '01 A-O 203,000. Oct 1 '14-'31 4s '05 J-D 352,800. June 1 '15-'35 4s '06 F-A 15,200. Aug 1 '15-'36 4s '07 M-N 400,000. May 1 1937 Highway Improvement. 4s '95 J-J \$150,000. July 1 1925 Judgment Fund Bonds. 4s '04 J-J \$304,000. Jan 1 '15-'33 Grade-Crossing Bonds. 4s '05 J-D \$83,100. June 1 15-'35 Sewer Bonds. 4s '87 J-J \$50,000. July 1 1917 4s '93 A-O 55,000. Oct 1 1923 4s '94 A-O 100,000. Apr 1 1924 4s '94 J-J 145,000. July 1 1924 4s '95 J-J 101,000. July 1 1925 3 1/2 s '01 A-O 36,000. Oct 1 '14-'31 Pension Fund Bonds. 4 1/2 s '08 M-N \$43,600. May 1 '15-'38 Water Bonds. 4s '87 J-J \$100,000. July 1 1917 4s '89 J-J 175,000. July 1 1919 4s '95 J-D 300,000. June 1 1925 4s '95 J-D 326,000. June 1 1924 4s '96 J-D 202,000. July 1 1926 3 1/2 s '01 A-O 282,000. Oct 1 '14-'31 4s '05 J-D 157,500. June 1 '15-'35 4s '06 F-A 62,600. Aug 1 '15-'36

Pittsb.-Allegheny Funding Bds. 4 1/2 s '08 M-N \$386,000. (\$7,000 quinquennially until 1933-\$78,000 until 1938.) Allegheny Funding Bonds. 4s '11 J-J \$367,200. \$13,600 yearly Refunding Water Bonds. 4s '93 J-J \$100,000. Oct 1 1928 City Home Bonds. 3 1/2 s '01 A-O \$24,000. Oct 1 '14-'21 4s '11 J-D 40,000. Oct 1 '22-'31 4s '05 J-D 17,800. June 1 '15-'35 Total former city of Alleg'y. \$6,455,356 SUNDRY BOROUGH INDEBTEDNESS. Elliott Borough. 4s '00 \$27,000. June 1 '15-'30 (\$5,000 every 5 years.) 4 1/2 s '03 \$27,000. June 1 '15-'31 Esplen Borough. 4s '00 \$7,500. Aug 1 1930 7,000. Aug 1 1920 Pittsburgh-Esplen Judgment. 4s '10 \$5,000. (\$1,250 each 5 years until 1930.) Beechview Borough. 4 1/2 s '08 \$5,000. Aug 15 1921 4 1/2 s '08 14,000. May 26 1938 Montooth Borough. 5s '04 \$7,500. Aug 1 1924 Pittsburgh-Montooth Funding. 4 1/2 s '08 \$25,000. (\$5,000 each 5 years until 1938.) Sheraden Borough. 5s '95 \$2,000. Aug 1 1915 500. Aug 1 1916 8,000. Aug 1 '15-'21 8,000. Aug 1 '22-'25 8,000. Aug 1 '26-'27 35,000. Nov 1921 40,000. Nov 1931 4 1/2 s '04 \$60,000. 1914, '24 & '29 25,000. 1934 5s '07 \$5,000. Nov 1 '17-'37 (\$17,000 every 5 years.) Pittsburgh-Sheraden Funding. 4 1/2 s '10 \$86,800. (\$17,800 every 5 years until 1928, \$17,600, 1933 to 1938.) 4s '10 \$17,000. (\$2,800 every 5 years until 1930, \$2,900, 1935 to 1940.) Total for all boroughs. \$491,300

INT. on bonds of old city of Pittsburgh payable at City Treas. office in Pittsburgh and Colonial Trust Co., Pittsburgh, and at Pittsburgh Trust Co.; on bonds of old city of Allegheny int. is payable in Allegheny and at office of T. Whelen & Co. in Phila.; on Greater Pittsburgh miscellaneous loan of 1910 int. is payable at Pittsb. Borough Trust Co. Summary of Bonded Debt. Jan. 1 '14. Jan. 31 '13. Gross amount 43,097,974 41,759,777 Amt. carried in sinking fund 10,943,853 9,257,213 Net bond debt 32,154,121 32,502,564 Assessed val. of real and personal property for purposes of taxation, 1913-1914 \$762,928,810 7% constitutional limit of indebtedness 53,405,017 Net bonded debt (as above) 32,154,121

Margin of credit for additional borrowing \$21,250,896 Floating debt on Jan. 31 1914. \$4,655,666 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. In 1913 population of "Greater Pittsburgh" was estimated to be 565,000.

PITTSBURGH SCHOOL DIST. Pittsburgh and Allegheny School districts were consolidated under the new school code Nov. 13 1911 and all the outstanding bonds of the various school districts are assumed by the newly created district of Pittsburgh. The bonded debt of these former sub. districts on Oct. 1 1914 was as follows: Allen \$17,500 Beltzhoover 125,000 Brushton 269,000 Colfax 312,500 Crescent 34,500 Esplen 10,500 Franklin 128,000 Highland 590,000 Homewood 225,000 Howard 66,000 Knox 12,000 Lawrence 10,000 Lucky 25,000 Morse 24,000 Mt. Albion 133,000 Minersville 188,500 Oakland 97,000 Sterrett 196,000 Peabody 235,000 St. Clair 9,000 Thaddeus Stevens 195,500 West Liberty 60,000 Washington 23,500 West Lake 23,500 Beechview 26,000 Mt. Washington 27,000 Sheriden 162,000 Lincoln 145,000 Liberty 80,000 Montooth 6,000 Morehead 290,000 First Ward 56,000 Second Ward 223,000 Third Ward 360,000 Fifth Ward 197,000 Sixth Ward 96,000 Seventh Ward 98,500 Ninth Ward 10,000 Tenth Ward 192,000 Eleventh Ward 208,500 Twelfth Ward 100,000 Thirteenth Ward 8,000 Fourteenth Ward 5,500 Fifteenth Ward 42,000 Board of Control 275,000

Total \$5,616,000 New bond issue 1912. 3,000,000 Grand total Oct 1 1914. \$8,616,000 School Loan of 1912. 4 1/2 s '12 J-J \$1,000,000. July 1 1922 1,000,000 July 1 '27 & 32 1,000,000 July 1 '37 & 42

PITTSBURGH. This city is in Luzerne County Inc. 1895. Pop. 1910, 16,267. Paving and Grading Bonds. 5s '13 \$14,000. 1917. Improvement Bonds. 4 1/2 s '09 M-S \$84,000. Sent 1 '15-'38 Refunding Loan. 4s '01 M-S \$33,300. 1916-1926 GEN. B.D. D.T. Oct 1914. \$117,300 Assessment debt (add'l) 14,000 Sinking fund. 23,122 Assessed val. '14 (3-5 act.) 8,278,763 City tax (per \$1,000) 1914. \$5.00 INT. at City Treasurer's office

PITTSBURGH SCHOOL DISTRICT. 4s '05 \$13,000. Red. in 30 yrs. 5s '07 17,000. Red. 5 to 23 yrs. 4 1/2 s '09 100,000. Red. 10 to 30 yrs. 4 1/2 s '13 M-S 70,000. Sept 1 1923 (Optional beginning Sept. 1 1923.) BOND. DEBT Oct 1914. \$200,000 Floating debt. 11,116 Funds in banks. 84,579 Assess. val. '13 (70% act.) 10,074,500 School tax (per \$1,000) 1913. \$7.00 Population in 1914 (est.) 18,000 INT. at People's Union Sav. Bank.

PLYMOUTH. This borough is in Luzerne County. Funding & Fire Dept Bonds. 4 1/2 s '08 J-J \$27,000. 1914-1934 Street and Sewer Bonds. 4 1/2 s '11 J-J \$3,000. BOND. DEBT Jan 1 1913. \$69,100 Outstanding orders. 6,753 Population in 1910. 16,996

POTTSTOWN. This borough is in Montgomery Co. Inc. Feb. 6 1815. Bonds are tax-free to holders. Pop'n 1910, 15,599. 4s '13 J-J \$100,000. 1923-1943 Street Impt & Sewer Bonds. 3 1/2 s '99 A-O \$32,000. (Part each 5 years; last in 1929.) 4s '09 M-S \$25,000. (Due Sept. 1 1919, '24, '29, '34 & '39) 4s '13 J-J \$100,000. '23, '28, '33, '38 & '43 BOND. DEBT Oct. 1914. \$157,000 Sinking fund. 12,000 Assessed valuation 1914. 7,833,865 (Assessment 2/3 to 2-3 actual value.) Borough tax (per \$1,000) 1914. \$7.00 Total tax (per \$1,000) 1914. 17.00 INT. at Borough Treas. office. \*Not all floated as yet, being sold as work progressed (about 4-5 sold).

POTTSVILLE. This city is in Schuylkill County. Incorp. Feb. 19 1828. Consolidated with Borough of Yorkville on April 3 1907. Government changed Dec. 1 1913 to that of 3d class city (V. 98, p. 1258). Holders of the bonds given below are not liable for the State tax. Fire Department Loan. 4s M-N \$1,100. \$1,000 yearly Storage Lot Certificates. 4s M-S \$3,000. \$1,000 yearly Street Paving Loan. 4s '08 J-J \$15,000. Jan 1 1938 (Subject to call after 1918.) 4s '10 M-S \$50,000. Sept 1 1940 (Subject to call after Sept 1 1920.) Refunding Bonds. 3 1/2 s J-J \$24,000. July 1 1929 (Subject to call after 1909.) 4s '11 A-O \$29,000. 1921 (Optional after 1916.) BOND. DEBT Nov 4 1914 \$122,100 Sinking fund. 20,360 Tax val. '14 (3/4 actual) 7,787,772 Borough tax (per \$1,000) 1914. \$9.00 Total tax (per \$1,000) 1914. 26.00 Population in 1910. 20,236 INT. at Borough Treas. office.

POTTSVILLE SCHOOL DIST. Bonds are all exempt from State tax, which is paid by district. Building Bonds. 3 1/2 s '09 J-D \$38,300. June 1 1939 (Subject to call June 1 1914.) Refunding Bonds (Tax-exempt). 3 1/2 s J-J \$73,000. 1932 (Subject to call after 1907.) BOND. DEBT Oct 1 '14. \$121,300 Sinking fund. 9,961 Assess. val. (3-5 act.) 1914. 7,787,000 School tax (per \$1,000) 1913. \$9.50 Population in 1913 (est.) 24,000 INT. at Schuylkill Tr. Co., Pottsville.

PROSPECT PARK. This borough is in Delaware Co. Incorp. May 9 1894. Tax on bonds below is paid by the borough. 4s '96 A-O \$4,500. Oct 1 1926 4s '99 M-N \$2,000. May 1 '29-'30 4 1/2 s '04 A-O \$13,000. Apr 1 1934 4s '07 J-D \$8,500. June 1 1937 4 1/2 s '10 J-D 15,000. 1920-1940 4 1/2 s 10 J-J 12,000. July 1 1940 4s '12 J-D 3,000. 1942 BOND. DEBT Nov 1 1913 \$78,000 Sink. fund (bonds & cash) 16,000 Assessed valuation 1913. 1,171,735 Assessment 60 to 70% actual value.) Borough tax (per \$1,000) 1913. \$10.00 Total tax (per \$1,000) 1913. 22.50 Population in 1910. 1,665 \* Subject to call 10 years after date. z Subject to call at any time. INT. at Boro. Treas. office in Moore.

PUNXSUTAWNEY. This borough is in Jefferson Co. Paving Bonds. 4s '97 \$8,000. 1905. 1937 (Optional after 1905.) 4s '97 \$5,000. 1927 (Optional after 1905.) 4s '98 \$8,500. Part yearly 4s '99 12,500. Part yearly 4s '08 J-D 40,000. June 4 1938 (Subject to call after June 4 1928.) z Refunding \$13,000. 1933 (Optional after 1918.) Sewer Bonds. 4s '98 \$2,500. Part yearly Loan of 1904 4s '04 \$800. Part yearly BOND. DEBT April 1912. \$90,100 Floating debt. 36,790 Sinking fund. 14,088 Assessed valuation 1911. 2,900,000 (Assess't about 40 to 50% actual val.) Borough tax (per \$1,000) 1911. \$12.00 Total tax (per \$1,000) 1911. 37.00 Population in 1910. 9,058 INT. at Treasurer's office.

PUNXSUTAWNEY SCH. DIST. School-Bldg. Bonds (Tax-exempt) 4 1/2 s '07 J-J \$45,000. 1912 to 1937 (\$10,000 in 1917, 1922, 1927, 1932, and \$15,000 in 1937.) 4s '01 J-J \$19,000. 1921 BOND. DEBT May 1914. \$59,000 Assessed valuation 1913. 2,600,000 School tax (per \$1,000) 1910. \$16.00 INT. at Punxsutawney Nat. Bank.

RADNOR TWP. SCHOOL DIST. This district is in Delaware Co. Bonds are non-taxable to holder. 3s '00 J-J \$30,000. July '20, '25, '30 4s '09 A-O 60,000. Apr 1 '19-'39 (\$12,000 every 5 years.) 4 1/2 s '14 M-N 60,000. May 1 '24-'44 (\$12,000 every 5 years.) BOND. DEBT Oct 17 '14 \$150,000 Sinking fund. 1,532 Assessed valuation 1914. 10,510,000 School tax (per \$1,000) '14-'15. \$6.25 Population in 1913 (est.) 7,500 INT. on 4 1/2 s at Hamilton Trust Co.; on 3s and 4s at Commercial Trust Co., Philadelphia.



**BANKIN.**

This borough is in Allegheny Co. Inc. 1892. Population 1910, 6,042. Sewer Bonds 4 1/2's '99 A-O \$14,000. Part yearly Improvement Bonds 4 1/2's '05 M-N \$48,000. Part yearly 4s '08 J-J 20,500. Part yearly 5s '07 J-J 15,500. Part yearly Water Bonds 5 1/2's '94 A-O \$6,000. Part yearly BOND. DEBT Jan 1 '14. \$99,500 Sinking fund. 7,318 Assess. val. '13 (abt. 4-5 act.) 7,174,860 Borough tax (per \$1,000) 1913. \$6.00 INT. at Braddock Nat. Bank.

**BEADING.**

This city is the county seat of Berks Co. Inc. Mch. 16 1847. Bonds are all tax-free to holder. Redemption Bonds. 4s '12 J-J \$450,000. July 1 '17-'22 27, '32 & '37 Sewer and Paving Bonds. 4s '02 Aug \$60,000. 1917-1927 (\$20,000 every 5th year on April 1.) 4s '07 F-A \$80,000. Feb 1 '17 & '22 Refunding Water Bonds. 4s '89 J-J \$8,000. Jan 1 1919 (Subject to call Jan. 1 1904) 4s '90 J-J 200,000. July 1 1920 Water Dept. Bonds. 4s '08 M-S \$150,000. Sept 1 '18 & '23 82,000. Sept 1 1928 4s '09 J-J 50,000. July 1 1919 100,000. July 1 '18 & '29 4s '14 A-O 50,000. Oct 1 '15-'39 Paving Bonds. 4s '08 A-O \$40,000. Apr 1 '18 & '23 4s '07 J-J 40,000. July 1 '17 & '22 4s '09 A-O 40,000. Apr 1 '19 & '24 Sewer Bonds. 4s '13 F-A \$239,000. Refunding Bonds. 4s '03 A-O \$36,000. Aug 1 '18-'28 (\$12,000 due every 5 years.) 4s '09 A-O \$160,000. Apr 1 '19-'34 (\$40,000 every five years.) CITY BOND. DEBT. \$1,320,000 Water bonded debt. 320,000 TOT. B. D. DT. Oct 1 '14. \$1,910,000 City sinking funds. 121,977 Water sinking funds. 115,600 Total sink. fds. Oct 1 '14. \$237,577 Assess. val. (1/2 actual). 56,808,225 City tax (per \$1,000) 1913. 10.00 Total tax (per \$1,000) 1913. 18.00 Population in 1910. 96,071 INT. at office of City Treasurer.

**BEADING 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. 3 1/2's F-A \$14,000. z1929 3 1/2's A-O \$45,200. Apt 1 z1930 3 1/2's A-O \$248,100. Apr 1 z1934 3 1/2's J-D \$24,700. June z1931 3 1/2's M-N \$89,500. May 1 z1936 3 1/2's J-J \$37,500. 1939 (Subject to call after 1910) 3 1/2's '11 M-S \$68,000. 1941 (Subject to call after 1912) BOND. DEBT Apr 20 '14. \$527,000 Sinking fund. 75,000 School tax (per \$1,000) 1913. \$5.00 For assessed valuation, population, &c., see City of Reading. z Optional 25 yrs. before maturity. INT. at District Treasurer's office.

**RENOVO.**

This borough is in Clinton County. Inc. 1866. Population 1910, 4,621. Water & Street Bonds. 4 1/2's '08 s-a \$25,000. 1939 Ref. Water Bds. (opt. beg. 1911.) 4s '06 J-J \$25,000. July 1 1936 TOTAL DEBT Oct 12 '14. \$50,000 Assess. val. 1914 (1-3 act.). 1,938,941 Tax rate (per \$1,000) 1914. \$11.00 INT. at Borough Treasurer's office.

**RIDGWAY.**

This town is in Elk County. Bonds are all taxed and are all optional 5 years from date. Pop. 1910, 5,408. 4s '02 M-N \$17,500. 1932 4s '05 M-N 17,000. 1935 5s '07 A-O 70,000. 1937 5s '09 A-O 12,000. 1939 Paving Bonds. 5s '13 \$12,000. July 1 1943 BOND. DEBT June 24 '13 \$113,500 Sinking funds. 5,369 Assessed valuation 1913. 1,811,840 City tax (per \$1,000) 1913. \$15.00 INTEREST payable in Ridgway.

**BIDLEY PARK.**

This borough is in Delaware Co. Inc. Dec. 12 1887. Bonds are tax-free to holder. Population 1910, 1,761. 3 1/2's J-J \$33,000. 1929 4s J-J 25,000. 1934 Sewer Bonds. 4s '06 A-O \$22,000. Oct 1 1936 BOND. DEBT Aug 14 '13. \$80,000 Floating debt. 9,000 Sinking fund. 29,000 Assess. val. '13 (2-3 act.). 1,886,175 Tax rate (per \$1,000) 1913. \$20.50 INT. at First Nat. Bank, Chester.

**ROCHESTER.**

This borough is in Beaver County. Bonds are tax-free to holder. Paving and Sewer Bonds. 4 1/2's '12 A-O \$40,000. Oct 1 '27-'41 City Hall Building Bonds. 4 1/2's '12 A-O \$15,000. Oct 1 '27-'41 Water-Works Bonds. 5s '96 J-J \$33,000. Jan 1 '15-'25 General & Improvement Bonds. 4 1/2's '08 M-S \$50,000. Sept 1 '23-'35 General Bonds. 5s '95 M-N 7,000. Nov 1 1915 4 1/2's '12 A-O 25,000. Oct 1 '27-'41 4 1/2's '10 J-D 20,000. June 1 '32-'39 BOND. DEBT Oct 28 '14. \$190,000 Floating debt. 35,500

Sinking (Cash) \$11,602 fund Investments 20,297 Assessed valuation 1914. 3,272,569 Population in 1910. 5,903 INT. at First Nat. Bk., Rochester.

**ROCHESTER SCHOOL DIST.**

3 1/2's '01 J'ne \$24,500. June 1 '15-'30 4s '05 Nov 14,000. Nov 1 '27-'35 4s '08 J'ne 15,000. June 1 '31-'38 BOND. DEBT Oct 10 '14. \$53,500 Assessed valuation 1914. \$3,250,000 (Assess. 40 to 50% actual value.) School tax (per \$1,000) 1914. \$10.00 INT. at Rochester Trust Co.

**ST. CLAIR.**

This borough (P. O. Pittsburgh) is in Allegheny Co. Incorp. in 1907. Sewer Bonds (Tax-Exempt). 4 1/2's '09 J-J \$8,000. July 1 1919 90,000. July 1 '29-'31 BOND. DEBT Oct 1914. \$98,000 Floating debt. 110,639 Sinking fund. 9,858 Cash on hand. 11,115 Assessed valuation 1914. 2,443,050 School tax (per \$1,000) 1913. \$8.50 Population in 1910. 5,640 INTEREST payable at St. Clair Savings & Trust Co. of Pittsburgh.

**SCHUYLKILL COUNTY.**

County seat is Pottsville. All bonds are exempt from taxation, State tax being paid by county. 3s '99 J-J \$133,800. July 1 1919 (Subject to call July 1 1899.) Hospital Bldg. & Court-House Ref. 4s '12 A-O \$105,000. Oct 1 1942 (Subject to call April 1 1922.) Insane-Asylum Bonds. 4s '11 J-J \$500,000. July 1 1941 (Optional after Jan. 1 1921.) BOND. DEBT Oct 1914. \$738,800 Assess. val. '13 (60% act.) 60,515,853 State & co. tax (per \$1,000) '13. \$11.50 Population in 1910. 207,894 INT. at County Treasurer's office.

**SCOTSDALE.**

This borough is in Westmoreland Co. Inc. in 1874. Bonds are tax-free to holder. Population 1910, 5,456. Improvement Bonds. 5s '95 J-J \$11,000. July 1 '15-'25 4s '09 J-J 29,000. July 1 '15-'29 5s '08 M-N 30,000. May 1 '15-'38 5s '08 F-A 8,000. Feb 15 '29-'38 Refunding Bonds. 4s '99 F-A \$10,000. July 1 '15-'24 BOND. DEBT Oct 15 '14. \$88,000 Sinking fund. 19,000 Assess. val. '13 (1/2 act.). 3,902,128 Total tax (per \$1,000) 1913. \$24.50 Boro. tax (per \$1,000) 1913. \$10.00 INT. at Borough Treasurer's office.

**SCOTSDALE SCHOOL DIST.**

4 1/2's '09 J-D \$40,320. June 1 '15-'38 s '07 18,000. Part yearly 4 1/2's '10 J-D 34,000. Part yearly BOND. DEBT Oct 9 1914. \$91,500 Assessed valuation 1914. 3,924,546 School tax (per \$1,000) 1913. \$10.50 Population in 1914 (est.). 6,000 Tax-free to holder. INT. at First Nat. Bk., Scottdale.

**SCRANTON.**

This city is in Lackawanna Co. Inc. Apr. 23 1866. Pop'n '10, 129,867. Bridge Loans. 4 1/2's '94 J-D \$60,000. June 1 1919 4s '07 M-S \$91,000. Mar 1 '15-'27 60,000. Mar 1 '28-'37 Police & Fire Dept. Bonds. 4s '04 J-J \$60,000. July 1 '15-'29 4s '08 J-J 24,000. July 1 '15-'26 4s '08 A-O 12,000. Oct 1 '15-'26 4s '08 M-N 8,000. Nov 1 '15-'22 Bureau of Fire Bldg. Loan. 4s '10 \$23,000. Apr 1 '15-'37 Viaduct Bonds. 4 1/2's '11 A-O \$135,000. Apr 1 '15-'41 Sewer Bonds. 3 1/2's '00 J-D \$45,000. June 1 1915 4s '00 J-J 45,000. June 1 1920 25,000. June 1 1925 4s '04 J-J 18,000. July 1 '15-'23 4 1/2's '11 A-O 48,000. Oct 1 '15-'38 Bridge and Improvement. 4s '04 F-A \$40,000. Feb 1 '15-'34 Municipal Improvement. 4 1/2's '12 J-D \$140,000. June 1 '15-'42 4 1/2's '91 J-D 23,000. Dec 1 1916 4 1/2's '13 M-S 348,000. Sept 2 '15-'43 4s '14 M-N 60,000. May 1 '15-'44 City Improvement. 4s '86 J-J \$7,000. July 1 '15-'16 4s '08 J-J 76,000. July 1 '15-'33 Judgment Funding Bonds. 3 1/2's '03A-O \$68,000. Oct 1 '17-'22-'27-'32 4s '05 A-O 266,000. Apr 1 '15-'35 (\$55,000 due each five years.) 4 1/2's '11 F-A 189,000. Aug 1 '15-'41 Street-Paving Bonds (Assess'd). 4s '08 J-J \$19,000. July 1 '15-'33 4 1/2's '09 M-N 42,000. Nov 1 '22-'34 Redemption Bonds. 4 1/2's '93 J-D \$38,000. June 1 1919 TOT. B. D. DT. May 31 '14 \$2,004,500 Bonds in sinking fund. 133,000 Cash in sinking fund. 366,936 Total assessed val. 1914. 84,405,075 (Assessment about full cash value.) City tax (per \$1,000) '14. \$7.32 TAX-FREE.—All bonds issued by this city are tax-exempt to holder.

**SCRANTON SCHOOL DISTRICT.**

4 1/2's '93 J-J \$50,000. July 1 1918 4 1/2's '00 J-D 60,000. June 1 '26 & '28 40,000. June 1 1930 4 1/2's '01 J-D 75,000. June 1 1931 4s '03 A-O 250,000. Oct 1 '15-'33 (\$50,000 due 1915, '18, '23, '28 & '33.) 30,000. Aug 1 1928 3 1/2's '02 F-A 100,000. Aug 1 '16 & '20 40,000. Aug 1 1926 50,000. Aug 1 1932 4 1/2's '95 J-J 75,000. July 1 '15-'19 20 4 1/2's '97 A-O 120,000. Apr 1 '22-'25-'27

(50,000. Feb 1 1917 4s '07 F-A 100,000. Feb 1 '24 & '34 50,000. Feb 1 1937 4s '09 M-S 250,000. Sept 1 '24-'39 (\$50,000 due every 5 years.) 4 1/2's '12 J-J 100,000. July 1 '40-'42 4 1/2's '13 A-O 150,000. Apr 15 '41-'43 BOND. DEBT May 7 '14 \$1,670,000 Floating debt. 110,000 Sink. funds (bonds & cash) 166,650 Sinking fund (bonds) 256,000 Assess. val. '13 (80% act.) 81,865,880 School tax (per \$1,000) 1913. \$8.50 Value school prop. 1914. \$2,936,258 TAX-FREE.—The bonds are all free from taxation to holders, the tax being assumed by district. INT. payable at office of Treas.

**SCRANTON POOR DISTRICT.**

Bonds are tax-free to holder. 4s '03 \$30,000. Aug 1 '15-'23 BOND. DEBT Oct 1914. \$90,000 Tax rate (per \$1,000) 1913. \$1.50 INTEREST payable at Dime Deposit & Discount Bk. in Scranton.

**SEWICKLEY.**

This borough is in Allegheny Co. Inc. Aug. 30 1853. Pop. '10, 4,479. Ref. Water Bds. (part every 5 yrs.) 4s '03 A-O \$49,000. Apr 1 '18-'33 Municipal Hall Bonds. 4s '07 A-O \$21,000. Oct 1 '15-'35 2,000. Oct 1 1936 Refunding Bonds. 4s '05 A-O \$32,500. Oct 1 '15-'35 TOT. B. D. DT. Oct 1 '14. \$104,500 Assess. val. (90% act.) 14,700,000 Tax rate (per \$1,000) 1914. \$6.75 INT. at First Nat. Bk., Sewickley.

**SHAMOKIN.**

This borough is in Northumberland County. Incorp. Nov. 9 1864. Bonds all tax-free to holder. Street Paving Bonds. 4s '09 M-S \$55,000. May 1 1939 (Subject to call part in '14, '19 & '29) Borough Purposes. 4s A-O \$8,800. Oct 15 '15-'18 25,000. Oct 15 '19-'28 Refunding Bonds. 4s '05 F-A \$10,000. Aug 1 1915 4s '09 J-J 24,000. July 1 1939 (Subject to call after July 1 1919.) Fire Bonds. 4s '05 M-S \$45,000. Sept 1 1935 (Subject to call \$25,000 after 1915.) BOND. DEBT May 8 1913 \$153,200 Floating debt. 17,800 Assessed valuation 1913. 5,698,320 (Assess'm't 50 to 60% actual value.) Borough tax (per \$1,000) 1913. \$9.00 Population in 1910. 19,588 INTEREST on refunding bonds of 1909 is payable at National Bank of Shamokin; on other issues at the office of the Borough Treasurer.

**SHAMOKIN SCHOOL DISTRICT.**

Bonds below are tax-free to holder. 3 1/2's semi-ann \$30,400. 1929 (Subject to call 1919.) 4s '05 M-N \$73,500. May 1935 (Subject to call May 1910.) 3 1/2's M-S \$10,000. 1932 (Subject to call 1907.) 4 1/2's 18,500. 1927 3 1/2's 18,500. 1930 4 1/2's '14 A-O 150,000. Apr 1 1944 (Subject to call after April 1 1919.) BOND. DEBT May 1914. \$291,400 Assessed valuation 1913. 5,600,000 School tax (per \$1,000) 1913. \$13.00 INT. sent to registered holders.

**SHARON.**

This borough is in Mercer County. Inc. Oct. 6 1841. Bonds are tax-free to holder. Population 1910, 15,270. Refunding Bonds. 4s M-N \$61,000. Nov 1 1915 Sidewalk Bonds (opt. beg. 1917). 4s '07 F-A \$1,500. Aug 1 1937 Street Bonds (opt. beg. 1917). 4s '07 F-A \$60,000. Aug 1 1937 Impt. Bonds (opt. beg. 1913). 4s F-A \$80,000. Aug 1 1933 Sewer Bonds. 3 1/2's M-N \$60,000. Nov 1 1931 (Subject to call Nov. 1 1906.) 3 1/2's F-A \$40,000. Aug 1 1932 (Subject to call Aug. 1 1912.) 4s '07 F-A \$38,500. Aug 1 1937 (Subject to call Aug. 1 1917.) BOND. DEBT Oct 1914. \$341,000 Floating debt. 20,000 Sinking fund. 55,000 Assess. val. 1913 (1/2 act.). 7,000,000 Borough tax (per \$1,000) 1913. \$13.50 Total tax (per \$1,000) 1913. \$28.50 INT. at McDowell N. Bk., Sharon.

**SHARON SCHOOL DISTRICT.**

TOTAL DEBT Apr 1914. \$300,000 Assessed valuation 1913. 5,692,336 School tax (per \$1,000) 1913. \$11.10 SHARON HILL. This borough is in Delaware Co. Inc. Mar. 1890. Pop'n 1910, 1,401. All bonds tax-free to holder. Street-Improvement Bonds. 4s '06 M-S \$30,000. Mar 1 1936 4s '07 M-N 5,000. Nov 11 1937 4s '11 7,000. Aug 1 1941 Sewer Bonds (opt. beg. 1920). 4s '05 F-A \$15,100. Aug 1 1935 BOND. DEBT Oct 1914. \$57,600 Sinking fund. 6,209 Assess. val. 1913 (2-3 act.). 1,108,225 Total tax (per \$1,000) 1912. \$20.50 INT. payable at Treasurer's office.

**SHARPSBURG SCHOOL DIST.**

School Bonds. 3 1/2's M-N \$10,000. 1915-1924 4s '05 M-N 65,000. 1915-1932 BOND. DEBT Nov 1914. \$75,000 Assessed valuation 1910. 4,386,425 (Assessment 75% to 80% actual val.) School tax (per \$1,000) 1914. \$8.00 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. J-J \$40,000. 1938 Refunding Bonds. J-J \$25,000. 1926 Water Bonds. J-J \$71,116. 1923-1924 4s '04 M-N 25,000. 1924 4s J-J 35,000. 1942 BOND. DEBT May 25 '12 \$155,146 Floating debt. 22,500 Assess. val. '11 (30% act.) 3,225,733 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 \$7,300. 1915 4s J-J 10,000. 1915 4s A-O 20,000. 1917 4s '04 J-D 30,000. 1924 BOND. DEBT Oct 19 '14. \$67,300 Floating debt. 8,000 Assess. val. '14 (1-3 act.) 3,500,000 School tax (per \$1,000) 1914. \$23.25 Population in 1914 (est.). 26,000 INTEREST at Treasurer's office.

**SOMERSET.**

This borough is in Somerset Co. Incorporated in 1795. Street Improvement Bonds. 4 1/2's '09 J-J \$5,000. July 1 '15-'19 15,000. July 1 '20-'29 Water Bonds. 4 1/2's '11 J-J \$9,000. 1915-1932 4 1/2's '11 J-J 15,000. 1915 Sewer Bonds. 4s A-O \$16,000. \$1,000 yly. beg. '15 BOND. DEBT Oct 1914. \$60,000 Assess. val. '13 (60% act.) 1,197,800 Tax rate (per \$1,000) 1913. \$27.00 Population in 1910. 2,612 INT. at office of Boro. Treasurer.

**SOMERSET COUNTY.**

Somerset is the county seat. Bonds are tax-free to holder. Court-House Bonds. M-N \$199,000. Nov 1 '15-'34 (V. 79, p. 211, for maturity.) TOTAL DEBT Nov 1914. \$199,000 Assess. val. '14 (60% act.) 2,957,317 County tax (per \$1,000) '13. \$7.00 Population in 1910. 67,717 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 St.-Impt. Bonds. 4s A-O \$15,000. Apr 1 1932 4s J-J 5,000. July 1 1922 4s '06 A-O 75,000. Oct 1 1936 4 1/2's '12 A-O 42,000. Oct 1 1942 \*Street & Sewer Impt. Bonds. 4 1/2's '13 A-O \$32,000. Oct 1 1943 Improvement Bonds. 4 1/2's '10 J-J \$21,000. July 1 1940 (Subject to call after July 1 1920.) Sewer, Police & Fire-Alarm Bds. 4 1/2's '11 A-O \$40,000. Oct 1 1941 \*Redemption Bonds. 4s F-A \$69,500. Aug 1 1916 \*Sewer Bonds. M-S \$100,000. Sept 1 1933 BOND. DEBT Oct 9 '14. \$399,500 Tax val. 1913 (2-3 act.). 8,320,510 Boro. tax (per \$1,000) 1913. \$9.00 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.) 4s '14 M-N \$50,000. May 15 '24-'34 s '14 86,000. BOND. DEBT Oct 1914. \$175,100 Sinking fund. 12,000 Assess. val. '14 (2-3 act.). 8,639,050 School tax (per \$1,000) 1913. \$7.00 Population in 1914 (est.). 25,000 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 1/2's '11 M-N \$12,000. May 1 1921 Street Bonds. 4 1/2's '11 M-N \$10,000. May 1 '21 & '26 Water Bonds (due every 5 yrs.). 4 1/2's '11 M-N \$50,000. May 1 '26-'41 BOND. DEBT Sept 1912. \$75,000 Assessed valuation 1912. 1,595,335 INT. at Springdale Nat. Bank.

**STEELETON.**

This borough is in Dauphin County All bonds tax-free to holder. Funding Bonds. s '14 85,000. Improvement Bonds. 4 1/2's '14 J-J \$55,000. Jan 1 1944 Filter-Plant Bonds. 4 1/2's '08 J-J \$85,000. July 1 1937 Sewer Bonds. 4s M-N \$35,000. May 1 1929 Water Bonds. 4s J-J \$145,000. Jan 1 1930 4 1/2's J-D 22,000. Dec 1 1923 s '14 15,000. BOND. DEBT Oct 9 '14. \$342,000 Assessed valuation 1913. 5,794,080 Boro tax (per \$1,000) 1914. \$9.50 Population in 1910. 14,240 INT. at Steelton Nat. Bk., Steelton.



**STEELETON SCHOOL DISTRICT.**  
 4½s'13 J-D \$65,000...June 1 1943  
 3½s' --- 20,000.....  
 3½s' --- 50,000.....  
 BOND. DEBT Oct 1914. \$135,000  
 Sinking fund..... 38,000  
 Assessed valuation 1913.....5,900,000  
 School tax (per \$1,000) 1913.....\$10.00  
 Population in 1913 (est.).....15,000  
 INT. payable at Steelton Nat. Bk. and People's Bank. Bonds are tax-free to holder.

**STOWE TOWNSHIP.**  
 This township is in Allegheny Co. Municipal Bldg & Street Bds.  
 4½s'09 M-N\$90,000.....1939  
 4s'06 A-O 24,000.....1914-1920  
 4½s'06 A-O 60,000.....1937  
 4½s'09 F-A 45,000.....1939  
 BOND. DEBT May 12 '14 \$220,500  
 Assessed valuation 1913.....6,608,720  
 Tax rate (per \$1,000) 1913.....\$16.50  
 Population in 1910.....8,145  
 INT. at McKees Rocks Trust Co., McKees Rocks.

**STOWE TWP. SCHOOL DIST.**  
 This district is in Allegheny County. Bonds are tax-free to holder.  
 4½s'07 F-A \$41,000c.....1915-1934  
 4s'00 --- 4,000c.....1915-1924  
 4½s'03 --- 7,000c.....1915-1928  
 4½s'05 --- 11,000c.....1915-1925  
 5s'08 --- 9,500c.....1914-1924  
 4½s'10 --- 30,000c.....1914-1934  
 BOND. DEBT Oct 9 '14.....\$102,150  
 Sinking fund..... 9,900  
 Assess. val. '14 (4-5 act.).....6,600,000  
 School tax (per \$1,000) 1914.....\$8.50  
 Population in 1914 (est.).....7,000  
 INT. at McKees Rocks Trust Co.

**STROUDSBURG SCHOOL DIST.**  
 This district is in Monroe County.  
 4s' --- \$16,000c.....  
 BOND. DEBT May 1914.....\$46,000  
 Assessed valuation 1914.....2,235,000  
 School tax (per \$1,000) 1914.....\$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.  
 3½s' --- \$62,000c.....Part yearly  
 BOND. DEBT Nov 1914.....\$62,000  
 Floating debt..... 9,250  
 Sinking fund..... 9,000  
 Assess. val. '13 (40% act.).....4,386,564  
 Total tax (per \$1,000) 1913.....\$28.00  
 Population in 1910.....13,770  
 INT. payable at Sunbury Tr. & Safe Deposit Co.

**SWARTHMORE SCHOOL DIST.**  
 This district is in Delaware County. Bonds below are tax-free to holder.  
 4½s'11 J-D \$60,000c.....June 1 '26-'41  
 BOND. DEBT Apr 10 '14.....\$87,000  
 Sinking fund..... 6,334  
 Assess. val. '14 (60% act.).....2,147,000  
 School tax (per \$1,000) 1914.....\$12.00  
 Population in 1914 (est.).....2,200  
 INT. on bonds due '26-'31 payable at Chester Co. Tr. Co., Westchester; on bonds due '32-'41 at Swarthmore National Bank.

**SWISSVALE.**  
 This borough is in Allegheny Co.  
 Sewer Bonds  
 4s' A-O \$96,000.....1915-1933  
 4½s'11 J-J 30,000c.....July 1 '16-'21  
 Refunding Bonds  
 4½s'07 J-J \$100,000c.....July 1 '17-'37  
 (Part every five years)  
 Street-Improvement Bonds  
 4s' J-J \$24,000.....1934  
 4½s'11 J-J 50,000c.....July 1 '22-'26  
 4½s'12 J-J 20,000.....  
 St-Impt & Fire Bds (Tax-exempt)  
 4½s'06 J-J \$58,000c.....July 2 '15-'36  
 (For maturity see V. 83, p. 999.)  
 BOND. DEBT Oct 10 '14.....\$378,000  
 Floating debt..... 92,224  
 Sinking fund..... 14,500  
 Assessed valuation 1914.....9,446,340  
 (Assessment 80% actual value)  
 Borough tax (per \$1,000) 1914.....\$7.81  
 Population in 1910.....7,380  
 INT. payable at Swissvale Nat. Bank and Braddock Nat. Bank.

**SWISSVALE SCHOOL DISTRICT.**  
 Bonds are tax-exempt.  
 BOND. DEBT Nov 1914.....\$212,500  
 Assessed valuation 1913.....9,750,475  
 School tax (per \$1,000) 1913.....\$7.00  
 INT. at Braddock Nat. Bank.

**TAMAQUA.**  
 This borough is in Schuylkill County. Incorp. in 1833. Bonds are all tax-free to holder.  
 Ref. & Impt. Bonds (opt. beg. '19)  
 4½s'14 --- \$25,000c.....  
 Paving & Small Pox Bonds  
 3½s'06 F-A \$24,000c.....Aug 1 1926  
 (Subject to call per Aug 1 1911)  
 Refund. Loan (opt. beg. 1904).  
 3½s'09 A-O \$13,000c.....1919  
 Water Loan (opt. beg. 1907).  
 3½s'02 s-a \$35,000c.....1922  
 Sewer and Refunding Bonds  
 4½s'11 F-A \$45,000c.....Aug 1 1941  
 (Optional after Aug. 1 1921)  
 Sewer Loan (opt. beg. 1909).  
 3½s'04 s-a \$20,000c.....1924  
 BOND. DEBT Oct 9 '14.....\$162,000  
 Assessed val. '13 (1-3 act.).....2,504,077  
 Total tax (per \$1,000) 1913.....\$36.00  
 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 yrly)  
 4½s'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 beginning in 1908)  
 4½s'13 M-S 24,000c.....Sept 1 1933  
 Funding Bonds.  
 4s' J-D \$13,000.....June 1 1932  
 4½s'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 20,000c.....May 1 '27-'32  
 4½s'10 F-A 10,000c.....May 1 1937  
 Small-Pox (opt. beg. Aug. 11).  
 3½s'06 F-A \$12,000.....Aug 1 1926  
 Water-Works Construc'n Bds.  
 4½s'11 F-A\$100,000c.....Aug 21 '21-'36  
 (Part every 5 years)

**Paving Bonds.**  
 5s' M-S \$21,500.....Sept 1 1928  
 (Subject to call Sept 1 1908)  
 4½s'04 J-J 15,000.....July 1 1934  
 (Subject to call July 1 1919)  
 4s'04 J-J \$7,000.....July 1 1934  
 4½s'06 J-D 10,000c.....June 1 1936  
 4½s'11 J-D 10,000c.....1931  
 BOND. DEBT May 7 1914 \$292,500  
 Assess. val. '13 (80% act.).....5,520,917  
 Tax rate (per \$1,000) 1913.....\$19.75  
 INT. at Tarentum Sav. & Tr. Co.  
 Bonds of 1907 and water bonds are free of tax to holder.

**TARENTUM SCHOOL DIST.**  
 4½s' J-J \$45,000c '17-'22-'27-'32  
 TOTAL DEBT Oct 9 '14.....\$45,000  
 Assess. val. '14 (80% act.).....5,568,690  
 School tax (per \$1,000) 1914.....\$8.00  
 INT. at Tarentum Sav. & Tr. Co.  
 Bonds are tax-free to holder.

**TIOGA COUNTY.**  
 Wellsboro is the county seat.  
 Funding Bd. (sub. to State tax).  
 4½s'14 M-S \$70,000c.....Mar 2 1924  
 (Optional after one year)  
 BOND. DEBT Feb 1 1914.....\$70,000  
 Assess. val. real estate.....13,354,176

**TITUSVILLE.**  
 This city is in Crawford County. First charter Feb. 23 1866; present charter May 23 1889.  
 City Bonds (Tax-exempt).  
 3s' J-J \$6,100c.....1919  
 3½s' J-J 36,300c.....1920  
 3½s' J-J 4,000.....1937  
 3½s' J-J 45,500.....1939  
 GEN. BD. DT. Apr 1 '13.....\$94,900  
 Improv't bonds (add'l).....39,047  
 Assess. val. '13 (real est.).....2,348,400  
 Tax rate (per \$1,000) 1913.....\$16.00  
 Population in 1910.....8,533  
 INTEREST at Treasurer's office.

**TITUSVILLE SCHOOL DIST.**  
 4½s'11 A-O \$87,500c&r Apr 1 '15-'39  
 2,000c&r.....Apr 1 1940  
 BOND. DEBT Oct 11 '14.....\$89,500  
 Assess. val. (40% act.) 1914.....2,400,000  
 School tax (per \$1,000) 1914.....\$20.00  
 Population in 1914 (est.).....8,550  
 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.  
 4½s'12 M-N\$145,000c.....Nov 1 '21-'41  
 (\$15,000 '21; \$20,000 '26; \$30,000 '31; \$35,000 '36; \$45,000 '41)  
 Street Bonds.  
 4½s'10 M-N(\$22,000c.....Nov 1 '15-'36  
 8,000c.....Nov 1 '37-'40  
 BOND. DEBT May 12 '14 \$240,500  
 Sinking fund..... 12,620  
 Assessed valuation 1913.....4,756,510  
 Total tax (per \$1,000) 1913.....\$21.50  
 Population in 1910.....4,995

**TURTLE CREEK SCH. DIST.**  
 BOND. DEBT June 1914.....\$60,500  
 Assessed valuation 1913.....4,756,510  
 School tax (per \$1,000) 1913.....\$8.00  
 Population in 1914 (est.).....5,000

**TYRONE SCHOOL DISTRICT.**  
 4s'00 s-a \$12,500c.....1930  
 (Optional after 1920)  
 4s'06 s-a \$13,500c.....1926  
 (Optional after 1916)  
 4½s'09 ann \$3,500c.....1915  
 (Optional after 1910)  
 4½s'11 s-a \$50,000c.....1931 & 1941  
 BOND. DEBT Apr 1 '14.....\$81,000  
 Sinking fund..... 5,800  
 Assess. val. '13 (60% act.).....2,560,000  
 School tax (per \$1,000) 1913.....\$14.50  
 Population in 1914 (est.).....8,000  
 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 \$80,000c.....Oct 1 1930  
 Street Bonds  
 4s'06 A-O \$50,000c.....Oct 1 1930  
 4½s' M-N 42,000c.....1942  
 Street and Sewer Bonds  
 4s' M-N\$149,500c.....May 1 1928  
 (Subject to call May 1 1918)  
 Funding Bonds  
 3s' M-N\$32,000c.....May 1 1919  
 4½s' M-N \$8,000c.....May 1 1942  
 BOND. DEBT Oct. 1914.....\$411,500  
 Assess. val. 1914 (½ act.).....7,000,100  
 Total tax (per \$1,000) 1914.....\$28.50  
 Population in 1910.....13,344  
 INTEREST payable in Uniontown at Fayette Title & Trust Co.

**UNIONTOWN SCHOOL DIST.**  
 A district in Fayette County. Bonds are tax-free to holders.  
 4½s'14 --- \$100,000c.....  
 BOND. DEBT May 15 '11.....\$233,000  
 Assessed valuation 1910.....7,102,671  
 School tax (per \$1,000) 1910.....\$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  
 4½s'10 \$28,000.....Oct 1 1940  
 BOND. DEBT Nov 1913.....\$160,800  
 Assess. val. '13 (3-5 act.).....5,200,000  
 Tax rate (per \$1,000) 1913.....\$17.50  
 Population in 1910.....5,385

**UPPER DARBY TWP. SCH. DIST**  
 4½s'09 A-O \$25,000c.....Apr 1 '15-'18  
 12,000c.....Apr 1 1919  
 BOND. DEBT Oct 1914.....\$37,000  
 Assess. val. '13 (abt 60% act.).....5,250,000  
 School tax (per \$1,000) 1914.....\$7.00  
 INT. at 1st Nat. Bk., Clift. Heights.

**VENANGO COUNTY.**  
 Franklin is the county seat. Bonds are tax-free to holder.  
 Bridge Bonds  
 4s'09 M-S \$85,000c.....Mch 1 '15-'19  
 4½s'10 A-O 175,000c.....1920-1928  
 BOND. DEBT Oct 9 1914.....\$260,000  
 Assess. val. '14 (65% act.).....25,418,765  
 County tax (per \$1,000) 1914.....\$3.50  
 Population in 1910.....56,359  
 INTEREST payable by Treasurer.

**VERONA SCHOOL DISTRICT.**  
 This district is in Allegheny Co.  
 4½s'12 --- \$70,000c.....May 1 '17-'42  
 4½s'13 --- 25,000Apr 1 '33-'38-'43  
 BOND. DEBT Nov 1914.....\$100,000  
 Assess. val. '13 (4-5 act.).....2,220,550  
 School tax (per \$1,000) 1913.....\$9.00  
 Population in 1913 (est.).....3,000  
 INT. at First Nat. Bk., Verona.

**WARREN SCHOOL DISTRICT.**  
 School Bonds (Tax-exempt).  
 4s'07 J-J \$42,000c.....June 1 '17-'37  
 (Optional \$11,000 every 5 years)  
 3½s'01 J-J \$50,000c.....July 1 1931  
 (Subject to call \$10,000 in 1921, \$20,000 in 1926.)  
 4½s'13 M-N 50,000c.....May 5 1943  
 4½s'14 M-N 75,000c.....May 11 '19-'44  
 (Part due every 5 years.)  
 Rouse Estate Bonds (Past Due).  
 4s' July 1 \$10,000.....Jan 1 '04-'05  
 BOND. DEBT Oct 14 '14.....\$227,000  
 Assess. val. '14 (40% act.).....5,500,000  
 School tax (per \$1,000) 1913.....\$13.25  
 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'99 A-O \$3,500c.....Oct 1 '15-'21  
 4s'98 A-O 2,500c.....Oct 1 '15-'19  
 4s'04 A-O 150,000c.....Oct 1 '26-'32  
 3.6s' A-O 45,000c.....Oct 1 '15-'17  
 4s'02 M-N 150,000c.....Nov 1 '18-'27  
 5s'10 s-a 9,000c.....Jan 1 '15-'23  
 (Subject to call.)

**WASHINGTON SCHOOL DIST.**  
 4s'04 A-O \$20,000c.....Oct 1 '21-'22  
 Funding Bonds  
 4s'05 M-N\$13,500c.....Nov 1 '15-'19  
 4s'05 M-N 20,000c.....Nov 1 '15-'18  
 Sewer Bonds  
 4s'02 A-O \$35,000c.....Oct 1 '18-'20  
 4s'04 A-O 35,000c.....Apr 1 '22-'24  
 4s'06 M-N 78,000c.....Nov 1 '20-'36  
 4s'08 M-S 30,000c.....Sept 1 '34-'36  
 BOND. DEBT May 7 1914 \$685,500  
 Tax valuation 1913.....11,385,000  
 Tax rate (per \$1,000) 1913.....\$13.00  
 Population in 1910.....18,778  
 INT. at any Washington bank.

**WASHINGTON SCHOOL DIST.**  
 4s'99 J-J \$24,600.....July 1 '15-'24  
 3½s'99 M-S 34,000.....Sept 1 '14-'21  
 3½s'00 J-D 6,500.....Dec 1 '22-'23  
 4½s'01 M-S 3,000.....Mch 1 '16 & '21  
 4s'02 J-D 12,000.....June 1 '15-'22  
 5s'04 J-D 50,000.....June 1 '19 & '24  
 4s'04 M-S 20,000.....Aug 1 '26-'34  
 4½s'09 M-S 55,000.....Sept 1 '17-'30  
 TOTAL DEBT July 6 '14.....\$245,100  
 Assess. val. '14 (70% act.) 11,327,815  
 School tax (per \$1,000) 1914.....\$10.60  
 Population in 1914 (est.).....20,000  
 Bonds free from tax to holder.

**WASHINGTON COUNTY.**  
 Washington is the county seat. State tax on court-house bonds, bridge 4s and 4.70s, funding 4s and road 4½s is paid by the county; State tax on other road bonds and bridge 4½s is paid by holder.  
 Court-House and Jail Bonds  
 4s'98 F-A\$302,000r.....Apr 1 '14-'26  
 4s'01 J-D 255,000r.....Dec 31 '14-'30  
 Bridge Bonds  
 4s'08 A-O\$122,000c.....Oct 1 '14-'30  
 4½s'08 J-J 94,000.....July 1 '14-'28  
 4s'09 J-J 46,000.....July 15 '15-'19  
 4½s'12 J-D 50,000c.....June 1 '15-'24  
 4.70'13 F-A 100,000c.....Aug 1 '19-'23  
 Road Bonds  
 4s'07 F-A \$52,000c.....Aug 1 '14-'17  
 4s'08 F-A 100,000c&r.....Aug 1 '15-'25  
 4s'08 F-A 98,000c.....Aug 1 '14-'28  
 4s'09 A-O 96,000c.....Apr 1 '15-'30  
 4s'10 J-J 100,000c.....July 1 1931  
 4½s'11 J-J 450,000c.....July 1 '14-'31  
 4½s'12 J-D 98,000c.....Dec 15 '14-'27  
 4½s'13 M-N118,000c.....June 1 '15-'33  
 4½s'14 J-J 120,000c.....June 1 '20-'33  
 Funding Bonds  
 4s'09 J-J \$46,000c.....July 15 '14-'19  
 BOND. DEBT June 1914.....\$2,201,000  
 Assessed valuation 1914.....123,530,502  
 (Assessment about ½ actual value.)  
 County tax (per \$1,000) 1913.....\$3.75  
 Population in 1910.....143,680  
 Court-house and jail bonds are registered; all others coupon with privilege of registration.  
 INT. on 4s of 1898 at Union Trust Co., Pittsburg; other issues at the County Treasurer's office.

**WAYNESBORO SCHOOL DIST.**  
 This district is in Franklin County. Bonds below are tax-free to holder.  
 4s'11 J-J \$60,000c.....July 1 1941  
 (Optional after July 1 1926)  
 3½s'02 J-D \$20,000c.....1932  
 4s'07 J-D 13,000c.....1937  
 4½s'12 J-D 50,000c.....May 31 1927  
 (Subject to call June 1 1927)  
 BOND. DEBT Apr 1914.....\$150,000  
 Assessed valuation 1914.....3,485,273  
 School tax (per \$1,000) 1914.....\$9.00  
 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.  
 Funding and Paving Bonds  
 5s'07 J-D \$51,500c.....J&B '14-'37  
 (See V. 85, p. 1539, for maturity.)  
 BOND. DEBT Jan 1 1913.....\$130,500  
 Assess. val. (½ act.) '13.....2,150,000  
 Total tax (per \$1,000) 1913.....\$19.00  
 INTEREST at office of Treasurer.

**WEST CHESTER.**  
 This borough is the capital of Chester County. Incorp. March 1799.  
 Bonds below are all subject to call.  
 Sewer Bonds.  
 A-O \$4,000c.....  
 General Loan.  
 4s' A-O \$25,000c.....1940  
 Street Improvement Bonds  
 3s' A-O \$8,900c.....1929  
 3½s' A-O \$6,900c.....Apr 1 1933  
 Water Bonds  
 3½s' J-J \$18,400c.....1927  
 Redemption Bonds  
 3½s' A-O \$41,700c.....1927  
 BOND. DEBT Jan 1 1914.....\$186,700  
 Sinking fund..... 10,188  
 Assess. val. '13 (75% act.).....9,036,762  
 Total tax (per \$1,000) 1913.....\$13.00  
 Population in 1910.....7,767  
 INT. payable by Borough Treas. All taxes on bonds are paid by the borough.

**WEST CHESTER SCHOOL DIST.**  
 3½s'05 A-O \$90,000c.....Oct 1 1935  
 (Subject to call \$44,500 after 1907 and \$60,000 after 1920)  
 4s'09 A-O \$26,000c.....Oct 1 1939  
 (Subject to call Oct. 1 1910)  
 BOND. DEBT Oct 1 1914.....\$116,000  
 Assess. val. '13 (90% act.).....9,036,762  
 School tax (per \$1,000) 1913.....\$6.00  
 Population in 1914 (est.).....10,000  
 INTEREST at the Farmers' & Mechanics' Tr. Co., Westchester.  
 Bonds are tax-free to holder.

**WEST CHESTER SCHOOL DIST.**  
 3½s'05 A-O \$90,000c.....Oct 1 1935  
 (Subject to call \$44,500 after 1907 and \$60,000 after 1920)  
 4s'09 A-O \$26,000c.....Oct 1 1939  
 (Subject to call Oct. 1 1910)  
 BOND. DEBT Oct 1 1914.....\$116,000  
 Assess. val. '13 (90% act.).....9,036,762  
 School tax (per \$1,000) 1913.....\$6.00  
 Population in 1914 (est.).....10,000  
 INTEREST at the Farmers' & Mechanics' Tr. Co., Westchester.  
 Bonds are tax-free to holder.

**WEST HOMESTEAD.**  
 This borough is in Allegheny Co. Inc. 1900. Bonds are tax-free to holders. Population 1910, 3,009.  
 Refunding Bonds  
 4½s'08 J-J \$25,000c.....1934  
 Sewer Bonds  
 4s' J-D \$27,000c.....1930  
 Municipal Bldg Bonds  
 4s' J-D \$6,000c.....1922  
 Grading & Paving Bonds  
 4s' J-D \$59,000c.....1933  
 BOND. DEBT Oct 1914.....\$117,000  
 Assess. val. '14 (80% act.).....2,824,420  
 Total tax (per \$1,000) 1914.....\$17.50  
 INTEREST at Monongahela Trust Co., Homestead.

**WESTMORELAND COUNTY.**  
 County seat is Greensburg. Bonds of 1909 are tax-free to holder.  
 Funding Bonds  
 4s'09 J-J \$472,000c.....July 1 1934  
 (Subject to call \$125,000 every five years beginning July 1 1914)  
 4½s'13 --- \$250,000.....1933  
 (Subject to call beginning 1929.)  
 Court-House Bonds  
 4s' J-J \$474,000c.....July 1 1934  
 BOND. DEBT Oct 1914.....\$1,196,000  
 Sinking fund..... 218,023  
 Ass'd val. '13 (4-5 act.).....166,841,211  
 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).  
 4½s'13 M-N\$30,000.....May 1 '18-'36  
 (Part due every 5 years)  
 TOTAL DEBT Oct 1914.....\$30,000  
 INT. at Treasurer's office.

**WEST PITTSBURG.**  
 This borough (P. O. Pittston) is in Luzerne Co. Incorp'n 1910, 6,848.  
 General Impt. Bonds.  
 5s'13 J-J \$10,000c.....Jan 1 1938  
 (Optional beginning Jan. 1 1923)  
 Sewer Bonds.  
 -s'95 --- \$12,000.....  
 Paving Bonds.  
 -s'03 --- \$17,000.....  
 BOND. DEBT April 1914.....\$39,000  
 Sinking fund..... 3,500  
 Ass'd val. '14 (60% act.).....3,295,659  
 Borough tax rate (per \$1,000) 1914.....\$7.00  
 TOTAL DEBT.....\$39,000  
 INT. at West Side Bk., W. Pitts.

**WEST PITTSBURG SCH. DIST.**  
 Bonds are all tax-free to holder.  
 4½s'08 J-D \$8,000c.....Dec 1 '14-'21  
 4½s'08 J-D 34,000c.....Dec 1 '22-'38  
 TOTAL DEBT Oct 14 '14.....\$42,000  
 Assess. val. '14 (½ act.).....3,295,659  
 School tax (per \$1,000) 1914.....\$9.00  
 Population in 1914 (est.).....7,500  
 INTEREST payable at People's Union Savings Bank, Pittston.

**WEST VIEW.**  
 This borough is in Allegheny Co. Sewer & Bridge Bonds (Tax-free)  
 4½s'14 F-A \$12,000c.....Feb 1 1924  
 20,000c.....Feb 1 1934  
 30,000c.....Feb 1 1944  
 BOND. DEBT Oct 1914.....\$100,500  
 Sinking fund..... 12,350  
 Assessed valuation 1914.....2,358,700  
 Population in 1910.....1,626  
 INT. payable at Bellevue Realty Savings & Trust Co.



WILKES-BARRE.

Wilkes-Barre is in Luzerne County. Inc. May 14 1871. All street-paving bonds subject to call after one year.

City Improvement Bonds

4 1/2s J-D \$90,000.00 June 1 1927
4 1/2s M-N 40,000.00 May 1 1924
3 1/2s F-A 60,000.00 Aug 1 '15-'29

4s J-J 363,000.00 Yrly to 1935
(\$12,000 July 1 1913, \$15,000 yearly to 1922, \$16,000 yearly to 1930 and \$20,000 yearly to 1935.)

4 1/2s J-D 206,400.00 1915-1938
(\$9,000 yearly to 1928 and \$8,000 yearly to 1938.)

4 1/2s A-O 350,000.00 \$30,000 Oct 1 1917, \$10,000 yearly 1918-1932, \$17,000 yearly 1933-1942.)

Street Bonds (5s J-J)
\$35,700.00 1915 \$31,200.00 1918
47,500.00 1916 14,300.00 1919
87,200.00 1917

Refunding Bonds
3 1/2s F-A \$40,000.00 Feb 1 '15-'19
3 1/2s F-A 90,000.00 Feb 1 '20-'29

BOND. DEBT Apr 6 '14. \$1,455,139
Floating debt. 5,193
TOTAL DEBT Apr 6 '14. 1,490,293

Sinking fund. 117,255
Assess. val. '14 (80% act.) 60,000,000
City tax rate (per \$1,000) 1914. \$6.99
Population in 1910. 67,105

All bonds held within the State are subject to a State tax of 4 mills. Non-residents are exempt.

INTEREST on the \$363,000 4s is payable at the U.S. Mortgage & Tr. Co. in N. Y. City; on \$350,000 4 1/2s at Columbia-Knickerbocker Trust Co., N. Y.; on all other bonds at Treasurer's office.

WILKES-BARRE SCH. DIST.

Building Bonds.
4s M-S \$40,000.00 Sept 1 '15-'18
4s J-J 4,500.00 1924

4 1/2s '07 A-O 85,000.00 Jan 1 '15-'26
4 1/2s '09 M-N 490,000.00 1915-1946
4 1/2s '12 M-S 225,000.00 1915-1917
4 1/2s '13 J-D 100,000.00 June 1 '35-'38

BOND. DEBT Oct 10 '14 \$944,500
Assess. val. '14 (abt. act.) 58,800,000
School tax (per \$1,000) 1914. \$7.00
Population in 1910. 67,105

INT. at School Treasurer's office.

WILKINSBURG.

This borough is in Allegheny Co. Inc. Oct. 5 1887. Pop. 1910, 18,924.

Grade Crossing Elimination.
4 1/2s '14 J-J \$125,000.00 July 1 '20-'44

Street Bonds.
4 1/2s '90 J-J \$20,000.00 July 1 '15-'20
4 1/2s '97 M-S 24,000.00 Mch 1 '15-'18

4s '00 M-S 15,000.00 Mch 1 '15-'19
3 1/2s '00 J-J 57,000.00 July 10 '15-'30
4s '04 J-J 48,000.00 July 1 '15-'34
4 1/2s '12 M-S 50,000.00 Sept 1 '22-'42

Fire Department Bonds
3 1/2s '01 M-N \$8,000.00 Nov 1 '15-'21

Sewer Bonds
4 1/2s '02 J-D \$27,000.00 Dec 1 '15-'17
BOND. DEBT Oct 17 '14. \$383,000
Tax val. '13 (abt. 4-5 act.) 20,513,790
Total tax (per \$1,000) 1913. \$17.75

INTEREST payable at Wilkinburg.

WILKINSBURG SCHOOL DIST.

4 1/2s '95 J-J \$20,000.00 1924
4s '98 M-N 30,000.00 1928
4s '02 M-S 40,000.00 1932

4s '06 M-N 75,000.00 1938
4s '10 M-N 152,000.00 1938
4 1/2s '10 M-N 300,000.00 1910

BOND. DEBT Nov. 11 '14 \$251,000
Ass'd val. '14 (80% act.) 20,513,790
School tax (per \$1,000) 1914. \$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 1/2s '12 A-O \$37,000.00 1918-1937
BOND. DEBT Oct 1914. \$37,000

Floating debt. 10,150
Ass'd val. '14 (80% act.) 2,356,420
School tax (per \$1,000) 1914. \$8.00
Population in 1914 (est.) 5,000

INT. at Braddock Nat. Bank, Braddock.

WILLIAMSPORT.

This city is the county seat of Lycoming Co., Incorp. Jan. 25 1866.

Imp't. Bonds (Opt. beg. 1915).
3 1/2s '05 M-S \$27,900.00 Ncv 1 1935

Graffius Run Bonds (Opt. beg. 12.
3s '02 F-A \$35,100.00 Aug 1 1922

Refund. Bonds (Opt. beg. 1909.)
3 1/2s '99 M-S \$277,000.00 Sept 1 1929

BOND. DEBT Oct 9 1914 \$312,500
Assess. val. '14 (60% act.) 15,490,595
City tax (per \$1,000) 1914. \$11.75
Total tax (per \$1,000) 1914. \$27.00
Population in 1910. 31,860

State tax on bonds paid by city. INT. at Treasurer's office.

WILLIAMSPORT SCH. DIST.

4.20s '13-J \$250,000. July 1 '18-'38
This district is in Lycoming Co. (Part due every 5 years.)

TOTAL DEBT May 1914 \$250,000
Assessed valuation 1913. 15,338,000
Tax rate (per \$1,000) 1913. \$9.125

INT. at Susquehanna Trust & Safe Deposit Co., Williamsport.

WILMERDING SCHOOL DIST.

This district is in Allegheny Co.
4 1/2s '12 M-N \$65,000.00 1917-1937
4s A-O 18,500.00 1914-1924

TOTAL DEBT June 2 '14. \$81,500
Assess. val. '14 (80% act.) 4,700,000
School tax (per \$1,000) 1914. \$9.30
Population in 1914 (est.) 6,500

INT. at East Pittsburgh National Bank of Wilmerding.

WINDBER SCHOOL DISTRICT.

This district is in Somerset Co.
Building Bonds (Tax-Free)
4 1/2s '12 F-A \$50,000.00 Aug 1 1922

4s 27, '32, '37 & '42
BOND. DEBT Oct 9 '14. \$68,000
Assessed valuation 1914. 1,800,000

INTEREST payable at Windber.

WOODLAWN SCHOOL DIST.

Bonds are tax-free to holders.
\$40,000.00 May 1 '25 & 30
4 1/2s '10 M-N 20,000.00 May 1 1935

4 1/2s '12 M-N 80,000.00 Nov 1 1940
TOTAL DEBT Feb 1914. \$161,000
Assessed valuation 1913. 5,516,214

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.

Street and Sewer Bonds.
4 1/2s '14 F-A \$200,000.00 1924-1943

Highway-Improvement Bonds.
4s '96 A-O \$5,300.00 Oct 1 1916
(Subject to call after 1906.)

3 1/2s '03 F-A \$59,000.00 Aug 1 1933
(Subject to call Aug. 1 1923.)
4s '03 27,000.00 1918, '23 & '33

Fire-Department Bonds.
3 1/2s '02 F-A \$15,000.00 Feb 1 1932
(Subject to call after Feb. 1 1922.)

3 1/2s '03 M-N \$9,000.00 May 1 1933
(Subject to call after May 1 1923.)

Sewer Bonds.
4s '03 J-D \$378,000.00 Dec 1 '18-'33

Funding Bonds.
4s '12 M-S \$35,000.00 Mar 13 1917
(Subject to call Mar. 30 1917.)

4s '12 J-J \$42,500.00 July 1 1932
(Subject to call July 1 1922.)
NET DEBT July 1914. \$778,968
Tax value 1914 (2-3 act.) 27,268,706
City tax (per \$1,000) 1913. \$8.00
Population in 1910 (Census) 44,750

INT. payable at York at Security Title & Trust Co.

YORK SCHOOL DISTRICT.

4s '97 J-D \$80,000.00 June 1 '15-'26
4s '99 J-D 40,000.00 June 1 '26-'28

3 1/2s '03 J-J 50,000.00 July 1 1933
(Subject to call beg. July 1 1928.)

3 1/2s '02 M-N 20,000.00 May 1 1922
(Subject to call beg. May 1 1907.)

4 1/2s '08 J-J \$56,000.00 Jan 1 1938
(Subject to call beg. Jan. 1 1918.)

4s '04 J-D \$18,000.00 June 1 '15-'18
4s '65s '06 J-J 43,000.00 July 1 '16-'25

BOND. DEBT July 6 '14 \$307,000
Sinking fund Apr 1 1914. 20,537
Ass'd val. '14 (1/2 act.) 27,000,000
School tax (per \$1,000) 1914. \$7.00
Population in 1913 (est.) 47,500

INTEREST on bonds of 1902 at office of City Treas. on coup. bonds of 1903 at Northern Trust Co. & Phila.; on bonds of 1904, 1906 and 1908 at Chase National Bank, N. Y.; on issue of 1897 at Corn Exch. Nat. Bk., Phila. Bonds of '99 direct to holder.

YORK COUNTY.

York is the county seat.
4s '11 A-O \$30,000.00 Apr 1 1916
(Subject to call after Apr. 1 1914.)

Court-House Bonds.
4s '98 A-O \$131,460.00 1915-1928
3.65s '99 M-S 130,500.00 1914-1929

Refunding Bonds.
3 1/2s '00 F-D \$100,000.00 1914-1930

Funding Bonds.
3 1/2s '02 M-S \$140,000.00 1914-1932

Bridge Bonds.
3 1/2s '02 M-S \$279,000.00 1932

BOND. DEBT Apr 11 '10 \$691,000
Sinking fund. 144,660
Assessed valuation 1910. 56,750,000
County tax (per \$1,000) 1910. \$4.50
Population in 1910. 136,405

INT. at office of County Treas.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax Rate, Population. Lists various municipalities and their financial data.

ADDITIONAL STATEMENTS.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax Rate, Population. Lists various municipalities and their financial data.



	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Pop'n, 1910.
West Brownsville (B.), Wash- ington County	\$33,000	-----	\$576,200	\$7.50	2,036
West Hazleton, Luzerne Co.	550,000	-----	-----	-----	-----
Westmont S. D., Cambria Co.	225,000	-----	-----	-----	-----
Westview School District	74,000	-----	-----	-----	-----
Whitehall Twp. School District	44,000	\$5,900	14,530,569	16.50	-----
Wilmerding (B.), Allegheny Co.	71,000	5,261	14,090,810	18.00	6,133
Wilmington S. D., Lackawanna Co.	25,500	15,766	13,212,610	17.00	-----
Wyoming County	72,000	None	4,000,000	18.00	15,509
Yeaddon, Delaware County	740,000	-----	-----	-----	-----

\* Figures are for total debt. h This covers merely a recent issue of bonds; we are not informed as to what is total debt. b Figures are for 1911. d Figures are for 1913. z Figures are for 1912. y Figures are for 1910. † 1914 figures.

# 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—	When Due.	LOANS—	When Due
Cer. to Delaware College.	Perpetual	Farm-Purchase Bonds.	July 1 1917
6s '77 J-J \$83,000	-----	To School Fund.	July 1 1926
Del. College Exer. Farm (Tax-free)	-----	Refunding.	-----
4s '09 J-J \$10,000	July 1 1919	3s '97 J-D \$245,000	Dec 1 1927
4s '07 J-D \$230,000	June 1 1932	(Subject to call after Dec. 1 1922.)	-----
Hospital Bonds.	-----	Cert. to Sinking Fund.	-----
4s '07 J-J \$40,000	July 1 1927	4s '09 J-J \$20,000	June 1 1932
(Subject to call Jan. 1 1917.)	-----	-----	-----

INTEREST.—On bonds of 1906 is payable at the office of School Fund Trustees; refunding bonds of 1897 at the Philadelphia National Bank in Philadelphia; on \$230,000 4s at the Farmers' Bank of Dover; on Hospital and farm-purchase 4s and 10,000 4s at the Farmers' Bank in Wilmington.

TOTAL DEBT, &c.—The total liabilities on Jan. 14 1914 were \$826,785. The assets on Jan. 14 1914 were \$1,990,656-48; assets in excess of liabilities, \$1,163,871 48. The total assets include bank stocks, \$770,122 (market value); mortgages on railroads, \$385,000; bonds, \$308,785; real estate, \$460,000, and cash in treasury, \$61,749 48.

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 contains 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.

INVESTMENT OF TRUST FUNDS.—Chapter 226 of the Laws of 1909 provides as follows:

- Excepting where instruments creating trusts prescribe otherwise, trustees named in wills or appointed by the Chancellor may hereafter invest the funds of their trusts in securities of the following classes and kinds, viz.:
- (a) Stocks and bonds and interest-bearing obligations of the United States for which the faith and credit of the United States are pledged to provide for the payment of the interest and principal thereof, including the bonds of the District of Columbia;
  - (b) Stocks and bonds and interest-bearing obligations of the State of Delaware and of any other State of the United States, issued pursuant to the authority of the law relating thereto;
  - (c) Stocks and bonds of any county of the State of Delaware and of any county of any State of the United States, issued pursuant to the authority of the law relating thereto;
  - (d) Stocks and bonds of any school district of the State of Delaware, issued for school purposes and pursuant to the authority of the law relating thereto;
  - (e) Stocks and bonds and interest-bearing obligations of any incorporated city or town of the State of Delaware or of any of the States of the United States, issued pursuant to the authority of the law relating thereto, for the payment of which the faith and credit of the municipality issuing the same are pledged;
  - (f) Bonds of either natural persons or corporations, secured by first mortgage on productive real estate, free from prior encumbrances;
  - (g) Bonds of railroads, transportation and public service corporations, secured by mortgage upon the property, plants and systems of such corporations;
  - (h) Collateral trust bonds of railroads, transportation and public service corporations, where the same are secured by guaranteed underlying stocks (or bonds secured thereby), when no default in the payment of instalments of principal or of interest for more than ninety days after the same has become due, has occurred in connection therewith, within a period of ten days preceding the investment of trust funds therein;
  - (i) Car trust certificates and equipment trust bonds;
  - (j) Underlying securities of railroad, transportation and public service corporations, bearing guaranteed dividends, where no default in dividends has occurred after the guaranty;
  - (k) Such other securities as may be approved by the Chancellor;
- By the laws of 1911 this section was amended by inserting a proviso that "the foregoing specification of classes of securities in which trustees

may invest the funds of their estates, shall not be construed to relieve said trustees from the duty of exercising due care in the investment of said funds

TAXATION OF BONDS.—Charles S. Richards, Secretary of State, advised us Dec. 18 1911 that "no law has been passed relative to taxation of bonds and notes; therefore they are exempt from taxation."

POPULATION OF STATE.—

1910	-----	*202,322	1860	-----	112,216	1820	-----	72,749
1900	-----	184,735	1850	-----	91,532	1810	-----	72,674
1890	-----	168,493	1840	-----	78,085	1800	-----	64,273
1880	-----	146,608	1830	-----	76,748	1790	-----	59,096
1870	-----	125,015	-----	-----	-----	-----	-----	-----

\*Includes 31,181 negroes. zIncludes 30,697 negroes.

## CITIES, COUNTIES AND TOWNS IN THE STATE OF DELAWARE.

DOVER.		Bldg. Commission Bonds.	
This town is in Kent County.		4 1/2s '13 M-S \$100,000	Sept 1 '23-'27
Street & Improvement Bonds.		4 1/2s '13 M-S 200,000	Sept 1 '28-'37
4 1/2s '09 A-O \$75,000		-----	-----
(Subject to call after Oct. 1 1929.)		Park Loan.	
4 1/2s '09 J-D \$25,000		-----	-----
(Subject to call after Dec. 1 1929.)		3 1/2s '86 A-O	\$24,200
4s M-N \$42,000		-----	-----
BOND, DEBT Apr 1914		-----	-----
Assessed valuation 1913		-----	-----
Tax rate (per \$1,000) 1913		-----	-----
Population in 1910		-----	-----
INTEREST on bonds of 1909 payable at Farmers' Bank of Dover		-----	-----
KENT COUNTY.		Refunding Water Bonds.	
County seat is Dover.		4 1/2s '11 A-O	\$45,000
Road Bonds.		-----	-----
5s g '13 J-J \$30,000		-----	-----
Loan of 1913.		-----	-----
4 1/2s '13 J-D \$85,000		-----	-----
BOND, DEBT June 1914		-----	-----
Assessed valuation 1912		-----	-----
Actual value (est.)		-----	-----
County tax (per \$1,000) 1911		-----	-----
Population in 1910		-----	-----
INT. at the Farmers' Bank, Dover.		NEWARK.	
NEWARK.		Newark is in New Castle Co. In-	
Newark 1852; re-incorp. 1887.		Refunding Water Bonds.	
4s J-D \$35,000		-----	-----
(Subject to call after 1906.)		-----	-----
Electric-Light.		-----	-----
5s J-D \$2,500		-----	-----
BOND, DEBT Oct 9 '14		-----	-----
Note debt.		-----	-----
Assess. val. '14 (2-3 act.)		-----	-----
Town tax (per \$1,000) 1913		-----	-----
Population in 1910		-----	-----
INT. at Nat. Bank of Newark.		NEW CASTLE.	
NEW CASTLE.		This city is in New Castle County.	
5s '14 M-N \$30,000		-----	-----
(Subject to call May 1 1919)		-----	-----
Wharf Bonds.		-----	-----
5s '14 F-A \$5,000		-----	-----
BONDED DEBT		-----	-----
NEW CASTLE COUNTY.		Paving, Sewer & Street Impt.	
County seat is Wilmington		4s A-O	\$41,400
Bldg. Commission Bonds.		-----	-----
4 1/2s g '13 J-J \$100,000		-----	-----
4 1/2s '14 J-J 200,000		-----	-----
Refunding Bonds.		-----	-----
4s '97 J-D \$100,000		-----	-----
Highway Bonds.		-----	-----
4 1/2s '07		-----	-----
4 1/2s '08 J-D \$190,000		-----	-----
4s '09 J-J 95,000		-----	-----
4s '09 J-J 125,000		-----	-----
4s '11 J-J 175,000		-----	-----
4s '12		-----	-----
4 1/2s '13 J-J 100,000		-----	-----
4 1/2s '14 J-J 100,000		-----	-----
Bridge Bonds.		-----	-----
4s J-J \$10,000		-----	-----
4 1/2s '13 J-J 100,000		-----	-----
Refunding Court-House Loan.		-----	-----
3 1/2s J-J \$50,000		-----	-----
Work-House Bonds.		-----	-----
4s '05 J-J \$58,000		-----	-----
4s '05 J-J 88,000		-----	-----
TOTAL DEBT Oct 29 '14		-----	-----
Assessed val. '13 (2-3 act.)		-----	-----
County tax (per \$1,000) 12-'13		-----	-----
Population in 1910		-----	-----
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		-----	-----
REHOBOTH BEACH.		WILMINGTON SCHOOL DIST.	
This place is in Sussex County.		4 1/2s '07 M-N \$20,000	-----
Water Bonds (red. beg. in 1918).		-----	-----
5s '13 J-J \$30,000		-----	-----
TOTAL DEBT May 1914		-----	-----
Assessed valuation 1913		-----	-----
Tax rate (per \$1,000) 1913		-----	-----
INT. at Sussex Trust Co.		-----	-----
SUSSEX COUNTY.		Total tax (per \$1,000) 1914	
Georgetown is the county seat.		-----	-----
5s '14 J-J \$35,000		-----	-----
4 1/2s '14 J-J 15,000		-----	-----
4s J-J 23,000		-----	-----
BOND, DEBT Oct 9 '14		-----	-----
Assess. val. '14 (1/2 act.)		-----	-----
County tax (per \$1,000) 1914		-----	-----
Population in 1910		-----	-----
INTEREST is payable at the Farmers' Bank, Georgetown.		-----	-----
WILMINGTON.		INTEREST is payable at the Union Nat. Bank of Wilmington.	
This city is in New Castle County.		-----	-----
City may borrow up to 10% of assessed val. Popula. 1910, 87,411.		-----	-----
Grade Crossing & Sewer.		-----	-----
4s '02 A-O \$50,000		-----	-----
Grade Crossing & Street.		-----	-----
4s '05 A-O \$29,800		-----	-----
BOND, DEBT Oct 1914		-----	-----
Assessed valuation 1914		-----	-----
Mortgage debt 5%		-----	-----
Assessed valuation 1914		-----	-----
School tax (per \$1,000) 1913		-----	-----
INTEREST is payable at the Union Nat. Bank of Wilmington.		-----	-----



# 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., 1916)-----Murray Vandiver  
 Comptroller (term expires Jan., 1916)-----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 April 1893, pages 72 and 73. Loans now outstanding are as follows:

Omnibus Loan 1914 (Schools, Armories, Hospitals).		Public Building Loans.			
4s F-A \$950,000c Aug 1 '17-'29	3s '00 J-J \$500,000 July 1 *'10-'15	3s '02 J-J 600,000 July 1 *'12-'17	3 1/2s '04 J-J 618,000 July 1 *'14-'19		
Loan of 1914 (Refunding).		Public Highways Loan.			
4s J-J \$817,880 5s Jan 1 *'24-'29	4s '10 J-J \$250,000c Jan 1 *'21-'26	4s '10 J-J 250,000c Jan 1 *'22-'27	4s '10 J-J 250,000c Jan 1 *'23-'28		
State Roads Loans.		Insane Hospital Loan.			
3 1/2s '08 F-A \$500,000c Aug 1 *'18-'23	4s '11 J-J \$600,000c J-J *'21-'26	4s '13 J-J 800,000c J-J *'23-'28	Sanatorium Loan.		
3 1/2s '09 F-A 1000,000c Feb 1 *'19-'24	4s '12 J-D 1000,000c Dec 1 *'22-'27	3 1/2s '11 J-J \$40,000 Jan 1 *'21-'26	Technical School Loan 1912.		
3 1/2s '10 F-A 1000,000c Feb 1 *'20-'25	4s '13 J-J 170,000c July 1 *'23-'28	4s M-S \$600,000c Sept 1 *'22-'27	Cons. Loan 1913 (Pub. Bldgs., Roads and Forest Reserve).		
3 1/2s '11 F-A 1000,000c Feb 1 *'21-'26	4s '14 F-A 3000,000c Aug 1 '17-'29	4s J-J \$400,000c J-J *'23-'28			
3 1/2s '12 F-A 500,000c Feb 1 *'22-'27					
3 1/2s '13 F-A 1000,000c Aug 1 *'22-'27					
4s '12 J-D 1000,000c Dec 1 *'22-'27					
4s '13 J-J 170,000c July 1 *'23-'28					
4s '14 F-A 3000,000c Aug 1 '17-'29					
(See V. 98, p. 1935 for maturity.)					
State Normal School.					
4s '13 J-J \$600,000c J-J *'23-'28					

\*Subject to call in and after the earlier year and mature in the later year.

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 '14.	Sept. 30 '13.	Sept. 30 '12.	Sept. 30 '11.
Total funded debt	\$19,685,881	\$16,685,096	\$13,028,096	\$10,428,926
Sinking funds, &c.	\$7,456,305	\$8,294,153	\$7,201,837	\$6,693,850
Net debt	\$12,229,576	\$8,390,943	\$5,826,259	\$3,735,076

\*The \$7,456,304 included in "sinking funds, &c.," on Sept. 30, 1913, as above, was composed of \$1,500,000 mortgage bonds of the Northern Central Ry. and \$5,956,304 54 stocks, bonds and cash in the various sinking funds.

As against the net debt of \$8,390,943 Sept. 30, 1913, the State had as an offset her unproductive stocks, amounting to \$1,099,627, and \$1,131,222 due from Accounting Officers and Incorporated Institutions.

The receipts of the State for the year ending Sept. 30, 1914 amounted to \$12,600,566.59; balance in treasury Sept. 30, 1913, \$1,475,956.78; total, \$14,076,523.37; disbursements, \$12,999,561.18. The cash balance in the treasury on Sept. 30, 1914 amounted to \$1,840,256.73.

ASSESSED VALUATION, ETC.—The following table shows the total funded debt, available assets, assessed valuation and tax rate.

Years.	Total Funded Debt.	Available Assets.	Total Assessed Val.	Tax Rate per \$1,000.
1913	\$16,685,096	\$8,294,153	\$1,007,881,475	\$3.10
1912	13,028,096	7,201,837	979,309,976	2.325
1911	10,428,926	6,693,850	951,926,271	2.20
1910	7,529,926	6,308,950	836,665,067	1.60
1905	8,526,926	5,439,057	712,455,956	2.35
1900	6,309,326	3,424,057	616,719,778	1.77 1/2
1895	8,864,986	5,679,733	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	469,187,408	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.

EXEMPTION FROM TAXATION.—An Act of the Maryland Legislature (Chapter 43, approved March 12, 1914, exempting from all taxation for the year 1914) and thereafter all bonds or other obligations hereafter to be issued by the State or any county, city or municipal corporation, or other political sub-division, and all such securities heretofore issued by any county or municipal corporation which have been sold under terms rendering such county, city or municipal corporation liable for the State tax thereon. The Act was printed in full in V. 99, p. 1238.

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	1870	780,894	1840	470,019	1810	380,546	
1900	1,188,044	1860	687,149	1830	447,040	1800	341,548	
1890	1,042,390	1850	583,034	1820	407,350	1790	319,728	
1880	934,943							

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 \$110,000c Oct 1 '15-'25  
 School Bonds.  
 5s '14 J-D \$60,000c June 1 '16-'27  
 Road Bonds.  
 5s '13 A-O \$10,000 Apr 1 1915  
 5s '14 M-N 10,000 May 1 1915  
 BOND, DEBT June 1914 \$180,000  
 Tax val. '14 (60% act.)—37,010.970  
 County tax (per \$1,000) 1914—\$8.90  
 Population in 1910—62,411  
 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 '13 J-D 15,000c June 1 1918  
 (\$5,000 every 5 years to June 1 1928.)  
 Street Improvement Bonds.  
 4s g '03 Oct \$20,000c Oct 1 '16-'31  
 (\$5,000 every five years.)  
 4s '10 F-A \$4,000c July 1 1918  
 Permanent Impt Bonds.  
 4s '00 \$96,000c-----  
 \*Water Bonds  
 4 1/2s '12 A-O \$100,000c Apr 1 1942  
 BOND, DEBT Apr 1914—\$155,000  
 Water debt (incl) 100,000  
 Sinking fund-----21,025  
 Assessed valuation 1913—5,028,445  
 City tax (per \$1,000) 1913—\$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.  
 Stoney Creek Bridge Bonds.  
 5s '14 A-O \$10,000 Apr 1 '15-'24  
 Jail Bonds (\$5,000 every 5 yrs.)  
 4 1/2s '12 J-J \$50,000c July 1 '17-'62  
 Funding (\$25,000 every 5 yrs.)  
 4s '06 J-J \$225,000c July 1 '16-'56  
 School Bonds.  
 5s '08 J-J \$22,000c-----1928  
 (8,000c May 1 '19-'24  
 5s '14 M-N 8,000c May 1 '29-'34  
 4,000c May 1 1939  
 TOTAL DEBT June 30 '14—\$372,667  
 Sinking fund-----44,054  
 Assess. val. '13 (3/4 act.)—20,295,992  
 County tax (per \$1,000) 1914—\$5.57  
 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 Mch. 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 Dec. 1 1913 \$1,800,000 4% bonds were offered for sale. Loans now outstanding are as follows:

Bank and Pier Loan.  
 4s '10 A-O \$685,000c Apr 1 1960  
 4s '11 M-S 970,000c Mar 1 1961  
 Funding.  
 3 1/2s '96 J-J \$1,453,300c July 1 1936  
 Four Million.  
 3 1/2s '95 M-S \$4,000,000c Mar 1 1945  
 Consolidated Refunding.  
 3 1/2s '90 J-J \$5,000,000c July 1 1930  
 Funding Loan.  
 5s '78 M-N \$1,000,000c \*July 1 1916  
 Jones Falls Imp Loan.  
 4s '11 M-S \$700,000c Mar 1 1961  
 Annex Improvement Bonds.  
 4s J-D \$2,000,000c June 1 1954  
 4s F-A \$25,000c Aug 1 1951

Conduit Loan.  
 3 1/2s '99 J-J \$1,000,000c Jan 1 1922  
 3 1/2s J-J 1,000,000c Jan 1 1928  
 4s '09 J-D 1,000,000c Dec 1 1958  
 4s F-A 875,000c Aug 1 1962

Refunding.  
 3 1/2s '00 J-J \$4,300,000c Jan 1 1940  
 Harford Run Improvement.  
 4s J-J \$250,000c \*Jan 1 1920  
 Internal Improvement.  
 3 1/2s J-J \$4,850,000c July 1 1928  
 McDonough Extension 1893.  
 5s M-S \$280,000c Sept 1 1916

Public Improvements.  
 3 1/2s '93 J-J \$6,000,000c Jan 1 1940  
 Fire Engine House Loan.  
 4s '09 M-S \$1,000,000c June 1 1957

School Bonds.  
 4s '09 J-D \$1,000,000c June 1 1957  
 4s '11 M-S 890,000c Mar 1 1961  
 Patterson Park.  
 4s Q-J \$200,000c Oct 1 1920

Paving.  
 4s '81 M-N \$500,000c \*Nov 1 1920  
 4s '11 F-A 2,650,000c Aug 1 1951  
 New Sewerage Improvement.  
 3 1/2s A-O \$9,000,000c Oct 1 1980  
 4s F-A 9,300,000c Aug 1 1961

Water.  
 5s M-N \$5,000,000c \*July 1 1916  
 4s M-N 500,000c \*Nov 1 1922  
 4s M-N 1,000,000c \*Nov 1 1926  
 3 1/2s J-J 1,000,000c Jan 1 1943  
 4s J-D 3,100,000c Dec 1 1958

Public Park Improvement.  
 4s '08 M-N \$1,000,000c May 1 1955  
 Western Maryland.  
 4s '82 J-J \$684,000c July 1 1925  
 3 1/2s '87 J-J 1,704,000c Jan 1 1927  
 Refdg. Western Maryland RR.  
 3 1/2s '00 M-S \$875,000c Mar 1 1950  
 3 1/2s '02 J-J 1,000,000c Jan 1 1952

Burnt District Impt. Bonds.  
 3 1/2s '05 J-D \$6,000,000c June 1 1954  
 Annex Improvement Loan.  
 4s F-A \$400,000c 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 468 of the Acts of 1904, the Water Loan issued under Chapter 246 of the Acts of 1902 and the Conduit Loan issued under Chapter 246 of the Acts of 1902, whether heretofore or hereafter issued."

TOTAL DEBT, SINK. FUND, &c.  
 City of Baltimore, Md.  
 Dec. 31 1913.

Gross water debt	\$11,100,000
Water sinking fund	5,109,683
Net water debt	\$7,990,317
Bonded and floating debt (other than water)	\$68,318,304
Sinking fund (other than water)	20,927,068
Net general debt	\$47,391,236
Total bond & float. debt	\$79,418,304
Total sinking funds	26,036,750
Net gen. & water debt	\$53,381,554

The city's holdings in the Western Maryland were sold in June 1902 for \$8,751,370.45. V. 74, p. 999. The disposition made of this sum was fully given in V. 75, p. 202—\$4,263,000 being deposited with several local banks and trust companies for a fixed period of 25 years at 3 1/4% interest, and \$65,909.66 invested in city loans, these sums being set aside to meet the payment of which the city is responsible. The remainder was deposited at 3 1/4%, subject to withdrawal on 30 days' notice, and was withdrawn after the city's great conflagration in 1904. Against the net debt of \$53,381,554 on Dec. 31 1912, the city reports productive assets amounting to \$20,580,412. On Dec. 31 1913, 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.—

Real est.	\$400,181,826	\$383,965,605
Personal.	\$81,509,268	\$87,943,707
Total	\$781,691,094	\$741,909,312
(Assessment about 80% cash value.)		
Tax (per M)	\$19.80	\$20.10
Real est.	\$361,650,644	\$247,505,366
Personal.	\$36,484,524	\$40,736,564
Total	\$698,135,168	\$388,241,930
Tax (per M)	\$19.80	\$18.47
(Assessment about 90% cash value.)		

POPULATION.—In 1910 was 558,485; in 1900 it was 508,957; in 1890 it was 434,439; in 1880 it was 332,313; in 1870 it was 267,954.

### CAMBRIDGE.

This town is in Dorchester County. Bonds are exempt from all taxes.  
 Funding Bonds.  
 5s '12 \$20,000 -----1917-1936  
 Street Bonds.  
 5s '10 J-J \$42,000c July 1 '14-'35  
 BOND, DEBT Oct 10 '14—\$62,000  
 Assessed valuation 1914—4,187,775  
 Tax rate (per \$1,000) 1914—\$6.00  
 Population in 1910—6,407

### CECIL COUNTY.

County seat is Elkton.  
 Road Bonds.  
 5s '08 J-J \$135,000 July 1 '18-'28 '38  
 -s '13 -----25,000-----  
 Permanent Impt Bonds.  
 5s '08 \$15,000 July 1 1928  
 BOND, DEBT May 6 '14 \$175,000  
 Assessed valuation 1913—15,343,654  
 Co. tax (per \$1,000) 1914—\$11.00  
 Population in 1910—33,759  
 INT. pay. in Elkton at Second Nat. Bank and Nat. Bank of Elkton.



CUMBERLAND.

Cumberland is the county seat of Allegheny County. Bonds tax-free. Electric Light Bonds. 4s '98 M-N \$20,000. May 1 1928

Consolidated Debt Bonds. 5s '08 A-O \$100,000. Apr 1 1922

Funding Debt Bonds. 5s '92 A-O \$40,000. Apr 1 1922

Water Refunding. 5s '92 A-O \$50,000. Apr 1 1922

Water Bonds. 4s '93 F-A \$100,000. Aug 1 1923

BOND. DEBT Apr 1914. \$879,000

FREDERICK. The county seat of Frederick Co. Chap. 15. Laws 1902, authorizes the refunding of the \$512,000 bonds

Refunding (Red. aft. July 1 1903). 4s J-J \$512,500. July 1 1918

Reservoir (Red. aft. July 1 1904). 4s J-J \$35,000. July 1 1924

Water-Works Imp't. Bonds. 4s J-J \$32,000. July 1 1929

Flood & Bridge (Red. aft. 1910). 4s g M-N \$44,000. 1930

Refunding Althouse Bonds. 3 1/2s g J-J \$123,700. 1940

School (Red. beg. aft. 15 yrs. fr. iss. 4 1/2s 10 A-O \$75,000. Oct 1 1940

Jail Bonds. 4s \$25,000. Refunding Bridge & Turnpike. 3 1/2s \$65,000.

BOND. DEBT Aug 20 '14 \$397,700

FROSTBURG. This city is in Allegany County. Inc. 1870. Population 1910, 6,028.

Electric-Light Bonds. 4s J-J \$49,000. July 1 '15-'63

Street-Paving Bonds. 4s J-J \$3,800. July 1 '15-'27

Drainage Bonds. 4s '06 J-J \$15,000. Jan 1 '15-'22

Drainage and Street Bonds. 4s J-J \$22,000. July 1 '15-'25

BOND. DEBT Oct 1914. \$89,800

LAUREL. This city is in Prince George's County. Incorp. 1870.

Elec. Light & Water Bonds. 4s J-J \$45,000. 1938

Street Bonds. 5s J-J \$22,500. 1917

BOND. DEBT Apr 3 1909. \$82,500

MONTGOMERY COUNTY. County seat is Rockville.

Court-House (Tax-exempt). 4s '90 A-O \$2,000. Oct 1 1915

Road Bonds (Tax-exempt). 4s '99 J-J \$17,500. Jan 1 '15-'47

4s '09 A-O 14,000. Oct 1 '15-'28

4s '09 J-D 7,500. Dec 1 '15-'21

4s '11 F-A 10,200. Aug 1 '15-'31

4 1/2s '12 F-A 10,000. 1914-1924

4 1/2s '12 Ann 34,000. 1915-1947

School Bonds. 5s '08 M-N \$8,000. May 1 1938

5s '00 July 4,800. 1940

5s '04 July 10,000. July 1 1934

5s '10 8,000. 1940

5s '11 16,000. 1941

5s '14 M-N 40,000. May 1 1944

Road Machinery Bonds. 5s '10 M-N \$18,000. May 1 1940

BOND. DEBT July 13 '13 \$145,200

Sinking fund. 60,245

Ass'd val. '13 (abt. act.) 17,381,146

County tax (per \$1,000) 1913. \$9.00

INT. on issue of 1892 at Citi ens' Nat. Bank, Baltimore; on \$12,000 5s due 1928 at office of County Commissioners; on 5s of 1910 at 1st Nat. Bank of So. Md., Marlboro; on other issues in Laurel at Citizens' Nat. Bk.

QUEEN ANNES COUNTY. Centerville is the county seat.

School, Road & Bridge (Tax-free). 5s '12 J-J \$69,000. July 1 '15-'37

Bridge bonds. \$10,000

Jail bonds. 8,000

Road-equipment bonds. 11,000

BOND. DEBT Oct 1 '14. \$98,000

Assess. val. '13 (1/2 act.) 10,681,600

County tax (per \$1,000) '14. \$14.50

Population in 1910. 26,455

INT. payable at Bank of Somerset and Peoples Bank of Somerset County in Princess Anne.

WASHINGTON COUNTY. Hagerstown is the county seat.

5s '11 A-O \$70,100. May 1 1918

BOND. DEBT Nov. 1914. \$70,100

Assess. val. '14 (2-3 act.) 37,780,510

County tax (per \$1,000) 1914. \$6.90

Population in 1910. 49,617

WESTERNPORT. This town is in Allegheny County. Inc. 1858. Bonds are tax-exempt and subject to call beg. May 1 1916.

Water-Works Bonds. 5s g '11 M-N \$65,000. May 1 1941

Bridge, Sewer and Paving. 5s '11 A-N \$25,000. May 1 1941

BOND. DEBT May 1 1914. \$90,000

Sinking fund (about). 7,000

Water debt (incl. above). 65,000

Ass'd val. '13 (abt. 3/4 act.) 1,029,787

Population in 1910. 2,763

INT. at Merc. Tr. & Dep. Co., Balt.

WICOMICO COUNTY. Salisbury is the county seat. Bonds are exempt from county and municipal taxes. Pop'n '10, 26,815.

SOMESET COUNTY. Princess Anne is the county seat.

School Bonds (Tax-exempt). 4 1/2s '98 A-O \$15,000. \$1,500 yrly

4 1/2s '02 A-O 18,000. 1923

4 1/2s '10 A-O 25,000. Apr 1 '25-'49

Court-House Bonds (Tax-exempt). 4 1/2s '04 A-O \$30,000. 1925

BOND. DEBT Oct 1 '14. \$88,000

Total valuation 1914. 8,062,739

ADDITIONAL STATEMENTS.

Table with columns: Bonded debt, Floating debt, Assessed valuation, Tax per \$1,000, Pop'n. Rows include Brunswick, Frederick Co., Caroline County, etc.

\* Total debt. y Figures are for 1911. d Figures are for 1912. z 1913 figures. † 1914 figures.

District of Columbia.

(INCLUDING THE LATE CORPORATION OF WASHINGTON.)

On July 1 1878 the duties of the Sinking Fund Commissioners of the District of Columbia were transferred to the Treasurer of the United States, and since that date Congress has appropriated annually a sum sufficient to pay not only the interest on the District's bonds, but also, it is believed, sufficient to extinguish the entire debt of the District upon the maturity of the 3.65% loan, in 1924. Bonds are tax-exempt.

Table with columns: Name and Purpose, Interest % Payable, Principal When Due, Outstanding. Row: District of Columbia, \$50-year funding, 1874, c&r. 3.65 F-A Aug. 1 1924 \$6,533,000

\*The faith of the United States was pledged to secure the payment of the interest on these bonds and to maintain a sinking fund sufficient to redeem them all by maturity. The issue was limited to \$15,000,000 and is exempt from taxation by Federal, State or municipal authority. Of the \$15,000,000 bonds authorized, \$14,997,300 were issued, of which \$8,464,300 have been retired to date, leaving \$6,533,000 outstanding. The coupon bonds are for \$50 and \$500 each, the registered bonds \$1,000 and \$5,000 each.

INTEREST on the bonds is paid at the United States Treasury in Washington and at the Sub-Treasury in New York.

TOTAL DEBT— Oct. 1 '14. Oct. 1 '13. Oct. 1 '12. Oct. 1 '11. Total funded debt. \$6,533,000 \$6,944,650 \$6,630,400 \$8,308,200

On July 1 1878, when the duties of the Sinking Fund Commissioners of the District were transferred to the Treasurer of the United States, the total debt was \$22,106,650.

On Oct. 1 1914, stock and bonds to the amount of \$1,080 on which interest has ceased were still outstanding; funds for their payment are deposited in the United States Treasury.

Below we give the figures of assessed valuation of real estate and personal property. The tax rates shown in the tables are those levied on real estate values. The rate of tax on personal property varies, ranging in 1913 from 1 1/2% to as high as 6% on the gross earnings of national banks and trust cos

Table with columns: Year, Real Estate, Rate of Tax per \$1,000, Personal Property, Total Assessed Valuation. Rows: 1914, 1913, 1912, 1911, 1910, 1909, 1908, 1907, 1906, 1905, 1900, 1890, 1885.

POPULATION.—In 1910 was 331,069 (including 94,446 negroes); in 1900 it was 278,718 (including 86,702 negroes); in 1890 it was 230,392; in 1905 (estimated), 323,123.

POCOMOKE CITY. This city is in Worcester County. Street-Impt. Bonds (Tax-free). 5s '12 J-J \$35,000. July 1 1952

Water & Sewer Bds. (Tax-exempt). 4s '09 J-D \$40,000. June 1915-'55

BOND. DEBT July 1 '14. \$50,000

Assessed valuation 1914. 1,167,399

City tax rate (per \$1,000) '14. \$8.00

Population in 1910. 2,369

PRINCE GEORGE'S COUNTY. Upper Marlboro is the county seat. All bonds except 5s of 1910 are tax-free. Pop'n 1910, 36,147.

GABBETT COUNTY. County seat is Oakland. Court-House Bonds (Tax-exempt). 4s '07 F-A \$45,000. Aug '15-'23

TOTAL DEBT Nov 1914. \$45,000

Assessed valuation 1914. 11,925,542

State & Co. tax (per \$1,000) '14. \$12.10

Population in 1910. 20,105

INT. at County Treasurer's office.

HAGERSTOWN. This city is the county seat of Washington County. Founded 1762. Incorporated as Hagerstown in 1813.



# 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 82 to 99	ILLINOIS—State, Cities, &c.....	Pages 103 to 107
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## State of Ohio.

ITS

### DEBT, RESOURCES, ETC.

Admitted as a State (Act April 30 1802)..... Feb. 19 1803  
 Total area of State (square miles)..... 41,060  
 State Capital..... Columbus  
 Governor (term exp. 2d Mon. Jan. 1915)..... James M. Cox  
 Sec. of State (term exp. 2d Mon. Jan. '15)..... Charles H. Graves  
 Auditor (term exp. 2d Mon. Jan. 1917)..... A. V. Donahey  
 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.)

	1913.	1912.	1911.
Funded State debt (loans).....	\$1,665	\$1,665	\$1,665
Irreducible State debt (trust fds.).....	5,291,412	5,254,297	5,162,670
<b>Local Debts—</b>			
Debts of counties.....	\$38,213,891	\$31,132,276	\$28,574,388
Debts of cities, 1st & 2d class.....	175,772,583	147,453,532	136,366,280
Debts of incorporated villages.....		11,211,429	10,708,021
Debts of townships.....	4,896,424	4,084,408	3,550,824
Debts of special school districts.....	28,448,561	24,892,468	20,060,957
<b>Total local debts.....</b>	<b>\$247,331,459</b>	<b>\$218,774,113</b>	<b>\$199,260,470</b>

**POPULATION OF STATE (U. S. Census)**

1910.....	4,767,121	1870.....	2,665,260	1830.....	937,993
1900.....	4,157,545	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

**ASSESSED VALUATION.**—The assessed valuation of real and personal property in the State has been as follows:

Years.	Real Estate.	Personal Property.	Total.
1913.....	\$4,418,953,299	\$2,300,115,670	*\$6,719,068,969
1912.....	4,335,665,521	2,145,393,637	*6,481,059,158
1911.....	4,273,439,712	1,927,863,876	*6,201,303,588
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	762,381,078	2,352,680,824
1905.....	1,482,795,705	680,805,888	2,163,601,593
1900.....	1,274,203,721	559,849,507	1,834,053,228
1890.....	1,232,305,312	543,833,165	1,776,138,477
1880.....	1,102,049,931	456,166,134	1,558,215,965
1870.....	707,846,836	459,884,861	1,167,731,697
1860.....	639,894,311	248,408,290	888,302,601
1850.....	341,389,838	98,487,502	439,876,340
1840.....	85,287,261	27,038,895	112,326,156
1830.....	50,086,250	14,589,335	64,675,578

\*Property assessed at full value (see note below).  
 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, 1912, \$0.451; 1913 and 1914, \$0.961; 1915, 0.45.

In order to raise sufficient revenue under these decreased rates of taxation, assessment of property was generally raised to its full value beginning with 1911.

**TAX LIMITATION.**—Sec. 5649-2 of the General Code as amended by the Legislature in 1911, and further amended in 1913, provides that, except as otherwise provided in Sections 5649-4 and 5649-5, the aggregate amount of taxes that may be levied on the taxable property in any county, township, city, school district or other taxing district shall not in any one year exceed 10 mills on each dollar of the tax valuation for that year and such levies in addition thereto for sinking fund and interest purposes as may be necessary to provide for any indebtedness heretofore incurred or any indebtedness that may hereafter be incurred by a vote of the people. The amount of taxable property for purposes of this Act shall be governed by the amount of tax duplicate of the preceding year.

\*The Ohio Supreme Court on Sept. 17 1914 decided that this means prior to June 2 1911.

Section 5649-5 permits an additional levy up to 5 mills, providing the same is authorized by the voters at the November election.

Section 5649-4 of the General Code provides that for the emergencies mentioned in Sections 4450, 4451, 5629, 7419 and 7630-1 a tax may be levied irrespective of the limitations mentioned above.

[At the November 1914 election the voters defeated a constitutional amendment which provided that the tax levy in every taxing district should never be in excess of 10 mills, on every \$1 of valuation, exclusive of sinking fund and interest charges, unless increased by vote at a regular or general election.]

**COINCIDENTAL TAX AMENDMENT.** Section 2 of Article XII., which took effect Jan. 1 1913, requires the taxing authority of any political subdivision of the State proposing to issue bonds to provide at the time the issue of bonds is authorized for levying and collecting annually by taxation an amount sufficient to pay the interest on the bonds proposed to be issued and to provide for their final redemption at maturity. See V. 98, p. 704, for Supreme Court decision concerning this section.

**TAXATION OF MUNICIPAL BONDS.**—State and municipal bonds issued since Jan. 1 1913 are taxable under Sec. 2 of Article XII of the State constitution. Issues made prior to Jan. 1 1913 are exempt from taxation.

**DEBT LIMITATION.**—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 of more Acts of the General Assembly, or at different periods of time, shall never exceed seven hundred and fifty thousand dollars; and the money arising from the creation of such debts shall be applied to the purpose for which it was obtained or to repay the debts so contracted and to no other purpose whatever.

**SECTION 2. (Additional and for What Purpose.)** In addition to the above limited power, the State may contract debts to repel invasion, suppress insurrection, defend the State in war, or to redeem the present outstanding indebtedness of the State; but the money arising from the contracting of such debts shall be applied to the purpose for which it was raised or to repay such debts, and to no other purpose whatever; and all debts incurred to redeem the present outstanding indebtedness of the State shall be so contracted as to be payable by the sinking fund hereinafter provided for as the same shall accumulate.

**SECTION 3. (The State to Create No Other Debt.)** Except the debts above specified in Sections 1 and 2 of this article, no debt whatever shall hereafter be created by or on behalf of the State.

**SECTION 4. (Credit of State; the State Shall Not Become Joint Owner or Stockholder.)** The credit of the State shall not in any manner be given or loaned to or in aid of any individual, association or corporation whatever; nor shall the State ever hereafter become a joint owner or stockholder in any company or association in this State or elsewhere formed for any purpose whatever.

**SECTION 5. (No Assumption of Debts by the State.)** The State shall never assume the debts of any county, city, town or township, or of any corporation whatever, unless such debt shall have been created to repel invasion, suppress insurrection or defend the State in war.

The foregoing sections complete the limitation as to State debt and credit Sections 7, 8, 9, 10 and 11 of Article 8 cover the matter of sinking funds referred to in Section 2 above. But they need not be published here.

**SECOND, As to Cities, Towns, Counties, &c.,** so far as the constitution affects the power of the Legislature to authorize these municipalities to create debt, the limitations are found in Section 6 of Article 8 and in Sections 1, 2 and 6 of Article 13. (1) Section 6 of Article 8 forbids the General Assembly to authorize cities, &c., to become stockholders in or to raise money or loan credit to aid corporations, &c. (2) Sections 1 and 2 of Article 13 forbid the passing of Special Acts and require General Acts for conferring corporate powers. (3) Section 6 of Article 13 provides that the General Assembly make provision for the organization of cities, &c., by general laws and restrict their debt-making power. These sections are as follows:

**ARTICLE 8, SECTION 6. (Counties, Cities, Towns or Townships Not Authorized to Become Stockholders, &c.)** 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 6. (Organization of Cities, &c.)** The General Assembly shall provide for the organization of cities and incorporated villages by general laws and restrict their power of taxation, assessment, borrowing money, contracting debts and loaning their credit, so as to prevent the abuse of such power.



One at first sight would infer from Section 6, Article 8, above cited, that cities could not subscribe to the stock of or loan money to railroads, as railroads are corporations and joint-stock companies. That, however, is not a correct conclusion, as was decided in the case of Walker vs. The City of Cincinnati, a case which arose under an Act of the General Assembly of Ohio entitled "An Act relating to cities of the first class" authorizing any such city to construct a line of railroad therefrom to any other terminus in that State or in any other State. In pursuance of the authority that Act purports to give, Cincinnati undertook to build the Cincinnati Southern Railroad. To test the legality of that proceeding this action was brought. The Court's opinion is very full and explicit, the conclusion being that from "the language of the section, it is quite evident that it was not intended to prohibit the construction of railroads nor indeed to prohibit any species of public improvements. The section contains no direct reference to railroads nor to any other special classes of improvements or enterprises. The prohibitions are directed only against a particular manner or means by which under the constitution of 1802 many public improvements had been accomplished."

In compliance with Section 6, Article 13 (cited above), which provides for the organization of cities, &c., by general law, the Legislature made an elaborate classification of municipal corporations, which was in existence for years. First they were divided into cities, villages and hamlets. Then cities were divided into two classes, the first class being subdivided into three grades, and the second class being subdivided into four grades, the grade being determined by population according to the last Federal Census. In addition many special laws found their way on to the statute books nominally general in their scope but really so worded as to apply to only one city. In June 1902, however, the State Supreme Court handed down several decisions declaring such laws special legislation and therefore unconstitutional. The decisions were considered to be of such broad application that the Governor called an extra session of the Legislature for the purpose of framing a new general municipal code. The extra session convened Aug. 25 1902 and after a session of nearly two months passed a new "municipal code"—a document too lengthy to quote in these columns. We would refer our readers, therefore, to pages 994 and 995 of the "Chronicle," Nov. 1 1902, wherein will be found at length the more salient points of this important measure.

It remains to be said that at the regular session of the Legislature in 1902 an Act popularly known as the "Longworth Omnibus bill" was passed and subsequently upheld by the State Supreme Court. This Act amends Section 2835, 2836 and 2837, Revised Statutes of Ohio, relating to the issuance of bonds by cities, villages and other municipal corporations. Under the new law the municipal boards of legislation, councils, &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%, of the tax duplicate. This was done by amending Sections 3942, 3945, 3948 and 3954 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 3954-1 incl. of the General Code. The Act was printed in full in V. 96, p. 1714.

**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 9755 and 9758 of the General Code. These sections read as follows:

Sec. 9755. 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 secured 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; also in 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.)

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

[In the following statements of debt we report in detail only those bonds which are a general obligation of the place issuing the same. Lack of space prevents our giving a description of the numerous issues of assessment bonds—that is, bonds payable by assessment against the particular piece of property benefited.]

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

<b>ADA.</b>		<b>Sewer Bonds.</b>	
This village is in Hardin County.		4s J-D \$3,750....Dec 1 1915	
<b>Refunding Bonds.</b>		4s J-D 3,750....Dec 1 1915	
6s --- \$1,000....Jan 1 1915		5s A-O 2,100....Oct 15 1915	
6s --- 1,000....Mar 1 1916		5s J-J 7,700....July 1 '15-'18	
6s --- 1,000....Oct 1 1916		4 1/2s M-S 8,010....Sept 15 '15-'17	
5s --- 2,000....Mar 1 1917		4 1/2s M-S 12,000....Mch 15 '15-'16	
6s --- 1,000....Mar 1 1917		4 1/2s J-D 6,000....June 1 1916	
5s --- 1,000....July 1 1917		4 1/2s '11 M-N 3,750....Nov 1 1915	
5s --- 1,000....July 1 1917		4 1/2s '11 A-O 40,000....Oct 1 '15-'16	
6s --- 1,700....Oct 1 1917		4 1/2s '11 M-N 2,850....Nov 1 1915	
4 1/2s --- 1,000....July 1 1918		4 1/2s '11 J-D 2,800....Dec 1 1915	
5s --- 5,000....Sept 1 1923		4 1/2s '11 J-D 25,000....Dec 1 '15-'17	
4 1/2s --- 5,000....June 15 1925		5s '13 J-J 11,000....Jan 1 1918	
GEN. BD. DT. Oct '14... \$21,700		5s '13 A-O 2,500....Apr 1 1919	
Assessment debt..... 46,000		5s '14 --- 56,000	
Sinking fund..... 2,522		<b>Police &amp; Fire Signal System.</b>	
Assess. val. '14 (75% act.) 2,600,000		5s '13 J-D \$15,875.....1923	
Tax rate (per \$1,000) 1914...\$11.80		<b>Refunding Bonds.</b>	
Population in 1910.....2,465		4 1/2s J-J \$92,400....July 9 '15-'28	
INT. payable in Ada at Liberty		4 1/2s '04 M-S 33,138c....Sept 1 '15-'18	
Bank or 1st Nat. Bank.....		5s '13 J-D 99,500....June 1 1923	
<b>ADAMS COUNTY.</b>		TOT. DEBT Oct '14...\$7,034,225	
County seat is West Union.		Sinking fund..... 256,141	
<b>Court-House Bds. (4s '11 M-S).</b>		Total assessed val. 1914.133,000,000	
\$10,000....Sept 1 \$3,000 Sept 1 '25		Actual value (est.).....150,000,000	
1921&31 4,000c Mch 1 '15		Tax rate (per \$1,000) '14 (est.)...\$1.54	
5,000c Sep 1 '41 3,000c Mch 1 '25		Population in 1910 (Census) -69,069	
4,000c Sep 1 '15		* Consists of \$1,989,763 general bonds, \$1,534,727 special assessment bonds, \$3,290,000 water bonds and \$219,735 floating debt notes.	
<b>Funding Bonds.</b>		INT. at Nat. Park Bank, N. Y., and City Treasury, Akron.	
4s M-S \$50,000....Feb 2 1917			
4s '04 F-A 13,500c....Aug 1 1924			
4s '09 M-S 14,000c....Mch 1 1929			
5 1/2s '13 M-S 21,000....Mch 4 '23-'43			
<b>Jumpike Bonds.</b>			
3 1/2s '07 A-O \$68,000c....Apr 6 1922			
<b>Refunding Bonds.</b>			
3 1/2s '06 M-N \$40,000....Nov 12 '16-'21			
4 1/2s '12 A-O 46,829.69c....Apr 1 '17-'47			
(Part due every other year.)			
5s '14 A-O 85,500....Apr 1 1934			
<b>BOND. DEBT May 1914 \$320,000</b>			
Total assessed val. 1913...13,500,000			
State & Co. tax rate (per M) '13...\$3.361			
Population in 1910.....24,755			
INT. at County Treasurer's office.			
<b>AKEON.</b>			
This city is the county seat of Summit County, Incorp. in 1836.			
<b>Paving Bonds.</b>			
4 1/2s '11 J-D \$2,000....July 1 1916			
4 1/2s '11 J-D 500....Dec 1 1915			
5s '13 F-A 5,850....1915-1923			
5s '13 A-O 1,000....1915-1915			
5s '13 A-O 16,000....1916-1923			
<b>Fire Department Bonds.</b>			
4 1/2s '13 M-S \$1,350....Mar 1 1919			
5s '13 M-S 65,000....Mar 1 1923			
<b>Bridge Bonds.</b>			
4 1/2s '10 F-A \$7,600....Aug 1 '15-'16			
4 1/2s '10 J-D 14,000....Dec 1 '15-'16			
5s '13 J-J 1,000....Jan 1 1918			
<b>Cuyahoga River Purification.</b>			
4 1/2s '14 M-N \$418,000....May 1 '15-'39			
28,000c....May 1 1934			
<b>Funding Bonds (\$25,000 ev. 5yrs.).</b>			
4s J-D \$75,000c....June '17-'27			
<b>Debt Extension Bonds.</b>			
4 1/2s '05 M-S \$8,750c....Sept 1 1915			
4 1/2s F-A 5,000....Aug 1 1915			
<b>Park Bonds.</b>			
4 1/2s '10 F-A \$3,000....Aug 1 '15-'16			
4 1/2s '10 F-A 12,000....Jan 1 1918			
<b>Public Improvement Bonds.</b>			
4 1/2s '09 F-A \$4,200....Aug 1 1915			
4 1/2s '09 F-A 6,200....Aug 1 '15-'16			
4 1/2s ann 1,000....Sept 15 1915			
4 1/2s ann 6,137.50....Aug 16 1915			
5s ann 650....Jan 1 1915			
4 1/2s '10 F-A 8,420....Aug 1 '15-'16			
4 1/2s '10 F-A 21,080....Aug 1 '15-'16			
5s ann 3,000....Dec 15 '15-'17			
4 1/2s '10 J-D 15,570....Dec 1 '15-'17			
5s A-O 3,724....Oct 1 '15-'16			
5s F-A 1,800....Aug 15 1915			
5s M-S 2,850....Mch 1 '15-'17			
4 1/2s F-A 6,000....Aug 1 '15-'17			
4 1/2s '11 J-D 4,050....Dec 1 1915			
4 1/2s '11 M-N 6,735....Nov 1 1915			
4 1/2s '11 M-S 6,905....Sept 15 1915			
4 1/2s '11 F-A 2,957.25....Aug 16 1915			
4 1/2s '11 F-A 8,324....Aug 1 '15-'16			
4 1/2s A-O 3,800....Sept 1 '15-'16			
4 1/2s F-A 3,580....Apr 1 1915			
4 1/2s J-D 57,825....June 1 '15-'17			
4 1/2s J-D 3,500....June 15 1915			
5s '13 M-S 6,760....Mar 1 1919			
5s '13 M-S 11,230....1923			
4 1/2s '14 A-O 90,000....Apr 1 '19-'36			
<b>Street Bonds.</b>			
5s '13 J-J \$25,000....Jan 1 1918			
<b>Purchase of Land for Water Wks</b>			
4 1/2s '11 J-D \$162,000....Dec 1 1931			
<b>Purchase of Water Works.</b>			
4s '12 A-O \$815,000....Apr 1 1942			
<b>Water-Works-Extension Bonds.</b>			
4s '12 A-O \$1,128,000....Apr 1 1942			
4 1/2s '13 J-D 1,500,000....Dec 31 '18-'27			
750,000....Dec 31 '28-'37			
<b>Quarantine Bonds.</b>			
4 1/2s '11 J-D \$2,500....Dec 1 1915			

<b>AKRON SCHOOL DISTRICT.</b>		<b>AKRON COUNTY.</b>	
County seat is Akron.		Lima is the county seat.	
<b>Court-House Bds. (4s '11 M-S).</b>		<b>Memorial Building Bonds.</b>	
\$10,000....Sept 1 \$3,000 Sept 1 '25		4 1/2s '07 M-S \$80,750c M&S '14-'22	
1921&31 4,000c Mch 1 '15		BOND. DEBT June 1914 \$90,000	
5,000c Sep 1 '41 3,000c Mch 1 '25		Assess. val. '13 (abt. act.) \$5,000,000	
4,000c Sep 1 '15		State & Co. tax (per \$1,000) '13 \$3.72	
<b>Funding Bonds.</b>		Population in 1910.....56,580	
4s M-S \$50,000....Feb 2 1917		INT. at Treasurer's office.	
4s '04 F-A 13,500c....Aug 1 1924			
4s '09 M-S 14,000c....Mch 1 1929			
5 1/2s '13 M-S 21,000....Mch 4 '23-'43			
<b>Jumpike Bonds.</b>			
3 1/2s '07 A-O \$68,000c....Apr 6 1922			
<b>Refunding Bonds.</b>			
3 1/2s '06 M-N \$40,000....Nov 12 '16-'21			
4 1/2s '12 A-O 46,829.69c....Apr 1 '17-'47			
(Part due every other year.)			
5s '14 A-O 85,500....Apr 1 1934			
<b>BOND. DEBT May 1914 \$320,000</b>			
Total assessed val. 1913...13,500,000			
State & Co. tax rate (per M) '13...\$3.361			
Population in 1910.....24,755			
INT. at County Treasurer's office.			
<b>AKEON.</b>			
This city is the county seat of Summit County, Incorp. in 1836.			
<b>Paving Bonds.</b>			
4 1/2s '11 J-D \$2,000....July 1 1916			
4 1/2s '11 J-D 500....Dec 1 1915			
5s '13 F-A 5,850....1915-1923			
5s '13 A-O 1,000....1915-1915			
5s '13 A-O 16,000....1916-1923			
<b>Fire Department Bonds.</b>			
4 1/2s '13 M-S \$1,350....Mar 1 1919			
5s '13 M-S 65,000....Mar 1 1923			
<b>Bridge Bonds.</b>			
4 1/2s '10 F-A \$7,600....Aug 1 '15-'16			
4 1/2s '10 J-D 14,000....Dec 1 '15-'16			
5s '13 J-J 1,000....Jan 1 1918			
<b>Cuyahoga River Purification.</b>			
4 1/2s '14 M-N \$418,000....May 1 '15-'39			
28,000c....May 1 1934			
<b>Funding Bonds (\$25,000 ev. 5yrs.).</b>			
4s J-D \$75,000c....June '17-'27			
<b>Debt Extension Bonds.</b>			
4 1/2s '05 M-S \$8,750c....Sept 1 1915			
4 1/2s F-A 5,000....Aug 1 1915			
<b>Park Bonds.</b>			
4 1/2s '10 F-A \$3,000....Aug 1 '15-'16			
4 1/2s '10 F-A 12,000....Jan 1 1918			
<b>Public Improvement Bonds.</b>			
4 1/2s '09 F-A \$4,200....Aug 1 1915			
4 1/2s '09 F-A 6,200....Aug 1 '15-'16			
4 1/2s ann 1,000....Sept 15 1915			
4 1/2s ann 6,137.50....Aug 16 1915			
5s ann 650....Jan 1 1915			
4 1/2s '10 F-A 8,420....Aug 1 '15-'16			
4 1/2s '10 F-A 21,080....Aug 1 '15-'16			
5s ann 3,000....Dec 15 '15-'17			
4 1/2s '10 J-D 15,570....Dec 1 '15-'17			
5s A-O 3,724....Oct 1 '15-'16			
5s F-A 1,800....Aug 15 1915			
5s M-S 2,850....Mch 1 '15-'17			
4			



ALLIANCE (Cont.)

Fire Department Bonds.
4s '05 J-J \$15,000 June 15-'16-'18
4 1/2s '08 J-J 7,000 July 15 1923
5s '13 9,500 Dec 31 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 '22 & '33
4 1-3/4s '11 M-N 3,800 May 15 1918
4 1/2s '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 3,600 Jan 25 1925
4 1/2s '09 M-N 2,500 May 1 1925
4s '10 F-A 1,500 Aug 15 1920
4 1/2s '13 A-O 1,500 Apr 1 1928

Public Bldg. Bonds.
5s \$75,000 Jan 15 '37-'39
City Hospital Bonds.
5s \$50,000 Jan 15 '35-'36
Overhead Crossing Bonds.
5s \$7,000 Dec 31 1930

Cemetery Bonds.
4s '07 J-J \$6,500 Jan 25 1925
Public-Square Impt. Bonds.
5s '13 J-J \$1,300 July 15 1923

Water-Works Bonds.
4s F-A \$81,000 Feb 20 '20-'29
5s M-S 16,000 Sept 15 1925
4s '05 M-N 6,000 May 1 1920
4s '06 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
4s '12 50,000 Dec 31 '31 & '33

Street Improvement Bonds.
4 1/2s '07 \$21,000
5s '10 M-S 3,900 Sept 15 1920
5s '13 J-D 4,000 Sept 1 '15-'16
5s 3,000 Jan 15 1929
5s '14 J-J 6,500 July 15 1939

Electric-Light Bonds.
5s M-S \$6,000 Sept 15 '15-'16
4 1/2s '12 J-D 15,000 Dec 15 1930
TOTAL DEBT June '14 \$1,351,354
Water debt sink. fund 389,500
Assessed valuation 1912 18,998,740
Actual value (est.) 18,000,000
Total tax (per \$1,000) 1912 \$12.70
Population in 1910 15,083
INT. payable at Treasurer's office.

ALLIANCE SCHOOL DISTRICT.
4s '08 M-N \$23,000 May 4 '15-'26
8,500 Apr 1915-'22
4s '10 M-S 120,000 1925-1935
4s '11 M-S 50,000 Mch 21 1931
5s '14 M-S 70,000 1934
BOND. DEBT Sept 1 '12 \$216,500
Assessed valuation 1912 16,345,200
Tax rate (per \$1,000) 1912 \$8.30
INTEREST is payable at Alliance.

ASHLAND.
This city is the county seat of Ashland County. Incorp. July 28 1815.
Bridge Bonds.
5s '13 M-S \$800c Sept 1 '15-'16
Judgment Bonds.
5s '13 M-S \$6,000c Sept 1 '15-'20
Sewer Bonds.
4s M-S \$48,000c Sept 20 1937
5s M-S 6,000c Sept 1 1926
4 1/2s '12 M-S 4,500c 1915-1919
4 1/2s '12 M-S 7,000c Mch 1 '15-'21
4 1/2s '13 M-S 6,500c Sept 1 '15-'20

ASHTABULA.

This city is in Ashtabula Co. Inc. July 10 1891. Pop'n 1910, 18,266.
Subway Bonds.
4s '08 A-O \$42,000 Oct 1 '15-'28
4s '12 A-O 24,000c Oct 1 '15-'21
Street Paving Bonds.
5s '05 J-J \$2,840c Jan 1 1915
5s '06 A-O 5,000c Oct 1 1915
5s '08 A-O 6,600c Oct 1 '15-'18
5s '09 A-O 12,000c Oct 1 '15-'18
5s '11 A-O 31,200c Oct 1 '15-'20
5s '12 A-O 1,600c Oct 1 '15-'16
5s '12 A-O 8,330c Oct 1 '15-'21
5s '13 A-O 22,500c Oct 1 '15-'23

Refunding Electric Bonds.
5s A-O \$2,000 A & O 1915
River Improvement Bonds.
4s '09 A-O \$337,500c Oct 1 '15-'29
Sewer Bonds.
5s '12 A-O \$4,800c Oct 1 '15-'16
TOTAL DEBT Apr 1 '14 \$562,095
Assess. val. '13 (abt. act.) 25,625,480
Tax rate (per \$1,000) 1913 \$13.00
INT. at Nat. Bank of Ashtabula.

ASHTABULA SCHOOL DIST.
4 1/2s '06 A-O \$26,000c Oct 1 '15-'40
4 1/2s '07 A-O 26,000c Oct 1 '15-'27
4 1/2s '08 A-O 5,500c Apr 1 '15-'25
4 1/2s '08 A-O 11,250c A & O 1926
4 1/2s '10 A-O 7,000c A & O '15-'21
4 1/2s '11 A-O 8,500c Oct 1 '15-'31
4 1/2s '13 A-O 10,000c A & O '27-'36
5s '13 A-O 20,000c 1922-1941
5s '14 A-O 175,000c Oct 1 '17-'41
BOND. DEBT June 1914 \$306,000
Assess. val. '14 (abt. act.) 21,234,240
School tax (per \$1,000) 1914 \$4.152
Population in 1914 (est.) 15,000
INT. at Farmers' Nat. Bk. Ashta.

ASHTABULA COUNTY.
Jefferson is the county seat.
Flood-Emergency Bonds.
5 1/2s '13 A-O \$60,000 Apr 1 '15-'18
5s '13 A-O 20,000c Apr 1 '15-'23
Road Improvement Bonds.
4 1/2s '08 A-O \$12,000c Apr 15 '15-'18
4 1/2s '08 M-S 8,000c Sept 1 '15-'18
4 1/2s '09 M-S 15,000c Mar 1 '15-'19
4 1/2s '09 A-O 6,000c Apr 1 '15-'19
4 1/2s '09 M-N 9,000c May 1 '15-'19
4 1/2s '09 M-S 17,500c Sept 1 '15-'19
4 1/2s '09 J-D 5,000c June 1 '15-'19
4 1/2s '09 F-A 5,000c Aug 1 '15-'19
4 1/2s '09 A-O 9,000c Oct 1 '14-'19
4 1/2s '10 A-O 25,000c Apr 1 '15-'20
10,000c Apr 1 '17-'20
4 1/2s '12 M-S 3,000c Sept 1 '15-'17
4 1/2s '12 M-S 2,000c Sept 1 '15-'18
BOND. DEBT July 29 '14 \$322,322
County's share of above 143,029
Assess. val. '14 (abt. act.) 90,752,110
State & Co. tax (per \$1,000) '14 \$2.732
Population in 1910 59,547
INT. at County Treas. office.

ATHENS.
This village is in Athens County.
Armory Site Purchase.
5s '14 M-S \$6,500c Sept 1 '15-'24
Refunding Bonds.
6s M-N \$60,000c 1918-'23 '25
(\$20,000 on May 1 each year.)
5s J-J \$20,000c June 1 1926
5s M-S 1,000c Sept 1 1915

Electric-Light Bonds.
5s '07 M-S \$11,000c Sept 1 '15-'25
Sewer Bonds.
5s '10 M-S \$3,270c Sept 1 '15-'20
Funding Bonds.
5s '06 A-O \$1,500c Aug 1 '15-'17
BOND. DEBT June 21 '13 \$210,878
Sinking fund Apr 30 1913 34,899
Assess. val. '12 (abt. act.) 6,738,000
Tax rate (per \$1,000) 1912 \$12.00
Population in 1910 5,463

ATHENS SCHOOL DISTRICT.
4s '06 M-S \$52,000c 1915-1931
4s '10 A-O 30,000c M&S '15-'35
BOND. DEBT Nov 13 '14 \$82,000
Assess. val. '14 (abt. act.) 8,008,942
School tax (per \$1,000) 1914 \$3.76
Population in 1914 (est.) 5,500
INT. at office of Treasurer.

ATHENS COUNTY.
County seat is Athens.
Flood-Emergency Bonds.
6s '13 M-S \$30,000 M&S '15-'17
Infirmary Bonds.
6s M-S \$17,000c Sept 1 '15-'20
Road Improvement Bonds.
5s M-S \$200,000c 1929-1939
BOND. DEBT Oct 24 '14 \$247,000
Assess. val. '14 (act. val.) 38,584,764
State & Co. tax (per \$1,000) '14 \$3.40
Population in 1910 47,798
INT. payable at Treas. office.

AUGLAIZE COUNTY.
County seat is Wapakoneta.
Infirmary Building Bonds.
5s '09-'10 \$69,000c Sept 1 '15-'28
Refunding Bonds.
4 1/2s '10 J-J \$28,000c J&J '15-'28
6s '13 M-S 6,300c Mar 1 '17-'23
5 1/2s '13 M-S 43,000c M&S '15-'16
Hospital Bonds.
4 1/2s '10 J-J \$8,000c July 1 '15-'22
Ditch Bonds.
6s '12 M-N \$14,850c Sept 1 1916

Bridge Bonds.
5s J-J \$2,000c July 1 '15-'16
5s J-J 1,000c Jan 1 1915
5s '04 J-J 12,000c J&J '15-'20
5s '07 J-J 18,000c J&J '15-'23
5s '07 J-J 3,000c July 1 '15-'17
5s '09 F-A 12,000c M&S '15-'20
5s '11 J-J 28,000c J&J '15-'27
5s '13 J-J 18,000c M&S '15-'23
5s '13 M-S 50,000c M&S '15-'39
5s '14 M-S 26,000c Mar 1 '16-'28
24,000c Sept 1 '16-'27
BOND. DEBT May 8 14 \$283,850
Assess. val. '13 (abt. act.) 44,296,135
County tax (per \$1,000) 1913 \$3.839
Population in 1910 31,240
INT. payable at Treas. office.

BARBERTON.

This village is in Summit County. Inc. 1892. Popula. 1910, 9,410.
5s '13 \$15,000
Electric-Light Bonds.
5s '13 J-J \$105,000 July 1 '15-'33
5s '14 M-N 20,000c May 1 '15-'34
Fire Department Bonds.
5s '05 M-S \$400c Mar 1 1915
Sewer Bonds.
5s '04 M-S \$456c Mar 1 1915
5s '06 1,900c
5s '07 J-D 2,000c Mch 1 '15-'16
774c Mch 1 1917
5s '07 M-N 2,000c Mch 1 '15-'16
5s '07 M-S 780c Mch 1 1917
2,500.80c Sept 1 '15-'17
5s '13 M-S 3,325c Mar 1 '15-'21
Water Bonds.
5s '05 M-S \$1,750c March 1915
5s '09 F-A 9,670c Sept 1 '15-'19
5s '13 J-J 22,500c July 1 '15-'23

Street Bonds.
5s '05 M-S \$300c Mar 1 1915
5s '05 M-S 900c Mar 1 1915
5s '08 F-A 12,016.80c Sept 1 '15-'18
4s '10 M-S 17,500c Sept 19 '15-'21
5s '11 F-A 4,427.50c Mch 1 '15-'21
5s '14 J-D 2,500c June 1 '15-'19
Funding Bonds.
5s '06 M-S \$2,086.50c Sept 1 '15-'17
BOND. DEBT June 1914 \$356,880
Floating debt 13,280
Sinking fund 23,174
Assessed valuation 1913 12,610,000
Tax rate (per \$1,000) 1913 \$11.40
INT. payable at Treas. office.

BARBERTON SCHOOL DIST.
4 1/2s '02 M-S \$2,000c Sept 1 1916
4 1/2s '03 M-S 18,000c Sept 1 1923
4 1/2s '09 M-S 13,500c Sept 1 1923
4 1/2s '10 M-S 10,000c Sept 1 1924
4 1/2s '10 M-S 23,500c Sept 1 1929
4 1/2s '10 M-S 5,000c Sept 1 1924
4 1/2s '12 M-S 48,000c Sept 1 '15-'39
BOND. DEBT Sept 1 '14 \$120,000
Assessed val. '15 (about) 15,445,880
School tax (per \$1,000) '15 \$4.80
INT. at Central Sav. & Tr. Co., Barberton.

BARNESVILLE.
This village is in Belmont County. Inc. 1816. Pop'n 1910, 4,233.
Water Bonds.
5s '04 A-O \$60,000c Apr 1 '15-'44
GEN. BD. DT. Jan 1914 \$62,000
Assessment debt 22,281
Floating debt 9,883
TOTAL DEBT Jan 1 1914 92,164
Sinking fund 6,747
Assess. val. '12 (abt. act.) 3,669,560
Tax rate (per \$1,000) 1913 \$14.00
INT. at Village Treasurer's office.

BELLAIRE.
This city is in Belmont County.
Water Bonds.
4 1/2s '07 M-S \$25,000c Mch 1 1917
4 1/2s '07 M-S 10,000c Sept 1 1917
City-Hall Bonds.
4s '00 M-S \$20,000c Mch 1 '15-'24
Refunding Water Bonds.
4s '03 F-A \$50,000c Feb 1 1923
4s A-O 100,000c Oct 1 '20 & '30
Refunding Bonds.
4s '06 F-A \$10,000c Feb 1 1916
TOTAL DEBT June 1914 \$275,685
Sinking fund 46,866
Assessment debt (incl.) 59,685
Assess. val. '13 (abt. act.) 12,312,260
Total tax (per \$1,000) 1913 \$13.80
Population in 1910 12,946
INT. at First Nat. Bank, Bellaire.

BELLAIRE SCHOOL DIST.
4s '09 F-A \$9,000c Aug 30 1916
4s '09 M-S 9,000c Sept 15 1916
4s M-S 125,500c 1916-1931
4s 3,500c Sept 1916
5s M-S 23,000c 1917-1921
BOND. DEBT Jan 1914 \$200,000
Assessed valuation 1914 11,787,745
School tax (per \$1,000) 1912 \$9.64
INT. at First Nat. Bk., Bellaire.

BELLEFONTAINE.
This city is in Logan County. Inc Feb. 19 1835. Pop'n 1910, 8,238.
Electric Light Bonds.
5s '14 J-J \$35,000c Jan 1 1919
Light and Paving.
5s F-A \$5,000c Aug 1 '15-'19
Gas and Electric Bonds.
4 1/2s '05 M-S \$50,000c Sept 1 1935
(Subject to call after Sept 1 1915.)
Fire Department Bonds.
5s '05 M-S \$5,000c Sept 1 '15-'24
5s '14 8,500c 1917-1924
Refunding Bonds.
6s M-S \$16,000c J&J '15-'16
Sewer Bonds.
5s '09 M-S \$21,000c Sept 1 1939
(Subject to call Sept. 1 1919.)
5s '11 M-S \$28,500c Mar 1 1930
(Optional after March 1 1921.)
4 1/2s '12 M-S \$3,600c Mar 1 1930
(Optional beginning March 1 1921.)
Refunding Gen'l Impt. Bonds.
4 1/2s '04 M-S \$4,080c 1915-1915
Paving Bonds.
4s '07 M-S \$3,000c Sept 1 '15-'17
4s '07 M-S 2,250c Mar 1 '15-'17

Water-Works.
6s F-A \$13,000c Feb 1917-'19
F-A 10,000c Feb 1915-'16
M-S 16,000c M&S '15-'21-'37
TOTAL DEBT Oct 1 '14 \$224,260
Sinking fund 24,000
Tax valuation 1914 7,420,280
Total tax (per \$1,000) 1914 \$15.00
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.)
4s '09 M-S \$4,000 M&S '16-'19
4 1/2s '10 M-S 35,000 M&S '19-'41
BOND. DEBT Oct 10 '14 \$99,000
Assess. val. '14 (90% act.) 7,200,000
School tax (per \$1,000) 1913 \$5.00
Population in 1914 (est.) 8,500
INT. at office of City Treasurer.

BELLEVEUE.

This village is in Huron County.
General Street Bonds.
5s '13 A-O \$2,000c Mar 1 '16-'19
Water Bonds.
5s \$7,000c Aug 1 1919
4s 17,500c Sept 1 1923
4 1/2s 10,000c Sept 1 1924
Sidewalk-Improvement Bonds.
5s \$1,000c Mar 1 1918
Sewer and Drainage Bonds.
5s \$2,000c Sept 1 1920
Cemetery Bonds.
4s M-S \$2,800c Sept 1 1917
City-Hall Bonds.
4s J-J \$750c Jan 17 1930
T.O. BD. DT. Mar 1914 \$97,574
Sinking fund 8,229
Assessed valuation 1913 6,602,980
Total tax (per \$1,000) 1913 \$12.00
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.
Road Bonds (City's assessment).
5s '14 A-O \$50,000 A&O '15-'24
CO. BD. DT. Apr 1914 \$10,000
Turnpike bonds (assessment) 450,000
Assess. val. '13 (80% act.) 74,256,825
State & Co. tax (per \$1,000) '13 \$4.23
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-S \$10,000 M&N '15-'19
4s M-N 3,000c May 1915-'20
4s M-N 5,000c Nov 1 '15-'19
4s M-N 500c Nov 1 1920
5s '10 A-O 3,000c Oct 1 '15-'20
Electric-Light Bonds.
4s M-N \$1,500c May 1 '15-'17
4s '06 M-N 500c Nov 1 1915
5s '10 A-O 12,000c A&O '15-'20
GEN. BD. DT. Sept 1 1912 \$63,972
Assessment bonds 36,984
Sinking fund 24,135
Assess. val. '12 (70% act.) 1,682,005
Total tax (per \$1,000) 1912 \$15.00
INT. at Bank of Berea Co. in Berea

BEREA SCHOOL DISTRICT
4s '12 A-O \$60,000 A&O '16-'45
4 1/2s '14 A-O 15,000c A&O '20-'34
BOND. DEBT Oct 1 1914 \$75,000
Assessed val. 1914 2,600,000
Population in 1913 (est.) 2,600
INTEREST at Treasurer's office.

BEXLEY.
This village (P. O. Columbus) is in Franklin County.
Water and Sewer Bonds.
4 1/2s '12 A-O \$90,000c Aug 1 1942
BOND. DEBT Oct 3 '14 \$107,000
Assessed valuation 1913 2,212,220
Tax rate (per \$1,000) 1913 \$7.40
Population in 1910 682
INT. payable in Columbus.

BOWLING GREEN.
This city is the county seat of Wood County. Incorp. Nov. 9 1855.
St. Impt. Bonds (City's portion).
4 1/2s '12 M-S \$2,700c Mar 1 '15-'22
Armory Bonds.
5s '12 \$3,000c 1915-1923
Fire Bonds.
5s '13 \$1,600c 1915-1918
Park Bonds (Opt. \$5,000 yearly).
4s '11 M-S \$35,000c Mar 1 1919
Refunding Bonds.
5s '98 M-S \$3,000c M&S '15-'17
5s '96 600c 1915-1915
4s '99 M-S 3,000c M&S '15-'17
4s '02 M-S 6,600c M&S '15-'21
4s '03-04 M-S 13,200c Mar 1 '18-'24
4s '07 M-S 3,600c M&S '15-'18
5s '05 M-S 6,600c M&S '21-'24
4s '12 M-S 13,500c Sept 1 '20-'21
GEN. BD. DT. Jan 1 '14 \$103,350
Assessment debt 58,760
Sinking funds 5,736
Total tax valuation 1912 5,213,750
Assessed val (per \$1,000) 1912 \$14.88
Center Township 13.80
Population in 1910 5,222
INT. at 1st Nat. Bk., Bowl. Green.

BOWLING GREEN SCH. DIST.
4s '12 M-S \$96,000 M&S '15-'48
BOND. DEBT Oct 1913 \$100,000
Assessed valuation 1912 5,307,410
School tax (per \$1,000) 1912 \$8.10
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 \$12,000c Mar 3 1933
Street-Improvement.
4s \$75,000c 1928
3s '07 A-O 10,000c Apr 1 1917
Water.
5s \$13,500c 1915
BOND. DEBT Sept 1 '12 \$113,000
Assessed valuation 1912 3,518,085
Tax rate (per \$1,000) 1912 \$14.40
Population in 1910 3,974

BRVAN.
This village is in Williams County. Incorporated about 1840.
Improv. Bds (Village's Portion).
4 1/2s '12 M-S \$15,000c 1929-1931
Street-Improvement Bonds.
4 1/2s '12 M-S \$12,000c M&S '15-'27
4 1/2s '12 M-S 13,500c Sept 1 '15-'22
4 1/2s '12 M-S 7,500c M&S '28-'29
5s '13 F-A 11,000c M-S 1933-'35
Water & Electric-Light Bonds.
5s '07 M-S \$25,000c M&S '15-'18
5s '08 M-S 10,000c M&S '15-'22
4 1/2s '11 M-S 20,000c M&S '15-'19
4 1/2s '12 M-S 7,000c M&S '21-'23
4 1/2s '12 M-S 5,000c M&S 1 1925
4 1/2s '12 J-D 10,000c M&S '25-'26







CINCINNATI (Continued).

Table listing various bonds for Cincinnati, including Subway Bonds, Sewer-Construction, Condemnation Bonds, Turnpike Bonds, and Special Condemnation.

Table listing various bonds for Avondale, including Flood-Emergency Bonds, Street Improvement, Culvert & Drainage Bonds, and Water Main Bonds.

Table listing various bonds for Bond Hill, including Water Pipe Extension Bonds, Trunk & Lateral Sewer Bonds, and Street-Improvement Bonds.

Table listing various bonds for College Hill, including Refunding Town-Hall Bonds, Judgment Bonds, Sidewalk Bonds, and Water Works Bonds.



C. CINCINNATI (Concluded).

WESTWOOD.

Water Bonds. 5s '95 J-J \$520,000... July 1 1915 Sidewalk Bonds. 5s '95 M-S \$520,000... Sept 2 1925 Turnpike Bonds. 5s '95 J-D \$520,000... Dec 9 1925 TOTAL DEBT, SINK, FUND, & C. Oct. 1 1914. Dec. 31 '13. Gen. Bd. dt. \$367,283.941 \$62,940.666 Sink. fund. 10,598.508 9,678.264

Net debt \$56,685.433 \$53,262.402 Wat. dt. (inc) 14,279.030 13,402.130

\*These figures include \$14,932,000 Cincinnati Southern Ry. bonds and \$2,600,000 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 Oct. 1 1914 street bonds for \$1,947,151 payable by special assessment and not included in the above statement, of total debt. On Jan. 1 1914 \$1,539,070 of these bonds, together with \$92,500 bonds of the Board of Education and \$7,303,158 city bonds, were held by the sinking fund, with cash on hand amounting to \$743,535—a total of \$9,678,264. Bonds marked thus—s—are held in sinking fund.

CITY PROPERTY.—The city owns the Cincinnati Southern R.R. The rental received for the road was (under the old lease) \$1,090,000 till 1901 and then \$1,250,000 till 1906, when lease would have expired. A new lease was submitted to a vote of the people at the 1901 election and ratified. Under its terms the lease is extended to Oct. 12 1966 at an annual rental of \$1,050,000 until Oct. 12 1966, and for the 20 years following: \$1,100,000 for the second period of 20 years and \$1,200,000 for the remaining 20 years. The railroad company is also to pay the 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. is 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.

ASSESSED VALUATION, & C.—Assessed val. and tax rate have been as follows:

Table with 3 columns: Years, Assessed Val., Tax P. Valuation. \$1,000. Rows for 1914 (est.), 1913, 1912, 1911, 1910, 1906, 1905, 1900, 1890, 1880.

\*In 1911 and later years assessment represents about full value.

POPULATION.—In 1910 population U. S. Census) was 363,591; in 1900, 325,902; in 1890, 296,908; in 1880, 255,139; in 1870, 216,239.

CINCINNATI SCHOOL DIST.

4s M-S \$250,000... Sept 1 1936 (Subject to call after Sept. 1 1906.) 3 1/2s M-S 42,500... Sept 1 1936 (Subject to call after Sept. 1 1906.) 3s A-O 130,000... Oct 1 1940 (Subject to call after Oct. 1 1910.) 3 1/2s A-O 33,500... Oct 1 1940 (Subject to call after Apr. 1 1912.) 3 1/2s '05 M-N 100,000... May 1 1945 3 1/2s '05 A-O 150,000... Oct 16 1945 3.65s '06J-D 250,000... June 25 1946 4s 1906 M-N 200,000... Nov 26 1946 4s '08 A-O 25,000... Apr 13 1948 4s '08 M-S 200,000... Sept 8 1948 4s '09 M-S 300,000... Mar 30 1949 4s '09 J-D 180,000... June 21 1949 4s '10 M-S 250,000... Mar 28 1950 4s '10 J-D 240,000... Dec 5 1950 4s '11 J-D 300,000... Dec 4 1951 4s '12 A-O 350,000... 1952 4 1/2s '14 F-A 100,000... Feb 9 1934 4 1/2s '14 A-O 100,000... Apr 13 1934 Oakley Bonds. 4s '10 M-S \$80,000... Mar 14 1950 4 1/2s '10 M-N 25,000... Nov 1 1950 4 1/2s '12 A-O 5,000... Apr 1 1952 Kennedy Heights Bonds. 4s '12 J-D \$50,000... June 19 1952 4s '12 J-D 15,000... Dec 19 1952 4 1/2s '13 M-S 1,250... Sept 10 1923 Hartwell Bonds. 5s '06 A-O \$1,000... \$100 yearly 5s '09 J-D 1,400... \$100 yearly 5s '06 F-A 3,000... \$1,500 yearly 5s '07 A-O 4,900... \$600 yearly Pleasant Ridge Bonds. 4 1/2s '09 J-J \$50,000... Jan 2 '19-'49 4 1/2s '09 F-A 20,000... Aug 17 1929 4 1/2s '11 A-O 1,500... April 1916

Carthage Bonds.

5s A-O \$500c... \$500 yearly College Hill Bonds. 5s A-O \$9,500c... \$500 yearly Saylor Park Bonds. 4s M-N \$3,500c... \$500 yearly Madisonville Bonds. 4s M-N \$35,000c... May 11 1930 4s F-A 6,000c... Feb 24 1932 4s J-D 2,500c... Dec 29 1936 4s A-O 25,000c... Oct 3 1938 4s M-S 100,000c... Mar '38-'39 4s F-A 3,000c... Aug 23 1943 Warsaw Bonds. 5s M-S \$6,600c... Sept 15 '15-'17 South Bend Bonds. 5s '00 M-N \$1,100c... \$100 yearly 5s '08 J-D 5,500c... 500 yearly Bond Hill Bonds. 6s F-A \$4,000c... Aug 1 1923 6s J-D 4,000c... Dec 23 1923 Riverside Bonds. 5s M-S \$5,500c... Mar 1 '15-'25 BOND, DEBT Oct 1 '14 \$3,895,950 Sinking fund... 37,157 Assessed valuation 1914 603,000,000 School tax (per \$1,000) 1914... \$3.78 Population in 1910... 363,591 INT. on Cincinnati and Madisonville bonds payable at Amer. Exch. Nat. Bank, N. Y., on all others at Fifth-Third Nat. Bank, Cincinnati.

CLARK COUNTY.

Springfield is the county seat. 5s '14 A-O \$42,000c... A-O '15-'28 5s '14 A-O 30,000... A-O '15-'24 Flood Emergency Bonds. 5 1/2s '13 J-D \$95,000c... June 2 '15-'33 Bridge Bonds. 5s F-A \$500c... Feb 1915 4s M-S 4,500c... M-S '15-'19 4s '09 F-A 8,000c... F-A '15-'22 5s '11 M-S 500c... Mar 1915 4s J-D 10,000... J-D '15-'19 5s M-S 9,500... M-S '15-'24 5s J-J 4,500c... J-J '15-'18 5s J-J 4,500c... J-J '15-'19 Channel Imp't. Bds. (Assessment). 5s '11 F-A \$1,500c... F-A '15-'16 Funding Bonds. 4s '05 M-S \$44,500c... M-S '15-'24 Memorial Building Bonds. 4s '12 J-D \$250,000c... J-D '30-'14-'39 County Office Bldg. Bonds. 5s M-S \$24,000c... M-S '15-'22 GEN. BD. DT. Oct 1 '14... \$528,500 Sinking fund... 26,030 Assess. val. '13 (abt. act.) 90,896,430 County tax (per \$1,000) 1914... \$2.55 Population in 1910... 66,435 INT. at County Treasurer's office.

CLERMONT COUNTY.

Batavia is the county seat. Flood Emergency Bonds. 5s '13 J-D \$25,000... June 1 '16-'44 Refunding Bonds. \$14,700 Highway Bonds. 5s '14 M-S \$50,000... Mar '15-'24 Deficiency Bonds. 5s June \$27,000... June '15-'23 Experiment Farm Bonds. 4s \$8,400... Mar '15-'21 Toll-Pike Purchase. 4s '09 Sept \$18,750c... Sept 1 '15-'29 4s '09 M-S 6,000c... Mar 1 '15-'26 4s '11 A-O 10,000c... Oct 1 '15-'24 4s '11 J-J 9,000c... July 1 '25-'33 Bridge Bonds. 4s J-J \$4,000c... Jan 1 '15-'21 5s June 2,000c... June 1 1915 5s Mar 8,000c... Mar '15-'18 4 1/2s '13 J-J 10,000... BOND, DEBT Oct 1914... \$190,000 Assess. val. '14 (90% act.) 226,000,000 State & Co. tax (per \$1,000) '14... \$3.45 Population in 1910... 29,551 INTEREST payable in Batavia.

CLEVELAND.

Cleveland is in Cuyahoga County and was incorporated Mch. 5 1836. This city has annexed the villages of Glenville, South Brooklyn, Collinham and Euclid. Home rule charter adopted July 1 1912. Of the bonds outstanding, about 50% are registered, the remainder coupon. Bridge Bonds. 4s A-O \$90,000... Apr 1 1926 4s A-O 249,000... Oct 1 1926 4s A-O 30,000... Oct 1 1915 4s A-O 100,000... Oct 1 1916 4s J-D 100,000... Jan 1 1918 4s J-D 100,000... June 1 1918 4s J-J 175,000... Jan 1 1921 4s A-O 150,000... Apr 1 1920 4s M-S 20,000... Sept 1 1924 4s A-O 240,000... Oct 1 1918 4s A-O 125,000... Apr 1 1915 4s '04 A-O 100,000... Apr 1 1925 4s '04 M-S 100,000... Mar 1 1916 4s '06 A-O 236,000... Apr 1 1929 4s '11 A-O 300,000... Apr 1 1931 4s '11 A-O 100,000... Oct 1 1924 4s '11 M-N 60,000... May 1 1924 4 1/2s '11 A-O 550,000c... Oct 1 1942 4s J-D 100,000... June 1 1923 Park Bonds. 4s A-O \$500,000... Oct 1 1923 4s A-O 500,000... Apr 1 1924 4s M-S 50,000... Sept 1 1924 4s A-O 600,000... Apr 1 1927 4s A-O 400,000... Apr 1 1928 4s A-O 500,000... Oct '29 & '31 4s A-O 500,000... Oct 1 '33 & '35 4s A-O 255,000... Apr 1 1924 4s '06 A-O 574,000... Apr 1 1921 4s '06 M-S 375,000... Mar 1 1917 4s '10 10A-O 50,000... Oct 1 1940 4s '11 M-N 45,000c... May 1 1931 4 1/2s '11 A-O 500,000c... Oct 1 1938 4 1/2s '11 A-O 150,000c... Oct 1 1938 4 1/2s '11 A-O 18,000c... Oct 1 1936 4.10s '11J-D 145,000c... Dec 1 1936 4s '12 A-O 350,000c... Apr 1 1942 4s '12 A-O 225,000c... Oct 1 1947 4 1/2s '14 F-A 250,000... Feb 1 1934 Cuyahoga River Purification. 4 1/2s '14 F-A \$100,000... Feb 1 1943

Police Department Bonds.

4s M-N \$100,000... Apr 1 1917 4s M-N 125,000... May 1 1925 4s '12 A-O 35,000c... Apr 1 1942 4s '12 A-O 35,000c... Oct 1 1947 Sewer General. 4s A-O \$400,000... Apr 1 1927 4 1/2s '08 A-O 225,000... Apr 1 1928 Cemetery Bonds. 4s A-O \$100,000... Apr 1 1927 4s M-S 25,000... Sept 1 1922 4s '06 A-O 25,000... Apr 1 1920 4s A-O 25,000... Apr 1 1925 Hospital Bonds. 4s '05 M-S \$200,000... Mch 1 1918 4.10s '10A-O 12,000... Oct 1 1930 4.10s '10A-O 250,000... Oct 1 1940 Sewer District Bonds. 4s A-O \$196,000... Oct 1 1920 4s J-D 480,000... June 1 1925 4s A-O 23,000... Oct 1 1916 4s A-O 93,000... Oct 1 1916 4s A-O 26,000... Oct 1 1918 4s A-O 20,000... Apr 1 1919 4s M-S 220,000... Mch 1 1919 4s '06 A-O 58,000... Apr 1 1921 4s '09 A-O 139,000... Apr 1 1919 4s '10 A-O 98,000... Apr 1 1920 4 1/2s '13 A-O 655,000... Apr 1 1931 4 1/2s '14 M-S 170,000... Mar 1 1939 Intersecting Sewer Bonds. 4s A-O \$470,000... Apr 1 1915 4s A-O 100,000... Apr 1 1920 4s A-O 200,000... Apr 1 1921 4s A-O 200,000... Oct 1 1931 4s J-D 500,000... June 1 1922 4s A-O 350,000... Oct 1 1926 4s '04 A-O 184,000... Oct 1 1927 4s A-O 290,000... Apr 1 1928 4 1/2s '08 A-O 500,000... Apr 1 1930 4 1/2s '11 A-O 300,000c... Oct 1 1946 4 1/2s '14 M-S 200,000... Mar 1 1939 4 1/2s '14 F-A 200,000... Feb 1 1934 Water Works. 4s M-S \$275,000... Mch 1 1921 4s A-O 500,000... Apr 1 1917 4s J-J 100,000... Jan 1 1918 4s A-O 300,000... Oct 1 1926 4s A-O 400,000... Apr 1 1920 4s M-S 100,000... Apr 1 1925 4s J-D 300,000... June 1 1922 4s M-S 50,000... Sept 1 1924 4s M-S 425,000... Mch 1 1919 4s A-O 450,000... Apr 1 1925 4s '05 A-O 200,000... Oct 1 1920 4s '06 A-O 175,000... Apr 1 1920 4 1/2s '08 A-O 350,000... Apr 1 1928 4 1/2s '13 A-O 200,000... Apr 1 1931 4s '12 A-O 45,000c... Apr 1 1942 4 1/2s '11 J-D 400,000... Apr 1 1940 4 1/2s '14 M-S 2,500,000... Mar 1 1949 4 1/2s '14 -1,200,000... Mar 1 1949 Fire Department. 4s A-O \$3147,000... Oct 1 1918 4s A-O 25,000... Apr 1 1920 4s M-N 205,000... May 1 1925 4s '05 M-S 30,000... Mch 1 1919 4.10s '10A-O 90,000c... Oct 1 1930 4 1/2s '11 A-O 25,000c... Apr 1 1931 4s '12 A-O 45,000c... Apr 1 1942 4s '12 A-O 125,000c... Oct 1 1947 4 1/2s '14 F-A 50,000... Feb 1 1935 Funded Bonds. 4s A-O \$3276,000... Oct 1 1916 4s A-O 100,000... Apr 1 1919 4 1/2s '08 A-O 225,000... Oct 1 1924 4s '10 A-O 127,000... Oct 1 1920 4s '11 M-N 100,000c... Nov 1 1924 4s '12 A-O 222,000c... Oct 1 1927 Grade Crossing Bonds. 4s J-D \$50,000... June 1 1918 4s F-A 200,000... Feb 1 1919 4s '05 M-S 500,000... Mch 1 1923 4s '06 A-O 500,000... Apr 1 1930 4s '10 A-O 200,000... Oct 1 1940 4s '11 J-D 15,000c... June 1 1931 4s '12 A-O 35,000c... Apr 1 1942 4 1/2s '14 -100,000... Feb 1 1935 Market House Bonds. 4s A-O \$110,000... Oct 1 1923 4s J-D 50,000... June 1 1918 4s '06 A-O 150,000... Apr 1 1928 4.10s '10A-O 150,000... Oct 1 1940 4s '12 A-O 25,000c... Apr 1 1942 4 1/2s '14 F-A 75,000... Feb 1 1932 Public Bath Bonds. 4s A-O \$5,000... Apr 1 1919 4s '05 M-S 20,000... Mch 1 1917 4s '06 A-O 35,000... Apr 1 1929 4 1/2s '11 M-N 80,000c... Oct 1 1936 4 1/2s '14 F-A 40,000... Feb 1 1932 River and Harbor Bonds. 4s A-O \$3500,000... Oct 1 1926 4s A-O 250,000... Oct 1 1928 4s A-O 100,000... Oct 1 1919 4s A-O 200,000... Apr 1 1920 4s '04 A-O 150,000... Apr 1 1925 4s '05 M-S 50,000... Mch 1 1916 4s '12 A-O 25,000c... Oct 1 1947 4s '12 J-D 200,000... Dec 1 1943 4 1/2s '14 F-A 500,000... Feb 1 1943 Electric Light Bonds. 4s '12 A-O \$500,000... Apr 1 1947 4s '13 A-O 200,000... Apr 1 1947 4 1/2s '13 A-O 500,000... Apr 1 1948 4 1/2s '14 M-S 800,000... Mar 1 1949 General Street Bonds. 4s A-O \$116,000... Oct 1 1927 4s '05 M-S 200,000... Mch 1 1915 4s '06 A-O 70,000... Apr 1 1929 4 1/2s '11 M-N 80,000c... May 1 1941 4s '12 A-O 500,000c... Oct 1 1937 4s '05 F-A 250,000... Aug 1 1916 4.10s '10A-O 288,000... Oct 1 1930 4s '12 A-O 450,000c... Apr 1 1937 4 1/2s '14 M-S 200,000... Mar 1 1939 4 1/2s '14 F-A 350,000... Feb 1 1932 4 1/2s '14 F-A 700,000... Feb 1 1934 4 1/2s '14 F-A 32,000... Feb 1 1932 Giddings Brook Bonds. 4s A-O \$50,000... Oct 1 1918 Dugway Brook Bonds. 4s '11 J-D \$180,000... Dec 1 1947 Morgan Sewer Bonds. 4s '05 M-S \$25,000... Mch 1 1916 City Hall Bonds. 4s A-O \$700,000... Oct 1 1921 4.10s '10A-O 200,000... Oct 1 1940 4 1/2s '11 M-N 30,000c... May 1 1941 4.10s '11 J-J 1,100,000c... July 1 1936 4 1/2s '14 F-A 900,000... Feb 1 1933 Public Hall Imp't. Bonds. 4s '12 A-O \$175,000c... Oct 1 1952

House of Correction Bonds.

4s '06 A-O \$10,000... Apr 1 1920 4s '12 A-O 75,000c... Apr 1 1942 4s '12 A-O 230,000c... Oct 1 1947 Garbage Plant Bonds. 4s A-O \$100,000... Oct 1 1916 4s M-S 155,000... Sept 1 1923 4s '12 A-O 50,000c... Oct 1 1952 City Farm School Bonds. 4s '04 A-O \$15,000... Apr 1 1925 4s '05 M-S 20,000... Mch 1 1918 4s '06 A-O 25,000... Apr 1 1920 4 1/2s '11 M-N 8,000... May 1 1931 4s '11 A-O 35,000c... Oct 1 1924 4s '12 A-O 25,000c... Apr 1 1942 Infirmary Bonds. 4s '06 A-O \$160,000... Apr 1 1920 4 1/2s '11 M-N 10,000c... May 1 1931 East 65th St. Improvement. 4 1/2s '14 F-A \$25,000... Feb 1 1935 Central Viaduct Repair. 4 1/2s '14 F-A \$110,000... Aug 1 1935 Street Improvements.

Table with 3 columns: Bonds, Notes, Maturity. Rows for \$870,000, \$25,000, \$25,000, \$240,500, \$3,500, \$3,500, \$3,000, \$4,000, \$17,089, 20,444, 14,454, 11,678, 2,492, 1919, 1920, 1921, 1922. Includes Infirmary & Hospital Bonds.

DEBT OF ANNEXED VILLAGES.

NEWBURGH. Street Improvement. 4 1/2s & 5s \$163,047.69... 1915-1922 General Sewer. 4 1/2s \$40,000... Apr 1 1932 4 1/2s 9,000... Apr 1 1932 4 1/2s 4,000... Apr 1 1932 Water. General 5s \$50,000... Sep 1 1925 Buckeye Rd 4 1/2 3,960... Oct '15-'20 Elroy St 4 1/2s 750... Apr '15-'16 Kinsman Rd 4 1/2 697,200... Oct '15-'16 Kysella Ave 4 1/2 634,300... Oct '15-'16 Weidner Ave 4 1/2 1,100... Oct '15-'16 Corlett Ave 4 1/2 1,234... Oct '15-'16 East May St 4 1/2 620... Oct '15-'16 Ferncliffe St 4 1/2 980... Oct '15-'16 Lawrence St 4 1/2 800... Oct '15-'16 Graham Ave 4 1/2 800... Oct '15-'16 Union Ave 4 1/2 12,200... Oct '15-'21 Brett Ave 5s 2,087... Oct '15-'21 E. 130th St 5s 300... Oct '15-'17

NOTTINGHAM.

Water Special. 5s \$8,500... July 1 '16-'20 4 1/2s 5,000... July 1 '16-'20 4 1/2s 10,500... Nov 1 '14-'20 4 1/2s \$2,262.52... Nov 1 '14-'22 Water General. 4 1/2s \$21,000... July 1 '15-'22 Town Hall. 4 1/2s \$2,000... July 1 '15-'16 4 1/2s 5,000... Nov 1 '17-'21 Sackett Ave Sewer. 4 1/2s \$3,500... July 1 '15-'21 Park Rd, Sunset Dr. & Forest Ave. Sewer. 4 1/2s \$1,911... June 1 '15-'22 General Paving. 4 1/2s \$3,565.70... May 1 '15-'21 Sackett Ave Paving. 4 1/2s \$17,000 M & N '14-'22

CORLETT.

Water. 4s \$44,000... Apr 15 1926 5s 4,000... June 1 1928 5s 3,000... Apr 1 1929 General Sewer. 5s \$3,000... June 1 1928 Street Imp't. 5s 46,432.93... 1915-1919

COLLINGSWOOD.

Water. 4s \$60,000... Jan 1 1925 4s 40,000... Apr 1 1926 4s 30,000... Apr 1 1928 4 1/2s 6,000... Dec 1 1928 Electric Light. 4s \$18,000... Jan 1 1915 4s 22,000... Apr 1 1916 Bridge. 5s \$13,000... Apr 1 '15-'27 Grade. 4s \$27,000... Apr 1 1926 Street. 5s \$23,000... July 1 1917 5s 4,000... Oct 1 1917 5s 7,500... June 1 1919 Sanitary Sewer. 5s \$26,500... Oct '15-'17 Street Impr. 5s \$78,670... Oct '15-'20 Library. 4 1/2s \$8,500... May 1 1928

GLENVILLE.

Fire. 4 1/2s \$10,000... Apr 1 1917 Light. 4 1/2s \$10,000... Apr 1 1917 Sewer. 4 1/2s \$60,000... Apr 1 1917 Water. 4 1/2s \$20,000... Apr 1 1917 5s 21,000... Oct 1 1919 Street Imp't. 5 to 6 \$28,750... 1915-1921 SOUTH BROOKLYN. Electric Light. 5s \$30,000... Mch 1 1922 General Sewer. 5s \$60,000... July 1 1922 5s 30,000... May 1 '16-'26 Water. 5s \$25,000... Oct 1 1924 5s 2,500... Sept 15 1915 5s 76... Apr 1 1915 Street Imp't. 4 1/2s \$33,797... May 1 1915



**EUCLID.**

General Road Improvement.  
 4 1/2 ss. \$2,535.18... Oct '15-'18

Water.  
 4 1/2 ss. \$54,343.04... Oct '15-'27

Street Improvement.  
 4 1/2 ss. \$60,794... Oct '15-'23

INT. at Am. Exch. Nat. Bk., N. Y.  
 Oct. 2 1914.

GEN. BDS. outst'g. \$35,270.542

Street impt. bonds. 3,671,403

Street impt. notes. 66,150

Water bonds. 9,195,844

TOTAL DEBT. 48,203,945

Sinking funds. 2,947,928

**ASSESSED VALUATION, &c.**

Assessment about 90% actual value.

Years.	Assessed	Tax Rate
1912	\$314,008,510	\$15.50
1911	756,831,185	13.60
1910	714,804,625	13.60
1909	274,970,605	34.80
1908	215,026,495	31.70
1907	149,769,420	30.00
1906	99,614,055	29.30
1905	73,647,194	26.30

POPULATION.—In 1910 was 560,663; in 1900 was 381,768.

**CLEVELAND SCHOOL DIST.**

4s F-A \$150,000... Feb 1 1921

4s A-O \$1,125,000... Apr 1 1922

4s '05 J-D 300,000... June 7 1925

4s '06 M-N \$350,000... May 21 1926

4s M-N 200,000... &c. Mar 1 1920

4 1/2 ss '08 J-D 450,000... June 1 1928

4s '09 J-J 200,000... July 19 1928

4 1/2 ss '10 J-J 500,000... July 25 1930

4 1/2 ss '11 F-A 500,000... Aug 21 1931

4s '12 M-S 300,000... Mar 25 1932

4s '12 J-J 1,100,000... July 1 1932

4 1/2 ss '14 A-O 500,000... Oct 1 1934

Nottingham Bonds (Annexed Jan. 14 1913).

4 1/2 ss J-J \$44,000... Jan 2 '15-'36

4s A-O 2,500... Oct '15-'19

Glenville Bds. (Annexed July 05 '2)

5s A-O 6,000... Oct '15-'36

5s M-S 44,000... Sept '15-'36

Collinwood Bonds (Annexed).

5s M-S \$1,000... Sept 1915

5s M-S 4,000... Sept 1 '16-'19

4s A-O 8,000... Oct '15-'22

4 1/2 ss A-O 66,000... Oct '15-'36

4 1/2 ss A-O 75,000... Oct '15-'39

Brooklyn Village Bonds.

6s M-S \$4,000... Sept '15-'16

South Brooklyn (Annexed 1906).

4 1/2 ss A-O \$14,000... Oct '15-'22

4 1/2 ss J-J 6,000... July '15-'20

POT. DEBT Oct 2 1914. \$5,949,500

Sinking fund (cash & sec) 771,000

Assessed valuation 1915. 885,000,000

School tax (per \$1,000) 1915. \$4.315

INTEREST on coupon 4s and 4 1/2 ss at Amer. Exch. Nat. Bank, N. Y.; on coupon 6s at Chemical Nat. Bank, N. Y.; on Glenville coupons at Garfield Sav. Bank, Cleveland; on South Brooklyn bonds at Home Sav. & Banking Co.; on Collinwood coupons at office of Farson, Son & Co., N. Y.; Cleveland Trust Co., Cleveland; and Citizens' Sav. & Trust Co., Cleveland; on \$44,000 Nottingham bonds at Cleve. Tr. Co.; on \$2,500 at Nottingham Sav. & Bkg. Co.

**CLEVELAND HEIGHTS.**

This village is in Cuyahoga Co. Inc. May 3 1903. Pop'n 1910, 2,955.

Water-Works Bonds.

4 1/2 ss \$53,100... 1915-1923

5s '14 A-O 8,000... Oct 1 '15-'22

Sewer-Construction Bonds.

5s '14 A-O \$1,000... Oct 1 '15-'16

Highway Bonds.

4 1/2 ss A-O \$50,000... Oct 1 1915

5s '14 A-O 8,000... Oct 1 '16-'22

Street Bonds (General).

4 1/2 ss \$91,511... 1912-1920

Street Bonds (Assessment).

4 1/2 ss \$969,450... 1912-1923

TOT. BD. DT. Sept '11 \$1,069,961

Assess. val. '12 (abt. act.) \$14,763,690

Tax rate (per \$1,000) 1914. \$8.90

**CLEVELAND HTS. SCH. DIST.**

4 1/2 ss '09 A-O \$25,000... Oct 1 '20-'32

4 1/2 ss '10 A-O 16,000... 1911-1930

4s '01 A-O 9,000... Oct 1 '15-'23

4 1/2 ss '05 A-O 28,000... Oct 1 '15-'23

4 1/2 ss '11 A-O 5,000... 1925-1929

4 1/2 ss '11 A-O 7,000... Oct 1 '20-'26

5s A-O 20,000... Oct 1 '16-'19

(180,000... Oct 1 '20-'37

BOND. DEBT Oct 1914. \$291,000

Assessed valuation 1913. 26,000,000

School tax (per \$1,000) 1913. \$2.00

Population in 1914 (est.) 4,750

INT. at Treasurer's office.

**COLUMBIA TOWNSHIP.**

This township (P. O. Columbia Sta. R. F. D.) is in Lorain County.

Road Bonds.

5s '13 A-O \$50,000... A-O '15-'33

BOND. DEBT Apr 1 1914. \$66,000

Assessed val. 1913. 1,742,210

Tax rate (per \$1,000) '13. \$9.80

Population in 1910. 1,084

INT. at Sav. Dep. B. & T. Co., Elyria

**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 Mch. 3 1834. New city charter adopted at election May 5 1914. Ordinances were passed Nov. 22 1909 providing for annexation of certain portions of Marion, Clinton, Millfin and Franklin townships. V. 89, p. 1496. State Supreme Court on Feb. 3 1914 held valid \$700,000 grade-crossing-elimination bonds. V. 98, p. 464.

In the table below bonds marked (\*) are subject to call 20 years before maturity; those marked (†) 10 years before.

Flood Emergency Bonds.

4 1/2 ss '13 M-S \$25,000... Sept 1 1923

5s '13 April 100,000... Sept 1 1923

5s '13 May 65,000... Sept 1 1923

5s '13 M-S 20,000... Sept 1 1933

5s '13 May 50,000... Sept 1 1922

5s '13 M-S 13,000... Sept 1 1923

5s '13 M-S 7,500... Sept 1 1933

5s '13 M-S 18,000... Sept 1 1923

5s '13 M-S 7,000... Mar 1 1924

4 1/2 ss '14 12,000... Sept 1 1924

Miscellaneous Bonds.

4s '03 M-S \$54,000... Sept 1 1933

4s '03 A-O \$25,000... Apr 1 1933

4s '09 A-O 15,000... Oct 1 1939

4 1/2 ss '08 A-O 12,000... Oct 1 1938

4 1/2 ss '11 M-S 21,500... Sept 1 1921

4s '12 M-S 1,500... Sept 1 1932

5s '13 M-S 8,500... Sept 1 1918

5s '13 M-S 13,000... Sept 1 1923

4 1/2 ss '13 M-S 11,000... Sept 1 1933

4 1/2 ss '14 1,000... Sept 1 1924

Street Opening & Widening Bonds.

4s '07 A-O \$4,700... Oct 1 1917

4 1/2 ss '07 M-S 1,200... Sept 1 1927

4 1/2 ss '08 A-O 5,000... Apr 1 1919

4s '08 A-O 5,500... Oct 1 1928

4s '09 A-O 1,500... Apr 1 1919

4s '09 M-S 5,500... Sept 1 1920

4s '09 A-O 9,000... Oct 1 1939

4s '10 M-S 8,000... Sept 1 1930

4s '11 M-S 30,000... Sept 1 1921

4s '12 M-S 4,000... Sept 1 1932

5s '13 M-S 1,500... Sept 1 1924

5s '13 M-S 3,000... Sept 1 1933

5s '13 M-S 5,000... Sept 1 1932

5s '13 --- 3,000... Sept 1 1923

5s '13 --- 5,000... Dec 1 1923

4 1/2 ss '14 6,000... Sept 1 1934

4 1/2 ss '14 20,000... Mar 1 1944

4 1/2 ss '14 50,000... Sept 1 1924

4 1/2 ss '14 2,000... Sept 1 1919

Refunding Sewer Bonds.

4s '10 A-O \$300,000... Apr 1 1930

4s '11 J-J 200,000... Jan 1 1931

Viaduct Bonds.

4s '03 M-S \$12,000... Mar 1 1923

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

4s '12 M-S 35,000... Sept 1 1937

4s '12 M-S 35,000... Mar 1 1932

4s '13 M-S 4,000... Mar 1 1932

Public Impt. (City's Portion).

4 1/2 ss '04 M-S \$50,000... Sept 1 1915

4 1/2 ss '05 M-S 110,000... Sept 1 1915

4 1/2 ss '05 M-S 100,000... Mar 1 1916

4 1/2 ss '06 M-S 25,000... 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... Mar 1 1919

4s '08 M-S 40,000... Sept 1 1920

4s '08 M-S 100,000... Mar 1 1920

4s '08 M-S 465,000... Sept 1 1921

4s '10 M-S 20,000... Nov 1 1920

4s '12 M-S 400,000... Mar 1 1923

4s '12 M-S 80,000... Sept 1 1933

4s '12 M-S 200,000... Mar 1 1933

4s '13 M-S 25,000... Sept 1 1923

4 1/2 ss '14 100,000... Sept 1 1934

4 1/2 ss '14 145,000... Sept 1 1929

4 1/2 ss '14 5,000... Sept 1 1924

Viaduct Refunding Bonds.

4s '09 J-J \$150,000... July 1 1929

3 1/2 ss '02 J-J \$95,000... July 1 1922

4s '02 M-N \$400,000... Nov 1 1922

Grade-Crossing Bonds.

4s '06 M-S \$4,000... Mar 1 1947

4s '07 A-O \$1,000,000... Oct 1 1947

4 1/2 ss '13 M-S 700,000... Sept 1 1952

Subway Bonds.

4 1/2 ss '14 5,000... Sept 1 1934

Track-Repair Bonds.

5s '14 4,000... Sept 1 1918

Library Bonds.

3 1/2 ss '02 J-J \$340,000... July 1 1932

4s '03 A-O \$40,000... Apr 1 1923

4s '05 M-S \$30,000... Mar 1 1925

Water-Works Bonds.

4s '88 J-J \$50,000... July 1 1918

4s '98 J-D 125,000... &c. June 1 1928

4s '03 M-S \$50,000... Mar 1 1923

4s '03 M-S \$45,000... Sept 1 1933

4s '04 A-O \$250,000... Apr 1 1934

4s '05 A-O \$240,000... Apr 1 1935

(Subject to call beg. April 1 1915.)

4s '12 271,000... Sept 1 1942

4s '04 M-S \$1,200,000... Mar 1 1945

(Subject to call after March 1 1920.)

4s '07 A-O \$817,500... Oct 1 1947

4 1/2 ss '08 M-S 40,000... Sept 1 1938

4 1/2 ss '14 125,000... Sept 1 1934

4 1/2 ss '14 100,000... Sept 1 1944

Sanitary, Garbage & Cleaning.

4 1/2 ss '04 F-A \$75,000... Aug 1 1924

(Subj. to call beginning Aug. 1 1914.)

4s '11 M-S \$30,000... Mar 1 1926

4s '11 M-S 43,000... Sept 1 1931

4s '12 M-S 45,000... Sept 1 1942

4s '12 M-S 2,000... Sept 1 1915

5s '13 M-S 5,000... Sept 1 1918

5s '13 M-S 4,000... Sept 1 1919

4s '11 M-S 4,000... Sept 1 1920

4s '06 M-S 290,000... Sept 1 1936

4s '12 M-S 7,000... Sept 1 1922

4s '13 A-O 55,000... Apr 1 1933

5s '13 M-S 7,000... Sept 1 1943

5s '14 15,000... Sept 1 1916

5s '14 5,000... Sept 1 1919

4 1/2 ss '14 2,000... June 1 1919

4 1/2 ss '14 50,000... Sept 1 1917

Park Bonds.

4s '03 M-S \$8,500... Mar 1 1933

4s '04 A-O 12,000... Oct 1 1924

4s '05 M-N 3,000... Nov 1 1915

4 1/2 ss '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 '11 M-S 14,500... Sept 1 1931

4s '12 A-O 5,000... Oct 1 1931

4s '12 25,000... Mar 1 1933

4s '12 4,000... Sept 1 1930

(Subject to call after Sept. 1 1913.)

4 1/2 ss '14 1,500... Sept 1 1924

4 1/2 ss '14 1,500... Sept 1 1919

City-Hall Bonds.

4s '07 M-S \$16,000... Sept 1 1927

Water-Works Refunding.

4s '07 M-S \$150,000... Apr 1 1937

3 1/2 ss '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

**Sewer Bonds.**

4 1/2 ss '91 M-S \$250,000... &c. Sept 1 1921

4s '98 J-D 10,000... June 1 1918

3 1/2 ss '02 J-J \$48,000... July 1 1922

4s '02 F-A \$265,000... &c. Aug 1 1932

4s '03 M-S \$175,000... Mar 1 1933

4s '03 M-S \$1,200,000... Sept 1 1933

4s '05 M-S \$337,000... Mar 1 1935

4s '05 M-S \$17,000... Mar 1 1935

4s '06 M-S 60,000... Sept 1 1936

4s '06 M-S 8,000... Sept 1 1916

4 1/2 ss '07 M-S 6,000... Sept 1 1937

4s '07 A-O 75,000... Oct 1 1937

4 1/2 ss '08 M-S 47,000... Mar 1 1938

4 1/2 ss '08 M-S 25,000... Mar 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 100,000... Sept 1 1931

4s '11 M-S 3,000... Sept 1 1921

(Subject to call beg. Sept. 1 1912.)

4s '11 M-S 3,000... Sept 1 1921

4s '12 M-S 75,000... Sept 1 1932

4s '12 M-S 6,000... Mar 1 1922

4s '12 M-S 50,000... Sept 1 1942

4s '12 M-S 10,000... Sept 1 1931

4s '12 M-S 65,000... Sept 1 1933

4s '12 M-S \$15,000... Sept 1 1937

5s '13 M-S 35,000... Sept 1 1933

5s '13 M-S 10,000... Sept 1 1924

5s '13 --- 2,000... Mar 1 1924

4 1/2 ss '14 25,000... Sept 1 1924

4 1/2 ss '14 30,000... Sept 1 1944

Work-House Bonds.

4s '02 F-A \$60,000... Aug 1 1932

4s '03 A-O \$35,000... Apr 1 1933

Fire Department Bonds.

4s '96 J-D \$100,000... June 1 1916

4 1/2 ss '08 A-O 55,000... Oct 1 1938

4s '09 A-O 25,000... Oct 1 1936

4s '12 M-S 60,000... Sept 1 1932

4s '12 M-S 40,000... Sept 1 1942

5s '13 M-S 10,000... Sept 1 1933

5s '13 M-S 8,000... Sept 1 1933

5s '13 M-S 7,500... Sept 1 1933

4 1/2 ss '14 5,000... Sept 1 1934

Electric-Light Bonds.

4s '97 J-D \$68,000... Dec 1 1927

4s '01 A-O \$110,000... Apr 1 1933

4s '03 J-J \$122,000... Jan 1 1933

4s '03 M-S \$145,000... Sept 1 1933

4s '04 M-S \$20,000... Sept 1 1934

4s '05 M-S \$63,000... Mar 1 1935

4s '06 M-S \$140,000... Mar 1 1936

4s '08 M-S 15,000... Mar 1 1928

4s '09 M-S 45,000... Sept 1 1939

4s '10 M-S 2,500... Sept 1 1920

4s '11 M-S 75,000... Sept 1 1941

4s '12 M-S 20,000... Sept 1 1921

4s '12 M-S 45,000... Sept 1 1942

5s '13 M-S 30,000... Sept 1 1933

4 1/2 ss '14 15,000... Sept 1 1934

4 1/2 ss '14 25,000... Sept 1 1924

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. Oct. 1 1914. Dec. 31 1913.

Tot. bd. dt. \$17,975,600 \$17,573,100

Sink. funds. 3,962,844 3,827,116

Net debt. \$14,012,756 \$13,745,984

Water debt (incl. above) \$3,226,000 \$3,126,000

The total bonded debt on Oct. 1 1914 incl. street impt. bonds payable by special assessment to the amount of \$3,998,200. The sinking fund recelives yearly about \$500,000, which does not incl. assessments for street impt. bonds.

ASSESSED VALUATION, &c.—The city's net bonded debt on Dec. 31, assess. val. and tax rate have been:

Y'rs.	Assessed	Tax per
	\$	\$
1914	\$275,045,160	13.50
1913	13,745,984	14.60
1912	13,529,998	13.40
1911	11,299,297	13.50
1910	10,154,404	31.20
1909	6,925,636	30.30
1908	4,904,984	27.50
1890	4,351,090	23.00
1885	1,896,440	22.50

\*Property now assessed at actual value, formerly 3/4 actual value.

The 1914 tax rate given above includes State tax of 80.45 cents county \$2.12, city \$6.57 and school \$4.36.

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.**

4 1/2 ss '96 F-A \$25,000... Aug 1 1916

4s '97 M-S 75,000... Mar 1 1917

4s '98 M-S 65,000... Mar 1 1918

(Subject to call after Mar. 1 1908)

4s '99 M-S \$65,000... Mar 1 1919

3 1/2 ss '02 M-S 65,000... Mar 1 1923

3 1/2 ss '03 M-S 65,000... Mar 1 1923

4s '05 J-J 25,000... July 1 1925

4s '06 M-S 150,000... Mar 1 1926

4s '09 F-A 60,000... Aug 2 1929

4s '11 F-A 126,000... Aug 1 1931

4s '10 A-O 150,000... Apr 1 1930

4s '12 Dec 100,000... Dec 1 1932

4s '13 M-S 80,000... Sept 2 1932

4 1/2 ss '14 J-D 60,000... June 1 1954

(Subject to call beg. June 1 1934.)

\*Shepard Special District.

5s M-S \$2,400... Semi-an. M&S

\*St. Clair Special District.

5s A-O \$10,000... Apr '18 & '23

BOND. DEBT Oct 1 '14. \$1,202,900

Sinking fund. 282,991

All school prop. '14 (est.) 5,500,000

Assessed val. 1914. 282,450,440

(Assessment at actual value.)

School tax (per \$1,000) '13-'14. \$4.39

Population in 1912. 181,511

\*Assumed by Columbus Bd. of Ed. when these districts were annexed.

INTEREST on 4s of 1906 and 1909 is payable at the Hayden-Clinton National Bank of Columbus; on 4s of '10, '11 & '12 and 5s of '13; also bonds assumed, at the Clerk's office; other int. at Nat. Park Bank, N. Y. City.

**CONNEAUT.**

This city is in Ashtabula County.

Refunding Bonds.

s '14 \$9,000... 1922

Electric-Light Bonds.

5s A-O \$20,000... Jan 1 1916

M-S 20,000... Aug 1921

Street Bonds (General).

5s Aug \$3,500... Aug 1915

4 1/2 ss ann. 22,825c... July to 1917

Street Bonds (Assessment).

4 1/2 ss June \$49,320c... July to 1917

5s M-S 120,325c

Park Bonds.

4 1/2 ss Oct \$22,000... Oct 1936

Land Purchase Bonds.

4 1/2 ss '11 July \$5,444.39... July 15 '21-'26

GEN. BD. DT. Oct 10 '14. \$102,769

Assessment debt. 131,970

Floating debt. 3,357

Sinking fund. 26,325

Assessed val. '13 (about act.) 10,196,030

Pot. tax rate (per \$1,000) '14. \$12.90

Population in 1910. 8,319

INTEREST payable at Conneaut Mutual Loan & Trust Co.

**CONNEAUT SCHOOL DIST.**

6s M-S \$4,400... Sept 1 1918

4s J-J 12,500... July 1 1921

4 1/2 ss J-J 59,000... July 1 1943

5s J-J 2,500... Jan 1 1919

5s J-J 3,000... July 1 1920

5s M-S 2,500... Sept 1 1918

5s J-J 1,100... July 1 1915

BOND. DEBT Sept 1 '14. \$85,000

Sinking fund. 6,745

Assess. val. '14 (abt. act.) 10,196,030

School tax (per \$1,000) 1914. \$4.45

Population in 1914 (est.) 10,000

INTEREST payable at the Conneaut Mutual Loan & Trust Co.

**COSHOCTON.**

This city is the county seat of Coshocton Co. Incorp. in 1902.

Water Works.

4 1/2 ss \$14,000... 1910

6s \$13,000... 1910

Refunding Bonds.

4 1/2 ss M-S \$11,000... Sept 1 '15-'25

4 1/2 ss M-S 10,500... Mar 1 1935

Hospital Bonds.

4s M-S \$6,000... Sept 1920

Library Bonds.

4 1/2 ss M-S \$4,000... May 5 1919

Fire Department Bonds.

4 1/2 ss '06 M-S \$5,000... Sept 1 '15-'16

GEN. BD. DEBT Nov 1914. \$63,500

Assessment debt (add'd) 75,300

Sinking fund. 16,500

Assess. val. '14 (abt. act.) 11,630,220

Total tax (per \$1,000) 1914. \$13.40

Population in 1910. 9,603

INT. payable at City Treas. office



CUYAHOGA COUNTY (Concl.).

Table of County House Bonds with columns for date, amount, and maturity.

Public-Bldg. Bonds.

Table of Public-Bldg. Bonds with columns for date, amount, and maturity.

Bridge Bonds.

Table of Bridge Bonds with columns for date, amount, and maturity.

GEN. BONDS Sept 21 '14 \$9,324,053
Special assessment bonds, 3,541,070
Sinking fund, 721,668
Assessed valuation 1913, 957,792.450
Actual valuation (est.), 1,200,000,000
Tax rate (per \$1,000) 1913, \$15.50
Population in 1900, 439,120
Population in 1910, 637,425
INT. at office of County Treasurer.

DARKE COUNTY.

County seat is Greenville.
Road Impt. Bonds.
4 1/2 s --- \$46,500 --- Aug 1915
--- 67,000 --- Aug '16-'17
Ditch Bonds.
4 1/2 s --- \$46,000 --- Sept '15-'16
4 1/2 s --- 50,000 --- Dec '14-'17
5 s --- 49,000 --- Oct '15-'18
Refunding Road Bonds.
5 s '13 F-A \$10,000 --- Aug 18 1915
--- 50,000 --- Aug 18 1918
Bridge Bonds.
4 1/2 s '10 M-S \$10,000c --- Sept 8 1916
5 s '13 J-D 62,000c --- Dec 1918
BOND DEBT Oct 1914, \$390,500
Total valuation 1913, 68,804,720
State & Co. tax (per \$1,000) \$13.20
Population in 1910, 42,493
INT. at County Treasurer's office.

DAYTON. Hugh E. Wall, Director of Finance.

County seat of Montgomery Co.
Incorp. a town Jan. 6 1816. New charter adopted Aug. 12 1913, in effect Jan. 1 1914.
Refunding Bonds.
5 s '10 A-O \$20,000 --- Oct 1 1927
4 1/2 s '11 A-O 25,000 --- Apr 1 1927
4 1/2 s '11 J-D 47,000 --- June 1 '27-'36
Bridge Bonds.
3 1/2 s '02 J-J \$55,000c July 15 '15-'22
4 s '04 J-J 4,000c July 15 '15-'18
4 s '05 M-N 110,000c Nov 2 '15-'25
4 s '05 M-N 15,000c Feb 1 '15-'29
4 s '05 M-N 40,000c May 1 '15-'23
4 s '05 A-O 18,000c Apr 15 '15-'23
4 s '06 M-S 2,000c Mar 1 '15-'18
5 s '07 A-O 2,000c --- Oct 1 '15-'16
4 s '08 M-N 170,000c May 1 '17-'35
4 s '10 P-A 170,000c Feb 1 '21-'35
4 s '11 M-S 16,000c --- Mar 1 '21-'28
4 s '12 J-J 15,000c Jan 1 '19-'21
4 s '12 A-O 65,000c Apr 1 '19-'31
4 s '12 M-S 15,200c Sept 1 '24-'31
4 s '12 J-D 3,000c --- Dec 1 1919
5 s '13 F-A 20,000c Aug 1 '25-'28
Garbage-Crematory Bonds.
3 1/2 s '02 J-J \$20,000c July 15 '15-'18
Fire-Department Bonds.
4 s '05 F-A \$6,000c Aug 1 '15-'17
4 s '08 J-D 16,500c --- June 1 1923
4 s '09 F-A 3,500c --- Feb 1 1924
4 1/2 s '10 M-S 2,600c Sept 1 '19-'20
4 1/2 s '11 M-S 2,900c --- Sept 1 '19-'21
5 s '13 F-A 119,000c Aug 1 '25-'32
Miami River Impt. Bonds.
4 s '11 A-O \$15,000c Apr 1 '24-'28
4 s '11 J-D 50,000c Dec 1 '24-'33
4 s '12 A-O 385,000c Apr 1 '20-'37
Retaining-Wall Bonds.
4 1/2 s '10 M-S \$3,200c Sept 1 '19-'21
5 s '13 A-O 1,600c --- Apr 1 1922
Market-House Bonds.
4 s '09 F-A \$35,000c Feb 1 '20-'21
5 s '13 F-A 5,180c --- Aug 1 1925
--- 20,000c Aug 1 '26-'27
Flood-Emergency Bonds.
4 s '08 J-J \$15,000c --- July 1 1926
5 s '08 F-A 8,000c --- Aug 1 1918
5 s '13 M-N 800,000c May 1 '23-'32
5 s '13 M-S 50,000c --- 1923-1932
Water-Works Bonds.
3 1/2 s '00 J-J \$12,000c --- June 1 1915
3 1/2 s '02 J-J 80,000c July 1 '15-'22
4 s '05 J-J 1,000c --- July 1 1915
4 s '06 J-D 50,000c --- June 1 '15-'19
4 s '05 M-N 500,000c May 1 '16-'25
5 s '07 J-D 6,000c --- June 1 '15-'17
4 s '08 M-N 8,500c --- May 1 1919
4 s '10 M-N 20,000c May 1 '15-'34
4 1/2 s '11 M-N 5,000c --- May 1 1920
4 s '11 M-S 20,000c Sept 1 '23-'26
4 s '11 J-D 9,000c --- Dec 1 '20-'24
4 s '11 J-D 31,500c Dec 1 '21-'24
4 s '12 A-O 25,000c Apr 1 '22-'26
4 s '12 A-O 120,000c Apr 1 '20-'31
5 s '13 A-O 45,000c Apr 1 '17-'25

Public-Safety-Equip. Bonds.

Table of Public-Safety-Equip. Bonds with columns for date, amount, and maturity.

Boulevard Bonds.

Table of Boulevard Bonds with columns for date, amount, and maturity.

Park Bonds.

Table of Park Bonds with columns for date, amount, and maturity.

Underground-Wire Bonds.

Table of Underground-Wire Bonds with columns for date, amount, and maturity.

Public-Service Deficiency Bonds.

Table of Public-Service Deficiency Bonds with columns for date, amount, and maturity.

Levee Bonds.

Table of Levee Bonds with columns for date, amount, and maturity.

Sewer Bonds.

Table of Sewer Bonds with columns for date, amount, and maturity.

Asphalt-Repair Plant Bonds.

Table of Asphalt-Repair Plant Bonds with columns for date, amount, and maturity.

Bd. of Health Emergency Bonds.

Table of Bd. of Health Emergency Bonds with columns for date, amount, and maturity.

Police Department Bonds.

Table of Police Department Bonds with columns for date, amount, and maturity.

General Improvement Bonds.

Table of General Improvement Bonds with columns for date, amount, and maturity.

General Street Impt. Bonds.

Table of General Street Impt. Bonds with columns for date, amount, and maturity.

Refunding Bonds.

Table of Refunding Bonds with columns for date, amount, and maturity.

DEFIANCE COUNTY.

Defiance is the county seat.
Road Bonds.
5 s '14 M-S \$31,000c --- Sept 1 1923
Ditch Bonds.
6 s '14 M-S \$4,500c --- Mar 1 1917
Building Bonds.
4 s '12 J-ne \$13,000c --- 1915-1927
Bridge Bonds.
4 1/2 s '08 M-S \$19,000c --- Sept '15-'16
4 s '13 M-S 48,000c --- Sept 1 1922
5 s '13 M-S 65,000c --- Sept 1 '17-'20
BOND DEBT Oct 1 '14, \$171,500
Assess. val. '14 (abt. act.) 39,000,000
County tax (per \$1,000) 1914, \$2.68
Population in 1910, 24,498
INT. at Treasurer's office.

DELAWARE.

This city is in Delaware County.
Inc. 1815. Population 1910, 9,076.
Judgment Bonds.
5 s '14 --- \$300c --- Mar 1 1917
Flood-Emergency Bonds.
5 s '13 J-D \$5,985c --- Sept 1 '15-'23
5 s '13 J-D 1,200c --- Sept 1 '15-'18
Ditch Bonds.
4 s '06 M-N \$1,000c Apr 1 '15-'16
Funding Bonds.
5 s '12 M-S \$8,891.81c Mch 1 '16-'24
5 s '12 A-O 2,000c Mar 1 '16-'27
5 s '12 A-O 2,238.42c Mar 1 '16-'25
Sub-Fire-Station Bonds.
5 s '07 J-J \$3,000c July 1 '15-'17
General Street Bonds.
5 s --- M-S \$53,524.01c Y'ly to '19
4 s '10 M-S 3,200c Y'ly to 1917
5 s '12 A-O 2,520c Sept 1 '15-'20
5 s '12 A-O 1,200c Mar 1 '15-'18
5 s '13 M-S 9,000c Mar 1 '15-'23
5 s '13 J-J 4,000c Sept 1 '15-'22
5 s '14 J-J 3,000c Sept 1 '15-'21
Refunding Bonds.
5 s '09 M-N \$3,000c Mar 1 '15-'20
5 s '10 M-N 3,000c Mar 1 '15-'20
5 s --- M-S 17,920c Y'ly to 1919
4 1/2 s --- M-S 20,000c Y'ly to 1924
4 1/2 s '12 J-D 8,000c Dec 1 '16-'23
Sidewalk Bonds.
5 s '13 J-D 1,200c Sept 1 '15-'18
Sewer Bonds.
5 s '14 M-S \$6,470c Y'ly to 1917
5 s '14 M-S 800c Mar 1 '15-'19
GEN. BD. DT. July 1914 \$163,189
Assessment debt (add'l) --- 248,914
Cash on hand --- 14,082
Assessed valuation 1913 --- 8,947,310
Total tax (per \$1,000) 1913 --- \$15.00
INT. payable at Delaware Nat. Bank (sinking fund depository).

DELAWARE SCHOOL DIST.

Table of Delaware School Dist. with columns for date, amount, and maturity.

Assess't Bds.—Sewer 4s & 5s.

Table of Assess't Bds.—Sewer 4s & 5s with columns for date, amount, and maturity.

Assess't Bds.—Other 4 1/2 s, 5s, 6s.

Table of Assess't Bds.—Other 4 1/2 s, 5s, 6s with columns for date, amount, and maturity.

ASSESSED VALUATION.

Table of Assessed Valuation with columns for year, valuation, and tax per \$1,000.

DAYTON SCHOOL DISTRICT.

Refund. & Deficiency Bonds.
5 s --- J-J \$50,000c June 1 '15-'16
4 s --- J-J 40,000c July 1 '17 & '21
School Bonds.
4 s --- M-N \$50,000c --- May 1 1918
4 s --- M-S 36,000c --- Mch 1 1919
4 s --- M-S 50,000c --- Mch 1 1920
4 s --- A-O 20,000c --- Apr 1 1922
4 s '12 J-D 200,000c Dec 19 23-'30
5 s '14 A-O 120,000c Apr 16 '21-'33
BOND DEBT Sept 1 '14 \$636,000
Sinking fund (investm'ts) --- 66,500
Assess. val. 1914 --- 168,238,030
(Assessment about full value.)
School tax (per \$1,000) 1914 --- \$3.80
Population in 1914 (est.) --- 130,000
INTEREST payable at American Exchange Nat. Bank, New York.

DEFIANCE COUNTY.

This city is in Defiance County.
Flood-Emergency Bonds.
5 s '13 M-S \$8,000c --- 1916-1923
Sewer Bonds.
-s '09 --- \$5,000c ---
Refunding Bonds.
5 s '97 M-S \$22,000c 2,000 yearly
4 s '98 M-S 19,000c 2,000 yearly
4 s '99 M-S 19,000c 2,000 yearly
4 s '00 M-S 20,000c 2,000 yearly
4 s '01 M-S 18,000c 2,000 yearly
4 s '02 M-S 10,500c 1,000 yearly
4 s '03 M-S 58,000c --- 1924
4 s '04 M-S 50,000c --- 1942
4 s '04 M-S 9,000c \$2,000 yearly
-s '08 --- 64,500 ---
Street Bonds.
-s '08 --- \$16,500 ---
-s '09 --- 69,400 ---
BOND DEBT Sept 30 '14 \$319,400
Assess. val. '14 (abt. act.) 8,000,000
Tax rate (per \$1,000) 1914 --- \$14.20
Population in 1910, 7,327
INT. payable at the City Treasury.

DELFPHOS SCHOOL DISTRICT.

This district is in Allen and Van Wert Counties.
4 1/2 s '10 s-a \$85,250c Apr 1 '15-'45
4 1/2 s '12 M-S 25,000c Mar 20 '15-'45
BOND DEBT Mar 1912 --- \$123,000
Assessed valuation 1911 --- 4,717,349
School tax (per \$1,000) 1910 --- \$10.00
INT. at Fourth Nat. Bank, N. Y.

DELFPHOS SCHOOL DIST.

This district is in Allen and Van Wert Counties.
4 1/2 s '10 s-a \$85,250c Apr 1 '15-'45
4 1/2 s '12 M-S 25,000c Mar 20 '15-'45
BOND DEBT Mar 1912 --- \$123,000
Assessed valuation 1911 --- 4,717,349
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.
4 1/2 s '96 A-O \$35,000c --- Oct 1 1916
4 s '98 M-N 20,000c --- May 1 1918
4 s '00 M-N 50,000c --- May 1 1925
4 s '07 M-N 23,000c --- Nov 1 1927
4 s '08 M-N 15,000c --- Nov 1 1928
4 1/2 s '11 M-N 9,000c --- Nov 1 1921
4 s --- M-N 9,500c --- Nov 1 1922
5 s --- A-O 41,000c --- Apr 1 1933
Paving Bonds.
5 s --- M-N \$7,700c --- May 1 1918
4 1/2 s --- M-N 3,551.91 Nov 1 '20-'23
4 1/2 s --- M-N 7,300c M-N '20-'27
4 1/2 s '13 A-O 11,500c --- Apr 1 1923
5 s '13 A-O 12,500c --- Apr 1 1923
Highway-Improvement Bonds.
4 1/2 s --- A-O \$5,000c --- Apr 1 1923
Public-Bldg. & Repair Bonds.
4 1/2 s --- M-N \$1,500c --- May 1 1923
Playground & Park Bonds.
5 s --- A-O \$11,000c --- Apr 1 1923
Sewer & Street (City's Portion).
4 s '12 M-N \$13,800c --- May 1 1922
4 s --- M-N 7,300c --- Nov 1 1922
Sewer Bonds.
4 s '08 M-N \$100,000c --- May 1 1923
4 s '01 M-N 20,000c --- May 1 1921
4 s '09 M-N 5,500c --- May 1 1922
4 s '11 M-N 18,500c --- Nov 1 1921
Municipal-Site Bonds.
4 s --- M-N \$7,000c --- Nov 1 1922
Fire-Engine Bonds.
4 1/2 s '10 M-N \$10,000c --- Nov 1 '21-'30
4 s '10 M-N \$10,000c --- May 1 '21-'40
Lighting Bonds.
4 s '98 M-N \$5,000c --- May 1 1918
GEN. BD. DT. Oct 1 '14 \$470,152
Assessment debt (add'l) --- 183,000
TOTAL DEBT Oct 1 '14 --- 653,152
Sinking funds --- 108,647
Assess. val. '13 (80% act.) 20,419,495
Tax rate (per \$1,000) 1913 --- \$14.10
Population in 1910 --- 9,179
INTEREST is payable at the Superior Sav. & Trust Co., Cleveland, and Cleveland Trust Co.

EAST CLEVELAND SCH. DIST.

Table of East Cleveland Sch. Dist. with columns for date, amount, and maturity.

EAST LIVERPOOL.

This city is in Columbiana County.
Street-Improvement Bonds.
4 s --- M-S \$62,000c --- Mar 1 1925
4 s --- M-S 18,000c --- 1915-1932
5 s --- Oct 3,896c --- 1915-1918
5 s '10 A-O 1,564.50c --- 1915
5 s '11 M-S 29,406c --- Sept 19-'35
5 s '13 --- 6,500c --- Apr 1 '15-'18
5 s '14 F-A 5,581.75 Feb 1 '20-'22
5 s '14 F-A 10,285c Aug 1 '16-'20
Funding Bonds.
4 1/2 s --- F-A \$92,925c --- Aug 17 1933
5 s --- M-S \$33,000c --- Sept 1 1924
(Subject to call after Sept. 1 1914.)

BOND. DEBT Nov 1914.---\$37,000

School tax, '13 (abt. act.) 9,349,260
School tax (per \$1,000) 1913 --- \$4.60
Population in 1913 (est.) --- 9,200
INT. at Deposit Bank Co., Delaware.

DELAWARE COUNTY.

Delaware is the county seat.
County incorporated in 1808.
Flood-Emergency Bonds.
5 s '13 M-S \$17,000c --- M&S '15-'23
5 s '14 M-S 100,000c --- M-S '15-'24
Road Bonds (Assessment).
4 s-4 1/2 s --- \$410,544 --- Up to 1920
Ditch Bonds (Assessment).
4 s-4 1/2 s --- \$74,649 --- Up to 1918
Funding Bonds.
4 1/2 s '12 M-S \$9,200c Mar 1 '15-'22
5 s '14 M-S 22,000c --- M&S '15-'24
County Bonds.
4 s --- \$12,500 --- Up to 1915
GEN. BD. DT. Apr 13 '14 \$271,160
Assessment debt (add'l) --- 486,647
Assessed valuation 1913 --- 42,000,000
Tax rate (per \$1,000) 1913 --- \$4.50
Population in 1910 --- 27,182
INTEREST at Treasurer's office.

DELPHOS.

This city is in Allen County.
Water-Works Bonds.
5 s --- \$30,000 --- Sept 1 1922
5 s --- 10,000 --- May 1 1926
5 s --- 5,000 --- Oct 1 1920
Sewer Bonds.
5 s --- \$18,000 --- Sept 1 1921
Street Bonds (City's Portion).
5 s --- \$5,000 --- Mar 1 1915
5 s --- 13,000 --- Dec 1 1920
5 s --- 6,000 --- Sept 1 1918
Refunding Bonds.
4 1/2 s --- \$20,000 --- Nov 15 1929
TOT. BD. DT. Jan 1 1914 \$128,000
Assessed valuation 1913 --- 4,500,000
Tax rate (per \$1,000) 1913 --- \$15.00
Population in 1910 --- 5,038

DELPHOS SCHOOL DISTRICT.

This district is in Allen and Van Wert Counties.
4 1/2 s '10 s-a \$85,250c Apr 1 '15-'45
4 1/2 s '12 M-S 25,000c Mar 20 '15-'45
BOND DEBT Mar 1912 --- \$123,000
Assessed valuation 1911 --- 4,717,349
School tax (per \$1,000) 1910 --- \$10.00
INT. at Fourth Nat. Bank, N. Y.

DELPHOS SCHOOL DIST.

This district is in Allen and Van Wert Counties.
4 1/2 s '10 s-a \$85,250c Apr 1 '15-'45
4 1/2 s '12 M-S 25,000c Mar 20 '15-'45
BOND DEBT Mar 1912 --- \$123,000
Assessed valuation 1911 --- 4,717,349
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.
4 1/2 s '96 A-O \$35,000c --- Oct 1 1916
4 s '98 M-N 20,000c --- May 1 1918
4 s '00 M-N 50,000c --- May 1 1925
4 s '07 M-N 23,000c --- Nov 1 1927
4 s '08 M-N 15,000c --- Nov 1 1928
4 1/2 s '11 M-N 9,000c --- Nov 1 1921
4 s --- M-N 9,500c --- Nov 1 1922
5 s --- A-O 41,000c --- Apr 1 1933
Paving Bonds.
5 s --- M-N \$7,700c --- May 1 1918
4 1/2 s --- M-N 3,551.91 Nov 1 '20-'23
4 1/2 s --- M-N 7,300c M-N '20-'27
4 1/2 s '13 A-O 11,500c --- Apr 1 1923
5 s '13 A-O 12,500c --- Apr 1 1923
Highway-Improvement Bonds.
4 1/2 s --- A-O \$5,000c --- Apr 1 1923
Public-Bldg. & Repair Bonds.
4 1/2 s --- M-N \$1,500c --- May 1 1923
Playground & Park Bonds.
5 s --- A-O \$11,000c --- Apr 1 1923
Sewer & Street (City's Portion).
4 s '12 M-N \$13,800c --- May 1 1922
4 s --- M-N 7,300c --- Nov 1 1922
Sewer Bonds.
4 s '08 M-N \$100,000c --- May 1 1923
4 s '01 M-N 20,000c --- May 1 1921
4 s '09 M-N 5,500c --- May 1 1922
4 s '11 M-N 18,500c --- Nov 1 1921
Municipal-Site Bonds.
4 s --- M-N \$7,000c --- Nov 1 1922
Fire-Engine Bonds.
4 1/2 s '10 M-N \$10,000c --- Nov 1 '21-'30
4 s '10 M-N \$10,000c --- May 1 '21-'40
Lighting Bonds.
4 s '98 M-N \$5,000c --- May 1 1918
GEN. BD. DT. Oct 1 '14 \$470,152
Assessment debt (add'l) --- 183,000
TOTAL DEBT Oct 1 '14 --- 653,152
Sinking funds --- 108,647
Assess. val. '13 (80% act.) 20,419,495
Tax rate (per \$1,000) 1913 --- \$14.10
Population in 1910 --- 9,179
INTEREST is payable at the Superior Sav. & Trust Co., Cleveland, and Cleveland Trust Co.

EAST CLEVELAND SCH. DIST.

Table of East Cleveland Sch. Dist. with columns for date, amount, and maturity.

EAST LIVERPOOL.

This city is in Columbiana County.
Street-Improvement Bonds.
4 s --- M-S \$62,000c --- Mar 1 1925
4 s --- M-S 18,000c --- 1915-1932
5 s --- Oct 3,896c --- 1915-1918
5 s '10 A-O 1,564.50c --- 1915
5 s '11 M-S 29,406c --- Sept 19-'35
5 s '13 --- 6,500c --- Apr 1 '15-'18
5 s '14 F-A 5,581.75 Feb 1 '20-'22
5 s '14 F-A 10,285c Aug 1 '16-'20
Funding Bonds.
4 1/2 s --- F-A \$92,925c --- Aug 17 1933
5 s --- M-S \$33,000c --- Sept 1 1924
(Subject to call after Sept. 1 1914.)

EAST LIVERPOOL.

This city is in Columbiana County.
Street-Improvement Bonds.
4 s --- M-S \$62,000c --- Mar 1 1925
4 s --- M-S 18,000c --- 1915-1932
5 s --- Oct 3,896c --- 1915-1918
5 s '10 A-O 1,564.50c --- 1915
5 s '11 M-S 29,406c --- Sept 19-'35
5 s '13 --- 6,500c --- Apr 1 '15-'18
5 s '14 F-A 5,581.75 Feb 1 '20-'22
5 s '14 F-A 10,285c Aug 1 '16-'20
Funding Bonds.
4 1/2 s --- F-A \$92,925c --- Aug 17 1933
5 s --- M-S \$33,000c --- Sept 1 1924
(Subject to call after Sept. 1 1914.)

EAST LIVERPOOL.

This city is in Columbiana County.
Street-Improvement Bonds.
4 s --- M-S \$62,000c --- Mar 1 1925
4 s --- M-S 18,000c --- 1915-1932
5 s --- Oct 3,896c --- 1915-1918
5 s '10 A-O 1,564.50c --- 1915
5 s '11 M-S 29,406c --- Sept 19-'35
5 s '13 --- 6,500c --- Apr 1 '15-'18
5 s '14 F-A 5,581.75 Feb 1 '20-'22
5 s '14 F-A 10,285c Aug 1 '16-'20
Funding Bonds.
4 1/2 s --- F-A \$92,925c --- Aug 17 1933
5 s --- M-S \$33,000c --- Sept 1 1924
(Subject to call after Sept. 1 1914.)

EAST LIVERPOOL.

This city is in Columbiana County.
Street-Improvement Bonds.
4 s --- M-S \$62,000c --- Mar 1 1925
4 s --- M-S 18,000c --- 1915-1932
5 s --- Oct 3,896c --- 1915-1918
5 s '10 A-O 1,564.50c --- 1915
5 s '11 M-S 29,406c --- Sept 19-'35
5 s '13 --- 6,500c --- Apr 1 '15-'18
5 s '14 F-A 5,581.75 Feb 1 '20-'22
5 s '14 F-A 10,285c Aug 1 '16-'20
Funding Bonds.
4 1/2 s --- F-A \$92,925c --- Aug 17 1933
5 s --- M-S \$33,000c --- Sept 1 1924
(Subject to call after Sept. 1 1914.)

EAST LIVERPOOL.

This city is in Columbiana County.
Street-Improvement Bonds.
4 s --- M-S \$62,000c --- Mar 1 1925
4 s --- M-S 18,000c --- 1915-1932
5 s --- Oct 3,896c --- 1915-1918
5 s '10 A-O 1,564.50c --- 1915
5 s '11 M-S 29,406c --- Sept 19-'35
5 s '13 --- 6,500c --- Apr 1 '15-'18
5 s '14 F-A 5,581.75 Feb 1 '20-'22
5 s '14 F-A 10,285c Aug 1 '16-'20
Funding Bonds.
4 1/2 s --- F-A \$92,925c --- Aug 17 1933
5 s --- M-S \$33,000c --- Sept 1 1924
(Subject to call after Sept. 1 1914.)

EAST LIVERPOOL.

This city is in Columbiana County.
Street-Improvement Bonds.
4 s --- M-S \$62,000c --- Mar 1 1925
4 s --- M-S 18,



**EAST LIVERPOOL (Concl.).**  
**Playground Bonds.**  
 \$7,000 Oct 1 '15-'21  
**Wharf-Construction Bonds.**  
 \$900 Jan 1 1915  
 5s '14 Jan 1,000 Jan 1 1916  
 7,500 Jan 1 '17-'21  
**Water Bonds.**  
 M-N \$24,000 May 24 1937  
 (Subject to call after May 24 1917.)  
 5s J-D \$18,500 June 1 1922  
 5s J-D 5,000 June 1 1923  
 (Subject to call after Jan. 1 1912.)  
**Sewer Bonds.**  
 5s '11 M-S \$1,252 Sept 15 1919  
 5s '13 Sept 4,000 Sept 1 '15-'18  
 1,200 Sept 1 1919  
**Ref. Bonds (opt. after 1920).**  
 4s J-J \$105,000 July 1 1940  
**Garbage Disposal Bonds.**  
 5s '10 A-O \$4,500 1915  
 (3,000 annually)  
 Ass. val. \$6,000 1915-1916  
 5s '11 J-D 9,000 June 1 '23-'25  
**Library Bonds.**  
 4s J-D \$20,000 Dec 1 1919  
 GEN. BD. DT. Apr 1913 \$498,406  
 Assessment debt 99,186  
 Sinking fund 67,462  
 Assessed valuation 1912-21,644,100  
 Total tax (per \$1,000) 1912-12.60  
 Population in 1910 20,387  
 INTEREST on the \$62,000 street bonds is payable in New York and on the \$19,000 and \$4,820 street bonds at the City Treasurer's office.

**EAST LIVERPOOL SCH. DIST.**  
**School Bonds.**  
 5s J-D \$38,000 June '15-'33  
 4s '08 M-S 6,000 1915-1917  
 4s F-A 17,000 Aug 15-'23  
 4s J-J 15,000 July 15-'29  
 4s '09 F-A 69,000 Feb 1 '25-'47  
 4s '10 F-A 14,000 Aug 1 '18-'24  
 4s '12 J-D 135,000 June 1 '23-'25  
 5s '14 1,000 1924  
 34,000 1925-1941  
**TOTAL DEBT** Sept 1 '13 \$301,000  
 Assess. val. '13 (70% act.) 23,947,140  
 School tax (per \$1,000) 1913-.44.50  
 Population in 1913 (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 DIST.**  
 This district is in Columbiana Co.  
 5s '12 F-A \$50,000 M&S 1 '16-'44  
 M-S 12,000 1915-1920  
 5s '12 M-S 2,500 Sept 3 '17-'21  
 5s 9,000 1921-1933  
**BOND. DEBT** May 1914 \$79,400  
 Assess. val. '13 (70% act.) 3,504,000  
 Tax rate (per \$1,000) 1913-.10.80  
 Population in 1913 (est.) 5,050  
 INT. at Chamberlain Bros. & Co., East Palestine.

**EATON.**  
 This village is in Preble County Inc. about 1806. Pop'n '10, 3,187.  
**Street Bonds.**  
 4 1/2s '10 M-S 5,000 1915-1918  
 5 1/2s '13 M-N 3,500 Sept 15 '18-'18  
 5 1/2s 3,080 1918  
 5 1/2s 500 1915  
 5s '14 M-S 5,000 M & S '16-'20  
 5s '14 M-S 4,000 Mar 1 '16-'23  
 3,500 Sept 1 '16-'22  
**Sewer Construction Bonds.**  
 4 1/2s '07 M-S \$119,500 1942  
 4s '09 M-S 5,000 1915-1915  
**Library Bonds.**  
 6s M-S \$570c 1915  
 GEN. BD. DT. Oct 15 14. \$140,650  
 Assessment debt 12,197  
 Sinking fund 2,100  
 Assess. val. '14 (abt. act.) 4,187,000  
 Total tax (per \$1,000) 1914-.12.50  
 INT. at Preble County Nat. Bank, Eaton.

**ELYRIA.**  
 This city is situated in Lorain Co. New charter rejected July 15 1913.  
**Water-Works Bonds.**  
 4 1/2s '98 J-J \$45,000 July 1 '24-'28  
 4s '02 A-O 90,000 Aug 1 '15-'23  
 4s '02 J-D 150,000 Dec 1 '24-'38  
 4 1/2s '05 M-S 50,000 Mar 1 '28-'37  
 3 1/2s '06 J-J 15,000 Jan 1 '29-'36  
 4s '06 M-S 50,000 May 1 '28-'37  
 4s '07 M-S 25,000 Mar 1 '19-'23  
 4s '09 M-S 20,000 Mar 1 '18-'27  
 4s '09 M-S 10,000 Sept 1 '15-'24  
 4s 08 10,000 1925-1928  
 4s 08 10,000 1919-1923  
 4s 09 13,000 1918-1923  
 4s 10 25,000 1919-1923  
 4s 10 5,000 1915-1919  
 4s 11 50,000 1940-1949  
 4 1/2s '13 7,500 1932-1934  
**City-Hall Bonds.**  
 5s '05 M-S \$12,000c Mar 1 '15-'20  
**Bridge Bonds.**  
 5s '04 M-S \$21,000 Mar '15-'21  
 4 1/2s '06 M-S 75,000 Sept 1 '15-'25  
 4s '06 M-S 21,000 Sept 1 '15-'25  
 4 1/2s 08 6,000 1915-1917  
 5s '13 40,000 1935-1944  
**Cemetery Bonds.**  
 4s '12 \$20,000 1926-1929  
**Grade-Crossing Bonds.**  
 4s '12 \$40,000 1941-1950  
**Paving Bonds.**  
 4 1/2s '10 \$22,000 1919-1928  
 4 1/2s '08 10,000 1915-1922  
 4s '09 12,000 1915-1918  
 4s '09 7,000 1915-1921  
 4 1/2s '11 10,000 1930-1939  
 4 1/2s '11 7,000 1930-1936  
 4 1/2s '11 2,000 1930-1931  
 4s '12 18,000 1920-1925  
 4s '12 10,000 1920-1923  
 4s '12 66,000 1925-1934  
**Sewer Bonds.**  
 4s '09 \$16,000 1915-1918  
 4 1/2s '10 5,000 1915-1919  
 4 1/2s '11 3,000 1930-1932  
 4s '12 3,000 1921-1922  
**Fire-Department Bonds.**  
 4 1/2s '06 J-J \$3,000c Jan 1 '15-'17  
 4 1/2s '11 22,000 1930-1940  
 GEN. DEBT Jan 1 '14 \$1,062,500  
 Assessment debt 37,843

**TOTAL DEBT** Jan 1 '14. 1,420,343  
 Floating debt 89,000  
 Sinking funds 26,173  
 Assess. val. '13 (abt. act.) 22,594,195  
 Tax rate (per \$1,000) 1913-.13.12  
 Population in 1910 14,825  
 INTEREST is payable part at United States Mtge. & Trust Co., and part at Chase Nat. Bank, N. Y.

**ELYRIA SCHOOL DISTRICT.**  
 6s J-J \$2,000c July 1 '15-'18  
 4s A-O 3,500c 1915-1919  
 4 1/2s J-D 4,500c 1917-1922  
 5s M-N 6,000c 1915-1916  
 4 1/2s '05 M-S 9,000c 1915-1915  
 4 1/2s '06 M-S 9,500c 1923-1928  
 4s '07 M-S 60,000c Jan 1 '18-'37  
 4 1/2s '08 M-S 10,500c Mar 17 '15-'21  
 4 1/2s '11 M-N 12,000c Nov 17 '17-'28  
 4 1/2s '12 M-N 30,000c Nov 4 '17-'36  
 4s '12 J-D 300,000c Dec 24 '23-'42  
**BOND. DEBT** May 11 '14 \$464,000  
 Sinking fund 12,300  
 Assessed valuation 1913 23,141,645  
 School rate (per \$1,000) 1913-.33.96  
 INTEREST on the bonds of 1908 is payable at the Elyria Sav. & Bk. Co.

**EUCLID SCHOOL DISTRICT.**  
 This district is in Cuyahoga Co.  
 4 1/2s '11 A-O \$100,000c Oct 1 '21-'35  
 5 1/2s '13 A-O 11,000c Oct 1 '21-'31  
**BOND. DEBT** Oct 14 '14. \$112,000  
 Sinking fund 10,877  
 Assess. val. '14 (90% act.) 5,635,365  
 School tax (per \$1,000) 1914-.34.80  
 Population in 1912 (est.) 2,000  
 INTEREST at Treasurer's office.

**FAIRPORT SCHOOL DISTRICT.**  
 This district is in Fairport Harbor is in Lake County.  
 4 1/2s '10 M-S \$15,000c Sep 12 '17-'47  
 30,000c Mar 12 '18-'47  
 4 1/2s '11 M-S 15,000c 1917-1947  
 4s M-S 3,000c 1915-1917  
 4 1/2s '12 J-D 3,000c J&D '15-'17  
**BOND. DEBT** Oct 1 '13 \$65,000  
 Assessed valuation 1913 1,900,000  
 (Assessment about 3/4 actual val.)  
 School tax (per \$1,000) 13-'14-.35.00  
 Population in 1913 (est.) 3,000  
 INT. at Cleveland Trust Co., Painesville.

**FINDLAY.**  
 This city is in Hancock County.  
**Refunding Bonds.**  
 4 1/2s '07 M-S \$12,000 M-S '15-'20  
 4 1/2s '08 J-J 120,000 Jan 1 '15-'38  
**City-Hall Bonds.**  
 3 1/2s M-S \$18,000 Sept '15-'21  
 (\$2,000 in even years; \$3,000 in odd.)  
**Park Bonds.**  
 4s '05 A-O \$5,000c 1920  
**Water Bonds.**  
 6s \$38,500 Aug 1922  
 5s 20,000 Apr 1 1919  
 4s A-O 25,000 Oct 1 1921  
 4s J-D 84,000 Jan 15-'28  
 GEN. DEBT May 15 '13 \$405,196  
 Assessment debt 156,171  
 Water debt (included) 325,000  
 Sinking funds 60,005  
 Tax valuation 1912 14,173,480  
 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.**  
 6s '90 A-O \$15,000c Apr 11 1915  
 10,000c Apr 11 1920  
 5s '93 F-A 10,000c Feb 1 '21-'25  
 4s '00 M-S 1,500c Mar 1 1915  
 3 1/2s '00 F-A 25,000c Aug 17 '15-'23  
 4s '03 M-N 16,000c May 1 '15-'30  
 4s '08 A-O 12,000c Oct 15 '16-'27  
 4s '11 F-A 1,250c Aug 10 '15-'19  
 5s '14 F-A 4,000 Aug 31 '21-'24  
**Refunding Bonds.**  
 4s '08 A-O \$11,000c Apr 11 '15-'25  
 4 1/2s '08 J-J 8,000c July 15 '15-'22  
 4s '10 J-J 14,000c 1915-1925  
 (For maturity see V. 90, p. 460)  
 4 1/2s '11 A-O 10,000c Apr 1 '22-'29  
 4 1/2s '12 J-D 5,500c June 1 '26-'30  
**BOND. DEBT** Sept 1 1913 \$147,000  
 Assess. val. '13 (about) 25,000,000  
 (Assessment about actual value.)  
 School tax (per \$1,000) 1913-.33.80  
 Population in 1913 (est.) 18,000  
 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. 1883.  
**Refunding Street Bonds.**  
 4 1/2s M-S \$51,803c Mar '18-'25  
 M-S 9,807c Mar '18-'23  
**Refunding Sewer Bonds.**  
 6s M-S \$15,600c Sept '15-'20  
 M-S 109,000c Sept '23-'25  
 4s '08 M-S 8,000c Mar 1 1925  
 4 1/2s M-S 40,000c March 1923  
**Refunding Water Bonds.**  
 4s M-S \$31,500c July 15 1924  
 M-S 43,000c July 15 1924  
**Water-Works Bonds.**  
 5s '13 M-S \$15,000c M-S '15-'24  
**Refunding Sewage-Disposal.**  
 4s M-S \$3,000c Sept 1922  
 4 1/2s M-S 500c Sept 1922  
**Sewage-Disposal Bonds.**  
 6s M-S \$11,640c Sept '15-'26  
 5s '13 M-S 20,000c 1923  
**Street Bonds.**  
 4s M-S \$3,600c Sept '15-'18  
 4 1/2s '08 s-a 6,900c M&S 1 '15-'17  
 4 1/2s '10 M-S 6,664c Mar 1 '15-'18  
 4 1/2s '10 M-S 6,000c M&S '15-'20  
 4 1/2s '11 J-D 2,500c June 1 '15-'19  
 4 1/2s '11 F-A 6,500c F&A '15-'21  
 4 1/2s '12 M-S 16,000c M&S '15-'22  
 4 1/2s '12 M-S 6,900c Mar 1 '15-'23  
 5s '13 M-S 8,600c M-S '15-'25  
 GEN. BD. DT. Jan 1 1914 \$369,152  
 Assessment debt (add'l) 132,989  
 Water debt (additional) 193,000  
**TOTAL DEBT** Jan 1 1914. 655,141  
 Sinking fund 75,000  
 Assessed valuation 1912-9,348,650

Total tax (per \$1,000) 1913-.14.00  
 Population in 1910 9,597  
 INT. at National Park Bank, N. Y.

**FOSTORIA SCHOOL DIST.**  
 4 1/2s '08 M-S \$47,000c M&S 1 '15-'26  
 s-a 20,000c  
**TOTAL DEBT** Nov 2 '14 \$67,000  
 Assess. val. '14 (abt. act.) 10,300,770  
 School tax (per \$1,000) 1913-.34.30  
 Population in 1914 (est.) 12,000  
 INT. at Nat. Park Bk., New York.

**FRANKLIN COUNTY.**  
 County seat is Columbus.  
**Flood Emergency Bonds.**  
 5s '14 M-S \$360,000 Mar 1 '20-'28  
 45,500c Mar 1 1929  
**Funding Bonds.**  
 5s '14 M-S \$80,000c Mar 1 '18-'19  
**Refunding Bonds.**  
 4s '05 F-A \$160,000c Feb 1 '15-'18  
 15,000c Feb 1 1919  
 4s '12 J-J 144,000c July 1 '15-'23  
**Memorial Building Bonds.**  
 4s '03 M-S \$140,000c Mar 1 '15-'28  
**Tuberculosis-Hospital Bonds.**  
 4s '10 M-N \$48,000c May 1 '15-'20  
 4s '12 J-D 77,400c Dec 1 '21-'26  
**Infirmary Maintenance Bonds.**  
 5s '14 M-N \$30,000c May 1 '16-'18  
 20,000c May 1 1919  
**Bridge Bonds.**  
 4s '99 A-O \$30,000c Apr 1 '15-'19  
 5s '98 24,000c 1915-1918  
 4s '11 A-O 40,000c Apr 1 '15-'22  
 4 1/2s '11 A-O 10,000c Apr 1 '15-'16  
 4s '12 J-J 48,000c Jan 1 '15-'22  
 4s '12 J-J 15,000c July 1 '23-'25  
 5s '13 M-N 42,000c May 1 '22-'25  
 5s '13 A-O 54,000c Oct 1 '20-'25  
 5s '14 M-S 51,000c Mar 1 '19-'23  
**BOND. DEBT** Sept 3 '14 \$2,688,200  
 Sinking fund 195,100  
 Total assess. val. 1914 352,781,250  
 Actual value (estimated) 400,000,000  
 County tax (per \$1,000) '13-.14.46  
 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.**  
 5s F-A \$7,000c Aug 1 1916  
 4s A-O 15,000c Oct 1 1917  
 15,500c Apr 1 1918  
 4 1/2s A-O 14,000c Feb 1 1916  
 17,500c Oct 1 1920  
**Water-Works Bonds.**  
 4s A-O \$25,000c Apr 15 1915  
 4 1/2s A-O 5,000c Apr 1 1917  
 4s A-O 6,000c Oct 1 1915  
 5s '13 A-O 5,000c A&O '15-'19  
**Sewer Bonds (city's portion).**  
 5s '13 A-O \$1,000c A&O 1915  
**Flood Emergency Bonds.**  
 5s '13 A-O \$9,000c A&O '15-'23  
**St. Impt. Bds. (City's Portion).**  
 4 1/2s A-O \$10,500c Apr 1 1915  
 10,000c Apr 1 1923  
**Fire-Department Bonds.**  
 4 1/2s A-O \$19,500c Oct 1 1925  
**BOND. DEBT** May 22 '14 \$340,507  
 Sinking fund 21,653  
 Assess. val. '13 (abt. act.) 15,119,900  
 Total tax (per \$1,000) 1913-.10.80  
 Population in 1910 9,939  
 INT. at office of Sinking Fund Trustees.

**FREMONT SCHOOL DIST.**  
 High-School Bonds.  
 4 1/2s '08 A-O \$80,500c A&O '15-'28  
**BOND. DEBT** Oct 1 '13 \$80,500  
 Assess. val. '13 (abt. act.) 15,200,000  
 School tax (per \$1,000) 1912-.29.94  
 Population in 1913 (est.) 12,000  
 INT. at office of Treasurer.

**GALLON.**  
 This city is in Crawford County.  
**Electric-Light Bonds.**  
 4 1/2s '13 M-S \$6,000c Sept 1 '15-'18  
 7,500c Mar 1 '15-'19  
**Sewer Bonds.**  
 5s '13 \$4,000c  
**Refunding Bonds.**  
 4 1/2s J-J \$55,000c Jan 1 1921  
 7,225c 1915  
 12,000c 1919  
**Street Impt. Bonds (General).**  
 4 1/2s \$9,600c 1926  
 13,000c 1923  
 4 1/2s '10 J-D 27,000c Dec 1 '15-'23  
**Sewage-Disposal Bonds.**  
 4 1/2s \$53,000c 1927  
 TOT. BD. DT. Sept 1 '12 \$322,998  
 Assessed valuation 1912 7,323,280  
 Total tax (per \$1,000) 1912-.12.80  
 Population in 1910 7,214  
 INTEREST is payable at Gallon

**GALLIA COUNTY.**  
 County seat is Gallipolis.  
**Flood Emergency Bonds.**  
 5s '13 J-D \$12,000c June 3 '15-'20  
**Turnpike Bonds.**  
 5s J-J \$10,000c Jan 1921  
 5s J-J 15,000c June 12 1916  
 4s F-A 60,000c Aug 17 1917  
 4s A-O 40,000c Apr 6 1918  
 5s J-J \$5,000c July 23 1918  
 4s A-O 50,000c Apr 14 1924  
 4s '06 J-D 55,000c June 1 1926  
 4 1/2s '10 J-D 40,000c June 16 1930  
**Bridge Bonds.**  
 4 1/2s '12 A-O \$20,000c Oct 21 1922  
**Refunding Bonds.**  
 5s J-J \$4,000c July 1 '15-'16  
 5s '04 F-A 5,000c Aug 25 1924  
 5s '04 J-D 10,000c Dec 7 '17-'21  
**TOTAL DEBT** Oct 1914 \$385,500  
 Assess. val. 14 (3% act.) 14,833,689  
 State & Co. tax (per \$1,000) '14-.25.25  
 Population in 1910 25,745  
 INT. at Treasurer's office.

**GALLIPOLIS.**  
 This city is in Gallia County.  
**Water Bonds.**  
 5s M-N \$2,000c Nov 1 1916  
**Water Works Refunding.**  
 4.90s '14 A-O \$85,000c Apr 1 1944

**Deficiency Bonds.**  
 5s F-A \$7,500c Aug 25 1923  
**Refunding Bonds.**  
 5s F-A \$7,000c Aug 25 1918  
 5s F-A 1,500c Aug 25 1915  
 5s F-A 3,000c Feb 25 1916  
 5s F-A 10,500c Aug 25 1917  
 5s F-A 9,000c Feb 25 1918  
 5s F-A 13,000c Aug 25 1919  
 5s F-A 6,000c Feb 25 1920  
 4s F-A 13,500c Aug 25 1920  
 5s F-A 7,600c Aug 25 1924  
 5s '05 F-A 3,000c Feb 25 1925  
 4s '06 F-A 4,500c Feb 26 1916  
 4s F-A 2,500c Aug 25 1918  
 4s F-A 1,500c Feb 25 1919  
 5s F-A 3,000c 1924

**Refunding Bonds.**  
 4s '07 F-A \$9,000c Feb 25 1917  
 4s '09 F-A 12,500c Aug 25 1919  
 4s '12 F-A 18,000c Feb 25 1922  
 4s '12 J-D 18,000c Dec 20 1932  
 TOT. BD. DT. Apr 3 '14 \$249,100  
 Water bonds (incl.) 87,000  
 Assess. val. '13 (abt. act.) 3,836,505  
 Total tax (per \$1,000) 1912-.15.00  
 Population in 1910 5,560  
 INT. at office of City Treasurer.

**GENEVA.**  
 This village is in Ashtabula Co.  
**Water-Works Bonds.**  
 4s \$75,000 1929-1939  
 5s 10,000 1915-1919  
**Grand River Dam Bonds.**  
 5s '13 M-S \$9,000c Jan 1 '15-'23  
**Sewer Bonds.**  
 4 1/2s \$1,000 Yearly to 1919  
**Paving Bonds.**  
 5s \$9,500 1915-1933  
 TOT. BD. DT. Sept 1 1912 207,385  
 Assessed valuation 1912 3,451,740  
 Tax rate (per \$1,000) 1912-.13.60  
 Population in 1910 2,496

**GRANDVIEW HEIGHTS SPEC. SCHOOL DISTRICT.**  
 This district is in Franklin County.  
 4 1/2s '11 A-O \$50,000c Apr 1 '16-'35  
**TOTAL DEBT** Oct 1914 \$50,000  
 Assess. val. '13 (abt. act.) \$2,752,040  
 Total tax (per \$1,000) 1913-.39.20  
 INT. payable at Citizens' Trust & Savings Bank, Columbus.

**GREENE COUNTY.**  
 Xenia is the county seat.  
**Poor Relief Bonds.**  
 5s '14 M-S \$2,500c Mar 2 '15-'19  
**Harbine Mill Dam Bonds.**  
 6s '14 M-S \$2,850c Mar 14 '15-'16  
**Children's Home Bonds.**  
 4s M-S \$22,500c Sept 1 1924  
**Bridge Bonds.**  
 4s \$18,000c J-J 15-22  
 4s '08 M-S 7,500c Mch 16 '15-'19  
**Funding Bonds.**  
 4s J-J \$18,000c Jan 2 '15-'23  
 16,000c July 2 '15-'22  
 4s '12 A-O 40,000c A&O '16-'25  
**Refunding Bonds.**  
 3.90s \$40,000c Dec 1 1925  
**Court-House Bonds.**  
 4s M-S \$64,000c Mch 1 '15-'30  
 4s g M-S 48,000c Sept 15 '26  
**BOND. DEBT** June 1914 \$308,700  
 Sinking fund 9,879  
 Assess. val. '13 (abt. act.) 43,127,638  
 State & Co. tax (per \$1,000) '13-.34.20  
 Population in 1910 29,733  
 INT. on court-house bonds payable in Chicago; other loans in Xenia.

**GREENFIELD.**  
 This village is in Highland County. Incorp. "about 1840 or 1850."  
**Sewer and Street Bonds.**  
 4 1/2s '09 M-S \$1,500c Sept 1 '15-'17  
**Refunding Bonds.**  
 3.90s M-N \$25,000c Nov 5 1930  
**Improvement Bonds.**  
 4 1/2s M-S \$2,000c M&S '15-'16  
**Refunding Water & Lt. Bonds.**  
 4 1/2s '11 M-S \$33,750c Sept 1 '15-'29  
 3.90s M-N 10,000c May 1 1931  
 Electric and Water Bonds.  
 6s M-S \$1,000c Sept 1 '15-'16  
**Cemetery Bonds.**  
 4s '07 M-N \$4,500c Nov 5 1930  
**TOTAL DEBT** Mar 16 '14 \$87,750  
 Sinking fund Jan 1 1914 8,036  
 Assess. val. '13 (60% act.) 3,268,958  
 Population in 1910 4,228  
 INT. at People's N. Bk., Greenfield.

**GREENVILLE.**  
 This city is in Darke County.  
**Motor Fire Truck Bonds.**  
 5s '13 \$5,000c 1915-1919  
**Water-Works Ext. Bonds.**  
 5s '14 \$2,000c 1915-1919  
**Water-Works Test Bonds.**  
 5s '14 J-J \$5,000c Jan 1 '15-'19  
 Sewer Bonds (General).  
 5s '99 M-S \$3,000c 1918  
 70,000c 1919-1925  
 5s '14 4,000c 1915-1922  
**Street Bonds (General).**  
 4s '99 \$1,692.40 Sept 14 1915  
 4s '01 991.20 1915-1916  
 4s '03 749.06 1915-1918  
 4s '08 4.00 1915  
 4s '10 4.00 1915-1919  
 4s '11 1,200c 1915-1916  
 4s '11 1,000c 1915  
 1,647.21 1916  
 800c 1915  
 5s '13 3,500c 1915-1921  
 4 1/2s '14 4,290.35 1915-1924  
**Bridge Bonds.**  
 4s '08 \$16,000c 1915-1925  
 4s '08 5,000c Sept 1 1928  
 4s '09 6,000c Mar 1 '15-'18  
**Refunding Water Bonds.**  
 4s '09 M-S \$10,000c Sept 1 '15-'19  
 30,000c Sept 1 '20-'29  
 25,000c Sept 1 '30-'34  
 GEN. BD. DT. Jan 1 '14 \$199,865  
 Assessment debt (add'l) 57,700  
 Sinking fund and cash 31,590  
 Assessed valuation 1912 8,118,644  
 Total tax (per \$1,000) 1912-.12.40  
 Population in 1910 6,237



HAMILTON.

This city is in Butler County. Flood Bonds. 5s '13 F-A \$95,000. Aug 1 '15-'33...

HAMILTON SCHOOL DIST.

Building Schools. 4s J-D \$10,000. June '19-'24. 4s J-D 20,000. Dec 23 '18-'22...

HAMILTON COUNTY.

County seat is Cincinnati. Bridge Bonds. 4s '96 J-D \$25,000. June 16 1916...

County Special Fund Bonds. 4s '96 M-N \$260,000. May 15 1916. Jail Bonds. 4s '10 M-S \$200,000. Mch 1 1940...

HANCOCK COUNTY.

County seat is Findlay. Bridge Bonds. 5s '04 M-S \$20,000. Sept 15 '15-'18...

HARDIN COUNTY.

Kenton is the county seat. Court-House Constr. Bonds. 4s '12 A-O \$188,000. Oct 1 '15-'22...

HARRISON TOWNSHIP ED. DIS.

This district is in Van Wert Co. 4s '04 M-S \$28,000. Mch 21 1921...

HENRY COUNTY.

County seat is Napoleon. Road bonds. \$584,200. Bridge bonds. 73,000. Emergency bonds. 19,000...

HOLMES COUNTY.

Millersburg is county seat. Bridge Bonds. 5s '13 M-S \$30,500. M & S '15-'20...

HURON COUNTY.

Norwalk is county seat. Road Bonds. 5s '13 \$11,000. 1914-1919. 5s '14 68,000. 1914-1919...

IRONTON.

This city is the county seat of Lawrence County. Incorp. in 1851. Refunding Bonds. 5s '14 \$9,200. 1934...

Street Bonds. 5s M-S \$25,000. Sept 1 1923. 5s M-S 30,000. Sept 1 1915...

Sewer Bonds. 4s M-N \$2,000. Nov 1 '15-'18. 4s J-D 5,000. June 1 1924...

Water Bonds. 4s J-D 5,000. June 1 1924. 4s M-N 50,000. Nov 1 1926...

Refunding Water Bonds. 4s J-J \$16,000. July 1 1927. 4s J-D 90,000. Jan 1 1926...

Refund. Sewer & Street Bonds. 4s June \$44,500. June 15 1925. GEN. B.D. DT. Sept 30 '14 \$587,000...

JACKSON COUNTY. Jackson is the county seat. Turnpike Bonds. 4s M-N \$40,000. May 4 '15-'18...

Infirmary-Building Bonds. 4s J-D \$24,000. June 30 '15-'26. BOND. DEBT Oct 3 '14. \$364,000...

JACKSON TOWNSHIP. P. O. Fostoria, Seneca County. Road Bonds. 4s '12 M-S \$32,000. M & S '15-'22...

JEFFERSON COUNTY. County seat is Steubenville. Children's Home Bonds. 5s '14 J-D \$5,000. Dec 1 '15-'19...

Bridge Bonds. 4s '12 A-O \$50,000. A & O '14-'32. Infirmary Bonds. 4s '05 M-N \$10,000. M & N '14-'15...

JEFFERSON COUNTY. County seat is Steubenville. Children's Home Bonds. 5s '14 J-D \$5,000. Dec 1 '15-'19...

Bridge Bonds. 4s '12 A-O \$50,000. A & O '14-'32. Infirmary Bonds. 4s '05 M-N \$10,000. M & N '14-'15...

JEFFERSON COUNTY. County seat is Steubenville. Children's Home Bonds. 5s '14 J-D \$5,000. Dec 1 '15-'19...

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JEFFERSON COUNTY. County seat is Steubenville. Children's Home Bonds. 5s '14 J-D \$5,000. Dec 1 '15-'19...

KNOX COUNTY.

Mount Vernon is county seat. Bridge Bonds. 5s J-J \$5,000. 1915-1918. 5s J-J 20,000. 1915-1918...

KNOX COUNTY. Mount Vernon is county seat. Bridge Bonds. 5s J-J \$5,000. 1915-1918. 5s J-J 20,000. 1915-1918...

KNOX COUNTY. Mount Vernon is county seat. Bridge Bonds. 5s J-J \$5,000. 1915-1918. 5s J-J 20,000. 1915-1918...

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KNOX COUNTY. Mount Vernon is county seat. Bridge Bonds. 5s J-J \$5,000. 1915-1918. 5s J-J 20,000. 1915-1918...



**LANCASTER—(Concluded).**  
 GEN. BD. DT Oct 1 '14. \$166,863  
 Assessment debt. 56,541  
 Floating debt. 19,800  
 Sinking fund. 40,483  
 Total assessed val. 1914. 14,831,861  
 (Assessment about 90% actual value)  
 Total tax. (per \$1,000) 1914. \$12.02  
 City tax (per \$1,000) 1914. \$4.00  
 Population in 1910. 13,093  
 INTEREST payable at office of sinking fund trustees.

**LAWRENCE COUNTY.**  
 County seat is Ironton.  
**Court-House Bonds.**  
 4s '06 M-S \$130,000 M&S 1 '21-'33  
**Bridge Bonds.**  
 4s '06 M-S \$10,000. Sept 1 1916  
 5s '13 M-S 20,000. Mar 1 1925  
**BOND. DEBT Oct 26 '14 \$816,000**  
 Assessed valuation 1914. 30,433,656  
 (Assessment about full value)  
 County tax (per \$1,000) 1912. \$4.60  
 Population in 1910. 39,488  
 INT. at Treasurer's office.

**LICKING COUNTY.**  
 County seat is Newark.  
**Bridge & Road Repair Bonds.**  
 4 1/2s '10 J-J \$30,000. Jan 1 '15-'16  
 5 1/2s '13 M-N 24,000. Nov 1 '17-'18  
**Pike Bonds.**  
 TOT. BD. DT. Oct 7 '13. 808,100  
 Tot. assessed val. 1913. 85,000,000  
 (Assessment about full value)  
 State & Co. tax (per \$1,000) 1913 \$3.90  
 Population in 1910. 55,590  
 INT. payable at County Treasury.

**LIMA.**  
 This is the county seat of Allen Co  
 Incorporated in 1842.  
**Fire Department Bonds.**  
 4 1/2s '09 A-O \$1,000. June 1 1915  
**Sewer Bonds.**  
 4s '99 A-O \$44,000. A&O '15-'25  
**Building Bonds.**  
 4s '06 M-S \$26,500. M&S '15-'29  
**Park Bonds.**  
 4 1/2s '08 J-J \$1,000. Apr 1 1915  
**Funding Bonds.**  
 4 1/2s '12 A-O \$38,500. A&O '15-'27  
 4s '02 A-O 4,000. A&O '15-'16  
**Refund. Water (opt. aft. 1920).**  
 3 1/2s '00 M-S \$150,000. Mch 1 1925  
**Refunding Sewer Bonds.**  
 4s '02 A-O \$26,000. A&O '15-'27  
**Electric-Light Constr. Bonds.**  
 4 1/2s '08 M-S \$65,000. M&S '15-'30  
**Special Assessment 5s. 224,552**  
**Refunding (Opt. after 1925).**  
 3 1/2s '00 A-O \$100,000. Apr 1 1930  
**General Street Bonds.**  
 4 1/2s '09 M-S \$38,000. June 1 '15-'19  
**Refunding Paving Bonds.**  
 5s '10 A-O \$48,800. 1915-1919  
 (See V. 90, p. 725, for maturity.)  
**Water Works.**  
 5s '89 M-S \$138,000. Apr 1 1916  
 4s '02 A-O 120,000. Oct 1 '15-'28  
 4s '05 M-S 8,000. M&S '15-'18  
 5s '12 100,000. Apr '17-'41  
**BOND. DEBT Sept 1 '14 \$1,116,920**  
 Water debt (included). 516,000  
 Assessment bonds (incl.). 224,552  
 Sinking fund. 233,661  
 Total valuation 1914. 40,414,460  
 (Assessment about actual value)  
 Total tax (per \$1,000) 1914. \$12.40  
 Population in 1910. 30,508  
 INT. on the water 5s payable by Winslow, Lanier & Co., N. Y.; on all other bonds at Treasurer's office.

**LIMA SCHOOL DISTRICT.**  
 5s M-S \$8,400. Sept 15-'17  
 5s '07 A-O 14,000. Apr 29 '15-'28  
 5s '04 J-D 25,000. M&S '15-'19  
 5s '05 M-S 6,000. Mch 1 '15-'20  
 5s '10 A-O 13,000. Apr 30 '15-'27  
 5s '10 M-N 6,000. May 1 '15-'20  
 5s '10 F-A 14,000. Aug 1 '15-'21  
 5s 19,700. May 11 1930  
 5s 21,000. Apr 12 1931  
 5s 5,000. Apr 12 1915  
 5s '12 J-J (46,000. Jan 1 '15-'37  
 23,000. July 1 '15-'37  
 5s '13 A-O 34,000. Apr 1 '15-'48  
**BOND. DEBT Sept 1 '12 \$238,700**  
 Assess. val. '10 (1/2 act.). 11,698,860  
 School tax (per \$1,000) 1910. \$12.50  
 INT. at First Nat. Bank, Lima.

**LOCKLAND SCHOOL DIST.**  
 This district is in Hamilton Co.  
 4s '12 A-O \$150,000. 1952  
 INT. at First Nat. Bank, Lockland

**LOGAN COUNTY.**  
 County seat is Bellefontaine.  
**Refunding Bridge Bonds.**  
 4s '10 J-J \$7,500. 1915-1920  
**Infirmary Repair Bonds.**  
 4s '09 J-J \$50,000. J&J 1 '16-'25  
**GEN. BD. DT. Oct 13 '14. \$57,500**  
 Assessment debt (ditch & rd.). 70,000  
**TOTAL DEBT Nov 13 '14. 127,500**  
 Total assessed val. 1914. 44,337,610  
 (Assessment about 3-5 actual value)  
 State & Co. tax (per \$1,000) 1912 \$4.00  
 Population in 1910. 30,084  
 INTEREST at Treasurer's office.

**LOGAN SCHOOL DISTRICT.**  
 4 1/2s '10 M-N \$2,000. Sept 1 1915  
 6s 75,000. Sept 1 '16-'40  
 6s M-S 1,000. Sept 1 1915  
 4 1/2s '11 M-S 1,500. Sept 1 1915  
**BOND. DEBT Oct 1914. \$79,500**  
 Assess. val. '14 (abt. act.). 5,640,740  
 School tax (per \$1,000) 1914. \$5.423  
 Population in 1912 (est.). 5,000  
 INT. at Village Treasurer's office

**LONDON SCHOOL DISTRICT.**  
 This district is in Madison County.  
 4 1/2s s-a \$77,000. 1914-1936  
 (Part each 6 mos. see V. 92, p. 731)  
 5s '14 M-S \$9,000. M-S '15-'23  
**Refunding Bonds.**  
 6s '14 M-S \$5,000. Mar 1 16-'25  
 2,500. Sept 1 16-'25

**BOND. DEBT Sept 1 '12. \$99,000**  
 Assess. val. '12 (abt. act.). 4,631,420  
 Tax rate (per \$1,000) 1912. \$10.25  
 Population in 1911 (est.). 3,600  
 INT. at Village Treasurer's office.

**LORAIN.**  
 This city is in the county of the same name. Inc. June 1874 as a village; became city June 1894.

**Playground and Park Bonds.**  
 4 1/2s '12 M-S \$20,000. Sept 15 1932  
**Light Funding Bonds.**  
 5s '13 86,000. 1915-1920  
 5s '13 7,244.65. Sept 15 '15-'21  
**Refund. Water-Works Bonds.**  
 5s '95 F-A \$125,000. Aug 24 1915  
 4s '99 M-S 15,000. Sept 1 1919  
 4s '02 M-S 32,000. Sept 1 1917  
 4s '11 M-S 90,000. Sept 15 1931  
**Subway-Construction Bonds.**  
 4 1/2s '12 M-S \$75,000. Sept 15 '37-'51  
**River Improvement Bonds.**  
 5s '98 42,000. July 15 '18-'31  
 5s '94 M-S 95,000. Sept 15 '15-'33  
 4s '03 M-S 200,000. June 15 '33-'72  
 4 1/2s '04 M-S 14,000. Nov 1 1917  
 4 1/2s '07 M-S 50,000. Sept 15 '27-'36  
 4 1/2s '08 3,000. \$3,000 yearly  
 4 1/2s '09 M-S 15,000. Sept 15 1919  
 4 1/2s '10 M-S 19,000. Sept 15 1920  
 4 1/2s '12 M-S 25,000. Sept 15 1932  
 4 1/2s '12 M-S 12,132.97. Sept 15 '20-'25  
 5s '13 17,940.64. Sept 15 '23-'31  
**Refunding Bonds.**  
 5s '13 M-S \$67,227.47. Sept 15 '15-'31  
 5s '14 M-S 1,362.60. Sept 15 1915  
 13,500. Sept 15 '16-'24  
 5s '14 M-S 2,799.32. Sept 15 1920  
 12,000. Sept 15 '21-'24

**General Sewer Bonds.**  
 5 1/2s '13 M-S \$14,000. Sept 15 '15-'23  
**Fire Department Bonds.**  
 4 1/2s '11 M-S \$28,000. Sept 15 '17-'22  
 4 1/2s '08 M-S 17,000. Sept 15 1916  
 5s '13 M-S 35,000. Sept 15 '20-'26  
 5s '14 M-S 16,000. Sept 15 '20-'27  
 5s '13 16,000. Sept 15 '20-'27  
**General Paving Bonds.**  
 4 1/2s '12 M-S \$16,500. Sept 15 '15-'18  
 4 1/2s '11 M-S 1,000. Sept 15 1915  
 4 1/2s '12 48,000. \$4,000 yearly  
 4 1/2s '12 M-S 16,500. Sept 1 '15-'22  
 4 1/2s '12 M-S 5,000. Sept 15 '16-'20  
 5s '13 M-S 38,500. Sept 15 '15-'23  
 5 1/2s '13 M-S 11,000. Sept 15 '15-'25  
 5s '14 M-S 2,000. Sept 15 1915  
 33,000. Sept 15 '16-'26

**Water Bonds.**  
 4 1/2s '04 M-S \$14,000. Sept 1 1917  
 4 1/2s '04 M-N 20,000. Nov 1 1917  
 4 1/2s '05 M-S 87,000. Sept 15 1925  
 4s '10 M-S 50,000. Sept 15 1930  
 4 1/2s '06 12,000. Sept 15 1925  
**Refunding River Impt. Bds.**  
 4 1/2s '05 \$33,000. Mch 15 1920  
**City-Hall Bonds.**  
 4s '08 \$30,000. Sept 15 1931  
**Street-Repair Bonds.**  
 4 1/2s '07 \$5,000. Oct 15 '15-'16  
 4 1/2s '12 5,000. Sept 1915-'16  
**Cemetery Bonds.**  
 4 1/2s '07 \$4,000. \$2,000 yearly  
**Lake Front Bonds.**  
 4 1/2s '12 \$1,000. Apr 1 '15-'16  
**Street-Extension Bonds.**  
 4 1/2s '12 \$600. Feb 15 1915  
**Water-Front Impt. Bonds.**  
 4 1/2s '12 M-S \$1,000. Sept 15 '20-'24  
**GEN. BD. DT. Oct 1 '14. \$1,424,218**  
 Assessment debt. 524,309  
 Floating debt. 39,551  
**TOTAL DEBT Oct 1 '14. \$1,969,579**  
 Sinking fund. 171,718  
 Assess. val. '14 (abt. act.). 50,027,055  
 Total tax (per \$1,000) 1914. \$12.55  
 Population in 1910. 28,883  
 INTEREST payable at Chase Nat. Bank, N. Y., and at the Sinking Fund Trustees' office.

**LORAIN SCHOOL DISTRICT.**  
 4 1/2s '08 F-A \$18,000. F&A '20-'24  
 4s '01 F-A 55,000. F&A '17-'28  
 5s '04 F-A 75,000. c. F&A '17-'28  
 5s '05 F-A 2,000. F&A '1915  
 4s '06 F-A 16,500. F&A '15-'23  
 4s '07 F-A 17,500. F&A '25-'30  
 4 1/2s '09 F-A 18,500. F&A '23-'29  
 5s '95 F-A 13,000. F&A '14-'16  
 4s '05 F-A 9,000. F&A '14-'16  
 4 1/2s '11 F-A 95,000. F&A '25-'42  
 5s '14 F-A 60,000. F&A '16-'22  
 5s '14 F-A 65,000. Aug '22-'38  
 60,000. Feb '27-'38  
**BOND. DEBT May 1 '14 \$380,500**  
 Sinking fund. 10,743  
 Assess. val. '13 (2-3 act.). 45,797,790  
 School tax (per \$1,000) 1913. \$3.20  
 Population in 1914 (est.). 33,000  
 INTEREST is payable at Chase National Bank, New York City.

**LORAIN COUNTY.**  
 Elyria is the county seat.  
 Road bonds (4 1/2s '14. \$136,000  
 5s '14. 37,000  
**Bridge Bonds.**  
 4 1/2s '11 M-S \$15,000. M&S '15-'16  
 4 1/2s '11 M-S 48,000. M&S '15-'21  
**GEN. BD. DT. Oct 1 '14. \$63,000**  
 Road bonds (add'l). 173,000  
 Sinking fund. 19,937  
 Assess. val. '13 (abt. act.). 121,554,030  
 Valuation 1914 (est.). 131,000,000  
 State & Co. tax (per \$1,000) 1914. \$2.07  
 Population in 1910. 76,037  
 INT. at County Treas. office.

**LORAIN COUNTY ROAD DISTRICT NO. 1.**  
 5s '08 M-S \$50,000. Mch 1 '15-'19  
 4 1/2s '08 M-S 15,000. Mch 1 '15-'17  
 4 1/2s '09 M-S 95,000. Mch 1 '15-'25  
 4 1/2s '10 M-S 20,000. Mch 1 '20-'21  
 4 1/2s '10 M-S 100,000. Mar 1 '15-'24  
 4 1/2s '11 M-S 20,000. Mch 1 '22-'23  
 4 1/2s '12 M-S 100,000. Sept 1 '24-'28  
 4 1/2s '12 M-S 75,000. Sept 1 '28-'30  
 5s '13 M-S 180,000. Sept 1 '18-'26  
 5s '14 M-S 150,000. Sept 1 '20-'25  
**BOND. DEBT Oct 1 '14. \$810,000**  
 Assessed valuation 1913. 33,028,005  
 Road Dist. tax (per \$1,000) 13. \$1.30  
 Population in 1914 (est.). 25,000  
 INT. at County Treasurer's office.

**LOUDONVILLE.**  
 This village is in Ashland County.  
**Water and Light Bonds.**  
 5s '13 M-S \$11,500. M&S 1 '14-'25  
**Water-Works Bonds.**  
 5s 20,000. Aug 15 1926  
**Town-Hall Bonds.**  
 5s 24,000. Sept 1 1937  
 5s 8,400. Sept 1 1917  
**Assessment Bonds.**  
 4 1/2s 36,800. \$10,200  
 TOT. BD. DT. May 1 '14. \$75,694  
 Assessed valuation 1913. 2,138,190  
 Tax rate (per \$1,000) 1913. \$15.00  
 Population in 1910. 1,804

**LUCAS COUNTY.**  
 County seat is Toledo.  
**Flood-Repair Bonds.**  
 5s '13 J-J \$48,790. July 18 '15-'23  
**Children's Home Impt.**  
 4 1/2s '09 J-J \$3,000. July 29 '15-'16  
 5s '13 M-S 12,500. Sept 9 '15-'27  
 5s '14 A-O 10,000. Apr 14 '16-'20  
 5,000. Apr 14 '21-'25  
**Armory Bonds.**  
 4 1/2s '91 A-O \$60,000. Apr 20 1941  
 4 1/2s '92 M-N 13,000. May 1 1942  
**Bridge Bonds.**  
 4 1/2s '04 M-N \$24,664. May 2 '15-'24  
 4 1/2s '04 A-O 37,500. Oct 12 '15-'24  
 4 1/2s '05 F-A 44,000. Aug 15 '15-'25  
 4 1/2s '08 M-S 55,000. Sept 14 '15-'28  
 4s '06 M-S 39,000. Sept 25 '15-'26  
 4 1/2s '09 J-J \$1,000. July 16 '15-'21  
 4 1/2s '10 F-A 19,000. Aug 22 '15-'21  
 5s '14 F-A 90,697.67. Aug 16 1915  
**Hospital Bonds.**  
 4 1/2s '10 M-S \$24,000. Sept 22 '15-'20  
**Main Sanitary Sewer Bonds.**  
 5s '13 M-N \$7,000. May 1 '15-'18  
 5s '14 J-J 7,893.32. July 14 1915  
 72,000. July 14 '16-'24  
**Court-House (opt. after 1924).**  
 4s '94 M-S \$550,000. & r. Mar 1 1944  
**BOND. DEBT Sept 1 '14**  
 County debt. \$1,116,795  
 Stone road bonds. \$563,745  
 State & Co. road bonds. 59,621  
 Stone & gravel road bds. \$756,600  
 Certif. of indebt. 17,566  
 Road and bridge notes. 15,203  
 TOT. BD. DT. Sept 1 '14. \$2,529,530  
 Assessed valuation, real. 188,226,590  
 Assessed val., personal. 84,483,060  
 Total assessed val. 1913. 272,709,650  
 (Assessment at actual value)  
 County tax (per \$1,000) '14. \$3.007  
 Population in 1910. 192,728  
 \*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 1/2s '12 M-S \$29,000. M&S '15-'33  
 5s Dec 3,500. Sept 1 '15-'21  
 6s M-S 2,000. Oct 1 Mar 1 1914  
**TOTAL DEBT Sept 30 '14 \$34,500**  
 Assess. val. '14 (abt. act.). 2,050,000  
 School tax (per \$1,000) '14. \$6.42  
 Population in 1914 (est.). 1,500  
 INT. at Huntsville Banking Co.

**MADISON COUNTY.**  
 London is the county seat.  
**Emergency Bonds.**  
 5s '13 J-J \$25,000. M&S '14-'30  
**Bridge Bonds.**  
 5s '13 M-S \$35,000. M&S '14-'37  
 5s '14 30,000  
 County debt May 1914. \$112,500  
 Spec'l assess. dt. (add'l). 120,210  
 Assessed valuation 1913. 41,418,650  
 Tax rate (per \$1,000) 1913. \$2.589  
 Population in 1910. 19,902  
 INT. at office of County Treas.

**MADISON COUNTY.**  
 County seat is Youngstown.  
**Flood-Damage Bonds.**  
 5s M-S \$29,000. M&S '15-'43  
**Bridge Bonds.**  
 4 1/2s M-S \$219,000. Sept 1 '15-'21  
 5s '13 M-S 17,000. Sept 1 '15-'31  
**Hospital Bonds.**  
 4 1/2s '14 M-N \$40,000. Sept 1 '15-'34  
**Road Bonds.**  
 4 1/2s '14 M-S \$22,000. Sept 1 '15-'24  
 5s '14 M-S 10,000. Sept 1 '15-'24  
**Children's Home.**  
 4 1/2s M-S \$3,000. Sept 15 '15-'16  
**Infirmary Bonds.**  
 5s M-S \$10,000. Sept 1 '15-'16  
 4 1/2s M-S 9,000. Sept 1 '15-'17  
**Court-House and Jail Bonds.**  
 4 1/2s M-S \$1,020,000. M-S '15-'37  
 4s M-S 484,000. M-S '15-'35  
**TOT. BD. DT. Oct 3 '14. \$1,853,000**  
 Assessed valuation 1914. 230,000,000  
 (Assessment about 85% actual value)  
 State & Co. tax (per \$1,000) '14. \$2.90  
 Population in 1910. 116,151  
 INT. at County Treas. office.

**MAHONING COUNTY.**  
 County seat is Youngstown.  
**Flood-Damage Bonds.**  
 5s M-S \$29,000. M&S '15-'43  
**Bridge Bonds.**  
 4 1/2s M-S \$219,000. Sept 1 '15-'21  
 5s '13 M-S 17,000. Sept 1 '15-'31  
**Hospital Bonds.**  
 4 1/2s '14 M-N \$40,000. Sept 1 '15-'34  
**Road Bonds.**  
 4 1/2s '14 M-S \$22,000. Sept 1 '15-'24  
 5s '14 M-S 10,000. Sept 1 '15-'24  
**Children's Home.**  
 4 1/2s M-S \$3,000. Sept 15 '15-'16  
**Infirmary Bonds.**  
 5s M-S \$10,000. Sept 1 '15-'16  
 4 1/2s M-S 9,000. Sept 1 '15-'17  
**Court-House and Jail Bonds.**  
 4 1/2s M-S \$1,020,000. M-S '15-'37  
 4s M-S 484,000. M-S '15-'35  
**TOT. BD. DT. Oct 3 '14. \$1,853,000**  
 Assessed valuation 1914. 230,000,000  
 (Assessment about 85% actual value)  
 State & Co. tax (per \$1,000) '14. \$2.90  
 Population in 1910. 116,151  
 INT. at County Treas. office.

**MAHONING COUNTY ROAD DIST. NO. 1.**  
 4s '06 F-A \$20,000. F&A '15-'16  
 5s '08 F-A 40,000. F&A '15-'22  
 5s '07 A-O 50,000. A&O '15-'19  
 5s '08 F-A 48,000. F&A '15-'22  
 5s '09 F-A 80,000. F&A '15-'24  
 4 1/2s '09 F-A 168,800. F&A '15-'31  
 4 1/2s '11 F-A 109,600. F&A '15-'36  
 5s '13 F-A 14,000. F&A '15-'38  
 5s '14 F-A 100,000. F&A '15-'34  
 5s '14 F-A 20,000. Feb 15 '15-'34  
 40,000. Aug 15 '15-'34  
**BOND. DEBT Oct 1914. \$951,000**  
 Assessed valuation 1914. 156,987,940  
 Tax rate (per \$1,000) 1914. \$13.00  
 Population in 1910. 86,788  
 INT. at County Treas. office.

**MANSFIELD.**  
 This city is in Richland Co., Inc.  
 Feb. 24 1828. Pop. 1910, 20,768.  
**Floating Debt Bonds.**  
 4s M-S \$22,000. Sept 1 '15-'25

**Debt Extension Bonds.**  
 4 1/2s M-S \$28,000. M&S '15-'28  
**Street Bonds (City's portion).**  
 4s '07 M-S \$12,269. Sept 1 '15-'27  
 4s '08 M-S 19,600. Sept 1 '15-'28  
 4 1/2s '08 M-S 13,000. Sept 1 '15-'27  
 M-S 30,000. Sept 1 '15-'29  
 5s M-S 100. Sept 1 1915  
 5s M-S 900. Sept 1 '15-'16  
 5s M-S 29,444. Sept 1 '15-'31  
 5s M-S 2,800. Sept 1 '15-'21  
 5s M-S 1,350. Sept 1 '15-'16  
 5s '13 M-S 30,150. Sept 1 '15-'33  
 5s '13 M-S 7,680. Sept 1 '15-'18  
 5s '13 M-S 8,550. Sept 1 '15-'23

**Hedges Springs.**  
 4s M-S \$12,000. Sept 1 1923  
**Park Bonds.**  
 4s '07 M-S \$600. Sept 1 '15-'17  
**Arch Construction & Viaduct.**  
 4s M-S 10,000. Sept 1 '15-'24  
**Fire Station Bonds.**  
 4s M-S \$2,500. Sept 1 '15-'19  
 5s M-S 1,100. Sept 1 '15-'16

**Sewer Bonds.**  
 5s M-S \$300. Sept 1 1915  
 5s '12 M-S 12,000. Sept 1 1916  
 5s M-S 350. Sept 1 '15-'16  
 5s '13 M-S 2,320. Sept 1 '15-'18  
 5s '13 M-S 3,040. Sept 1 '15-'18  
 5s '13 M-S 1,680. Sept 1 '15-'18

**Bridge Bonds.**  
 4s M-S \$1,800. Sept 1 '15-'20  
**Sanitary Bonds.**  
 F-A \$35,000. Aug 1921  
**Assessment Bonds (Jan 1 1912).**  
 4s & 5s \$171,150. 1912-1917  
**Water-Works Bonds.**  
 5s A-O \$4,000. Oct 23 1915  
 4s M-S 5,000. Sept 1 '15-'19  
 4s M-S 2,000. Sept 1 '15-'16  
 5s M-S 4,000. Sept 1 '15-'16

**Sidewalk Bonds.**  
 5s M-S \$250. Sept 1 '15-'16  
 5s M-S 700. Sept 1 '15-'16  
 5s M-S 100. Sept 1 1915  
**GEN. DEBT Oct 1913. \$173,750**  
 Assessment debt. 360,900  
 Sinking fund. 35,041  
 Total valuation 1913. 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 1/2s '03 F-A \$3,000. Aug 27 1915  
 4 1/2s '04 M-S 16,000. M&S '19-'23  
 4 1/2s '04 M-N 15,000. Nov 1 '15-'19  
 4 1/2s '04 F-A 15,000. Aug '15-'19  
 4 1/2s '06 F-A 18,000. M&S '16-'24  
 4 1/2s '08 M-S 35,000. M&S '15-'20-'28  
 4 1/2s '11 M-S 96,000. M&S '15-'28  
 4s '12 M-S 25,000. Sept 10 '15-'39



**MARION—(Concluded)**  
**Smallpox-Epidemic Bonds.**  
 5s '13 M-S \$2,500...M&S '15-17  
**Crosswalk Bonds.**  
 4s '09 M-S \$1,000...1916-1917  
**Refunding Bonds.**  
 4s '09 M-S \$2,000...M&S '15-16  
 4 1/2s '12 M-S { 14,000...M&S '18-24  
                   { 591...Mar 1 1925  
 5s '13 { 5,000...-----  
 5s '13 M-S { 13,807...M-S '15-19  
 5s '13 M-S { 66,414...M-S '14-'24  
**Sewer Bonds.**  
 5s '01 M-S \$27,000...M-S '15-23  
 4 1/2s '08 M-S 2,000...M&S '15-18  
 5s '13 M-S 1,500...Sept 1 '15-17  
 5s '14 M-S { 2,500...Mar 1 1915-19  
                   { 709...Mar 1 1920  
**Street & Sewer Bonds.**  
 5s '14 M-S \$10,000...M-S '16-25  
**Lift-Bridge Bonds.**  
 4 1/2s '11 A-O \$2,000...Oct 1 '15-16  
**City-Hall Bonds.**  
 4 1/2s '11 M-S \$800...Sept 1 1915  
**Funding Bonds.**  
 4s M-S \$22,000...M&S '15-25  
 4 1/2s '12 M-S 1,500...Mar 1 '15-17  
 4 1/2s '12 M-S 17,800...M&S '15-23  
 5s '13 M-S \$4,937...M&S '14-'22  
                   { 500...Mar 1 1915  
 5s '14 M-S { 4,000...Mar 1 '16-19  
                   { 5,000...Sept 1 '15-19  
**GEN. BD. DT. Dec 1913 \$316,847**  
**Special assessment debt.** 428,834  
**Total valuation 1914.** 25,270,860  
**Tax rate (per \$1,000) 1914.** \$14.02  
**Population in 1910.** 18,322  
**INT. payable at City Treas. office.**

**MARION SCHOOL DISTRICT.**  
 4 1/2s J-J \$15,000...J&J '15-'22  
 5s M-S 7,200...1915-1916  
 4 1/2s J-D 6,000...1915-1920  
 4 1/2s '05 J-D 4,000...J&D '15-'16  
 4 1/2s '05 J-D 16,000...J&D '17-'20  
 4 1/2s '06 J-J 30,000...J&J '17-'26  
 4 1/2s '11 M-S 1,500...1914-1920  
 4 1/2s '11 A-O 12,500...Apr 1 1923  
 4 1/2s '12 A-O 12,500...Apr 1 1923  
 4 1/2s '12 A-O 8,000...A&S '16-'23  
 5s '13 M-S 40,000...M&S '16-'35  
 5s '14 M-S 85,000...Sept 1 '21-40  
**BOND. DEBT Oct 1 '14.** \$281,500  
**Assessed valuation 1913.** 23,714,380  
**School tax (per \$1,000) 1913.** \$3.92  
**Population in 1914 (est.)** 25,000  
**INT. payable by the District Treas'r**

**MARION COUNTY.**  
 Marion is the county seat.  
**State aid road bonds (5)** \$30,000  
**Emergency Flood Bonds.**  
 5 1/2s M-S \$105,500...Last bds 1919  
**Refunding Bonds.**  
 5s M-S \$9,500...1915-1916  
**BOND. DEBT Oct 1 '14.** \$348,500  
**Assessment debt (add'l)** 166,956  
**Certs. of indebt. 6s due '15** 40,000  
**Total assessed val. 1914.** 62,560,400  
**(Assessment about 85% actual val.)**  
**Cert. of indebt. 6s due '15.** \$40,000  
**State & Co. tax (per \$1,000) '14.** \$4.13  
**Population in 1910.** 33,971  
**INT. at office of County Treas.**

**MARYSVILLE.**  
 This city is in Union County.  
**Mill Creek Purification Bonds.**  
 5s '13 M-S \$120,000...May 20 '28-53  
 (\$20,000 every 5 years)  
**GEN. BD. DT. Nov 9 '14.** \$211,150  
**Assessment debt.** 176,100  
**Assessed valuation 1914.** 4,170,060  
**Tax rate (per \$1,000) 1914.** \$18.30  
**Population in 1910.** 3,575  
**MARYSVILLE SCHOOL DIST.**  
 5s '13 M-S \$76,000...M&S '15-'33  
**BOND. DEBT Oct 1 '14.** \$76,000  
**Floating debt.** 9,600  
**Assessed valuation 1913.** 4,430,000  
**(Assessment about full value.)**  
**Tax rate (per \$1,000) 1913.** \$6.50  
**Population in 1913 (est.)** 5,000  
**INT. at District Depository.**

**MASSILLON.**  
 This city is in Stark County. Incorporated as a village in 1853.  
**Public Impt. Bonds.**  
 4 1/2s '12 \$10,000...1915-1919  
**City Hall Bonds.**  
 4 1/2s '06 A-O \$2,000...A&O '15-'16  
 4 1/2s '09 M-S 6,000...M&S '15-'20  
 4 1/2s '08 A-O 30,000...Oct 1 '15-'22  
 4 1/2s '08 July 2,500...1915-1919  
 4 1/2s '11 800...1915  
**Fire & Police Patrol Bonds.**  
 5s '13 M-S \$7,000...A-O '17-'21  
**Street Bonds (City's share)**  
 4 1/2s '09 Aug { 7,000...1915-1921  
                   { 450...1922  
 4 1/2s '09 July 6,300...1915-1923  
 4 1/2s '07 Jne 1,000...1915  
 4 1/2s '11 M-N 3,150...May 1 '15-'17  
 4 1/2s '12 J-D 6,250...Oct 1 '15-'20  
 5s '13 A-O 8,975...1915-1923  
 4 1/2s '13 405...1915  
**Fire Engine House Bonds.**  
 4 1/2s '06 May \$4,000...May 15-'18  
 4 1/2s '12 M-N 4,000...May 1 '15-'18  
**Sewer (City's Share).**  
 4 1/2s J-D \$4,500...1915-1919  
 4 1/2s '12 465...1915  
 4 1/2s '13 A-O 9,800...1915-1924  
**Viaduct Bonds.**  
 5s '14 M-S \$20,000...A&O '17-'22  
**Miscellaneous.**  
 4 1/2s '11 \$2,000...1915-1916  
**Paving & Sewer (City's share).**  
 4 1/2s '10 Aug \$2,000...1915-1916  
**Flood-Repair Bonds.**  
 4 1/2s '13 A-O \$15,000...1915-1922  
**GEN. BD. DT. Oct 1 '14.** \$178,131  
**Assessment debt (add'l)** 33,886  
**Sinking fund.** 36,048  
**Total assessed val. 1914.** 18,991,958  
**(Assessment about actual value.)**  
**Total tax (per \$1,000) 1914.** \$12.70  
**Population in 1910.** 13,879  
**INT. at State Bank in Massillon.**

**MASSILLON SCHOOL DIST.**  
 4s '01 M-S \$34,000...M&S '15-'22  
 4s '05 M-S 16,000...M&S '15-'22  
 4s '11 J-D 11,000...M&S '15-'25  
 4s '12 M-S 94,000...\$1,500 due each 6 mos. beginning Mch 1 1913.  
 4s '09 A-O \$5,000...A&O '15-'19  
 4s '10 M-S 16,000...M&S '15-'30  
 4s '10 M-S 7,000...M&S '15-'21  
 4s '12 M-S 34,000...M&S '15-'31  
 5s '13 M-S 36,000...M&S '15-'50  
 5s '14 M-S 9,000...Mar 1 '16-'32  
                   { 8,500...Sept 1 '16-'32  
**BOND. DEBT May 8 '14.** \$259,000  
**Assessed valuation 1913.** 18,640,270  
**School tax (per \$1,000) 1913.** \$4.40  
**INT. payable part at Nat. Bank of Commerce, N. Y.; part at office of Treasurer.**

**MAUMEE**  
 This village is in Lucas County.  
 4 1/2s '07 A-O \$60,000...1937  
 5s --- 11,000...1937  
 6s --- 6,000...opt. after 1907  
**Street Bonds.**  
 5s '11 F-A \$7,000...Feb 1 '15-'21  
 4 1/2s '12 M-S 37,620...Mch 1 '15-'23  
**GEN. BD. DT. May 1913.** \$77,000  
**Assessed valuation 1913.** 1,174,600  
**Tax rate (per \$1,000) 1910.** \$28.00  
**Population in 1911.** 2,347  
**INTEREST is payable at the Citizens' National Bank in New York.**

**MEDINA.**  
 This village is in Medina County.  
**General Street Bonds.**  
 5s '12 Sept \$2,000...Sep 15 '15-'18  
 5s '02 --- 7,000...Feb 15 '15-'28  
 5s '04 --- 4,000...Aug 15 '15-'18  
 5s '04 --- 1,500...Feb 15 '15-'17  
 5s '04 --- 4,000...Feb 15 '15-'22  
 5s '13 --- 2,000...Jan 1 '15-'18  
**Library Bonds.**  
 4s '05 --- \$5,000...Feb 28 '15-'30  
**Water Bonds.**  
 4s '07 M-S \$23,000...Sept '21-'34  
 5s '07 --- 5,850...Mar 1 '15-'18  
**Fire Engine Repair Bonds.**  
 6s '14 --- \$282...Feb 1 '15-'16  
**Water Bonds.**  
 5s '97 --- \$2,500...Aug 15 '15-'17  
 4s '07 M-S 32,000...Sept 1 '16-'31  
 5s '08 M-S 5,000...Mar 15 '15-'24  
 5s '09 M-S 1,500...Mar 15 '15-'17  
 5s '12 J-D 3,000...June 1 '15-'20  
**GEN. BD. DT. Oct 3 '14.** \$98,350  
**Cert. of indebtedness.** 500  
**Assessment debt (add'l)** 14,627  
**Sinking fund.** 5,577  
**Assessed valuation 1914.** 3,726,550  
**Total tax (per \$1,000) 1914.** \$15.00  
**Population in 1910.** 2,734  
**INT. payable at Village Treasury.**

**MEDINA SCHOOL DIST.**  
 4 1/2s M-S \$30,000...1915-1931  
**TOT. BD. DT. Oct '14.** \$31,000  
**Assessed valuation 1914.** 4,158,805  
**School tax (per \$1,000) 1914.** \$5.45  
**Population in 1914 (est.)** 2,910  
**INTEREST at Dist. Clerk's office.**

**MERCER COUNTY.**  
 County seat is Cella.  
**Bridge Bonds.**  
 5s '04 F-A \$21,000...F&A '15-'24  
 4 1/2s '12 A-O 13,500...Oct 1 '15-'23  
 5s '14 J-J 30,000...Jan 15 '18-'27  
**TOTAL DEBT Oct 30 '14**  
 (including \$66,000 general bonds and \$418,100 assess. bonds) \$532,000  
**Total assessed val. 1914.** 42,000,000  
**State & Co. tax (per \$1,000) '14.** \$2.90  
**Population in 1910.** 27,536  
**INT. payable at County Treasury.**

**MIAMI COUNTY.**  
 County seat is Troy.  
**Funding Flood Bonds.**  
 5s '13 M-S \$16,000...Sept 1 '15-'22  
**Flood Emergency Bonds.**  
 5s '13 M-S \$401,000...Sept 1 '15-'28  
**Experimental Farm Bonds.**  
 5s '11 J-J \$11,000...J&J '15-'16  
**Bridge Bonds.**  
 5s --- \$72,000  
**Road Bonds.** \$36,500  
**BOND. DEBT Oct 1 '14.** \$536,000  
**Sinking fund.** 26,281  
**Total assessed val. 1914.** 72,200,000  
**(Real estate assess. 90% act. val.)**  
**County tax (per \$1,000) 1914.** \$3.38  
**Population in 1910.** 45,047  
**INTEREST at Treasurer's office.**

**MIAMISBURG.**  
 This village is located in Montgomery Co. Incorporated Feb. 11 1832.  
**Flood Emergency Bonds.**  
 5s '13 J-D \$10,000...June 2 '19-'28  
**City Building Bonds.**  
 4s J-D \$10,000...1925-1929  
**Water Bonds.**  
 4 1/2s '04 M-S \$80,000...Mch 1 1934  
 (Subject to call Mch 1 1924)  
 4s M-N \$1,000...May 1 1915  
**Sewer Construction Bonds.**  
 4s '07 M-N \$2,000...May 15 '15-'16  
 4s J-J 15,000...July 15 '15-'23  
 5s '14 F-A { 3,000...Aug 1 1924  
                   { 1,500...Aug 1 '25-'26  
**General Street Bonds.**  
 4s M-N \$6,600...Nov 2 '15-'18  
**Electric Light (opt. aft. 1925).**  
 5s '05 F-A \$19,000...Feb 1 1930  
**GEN. BD. DT. Jan 1 '14.** \$148,500  
**Assessment debt (add'l)** 12,630  
**Sinking fund.** 33,985  
**Assessed valuation 1913.** 4,510,450  
**Total tax (per \$1,000) 1913.** \$12.90  
**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; on flood emergency and city building bonds at First Nat. Bank, Miamisb'g**

**MIAMISBURG SCHOOL DIST.**  
 4s '05 M-N \$42,500...Nov 11 '15-'31  
**BOND. DEBT Oct 2 '14.** \$45,000  
**Assessed valuation 1914.** 4,826,000  
**School tax (per \$1,000) 1914.** \$3.70  
**INT. at First Nat. Bank, Miam'rg.**

**MIDDLETOWN.**  
 This city is in Butler County. Incorporated in 1804. Commission government adopted Aug. 8 1913.  
**Fire Department Bonds.**  
 4 1/2s '12 Oct \$1,500...Oct 1 '15-'17  
 5s '13 A-O 10,000...1923  
 5s '14 J-J 14,000...July 1 '15-'28  
**Flood Emergency Bonds.**  
 4 1/2s '13 Apr \$25,000...Apr 1 1923  
 5s '13 J-J 21,000...July 1 '23-'27  
**Water Bonds.**  
 4s '99 J-J \$24,000...1923  
 5s '81 M-N 15,000...Nov 25 1916  
 4s '03 A-O 22,000...Oct 1 '15-'25  
 4 1/2s '10 J-D 32,000...June 1 '15-'46  
 4 1/2s '12 J-J 9,000...July 1 '15-'32  
**Street Paving (City's Portion)**  
 4 1/2s '08 F-A \$5,847.84...Apr 15 '18  
 4 1/2s '08 F-A 4,800...Aug 15 '15-'18  
 4 1/2s '08 J-D 481.48...Dec 1 '15-'18  
 4 1/2s '09 F-A 13,620...Aug 1 '15-'20  
 4 1/2s '08 A-O 713.56...1915-1918  
 4s '04 A-O 500...1915  
 4s '07 M-N 3,993...1915-1917  
 4 1/2s '11 J-D 23,000...1915-1942  
 4 1/2s '11 F-A 8,000...Aug 1 '15-'22  
 4 1/2s '12 M-N 8,000...May 1 '15-'18  
 4 1/2s '12 J-D 22,894.60...Dec 1 '14-'22  
 5s '13 --- 40,000...Apr 1 '15-'54  
 5s '13 F-A 9,900...Aug 1 '15-'23  
 5s '14 J-J 30,000...July 1 '15-'44  
**Sewer Bonds.**  
 5s '96 F-A \$18,000...Aug 1 1921  
 4s '95 J-D 19,000...June 1 1922  
 4s '09 M-S 27,000...1915-1941  
 4s '10 A-O 94,000...Apr 1 '15-'61  
 4 1/2s '11 F-A 13,000...Aug 15 '15-'27  
 4 1/2s '12 F-A 14,000...Aug 1 '15-'28  
 4 1/2s '12 Dec 14,000...Dec 1 '15-'28  
 5s '14 J-D 15,000...June 1 '15-'29  
**Park Bonds.**  
 3 1/2s '99 J-D \$25,000...Dec 1 1930  
 4s '00 F-A 75,000...Feb 1 1930  
 (Subject to call after Feb 1 1920)  
**GEN. BD. DT. Apr 1914.** \$832,863  
**Water bonds (incl.)** 103,500  
**Assessment debt (add'l)** 223,905  
**Sinking fund.** 18,278  
**Assess. val. '13 (abt. act.)** 21,288,210  
**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.**  
 4s '03 A-O \$16,000...Oct 1 '15-'30  
 4s '05 J-D 5,000...June 1 '22-'23  
 3.65s '06 A-O 19,000...Apr 16 '17-'21  
 4s '08 J-J 15,000...July 24 '42-'44  
 3.45s '06 M-S 68,000...Sept 1 '23-'41  
 4s '10 J-J 1,000...Jan 21 '23-'33  
 4 1/2s '10 F-A 125,000...Aug 1 '15-'50  
 4 1/2s '12 J-D 18,000...Dec 1 '15-'32  
 5s '13 F-A 65,000...Aug 1 '20-'25 & '30  
**BOND. DEBT Oct 1 '14.** \$347,000  
**Assess. val. '14 (abt. act.)** 28,600,000  
**School tax (per \$1,000) 1914.** \$3.65  
**Population in 1914 (est.)** 16,500  
**INT. at Nat. Park Bank, N. Y.**

**MILFORD SCHOOL DISTRICT.**  
 This district is in Clermont and Hamilton counties.  
 4 1/2s '11 M-N \$44,000...1915-1952  
**BOND. DEBT Nov 1912.** \$50,000  
**Assessed valuation 1911.** 1,300,000  
**School tax (per \$1,000) 1911.** \$4.10  
**MINGO JUNCTION.**  
 This village is in Jefferson County. Inc. in 1833. Pop'n 1910, 4,049.  
**Sewer Construction Bonds.**  
 5s '09 Dec \$50,000...Dec 16 '17-'32  
**Funding Bonds.**  
 4.90s '08 J-J \$13,500...Jan 20 1928  
**BOND. DEBT Oct 1 '14.** \$63,500  
**Floating debt.** 2,000  
**Sinking fund.** 22,668  
**Assessed valuation 1913.** 5,726,240  
**Total tax (per \$1,000) 1914.** \$13.40  
**INT. at First Nat. Bk., Mingo Jct.**

**MONTGOMERY COUNTY.**  
 County seat is Dayton.  
**Infirmary-Building Bonds.**  
 4 1/2s '08 J-D \$65,000...June 15 '15-'27  
**State and County Road Bonds.**  
 5s '14 M-S \$92,100...Sept 1 '15-'24  
**Fair-Ground Bonds.**  
 4s '05 M-S \$11,000...Mar 1 '15-'25  
**Children's Home Bonds.**  
 5s '13 M-S \$4,000...Sept 8 '15-'16  
 5s '13 J-J 10,000...Jan 5 '16-'20  
**Flood Emergency Bonds.**  
 5s '13 J-D \$300,000...Jne 1 '23-'42  
**Bridge Bonds.**  
 4s '07 M-N \$20,000...Nov 1 '15-'18  
 4 1/2s '08 J-D 6,000...Dec 1 '15-'19  
 4s '09 A-O 10,000...Apr 1 '15-'19  
 4 1/2s '11 A-O 4,000...Apr 1 '15-'16  
 4 1/2s J-D 18,000...June 1 1919  
 4 1/2s J-D 8,000...July 1 1918  
 4 1/2s '11 A-O 9,000...July 15 '15-'16  
 4 1/2s '12 --- 10,000...May 1 '15-'19  
 5s '13 M-S 1,000...May 1 1920  
 5s '13 M-S 14,000...Nov 1 '15-'21  
 5s '14 M-N 15,000...May 1 '15-'22  
 5 1/2s '14 M-N 14,000...Nov 5 '15-'21  
                   { 1,000...Nov 5 1922  
**Memorial-Building Bonds.**  
 4 1/2s '07 A-O \$145,460...Oct 1 '15-'24  
 4 1/2s '10 F-A 15,000...Aug 1 '15-'20  
**CO. BD. DT. Oct 1 '14.** \$850,800  
**Assess. val. '14 (60% act.)** 226,234,310  
**State & Co. tax (per \$1,000) '13** \$14.40  
**Population in 1910.** 163,763  
**INT. payable at Co. Treas. office.**

**MONTGOMERY TOWNSHIP.**  
 This township is in Ashland Co.  
**Pike Road Bonds.**  
 4s --- \$47,000...Oct 1 1927  
 5 1/2s --- 22,000...Oct 15 1923  
 4 1/2s --- 19,000...Aug 1 1924  
 4 1/2s --- 10,000...Oct 1 1924

**TOT. BD. DT. Sept 1 '12.** \$98,000  
**Assessed valuation 1912.** 2,634,210  
**Tax rate (per \$1,000) 1912.** \$7.60  
**Population in 1910.** 7,929  
**MORROW COUNTY.**  
 County seat is Mt. Gilead.  
**TOT. BD. DT. Sept 1 '13.** \$334,966  
**Assessed valuation 1912.** 25,225,320  
**Actual valuation (est.)** 30,000,000  
**State & Co. tax (per \$1,000) '13.** \$4.47  
**Population in 1910.** 16,815  
**INTEREST at Treasurer's office.**

**MORROW SCHOOL DISTRICT.**  
 This district is in Warren County.  
 4s '12 J-D \$40,000...1915-1941  
**TOTAL DEBT May 6 '14.** \$42,500  
**INTEREST at Clerk's office.**

**MOUNT VERNON.**  
 This city is in Knox County. Incorporated Feb. 26 1845.  
**Fire Equip. Bonds.**  
 5s '14 J-D \$8,000...Dec 1 '15-'22  
**Water Bonds.**  
 4s '06 J-D \$19,500...June 30 1926  
**Street & Sewer (City's Portion).**  
 5s F-A \$3,600...Aug 1 1917  
 5s Apr 2,500...Apr 1 1917  
 5s M-N 7,650...Nov 1 1917  
 4 1/2s F-A 1,000...Aug 1 1915  
 5s M-N 1,200...May 1 1917  
 4 1/2s '12 J-J 20,000...J-J '15-'34  
 5s '14 J-D {18,000...J-D '15-'23  
                   { 200...June 1 1924  
**Assessment 4s, 5s & 6s.** \$87,965  
**Water works bonds.** 19,500  
**GEN. BOND. DEBT.** 20,950  
**Floating debt.** 6,800  
**TOTAL DEBT Oct 1 '13.** 135,215  
**Sinking funds.** 39,683  
**Assessed valuation 1912.** 10,407,970  
**(Assessment about actual value.)**  
**Tax rate (per \$1,000) 1912.** \$12.00  
**Population in 1910.** 9,087  
**INTEREST payable at office of Sinking Fund Trustees, Mt. Vernon.**

**MOUNT VERNON SCHOOL DIST.**  
 4s '07 M-S \$24,000...Mar 1 '15-'22  
 4s '10 J-D 26,000...Dec 1 1930  
 (Subject to call Dec 1 1915)  
**BOND. DEBT Apr 1 1913.** \$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.**

**MUSKINGUM COUNTY.**  
 County seat is Zanesville.  
**Emergency Flood Bonds.**  
 4 1/2s --- \$100,000...Apr 1 1923  
 5s --- 100,000...May 1 '15-'24  
 5s --- 75,000...July 1 '15-'23  
 5s '13 M-S 200,000...May 1 '15-'24  
**Highway Bldg. Bonds.**  
 5s --- \$45,500...July 1 '15-'18  
 5s --- 100,000...Oct 1 '15-'23  
**Children's Home Bonds.**  
 4s '09 J-J \$30,000...May 1 1924  
 4s '11 J-D 15,000...Dec 1 1926  
**Bridge Bonds.**  
 4s M-N \$120,000...May 1 '15-'20  
 5s A-O 46,000...Apr 1 '15-'17  
 4s '10 J-J 225,000...July 1 '19-'31  
**Funding Bonds.**  
 4 1/2s '04 J-D \$75,500...Dec 1 '21-'24  
 5s M-S 25,000...Mar 1 1919  
**BOND. DEBT Feb 1914.** \$1,184,000  
**Assessed valuation 1913.** 63,228,560  
**(Assessment about actual value.)**  
**State & Co. tax (per \$1,000) '13.** \$5.20  
**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 Co. Inc. June 7 1853. Population 1910, 4,007.  
**Armory Site Bonds.**  
 4 1/2s '12 May \$3,000...1915-1919  
**Refunding Bonds.**  
 4 1/2s '06 M-S \$12,000...June 15 1931  
 4 1/2s M-S 25,000...1924  
 4 1/2s M-S 20,000...1929  
 4 1/2s M-S 15,000...1919  
 4s M-S 7,000...1915  
 4 1/2s '09 M-N 10,000...M-N '15-'19  
**Library Bonds.**  
 4 1/2s '11 M-N \$1,500...May 1 '15-'17  
**GEN. BD. DT. Mar 1913.** \$119,700  
**Assessment debt.** 41,026  
**Assess. val. '12 (abt. act.)</**



**NEWARK—(Concluded)**  
**Fire Department Bonds.**  
 4s '06 J-J \$3,500.00 July 1 '15-17  
 GEN. DEBT Oct 5 '14 \$674,567  
 Assessment debt 4s & 6s 94,657  
 Assessed valuation 1913-27,940,055  
 Tax rate (per \$1,000) 1913-13.00  
 Population in 1910-25,404  
 INTEREST is payable by Sinking Fund Trustees, Newark, O.

**NEWARK SCHOOL DISTRICT.**  
 4s '03 J-D \$4,000.00 June 15 '14-17  
 4 1/2s '04 M-S 5,600.00 Mar 21 '14-19  
 4 1/2s '05 F-A 12,000.00 Feb 20 '15-20  
 4 1/2s '05 F-A 7,000.00 Aug 15 '15-21  
 4s '06 M-N 6,000.00 May 15 '15-20  
 4s '07 M-S 54,000.00 Mar 18 '14-31  
 4s '08 A-O 11,000.00 Apr 23 '15-25  
 4s '12 M-N 58,320.00 May 1 '15-27  
 5s '13 M-S 30,000.00 May 20 '14-32  
 5s '14 A-O 20,000.00 Apr 30 '15-34  
**BOND, DEBT** June 1 '14-238,000.00  
 Floating debt 5,000  
 Assess. val. '13 (90% act.) 28,106,885  
 School tax (per \$1,000) '13-'14 \$4.40  
 Population in 1914 (est.) 27,500  
 INT. at District Treasurer's office.

**NEW BOSTON SCHOOL DIST.**  
 This district is in Scioto County.  
 4 1/2s '13 J-J \$29,500.00 Jan 24 '23-52  
 5s '14 J-J 10,000.00 July 18 '23-32  
 5s '14 J-J 10,000.00  
**TOTAL DEBT** (7)  
 INT. at Portsmouth Banking Co.

**NEWBURG.** (See Cleveland.)  
**NEW PHILADELPHIA SCH. D.**  
 This district is in Tuscarawas Co.  
 5s '13 J-D \$128,000.00 J&D '14-25  
 4s '14 M-S 15,000.00 1920  
 4s '14 M-S 6,000.00 A-O '16-21  
 4s '14 M-S 14,000.00 A-O '22-28  
**TOTAL DEBT** Oct 27 '14 \$160,000.00  
 Assessed val. 1912 10,150,160  
 Tax rate (per \$1,000) 1912 \$4.20  
 INT. on 4s at Citizens' Nat. Bank, New Phila., on 5s and 6s in New Philadelphia.

**NEWTON TOWNSHIP.**  
 This township is in Trumbull Co.  
**Road Bonds.**  
 4 1/2s '12 M-S \$5,000.00 May 1 '15-32  
**BOND, DEBT** Oct 1 1914 \$45,000.00  
 Assessed valuation 1913 1,709,520  
 Tax rate (per \$1,000) 1913 \$5.50  
 Population in 1910 1,432  
 INT. at Twp. Treas. office.

**NILES.**  
 This city is in Trumbull County.  
**Street Bonds (City's Portion)**  
 5s '14 M-S \$1,000.00 May 20 '37-44  
 5s '14 J-J 10,000.00 June 20 '37-44  
 5s '14 J-J 5,000.00 July 1 41-42  
 5s '14 J-J 1,500.00 July 1 1943  
 5s '14 F-A 70,000.00 Aug 1 15-24  
**Water-Extension Bonds.**  
 5s '14 A-O \$10,000.00 Apr 1 '27-28  
**Park Bonds.**  
 5s '14 M-S \$16,500.00 May 1 '44-46  
**GEN. BD. DT. Mar 6 '14** \$185,550  
 Floating debt 59,429  
 Water-works debt (incl.) 130,105  
 Spec. assess. debt (add'l) 126,121  
 Sinking fund 11,418,090  
 Real value (estimated) 12,000,000  
 Tax rate (per \$1,000) 1913 \$13.40  
 Population in 1910 8,361

**NILES SCHOOL DISTRICT.**  
 This district is in Trumbull Co.  
 4 1/2s '11 M-S \$55,000.00 Mar 1 '16-43  
 4 1/2s M-S 34,000.00 Mar 1 '15-31  
 5s '13 J-J 96,000.00 July 17 '17-48  
 5s '14 F-A 99,000.00 Feb 2 '18-50  
**BOND, DEBT** Sept 30 '14 \$284,375  
 Assessed valuation 1914 13,847,000  
 School tax (per \$1,000) 1914 \$4.60  
 Population in 1914 (est.) 10,500  
 INT. payable at office of City Treas.

**NORWALK.**  
 This city is in Huron Co. Incorp. April 1881. Population 1910, 7,858.  
**Water Bonds.**  
 5s A-O \$45,375.00 1915-1925  
 5s M-S 14,500.00 1915-1928  
 5s M-S 4,180.00 1915-1922  
**General Sewer Bonds.**  
 4 1/2s '07 J-J \$6,000.00 Mch '15-20  
 4 1/2s '07 J-J 5,000.00 Sept '15-19  
**BOND, DEBT** July 1 '12 \$216,807  
 Assessed valuation 1912 9,516,010  
 (Assessment about actual value)  
 Tax rate (per \$1,000) 1912 \$12.60  
 INTEREST is payable at Norwalk.

**NORWALK SCHOOL DISTRICT.**  
 5s '12 J-D \$24,000.00 J-D 15-26  
 5s '14 A-O 8,000.00 Dec 1 '16-23  
**TOT. DEBT** Sept 30 '14 \$33,000  
 Assessed valuation 1913 10,405,830  
 School tax (per \$1,000) 1913 \$4.35

**NORWOOD.**  
 This city is in Hamilton Co., adjoining Cincinnati, Inc. as village July 18 1888; city May 4 1903.  
**Public Bath Natatorium Bonds.**  
 5s '13 A-O \$10,000.00 Apr 6 1933  
**Playground Extension Bonds.**  
 5s '13 J-J \$10,500.00 1933  
**Garbage Equip. Bonds.**  
 4 1/2s '13 A-O \$3,500.00 1933  
**Office Equipment Bonds.**  
 4 1/2s '12 J-D \$3,500.00 Dec 6 1932  
**Improv't (City's portion).**  
 4 1/2s '12 J-D \$130,000.00 Dec 23 1932  
 4 1/2s '07 M-S 15,000.00 Nov 15 1927  
 4s '10 J-J 41,000.00 Jan 15 1935  
 4 1/2s '10 M-N 14,000.00 Nov 15 1930  
 4 1/2s '11 J-J 15,672.87 July 7 1931  
 4 1/2s '12 F-A 4,500.00 Aug 26 1932  
 4 1/2s '13 J-J 20,000.00 July 2 1933  
 4 1/2s '13 J-J 6,000.00 June 6 1934  
 5s '14 15,645.00 May 30 1934  
**Fire Restoration Bonds.**  
 5s '14 \$2,500.00 May 16 1934  
**City-Hall Bonds.**  
 4s '12 J-D \$90,000.00 Dec 30 1932

**Auto Patrol & Ambulance Bds.**  
 4 1/2s '12 J-J \$5,000.00 July 19 1932  
**Electric Light Bonds.**  
 4s '01 M-N 20,000.00 Nov 15 1916  
 4s '02 M-N 20,000.00 May 15 1922  
 4s '03 A-O 10,000.00 Apr 15 1928  
 4 1/2s '04 May 6,000.00 May 20 1929  
 4s '10 A-O 18,000.00 Apr 15 1930  
**General Purpose Bonds.**  
 5s '95 M-S \$25,000.00 Sept 1 1915  
**Street Impt. (City's Portion).**  
 4s '08 J-D \$90,000.00 Dec 29 1923  
 4 1/2s '09 M-N 13,500.00 May 7 1934  
 5s '13 F-A 26,000.00 Feb 24 1933  
**Street Repair Bonds.**  
 4s '03 M-N \$3,000.00 May 1 1918  
 4s '00 A-O 20,000.00 Apr 16 1930  
 4s '06 M-N 8,000.00 July 1 1931  
 4 1/2s '08 J-J 11,000.00 July 6 1928  
 4 1/2s '08 A-O 6,000.00 Apr 15 1933  
 4s '09 M-N 6,000.00 May 29 1934  
 4 1/2s '11 M-N 18,000.00 May 8 1921  
 4 1/2s '11 M-N 1,500.00 May 8 1916  
 4 1/2s '12 J-J 20,000.00 July 19 1932  
 4 1/2s '12 J-J 5,000.00 July 7 1931

**Street Extension Bonds.**  
 4 1/2s '04 Aug \$15,000.00 Aug 1 1924  
 4s '05 July 12,000.00 July 15 1925  
 4 1/2s '06 J-J 6,000.00 July 1 1931  
 4 1/2s '11 A-O 2,500.00 Apr 7 1931  
 4 1/2s '11 J-J 6,500.00 July 17 1936  
 4 1/2s '11 F-A 2,500.00 Aug 29 1931  
 4 1/2s '11 F-A 5,500.00 Feb 14 1932  
 4 1/2s '12 M-N 3,000.00 Nov 25 1932  
 4 1/2s '10 M-N 1,500.00 May 21 1930  
 4 1/2s '13 M-S 6,500.00 1933

**Montgomery Pike Widening Bds.**  
 4s '00 A-O \$25,000.00 Apr 16 1930  
**Sherman Ave. Damage Bonds.**  
 5s '03 J-D \$1,331.75 Dec 15 '23  
**Sidewalk Bonds (City's Portion).**  
 5s '91 F-A \$7,000.00 Aug 15 '15-21  
 5s '92 A-O 18,000.00 Oct 1 '22-39  
 5 1/2s '94 J-J 7,000.00 Jan 1 '24-30  
 5s '95 J-J 5,000.00 July 1 1925  
 5s '97 M-N 2,000.00 Nov 15 1917  
 4s '99 F-A 5,000.00 Aug 15 1919  
 4s '00 A-O 15,000.00 Apr 16 1930  
 4s '00 M-N 10,000.00 May 2 1930  
 4s '02 M-S 3,500.00 Sept 15 1922  
 4s '03 F-A 2,500.00 Aug 15 1923  
**Sewer, Drain, & Ditch Bonds.**  
 4s '00 A-O \$25,000.00 Apr 16 1930  
 4 1/2s '04 J-J 3,900.00 Jan 15 1924  
 4 1/2s '05 J-J 3,100.00 July 1 1925  
 4 1/2s '05 M-N 1,100.00 Nov 25 1925  
**Sewer Bonds.**  
 4 1/2s '05 J-D \$25,000.00 June 1 1925  
 4 1/2s '06 J-J 20,000.00 July 1 1931  
 4 1/2s '07 A-O 29,000.00 Apr 8 1932  
 4 1/2s '07 J-D 17,000.00 June 14 1927  
 4 1/2s '09 F-A 4,600.00 Feb 14 1929  
 4 1/2s '10 A-O 1,500.00 Oct 24 1932  
 4 1/2s '12 J-J 22,000.00 July 1 1932  
 4 1/2s '13 J-D 3,000.00 June 18 1933  
 4 1/2s '13 J-J 1,500.00 July 1 1933  
 4 1/2s '13 F-A 1,500.00 Aug 14 1933  
 5s '14 F-A 12,000.00 Feb 9 1934  
 5s '14 M-S 4,000.00 Mar 1 1934

**Town-Hall Bonds.**  
 4s '06 M-N \$3,000.00 May 15 1931  
**Debt Extension Bonds.**  
 4s '00 Apr \$22,820.62c Apr 16 1920  
 4s '01 Apr 22,388.32c Apr 15 1926  
 4s '01 Oct 17,818.24c Oct 1 1926  
 4s '02 Sept 23,813.10c Sep 15 1929  
 4 1/2s '05 F-A 2,067.08 Aug 1 1925  
**Refunding Bonds.**  
 5s '14 \$5,000.00 May 6 1934  
 5s '14 3,650.00 July 27 1934  
 5s '14 M-S 40,000.00 Sept 8 1934  
**Fire and Police Bonds.**  
 4 1/2s '03 M-N \$1,000.00 Nov 1 1923  
 4 1/2s '04 Apr 15,000.00 Apr 1 1924  
 4 1/2s '05 F-A 10,000.00 Feb 10 1925  
 4s '07 J-J 4,000.00 July 26 1932  
 4 1/2s '11 F-A 2,500.00 Aug 21 1931  
 4 1/2s '12 M-S 50,000.00 Mar 31 1932  
 4 1/2s '08 M-S 2,200.00 Mar 31 1932  
 4 1/2s '08 M-N 2,500.00 Nov 24 1928  
 4 1/2s '09 J-J 1,500.00 Jan 30 1929

**Water-Main Extension Bonds.**  
 4 1/2s '12 J-J \$4,000.00 July 29 1919  
 4 1/2s '10 A-O 3,000.00 Oct 24 1932  
 4s '10 A-O 2,500.00 Apr 15 1930  
**Viaduct Bonds.**  
 4 1/2s '08 M-S \$8,600.00 Sept 17 1919  
 4s '07 J-J 35,000.00 July 11 1933  
**Market House Bonds.** 27  
 4s '07 J-J \$35,000.00 July 11 1919  
**Water & Light Plant Bonds.** 32  
 5s '13 F-A \$105,000.00 Aug 6  
**Water-Works Bonds.**  
 5 1/2s '93 J-J \$20,000.00 July 1 '15-22  
 5 1/2s '93 M-S 22,500.00 Sept 1 '15-23  
 5s '97 M-S 5,000.00 Mch 1 1917  
 5s '95 M-S 15,000.00 Mch 1 1915  
 5s '97 M-S 5,000.00 Mch 1 1917  
 4s '00 A-O 15,000.00 Apr 16 1930  
 4 1/2s '04 M-S 6,500.00 Mch 1 1924  
 4 1/2s '04 J-D 2,700.00 Dec 1 1924  
 4 1/2s '04 J-D 4,500.00 Dec 31 1924  
 4 1/2s '05 M-N 4,250.00 May 20 1925  
 4 1/2s '05 F-A 1,500.00 Aug 1 1925  
 4s '06 J-D 25,000.00 June 1 1931  
 4 1/2s '06 M-N 5,200.00 Nov 15 1931  
 4s '07 J-J 6,500.00 July 11 1932  
 4 1/2s '08 J-J 34,000.00 July 1 1932  
 4 1/2s '08 J-D 5,000.00 Dec 18 1933  
 4s '10 A-O 15,500.00 Apr 15 1930  
**GEN. BD. DT. Sept 30 '14** \$1,676,657  
 Water bonds (incl.) 220,100  
 Light bonds (incl.) 86,000  
 Assessment debt (add'l) 279,191  
 Tax valuation 1913-14 35,271,040  
 Tax val'n 14-15 (est.) 39,000,000  
 (Assessment about actual value)  
 Total tax (per \$1,000) '14-'15 \$13.71  
 Population in 1910 16,185  
 INT. at Norwood Nat. Bank.

**NOEWOOD SCHOOL DISTRICT.**  
 4s '09 J-J \$125,000.00 July 20 '19-48  
 5s '92 M-S 2,000.00 Mch '15-16  
 5s '95 M-S 6,000.00 Apr '15-20  
 4s '00 M-N 40,000.00 May '15-35  
 4s '05 J-D 52,000.00 June '15-35  
 4s '05 J-J 11,000.00 July '15-36  
 4s '08 M-S 9,000.00 Sept '15-22  
 4s '10 M-S 19,500.00 Mar '14-29-49  
 4s '11 J-J 75,000.00 July 1 '21-50  
 4s '11 A-O 220,000.00 Oct '21-50  
 4s '12 J-D 55,000.00 Dec '22-49  
 5s '13 A-O 50,000.00 Apr 30 '15-20  
 4 1/2s '14 J-D 95,000.00 June 8 '16-40

**BOND, DEBT** Oct 26 '14 \$760,500  
 Assess. val. '14 (abt. act.) 37,216,000  
 School tax (per \$1,000) 1914 \$4.70  
 Population in 1914 (est.) 20,000  
 INT. at First Nat. Bk., Norwood.

**OKA HARBOR SCHOOL DIST.**  
 This district is in Ottawa County.  
 5s '08 J-J \$1,000.00 July 27 1915  
 4 1/2s '11 A-O 36,000.00 Apr 1 '16-33  
 4 1/2s '11 A-O 18,000.00 Oct 1 '16-33  
**BOND, DEBT** Oct 1914 \$56,500  
 Assess. val. '14 (abt. act.) 2,216,270  
 School tax (per \$1,000) 1914 \$7.00  
 Pop'n in 1914 (est.) 1,700 to 1,800  
 INTEREST at office of Treasurer.

**OVERLIN.**  
 This village is in Lorain County.  
 Incorporated in 1846.  
**Paving Bonds (Village's Portion).**  
 4 1/2s '12 J-J \$1,000.00 Jan 1 '15-16  
**Water-Works.**  
 3 1/2s '99 F-A \$12,000.00 Aug 1 '15-20  
 9,000.00 Aug 1 '21-23

**Sewer Bonds (General).**  
 4 1/2s '07 F-A \$7,000.00 Aug 1 '15-28  
 4 1/2s '08 M-S 3,000.00 Sep 15 '15-17  
**Refunding Bonds.**  
 5s '95 M-S \$17,000.00 Sept 1 1915  
**GEN. BD. DT. Dec 31 '13** \$52,900  
 Assessment debt 98,770  
 Sinking funds 24,481  
 Assess. val. '13 (abt. act.) 6,000,000  
 Total tax (per \$1,000) 1913 \$11.80  
 Population in 1910 4,365  
 INTEREST on street bonds is payable at Citizens' Nat. Bank, Oberlin; on refunding 5s at State Sav. Bank Co. in Oberlin.

**OXFORD.**  
 This village is in Butler County.  
**Sewer Bonds.**  
 4 1/2s July \$59,000.00 1935-1951  
**Water-Works Bonds.**  
 4 1/2s Apr \$4,000.00 1916-1921  
 4 1/2s Sept 25,000.00 1915-1934  
 5s Dec 1,500.00 1920-1922  
 4 1/2s Mar 4,500.00 1920-1928  
**Electric Light Bonds.**  
 5s Dec \$3,500.00 1923-1929  
 4s Sept 1,500.00 1915-1917  
**TOTAL DEBT** Oct 3 1914 \$90,000  
 Assessed valuation 1914 2,485,850  
 Sinking fund 2,017  
 Population in 1910 7,791  
 Tax rate (per \$1,000) 1914 \$14.55  
 INTEREST payable in Oxford.

**PAINESVILLE.**  
 This city is in Lake Co. Inc. in 1840. Population 1910, 5,501.  
**Fire & Police-Station Bonds.**  
 4s '08 A-O \$4,000.00 A-O '22-23  
**Water-Works Bonds.**  
 5s \$92,937.50 Sept 1 1926  
 5s '13 A-O 80,000.00 Apr 1 1954  
 5s '14 A-O 30,000.00 Apr 1 1954  
**Street Improvement.**  
 5s M-S \$4,500.00 1917  
 5s A-O 14,500.00 1920  
 4s A-O 13,500.00 1926  
 5s '13 A-O 11,500.00 Apr 1 '22-23  
 4s '13 A-O 3,500.00 Apr 1 1924  
 4s M-S 4,000.00 1917  
 4s M-S 6,500.00 1923  
 4 1/2s A-O 5,500.00 1921  
 4s J-J 3,400.00 1921  
 5s '13 A-O 7,500.00 1921  
 5s '13 A-O 3,500.00 Oct 1 1925  
 5s '14 A-O 12,000.00 Apr 1 1934  
**Sewer Bonds.**  
 4 1/2s '14 A-O \$60,000.00 Apr 1 1934  
**Sidewalk Bonds.**  
 5s '14 A-O \$5,000.00 Apr 1 15-19  
**Electric Light Bonds.**  
 4s '08 M-S \$1,000.00 M-S 1 1915  
 4s '09 A-O 9,000.00 A-O '24-26  
 4 1/2s '10 M-N 1,500.00 1918  
 4s '07 M-S 3,500.00 Sept 1 '17-23  
 3,000.00 Mar 1 '18-23  
 6,500.00 A-O '21-23  
 4s M-S 2,000.00 1927  
 4s M-S 2,000.00 1922  
 5s '14 A-O 5,000.00 Apr 1 1934  
**City-Hall Bonds.**  
 4s '08 A-O \$15,000.00 A-O '17-21  
**GEN. BD. DT. Mar 1914** \$328,412  
 Assessment bonds 111,996  
 Sinking fund 34,494  
 Assessed valuation 1913 6,746,580  
 Total tax (per \$1,000) 1912 \$12.60  
 INTEREST is payable at Painesville branch of the Cleveland Tr. Co.

**PAULDING COUNTY.**  
 County seat is Paulding.  
**Court-House-Repair Bonds.**  
 5s '14 J-J \$8,000.00 July 1 16-23  
 2,000.00 July 1 1924  
**Infirmiry-Building Bonds.**  
 5s '14 A-O \$20,000.00 Apr 1 '16-25  
**Pike Refunding Bonds.**  
 5s '14 M-S \$35,900.00 May 15 '16-25  
**Bridge Bonds.**  
 5s '12 F-A \$24,000.00 Aug 1 '18-25  
**Experiment Farm Bonds.**  
 5s '11 F-A \$15,000.00 Feb 1 '15-20  
**BOND, DEBT** Aug 1 '14 \$577,450  
 Sinking fund 100,000  
 Assess. val. 1914 36,198,779  
 Co. tax (per \$1,000) 1914 22.730  
 Population in 1910 22,730  
 INTEREST is payable at the County Treasurer's office.

**PICKAWAY COUNTY.**  
 Circleville is county seat.  
**Bridge Bonds.**  
 5s '13 M-S \$290,000.00 M-S '15-43  
 5s '14 M-S 13,500.00 Sept 1 1919  
 4 1/2s 17,500.00 Mar 1 1930  
 5s '14 M-S 40,500.00 M-S '15-34  
**Funding Bonds.**  
 5s '13 \$17,000.00 Sept 1 1930  
**Ditch Bonds.**  
 5s \$3,500.00 Mar 1 1916  
**BOND, DEBT** May 1914 \$400,660  
 Assessed valuation 1914 47,439,185  
 Population in 1910 26,158  
 INT. at County Treasurer's office.

**PIQUA.**  
 This city is in Miami County.  
**Sewer Bonds.**  
 5s '11 M-S \$4,600.00 1915-1916  
**Improvement & Refd. Bonds.**  
 3 1/2s J-J \$175,000.00 July 1 1925  
**Refunding Bonds.**  
 4 1/2s M-S \$25,000.00 Mar 1 1924  
 4s '05 J-J 65,000.00 July 1 1925  
 4s '09 M-N 65,000.00 May 1 1929  
 4s '09 M-S 50,000.00 Sept 1 1929  
**Fire Department Bonds.**  
 4 1/2s M-S \$35,000.00 Mar 1 1924  
**Street Improvement.**  
 5s '04 A-O \$500.00 Oct 1 1915  
 4s '05 A-O 1,900.00 Oct 1 1915  
 4s '06 M-S 30,000.00 Sept 1 1916  
**GEN. BD. DT. Jan 1 '14** \$611,738  
 Assessment debt 123,202  
**TOT. DEBT** Jan 1 '14 733,940  
 Sinking fund 76,635  
 Assess. val. '12 (60% act.) 16,000,000  
 Total tax (per \$1,000) 1912 \$11.60  
 Population in 1910 13,388  
 INTEREST payable in New York.

**PIQUA SCHOOL DISTRICT.**  
**School Bonds.**  
 4s '12 J-D \$125,000.00 J-D '15-48  
**BOND, DEBT** Sept 29 '14 \$125,000  
 Floating debt 50,000  
 Sinking fund 11,500  
 Total val. 1914 (est.) 18,000,000  
 (Assessment about actual value)  
 School tax (per \$1,000) 1914 3.90  
 Population in 1913 (est.) 15,000  
 INT. at office of City Treas.

**PLEASANT TOWNSHIP.**  
 This township is in Van Wert Co.  
**Pike Bonds.**  
 4s & 1/2s Apr \$86,800.00 Yrly to 1929  
**GEN. BD. DEBT** Oct 1914 \$86,800  
 Assess. val. '13 (80% act.) 3,515,950  
 Tax rate (per \$1,000) 1912 \$15.00  
 Population in 1910 7,791  
 INT. at office of Twp. Treasurer in Van Wert.

**POMEROY.**  
 This village is in Meigs County.  
 Suit to compel payment of bond interest settled in June 1913. V. 96, p. 1852.  
**Refunding Bonds.**  
 4 1/2s M-S \$7,000.00 Sept 1 1917  
 6s M-S 6,000.00 Sept 1 1915  
 6s M-S 6,000.00 Sept 1 1916  
 6s M-S 24,000.00 Sept 1 1917  
 4 1/2s M-S 7,000.00 Sept 1 1918  
 5s '08 M-S 6,000.00 Mar 2 1923  
**Light, Water & Debt Bonds.**  
 4 1/2s \$18,929.87 Mar 1 '24  
**Street-Paving Bonds.**  
 4 1/2s \$8,000.00 Sept 1 1924  
 5s 5,740.00 \$60.00 each 6 mos  
 5s 24,000.00 \$1,500.00 each 6 mos  
 5s 16,400.00 \$1,000.00 each 6 mos



PORTSMOUTH—(Concluded)

Sewer Bonds. 4s M-S \$20,000...Mar 1 1920 3 1/2s '06 F-A 11,000...Feb 1 '15-'17 (See V 82, p 117, for maturity.) 4s F-A \$15,000...Aug 1 1917 4s '06 F-A 4,000...Dec 1 '16-'19 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 16,000...Mar 1 '15-'22 5s 5,000...Nov 1 1920 Flood-Emergency Bonds. 5s '13 A-O \$20,000...Apr 5 1923 5s '13 A-O 10,000...Apr 17 1923 Refunding Sewer Bonds. 5s J-J \$35,000...July 1 1923 Fire-Department Bonds. 4s '10 F-A \$6,000...Feb 1 '15-'16 4s '12 M-N 14,000...May 1 '17-'19 Police Dept. Bonds. 5s '13 M-S \$3,000...Sept 1 1918 Water-Works. 4s M-N \$50,000...May 1 1916 4s A-O 40,000...Jan 1 1926 4s '12 J-J 300,000...Apr 1 '16-'55 4s '12 M-N 130,000...May 1 '36-'55 4s '13 F-A 70,000...Aug 1 '18-'22 4s '14 A-O 40,000...Apr 1 '23-'27 Refunding Water Bonds. 3.65s '06M-N \$83,000...May 1 1931 Building Bonds. 5s M-N \$3,000...Nov 12 1915 4s M-S 30,000...Sept 1 '15-'20 Street Bonds (Assessment). 4s & 5s \$255,500...1914-1922 TOTAL DEBT Oct 1 '14-\$1,576,500 Sinking fund...1,500 Tot. assessed val. 1913...30,663,040 (Assessment about actual value.) Total tax (per \$1,000) 1914...\$13.30 Population in 1910...23,481 INT. payable in N. Y. at Mech. & Metals' 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 '02 A-O \$2,000...Apr 1 1915 1,900...Apr 1 1916 30,000...Apr 25 '17-'21 8,000...Apr 25 1922 4s '05 M-N 20 12,500...May 20 '23-'26 4 1/2s '08 J-F 6,000...Jan 31 '15-'16 4 1/2s '09 F-A 16,000...Aug 12 '24-'28 4s '06 J-J 14,500...Jan 12 '27-'30 3,500...Oct 26 1916 4,000...Oct 26 '17-'18 6,000...Oct 26 '17-'18 4s '12 A-O 4,000...Oct 10 '15-'16 16,000...Oct 10 '17-'23 4s '12 J-D 31,000...Dec 12 '26-'32 5s '13 A-O 59,000...Oct 10 '18-'32 4 1/2s '14 J-J 75,000...July 17 '34-'48 40,000...July 17 '39-'42 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 Nov 1 '14 \$559,400 Assessed val. '14 (est.)...35,000,000 (Assessment about actual value.) School tax (per \$1,000) 1914...\$3.45 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...Mch 19 '23-'32 5s '13 J-J 25,000...July 3 '23-'32 5s '14 M-S 50,000...Mar 10 '24-'33 TOTAL DEBT...(?) Assessed valuation 1913...15,609,495 Population in 1910...18,518 PUTNAM COUNTY. Ottawa is the county seat. Ditch Bonds. 3s \$22,000...1914-1915 Stone Road (due by individ. tups.) 5s \$4,000...1914-1924 Bridge Bonds. 6s '13 M-S \$11,000...1914-1916 Court-House Bonds. 4s '10 M-S \$70,000...Sep 15 '15-'24 70,000...Mch 15 '15-'24 TOT. BD. DT. Sept 1 '14 \$596,000 Stone road debt (add'l)...259,100 Assessed valuation 1914...\$4,456,687 (Assessment about 3/4 actual value.) State & Co. tax (per \$1,000) '14...\$2.95 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 2,000...Dec 30 1914 4 1/2s '08 J-D 4,000...Dec 30 '14-'19 4 1/2s '12 M-S 6,000...M-S '18-'19 5s '13 J-D 30,000...J-D '22-'26 Water-Works Bonds. 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 1916 and \$2,500 each six months thereafter.) Refunding Park Bonds. 5s '05 J-D \$5,000...June 1 1922 Street Bonds (Village's portion). 4 1/2s '08 M-S \$12,500...Sept 1 '15-'18 4 1/2s '09 M-S 6,000...M-S '15-'17 4 1/2s '10 M-S 1,000...Mar 1 1915 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 \$35,000...J ne 15 '15-'21 GEN. BONDS Oct 1914...\$251,000 Assessment debt...45,472 Sinking fund...28,359 Assess. val. '14 (30% act.)...6,962,710 Total tax (per \$1,000) 1914...\$15.30 Population in 1910...5,310

INTEREST at Chemical Nat. Bk., N. Y.; and at 2d Nat. Bk., Ravenna.

RICHLAND COUNTY. Mansfield is the county seat. Flood-Emergency Bonds. 5s '13 A-O \$60,000...A-O '15-'26 5s '14 A-O 20,000...A-O '15-'24 Bridge Bonds. 5s A-O \$10,000...1915 4 1/2s A-O 40,000...1921 4 1/2s A-O 25,000...1915-1920 BOND. DEBT May 1913...\$70,000 Assessed valuation, real...40,260,270 Assessed val., personal...24,931,160 Total val. 1912...65,191,430 (Assessment about actual value.) State & Co. tax (per \$1,000) 1912 \$2.60 Population in 1910...47,667 INT. payable at Treasurer's office.

ROSS COUNTY.

Chillicothe is the county seat. General Fund Refunding. 4s J-J \$10,000...Jan 1 1915 Bridge Bonds. 4s '11 J-D \$37,000...June 15 1936 (Opt. \$2,000 yearly beg. June 15 '16) 4s '12 J-J 22,000...Jan 1 1937 (Subject to call Jan 1 1916) 5s '13 A-O 18,000...Apr 1 1938 (Opt. \$1,000 yrly. beg. Apr. 1 '17) 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. Inc. 1878. Pop'n 1910, 5,002. Police & Fire Dept. Bonds. 4s '13 F-A \$6,000...Feb 1 1933 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 A-O 4,400...Oct 15 1940 5s '13 F-A 8,000...Aug 1 1943 Water & Light Bonds. 4s '10 M-N \$12,000...May 10 1940 4s '04 A-O \$5,000...Apr 1 1934 4s '02 M-S 4,000...Mch 21 1922 4s '05 F-A 1,000...Feb 1 1925 4s '05 F-A 1,000...Aug 1 1926 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 6,500...Apr 20 1937 4s '08 A-O 4,000...Apr 15 1938 4s '12 A-O 10,000...Apr 1 1942 5s '13 M-N 30,000...Nov 15 1943 Street, Sidewalk & Sewer (Village's portion) Bonds. 4s '06 M-S \$3,000...Mar 1 1936 4s '06 J-D 1,000...June 16 1936 4s '03 F-A 14,000...Aug 1 1933 4s '04 M-S 15,000...Mar 1 1934 4s '05 M-S 6,000...Sept 20 1935 4s '06 J-D 5,000...June 15 1936 4 1/2s '03 A-O \$500...Apr 16 1918 5s '07 Nov 337.35c...Nov 15 '17-'17 5s '08 Dec 253.80c...Dec 1 '15-'18 4s '07 J-D 6,000...Dec 20 1937 5s '08 Jan 152.60c...Jan 15 '15-'18 5s '09 Dec 395.60c...Dec 27 '15-'19 Sept 432.42c...Sept 15 '19 5s Jan 175...Jan 30 '15-'20 5s Dec 200...Dec 20 '15-'19 5s Jan 1,116...Jan 10 '15-'20 5s Oct 485...Oct 28 '15-'19 5s Oct 97.87...Oct 28 1920 4s '12 Sept 3,000...Sept 1 1932 4s '12 Feb 430.40...Feb 12 '15-'22 4s '12 Dec 170...Dec 1 '15-'22 4s '11 Dec 350...Dec 1 '15-'21 4s '12 Oct 183.52...Oct 1 '15-'22 4s '12 Oct 344.64...Oct 16 '15-'22 4s '12 Dec 113.20...Dec 1 '15-'22 4s '12 Dec 147.36...Dec 10 '15-'22 4s '12 Dec 219.60...Dec 10 '15-'22 4s '12 Mar 227.20...Mar 25 '15-'22 4s '12 Aug 118.64...Aug 25 '15-'22 4s '12 Dec 356.16...Dec 10 '15-'22 4s '13 A-O 5,000...Apr 1 1933 4s '13 M-S 2,500...Mar 1 1943 4s '13 June 600...June 15 1933 4s '13 July 403.20...July 15 '15-'23 4s '13 Aug 325.98...Aug 15 '15-'23 4s '14 F-A 13,000...Feb 1 1934 4s '14 J-J 30,000...July 1 '23-'25 (11,000...July 1 1926

Water & Light Bonds.

4s '10 M-N \$12,000...May 10 1940 4s '04 A-O \$5,000...Apr 1 1934 4s '02 M-S 4,000...Mch 21 1922 4s '05 F-A 1,000...Feb 1 1925 4s '05 F-A 1,000...Aug 1 1926 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 6,500...Apr 20 1937 4s '08 A-O 4,000...Apr 15 1938 4s '12 A-O 10,000...Apr 1 1942 5s '13 M-N 30,000...Nov 15 1943

Street, Sidewalk & Sewer (Village's portion) Bonds.

4s '06 M-S \$3,000...Mar 1 1936 4s '06 J-D 1,000...June 16 1936 4s '03 F-A 14,000...Aug 1 1933 4s '04 M-S 15,000...Mar 1 1934 4s '05 M-S 6,000...Sept 20 1935 4s '06 J-D 5,000...June 15 1936 4 1/2s '03 A-O \$500...Apr 16 1918 5s '07 Nov 337.35c...Nov 15 '17-'17 5s '08 Dec 253.80c...Dec 1 '15-'18 4s '07 J-D 6,000...Dec 20 1937 5s '08 Jan 152.60c...Jan 15 '15-'18 5s '09 Dec 395.60c...Dec 27 '15-'19 Sept 432.42c...Sept 15 '19 5s Jan 175...Jan 30 '15-'20 5s Dec 200...Dec 20 '15-'19 5s Jan 1,116...Jan 10 '15-'20 5s Oct 485...Oct 28 '15-'19 5s Oct 97.87...Oct 28 1920 4s '12 Sept 3,000...Sept 1 1932 4s '12 Feb 430.40...Feb 12 '15-'22 4s '12 Dec 170...Dec 1 '15-'22 4s '11 Dec 350...Dec 1 '15-'21 4s '12 Oct 183.52...Oct 1 '15-'22 4s '12 Oct 344.64...Oct 16 '15-'22 4s '12 Dec 113.20...Dec 1 '15-'22 4s '12 Dec 147.36...Dec 10 '15-'22 4s '12 Dec 219.60...Dec 10 '15-'22 4s '12 Mar 227.20...Mar 25 '15-'22 4s '12 Aug 118.64...Aug 25 '15-'22 4s '12 Dec 356.16...Dec 10 '15-'22 4s '13 A-O 5,000...Apr 1 1933 4s '13 M-S 2,500...Mar 1 1943 4s '13 June 600...June 15 1933 4s '13 July 403.20...July 15 '15-'23 4s '13 Aug 325.98...Aug 15 '15-'23 4s '14 F-A 13,000...Feb 1 1934 4s '14 J-J 30,000...July 1 '23-'25 (11,000...July 1 1926

Park & Playground Bonds.

5s '13 F-A \$8,000...Aug 1 1943 Town-Hall Bonds. 4 1/2s '08 J-J \$6,000...July 1 1938 GEN. BD. DT. Oct 1913...\$281,154 Assessment bonds (add'l)...34,647 Assess. val. '13 (abt. act.)...7,959,370 Tax rate (per \$1,000) 1913...\$14.46 INT. at Cit. Bank of St. Bernard.

ST. BERNARD SCHOOL DIST.

6s '07 M-S \$3,000...Sept 1 1917 4s '00 M-N 30,000...May 29 1930 4s '09 A-O 30,000...Apr 15 '15-'44 4s '12 J-D 175,000...1952 BOND. DEBT Oct 1913...\$238,000 Sinking fund...4,700 Assessed valuation 1913...7,875,770 School tax (per \$1,000) 1913...\$4.57 Population in 1913 (est.)...5,600 INT. at Cit. Bank of St. Bernard.

ST. MARY'S.

This city is in Auglaize County. Refunding Bonds. 4 1/2s M-S \$19,000...Mar 1 1924 Electric-Light Bonds. 4 1/2s M-S \$10,500...1915-1924 General Street Refunding. 4 1/2s \$20,000...Mar 1 1928 4s '12 J-J 21,000...1932 4s '12 A-O 46,000...Oct 1 1937 Water Bonds. 5s M-S \$32,000...1915-1930

Highway Bonds.

5s '05 J-J \$21,000...Jan 2 1923 5s J-D 54,000...1918 GEN. BD. DT. Jan 1 '14...\$220,000 Assessment debt (add'l)...180,000 Sinking funds...11,000 Assess. val. '14 (abt. act.)...6,050,000 Tax rate (per \$1,000) 1914...\$12.80 Population in 1910...5,732 INT. at office of Sinking Fund Trustees.

SALEM.

This city is in Columbiana County. Refunding Bonds. 4s Mar \$7,000...Aug 15 '21 4s 5,000...Aug 15 '15-'19 4s June 2,000...June 15 '15-'16 4 1/2s '05 F-A 10,000...Aug 1 '15-'22 4s '06 J-J 5,000...July 15 '19 4 1/2s '07 M-S 10,000...Mar 25 '15-'24 4 1/2s 9,000... (Due part each on Aug. 1) 4 1/2s '08 F-A \$2,000...Aug 1 '15-'16 4 1/2s '10 M-S 4,000...Mar 15 '20-'23 4 1/2s '10 J-J 14,000...July 1 '20-'33 4 1/2s '10 A-O 10,000...Oct 1 '20-'29 4 1/2s '11 A-O 10,000...Apr 1 1921 4 1/2s '12 A-O 10,500...1915-1921 4 1/2s '12 M-S 11,746.69c 5s '13 M-S 40,318.25...Sept 1 1921 Street Impt. Bonds. 5 1/2s '13 F-A \$1,515...Apr 1 1915 Electric Light Bonds. 4 1/2s '11 J-D \$18,000...Apr 1 '15-'32 Sewer Bonds. 4 1/2s '12 F-A \$52,000...Apr 1 '15-'40 5 1/2s '13 J-J 25,000...Mar 1 '15-'39 5 1/2s '13 A-O 2,800...Mar 1 '15-'18 Water-Works Bonds. 4s '09 J-J \$138,000...July 1 1959 Funding Bonds. 4 1/2s '09 A-O \$10,000...Apr 1 '15-'24 4 1/2s '11 F-A 17,470...Apr 1 1921 Sewer & Bridge-Repair Bonds. 4 1/2s '09 A-O \$9,500...Apr 1 '19-'28 Debt-Extension Bonds. 5s '13 F-A \$15,000...Apr 1 '15-'29 5s '04 F-A \$3,000...Aug 1 '15-'17 BOND. DEBT June 8 '14...\$548,257 Floating debt...10,000 Sinking fund...10,000 Assessed valuation 1914...10,000,000 (Assessment about actual value.) Total tax (per \$1,000) 1912...\$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.

Water-Works Bonds.

4s '09 J-J \$138,000...July 1 1959 Funding Bonds. 4 1/2s '09 A-O \$10,000...Apr 1 '15-'24 4 1/2s '11 F-A 17,470...Apr 1 1921 Sewer & Bridge-Repair Bonds. 4 1/2s '09 A-O \$9,500...Apr 1 '19-'28 Debt-Extension Bonds. 5s '13 F-A \$15,000...Apr 1 '15-'29 5s '04 F-A \$3,000...Aug 1 '15-'17 BOND. DEBT June 8 '14...\$548,257 Floating debt...10,000 Sinking fund...10,000 Assessed valuation 1914...10,000,000 (Assessment about actual value.) Total tax (per \$1,000) 1912...\$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 \$13,000...Mar 1 1915 4s '05 F-A 21,000...Aug 1 1921 4s '06 M-S 15,000...Sept 1 1920 4s '07 M-S 8,000...Mar 1 1927 4s '09 J-D 15,000...June 1 1919 4s '10 F-A 20,000...Aug 1 1919 Park Improvement Bonds. 4s '08 A-O \$10,000...Apr 1 1916 Refunding Water Bonds 4s '04k '05A-O \$11,000...Apr 15 1915 4s '06 M-N 15,000...May 1 1921 Fire-Department Bonds. 4s '07 M-S \$8,000...Mar 1 1917 4s '10 A-O 5,000...Oct 1 1918 4 1/2s '13 M-S 20,000...Sept 1 '18-'20 5s '14 F-A 25,000...Aug 1 '23-'24 Water Bonds. 4s '05 F-A \$7,500...Feb 1 1920 4s '07 M-N 75,000...Mar 1 1922 4s '08 A-O 25,000...Apr 1 1918 4s '12 J-J 60,000...July 1 '23-'24 Ditch-Improvement Bonds. 4s '08 J-J \$2,000...Jan 2 1917 Police-Patrol Bonds. 4s '13 J-J \$2,000...Jan 1 '15-'18 Sewer Bonds. 4s '05 F-A \$4,000...Feb 1 1915 4s '08 F-A 5,000...Mar 1 1916 4s '08 M-S 5,000...Sept 1 1916 4s '09 J-J 5,000...Jan 2 1916 4s '07 M-S 26,000...Mar 1 1922 4s '10 M-S 5,000...Mar 1 1917 5s '14 M-N 66,400...May 1 '18-'24 Grade-Crossing Elimination. 4s '13 J-J \$42,500...Jan 1 '21-'24 Harbor Bonds. 4s '06 A-O \$50,000...Apr 1 '21-'25 Street-Improvement Bonds. 4s '05 F-A \$5,500...Apr 1 1915 4s '05 F-A 6,000...Aug 1 1915 4s '04 M-S 3,000...Sept 1 1915 4s '05 M-S 3,000...Sept 1 1915 4s '06 M-S 4,000...Sept 1 1916 4s '06 M-S 5,000...Sept 1 1916 4s '07 F-A 22,000...Aug 1 1917 4s '07 J-J 6,000...July 1 1918 4s '08 J-D 8,000...June 1 1919 4s '08 M-N 3,000...May 1 '15-'17 4s '08 M-N 1,000...May 1 '15-'16 4s '09 M-S 26,000...Mar 1 1917 4s '09 M-S 4,500...Mar 1 '15-'17 4s '09 J-J 4,000...Mar 1 1918 4s '09 J-J 4,000...July 1 '15-'18 4s '09 J-J 12,000...July 1 '15-'18 4s '09 M-N 22,000...May 1 1918 4s '10 M-N 26,900...May 1 1919 4s '11 J-D 26,000...June 1 1920 4s '11 M-S 19,200...Mar 1 '15-'20 4s '12 F-A 8,000...Aug 1 '15-'22 4s '12 F-A 2,500...Aug 1 '15-'19 4s '13 M-N 19,200...May 1 '16-'25 4s '13 J-J 2,000...Jan 1 '15-'18 4s '13 M-S 10,000...May 1 '16-'20 4s '14 J-J 5,000...May 1 1919 4 1/2s '14 M-S 5,000...May 1 '22-'26 4 1/2s '14 M-N 1,300...May 1 1918 Subway Paving Bonds. 4 1/2s '14 M-N \$2,000...May 1 1918 Dock-Improvement Bonds. 5s '92 F-A \$36,000...Aug 1 '15-'26 4s '11 M-N 4,000...May 1 1918 TOT. BD. DT. May 1 '14...\$841,100 Floating debt...3,200 Assessed valuation 1914...31,053,320

SANDUSKY SCHOOL DIST.

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 \$13,000...Mar 1 1915 4s '05 F-A 21,000...Aug 1 1921 4s '06 M-S 15,000...Sept 1 1920 4s '07 M-S 8,000...Mar 1 1927 4s '09 J-D 15,000...June 1 1919 4s '10 F-A 20,000...Aug 1 1919 Park Improvement Bonds. 4s '08 A-O \$10,000...Apr 1 1916 Refunding Water Bonds 4s '04k '05A-O \$11,000...Apr 15 1915 4s '06 M-N 15,000...May 1 1921 Fire-Department Bonds. 4s '07 M-S \$8,000...Mar 1 1917 4s '10 A-O 5,000...Oct 1 1918 4 1/2s '13 M-S 20,000...Sept 1 '18-'20 5s '14 F-A 25,000...Aug 1 '23-'24 Water Bonds. 4s '05 F-A \$7,500...Feb 1 1920 4s '07 M-N 75,000...Mar 1 1922 4s '08 A-O 25,000...Apr 1 1918 4s '12 J-J 60,000...July 1 '23-'24 Ditch-Improvement Bonds. 4s '08 J-J \$2,000...Jan 2 1917 Police-Patrol Bonds. 4s '13 J-J \$2,000...Jan 1 '15-'18 Sewer Bonds. 4s '05 F-A \$4,000...Feb 1 1915 4s '08 F-A 5,000...Mar 1 1916 4s '08 M-S 5,000...Sept 1 1916 4s '09 J-J 5,000...Jan 2 1916 4s '07 M-S 26,000...Mar 1 1922 4s '10 M-S 5,000...Mar 1 1917 5s '14 M-N 66,400...May 1 '18-'24 Grade-Crossing Elimination. 4s '13 J-J \$42,500...Jan 1 '21-'24 Harbor Bonds. 4s '06 A-O \$50,000...Apr 1 '21-'25 Street-Improvement Bonds. 4s '05 F-A \$5,500...Apr 1 1915 4s '05 F-A 6,000...Aug 1 1915 4s '04 M-S 3,000...Sept 1 1915 4s '05 M-S 3,000...Sept 1 1915 4s '06 M-S 4,000...Sept 1 1916 4s '06 M-S 5,000...Sept 1 1916 4s '07 F-A 22,000...Aug 1 1917 4s '07 J-J 6,000...July 1 1918 4s '08 J-D 8,000...June 1 1919 4s '08 M-N 3,000...May 1 '15-'17 4s '08 M-N 1,000...May 1 '15-'16 4s '09 M-S 26,000...Mar 1 1917 4s '09 M-S 4,500...Mar 1 '15-'17 4s '09 J-J 4,000...Mar 1 1918 4s '09 J-J 4,000...July 1 '15-'18 4s '09 J-J 12,000...July 1 '15-'18 4s '09 M-N 22,000...May 1 1918 4s '10 M-N 26,900...May 1 1919 4s '11 J-D 26,000...June 1 1920 4s '11 M-S 19,200...Mar 1 '15-'20 4s '12 F-A 8,000...Aug 1 '15-'22 4s '12 F-A 2,500...Aug 1 '15-'19 4s '13 M-N 19,200...May 1 '16-'25 4s '13 J-J 2,000...Jan 1 '15-'18 4s '13 M-S 10,000...May 1 '16-'20 4s '14 J-J 5,000...May 1 1919 4 1/2s '14 M-S 5,000...May 1 '22-'26 4 1/2s '14 M-N 1,300...May 1 1918 Subway Paving Bonds. 4 1/2s '14 M-N \$2,000...May 1 1918 Dock-Improvement Bonds. 5s '92 F-A \$36,000...Aug 1 '15-'26 4s '11 M-N 4,000...May 1 1918 TOT. BD. DT. May 1 '14...\$841,100 Floating debt...3,200 Assessed valuation 1914...31,053,320

SANDUSKY SCHOOL DIST.

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 \$13,000...Mar 1 1915 4s '05 F-A 21,000...Aug 1 1921 4s '06 M-S 15,000...Sept 1 1920 4s '07 M-S 8,000...Mar 1 1927 4s '09 J-D 15,000...June 1 1919 4s '10 F-A 20,000...Aug 1 1919 Park Improvement Bonds. 4s '08 A-O \$10,000...Apr 1 1916 Refunding Water Bonds 4s '04k '05A-O \$11,000...Apr 15 1915 4s '06 M-N 15,000...May 1 1921 Fire-Department Bonds. 4s '07 M-S \$8,000...Mar 1 1917 4s '10 A-O 5,000...Oct 1 1918 4 1/2s '13 M-S 20,000...



SPRINGFIELD—(Concluded)

Police-Department Bonds.
4 1/2 s 12 M-S \$3,000c...Sept 1 1928
Water Bonds.
M-S\$120,000...1915-1922
M-S 75,000...1921-1927
M-S 250,000...1923-1939
Market-House Bonds
M-S\$125,000...1915-1939
Arch over Indian River.
M-S \$2,850...1917
Beech Creek Improvement Bds.
M-S \$17,500...1927-1928
Sewer Bonds.
M-S\$112,335.77...1923-1930
M-S 15,755.26...1915-1920
M-S 298,329.73...1917-1938
General Light Bonds.
M-S\$12,000c...Mar 1 '19-'23
Special Assessment Bonds.
M-S\$195,885.30...1913-1922
Bridge Bonds.
08 M-S \$40,000...Mar 1 '31-'32
TOT. BD. DT. Oct 1 '13-\$2,108,500
Assessment debt (incl.)...195,885
Water debt (included)...463,000
Sinking fund...192,929
Assessed valuation 1913...50,105,900
(Assessment about actual value)
Total tax (per \$1,000) 1912...\$14.00
Population in 1910...46,921
INTEREST payable at Springfield or at Importers' & Traders' Nat. Bank in New York.

SPRINGFIELD SCHOOL DIST.

Buildings, Sites, &c.
4s '04 M-S \$10,000c...Sept 1 1915
4 1/2 s '08 J-D 100,000c...Dec 1 '15-'24
4 1/2 s '10 F-A 100,000c...Aug 1 '25-'34
4 1/2 s '11 M-N 45,000c...May 1 '35-'39
4 1/2 s '12 F-A 60,000c...Aug 31 '40-'43
5s '13 J-D 100,000c...July 2 '20-'39
5s '14 M-S 35,000c...Sept 1 '16-'22
BOND. DEBT Sept 1 '14 \$450,000
Tax valuation 1914...60,000,000
(Assessment about actual value.)
School tax (per \$1,000) 1914...\$ 20
INT. on 4s of '02 at Springfield Sav. Society; on 4s '04 at Citizens' Nat. Bank in Springfield; 4 1/2 s '08 at office of Seansgood & Mayer, Cincinnati; on 4 1/2 s '10 at Amer. Tr. & Sav. Bk., Springfield; on 4 1/2 s '11 at Fifth-Third Nat. Bank, Cincinnati; on 4 1/2 s '12 at office of Dist. Treas.

SPRINGFIELD TOWNSHIP.

This township is in Mahoning Co
Road-Improvement Bonds.
5s '12 J-D \$30,000...Oct 1 '15-'20
s '09...45,000
5s '14 A-O 60,000c...Oct 1 '22-'33
BOND. DEBT Oct 1 '14 \$135,000
Assessed valuation 1913...2,413,300
Population in 1910...1,990
INT. at Struthers Sav. & Bkg. Co.

STARK COUNTY.

County seat is Canton.
Road Bonds (County).
5s...\$5,000...June 2 1915
20,000...June 2 '16-'17
15,000...June 2 1918
5s...15,000...Sept 12 '15-'17
10,000...Sept 12 1918
Bridge Bonds.
5s '13...\$190,000...July 21 '15-'24
A-O 14,000...Apr 10 '15-'18
4,000...Apr 10 1919
Refunding Bonds.
4s J-D \$20,000c...J-D 1915
CO. BD. DT. Sept 30 '14...\$303,000
Road & ditch bonds (assess.) 391,200
TOT. BD. DT. Sept 30 '14...694,200
Sinking fund...43,911
Total assessed val. 1913...1,165,783,260
(Assessment 90% actual value)
Co. tax (per \$1,000) 1913...\$2.339
Population in 1910...122,987
INT. on court-house bonds payable in New York; on others in Canton.

STUBENVILLE.

This city is in Jefferson Co. Inc.
in 1797. Pop. 1910, 22,391.
Park Bonds.
5s '13 J-D 12,000c...Sept 1 '15-'18
Garbage-Plant Bonds.
4 1/2 s 12 J-D \$4,000c...Sept 1 '15-'18
Engine-House Bonds.
4s '11 M-S \$6,200...Mch 1 1916
Market-House Bonds.
4 1/2 s 12 J-J \$28,000c...Sept 1 '15-'21
5s '13 M-N 36,000c...Sept 1 '15-'23
Sewer Bonds.
4 1/2 s '08 M-S \$12,000c...Sept 1 '15-'18
4 1/2 s '08 M-S 3,000c...Sept 1 '15-'17
4 1/2 s '08 A-O 24,000c...Oct 15 '15-'18
500c...Mch 1 1915
4 1/2 s '11 J-D 20,000c...Mch 1 1917
11,000c...Mch 1 1922
Fire Apparatus Bonds.
5s '14 J-J \$7,500...Mar 1 '17-'19
4 1/2 s '12 A-O 8,500...Mch 1 1918
5s '14 M-N 5,500c...Sept 1 '15-'17
Library Bonds.
4s M-S \$3,000c...1915-1917
Water Bonds.
4s M-S \$10,000c...Mar 1 1915
5s M-S 110,000c...Mar 1925
5s '13 A-O 200,000c...Sept 1 '16-'35
Filtration Plant Bonds.
6s '14 A-O \$65,000c...Sept 1 1916
Water-Main Ext. Bonds.
5s '13 J-J \$10,000c...Sept 1 '15-'18
Road Bonds (Optional Mat. 1 '11).
4 1/2 s '09 M-S \$12,500c...Sept 1 1920
Street Bonds.
4 1/2 s '10 M-S \$12,000c...Sept 1 1922
(Subject to call after Sept 1, 1911)
4 1/2 s '12 M-S 200...Mar 1 '15-'19
5s '13 A-O 22,500c...Sept 1 '15-'18
4 1/2 s '12 J-D 22,000c...Mar 1 '15-'19
5s '14 M-N 12,000c...Sept 1 '15-'18
5s '14 M-S 18,000c...Sept 1 '16-'21
TOT. BD. DT. Apr 1914...\$936,624
Tax valuation 1913...33,197,930
(Assessment about actual value)
Total tax (per \$1,000) 1913...\$12.20
INT. at office of Sinking Fund.

STUBENVILLE SCHOOL DIST.

4s '05 M-N \$20,000...May 1 '15-'25
28,875...Nov 1 '15-'25
4s '11 J-D 72,000c...\$4,000 yearly

4 1/2 s '14 J-D \$200,000...June 1 '16-'35
BOND. DEBT Oct 1914...\$323,000
Assessed valuation 1914...35,000,000
School tax (per \$1,000) 1914...\$12.00
INT. at Peoples Nat. Bk., Steubenv.

STRUTHERS SCHOOL DIST.

This district is in Mahoning Co.
5s A-O \$35,000c...1916-1925
4 1/2 s J-J 25,000c...1926-1937
4 1/2 s '13 A-O 35,000c...Oct 1 '26-'45
5s A-O 7,000c...Oct 1 '38-'44
BOND. DEBT Sept 30 1914 \$102,000
Sinking fund...13,000
Assessed valuation 1913...8,381,410
School tax (per \$1,000) 1913...\$3.32
Population in 1914 (est.)...4,500
INT. at Struthers Sav. & Bkg. Co.

SUMMIT COUNTY.

Akron is the county seat.
Bridge Bonds.
5s '13 A-O \$78,000c...Oct 1 '18-'27
5s '13 A-O 23,000c...Oct 1 '15-'25
Flood Emergency Bonds.
5s '13 A-O \$144,000c...Oct 1 '15-'23
Children's Home Bonds.
4s '10 M-N \$10,000c...Nov 1 1915
Court-House Bonds.
4s '05 F-A \$140,000c...Feb 1 '15-'24
GEN. BD. DT. Oct 1 1914...\$782,164
Assessment debt...95,658
Sinking fund...95,658
Assessed valuation 1914...212,000,000
(Assessment about actual value)
State & Co. tax (per \$1,000) 1914...\$2.30
Population in 1910...108,253
INT. at office of Treasurer.

TIPPIN.

This city is in Seneca Co. Inc. in 1850. Population 1910, 11,894.
Sandusky River Impt. Bonds.
5s '14 M-S \$144,000c...Sept 1 '15-'26
6,000c...Sept 1 1927
Paving Bonds.
4s '12 M-S \$29,400c...Sept 1 '15-'19
Street Bonds.
4s...\$1,500...Sept 1 1915
Refunding Bonds.
4s M-S \$80,000c...Sept 1 1919
4s M-S 54,000c...Sept 1 1915
4s M-S 73,000c...Sept 1 1916
4s '06 M-S 44,000c...Sept 1 1921
4s '07 M-S 19,000c...Mar 1 1922
4s '07 M-S 24,000c...Sept 1 1922
Special Assesmt Bonds—4s, 6s.
Due Amount. Paid.
1913...\$21,700 1916...\$17,700
1914...20,800 1917...11,700
1915...20,400 1918...7,900
BOND. DEBT May 18 '14...\$594,050
Assessment debt (incl.)...143,050
Sinking fund...74,934
Total assessed val. 1913...12,830,420
(Assessment about actual value)
Total tax (per \$1,000) 1912...\$13.90
INT. at office of Sinking Fund Trustees.

TIPPIN SCHOOL DISTRICT.

A district in Seneca County.
Building Bonds.
4s '12 M-S \$35,000c...Mar 15 '15-'21
5s '13 M-S 12,000c...Mar 1 '15-'20
BOND. DEBT Oct 1 1914...\$47,000
Assess. val. '13 (85% act.) 12,000,000
School tax (per \$1,000) 1911...\$3.26
Population in 1914 (est.)...15,000
INT. at City Nat. Bank, Tippin.

TOLEDO.

Amos McDonnell, Aud.; H. De Witt Hopkins, Sec. Sk. Fd. 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. An election held Aug. 4 1914 resulted in favor of issuing \$8,000,000 bonds for purchase of Toledo Rys. & Light Co. A new city charter was adopted by the voters Nov. 3 1914.
Bridge Bonds.
4 1/2 s '94 J-D \$45,000c...Dec 1 1914
4 1/2 s '13 J-D 30,000c...June 1 1920
4 1/2 s '08 F-A 525,000c...Aug 1 '28-'38
4s '09 F-A 300,000c...Aug 1 '40-'41
4s '11 M-N 150,000c...May 1 1921
4s '95 F-A 200,000c...Feb 1 1925
4s '12 F-A 135,000c...Feb 1 1922
4s '12 A-O 185,000c...Oct 1 1927
4s '12 J-D 21,000c...Dec 1 1927
4 1/2 s '13 M-S 227,000c...Sept 1 1931
Fire Department.
4s '06 J-D \$80,000c...Dec 15 1926
4s '06 M-S 30,000c...Mar 1 1928
4 1/2 s '13 M-S 200,000c...Sept 1 1928
City Hall Bonds.
4s '10 J-D \$300,000...Dec 1 1935
4s '12 J-D 30,000c...Dec 1 1943
Park & Boulevard Bonds.
3 1/2 s '00 M-N \$75,000c...May 1 1920
3 1/2 s '01 M-S 75,000c...Mar 1 1921
4 1/2 s '07 J-D 50,000c...Dec 30 1927
4 1/2 s '08 A-O 45,000c...Oct 1 1918
4s '92 J-J 200,000c...July 1 '22-'44
4s '92 J-J 400,000c...July 1 1942
3 1/2 s '00 J-D 100,000c...June 1 1930
4s '09 A-O 55,000c...Apr 1 1924
3 1/2 s '99 J-D 150,000c...June 1 1929
(Subject to call after June 1 1924)
4s '09 J-D 30,000c...Dec 1 1929
4s '10 J-D 30,000c...June 1 1930
4s '11 M-S 75,000c...Mar 1 1921
4 1/2 s '13 J-D 25,000c...June 1 1936
4 1/2 s '13 M-S 150,000c...Sept 1 1936
4 1/2 s '14 F-A 30,000c...Aug 1 1918
Refunding Bridge Bonds.
4s '99 A-O \$250,000c...Apr 1 1929
(Subject to call after Apr 1 1919)
Market Bonds.
4s '10 J-D \$110,000c...Dec 1 1927
4s '10 M-S 70,000c...Mar 1 1930
Natural Gas.
4 1/2 s '92 J-J \$100,000c...July 1 1917
4 1/2 s '89 M-N 75,000c...May 10 1919
4 1/2 s '89 A-O 175,000c...Oct 1 1919
Grade Separation Bonds.
4 1/2 s '13 M-S \$98,000c...Sept 1 1933
B'dway No. 6 & 7 (St. Ry. Part.).
4s '11 M-N \$29,979...May 1 1916
5s '12 F-A 24,000c...Aug 1 1917

General Street Impt. Bonds.

4s '04 J-D \$49,000...Dec 30 1919
4s '04 L-A 75,000c...Jan 1 1924
4s '06 A-O 75,000c...Oct 15 1926
3 1/2 s '03 A-O 125,000c...Oct 1 1922
3 1/2 s '02 J-D 25,000c...Dec 1 1922
4 1/2 s '95 M-N 10,000c...May 1 1915
3 1/2 s '00 M-N 79,000c...May 1 1920
3 1/2 s '03 A-O 13,000c...Apr 1 1923
4s '04 J-J 142,195...Jan 1 1924
4s '04 J-D 195,000c...Dec 30 1919
4 1/2 s '08 J-D 110,000c...June 1 1918
3 1/2 s '01 A-O 46,000c...Oct 1 1921
3 1/2 s '00 J-D 55,000c...Dec 1 1920
3 1/2 s '01 J-D 33,000c...June 1 1921
3 1/2 s '02 J-D 20,000c...June 1 1922
4 1/2 s '13 M-N 106,000c...May 1 1917
4s '09 F-A 55,000c...Aug 1 1919
4s '10 M-S 100,000c...Sept 1 '19-'28
4s '10 F-A 60,000c...Feb 1 1920
4s '10 A-O 80,000c...Oct 15 1915
4s '11 M-N 138,000c...May 1 1921
4s '12 F-A 117,000c...Feb 1 '25-'26
4s '12 M-S 65,000c...Sept 1 1925
100,000c...Sept 1 1926
4s '12 A-O 114,500c...Oct 1 1928
4 1/2 s '13 J-D 130,633c...June 1 1923
4 1/2 s '13 M-S 17,700c...Sept 1 1933
4 1/2 s '13 M-S 98,000c...Sept 1 1933
4s '07 M-N 169,000c...May 1 1931
General Fund Refunding.
4s '87 J-J \$70,000c...July 1 1917
4s '89 J-J 190,000c...July 1 1919
3s '99 J-D 15,000c...Dec 1 1919
3s '89 A-O 10,000c...Oct 1 1919
4s '03 A-O 200,000c...Oct 2 1923
4s '04 J-J 100,000c...Jan 1 1924
3 1/2 s '00 M-N 432,000c...May 4 1930
Library Bonds.
4 1/2 s '13 J-J \$25,000c...July 1 1923
Pump Station Bonds.
4s '14 J-D \$20,000c...June 1 1918
Water Bonds.
4s '05 F-A \$50,000c...Aug 1 1915
4 1/2 s '08 J-D \$200,000c...J'ne 1 '16-'19
30,000c...June 1 1920
4s '09 M-S 100,000c...Mch 1 '21-'22
4s '10 A-O 200,000c...Oct 1 '23-'26
4s '10 J-D 41,570c...Dec 1 1927
4s '12 M-N 150,000c...May 1 '27-'29
4 1/2 s '13 M-S 150,000c...Sept 1 '29-'31
4 1/2 s '14 J-J 250,000c...July 1 '32-'36
4 1/2 s '14 M-S 180,000c...Sept 1 1918
Sanitary Refunding.
3 1/2 s '06 A-O \$120,000c...Oct 1 1923
3 1/2 s '00 A-O 10,000c...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.
RONDED DEBT, &c.—The city debt has been as follows:
Oct. 1 '14. Aug. 31 '12.
Total bd. dt. \$9,181,577 \$9,183,744
Sink. funds...1,732,720 2,162,004
Net debt...\$7,448,857 \$7,021,740
Sp'l assess. dt. 802,662 626,693
Total debt...\$8,251,519 \$7,648,433
(In addition to above, city had floating debt Oct. 1 1914 of 100,000. The sinking fund is invested in city bonds.)
EQUALIZED VALUATION:
1913. 1912.
Real estate...163,802,800 159,351,610
Personal...70,292,560 64,587,830
Total...\$234,095,360 \$223,939,440
Tax (per M) 14.40 14.00
\*Assessment about actual value.
POPULATION in 1910 (Census),
168,497; 1900, 131,822; 1890, 81,434;
in 1880, 50,137; 1870, 31,584.

General Street Impt. Bonds.

4s '04 J-D \$49,000...Dec 30 1919
4s '04 L-A 75,000c...Jan 1 1924
4s '06 A-O 75,000c...Oct 15 1926
3 1/2 s '03 A-O 125,000c...Oct 1 1922
3 1/2 s '02 J-D 25,000c...Dec 1 1922
4 1/2 s '95 M-N 10,000c...May 1 1915
3 1/2 s '00 M-N 79,000c...May 1 1920
3 1/2 s '03 A-O 13,000c...Apr 1 1923
4s '04 J-J 142,195...Jan 1 1924
4s '04 J-D 195,000c...Dec 30 1919
4 1/2 s '08 J-D 110,000c...June 1 1918
3 1/2 s '01 A-O 46,000c...Oct 1 1921
3 1/2 s '00 J-D 55,000c...Dec 1 1920
3 1/2 s '01 J-D 33,000c...June 1 1921
3 1/2 s '02 J-D 20,000c...June 1 1922
4 1/2 s '13 M-N 106,000c...May 1 1917
4s '09 F-A 55,000c...Aug 1 1919
4s '10 M-S 100,000c...Sept 1 '19-'28
4s '10 F-A 60,000c...Feb 1 1920
4s '10 A-O 80,000c...Oct 15 1915
4s '11 M-N 138,000c...May 1 1921
4s '12 F-A 117,000c...Feb 1 '25-'26
4s '12 M-S 65,000c...Sept 1 1925
100,000c...Sept 1 1926
4s '12 A-O 114,500c...Oct 1 1928
4 1/2 s '13 J-D 130,633c...June 1 1923
4 1/2 s '13 M-S 17,700c...Sept 1 1933
4 1/2 s '13 M-S 98,000c...Sept 1 1933
4s '07 M-N 169,000c...May 1 1931
General Fund Refunding.
4s '87 J-J \$70,000c...July 1 1917
4s '89 J-J 190,000c...July 1 1919
3s '99 J-D 15,000c...Dec 1 1919
3s '89 A-O 10,000c...Oct 1 1919
4s '03 A-O 200,000c...Oct 2 1923
4s '04 J-J 100,000c...Jan 1 1924
3 1/2 s '00 M-N 432,000c...May 4 1930
Library Bonds.
4 1/2 s '13 J-J \$25,000c...July 1 1923
Pump Station Bonds.
4s '14 J-D \$20,000c...June 1 1918
Water Bonds.
4s '05 F-A \$50,000c...Aug 1 1915
4 1/2 s '08 J-D \$200,000c...J'ne 1 '16-'19
30,000c...June 1 1920
4s '09 M-S 100,000c...Mch 1 '21-'22
4s '10 A-O 200,000c...Oct 1 '23-'26
4s '10 J-D 41,570c...Dec 1 1927
4s '12 M-N 150,000c...May 1 '27-'29
4 1/2 s '13 M-S 150,000c...Sept 1 '29-'31
4 1/2 s '14 J-J 250,000c...July 1 '32-'36
4 1/2 s '14 M-S 180,000c...Sept 1 1918
Sanitary Refunding.
3 1/2 s '06 A-O \$120,000c...Oct 1 1923
3 1/2 s '00 A-O 10,000c...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.
RONDED DEBT, &c.—The city debt has been as follows:
Oct. 1 '14. Aug. 31 '12.
Total bd. dt. \$9,181,577 \$9,183,744
Sink. funds...1,732,720 2,162,004
Net debt...\$7,448,857 \$7,021,740
Sp'l assess. dt. 802,662 626,693
Total debt...\$8,251,519 \$7,648,433
(In addition to above, city had floating debt Oct. 1 1914 of 100,000. The sinking fund is invested in city bonds.)
EQUALIZED VALUATION:
1913. 1912.
Real estate...163,802,800 159,351,610
Personal...70,292,560 64,587,830
Total...\$234,095,360 \$223,939,440
Tax (per M) 14.40 14.00
\*Assessment about actual value.
POPULATION in 1910 (Census),
168,497; 1900, 131,822; 1890, 81,434;
in 1880, 50,137; 1870, 31,584.

TOLEDO SCHOOL DISTRICT.

H. De Witt Hopkins, Sec. Sinking Fund Commissioners.
4 1/2 s '96 F-A \$45,000c...Feb 17 1916
4s '96 M-N 62,000c...Nov 18 1921
4s '96 M-N 63,000c...Nov 18 1926
4s '97 M-S 90,000c...Mar 8 1929
4s '98 M-N 90,000c...May 20 '23 & '28
4s '08 A-O 150,000c...Oct 23 '23-'33
4 1/2 s '08 M-N 150,000c...May 23 1928
4s '10 A-O 500,000c...Mar 16 '30-'39
4s '11 M-N 160,000c...May 8 '40-'43
4s '12 J-J 185,000c...Jan 2 '44-'47
4s '12 A-O 400,000c...Oct 9 '39-'48
4 1/2 s '14 M-S 180,000c...Mar 1 '19-'29
4 1/2 s '14 M-S 150,000c...Sept 1 '19-'44
(Subject to call every 5 years)
BOND. DEBT Oct 1 '14 \$2,205,000
Sinking fund...136,658
Assessed valuation 1913...234,095,360
(Assessment 100% of actual value.)
School tax (per \$1,000) 1913...\$4.20
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 1/2 s '04 M-S \$1,000c...Sept 1 1915
4s '02 M-S 8,000c...M-S 1928 '31
4s '12 M-S 8,000c...M-S 1925
26,000c...M-S '26-'32
4s '12 M-S 4,000c...M-S 1919
27,000c...M-S '20-'28
Refunding Paving Bonds.
4s '07 M-S \$1,000c...May 1 1917
4s '07 M-S 6,000c...May 1 '18-'19
16,000c...May 1 '20-'23
Refunding Water Bonds.
4s '05 M-S \$4,000c...M-S 1925-'28
Electric Light Bonds.
4 1/2 s '98 M-S \$18,000c...Jan 1 1918
4s '04 J-D 4,000c...June 1 1924
4s '07 M-S 28,000c...M-S 1917-'26
Refunding Light Bonds.
4s '05 M-S \$1,500c...M-S 1925-'28
Sewer Bonds.
5s '03 M-S \$14,000c...M-S '15-'21
5s '05 M-S 3,500c...Feb 1 1915
4s '11 M-S 4,000c...M-S '20-'23
5s '13 M-S 400c...M-S '25-'26
Water Bonds.
6s '84 M-S \$16,000c...M-S '15-'18
6s '80 M-S 800c...M-S 1915-'16
4s '08 J-D 2,000c...J-D 1915-'16
4s '09 M-S 600c...M-S '15-'17
4 1/2 s '10 M-S 1,100c...Sept 1 1916

Assessment Bonds, 4s, 4 1/2s, 4 3/4s, 5s and 6s.

Outstanding Dec 31 1913...\$40,969
City Hall Impt. Bonds.
4s '10 M-S \$400c...M-S '15-'16
Fire Bonds.
4s '04 M-N \$10,000c...Nov 1 1924
4 1/2 s '13 M-S 7,000c...M-S '26-'32
Street Bonds.
4 1/2 s '13 M-S \$600c...Mar 1 1915
5s '13 M-S 500c...Mar 1 1923
200c...Sept 1 1923
Flood-Emergency Bonds.
5s '13 M-S 1,500c...Mar 1 '24-'26
1,000c...Sept 1 '20-'25
5s '13 M-S 4,500c...M-S '25-'29
5s '13 M-S 5,000c...M-S '20-'24
5s '13 M-S 800c...M-S '25-'26
5s '13 M-S 3,000c...M-S '20-'22
5s '13 M-S 1,600c...Mar 1 1925
Improvement Bonds.
6s '92 M-S \$6,000c...Mar 1 1922
5s '94 M-S 10,000c...M-S '23-'24
5s '90 M-S 20,000c...M-S '17-'20
5s '91 M-S 11,000c...M-S '20-'21
Refunding Impt. Bonds.
4s '05 F-A \$15,000c...F-A 1925-'27
4 1/2 s '08 M-S 15,000c...M-S 1916-'26
5s '97 M-S \$2,000c...Mar 1 '15-'16
1,000c...Sept 1 1915
5s '90 M-S 1,000c...past due.
Refunding Park Bonds.
4s '05 M-S \$5,000c...M-S 1925-'28
Refunding Real Estate Bonds.
4s '05 M-S \$3,000c...M-S 1925-'28
GEN. BD. DT. Jan 1 '14...\$343,710
Assessment debt (add'l)...26,699
Sinking fund...8,730,870
Total tax (per \$1,000) 1913...\$12.80
Population in 1910...6,132
INT. at office of Sk. Fd. Trustees

TROY SCHOOL DISTRICT.

4s '12 M-S \$125,000c...Dec 14 1942
4 1/2 s '11...7,500c...Sept 1 1916
5s '14 M-S 12,500c...Sept 1 1924
BOND. DEBT Oct 1914...\$145,000
Assessed valuation 1914...1,190,070
(Assessment about full value)
Tax rate (per \$1,000) 1914...\$5.20
Population in 1914 (est)...7,000

TRUMBULL COUNTY.

Warren is the county seat.
Bridge Bonds.
5s '10 M-S \$4,000c...Mar 1 1917
5s '10 M-S 4,000c...M-S '15-'16
s '14 6,000c...
County Bonds.
4s A-O \$17,600c...Oct 1 '15-'22
BOND. DEBT Jan 1914...\$139,000
Total valuation 1914...91,600,000
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 \$38,000c...M-S '15-'17
(See V. 83, p. 231, for maturity)
5s '07 M-S



**URBANA CITY.**  
This city is in Champaign County.  
**Bridge Bonds.**  
4 1/2s '10 \$3,500 Sept 1 1915  
4 1/2s '13 3,000 Feb 1 1916  
4 1/2s '13 1,800 Sept 15 1916  
**Water Bonds.**  
5s '11 J-J \$2,000 July 1 1915  
4 1/2s '12 M-S 20,000 Sept 1 '28-'30  
5s '14 A-O 48,000 Apr 1 '31-'33  
**Refunding Sewer Bonds.**  
5s '13 J-D \$8,000 Dec 20 1923  
**Refunding Bonds.**  
4 1/2s '10 \$10,000 July 1 '15-'16  
4 1/2s '11 J-D 115,000 June 15 '23-'28  
**General Street Bonds.**  
6s '14 A-O \$1,700 July 1 1915  
6s '14 A-O 16,500 Apr 1 '17-'20  
**Water-Works Bonds.**  
4 1/2s '08 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  
5s '14 F-A 6,500 Feb 15 1931  
GEN. B.D. DT. Apr 1 '14. \$385,542  
Assessment debt (add'l) 97,475  
Sinking fund 20,978  
Assessed valuation 1913 7,913,776  
(Assessment about actual value.)  
Tax rate (per \$1,000) 1913 \$14.60  
Population in 1910 7,739  
INT. payable at the City Treasury.

**VAN WEET.**  
This city is the county seat of Van Wert County. Inorp. Feb. 18 1848.  
**Street Bonds (City's Portion).**  
5 1/2s '13 J-J \$13,400 July 1 1923  
5s '14 J-D 8,000 June 15 '15-'24  
**Water Refunding Bonds.**  
4 1/2s '11 A-O \$120,000 Apr 1 '16-'39  
**Assessment Bonds.**  
4s 1/2s '05 \$79,990 1915-1921  
**Refunding Bonds.**  
4s '00 J-D \$9,000 Dec 1 1915  
GEN. B.D. DT. Oct 1914. \$156,600  
Assessment debt (add'l) 63,000  
Sinking fund 20,978  
Assess. val. '13 (abt. act.) 7,610,630  
Total tax (per \$1,000) 1913 \$13.90  
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 61,000 1914-1930  
BOND. DEBT June 1914. \$61,000  
Assess. val. '13 (abt. act.) 3,700,000  
School tax (per \$1,000) 1913 \$5.00  
INT. at Wadsworth Nat. Bank.

**WAPAKONETA.**  
This city is in Auglaize County. Incorporated Mar. 2 1849.  
**Funding Bonds.**  
4 1/2s '11 F-A \$12,950 Feb 1 '15-'21  
**Assessment Bonds.**  
4s, 4 1/2s & 5s \$64,790 Various  
**Deficiency Bonds.**  
5s J-J \$1,000 J-J 1915  
**Water-Works and Light Bonds.**  
4 1/2s '03 A-O \$1,320 Apr 1 '15-'18  
1,500 Oct 1 '15-'17  
**Auglaize Riv. & Sewer Dist. No. 7**  
4 1/2s '08 M-S \$6,750 Sept 1 '15-'23  
**Refunding Bonds.**  
5s '98 J-J \$30,000 Jan 1921  
5s '13 J-D 4,150 June 1 '14-'18  
**Street Impt. Bonds, General.**  
4 1/2s M-N \$15,000 Nov 1 '15-'21  
8,000 May 1 '15-'22  
4 1/2s '08 M-S 7,700 Sept 1 '15-'19  
4 1/2s '11 A-O 2,240 Oct 10 '15-'21  
4 1/2s '10 M-S 10,000 Sept 1 1923  
4 1/2s '11 M-N 10,500 May 1 '15-'21  
**Sewer Bonds.**  
5s '13 A-O \$1,000 Oct 1 '15-'28  
**Water-Works Bonds.**  
5s '95 M-S \$20,000 M-S '15-'18  
GEN. B.D. DT. Sept 1 '14. \$115,550  
Assessment debt 64,790  
TOT. DEBT Sept 1 '14. 180,340  
Sinking fund 3,140  
Assessed valuation 1913 5,524,670  
Total tax (per \$1,000) 1913 \$14.00  
Population in 1910 5,349  
INT. at office of Village Treasurer.

**WARREN COUNTY.**  
Lebanon is the county seat.  
**Flood Emergency Bonds.**  
5s '13 M-S \$236,000 M-S '15-'43  
BOND. DEBT Sept 20 '13 262,000  
Assessed valuation 1913 33,000,000  
Population in 1910 24,497  
INTEREST at County Treasury.

**WARREN SCHOOL DISTRICT.**  
4 1/2s '97 J-J \$5,500 1915-1920  
4s '99 M-S 17,000 1915-1931  
4s '02 M-S 19,000 1915-1933  
4s '10 J-J 65,000 1920-1941  
4s '10 J-J 15,000 1937-1941  
5s '14 J-J 110,000 J-J '16-'37  
TOT. DEBT Oct 1914. \$218,500  
Assessed valuation 1914 20,500,000  
(Assessment about full value.)  
Population in 1914 (est.) 14,500  
INTEREST at any Warren bank.

**WASHINGTON COUNTY.**  
Marietta is county seat.  
**Bridge Bonds.**  
5s '13 \$110,000 Sept 1 '15-'30  
TOT. DEBT Dec 1913. \$253,750  
Assessed valuation 1913 43,000,000  
Tax rate (per \$1,000) 1912 \$4.081  
Population in 1910 45,422

**WASHINGTON COURT HOUSE SCHOOL DIST.**  
This district is in Fayette County.  
4s '11 M-S \$96,000 Mar 1 '16-'47  
4,000 Mar 1 1948  
(Subject to call after 1941.)  
4s '12 M-S \$30,000 Mar 1 '16-'45  
TOT. DEBT Oct 1914. \$130,000  
Assessed valuation 1914 8,520,000  
(Assessment about 90% act. value.)  
School tax (per \$1,000) 1914 \$3.98  
Population in 1913 (est.) 8,800  
INT. at Midland National Bank.

**WAUSEON.**  
This village is in Fulton County. Incorporated in June 1852.  
**Water Bonds.**  
6s '96 Sept \$10,000 1915-1924  
4s '05 M-S 6,000 1916-1921  
4s '06 F-A 19,000 1915-1933  
**Sewer Bonds.**  
4 1/2s '06 Sept \$908.94 1915-1916  
5s '07 Mar 6,500 1915-1917  
4 1/2s '13 Feb 4,240 Feb 1 '15-'18  
**Street-Improvement Bonds.**  
4 1/2s '07 M-S \$4,030 1915-1917  
5s '08 M-S 2,960 1915-1918  
4 1/2s '09 Feb 3,500 1915-1919  
4 1/2s '10 A-O 8,100 1915-1920  
4 1/2s '11 A-O 4,696 1915-1921  
4 1/2s '12 M-S 4,560 1915-1917  
GEN. B.D. DT. May 1 '14. \$37,200  
Assessment debt (add'l) 59,656  
Assess. val. '13 (90% act.) 3,106,100  
Total tax (per \$1,000) 1913 \$13.30  
Population in 1910 2,650  
INT. at People's State Bk., Wauseon.

**WELLSVILLE.**  
This city is in Jackson County. Incorporated in 1875.  
**Street-Improvement Bonds.**  
5s J-D \$200 1915-1915  
4s '06 F-A 3,000 Aug 1 '15-'17  
4 1/2s M-S 4,000 Sept 1 '15-'16  
4s F-A 10,000 1915-1924  
4 1/2s M-S 2,800 1915-1918  
4 1/2s 1,000 1915-1919  
**Water-Works Bonds.**  
5s M-N \$12,000 1915-1920  
5s M-N 10,000 1921-1925  
5s M-S 15,000 M-S 1 '26-'33  
**Electric-Light Bonds.**  
5s J-D \$2,000 1915-1916  
4s J-D 9,500 1915-1913  
**Fire Department Bonds.**  
5s J-J \$1,000 July 1 '15-'16  
**Refunding Bonds.**  
4 1/2s '12 J-D \$9,000 July 1 '15-'23  
4 1/2s '12 J-D 4,500 1917-1920  
4 1/2s '12 J-D 7,000 J-D '21-'27  
**Sewer Bonds.**  
5s J-J \$1,400 July 1 1915  
GEN. B.D. DT. May 6 '14. \$140,000  
Total assessed val. 1913 3,614,932  
Total tax (per \$1,000) 1913 \$15.50  
Population in 1900 8,045  
INT. at First Nat. Bank, Wellsville.

**WELLSVILLE.**  
This city is in Columbiana County. Incorporated in 1848.  
**Park Bonds.**  
4 1/2s '10 Nov \$6,000 Nov 1 1930  
**City Building Bonds.**  
5s '08 Nov \$1,750 Nov 1 1928  
**Refunding Bonds.**  
5s '95 J-J \$15,000 July 1 1920  
4s '02 Sept 15,000 Sept 1 '15-'44  
4s '02 Dec 27,000 Dec 1 '15-'41  
4 1/2s '03 A-O 25,000 Oct 1 '18-'25  
4 1/2s '05 J-D 18,000 June 1 '25-'31  
4s '05 J-D 20,000 Dec 1 1925  
4s '06 J-D 20,000 Dec 1 1926  
5s '09 Jan 8,500 Jan 1 1929  
5s '10 Jan 11,500 Jan 1 1930  
4 1/2s '11 Jan 10,000 Jan 1 1931  
4 1/2s '12 Jan 15,000 Jan 1 1932  
4 1/2s '13 Jan 10,000 Jan 1 1933  
5s '14 July 10,000 July 1 1934  
**Sewer Bonds.**  
4s '00 F-A \$60,000 Aug 1 '15-'26  
4s '01 J-J 32,400 July 1 '15-'26  
4s '03 F-A 1,000 Aug 1 '15-'16  
4 1/2s '05 A-O 5,000 Oct 1 1925  
4s '06 M-S 3,000 Sept 1 1926  
4s '06 M-N 4,000 Nov 1 1926  
5s '08 Aug 6,000 Aug 1 1928  
5s '09 May 1,100 May 1 1929  
5s '09 Aug 1,200 Aug 1 1929  
6s '13 F-A 1,200 Aug 15 1918  
**Fire Station Bonds.**  
4s '06 J-D \$5,000 Dec 1 1926  
5s '08 Aug 1,000 Aug 1 1928  
5s '08 Sept 500 Sept 1 1928  
5s '13 J-D 5,000 June 8 1923  
**Street Improvement.**  
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 3,000 Aug 1 1929  
5s '11 July 300 July 1 1916  
5s '11 Nov 700 Nov 1 1916  
6s '14 J-J 3,200 Jan 1 1919  
**Water Works Bonds.**  
5s '95 J-J \$5,000 July 1 1920  
4s '01 J-J 25,000 July 1 '15-'19  
4s '02 July 27,000 July 1 '15-'41  
4s '02 Dec 6,500 Dec 1 '15-'27  
4 1/2s '03 A-O 7,500 Oct 1 1923  
4s '04 F-A 16,000 Aug 1 1925  
GEN. B.D. DT. Sept 30 '14. \$463,140  
Assessment debt (add'l) 24,955  
Assess. val. '14 (abt. act.) 7,550,000  
Total tax (per \$1,000) 1914 \$14.60  
Population in 1910 7,769  
INT. at office of City Treasurer.

**WESTERVILLE.**  
This village is in Franklin Co. Inc. July 9 1858. Pop'n 1910, 1,903.  
**Street & Sewer Bonds (Village's Portion).**  
4 1/2s '02 \$50,000 Mar 4 1922  
4 1/2s '08 J-J 3,500 Oct 1 1928  
**Electric-Light Bonds.**  
4 1/2s '06 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 Mar 4 1922  
BOND. DEBT Apr 1 '14. \$159,960  
Assessment debt (included) 41,960  
Sinking fund 24,600  
Ass'd val. '13 (full value) 1,852,900  
Total tax (per \$1,000) 1913 \$15.80  
INT. payable at Westerville.

**WEST PARK.**  
This village is in Cuyahoga Co.  
**Cemetery Bonds.**  
4s Apr \$4,000 1916  
4 1/2s Apr 10,000 1943  
**Town-Hall Bonds.**  
5s Apr \$15,000 1943

**Water-Main-Extension Bonds.**  
4s Apr \$75,000 1934  
4s Apr 26,000 1936-1937  
4 1/2s Apr 9,000 1938  
4s Apr 6,000 1939  
4 1/2s Apr 50,000 1940 & 1942  
5s Apr 15,000 1943  
TOT. DEBT Jan 1 '14. \$210,000  
Sinking fund 29,000  
Assessed valuation 1913 5,422,575  
Tax rate (per \$1,000) 1913 \$9.40  
Population in 1910 3,179

**WILLSHIRE TOWNSHIP.**  
This twp. is in Van Wert County.  
**Road-Improvement Bonds.**  
4s M-S \$2,500 1916  
4s M-S 75,500 1923  
12,000 1926  
5s M-S 10,000 1930  
TOT. DEBT Apr 1 '14. \$100,000  
Sinking fund 8,810  
Assess. val. '13 (80% act.) 3,937,270  
Tax rate (per \$1,000) 1913 \$24.60  
Population in 1910 2,405  
Population in 1913 (est.) 2,500  
INT. payable in Willshire at F. & M. State Bank.

**WILMINGTON SCHOOL DIST.**  
This district is in Clinton County.  
4s '10 M-S \$54,000 M-S '15-'50  
BOND. DEBT May 9 1914 \$70,000  
Assessed valuation 1913 5,191,245  
School tax (per \$1,000) 1913 \$4.95  
Population in 1910 4,491  
INT. at Clinton County Nat. Bk.

**WOOD COUNTY.**  
County seat is Bowling Green.  
**Court-House Repair Bonds.**  
5s '14 M-S \$10,000 M-S '15-'19  
**Detention Home Bonds.**  
6s '13 M-S \$13,000 M-S '15-'18  
**Bridge Bonds.**  
5s '05 M-S \$20,000 M-S '15-'19  
6s '13 M-S 6,000 M-S '15-'17  
GEN. B.D. DT. Apr 1914. \$760,000  
Assessment debt (add'l) 65,000  
Total valuation 1913 85,940,170  
County tax (per \$1,000) 1913 \$2.330  
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.**  
4s J-D \$6,250 June 15 1915  
(Subject to call after June 15 1906.)  
4s s-s \$8,000 Dec 1 1925  
4s '05 J-D 21,000 Dec 1 1925  
4s '04 J-J 49,000 July 15 '16-'24  
4s '09 J-J 10,000 July 1 1929  
4 1/2s '11 M-N 8,500 Nov 1 1931  
4 1/2s '12 M-S 76,000 Sept 1 1932  
**Paving Bonds (City's Portion).**  
4 1/2s '10 F-A \$13,000 1929-1931  
4s 7,000 Oct 1 1924  
4 1/2s '11 M-S 17,500 Sept 1 '31-'34  
4 1/2s '12 J-J 25,000 July 1 1932  
5s '13 A-O 35,000 Apr 1 1933  
**Public-Building Bonds.**  
4s \$40,000 1915  
**Sewer Bonds.**  
4 1/2s '11 M-N \$1,500 Nov 1 1921  
**Fire-Equipment Bonds.**  
5 1/2s '13 J-J \$600 July 1 1916  
**Water-Works Bonds.**  
4s '07 M-N \$9,000 May 15 1917  
(Subject to call May 15 1909.)  
4s '10 J-D \$5,000 Dec 1 1920  
4s '10 J-D 25,000 Dec 1 1930  
5 1/2s '13 M-S 2,000 July 1 1916  
GEN. B.D. DT. Feb 15 '14. \$375,000  
Assessment debt (add'l) 96,962  
Assessed valuation 1913 8,060,901  
(Assessment about actual value.)  
Tax rate (per \$1,000) 1913 \$15.00  
Population in 1910 6,136  
INT. at office Slnk. Fund Trustees

**WOOSTER SCHOOL DIST.**  
4 1/2s '08 M-S \$40,000 Mar 15 '15-'30  
5s '13 M-N 6,000 Mar 15 '20-'25  
BOND. DEBT Apr 1914. \$46,000  
Assess. val. '10 (60% act.) 2,733,985  
School tax (per \$1,000) 1910 \$25.40  
INT. at Wayne County Nat. Bk.

**WYANDOT COUNTY.**  
Upper Sandusky is the county seat.  
**Court-House Bonds.**  
6s \$43,750 Yearly to 1917  
**Road Bonds.**  
5s \$131,400 Part yearly  
BOND. DEBT May 1914. \$230,000  
Assessed valuation 1913 39,494,470  
State & Co. tax (per \$1,000) 13\$3.49  
Population in 1910 20,760  
INT. at office of Co. Treasurer.

**KENIA.**  
This city is in Greene County.  
**Sewer Bonds.**  
4s \$20,000 July 27 1920  
**Fire-Department Bonds.**  
5s '13 J-D \$12,000 June 1 1933  
**Refunding Bonds.**  
4s '04 M-N \$16,000 Nov 1 1924  
4s '04 89,200 Oct 15 1924  
4 1/2s '11 A-O 12,200 Oct 1 1921  
GEN. B.D. DT. Oct 27 '14. \$159,400  
Special assess. bds. (add'l) 79,100  
Cash on hand June 1 1914. 42,314  
Total valuation 1914 9,263,287  
(Assessment is actual value.)  
Total tax (per \$1,000) 1914 \$15.30  
Population in 1910 8,706  
INT. on street and fire-dept. bonds payable at office of City Treas.; other bonds at Fourth Nat. Bank, N. Y.

**KENIA SCHOOL DIST.**  
4 1/2s J-J \$10,000 July 1 '25-'29  
{ 10,000 Jan 1 '26-'30  
4s A-O 37,500 Apr 1 '15 to  
{ \$1,500 each A&O to 1917 Oct 1 '24  
{ 2,000 each A&O to 1923  
{ 2,000 each A&O to 1924

**Fire-Protection Bonds.**  
4s '08 J-D \$7,000 June 1 '15-'28  
**Improvement Bonds.**  
s \$5,000  
BOND. DEBT June 1 '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 \$8,000 Sept 1 '15-'18  
4 1/2s '04 M-S 25,000 Sept 1 '15-'24  
4s '07 M-S 10,000 Sept 1 '24-'26  
4s '08 M-S 10,000 Sept 1 '25-'28  
4s '09 M-S 7,000 Sept 1 '28-'29  
4s '10 M-S 10,000 Sept 1 '21-'28  
4s '11 M-S 18,000 Sept 1 '28-'30  
5s '12 M-S 15,000 Mar 1 1931  
BOND. DEBT Oct 1 1912. \$90,000  
Assessed val. '12 (3/4 act.) 3,340,000  
Total tax rate (per \$1,000) '12 \$9.04  
Population in 1910 1,489  
INTEREST payable at the Van Wert National Bank.

**YOUNGSTOWN.**  
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 4s and filtration plant 5s is payable from water earnings.

**Bridge, Viaduct and Culvert.**  
5s '04 A-O \$750 1914-1914  
5s '10 A-O 250 1914-1915  
5s '12 A-O 4,800 1914-1917  
5s '13 A-O 12,000 1915-1918  
5s '14 A-O 50,000 Oct 1 '16-'25  
**City Dump Bonds.**  
5s '08 A-O \$10,500 1914-1918  
**Public Playgrounds.**  
5s '12 A-O \$7,200 1914-1918  
5s '14 A-O 10,000 Oct 1 '16-'20  
**City Building Bonds.**  
4 1/2s '12 A-O \$200,000 1914-1933  
5s '13 A-O 100,000 1915-1924  
5s '14 A-O 30,000 1917-1926  
**City Prison Bonds.**  
4 1/2s '04 A-O \$22,800 1914-1925  
**Contingent Bonds.**  
5s '04 A-O \$2,000 1914-1915  
**Filtration-Plant Bonds.**  
5s '03 A-O \$80,000 1914-1929  
**Emergency Repair Bonds.**  
5s '12 A-O \$7,000 1914-1916  
**Fire Department Bonds.**  
5s '95 A-O \$6,000 1914-1917  
5s '04 A-O 600 1914-1914  
5s '04 A-O 475 1914-1914  
5s '08 A-O 8,000 1914-1917  
5s '09 A-O 4,000 1914-1917  
5s '12 A-O 63,000 Oct 1 '14-'22  
5s '12 A-O 6,000 1914-1917  
5s '12 A-O 8,600 1914-1918  
5s '13 A-O 2,200 1914-1915  
5s '13 A-O 2,600 1915-1915  
5s '14 A-O 23,500 1916-1923

**General Street Bonds.**  
5s '03 A-O \$2,050 1914-1915  
5s '07 A-O 16,000 1914-1917  
5s '07 A-O 13,500 1914-1918  
5s '08 A-O 1,000 1914-1918  
5s '09 A-O 6,000 1914-1914  
5s '09 A-O 80,000 1914-1921  
5s '10 A-O 11,000 1914-1924  
5s '10 A-O 6,000 1914-1917  
5s '10 A-O 5,500 1914-1917  
5s '10 A-O 3,000 1914-1916  
5s '10 A-O 2,000 1914-1915  
5s '12 A-O 4,000 1914-1917  
5s '12 A-O 2,000 1914-1915  
5s '12 A-O 1,300 1914-1914  
5s '12 A-O 2,075 1914-1915  
5s '12 A-O 28,000 1914-1920  
5s '13 A-O 1,880 1915-1915  
5s '13 A-O 200 1914-1914  
5s '14 A-O 3,300 1916-1916  
5s '14 A-O 75,000 1916-1926  
5s '13 A-O 14,000 1915-1919  
5s '14 A-O 20,000 Oct 1 '16-'20  
**Glenwood Ave. Wall Bonds.**  
5s '13 A-O \$3,500 1915-1916  
5s '14 A-O 3,000 Oct 1 1917  
**Grade-Crossing Bonds.**  
4s '09 A-O \$40,000 1914-1921  
5s '12 A-O 10,000 1914-1918  
5s '13 A-O 2,000 1915-1915  
4s '13 A-O 4,000 1915-1916

**Hospital Bonds.**  
5s '05 A-O \$7,000 1914-1920  
**Market-House Bonds.**  
4s '07 A-O \$40,000 1914-1917  
**Police Department Bonds.**  
5s '03 A-O \$1,400 1914-1914  
**Sanitary Bonds.**  
5s '03 A-O \$12,000 1914-1924  
5s '08 A-O 2,000 1914-1914  
5s '09 A-O 3,000 1914-1916  
**Refunding Bonds.**  
4 1/2s '03 A-O \$27,500 1914-1924  
**Assessment Bonds.**  
5s \$1,220,634 1914-1917  
**Park Bonds.**  
5s '05 A-O \$13,200 1914-1925  
5s '06 A-O 16,000 1914-1917  
5s '09 A-O 1,000 1914-1914  
5s '10 A-O 1,000 1914-1914  
5s '11 A-O 7,500 1914-1916  
5s '12 A-O 6,500 1914-1917  
5s '12 A-O 50,000 1914-1923  
5s '14 A-O 0.00 Oct 1 '16-'20  
**Electric-Light Bonds.**  
5s '14 A-O \$3,000 Oct 1 1917  
**Sewer Bonds.**  
5s '11 A-O \$600 1914-1914  
5s '12 A-O 1,500 1914-1914  
5s '13 A-O 350 1914-1914  
5s '13 A-O 1,125 1915-1915  
**Water Works Extension Bonds.**  
5s '08 A-O \$15,000 1920-1926  
5s '08 A-O 60,000 1920-1931  
4s '10 A-O 120,000 1914-1937  
4s '12 A-O 45,000 1914-1922  
4 1/2s '12 A-O 300,000 1920-1949  
5s '13 A-O 110,000 1915-1925  
5s '13 A-O 200,000 1916-1940  
5s '14 A-O 200,000 1917-1936  
5s '14 A-O 250,000 1917-1941



YOUNGSTOWN (Continued).

Table listing various bonds for Youngstown, including Improvement Bonds, Levee-Repair Funding Bonds, Fire-Department Bonds, Work-House Bonds, Water Bonds, Street-Improvement Bonds, Flood Bonds, Sewer Bonds, and various school district bonds.

YOUNGSTOWN SCHOOL DIST.

Table listing school district bonds for Youngstown, including M-S bonds for various years and interest payable information.

ZANESVILLE.

This city is the county seat of Muskingum County. Inc. Apr. 1 1814.

Refunding Bonds.

Table listing refunding bonds for Zanesville, including A-O bonds for 1915 and 1916.

Parke-Improvement Bonds.

Table listing parke-improvement bonds for Zanesville, including A-O bonds for 1915 and 1916.

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.

Table listing additional statements for various school districts and towns, including Ada School District, Addyston (V), Arcanum (V), Archbold (V), Barnesville School District, Batavia (V), Beaver Twp., Bedford (V), Bellevue Village School Dist., Bethel School District, Big Spring Twp., Blanchester (V), Bloomfield Twp., Bloom Twp., Bluffton (V), Bluffton School District, Bradford, Darke County, Bradford School District, Brady (Twp.), Bratenahl School District, Brecksville Twp., Bremen (V), Bremen School District, Brewster (V), Brewster School District, Bridgeport Sch. Dist., Brookfield Twp., Brookside (V), Brookville (V), Brown County, Brunswick Twp., Bryan S. D., Buchtel School District, Bucyrus School District, Bylesville (V), Cadesville S. D., Cadiz (V), Canal Dover (C), Canal Dover School District, Canton Twp., Carrollton, Carroll County, Centerburg (V), Chagrin Falls (V), Champaign County, Chardon (V), Chatfield (Twp.), and Cheviot (V).

Water-Works Bonds (Refund.).

Table listing water-works bonds (refund.) for various towns, including 4 1/2% and 4% bonds.

Levee-Repair Funding Bonds.

Table listing levee-repair funding bonds for various towns, including M-S bonds.

Fire-Department Bonds.

Table listing fire-department bonds for various towns, including M-S bonds.

Work-House Bonds.

Table listing work-house bonds for various towns, including M-S bonds.

Water Bonds.

Table listing water bonds for various towns, including J-J and M-S bonds.

Street-Improvement Bonds.

Table listing street-improvement bonds for various towns, including M-S bonds.

Flood Bonds.

Table listing flood bonds for various towns, including A-O bonds.

Street Grading Bonds.

Table listing street-grading bonds for various towns, including M-S bonds.

Sewer Bonds.

Table listing sewer bonds for various towns, including J-D and M-S bonds.

ZANESVILLE SCHOOL DIST.

Table listing Zanesville school district bonds, including J-D and J-J bonds.

BOND. DEBT Oct 1914.

Table listing bond and debt for Zanesville as of October 1914.

Assessed valuation 1914.

Table listing assessed valuation for Zanesville in 1914.

Population in 1910.

Table listing population for Zanesville in 1910.

INT. at office of City Treasurer and at Nassau Bank, N. Y. City.

Table listing interest payable for Zanesville.

Main table listing various towns and their financial data, including bonded debt, floating debt, assessed valuation, tax rate, and population. Includes towns like Clerverville (C), Clay Twp., Clyde (V), Coal Grove (V), Columbus Grove School Dist., Concord Twp., Continental, Putnam County, Covington, Miami County, Cranberry Twp., Cuyahoga Falls (V), Cuyahoga Falls School Dist., Dallas Twp., Danbury Twp., Delta (V), Dennison S. D., Georgetown, Brown County, Grafton, Muskingum County, East Palestine (V), East View (V), Eden Twp., Elda School District, Ellsworth Twp., Elmhor (V), Empire School District, Erie Twp., Fairport (V), Fayette (V), Fitchville Twp., Franklin (V), Frazeysburg School District, Fulton County, Gaetta County, Genoa (V), Girard (V), Glendale (V), Gloucester (V), Goshen Twp., Grafton Twp., Grandview Heights (V), Greenfield Twp., Greenville S. D., Greenwich Twp., Grove City (V), Guernsey County, Guilford Twp., Harris Twp., Hicksville School District, Hillsboro (V), Hillsboro Spec School District, Hocking County, Holgate (V), Homerville Twp., Hopewell Twp., Hubbard Twp., Hudson Sch. Dist., Huron (V), Ironton School District, Jackson (C), Jackson Twp., Jackson Twp., Jefferson (V), Johnston (V), Kenmore S. D., Lebanon (V), Leetonia (V), Leipsic School District, Lewisburg (V), Liberty Twp., Liberty Twp., Liberty Twp., Lisbon (V), Litchfield Twp., Liverpool Twp., Lockland (V), Logan (V), London (V), Louisville (V), Lyme Twp., McArthur School District, McConnellsville (V), Madeira S. D., Madison Twp., Madisonville S. D., Malta (V), Mantua Twp., Margaretta School District, Martins Ferry (C), Martins Ferry School District, Martinsville School District, Mason Sch. Dist., Medina Co. Road Dist., Meigs County, Mesopotamia Twp., Metamora S. D., Middleport (V), Milford Centre (V), Milford (V), Millersburg School District, Millersburg (V), Mineral City (V), Minerva (V), Mingo Junction School District, Minster (V), Monroe County, Monroeville (V), Montpelier (V), Morgan County, Mt. Gilead (V), Mt. Healthy School District, Mt. Victory School District, Murray School District, Napoleon S. D., Nelson Twp., Nelsonville (V), New Berlin (V), Newberry Twp., New Bremen (V), and New Haven Twp.



	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Population.
New Lexington (V), Perry Co	\$120,460	None	\$2,128,305	\$15.40	2,559
New Lexington School Dist.	26,000	None	42,214,686	d10.60	---
New London Twp., Huron Co.	37,000	None	41,548,395	d9.00	2,152
New London (V), Huron Co.	92,643	None	1,645,280	13.63	1,557
New Philadelphia (C), Tuscarawas County	340,216	None	19,023,610	d10.00	8,452
New Richmond (V), Clermont Co	50,264	None	4,991,060	d14.80	1,733
North Baltimore (V), Wood Co.	62,000	5.09	11,733,000	115.40	2,503
No. Lima School District.	26,700	None	1,070,000	---	---
Norwich Twp., Huron Co.	37,500	None	11,757,325	111.00	777
Nottingham School District.	52,000	None	---	---	---
Oak Harbor (V), Ottawa Co.	66,000	None	1,530,200	15.00	1,559
Orange Twp., Cuyahoga Co.	31,700	None	1,768,105	110.30	850
Orrville (V), Wayne County	215,893	None	4,149,334	113.20	3,101
Ottawa (V), Putnam Co.	73,875	None	41,658,905	d15.00	2,182
Ottawa Co.	76,399	None	38,136,411	83.20	22,360
Painesville School District.	45,000	None	86,746,580	---	---
Paulling (V), Paulling Co.	195,765	None	41,587,740	d15.00	2,081
Payne (V), Paulling Co.	25,627	5.276	7,933,270	115.80	1,207
Perry County	135,000	None	32,000,000	---	35,396
Perrysburg (V), Wood County	101,646	1,000	1,600,000	d15.30	1,913
Perry Township Sch. Dist.	30,600	None	49,185,560	44.20	---
Peru Twp., Huron County	57,000	None	11,665,000	18.40	---
Pike County	99,300	None	11,000,000	11.25	15,723
Piketon (V), Pike County	30,462	None	4,993,162	d12.00	668
Plain City (V), Madison Co.	78,700	None	4,948,750	d13.95	893
Plain City (V), Union County	78,550	None	11,200,000	114.00	514
Plymouth (V), Huron & Richland Co.	26,500	None	41,342,265	d15.00	1,314
Plymouth Twp., Richland Co.	70,000	None	2,484,590	17.70	1,501
Poland Twp., Mahoning Co.	115,000	None	11,843,880	47.80	6,012
Pomeroy School District.	140,000	None	---	---	---
Portage Twp. School Dist.	30,000	None	2,668,320	---	---
Port Clinton School District.	26,000	None	3,922,000	15.00	---
Reading (V), Hamilton Co.	156,428	None	22,182,930	d14.10	3,985
Recovery (V), Mercer County	69,800	None	---	---	---
Richwood (V), Union County	127,000	2,200	---	14.00	1,729
Ridgefield Twp., Huron Co.	43,000	None	13,116,180	13.17	1,976
Ridge Twp., Van Wert Co.	45,000	None	4,000,000	99.00	1,934
Ripley (V), Brown County	53,780	None	41,493,763	d15.50	1,840
Ripley Twp., Huron County	28,500	None	---	---	725
Rittman (V), Wayne County	37,814	None	1,800,000	---	---
Rittman School District.	125,000	None	---	---	---
Rockford (V), Mercer County	41,700	None	41,045,000	d15.00	1,186
Rockport S. D., Cuyahoga Co.	35,000	None	---	---	---
Rocky River (V), Cuyahoga Co.	31,918	None	3,097,375	111.00	1,174
Roseville School District.	61,250	None	11,054,000	---	---
Roseville (V), Muskingum Co.	30,400	None	633,560	d15.00	2,113
Rossford School District.	135,000	None	---	---	---
Ruggles Twp., Ashland Co.	40,000	None	11,842,250	---	---
Sabina Sch. Dist., Clinton Co.	48,000	None	41,999,704	d10.70	---
St. Clairsville Sch. Dist.	160,000	None	---	---	---
St. Clairsville (V), Belmont Co.	66,942	None	41,038,175	d13.20	1,393
Salem School District.	147,400	None	11,030,000	14.40	---
Sallenville (V), Columbiana Co.	31,000	None	41,089,990	d14.60	2,403
Sandusky County	93,388	None	62,844,355	12.52	35,171
Sandusky Twp., Crawford Co.	38,000	None	1,120,090	---	510
Scio Village Sch. District.	130,000	None	---	---	---
Sebring School District.	157,600	None	2,600,000	---	---
Sebring (V), Mahoning County	92,200	None	2,804,310	115.00	2,104
Seneca Twp., Seneca County	47,000	None	2,510,860	16.60	1,222
Shadyside School District.	60,500	None	1,628,160	88.50	---
Shawnee (V), Perry Co.	32,000	None	484,495	d12.40	2,280
Shreve (V), Wayne County	30,350	None	490,000	d13.80	1,016
Smith Twp., Mahoning Co.	98,500	None	6,784,930	17.00	4,657
South Charleston Sch. Dist.	30,000	None	22,216,180	48.50	---
Strasburg School District.	140,000	None	---	---	---
Sullivan Township, Ashland Co.	25,000	None	11,830,550	112.40	---
Tippecanoe City (V), Miami Co.	36,500	3,844	2,472,570	14.02	2,038
Tod Twp., Crawford Co.	35,500	None	11,753,345	47.80	774
Toronto (V), Jefferson Co.	64,000	None	41,299,060	d12.80	4,271
Troy Twp., Ashland Co.	144,000	None	---	---	---
Tymochtee Twp., Wyandot Co.	36,000	None	2,446,670	48.60	1,283
Uhrichsville (V), Tuscarawas Co.	195,265	None	4,178,060	14.40	4,751
Uhrichsville School District.	35,000	None	14,400,007	14,622 1/2	1,764 1/2
Utica (V), Licking Co.	58,931	None	41,676,855	d11.40	1,729
Van Wert County	25,000	None	47,555,420	42.90	29,119
Van Wert School District.	120,000	2,900	8,120,633	55.10	---
Vermillion (V), Erie County	27,000	None	2,259,220	d10.60	1,369
Vernon Twp., Crawford Co.	26,500	None	41,305,990	47.40	722
Vernon Twp., Trumbull Co.	40,000	None	1,305,360	---	820
Versailles (V), Darke County	29,000	None	11,495,000	114.00	1,580
Wadsworth (V), Medina Co.	113,520	None	4,119,505	14.60	3,073
Wadsworth Twp., Medina Co.	44,000	None	2,015,460	47.80	---
Wakeman Twp., Huron Co.	51,000	None	12,690,695	110.20	---
Wapakoneta School District.	37,500	None	753,330	49.20	---
Warren (C), Trumbull Co.	257,668	None	20,500,000	13.60	11,081
Warren Twp., Belmont Co.	55,500	None	---	---	6,238
Washington C. H., Fayette Co.	234,079	2,000	8,500,000	13.00	7,277
Washington Twp., Belmont Co.	38,000	None	41,326,000	d12.40	1,335
Washington Twp., Sch. Dist.	40,000	None	78,500,900	16.00	---
Waverly (V), Pike County	47,453	None	41,267,511	d14.00	1,803
Wayne Twp. S. D., Fayette Co.	35,000	None	13,125,000	---	---
Weller Twp., Richland Co.	37,000	None	41,399,210	d10.50	878
Wellington (V), Lorain Co.	43,722	None	42,042,240	d14.00	2,131
Wellston School District.	33,500	None	43,973,873	d12.21	---
West Alexandria Sch. District	50,000	None	41,570,000	45.50	---
West Carrollton Sch. Dist.	25,000	250	41,739,910	48.10	---
West Mansfield (V), Logan Co.	65,000	None	4,453,150	47.50	913
West Milton (V), Miami Co.	25,000	None	---	---	1,207
West Milton School District.	50,400	None	---	---	---
West Unity (V), Williams Co.	26,500	None	826,320	112.80	980
Willoughby (V), Lake County	139,000	None	2,531,930	d12.40	2,072
Willoughby Twp., Lake Co.	38,000	None	48,912,490	45.00	4,370
Willoughby Twp. S. D., Lake County	140,000	None	---	---	---
Wilmington (V), Clinton Co.	89,500	None	5,360,000	13.20	4,491
Woodfield (V), Monroe Co.	59,533	None	2,138,185	---	2,502
Wyoming (V), Hamilton Co.	168,000	None	3,675,000	13.92	1,893
Wyoming School District.	27,000	None	13,500,000	d14.76	---

\* Total debt. x Figures are for 1910. a Figures are for 1911. d Figures are for 1912. y This covers merely a recent issue of bonds; we are not informed as to what is total debt. † 1913 figures. § 1914 figures.

DOMESTIC DEBT—NON-NEGOTIABLE.			
Held by Perdue University.	Q-J \$340,000	Apr 1 1921	Held by Vincennes University.
Held by Indiana University.	M-N \$144,000	Sept 1 1937	3s '09 S-a \$120,548c
			Apr 10 1917
			(See V. 91, p. 722.)

INTEREST and principal of foreign debt payable at the office of Winslow, Lanier & Co., New York; on Show Pavilion bonds at the State Treasurer's office.

TOTAL DEBT, &C.	Sept. 30 '14.	Sept. 30 '13.	Sept. 30 '12.	Sept. 30 '11.
Foreign debt	\$135,615	\$405,615	\$655,615	\$805,615
Domestic debt	604,548	604,548	604,548	640,548

Total debt----- \$740,163 \$1,010,163 \$1,260,163 \$1,410,163

ASSESSED VALUATION.—The following table shows the total valuation of real and personal property, including railroad and other property; also the State tax rate (per \$1,000) for the general fund for the years indicated. By an Act of the Legislature of 1905 the General Fund tax was fixed at \$1.20 per \$1,000 for each of the years 1905, 1906, 1907, and 90 cents per \$1,000 annually thereafter; the law also stopped levy for sinking fund until 1908, when it was again resumed.

Year—	Valuation.	State tax.	Year—	Valuation.	State tax.
1913	\$1,898,207,235	\$0.70	1904	\$1,543,000,000	0.90
1912	1,890,460,710	0.90	1903	1,513,433,644	0.90
1911	1,891,601,167	0.90	1902	1,394,808,242	0.90
1910	1,797,486,410	0.90	1901	1,360,445,139	0.90
1909	1,776,132,096	0.90	1891	1,255,256,038	1.20
1908	1,723,311,564	0.90	1880	764,287,517	1.20
1907	1,717,037,215	1.20	1870	662,283,178	1.50
1906	1,654,888,461	1.20	1860	455,011,378	1.50
1905	1,597,560,087	1.20	1850	138,362,085	2.50

The total tax rate (per \$1,000) for 1913 was \$3.91, including Benevolent Institution tax \$1.00, school tax \$1.36, State Debt Sinking Fund tax \$0.15 and Educational Institution tax \$0.70, in addition to the general fund tax of \$0.70 as given above.

POPULATION OF STATE.—			
1910	2,700,876	1870	1,680,637
1900	2,516,462	1860	1,350,428
1890	2,192,404	1850	988,416
1880	1,978,301	1840	685,866

DEBT LIMITATION.—In the present constitution of Indiana, which went into effect Nov. 1 1851, and was amended in 1881, there are explicit provisions limiting the power of both the State and its municipalities to contract debt.

FIRST, as to the State, Section 5 of Article 10 provides that no debt except to meet casual deficits in revenue, to pay interest, to repel invasion, &c., can be contracted. The section in full is subjoined.

CREATION OF DEBT FORBIDDEN.—No law shall authorize any debt to be contracted on behalf of the State except in the following cases: To meet casual deficits in the revenue; to pay interest on State debt; to repel invasion, suppress insurrection, or, if hostilities be threatened, provide for the public defense.

In the sixth section of the same article the last clause prohibits the assumption by the State of the debts of any municipality or corporation. The clause referred to reads as follows:

"Nor shall the General Assembly ever on behalf of the State assume the debts of any county, city, town or township, nor of any corporation, whatever."

SECOND, as to municipalities, the provision contained in the constitution seems to be equally clear and emphatic, and, as will be found, fixes the limit at 2% of the valuation. It is Article 13 of that instrument (an amendment to the 1851 constitution adopted March 14 1881) which relates to this subject, and we give the article in full below.

LIMITED—EXCESS VOID.—No political or municipal corporation in this State shall ever become indebted in any manner or for any purpose to an amount in the aggregate exceeding 2% on the valuation of the taxable property within such corporation, to be ascertained by the last assessment for State and county taxes previous to the incurring of such indebtedness; and all bonds or obligations in excess of such amount given by such corporation shall be void; Provided, That in time of war, foreign invasion or other great public calamity, on petition of a majority of the property owners in number and value, within the limits of such corporation, the public authorities in their discretion may incur obligations necessary for the public protection and defense to such an amount as may be requested in such petition.

It should be said in connection with the above that several laws have been enacted since the foregoing constitutional limit was adopted (March 14 1881), and bonds have been issued by counties thereunder beyond the 2% limit, for the construction of "free gravel, stone or other macadamized roads." Several such laws were passed at the 1899 session of the Legislature. But in the case of Strick 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 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 5991 of Burns's Annotated Statutes, 1914, 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 6094 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 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, 1914, Section 6092); also for temporary loans (see Burns's Revised Statutes, 1914, Section 6094).

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 7725a) 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.

## State of Indiana.

ITS DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 7 1800) --- July 4 1800  
 Admitted as a State (Act April 19 1816) --- Dec. 11 1816  
 Total area of State (square miles) --- 36,350  
 State Capital --- Indianapolis  
 Governor (term exp. 2d Mon. Jan. '17) --- Samuel M. Ralston  
 Sec. of State (term exp. Nov. 27 1914) --- L. G. Ellingham  
 Treasurer (term expires Feb. 10 1915) --- Wm.



CONSTITUTION ACT OF 1911 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. V. 93, p. 893; V. 95, p. 126, 1143. U. S. Supreme Court denied a petition for a writ of error on Dec. 1 1913. V. 97, p. 1676; 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.

ALEXANDRIA COUNTY. County seat is Fort Wayne. Court-House Bonds. 4s J-J \$427,000—1914-1935 Voting-Machine Bonds. \$7,000—Dec 1 1914 14,000—Dec 1 16&18 5,000—Dec 1 1920 Court-Hse. & Pow. Sta. Bonds. 3 1/2s M-N \$200,000—Nov 1 1919 BOND. DEBT Oct 1914. \$653,000 Twp. gravel road bds. (add'l) 329,250 Assessed valuation 1913. 63,420,500 (Assessment about 50% actual value) Co. tax rate (per \$1,000) '12. \$4.82 + Population in 1910. —93,386 INT. at U. S. M. & Tr. Co., N. Y. C.

BRAZIL. This city is in Clay County. Inc. School House. 6s M-N \$8,000—Nov 1 1917 4s F-A 4,500—Feb 1 1918 Refunding School. 4s J-J \$3,000—July 1 1915 4s M-N 10,000—1922 Refunding Water. 4 1/2s J-D \$20,000—M-N '15-'29 BOND. DEBT Dec 1 14. —45,500 Assess. val. 1914. —4,008,885 Tax rate (per \$1,000) 1914.—\$10.00 Population in 1910.—9,340

ANDERSON SCHOOL CITY. 3.65s '09 J-J \$85,000—July 15 '15-'19 4s '10 F-A 41,000—Sept 9 '15-'20 BOND. DEBT Sept 30 14 \$126,000 Assessed valuation 1913. 10,300,000 (Assessment 1/2 to 3-5 actual value.) School tax (per \$1,000) 1913.—\$9.00 Population in 1913 (est.)—24,000 INT. on 4s at The Anderson Banking Co.; on 3.65s at Citizens Bank. BEDFORD. This city is in Lawrence County. Water-Works Impt. (tax-free). 4 1/2s '12 M-N \$25,000—Nov 15 '17-'32 Refunding Bonds (tax-free). 4 1/2s '09 M-N \$13,000—May 15 '15-'27 4 1/2s '12 J-D 20,000—Dec 20 '20-'32 BOND. DEBT Oct 3 1913.—\$76,000 Water debt (incl.) 45,000 Floating debt. —2,250 Sinking funds. —3,513 Assessed valuation 1913.—3,945,000 (Assessment 1-3 to 1 1/2 actual value) Total tax (per \$1,000) 1913.—\$35.20 Population in 1910.—8,716 INT. payable in Bedford.

CASS COUNTY. Logansport is the county seat. Flood Emergency Bonds. 4s '13 —\$150,000 Summary of Debt Jan. 1 1913. County bonds. —\$69,700 Twp. gravel road bonds. —549,857 Assessed valuation 1911. —26,451,970 County tax (per \$1,000) 1912 \$3.91 + Population in 1910. —36,368 INT. at County Treasurer's office. CLAY COUNTY. Brazil is the county seat. Court-House-Building Bonds. 4s '12 J-J \$195,000—Due 10 bonds each 6 months until July 1 1932 4s '13 J-J \$30,500. County Infirmary Bonds. 4s each 6 months until Jan 1 1917 GEN. BD. DT. Apr 1914 \$230,000 Gravel road debt (add'l) 426,874 Ditch & levee bonds (add'l) 71,176 Sinking fund. —3,566 Assess. val. '13 (1/2 act.) —15,262,530 State & Co. tax (per \$1,000) '13 \$11.90 Population in 1910.—32,535 INTEREST at Brazil Trust Co.

BEDFORD SCHOOL DISTRICT. This district is in Lawrence County. School Bonds. 4 1/2s '11 J-J \$40,000—1915-1921 4 1/2s '12 J-J 20,000—Jan 1 17-'22 4 1/2s '14 5,000—1915-1916 BOND. DEBT Nov. 13 '14. \$71,000 Assess. val. '13 (2-3 act.) \$3,900,000 School tax (per \$1,000) 1913.—\$11.50 INTEREST payable at Stone City Bank in Bedford and First Nat. Bank, N. Y., and Bedford Nat. Bank.

COLUMBUS. This city is in Bartholomew Co. Water-Plant Bonds. 4 1/2s '13 J-J \$38,000—Jan 1 1923 Funding Bonds. 4s '04 J-J \$15,000—July 1 1919 3 1/2s '06 J-J 27,000—Jan 1 1936 (Subject to call after Jan. 1 1926.) Refunding Bonds. 3 1/2s '06 J-J \$8,000—Jan 1 1936 (Subject to call after Jan. 1 1926.) 3 1/2s '09 J-J \$26,000—July 1 1929 BOND. DEBT Oct 27 14.—\$114,000 Assessed valuation 1914.—5,819,019 Total tax (per \$1,000) 1914.—\$11.50 Population in 1910.—8,813 INTEREST on the 3 1/2s is payable at the People's Savings & Trust Co.

BLACKFORD COUNTY. County seat is Hartford City. Court House Bonds. 5s A-O \$22,500—1914-1916 BOND DEBT Jan 1 14. —\$25,000 Gravel road debt (add'l) —287,565 Assess. val. '13 (60% act.) 10,317,690 Co. tax (per \$1,000) '12 \$6.11 + Population in 1910.—15,820 INT. at Winslow, Lanier & Co., N. Y.

CRAWFORDSVILLE. This city is in Montgomery Co. Electric-Light Bonds. 4s '10 J-D \$48,000—14-'31 4s '11 A-O 22,000—Oct 1 1910,000 BOND. DEBT Oct 2 14.—\$101,000 Assess. val. '13 (60% act.) 6,081,916 Tax rate (per \$1,000) '13-'14.—\$11.80 Population in 1910.—9,371

BLOOMINGTON SCHOOL DIST. This district is in Monroe County. 4 1/2s '12 J-D \$78,000—1916 & 1922 4 1/2s '14 J-J 12,000 TOTAL DEBT Apr 1914.—\$78,000 Assessed valuation 1913.—4,386,307 School tax (per \$1,000) 1913.—\$14.50 INT. at Bloomington or Breed, Elliott & Harrison, Cincinnati.

CRAWFORDSVILLE SCH. CITY. This district is in Montgomery Co. 4s '10 J-J \$60,000—July 1 '15-'20 4s '07 A-O 6,000—Apr 2 '15-'16 4s '11 A-O 14,000—Oct 1 '15-'21 5s '14 M-N 5,800—May 15 1921 BOND. DEBT Oct 1914.—\$85,800 Assess. val. '14 (60% act.) 6,081,915 (Assessment about 60% actual value) School tax (per \$1,000) 1914.—\$10.00 INT. at Elston Nat. Bk., Crawfordsville.

BOONE COUNTY. Lebanon is the county seat. Court-House Bonds. 4s '10 M-N \$120,000—M&N '15-'20 BOND. DEBT Sept 29 '13.—\$150,000 Gravel road debt (add'l) —182,000 Assess. val. (1-3 act.) '13 24,990,805 Co. tax (per \$1,000) 1913.—\$4.70 Population in 1910.—24,673 INT. at First Nat. Bank, Lebanon.

DECATUR COUNTY. Greensburg is county seat. Bridge Bonds. 4 1/2s '13 M-N \$28,000—May 15 '15-'25

GEN. BD. DT. Apr 1914.—\$30,000 Gravel road bonds (add'l) —542,825 Assess. val. '13 (65% act.) 15,549,825 State tax rate (per \$1,000) '13 \$9.30 Population in 1910.—18,793 INT. at Indiana Nat. Bank of Indianapolis.

EVANSVILLE SCHOOL CITY. 3 1/2s '07 M-N \$39,600—May 1 '15-'17 4s 14 80,000 BOND. DEBT Apr 1914.—\$39,600 Assess. val. '13 (60% act.) 41,128,860 School tax (per \$1,000) 1913.—\$6.50 Population in 1910.—69,647 INT. at City Nat. Bk., Evansville.

DEER CREEK SCHOOL TWP. This township (P. O. Young America) is in Cass County. 5s '14 J-J \$21,700—July 10 15-'28 1,440—July 10 1929 7,000—Jan 10 15-'28 14,000—July 10 15-'28 1,000—Jan 10 1929

FLOYD COUNTY. County seat is New Albany. Funding Bonds. 4s '10 J-J \$150,000—Jan 1 '15-'29 20,000—Jan 1 1930 BOND. DEBT May 1914.—\$170,000 Assessed valuation 1913.—13,000,000 County tax (per \$1,000) '13.—\$6.00 Population in 1910.—30,293 INT. at New Albany Nat. Bank.

DE KALB COUNTY. Auburn is the county seat. Court-House Bonds. 4s '12 J-J \$128,000—Jan 15 '15-'22 Power-House Bonds. 4s '12 J-J \$20,000—Jan 15 '18-'22 BOND. DEBT Oct 1 14. —\$148,000 Floating debt. —15,000 Assessed valuation 1913.—18,000,000 (Assessment abt. 1-3 actual value.) Co. tax rate (per \$1,000) '13.—\$4.90 Population in 1910.—24,054 INT. payable at Co. Treas. office

FORT WAYNE. This city (incorporated 1840) is the county seat of Allen County. Refunding RR. Bonds. 4 1/2s '13 A-O \$140,000—Oct 10 1933 Refunding Water Bonds. 3 1/2s '99 M-N \$100,000—Nov 15 1919 3 1/2s '00 J-J 146,000—Jan 18 1920 BOND. DEBT Sept 30 '14.—\$386,000 Sinking fund. —24,262 Water debt (included) —246,000 Assess. val. '13 (1/2 act.) 37,077,980 Tax rate (per \$1,000) 1913.—\$27.50 Population in 1910.—63,933 INT. payable in N. Y. at U. S. Mtge. & Tr. Co

DU BOIS COUNTY. County seat is Jasper. Bridge Bonds. 4s '12 M-N \$13,500—1914-1917 Court-House Bonds. 4s '09 J-D \$54,400—Dec 15 '14-'29 4s '10 J-D 7,000—J&D 15 '14-'30 BOND. DEBT Sept 1913.—\$69,500 Assess. val. '13 (40% act.) 8,700,000 Co. tax rate (per \$1,000) 1913.—\$4.70 Population in 1910.—19,843 INT. payable at Co. Treas. office

FORT WAYNE SCHOOL DIST. 3 1/2s A-O \$30,000—Oct 1 '15-'20 3 1/2s A-O 50,000—Oct 1 1921 4s '07 M-S 22,500—Sept 2 '15-'17 4s '08 M-N 40,000—Nov 1 '15-'18 4s '09 A-O 90,000—Oct 1 '15-'18 150,000—Oct 1 '19-'23 4s '12 J-D 100,000—June 1 '19-'28 4s '14 F-A 150,000—Feb '14-'24-'23 BOND. DEBT Oct 1 14. —\$602,500 Assessed valuation 1913.—36,220,470 School tax (per \$1,000) 1913.—\$8.00 INT. at U. S. Mtge. & Tr. Co., N. Y.

EAST CHICAGO. This place is in Lake County. Inc. corp. 1886. Popula'n 1910, 19,093. Police & Fire-Station Bonds. 6s '08 J-D \$14,000—Dec 1 '15-'19 Paving Bonds. 6s '09 J-D \$5,000—June 1 '16-'18 Refunding Bonds. 6s '04 J-D \$33,000—1915-1925 Building Bonds. 6s '08 J-D \$17,955—1915 1919 8,365c—1929

FRANKFORT. This city is in Clinton County. Electric-Light Bonds. 5s '09 J-J \$10,000—J&J 1915 Sewer Bonds. 4 1/2s J-D \$8,000—J&D 1 1915 20,000—J&D '16-'17 Park Bonds. 4s J-D \$5,000—1920 BOND. DEBT Sept 30 14 \$53,000 Assessed valuation 1915.—5,261,810 (Assessment 60 to 70% actual value.) Total tax (per \$1,000) in 1915.—\$37.00 Population in 1910.—8,634 INTEREST payable at the J. F. Wild & Co. State Bank, Indianapolis, and First Nat. Bank, Frankfort.

GEN. BD. DT. Jan 1 1913 \$66,930 Assessment debt. —2,508 Sinking fund. —7,558,715 Assess. val. '12 (1/2 act.) —7,558,715 Total tax (per \$1,000) 1912.—\$43.20 INT. payable at Treasurer's office.

FRANKFORT SCHOOL DIST. 4 1/2s '13 J-J \$76,500—July 1 '15-'23 TOTAL DEBT May 1914.—\$85,000

EAST CHICAGO SCHOOL DIST. 5s '12 F-A \$75,000—1916-1922 5s '05 F-A 4,000—Aug 1915 5s '09 F-A 40,000—Feb 19-'28 Refunding Bonds. 4s '09 A-O \$17,000—1918-1934 BOND. DEBT Oct 1 14.—\$136,000 Assessed valuation 1913.—8,000,000 (Assessment 20 to 25% act. value.) School tax (per \$1,000) 1914.—\$15.40 Population in 1914 (est.)—27,000 INTEREST on bonds of 1905 payable at First Nat. Bank, Hammond, 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.

FRANKLIN COUNTY. Brookville is the county seat. 4s '11 J-D \$80,000—1914-1930 (Part each six months—V. 91, p. 1790) Court-House Furniture Bonds. 4s '12 J-D \$15,000—J&D 15-'29 Bridge Bonds. 4s '12 M-S \$8,000—J&D '15-'22 4 1/2s '14 J-D 36,500—1915-1916 4 1/2s '14 J-D 2,000—J&D 15-'16 BOND. DEBT Mar 25 '12 \$101,400 Assessed valuation 1911.—9,877,000 County tax (per \$1,000) 1912.—\$6.60 Population in 1910.—15,335 INTEREST payable at Franklin County Nat. Bank, Brookville.

ELKHART COUNTY. Goshen is the county seat. Refunding Bonds. 5s '05 J-D \$5,000—1915 Court-House Bonds. 4s '06 M-S \$20,000—M-S 15 '15-'18 5s '08 F-A 6,500—1915 5s '08 J-D 10,000—1915 BOND. DEBT Apr 1914 \$97,500 Assess. val. '13 (1/2 act.) —30,496,930 State & Co. tax (per \$1,000) '13.—\$8.00 Population in 1910.—49,008 INT. on court-house 5s at City Nat. Bank Goshen; on court-house 4s at Elkhart County Loan & Tr. Co.

FRANKLIN SCHOOL TWP. This township (P. O. Lewisville) is in Henry County. 4 1/2s '13 Mar \$30,200—Sept 1 '15-'28 TOTAL DEBT Oct 20 14. —\$30,200 Assessed valuation 1914.—1,200,000 (Assessment about 1/2 act. value.) School tax rate (per \$1,000) '14.—\$7.00 Population in 1913 (est.)—1,100 INT. at 1st Nat. Bk., Lewisville.

ELKHART SCHOOL DISTRICT. 4s '07 F-A \$30,000—Aug 1 '15-'17 4s '11 F-A 90,000—Feb 15 '16-'21 BOND. DEBT Sept 29 '14.—\$120,000 Assess. val. '14 (40% act.) 8,650,243 School tax (per \$1,000) 1914.—\$12.60 Population in 1913 (est.)—22,000 INT. on bonds of 1907 in Elkhart on others in Chicago.

FULTON COUNTY. Rochester is the county seat. Bridge Bonds. 4 1/2s '05 A-O \$50,000—Apr 4 1925 Court-House Bonds. 5s '95 M-N \$33,000—May 1 1915 5s '96 M-N 25,000—May 1 1916 5s '96 M-N 23,500—Nov 2 1916 Refunding Bonds. 5s '98 M-S \$35,000—Sept 12 1918 BOND. DEBT Dec 31 '13 \$195,500 Sinking fund. —109,563 Assess. val. '13 (40% act.) 13,612,700 Co. tax rate (per \$1,000) '14.—\$4.59 Population in 1910.—16,879 INT. on 5s at Corn Exchange Nat. Bank, Chicago; on 4 1/2s at Am. Ex. Nat. Bank, New York

ELWOOD. This city is in Madison County. Inc. as a city April 27 1891. Refunding Bonds. 5s J-D \$45,000—June 1 1923 5s J-J 10,000—Jan 15 1923 6s J-J 40,000—July 1 1921 BOND. DEBT Apr 1914.—\$95,000 Sinking fund.—15,042 Assess. val. '14 (40% act.) 3,312,560 City tax (per \$1,000) 1914.—\$15.00 Total tax (per \$1,000) 1914.—\$30.00 Population in 1910.—11,028 INT. on 6s at Nat. Shoe & Leather Bank, N. Y.; on 6s at Hapover Nat. Bank, N. Y.

GARY. This city is in Lake Co. Inc. July 14 1906. Pop'n 1910, 16,802. Garbage-Plant Bonds. 4 1/2s May \$15,000—May 13 1922 Park Bonds. 6s '13 J-D \$50,000—Aug 29 1933 4 1/2s '13 —20,000—Dec 15 1933 Tolleston Municipal Bonds. 5s July \$1,500—July 1 '15-'16 Street & Garbage Equip. Bonds. 4s Sept 20,000—Oct 21 1921 Police & Fire Dept. Bonds. 4 1/2s '09 J-J \$45,000—Jan 15 1919 4 1/2s '09 F-A 10,000—Aug 1 1919 4 1/2s Oct 50,000—Oct 16 1931 4 1/2s '13 —15,000—Apr 1 1923 BOND. DEBT Nov 29 '14 \$226,000 Assess. valuation 1914.—22,579,000 Tax rate (per \$1,000) 1914.—\$14.40

EVANSVILLE. Evansville is the county seat of Vanderburg Co. Incorporated 1847. Refunding Bonds. 4s '12 J-J \$779,300—Jan 1 1932 4s '12 J-J \$398,000—July 1 1937 486,000—July 1 1942 BOND. DEBT Oct 1 '13.—\$1,669,300 Sinking fund. —20,000 Total valuation 1913.—41,128,860 (Assessment about 2-3 actual value.) City tax (per \$1,000) 1913.—\$11.10 Population in 1910.—69,647 INTEREST on the \$884,000 ref. bonds payable at Chase Nat. Bank, N. Y., or at Mercantile Trust & Sav. Bank, Evansville; other bonds at Bankers Trust Co., N. Y., or Am. Tr. & Sav. Bank, Chicago.

FULTON SCHOOL DIST. 4 1/2s '13 J-D \$50,000—Aug 29 1933 4 1/2s '13 —20,000—Dec 15 1933 Tolleston Municipal Bonds. 5s July \$1,500—July 1 '15-'16 Street & Garbage Equip. Bonds. 4s Sept 20,000—Oct 21 1921 Police & Fire Dept. Bonds. 4 1/2s '09 J-J \$45,000—Jan 15 1919 4 1/2s '09 F-A 10,000—Aug 1 1919 4 1/2s Oct 50,000—Oct 16 1931 4 1/2s '13 —15,000—Apr 1 1923 BOND. DEBT Nov 29 '14 \$226,000 Assess. valuation 1914.—22,579,000 Tax rate (per \$1,000) 1914.—\$14.40



**GARY.**—(Concluded.)  
 INT. on 4s, 4½s & Garbage Plant  
 4½s at City Treas. office; on Police  
 and Fire Sta. bonds at First Nat.  
 Bank, Hammond; on Fire Dept.  
 4½s at First Nat. Bank, Gary; on  
 5s at First State Bk., Gary.

**GARY SCHOOL DISTRICT.**  
 4½s s-a \$12,500c-----1917  
 25,000c-----1918  
 4½s s-a 50,000c-----1917-1918  
 4s s-a 50,000c-----1919  
 4s '09 J-J 51,000c-----Jan 1 1919  
 6s J-J 3,000-----1915  
 4½s J-J 5,000c-----1917  
 4½s '11 J-J 30,000c-----July 1 1920  
 30,000c-----Jan 1 1921  
 4½s '11 J-J 50,000c-----Feb 1 1922  
 4½s F-A 75,000c-----Nov 1 1923  
 4.40s '11 J-D 60,000c-----Nov 1 1923  
 BOND. DEBT Oct 1914. \$437,500  
 Sinking fund. 2,160  
 Assessed valuation 1914. 22,570,000  
 (Assess. about 16-23% actual val.)  
 School tax (per \$1,000) 1913. \$12.50  
 Population in 1914 (est.) 43,000  
 INT. at First Nat. Bank, Gary.

**GOSHEN.**  
 This city is in Elkhart Co. Incorp.  
 as town May 1831; city May 1868.

**Funding Bonds.**  
 4s '07 J-D \$50,000c. J&D '17-'29  
 4s J-D 3,000. Dec 1 '14-'15  
 BOND. DEBT Sept 30 14 \$53,000  
 Floating debt. 41,358  
 Sinking fund. 12,071  
 Assess. val. '14 (45% act.) 4,356,265  
 Total tax (per \$1,000) 1913. \$31.20  
 Population in 1910. 8,514  
 INT. at City Nat. Bank, Goshen.

**GRANT COUNTY.**  
 County seat is Marlon.

**Boulevard Bonds.**  
 4½s '05 M-N \$950c. May 15 1915  
**Flood Bonds.**  
 5s M-N \$30,000c. \$4,000 yearly  
**Jail Bonds.**  
 4s Feb \$90,000c. Feb 1 '15-'23  
 BOND. DEBT Oct 1913. \$130,000  
 Sinking fund. 15,000  
 Assess. val. '13 (40% act.) 30,000,000  
 State & Co. tax (per \$1,000) '13. \$11.50  
 Population in 1910. 51,426  
 INT. at Co. Treasurer's office.

**GREENSBURG SCHOOL DIST.**  
 This district is in Decatur County  
 4½s J-J \$61,500c. J-J '14-'22  
 TOTAL DEBT Apr 1914. \$61,500  
 Assess. val. '13 (2-3 act.) 3,332,910  
 Tax rate (per \$1,000) 1913. \$10.50  
 Population in 1913 (est.) 6,000  
 INT. payable in Indianapolis at  
 Indiana Nat. Bank.

**HAMMOND SCHOOL DISTRICT.**  
 Real Estate Bonds.  
 s '13 \$133,000.  
**Building Bonds.**  
 4s '07 J-D \$18,000c. Dec 1 '15-'17  
**Funding Bonds.**  
 4s g M-N \$42,000c. 1915-1928  
 BOND. DEBT Oct 6 '14. \$199,000  
 Assess. val. '14 (1-5 act.) 10,901,315  
 School tax (per \$1,000) 1913. \$10.20  
 Population in 1914 (est.) 30,000  
 INTEREST on funding bonds payable  
 at First Nat. Bank, Hammond.

**HANCOCK COUNTY.**  
 Greenfield is the county seat.

**Court-House Bonds.**  
 4½s & 5s J \$129,000c-----  
 (Last bond due 1928)  
 BOND. DEBT July 1 '14. \$142,000  
 Floating debt. 12,500  
 Assess. val. 1913. 19,043,510  
 (Assessment 60% actual val.)  
 State & Co. tax (per \$1,000) '14. \$8.10  
 Co. tax rate (per \$1,000) '14. \$4.00  
 Population in 1910. 19,030  
 INTEREST payable in New York  
 at Winslow, Lanier & Co.

**HENDRICKS COUNTY.**  
 Danville is the county seat.

4s '12 J-J \$24,000. July 10 '23-'32  
 TOTAL DEBT Sept 30 14 \$225,000  
 Assessed valuation 1914. 20,320,240  
 Population in 1910. 20,840

**HUNTINGTON.**  
 This city is in Huntington County.

**Water-Works Bonds.**  
 6s '90 \$49,000. July 1 '16 & '21  
 6s '91 1,500. Part y'ly Apr 1  
 6s '96 7,000. Part y'ly July 17  
**Water & Light Bonds.**  
 4½s 14 Aug \$50,000. Aug 1 15-34  
**City-Hall Bonds.**  
 5s '04 \$10,000. Part y'ly Jan 1  
 City's share street & sewer  
 bonds. 2,456  
 BOND. DEBT Sept 14. \$70,956  
 Assessed valuation 1914. 5,763,660  
 Total tax (per \$1,000) 1914. \$13.70  
 Population in 1910. 10,272  
 \* Debt of water-plant only.

**HUNTINGTON COUNTY.**  
 Huntington is the county seat.

**Court-House Bonds.**  
 3½s '04 J-J \$14,000. July 1 '15-'23  
 100,000c. July 1 1924  
 Co. Bd. DT. Jan 1 1914. \$260,000  
 Gravel road debt (add'l). 322,027  
 Assess. val. '13 (¾ act.) 22,473,480  
 County tax (per \$1,000) '13. \$5.40  
 Population in 1910. 28,982  
 INT. at Mercantile Nat. Bk., N. Y.

**INDIANAPOLIS.**  
 Jos. E. Bell, Mayor; Jacob P.  
 Dunn, Comptroller.  
 Indianapolis is the county seat of  
 Marion Co. Original town charter  
 Feb. 17 1838; retaining charter 1905  
 Fall Creek Retaining Wall.  
 4s '14 J-J \$45,000. July 18 '17-'19  
**Fire-Dept. and Garage Bonds.**  
 4s '13 J-J \$75,000c. Feb 1 1918

**Hospital Bonds.**  
 3½s '06 J-J \$100,000c. Jan 1 1936  
 4s '11 J-J 110,000c. June 1 1941

**Bridge Bonds.**  
 3½s '03 J-J \$65,000c. Jan 1 1924  
**Flood Bonds.**  
 3½s '04 J-J \$125,000c. Jan 1 1924  
 4s '13 J-J 150,000c. May 1 1943

**Park Improvement Bonds**  
 4s '97 J-J \$350,000c. Jan 1 1927

**Boulevard Bonds.**  
 3½s '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 600,000c. Mar 1 1924  
 4s '94 J-D 300,000c. June 30 1924  
 3½s '05 J-J 45,000c. July 1 1925

**Fire-Department Bonds.**  
 4s '11 J-J \$200,000c. June 1 1941

**Station House Bonds.**  
 4s '97 J-J \$150,000c. Jan 1 1927

**City Hall Bonds.**  
 3½s '06 J-J \$300,000c. July 1 1936  
 3½s '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.**  
 6s '96 J-J \$3,000c. July 6 '15-'17  
 6s '96 J-D 8,000c. Dec 21 1916  
 INTEREST payable by Winslow,  
 Lanier & Co., New York.

**TOTAL DEBT, &c.**—Jan. 1 '14.  
 Total funded debt. \$3,622,500  
 Debt assumed by annex. 28,800  
 Total liabilities. \$3,651,300  
 The city had a sinking fund balance  
 of \$207,874.63 on Dec. 31 1913. In ad-  
 dition to the above debt there were  
 outstanding on Jan. 1 1914 \$1,847,-  
 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.

Real estate	1914.	1913.
Personal	-----	-----
Total	240,123,875	229,720,140

(Assessment about 2-3 actual value.)  
 Tax (per M) 23.60 23.60  
 1910. 1905. 3.

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 substan-  
 tially 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.**  
 4½s M-N \$4,000c. Nov 1 '14-'24  
 M-S 8,000c. Mar 31 1918  
**School, Real Est. & Imp. Bonds.**  
 3½s J-J \$600,000c. July 1 '30-'41  
 4s '12 J-D 75,000c. Dec 1 '42 & '43  
 4s '13 J-D 75,000c. Dec 1 '43-'44

**Funding Bonds.**  
 3½s J-J \$100,000c. July 27-'28  
**Building, Refunding, &c.**  
 4s '11 J-J \$364,000c. July 1 '15-'26  
 4s '11 J-J 75,000c. 1941-1942  
 4s '11 J-J 125,000c. Sept 1 1946  
 TOTAL DEBT Oct 14. \$1,466,000  
 Assessed valuation 1913. 230,139,550  
 Library, school, teachers' pen-  
 sion fund and compulsory  
 education tax rate (per \$1,-  
 000), 1913. \$6.30  
 Population in 1910. 233,650  
 Pop'n 1913 (city directory). 266,935  
 INT. payable at Winslow, Lanier  
 & Co., New York.

**JACKSON COUNTY.**  
 Brownstown is the county seat.

**Court-House Bds. (tax-free).**  
 4s '10 J-J \$52,500c. July 1 '15-'29  
 4s '11 J-J 17,000c. Jan 1 '15-'31  
**COUNTY BOND. DEBT**  
 Nov 1913. \$74,000  
 Gravel road bonds outst'g 201,208  
 Assess. val. 1913. 15,167,240  
 Population in 1910. 24,727  
 INT. payable at Co. Treas. office.

**JEFFERSON COUNTY.**  
 Madison is the county seat.

**Bridge Bonds.**  
 4½s '13 M-N \$23,750. M&N '15-'33  
**Toll-Road Purchase.**  
 4s F-A \$72,000c. 2 bonds y'ly  
 Co. Bd. DT. Nov 1914. \$95,750  
 Gravel road bonds (add'l). 55,000  
 Assessed valuation 1914. 9,250,000  
 Co. tax rate (per \$1,000) '14. \$6.90  
 Population in 1910. 20,483  
 INT. at Co. Treasurer's office.

**JEFFERSONVILLE.**  
 This city is in Clark County.

**Refunding City Bonds.**  
 3½s '99 F-A \$34,500c. Feb 1 '15-'24  
 5s '97 A-O 54,000c. Apr 1 1922  
 5s '97 J-J 73,500c. July 1 1922  
 3½s '00 M-N 100,000c. Nov 1925  
 3½s '06 J-J 32,000c. Jan 1 1931  
 4.40s '14 J-J 10,000. J&J '19-'21

**Funding Bonds.**  
 4s '12 J-J \$45,440. Jan 1 '15-'22  
 BOND. DEBT Oct 1 1914. \$349,300  
 Assess. val. '13 (¾ act.) 4,224,010  
 City tax (per \$1,000) 1913. \$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 \$55,000c. Part yearly  
 BOND. DEBT Oct 1914. \$55,000

Floating debt. \$3,000  
 Assessed valuation 1913. 4,224,010  
 (Assessment about ¾ act. value.)  
 School tax (per \$1,000) 1913. \$8.50  
 Population in 1913 (est.) 12,000  
 INT. at First Nat. Bk., Jefferson-  
 ville.

**KNOX COUNTY.**  
 County seat is Vincennes.

**Monument Bonds.**  
 4s '11 M-S \$35,000c. Dec 1 '14-'20  
 Co. Bd. DT. Feb 1914. \$52,080  
 Sinking fund. 13,457  
 Twp. gravel rd. bds. Jan 1 '12. 751,769  
 Assess. val. '13 (abt. 65%) 26,527,625  
 Co. tax rate (per \$1,000) '12. \$4.91  
 Population in 1910. 39,183

**KOKOMO.**  
 This place is in Howard County.

**Sewer Bonds (\$12,500 ev. 5 yrs.).**  
 4s '11 M-S \$50,000c. Mch 1 '16-'31  
 TOTAL DEBT Oct 1 1914. \$50,000  
 Assessed valuation 1913. 9,678,000  
 City tax (per \$1,000) 1913. \$13.00  
 Population in 1910. 17,010  
 INT. at Cit. Nat. Bk., Kokomo.

**KOKOMO SCHOOL DISTRICT.**  
**High School Bonds.**  
 4s '14 J-J \$160,000c. Jan 1 '19-'34  
 BOND. DEBT Oct 7 1914. \$160,000  
 Notes outstanding. 16,500  
 Assess. val. '13 (2-3 act.) 9,124,175  
 School tax (per \$1,000) '14. \$13.70  
 INT. at Citizens Nat. Bank, Koko-  
 mo.

**LAFAYETTE.**  
 This city is the county seat of Tip-  
 pecanoe County, Incorp. 1853.

**Refunding Water Bonds.**  
 4½s J-D \$225,000c. June 1 1920  
 (Subject to call after June 1 1915.)  
 4½s J-D \$75,000c. June 1 1921  
 (Subject to call after June 1 1916.)  
 TOTAL DEBT (all water)  
 Oct 1 1914. \$300,000  
 Sinking fund. 60,000  
 Assess. val. '13 (3-5 act.) 13,641,630  
 City tax (per \$1,000) 1913. \$9.50  
 Population in 1910. 20,081  
 INT. at office of Blair & Co., N. Y.

**LAFAYETTE SCHOOL CITY.**  
 4½s '10 J-J \$138,000c. July 1 '15-'20  
 (See V 90, p 1192, for maturity.)  
 BOND. DEBT Aug 1 1914. \$138,000  
 Assess. val. '13 (¾ act.) 13,000,000  
 School tax (per \$1,000) 1914. \$12.10  
 Population in 1914 (est.) 21,000  
 INT. at City Nat. Bank, Lafayette.

**LAKE COUNTY.**  
 Crown Point is the county seat.

**Bridge Bonds.**  
 5s '09 J-J \$10,500. Jan 1916  
 5s '10 J-J 48,500. Jan 1921  
 4½s '12 J-J 80,000. July 1922  
 4½s '13 J-J 17,500. Jan 1918  
 4½s '13 J-J 63,000. Jan 1923  
 4½s '13 J-J 119,000. Jan 1924  
 4½s '13 J-J 30,000. July 1924  
 4½s '14 J-J 63,500. Jan 1924

**Almshouse Bonds.**  
 4½s '12 J-J \$112,500. Jan 1922

**Jail Bonds.**  
 5s '08 J-J \$5,000c. Jan 1 1915  
 Co. Bd. DT. Dec 31 '14. \$545,500  
 Gravel road debt (twp. ob-  
 ligations). 2,527,829  
 Assessed valuation 1914. 74,739,170  
 (Assessment about 30% actual val.)  
 County tax (per \$1,000) '14. \$4.80  
 Population in 1910. 82,864  
 INT. at County Treas. office.

**LA PORTE.**  
 This city is in La Porte County.

**Funding Bonds.**  
 4s '12 J-J \$5,000c. 1915  
**Park Bonds**  
 5s M-S \$12,500c. 1915-1921  
**Water-Works Bonds.**  
 5s '11 J-D \$54,000. June 1 '16-'24  
 (All bds. subj. to call June 1 1916.)  
 3½s F-A \$30,000c. 1919  
 BOND. DEBT May 1914. \$94,000  
 Floating debt. 87,456  
 Cash on hand. 36,766  
 Assessed val. 1913. 6,369,600  
 Tax rate (per \$1,000) 1913. \$4.20  
 Population in 1910. 10,525  
 INT. at First Nat. Bank, Chicago

**LA PORTE COUNTY.**  
 County seat is La Porte.

**Jail Bonds.**  
 s '08 M-S \$49.5 2.50c. June 1 '15-'28  
**Court-House Bonds.**  
 5s '08 J-D \$87,500. June 1 '15-'28  
 5s '09 J-D \$19,000c. June 1 '15-'29  
 (\$1,000 in even & \$1,500 in odd y'rs.)  
 BOND. DEBT Jan 1 1914. \$170,000  
 Floating debt (school fd.). 12,891  
 Gravel road bonds (add'l). 951,113  
 Assess. val. '13 (¾ act.) 36,388,495  
 State & Co. tax (per \$1,000) '13. \$9.70  
 Co. tax rate (per \$1,000) '13. \$5.69  
 Population in 1910. 45,797  
 INT. at First Nat. Bank, Chicago.

**LAWRENCE COUNTY.**  
 Bedford is the county seat.

**Jail Bonds.**  
 3½s M-S \$33,000c. Apr 15 1924  
 (Subject to call after 1913.)

**Bridge Bonds.**  
 4½s '13 M-N \$18,000c. Nov 1 '15-'23

**Refunding Bonds.**  
 4s '06 M-S \$32,000c. M&S '15-'22  
 BOND. DEBT Oct 1 '13. \$73,000  
 Gravel road debt (township  
 obligations). 416,256  
 Assess. val. '13 (¾ act.) 14,375,085  
 State & Co. tax (per \$1,000) '13. \$6.80  
 Population in 1910. 30,625  
 INT. at First Nat. Bank, N. Y.

**LOGANSPORT.**  
 This city is in Cass County. In-  
 corporated Feb. 17 1833. City owns  
 water and electric-lt plant.

**Water Works Imt.**  
 s \$80,000. 1916-1921

**Refund. Bonds (opt. beg. 1916).**  
 3½s '06 J-J \$9,000c. Jan 1 '15-'16  
 85,000c. Jan 1 1926  
 Pratt Charitable Fund. \$5,000  
 BOND. DEBT Sept 30 14 \$154,000  
 Assess. val. '13 (65% act.) 10,500,000  
 Total tax (per \$1,000) 1913. \$30.04  
 Population in 1910. 19,050  
 INT. on water bonds at City Nat.  
 Bank, on others at First Nat. Bank,  
 Logansport.

**LOGANSPORT SCHOOL CITY.**  
 Bonds are tax-free.

4½s '13 J-D \$170,000c. ne 15 '15-'37  
 TOT. DEBT Oct 1914. \$170,000  
 Assessed val '13 (¾ act.) 10,230,525  
 INT. at Logansport State Bank.

**MADISON.**  
 Madison is the county seat of Jef-  
 ferson County. Incorp. April 1838

s '14 \$10,500. Nov 1 1915

**Refunding Bonds.**  
 4s M-N \$4,500c. Nov 1 '15-'17  
 3½s '06 Nov 10,500c. Nov 1 1921  
 3½s '07 Nov 19,000c. Nov 1 1921  
 3½s '08 Nov 11,500c. Nov 1 1923  
 4s F-A 19,400c. 1930  
 4s M-N 17,500c. 1920  
 4s '11 M-N 14,900c. 1926  
 4s '12 M-N 12,500. Nov 1 1927  
 4s '13 12,500

**Water-Works Funding Bonds.**  
 4½s F-A \$6,750c. Aug 1915  
 4½s F-A 200,000. past due  
 BOND. DEBT Oct 1913. \$162,500  
 Total valuation 1913. 3,649,385  
 (Assessment about actual value.)  
 Tax rate (per \$1,000) 1913. \$14.00  
 Population in 1910. 6,934  
 INT. on refunding bds. due 1930  
 and funding bonds is payable at Nat.  
 Branch Bank of Madison; all other  
 bonds by City Treasurer.

**MARION.**  
 This city is in Grant County. In-  
 corp. 1859. Population 1910, 19,359.

**Water Bonds.\***  
 5s M-N \$1,000c to May 1 '15-'16  
 4s J-J 5,000c to Jan 1 1915

**City Bonds.**  
 5s F-A \$20,000c. Aug 1 '15-'24  
 4s A-O 9,000c. Apr 1 1918

**Market-House Bonds.**  
 4s '12 M-N \$6,000c. May 1 '15-'20  
 4s '12 J-D 50,000c. Dec 1 1935  
 (Subject to call Dec. 1 1917.)  
 TOTAL DEBT Oct 1 1913. \$102,500  
 Assess. val. '12 (¾ act.) 9,068,840  
 City tax (per \$1,000) 1912. \$10.00  
 INT. on \$50,000 4s of 1912 pay-  
 able at Marion State Bank on others  
 in New York at office of Winslow,  
 Lanier & Co.  
 \*The revenue from water-works  
 takes care of the interest on these  
 bonds and also the expenses of plant.

**MARION COUNTY.**  
 County seat is Indianapolis.

**Bridge Bonds.**  
 3½s '04 J-J \$850,000c. July 1 1924  
 3½s '08 M-N 100,000c. May 1 1928  
 3½s '08 A-O 100,000c. Oct 1928  
 3½s '09 J-J 100,000c. Feb 1 1929  
 3½s '13 M-N 175,000c. 1915-1928

**Refunding Bonds.**  
 4s '97 J-D \$200,000c. Dec 10 1927  
 3½s '00 M-N 200,000c. May 21 1920  
 3½s '01 J-D 100,000c. June 20 1921  
 3½s '05 J-D 200,000c. June 1 1925  
 3½s '08 200,000. June 1 1928

**County Bonds.**  
 3½s '99 J-D \$150,000c. June 3 '15-'29  
**Voting Machine Bonds.**  
 3½s '06 M-S \$10,000c. Sept 1 1915  
 BOND. DEBT Oct 1914. \$2,418,000  
 Gravel rd. dt. (add'l). 63,807  
 Total assessed val. 1914. 273,119,875  
 (Assessment about ¾ actual value.)  
 Co. tax (per \$1,000) 1913. \$23.80  
 Population in 1910. 263,661  
 INT. at Winslow, Lanier & Co.,  
 N. Y.

**MIAMI COUNTY.**  
 Peru is the county seat.

**Court-House Bonds.**  
 3½s Jan \$158,000c. Jan 1 '15-'26

**Bridge Bonds.**  
 4s '06 \$2,000. Nov 1 1915  
 4½s '13 J-D (47,500. Dec 1 '15-'33  
 1,296. Dec 1 1934  
 4s '14 A-O 47,500. Apr 1 '15-'33  
 BOND. DEBT Nov 1912. \$210,000  
 Gravel rd. bonds (add'l). 465,500  
 Tax valuation 1911. 17,405,230  
 County tax (per \$1,000) '12. 6.515  
 Population in 1910. 29,350  
 INT. at Marion Trust Co., Indian-  
 apolis.

**MICHIGAN CITY.**  
 This city is in Laporte County.  
 Inc. 1836. Population 1910, 19,027.

**General Purpose Bonds.**  
 5s '03 J-J \$8,000. July 1 '15-'18

**Funding Bonds.**  
 4s '05 J-J \$12,000. July 1 '15-'20  
 4½s '12 30,000. July 1 '15-'29

**Refunding Bonds.**  
 4½s '07 J-J \$9,000. July 1 '15-'23  
**School-House Bonds.**  
 5s '96 M-N \$5,000. May 1 '15-'16

**Water-Works Bonds.**  
 5s '99 J-J \$2,000. July 1 '15-'16  
 8,000. July 1 '17-'20  
 BOND. DEBT May 1914. \$83,000  
 Cash on hand. 66,037  
 Assess. val. '13 (¾ act.) 6,889,437  
 Tax rate (per \$1,000) 1913. \$14.80

**MICHIGAN CITY SCHOOL DIST.**  
 4s '09 F-A \$60,000c. Aug 1 '15-'19  
 (See V 88, p. 1019, for maturity.)  
 5s '11 M-S \$8,000c. Mar 9 1921  
 5s '11 35,000. 1934  
 BOND. DEBT Nov 1913. \$81,000  
 Assessed valuation 1913. 6,233,940  
 School tax (per \$1,000) 1913. \$10.70  
 INT. at First Nat. Bank, Michigan  
 City.



**MONROE COUNTY.**  
Bloomington is the county seat.  
COUNTY B.D. DT. Jan 1 '14 \$179,000  
Gravel road bonds (town-  
ship obligations) 311,691  
Assess. val. '13 (3-5 act.) \$11,000,000  
Co. tax rate (per \$1,000) 1913 \$6.21 +  
Population in 1910 23,426

**MUNCIE.**  
This city is the county seat of  
Delaware Co. Incorp. in 1865.

**Funding Bonds.**  
4s '13 M-S \$10,000. Mar 1 '31-'32  
4s '13 15,000. Feb 1 1924  
**General City Debt.**  
4s '09 J-D \$35,000. Dec 1 '16-'22  
4s '11 J-D \$15,000. Dec 1 '23-'25  
4s '12 A-O \$25,000. Apr 15 '26-'30  
BOND. DEBT Jan 1 1914 \$105,000  
Assess. val. '12 (60% act.) 12,457,170  
City tax (per \$1,000) 1912 \$11.60  
Population in 1910 24,005  
z INT. at Muncie Trust Co.; a At  
Delaware County Nat. Bank, Muncie.  
\* In New York.

**MUNCIE SCHOOL CITY.**  
4s '09 J-D \$35,000. June 1 1919  
(Subject to call after June 1 1915)  
4s '14 200,000. Aug 1 1939  
(Subject to call after Aug 1 1929.)  
BOND. DEBT Oct 1 '14 \$235,000  
Assessed valuation 1914 12,815,825  
School tax (per \$1,000) 1914 \$9.75  
INT. at Union Nat. Bk., Muncie.

**NEW ALBANY.**  
This city is the county seat of  
Floyd Co. On Oct. 5 1911 an ordinance  
was passed by the City Council  
providing for the annexation of Silver  
Grove, Glenwood Place, Fairmont  
Park and other suburban territory  
increasing population by about 1,500.  
Nothing further has been done, how-  
ever, as matter is pending in court.  
**Refunding Air Line RR. Bonds.**  
5s J-J \$272,000. July 1 1915  
GEN. B.D. DT. Oct 1913 \$272,000  
Sinking fund 52,000  
Assess. val. '12 (45% act.) 10,000,000  
City tax (per \$1,000) 1912 \$12.50  
Total tax (per \$1,000) 1912 29.35  
Population in 1910 20,629  
INT. at Bank of America, N. Y.

**NEW ALBANY SCHOOL DIST.**  
4 1/2s '10 J-J \$35,000. July 1 '15-'19  
BOND. DBT June 1 '14 \$35,000  
Assessed valuation 1914 9,105,235  
(Assessment about 75% actual value)  
School tax (per \$1,000) 1914 \$5.40  
Population in 1914 (est.) 25,000  
INTEREST at Second Nat. Bank.

**NEW CASTLE.**  
This city is in Henry Co. Incorp.  
May 21 1840; reorganized in 1867  
and again in 1909.  
**School Bonds.**  
6s '94 \$9,000  
**Funding Bonds.**  
4s '04 \$8,000  
4 1/2s '07 25,000  
4 1/2s '09 21,000  
4s '12 1,500  
BOND. DEBT Oct 1 '14 \$62,500  
Floating debt 90,623  
Sinking fund 9,933  
Assess. val. '14 (60% act.) 5,104,880  
City tax (per \$1,000) 1913 \$12.00  
Population in 1910 9,446  
INT. payable at Amer. Exch. Nat.  
Bank in New York and at the Cit-  
izens' State Bank in New Castle.

**OWEN COUNTY.**  
Spencer is the county seat.  
**Jail Bonds.**  
4 1/2s '12 M-N \$9,000. M&N 1915-'32  
**Court-House Bonds.**  
4s '10 M-N \$64,000. 1915-1930  
4s M-N 18,800. 1915-1930  
CO. B.D. DT. Oct 1 '14 \$97,485  
Gravel road debt (add'l) 189,622  
Assess. val. '14 (60% act.) 6,732,060  
Co. tax rate (per \$1,000) '13 \$5.99  
Population in 1910 14,053  
INT. on 4s at Winslow, Lanier  
& Co., N. Y.; on 4 1/2s at Spencer.

**PERU.**  
This city is in Miami County.  
Inc. Feb. 14 1848. Pop. 1910, 10,910.  
**Refunding Bonds.**  
3 1/2s '07 M-S \$18,000. Mch 1 '15-'23  
3,000. Mch 1 1924  
4s '10 J-D 18,000. 1915-1924  
BOND. DEBT Oct 1 '14 \$39,000  
Assess. val. '14 (1-3 act.) 3,833,975  
City tax (per \$1,000) 1914 \$17.50  
INT. at First Nat. Bank, Peru.

**PERU SCHOOL CITY.**  
**High School Bonds.**  
4s '10 J-D \$48,000. June 1 '15-'20  
TOTAL DEBT Sept 30 '14 \$48,000  
Assess. val. '13 (45% act.) 3,983,290  
School tax (per \$1,000) 1913 \$9.50  
Population in 1912 (est.) 11,000  
INT. at Citizens' Nat. Bank, Peru.

**RINGETON SCHOOL DIST.**  
This district is in Gibson County.  
4 1/2s '12 F-A \$58,500  
TOTAL DEBT Oct 28 '14 \$58,500

**PUTNAM COUNTY.**  
Greencastle is the county seat.  
COUNTY DT. May 1 '13 \$60,500  
Assess. val. '12 (2-3 act.) 17,158,679  
County tax (per \$1,000) 1912 \$5.61 +  
Population in 1910 20,520

**RICHMOND.**  
This city is the county seat of  
Wayne Co. First incorp. in 1840.  
**Refunding Bonds.**  
4s '02 A-O \$3,000. Oct 1 1915  
4s '05 J-J 14,000. July 1 1915  
**Light-Plant Bonds.**  
4s '02 M-S \$10,000. Mar 4 1927  
4s '02 M-S 39,000. Mar 18 1927

**Funding Bonds.**  
3 1/2s '06 M-N \$17,500. Nov 12 1916  
3.65s '08 J-D \$5,000. Dec 26 1914  
BOND. DEBT Oct 1 '14 \$173,500  
Sinking fund 17,880  
Other funds 42,454  
Total assessed value 1914 17,081,790  
Less mortgage exemption 576,760  
Net assessed value 1914 16,505,030  
(Assessment about 75% actual value)  
City tax (per \$1,000) 1913 \$11.00  
Population in 1910 22,324  
INTEREST is payable at Fletcher  
Am. Nat. Bk. in Indianapolis.

**RICHMOND SCHOOL CITY.**  
4s '09 F-A \$100,000. Aug 2 '15-'19  
4s '13 F-A 35,000. F&A '20-'23  
BOND. DEBT Sept 30 '14 \$135,000  
Floating debt 42,000  
Assessed valuation 1913 15,772,206  
(Assessment about full value.)  
School tax (per \$1,000) 1913 \$9.10  
Population in 1913 (est.) 24,000  
INT. at Liberty Nat. Bank, N. Y.

**RUSH COUNTY.**  
Rushville is the county seat.  
**Flood Bonds.**  
4 1/2s '13 \$60,000  
COUNTY BOND. DEBT  
May 1 1912 \$90,000  
Sinking fund 90,000  
Gravel-road bds. Jan 1 '12 525,000  
Assess. val. '11 (60% act.) 21,479,205  
State & Co. tax (per \$1,000) '11 \$8.00  
Co. tax rate (per \$1,000) '12 \$4.81 +  
Population in 1910 19,349  
INTEREST payable in Chicago,  
Ill., and in Portland, Me.

**RUSHVILLE.**  
This city is in Rush County. In-  
corporated Sept. 10 1833.  
**Refunding Bonds.**  
4 1/2s '13 Jan \$12,000. Jan 22 '18-'29  
**Water Bonds.**  
6s J-J \$20,000. yrly on Jan. 1  
BOND. DEBT Jan 1 1914 \$32,000  
Assess. val. '13 (3-5 act.) 3,126,555  
Total tax rate (per \$1,000) '13 \$10.00  
Population in 1910 4,925  
INTEREST is payable at office of  
Winslow, Lanier & Co., N. Y. City.

**RUSHVILLE SCHOOL CITY.**  
This school city is in Rush County.  
BOND. DEBT Sept 30 '14 \$29,500  
Bonds of 1914 (additional) 31,500  
Assess. val. '14 (60% act.) 3,048,575  
School tax (per \$1,000) 1914 \$8.50  
Population in 1914 (est.) 6,000  
INT. at Rush Co. Bk. Rushville.

**ST. JOSEPH COUNTY.**  
South Bend is the county seat.  
**Court-House Bonds.**  
4 1/2s g J-D \$32,000. Dec '17-'18  
4 1/2s g J-D 51,000. Dec '19-'21  
4 1/2s g J-D 30,000. Dec '15-'16  
**Bridge Bonds.**  
4s J-J \$10,000. Dec '15-'16  
3 1/2s '07 F-A \$110,000. Feb 1 '15-'22  
3 1/2s '04 A-O 120,000. Oct 20 '22-'24  
3 1/2s '05 M-N 70,000. May '15-'21  
4s '12 F-A 60,000. Feb 1 1928  
4s g '14 100,000  
Asylum Bonds.  
3 1/2s '07 F-A \$60,000. Feb 1 '17-'25  
BOND. DEBT Aug 14 '14 \$603,000  
Floating debt 45,000  
Assess. val. '13 (3/4 act.) 50,917,230  
State & Co. tax (per \$1,000) '13 \$8.80  
Co. tax rate (per \$1,000) 1913 \$4.79  
Population in 1910 84,312  
INTEREST on bridge 4s is pay-  
able at the St. Joseph County Sav.  
Bank of South Bend; on all other  
bonds at the Chemical Nat. Bk. N. Y.

**SEYMOUR SCHOOL CITY.**  
This district is in Jackson County.  
4 1/2s '10 J-J \$49,000. 1915-1920  
BOND. DEBT Oct 3 '14 \$49,000  
Assess. val. '13 (1/2 act.) 3,134,990  
School tax (per \$1,000) 1913 \$7.50  
Population in 1913 (est.) 8,000  
INT. at First Nat. Bk., Seymour.

**SHELBY COUNTY.**  
Shelbyville is the county seat.  
CO. B.D. DT. Oct. '14 \$105,000  
Gravel-road debt (town-  
ship obligations) 185,915  
Assess. val. '14 (1-3 act.) 24,133,045  
County tax (per \$1,000) 1914 \$38.90  
Population in 1910 26,802  
INT. on gen. county bonds at  
Farmers' Nat. Bank, Shelbyville.

**SHELBYVILLE SCHOOL CITY.**  
4s '10 J-J \$70,000. July 1 '15-'20  
BOND. DEBT Oct 29 '13 \$85,500  
Assessed valuation 1912 6,500,000  
School tax (per \$1,000) 1912 \$9.90  
INT. at Farmers National Bank  
Shelbyville.

**SOUTH BEND.**  
This city (Incorporated May 22  
1865) is the county seat of St.  
Joseph County. In Jan. 1911 the  
village of Riverpark and other subur-  
ban territory was annexed to city.  
**General Purposes.**  
3 1/2s '03 M-N \$35,000. Nov 1 1918  
4s '04 M-S 50,000. Sept 1 1924  
4s '05 J-J 28,000. July 1 1925  
4s '06 M-S 28,000. Sept 1 1926  
4s '13 M-S 40,000. Mar 1 1933  
**Water Bonds.**  
4s '95 M-N \$38,000. May 1 1915  
4s '95 J-J 20,000. July 1 1915  
4s '96 F-A 25,000. Feb 1 1916  
4s '96 A-O 8,000. Apr 1 1916  
4s '97 J-J 5,000. July 1 1917  
4s '98 J-J 5,000. July 1 1918  
4s '99 J-J 5,000. Jan 2 1919  
4s '13 M-S 40,000. Mar 1 1933  
**Refund. & Water-Works Bonds.**  
4s '08 M-S \$60,000. Mar 1 1928  
**River Park.**  
4 1/2s '05 M-N \$3,500. Nov 1 '14-'25  
(Due part every 4 years.)

**Refunding Bonds.**  
4s '11 M-S \$20,000. Sept 1 1931  
4s '12 M-S 40,000. Sept 1 1932  
**Street Bonds.**  
4s J-D \$30,000. Dec 1 1929  
4s '10 M-N 20,000. Nov 1 1930  
**House-Home and Park Bonds.**  
4s '08 A-O \$20,000. Oct 1 1928  
GEN. B.D. DT. Sept 30 '14 \$520,500  
Sinking fund 22,181  
Water debt (included) 206,000  
Street and sewer bonds  
(add'l) under "Barrett  
Law" 10,000  
Improvement bonds "Spe-  
cial Charter" (add'l) 2,287  
Improvement bonds "New  
Charter" (add'l) 256,197  
Total assessed value 1913 30,548,190  
Exemption 1,277,520  
Net assessed value 1913 29,270,670  
(Assessment about 1/2 actual value.)  
City tax rate (per \$1,000) 1913 \$12.90  
Total tax (per \$1,000) 1913 \$32.80  
Population in 1910 (Census) 53,684  
INTEREST on 3 1/2s due 1918,  
on 4s due 1925, is payable at St. Jo-  
seph County Sav. Bank; on other  
bonds at Nat. Park Bank, New York.

**SOUTH BEND SCHOOL DIST.**  
4s '06 J-J \$8,000. Jan 1 '15-'16  
4s g '07 J-J 35,000. July 1 '15-'17  
4s '09 J-J 50,000. July 1 1919  
4s '11 J-J 200,000. Apr 15 '22-'31  
4s '12 F-A 130,000. Apr 17 '18-'27  
4s '13 F-A 110,000. July 1 '18-'28  
**River Park Bonds (Assumed).**  
4s '07 M-N \$5,500. May 1 1917  
BOND. DEBT Oct 1914 \$538,500  
Floating debt 90,000  
Net val. '13 (3-5 actual) 29,270,570  
School tax (per \$1,000) 1913 \$10.90  
INTEREST payable at Nat. Park  
Bank, N. Y. City, at the Citizens'  
Nat. Bank, South Bend, American  
Trust Co., South Bend, and at the  
South Bend National Bank.

**STARKE COUNTY.**  
Knox is the county seat.  
**Refunding Bonds.**  
5s M-N \$4,000  
**Court-House Bonds.**  
5s M-N \$57,000  
BOND. DEBT Jan 1 1914 \$61,000  
Gravel-road bonds (add'l) 275,077  
Assess. val. '14 (1-3 act.) 8,271,910  
State & Co. tax (per \$1,000) '14 \$6.33 1/2  
Population in 1910 10,567  
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 \$715,632  
Ditch and levee 73,397  
Total contingent debt  
Oct 1 '14 \$789,029  
Tax valuation 1911 19,796,385  
Co. tax rate (per \$1,000) '13 \$3.40  
Population in 1910 32,439

**TERRE HAUTE.**  
This city is the county seat of Vigo  
County. Incorp. April 30 1853.  
**Funding Bonds.**  
4s '95 M-N \$2,460. May 1 1915  
4s '96 M-N 3,200. M-N '15-'16  
**Sewer Bonds.**  
4s '07 A-O \$8,400. A-O '15-'17  
**Judgment Bonds.**  
4s '03 J-J \$15,840. Jan 20 '15-'23  
**Park, Crematory & General.**  
4s '08 J-D \$12,600. J-D '15-'18  
**General Bonds.**  
4s '07 A-O \$52,000. A-O '15-'27  
4s '09 A-O 21,000. A-O '15-'29  
11 M-S 44,200. M-S '15-'31  
**Street-Improvement Bonds.**  
6s J-D \$95,530. 71 every 6 mos  
**Engine-House.**  
4s '05 F-A \$19,800. F-A '15-'25  
BOND DEBT Nov 1 '14 \$275,031  
Sinking fund 43,424  
Assess. val. '14 (60% act.) 35,034,790  
City tax (per \$1,000) 1914 \$11.50  
Population in 1910 58,157  
INT. at Hanover Nat. Bank, N. Y.

**TERRE HAUTE SCHOOL CITY.**  
**Building Bonds.**  
4s '14 M-S \$100,000. Mar 28 '19, '24, '29 & '34  
**Refunding Bonds.**  
4s '07 M-S \$170,000. Sept 1 '15-'31  
BOND. DEBT Oct 1914 \$270,000  
Floating debt 26,839  
Tot. assess. val. '13 (est) 36,139,440  
(Assess't about 60% actual value.)  
School tax (per \$1,000) 1914 \$10.40  
Population in 1913 (est.) 70,000  
INTEREST on bonds of 1907 and  
1914 at U. S. Tr. Co. of Terre Haute;  
on others in N. Y. at Cent. Tr. Co.

**TIPPECANOE COUNTY.**  
Lafayette is the county seat.  
**Bridge Bonds.**  
4 1/2s '12 A-O \$60,000. Apr 1 '15-'17  
4 1/2s '13 260,000. J-D '18-'27  
4 1/2s '14 J-D 68,000. J-D '18-'27  
TOT. B.D. DT. Apr 1914 \$409,000  
Assessed val. 1913 36,170,290  
Population in 1910 40,063

**TIPTON COUNTY.**  
County seat is Tipton.  
**Court-House Bonds.**  
5s '04 J-J \$60,000. 1919  
'14 65,000. 1924  
BOND. DEBT Oct 1 '14 \$125,000  
Gravel road bonds (add'l) 419,480  
Sinking fund 16,112  
Assessed valuation 1914 14,760,000  
County tax (per \$1,000) 1914 \$4.89  
Population in 1910 17,459  
INTEREST is payable at the Third  
Nat. Bank, New York, or at Indian-  
apolis Trust Co. in Indianapolis.

**VANDERBURGH COUNTY.**  
County seat is Evansville.  
**Court-House Bonds.**  
5s J-J \$220,000. Jan 1 1918  
**Refunding Bonds.**  
3 1/2s '10 J-J \$80,000. Jan 3 1925  
**Redemption Bonds.**  
3 1/2s '07 J-J \$150,000. Jan 2 1922  
BOND. DEBT Sept 30 '14 \$450,000  
Floating debt 65,000  
Total valuation 1914 52,920,550  
Less mortgage exemption 1,032,650  
Net assessed value 1914 51,887,900  
(Assessment about 1/4 actual value)  
State tax (per \$1,000) 1914 \$4.04  
County tax (per \$1,000) 1914 \$4.84  
Population in 1910 77,438  
INTEREST is payable in New  
York at Farmers' Loan & Trust Co.

**VIGO COUNTY.**  
County seat is Terre Haute. Inc.  
in 1853. Population 1910, 87,930.  
**Levee Bonds.**  
6s '03 M-N \$11,714.33c. Part yrly.  
**Funding Bonds.**  
3 1/2s '99 F-A \$75,000. Feb 15 1919  
4s '05 J-J \$50,000. Jan 1 '15-'24  
4s '05 J-J 45,000. July 1 '15-'23  
**Jail Bonds.**  
4 1/2s '08 J-D \$105,000. Dec 15 '14-'27  
**Asylum Bonds.**  
4s '05 J-J \$1,000. Jan 1 '15-'16  
500c. July 1 1915  
**Soldier's Monument Bonds.**  
4 1/2s '09 J-D \$20,000. May 15 1929  
**Bridge Bonds.**  
4s '03 J-J \$40,000. Jan 1 '15-'22  
40,000. July 1 '15-'22  
161,200. Jan 1 1923  
10,000. Jan 1 '15-'24  
10,000. July 1 '15-'24  
778,500. Jan 1 1925  
CO. B.D. DEBT Oct 1 '14 \$533,961  
Gravel road debt 437,761  
Assessed valuation 1914 57,125,700  
Less mtg. exemption 2,889,050  
Net valuation 1914 54,236,650  
(Assessment about 2-3 actual value)  
Co. tax rate (per \$1,000) '12 \$5.50  
INT. on the jail bonds at the Terre  
Haute Trust Co.; on all other bonds  
in New York at A. B. Leach & Co.

**VINCENNES SCHOOL CITY.**  
4s '07 J-J \$21,000. July 1 '15-'17  
4s '10 J-J 25,000. 1916-1920  
BOND. DEBT Oct 1 '14 \$46,000  
Assessed val. 1913 (about) 8,600,000  
School tax (per \$1,000) 1913 \$8.10  
INT. at Hanover Nat. Bank, N. Y.

**WABASH SCHOOL CITY.**  
4s '11 \$28,000. 1914-1921  
BOND. DEBT Nov 1913 \$61,000  
Assessed valuation 1913 4,252,985  
School tax (per \$1,000) 1913 \$12.40

**WARREN COUNTY.**  
Williamsport is the county seat.  
**Refunding Bonds.**  
5s '14 J-J \$75,000. 1915-1924  
CO. BOND. DEBT Apr '14 \$75,000  
Floating debt 12,500  
Gravel road debt (twp. oblig.)  
Oct 1913 421,135  
Assessed valuation 1913 13,472,850  
County tax (per \$1,000) 1913 \$4.09  
Population in 1910 10,899  
INTEREST payable at Treas's office.

**WASHINGTON.**  
This city is in Davless County.  
Incorporated May 16 1871.  
**Refunding School Bonds.**  
4s '10 J-J \$10,000. Nov 15 1920  
(Subject to call Nov 15 1915)  
**Refunding Elec-Light Bonds.**  
4s '09 M-N \$22,000. May 1 1919  
**Funding Bonds.**  
4s '05 J-J \$1,000. Jan 1 '15-'16  
500c. July 1 1915  
**Fire Station Bonds.**  
4s '07 A-O \$3,500. Sept 23 1917  
**Electric-Light Bonds.**  
4s M-N \$20,000. May 1 1919  
TOTAL DEBT Jan 1 1914 \$40,000  
Assess. val. '13 (2-3 act.) 3,482,855  
City tax (per \$1,000) 1913 \$11.80  
Population in 1910 7,854  
INT. at Washington Nat. Bank.

**WASHINGTON SCHOOL DIST.**  
4 1/2s J-D \$56,000. 1915-1922  
6s '14 F-A 15,000. 1915-1916  
TOTAL DEBT Sept 30 '14 \$59,000  
Assess. val. '13 (1/2 act.) 3,500,000  
School tax (per \$1,000) 1913 \$10.00  
Population in 1913 (est.) 9,000  
INT. at People's Nat. Bk., Wash-  
ington.

**WAYNE COUNTY.**  
County seat is Richmond.  
**Refunding Bonds.**  
4 1/2s M-N \$40,000. May 2 '15-'16  
BOND. DEBT Sept 30 '14 \$40,000  
Gravel road debt (add'l) 425,515  
Total assessed val. 1914 35,344,585  
(Assessment about 55% actual value)  
State & Co. tax (per \$1,000) '14 \$8.90  
Co. tax rate (per \$1,000) '14 \$4.89  
Population in 1910 43,757  
INTEREST payable at American  
Exch. Nat. Bank in N. Y. City.

**WEST HAMMOND S. D. No. 155.**  
is in Lake County.  
5s '11 J-D \$35,000. Dec 31 1924  
BOND. DEBT Apr 1914 \$35,000  
Assessed valuation 1913 3,652,400  
School tax (per \$1,000) 1913 \$1.90  
INT. payable in Chicago at office  
of John Nuveen & Co.

**WHITING SCHOOL CITY.**  
5s g '09 F-A \$20,000. F-A '15-'16  
4 1/2s '10 F-A 40,000. F-A '17-'20  
BOND. DEBT Sept 30 '14 \$60,000  
Assess. val. '13 (45% act.) 3,001,000  
School tax (per \$1,000) 1914 \$8.90  
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.

Table with columns: Counties, Bonded Debt, Floating Debt, Assessed Valuation, Tax Rate, Pop'n. 1910. Lists counties like Adams, Bartholomew, Carroll, etc.

Table with columns: Cities, Townships, &c., Bonded Debt, Floating Debt, Assessed Valuation, Tax Rate, Pop'n. 1910. Lists cities like Barr Twp Sch Dist, Bluffton (C), etc.

\*Total debt. d Figures for 1909; x figures for 1910; a figures for 1911. † Figures for 1912. c 1913 figures. e 1914 figures. y This covers merely a recent issue of bonds; we are not informed as to what is total debt.

State of Illinois.

DEBT, RESOURCES, ETC.

Table with 2 columns: Description (e.g., Organized as a Territory, Admitted as a State) and Date (e.g., March 1 1809, Dec. 3 1818).

LEGISLATURE meets biennially in odd years on the Wednesday after the first Monday in January, and there is no limit to length of sessions.

HISTORY OF DEBT.—The historical details of the State debt of Illinois from 1829 to 1870, when the debt was all paid off, will be found in the "State and City Supplement" of April 1894, page 91.

BONDED DEBT.—This State has no bonded debt except \$17,500 bonds which have ceased to draw interest, but have not yet been surrendered for payment.

Table with columns: Years, Equalized Val., Years, Equalized Val., Years, Equalized Val. Shows values for 1913, 1906, 1905, etc.

\*For explanation as to the falling off of values in the year 1900, see letter of State Auditor in V. 74, p. 741. z 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.

POPULATION OF STATE.—Table with columns: Year, Population. Shows 1850-1890 and 1910-1921.

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.

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.

SECTION 20. The State shall never pay, assume or become responsible for debts of 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.

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.

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.

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 the aggregate debt, of waterworks, &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.

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.

INVESTMENT OF TRUST FUNDS.—Chapter 140B of the Revised Statutes of 1911 provides that: Investments of trust funds by trustees may, when not otherwise provided by the will, deed, decree, gift, grant, or other instrument creating or fixing the respective trust, be in the bonds of the United States, or of any of the States of the United States, or in the first mortgages upon real estate in any State, or in the bonds of any county, city or municipality in any State, or in the first mortgage bonds of any corporation of any State, provided, however, that no default in interest shall have occurred, for a period of five years, but no trustee shall be authorized by this act to invest trust funds in any bonds in which cautious and intelligent persons do not invest their own money, and any trustee may continue to hold any investment received by him under the trust, or any increase thereof.

BUSSE BOND BILLS.—The Legislature of 1909 passed a series of bills, known as the Busse Bond Bills, which enlarge the leeway for the creation of debt by the various municipalities in the State by fixing the assessed value of property at one-third of the actual value instead of one-fifth, as before. With the exception of counties a proportional decrease is made in the maximum rate of taxation. The amendments to the tax law providing for a decrease in the maximum rate of taxation mentioned above were held constitutional by the State Supreme Court in January 1910. See V. 90, p. 387.



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 Dibell, 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 installments or otherwise, and such city or village may issue bonds sufficient to pay the assessment. In that case the bonds are a lien on the lots, blocks or parts thereof which shall be designated therein; but before the issue the owner of the lots, &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 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.
Funding Bonds.
6s J-J \$55,000...July 1 1915
Judgment Bonds.
4s J-J \$43,000...July 1 1923
BOND, DEBT May 1914...\$98,000
Assess. val. '13 (1-3 act.)...6,182,377
School tax (per \$1,000) 1913...\$6.52
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. City annexed Upper Alton pursuant to election held Mar. 1914.
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 1930
Improvement Bonds.
5s '14 July \$35,000...Oct 2 1924
(Subject to call part yearly.)
Fire Department Bonds.
4s '10 J-J \$15,000...July 1 '15-'20 '25
GEN. B. D. T. Oct 3 '14...\$59,500
Equalized val. '13...4,526,134
(Assess. abt. 50 to 60% act. value)
Total tax (per \$1,000) 1914...\$51.80
Population in 1910...17,520
Population in 1914 (est)...23,000
INT. at Alton Bkg. & Tr. Co., Alton.

ALTON SCHOOL DISTRICT.

4s J-D \$32,000...June 2 '15-'22
BOND, DEBT May 5 1914...\$42,600
INT. at First Tr. & Sav. Bank, Chic.

AUREORA.

Aurora is in Kane County. Inc. Feb. 11 1857; re-inc. Mch. 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.
Bridge Bonds.
4 1/2s '11 J-D \$25,500...June 1 '15-'30
Refunding Bonds.
4 1/2s '10 M-N \$21,000...Nov 1 '15-'20
4 1/2s '12 F-A 18,000...Aug 1 '15-'32
Water Bonds.
4s '10 J-D \$40,000...June 1 '15-'30
4 1/2s '13 " " 30,000...June 1 '15-'33
Water Refunding Bonds.
4s '05 F-A \$72,000...Aug 1 1925
5s '14 F-A 30,000...Aug 1 '15-'34
Paving Bonds.
5s " " \$98,479.12...1915-1923
GEN. B. D. T. Oct 8 '14...\$336,979
Assessment debt...438,271
Sinking fund Oct 8 '14...36,112
Assess. val. '13 (1-3 act.)...9,251,114
City tax (per \$1,000) 1913...\$15.70
Total tax (per \$1,000) 1913...\$7.80
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 special assessment bonds and 4s of 1910 at City Treas. office; on 4 1/2s of 1912 and 1913 in Aurora.

AURORA SCHOOL DIST. NO. 129.

School Bonds.
4s '04 M-S \$35,000...1915-1921
4s '12 J-J 40,000...1922-1930
BOND, DEBT Mar 1913...\$85,000
Assess. val. '12 (1-3 act.)...3,418,607
School tax (per \$1,000) 1912...\$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.

AURORA SCHOOL DIST. NO. 131.

School Bonds.
4s '04 M-S \$35,000...1915-1921
4s '12 J-J 40,000...1922-1930
BOND, DEBT Mar 1913...\$85,000
Assess. val. '12 (1-3 act.)...3,418,607
School tax (per \$1,000) 1912...\$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.

BEARDSTOWN.

This city is in Cass County.
Refunding Bonds.
4s '02 J-J \$34,000...Jan 1 '15-'22
BOND, DEBT Jan 2 1914...\$40,000
Assess. val. '13 (1-3 act.)...1,470,081
Tax rate (per \$1,000) 1913...\$55.50
Population in 1910...6,107

BELLEVILLE.

This city is in St. Clair County. Inc. Mch. 27 1819; re-inc. May 11 1876.
Refunding Bonds.
4s '09 M-S \$70,000...Sept 1 '15-'28
TOTAL DEBT Sept 30 '14...\$70,000
Assess. val. '11 (1-3 act.)...4,977,370
Total tax (per \$1,000) 1913...\$46.70
Population in 1910...21,122
INTEREST at Treasurer's office.

BELLEVILLE SCH. D. NO. 118.

4s F-A \$5,500...Feb 1 1919
4s '06 A-O 35,000...Oct 1 1926
(Subject to call after Oct 1 1916)
4s M-S 12,000...Sept 1 1918
Refunding Bonds.
3s M-N 12,000...Nov 1 1919
OND, DEBT Oct 29 '13...\$64,500
Assessed valuation 1912...4,324,872
School tax (per \$1,000) 1912...\$18.30

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 (opt. beg. 1910):
4s F-A \$15,000...Aug 1 1920
Water Works (opt. Bonds).
4s '09 M-N \$149,000...Nov 1 1929
(Subject to call after Nov 1 1919)
Fire Dept. Bonds (opt. beg. 1912).
4s A-O \$34,000...1922
Water and Light Bonds.
4s '06 F-A \$40,000...Aug 21 1926
(Subject to call Aug 21 1916)
Improvement Bonds.
4s J-J \$40,000...July 1 1920
(Subject to call after 1910)
4s M-N \$27,000...Nov 1 1922
(Subject to call after Nov 1 1912)
BOND DEBT Oct 1914...\$305,000
Assessment debt (add'l)...275,700
Floating debt...21,277
Sinking fund...31,100
Assess. val. '13 (1-3 act.)...8,682,058
Total tax (per \$1,000) 1913...\$51.60
Population in 1910...25,768
INT. at City Comptroller's office.

BLOOMINGTON SCHOOL DIST.

4s '05 J-D \$10,000...Dec 1 1915
4s '05 J-J 10,000...July 1 19-'20
4s '04 J-D 35,000...July 1 '16-'19
4s '06 F-A 25,000...Aug 1 '20-'22
5s '14 M-S 90,000...Mar 1 '20-'25
BOND, DEBT Oct 26 '14...\$180,000
Assessed valuation 1912...8,682,058
School tax (per \$1,000) 1913...\$18.30
INTEREST payable at Chicago, New York City and Bloomington.

BLUE ISLAND.

This city is in Cook County. Inc. July 15 1901. Popula'n 1910, 8,043.
Funding Bonds.
4 1/2s '12 J-J \$26,000...July 1 '15-'27
" " 30,000
BOND, DEBT May 1914...\$32,000
Assessed valuation 1912...1,288,850
INT. at City Treasurer's office.

CAIRO.

This city is in Alexander County. Inc. in 1857. Commission government adopted Mar. 4 1913.
Refunding Bonds.
5s " " \$62,000...Jan 1 1916
Levee Bonds.
4 1/2s '13 J-J \$95,000
GEN. B. D. T. Sept 30 '14...\$157,000
Assess. val. (1-3 act.)...3,722,043
Total tax (per \$1,000) 1913...\$6.53
Population in 1910...14,548
INT. on 4 1/2s payable at Cairo; on 5s at Chicago.

CANTON.

This city is in Fulton County. Inc. Feb. 8 1849; reorg. under gen. law '92.
Sewer Bonds.
4 1/2s '10 Apr \$50,000...Apr 14 1930
(Subject to call Apr 14 1915)
4 1/2s '10 July \$10,000...July 1 1930
(Subject to call after July 1 1915)
Water-Works Bonds.
4s Apr \$7,000...June 21 1924
(Subject to call beg. June 21 1914)
Miscellaneous Loan.
4 1/2s Apr \$3,000...May 1 1924
TOTAL DEBT Sept 30 '14...\$72,000
Assessed valuation 1913...2,443,500
Total tax (per \$1,000) 1913...\$61.60
Population in 1910...10,463
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...opt aft Jan 1 1910
BOND, DEBT Jan 1 1914...\$52,000
Assessment debt (add'l)...22,056
Assess. val. '13 (1-3 act.)...1,375,896
City tax (per \$1,000) 1913...\$15.30
Population in 1910...5,411
INT. at Chase Nat. Bank, N. Y.

CARTHAGE SCHOOL DIST.

This district is in Hancock County.
5s '13 July \$25,000...1916-1928
BOND, DEBT Sept 30 '14...\$25,000
Assessed valuation 1913...\$796,707
(Assessment about 1-3 actual value)
School tax (per \$1,000) 1913...\$21.90
Population in 1913 (est.)...2,600
INT. at Continental & Commercial National Bank, Chicago.

CHAMPAIGN.

This city is in Champaign County.
Fire Dept. Bonds.
5s '13 M-S \$17,000...
Electric-Light Bonds.
4 1/2s '12 A-O \$35,000...Apr 1 '14-'24
BOND, DEBT Mar 31 '14...\$35,000
Population in 1910...12,421
INT. on 4 1/2s at National Bank of Republic, Chicago; on 5s at City Treasurer's office.

CHAMPAIGN SCH. DIST. NO. 71.

5s '06 July \$8,000...July 1 1916
4s '03 July 22,000...July 1 '15-'23
4s '05 M-N 15,750...May 1 '15-'21
4 1/2s '10 M-S 28,000...July 1 '22-'27
4 1/2s '12 M-N 25,000...May 1 '27-'30
4 1/2s '13 M-N 100,000...May 1 '20-'33
BOND, DEBT July 1 '14...\$198,000
Assess. val. '13 (1-3 act.)...4,365,219
School tax (per \$1,000) 1913...\$30.00
Pop'n in 1913 (school census)...14,684
INT. at Chase Nat. Bank, N. Y.

CHARLESTON (City).

This city is in Coles County.
(Water-Works) Opt. Bond.
5s '12 July \$40,000...2,000 yearly.
BOND, DEBT May 2 1914...\$52,000
Assessed valuation 1913...1,220,000
Population in 1910...5,885

CHARLESTON, TOWN.

This town is in Coles County.
Refunding Bonds.
4 1/2s 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; reincorp. 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 by 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.

Health Department Bonds.

4s '12 J-J \$361,000...Jan 1 '15-'32
Sewer Refunding Bonds.
4s '12 J-J \$214,000...July 1 '15-'32
4s '14 J-J 650,000...Jan 1 '16-'34
Tunnel Bonds.
4s '96 J-J \$98,000...July 1 1916
3 1/2s '98 J-J 100,000...Jan 1 1918
3 1/2s '98 J-J 98,000...July 1 1918
3 1/2s '98 J-J 100,000...Oct 1 1918
3 1/2s '99 J-J 98,000...Jan 1 1919
General Corp. Purposes Bonds.
4s '05 J-J \$125,000...Jan 1 '15-'25
4s '06 J-J 996,000...Jan 1 '15-'26
4 1/2s J-J 776,000...Jan 1 '15-'28
4s '08 J-J 1,744,000...Jan 1 '15-'28
4s '08 J-J 582,000...Jan 1 '15-'28
4s '08 J-J 76,000...Jan 1 '15-'27
4s '09 J-J 1,251,000...Jan 1 '15-'29
4s '11 J-J 325,000...Jan 1 '15-'27
4s '13 J-J 1,228,000...Jan 1 '16-'33
Judgment Refunding Bonds.
4s '05 J-J \$2,890,000...Jan 1 '15-'24
4 1/2s '08 J-J 232,000...Jan 1 '15-'28
4s '08 J-J 87,000...Jan 1 '15-'27
4s '08 J-J 65,000...Jan 1 '15-'27
4s '09 J-J 163,000...Jan 1 '15-'29
4s '12 J-J 740,000...Jan 1 '15-'31
City-Hall Bonds.
4s '10 J-J \$3,500,000...Jan 1 '16-'30

Bridge Bonds.

4s '12 J-J \$1,420,000...Jan 1 '15-'31
4s '12 J-J 750,000...Jan 1 '15-'31
River-Improvement Bonds.
4s '95 J-J \$1,203,000...July 1 1915
Harbor Bonds.
4s '12 J-J \$300,000...Jan 1 '15-'16
4s '12 J-J 700,000...Jan 1 '16-'32
Bathing Beach Bonds.
4s '12 J-J 238,000...Jan 1 '15-'32
Permanent Improvt. Bonds.
4s '04 J-J \$1,656,000...Jan 1 '15-'24
World's Fair Bonds.
4s '91 J-J \$3,401,000...Jan 1 1921
Water Bonds.
4s '95 J-J \$1,415,000...July 1 1915
Edison Park (Annexed) Mun. Bds
5s '09 July \$2,000...July 1 '15-'18
Municipal Bonds.
3 1/2s '99 J-J \$738,000...July 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; on bonds issued since July 1 1912 payable at City Treas. office only.
Bonds of 1893 and all subsequent issues are payable in gold.

TOTAL BONDED DEBT.—

July 1 1914...\$28,787,000
Jan. 1 1912...29,672,300
Jan. 1 1911...30,897,000
Jan. 1 1910...24,447,674
Jan. 1 1909...28,720,000
Water bonds outstanding on July 1 1914 aggregated \$1,415,000 and are incl. in above total. World's Fair bonds (\$3,401,000) are outside of debt limit under ruling of State Supreme Court.

Sinking funds July 1 1914 aggregated \$3,458,738.27, inc. World's Fair, \$1,614,031.78, and water loan of \$2,422.70.
Judgments outstanding July 1 '14, \$648,884.18; water pipe ext. certifs., \$419,739.59; warrants on Treasurer, \$252,919.48.

CITY PROPERTY.—The city owns buildings and real estate valued on Jan. 1 1914 at \$157,374,437.64, including water works which cost \$59,043,726.22, and an electric-light system.

EQUALIZED VALUATION.

1913. 1912.
Real estate...688,387,352 670,652,219
Personal \*...293,400,224 269,797,952
Total...981,787,576 940,450,171
Tax (per M)...\$16.60 \$11.00
1910. 1905.

Real estate...603,022,875 295,514,443
Personal \*...245,971,661 112,477,182
Total...848,994,536 407,991,625
Tax (per M)...\$14.10 \$18.00

\* Includes railroad property to the value (1913) of \$44,876,746 and capital stock to the value (1913) of \$34,205,294. 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.

POPULATION.—(City Census) 1914, 2,431,626; 1912, 2,236,400; 1911, 2,189,525; (U. S. Census) 1910, 2,185,283; 1900, 1,698,575; 1890, 1,105,640.

LINCOLN PARK DISTRICT.

Located in towns North Chicago and Lake View.
4s '11 M-N \$688,000...May 1 '15-'30
58,000...May 1 1931

North Town Bonds.

5s J-J \$40,000...July 1 1918
4s '07 M-N \$325,000...May 1 '15-'27
Lake View Bonds.
4s '03 J-J \$1,000,000...July 1 1919
4s '09 J-J 125,000...July 1 '15-'19
TOTAL DEBT July 1 '14...\$2,236,000
Sink. fds. L. V. Park ext. 500,000
Assessed valuation 1913...1,333,591,137
Total tax (per \$1,000) 1913...\$5.64
INT. payable at Union Tr. Co., Chi.

NORTH SHORE PARK DISTRICT

4s '09 A-O \$28,000...Apr 1 '15-'29
4s '12 A-O 18,000...Apr 1 '24-'32
TOTAL DEBT Oct 1 '14...\$46,000
Assessed valuation 1913...4,449,840
Tax rate (per \$1,000) 1913...\$3.90
INT. payable at State Bank, Chic.

SOUTH PARK DISTRICT.

Located in towns of South Chicago, Hyde Park and Lake.
4s '01 J-J \$175,000...July 1 '15-'21
4s '03 J-J 900,000...July 1 '15-'23
4s '04 J-D 1,000,000...June 1 '15-'24
4s '05 M-N \$25,000...May '15-'25
4s '06 J-J 600,000...July '15-'26
4s '07 J-J 780,000...July 1 '15-'27
4s '10 J-J 80,000...July 1 '15-'30
TOTAL DEBT Oct 1 '14...\$3,153,000
Tax valuation 1913...688,887,744
Real value (est.)...1,766,663,252
Population in 1913 (est.)...800,000
INTEREST payable at Continental & Com'l Nat. Bank, Chicago.

WEST CHICAGO PARK DIST.

5s '95 J-J \$40,000...July 1 '15-'15
5s '97 J-J 45,000...July 1 '15-'17
4s '06 A-O 200,000...Apr '15-'24
4s '06 A-O 600,000...Apr 1 '15-'26
4s '10 J-J 86,000...Jan 1 '15-'30
4s '11 J-J 850,000...July 1 '15-'31
4s '12 J-J 900,000...July 1 '15-'32
TOTAL DEBT Oct 1914...\$3,716,000
Assessed valuation...216,749,372
Real value (est.)...650,248,146
Park tax (per \$1,000) 1913...\$7.40
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 386 square miles. Bonds are all coupon in form but may be registered at option of holder.

Table listing bond issues for Chicago Sanitary District, including dates, amounts, and interest rates.

COLES COUNTY.

Charleston is the county seat. Funding Bonds (tax-free) — 4 1/2% '07 July \$144,500 & July 1 '15-27 BOND. DEBT Sept 30 '14 \$144,500

COLLINSVILLE HIGH SCH. DIS.

This district is in Madison County. 4 1/2% '08 M-S \$41,000 — 1918-1928 TOTAL DEBT Oct 1912 — \$41,000

COOK COUNTY.

Cook County contains the City of Chicago.

Infirmity Bonds. 4 1/2% '08 J-D \$1,400,000 June 1 '15-'28 4% '13 J-D 950,000 June 1 '15-'33

HOSPITAL BONDS.

4 1/2% '11 J-D 2,550,000 June 1 '15-'31 4% '13 J-D 4,500,000 June 1 '15-'23

REFUNDING BONDS.

4 1/2% '05 J-J \$275,000 — Jan '15-'25 4% '01 M-N \$345,000 — May 1 '15-'20 4% '00 J-J 187,500 — Jan 1 '15-'19

FUNDING BONDS.

4 1/2% '03 J-J \$562,500 — July 1 '15-'23 BOND. DEBT Oct 1 '14 \$9,695,000

COOK CO. SCH. DIST. NO. 99.

4 1/2% --- \$5,000 — July 1 '15-'17 4 1/2% --- 6,000 — May 1 '15-'19

DANVILLE.

This city is in Vermillion County. Incorporated Feb. 3 1839; became a city in 1867; re-inc. March 17 1874.

Park Bonds.

4 1/2% '04 Aug \$4,000 — Aug 1915 BOND. DEBT Nov 6 1914 — \$60,400

DANVILLE SCH. DIST. NO. 118.

4 1/2% '07 J-J \$15,500 — July 1 '15-'16 4 1/2% --- 50,000 — July 1 '17-'21

DECATUR.

This city is the county seat of Macon County. Incorporated March 2 1839; re-incorporated Apr. 21 1881.

Water-Works Bonds.

4 1/2% '06 A-O \$83,000 — Oct 1 '16-'26 4% '09 A-O 75,000 — Oct 1 '19-'29

Electric-Light Bonds.

4 1/2% '10 A-O \$75,000 — Oct 1 '20-'30 BOND. DEBT Oct 1 1914 — \$368,000

DECATUR SCHOOL DISTRICT.

4 1/2% A-O \$33,900 — 1923 (Subject to call after 1913.)

DEERFIELD-SHIELDS TOWNSHIP HIGH SCHOOL DIST.

This district (P. O. Highland Park) is in Lake County. It comprises the township of Deerfield, West Deerfield and the south part of Shields in Lake County, and includes the cities of Highland Park, Lake Forest and the village of Deerfield.

Lake Forest High Sch. Bonds.

4 1/2% '14 A-O 50,000 — Apr 1 '20-'24 4 1/2% '14 A-O 120,000 — Apr 1 '25-'34

DE KALB TWP. HIGH SCH. DIS.

4 1/2% Apr \$65,000. Y'ly beg. Apr 1913 BOND. DEBT Oct 1914 — \$65,000

DIXON SCHOOL DISTRICT.

5 1/2% '08 July \$47,000 — \$3,000 yearly (Beginning July 1 1914.)

DOLTON SCHOOL DIST. NO. 148.

This district is in Cook County. 5 1/2% '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.

Refunding Bonds.

4 1/2% '08 Sept \$712,500 — Sept 1 1928 GEN. B.D. DT. Apr 1914. — \$719,000

EAST ST. LOUIS S. D. NO. 199.

All school districts of East St. Louis were consolidated in Sept. 1901.

EAST ST. LOUIS PARK DIST.

4 1/2% '10 F-A \$100,000 — Aug 1 '20 & '30 4 1/2% '11 M-N 200,000 — Nov 1 1931

EAST SIDE LEVEE & SAN. DIST.

This district (P. O. East St. Louis) is in St. Clair and Madison counties, and embraces what is known as the "American Bottoms" opposite the city of St. Louis, Mo.

ELGIN.

This city is in Cook and Kane counties. Inc. Feb. 23 1854; re-incorp. Oct. 18 1880. City is now under commission form of government.

Water-Works Bonds.

4 1/2% J-J \$18,000 — Oct 1 '15-'17 4 1/2% J-J 30,000 — Dec 31 '18-'22

ELGIN UNION SCH. DIST. NO. 46.

School Bonds. 4 1/2% '04 May \$15,000 — May 15 1915 4% '09 J-J 115,000 — July 1 '16-'23

ELMWOOD TOWNSHIP.

This township is in Peoria County. Refunding Bonds. 4 1/2% '09 J-J \$60,000 — July 1 '15-'29

EVANSTON.

This city is in Cook Co. Inc. as a town 1863; village 1872; city 1892.

Public Improvement Bonds.

4 1/2% A-O \$6,000 — 1916-1918 (\$3,000 in even years on April 1)

Water Bonds.

4 1/2% '13 J-J \$175,000 — July 1 '22-'32 4 1/2% '04 J-J \$4,000 — July 1 '15-'17

Fire Department Bonds.

4 1/2% '10 M-N \$2,000 — Nov 1 1915 BOND. DEBT Sept 1 '14 \$298,600

EVANSTON CENTRAL SCHOOL DISTRICT NO. 75.

4 1/2% A-O \$3,000 — Apr 1 '15-'17 4 1/2% A-O 1,500 — Apr 1 1918

JACKSONVILLE.

This city is in Morgan Co. Incor. Feb. 3 1830; re-inc. April 4 1887. Commission government approved Jan. 31 1911

Refunding Bonds.

4 1/2% J-J \$53,500 — July 1 1919 4 1/2% J-J \$30,000 — July 1 '14-'24

JOLIET.

This city is in Will County. Incor. Feb. 26 1845; re-inc. Aug. 5 1876.

Refunding Improvement Bonds.

5 1/2% '14 A-O \$57,000 — Oct 10 '15-'33 1,000 — Oct 10 1934

FRANKLIN COUNTY.

Benton is the county seat. Refunding Bonds. 4 1/2% '09 Oct \$40,000 — Oct 1 1917

FREEPORT.

This city is in Stephenson County. Inc. Feb. 14 1855; re-inc. Apr. 18 1882.

City-Hall Bonds.

5 1/2% A-O \$5,000 — Sept 1 1923 5 1/2% M-S \$34,000 — 1918

FREEPORT SCH. DIST. NO. 145.

Building Bonds. 4 1/2% May \$7,000 — May 1 '15-'19 4 1/2% '11 M-N 50,000 — May 1 '20-'24

FREEPORT PARK DISTRICT.

4 1/2% '11 F-A \$35,000 — Aug 1 '16-'20 4 1/2% '11 F-A 40,000 — Aug 1 '21-'30

GALESBURG.

This city is in Knox County. Incor. Jan. 27 1841; re-inc. July 20 1876.

Building Bonds.

4 1/2% '05 F-A \$17,000 — Aug 1 1920 4 1/2% '10 J-D \$75,000 — Dec 1 1930

Water Bonds.

4 1/2% A-O \$20,000 — Oct '15 & '20 BOND. DEBT Oct 1914 — \$148,000

GANEER TOWNSHIP.

This township is in Kankakee Co. Road Bonds. 5 1/2% '12 M-S \$31,000 — 1917

HAMILTON COUNTY.

McLeansboro is co. seat. Refunding Bonds. 4 1/2% '98 J-J \$56,000 — Aug 1 '15-'18

HANCOCK COUNTY.

Carthage is the county seat. 5 1/2% July \$42,187.50 — July 1 '15-'17

HERBIN.

This city is in Williamson County. Water-Works Bonds. 5 1/2% '11 J-J \$30,500 — July 1 '15-'41

IRVING PARK.

Situated in Chicago's residence section. Incorporated April 12 1910.

JACKSONVILLE.

This city is in Morgan Co. Incor. Feb. 3 1830; re-inc. April 4 1887. Commission government approved Jan. 31 1911

Refunding Bonds.

4 1/2% J-J \$53,500 — July 1 1919 4 1/2% J-J \$30,000 — July 1 '14-'24

JOLIET.

This city is in Will County. Incor. Feb. 26 1845; re-inc. Aug. 5 1876.

Refunding Improvement Bonds.

5 1/2% '14 A-O \$57,000 — Oct 10 '15-'33 1,000 — Oct 10 1934

FRANKLIN COUNTY.

Benton is the county seat. Refunding Bonds. 4 1/2% '09 Oct \$40,000 — Oct 1 1917

FREEPORT.

This city is in Stephenson County. Inc. Feb. 14 1855; re-inc. Apr. 18 1882.

City-Hall Bonds.

5 1/2% A-O \$5,000 — Sept 1 1923 5 1/2% M-S \$34,000 — 1918

FREEPORT SCH. DIST. NO. 145.

Building Bonds. 4 1/2% May \$7,000 — May 1 '15-'19 4 1/2% '11 M-N 50,000 — May 1 '20-'24

FREEPORT PARK DISTRICT.

4 1/2% '11 F-A \$35,000 — Aug 1 '16-'20 4 1/2% '11 F-A 40,000 — Aug 1 '21-'30

GALESBURG.

This city is in Knox County. Incor. Jan. 27 1841; re-inc. July 20 1876.

Building Bonds.

4 1/2% '05 F-A \$17,000 — Aug 1 1920 4 1/2% '10 J-D \$75,000 — Dec 1 1930

Water Bonds.

4 1/2% A-O \$20,000 — Oct '15 & '20 BOND. DEBT Oct 1914 — \$148,000

GANEER TOWNSHIP.

This township is in Kankakee Co. Road Bonds. 5 1/2% '12 M-S \$31,000 — 1917

HAMILTON COUNTY.

McLeansboro is co. seat. Refunding Bonds. 4 1/2% '98 J-J \$56,000 — Aug 1 '15-'18

HANCOCK COUNTY.

Carthage is the county seat. 5 1/2% July \$42,187.50 — July 1 '15-'17

HERBIN.

This city is in Williamson County. Water-Works Bonds. 5 1/2% '11 J-J \$30,500 — July 1 '15-'41

IRVING PARK.

Situated in Chicago's residence section. Incorporated April 12 1910.

JACKSONVILLE.

This city is in Morgan Co. Incor. Feb. 3 1830; re-inc. April 4 1887. Commission government approved Jan. 31 1911

Refunding Bonds.

4 1/2% J-J \$53,500 — July 1 1919 4 1/2% J-J \$30,000 — July 1 '14-'24

JOLIET.

This city is in Will County. Incor. Feb. 26 1845; re-inc. Aug. 5 1876.



**MARION TWP. HIGH SCH. DIST.**  
This district is in Williamson Co.  
Organized Jan. 1912.  
4s '12 J-J \$60,000.....1915-1929  
BOND. DEBT Oct 24 '14.....\$60,000  
Assessed valuation 1913.....2,186,858  
School tax (per \$1,000) 1913.....\$10.60  
Population in 1914 (est.).....10,000  
INT. at Merchants-Laclede Nat. Bank, St. Louis.

**MATTOON CITY.**  
This city is in Coles County, Inc.  
Feb. 22 1859; re-inc. Feb. 25 1879.  
Refunding Bonds.  
4s '00 Mch \$15,000.....Mch 22 1920  
4 1/2s '12 Mch 21,000.....Mch 22 1915  
BOND. DEBT Oct 1914.....\$36,000  
Assess. val. '12 (1-3 act.).....2,203,507  
Total tax (per \$1,000) 1912.....\$73.10  
Population in 1910.....11,456  
INT. payable at City Treas. office.

**MATTOON TOWNSHIP.**  
This township is in Coles County.  
Refunding Bonds.  
4s '00 May \$50,000.....May 1 1920  
Refunding Railroad Bonds.  
4s '11 July \$46,000.....July 1 1931  
BOND. DEBT Jan 3 1911.....\$96,000  
Assessed valuation 1910.....2,658,525  
Tax rate (per \$1,000) 1910.....\$70.00  
Population in 1910.....12,401

**MOLINE.**  
This city is in Rock Island County.  
Incorp. Feb. 14 1855; re-incorp. Aug. 6 1872. Commission government adopted Jan. 3 1911.  
Fire-Dept. Equip. Bonds.  
4 1/2s '14 J-J \$33,000.....July 1 '16-'26  
1,500.....July 1 1927  
Street Improvement.  
4 1/2s J-J \$10,000.....Jan 2 1917  
Water-Works Extension.  
4 1/2s '12 J-J \$14,000.....July 1 1917  
150,000.....July 1 '18-'32

**Park Bonds.**  
4 1/2s '07 J-D \$8,000.....Dec 1 1917  
City-Hall Bonds.  
5s '12 Sept \$80,000.....Sept 1 '15-'30  
GEN. B.D. DT. Sept 29 '14 \$296,500  
Assessment debt.....551,800  
Sinking fund.....6,617  
Assess. val. '13 (1-3 act.).....6,937,852  
City tax (per \$1,000) 1913.....\$65.70  
Population in 1910.....24,199  
Population 1914 (city census) 28,303  
INT. at People's Savings Bank & Trust Co., Moline.

**MOLINE SCHOOL DIST. NO. 40.**  
4s July \$25,000.....July 1 '15-'19  
4 1/2s '11 J-J 64,000.....July 1 '15-'22  
4 1/2s '13 J-J 200,000.....July 1 '15-'29  
BOND. DEBT Oct 19 1914 \$291,000  
Assess. val. '13 (1-3 act.).....6,934,993  
School tax (per \$1,000) 1913.....\$29.20  
INT. at the People's Sav. Bank & Tr. Co. in Moline, and Geo. M. Bechtel & Co. in Davenport, Iowa.

**MONMOUTH.**  
City Hall Bonds.  
4 1/2s '13 A-O \$48,000.....Apr 1 '23-'33  
BOND. DEBT Oct 29 1914 \$48,000  
INT. at Cont. & Com. Tr. & Sav. Bk., Chicago.

**MONMOUTH SCH. DIST. NO. 33.**  
This district is in Warren County.  
4 1/2s '11 J-J \$47,000.....July 1 '20-'29  
4 1/2s '04 .....25,500.....July 1 '15-'23  
4 1/2s '11 .....15,000.....July 1 '21-'30  
BOND. DEBT Oct 1914.....\$122,500  
Assessed valuation 1910.....2,528,567  
School tax (per \$1,000) 1910.....\$25.20

**MONROE COUNTY.**  
Waterloo is the county seat.  
Refunding Bonds.  
4s '05 Feb \$100,000.....Feb 24 1925  
BOND. DEBT May 16 '14 \$100,000  
Assessed valuation 1913.....4,840,372  
Tax rate (per \$1,000) 1913.....\$1.70  
Population in 1910.....13,508

**MORGAN COUNTY.**  
County seat is Jacksonville.  
Refunding Bonds.  
4s June 15 \$65,000.....Jne 15 '15-'27  
TOTAL DEBT Mar 1914.....\$70,000  
Assess. val. '13 (1-3 act.).....18,052,342  
County tax (per \$1,000) 1913.....\$5.00  
Population in 1910.....34,420  
INT. at State Treasurer's office.

**MORGAN PARK HIGH SCH. D.**  
This district is in Cook County.  
5s '13 \$45,000.....1918-1932  
BOND. DEBT Apr 1914.....\$56,000  
Assessed valuation 1913.....1,184,000  
High sch. tax (per \$1,000) '13.....\$2.15  
INT. at Continental & Comm. Trust & Sav. Bank, Chicago.

**MOUNT PULASKI SCH. DIST.**  
This district is in Logan County.  
4 1/2s '12 Apr \$43,000.....part yearly  
BOND. DEBT Oct 1914.....\$43,000  
Assess. valuation 1912.....1,500,000

**NEW TRIER TWP. HIGH S. D.**  
This district is in Cook County.  
4 1/2s '11 J-J \$160,000.....July 1 '15-'30  
TOTAL DEBT Oct 1914.....\$200,000  
Assessed valuation 1914.....5,014,633  
School tax (per \$1,000) 1913.....\$2.60  
INT. payable in Chicago at Continental & Commercial Nat. Bank.

**NORMAL SCHOOL DISTRICT.**  
This district is in McLean County.  
5s '11 Oct \$51,000.....Oct 1 '15-'31  
TOT. B.D. DT. Nov 1913.....\$54,000  
Assessed valuation 1912.....1,300,000  
Actual valuation 1912 (est.) 4,200,000

**OAK PARK.**  
This village is in Cook Co. Incorp. Nov. 13 1901. Popn. 1910, 19,444.  
Fire Dept. Impt. Bonds.  
4 1/2s '14 J-J \$35,000.....July 1 '15-'34  
Mun. bd. dt. Sept 30 '14.....\$99,000

Water debt certificates.....\$265,000  
Assess. val. '13 (1-3 act.).....7,572,065  
Total tax (per \$1,000) 1913.....\$87.70  
INT. payable at VIII. Treas. office.

**OAK PARK PARK DISTRICT.**  
This district is in Cook County.  
4 1/2s '12 J-J \$185,000.....Jan 1 '15-'32  
BOND. DEBT Oct 2 1914.....\$185,000  
Assessed valuation 1913.....7,572,065  
Population in 1913 (est.).....24,000  
INT. at Nor. Trust Co., Chicago.

**OAK PARK SCH. DIST. NO. 97.**  
4 1/2s '11 J-D \$203,500.....Jne 1 '15-'25  
4 1/2s '12 J-D 60,000.....Jne 1 '25-'27  
4 1/2s '13 J-D 30,000.....June 1 '28-'29  
4 1/2s '14 J-J 89,000.....June 1 '19-'27  
BOND. DEBT Oct 1914.....\$359,500  
Assess. val. '13 (1-3 act.).....7,572,065  
Population in 1914.....25,692  
INTEREST payable at the Illinois Trust & Savings Bank of Chicago.

**OLNEY.**  
This city is in Richland County.  
Sewer bonds.....\$78,000  
Water-Extension Bonds.  
5s '12 J-J \$35,000.....July 1 1932  
30 annual beginning July 1 1917  
TOTAL DEBT Oct 29 '13.....\$113,000  
Population in 1910.....5,011  
INT. at Treasurer's office.

**PANA CITY.**  
This city is in Christian County.  
Water-Works Bonds.  
4 1/2s '11 F-A \$49,000.....Aug 1 '16-'30  
TOTAL DEBT Oct 1914.....\$49,000  
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.  
Refunding Bonds.....1893.  
4s '98 July \$86,000.....July 1 1918  
(Subject to call after July 1 1908)  
4s '98 July \$36,000.....Sept 1 1918  
(Subject to call after Sept 1 1913)  
TOTAL DEBT Apr 1914.....\$88,000  
Assess. val. '12 (1-3 act.).....2,167,176  
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 \$41,000.....Oct 15 '15-'27  
TOTAL DEBT Oct 1 1914.....\$41,000  
Assess. val. '14 (1-3 actual) 2,200,000  
Population in 1914 (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. Commission govt. adopted Feb. 7 1911.  
BONDED DEBT Apr 23 '14.....  
Refunding 4s.....\$46,000  
Refunding 4 1/2s.....48,000  
Sewer 5s.....107,300  
Paving 5s (subject to call).....264,300  
TOT. B.D. DT. Apr 23 '14.....465,600  
Floating debt.....10,000  
Sinking fund.....69,971  
Assess. val. '13 (1-3 act.).....2,447,899  
Tax rate (per \$1,000) 1913.....\$57.50  
Population in 1910.....9,897  
INT. on 4s payable at German-American Nat. Bank, Pekin; on 4 1/2s at office of McCoy & Co., in Chicago. on 5s at office of City Treasurer.

**PEKIN SCHOOL DISTRICT.**  
4 1/2s '12 June \$108,000.....June 1 '15-'32  
BOND. DEBT Apr 1914.....\$114,000  
Assessed valuation 1913.....2,939,907  
School tax (per \$1,000) 1913.....\$2.90  
INT. at John Nuveen & Co., Chic.

**PEORIA.**  
This city is in Peoria County, Inc. Feb. 26 1839; re-inc. Oct. 20 1891.  
Refunding County Bonds.  
4s '02 J-D \$10,000.....June 1 1922  
4s '03 M-S 21,000.....Mar 2 1923  
Refunding Railway Bonds.  
4 1/2s '08 J-J \$70,000.....July 1 '15-'28  
Levee Improvement Bonds.  
4s '12 May \$40,000.....May 1 '15-'22  
Bridge Bonds.  
4s '06 F-A \$124,000.....Aug 1 1925  
4s '08 F-A 35,000.....Aug 1 '15-'28  
4s '10 July 146,000.....1915-1930  
Refunding School Bonds.  
4s June 1 \$20,000.....June 1 1918  
Funding Bonds.  
4 1/2s '14 June \$120,000.....June 1 '15-'24  
BOND. DEBT Oct 1 1914.....\$586,000  
Assessment debt (add'l).....550,250  
Sinking fund.....14,334  
Assess. val. '13 (1-3 act.).....22,965,950  
Total tax (per \$1,000) 1913.....\$58.70  
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 1/2s '01 J-J \$40,000.....July 1 1921  
4s '06 J-J 32,000.....July 2 1926  
4 1/2s '95 M-N 30,000.....July 1 1915  
BOND. DEBT Nov 1 1914.....\$102,000  
Sinking fund.....9,000  
Assessed valuation 1914.....23,941,986  
Tax rate (per \$1,000) 1914.....\$4.90  
INTEREST is payable in Peoria.

**PEORIA COUNTY S. D. NO. 150.**  
Building Bonds.  
4 1/2s '14 Mar \$300,000.....Mar 1 '15-'34  
s.....20,000.....June 1 1918  
BOND. DEBT Mar 1914.....\$320,000  
Assessed val. '13 (1-3 act.) 23,476,136  
Tax rate (per \$1,000) 1913.....\$19.40  
Population in 1913 (est.).....80,000  
INT. at District Treasurer's office in Peoria.

**PEORIA COUNTY.**  
The county seat is Peoria.  
Refunding Bonds.  
4s '09 M-S \$198,000.....Mar 1 '15-'33  
BOND. DEBT Oct 1914.....\$198,000  
Assess. val. '13 (1-3 act.) 34,547,170  
State & Co. tax (per \$1,000) '13 \$14.00  
Population in 1910.....100,255  
INT. payable at Treas'r's office.

**PULASKI COUNTY.**  
Mound City is the county seat.  
Refunding Bonds.  
s '13 \$44,000.....1920  
Court-House and Jail Bonds.  
5s '11 Nov \$34,000.....Nov 1 '15-'31  
BOND. DEBT Sept 30 1914.....\$78,000  
Total assessed val. 1914.....2,569,171  
State & Co. tax (per \$1,000) '14 \$12.50  
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.  
Refunding Bonds.  
4s '08 July \$40,000.....July 1 '15-'16  
4s '98 July { 59,000.....July 1 1917  
{ 80,000.....July 1 1918  
{ 37,000.....July 1 1915  
4 1/2s '97 July { 47,000.....July 1 1916  
{ 14,000.....July 1 1917  
BOND. DEBT July 1 1914.....\$260,000  
Sinking fund.....30,000  
Assess. val. '13 (1-3 act.) 10,765,581  
Tax rate (per \$1,000) 1913.....\$51.80  
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. 172.**  
5s '05 July \$13,333 3/3c.....July 1 1915  
5s '13 .....50,000.....July 1 '16-'25  
BOND. DEBT Nov 9 '14 \$63,333  
Assess. val. '14 (1-3 act.) 10,777,606  
School tax (per \$1,000) 1914.....\$18.00  
Population in 1913 (est.).....37,261

**ROCKFORD.**  
This city is in Winnebago County.  
Inc. Jan. 3 1862; re-inc. June 8 1880.  
Refunding Bonds.  
4s '07 M-S \$43,900.....Mar 1 1927  
4s '07 J-J 27,000.....July 1 1923  
4s '07 F-A 36,000.....Aug 20 1922  
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.....Sept 16 1931  
Perm. Impt. (opt. beg. Aug. 1 '16.)  
4s '06 F-A \$60,000.....Aug 1 1926  
City Bonds.  
4s '07 J-D \$16,500.....June 1 1925  
Renewal Bonds.  
4s '06 J-D \$26,200.....June 1 1916  
BOND. DEBT Oct 8 1914 \$339,000  
Temporary loan.....225,600  
Equalized valuation 1913 20,971,514  
(Assessment 1-3 actual value.)  
City tax (per \$1,000) 1913.....\$12.50  
Total tax (per \$1,000) 1913.....48.71  
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 100,000.....1916-1930  
TOTAL DEBT Oct 14 1914 \$200,000  
Sinking fund.....5,000  
Assess. val. '13 (1-3 act.) 21,924,650  
Tax rate (per \$1,000) 1913.....\$4.87  
Population in 1914 (est.).....68,000  
INT. at First Nat. Bank, Chicago.

**ROCK ISLAND.**  
This city is in Rock Island County.  
Incorp. Feb. 27 1841; re-incorp. Nov. 4 1879. Commission government adopted Jan. 3 1911.  
Refunding Bonds.  
4 1/2s M-S \$80,000.....Sept 1 1917  
Water Certificates.  
5s J-J \$8,000.....Jan '15-'16  
Water Bonds.  
5s '14 F-A \$25,000.....Feb 1 1922  
5s '14 J-J 17,000.....  
Bridge Bonds.  
5s '14 J-J \$5,000.....  
Fire-Station Bonds.  
5s '14 J-J \$16,000.....\$4.87  
Park Bonds.  
s.....\$20,000.....  
Police-Alarm Bonds.  
5s '14 J-J \$10,000.....  
Tank Bonds.  
5s '14 J-J \$2,000.....\$78,506  
Local impt. bonds.....\$78,506  
BOND. DEBT Apr 16 '14 \$221,506  
Bonds auth (not yet iss'd) 58,000  
Assess. val. '13 (1-3 act.) 6,289,117  
Tax rate (per \$1,000) 1913.....\$50.80  
Population in 1910.....24,335  
INT. payable at office of City Clerk except on ref. 4 1/2s, which is payable at office of State Treasurer.

**ROCK ISLAND SCHOOL DIST.**  
4 1/2s '11 M-S \$100,000.....Aug 1 1916  
BOND. DEBT Sept 30 1914 \$100,000  
Assessed valuation 1913.....6,511,946  
School tax (per \$1,000) 1913.....\$2.23  
INT. at N. W. Halsey & Co., Chi.

**SALINE COUNTY.**  
Harrisburg is the county seat.  
Refunding Bonds.  
4 1/2s '06 July \$74,000.....July 1 '15-'23  
BOND. DEBT Sept 29 '14.....\$74,000  
Assess. val. 1914 (est.).....6,000,000  
County tax (per \$1,000) 1914.....\$7.80  
Population in 1910.....30,240  
INT. at State Auditor's office.

**SANGAMON COUNTY.**  
County seat is Springfield.  
Funding Bonds.  
4s '07 July \$42,000.....July 1 '15-'17  
TOTAL DEBT Apr 1914.....\$56,000  
Assess. val. '13 (1-3 act.) 41,374,385  
State & Co. tax (per \$1,000) '13 \$14.30  
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.  
Judgment Bonds.  
5s '13 J-J \$45,000c.....1917-1928  
Refunding.  
3 1/2s Sept \$207,400c.....Sept 1 1920  
3 1/2s Sept 277,600c.....Sept 1 1921  
4s Sept 155,700c.....Sept 1 1923  
4s '05 Sept 128,000c.....Sept 1 1925  
4 1/2s '12 May 30,000.....May 1 '15-'20  
TOT. B.D. DT. Aug 1913.....\$754,700  
Total equalized val. 1912, 17,677,498  
Tax rate (per \$1,000) 1912.....\$53.10  
Population in 1910.....51,678  
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 \$22,500c.....Sept 1 '15-'23  
4s '05 Sept { 15,000c.....Sept 1 '15-'20  
{ 8,000c.....Sept 1 '21-'22  
4,500c.....Sept 1 1923  
4s '06 Sept { 25,000c.....Sept 1 '15-'24  
{ 2,000c.....Sept 1 1925  
4s '09 M-S 15,000c.....Sept 1 1926  
4s '11 Sept 34,000c.....Sept 1 '15-'31  
4s '12 M-S 45,000c.....Sept 1 '15-'32  
5s '12 .....17,700c.....Jan 2 '15-'17  
GEN. BONDS Jan 1913.....\$198,500  
Assess. val. '11 (1-3 act.) 19,622,000  
District tax (per \$1,000) 1911.....\$4.40  
INT. at Springfield Marine Bank.

**SPRINGFIELD SCH. DIS. NO. 186.**  
4 1/2s '12 J-D \$137,500c.....Jne 1 '15-'32  
BOND. DEBT Oct 1914.....\$137,500  
Assessed valuation 1911.....18,564,516  
Population in 1914 (est.).....60,000  
INT. at Mercantile Tr. Co., St. L.

**STERLING.**  
This city is in Whiteside Co. Inc. Feb. 16 1857. Pop'n 1910, 7,467.  
Hospital Bonds.  
5s Sept \$35,000.....Sept 1 '15-'24  
Paving Bonds.  
4 1/2s M-N \$1,000c.....Nov 1 1915  
4 1/2s J-D 9,500c.....Dec 1 '15-'21  
4 1/2s Aug 6,500c.....Aug 1 '15-'21  
5s Feb 3,000.....Feb 1 '15-'20  
5s Sept 17,000.....Sept 1 '15-'25  
5s Sept 8,500.....Sept 1 '16-'26  
5s Jan 1,500.....Jan 1 '15-'17  
5s June 8,000.....June 1 '16-'26  
Improvement Bonds.  
4s F-A \$4,000c.....Aug 1 '15-'18  
Library Bonds.  
4 1/2s Aug \$7,300c.....Aug 1 '15-'23  
BOND. DEBT Oct 1 '14.....\$105,700  
Assessment debt (add'l).....60,500  
Assess. val. '13 (1-3 act.) 2,804,187  
Total tax (per \$1,000) 1913.....\$50.00  
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-S \$117,000c.....Nov 1 '15-'27  
BOND. DEBT Oct 1 1914.....\$126,000  
Assess. val. 1913.....4,623,950  
(Assessment about 1-3 act. value.)  
High school tax (per \$1,000) '13 \$15.50  
Population in 1914 (est.).....18,024  
INT. at office of Township Treas.

**WABASH COUNTY S. D. NO. 33.**  
5s '13 A-O \$69,000.....Apr 15 '15-'33  
TOT. DEBT Oct 3 '13.....\$69,500  
Assessed valuation 1912.....1,417,628  
(Assessment about 1-3 act. value.)  
Population in 1913 (est.).....8,000  
INT. at Cont. & Com. Tr. & Sav. Bank, Chicago.

**WAUKEGAN.**  
This city is in Lake Co. Commission government adopted Feb. 14 '11.  
4s '00 Dec \$4,500.....Dec 1920  
5s '04 Apr 2,000.....Apr 1924  
5s '05 Dec 9,000.....Dec 1925  
5s '06 June 6,000.....June 1926  
5s '07 Mar 10,000.....Mar 1927  
5s .....10,000.....Sept 17 or 27  
5s .....5,500.....Oct 1927  
5s .....8,500.....Nov 1928  
5s .....4,500.....Dec 1928  
5s .....5,000.....May 1929  
5s .....14,000.....July 5 '15-'24  
5s .....30,000.....Oct 15 '15-'30  
BOND. DEBT Sept 30 1914 \$111,000  
Sinking fund.....14,056  
Assess. val. '13 (1-3 act.) 3,418,821  
City tax (per \$1,000) 1913.....\$12.00  
Population in 1910.....16,069  
INT. at office of City Treasurer.

**WAUKEGAN TWP. SCH. DIST.**  
This district is in Lake County.  
4 1/2s '10 F-A \$16,000.....Aug 1 '15-'30  
4 1/2s '12 J-J 18,000.....July 1 '15-'32  
High-School Bonds.  
4s '09 F-A \$56,000.....Aug 1 '15-'28  
5s .....9,000.....Feb 1 1929  
BOND. DEBT Apr 1914.....\$86,000  
Assessed valuation 1913.....3,965,376  
School tax (per \$1,000) 1913.....\$8.40  
INT. payable in Chicago at office of N. W. Halsey & Co.

**WHEATON.**  
This city is in Dupage County.  
Inc. in 1890. Pop'n 1910, 3,423.  
Water-Works Bonds.  
5s May \$10,000.....May 1 '15-'18  
Paving Bonds.  
5s J-J \$72,000c.....July 15 '15-'22  
BOND. DEBT Apr 1913.....\$14,000  
Assessment debt (add'l).....100,000  
Assess. val. '12 (1-3 act.) 1,066,159  
Total tax (per \$1,000) 1912.....\$12.80  
INTEREST on the water-works bonds payable at the First Nat. Bk. of Chicago; on the paving bonds at office of City Treasurer.



WINNETKA SCH. DIST. NO. 36. A district (P. O. Winnetka) in Cook County. 4 1/2 x 12 M—\$45,000—May 1 '19-'30

TOTAL DEBT Dec 1914...\$63,000 Assessed valuation 1914...1,663,025 School tax (per \$1,000) 1914...\$3.00 Population (June 1914 Census)...4,447

ILLINOIS DRAINAGE DISTRICTS. (Not included among statements in detail.)

Bonds below are issued under the Drainage Act, and assessments are made for their payment on the lands benefited. The figures given below are for Dec. 1914.

Table listing Illinois Drainage Districts with columns for Name, Amount, and other details. Includes districts like Ambraw Drainage District, Auxler River Dr. Dist., etc.

Table listing Green River Spec. Dr. Dist. (Henry & Bureau counties), Hartwell Drain. & Levee Dist., etc.

ADDITIONAL STATEMENTS.

Table with columns: Bonded Debt, Floating Debt, Assessed Tax per \$1,000, Pop'n, 1910. Lists various townships and schools like Arlington Heights Twp Sch D, Batavia (C), Kane County, etc.

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 session, excepting special sessions, in attending which members can receive no more than 20 days' pay.

HISTORY OF DEBT.—The historical details of Michigan's State debt up to 1894 will be found in the "State and City Supplement" of April 1894, page 98. In 1864 the State Treasurer reported the funded debt at \$3,880,399 and \$1,450,472 additional "trust fund debt." The State has no bonded debt at present. The "trust fund debt" on June 30 1914 amounted to \$6,899,114.49. The term "trust fund debt" is, however, a misnomer. In explanation it should be said that the United States Government set aside certain lands in the State of Michigan for educational purposes, and under the Michigan statutes the money received from the sale of these lands is used to pay the general expenses of the State; the law provides, however, that a certain specified rate of interest must be annually figured on the total amount accumulated from said sales and be paid over to the educational institutions specified. The amount of interest to be so paid is raised by taxation.

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.

Table showing Equalized Valuation and Tax Rate for State purposes from 1906 to 1914. Columns include Year, Equalized Val., Tax Rate, and Equalized Val. Tax Rate.

In 1914 the assessed valuation of real estate and personal property was \$2,712,135,196. Tax rate (per \$1,000), \$2.19.

POPULATION OF STATE.—

Table showing Population of State from 1810 to 1910. Columns include Year and Population.

From 1860 to 1870 increase was 434,946, or 58.1%; from 1870 to 1880, 452,878, or 38.25%; from 1880 to 1890, 456,953, or 27.92%. From 1890 to 1900 the increase was 327,092, or 15.6%. From 1900 to 1910 the increase was 339,191, or 16.1%.

DEBT LIMITATION.—Michigan, as noted in our history of the State's debt, started its career as a State in January 1837, when the whole land was buoyant over its inflated enterprises carried on at public expense. So, to be abreast of the times, instead of putting any limit on the power of the State to create debt, it put into its constitution a notice to the Legislature to go to work at once and make provision for "ascertaining the proper objects of improvement in relation to roads, canals and navigable waters," that the money might be raised and these improvements might be prosecuted with as little delay as possible.

That was the spirit which ruled and the condition which prevailed in 1837. In 1850 Michigan made and adopted another constitution. During the years which intervened the people had gained a wide experience and had evidently profited by it. Hence we find them at the latter date showing a purpose to make an instrument in its financial features about as dissimilar from the one it was to supplant as it could well be, and this purpose is continued in the new constitution approved by a popular vote on Nov. 3 1908. The provisions of the 1908 constitution concerning the debt-making power of the State are contained in Sections 10, 11, 12, 13 and 14 of Article X. These sections follow:

SECTION 10. The State may contract debts to meet deficits in revenue but such debts shall not be in aggregate at any one time exceed two hundred and fifty thousand dollars. The State may also contract debts to repel invasion, suppress insurrection, defend the State or aid the United States in time of war. The money so raised shall be applied to the purposes for which it is raised or to the payment of the debts contracted.

(An amendment to this section permitting the State to issue bonds for the construction and improvement of wagon roads was submitted at the November, 1914 election, but the indications are that it was defeated.)

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 be interested in any work of internal improvement, nor engaged in carrying on any such work except in the improvement of, or aiding in the improvement of public wagon roads, in the re-forestation and protection of lands owned by the State and in the expenditure of grants to the State of lands or other property.

The 1908 constitution also provides that counties shall not incur any indebtedness which shall increase their total debt beyond 3% of their assessed valuation. At the general election in Nov. 1910, however, the voters adopted a constitutional amendment to allow counties having an assessed valuation of \$5,000,000 or less to create debt up to 5% of this value. The vote was 131,147, to 128,729.

Cities and villages are left by the 1908 instrument to the discretion of the Legislature in the matter of restrictions upon their borrowing power. The provision which relates to this subject is found in Article 8, Section 20, and is as follows:

SECTION 20. The Legislature shall provide by a general law for the incorporation of cities and by a general law for the incorporation of villages, such general laws shall limit their rate of taxation for municipal purposes and restrict their powers of borrowing money and contracting debts.

Pursuant to Sec. 20, laws providing for the incorporation of cities and villages were passed by the Legislature in 1909.

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. Moneys on hand in a sinking fund limited to the payment of indebtedness may be deducted in figuring the borrowing capacity. Mortgage bonds to acquire or operate any public utility may be issued beyond the limit of general indebtedness, but such bonds, if provided, shall be secured only upon the property and revenue of such utility, the purchaser may operate the same, which franchise shall in no case extend for a longer period than 20 years from the date of the sale of such utility and franchise on foreclosure. The rate of tax which villages may levy for municipal purposes is limited by subdivision (j) of Sec. 26 to 2% of the assessed valuation. Subdivision (k) says that no village shall have power to issue any bonds without creating a sinking fund for their payment, except special assessment bonds, which are a charge upon a special district created for the payment thereof, and serial bonds payable annually.

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 [V. 96, p. 1107 & 1507; also V. 98, p. 405]. It is therein provided that each city may in its charter provide for borrowing money in a sum not to exceed 8% of the assessed value except that in cities where the amount which may be borrowed is now limited by law, such limit shall continue until raised or lowered by a 3-5 vote of the electors voting on the question at a general or special election; and in such cities bonds issued for public improvements in connection with which a special assessment district is made to pay less the amount which is a charge upon such district, shall not be included unless the contrary is provided by the charter, and the resources of the sinking fund shall be deducted in determining the amount of such indebtedness. No

\*Total debt. †Figures are for 1909. ‡Figures are for 1911. § 1910 figures. † 1912 figures. ‡ 1913 figures. § 1914 figures. ¶ This covers merely a recent issue of bonds; we are not informed as to what is total debt.



single increase shall exceed 2% of the assessed value. When a city is authorized to acquire or operate any public utility, it may, for the purpose of acquiring the same, borrow money on the credit of the city in a sum not to exceed 2% of the assessed value of all of the real and personal property of the city, and the city may also, for the purpose of acquiring such public utility, issue mortgage bonds therefor beyond the general limit of bonded indebtedness prescribed by law; Provided, That such mortgage bonds issued beyond the general limits of bonded indebtedness prescribed by law shall not impose any liability upon such city, but shall be secured only upon the property and revenues of such public utility, including a franchise stating the terms upon which, in case of foreclosure, the purchaser may operate the same, which franchise shall in no case extend for a longer period than 20 years from the date of the sale of such utility and franchise on foreclosure. And provided, further, That the charter shall provide for the creation of a sinking fund by setting aside such percentage of the gross or net earnings of the public utility as may be deemed sufficient for the payment of the mortgage bonds at maturity. In case of fire, flood or other calamity, the legislative body may borrow for the relief of the inhabitants of the city and for the preservation of municipal property, a sum not to exceed 1/4 of 1% of the assessed value, due in not more than three years, even if such loan would cause the indebtedness of the city to exceed the limit fixed in the charter. No city shall have the power to incur indebtedness or issue bonds of any kind except for emergency purposes as above stated, and bonds secured only by mortgage on the property and franchise of a public utility which shall exceed in the aggregate 10% of the assessed value of all the real and personal property in the city. It is also provided that cities now incorporated as fourth-class cities may, while so incorporated, incur indebtedness up to the limits contained in the Act of incorporation.

Subdivision (a) of Section 4 allows cities to levy an annual tax not exceeding 2% of the assessed value.

**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. V. 96, p. 1311.

**EXEMPT FROM TAXATION.**—An Act of the Legislature approved May 13 1909 provides that bonds hereafter issued by any county, township, city, village or school district in the State of Michigan shall be exempt from all taxation. V. 88, p. 1452.

**TAX ON SECURED DEBTS.**—The 1913 Legislature passed an Act (No. 142) providing that by the payment of a specific tax of 1/4%, "secured debts" may be exempted from the payment of further general taxes. The Act in full is given in V. 97, p. 753.

**SAVINGS BANK INVESTMENTS.**—The law governing investments by Michigan savings banks as amended in 1913 was printed in full in the "Chronicle" 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 statements, see "Additional Statements" at the end of this State.

**ADRIAN.**  
This city is in Lenawee County. Inc. 1853. Population '10, 10,736.  
**Sewer Bonds.**  
4 1/2 M-N \$2,500.00 Nov 1 '15-31  
**Paving Bonds.**  
3 1/2 M-N \$29,500.00 1916-'21 & '26  
4 1/2 '01 M-N 30,000.00 1918-1940 (\$3,000 in '18, '22, '24, '27, '30, '32 \$4,000 in '35, '38 & '40.)  
4 1/2 '11 May \$20,000.00 1926 & 1931 BOND. DEBT Nov 1914 \$162,000 Assessment debt (additional) 1,602 Sinking fund 3,982 Assess. val. '13 (3/4 act.) 7,402,415 Total tax (per \$1,000) 1914 17.97 INT. at Treasurer's office.

**ALBION.**  
This city is in Calhoun Co. Inc. 1885. Pop'n 1910, 5,833.  
**Bridge Bonds.**  
4 1/2 M-S \$30,000.00 Sept 1 '15-'24  
**Water Bonds.**  
4 1/2 J-J \$50,000.00 July 1 1919  
**Paving Bonds.**  
4 1/2 '14 May \$33,500.00 1916-1922  
5 1/2 '11 Aug 14,000.00 1915-1921 BOND. DEBT Oct 1 '14 147,000.00 Assessment debt (add'l) 1,500 Assess. val. '14 (2-3 act.) 5,333,200 City tax (per \$1,000) 1914 89.00 INT. on water 5s in N. Y. on the bridge 4 1/2s in Chicago; other bonds at City Treasurer's office.

**ALGER COUNTY.**  
Munising is the county seat.  
**Road Bonds.**  
5 1/2 '11 F-A \$50,000.00 Aug 1 '16-'25 BOND. DEBT Nov 1 '14 110,000.00 Assessed valuation 1914 5,401,645 Tax rate (per \$1,000) 1914 61.38 Population in 1910 7,675 INT. on 5s at Treas. office or Farnson, Son & Co., N. Y. and Chicago.

**ALMA SCHOOL DISTRICT.**  
This district is in Gratiot County.  
4 1/2 '12 Mar \$65,000.00 Mar 15 '16-'26 BOND. DEBT Jan 1912 874,000.00 Assessed valuation 1911 1,776,320 INT. payable at Detroit Trust Co.

**ANN ARBOR.**  
Incorporated in 1851.  
**Water-Plant-Purchase Bonds.**  
4 1/2 '14 F-A \$450,000.00 Feb 1 '20-'34  
**Paving Bonds.**  
4 1/2 F-A \$48,662.02c. 1914-1923  
**Sewer Bonds.**  
4 1/2 F-A \$28,151.93c. 1914-1918  
**Detention Hospital Bonds.**  
4 1/2 F-A \$25,000.00 1914-1924 BOND. DEBT Feb 1 '14 867,814 Assessed valuation 1914 15,500,000 Tax rate (per \$1,000) 1913 88.31 Population in 1910 14,817 INTEREST at City Treasury.

**ANN ARBOR SCHOOL DIST.**  
This district is in Washtenaw Co.  
4 1/2 '05 A-O \$195,000.00 Oct 1 '15-'35 BOND. DEBT Oct 1 '14 195,000.00 Assess. val. '14 (4-5 act.) 15,100,000 School tax (per \$1,000) 1913 87.07 Population in 1914 (est.) 18,000 INTEREST payable in Ann Arbor at State Savings Bank.

**BATTLE CREEK.**  
This city is in Calhoun County. Incorp. a village 1850; as a city 1859.  
**Sewer Bonds.**  
4 1/2 '03 M-S \$5,000.00 Mar 1915  
4 1/2 '04 M-S 15,000.00 Mar 1 '16-'18  
3 1/2 '01 M-S 15,000.00 Sept 1 1921  
4 1/2 '05 M-S 15,000.00 Mar 19-'20-'22

**Refunding Impt. Bonds.**  
5 1/2 '95 J-J \$58,000.00 July 1 1925  
5 1/2 '97 J-J 16,000.00 July 1 1927  
4 1/2 '99 J-J 22,000.00 July 1 1929  
4 1/2 '00-01J-J 14,000.00 July 13 '20-'21  
**Electric-Light Bonds.**  
5 1/2 '97 F-A \$20,000.00 Aug 1 1917  
**School Bonds.**  
5 1/2 '90 J-J \$50,000.00 July 1 1920  
4 1/2 '01 A-O 12,000.00 Oct 1 1921  
4 1/2 '04 F-A 30,000.00 Aug 15 1934

**DEBT OF BAY CITY.**  
BOND. DEBT Oct 28 '14 \$1,248,500 Sinking fund (other than water) 110,448 NET DEBT Oct 28 1914 1,138,052 Water debt (included) 367,500 Total assessed value 1914 25,521,866 (Assessment about cash value.) Val. of city property 1914 2,864,614 Population in 1910 45,166 INTEREST in New York City at National Bank of Commerce.

**BAY COUNTY.**  
County seat is Bay City.  
**Refunding Bonds.**  
4 1/2 M-S \$30,000.00 Mar 10 1923  
4 1/2 M-S 15,000.00 Mar 10 1928  
4 1/2 A-O 30,000.00 Mar 10 1933  
4 1/2 '06 J-J 20,000.00 July 1 1921  
4 1/2 '09 J-D 25,000.00 Dec 15 1923  
**County-House Bonds.**  
4 1/2 '05 M-N \$23,000.00 Nov 9 1920  
**State Judgment Bonds.**  
5 1/2 '07 J-D \$25,000.00 Dec 15 1919  
4 1/2 '08 J-D 25,000.00 Dec 15 1921  
**Stone Road Bonds.**  
4 1/2 Refund'g \$50,000.00 Aug 1 1922  
4 1/2 do 50,000.00 Aug 1 1922 BOND. DEBT Oct 1 '14 \$353,000 Ass'd val. '13 (full value) 45,615,688 State & Co. tax (per \$1,000) 13.89.00 Population in 1910 68,238 INTEREST on \$75,000 refunding 4s, 1923, 1928 & 1933, county-house bonds, \$20,000 refunding 4s and judgment 5s at the Amer. Exch. Nat. Bank, N. Y.; on refunding 4s, 1925 and 1930, \$60,000, at Harris, Forbes & Co., N. Y.; on \$25,000 refunding 4s at First Nat. Bank, Detroit; on judgment 4 1/2s at N. W. Halsey Co., Chicago; on stone road bonds at First Nat. Bank, N. Y.

**BAYTOWN HARBOR.**  
This city is in Berrien Co. Incorp. 1891. Population 1910, 9,185.  
**Water Bonds.**  
4 1/2 '02 J-J \$8,000.00 July '15-'22  
4 1/2 '11 J-J 50,000.00 Jan 1 1941  
4 1/2 '13 J-J 100,000.00 July 1943  
**Refunding Water Bonds.**  
5 1/2 '06 M-N \$30,000.00 Nov 2 1916  
4 1/2 '12 M-N 20,000.00 May 1 1932  
**Bridge Bonds.**  
4 1/2 '08 J-J \$30,000.00 July 1 1938  
**Public Park Bonds.**  
4 1/2 '03 J-J \$50,000.00 Jan 1 '24-'33  
4 1/2 '11 J-J 100,000.00 Jan '34-'40  
**Improvement Bonds.**  
4 1/2 '96 A-O \$15,000.00 Apr 1920  
4 1/2 '00 A-O 15,000.00 Apr 1920  
**Street Impt. Bonds.**  
4 1/2 '02 A-O \$17,500.00 Oct '15-'21  
**Refunding Bonds.**  
4 1/2 '07 A-O \$30,000.00 Apr 1 1927 BOND. DEBT Nov 1913 \$469,000 Assessed valuation 1913 5,656,660 Total tax (per \$1,000) 1913 25.65 INT. at Farmers' & Merchants' Bank and American Nat. Bank.

**BERRIEN COUNTY.**  
St. Joseph is the county seat.  
**Road-Improvement Bonds.**  
4 1/2 '13 Sept \$100,000.00 Sept 15 1928  
4 1/2 '14 M-S 100,000.00 Sept 1 1929  
TOTAL DEBT May 1914 \$100,000 INT. at First Nat. Bk., Chicago.  
**BESSEMER.**  
This city is in Gogebic Co. Incorp. 1893. Population 1910, 4,583.  
**Water Bonds.**  
5 1/2 --- \$15,000.00 June 1 '15-'20  
**Highway Bonds.**  
5 1/2 '12 --- \$22,000.00 May 15 '15-'24  
**Sewer Bonds.**  
5 1/2 '11 A-O \$10,500.00 Apr 1 '15-'21  
**Highway, Sewer & Water.**  
5 1/2 '14 J-J \$50,000.00 last bid 1932 BOND. DEBT Apr 1 '14 53,000.00 Sinking fund 7,000 Ass'd val. '13 (4-5 act.) 4,078,800 Tax rate (per \$1,000) 1913 31.25 INT. at J. Nuveem & Co., Chic.

**BIG RAPIDS.**  
This city is in Mecosteo County. Incorp. 1869. Bonds are tax-free.  
**Park Bonds.**  
4 1/2 '11 --- \$25,000.00 Dec 1 1931  
**Water Bonds.**  
5 1/2 '08 J-J \$1,000.00 1925  
5 1/2 '08 J-J 11,000.00 July 1 '15-'25  
**Refunding Bonds.**  
4 1/2 F-A \$5,000.00 Aug 8 1924  
5 1/2 F-A 3,000.00 Feb 1 1915  
5 1/2 J-J 1,000.00 July 1 1923  
5 1/2 --- 3,000.00 Feb 8 1916  
5 1/2 --- 10,000.00 Sept 1 '26-'27  
5 1/2 --- 3,000.00 Feb 1 1923  
5 1/2 --- 4,000.00 Mar 1 1929  
4 1/2 --- 5,000.00 Mar 1 1930  
4 1/2 --- 5,000.00 Jan 1 1931  
4 1/2 --- 5,000.00 Jan 1 1933  
**Armory Site Bonds.**  
4 1/2 \$1,500.00 Dec 20 '14-'19 BOND. DEBT Oct 1914 131,500 Water debt (included) 62,000 Sinking fund 1,600 Assess. val. '14 (3-5 act.) 2,991,425 City tax (per \$1,000) 1912 1.80 Population in 1910 4,519

\*Principal and interest paid from water revenue.  
INT. on \$3,000 5s due 1915, \$3,000  
5 1/2s 1923, \$1,500 4 1/2s '14-'19, \$5,000  
4 1/2s 1933 and \$1,000 5s 1923 payable at Citizens' State Bank, Big Rapids; on \$5,000 4 1/2s 1924 at Chase Nat. Bk., New York; \$3,000 5s 1916 and \$5,000 4 1/2s 1930 at First Nat. Bk., Detroit; \$10,000 5s '26-'27, \$11,000 5s '15-'25 and \$50,000 4 1/2s '26-'42 at People's State Bk., Detroit; on \$4,000 5s 1929 and \$25,000 4 1/2s 1931 on \$5,000 4s due 1931 at Harris Tr. & Sav. Bk., Chicago.

**BIRMINGHAM.**  
This village is in Oakland County.  
**Sewer Bonds.**  
4 1/2 '12 M-S \$25,000.00 Mar 12 1927  
BOND. DEBT May 1914 25,000.00 Assessed val. 1913 1,108,000 Tax rate (per \$1,000) 1913 89.80 Population in 1910 1,607 INT. at Village Treasurer's office.

**BRONSON.**  
This village is in Branch County.  
**Water and Light Bonds.**  
4 1/2 '10 M-N \$39,000.00 1915-1935 BOND. DEBT Oct 1914 39,000.00 Assessed valuation 1914 485,000 Tax rate (per \$1,000) 1914 12.50 Population in 1910 1,020 INT. at Village Treasurer's office.

**CHEBOYGAN.**  
This city is in Cheboygan Co. Inc. 1889. Population in 1910, 6,859.  
**Water and Light Bonds.**  
5 1/2 '03 A-O \$22,000.00 Oct 1 '18-'33  
**Paving Bonds.**  
4 1/2 '06 Mar \$6,000.00 Mar 1 '15-'17  
5 1/2 '06 F-A 14,000.00 Aug 1 '20-'23  
5 1/2 '08 J-D 14,000.00 1917-1931  
**City-Hall and Paving Bonds.**  
5 1/2 '04 M-S \$18,000.00 Sept 1 '15-'23  
**Water-Works Bonds.**  
5 1/2 '06 A-O \$2,000.00 Oct 1 1915  
**Refunding Bonds.**  
5 1/2 '07 F-A \$20,000.00 Aug 1 '24-'27  
5 1/2 '08 J-D 7,000.00 1917-1931  
4 1/2 '99 A-O 4,000.00 Oct 1 1929 BOND. DEBT Oct 30 '13 \$155,000 Assess. val. '12 (3/4 act.) 2,333,293 City tax (per \$1,000) 1912 17.00 INTEREST on the park bonds due 1918 to 1933 and the street impt. bonds due 1920 to 1923 is payable at the Chemical Nat. Bank in New York; on the city-hall and paving bonds at the State Sav. Bank, Detroit; on all other issues at the First Nat. Bank in Cheboygan.

**CHEBOYGAN SCHOOL DIST.**  
**High-School Bonds.**  
5 1/2 '07 J-D \$24,000.00 June 1922  
5 1/2 '07 Sept 24,000.00 Sept 1 1927  
4 1/2 J-J 30,000.00 July 1 1924 BOND. DEBT Oct 1914 78,000.00 Assess. val. '14 (abt. act.) 3,089,660 School tax (per \$1,000) 1913 88.00 Population in 1914 (est.) 8,000 INTEREST on the bonds due 1922 payable at Central Trust Co. of Illinois in Chicago; on bonds due 1924 at American Exchange Nat. Bank, New York; on bonds due 1927 at Chemical Nat. Bank, New York.

**CHIPPEWA COUNTY.**  
County seat is Sable. Sec. maric.  
**Agricultural & Domestic School.**  
4 1/2 '11 A-O \$20,000.00 Feb 1 1926  
**Refunding Road Bonds.**  
4 1/2 '10 J-D \$100,000.00 June 1 1925  
**Court-House Bonds.**  
4 1/2 J-D \$25,000.00 June 1 1919  
**Refunding Bonds.**  
4 1/2 A-O \$35,000.00 Apr 15 1919  
4 1/2 '12 M-N 40,000.00 May 15 1927  
**Bridge Bonds.**  
4 1/2 '04 J-D \$25,000.00 June 1 1919  
BOND. DEBT Oct 28 '14 \$245,000 Floating debt 20,000 Sinking fund 67,000 Total assessed value 1914 13,776,090 State, county and road tax (per \$1,000) 1914 13.38 Population in 1910 24,472 INTEREST on the bridge 4s, Agricultural School bonds, refunding 4 1/2s of 1912 and court-house 4 1/2s payable at Chase Nat. Bank, N. Y. City; on refunding 4 1/2s due 1919 at Harris Trust & Sav. Bank, Chicago.

**COLDWATER.**  
This city is in Branch County. Inc. 1861. Population '10, 5,945.  
**Construction Bonds.**  
4 1/2 '12 Mar \$2,390.00  
**Sewer Bonds.**  
4 1/2 M-S \$21,000.00 Sept 1 '15-'17  
**Armory Bonds.**  
4 1/2 Oct \$4,600.00 Oct 1 '18-'22 BOND. DEBT Oct 1914 843,000 Assessed valuation 1914 4,445,418 (Assessment about actual value.) City tax (per \$1,000) 1914 89.00 INT. at City Treasurer's office.

**CRYSTAL FALLS.**  
This city is in Iron County.  
**City-Hall Bonds.**  
5 1/2 '13 M-S \$40,000.00 Sept 1 '15-'34  
**Sewer Bonds.**  
4 1/2 \$6,000 July 1 '16, '23, '28  
5 1/2 '14 J-D 2,000.00 July 1 '20-'21  
8,000.00 July 1 '24-'25  
TOTAL BOND. DEBT 3,775  
Population in 1910 3,775

**CRYSTAL FALLS SCH. DIST.**  
**Building Bonds.**  
5 1/2 '05 J-D \$40,000.00 1930  
5 1/2 '12 J-J 90,000.00 Sept 1 '22-'39  
5 1/2 '13 M-S 60,000.00 Sept 2 '16-'27  
TOTAL DEBT Oct 1914 190,000 Assessed valuation 1914 6,290,750 Population in 1914 (est.) 7,600 INT. payable in Crystal Falls.



DELTA COUNTY.

Escanaba is the county seat.
Bridge Bonds.
\$2,000.00...Jan 1 '15-'25
Poor-House Bonds.
\$1,000.00...July 1 1915
Road Bonds.
\$12,500.00...Jan 1 '15-'19
BOND. DEBT Mar 1913. \$155,500
Floating debt. 10,037
Assessed valuation 1912. 9,502,824
True value (est). 12,500,000
State & Co. tax (per \$1,000) '11. \$10.06
Population in 1910. 30,108
INT. at County Treas. office and Escanaba Nat. Bank.

DETROIT.

Detroit is situated in Wayne Co.
Incorp. in 1803. Woodmere (Popu-
lation 4,474) annexed April 1 1906.
The question of annexation of High-
land Park was defeated Nov. 8 1910.
V. 91, p. 1342. In a decision rendered
Feb. 16 1912 the State Supreme Court
held that the Board of Education and
the Library Commission are corpora-
tions separate from the city and
therefore their bond issues should not
be included in the 2% limit of in-
debtedness for municipal purposes
specified in the city charter. V. 94,
p. 575.

At an election held April 7 1913,
under the Home Rule Act mentioned
on a preceding page, a charter amend-
ment was adopted authorizing the
city to acquire by purchase, condem-
nation 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 reve-
nues of the street railway. At the
same time amendments were also
ratified increasing the city's general
bonding limit from 2 to 4% and
authorizing the board of water commis-
sioners to issue \$2,000,000 bonds in
excess of the present debt of the
board. V. 96, p. 1107 and 1,507
An entirely new charter, embodying
among other things, the municipal
ownership amendment adopted April 7
1913, was submitted to a vote Feb. 10
1914 but failed to carry [V. 98, p. 538].
Charter was amended at Nov. 3 1914
election so as to permit future bond
issues at not exceeding 5% int., in-
stead of 4% as heretofore.

Boulevard Bonds.

4s '91 J-J \$200,000&r. July 1 1921
4s '92 M-S 200,000&r. Sept 1 1922
4s '93 M-N 100,000&r. Nov 1 1923
3 1/2s '05 F-A 105,000&r. Aug 1 '15 '35
3 1/2s '05 F-A 100,000&r. Apr 1 1935
4s '11 J-J 50,000. July 1 1944

Public-Lighting Bonds.

4s '94 J-J \$60,000. Jan 2 1924
4s '96 J-J 50,000. Oct 1 1926
3 1/2s '06 A-O \$110,000&r. Apr 2 '15-'25
4s '14 J-J 307,000. July 1 1944
Public Sewers.
4s '88 J-D \$150,000. June 1 1918
4s '89 A-O 260,000. Oct 1 1919
4s '90 J-J 240,000&r. July 1 1920
4s '92 A-O 500,000&r. Apr 1 1922
4s '94 M-S 150,000&r. Mar 1 1924
4s '94 J-J 100,000. July 2 1924
4s '95 F-A 160,000. Feb 1 1925
4s '95 J-D 50,000. June 1 1918
4s '96 M-S 90,000&r. Mar 2 1926
3 1/2s '02 J-J 63,000. July 1 1932
3 1/2s '04 J-J 81,000. Jan 15 1934
3 1/2s '05 J-J 90,000. Jan 16 1935
3 1/2s '06 F-A 43,000. Feb 1 1936
3 1/2s '07 M-S 42,000. Mar 1 1937
3 1/2s '08 A-O 125,000. Oct 1 1938
3 1/2s '09 A-O 175,000. Apr 1 1939
3 1/2s '10 J-J 149,000. Jan 15 1940
3 1/2s '11 F-A 130,000&r. Feb 1 1941
4s '12 F-A 100,000. Aug 1 1942
4s '13 M-N 150,000. Nov 15 1942
4s '13 A-O 200,000. Apr 1 1943
4s '12 A-O 250,000. Apr 30 1942
4s '14 M-S 1,160,000. Mar 1 1944
4s '14 J-J 303,000. July 1 1944

Grade Separation Bonds.

4s '12 M-N \$100,000. Nov 15 1942
4s '13 F-A 150,000. Feb 1 1943

Hospital Bonds.

3 1/2s '08 J-D \$100,000. June 1 1938
Park Improvement Bonds.
4s '90 M-S \$100,000&r. Mar 1 1920
4s '91 A-O 100,000&r. Apr 1 1921
4s '92 F-A 100,000&r. Aug 1 1922
4s '94 J-J 100,000. Jan 9 1924
3 1/2s '00 M-S 150,000&r. Mar 1 1930
3 1/2s '04 J-J 100,000. Jan 15 1934

Library Bonds.

3 1/2s '10 J-J \$25,000. July 1 1940
4s '12 M-N 100,000. Nov 15 1942
4s '13 F-A 50,000. Feb 1 1943
4s '13 M-S 100,000. Sept 2 1943
4s '14 M-S 475,000. Mar 1 1943

Public-Health Bonds.

4s '14 M-S \$110,000. Mar 1 1944
Public Improvement Bonds.
3.65s '88 J-J \$100,000&r. Jan 1 1918
3 1/2s '86 J-D 100,000. Dec 1 1916
3 1/2s '86 J-D 170,000&r. Dec 31 1916
3 1/2s '90 J-D 100,000&r. Dec 31 1916
4s '96 J-J 50,000. July 1 1926
4s '13 F-A 15,000. Feb 2 1943

Water Bonds (Issued by Commis- sioners on City's Credit)

4s '95 J-J \$100,000. Jan 10 1925
3 1/2s '03 J-J 50,000. Jan 1 1933
3 1/2s '03 M-S 150,000&r. Sept 1 1933
3 1/2s '04 J-D 200,000&r. June 1 1934
3 1/2s '05 F-A 150,000. Aug 1 1935
3 1/2s '05 F-A 250,000. Aug 1 1935
3 1/2s '09 J-J 100,000. July 1 1939
3 1/2s '09 F-A 180,000. Feb 1 1930
4s '12 F-A 240,000. Aug 1 1932
4s '12 A-O 120,000. Oct 1 1932
4s '14 M-S 500,000. Mar 1 1944

Refunding Water Bonds (Issued by Commissioners on City's Credit).

4s '04 F-A \$100,000. Aug 1 1919

Museum of Art Bonds.

3 1/2s '04 M-S \$50,000&r. Sept 1 1929
School Bonds.
4s '95 F-A 450,000&r. Apr 2 1924
3 1/2s '95 F-A 150,000. Feb 1 1925
3 1/2s '99 J-J 156,000. July 1 1929
3 1/2s '00 J-J 250,000&r. July 2 1930
3 1/2s '01 J-J 155,000. July 1 1931
3 1/2s '02 J-J 77,000&r. July 1 1932
3 1/2s '05 J-J 190,000&r. Jan 16 1935
3 1/2s '06 F-A \$120,000&r. Feb 1 '17-'26
3 1/2s '07 M-S \$90,000&r. Mch 1 '18-'27
3 1/2s '08 J-J \$80,000&r. Mch 1 '28-'37
3 1/2s '08 J-D 249,000&r. Jan 15 1938
3 1/2s '09 A-O 300,000&r. June 1 1938
3 1/2s '09 J-J 300,000&r. Apr 1 1939
3 1/2s '10 J-J 216,000. Jan 15 1940
3 1/2s '11 F-A 300,000&r. Feb 1 1941
3 1/2s '11 M-S 20,000. Sept 1 1941
4s '12 M-N 300,000. Nov 15 1942
4s '13 F-A 336,000. Feb 1 1943
4s '13 A-O 200,000. Apr 1 1943
4s '13 A-O 754,000. Oct 15 1943
4s '14 M-S 1,996,000. Mar 1 1944
4s '14 J-J 168,000. July 1 1944

Park & Boulevard Bonds.

4s '91 M-S 100,000&r. Sept 1 1921
4s '92 J-J 105,000. July 15 1922
4s '94 F-A 25,000. Aug 1 1924
3 1/2s '01 M-N 81,000. Nov 15 1931
3 1/2s '02 F-A 100,000. Feb 15 1932
3 1/2s M-N 55,000. Nov 15 1941
4s '13 M-S 18,000. Sept 2 1943
Public Building Bonds.
4s '99 A-O \$38,000. Apr 1 1929
3 1/2s '05 F-A 120,000&r. Feb 1 1935
3 1/2s '11 A-O 135,000. Sept 1 1941
4s '12 M-N 65,000. Nov 15 1942
4s '13 A-O 200,000. Apr 30 1942
4s '14 M-S 180,000. Mar 1 1944

ANNEXED DISTRICT BONDS.

Water Bonds (Woodmere).

3 1/2s '01 A-O \$93,000. Oct 18 1931

Water Bonds (Delray).

5s '98 J-D \$50,000. June 1 1928

Sewer Bonds (Delray).

5s '03 M-S \$65,500. Sept 1 1933

School Bonds (Dist. No. 7, Springwells Township).

4s '05 F-A \$24,000. Aug 30 1915

Highway Bds. (Springwells Twp.).

4s '03 M-N \$50,000. Aug 1 1933

Bridge Bds. (Springwells Twp.).

4s '00 F-A \$20,000. Feb 5 1920

Bridge Bds. (Grosse Pointe Twp.).

4 1/2s --- \$25,000. Aug 1 1935

(18.34%—\$4,585—assumed by city.)

School Bonds (District No. 8 of Grosse Pointe Twp.).

4s '06 --- \$20,000. Feb 15 1936

Highway Bds. (Grosse Pt. Twp.).

4s --- \$165,000. Aug 1 1931

(18.34%—\$30,261—assumed by city.)

Water Bonds (Hamtramck).

4s '01 --- \$88,000. Nov 15 1931

(10.13%—\$8,914.40—assum'd by city.)

Sewer Bonds (Hamtramck).

5s '06 --- \$60,000. Feb 1 1936

(10.13%—\$6,078—assumed by city.)

Sewer Bonds (Fairview).

4 1/2s '05 --- \$20,000. Nov 1 1935

(84%—\$16,800—assumed by city.)

Water Bonds (Fairview).

4 1/2s '04 --- \$30,000. July 1 1934

(84%—\$25,200—assumed by city.)

Paving Bonds (Fairview).

4 1/2s '05 --- \$26,182.42. Aug 1 1935

(84%—\$21,993.13—assum'd by city.)

INTEREST IS PAYABLE IN N. Y.

City at the current official bank or at the office of the City Treasurer.

TAX EXEMPT.—According to an Act of the State Legislature passed in June 1907 all bonds of the City of Detroit, or for which the City of Detroit shall become responsible, are exempt from taxation throughout the State of Michigan. There are no exceptions to this rule.

TOTAL DEBT, SINK FDS., &c.

Oct. 1 '14. Oct. 1 '13.

Gen. bond. debt 17,429,000 11,636,000

Sinking funds 4,059,808 3,853,480

Net gen. dt. 13,369,192 7,782,520

Net special dt. 1,568,695 1,012,281

\*Tot. net dt. 14,937,887 8,794,801

Wat. dt. (add'l) 1,937,000 1,640,000

[\*Not including annexed district debt, which amounted to \$484,756 63 on Oct. 1 1914.]

The sinking fund consists of cash and city bonds.

Month and Year—

1914, Oct. 1. Gross Debt. \$17,429,000

1913, Oct. 1. 11,636,000

1912, Oct. 1. 9,782,000

1910, July 1. 9,679,000

1909, July 1. 9,109,000

1905, July 1. 6,349,000

1900, July 1. 5,744,000

1890, July 1. 1,634,500

1880, July 1. 1,360,400

1870, April 1. 704,283

Mo. & Year—Sink. Fd. \*Net Debt.

1914, Oct. 1. \$4,059,808 \$3,269,192

1913, Oct. 1. 3,853,480 2,782,520

1912, Oct. 1. 3,553,069 2,228,931

1911, Oct. 1. 3,285,713 2,393,287

1910, July 1. 3,012,983 2,096,017

1909, July 1. 2,826,318 2,922,682

1905, July 1. 2,359,734 4,071,266

1900, July 1. 1,609,810 3,464,190

1890, July 1. 745,270 889,225

1880, July 1. 528,627 831,772

1870, April 1. 37,252 667,030

\*Not including annexed district special assessment or water debt.

CITY PROPERTY.—The city owns property free from all encumbrance, which was valued on Oct. 1 1914 (estimated) at \$50,584,440.

ASSESSED VALUATION— 1914. 1913.
Real estate 368,290,750 335,632,700
Personal 157,565,750 155,692,050
Total 525,856,500 491,324,750
(Assessment about 3/4 actual value.)
Tax (per M) 19.69 20.29
1905. 1900.

The tax rate includes that for city, school, police and highway.
POPULATION.—In 1910 (U. S. Census), 465,766; in 1900 it was 285,704; in 1890, 205,876; in 1880 it was 116,340; in 1870, 79,577.

DOWAGIAC.

This city is in Cass County. Incorp. under special charter in 1877; re-inc. in 1897 under General Act of Incorporation for cities of the fourth class.
Trunk Sewer Bonds.
5s '07 M-S \$53,250. Sept 1 '27-'37
BOND. DEBT Dec 6 1913. \$132,450
Assessment debt (add'l) 132,450
Assessed valuation 1913. 2,880,164
City tax (per \$1,000) 1913. \$36.30
Population in 1910. 5,088
INT. at Bk of Commerce, Detroit.

EAST GRAND RAPIDS.

This village is in Kent County.
Water-Works Bonds.
5s '13 --- \$25,000. 1933
BOND. DEBT Nov 1 1914. \$25,000
Assessed valuation 1914. 1,500,000
Tax rate (per \$1,000) 1914. \$5.00
Population in 1910. 800

ECORSE TWP. SCH. DIST. NO. 1.

This district (P. O. Detroit) is in Wayne County.
5s '11 F-A \$30,000. Aug 1 1926
TOTAL DEBT May 1914. \$34,000
Assessed valuation 1911. 1,286,773
Tax rate (per \$1,000) 1911. \$4.60

ESCANABA.

The city of Escanaba is in Delta Co. Inc. 1883. Pop'n 1910, 13,194.

Street Bonds.

5s '12 --- \$24,500. 1933

Refunding Bonds.

4s '01 A-O \$15,000. Oct 31 1921

4 1/2s '09 F-A 15,000. Feb 1 '15-'17

4 1/2s '11 J-J (15,000. 1916, 21 & '26

15,000. 1931

4s '08 --- 10,000. \$5,000 yearly

City Gas & Elec. Light Bonds.

4s '03 J-J \$22,000. Jan 1 '15-'25

Gas-Pump Bonds.

4 1/2s '11 A-O \$30,000. 1916-1930

Refunding Sewer Bonds.

5s '07 F-A \$10,000. Nov 1 1917

Refunding City & Park Bonds.

5s '13 --- \$11,000. 1918-1924

City-Hall Bonds.

4 1/2s '01 A-O \$25,000. Oct 1 1931

BOND. DEBT May 1914. \$183,000

Assessed value for 1913. 4,051,700

Total tax (per \$1,000) 1913. \$41.17

INT. at First Nat. Bank, Chicago.

FLINT.

This city is in Genesee County. Inc. 1855.

Park Bonds.

4 1/2s '13 F-A \$24,000. 1915-1938

City-Hall & Fire-Station Bonds.

4s '07 J-D \$45,000. June 1 '15-'23

4 1/2s '07 J-J 50,000. June 24-'33

Sewer Bonds.

4 1/2s '13 F-A \$89,500. 1915-1938

4s '09 --- 15,500. 1919-1925

4 1/2s '14 --- 153,800. 1915-1939

4s '09 --- 33,500. 1914-1927

4 1/2s '13 --- 22,000. 1915-1927

4 1/2s '14 --- 39,073.64. 1915-1929

4 1/2s '14 --- 22,478.60. 1915-1919

Printing Machine Bonds.

4s '14 --- \$26,000. 1915-1920

Water Bonds.

4s '03 J-D \$82,500. Dec 1 1928

4s '10 M-N 5,000. May 1 1915

4 1/2s '11 M-N 400,000. Mar 1 1931

4s '04 F-A 50,000. Feb 1 '19-'28

4s --- M-S 130,000. Sept 1 1934

Special improv't bonds \$113,713

GEN. B.D. DT. Sept 1 '14 \$1,171,952

Water debt (incl. above) 1,686,000

Total assessed val. 1914. 35,262,551

Assessment debt (add'l) 1,686,000

Total tax (per \$1,000) 1913. \$21.26

Population in 1910. 38,850



**GROSSE POINTE.**  
This village is in Wayne County.  
**Park Bonds.**  
4s '10 Aug \$50,000.....Aug 15 1940  
BOND. DEBT Aug 12 1910. \$30,000  
Population in 1910.....830

**HAMTRAMCK.**  
This village is in Wayne County.  
**Water-Main Bonds.**  
5s '13 A-O \$40,000.....Oct 1 1943  
s '08 .....32,000.....Nov 1 1938  
s '01 .....88,000.....Nov 15 1931  
5s '14 F-A 35,000.....Sept 1 1944  
**Fire Hall Bonds.**  
5s '14 F-A \$58,000.....Sept 1 1944  
**Sewer Bonds.**  
s '08 .....\$10,000.....Nov 1 1938  
s '06 .....60,000.....Feb 1 1936  
BOND. DEBT Sept 1 '14.....\$323,000  
Assessed valuation 1914.....1,200,000  
Tax rate (per \$1,000) 1913.....\$10.00  
Population in 1910.....3,559

**HAMTRAMCK SCH. DIST. NO. 8.**  
This district is in Wayne County.  
5s '05 J-J \$12,000.....1935  
5s '07 F-A 15,000.....1922  
4 1/2s '11 F-A 35,000.....1926  
4 1/2s '12 M-S 10,000.....1927  
5s '13 A-O 20,000.....1928  
TOTAL DEBT Apr 1914.....\$92,000  
Assess. val. '13 (3/4 act.).....4,748,450  
School tax (per \$1,000) 1913.....\$3.109  
Population in 1914 (est.).....15,000  
INT. at Hamtramck State Bank.

**HARBOR SPRINGS.**  
This village is in Emmet County.  
**Water-Works Bonds.**  
5s '11 M-S \$43,000.....1915-1929  
TOTAL DEBT May 1914.....\$45,000  
Assessed valuation 1913.....923,400  
Tax rate (per \$1,000) 1913.....\$15.19  
Population in 1910.....1,805

**HIGHLAND PARK.**  
This village is in Wayne Co. Inc. in 1889. New charter adopted July 13 1912. Population 1910, 4,120.  
**Electric-Light Bonds.**  
6s J-D \$2,000.....June 15 1921  
**Water-Extension Bonds.**  
5s J-D \$23,000.....June 15 1921  
4 1/2s Apr 12,000.....Apr 15 1924  
4 1/2s Jan 8,000.....Jan 20 1926  
4 1/2s June 30,000.....June 1 1927  
4 1/2s '08 Sept 10,000.....Sept 1928  
4s '09 Nov 23,000.....Nov 1 1929  
4 1/2s '10 Nov 31,000.....Nov 1 1930  
4s A-O 45,000.....Oct 1 1931  
4 1/2s '12 J-J 49,500.....July 15 1932  
4 1/2s '13 J-J 45,000.....July 15 1933

**Water Works Constr. Bonds.**  
4 1/2s '14 M-S \$450,000.....Mar 1 1934  
**Fire Department Bonds.**  
4s A-O \$28,000.....\$4,000 yearly  
4s '11 A-O 12,000.....Oct 1 '16-19  
**Paving Bonds.**  
3 1/2s '10 J-J \$130,000.....\$13,900 yearly  
**Sewer Bonds.**  
5s J-J \$60,000.....July 1 1928  
4 1/2s '14 M-S 116,400.....Sept 15 1926  
TOT. BOND. DT. Mar '14 \$932,500  
Water debt.....726,500  
Sinking fund (for other than water debt).....7,300  
Assess. val. '14 (70% act.).....\$1,422,825  
City tax (per \$1,000) 1912.....\$9.00  
INT. at Dime Savs. Bank, Detroit, and at Highland Park Bank.

**HIGHLAND PARK SCH. DIST.**  
4 1/2s '12 .....\$18,000.....Nov 1 1927  
4 1/2s '11 .....8,000.....Dec 1 1926  
4 1/2s '09 .....15,000.....July 15 1924  
4 1/2s '09 .....20,000.....Sept 15 1924  
5s '05 .....12,000.....Sept 1 1920  
5s '13 M-S 100,000.....Sept 1 1928  
4s '11 .....45,000.....Jan 3 1926  
4 1/2s '11 .....23,000.....Sept 1 1926  
4 1/2s '12 .....55,000.....Feb 1 1927  
4 1/2s '12 .....6,000.....Oct 1 '15-16  
4 1/2s '12 .....25,000.....Oct 15 1927  
4 1/2s '13 .....75,000.....Sept 1 1928  
4 1/2s '13 .....75,000.....Sept 1 1928  
BOND. DEBT Nov 5 '14.....\$480,000  
Assessed valuation 1912.....12,000,000  
School tax (per \$1,000) 1912.....\$6.25

**HOLLAND.**  
This city is in Ottawa Co. Inc. 1867. Population 1910, 10,490.  
**Refunding Sewer Series.**  
4s '11 F-A \$6,000.....Feb 1 '15-20  
**Street Bonds (Assessment).**  
5s '10 Dec \$39,322.58 Feb 1 '15-17  
**Drainage Bonds.**  
5s '13 Feb \$10,000.....Feb 1923  
**Park Bonds.**  
4s Feb \$50,000.....Feb 1 1931  
4 1/2s '10 Feb \$4,000.....Feb 1 '15-36  
**Refunding Water Fund Bonds.**  
4s '05 Feb \$6,000.....Feb 15-20  
5s '08 F-A 9,000.....Feb 1 '15-17  
**Electric-Light Bonds.**  
5s Feb \$12,000.....Feb 18-29  
3 1/2s Feb 25,000.....Feb 1 1923  
**Street and Sewer Bonds.**  
5 1/2s Feb \$5,000.....Feb 1 '15-17  
6s Feb \$11,578.22 Feb 1 '15-17  
**Street Bonds (Assessment).**  
5 1/2s '11 Aug \$5,380.92 Feb 1 '15-16  
**City Hall Series "A" Bonds.**  
4 1/2s '09 June \$40,000.....Feb 1 '15-34  
**Refunding Light Bonds.**  
4s '05 Feb \$9,000.....Feb '15-23  
**Water Bonds.**  
5s Jan \$2,000.....Jan 31 '15-16  
5s Jan 1,300.....Jan 31 1917  
4s Feb 30,000.....Feb 1 1923  
4 1/2s '11 F-A 7,500.....Feb 1 '15-17  
4 1/2s '14 .....15,000.....  
GEN. BOND. DT. Oct 1914.....\$251,800  
Assessed debt (add'l).....64,292  
Assess. val. '14 (3/4 act.).....7,195,425  
Total tax (per \$1,000) 1914.....\$14.35  
INTEREST at Treasurer's office.

**HOLLAND SCHOOL DISTRICT.**  
4s '12 J-J \$90,000.....July 1 '15-32  
4 1/2s '13 F-A 50,000.....Aug 1 1923  
TOTAL DEBT June 5 '13.....\$88,000

**HOUGHTON.**  
This village is in Houghton Co. Inc. 1867. Popula'n 1910, 5,113.  
**Judgment Bonds.**  
5s '14 \$15,000.....1915-1919  
**Water Bonds.**  
5s '05 J-J \$25,000.....Jan 1 1935  
**Water, Streets and Sewers.**  
5s .....\$185,000.....  
**Sewer-System Bonds.**  
s .....\$28,000.....  
BOND. DEBT Sept 29 '13.....\$238,000  
Floating debt.....10,000  
Sinking fund.....3,000  
Assess. val. '13 (1/2 act.).....3,595,850  
Tax rate (per \$1,000) 1913.....\$11.25

**HOWELL.**  
This village is in Livingston Co.  
**Sewer Bonds.**  
4 1/2s '12 J-J \$4,000.....July 1 1917  
BOND. DEBT May 1914.....\$52,000  
Assessed valuation 1913.....1,710,000  
Population in 1910.....2,338  
INT. at 1st State & Sav. Bk., Howell.

**HUDSON SCHOOL DISTRICT.**  
This district is in Lenawee Co.  
4 1/2s '12 J-J \$55,000.....July 1 1927  
TOTAL DEBT Oct 1914.....\$55,000  
Assessed valuation 1914.....2,500,000  
School tax (per \$1,000) 1913.....\$6.00  
INT. at Boies State Sav. Bank.

**IRON COUNTY.**  
Crystal Falls is the county seat.  
**Road Bonds.**  
5s '11 J-D \$150,000.....1926  
TOTAL DEBT Oct 1914.....\$150,000  
Sinking fund.....25,000  
Assess. val. '13 (60% act.).....35,451,820  
State & Co. tax (per \$1,000) '12.....\$16.00  
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  
6s M-N 24,000.....May 1 1917  
6s J-D 15,000.....June 1 1916  
BOND. DEBT Oct 6 1914.....\$139,000  
Assessed valuation 1913.....8,078,718  
School tax (per \$1,000) 1913.....\$12.76  
INT. at Hanover Nat. Bk., N. Y.

**IRONWOOD SCHOOL DISTRICT.**  
This city is in Gogebic County.  
4 1/2s '05 J-D \$20,000.....June 15 1915  
4s '09 J-D 34,000.....June 1 1919  
BOND. DEBT Apr 1914.....\$54,000  
Assess. val. '13 (act.).....26,912,749  
School tax (per \$1,000) 1913.....\$3.60  
Population in 1913 (est.).....14,000  
INT. on bonds due 1915 in Chicago at Cent. Trust Co., and 1919 at Detroit at Nat. Bank of Commerce.

**ISHPEMING.**  
This city is in Marquette Co. Inc. 1873. Population 1910, 12,448.  
**Water Bonds.**  
5s '07 Aug \$17,500.....Oct 21 '15-21  
**Fire Bonds.**  
5s .....\$40,000.....Sept '16-23  
BOND. DEBT Sept 30 '14.....\$57,500  
Assessed valuation 1914.....14,869,014  
(Assessment about actual value.)  
Tax rate (per \$1,000) 1913.....\$16.961  
INTEREST on others at City Treasurer's office.

**JACKSON.**  
This city is the county seat of Jackson Co. Inc. 1857. Pop. '10, 31,433.  
**Park-Purchase Bonds.**  
4 1/2s '14 J-D \$22,500.....June 15 1927  
**Hospital Bonds.**  
4s J-J \$4,000.....July 15 1932  
**Liberty Street Bridge.**  
4s J-J \$4,500.....July 1 1930  
**Market Bonds.**  
4 1/2s '14 J-D \$21,000.....June 15 1935  
**Sewer Bonds.**  
4s '06 Oct \$50,000.....Oct 1 1926  
4s '09 J-J 40,000.....Jan 2 '28-29  
4s J-J 25,000.....July 1 1930-33  
4 1/2s '13 J-J 18,000.....July 15 1935  
**Library Site Bonds.**  
3 1/2s A-O \$15,000.....Oct 1 1917  
**Paving Bonds.**  
4s M-S \$15,000.....Sept 15 1925  
4s J-J 54,000.....July 1 1932  
4s J-J 31,000.....July 1 1932  
4 1/2s '13 J-J 28,000.....July 15 1924  
4 1/2s '14 J-D 28,229.....June 15 1937  
**Library and Sewer Bonds.**  
4s '07 M-S \$115,000 Sept 3 '20-24  
**Refunding Bonds.**  
5s J-J \$45,000.....Jan 1 '18-19  
**Grand River Improv. Bonds.**  
4 1/2s '00 J-J \$25,000.....July 15 1915  
**Water Extension Bonds.**  
3 1/2s J-J \$25,000.....July 15 1916  
4 1/2s '13 J-J 22,000.....June 15 1936  
4 1/2s '14 J-D 16,000.....June 15 1936  
BOND. DEBT Oct 1 '13.....\$523,500  
Assess. val. real & pers. '13.....\$34,861,135  
(Assessment about cash value.)  
City tax (per \$1,000) 1912.....\$12.50  
INT. payable in New York City at American Exchange National Bank.

**JACKSON UNION SCH. DIST.**  
**Building Bonds.**  
4s '14 A-O \$110,000.....Apr '15-36  
4 1/2s '14 .....30,000.....  
BOND. DEBT Apr 1914.....\$110,000  
Assess. val. '13.....\$35,824,885  
School tax (per \$1,000) 1913.....\$4.80  
INT. at the Jackson City Bank, People's Nat. Bank and Union Bank in Jackson, and part at the Amer. Exch. Nat. Bank, New York.

**KALAMAZOO.**  
This city is in Kalamazoo Co. Inc. Apr. 9 1884. Pop'n 1910, 39,437.  
**Water-Extension Bonds.**  
4s '11 M-S \$43,200.....Mar 1 '19-26  
4 1/2s '12 M-N 55,000.....1915-1934  
4 1/2s '12 M-S 32,000.....Sept 1 '15-22

**Sanitary Improvement Bonds.**  
4s '03 F-A \$20,000.....Mich 1 '22-26  
**Paving Bonds.**  
4s '03 F-A \$10,000.....Aug 1 '15-23  
**Street Improvement Bonds.**  
4 1/2s '07 J-J \$25,000.....July 1 '15-17  
4s '09 A-O 32,500.....Apr 1 '15-19  
4 1/2s '09 M-S 13,250.....Sept 2 '15-19  
4s '10 J-J 28,200.....June 1 '15-20  
4s '11 J-D 8,400.....June 1 '15-21  
4s '11 F-A 7,500.....Aug 1 '15-19  
4 1/2s '12 J-J 76,000.....July 1 '15-22  
4 1/2s '13 J-J 60,300.....July 1 '15-23  
4 1/2s '14 J-J 44,000.....July 1 '15-24  
**Sanitary Sewer Bonds.**  
4s '10 J-J \$1,900.....July 1 1915  
4 1/2s '10 J-D 3,040.....Dec 15 1915  
4 1/2s '11 J-D 9,440.....June 1 '15-16  
4 1/2s '12 J-D 15,000.....Jne 15 '15-17  
4 1/2s '13 J-J 20,000.....July 1 '15-18  
4 1/2s '14 J-J 25,000.....July 1 '15-24  
**Gull Street Bridge Bonds.**  
4s '11 M-S \$25,000.....Mar 1 '22-26  
**Mill Street Bridge Bonds.**  
4 1/2s '12 M-S \$16,000.....May 15 '15-30  
**Portage Creek Bridge Bonds.**  
4 1/2s '14 .....\$10,000.....July 1 '15-24  
**Fire-Station Bonds.**  
4s '09 M-S 13,500.....Jan 1 '17-26  
4 1/2s '09 M-S 13,500.....Sept 2 '15-23  
**Police-Station Bonds.**  
4 1/2s '12 M-S \$35,000.....May 15 '15-34  
**Lighting Bonds.**  
4s '04 M-S \$20,000.....Aug 15 '15-24  
4 1/2s '12 M-N \$140,000.....May 15 '15-34  
**City Improvement Bonds.**  
4 1/2s '07 J-J \$21,000.....July 1 '15-17  
4 1/2s '08 A-O 6,120.....Oct 1 '15-18  
4s '09 A-O 10,000.....Apr 1 '15-19  
4 1/2s '09 M-S 7,500.....Sept 2 '15-19  
4s '10 J-J 5,000.....July 1 '15-19  
4s '11 F-A 8,400.....June 1 '15-21  
4s '11 F-A 3,000.....Aug 1 '15-17  
4 1/2s '12 J-J 60,000.....July 1 '15-22  
4 1/2s '13 J-J 39,600.....July 1 '15-23  
4 1/2s '14 J-J 27,000.....July 1 '15-24

**Hospital Bonds.**  
4 1/2s '12 M-S \$35,000.....May 15 '15-24  
GEN. BONDS Nov 10 '14.....\$784,756  
Assessment debt.....350,104  
Sinking fund.....22,707  
Assess. val. '14 (abt. act.).....46,686,855  
City tax (per \$1,000) 1913.....\$6.00  
INT. on issues of 1907 in Chicago.

**KALAMAZOO SCH. DIST. NO. 1.**  
4s '06 M-S \$55,000.....1914-1916  
4 1/2s '06 A-O 10,000.....Apr 1 1915  
5s '09 A-O 16,500.....Apr 1 1918  
5s '09 A-O 16,500.....1915-1917  
4 1/2s '11 J-J 60,000.....July 15 '18-21  
4 1/2s '12 F-A 280,000.....1917-1922  
(See V. 94, p. 79, for maturity.)  
5s '13 J-J \$30,000.....July 15 '15-16  
5s .....\$5,000.....  
4 1/2s '14 J-J 50,000.....1919-1923  
20,000.....1924  
BOND. DEBT May 31 '14.....\$522,000  
Assess. val. '13 (abt. act.).....47,896,385  
School tax (per \$1,000) 1913.....\$6.30  
Population in 1913 (est.).....45,000  
\* Issued for the purpose of caring for a deficit in teachers' wages fund, caused by the change in the time of payment of primary money by the State; amount not included in above total of debt.

**KENT COUNTY.**  
County seat is Grand Rapids.  
**Road Bonds.**  
4 1/2s '12-D \$200,000.....June 20 1932  
4 1/2s '13 J-D 100,000.....June 20 1933  
4 1/2s '13 .....100,000.....Oct 1 1933  
4 1/2s '14 J-D 100,000.....May 1 1934  
TOTAL DEBT Oct 1914.....\$500,000  
Assessed valuation 1914.....130,000,000  
True value (estimated).....200,000,000  
State & Co. tax (per \$1,000) 1914.....\$5.731  
Population in 1910.....159,145  
INT. at office of John Nuveen & Co., Chicago.

**LAKE TOWNSHIP.**  
This township is in Macomb Co.  
**Road Bonds.**  
5s '12 July \$7,000.....1935  
TOTAL DEBT Oct 1 1914.....\$57,000  
Assessed valuation 1914.....\$1,967,150  
Tax rate (per \$1,000) 1913.....\$13.48  
Population in 1910.....2,768  
INT. at Ulrich Sav. Bk., Mt. Clemens

**LANSING. J. G. Reutter, Mayor.**  
Lansing, the capital of Michigan, is in Ingham Co.  
**City Hall.**  
4s '96 J-J \$20,000.....July 1 '15-18  
**High-School Remodeling.**  
4s '09 Jan \$50,000.....June 1 '19-23  
**Paving Bonds.**  
4 1/2s '10 July \$4,000.....1915  
4 1/2s '10 Sept 9,000.....1916-1920  
4 1/2s '10 A-O 3,000.....1915  
4 1/2s '11 Sept 2,000.....1915-1916  
4 1/2s '12 Sept 7,000.....1915-1917  
4 1/2s '12 Sept 8,000.....Sept 1 '15-16  
3,000.....Sept 1 1917  
4 1/2s '12 Sept 3,000.....Sept 1 '15-17  
5s '13 July 13,500.....1915-1918  
5s '14 M-S 5,400.....Sept 2 '18-19  
5s '14 M-S 5,600.....Sept 2 '16-18  
5s '14 M-S 4,500.....Sept 2 1919  
4 1/2s '14 .....3,400.....July 2 '17-18  
s '14 .....15,600.....June 1 '16-19  
**High-School Remodeling.**  
4s '09 Jan \$50,000.....June 1 '19-23  
**Electric-Light Bonds.**  
5s '03 J-D \$40,000.....Dec 1 '18-23  
(\$2,000 every 5 years.)

**LANSING. J. G. Reutter, Mayor.**  
St. Ignace is the county seat.  
**Road Bonds.**  
5s '13 July \$50,000.....July 1 '19-32  
BOND. DEBT May 2 1914.....\$1,000,000  
Assessed valuation 1913.....3,000,000  
Population in 1910.....9,249  
INT. at First Nat. Bk., St. Ignace.

**LANSE TOWNSHIP.**  
**Highway Bonds.**  
5s J-J \$25,000.....July 1 '17-36  
BOND. DEBT Oct 1 1914.....\$25,000  
Assess. val. '13 (full val.).....2,395,000  
Population in 1912.....3,000

**LAPEER.**  
This city is in Lapeer County.  
**Refunding Bonds.**  
5s '13 M-S \$35,000.....Sept '18-28 & '33  
**Water Bonds.**  
4s J-D \$20,000.....1918  
TOT. DEBT Nov 6 1914.....\$55,000  
Sinking fund (water).....3,500  
Assess. val. (3/4 act.) 1912.....1,785,000  
Total tax (per \$1,000) 1913.....\$28.92  
Population in 1910.....3,946  
INTEREST payable in Detroit.

**LOWELL.**  
This village is in Kent Co. Inc. under Act passed in 1859.  
**Paving Bonds (Opt. begin. 1922).**  
4 1/2s '12 M-S \$13,000.....Mar 1 '32-'44  
**Elec.-Light (Opt. Mar. 2 '11 & '16)**  
5s M-S \$6,000.....Mar '16 & '21  
5s M-S 1,000.....Sept 1 1915  
5s F-A 7,000.....Feb '17-'23  
**Lt. & Pow. Ref. (Opt. beg. Mar 1 '11)**  
4s M-S \$8,000.....Mar 1 1916  
**City-Hall Bonds.**  
4s M-S \$13,500.....Sept '20-'33  
**Bridge Bonds.**  
4s M-S \$6,000.....Sept '15-'20  
BOND. DEBT Oct 1914.....\$51,500  
Assessed valuation 1914.....948,550  
Total tax (per \$1,000) 1914.....\$10.00  
Population in 1910.....1,761  
INT. on the \$1,000 5s and the city-hall bonds and paving bonds is payable at First Nat. Bank, Detroit; on the \$6,000 electric-light bonds at the Nat. 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.

**Water-Works Bonds.**  
4 1/2s '85 J-J \$25,000.....July 1 1915  
4s '90 J-J 25,000.....July 1 1920

**Sewer Bonds.**  
5s '14 M-S \$25,000.....May 15 '15-19  
s '13 .....24,000.....Sept 1 '15-18  
4 1/2s '05 Sept 6,500.....1916  
**Bridge Bonds.**  
4s '95 J-J \$5,000.....July 1 1915  
4 1/2s '09 M-S 16,000.....July 1 '16-17  
BOND. DEBT Oct 1914.....\$346,300  
Assess. val. '13 (act.).....37,418,125  
Tax rate (per \$1,000) 1913.....\$18.71  
Population in 1910.....31,229  
INT. payable at City Treasurer's office, Chase Nat. and Citizens Central Nat. Bks., New York.

**LAPEER.**  
This city is in Lapeer County.  
**Refunding Bonds.**  
5s '13 M-S \$35,000.....Sept '18-28 & '33  
**Water Bonds.**  
4s J-D \$20,000.....1918  
TOT. DEBT Nov 6 1914.....\$55,000  
Sinking fund (water).....3,500  
Assess. val. (3/4 act.) 1912.....1,785,000  
Total tax (per \$1,000) 1913.....\$28.92  
Population in 1910.....3,946  
INTEREST payable in Detroit.

**LUCE COUNTY.**  
Newberry is county seat.  
**Road Bonds.**  
4 1/2s '14 Feb \$100,000.....Feb 1 1929  
TOTAL DEBT Oct 1914.....\$100,000  
Assessed valuation.....4,582,126  
Population in 1910.....4,004  
INT. payable at Newberry.

**LUDINGTON.**  
City in Mason Co. Inc. in 1873. Population in 1910, 9,132.  
**Park Bonds.**  
s Mar \$40,000.....July '15-'34  
s Apr 50,000.....1916-1940  
**Sewer Bonds.**  
5s '14 ann \$56,500.....1915-1919  
**Paving Bonds.**  
5s '14 June \$18,400.....1915-1919  
**Refunding Water Bonds.**  
s Oct \$10,000.....Oct '29-30  
**City Improvement Bonds.**  
4 1/2s '13 M-S \$50,000.....1918-1942  
**Water Bonds.**  
4s Oct \$70,000.....1915-1928  
**Street Bonds (Due \$2,000 yearly).**  
4s May \$21,000.....May 1915-25  
Water bonds.....\$75,000  
General bonds.....126,000  
Spec. impt. bonds.....98,118  
TOT. BOND. DT. Apr 1914.....\$299,118  
Assessed valuation 1913.....\$3,127,340  
Total tax rate (per \$1,000) '13.....\$39.60  
INT. payable at City Treas. office.

**MACKINAC COUNTY.**  
St. Ignace is the county seat.  
**Road Bonds.**  
5s '13 July \$50,000.....July 1 '19-32  
BOND. DEBT May 2 1914.....\$1,000,000  
Assessed valuation 1913.....3,000,000  
Population in 1910.....9,249  
INT. at First Nat. Bk., St. Ignace.

**MANISTEE.**  
This city is the county seat of Manistee County. Incorp. in 1869.  
**Paving Bonds.**  
4s '06 J-D \$38,000.....Jne 15 '28-'33  
4s '02-'04 30,000.....May 1 '22-26  
4 1/2s '08 M-N 16,200.....June 1 '24-27  
4 1/2s '10 J-J 3,000.....July 1 '15-17  
4 1/2s '12 A-O 8,000.....Oct 1 '15-17  
**Park Bonds.**  
4s '05 F-A \$50,000.....Aug 1 '23-27  
4 1/2s '10 M-N 50,000.....May 16 '34-'38  
GEN. DEBT Oct 1 1914.....\$265,200  
Assess. val. '14 (3/4 act.).....5,937,421  
Tax rate (per \$1,000) 1913.....\$38.15 +  
Population in 1910.....12,381  
\* For litigation affecting this issue see V. 95, p. 31.  
INTEREST on part of the paving 4s payable in Chicago at Chicago Nat. Bank; on all other bonds in Manistee at First Nat. Bank.

**MANISTIQUE.**  
This city is in Schoolcraft Co. Inc. Feb. 7 1901. Popula'n 1910, 4,722.  
**Water-Works-Impt. Bonds.**  
5s '14 M-S \$34,000.....Sept 1 '17-'33  
1,000.....Sept 1 1934  
**Water-Works & Sewer Bonds.**  
5s M-S \$90,000.....Mar 1915-'32  
BOND. DEBT Oct 31 '14.....\$125,000  
Assess. val. 1914 (2-3 act.).....2,577,372  
Total tax (per \$1,000) 1914.....\$24.80  
City tax (per \$1,000) 1914.....\$14.70  
INT. at National Bank of Commerce, Detroit.



MARQUETTE.

This city is in Marquette Co. Inc. 1871. Commission government adopted Nov. 29 1913. Population 1910, 11,503. Refunding Bonds. 4 1/2% 11 J-J \$10,000. July 1 1921 Refunding City-Hall Bonds. 4 1/2% 13 F-A \$40,000. Aug 15 '15-'22 Electric Lighting. 4 1/2% 11 M-S \$50,000. Sept 1 '15-'17 Refund. Sch. Dist. No. 1 Bonds. 4% 12 M-N \$40,000. May 1 1922 Refunding Water Bonds. 3 1/2% 01 J-J \$25,000. July 1 1926 4% 01 A-O 25,000. Apr 1 1916 Water Works. 4% 01 M-S \$2,000. Mar 1 1921 4 1/2% 11 M-N 65,000. Nov 1 1936 BOND. DEBT Oct 2 1914 \$280,000 Asses. val. '14 (actual) 10,960,785 City tax (per \$1,000) 1914...\$11.70 INT. payable at Treasurer's office.

MARSHALL.

This city is in Calhoun Co. Inc. Mar. 7 1859. Popula'n 1910, 4,236. Paving Bonds. 4 1/2% 13 M-N \$30,000. 1933 Water Bonds. 4% M-N \$48,000. Nov 1 1917 Electric-Light & Water Bonds. 4% M-N \$4,800. 1915-1920 3 1/2% M-N 2,000. 1915-1916 Sewer Bonds. M-N \$25,000. May 1 1919 4 1/2% 13 M-N 20,000. 1933 4 1/2% 14 13,000. Sept 1 '19-'31 BOND. DEBT May 1914...\$92,000 Water & light bonds (add'l) 56,600 Assessed valuation 1913...3,222,210 City tax (per \$1,000) 1913...\$12.50 INTEREST on water 4% 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 \$7,000. \$7,000 yly Feb 1 TOTAL DEBT Oct 1914...\$72,000 Assessed valuation 1913...7,611,473 State & Co. tax (per \$1,000) '11...\$8.40 Population in 1910...21,832 INT. payable at Co. Treas. office.

MEMONIEE.

This city is in Menominee Co. Inc. 1883. Population 1910, 10,507. Refunding Bonds. 5% A-O \$47,500. Apr 1 1915 Street Improvement Bonds. 4 1/2% 09 J-J \$20,000. 1918 TOTAL DEBT Sept 30 '14 \$67,500 Asses. val. '14 (3-5 act.)...5,759,612 Total tax (per \$1,000) 1914...\$38.20 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. 4% 99 Jan \$2,000. due \$1,000 yly 4% 10 Mich 4,000. Mich 1 '15-'25 4% 11 Mar 46,000. Last pay 1926 BOND. DEBT Oct 1914...\$92,000 Assessed valuation 1914...4,368,000 School tax rate (per \$1,000) '13...\$9.80 Population in 1913 (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. 1915-1939 Engine-House Bonds. 4 1/2% 08 J-D \$9,000. Aug 1 '15-'17 Public Improvement Bonds. 4% Apr \$95,000. 1915-1933 BOND. DEBT Oct 1914...\$154,000 Assessed debt (add'l)...14,280 Sinking fund...15,000 Asses. val. '14 (3/4 act.)...8,924,858 City tax (per \$1,000) 1914...\$7.48 Total tax (per \$1,000) 1914...\$19.50 Population in 1910...7,707 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. Inc. in 1870. Refunding Bonds. 4 1/2% 10 J-J \$10,000. July 1 1930 Int. and Sink. Fund Bonds. 4 1/2% J-J \$10,000. Jan 2 1926 Public Bonds. 5% 93 J-J \$100,000. July 1 1926 Refunding Sewer Bonds. 4 1/2% J-J \$5,000. Jan 2 1934 Wharf Bonds. J-J \$100,000. Jan 1 1926 Water-Works Bonds. 5% 90 J-J \$10,000. July 1 '15-'25 4 1/2% 11 J-J 30,000. Jan 1 '15-'44 Streets-Improvement Bonds. J-J \$84,000. July 1 '15-'23 Special Refunding. ann \$35,000. June 1 1921 Refunding Water Bonds. J-J \$25,000. July 1 '25-'26 5% J-J 10,000. July 1 1929 5% J-J 5,000. Jan 1 1935 4 1/2% 07 J-J 15,000. July 1 1927 4% 07 J-J 10,000. Jan 1 1927 4 1/2% 09 J-J 9,000. July 1 1929 BOND. DEBT Sept 30 '14 \$848,000 Special imp. debt (add'l)...77,500 Sinking fund...40,000 Ass'd val. '13 (abt. act.)...11,949,145 Total tax (per \$1,000) 1913...\$33.63 Population in 1910...24,062 INT. on ref. 4 1/2% of 1910 in Chicago at Harris Tr. & Sav. Bk.; other int. in N. Y. at First Nat. Bank.

MUSKEGON SCHOOL DIST.

Building Bonds. 5% July \$75,000. 1942 5% F-A 50,000. 1946 4 1/2% 12 M-N 30,000. 1921-1926 4 1/2% 13 20,000 4 1/2% 14 J-J 50,000. July 1 '18-'27 40,000. July 1 1929 Funding Bonds. 5% 12 M-S \$22,000. Sept 1 1917 Refunding Bonds. 4 1/2% 13 F-A \$10,000. 1915-1916 15,000. 1918-1920 BOND. DEBT June 1914...\$312,000 Floating debt...25,250 Assessed valuation 1913...11,949,450 (Assessment about 75% actual val.) School tax (per \$1,000) 1913...\$8.62 \*Of the bonds outstanding \$125,000 are payable to the public schools at maturity and are carried in endowment funds for the schools. INT. on 4 1/2% of 1912 at Harris Tr. & Sav. Bank, Chicago; on 5% funding and 4 1/2% building bonds of 1913 at Hackley Nat. Bank, Muskegon; on 4 1/2% refunding at First Nat. Bank, Chicago; on 5% due 1942 and 1946 (these are held by district as endowment for Library and Manual Training School) is payable in Muskegon.

NEGAUNEE SCHOOL DIST.

This district is in Marquette Co. High-School-Building Bonds. 5% 07 J-D \$68,000. 1915-1922 BOND. DEBT Oct 16 '14 \$68,000 Assessed valuation 1913...19,131,930 School tax (per \$1,000) 1913...\$3.60 INT. at First National Bk., Negaunee

NILES.

This city is in Berrien Co. Inc. Apr. 1859. Pop'n 1910, 5,156. Sewer Bonds. 4 1/2% 11 M-S \$22,000. Mar 1 '27-'37 5% 14 M-N 3,800. June 1 '15-'19 Water Bonds. 5% 94 J-D \$26,000. \$4,000 yly. Improvement Bonds. 5% 97 F-A \$26,000. Feb 13 1923 4 1/2% 02 A-O 35,000. (\$2,000 yearly beginning 1915.) 4 1/2% 14,000. Oct 24 '15-'21 Water & Light Refrd. Bonds. 4 1/2% 10 J-D \$6,000. 1915-1920 4 1/2% 11 J-D 7,000. Aug 1 '16-'22 Electric Light Bonds. 5% 95 J-D \$30,000. \$2,000 yly. Park (Factory Bonus) Bonds. 5% 13 J-D \$25,000. 1924-1927 GEN. B.D. DT. Apr 1914...\$194,000 Assessment debt...20,517 Assessed valuation 1914...4,478,720 Total tax (per \$1,000) 1913...\$28.90 INTEREST on electric-light and improvement 5% bonds payable in Niles; on improvement 4 1/2% at Hanover Nat. Bank, N. Y.; on sewer bonds at office of N. W. Halsey & Co., Chicago.

NILES SCHOOL DISTRICT.

4 1/2% 10 J-J \$20,000. July 1 '15-'24 30,000. July 1 1925 4 1/2% 11 A-O 35,000. April 1926 BOND. DEBT Oct 1914...\$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. 5% 13 M-S \$60,000. Mar 1 '15-'28 BOND. DEBT May 1 '14...\$89,000 Assessed valuation 1913...3,414,900 School tax (per \$1,000) 1913...\$13.00

OTTAWA COUNTY.

Grand Haven is the county seat. Road Bonds. 4 1/2% 12 M-N \$100,000. May 15 1932 4 1/2% 13 M-N 50,000. May 15 1933 4 1/2% 14 F-A 150,000. 1934 5% 14 150,000 BOND. DEBT May 4 '14 \$300,000 Sinking fund...12,500 Assessed valuation 1913...26,209,761 (Assessment about 60% act. value.) Population in 1910...45,301 INT. at John Nuveen & Co., Chic.

OWOSSO.

This city is in Shiawassee Co. Inc. 1859. Popula. 1910, 9,639. Commission government adopted Nov. 1913. General Fund Bonds. 4% M-S \$15,000. Mar 2 1918 Refunding Bonds. 4% M-N \$6,000. May 1 '17-'18 4% A-O 15,000. Oct 2 1917 4% J-J 10,000. Jan 2 1921 4 1/2% J-D 3,000. June 30 1925 5% J-D 3,000. June 30 '24-'26 4 1/2% M-N 5,000. Nov 1 '15-'19 Water-Works Bonds. 4% J-J \$40,000. July 7 1920 5% F-A 15,000. May 31 1920 5% J-J 20,000. July 1 1924 Refunding Water Bonds. 4 1/2% F-A \$20,000. Aug 1 1925 Fire Bonds. 4 1/2% 11 J-J \$2,000. Oct 15 '15-'16 Paving Bonds. 5% M-S \$15,000. Sept 15 1929 4 1/2% M-N 6,000. Nov 1 '15-'20 Refunding Park Bonds. 5% 08 M-N \$42,619. Nov 1 '15-'31 BOND. DEBT Apr 1914...\$241,725 Assess't debt Apr 1 1913...13,369 Floating debt Apr 1 1913...13,583 Sinking fund Apr 1 1913...7,875 Asses. val. '13 (80% act.)...5,103,460 Total tax (per \$1,000) 1910...\$27.50

PAW PAW.

This village is in Van Buren Co. Refunding Bonds. 5% 07 Aug \$30,000. Aug 15 '14-'22 15,000. Aug 15 '23-'27

Electric-Light Bonds. 5% 07 M-S \$30,000. Sept 1 '28-'33 Water Bonds (opt. beg. Sept. 1 '22) 5% 07 M-S \$20,000. Sept 1 '34-'37 BOND. DEBT Oct 29 '13...\$83,000 Assessed valuation 1913...1,000,000 City tax (per \$1,000) 1913...\$12.50 Population in 1910...1,643 INT. at First Nat. Bk., Paw Paw.

PETOSKEY.

This city is in Emmet Co. Inc. Mar. 8 1895. Pop'n 1910, 4,778. Refunding Improvement Bds. 4.14% 10J-D \$8,000. June 17 1930 City Hall (opt. beg. Aug 1 1920). 4% 00 F-A \$20,000. Aug 1 1930 Refunding Water Bonds. 4% 98 M-S \$16,000. Mar 21 1918 4% 02 Oct 15,000. Oct 1 1922 (Subject to call after Oct. 1 1912.) 4.10% 10J-D \$12,000. June 1 1930 Electric-Light Bonds. 4% 98 J-J \$16,000. July 1 1928 (Optional 1918.) 4 1/2% 01 J-J 10,000. Jan 1 1931 (Optional 1921.) 4% 99 M-N 12,000. May 1 1919 (Subject to call after 1909.) Paving Bonds. 5% May \$3,000. May 1 1915 5% 14 Aug 12,100. Aug 1 '15-'18 Park Bonds (opt. beg. Dec. 1 '21). 4% 01 Dec \$5,000. Dec 1 1931 Water Bonds (opt. beg. June 1 '14). 4% 00 June \$22,000. June 1 1924 Refunding Bridge Bonds. 4.14% 11J-D \$9,000. June 1931 BOND. DEBT Apr 1914...\$145,000 Water debt (included)...65,000 Assessed valuation 1913...2,854,925 (Asses. about 2-3 to 1/2 actual value.) Total tax (per \$1,000) '13...\$31.62 INT. payable at City Treas. office and at First Nat. Bank, Detroit.

PETOSKEY SCHOOL DISTRICT.

4 1/2% 12 F-A \$80,000. Aug 1 '17-'27 BOND. DEBT Mar 1 '14...\$82,000 Assessed valuation 1913...3,489,435 School tax (per \$1,000) '13...\$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. 5% 07 s-an \$3,000. May 15 '15-'17 5% 09 J-J 5,000. Jan 1 '15-'19 Imp't. & Refunding Bonds. 4 1/2% 11 J-D \$100,000. June 1 '16-'35 Paving Bonds (Assessment). 5% 12 A-O \$3,000. Oct 12 1915 5% 12 F-A 6,000. Aug 15 '15-'16 5% 13 40,000. Aug 1 '15-'19 5 1/2% 14 M-N 27,000. May 1 '15-'17 8,000. May 1 1915 5% 14 F-A 25,000. Aug 1 '15-'19 Army Bonds. 5% 10 M-N \$6,000. May 1 '20-'25 Drain Bonds. 5% 04 F-A \$1,000. June 1 1916 Water Bonds. 4 1/2% 10 J-J \$82,000. Jan 1 '19-'39 4 1/2% 94 M-S 15,000. Mar 1 '15-'17 5% 07 M-S 15,000. Jan 2 '15-'17 4% 01 J-J 50,000. July 15 '20-'29 5% 03 J-J 9,500. Jan 1 '15-'33 5% 8 13 M-N 5,000. Nov 1 1919 30,000. Nov 1 '20-'34 Bridge Bonds. 5% 05 A-O \$1,000. Apr 1 1915 Paving Bonds. 5% 04 J-D \$8,000. June 1 '17-'18 Sewer Bonds. 5% 95 M-S \$18,000. Sept 2 1915 5% 04 J-D 5,000. June 1 1916 5% 05 A-O 1,000. Apr 1 1915 2,000. Apr 1 1916 GEN. B.D. DT. Oct 1 '14...\$359,500 Assessment debt (add'l)...111,000 Total assess. val. 1914...17,148,000 (Assessment about 3/4 actual value.) City tax (per \$1,000) 1914...\$7.98 Population in 1910...14,532 Pop'n 1914 (school census)...19,763 INT. payable at City Treas. office.

PONTIAC SCHOOL DISTRICT.

5% 05 M-N \$25,000. May 1 1915 4 1/2% F-A 10,000. Aug 1 1915 4 1/2% 10 J-J 80,000. July 1 '18-'25 4 1/2% 12 A-O 15,000. Apr 1 1926 160,000. Apr 1 1927 4 1/2% 13 M-S 35,000. Mar 1 1928 BOND. DEBT Oct 1 '14...\$325,000 Assessed valuation 1914...17,148,000 (Assessment about full value.) School tax (per \$1,000) 1913...\$6.99 Population in 1913 (est.)...20,000 INT. payable at First N. Bk., N. Y.

PORTAGE TOWNSHIP.

This township is in Houghton Co. Road Bonds. 5% 12 M-S \$25,000. Sept 5 1932 School Bonds. 4 1/2% M-S \$50,000. Sept 1 1929 5% A-O 50,000. 1928 BOND. DEBT Oct 1914...\$125,000 Asses. val. '13 (3-5 act.)...10,719,000 Population in 1910...8,599 INT. at Houghton Nat. Bank.

PORT HURON.

City of Port Huron is in St. Clair County. Incorp. in 1857. Commission government adopted Nov. 5 '10. Bridge...\$95,000 Refund'g \$195,000 Canal...100,000 Repaving 230,900 Gen'l road 12,000 School...81,000 Park...19,000 Sewer...11,000 Public imp. (6.80) Water...32,500 T.O.P. Bd. DT. May 1 '14 \$793,200 Sinking fund...37,268 Asses. val. (2-3 act.) '13...11,702,295 Tax rate (per \$1,000) 1913...\$18.863 Population in 1910...18,863 Int. largely pay'le at Hanover Nat. Bank, N. Y. Bonds coupon in form.

REDFORD TOWNSHIP.

This township is in Wayne County. 4 1/2% 10 s-a \$12,000. Mch 1 '15-'20 30,000. Mar 1 '21-'30 BOND. DEBT Apr 1913...44,000 Asses. val. '11 (95% act.) \$1,838,900 Tax rate (per \$1,000) 1911...\$11.00 Population in 1910...2,176 INT. at Redford Bank.

RED JACKET.

This village (P. O. Calumet) is in Houghton Co. Inc. 1875. re-inc. '87. Street Paving & Imprvt. Bonds. 4 1/2% J-J \$12,000. July 1 '15-'25 BOND. DEBT Sept 30 '14 \$112,000 Asses. val. '14 (3-5 act.)...2,915,566 Tax rate (per \$1,000) 1914...\$7.50 Population in 1910...4,211 INT. at First Nat. Bk., Calumet.

RIVER ROUGE.

Village is in Wayne Co. Inc. 1899. Population in 1910, 4,163.

SAGINAW.

Geo. C. Warren, Comp. Incorp. 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. Commission government adopted Nov. 15 1913. Auditorium Bonds. 4% 08 M-N \$4,000. May 1 '15-'18 4% 08 F-A 10,000. Aug 10 '15-'24 4% 08 J-D 16,000. Dec 10 '14-'29 Sidewalk Bonds—Eastern Dist. 4% 05 J-J \$36,000. July 1 1915 3 1/2% 06 J-J 7,200. July 1 '15-'16 4% 07 J-D 6,000. June 1 '15-'17 4% 07 M-S 3,000. Sept 16 '15-'17 4% 07 J-D 800. Dec 10 '14-'17 4% 08 J-J 8,000. July 2 '15-'18 4% 10 F-A 6,000. Aug 1 '15-'20 4% 10 J-D 3,500. Dec 1 '14-'20 4% 13 J-J 10,000. July 1 '15-'18 Sewer—Eastern Tax District. 4% 05 F-A \$350. Aug 1 1915 3 1/2% 05 F-A 350. Aug 24 1915 3 1/2% 06 M-N 1,600. May 15 '15-'16 4% 06 M-S 400. Sept 25 '15-'16 4% 07 J-D 900. June 15 '15-'17 4% 08 F-A 8,000. Aug 25 '15-'18 4% 09 J-J 2,500. July 26 '15-'19 4% 10 J-J 3,000. July 1 '15-'20 4% 11 J-D 3,500. June 1 '15-'21 4% 11 M-S 5,600. Sept 1 '15-'21 4% 12 J-J 800. Jan 10 '15-'22 4% 12 J-J 20,000. July 15-'22 4% 13 J-J 18,000. July 1 '15-'23 4% 14 J-J 5,000. July 1 '15-'24 Market Bds.—Eastern Tax Dist. 3 1/2% 05 A-O \$10,000. Oct 10 '15-'19 Voting Machine Bonds. 4% 03 J-J \$2,600. Aug 1 '15-'16 Street Imp't.—Eastern Tax Dist. 4% 05 J-J \$750. Jan 15 1915 3 1/2% 05 F-A 2,500. Aug 24 1915 3 1/2% 05 A-O 1,500. Oct 25 1915 3 1/2% 05 J-D 1,400. Dec 5 1915 3 1/2% 06 M-N 1,000. May 15 '15-'16 4% 06 F-A 4,400. Aug 1 '15-'16 3 1/2% 06 F-A 2,000. Aug 1 '15-'16 4% 06 A-O 7,400. Oct 15-'16 4% 07 J-J 750. Jan 2 '15-'17 4% 07 M-S 600. Mar 1 '15-'17 4% 07 A-O 12,000. Oct 15 '15-'17 4% 07 F-A 16,800. Aug 15-'17 4% 07 A-O 16,000. Oct 15-'17 4% 07 J-J 4,500. July 25 '15-'17 4% 08 A-O 4,800. Oct 15 '15-'18 4% 08 M-N 8,000. May 1 '15-'18 4% 08 J-D 8,000. June 1 '15-'18 4% 08 J-J 10,000. July 15 '15-'18 4% 08 F-A 10,000. Aug 1 '15-'18 4% 08 A-O 14,000. Oct 15 '15-'18 4% 08 J-D 6,000. Dec 1 '15-'18 4% 09 F-A 20,000. Aug 19 '15-'19 4% 09 A-O 5,000. Oct 15 '15-'19 4% 09 J-D 5,000. Dec 1 '15-'19 4% 10 J-J 30,000. July 15 '15-'20 4% 10 M-S 18,000. Sept 1 '15-'20 4% 11 F-A 5,250. Feb 15 '15-'21 4% 11 F-A 49,000. Aug 1 '15-'21 4% 11 A-O 24,500. Oct 1 '15-'21 4% 11 J-D 4,900. Dec 1 '15-'21 4% 12 F-A 36,000. Aug 1 '15-'22 4% 13 F-A 81,000. Aug 1 '15-'23 4% 14 J-J 5,000. July 1 '15-'24 Refund'g Sewer—Western Dist. 4% 09 F-A \$2,500. Aug 2 '15-'19 4% 11 A-O 5,000. Apr 5 1918 4% 10 F-A 5,000. Aug 5 1915 Bridge Bonds. 4% 98 A-O \$60,000. Apr 1 '18-'23 4 1/2% 03 A-O 149,500. Oct 1 1923 4% 04 A-O 71,000. Sept 1 1924 3 1/2% 05 M-S 40,000. Oct 25 1920 3 1/2% 05 J-D 25,000. Sept 25 1925 4% 06 F-A 16,000. Aug 15 1926 3 1/2% 06 J-D 6,000. June 15 1916 4% 07 J-D 10,000. June 15 '17-'21 2,500. June 15 1922 8,000. July 20 '15-'18 Special Sewer—Eastern Dist. 4% 98 J-D \$15,000. July 1 1918 3 1/2% 99 J-D 8,000. July 1 1919 Sewers—Western Tax District. 4% 05 M-S \$1,000. Mar 15 1915 3 1/2% 05 F-A 2,500. Aug 1 1915 4% 05 F-A 200. Aug 24 1915 3 1/2% 05 A-O 1,000. Oct 25 1915 3 1/2% 05 J-D 500. Dec 5 1915 3 1/2% 06 M-N 800. May 15 '15-'16 4% 06 M-S 3,200. Sept 25 '15-'16 4% 07 J-D 3,000. June 15 '15-'17 4% 07 M-S 6,000. Oct 15 '15-'17 4% 07 A-O 6,000. Oct 15 '15-'17 4% 08 M-S 8,000. Mar 2 '15-'18 4% 08 F-A 6,000. Aug 25 '15-'18 4% 09 J-J 5,000. July 26 '15-'19 4% 10 J-J 1,200. Jan 2 '15-'20 4% 10 A-O 6,000. Apr 1 '15-'20 4% 10 J-J 3,000. July 1 '15-'20 4% 11 F-A 14,000. Feb 1 '15-'21 4% 11 J-D 7,000. June 1 '15-'21 4% 11 M-S 16,800. Sept 1 '15-'21 4% 12 J-J 24,000. July 1 '15-'22 4% 13 J-J 9,000. July 1 '15-'23 4% 14 J-D 20,000. June 1 '15-'24



SAGINAW.—(Cont.)

Street Bds.—Western Tax Dist.
4s '05 J-J \$750c.—Jan 1 1915
3 1/2s '05 F-A 2,000c.—Aug 24 1915
3 1/2s '05 J-D 400c.—Dec 5 1915
3 1/2s '06 F-A 1,500.—Aug 1 1915
3 1/2s '06 J-D 1,000.—Aug 1 1916
3 1/2s '06 F-A 500.—Aug 25 1916
4s '06 A-O 2,000c.—Oct 15 '15-16
4s '07 J-J 900c.—Jan 2 '15-17
4s '08 A-O 10,000c.—Oct 15 '15-18
4s '09 F-A 15,000c.—Aug '15-19
4s '07 A-O 9,000c.—Oct 1 '15-17
4s '07 J-D 10,000c.—Dec 16 '14-17
4s '08 F-A 8,000c.—Aug 1 '14-18
4s '08 J-D 12,000c.—June 1 '15-19
4s '08 J-J 8,000c.—July 15 '15-18
4s '08 A-O 6,500c.—Oct 15 '15-18
4s '09 A-O 2,500c.—Oct 15 '15-19
4s '09 J-D 5,000c.—Dec 1 '15-19
4s '10 M-S 9,000c.—Sept 1 '15-20
4 1/2s '12 F-A 28,000.—Aug 1 '15-22
4 1/2s '13 F-A 9,000c.—Aug 1 '15-23
4s '14 J-J 5,000.—July 25 '15-24

Sidewalk Bonds.—Western Dist
3 1/2s '05 J-J \$24,000c.—July 15 1915
3 1/2s '06 M-N 4,800c.—May 1 '15-16
3 1/2s '06 F-A 4,800c.—Aug 1 '15-16
4s '07 J-D 7,200c.—June 1 '15-17
4s '07 A-O 3,000c.—Oct 22 '15-17
4s '07 J-J 8,000c.—July 2 '15-18
4s '10 F-A 6,000c.—Aug 1 '15-20
4s '13 J-J 10,000c.—July 1 '15-18
4s '13 A-O 2,000c.—Oct 20 '15-18

Genesee Street Improvement.
4 1/2s '95 F-A \$20,000c.—May 1 1915
Water Bds.—Western Tax Dist.
4s '95 M-N \$10,000c.—May 1 1915
4 1/2s '98 June 5,000c.—June 1 1918
4s '98 J-D 15,000c.—Dec 1 1919
4s M-S 20,000c.—Mar 10 '17-24
4 1/2s '99 M-S 10,000c.—Mar 10 1920
4s M-O 10,000c.—Mar 10 1920
4s '01 M-S 10,000c.—Mar 1 1921
3 1/2s '02 M-S 10,000c.—Mar 1 1922
3 1/2s '03 M-S 10,000c.—Mar 1 1923
4s '05 M-S 7,000c.—Mar 10 1925
3 1/2s '05 J-D 5,000c.—Dec 1 1920
4s '08 M-N 2,000c.—June 1 1915
4s '08 J-D 800c.—Oct 1 '15-16

Water Ref.—Western District.
4s '14 M-S \$10,000.—Mar 2 '15-19
4s J-J 10,000.—July 18 '15-16
Special Sewer.—Western Dist.
4s '05 J-D \$1,000.—June 1 1915
3 1/2s '05 J-D 3,000c.—June 1 '15-16
4s '07 J-D 3,000c.—June 1 '15-17
4s '08 J-D 9,000c.—June 1 '15-18
4s '09 J-D 9,000c.—June 1 '15-17
4s '10 J-D 5,000c.—June 1 '15-19
4s '11 J-D 4,000c.—June 1 1919
4s '12 J-D 4,000c.—June 1 1920

General Water Bonds.
3/8s '05 Apr \$5,000c.—Oct 25 1920
Park-Improvement Bonds.
4s '08 M-S \$24,000c.—Sept 15 '15-22
(12,000c.—Sept 15 '23-28)

Hospital Bonds.
3 1/2s '05 A-O \$1,000c.—Oct 25 1915
Armory Bonds.
4s '09 M-S \$5,000c.—Mar 1 '15-19
Water Bds.—Eastern Tax Dist.
4s '95 M-N \$12,000c.—May 1 1915
4s M-N 50,000c.—May 1 '16-20
3 1/2s '99 M-N 18,500c.—May 1 1920
3 1/2s '02 M-N 50,000c.—May 1 '21-24
3 1/2s '03 A-O 10,000c.—May 1 1923
4s '05 M-N 60,000c.—May 1 1925
4s '08 J-D 3,000c.—June 15 1915

INTEREST at City Treasurer's office or at the official bank in N. Y.
TAX EXEMPT.—Under Title 24, Sec. 26, of Charter of City of Saginaw, which went into effect May 24 1905, all bonds of this city are exempt from all taxes—State, county & city.
Sept. 28 '14 Mar. 15 '13
TOT. DT. &c.—
Bonded debt.—\$2,034,450 \$2,214,940
Sinking funds. 107,445 92,472
Net debt.—\$1,927,005 \$2,122,468
Water debt (incl. above) \$419,500 \$462,500
Assessment bonds issued for sewers and street improvements are included in above-mentioned figures of bonded debt. On Sept. 28 1914 they amounted to \$1,037,800.

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 (actua. value) in 1914 was \$45,373,155, of which \$32,243,425 was real, and \$13,129,730 personal. Tax rate (per \$1,000) in 1913 for city and school purposes was \$16.48; for general city purposes in 1914 was \$14.37 in the Eastern District and \$17.44 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 Co. Inc. 1858. Population 1910, 2,633.
Water Bonds.
4 1/2s M-N \$28,000.—May 25 1928
Sidewalk Bonds.
4 1/2s F-A \$2,000.—Aug 1 1919
4 1/2s A-O 2,000.—Oct 1 1919
Emergency Bonds.
4 1/2s A-O \$5,000.—Oct 1 1921
General Fund Bonds.
4 1/2s A-O \$5,000.—Oct 1 1922
4 1/2s M-N 5,000.—Nov 17 1923
Refunding Bonds.
4 1/2s J-J \$3,000.—Jan 1 1920
Refunding Electric-Light Bds.
4 1/2s F-A \$3,000.—Aug 1 1921
4 1/2s J-J 4,000.—Jan 1 '22-'23
4 1/2s J-J 3,000.—Jan 15 1924

Paving Bonds.
1 1/2s J-J \$27,500.—July 1 '22-'23
BOND. DEBT Apr 1914.—\$965,000
Assess. val. (1/2 act.) 1913.—1,486,200
Tax rate (per \$1,000) 1913.—\$12.80
INT. at People's State Bk., Detroit
ST. JOHNS.
This city is in Clinton Co. Incorp. April 12 1904. Pop'n 1910, 3,154.
Electric-Light-Plant.
5s '95 J-J \$27,000.—July 15 '15-23
Water Refunding Bonds.
5s '14 A-O \$18,000.—Oct 1 '15-23
(25,000.—Oct 1 '24-'28)
GEN. BONDS Oct 1914.—\$70,000
Assessment bonds.—16,846
Ass'd val. '14 (85% act.)—2,043,160
City tax (per \$1,000) 1914.—\$16.00
INTEREST on light bonds payable at the Third National Bank, New York; on water refunding bonds at office of City Treasurer.

ST. JOSEPH.
This city is in Berrien Co. Inc. 1892. Population 1910, 5,936.
Public Park Bonds.
4 1/2s '13 J-J \$50,000.—Jan 2 '32-'41
Highway and Bridge Bonds.
4 1/2s '08 J-J \$25,000.—July 1 1938
Bridge Bonds.
4 1/2s '08 M-N \$30,000.—Nov 1 1928
4 1/2s M-N 20,000c.—
TOTAL DEBT May 2 1914 \$311,000
Sinking fund.—13,000
Assessed valuation 1913.—6,660,740
Tax rate (per \$1,000) 1913.—\$18.20
NT. at Am. Tr. & Sav. Bk., Chicago
SALINE.
This village is in Washtenaw Co.
Water-Works Bonds.
4 1/2s '13 F-A \$30,000.—Feb 1 '18-'37
Sewer Bonds.
BOND. DEBT Nov 1913.—\$44,000
Assessed valuation 1913.—600,000
Tax rate (per \$1,000) 1912.—\$12.50
Po. lation in 1910.—816

SAULT STE. MARIE.
This city is in Chippewa County. Inc. 1887. Population 1910, 12,615.
General Street & Sewer Bonds.
5s '97 F-A \$30,000.—Aug 1 1917
4s '02 J-J 35,000.—July 1 1932
4s '02 J-J 40,000.—July 1 1932
5s '10 10,000.—Aug 1 1915
5s '12 14,000.—Aug 1 1917
5s '13 15,330.—Aug 1 1918
Bridge Bonds.
4 1/2s '00 July \$73,000.—July 1 1920
Building Bonds.
4s '08 M-S \$15,000.—Sept 1 1928
Water Bonds.
4s g '01 J-J \$120,000.—July 1 1921
4s g '02 J-J 125,000.—July 1 1932
Refunding Bonds.
5s '97 A-O \$30,000.—Apr 1 1917
5s '97 M-S 18,000.—Sept 1 1917
4 1/2s '11 20,000.—July 1 1931
4 1/2s '08 M-S 40,000.—Sept 15 1928
4 1/2s '09 J-J 45,000.—July 1 '14-'28
5s '13 M-N 30,000.—Nov 1 1933
BOND. DEBT Mar 18 '14.—\$660,330
Assess. val. (2-3 act.) '13.—7,593,965
Total tax (per \$1,000) 1913.—\$32.15
Population in 1910.—12,615
INT. at Chase Nat. Bk., N. Y.

SEBEWAING TOWNSHIP.
This township is in Huron County.
Road Bonds (Tax-exempt).
4 1/2s '12 J-J \$69,000.—Jan 1 '15-'30
TOTAL DEBT Sept 29 1914 \$69,000
Ass'd val. 1914 (100% act.)—2,600,000
Tax rate (per \$1,000) 1913.—\$17.25
Population in 1910.—2,753
INT. at Security Tr. Co., Detroit
STAMBAUGH SCHOOL DIST.
This district is in Iron County.
5s '10 J-J \$40,000.—Jan 2 '15-'34
BOND. DEBT Oct 23 1914.—\$40,000
Ass'd val. 1914 (85% act.)—11,518,420
School tax (per \$1,000) 1913.—\$5.30
Population in 1914 (est.)—5,000
INT. at Northern Tr. Co., Chicago.
STURGIS.
This city is in St. Joseph County. Inc. May 31 1895. Pop'n '10, 3,635.
Electric-Light Bonds.
4 1/2s '10 F-A \$80,000.—Feb 1 '23-'32
4s '10 F-A 5,000c.—Feb 1 1917
(40,000c.—Feb 1 '18-'22)
3 1/2s F-A 5,000c.—Feb 1 1916
Sewer Bonds.
4 1/2s M-S \$48,000.—Mar 1 '15-'26
6s '14 3,400.—Oct 1 '15-19
Street-Paving Bonds.
6s '14 36,000.—Oct 1 '15-19
Water-Works Bonds.
4 1/2s '10 F-A \$10,000.—Feb 1 1934
(40,000c.—Feb 1 '36-38)
Water Refunding Bonds.
4 1/2s '09 A-O \$30,000.—1917-1931
Public Improvement Bonds.
4 1/2s '09 A-O \$6,000.—1932-1934
BOND. DEBT Oct 1914.—\$303,400
Floating debt.—9,845
Assess. val. (2-5 act.) '14.—2,237,925
Total tax (per \$1,000) 1913.—\$30.50
INT. at Union Tr. Co., Detroit, Citizens' State Bank and National Bank of 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 Mar. 10 1913. Pop'n 1910, 12,115.
Light-Plant-Purchase Bonds.
4 1/2s '12 J-D \$150,000.—June 1 1932
Park Bonds.
4s '12 A-O \$7,000.—Apr 1 1932
Refunding Bonds.
4s J-J \$15,000.—Jan 1 '17-'20
4s J-J 7,000c.—Jan 1 1923

Street Bonds.
4 1/2s —\$26,000.—1929
School Bonds.
4 1/2s '13 M-N \$50,000.—Oct 1 1925
Bridge Bonds.
4 1/2s —\$6,000.—Aug 1 1928
Water Bonds.
4 1/2s '09 Sept \$35,000.—Apr 1 1929
4s J-J 15,000c.—July 1 1915
4s J-J 14,667c.—July 1 1920
4s M-N 25,000c.—Nov 1 1930
(Subject to call Sept. 1 1920.)
4 1/2s J-J \$20,000.—1924
4s —20,000.—
4 1/2s '09 J-J 50,000.—July 1 1929
BOND. DEBT Oct 30 1914.—\$352,667
Paving notes.—18,640
Sinking funds.—30,442
Assessed valuation 1914.—7,999,528
(Assessment considered true value.)
Tax rate (per \$1,000) 1913.—\$27.30
INT. at office of Treasurer.
WAYNE COUNTY.
County seat is Detroit.
Road Bonds.
4s '12 M-S \$40,000c.—Mar 1 '15-'18
4s '13 M-S 500,000c.—Mar 1 '19-'23
4s '14 J-J 500,000c.—Jan 1 '24-'28
County Bonds.
3 1/2s '10 M-N \$1,110,000c.—May 1 1925
TOTAL DEBT Apr 1 '13.—\$3,010,000
Sinking fund.—316,032
Assess. val. (1/2 act.) '12.—523,579,638
State & Co. tax (per \$1,000) '12.—\$2.20 +
Population in 1910.—531,591
INTEREST on road bonds at County Treas. office.

WEXFORD COUNTY.
Cadillac is the county seat.
Court-House Bonds.
4s '11 Apr \$35,000.—Apr 1 '15-'21
TOTAL DEBT Oct 1914.—\$35,000
Assess. val. '13 (1/2 act.)—9,844,742
State & Co. tax (per \$1,000) '14.—\$18.37
Population in 1910.—20,769
INT. at People's Sav. Bk., Cadillac.
WINSOR TOWNSHIP.
This township (P. O. Pigeon) is in Huron Co. Pop'n 1910, 2,508.
Highway Bonds.
4 1/2s '12 s-a \$48,000c.—1914-1937
(Part due each year.)
BOND. DEBT Oct 1914.—\$49,000
Assessed valuation 1914.—2,000,000
Total tax (per \$1,000) 1914.—\$16.50
INT. at Security Tr. Co., Detroit.

ADRIAN SCHOOL DISTRICT.—\$54,000
ALGONA (V), St. Clair County.—30,200
ALMA, Gratiot County.—46,000
ALPENA (C), Alpena County.—250,000
BARAGA (V), Baraga County.—32,000
BARAGA Sch. Dist., Baraga Co.—90,000
BELDING (C), Ionia County.—43,000
BESSMER School District.—97,761
BUENA VISTA Twp., Saginaw Co.—40,000
CADILLAC (C), Wexford Co.—138,734
CHARLEVOIX (C), Charlevoix Co.—92,000
CHARLOTTE (C), Eaton County.—68,000
CHESANING Un. Sch. Dist.—440,000
CORUNNA (C), Shiawassee Co.—58,000
COVINGTON Twp., Boraga Co.—25,000
DURAND (V), Shiawassee Co.—58,617
EAST TAWAS (C), Iosco Co.—35,000
EATON RAPIDS (C), Eaton Co.—35,000
ECRESE Twp S D No 12.—440,000
Escanaba School District.—81,000
ESSEXVILLE (V), Bay County.—45,000
FAIRGROVE Twp., Tuscola Co.—25,000
GLADWIN County.—475,000
Grand Haven School District.—44,055
Grand Lodge (C), Eaton Co.—60,000
GREENVILLE (C), Montcalm Co.—50,000
HANCOCK (C), Houghton Co.—200,163
HANCOCK School District.—27,000
HARBOR BEACH (C), Huron Co.—25,000
HILLSDALE (C), Hillsdale Co.—170,290
HOLLY School District No. 6.—30,000
HUDSON (C), Lenawee County.—43,000
IRON RIVER Twp., Iron County.—450,000
ISHPEMING School District.—28,000
ITHACA (V), Gratiot County.—61,000
LAKE LINDEN (V), Houghton Co.—75,000
MARQUETTE County.—35,000
MENOMINEE County.—80,000
MIDLAND (C), Midland Co.—50,000
MIDLAND School District.—38,000
MILAN (V), Washtenaw Co.—46,000
MONTCALM County.—29,000
Mt. Pleasant (C), Isabella Co.—63,361
MUNISING Twp. Sch. District.—25,000
MUSKEGON HEIGHTS (C), Muskegon County.—62,000
Oakwood (V), Wayne County.—31,000
ONAWAY (C) and Allis (Twp),
Frac Sch Dist No 2.—36,000
Ontonagon Twp. Sch. Dist.—45,000
Ontonagon (V), Ontonagon Co.—60,000
OSCEOLA Twp. S D, Houghton Co.—705,000
Portland (V), Ionia County.—30,250
Richmond School District.—29,200
Royal Oak, Oakland County.—49,000
St. Clair Heights (V), Wayne Co.—52,500
St. Clair County.—45,000
St. Louis (C), Gratiot County.—42,000
Sandusky (C), Sanilac County.—35,000
Sault Ste. Marie Sch. Dist.—25,000
Schoelcraft County.—102,000
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So. Haven (C), Van Buren Co.—225,000
Springwells Twp., Wayne Co.—45,000
Three Rivers (C), St. Joseph Co.—79,000
Wayne, Wayne County.—427,000
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Ontonagon Twp. Sch. Dist.—45,000
Ontonagon (V), Ontonagon Co.—60,000
OSCEOLA Twp. S D, Houghton Co.—705,000
Portland (V), Ionia County.—30,250
Richmond School District.—29,200
Royal Oak, Oakland County.—49,000
St. Clair Heights (V), Wayne Co.—52,500
St. Clair County.—45,000
St. Louis (C), Gratiot County.—42,000
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So. Haven (C), Van Buren Co.—225,000
Springwells Twp., Wayne Co.—45,000
Three Rivers (C), St. Joseph Co.—79,000
Wayne, Wayne County.—427,000
Yale (C), St. Clair County.—32,000

Bonded Floating Assessed Tax per Popu-
debt. valuation. \$1,000. lation.
Adrian School District.—\$54,000 \$5,000 \$7,402.45 \$85.58
Algonac (V), St. Clair County.—30,200 None \$481,385 \$15.00 1,204
Alma, Gratiot County.—46,000 None \$2,147,375 \$34.05 2,757
Alpena (C), Alpena County.—250,000 55,461 \$8,294,450 \$32.70 12,706
Baraga (V), Baraga County.—32,000 2,000 \$29,414 \$17.50 1,071
Baraga Sch. Dist., Baraga Co.—90,000 None \$1,041,325 — 4,119
Belding (C), Ionia County.—43,000 None \$1,615,120 \$11.26 —
Bessmer School District.—97,761 15,873 \$2,968,103 \$32.50 5,218
Buena Vista Twp., Saginaw Co.—40,000 — \$2,959,665 — 3,737
Cadillac (C), Wexford Co.—138,734 None \$5,981,935 \$31.32 8,375
Charlevoix (C), Charlevoix Co.—92,000 — \$23,649,945 \$7.00 2,420
Charlotte (C), Eaton County.—68,000 None \$3,000,000 \$24.00 4,886
Chesaning Un. Sch. Dist.—440,000 — — — —
Corunna (C), Shiawassee Co.—58,000 None \$703,590 \$30.00 1,384
Covington Twp., Boraga Co.—25,000 — \$890,000 — 2,646
Durand (V), Shiawassee Co.—58,617 — \$1,025,000 \$14.00 2,315
East Tawas (C), Iosco Co.—35,000 8,003 \$337,580 \$18.00 1,452
Eaton Rapids (C), Eaton Co.—35,000 None \$1,509,000 \$28.30 2,094
Ecrese Twp S D No 12.—440,000 — — — —
Escanaba School District.—81,000 None — — — —
Essexville (V), Bay County.—45,000 None \$1,040,388 \$10.00 1,477
Fairgrove Twp., Tuscola Co.—25,000 None \$1,750,000 — 2,034
Gladwin County.—475,000 — — — 8,413
Grand Haven School District.—44,055 2,600 — — — 2,893
Grand Lodge (C), Eaton Co.—60,000 5,000 \$1,825,307 \$27.29 2,893
Greenville (C), Montcalm Co.—50,000 — \$1,557,916 \$31.92 4,045
Hancock (C), Houghton Co.—200,163 4,877 \$3,509,054 \$15.50 8,981
Hancock School District.—27,000 None \$3,000,000 \$24.00 4,886
Harbor Beach (C), Huron Co.—25,000 — \$3,195,905 \$23.60 1,556
Hillsdale (C), Hillsdale Co.—170,290 None \$23,505 — 2,178
Hudson (C), Lenawee County.—43,000 None \$1,763,000 \$21.16 2,450
Iron River Twp., Iron County.—450,000 — — — —
IshpeMING School District.—28,000 None 1,008,235 25.73 —
Ithaca (V), Gratiot County.—61,000 — \$915,000 \$20.00 1,876
Lake Linden (V), Houghton Co.—75,000 5,000 \$720,890 \$12.50 2,320
Marquette County.—35,000 — \$1,552,000 \$45.45 146,739
Menominee County.—80,000 — \$13,594,552 \$33.30 25,648
Midland (C), Midland Co.—50,000 None \$1,600,000 \$27.50 2,527
Midland School District.—38,000 — \$1,600,000 — 1,355
Milan (V), Washtenaw Co.—46,000 None \$780,000 — 1,355
Montcalm County.—29,000 None \$2,352,989 \$9.82 32,069
Mt. Pleasant (C), Isabella Co.—63,361 — 1,800,630 23.20 3,972
Munising Twp. Sch. District.—25,000 None \$1,377,000 14.06 —
Muskegon Heights (C), Muskegon County.—62,000 2,000 \$2,567,478 \$23.30 1,690
Oakwood (V), Wayne County.—31,000 — \$1,006,000 \$10.00 781
Onaway (C) and Allis (Twp),
Frac Sch Dist No 2.—36,000 None \$1,532,055 — —
Ontonagon Twp. Sch. Dist.—45,000 None \$999,985 — —
Ontonagon (V), Ontonagon Co.—60,000 2,000 335,000 — 1,964
Osceola Twp. S D, Houghton Co.—705,000 — \$6,879,870 — —
Portland (V), Ionia County.—30,250 5,000 \$929,870 \$15.00 1,832
Richmond School District.—29,200 — \$73,820 — —
Royal Oak, Oakland County.—49,000 — \$1,059,000 — —
St. Clair Heights (V), Wayne Co.—52,500 None \$3,586,240 \$13.83 1,252
St. Clair County.—45,000 None \$1,083,000 \$13.83 52,341
St. Louis (C), Gratiot County.—42,000 6,000 \$88,555 — 1,940
Sandusky (C), Sanilac County.—35,000 2,500 \$389,870 \$42.00 993
Sault Ste. Marie Sch. Dist.—25,000 12,500 \$723,300 \$5.41 —
Schoelcraft County.—102,000 — \$5,362,535 \$12.00 8,681
Shepherd (V), Isabella County.—27,000 — — — 835
So. Haven (C), Van Buren Co.—225,000 18,000 \$1,980,000 \$35.36 3,577
Springwells Twp., Wayne Co.—45,000 None \$2,467,775 \$5.50 1,835
Three Rivers (C), St. Joseph Co.—79,000 None \$1,951,935 \$34.39 + 5,072
Wayne, Wayne County.—427,000 — — — —
Yale (C), St. Clair County.—32,000 None \$450,000 \$15.00 1,223

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CHARLOTTE (C), Eaton County.—68,000
CHESANING Un. Sch. Dist.—440,000



# DEBTS AND RESOURCES

OF THE

# STATES, CITIES AND TOWNS

IN THE

# WESTERN STATES

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## State of Wisconsin.

### ITS DEBT, RESOURCES, ETC.

Organized as a Territory (Act Apr. 20 1836)..... July 3d 1836  
 Admitted as a State (Act Aug. 6 1846)..... May 29th 1848  
 Total area of State (square miles)..... 56,040  
 State Capital..... Madison  
 Governor (term exp. 1st Mon. Jan. '15) Francis E. McGovern  
 Secretary of State (1st Mon. Jan. 1915) ..... John S. 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 on March 30 1914 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.
	\$	\$	\$	\$	\$
1914.....	2,592,983,150	580,006,004	3,172,989,154	2.5534	7,655,318
1913.....	2,464,094,706	534,092,999	2,998,187,705	2.5534	7,655,318
1912.....	2,308,301,611	533,328,805	2,841,630,416	0.9033	2,566,711
1910.....	2,108,140,021	635,040,383	2,743,180,404	1.3657	3,746,561
1908.....	1,901,230,225	577,271,561	2,478,501,786	1.1604	2,875,723
1907.....	1,780,285,161	476,034,839	2,256,300,000	1.1774	2,656,637
1906.....	1,671,142,204	453,657,796	2,124,800,000	.3029	643,680
1905.....	1,513,335,382	439,364,618	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.....	503,690,767	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 existing law to be a command to assess at full value, whereas former boards did not so construe the Act.

DEBT LIMITATION.—The constitutional provision 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, 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 payment of the debt thereby created.

SECTION 9. Evidences of debt. No scrip, certificate or other evidence of State debt whatsoever shall be issued, except for such debts as are authorized by the sixth and seventh sections of this article.

SECTION 10. Internal improvements—avails of grants. The State shall never contract any debt for works of internal improvement or be a party in carrying on such works; but whenever grants of land or other property shall have been made to the State especially dedicated by the grant to particular works of internal improvement, the State may carry on such particular works and shall devote thereto the avails of such grants, and may pledge or appropriate the revenues derived from such works in aid of their completion. Provided that the State may appropriate 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 discharge the principal thereof within the period not exceeding fifty years from the time of contracting the same."

The Legislature has from time to time 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 all bonds hereafter issued by municipalities. V. 33, p. 607.

POPULATION of Wisconsin has been as follows:

1910.....	2,333,860	1890.....	1,693,330	1870.....	1,054,670	1850.....	305,391
1900.....	2,069,042	1880.....	1,315,497	1860.....	775,881	1840.....	30,945

## 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 adopted Feb. 3 1914. V. 98, p. 538. Pop. 1910, 7,196. School Bonds (Serial) 4s '04 J-J \$17,000. (\$2,000 y'ly beg. Dec. 15 1909.) 4s '09 M-S 1,600. \$800 yearly 4s '05 J-J 7,000. July 15 '15-'21 Street Bonds. 4 1/2s '08 J-J \$15,000. \$2,000 yearly 4 1/2s '13 J-D 14,000. June 15 '15-'28 Sewer Bonds. 4s '02 A-O \$7,000 Oct 1 1915-'21 4s '03 A-O 8,000 Oct 1 1915-'22 City-Hall Bonds. 4s '09 M-S \$7,000. Sept 15 '15-'21 Sewer and Drainage Bonds. 4 1/2s '11 J-J \$50,000. July 15 '21-'30 BOND. DEBT Jan 1 '14. \$123,000 Assessed val. '13. \$4,714,089 Total rate (per \$1,000) 1913. \$29.00 INT. at First Nat. Bank, Antigo.

APPLETON.

This city is the county seat of Outagamie Co. Inc. in 1857. Commission gov't adopted Feb. 7 1911. Bonds are tax-exempt. Pop. 1910, 16,773. Int. at City Treas. office. High School Bonds. 4s '04 F-A \$50,000. Feb 1 '15-'24 Public Bldgs. & Street Bonds. 3 1/2s A-O \$12,500. Apr 1 1918 Water-Works-Impt. Bonds. 4 1/2s '12 F-A \$219,000. Feb 1 '15-'32 Water-Works-Purchase Bonds. 4 1/2s '12 J-J \$245,000. 1915-1932 BOND. DEBT Sept. 1914. \$526,000 Assessed val. 1914. \$18,340,200 Tax rate (per \$1,000) 1912. \$24.50

ASHLAND.

County seat of Ashland County. Inc. Mch. 25 1887. Commission government adopted Feb. 18 1913. V. 96, p. 664. Pop'n 1910, 11,594. Judgment Bonds. 5s '98 J-J \$110,900. Jan 1 1918 Refunding Bonds. 4 1/2s '09 J-J \$85,000. July 1 '15-'29 4 1/2s '12 J-J 97,000. July 1 1932 (Subject to call beg. July 1 1922.) BOND. DEBT Sept 28 '14. \$292,900 Assessed val. '14 (abt. act.). 7,983,985 Total tax (per \$1,000) 1913. \$22.50 INT. on \$110,000 issue at Chase Nat. Bank, N. Y.; on \$85,000 issue, Cont. & Comm. Tr. & Sav. Bank, Chic.; others at Cont. & Comm. Nat. Bank, Chicago.

ASHLAND COUNTY.

County seat is Ashland. Court-House Bonds. 5s '14 A-O \$75,000. Apr 1 '15-'24 Highway Bonds. 4s '12 M-S \$2,500. \$5,000 ann'y Refunding Bonds. 5s J-J \$7,656. Sept 3 '15-'21 Minn St P & Ash Ry Bonds. 5s '95 F-A \$65,000. Aug 1 1915 BOND. DEBT Apr 1914. \$191,250 Certs. of indebtedness. 8,000 Sinking fund. 24,266 Assessed val. '13 (abt. act.) 19,401,560 State & Co. tax (per \$1,000) '13. \$7.24 Population in 1910 (Census) 21,965 INT. at First Nat. Bank, Milw.

BARABO.

This city is in Sauk Co. Inc. 1882. School Bonds. 4s '06 J-J \$47,262. July 1 '15-'26 Water-Works-Purchase Bonds. 4s '04 J-J \$74,785. July 1 '15-'24 BOND DEBT Apr 1914. \$138,000 Ass'd val. '13 (abt. act.). 4,293,642 Total tax (per \$1,000) 1913. \$23.00 Population in 1910 (Census) 6,324 INT. at City Treasurer's office.

BAYFIELD COUNTY.

Washburn is the county seat. Railroad-Aid Bonds. 5s A-O \$7,000. Oct 1 1915 BOND. DEBT Oct 1914. \$70,000 Assessed val. '14 (abt. act.) 13,389,861 State & Co. tax (per \$1,000) '14. \$7.25 Population in 1910 (Census) 15,987 INT. at Ill. Trust & Sav. Bk., Chi.

BEAVER DAM.

This city is in Dodge County. Water Works Bonds. 4 1/2s '14 J-J \$133,000. Jan 2 '17-'34 TOTAL DEBT (2) Population in 1910. 6,758 INT. at office of City Treasurer.

BELOIT CITY SCHOOL DIST.

4 1/2s '07 Feb \$95,000. Feb 1 1922 BOND. DEBT Dec 1914. \$95,000 Assessed val. '14 (abt. act.) 1,284,570 School tax rate (per \$1,000) '14. \$7.20 Population in 1913 (est.) 17,000 INT. at First Tr. & Sav. Bk., Chi.

BELOIT UN. SCH. DIS. NO. 2.

Building Bonds. 5s '12 F-A \$26,200. Feb 1 '15-'22 \$18,000. Feb 1 '15-'22 5s '14 F-A \$14,000. Feb 1 1928 BOND. DEBT Apr 1914. \$46,800

CALUMET COUNTY.

Chilton is the county seat. Court-House Bonds. 4 1/2s '12 Feb \$52,000. Feb 1 '15-'24 TOTAL DEBT Sept 28 '14. \$52,000 Assessed val. 1914. 28,283,038 Population in 1910. 16,701 INT. at Co. Treas. office.

CHIPPEWA FALLS.

This city is the county seat of Chippewa Co. Inc. 1870. Population 1910, 8,893. Ref. Bonds (Red. beg. July 15 '09.) 4s '09 J-J \$74,000. July 15 1919 BOND. DEBT Oct 26 '14. \$74,000 Assessed val. '14 (abt. act.). 6,146,948 Total tax (per \$1,000) 1913. \$18.00 INTEREST payable at Lumbermen's Nat. Bank, Chippewa Falls.

COLUMBUS.

This city is in Columbia Co. Inc. 1874. City bonds are taxable. Water Bonds (Serial) 3 1/2s Jan \$22,500. 1932 School Bonds (Serial) 5s Jan \$41,000. 1915-1930 Electric-Light Bonds (Serial) 4 1/2s J-J \$17,000. 1927 4 1/2s J-J 10,000. 1931 Paving Bonds (Serial) 4 1/2s J-J \$6,000. 1918 BOND. DEBT Sept 28 '14. \$96,500 Sinking fund (water) 1,800 Ass'd val. '13 (abt. act.) 2,642,463 City tax rate (per \$1,000) '13. \$14.50 Population in 1910. 2,523 INT. payable at City Treas. office.

CUDAHAY.

This city is in Milwaukee County. Inc. as city of fourth class in 1906. 5s '08 M-S \$31,000. Sewer Bonds. 5s '12 M-S \$52,000. Mar 1 '15-'32 BOND. DEBT Sept '14. \$83,000 Assessed val. '13 (4-5 act.) 4,023,387 Population in 1910. 3,691 INT. at Cudahy State Bank.

DANCY DRAINAGE DISTRICT.

A district (P. O. Dancy) in Marathon, Portage and Wood counties. 6s '07 J-D \$108,888. June 1 '15-'22 6s '10 J-D 35,500. June 1 1922 BOND. DEBT Apr 1913. \$169,500 INT. at State Bk. of Chic., Chic.

DE PERE.

This city is in Brown Co. Incorp. Mar. 18 1883. Pop'n 1910, 4,477. Water-Works Bds. (Tax-exempt) 4s '04 F-A \$18,284. Feb 1 '15-'23 4 1/2s '05 M-S \$1,666. Feb 1 '15-'24 5s '07 Jan 4,200. Jan 15 '15-'27 Sewer Bonds. 5s Jan \$4,274. Nov 15 '15-'32 Paving Bonds (City's portion) 5s '13 Jan \$3,200. Jan 15 '15-'30 5s '13 Jan 1,400. Jan 15 '15-'28 5s '13 Jan 4,600. Jan 15 '15-'30 BOND. DEBT Oct 1914. \$65,600 Water debt (included) 56,500 Assessed val. '13 (4-5 act.) 2,213,841 Total tax rate (per East side) \$23.00 \$1,000 1913. West side. 28.00 INT. at De Pere Nat. Bank and First Nat. Bk., Chicago.

DOUGLAS COUNTY.

Superior is the county seat. Asylum Bonds. 4s '06 J-J \$69,000. July 1 '15-'28 4 1/2s J-J 52,500. July 1 '15-'28 4 1/2s '09 J-J 25,250. Jan 2 '15-'29 BOND. DEBT Oct 14. \$139,750 Assessed val. '13 (3/4 act.) 39,659,115 State & Co. tax (per \$1,000) '13. \$7.00 Population in 1910 (Census) 47,422 INT. at office of County Treasurer

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. Population 1910, 18,310. Refunding. 5s '07 J-J \$35,000. Jan 1 1917 4s '07 J-J 25,000. Jan 1 1927 4 1/2s '08 J-J 23,000. Jan 1 1928 Bridges. 4s J-J \$10,000. Jan 1 1919 4s J-J 25,000. Jan 1 1925 4 1/2s J-J 75,000. 1933 Water Bonds. 4s J-J \$57,000. Jan 1 1927 GEN. BONDS Oct 1 '14. \$250,000 Sinking fund. 77,450 Assessed val. '14 (85% act.) 10,480,000 Total tax (per \$1,000) 1913. \$23.50 INT. at City Treasurer's office, Citizens' Cent. Nat. Bk., N. Y., and at N. W. Halsey & Co., Chicago.

FOND DU LAC.

Fond du Lac is situated in Fond du Lac County. Incorporated 1852. Commission Government adopted March 23 1914. V. 98, p. 1100. On December 1 1911 the city issued \$133,500 time-orders (\$120,150 now outstanding) to pay for the property of the Fond du Lac Water Co. The bonds of the water company (\$185,500 5s, due in 1915) are also guaranteed by the city. The hydrant rental, \$13,676.95 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. 3 1/2s A-O \$30,000. Oct 1 1920 4s '06 J-D 5,000. June 15 '15-'16 5s '14 Jan 50,000. 1915-1924 (Subject to call any int. period) Sewer Bonds. 3 1/2s M-N \$40,000. Nov 19 1921 5s '14 Jan 10,000. Jan 15 1915 Street-Improvement Bonds. 4s M-N \$22,500. May 20 '15-'23 Improvement Bonds. 5s '14 Jan \$20,000. Jan 15 1915 State School Loan. 4s Jan \$2,000. Jan 1 '15-'16 Ref. RR. Aid (red. beg. in 1907). 4 1/2s Mar \$60,000. Mar 1 1917 Voting machine bonds, 5s. 7,800 Park Bonds. 4s J-J \$2,000. Jan 1920 4s F-A 1,500. Feb 1920 4s J-J 1,500. July 1920 4s F-A 1,000. Aug 1920 4s J-J 4,000. Jan 1921 Water-Works. 5s '12 F-A \$24,500. Feb 15 '15-'23 City bds. outst. Oct 13 '14. \$257,300 Water co. bds. outst. \$30,150 No floating or other debt.

Assessed valuation, real. \$10,862,580 Assessed val., personal. 2,629,865 Total val. (3/4 act.) '14. 13,924,445 Tax rate (per \$1,000) 1914. \$25.50 INT. on refunding bonds at Nat. Exch. Bank, Milwaukee; others at Comm. Nat. Bank, Fond du Lac.

GRAND RAPIDS.

This city is in Wood Co. Inc. Mar. 6 1869. Pop'n 1910, 6,521. Water-Works Bonds (Tax-free) 4s J-J \$35,700. Jan 31 '15-'21 5s '13 10,000 Bridge Bonds (Tax-free) 3 1/2s J-J \$13,333. Jan 31 '15-'22 Street Bonds (Tax-free) 5s '10 20,000 BOND. DEBT Jan 1 1914. \$138,000 Ass'd val. '13 (85% act.) 5,556,415 Total tax (per \$1,000) 1913. \$23.00 INT. on water 4s at City Treas. office or at First Nat. Bank, Chicago; on 3 1/2% water bonds and bridge bonds at Royal Trust Co., Chicago.

GRANT COUNTY.

Lancaster is the county seat. Asylum Bonds. 4 1/2s '13 Feb \$95,000. Part yearly BOND. DEBT Sept 28 '14. \$95,000 Assessed val. (equalized) 56,859,219 Population in 1910. 39,007 INT. at County Treas. office.

GREEN BAY.

Green Bay is in Brown County. Incorp. 1854. Pop'n 1910, 25,236. Refunding Bridge, Park and School Bonds. 5s J-J \$3,000. Jan 1 '15-'16 Refunding Bonds. 4 1/2s J-J \$2,200. Jan 1 '15-'18 5s J-J 1,650. Jan 1 '15-'17 4s J-J 3,000. Jan 1 '15-'20 4s J-J 9,500. July 1 '15-'23 4s '05 J-J 5,000. Jan 1 '15-'23 School Bonds. 4s A-O \$28,000. Oct 1 '15-'24 4 1/2s '09 A-O 121,000. Apr 1 '15-'29 4 1/2s '11 M-S 27,000. Mar 1 '23-'30 4 1/2s '11 A-O 46,000. Apr 1 '15-'30 City-Hall and Hospital Bonds. 4s M-N \$18,000. May 1 '15-'22 Paving Bonds. 4s '06 J-J \$22,000. Jan 1 '15-'25 4 1/2s '08 J-J 23,000. Jan 1 '15-'22 4 1/2s '10 J-J 19,000. Jan 1 '15-'25 4 1/2s '12 M-N 22,000. May 1 '15-'23 Bridge Bonds. 4s '05 J-J \$11,000. Jan 1 '15-'25 4 1/2s '08 J-J 150,000. Jan 1 '15-'28 4 1/2s '14 J-J 170,000. Jan 1 '19-'33 School & Street Improv't Bonds. 4s '05 J-J \$12,000. Jan 1 '15-'17 4s '07 J-J 12,000. Jan 1 '17-'22 4 1/2s '07 J-J 7,000. Jan 1 '15-'18 Sewer Bonds. 4s J-J \$20,000. July 1 '15-'22 4s J-J 25,000. July 1 '15-'23 City-Hall Bonds. 4s J-J \$12,250. July 1 '15-'21 BOND. DEBT Oct 3 '14. \$770,600 Assessed val. '14 (3/4 act.) 17,629,250 Total tax (per \$1,000) 1913. \$25.50 INTEREST on bonds payable as follows: On refunding bonds due 1915-16, 1915-17 and 1915-18, city-hall and hospital bonds at Chemical Nat. Bank, N. Y.; refunding bridge bonds, at Citizens' Nat. Bank, Green Bay; bridge bonds of 1908 in Chicago; and refunding bonds due 1915-20 and city-hall bonds at Parsons, Son & Co., N. Y.; sewer bonds and refunding bonds due 1915-23 at Harris Trust & Sav. Bank, Chicago; refunding bonds of 1905, bridge bonds of 1905, school and street of 1905 and 1907 at McCartney Nat. Bank, Green Bay; paving of 1906 at R. Kleybolte Co., Inc., Chicago; paving of 1908 and school 4 1/2s of 1911 due 1915-30 at Kellogg Nat. Bank, Green Bay; on 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; other bonds at City Treas. office.

HORICON.

This city is in Dodge Co. Incorp. as a city in 1889. Water-Works Bonds. 4s '12 J-J \$46,000. 1915-1932 GEN. B.D. DT. Oct 22 '14. \$46,000 Ass'd val. '14 (3/4 act.) 1,538,746 Total tax rate (per \$1,000) '14. \$16.00 Population in 1910. 1,881 INT. at Horicon State Bank.

IRON COUNTY.

Hurley is the county seat. Highway Bonds. 4s '12 J-J \$22,000. July 1 '15-'17 Jail and Court-House Bonds. 6s '12 Apr \$18,000. Apr 1 '15-'17 TOT. B.D. DT. Sept 28 '14. \$40,000 Assessed val. '13 (85% act.) 9,985,230 State & Co. tax (per \$1,000) '13. \$13.80 Population in 1910. 8,306 INT. at Iron Exch. Bk., Hurley.

JANESVILLE.

Janesville is situated in Rock Co. Incorp. Mch. 19 1853. Commission government adopted Jan. 23 1912. City-Hall and Library Bonds. 4s M-N \$21,000. Nov 1 '15-'20 4s M-N 12,000. Nov 1 '15-'22 School Bonds. 4s M-S \$19,000. Mar 1 '15-'19 4 1/2s '14 J-J 9,000. July 1 '15-'23 Bridge Bonds. 4s '04 M-S \$9,000. Mar 1 '15-'23 5s '11 J-J 20,625. July 1 '15-'29 5s '13 J-J 14,000. July 1 '14-'28 5s '13 J-J 38,000. 1932 Sewer Bonds. 4s '03 J-J \$32,500. July 1 '14-'27 GEN. B.D. DT. Oct 1 '14. \$174,500 Assessed valuation, real. 11,351,790 Assessed val., personal. 3,960,479

Total val. '13 (abt. act.) 15,312,269 Total tax (per \$1,000) 1913. \$15.44 Population in 1910. 13,894 INT. payable at office City Treas'r.

JEFFERSON COUNTY JOINT SCHOOL DISTRICT NO. 6.

Building Bonds. 4 1/2s '12 \$45,000. Feb 1 '19-'27 TOTAL BONDED DEBT. (7)

KAUKAUNA.

This city is in Outagamie County. Incorp. in 1885. Pop'n 1910, 4,717. Elec.-Lt.-Plant Bonds. 4 1/2s '12 F-A \$50,000. Feb 1 '15-'32 (Subject to call after 5 years on 60 days notice.) 5s '13 F-A \$6,000. 1915-1926 (Subject to call aft. 5 years from iss.) Bridge Bonds. 4s \$14,500. 1915-1918 Water-Works Bonds. 6s '98 \$38,500. 1915-1923 5s '13 F-A 10,000. 1915-1923 (Subject to call aft. 5 yrs. from iss.) BOND. DEBT Oct 1914. \$119,000 Sinking fund. 3,000 Assessed val. '14 (89% act.) 3,720,085 Total tax rate (per \$1,000) 1913. \$22.50 and 23.20 INT. at any bank in Kaukauna.

KENOSHA.

This city is in Kenosha Co. Inc. Feb. 8 1850. Pop'n 1910, 21,371. Ref. RR. Aid (red. beg. in '09.) 3 1/2s J-J \$170,000. July 1 1919 School Bonds. 4s '09 \$25,000. 1915-1919 4s '11 J-J 17,500. 1914-1921 4 1/2s '11 A-O 12,055. Oct 1 '15-'21 5s '13 M-N 38,000. (\$2,000 yearly on Nov. 1) City Hall Bonds (Tax-exempt) 5s '10 M-S \$29,572. Sept 1 '15-'20 Sewer Bonds. 5s '11 J-J \$35,000. July 1 '15-'21 4 1/2s '11 A-O 35,000. Oct 1 '15-'21 5s '13 M-N 42,500. (\$4,500 yearly on Nov. 1) BOND. DEBT Oct 5 '14. \$418,000 Ass'd val. '13 (abt. act.) 26,063,615 Total tax rate (per \$1,000) '13 \$15.00 INTEREST payable at First Nat. Bk., Milwaukee, and in Kenosha.

KEET CREEK DRAIN. DIST.

Post Office is Babcock. Drainage Bonds. 5s '05-'06 \$46,500. 1915-1920 '08-'14 65,000 TOT. B.D. DT. Apr 20 '14. \$107,500

LA CROSSE.

La Crosse is in La Crosse County. Inc. Mar 14 1856. Pop'n '10, 30,417. School Bonds. 5s '95 M-N \$10,000. May 1 1915 4s '05 J-D 100,000. June 1 1925 3 1/2s '99 J-J 20,000. July 15 1919 3 1/2s '00 J-D 20,000. July 15 1920 3 1/2s '01 M-S 20,000. Mich 15 1921 3 1/2s '03 J-J 20,000. Jan 1 1923 4s '06 F-A 30,000. Feb 1 1926 4s '06 J-J 20,000. July 1 1926 4s '11 M-N 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 M-S 85,000. Mar 1 1929 Water and Sewer Bonds. 3 1/2s '99 J-J \$25,000. July 15 1919 3 1/2s '02 J-D 20,000. June 1 1922 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 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 A-O 15,000. Apr 1 1927 3 1/2s '99 M-S 25,000. Sept 1 1919 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 '90 A-O 25,000. Oct 1 1919 3 1/2s '00 J-J 42,000. Jan 15 1920 3 1/2s '01 J-D 12,000. Dec 1 1921 Bridge, Water & Street Bonds. 4s '09 J-J \$30,000. July 1 1929 Park Bonds. 4s '09 A-O \$75,000. Apr 1 1929 Water Bonds. 5s '95 J-D \$38,000. June 1 1915 5s '96 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 Feb 28 '14. 1,390,000 Sinking fund. 546,379 NET DEBT Feb 28 '14. 843,621 Assessed valuation, real. 15,531,606 Assessed val., personal. 5,679,072 Total val. '13 (abt. act.) 21,210,678 Tax rate (per \$1,000) 1913. \$25.00 All bonds are subject to call after 10 years from the date of issue.

LA CROSSE COUNTY.

County seat is La Crosse. Court-House (red. Feb. 1 1913). 3 1/2s F-A \$53,000. Feb 1 1923 County Bldg. (red. May 1 1913). 5s '08 M-N \$25,000. May 1 1918 Insane-Asylum (red. aft. July 1 '18). 4 1/2s '10 J-J \$76,000. July 1 1925 BOND. DEBT Sept 28 '14. \$154,000 Sinking fund. 29,993 Valuation 1913. 41,832,407 Population in 1910 (Census) 43,996 INT. on bonds of 1908 and 1910 is payable at County Treas. office.







RHINELANDER (Concluded)—
Ass'd val. '13 (abt. act.)—\$3,908,895
Tax rate (per \$1,000) 1913—\$28.50
INTEREST payable in Chicago.

SAUK COUNTY.
County seat is Baraboo.
Court-House Bonds (Tax-exempt).
4s g '05 Mar \$55,000. Mar 1 '15-'25
Training-Sch. Bds. (Tax-exempt).
4s '10 Apr \$20,000. Apr 1 '15-'24
Asylum Bonds (Tax exempt).
4s '10 Apr \$45,000. Apr 1 '16-'30
4s '10 Sept 20,000. Sept 1 '16-'25
Road Bonds.
4s '12 July \$14,400. Part yearly
BOND. DEBT Oct 2 '14 \$154,400
Assess. val. '13 (3/4 act.)—46,684,645
Population in 1910 (Census)—32,869

SHAWANO COUNTY.
Shawano is the county seat.
Insane-Asylum Bonds.
4s '11 M-S \$127,500. Mar 20 '15-'31
4s '13 M-S 19,000. Mar 20 '15-'33
BOND. DEBT Apr 1 '14 \$146,500
Ass'd val. '13 (80% act.)—22,827,000
State & Co. tax (per \$1,000) '13—\$7.68
Population in 1910—31,884

SHEBOYGAN.
This city is in Sheboygan County.
Water-Works Bonds.
4s '09 M-S \$325,000. Mar 1 '15-'29
School Bonds.
4s '08 M-S \$40,000. Mar 1 1918
Refunding Bonds.
3 1/2s '02 J-D \$90,000. June 2 1922
4 1/2s '10 M-S 90,000. Mar 1 '15-'29
4 1/2s '11 M-N 27,000. May 2 1931
BOND. DEBT Apr 20 '14 \$207,000
Assessed valuation 1913—17,672,732
Population in 1910 (Census)—26,398
\* These bonds together with the
Int. are paid by the City Water Dept.
INT. at Chemical Nat Bank, N.Y.

STURGEON BAY.
This city is in Door County.
School Bonds.
3 1/2s J-J \$31,500. 1915-1921
3 1/2s J-J 15,000. 1919-1928
City-Hall Bonds.
5s J-J \$3,000. \$1,000 yearly
Electric-Light Bonds.
5s '09 J-J \$28,000. Jan 1 '15-'28
Railroad Bonds.
3 1/2s J-J \$3,000. \$600 yearly
BOND. DEBT Oct 1 '14 \$81,000
Assess. val. 1914—2,622,148
Total tax rate (per \$1,000) '12 \$31.10
Population in 1910—4,262
INT. on school and railroad bonds
is payable at State Treasury.

SUPERIOR.
This city is situated in Douglas
County. Incorp. March 25 1889.
Commissioner government adopted
Jan. 23 1912. Pop. 1910, 40,384.
For litigation regarding special
Impt. bonds, subsequently refunded
into 3 1/2s & 4s, see "S. & C." Section
for May 29 '09 and V. 9, p. 893.
School Bonds.
4s '10 J-J \$100,000. Sept 1 1929
4 1/2s '09 J-J 100,000. Jan 3 1930
4 1/2s '13 J-J 65,000. July 1 1933
Refunding Bonds.
4 1/2s '05 F-A \$211,000. Aug 1 1925
4s '04 F-A 162,750. Feb 2 1924
4s '05 F-A 62,500. Aug 2 1915
3 1/2s '04 F-A 100,000. Feb 16-19
3 1/2s '04 F-A 100,000. Feb 2 1924
Sewer Bonds.
4s '12 J-J \$19,000. July 1 1932
4 1/2s '13 J-J 10,700. July 1 1923
5s '14 J-J 23,500. July 1 1924
Voting Machine Certificates.
5s '08 Jan \$1,950. Jan 1 1915
GEN. B.D. DT. Sept 28 '14 \$1,029,800
Special bonded debt—14,675
TOT. DEBT Sept 28 '14 1,044,475
Sinking fund—24,173
Assessed valuation, real—26,002,424
Assessed val., personal—7,126,680
Tot. ass'd val. '13 (abt. act.)—33,129,104
Total tax rate (per \$1,000) '13—\$23.83
INTEREST on refunding 3 1/2s
is payable at State Bank, Madison; on
refundng 4s, school 4s and 4 1/2s
sewer bonds at City Treasurer's office.

TAYLOR COUNTY.
Medford is the county seat.
Court-House Bonds.
4 1/2s '13 J-J \$60,000. July 1 '15-'29
TOTAL DEBT Sept 28 '14 \$60,000
Assessed valuation 1913—15,106,318
Population in 1910—13,641
INT. at State Bank of Medford.

WATERTOWN.
This city is in Jefferson County.
Inc. 1853. Pop. 1910, 8,829.
Sewer Bonds (tax-exempt).
4s '07 M-S \$2,500. Sept 7 '15-'16
4s '09 J-J 6,000. July 15 '15-'20
4s '11 J-J 2,500. July 15 '15-'17
4s '12 J-J 4,500. July 15 '15-'19
Street-Improv. Bds. (tax-exempt).
4s '06 J-J \$9,000. July 2 '15-'18
4s '08 J-J 15,900. July 1 '15-'25
4s '10 F-A 7,000. Aug 1 '15-'21
4s '11 J-J 3,500. July 10 '15-'18
4s '13 J-J 12,000. July 15 '15-'26
Water-Works Bds. (tax-exempt).
4 1/2s '07 F-A \$49,000. Feb 1 '15-'27
4s '09 J-J 5,000. July 15 '15-'19
Bridge Bonds (tax-exempt).
4s '07 J-J \$5,500. July 1915-'19
4s '13 J-J 6,000. July 15 '15-'20
4s '14 A-O 4,000. Oct 20 '15-'18
School Bonds (tax-exempt).
4s '09 J-J \$20,000. Jan 15 '15-'27
BOND. DEBT Sept 30 '14 \$148,400
Water debt (included)—54,000
Assessment debt (add'd)—8,939
Assess. val. 1914—8,861,440
Total tax (per \$1,000) 1913—\$17.07
INT. payable at City Treas. office.

WAUKESHA.
This city is the county seat of
Waukesha Co. Popula. 1910, 8,740.
Water-Works Bonds.
4s '06-'08-'09 \$98,007 '15-'27
School Bonds.
4s '08 --- \$10,858 1915-1918
Land-Purchase Bonds.
4s '02 --- \$11,637 1915-1922
Sewer Bonds.
4s '10 --- \$9,917 1915-1922
Cemetery Bonds.
4s '11 --- \$10,000 ---
Bridge Bonds.
4s '10 --- \$1,167 --- 1914
Hospital Bonds.
s '14 --- \$10,000 ---
Street Bonds.
s '14 --- \$4,000 ---
GEN. BDS. Oct 12 1911—\$185,500
Assessed val. '10 (3/4 act.)—4,483,198
Total tax (per \$1,000) 1910—\$26.76

WAUKESHA COUNTY.
Waukesha is the county seat.
Asylum Bonds.
3.65s Feb 78,462. Feb 1 '15-'23
BOND. DEBT Sept 1910—\$100,000
Total assessed val. 1913—57,008,234
State & Co. tax (per \$1,000) '09 \$2.98
Population in 1910 (Census)—37,100

WAUSAU.
This city is in Marathon County.
Incorp. 1872. Pop'n 1910, 16,560.
Improvement Bonds.
4s '05 A-O \$27,000. 1915-1925
4s '08 J-D 35,000. Dec 1 '21-'28
Refunding Water Bonds.
4s '05 A-O \$66,000. 1915-1925
Sewer Bonds.
4s '09 J-D \$15,000. Dec 31 '20-'28
4 1/2s '13 A-O 15,000. Apr 1 '18-'33
School Building Bonds.
4s '06 A-O \$36,000. Apr 1 '15-'26
4s '09 J-D 45,000. Dec 31 '20-'28
4 1/2s '13 A-O 35,000. 1918-1933
Water-Works Impt. Bonds.
4 1/2s '12 A-O \$40,000. Apr 1 '26-'29
Refunding School Bonds.
4 1/2s '12 A-O \$35,000. Apr 1 '29-'30
Bridge Bonds.
4 1/2s '12 A-O \$15,000. Apr 1 '15-'17
City Hall Bonds.
4 1/2s '13 A-O \$25,000. 1918-1933
BOND. DEBT Sept 28 '14 \$389,000
State school loans—20,200
Assess. val. '14 (abt. 3/4 act.)—9,926,653
Tot. tax rate (per \$1,000) '13—\$28.00
INT. payable at City Treas. office.

WAUWATOSA.
This city is in Milwaukee County.
Inc. May 27 '97. Pop'n 1910, 3,346.
Water-Works Bonds.
5s '97 F-A \$6,000. \$2,000 yearly
4 1/2s '10 M-S 4,000. \$500 yearly
Sewer Bonds.
4s '00 M-S \$6,000. \$1,000 yearly
5s '10 F-A 3,250. \$250 yearly
4 1/2s '10 M-S 4,000.
(\$500 due biennially, incl., to 1920,
and \$500 thereafter.)
5s M-S \$14,500.
(\$500 due yearly on Mar 15 to 1922
incl. and \$1,000 thereafter.)
School Bonds.
4s '04 M-S \$15,000. \$1,500 yearly
5s '10 M-S 2,000. \$500 yearly
5s M-S 19,000.
(\$1,000 yearly on Mar. 15.)
Street Bonds.
4 1/2s '10 M-S \$20,000. \$1,000 yearly
GEN. B.D. DT. Sept 28 '14 \$93,750
Assessment debt (add'd)—30,000
Assessed val. '14 (abt. act.)—4,031,520
Total tax (per \$1,000) 1914—\$18.60
INT. on water 5s and sewer 4s at
Wisconsin Nat. Bank; others at
First Nat. Bank, Wauwatosa.

WEST ALLIS.
This city is in Milwaukee County.
Inc. Apr. 12 1906. Pop. 1910, 6,645.
School Bonds.
5s '05 F-A \$6,000.
(Maturity \$3,000 annually on Feb. 1.)
4 1/2s '07 F-A \$13,000.
(Maturity \$1,000 annually on Feb. 1.)
5s '11 M-S \$37,000. Mar 1 '15-'31
5s '12 M-S 6,000. Mar 1 '26-'31
5s '13 M-S 57,000. Mar 1 '15-'33
Sewer Bonds.
5s '08 M-S \$65,000. Mar 1 '15-'27
5s '05 F-A 8,250.
(Maturity \$750 annually on Feb. 1.)
5s '10 M-S \$8,000. Mar 1 '15-'30
5s '12 M-S 18,000. Mar 1 '21-'32
5s '11 M-S 10,000. Mar 1 '21-'32
5s '12 M-S 10,000. Sept 1 '14-'32
5s '13 M-S 19,000. \$1,000 yearly
5s '13 M-S 27,500. 1915-1933
Street Bonds.
5s '10 M-S \$21,000. Mar 1 '15-'30
5s '12 M-S 9,000. 1915-1923
5s '13 M-S 20,000. 1923-1933
Water Bonds.
5s '05 F-A \$33,000.
(Maturity \$3,000 annually on Feb. 1.)
5s '10 M-S \$500. Mar 1 1915
5s '11 M-S 5,000. Mar 1 '16-'25
5s '12 M-S 5,000. Mar 1 '28-'32
Library Bonds.
5s '13 M-S \$2,400. 1931-1933
BOND. DEBT Apr 1 '14. \$382,150
Loan from State—550
Assessed valuation—14,368,142
Total tax (per \$1,000) 1913—\$19.99
INT. at John Nuveen & Co.,
Chicago; other bonds at Wisconsin
Nat. Bank, German-Amer. Bank,
Milwaukee; First Nat. Bank in West
Allis, Harris Tr. & Sav. Bank, Chic.
and West Allis State Bank.

WOOD COUNTY.
Grand Rapids is the county seat.
Asylum Bonds.
4s '09 A-O \$130,000. Apr 1 '15-'29
4 1/2s '10 J-D 32,000. Apr 1 '15-'30
BOND. DEBT Sept 28 '14 \$162,000
Assessed valuation, real—24,411,437
Assessed val., personal—5,056,091
Total val. '13 (85% act.)—29,467,528
Population in 1910 (Census)—30,583
INT. at Wisconsin Trust Co., Mil-
waukee, or at County Treas., office.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all counties in Wisconsin
which have reported a bonded indebtedness of over \$25,000, and which
are not represented among the foregoing detailed reports. We add the
population from the U. S. Census of 1910.

Table with columns: Counties, Bonded Debt, Total Debt, Assessed Valuation, Population. Lists counties like Adams, Brown, Dodge, Door, Eau Claire, Florence, Forest, Lincoln, Marathon, Rusk, St. Croix, Sheboygan, Trempealeau, Vilas.

Below we also give statistics regarding several municipalities which are not
represented among the foregoing detailed reports.

Table with columns: Cities, &c.—, Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Popu. Lists cities like Bayfield, Beloit, Brodhead, Cary, etc.

(C) City. a Total tax. b 1909 values. c 1910 values. d 1911 figures.
x 1912 figures. y 1913 figures. z 1914 figures. Total debt. a This
covers merely a recent issue of bonds; we are not informed as to what is
total debt.

State of Minnesota.

ITS DEBT, RESOURCES, ETC

Organized as a Territory (Act March 3 1849)---March 3 1849
Admitted as a State (Act Feb. 26 1857)---May 11 1858
Total Area of State (square miles)---83,365
State Capital---St. Paul
Governor (term expires 1st Monday 1915)---A. O. Eberhart
Secretary of State (1st Mon. Jan. 1915)---Julius A. Schmahl
Treasurer (1st Monday Jan. 1915)---Walter J. Smith
Auditor (1st Monday Jan. 1915)---S. G. Iverson

LEGISLATURE meets biennially in odd years on the Tuesday after
the first Monday in January, and sessions are limited to ninety days.

HISTORY OF DEBT.—For the early history of Minnesota's debt see
"State and City Supplement," April 1893, page 103. The State of Minne-
sota has no bonded debt. The certificate debt on April 1 1914 was as follows:
\$500,000 State Capital, \$1,371,000 prison, \$61,000 inebriate hospital,
\$221,000 educational buildings, \$100,000 national guard armories and
\$125,000 Itasca State Park.

INTEREST on all certificates, with the exception of the hospital certifi-
cates, 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 April 1 1914
amounted to \$24,401,847 26, including \$30,415 84 in cash, \$6,012,908 29
in schools and contracts and \$18,358,523 13 in bonds. The permanent
university fund on April 1 1914 amounted to \$1,681,010 17: swamp land
fund to \$3,860,911 89 and the internal improvement land fund to \$455,-
350 22.

TAXABLE VALUATION.—The taxable valuation, total tax levied
and the rate of State tax have been as follows for the years named:

Table with columns: Year, Real, Personal, Total, Total Taxes Levied, State tax per \$1,000. Shows data from 1914 to 1861.

z This is exclusive of \$196,173,719, representing moneys and credits,
which are assessed at their full cash value.

\*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 1913 it was \$3.80; adding the tax of \$1.23 for school and university
purposes, the total tax rate was \$5.03.

ASSESSMENTS NOW MADE ON NEW BASIS.—The Legislature in
1913 passed a new law, known as Chapter II, General Statutes, 1913, under
which the county assessor assesses platted real estate at 40% of its full value
and unplatted at 33 1/3%, where heretofore it was customary to assess real
property at 60% of its full valuation and any improvement thereon at 50%.
The personal property under this new law is now being assessed at 33 1/3%
and 25% of its full valuation, where formerly about 50% was assessed.



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."

FIRST, as to State indebtedness, the sections which treat of the subject are in article 9, sections 5, 6, 7, 8 and 14.

SECTION 5.—(Public Debt May Be Contracted).—For the purpose of defraying extraordinary expenditures, the State may contract public debts, but such debts shall never, in the aggregate, exceed two hundred and fifty thousand dollars; every such debt shall be authorized by law for some single object, to be distinctly specified therein; and no such law shall take effect until it shall have been passed by the vote of two-thirds of the members of each branch of the Legislature, to be recorded by the yeas and nays on the journals of each House, respectively; and every such law shall levy a tax annually sufficient to pay the annual interest 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.

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 the public debt already 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 defining moneys and credits was given in the State and City Section for Nov. 1913, page 115.

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 tax. V. 92, p. 1263.

POPULATION OF STATE.—Table with 4 columns: Year (1910, 1900, 1890), Population (2,075,708, 1,751,394, 1,301,826), and other columns with values 780,773, 439,706, 1860, 1850, 172,023, 6,077.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MINNESOTA.

Note.—For reports not found in alphabetical order among the following, see "Additional Statements" at end of this State.

AITKEN COUNTY.

Aitken is the county seat.

Table for Aitken County: 4s '13 \$27,000; Funding Bonds \$50,000; Road and Bridge Bonds \$16,000; Ditch Bonds 4s '13 \$28,000, 4s '14 \$70,594, 5s '13 \$194,000; BOND, DEBT Jan 1 1913, \$220,585; Warrant debt, 36,976; Assess. val. '13 (1/2 act.), 5,600,000; Money and credits (add'l, full value), 187,649; Average tax in county, 1913, \$84.90; Population in 1910, 10,371.

ALBERT LEA.

This city is in Freeborn County. Inc. 1878. Population 1910, 6,192. Bridge Bonds. 4 1/2 s '13 J-J \$24,000, Jan 1 '15-'26

ANOKA.

This city is in Anoka County.

Table for Anoka: Water and Light Plant Bonds. 4s '09 \$60,000, 4s '11 July 8,000, 1921-1925 (Subject to call); TOTAL BONDED DEBT (?); Population in 1910, 3,972.

ANOKA CO. CON. S. D. No. 12.

Table for Anoka Co. Con. S. D. No. 12: 4s '13 \$25,000, July 1 '1933; TOT. D.T. Sept 28 '14, \$25,000.

BELTRAMI COUNTY.

Belmidj is the county seat.

Table for Beltrami County: Court-House Bonds. 5s J-D \$27,000, 1917; Funding Bonds 5s \$20,000, 1916, 5s \$24,000, 1919, 4 1/2 s \$142,000, 1914-1924; GEN. B.D. D.T. Sept 1 '14 \$213,000; Ditch debt (add'l), 550,350; Sinking fund (County), 96,596; Ditch, 13,453; Assess. val. 1914, 7,811,778; Real value (est.), 30,000,000; Money and credits (add'l, full value), 634,867; State & Co. tax (per \$1,000) '12, \$16.76; Average tax in county, 1913, \$54.99; Population in 1910 (Census), 19,337; INT. on 5 1/2 s, in N. Y.; all other bonds at County Treasurer's office.

BEMIDJI.

This city is in Beltrami County.

Table for Bemidji: Water Bonds. 5s Var \$60,000, 1915 & 1928; Hall and Jail Bonds. 5s Var \$7,000, 1915; Permanent Imp. Fund Bonds. 5s Var \$23,000, 1915 & 1930; Revolving Fund Bonds. 5s Var \$10,000, 1932; Poor Fund Bonds. 5s Var \$5,000, 1932; BOND, DEBT Apr 1914, \$105,000; State loans (additional), 45,000; Floating debt, 53,043; Sinking fund and cash, 57,594; Assessed valuation 1913, 2,000,000; Total tax (per \$1,000) 1913, \$66.40; Population in 1910, 5,099; INT. in Chicago and New York.

BLUE EARTH COUNTY.

Mankato is county seat.

Table for Blue Earth County: Court-House Bonds (Tax-free). 5s J-J \$35,000, 1919; Ditch & Drainage Bds. (Tax-free). 5s J-J \$70,000, 1915-1921; 5s '14 J-D \$72,900, Dec 1 '15-'23; Road Bonds. 5s '14 J-J \$19,000, Dec 1 '15-'23; BOND, DEBT Sept 28 '14 \$216,000; Floating debt Apr 1914, 40,000; Assess. val. '13 (30% act.) 17,022,220; State & Co. tax (per \$1,000) '13, \$12.10; Population in 1910, 29,337; INT. on drainage bonds in Minneapolis, on court-house bonds in Portland, Me.

BRAINERD.

Brainerd is in Crow Wing County.

Table for Brainerd: Funding Bonds. 5s '07 F-A \$21,000, Aug '15-'16; Refunding Bonds. 4s A-O \$25,000, Oct 1 1917; 5s \$30,000, Sept 15 '15-'20; Improvement Bonds. 5s '09 \$7,750, Sept 1 1919; 5s '10 J-J \$20,000, Jan 1 1925; Water-Works Bonds. 5s '09 \$57,500, Nov 1 '19-'29; City-Hall Bonds. 5s '14 F-A \$75,000, Feb 1 1934; Street Bonds. 5s '14 F-A \$17,500, Feb 1 1924; BOND, DEBT Sept 28 '14 \$253,750; Assessed val. 12 (2-5 act.), 2,451,406; Total tax rate (per \$1,000) '12 \$43.00; Population in 1910, 8,526; INT. on the funding bonds is payable at the City Treasurer's office.

BRAINERD SCHOOL DISTRICT.

Table for Brainerd School District: 4s J-J \$10,000, July 1 1921; 4 1/2 s M-N \$5,000, May 1 1924; 4 1/2 s A-O \$6,000, Apr 1 1923; 4s July 35,000, July 1 '21-'27; BOND, DEBT Nov 1914, \$120,000; Sinking fund, 9,158; Assessed val. '13 (1/2 act.), 2,427,586; School tax (per \$1,000) 1913, \$18.70; Population in 1913 (est.), 10,000; INTEREST on 4s payable at Nat. Bank of Comm., N. Y. City, and on 4 1/2 s at 1st Nat. Bk., Chicago.

BUHL.

This village is in St. Louis County.

Table for Buhl: Refunding Bonds (Tax-free). 6s '13 J-D \$80,000, 1914-1916; 5s '14 J-D \$125,000, June 15 '17-'29; Water, Light & Heat Bonds. 6s '13 J-D \$20,000, 1916; BOND, DEBT June 1914 \$225,000; Floating debt (est.), 125,000; Assess. val. '13 (equalized) 9,658,736; Actual valuation (est.), 28,976,208; INT. at First State Bank, Buhl, or City Nat. Bank, Duluth.

CARLTON COUNTY.

Carlton is the county seat.

Table for Carlton County: State Loan. 4s July \$3,000, July 1 '15-'17; Drainage Bonds. 5s '14 \$92,000; BOND, DEBT April 1914, \$96,000; Floating debt, 19,987; Sinking fund, 2,000; Assess. val. '13 (1-3 act.), 5,481,864; State & Co. tax (per \$1,000) '13, \$19.00; Population in 1910, 17,559; INT. on 4s at State Treas. office.

CASS COUNTY.

County seat is Walker.

Table for Cass County: Ditch Bonds. 4s '13 \$23,000, (Part yearly beginning in 1919).

Funding Bonds.

Table for Funding Bonds: 5s June \$37,000, 1919; 4s '09 Dec 60,000, Dec 1 '15-'24; Court-House Bonds. 5s A-O \$30,000, Oct 1 1922; TOT. B.D. D.T. Dec 31 '13 \$156,000; Sinking fund, 24,000; Assessed valuation 1913, 5,507,014; Money and credits (add'l, full value), 40,794; State & Co. tax '12 (per \$1,000), \$15.00; Average tax in county, 1913, \$51.20; Population in 1910, 11,620; 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 Co. Inc. about Jan. 1 1905. Pop. 1910, 7,031. 's '07 \$20,000, Sept 1 1918

Water Bonds.

Table for Cloquet Water Bonds: 5s '10 J-J \$30,000, July 1 '15-'24; BOND, DEBT Oct 26 '14, \$50,000; Total assessed val. 1913, 3,401,853; Tax rate (per \$1,000) 1913, \$57.70.

COOK COUNTY.

Grand Marais is the county seat.

Table for Cook County: Court-House Bonds. 4s '11 J-J \$45,000, July 1 '16-'31; Road and Bridge Bonds. 6s F-A \$60,000, Aug 1 1931; TOT. B.D. D.T. Nov 1914, \$171,000; Assessed valuation 1913, 2,052,324; Money and credits (add'l, full value), 15,883; State & Co. tax (per \$1,000) '13, \$21.90; Average tax in County 1913, \$72.34; Population in 1910, 1,336; INT. at Merchants' Nat. Bank, St. Paul.

COTTONWOOD COUNTY.

Windom is the county seat.

Table for Cottonwood County: Court-House Bonds. 4s '08 M-S \$85,000, 1925; BOND, DEBT Apr 1914, \$112,000; Sinking fund, 17,075; Assessed valuation 1913, 8,451,809; Money and credits (add'l, full value), 745,785; State & Co. tax (per \$1,000) '13, \$9.93; Average tax in county, 1913, \$27.90; Population in 1910, 12,651; INT. at County Treas. office.

CROOKSTON.

This city is the county seat of Polk Co. Inc. Feb. 14 1879. Pop 1910, 7,559.

Table for Crookston: Armory Bonds. 4s '14 \$15,000; Bridge Bonds. 5s '08 M-N \$7,500, Nov 2 1918; Bridge and Funding Bonds. 7s June \$30,000, June 1 1915; Improvement Bonds. 5s '08 M-N \$24,000, Dec 1 1918; 5s '08 M-N \$6,000, Nov 2 1918; Park Bonds. 4 1/2 s '11 F-A \$15,000, June 1 1921; GEN. B.D. D.T. Sept 29 '14 \$97,500; Spec. assessment dt. (add'l) 34,000; Floating debt, 14,000; Sinking fund, 20,000; Assess. val. '14 (1-3 act.), 2,300,000; Total tax (per \$1,000) 1914, \$60.00; INT. on bridge bonds of 1908 and impt. bonds of 1908 at Northwestern Nat. Bank, Minneapolis; on paving bonds in Crookston; other bonds at Hanover Nat. Bank, N. Y. City.

CROOKSTON IND. S. D. NO. 1.

Table for Crookston Ind. S. D. No. 1: Refunding Bonds. 4s '05 July \$12,000, 1920; 4s '08 July 20,000, June 1 1923; 4s '09 July 18,000, July 1 '26-'28; 4 1/2 s '12 June 75,000, June 1 1927; BOND, DEBT Sept 30 '14, \$239,000; Assessed valuation 1913, 2,002,720; Sch. tax rate (per \$1,000) '13, \$30.00 + INT. at State Treas. office in St. Paul.

CROW WING COUNTY.

Brainerd is the county seat.

Table for Crow Wing County: Funding Bonds. 6s June \$55,000, 1919; Bridge Bonds. 4s July \$44,000, 1914-1920; 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, 1927; GEN. B.D. D.T. Mar 31 '14, \$239,000; Assessment debt (add'l), 26,331; Sinking fund, 5,153; Assessed val. '13 (1/2 act.), 7,604,091; Money and credits (add'l, full value), 451,408; State & Co. tax (per \$1,000) '13, \$13.75; Average tax in county, 1913, \$46.79; 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. Incorpor. in 1887. Commission gov't became effective Apr. 14 1913. On Feb. 6 1912 \$700,000 4 1/2 s municipal light and power plant bonds were voted, but never issued. V. 94, p. 1283.

Bridge Bonds.

Table for Duluth Bridge Bonds: 4s '05 M-S \$100,000, Mar 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 s '90 J-J \$100,000, Jan 1 1920; 4 1/2 s '92 M-N \$100,000, Nov 1 1922; 4 1/2 s '96 J-J \$250,000, July 1 1926; Permanent Revolving Bonds. 4s '01 J-J \$99,000, Jan 1 1931; 4 1/2 s '10 J-J \$50,000, July 1 1940; Refunding Bonds. 4 1/2 s '97 J-J \$13,000, July 1 1927; 4s '98 A-O \$70,000, Apr 1 1928; 4s '01 M-N \$50,000, May 1 1931; 4 1/2 s '14 J-J \$400,000, Jan 1 1944.



DULUTH (Con.)

Street Bonds. 5s '10 J-J \$10,000...Jan 1 1915 Refund. Water & Light Bonds. 4s '06 A-O \$3295,000...Apr 1 1936 Water and Light Bonds. 5s '96 J-J \$1,106,000...July 1 1926 4s '98 A-O \$955,000...Apr 1 1928 4s '02 J-J 60,000...Jan 1 1932 4s '02 M-N \$140,000...Nov 1 1932 4s '04 M-S 50,000...Mar 1 1934 4s '05 M-S 140,000...Mar 1 1935 4s '10 A-O \$375,000...Apr 1 1936 4 1/2s '11 A-O \$200,000...Apr 1 1941 5s '13 M-S 80,000...Sept 1 '15-'18 Park Bonds. 4s '90 J-J \$70,000...Jan 1 1920 4s '91 J-J 242,000...Jan 1 1921 4s '90 J-J 50,000...July 1 1939 4s '10 M-S 50,000...Sept 1 1940 4 1/2s '11 M-S 50,000...Sept 1 1941 4 1/2s '12 A-O 50,000...Apr 1 1942 4 1/2s '13 A-O 50,000...Oct 1 1943 GEN. B.D. DT. Oct 6 '14 \$2,289,000 Special assess. debt (add'l) 215,000 General sinking fund (exclusive of W.&L.S.F.) 367,609 Water debt (additional) 2,600,000 Light debt (additional) 801,000 Assessed valuation 1914 \$72,731,279 Real value (estimated) 161,498,829 Total tax rate (per \$1,000) '13 \$36.30 Population in 1910 (Census) 78,466 \$3,401,000 of the total bonded debt (\$2,600,000 water and \$801,000 light) is a special lien upon the city's water and light plants, the surplus earnings of which are applied to the payment of the interest of this indebtedness, and nets annually over \$150,000 additional, which is put into extensions, rapidly increasing the net income thereby. \* Includes real estate, personal and moneys and credits. INT. at Am. Exch. Nat. Bk., N.Y.

DULUTH INDEPENDENT S. D. The \$200,000 4 1/2s of 1910 given below were declared valid by the State Supreme Court on Dec. 5 1913. V. 97, p. 1761. Building & Purchasing Sites— 5s F-A \$160,000...Aug 1 1921 5s M-S 100,000...Sept 1 1922 5s M-N \$154,000...May 1 1923 5s J-D 150,000...June 1 1924 4 1/2s J-J 140,000...Jan 1 1921 4s '04 A-O \$25,000...Oct 1 1924 (Subject to call Oct. 1 1924.) 4 1/2s '10 F-A 200,000...Feb 1 1940 (Subject to call after Feb. 1 1930.) 4 1/2s '13 F-A \$200,000...Aug 1 1943 (Subject to call after Aug. 1 1933.) BOND. DEBT Sept 28 '14 \$1,229,000 Sinking fund Aug 1 1914 40,772 Assessed val. '13 (1/2 act.) 51,770,326 School tax rate (per \$1,000) '13— Maintenance \$5.49 New construction 3.32 Interest and sinking fund 1.56 Teachers' pension fund 10 INT. at Am. Exch. Nat. Bk., N.Y.

FAIRMONT. This city is in Martin County. Water and Light Bonds. 5s M-N \$11,000...1926 4s F-A 10,000...1929-1933 5s F-A 10,000...1929 4s ann 30,000...1930 Permanent Improvement Bonds ann \$20,000...1920 5s M-N 10,000...1926 City-Hall Bonds. 4s ann \$20,000...1926 BOND. DEBT Apr 1 1914 \$101,000 Floating debt 15,496 TOTAL DEBT Apr 1 1914 107,496 Sinking fund 4,199 NET DEBT Apr 1 1914 103,297 Assessed val. '13 (1/2 act.) 1,016,043 Total tax rate (per \$1,000) '13 \$49.50 Population in 1910 2,958 INT. on \$11,000 water & light bonds and \$10,000 due 1929; also perm. impt. 5s at Minneapolis; on other loans to State.

FARIBAULT. City is county seat of Rice County. Inc. 1872. Commission gov't adopted Feb. 7 1911. Pop. 1910, 9,001. Water-Works Bonds. 4 1/2s '09 J-J \$80,000...Jan 1 '17-'29 Refunding Water Bonds. 4s \$10,000...\$5,000 yearly BOND. DEBT Sept 1914 \$90,000 Assess. debt (add'l) Nov 1913 45,000 Asses. val. '13 (35% act.) 3,175,000 Total tax (per \$1,000) 1913 \$39.22 INT. on water-works bonds payable at Chase State Bk. of Fairbault.

FARIBAULT COUNTY Blue Earth is the county seat. Ditch Bonds. 4 1/2s J-J \$8,000...(\$3,000 due yearly on July 1.) 4 1/2s J-J \$10,000...(\$6,000 due yearly July 1.) 4 1/2s J-J \$1,000...(\$2,000 due yearly on July 1.) 5 1/2s J-J \$26,000...4s '11 J-J 29,000...(\$2,000 yearly on July 1 beg. 1916.) 4s '11 J-J \$12,000...\$800 yearly on July 1 beg. 1916.) 4s '11 J-J \$68,000...(\$4,000 & \$5,000 every alternate yr.) 5s '12 ann \$80,000...May 1 '17-'31 4s '12 28,000...July 1 '18-'32 4s '13 132,000... 4s '14 147,000... County has no general bonded debt. Ditch debt June 11 1914 \$483,000 Assessed valuation 1913 12,826,789 Money and credits (additional, full value) 1,294,373 State & Co. tax (per \$1,000) '13 \$9.03 Average tax in county, 1913 \$21.52 Population in 1910 19,949 INT. at First Nat. Bk., Blue Earth.

FEEGUS FALLS. This city is in Otter Tail County. Electric-Light Refunding Bds. \$6,000...July 1 1915 Water-Works Bonds. 4s \$80,000...July 1 '18-'24 4s '13 55,500... Water and Light Bonds. 4s \$24,000...July 1 '19-'26 BOND. DEBT May 1914 \$145,000 Assessed val 1914 (est.) 2,000,000 Total tax (per \$1,000) 1913 \$49.00 Population in 1910 6,887 \$ Owned by Water Sinking Fund and held by City Treasurer.

FEEGUS FALLS SCHOOL DIST. All bonds are tax-exempt. Refunding Bonds. 4 1/2s M-N \$11,000...May 1 1920 4s '14 July 14,000...1919-1932 School Bonds. 4s M-N \$45,000...Nov 1 1919 4s '14 July 45,000...1919-1933 BOND. DEBT Oct 1 1914 \$115,000 Assess. val. '13 (1-3 act.) 1,571,364 School tax (per \$1,000) 1913 \$18.80 Population in 1914 (est.) 7,000 INT. at Harris Tr. & S. B., Chic.

HASTINGS. This city is in Dakota County. Incorp. by Act of Legislature approved Mar. 4 '57. Pop'n '10, 3,987. Asylum Bonds (Red. May 1 '09). 4s M-N \$8,000...May 1 1919 High Wagon Bridge Bonds. 5s J-J \$40,000...July 1 1924 Water-Works (Part yearly). 4s '06 \$44,000...July 1 1930 4s '14 20,000...July 1 1934 GEN. B.D. DT. Sept 28 '14 \$68,000 Water debt (additional) 44,000 Assess. val. '13 (1-3 act.) 1,007,937 Total tax (per \$1,000) 1913 \$51.00 INTEREST payable in Hastings.

HENNEPIN COUNTY. County seat is Minneapolis. Bridge Bonds. 4 1/2s '87 M-S \$75,000...Sept 1 1917 4 1/2s '89 M-S 35,000...Sept 1 1919 County Bonds (Part Yearly). 4 1/2s '89 J-D \$15,000...Dec 1 1919 Court-House & City-Hall Bds. 4 1/2s '87 J-J \$335,000...July 1 1917 4 1/2s '91 J-J 315,000...July 1 1921 4 1/2s '94 A-O 600,000...Apr 2 1924 4 1/2s '95 A-O 400,000...Apr 1 1925 4s '90 J-J 100,000...Jan 1 1920 Drainage District Bonds. 4s J-J \$2,500...July 1 1915 4 1/2s J-J 7,000...Jan 1 1915 4s A-O 7,200...July 1 1915 4s J-J 4,500...July 1 '15-'17 4s J-J 8,500...July 1 '15-'18 4s J-J 13,380...Jan 1 '15-'20 4s J-J 2,950...July 1 '15-'18 4s J-J 9,510...Jan 1 '15-'21 4 1/2s J-J 33,200...Jan 1 '15-'24 4 1/2s '14 9,600...Jan 1 '16-'25 GEN. B.D. DT. Oct 20 '14 \$1,875,000 Assessment debt (add'l) 83,860 TOTAL DEBT Oct 20 '14 1,958,860 Sinking fund 921,177 Assessed value, real 182,615,510 Assessed value, personal 53,861,122 Total val '13 (abt. 1/2 act.) 236,476,632 Moneys & credits (additional, full value) 43,261,559 State & Co. tax (per \$1,000) '13 \$9.03 Value of Co. property '13 \$1,914,300 Population in 1910 333,480 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...1916-'21-'26 BOND. DEBT Oct 24 '13 \$89,000 Assessed valuation 1912 1,808,800 Tax rate (per \$1,000) 1912 \$45.50

ITASCA COUNTY. Grand Rapids is the county seat. Funding Bonds. 5 1/2s '99 \$50,000...Jan 1 1919 Road and Bridge Bonds. 5s 1900-'04 \$31,000...Dec 1 '20 & '24 4 1/2s '13 ann 300,000...July 1 '18-'32 BOND. DEBT Apr 1 1914 \$405,939 Other indebtedness 30,000 TOTAL DEBT Apr 1 1914 435,939 Cash on hand 542,297 Other assets 127,400 Assessed valuation 1913 25,714,507 Money and credits (additional, full value) 192,335 County tax (per \$1,000) 1913 \$7.87 Average tax in county, 1913 \$39.42 Population in 1910 17,208

ITASCA CO. SCH. DIST. NO. 1. Building Bonds. 4s '13 A-O \$40,000...Oct 1 1928 5s 14,546c...1915-1924 5s 35,000c...1956 Funding Bonds. 5s \$72,728c...1915-1924 BOND. DEBT Oct 1914 \$171,000 Assess. val. '12 (2-5 act.) 4,504,950 Population in 1913 (est.) 8,000 INT. payable in Minneapolis.

ITASCA CO. IND. S. D. NO. 2. School-Bldg. Bonds (Tax-free). 4s '06 July \$76,000...(\$6,000 yearly until 1920 and \$40,000 in 1921.) 5s '09 F-A \$35,000...1924 BOND. DEBT Sept 29 '14 \$111,000 Assessed val. '13 (1-3 act.) 14,000,000 School tax rate (per \$1,000) '14 \$5.00 Population in 1913 (est.) 5,000 INT. on 4s payable at State Treasurer's office; on 5s at First National Bank of Coleraine.

JACKSON COUNTY. Jackson is the county seat. Court-House Bonds. 4s July \$65,000...1915-1927

County bond debt Sept '14 \$65,000 Ditch debt (additional) 630,700 Assessed valuation 1913 10,222,740 Money and credits (additional, full value) 736,003 State & Co. tax (per \$1,000) '13 \$9.57 Average tax in county, 1913 \$31.70 Population in 1910 14,491 INT. on court-house bonds at State Treas. office; on ditch bonds in N. Y.; Chicago and Minneapolis.

KITTSOON COUNTY. Hallock is the county seat. Court House Bonds. 4s \$10,000... 5s 14,000... Ditch Bonds. 3s & 4s July \$345,132.56 Part due yly GEN. B.D. DT. Sept 1914 \$24,000 Ditch debt (additional) 345,133 Sinking fund 9,743 Assessed valuation 1913 5,983,221 Money and credits (additional, full value) 414,336 State & Co. tax (per \$1,000) '13 \$11.70 Average tax in county, 1913 \$35.10 Population in 1910 9,669

KOOCHICHING COUNTY. International Falls is the county seat. Population 1910, 6,438. Ditch Bonds. 5s '14 J-J \$150,000...Jan 1 '19-'33 Road and Bridge Bonds. 5s \$300,000...1933 Court House Bonds. 4s \$57,000...1927 County Bonds. 4s \$10,000...1917 Funding Bonds. 4s \$50,888.76...1924 4s \$30,000...1930 4 1/2s '12 J-J 50,000...1932 Jail-Building Bonds. 4s '10 July \$25,000...1930 GEN. B.D. DT. Oct 23 '14 \$522,889 Ditch debt (additional) 417,000 Assessed valuation 1913 6,924,032 Money and credits (additional, full value) 487,548 Total assessed value 1914 7,210,000 State & Co. tax (per \$1,000) '12 \$15.80 Average tax in county, 1913 \$52.55 \$ Int. at State Treas. office; on others at Central Trust Co., Chicago.

LAKE COUNTY. County seat is Two Harbors. Road and Bridge Bonds. 6s July \$8,000...July '15-'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 Sept 28 '14 \$53,000 Assessed valuation 1913 4,268,755 Money and credits (additional, full value) 61,388 State & Co. tax '12 (per \$1,000) \$13.28 Average tax in county 1913 \$46.42 Population in 1910 8,011 INT. on 6s due 1915 to 1916 payable at Nat. Park Bank, N. Y. City.

LITTLE FALLS. This city is in Morrison County. Inc. in 1889. Popula'n 1910, 6,078. Fire-Department Bonds. 5 1/2s '91 Aug \$15,000...Aug 1 1921 Sewer Bonds. 5s '92 J-J \$10,000...Aug 1 1922 Funding Bonds. 4 1/2s '02 A-O \$41,000...Apr 1 1932 Bridge Bonds. 4 1/2s '02 A-O \$35,000...Apr 1 1932 4 1/2s '03 J-J 5,000...Jan 1 1933 Improvement Bonds. 5s '04 J-J \$10,000...Aug 1 1931 BOND. DEBT Oct 1 1913 \$116,000 Sinking fund 11,852 Assessed val. '12 (1/2 act.) 1,513,402 Moneys & credits (add'l) '12 313,083 Total tax (per \$1,000) 1912 \$49.88 INT. on funding and bridge bonds due Apr. 1 1932 at First Nat. Bk., N. Y.; on bridge bonds due Jan. 1 '33 and imt. bonds at Nat. Bank of Commerce, Minneapolis.

MADISON. This city is in Lac Qui Parle Co. Elec.-Lt. & Water-Works Bonds. 5s '12 F-A \$50,000...Aug 1 '22-'42 TOTAL DEBT May 1 '14 \$50,000 Assessed valuation 1913 500,000 Real value (est.) 1,725,000 Population in 1910 1,811 MANKATO. Mankato is situated in Blue Earth County. Incorporated 1868. Commission government adopted April 26 1910. Population 1910, 10,365. Refunding Bonds. 3 1/2s '99 F-A \$15,000...Aug 1 1919 4s '07 July 21,430...July 1 '15-'26 3 1/2s '00 A-O 8,000...Oct 1 1919 4s '00 J-J 12,000...Jan 1 1920 4s '09 July 7,000...July 1 1921 Refunding Water Bonds. 4 1/2s '09 J-D \$40,000...Dec 1 1929 BOND. DEBT Apr 8 1914 \$173,000 Water debt (included) 67,000 Assessed valuation 1913 4,255,907 (Assessment of real estate about 2-5 actual value; per prop. about 1-3.) Value of city property 1913 \$750,000 Total tax (per \$1,000) 1914 \$45.30 INT. on bonds due 1919 and 1920 at Nat. Bank of Republic, N. Y.; bonds due 1914 to 1926 at State Treasury; 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 \$67,399.63 Dec 1 '14-'21 TOTAL DEBT Oct 1914 \$67,399 Total assessed val. 1913 5,036,659 Total tax rate (per \$1,000) '14 \$32.00 INT. at First State Bank, Marble.

MARSHALL COUNTY. County seat is Warren. Ditch Bonds. 5 1/2s '08 \$37,000...July 1 '15-'18 4s '08 15,870...July 1 '15-'28 4s '10 21,000...July 1 '15-'28 4s '10 94,368...July 1 '15-'30 4s '10 69,960...July 1 '16-'30 5s '10 15,600...July 1 '15-'20 5s '10 150,000...Sept 1 '16-'30 5s '11 300,000...Jan 2 17-'31 5 1/2s '12 247,000...May 1 '18-'32 5 1/2s '12 97,000...Oct 1 '18-'32 5 1/2s '13 67,000...June 1 '25-'33 5 1/2s '13 52,000...Oct 1 '19-'33 5 1/2s '14 27,000...Mar 1 '29-'34 Refunding Bonds. 5s '85 June \$10,000...June 15 1915 GEN. DEBT Sept 22 '14 \$10,000 Ditch debt (additional) 1,206,180 Assessed valuation 1913 8,097,968 Money and credits (additional, full value) 638,206 Total assessed value 1914 9,016,000 Average tax in county 1913 \$41.55 Population in 1910 16,338

MARTIN COUNTY. The county seat is Fairmont. Ditch and Drainage Bonds. 4 1/2s \$3,125...Oct 1 1915 5s 20,850...Nov 1 '14-'27 5s 98,000...Aug 1 '15-'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-'25 6s 65,000...Oct 2 '17-'30 5s '12 J-D 125,000...June 1 '16-'30 4s '12 79,000...July 1 '17-'30 4s '13 51,000... 4s '14 96,500... 6s '14 38,000... County has no general bond. debt. Drainage debt Mar 18 '13 \$568,850 Assessed val. 1913 11,453,490 Money and credits (additional, full value) 972,990 State & Co. tax '12 (per \$1,000) \$8.30 Average tax in county 1913 \$33.30 Population in 1910 17,518

MINNEAPOLIS. Dan C. Brown, Comptroller. Minneapolis is in Hennepin Co. Incorp. Feb. 6 1867. Bridge Bonds. 4s '85 J-J \$110,000...July 1 1915 4s '87 F-A 390,000...Feb 15 1917 4s '89 M-S 30,000...Mar 15 1919 4s '04 J-J 50,000...July 1 1933 4s '04 J-J 165,000...Jan 1 1934 4s '12 M-S 200,000...Mar 1 1942 4s '13 M-N 650,000...1939

County-House and City Hall Certificates—See note below. 4s '03 M-S \$237,500...Jan 1 '15-'33 3 1/2s '05 J-J \$250,000...Jan 1 1935 Parks. 4s '89 M-N \$165,000...M&N 1 1919 4s '92 J-J 40,000...Apr 30 1922 4s '93 J-J 20,000...May 1 1923 3 1/2s '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 1/2s '11 M-S 50,000...Mar 1 1941 4 1/2s '11 A-O 100,000...Apr 1 1941 4s '11 M-N \$250,000...May 1 1941 4s '12 M-S 100,000...Mar 1 1942 4s '12 M-N 50,000...May 1 1942 4s '12 F-A 150,000...Aug 1 1942 4s '13 J-D 75,000...June 1 1918 4s '13 M-N 50,000...1939 4s '14 A-O 75,000...Apr 1 1944 4s '14 J-J 25,000...July 1 1944 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 4s '13 J-D 25,000...June 1 1923 4s '14 J-J 25,000...July 1 1944 Sewers. 4s '86 J-J \$35,000...July 15 1916 4s '87 A-O 120,000...Apr 1 1917 4s '87 J-D 40,000...Dec 1 1917 4s '88 J-J 90,000...Aug 1 1918 4s '08 J-J 250,000...Dec 1 1938 4s '08 J-D 250,000...Dec 1 1938 4s '11 M-N \$275,000...May 1 1941 4s '12 M-S 175,000...Mar 1 1942 4s '13 J-D 150,000...June 1 1918 4s '13 M-N 150,000...1939 4s '14 A-O 100,000...Apr 1 1944

Waterworks. 4 1/2s '85 M-N \$30,000...May 1 1915 4s '86 J-J 120,000...July 15 1916 4s '87 A-O 330,000...Apr 1 1917 4s '88 F-A 170,000...Aug 1 1918 4s '90 J-J 50,000...Jan 15 1920 4s '95 J-J 200,000...Jan 1 1925 4s '97 J-J 400,000...Jan 1 1927 3 1/2s '02 J-J 250,000...July 1 1932 3 1/2s '03 A-O 100,000...Apr 1 1932 4s '11 A-O 500,000...Apr 1 1941 4s '13 J-D 300,000...June 1 1920 4s '13 J-D 100,000...June 1 1923 Permanent Impts. (City's portion). 4 1/2s '85 M-N \$270,000...May 1 1915 4s '87 A-O 100,000...Apr 1 1917 4s '87 F-A 100,000...Aug 15 1917 4s '89 M-S 170,000...Mar 15 1919 4s '89 M-N \$25,000...May 15 1919 4s '89 J-D 100,000...June 20 1919 4s '92 J-J 55,000...Jan 15 1920 4s '92 J-J 187,000...July 1 1922 4s '04 J-J 75,000...July 1 1933 4s '04 J-J 75,000...Jan 1 1934 4s '07 J-J 400,000...July 1 1937 4s '08 J-J 75,000...July 1 1938 4s '09 J-J \$67,000...Jan 1 1939 4s '11 M-N 75,000...May 1 1941 4s '11 J-D 75,000...Dec 1 1941 4s '12 M-S 200,000...Mar 1 1942 4s '12 M-N 25,000...May 1 1942 4s '13 M-N 50,000...1939 4s '14 A-O 100,000...Apr 1 1944 Work-House Bonds. 4s '87 A-O \$20,000...Apr 1 1917 4s '87 J-D 10,000...Dec 1 1917 4s '13 J-D 27,000...June 1 1918



MINNEAPOLIS.—(Concluded.)

Armory Bonds. 4s '03 A-O \$150,000...Oct 1 1933
Permanent Impt. Rev. Fund
4s '87 A-O \$150,000...Apr 1 1917
4s '88 F-A 150,000...Aug 1 1918
4s '88 J-D 50,000...Dec 15 1918
4s '89 F-A 100,000...Feb 1 1919
4s '89 M-N 50,000...May 15 1919
4s '90 J-J 50,000...Jan 15 1920
4s '90 J-J 200,000...Nov 1 1920
4s '91 J-J 245,000...July 1 1921
4s '01 J-D 150,000...June 1 1931
4s '03 J-J 175,000...July 1 1933
4s '04 J-J 175,000...Jan 1 1934
4s '07 J-J 250,000...July 1 1937
4s '08 J-J 250,000...July 1 1938
4s '09 J-J 250,000...July 1 1939
4s '11 M-N 225,000...May 1 1941
4s '12 J-D 325,000...June 1 1942
4s '13 J-D 100,000...June 1 '18 & '20
City-Hall and Court-House.
4s '87 J-J \$250,000...July 1 1917
4s '90 J-J 200,000...Jan 1 1920
4s '91 J-J 250,000...July 1 1921
4s '92 J-J 50,000...Jan 1 1922
City Hospital.
4s '92 J-J \$25,000...July 1 1922
4s '93 J-J 75,000...July 1 1923
4s '11 J-J 200,000...July 1 1941
4s '12 J-J 200,000...July 1 1941
4s '13 J-D 125,000...June 1 1918
4s '13 M-N 25,000...-----1939
Schools.
4s '85 J-J \$80,000...July 1 1915
4s '87 A-O 50,000...Oct 15 1917
4s '89 M-N 125,000...May 15 1919
4s '89 A-O 75,000...Oct 15 1919
4s '90 J-J 50,000...July 15 1920
4s '95 J-J 100,000...July 1 1925
4s '96 J-J 100,000...July 1 1926
4s '97 J-J 200,000...Jan 1 1927
3 1/2s '99 J-J 200,000...Jan 1 1929
3 1/2s '03 J-J 200,000...Jan 1 1933
4s '05 J-J 200,000...Jan 1 1935
4s '07 J-J 441,000...July 1 1939
4s '09 J-J \$156,000...Jan 1 1939
4s '09 J-J \$460,000...July 1 1939
4s '10 J-J 307,700...Jan 1 1940
4s '10 J-J 68,300...July 1 1940
4s '11 M-N 250,300...May 1 1941
4s '11 M-N 666,400...May 1 1941
4s '12 M-S 500,000...Mar 1 1942
4s '12 A-O 200,000...Oct 1 1942
4s '13 J-J 150,300...Jan 1 1943
4s '13 J-D 299,500...June 1 1918
4s '13 M-N 325,000...-----1939
4s '14 A-O 500,000...Apr 1 1944
Library Fund.
4s '85 J-D \$60,000...Dec 1 1915
4s '86 J-D 40,000...Dec 15 1916
4s '13 M-N 40,000...Nov 1 1943
Police Bonds.
4s '87 A-O \$30,000...Apr 1 1917
General Fund.
4s '07 J-J \$100,000...July 1 1937
Voting Machine Bonds.
4s '08 J-J \$116,200...July 1 1928
4s '11 J-J 42,000...July 1 1931
Playground Bonds.
4s '12 M-N \$80,000...May 1 1942
Crematory Bonds.
4s '11 J-J \$50,000...July 1 1941
Bassett's Creek Bonds.
4s '13 M-N \$25,000...-----1939
4s '14 A-O 50,000...Apr 1 1944
Municipal Bath Bonds.
4s '13 M-N \$15,000...-----1939
Hospital Bonds.
4s '14 A-O \$75,000...Apr 1 1944
River Terminal Bonds.
4s '14 A-O \$75,000...Apr 1 1944
Outside of the 5% limit of indebtedness.
PAR VALUE OF BONDS.—The bonds are mostly for \$1,000.
INT. is payable at the United States Mtge. & Trust Co., N. Y. City.
TOTAL DEBT, SINK FDS., &c. Sept. 30 '14. A. O. 10 '13.
Bonded debt 21,987,200 20,296,058
Sinking funds 3,923,630 4,101,568
Net debt...18,063,570 16,194,490
Water dt. inc. 2,650,000 2,650,000
The bonded debt as given above includes the net City Hall and Court-House certificates, for the payment of which a special tax is levied each year. These on Sept. 23 1914 amounted to \$487,500.
SINKING FUND.—It is provided by the city's charter that in addition to raising a tax sufficient to pay the interest on all its bonds, the city shall levy a tax of one mill on each dollar of the assessed valuation to provide for the principal of the bonds when due. The maintenance of this sinking fund for the payment of the principal of the bonds is "declared to be part of the contract with the holder of any bonds of the city that may hereafter be issued and shall be kept inviolate." In accordance with this provision there was raised by taxation for the sinking fund in 1913 (to be collected in 1914) \$219,669.56. The sinking fund is large ly invested in city bonds.
The city of Minneapolis is restricted in its debt-making power to 5% of the assessed valuation after deducting the sinking fund from the debt; but debt created for water-works shall be considered outside of the 5% limit, and also an additional 5% debt may be created for certain purposes, provided the same be authorized by a two-thirds vote of the people. We have marked above with a section (\$) those issues put out in excess of the 5% limit.
WATER RECEIPTS.—The revenue from water rents, &c., in 1913 was \$500,621.62; current expenses for water-works in 1913 were \$266,342.72.
VALUATION AND INDEBTEDNESS.—The city's assessed valuation and tax rate have been:

Tax Valuation, Tax Rate
Years— Valuation, per \$1,000
1914 \$188,543,920 \$36.20
1913 219,669,533 35.76
1912 213,398,439 32.19
1911 198,910,208 31.73
1910 179,065,989 31.03
1909 138,690,490 29.75
1908 99,492,054 27.40
1907 136,944,372 19.30
1906 77,468,267 19.60
1905 23,415,733 14.50
For 1914 valuation of real estate is \$149,006,815 and of personal property \$39,537,105. In addition to these the valuation of moneys and credits in 1914, which are assessed at full value, is \$47,737,780.
The tax rate for 1914 on which taxes are collected for the year 1915 is \$36.20, and includes city tax, \$28.40; State tax, \$4.75; county tax, \$2.80, and aver. ward fund tax, \$2.25.
POPULATION.—In 1910 (Census), 301,408; in 1900 (Census), 202,718; in 1890, 164,738; in 1880, 46,887; in 1870, 13,066.
MORRISON COUNTY.
Little Falls is the county seat.
Court-House Bonds.
\$40,000...-----1920
TOT. BD. DT. Sept 28 '14 \$190,542
Co. ditch bonds (incl.)...50,000
Money and credits (additional, full value)...635,510
Assessed valuation 1914...10,510,638
State & Co. tax (per \$1,000) '13...\$13.93
Average tax in county, 1913...\$42.46
Population in 1910...24,053
INT. payable in N. Y., Chicago, Minneapolis and St. Paul.
MURRAY COUNTY.
Slayton is the county seat.
Fair-Grounds Bonds.
4s '12 J-D \$2,500...Dec 1 1915
Ditch Bonds.
5s '12 J-D \$45,000...Dec 1 '17-'31
4s '12 J-D 7,600...-----
CO. BD. DT. Apr 25 '14...\$5,000
Ditch debt (additional)...76,350
Assessed val. 1913...9,154,150
Money and credits (additional, full value)...483,093
State & Co. tax (per \$1,000) '13...\$8.97
Average tax in county, 1913...\$26.70
Population in 1910...11,755
INT. payable at Northwestern Nat. Bank Minneapolis.
NASHWAUK SCH. DIST. NO. 9.
6s '09 Jan \$25,000...Jan 2 1919
6s '10 Feb 18,000...Feb 15 1920
CO. BD. DEBT Oct 1 '14...\$43,000
Assess. val. '13 (1-3 act.)...7,415,044
Sch. tax rate (per \$1,000) '13...\$14.80
Population in 1914 (est.)...4,000
INT. at Minn. Loan & Trust Co., Minneapolis, and at Continental & Comm. Nat. Bank, Chicago.
OTTER TAIL COUNTY.
County seat is Fergus Falls.
Ditch Bonds.
4s '08 July \$5,682...July 1 '15-'17
5s '11 A-O 35,000...Apr 1 '18-'22
County has no general bonded debt.
Ditch debt Sept 26 '14...\$40,682
Sinking fund...13,755
Assessed valuation, real...11,821,999
Assessed val., personal...2,225,019
Total val 1913 (1-3 act.)...14,047,018
Money and credits (additional, full value)...1,644,633
State & Co. tax (per \$1,000) '13...\$12.20
Average tax in county 1913...1.59
Population in 1910...4,306
INT. on 5s at Chase Nat. Bank, N. Y.
OWATONNA.
This city is in Steele County.
Light-System Bonds.
5s '13 A-O \$10,000...\$1,000 yearly
Refunding Library Bonds.
5s '13 J-J \$15,000...June 1 1928
Sewer Bonds.
5s '14 J-J \$20,000...July 1 1934
BOND. DEBT Apr 25 '14...\$106,000
Assessed valuation 1913...2,007,078
Tax rate (per \$1,000) 1913...\$4.81
Population in 1910...5,658
INTEREST at City Clerk's office.
PENNINGTON COUNTY.
Thief River Falls is the county seat. This county was formed in 1910 from a portion of Red Lake County.
BOND. DEBT JAN. 1 1914...
Assumed from Red Lake Co \$20,365
State Loan County bonds...45,900
Liability on account of Red Lake Co. ditch bonds...74,279
Pennington Co. ditch bonds...401,000
Total bond. dt Jan 1 '14...541,544
Assessed valuation 1913...3,441,299
Money and credits (additional, full value)...349,713
Average tax in county 1913...\$61.50
Population in 1910...9,378
INT. on bonds of 1913 at Continental & Commercial Nat. Bk., Chi.
POLK COUNTY.
County seat is Crookston. This county was divided in 1896, a portion being taken to form Red Lake Co.
Ditch and Drainage Bonds.
5 1/2s '05 --- \$2,933...Jan 1 1915
5s '06 --- 5,500...Jan 1 '15-'16
3s '07 July 7,000...July 1 '15-'16
4s '08 July 17,520...July 1 '15-'17
4s '09 --- 67,786...July 1 '15-'19
4s '10 --- 29,310...July 1 '15-'28
4s '11 July 6,027...July 1 '16-'29
4s '12 --- 9,000...July 1 '17-'21
4s '12 --- 12,713...July 1 '17-'30
4s '12 --- 1,300...-----
4s '13 --- 50,200...-----
4s '14 --- 39,500...-----
Road and Bridge Bonds.
6s '85 Apr \$2,500...Apr 10 1915
6s '85 June 8,000...June 1 1915
6s '87 Sept 3,000...Sept 1 1917

Funding Bonds.
5s '89 May \$20,000...May 8 1919
GEN. BONDS Mar 18 1912...\$73,500
Ditch bonds...-----284,500
TOTAL DEBT Mar 18 '12...358,000
General sinking fund...38,507
Assessed valuation 1913...\$14,496,905
Money and credits (additional, full value)...1,172,442
State & Co. tax (per \$1,000) '11...\$11.80
Average tax in county 1913...\$42.80
Population in 1910 (Census)...36,001
INT. is payable in Minneapolis at the Northwestern Nat. Bank and Minn. Loan & Trust Co.; State Treasurer's office, County Treasurer's office, and at Farson, Son & Co. of New York and Chicago.
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. Certain of the bonds below described have the faith and credit of both St. Paul and the county pledged for their payment, prin. and interest.
Court-House and City-Hall.
5s '85 J-J \$50,000...Jan 1 1915
4s '86 J-J 100,000...Jan 1 1916
4s '87 M-N 200,000...May 2 1917
4s '88 J-J 149,000...July 2 1918
Bridge.
4s '87 F-A \$75,000...Aug 1 1917
Jail Bonds.
3 1/2s '00 J-D \$100,000...Dec 1 1920
3 1/2s '00 J-D 44,500...Dec 15 1920
3 1/2s '01 M-N 60,000...May 6 1921
3 1/2s '03 A-O 40,000...Apr 15 1923
BOND. DEBT Jan 1 1914...\$851,960
Assessed valuation, real...110,065,264
Assessed val., personal...32,869,030
Total valuation 1913...142,934,294
Moneys & credits (add'l, full value)...34,571,164
Average tax in county 1913...\$27.50
Population in 1910 (Census)...223,675
INTEREST at County Treasurer or at Capital Nat. Bank, St. Paul, or Nat. Park Bank, N. Y. City.
RED LAKE COUNTY.
County seat is Red Lake Falls. This county was formed in 1896 from a portion of Polk County. Part of county taken in 1910 to form Pennington County. The latter county assumes \$20,366.60 bonds of Red Lake County. Pop'n 1910, 6,564.
5s '14 --- \$15,500...-----
Ditch Bonds.
6s '07 --- \$16,700...Oct 1 1917
5 1/2s '05 --- 6,000...Jan 1 1915
5 1/2s '09 --- 29,200...July 1 1919
5 1/2s '10 --- 57,500...Oct 1 1930
6s '14 --- 15,500...-----
Refunding Bonds.
4s '07 \$10,000...Aug 27 1927
Jail Bonds.
4s '01 July \$3,000...Mar 11 1921
Court-House Bonds.
5s '10 --- \$37,000...Mar 1 1930
Funding Bonds.
4 1/2s '01 July \$14,000...May 15 1916
Portion of Polk Co. debt...\$4,256.60
Drain. bds. out. Feb 1914...\$124,900
Amount assumed by Pennington County...74,279
Lake Co...50,621
Other bonds out. Feb '14...88,257
Amount to be paid by Pennington Co...19,258
Amount to be paid by Red Lak Co...68,999
Assessed valuation 1913...2,371,599
Money and credits (additional, full value)...110,427
State & Co. tax (per \$1,000) '13...\$19.50
INT. on all bonds in St. Paul; other bonds in Red Lake Falls.
RED WING.
Red Wing is situated in Goodhue County. Incorp. Mch. 4 1857.
4s '13 --- \$10,000...-----
Refunding Bonds.
4s '08 J-J \$40,000...1918-1923
4s '08 J-J 10,000...July 1 1924
Improvement Bonds.
5s --- \$15,000...1915-1917
Water-Works Bonds.
5s '15 --- \$5,000...July 1 '15-'17
BOND. DEBT Jan 1 '13...\$173,000
Assessed val. '12 (2-5 act.)...3,293,600
Total tax (per \$1,000) 1912...3.85
Population in 1910...9,048
RED WING SCHOOL DISTRICT.
4 1/2s '10 J-J \$4,000...July 1 '15-'18
4s '09 July 52,000...July 1 '15-'29
BOND. DEBT Mar 30 '14...\$59,000
Assessed valuation 1913...3,322,931
REDWOOD COUNTY.
Redwood Falls is the county seat.
Ditch Bonds.
5s --- \$57,000...1915-1921
4s --- 93,000...1915-1919
4 1/2s --- 30,000...1915-1919
County has no general bonded debt.
Ditch debt Sept 1914...\$215,000
Assessed val. 1913...11,737,081
Money and credits (additional, full value)...743,352
State & Co. tax (per \$1,000) '13...\$8.00
Average tax in county 1913...\$25.44
Population in 1910...18,425
INTEREST payable at Northwestern Nat. Bank, St. Paul; Farson, Son & Co., Chicago and N. Y., and Bolger, Mosser & Willaman, Chicago.
ROCK COUNTY.
Luverne is the county seat.
Ditch Bonds.
5s '12 J-J \$60,000...July 1 '17-'41
GEN. CO. BD. DT. Apr '14...\$10,000
Total ditch debt...83,000
Assessed valuation 1913...\$8,581,528
Money and credits (additional, full value)...729,955

State & Co. tax (per \$1,000) '13...\$11.10
Average tax in county 1913...\$26.60
Population in 1910...10,222
INT. payable at County Treasurer's office or in N. Y. or Chicago.
ROSEAU COUNTY.
Roseau is the county seat.
County Funding Bonds.
5s '01 J-J \$43,000...July 1 1916
4 1/2s '05 M-N 30,000...Nov 20 1915
Refunding Bonds.
5 1/2s '14 F-A \$22,000...Feb 1 1934
Ditch Bonds.
3s '07 J-J \$6,900...July 1 1917
4s '08 July 8,997...July 1 '17-'27
4s '09 July 9,335...July 1 1929
4s '10 July 193,989...July 1 '29-'30
4s '11 July 7,500...July 1 1922
5 1/2s '12 M-N 13,000...May 1 1932
6s '12 J-D 17,000...June 1 1932
5 1/2s & 6s '12A-O 13,000...Oct 1 1932
5 1/2s & 6s '13A-O 22,000...Feb 1 1933
5 1/2s '13 M-S 14,000...Mar 1 1933
6s '14 F-A 8,000...Feb 1 1927
5 1/2s '14 J-J 11,000...Jan 1 1924
5 1/2s '14 F-A 14,000...Aug 1 1921
6s '14 F-A 8,000...Feb 1 '27-'34
5 1/2s '14 J-D 11,000...June 1 '24-'34
5 1/2s '14 F-A 14,000...Feb 1 '21-'34
CO. BD. DT. Sept 30 '14...\$95,000
Ditch debt (additional)...548,721
Assessed val. '13 (40% act.)...4,281,980
Money and credits (additional, full value)...241,017
TOT. assess. val. '14...3,962,000
State & Co. tax (per \$1,000) '12...\$15.10
Average tax in county 1913...\$49.20
Population in 1910...11,388
INT. payable at State Treasurer's office, 2d Nat. Bank, St. Paul, Capitol Tr. Co., St. Paul, and at Merchants' Ln. & Tr. Co., Chicago.
ST. CLOUD.
This city is in Benton, Stearns and Sherburne counties. Inc. 1856. City on Oct. 3 1903 purchased local water plant for \$75,000. Commission gov't adopt Nov. 28 1911.
Special Impt. Bonds (tax-free).
6s --- \$8,700...-----1916
Bridge Bonds.
5s '89 J-J \$50,000...1915-1919
Funding Bonds.
5s '96 J-J \$10,000...-----1916
(Subject to call 1906)
5s '89 F-A \$15,000...-----1924
(Subject to call 1904)
5s '07 July \$50,000...July 1 1922
Fire Department Bonds.
5s '04 F-A \$20,000...-----1924
Refunding Water-Works Bds.
5s '11 --- \$75,000...-----1916-1930
BOND. DEBT Jan 1 1914...\$160,000
Sinking fund...2,390
Assess. val. 1913 (40% act.)...3,619,546
Total tax (per \$1,000) 1913...\$40.00
Population in 1910...10,600
INT. on funding bonds at City Treasurer's office; on other bonds at Amer. Exch., Nat. Bank, N. Y., and Wells & Dickey Co., Minneapolis.
ST. LOUIS COUNTY.
County seat is Duluth.
4 1/2s M-N \$510,000...May 1 1918
Ditch Bonds.
4 1/2s '14 J-J \$35,000...Jan 1 '19-'23
4s '14 --- 5,865...-----1916-1930
4s '14 --- 100,000...-----1920-1934
Railroad Aid Bonds.
5s '11 Oct \$250,000...Oct 2 1923
(Subject to call Oct. 1 1915.)
Road and Bridge Bonds.
4s J-J \$142,000...-----1916
TOT. BD. DT. Sept 29 '14...\$1,042,865
Sinking fund...172,559
Assessed valuation, real...295,853,103
Assessed val., personal...18,964,165
Total val. '13 (2-5 act.)...314,817,268
Money and credits (additional, full value)...15,759,605
State & Co. tax (per \$1,000) '13...\$8.70
Average tax in county 1913...\$26.61
Population in 1910...163,274
INTEREST is payable in New York at Amer. Exch. Nat. Bank and at Farmers' Loan & Trust Co.
ST. LOUIS CO. S. D. NO. 13.
Building Bonds.
6s '07 --- \$12,000...-----1917
4s '11 J-J 45,000...-----1917-1925
4s '13 --- 65,000...-----1918-1926
BOND. DEBT Oct 1914...\$122,000
Assessed val. 1913...7,510,131
Population in 1914 (est.)...3,000
INT. at Minnesota Loan & Trust Co. and State Board of Investment.
ST. LOUIS COUNTY S. D. NO. 74.
5s '12 F-A \$125,000...Aug 1 '17-'28
BOND. DEBT Oct 28 '14...\$143,000
Assessed valuation 1913...5,124,170
ST. LOUIS COUNTY S. D. NO. 35.
5s '12 M-N \$100,000...May 1 '15-'20
BOND. DEBT Apr 1912...\$107,500
Assessed valuation 1911...12,359,648
ST. LOUIS COUNTY S. D. NO. 39.
4s '05 --- \$10,000...July 1 '15-'16
4s '11 J-D 30,000...June 1 '15-'17
4s '12 --- 60,000...July 1 '18-'23
BOND. DEBT Oct 16 '14...\$100,000
Assess. val. '14 (30% act.)...17,683,331
School tax (per \$1,000) 1912...\$5.00
Population in 1914 (est.)...10,000
INT. payable in Eveleth.
ST. LOUIS COUNTY S. D. NO. 40.
High School Bonds.
5s '07 s-an \$40,000...July 1 '15-'18
5s --- 150,000...Sept 1 '18-'23
Lincoln School Bonds.
4s '12 July \$90,000...July 1 '15-'17
BONDED DEBT Apr 1914...\$290,000
Population in 1914 (est.)...9,000
\* 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.



ST. PAUL.

St. Paul is in Ramsey County, and its valuation is only slightly less than that of the valuation of the entire county. Some of the Ramsey County bonds have the faith and credit of both county and city pledged for their payment, prin. & int. Inc. Mch. 4 1854. Commission government adopted May 7 1912. V. 94, p. 1337.

Board of Education. 5s '85 M-N \$50,000... May 2 1915 4 1/2s '86 F-A 50,000... Feb 1 1916 4 1/2s '87 M-N 145,000... May 2 1917 4 1/2s '88 J-J 144,000... Jan 2 1918 4 1/2s '89 M-N 100,000... May 1 1919 4s '90 J-J 100,000... Oct 1 1920 4s '04 A-O 100,000... Oct 1 1934 4s '07 M-S 50,000... Sept 1 1937 4s '08 M-N 74,000... May 1 1938 4s '09 M-S 62,000... Mar 1 1939 4s '09 M-S 50,000... Mar 1 1939 4s '09 J-J 150,000... July 1 1939 4s '10 M-S 300,000... Mar 1 1940 4s '10 A-O 125,000... Apr 1 1940 4s '10 A-O 20,000... Oct 1 1940 4s '10 M-N 200,000... Nov 1 1940 4s '11 A-O 220,000... Apr 1 1941

Abutments—Railroad Crossings. 4 1/2s '86 J-J \$50,000... Jan 1 1916 Army Bonds. 3 1/2s '02 M-N \$99,000... May 1 1922 Council Appropriations. 4 1/2s '87 M-N 100,000... May 2 1917 Lake Como Bonds. 4 1/2s '91 M-S \$25,000... Sept 1 1921 Court-House and City Hall. 5s '85 J-J \$50,000... Jan 1 1915 4 1/2s '86 J-J 100,000... Jan 1 1916 4 1/2s '87 M-N 198,000... May 2 1917 4 1/2s '88 J-J 150,000... July 2 1918 West St. Paul Levée Grading. 4s '90 M-N \$45,000... May 1 1920 Park Bonds. 4 1/2s '86 J-J \$25,000... Jan 1 1916 4 1/2s '87 M-S 203,000... Sept 1 1917 4s '90 M-N 45,000... May 1 1920 4s '05 A-O 75,000... Oct 1 1935 4s '07 F-A 25,000... Feb 1 1937 4s '07 J-D 50,000... June 1 1937 4s '08 M-S 50,000... Sept 1 1938 4s '09 F-A 50,000... Aug 2 1939 4 1/2s '13 J-D 280,000... June 1 1943

Fire Department Bonds. 4 1/2s '86 J-J \$50,000... Jan 1 1916 4 1/2s '87 M-N 100,000... May 2 1917 4s '09 M-S 48,000... Sept 1 1937 4s '08 J-D 50,000... Dec 1 1938 4s '10 A-O 25,000... Apr 1 1940 Refunding Bonds. 4s '90 M-N \$50,000... May 15 1920 4s '03 J-J 99,000... July 1 1933 4s '04 A-O 75,000... Apr 1 1934 4s '08 A-O 50,000... Apr 2 1938 4s '09 M-S 400,000... Mar 1 1939 5 1/2s '14 M-N 129,700... Mar 1 1917 (Subject to call any int. paying date.) Municipal Building Bonds. 4s '06 M-S \$150,000... Mar 1 1936 4s '06 A-O 50,000... Oct 1 1936 4s '09 J-D 50,000... June 1 1939 Library Bonds. 4 1/2s '12 M-S \$50,000... Sept 1 1942 4 1/2s '13 F-A 25,000... Aug 1 1943 4 1/2s '13 M-N 200,000... Nov 1 1943 Water Bonds. 5s '85 A-O \$380,000... Apr 1 1915 4 1/2s '87 M-N 192,000... May 2 1917 4 1/2s '88 M-S 300,000... Mar 1 1918 4 1/2s '89 J-J 235,000... Jan 1 1919 4 1/2s '89 M-N 200,000... May 1 1919 4s '90 M-N 100,000... May 1 1919 4s '07 A-O 50,000... Apr 1 1937 4s '07 A-O 50,000... Oct 1 1937 4s '08 M-N 50,000... Nov 2 1938 4s '09 J-J 50,000... July 1 1939 4s '12 M-S 100,000... Mar 1 1942 4 1/2s '13 M-N 150,000... May 1 1933 & '43 4 1/2s '13 F-A 150,000... Aug 1 1943 4 1/2s '14 A-O 50,000... Apr 1 1934

Sewerage Bonds. 5s '85 A-O \$197,000... Apr 1 1915 4 1/2s '86 J-J 100,000... July 1 1916 4 1/2s '87 M-N 196,000... May 2 1917 4 1/2s '88 J-D 200,000... Dec 1 1918 4s '89 F-A 250,000... Aug 1 1919 4s '90 M-N 145,000... Mar 1 1920 4s '07 M-S 100,000... May 1 1937 4s '07 M-N 147,000... May 1 1937 4s '08 J-J 125,000... Jan 1 1938 4s '08 M-N 75,000... Nov 1 1938 4s '09 J-J 150,000... July 1 1939 4s '09 F-A 50,000... Aug 1 1939 4 1/2s '13 J-J 250,000... July 1 1943 Hospital Bonds. 4 1/2s '87 M-N \$46,000... May 2 1917 4 1/2s '89 F-A 50,000... Aug 1 1919 4s '05 M-S 20,000... July 1 1935 4s '08 A-O 5,000... Sept 1 1938 Permanent Impt. Bonds. (Schools, Bridges and Sewers). 4s '03 M-S \$200,000... Sept 1 1933 Street Bonds. 4s '90 J-J \$22,000... Jan 1 1920 4s '05 M-N 10,000... Nov 1 1935 Playground Bonds. 4s '09 J-J \$8,000... June 1 1939 4s '11 A-O 10,000... Apr 1 1941 4s '11 A-O 15,000... Oct 1 1941 4s '12 M-S 55,000... Sept 1 1943 4 1/2s '13 M-N 25,000... May 1 1943 4 1/2s '14 A-O 25,000... Apr 1 1944 4 1/2s '14 A-O 10,000... Apr 1 1946

Bridge Loans. 5s '85 M-N \$200,000... May 1 1915 4 1/2s '86 J-J 100,000... July 1 1916 4 1/2s '87 M-N 212,000... May 2 1917 4 1/2s '87 M-N 50,000... Nov 15 1917 4 1/2s '88 J-J 295,000... July 2 1918 4 1/2s '88 F-A 16,000... Aug 1 1918 4s '89 J-J 34,000... July 1 1919 4s '90 J-J 249,000... Jan 1 1920 4s '90 M-N 55,000... May 1 1920 4s '07 M-S 100,000... Mar 1 1937 4s '10 M-S 71,000... Mar 1 1940 Department Funds. 4s '12 s-a \$2,581,000... June 15 1915 TAX LEVY CERTIFICATES.—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. (See "Chron." V. '63, p. 847.)

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 Merchants' Nat. Bank, St. Paul.

TOTAL DEBT, &c.—Aug. 1 1914. Total bond, debt, incl. water bonds—\$10,859,000 Short-time or floating indebtedness—4,421,316

Total city debt—\$15,280,316 Less sinking fund—435,423 Net debt—\$14,844,893 Water debt (incl. above)—\$1,957,000 Water debt sink. fund (incl. above)—\$72,788 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, Jan. 1 1914, was estimated at \$24,161,000.

ASSESSED VALUATION (60% of actual value): 1914. 1913. Real est. \$84,216,823 \$106,452,024 Personal. 30,026,424 32,439,196 Total. \*114,243,247 138,891,220 Tot. tax (per M) 28.25 32.30

Real est. \$104,380,969 \$95,756,440 Personal. 29,278,286 29,534,740 Total. 133,659,255 125,291,180 Tot. tax (per M) 28.20 29.20 \* In addition to the total assessed valuation figures given for 1914, there is also \$40,804,857 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), 214,747; 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.

Improvement Bonds. 6s A J-D \$47,000... June 1 1919 Educational Bonds. 6s A J-D \$3,000... Dec 2 1919 Water Bonds (part yearly). 6s '13 F-A \$11,000... Aug 1 '14 '16

Fire-Department Bonds. 6s A M-S \$3,000... Sept 15 1917 6s A J-D 3,000... June 1 1930 6s '12 J-J \$3,000... Dec 1 1920 Refunding Bonds. 5 1/2s J-J \$80,000... July 1 1933 5 1/2s '14 J-D 50,000... June 1 1934 BOND. DEBT Oct 21 '14—\$183,000 Sinking fund—2,959 Assess. val. '13 (1-3 act.)—3,498,866 Total tax (per \$1,000) 1913—\$52.40

A all the 6% bonds above have an endorsement stamped on each bond and coupon reducing the interest to 4 1/2%, and also making bonds subject to call on 30 days' notice. INT. on water bonds payable at Capitol Nat. Bank, St. Paul; on all others except high-school bonds at the Am. Exch. Nat. Bank, N. Y.

STEVENS COUNTY.

Morris is the county seat. Railroad Aid Bonds. 5s '92 J-J \$50,000... Jan 1 1923 GEN. B.D. DT. Jan 1 1914 \$50,000 Ditch debt (additional)—87,796 Sinking fund—80,359 Total assessed val. 1913—5,651,600 (Assessment on real estate is about 1-3 and on personal property about 1/2 actual value.) Money and credits (additional, full value)—449,306 State & Co. tax (per \$1,000) \$110.70 Average tax in county 1913—\$32.15 Population in 1910—8,293

STILLWATER.

This city is in Washington County. Inc. 1854. Population 1910, 10,218. Permanent Improvement. 5s A-O \$60,000... Oct 1 1917 5s J-J 60,000... July 1 1921 Local Impt. (Part every 5 years). 5s '13 M-N \$25,000... Nov 1 '33 '43

Refunding Bonds. 4s '91 J-J \$25,000... Jan 1 1921 5s '91 M-S 90,000... Sept 1 1941 4s '12 J-J 47,000... (Due \$1,000 in 1918, \$4,000 y'ly from 1919 to '29 incl. and \$2,000 in '30) Water-Works Purchase Bonds. 4s '10 \$105,000... 1915-1925 GEN. B.D. DT. Sept 28 '14 \$307,000 Water bonds (additional)—105,000 Assessed val. '13 (3-5 act.)—4,032,650 Total tax (per \$1,000) 1914—\$37.00 INT. payable at Corn Exchange Bank, Chicago, Fifth Avenue Bank, N. Y., and at City Treasurer's office.

THIEF RIVER FALLS.

This city is in Pennington County. Electric-Light Bonds. 4 1/2s '11 40,000... 1931 5 1/2s '12 M-N 20,000... Nov 1 '22 '27 '32

Refunding Bonds. 5 1/2s '12 A-O \$8,000... Oct 15 1917 Water-Works Ext. Bonds. 5s --- \$39,000... 1933 5s '13 --- 15,000... 1933 Auditorium. 4s --- \$20,000... 5s --- 25,000... BOND. DEBT Oct 3 '14—\$172,500 Water bonds (included)—52,000

Sinking fund—\$13,006 Assessed valuation 1914—1,510,951 Total tax (per \$1,000) 1913—\$28.75 Population in 1910—3,714

VIRGINIA.

This city is in St. Louis County. Water-Works & Electric-Light-Plant-Purchase Bonds. 5s '93 M-S \$410,000... Mar 1 1928 BOND. DEBT Oct 1 1914—\$410,000 Assessed valuation 1913—12,699,577 Population in 1910—10,473

VIRGINIA IND. SCH. DIST.

Building Bonds. 5s '03 s-an \$28,000... 1918 4s '97 '06 '11 s-an \$95,685c... 1920 5s '10 s-an \$45,000... 1915 BOND. DEBT July 31 '13 \$194,685 Assessed valuation 1913—630,118

WINDOM SCH. DIST. NO. 6.

A district in Cottonwood County. Bldg. (Int. at State Treas. office). 4s '11 June \$30,000... 1931 BOND. DEBT Nov 5 1914—\$45,000 Assessed val. '13 (35 act.)—653,407 School tax rate (per \$1,000) '13 \$33.00 Population in 1914 (est.)—2,000

WINONA.

City is county seat of Winona Co. Inc. Mar. 6 1857. Pop'n '10, 18,583. Ref. Ferry Road & Bridge Bds. 4s J-J \$15,000... Jan 1 1933 High Wagon Bridge. 5s Jan \$100,000... Jan 1 '19 '28

Water-Works Bonds. 3 1/2s J-J \$50,000... July 1 '29 '32

In the table below we give the statistics regarding 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.

Table with columns: Location, Bonded debt, Floating debt, Assessed valuation, Tax per \$1,000, Pop'n. 1910. Includes entries for Ada Independent Sch. Dist., Aitkin (V), Aitkin County, Aitkin School District, Alexandria (C), Douglas Co., Aurora (V), St. Louis Co., Austin (C), Mower County, Austin School District, Barnesville (C), Clay County, Brown Co. Ind. S. D. No. 11, Bemidji Independent Sch. Dist., Biwabik (V), St. Louis Co., Blue Earth (C), Faribault Co., Blue Earth School District, Breckenridge (C), Wilkin Co., Brown County, Brown Co. Sch. Dist. No. 1, Chisholm Sch. Dist. No. 40, Clay County, Clay Co. Sch. Dist. No. 29, Clearwater County, Cloquet Ind. Sch. Dist. No. 7, Crow Wing (C), Itasca County, Crow Wing Co. S. D. No. 51, Dakota Co. S. D. No. 81, Dawson (V), Lac Qui Parle Co., Dawson School District, Deerwood (V), Crow Wing Co., Detroit (C), Becker County, Detroit Ind. Sch. District, Dodge County, Douglas County, E. Grand Forks (C), Polk Co., Ely (C), St. Louis County, Eveleth (C), St. Louis Co., Gilbert Sch. Dist. No. 18, Glenwood (C), Pope County, Gr'd Rapids (Twp.), Itasca Co., Grand Rapids (V), Itasca Co., Hallock (V), Kittson County, Hastings School District, Hubbard County, Kandiyohi County, Keosauqua (V), Itasca County, Litchfield School District, Little Falls Ind. Sch. Dist., Luverne (C), Rock County, McLeod Co. Sch. Dist. No. 2, Madison Ind. Sch. Dis. No. 74, Marshall (C), Lyon County, Marshall School District, Melrose (C), Stearns County, Melrose Ind. Sch. Dist., Mille Lacs County, Mille Lacs County, Montevideo (C), Chippewa Co., Moorhead, Clay County, Mt. Iron (V), St. Louis Co., Mountain Lake School Dist., Murray County Ind. Sch. D., Nashua (V), Itasca County, New Ulm (C), Brown County, Nobles County, Northfield (C), Rice County, Ortonville (C), Big Stone Co., Park Rapids (V), Hubbard Co., Park Rapids Ind. S. D. No. 1, Paynesville School District, Pine County, Pipestone (C), Pipestone Co., Pipestone School District, Plainview School District, Pope-Douglas Co.'s S. D. No. 3, Red Lake Falls (C), Red L. Co., Renville (C), Renville Co., Renville County, Rochester (C), Olmstead Co., St. James (C), Watonwan Co., St. Louis Co. Ind. S. D. No. 93, St. Peter (C), Reddett County, Sandstone Sch. Dist. No. 5, Sauk Centre Ind. Sch. Dist., Sauk Rapids (V), Benton Co., Sherburne County, Sleepy Eye (C) Brown County, Springfield (V), Brown Co., Staples (C), Todd County, Stearns County, Thief River Falls Sch. Dist., Tracy, Lyon County, Two Harbors (V), Lake Co., Warroad (V), Roseau County, Waseca (C), Waseca County, Wells (V), Faribault County, Willmar (C), Kandiyohi Co., Winona County, Worthington (C), Nobles Co., (C) City, (V) Village.

Sewer Bonds.

5s J-J \$19,000... July 1 '17 '18 3 1/2s J-J 23,000... July 1 '15 '28 Winona S. W. Ry. J-J \$30,000... Jan 1 '15 '17 Park Bonds. 4 1/2s '06 J-J \$10,000... July 1 1929 Army Hall Bonds. 5s '14 Aug \$6,000... 1917 4,000... 1924-1925 BOND. DEBT Sept 28 '14 \$334,000 Assess. val. 1914—8,615,198 Moneys and credits (add'l. full value)—5,327,074 INT. at Nat. Park Bk., N. Y. C.

WINONA SCHOOL DISTRICT.

4s --- \$15,000 (\$5,000 payable yearly on July 1) 5s '13 A-O \$30,000... Oct 1 '15 '20 TOT. DT. Sept 28 '14—\$7,500,000 Assess. val. '14 (35 act.)—\$7,500,000 School tax (per \$1,000) 1914—\$11.00 Population in 1914 (est.)—23,000 INT. at A. B. Leach & Co., Chic. and Deposit Bank, Winona.

WORTHINGTON IND. S. D. NO. 5.

A district in Nobles County. Refunding Bonds. 5s --- \$53,000... 1929 BOND. DEBT Apr 28 1914—\$53,000 Assessed valuation 1913—\$18,493 Sch. tax rate (per \$1,000) '13 \$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.

f 1900 figures. g 1910 figures. \* 1911 figures. (C) City. (V) Village. † 1913 figures. ‡ 1914 figures. x Covers merely a recent issue of bonds; we are not informed as to what is total debt. y Total debt.



# State of Iowa.

ITS  
DEBT, RESOURCES, ETC.

Organized as a Territory (Act June 12 1838).....July 3 1838  
 Admitted as a State (Act Dec. 28 1846).....Dec. 28 1846  
 Total Area of State (square miles).....56,025  
 State Capital.....Des Moines  
 Governor (term expires 2d day Jan. 1915).....George W. Clark  
 Secretary of State (2d day Jan. 1915).....Wm. S. Allen  
 Treasurer (2d day Jan. 1915).....Wm. C. Brown  
 Auditor (2d day Jan. 1915).....J. L. Bleakly

Under the "biennial election" amendment adopted in 1904, the General Assembly meets biennially in odd years on the second Monday in January. There is no limit to length of session.

**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 Dec. 31 1913 there were \$142,310 42 warrants outstanding and the State had cash in the general revenue fund amounting to \$269,862 01. The Permanent School Fund on Dec. 31 1913 aggregated \$4,803,890 39.

During Dec. 1913 and the early part of 1914 the State disposed of \$675,000 5% certificates, the proceeds of which are to be used for the extension of the Capitol grounds.

**EQUALIZED VALUATION.**—The equalized assessed valuation (1/4 appraised value) has been as follows in the years named:

Year	Lands	Personal Property	Railroads	Express, Teleph. & Teleg. Cos.	Total
1913	\$615,250,000	\$105,000,000	\$80,000,000	\$4,995,000	\$805,245,000
1912	547,544,903	93,762,629	67,584,895	4,576,958	*713,469,385
1910	490,622,784	133,769,557	65,095,060	4,371,033	693,858,434
1908	475,893,422	123,492,167	64,524,659	3,757,985	667,668,234
1906	455,871,611	112,882,114	63,044,617	2,935,480	634,733,822
1902	410,159,753	109,168,678	51,570,242	1,911,688	572,840,391
1900	393,250,888	98,856,185	46,194,727	1,551,959	539,853,759
1890	374,753,112	105,543,264	42,902,608	663,874	523,862,858
1880	303,381,498	82,638,655	23,646,161	152,706	409,819,020

\*The value of moneys and credits amounting to \$210,723,275 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 1913 was \$4.90; this included \$2.90 general tax, 50 cents for educational purposes, 50 cents for Capitol ground extension, 50 cents special agricultural extension and 50 cents for State institutions under Board of Control.

**DEBT LIMITATION.**—For constitutional provisions and Acts of Legislature limiting the creation of debt, both State and municipal, see State and City Section for Nov. 1913, page 119. Iowa's constitution restricts the creating of debt, both State debt and municipal debt.

**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 IMPROV'T 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 74-v of the Supplement to the Code, 1907. V. 94, p. 365.

**BONDS TAX FREE.**—The 1909 Legislature passed an Act providing for the exemption from taxation of municipal, school and drainage bonds or certificates hereafter issued. It is expressly provided, however, that banks or trust companies holding such bonds or certificates shall not be permitted to make any deduction from the assessment of their shares by reason of that fact. V. 88, p. 1329.

**INVESTMENT OF TRUST FUNDS** is regulated by Section 364 of the Code of 1897, as amended by Laws of 1913, which is as follows:  
 Sec. 364.—Investments.—In What to be Made.—Where investments of funds are to be made, including those to be made by executors, administrators, trustees and guardians, and no mode of investment is pointed out by statute, they may be made in the stocks or bonds of this State, or of those of the United States, or in bond or mortgage upon real property of the clear, unencumbered value of twice the investment, or under order of court in bonds issued by or under the direction of cities, towns, counties, school or drainage districts of this State.

**POPULATION OF STATE.**

1910	2,224,771	1890	1,912,297	1870	1,194,020	1850	192,214
1900	2,231,853	1880	1,624,615	1860	674,913	1840	43,112

## 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.

This district is in Monroe County.

**Building Bonds.**

4 1/2s F-A	\$4,000	1917
4 1/2s A-O	\$25,000	1919 & 1920
4 1/2s A-O	\$15,000	1923
4 1/2s	60,000	1922

**BOND, DEBT Mar 30 '14** \$102,000  
 Tax levy val. '13 (1/4 apprd) 705,122  
 Moneys & credits (add'l) full value 319,852  
 Tax rate '13 (On assessed val. \$48.00 per \$1,000) (On actual val. 12.00)  
 Population in 1914 (est.) 5,000  
 § INT. payable in Albia.

### AMES.

This city is in Story County.

**Water-Works Bonds.**

5s	\$50,000	1916-'26-'28
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**Electric-Light Bonds.**

5s	\$12,000	1916
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**Funding Bonds.**

4 1/2s	\$25,000	1929
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**Intersection Paving Bonds.**

s	\$8,000	
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**BOND, DEBT Apr 1914** \$87,000  
 Tax levy val. '13 (1/4 apprd) 856,000  
 Moneys and credits (add'l) full value 554,702  
 Population in 1910 4,223  
 INT. payable at Ames, Sav. Bank.

### ATLANTIC.

This city is in Cass County. Inc. in 1872. Population 1910, 4,560.

**Judgment Bonds.**

5s	\$12,500	1929
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**Light Bonds.**

3 1/2s	\$13,000	1921
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**Water and Light Bonds.**

5s '11	\$40,000	Nov 1 1921
	(\$5,000 payable annually)	

**BOND, DEBT Oct 1914** \$65,500  
 INT. at City Treasurer's office.

### BOONE.

This city is in Boone Co. Incorp. as city of second class March 28 1868.

**Ref. Water (Subject to call).**

3 1/2s	\$38,500	June 1 '19 & 20
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**Fund. Wat. Bds. (Red. Aug. 2 '14).**

4s	\$3,040.10	Aug 2 1919
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**Fund. Bonds (Red. Aug. 2 '14).**

4s	\$5,459.90	Aug 2 1919
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**Water-Works Bonds.**

4 1/2s '11 M-N	\$150,000	May 1 '17-'31
4 1/2s '11 J-D	30,000	Dec 1 1931

(Subject to call after Dec. 1 1921.)  
 4 1/2s '14 J-J \$25,000 July 1 1934  
 (Subject to call beginning July 1 '24.)  
**BOND, DEBT Oct 1914** \$252,000  
 Tax levy val '13 (1/4 apprd) 1,377,970  
 Money & credits (add'l) full value 639,625  
 Tax rate (per \$1,000) 1913 \$92.00  
 Population in 1910 (Census) 10,347  
 § INT. at Geo. M. Bechtel & Co., Davenport; others at City Treas. office.

### BOONE INDEP. SCHOOL DIST.

4 1/2s '10 M-S	\$35,000	Sept 1 1920
4 1/2s '11 J-J	\$7,000	July 1 1921
4 1/2s '12 M-S	\$100,000	Sept 1 1922

**Building Bonds.**

5s '14 F-A	\$10,000	Feb 1 1924
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**BOND, DEBT Nov 1914** \$152,000  
 Tax levy val. '13 (1/4 apprd) 1,801,914  
 Moneys & credits (add'l) full value 890,264  
 Tax rate (per \$1,000) 13 \$92.00  
 Population in 1914 (est.) 12,000  
 § Red. after 5 yrs. from issue.  
 INT. at Security Sav. Bk., Boone.

### BOONE COUNTY.

Boone is the county seat.

**Funding Bonds.**

4 1/2s '12 A-O	\$25,450	Apr 15 '20-'22-'24
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**TOT. DT. May 18 '14** \$60,450  
 Tax levy val. (1/4 apprd.) 9,801,547  
 Moneys and credits (add'l) full value 2,094,057  
 Population in 1910 27,626

### BURLINGTON.

This city is in Des Moines County. Incorp. July 2 1836. Commission government adopted Nov. 29 1911. V. 89, p. 1495. Pop'n 1910, 24,324.

**Funding Bonds.**

4s '04	\$110,000	1914-1923
4 1/2s '10	48,000	1928-1930
4 1/2s '11	122,000	1928-1932

**Fire & Police Sta. and Sewer.**

5s '07	\$60,000	1918-1927
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**GEN. BONDS Oct 23 '14** \$340,000  
 Certificate debt 140,000  
 Floating debt 10,800  
 Tax levy val. '14 (1/4 apprd.) 4,706,878  
 City tax rate (per \$1,000) '14 \$40.90

### BURLINGTON SCHOOL DIST.

4s '08 M-N	\$140,000	Jan 1 1918
4s '09 A-O	\$9,100	Jan 1 1919
4s '09 F-A	41,000	Aug 1 1919
4s '10 M-N	9,000	Nov 1 1920

**BOND, DEBT Sept 28 '14** \$200,000  
 Tax levy val. '13 (1/4 apprd.) 4,827,884  
 Tax rate (per \$1,000) '13 \$40.00  
 Population in 1911 (est.) 25,000  
 § Subject to call.  
 INTEREST on bonds of 1910 payable at First Nat. Bank, Burlington.

### CALHOUN COUNTY.

Rockwell City is the county seat.

**Court-House Bonds.**

5s '13 A-O	\$125,000	Apr 1 1923
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**GEN. B.D. DT. Apr 1914** \$35,000  
 Assessment debt (add'l) 200,023  
 Tax levy val. '13 (1/4 apprd.) 9,264,885  
 Moneys & credits (add'l) full value 1,067,594  
 State & Co. tax (per \$1,000) '13 \$18.70  
 Population in 1910 17,090

### CEDAR RAPIDS.

Cedar Rapids is in Linn County. Charter granted 1856. Commission government adopted in 1908. On July 1 1903 city took over water-works formerly owned by Cedar Rapids Water Co., and assumed all outstanding obligations, amounting to \$450,000, of which \$235,000 has been paid, leaving outstanding \$215,000.

**Funding (\$10,000 yrly. on June 1)**

4s '99 J-D	\$61,000	June 1 1919
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**Bridge Bonds.**

4 1/2s '11 M-S	\$129,000	Mar 1 '15-'31
5s	J-J	42,200

(Part due each year until 1930.)  
 4 1/2s '14 \$125,000 Feb 1 '26-'34  
**Concrete-Dam Bonds.**

4 1/2s '14 F-A	\$125,000	Feb 1 '15-'29
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**Water Co. Bonds (debt assumed).**

5s '97 M-N	\$150,000	Nov 1 1927
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(Subject to call Nov. 1907 at 105.)  
 4 1/2s '03 J-J \$65,000 July 1 1918  
 (Subject to call any J-J at par.)

**Refunding Bonds.**

4s '96 J-J	\$100,000	July 1 1916
6s	45,000	1916-1919

**Fire Fund Bonds.**

6s	M-S	\$9,500
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(Due part yearly.)

**Sewer Bonds.**

4 1/2s '11 J-J	\$55,000	July 1 '22-'31
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**Sewer Dist. Bonds (part yearly).**

6s	\$1,000	1919
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**BOND, DEBT Oct '14** \$946,700  
 Water debt (included) 215,000  
 Appraised val. 1913 33,678,947  
 Tax levy val. '13 (1/4 apprd.) 8,419,737  
 Moneys & credits (add'l) full value 1,056,990  
 Tax rate (per \$1,000) 1914 \$23.00  
 Population in 1910 (Census) 32,811

INT. on 4% ref. bds. at Norwich Sav. Society, Norwich, Conn.; 4 1/2% water-works bonds at Northern Tr. Co., Chicago; water 5s and bonds of 1914 at Farmers' Loan & Trust Co., New York; funding bonds at First Nat. Bk., Chic.; sewer bonds, 6% ref. bonds and 5% bridge bonds at office of City Treas.; bridge and sewer bonds of 1911 at Cont. & Com. Trust & Sav. Bank, Chicago.

### CEDAR RAPIDS IND. SCH. DIST.

**Building Bonds.**

4s '09 F-A	\$6,000	Aug 2 1919
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4 1/2s '10 J-D \$25,000 June 27 1920  
 4 1/2s '14 M-S 140,000 Mar 1 1924  
 4 1/2s '14 25,000 May 15 1924

**School-Ground Purchase Bds.**

4 1/2s '10 J-D	\$12,000	June 27 1920
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**Refunding Bonds.**

4 1/2s '08	\$48,000	July 1 1918
4 1/2s '10 J-D	20,000	June 1 1920
4 1/2s '11 J-D	50,000	June 27 1921

**BOND, DEBT Sept 28 '14** \$409,000  
 Tax levy val. '13 (1/4 apprd.) 8,470,465  
 Tax rate (per \$1,000) 1913 \$33.70  
 INT. payable at Treasurer's office.

### CHARLES CITY IND. SCH. DIST.

A district in Floyd County.

4 1/2s '10 M-N	\$25,000	Nov 1 1920
4 1/2s '11 J-D	50,000	June 21 1921
5s '13 J-D	40,000	June 1 1923

### Refunding Bonds.

4 1/2s '10 J-D	\$23,000	Jan 1 1920
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**BOND, DEBT Sept 28 '14** \$138,000  
 Tax levy val. '13 (1/4 apprd.) 1,499,248  
 Money & credits (add'l) full value 1,280,208  
 INT. at Harris Tr. & S. Bk., Chic.

### CHEROKEE SCHOOL DIST.

This district is in Cherokee Co.

**Building Bonds.**

5s '14 J-J	\$85,000	July 1 1924
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**TOTAL DEBT** (?)

### CLARINDA IND. SCH. DIST.

A district in Page County.

**Sch. Bldg. Bds. (red. beg. May 1 '17)**

4 1/2s '12 M-N	\$50,000	May 1 1922
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**BOND, DEBT Apr 1913** \$68,500

**CLEAR LAKE IND. SCH. DIST.**  
 This district is in Cerro Gordo Co.

**Building Bonds.**

5s '12 J-J	\$51,000	July 1 1922
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**Refunding Bonds.**

5s '12 J-J	\$6,500	July 20 1922
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**BOND, DEBT Apr 16 '13** \$63,500  
 Tax levy val. '12 (1/4 apprd.) 390,597  
 Moneys & credits (add'l) full value 214,700

### CLINTON COUNTY.

The county seat is Clinton.

**Funding Bonds.**

4 1/2s '11	\$7,000	
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**TOT. B.D. DT. Mar 31 '14** \$57,000  
 Drainage debt (add'l) 43,400  
 Sinking fund 9,778  
 Tax levy val. '13 (1/4 apprd.) 1,475,310  
 Moneys & credits (add'l) full value 5,648,115  
 State & Co. tax (per \$1,000) '13 \$24.10  
 Population in 1910 45,394

### CLINTON IND. SCH. DIST.

The county seat is Clinton.

**4s '08** \$38,500 Dec 1 1918  
**4s '09** \$80,000 May 1 1919  
**BOND, DEBT Oct 1914** \$98,500  
 Tax levy val. '13 (1/4 apprd.) 3,211,900  
 Money and credits (add'l) full value 3,330,000  
 School tax (per \$1,000) 1914 \$31.00  
 \*Red. after 5 yrs. from issue.

### 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.

**Refunding (red. begin. in 1903).**

4 1/2s '83 A-O	\$30,000	Oct 1 1918
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**Funding Bonds.**

4 1/2s M-S	\$41,500	Sept '15-'17
	13,000	in even years
	and \$13,500 in odd yrs	

Spec. sewer dist. bds. (add'l) \$1,500,000 Sept 1 1919  
 4 1/2s M-S



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 \$318,000. Nov 1 '14-'29 5s '13 M-N 100,000. (Due serially ending Sept. 1 1931.) Park Bonds (Serial). 4 1/2s '12 \$45,000. Jan 1 1932 Levee Improvement Bonds. 4s '11 M-S \$75,000. Sept 1 '17-'31 GEN. BD. DT. Oct 1914. \$606,000 Levee impt bds Apr '14. 143,000 Appraised valuation 1914. 47,590,460 Tax levy val. '14 (1/2 act.) 23,795,230 Moneys & credits (add'l, full value) 6,200,000 City tax rate (per \$1,000) '14. \$18.00 The city is under a special charter and collects taxes, as noted above, on 1/2 the appraised value of property instead of 1/4 as is customary in other cases. INT. is payable at Geo. M. Bechtel & Co., Davenport, N. W. Halsey & Co., Chic., and Union Sav. Bank, Davenport.

DAVENPORT SCHOOL DIST.

School (Red. 5 yrs. from issue). 4s '06 M-S \$59,000. Mar 1 1916 4s '06 A-O 100,000. Oct 1 1916 4s '09 J-J 60,000. July 6 1919 4 1/2s '11 J-D 65,000. June 1 1921 4 1/2s '14 J-D 100,000. June 1 1924 BOND. DEBT Sept 1914 \$305,000 Tax levy val. '14 (1/4 app.) 12,666,274 Moneys & credits (add'l, full value) 6,743,740 Tax (per \$1,000) 1914. \$27.50 Population in 1914 (est.) 46,500 INTEREST payable at Geo. M. Bechtel & Co.'s, Davenport.

DENISON.

This city is in Crawford County. Incorp. in 1876. Pop'n '10, 3,133. Electric-Light Bonds. 5s '13 M-S \$65,000. 1933 (Subject to call as follows: Bonds Nos. 1 to 5, incl., 5 yrs. after date; bonds from 6 to 15, incl., 10 years after date; and bonds Nos. 16 to 30, incl., 15 years after date.) BOND. DEBT Feb 1914. \$92,500 Tax levy val '13 (1/4 app.) 556,023

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), constitutionality of which was affirmed. V. 86, p. 870. On July 30 1913 city arranged to take over the plant of the Des Moines Water Co. for \$2,302,522. Vote taken in March 1914 on the question of buying the plant, also the proposition to issue \$2,380,000 bonds to pay for same. The question of purchase carried but the bonds did not. V. 98, p. 1100. The bond proposition was again submitted Nov. 3 1914 and carried. V. 99, p. 1473. Pop'n 1910, 86,368. City Hall Bonds (Special). 4s '09 J-J \$350,000. July 6 '14-'28 4 1/2s '07 M-N 15,000. May 1 1917 53,000. May 1 '22-'27 Flood Protection Bonds (Spec'l). 5s '13 \$169,500 5s '14 M-S 42,500. Mar 25 '15-'24 Park Purchase (Special). 5s '12 \$20,500 Bridge Bonds (General). 4 1/2s '11 M-N \$146,000. May 1 '15-'31 Refunding Bonds (General). 4s '95 J-J \$283,000. July 1 1915 (Subject to call beg. July 1 1905.) Funding Bonds (General). 4s '96 M-N \$300,000. May 1 1916 4s '97 M-N 35,000. May 1 1917 (Subject to call May 1 1916.) 3 1/2s '98 J-D 5,000. Dec 1 1916 Police Equip. Bonds (Serial). 6s '14 \$16,500. 1915-1918 Fire Equip. Bonds (Special). 5s '14 \$103,000 GEN. BD. DT. Aug 1914 \$959,000 Special bond debt (incl.) 647,500 Floating debt June 1 1914. 163,548 Cash on hand June 1 1914. 547,446 Valuations for 1913 (Appraised). Gen. valuation \$106,757,876 Corporation stock 6,861,872 Moneys and credits 5,407,422 Corporation lands 2,876,088 Total \$118,703,258 Tax Levy Value. Gen. val. (1/2 appraised) \$26,689,460 Corp. stock (20% app'd) 1,572,374 Moneys & credits (act.) 5,407,422 Corp. lands (1/4 app'd) 719,022 Total \$34,388,287 Moneys and credits and corporation lands are assessed only 5 mills on the dollar. The tax levy on the general valuation and corporation stock is 32.1 mills. INT. payable at City Treasurer's office.

DES MOINES IND. SCH. DIST.

4 1/2s '12 J-J \$79,000. July 1 1932 4 1/2s '13 M-S 50,000. Mar 1 1933 5s '13 M-S 276,500. Mar 1 1933 Refunding Bonds. 4s '05 \$40,000. July 1 1915 4s '05 7,000. Sept 1 1915 4s '09 117,000. June 1 '15-'23 4 1/2s '11 M-N \$210,000. May 1 1931 4 1/2s '12 147,500. s '12 70,000. 4 1/2s '12 M-N 70,000. Nov 1 1932 Building Bonds. 4s '09 \$200,000. July 1 '25-'29 4 1/2s '10 400,000. Sept 1 1930 4 1/2s '14 19,000. T.O.T. BD. DT. Mar 1914 \$1,680,000 Tax levy val. '13 (1/4 app.) 26,250,000

Sch. tax (per \$1,000) 1913. \$30.80 Population in 1914 (est.) 100,000 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 1/2s '11 J-D \$300,000. 1914-1926 T.O.T. DEBT Oct 12 '14. \$300,000 Appraised val. 1913-14. 2,816,000 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. Water Works (Red. 40,000 wry.). 4 1/2s J-D \$284,000. June 1 1920 Judgment Bonds. 4 1/2s '10 J-D \$49,000. Dec 10 1925 Street (Red. at option of city.) 5s '14 J-J \$78,000. Jan 3 1921 Refunding Bonds. 4s F-A \$96,000. Feb 1 1916 4s A-O 105,000. Apr 1 1916 4s J-J 120,000. Jan 1 1917 4s F-A 240,000. Feb 1 1919 4s A-O 34,132. Oct 1 1919 4s J-J 35,000. Jan 1 1921 4s F-A 15,400. Feb 1 1922 3 1/2s F-A 13,250. Feb 1 1920 GEN. BD. DT. Mar. '14 \$658,782 Assessment debt 252,671 Floating debt 245,620 T.O.T. DEBT Mar 1 '14. 1,157,073 Water debt (additional) 209,000 Sinking funds 1,244 Appraised valuation 1913. 26,618,667 City tax rate (per \$1,000) '13. \$14.50 INTEREST payable in New York City and at City Treasurer's office.

DUBUQUE SCHOOL DISTRICT.

s '06 \$12,000. 4s J-D 115,000. Dec 1 '17-'21 BOND. DEBT July 1 '14. \$157,000 Floating debt Apr 1 1914. 30,341 Tax levy val. '13 (1/4 app.) 8,496,407 School tax (per \$1,000) 1913. \$20.00 Population in 1914 (est.) 42,000 INT. at First Nat. Bk., Dubuque

DUBUQUE COUNTY.

County seat is Dubuque. Court House (Int. at Treas. office) 4s J-J \$62,000. Jan 1 1916 Funding (Int. at Treas. office.) 4 1/2s '11 J-J \$185,000. July 1 '21-'31 BOND. DEBT Sept 28 '14 \$247,000 Floating debt 47,113 Tax levy val. '13 (1/4 app.) 16,387,794 Moneys & credits (add'l, full value) 1,220,459 State & Co. tax (per \$1,000) '13. \$20.00 Population in 1910 (Census) 57,450

ESTHERVILLE SCHOOL DIST.

A district in Emmett County. 5s '02 \$25,000. Aug 1 1922 5s '02 25,000. Dec 1 1922 5s '03 \$25,000. Mar 1 1923 5s '12 10,000. 1922 5s '13 20,000. Sept 1 1923 5s '13 10,000. May 1 1923 BOND. DEBT Sept 27 '14 \$115,000 Sinking fund Mar 1914. 17,000 Tax levy val. '14 (1/4 app.) 1,016,479 Population in 1914 (est.) 5,000 \*Red. after Mar. 1918. INT. at Iowa Sav. Bank, Estherville.

FAIRFIELD IND. SCH. DIST.

A district in Jefferson County. Bldg. Bds. (red. begin. in 1917) 4 1/2s '12 J-J \$60,000. July 1 1922 TOTAL DEBT Nov 4 '14. \$105,000 Tax levy val. '12 (1/4 app.) 1,014,881 Population 5,500

FAYETTE COUNTY.

West Union is the county seat. 4 1/2s s-a \$9,000. May 1 '15-'17 4 1/2s s-a 15,000. Nov 1 '15-'19 4 1/2s s-a 12,000. May 1 '18-'20 4,000. Nov 1 1920 BOND. DEBT May 1914 \$42,000 Tax levy val. '13 (1/4 app.) 10,641,297 St. & Co. tax (per \$1,000) '13 est. \$20.00 Population in 1910 (Census) 27,919

FORT DODGE.

This city is in Webster Co. Incorp. 1869. City now governed under commission plan. Pop'n 1910, 15,543. Ref. Water (Red. aft. 10 yrs. fr. issue). 4s '08 \$31,000. Apr 1 1918 4s '05 F-A \$16,000. Feb 1 1925 4 1/2s '09 \$5,000. May 1 1929 Ref. Bds. (Red. aft. 10 yrs. from issue) 4 1/2s '08 \$25,000. Aug 1 1928 4s '08 25,000. May 1 1928 4 1/2s '03 M-S 27,000. Sept 1 1923 BOND. DEBT Sept 1914. \$129,000 Tax levy val. '13 (1/4 app.) 3,592,775 City tax (per \$1,000) 1913. \$32.00

FORT DODGE SCHOOL DIST.

Building Bonds. 4s J-J \$30,000. 1919 4 1/2s '12 A-O 50,000. Apr 1 1922 5s '13 J-D 65,000. June 1 1933 (Subject to call beg. June 1 1923.) Refunding Bonds. 4 1/2s J-D \$5,000. 1918 4 1/2s '11 J-D 40,000. Dec 1 1921 BOND. DEBT Sept 25 '14 \$290,000 Tax levy val. '13 (1/4 app.) 3,687,600 Moneys and credits (add'l, full value) 826,000 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. Pop'n 1910, 8,900 Ref Bds. (Red. beg. July 1 1907) 4s J-J \$111,000. July 1 1922 Fire Equipment Bonds. s \$4,000. \$2,000 yearly

BOND. DEBT Oct 1914. \$115,000 Floating debt 16,392 Sinking fund 1,339 Tax levy val. '13 (1/4 app.) 1,138,749 Total tax (per \$1,000) 1913. \$10.00 INT. payable in Fort Madison.

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 1/2s '11 M-N \$39,335.96. 1915-1918 5 1/2s '12 M-N 20,000. 1915-1920 County has no general bonded debt. Drainage debt Apr 1914. \$346,213 Taxable val. '13 (1/4 app.) 8,499,498 Moneys and credits (add'l, full value) 1,621,162 Population in 1910. 19,242 INT. payable at Co. Treas. office.

HAMPTON SCHOOL DISTRICT.

A district in Franklin County. Bonds are tax-free. Building & Improvem't Bonds. 5s '14 M-N \$70,000. Mar 1 1924 (Subject to call \$2,000 yearly beginning May 1 1919.) TOTAL DEBT Sept 1914. \$70,000 Val. for taxation 1913. 3,341,706 Population in 1914 (est.) 3,000 INT. at Harris Tr. & S. Bk., Chic.

HANCOCK COUNTY.

Garner is the county seat. Drainage Bonds. 5 1/2s M-N \$300,000. 1917-1926 County has no general bonded debt. Drainage debt Oct 1913. \$300,000 Appraised valuation 1913. 23,587,500 Moneys & credits (add'l, full value) 675,909 State & Co. tax (per \$1,000) '13. \$22.60 Population in 1910 (Census) 12,731 INT. at First Nat. Bank, Chicago.

HARRISON COUNTY.

Logan is the county seat. Refunding Bonds. 4s \$6,000. Court-House Bonds. 5s \$10,000. 1916-1931 Upper Boyer Dr. Dist. Bonds. 6s '11 M-N \$27,500. May 1 1926 County bond debt Jan 1 '13 \$106,000 Tax levy val. '12 (1/4 app.) 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 1/2s '12 \$100,000. (Due \$40,000 in 5 years and \$60,000 in the next 5 years.) BOND. DEBT Apr 1914. \$100,000 Tax levy val. '13 (1/4 app.) 7,133,393 State & Co. tax (per \$1,000) '13. \$19.50 Population in 1910. 18,640

IOWA CITY.

This city is in Johnson County. Inc. in 1857. Pop'n 1910, 10,091. Funding Bonds. 4 1/2s & 5s J-D \$167,000. 1915-1926 Park Bonds. 6s \$12,000. 1917 Sewer Bonds. 6s \$20,000. 1929-1930 Paving Bonds. 6s \$24,000. 1928-31 Improvement Bonds. 6s \$90,000. GEN. BD. DT. Sept 1914. \$313,000 Tax levy val. '12 (1/4 app.) 2,346,214 Tax rate (per \$1,000) '13. \$81.50 INTEREST payable at Geo. M. Bechtel & Co., Davenport, Iowa.

IOWA CITY SCHOOL DISTRICT.

Funding (Red. \$4,000 yearly). 5s July \$30,000. 1920 Building Bonds. 4 1/2s June \$34,000. 1922 (Subject to call \$2,000 yearly) 5s Mar \$20,000. 1923 BOND. DEBT Sept 28 '14 \$84,000 Tax levy val. '13 (1/4 app.) 2,030,556 Moneys and credits (add'l, full value) 967,060 Population in 1914 (est.) 12,000 INT. in Davenport and Chicago.

IOWA FALLS SCHOOL DIST.

4 1/2s '09 M-S \$5,000. 1919 6s '10 Sept 1,000. 1915 Building Bonds. 5s '13 F-A \$75,000. Aug 1 1923 BOND. DEBT Sept 1914. \$81,000 Tax levy val. '13 (1/4 app.) 3,076,350 School tax (per \$1,000) 1913. \$34.00 Population in 1913 (est.) 3,500 INT. on 4 1/2s at Geo. M. Bechtel & Co., Davenport; on 6s at Iowa Falls; on 5s at Harris Trust & Sav. Bank, Chicago.

JACKSON COUNTY.

Maquoketa is the county seat. Funding Bonds. 5s '08 F-A \$26,000. 1918 5s '12 A-O 16,000. 1915-1930 5s '13 F-A 108,000. Feb 1 '19-'33 BOND. DEBT Sept 28 '14 \$150,000 Tax levy val. '13 (1/4 app.) 7,847,044 Moneys & credits (add'l, full value) 2,510,225 Population in 1910. 21,258 INT. payable at County Treasury.

JASPER COUNTY.

Newton is the county seat. Court-House Bonds. 4s '09 Dec \$90,000. Dec 1 1919 (Subject to call \$15,000 yearly on Dec. 1, beginning 1912.) GEN. BD. DT. Sept 30 '14 \$90,000 Drainage dist. bds. (add'l) 48,021 Tax levy val. '14 (1/4 app.) 12,470,570 Moneys & credits (add'l, full value) 4,260,900 State & Co. tax (per \$1,000) '14. \$19.50 Population in 1910 (Census) 27,034 INT. on court-house bonds payable at First Nat. Bank, Newton.

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.

Funding Bonds. 5s '13 M-S \$40,100. Mar 1 '15-'28 Refunding Bonds. 4s '06 J-J \$65,000. Jan 1 1926 5s '14 J-J 100,000. BOND. DEBT Sept 25 '13 \$208,000 Appraised valuation 1911. 11,000,000 Total tax rate (per \$1,000) '12. \$10.25 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 SCHOOL DISTRICT.

Building Bonds. 4 1/2s '14 M-N \$95,000. May 1 1924 BOND. DEBT June 1914. \$116,000 Tax levy val. '13 (1/4 app.) 3,319,549 Appraised value (est.) 12,160,117

KEOKUK COUNTY.

Sigourney is the county seat. Court-House (red. beg. in 1914). 4s '09 M-S \$110,000. Mar 1 1919 BOND. DEBT Nov 26 '14 \$110,000 Tax levy val. '13 (1/4 app.) 9,255,308 State & Co. tax (per \$1,000) '13. \$20.20 Moneys and credits (add'l, full value) 3,842,057 Population in 1910 (Census) 21,160 INT. payable at Co. Treas. office.

KNOXVILLE.

This city is in Marion County. Water-Works Bonds. 4 1/2s '14 A-O \$70,000 (Due \$36,650 Jan 1 1934 and \$1,750 yearly beginning Oct 1 1915.) \$31,000 Judgment Bonds. s \$23,000 BOND. DEBT Feb 1914. \$124,000 Population in 1910. 3,200

KOSSUTH COUNTY.

Algona is the county seat. Funding Bds. (Tax-exempt) 4 1/2s '10 J-J \$72,000. July 1 '16-'24 4 1/2s \$70,000. July 1 '24-'29 Drainage Bonds (Tax-exempt). 5 1/2s & 6s M-N \$424,847c. 1915-1923 GEN. BD. DT. Sept 1914 \$142,000 Drainage debt (additional) 750,000 Tax levy val. '13 (1/4 app.) 11,072,690 Moneys & credits add'l, (full value) 1,133,825 State & Co. tax (per \$1,000) '13. \$19.00 Population in 1910 (Census) 21,971 INT. on funding bonds at Harris Trust & Sav. Bank, Chic.; other bonds at First Nat. Bank, Chicago.

LEE COUNTY.

County seat is Fort Madison. Refunding Compromise Bonds. 3 1/2s J-D \$205,000. Dec 1 '15-'20 (\$30,000 in 1915, yearly \$35,000 1916-1920.) Funding Bridge Bonds. 4s '10 F-A \$30,000. Aug 1 '15-'20 BOND. DEBT Apr 27 '14. \$270,000 Tax levy val. '13 (1/4 app.) 11,345,302 State & Co. tax (per \$1,000) '13. \$27.00 Population in 1910 (Census) 36,702 INT. at First Nat. Bank, Chicago.

LUCAS COUNTY.

Charlton is the county seat. 4 1/2s s-a \$32,500. 1915-1920 Funding Bonds. 4 1/2s M-N \$11,500. 1921-1922 BOND. DEBT Oct 1 1914. \$43,000 Tax levy val. (1/4 app.) 4,969,104 State & Co. tax (per \$1,000) '13. \$24.00 Population in 1910. 13,462 INT. payable at Co. Treas. office.

MARSHALLTOWN.

City is in Marshall Co. First incorp. July 1863. Inc. as city of 2nd class Mar 1868. Commission govt. installed Apr. 5 '11. Pop'n '10, 13,374. Fire Fund Bonds. 5s \$7,500. July 1 1919 Funding Bds. (Part cert. 2 yrs.) 4 1/2s '04 J-J \$11,000. July 1 '16-'24 (Part every two years.) 4 1/2s '11 25,000. May 1 1921 4 1/2s '12 30,000. May 1 1929 Refunding Bonds. 4s J-J \$34,000. July 1 1920 Water Works Bonds. 4 1/2s \$11,000. July 1 1916 BOND. DEBT Oct 2 '14. \$118,500 Tax levy val. '14 (1/4 app.) 2,008,882 Tax rate (per \$1,000) 1914. \$91.00

MARSHALLTOWN IND. SCH. D.

Refunding Bonds. 4 1/2s '01 F-A \$12,000. Feb 1 1921 4 1/2s '12 57,000. July 1 1922 Bldg. Bonds. 4s '06 J-J \$15,000. July 1 1916 (Subject to call beg. in 1909.) 5s '13 15,000. July 1 1933 (Subject to call beg. July 1 1923.) 4 1/2s '14 M-N \$30,000. May 1 1924 BOND. DEBT May 1914. \$129,000 Tax levy val. '13 (1/4 app.) 2,055,771 Moneys and credits (add'l, full value) 994,253

MASON CITY.

This city is in Cerro Gordo County. 4 1/2s '12 \$24,000. 1932 Corporation Bonds. 4s & 4 1/2s \$84,000. '19, '21, '22, '32 Water Bonds. 4 1/2s '03-'08. \$29,000. 1916 & 1928



MASON CITY (Concluded)—

Park Bonds. \$8,000
Refunding Bonds. Dec 1 1923
TOTAL DEBT Oct 1914. \$190,917

MONONA-HARRISON DRAIN.

DIST. NO. 1. A district in Monona and Harrison counties (P. O. Onawa).

MONROE COUNTY.

Albia is the county seat. County Fund Bonds. 4 1/2% J-J \$41,000. Part yearly

MT. Ayr.

This town is in Ringgold County. Inc. in 1875. Bonds are tax-free.

MUSCATINE.

City is in Muscatine Co. Incorp. 1851. The water bds. are not a direct city obligation.

MUSCATINE IND. SCH. DIST.

Funding Bds. (red. beg. in 1917). 4s '12 F-A \$15,000. Aug 1 1922

MUSCATINE COUNTY.

Muscatine is the county seat. Refunding Bonds. 4 1/2% A-O \$16,500. Apr 1 1917

NEWTON.

This city is in Jasper County. Inc. in 1876. Pop'n 1910, 4,614.

OTTUMWA.

Ottumwa is in Wapello Co. Inc. with special charter 1857; reorganized under General Incorp. Law 1863;

Fire-Equip. Bonds.

5s '14 F-A \$12,000. 1915-1918 (Due \$10,000 yearly beg. June 1916.)

OTTUMWA SCHOOL DISTRICT.

4 1/2% '07 M-S \$25,000. Sept 2 1917

Building Bonds.

4 1/2% '12 R \$43,000. Aug 1 1922

INTEREST on the \$10,000 bonds payable at Chicago, on the bonds of 1907 in Chicago, 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. 6s '12 M-N \$25,000. Dec 31 '18-'22

PALO ALTO COUNTY.

Emmetsburg is the county seat. Drainage Bonds. 6s '07 M-N \$28,334. May 1 '15-'16

PERRY IND. SCHOOL DIST.

Building Bonds. 5s '13 \$70,000. Apr 1 1923

POLK COUNTY.

Des Moines is the county seat. Court-House Bonds. 4s '05 A-O \$230,000. Oct 1 '15-'24

SEYMOUR.

This city is in Wayne County. Refunding Bonds. 5s '12 A-O \$14,500. Apr 1 1932

SIGOURNEY.

This city is in Keokuk Co. Inc. about 1844. Pop'n 1910, 2,032.

SIoux CITY.

City is in Woodbury Co. Incorp. 1857. Commission govt. adopted Feb. 15 1910. Pop'n 1910, 47,828.

Refunding Bonds. 5s '97 M-N \$95,000. Oct 20 1917

4 1/2% '95 F-A \$159,900. Aug 28 1920

4 1/2% '03 J-J \$204,500. Jan 1 1918

4 1/2% '05 J-J \$9,000. Jan 1 1925

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

SPENCER IND. SCH. DIST. This district is in Clay County.

Building Bonds. 4 1/2% '08 F-A \$4,000. Aug 1 1918

BOND. DEBT Oct 1 1914. \$74,000

SPRIT LAKE SCHOOL DIST. This district is in Dickinson Co.

Building Bonds. 5s '14 M-N \$90,000. May 1 1924

STORM LAKE IND. SCH. DIST. A district in Buena Vista County

4 1/2% '12 J-J \$60,000. Jan 1 1922

TAMA SCHOOL DISTRICT. This district is in Tama County.

5s '13 A-O \$60,000. 1916-1923

VAN BUREN COUNTY. Keosauqua is the county seat.

4 1/2% \$90,000. 11,000

WAPELLO COUNTY. Ottumwa is the county seat.

5s '11 A-O \$25,000. Oct 1 '22-'26

WATERLOO. County seat of Black Hawk Co.

4 1/2% '97 M-N \$19,000. May 1 1917

4 1/2% '04 J-D \$15,000. 1915-1919

4 1/2% '08 M-N \$0,000. May 1 1925

4 1/2% '11 M-N \$0,000. May 1 1931

4 1/2% '10 J-J \$525,000. Jan 15 '15-'30

4 1/2% '97 M-N \$1,000. May 1 1917

4s '02 J-D \$0,000. June 1 1922

5s '09 M-N \$8,400. 1931

5s '09 M-N \$9,000. 1929

5s '12 M-N 9,778 84. 1933

5s '13 M-N 23,500. 1933

5s '13 M-N 93,600. 1932

GEN. BD. DT., incl. \$525. 000 water bds., Sept. '14. \$958,279

TOT. DEBT Sept 1914. \$1,239,429

Sink. fd. agst. gen. debt. 103,252

Tax levy val. '14 (1/4 appr.) 6,470,921

Tax rate (per \$1,000) '14. \$105.00

Population in 1910 (Census) 26,693

INT. at Nat. Park Bank, N. Y. City, except on issue of 1908, which is payable at Waterloo in N. Y. exch.

WATERLOO IND. SCH. DIST.

4s '07 M-N \$27,000. May 1 1916

4 1/2% '12 M-N 5,000. May 1 1922

4 1/2% M-N \$3,000. 1921

4 1/2% '14 M-S 45,000. Mar 1 1924

5s '13 M-N \$24,000. May 1 1923

BOND. DEBT Oct 1914. \$114,000

4 1/2% '13 M-N \$20,000. Aug 1 1918

4 1/2% '12 J-J \$25,000. July 1 1922

4s '05 J-D \$25,000. June 1 1915

4 1/2% '08 F-A \$20,000. Aug 1 1918

4 1/2% '12 J-J \$25,000. July 1 1922

4s '07 J-J \$18,000. July 1 1917

5s '11 J-J \$12,000. July 1 1921

4s '13 J-D 24,000. June 1 1923

BOND. DEBT Sept. 28 '14 \$137,000

Tax levy val. '13 (1/4 appr's d) 2,972,108

\* Red. after 5 years from issue.

WAVERLY.

This city is in Bremer Co. Bonds are taxable. Incorp. Mch. 2 1859.

Water-Works Refunding Bonds. 4s '01 s-a \$16,000. July 1 1921

4 1/2% '08 s-a \$30,000. Dec 1 1928

4 1/2% '12 J-J \$40,000. Jan 1 1932

BOND. DEBT Apr 1912. \$62,000

Tax levy val. '11 (1/4 appr.) 1,054,058

WEBSTER COUNTY.

County seat is Fort Dodge. Refunding Court-House Bonds.

5s '10 M-N \$30,000. Ma. 1 '15-'17

4 1/2% '12 J-J \$40,000. Jan 1 1932

4 1/2% '10 J-J \$25,000. Jan 1 1930

4 1/2% '09 J-J \$95,000. Jan 1 '22-'29

5s '13 M-N \$67,000. Nov 1 '30-'33

GEN. BD. DT. Apr 26 '12. \$186,000

Assessment debt. 310,590

Tax levy val. '11 (1/4 appr.) 7,317,489

State & Co. tax (per \$1,000) '11. \$24.00

Population in 1910 (Census) 21,729

INT. payable in Decorah.

WINTERSET.

This city is in Madison County. Refunding Light Bonds.

4s '99 s-a \$6,000. 1919

4s '02-'08 \$13,500. 1918 & 1922

4 1/2% '09 \$60,000. 1929

BOND. DEBT Oct 27 1914. \$78,500

Tax levy val. '13 (1/4 appr.) est. 568,254

City tax (per \$1,000) 1913. \$30.20

Population in 1910 (Census) 2,318

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 Bonds.

4s '00 \$18,000. May 1 1920

CO. BD. DT. May '14. \$18,000

Bridge dist. bds. Jan 1 '14. 21,000

Drainage bonds Jan 1 '14. 164,300

Tax levy val '13 (1/4 appr.) 22,231,945

Moneys and credits (add'l, full value) 2,193,171

Population in 1910 (Census) 67,616

INT. payable at office of Co. Treas.

WOODBURY-MONONA DRAIN-AGE DISTRICT NO. 2.

5 1/2% '12 J-J \$42,240. (Due one-fifth yearly beg. Jan 1 '15)

BOND. DEBT Apr 28 '14. \$52,800

INT. payable at Co. Treas. office.

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.

Table with 5 columns: Name, Bonded Debt, Floating Debt, Tax Levy Value, Tax per \$1,000, Pop'n. 1910.

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	Bonded Debt.	Floating Debt.	Tax Levy Value.	Tax per \$1,000.	Pop'n. 1910.
Anamosa Ind. School District	60,000				
Anita Sch. Dist., Cass Co.	322,000				
Appanoose County	122,500		*5,621,634	*26.60	28,701
Arnolds Park Sch. District	335,000				
Bedford (C), Taylor County	64,000	1,000			1,883
Belle Plaine School District	53,000				592
Carlisle (C), Warren County	230,000				20,117
Carroll County	80,000	20,000			19,047
Cass County	94,000	18,495	*8,455,210	*46.38	5,012
Cedar Falls (C), Blackhand Co.	250,000				
Centerville Independent S. D.	37,000				5,892
Charles City, Floyd County	77,500	7,932	*1,499,428		3,832
Clarinda (C), Page County	31,000	None			
Clarion School District	245,000				25,577
Clinton, Clinton County	147,500	7,101			6,924
Creston (C), Union County	33,000				13,315
Davls County	47,500		4,189,029		16,347
Decatur County	54,000	1,900	*5,637,135	*20.00	36,145
Des Moines County	133,000		\$10,552,824		9,816
Emmet County	84,000	None	*3,302,503	*46.75	
Extra Indep. School District	28,000	None	*1,000,000		
Fort Madison Sch. District	70,000	5,000	*1,387,117	*28.00	15,620
Fremont County	187,000		*6,021,538		
Garner School District	35,000	4,000			
Grand Junction School Dist.	45,000				5,036
Grinnell (C), Poweshiek County	60,922	3,784	*931,345		
Griswold School District	25,000				47.80
Guthrie Central Sch. Dist.	35,000				
Hansell Con. S. D.	35,000	None			
Harrison-Pottawatomie County					51,000
Drainage District No. 1	130,000				
Independence School District	43,000	1,500			3,283
Indianola (C), Warren County	33,000	3,110			18,409
Iowa County	72,000	10,000	7,113,727		15,951
Jefferson County	36,000	None	6,578,387		19,050
Jones County	30,000	None	*8,301,337		
Kinsley Ind. School District	29,000	None	*59,250	*70.40	
Lamoni (T), Decatur County	26,000	5,897	\$207,929		1,541
Laurens Con. Sch. District	50,000	None	*1,486,502		
Le Mars School District	25,000		*1,147,991		
Lenox School District	30,000				1,991
Leon, Decatur County	49,000	None			
Lohrville Ind. Sch. Dist.	30,000				
Long Tree Sch. District	30,000	None	*845,399		
Louisa County	177,747		*6,182,067		12,855
Lyons Ind. School District	32,500		619,110		14,624
Madison County	43,000	None	*7,177,184		15,621
Mahaska County	177,000	23,091	1,892,497		29,860
Manilla (T), Crawford County	25,500		*560,000		875
Mason City Independent S. D.	72,500	35,000	*3,450,000	*39.60	
Melbourne Ind. Sch. Dist.	235,000				
Mt Ayr School District	47,500				
New Hampton Sch. Dist.	65,000	None	492,000		
New Sharon School District	32,500	None	180,181	73.50	
Newton School District	40,000	17,000			
Nora Springs Sch. Dist.	35,000	None	*206,612		
North English Sch. Dist.	27,000		h213,047		
Northwood Ind. Sch. Dist.	45,000	None	*1,217,016		
Osceola (C), Clarke County	54,500		*337,708		2,416
Oskaloosa (C), Mahaska Co.	83,708	25,000	*1,475,079		9,466
Oskaloosa School District	65,000	None	*1,674,219	*93.40	
Pella (C), Marion County	111,000				3,021
Perry (C), Dallas County	235,000				4,630
Pocahontas County	260,000				14,008
Portsmouth (T), Shelby County	25,000	None			347
Postville Indep. School Dist.	50,000	None	*285,912		
Red Oak (C), Montgomery Co.	30,000	241	797,971	36.10	4,830
Renssen Indep. Sch. Dist.	35,000				
Rockwell City Ind. Sch. Dist.	30,000	540			
Rowan School District	25,000				
Sac County	33,000		*9,721,688		16,555
Sheffield School District	35,000	None	*969,692		
Toledo Indep. School District	75,000				
Traer School District	30,000	6,000	*250,000	*50.00	
Union County	70,000	56,900	4,634,269	47.10	16,616
Valley Jct. (C), Polk County	50,000		397,865		2,573
Walnut School District	30,000	1,500			
Warren Co. 1st Drain. Dist.	42,131	None	341,760		
Washington County	27,500		6,987,166	17.00	19,925
Webster City (C), Hamilton Co.	25,000	None	9,982,933		5,208
Wellman Ind. School District	25,000	6,000	224,442		
Woodbine Independent S. D.	33,000	None	375,000	437.60	
Wright County	47,000	None			17,951

(C) City. z This covers merely a recent issue of bonds; we are not informed as to what is total debt. † Total debt. h 1911 figures. g 1912 figures. \* 1913 figures. § 1914 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 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 a dual government with a full set of both county and city officers.

HISTORY OF DEBT.—The interesting details of Missouri's eventful history in debt-making and debt-paying will be found on page 111 of the "State and City Supplement" for April 1893. The total debt, including accrued interest, &c., on Jan 1 1865 was \$36,094,908. The indebtedness of the State at present is as follows:

	State Capital Refdg. Bonds.	Seminary Funds (Con.)—
3 1/2 '13 J-J	\$3,500,000	July 1 '14-25
(Subject to call on any int.-paying date upon 30 days' notice.)		
Certs. of indbt. to State fund—		
School Fund.		
5s '98 J-J	\$18,000	July 1 1918
5s '02 J-J	1,000	Jan 2 1922
5s '03 J-J	22,000	July 1 1923
5s '05 J-J	201,000	Apr 28 1925
5s '06 J-J	2,000	Jan 2 1926
5s '10 J-J	6,000	July 1 1930
6s '11 J-J	9,909,000	July 1 1931
Total Mch. 17 1913		\$3,159,000
Seminary Fund.		
5s '96 J-J	\$3,000	Apr 1 1916
5s '98 J-J	6,000	July 1 1918
5s '02 J-J	3,000	Jan 2 1922
Total Mch 17 1913		\$1,239,839

INTEREST on the State Capitol refunding bonds is payable at State Treasurer's office or at Mercantile Trust Co., St. Louis; on the State school and seminary certificates at State Treasury.

TOTAL DEBT, ETC.—In October 1913 the bonded debt of the State was \$3,500,000. On Mar. 17 1913 the school and seminary fund certs. 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.

Years.	Assessed Valuation.	Tax Rate per \$1,000.	Years.	Assessed Valuation.	Tax Rate per \$1,000.
1912	\$1,857,676,174	\$1.90	1900	\$1,001,766,464	\$2.50
1910	1,761,664,366	1.70	1895	938,202,003	2.50
1908	1,377,360,692	1.70	1890	805,668,844	3.00
1907	1,286,747,781	1.70	1880	532,692,043	4.00
1904	1,153,152,419	1.70	1870	559,082,559	5.00
1902	1,046,469,144	2.50	1860	296,552,806	

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 institutions 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 4, Sections 44, 45 and 46. These sections provide that the General Assembly cannot contract debts except (1) to renew existing bonds, (2) to meet an unforeseen emergency or casual deficiency. The State is prohibited from lending its credit to any person, association or corporation or to pledge its credit for the payment of liabilities of any individual, association or corporation.

The sections relating to the indebtedness of cities and other municipalities are found in Article 4, Section 47; Article 9, Section 6, and Article 10, 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 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. 1165), 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 r 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.

Amendments providing for an increase in the limit of indebtedness that Kansas City may incur for the purpose of acquiring or purchasing public utilities, increasing the limit of indebtedness that cities of 100,000 inhabitants or over may incur for the purpose of constructing or acquiring subways and authorizing the State to issue \$50,000,000 bonds and use proceeds for building and maintaining public highways, were submitted at the general election on Nov. 3 1914. V. 99, p. 1239. As soon as it is definitely determined by official count whether these proposed amendments carried or not the fact will be reported in the State and City Dept. of the "Chronicle."

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 are 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.	1870.	1880.	1890.	1900.	1910.
1870	3,283,335	1,721,295	1,830		140,455
1880	3,106,665	1,860	1,820		66,557
1890	2,679,184	1,850	682,044	1,910	20,845
1880	2,168,380	1,840	383,702		

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 90,040 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.  
 6s '07 J-J \$309,000—within 18 yrs  
 6s '11 J-J 168,000—1915-1931  
 GEN. B. D. P. Oct 1914. \$477,000  
 (District has no independent val.)  
 Population in 1913 (est.).....35,000  
 INT. at County Treasurer's office.

**BENTON COUNTY.**  
 County seat is Warsaw.  
 Refunding Bds. (red. beg. in 1912).  
 4s J-J \$83,000.....1922  
 BOND. DEBT Sept 28 '14 \$83,000  
 Ass'd val. '14 (3-10 act.).....4,998,350  
 State & Co. tax (per \$1,000) 14 \$14.40  
 Population in 1910.....14,881  
 INTEREST is payable in St. Louis at Mississippi Valley Trust Co.

**BETHANY.**  
 This city is in Harrison County.  
 Water-Works (Red. beg. 10 years from issue).  
 5s '05 July \$6,500.....July 1 1925  
 5s '12 25,000.....July 1 1932  
 Hose House (Red. beg. July 1 '15)  
 5s '05 July \$2,500.....July 1 1925  
 Water & Light (Red. beg. in '22)  
 4s \$5,000.....1932  
 Elec. Light (Red. beg. Jan. 1 '17)  
 4s '07 Jan \$6,000.....Jan 1 1927  
 BOND. DEBT May 1914.....\$45,000  
 Assessed valuation 1913.....995,000  
 Tax rate (per \$1,000) 1913.....\$10.00  
 Population in 1910.....1,931

**BETHANY SCHOOL DISTRICT.**  
 Building Bonds.  
 4s F-A \$5,000.....1924  
 (Subject to call)  
 5s '12 \$40,000.....1932  
 (Subject to call 1922)  
 BOND. DEBT Apr 29 '14.....\$45,000  
 Assessed val. (1/2 act.) '13.....1,000,000  
 School tax (per \$1,000) '13.....\$15.00  
 Population in 1913 (est.).....2,200  
 INT. at Harrison Co. Bk. Bethany.

**BIG CREEK DR. DIST. NO. 1.**  
 This district is in Johnson County.  
 6s '12 F-A \$43,445.....Feb 1 '15-'31  
 BOND. DEBT Sept 1913.....\$46,000  
 INT. pay. at County Treasurer's office in Warrensburg or at office of Wm. R. Compton Co., St. L. or Chic.

**BIG TARKIO DRAINAGE DIST.**  
 This district is in Holt County.  
 6s '11 M-\$150,000.....1915-1929  
 6s '11 M-\$25,000.....1915-1932  
 BOND. DEBT Oct 2 '14.....\$175,000  
 Assessed val. 1914 (1/2 act.).....347,500  
 Tax rate (per \$1,000) 1913.....\$11.40  
 INT. at Merchants' Laclede Nat. Bank, St. Louis.

**BUTLER COUNTY.**  
 Poplar Bluff is the county seat.  
 Refunding Bonds.  
 4s '00 A-O \$7,500c.....Apr 2 1920  
 Funding Bonds.  
 4 1/2s '02 J-J \$17,500c.....July 1 1932  
 Jail Bonds (Red. beg. July 1 1920).  
 4s '10 J-J \$25,000c.....July 1 1930  
 Drainage Dist. No. 3 Bonds.  
 6s '13.....\$12,000.....1933  
 Drainage District No. 7 Bonds.  
 6s '06 M-N \$193,386c. Nov. 1 '15-'26  
 Drainage District No. 8 Bonds.  
 6s '08 J-J \$7,964c.....Jan 1 1928  
 County debt Sept. 1913.....\$50,000  
 Drainage debt Sept 1911.....250,317  
 Assessed val. '13 (1/2 act.).....6,848,601  
 State & Co. tax (per \$1,000) '13.....\$6.40  
 Population in 1910 (Census).....20,624  
 INT. at County Treasurer's office.

**CAPE GIRARDEAU COUNTY.**  
 Jackson is the county seat.  
 Court-Hse & Jail (Redeemable after March 2 1916).  
 4s '06 M-S \$50,000c.....Mar 2 1926  
 BOND. DEBT Sept 20 '14 \$50,000  
 Assess. val. '13 (2-5 act.).....9,499,531  
 State & Co. tax (per \$1,000) '13.....\$9.40  
 Population in 1910.....27,621  
 INT. at County Treasurer's office.



**CAPE GIRARDEAU SCH. DIST.**  
Building and Impt. Bonds.  
5s '14 M-S \$125,000. Mar 2 '15-34  
9,000c.  
BOND. DEBT Mar 1 '14. \$134,000  
Assessed valuation 1913. 2,859,383  
Real value (est.). 10,000,000  
Population in 1914 (est.). 12,000  
INT. at Mechanics' American  
Nat. Bank, St. Louis.

**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 \$30,000c. Apr 2 1920  
BOND. DEBT Sept 29 '14. \$30,000  
Assess. val. '13 (2-5 act.). 3,505,870  
Tax rate (per \$1,000) 1913. \$24.90  
Population in 1910. 10,650  
INT. at Miss. Vall. Tr. Co., St. L.

**CARROLL COUNTY.**  
Carrollton is the county seat.  
Drainage District No. 3 Bonds.  
6s '11 M-S \$129,090 5/7c. 1929  
County has no general bonded debt  
Drainage debt Sept 29 '14. \$129,090  
Assessed val. '13 (1-5 act.) 12,500,900  
State & Co. tax (per \$1,000) '13. \$6.90  
Population in 1910. 23,098  
INT. at County Treasurer's office.

**CARROLLTON SCHOOL DIST.**  
5s '09 F-A 46,500c. Aug 1 1929  
(Subject to call after Aug. 1 1914.)  
BOND. DEBT Sept 1 '14. \$48,000  
Assessed valuation 1913. 1,579,392  
School tax rate (per \$1,000) '12 \$11.00  
INT. payable in Carrollton.

**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 \$160,000. Apr 1 1928  
BOND. DEBT Sept 10 '14. \$162,000  
Assessed val. '14 (1/2 act.). 3,064,785  
Tax rate (per \$1,000) 1914. \$10.00  
Population in 1910. 9,483  
INT. at Miss. Vall. Tr. Co., St. L.

**CARTHAGE SCHOOL DISTRICT.**  
Bldg. (red. 10 yrs. bef. maturity).  
4s '05 M-S \$30,000c. Sept 1 1925  
4s '03 J-J 47,000c. 1924  
BOND. DEBT Apr 1 1914. \$77,000  
Sinking fund. 11,038  
Assess. val. '13 (2-5 act.). 4,340,870  
School tax (per \$1,000) 1913. \$13.50  
INT. at Nat. Bk. of Comm., St. L.

**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 1915.)  
4s '08 --- \$124,000. June 1 1928  
(Subject to call after June 1 1913.)  
Refunding Bonds.  
4s '99 Apr 1 \$150,000c. Apr 1 1919  
Refunding Twp. Bds. (Red. 1918)  
4 1/2s '13 Jan \$56,000. Jan 1 1933  
BOND. DEBT July 1 '12. \$534,000  
Assess. val. '11 (1-3 act.) 11,554,289  
County tax rate (per \$1,000) '08. \$4.00  
Population in 1910 (Census). 22,973  
INT. is payable in St. Louis.

**CENTRALIA.**  
This city is in Boone County.  
Water Bonds.  
5s '14 F-A \$45,000c. 1930  
Sewer Bonds.  
5s '14 F-A \$17,000c. Part yearly  
BOND. DEBT Sept 29 '14. \$62,000  
Sinking fund Feb 1 1914. 3,000  
Assess. val. '14 (1/2 act.). \$40,000  
Total tax (per \$1,000) 1914. \$32.60  
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 \$116,000 Sept 19 '15-25  
County has no general bonded debt.  
Drainage debt Oct 1914. \$116,000  
Assess. val. '13 (1/2 act.). 15,000,000  
State & Co. tax (per \$1,000) '13. \$6.90  
Population in 1910 (Census). 23,503  
INT. payable at County Treas. office.

**CHARLESTON.**  
This city is in Mississippi County.  
Water System (part due yearly).  
5s '14 M-S \$47,500c. Mar 1 '19-34  
Sewer System (part due yearly).  
5s '14 M-S \$36,000c. Mar 1 '19-34  
BOND. DEBT Oct 1914. \$95,000  
Ass'd val. '13 (abt. 30% act.) 1,040,845  
Population in 1910. 3,144  
INT. at Merchants' Laclede Nat.  
Bank, St. Louis.

**COLUMBIA ROAD DISTRICT.**  
This district is in Boone County.  
Road Bonds.  
5s '11 A-O \$94,000c. Apr 1 '15-27  
BOND. DEBT Sept 1914. \$94,000  
Assess. val. '14 (1-3 act.). 4,800,000  
INT. at St. Louis Union Trust Co.

**COLUMBIA SCHOOL DISTRICT.**  
Bonds are exempt from district  
taxes. Pop'n 1913 (est.). 12,500.  
4s '09 M-S \$97,500c. Mar 1 1929  
(Subject to call \$20,000 Mar 1 1914,  
\$30,000 Mar 1 1919 and \$47,500  
Mar 1 1924.)  
4 1/2s '10 J-D \$25,000c. June 1 1930  
(Subject to call after June 1 1920.)  
BOND. DEBT Sept 28 '14. \$122,500  
Sinking fund Mar 1914. 10,000  
Assess. val. '13 (1-3 act.). 4,042,747  
School tax (per \$1,000) 1913. \$12.50  
INTEREST is payable at Missis-  
sippi Valley Trust Co., St. Louis,  
and the Mercantile Trust Co., St. L.

**COOPER COUNTY.**  
Boonville is the county seat.  
Court-House Bonds (red. after  
Jan. 1 1917).  
4s '12 J-J \$100,000. Jan 1 1932  
BOND. DEBT Sept 1914. \$100,000  
Assess. val. '13 (1/2 act.). 11,334,075  
State & Co. tax (per \$1,000) '13. \$15.40  
Population in 1910. 20,311  
INT. at County Treasurer's office.

**DALLAS COUNTY.**  
County seat is Buffalo.  
See V. 98, p. 626, for reference to  
controversy over old railroad bonds.  
Railroad Aid Bonds.  
10s J-J \$85,000c. ---  
7s J-J 150,000c. ---  
Assess. val. '11 (2-3 act.). \$2,611,184  
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-S \$56,000. May 20 1924  
(Subject to call by State Aud. on 30  
days' notice before interest date.)  
BOND. DEBT May 1914. \$56,000  
Assess. val. '13 (35% act.). 950,000  
City tax (per \$1,000) 1913. \$11.00  
Population in 1910. 47.21  
INT. at the Merc. Tr. Co., St. Louis.

**DEXTER.**  
This city is in Stoddard County.  
Inc. Act. 4 1877. Pop'n '10. 2,322.  
Water (Red. beg. 10 yrs. from issue).  
5 1/2s '14 J-J \$28,000. Jan 15 1934  
Sewer (Red. beg. 10 yrs. from issue).  
5 1/2s '14 J-J \$25,000. Jan 15 1934  
BOND. DEBT May 1914. \$53,000  
Assess. val. '13 (40% act.). 627,748  
City tax rate (per \$1,000) '13. \$8.00

**DUNKLIN COUNTY DR. DIST.**  
Kennett is the county seat.  
Drainage Bonds.  
6s \$394,057. --- Various  
TOTAL DEBT July 1 1912 \$394,057  
Population of county in 1910. 30,328

**ELSEBERRY DRAINAGE DIST.**  
This district (P. O. Elseberry) is in  
Lincoln and Pike Counties.  
6s '13 A-O \$300,000. Apr 1 '18-32  
(Part due every 2 years.)  
BOND. DEBT Apr 30 1914. \$300,000  
INT. at Nat. Bk. of Comm., St. L.

**FAYETTE.**  
This city is the county seat of  
Howard County. Pop'n 1910. 2,586.  
Electric Light Bonds.  
4s '09 M-N \$8,500c. Nov 1 1919  
Water Bonds (Red. beg. 1916).  
4 1/2s '06 A-O \$40,000c. Apr 1 1926  
4 1/2s '06 A-O 8,000c. Oct 1 1926  
BOND. DEBT July 7 '14. \$56,500  
Sinking funds. 17,241  
Assess. val. '13 (1/2 act.). 1,128,640  
Tax rate (per \$1,000) 1913. \$11.50  
\$8,000 of this debt taken up and  
held by Treasurer.  
INT. at Miss. Vall. Tr. Co., St. L.  
Louis; others at Harris Trust & Sav.  
Bank, Chicago.

**FULTON SPECIAL ROAD DIST.**  
This district is in Callaway County.  
Road Bonds.  
5s '12 M-S \$81,000. Mar '15-27  
TOT. DEBT Sept 1914. \$81,000  
Assessed valuation 1914. 2,628,000  
Actual value (est.). 10,000,000  
INT. at Third Nat. Bank, St.  
Louis, and Callaway Bank, Fulton.

**GREENE COUNTY.**  
Springfield is the county seat.  
Court House (Int. at Treas. office)  
4 1/2s '11 F-A \$150,000. Aug 1 '16 & '21  
BOND. DEBT Oct 26 '14. \$150,000  
Assess. val. '14 (1/2 act.). 29,496,000  
State & Co. tax (per \$1,000) '14. \$21.80  
Population in 1910. 63,831

**GREENE & LAWRENCE COS.  
DRAINAGE DIST.**  
6s '11 F-A \$228,000c. Aug 1 '16-31  
TOTAL DEBT. (?)  
INT. payable at Nat. Bank of  
Commerce, N. Y. City, or through  
Mercantile Trust Co., St. Louis.

**HANNIBAL.**  
Hannibal is in Marion County.  
Inc. Apr. 4 1839. Pop'n '10. 18,341.  
Water Works (Red. beg. Sept. 1 '23  
5s '13 --- \$360,000. Sept 1 1933  
City-Hall (red. beg. in 1914).  
4s '09 M-N \$31,500c. May 1 1929  
Bridge Bonds (red. beg. in 1920).  
4 1/2s '10 M-N \$20,000c. Nov 1 1930  
Refunding (red. beg. in 1908).  
4s '03 M-S \$2,500c. Sept 1 1923  
BOND. DEBT Apr 29 '14. \$413,500  
Sinking fund. 76,175  
Assess. val. '13 (1-3 act.). 5,120,000  
Total tax (per \$1,000) 1913. \$28.20  
INTEREST is payable at City  
Treasurer's office and at the Mer-  
chants' Laclede Nat. Bank, St. Louis.

**HANNIBAL SCHOOL DISTRICT.**  
North School Bonds.  
4s '04 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 \$53,333c. July 1 '14-23  
4s '10 F-A \$80,000c. Aug 1 1930  
(Subject to call after Aug. 1 1920.)  
BOND. DEBT Mar 1914. \$25,000  
Assess. val. '12 (1/2 act.). 10,775,184  
School tax rate (per \$1,000) '12. \$12.50  
\$ INT. at Hannibal Trust Co.;  
others at Farmers' & Merchants'  
Bank, Hannibal.

**HENRY COUNTY.**  
The county seat is Clinton.  
Refunding Bonds.  
4s '05 M-S \$14,000. Sept 1 1925  
(Subject to call after Sept 1 1915.)  
4 1/2s '07 J-J \$11,000. Jan 1 1917  
(Subject to call after Jan 1 1912.)  
BOND. DEBT Sept 28 '14. \$25,000  
Assess. val. '13 (1/2 act.). 10,775,184  
State & Co. tax (per \$1,000) '13. \$5.90  
Population in 1910 (Census). 27,242  
\*INT. at Commonw. Tr. Co., St. L.

**INDEPENDENCE.**  
This city is in Jackson County.  
Inc. Mar. 8 1849. Pop'n '10. 9,859.  
Sewer Bonds (Subject to call).  
4s '09 J-J \$34,000. Jan 2 1919  
4 1/2s '06 M-S 6,000. Sept 1 1926  
Electric Light (Subject to call).  
4s '01 F-A \$9,500. Aug 2 1921  
4s '06 M-S 6,000. Sept 1 1926  
City-Hall (Subject to call).  
4s '10 F-A \$30,000. Apr 1 1930  
Gen. Expense (red. beg. in 1918).  
4 1/2s '13 \$38,500. Mar 1 1933  
BOND. DEBT Sept 28 '14. \$124,000  
Total assessed val. 1914. 4,900,000  
(Assessment on real estate at 2-5; on  
personal prop. at 1/2 its actual val.)  
Total tax rate (per \$1,000) '13. \$31.00  
INT. on sewer 4s at Equitable Tr. Co.,  
N. Y.; sewer 4 1/2s at Mercantile  
Tr. Co., St. Louis; 4s of 1901 at Nat  
Bank of Commerce, Kansas City,  
Mo.; 4s of 1906 at Mercantile Tr. Co.,  
St. Louis, and 4 1/2s of 1913 at office  
of City Treasurer.

**INDEPENDENCE SCH. DIST.**  
This district is a distinct corpora-  
tion, embracing all the territory  
within the limits of the city of In-  
dependence and some outside. Prop-  
erty valued at \$330,000 is owned by  
the district. Pop'n '14 (est.). 13,000.  
Bldg. Bds. (red. 10 yrs. bef. mat.).  
4s '98 A-O \$3,000c. Apr 1 1918  
4s A-O 20,000c. Oct 1 1923  
4s '07 J-J 35,000c. Sept 18 1927  
5s '12 A-O 75,000c. Oct 1 1932  
BOND. DEBT Sept 28 '14. \$133,000  
Assess. val. '14 (40% act.). 5,332,100  
School tax (per \$1,000) 1914. \$12.00  
INTEREST payable at Chrisman  
Sawyer Banking Co., Independence,  
and in Kansas City, Mo.

**JACKSON COUNTY.**  
Independence is the county seat.  
Hospital Bds. (red. aft. June 1 '14)  
4s '09 J-D \$248,000. June 1 1929  
BOND. DEBT Apr 1 '14. \$248,000  
Sinking fund. 80,535  
Assessed val., real estate. 168,685,615  
Assessed val., personal. 36,447,590  
Banks, manf., &c. 21,064,055  
Total assess. val. 1913. 226,197,260  
(Real estate assessed at 40% actual  
value, personal property 50%.)  
State & Co. tax (per \$1,000) '13. \$14.00  
Population in 1910. 283,522  
INT. at Fidelity Trust Co., Kan-  
sas City, Mo.

**JASPER COUNTY.**  
Carthage is the county seat.  
Road Bonds.  
6s '13 J-J \$25,000. \$2,000 yearly  
TOTAL DEBT April 1914. \$25,000  
Population in 1910. 89,673

**JEFFERSON CITY.**  
Jefferson City is in Cole County.  
Inc. Dec. 1 1886. Pop'n '10. 11,850.  
Street Bds. (red. 10 yrs. from date)  
4s '05 M-N \$25,000c. Nov 1 1925  
Impt. Bds. (red. after Mar. 1 '22).  
4 1/2s '12 M-S \$70,000c. Mar 1 1932  
Renewal Bonds.  
4s '07 J-J \$44,000c. July 1 1917  
BOND. DEBT Oct 1914. \$139,000  
Sinking fund. 6,800  
Assessed val. '13 (1/2 act.). 4,500,000  
Total tax rate (per \$1,000) '13. \$10.00  
INT. at City Treasurer's office.

**JEFFERSON CITY SCH. DIST.**  
School Bds. (red. July 1 1908).  
4s J-J \$73,000c. July 1 1923  
Refund. Bonds (red. July 1 '08).  
4s J-J \$20,000c. July 1 1923  
BOND. DEBT Jan 1 1912. \$72,000  
Sinking fund. 2,000  
Assess. val. '12 (1-3 act.). 2,866,599  
School tax (per \$1,000) 1912. \$8.50  
Population in 1912 (est.). 15,000  
INT. at Bk. of Comm., St. L.

**JOPLIN.**  
Joplin is in Jasper County. Spe-  
cial charter Mch. 17 1873; organized as  
a city May 8 1888. All bonds are  
taxable. Commission govt. adopted  
Oct. 7 1913. Popula. 1910. 32,073.  
Munic. Bldg. (red. aft. Feb. 1 '11).  
5s '06 --- \$500c. Feb 1 1926  
Fire Dept. Bds. (red. aft. Apr. 1 '13)  
5s '08 --- \$11,000c. Apr 1 1928  
Sewer Bonds (red. aft. Nov. 1 '14)  
5s '09 M-N \$50,000c. Nov 1 1929  
Viaduct (Red. aft. 5 yrs. fr. issue)  
5s '08 F-A \$18,500c. Feb 1 1929  
5s '08 F-A 50,000c. July 1 1933  
Market Sq. Bds. (red. beg. in 1918)  
5s '13 J-J \$50,000c. July 1 1933  
BOND. DEBT Mar 1 1914. \$220,000  
Sinking fund and cash. 113,000  
Assess. val. '13 (2-5 act.). 9,702,640  
Tax rate (per \$1,000) 1913. \$15.00  
INT. at City Treasurer's office.

**JOPLIN SCHOOL DISTRICT.**  
6s '00 F-A \$1,000. 1924  
(Subject to call 1904.)  
4s '01 J-D \$45,000c. 1921  
(Subject to call at any time.)  
6s '04 F-A \$1,000. ---  
(Subject to call at any time.)  
4 1/2s '08 M-N \$65,000c. May 1 1928  
(Subject to call after May 1 1918.)  
4 1/2s '10 M-N \$75,000c. May 1 1930  
(Subject to call after May 1 1920.)

**BOND. DEBT May 1914. \$247,600**  
Sinking fund. 27,760  
Assess. val. '13 (2-5 act.). 9,604,233  
School tax (per \$1,000) 1912. \$15.00  
Population in 1914 (est.). 40,000  
\*Int. at Nat. Bk. of Comm., N. Y.

**KANSAS CITY.**  
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 \$35,000c. Jan 1 1924  
4 1/2s '10 M-S 100,000c. Sept 1 1930  
Water Works.  
4 1/2s '95 J-J \$2,144,000c. July 1 1915  
4s '04 J-J 741,000c. Jan 1 1924  
4s '10 M-S \$70,000c. Sept 1 1930

**Park and Boulevard Bonds.**  
4s '04 J-J \$467,000c. Jan 1 1924  
Hospital Bonds.  
4s '04 J-J \$98,000c. Jan 1 1924  
4s '10 M-S 66,000c. Sept 1 1930  
4 1/2s '13 M-S 100,000c. 1932

**Market Improvement Bonds.**  
4s '04 J-J \$250,000c. Jan 1 1924  
4 1/2s '10 M-S 50,000c. Sept 1 1930

**Levee Bonds.**  
4 1/2s '10 M-S \$75,000c. Sept 1 1930

**Work-House Bonds.**  
4 1/2s '10 M-S \$50,000c. Sept 1 1930

**Paving-Repair-Plant Bonds.**  
4 1/2s '10 M-S \$50,000c. Sept 1 1930

**Sewer Bonds.**  
4 1/2s '10 M-S \$300,000c. Sept 1 1930

**Street Bonds.**  
4 1/2s '10 M-S \$475,000c. Sept 1 1930

**Bridge Bonds.**  
4 1/2s '10 M-S \$200,000c. Sept 1 1930

**Incinerating-Plant Bonds.**  
4 1/2s '10 M-S \$100,000c. Sept 1 1930

**Levee and Drainage Bonds.**  
4 1/2s '13 M-S \$100,000c. 1932

**WESTPORT BONDS.**

**Water-Works Bonds.**  
5s '96 J-J \$39,000c. July 1 1916

**Building Bonds.**  
5s '96 J-J \$11,000c. July 1 1916

INTEREST is payable at City  
Treasurer's office or at Chase Nat.  
Bank, N. Y. City.

TOTAL DEBT, SINK. FDS., &c.:  
Sept. 1 '14. Sept. 1 '14.

Tot. bond debt \$6,321,000 \$6,121,000

Sinking funds. 1,913,075 1,384,601

Net debt. \$4,407,925 \$4,736,399

The figures of total debt in-  
clude water debt amounting to  
\$3,755,000. Water debt sinking  
fund, included in above, amounted  
on Sept. 1 1914 to \$1,628,076.34.

Cash in treasury Sept. 1 1914. \$2-  
729,603.22. The city has no floating  
debt, except current bills, which are  
paid the 10th of each month for the  
preceding month.

**CONSTITUTIONAL AMEND-  
MENT.**—An amendment to the  
State constitution was adopted at  
the Nov. (1902) election, which per-  
mits the exclusion of \$2,144,000 wa-  
ter bonds given above in computing  
the debt limit. V. 75, p. 1165.

A proposed amendment to the  
State constitution was voted upon  
at the election Nov. 3 1914, providing  
for an increase of the limit of in-  
debtedness that this city may incur for  
the purpose of acquiring or purchas-  
ing public utilities. V. 99, p. 1239.

As soon as it is definitely deter-  
mined by official count whether this amend-  
ment carried or not, the fact will be  
reported in the "State and City"  
Department of the "Chronicle."

**ASSESSED VALUATION AND  
TAX RATE.**—1914. 1913.

Real estate \$134,731,330 \$130,233,720

Personal 48,212,493 46,553,901

Merchants 12,225,260 11,844,280

Total 195,069,083 188,633,901

\*Tax (p.M) 12.50 12.50

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 (p.M) 12.50 12.50

\* 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, 55,755;

**KANSAS CITY SCHOOL DIST.**  
This district is a distinct and sepa-  
rate corporation, having no connec-  
tion whatever with the city or county  
governments. Border Star, Bristol,  
Mt. Washington, Seven Oaks, Swope  
and Westport school districts are now  
part of the School District of Kan-  
sas City.

**Building Bonds.**  
4s '96 J-J \$250,000c. July 1 1916

3 1/2s '99 J-J 400,000c. July 1 1919

3 1/2s '03 J-J 500,000c. Jan 1 1923

3 1/2s '05 J-J 1,000,000c. July 1 1925

4s '07 J-J 600,000c. July 1 1927

4s '10 J-J 750,000c. July 1 1930

4s '12 J-J \$2,000,000c. July 1 1932

4 1/2s '13 J-J \$2,000,000c. July 1 1933

**BORDER STAR SCH. DIST.**  
5s '06 M-N \$10,000c. May 1 1926

**BRISTOL SCHOOL DISTRICT.**  
Building Bonds.  
5s '05 A-O \$9,000c. Apr 1 1925

5s '09 J-J



KANSAS CITY SCH. DIS. (Concl.)

MT. WASHINGTON SCH. DIST.
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 '99 M-N \$2,500...May 1 1919
5s '08 F-A 5,000...Aug 1 1928

WESTPORT SCHOOL DIST.
Building Bonds.
6s '95 J-J \$30,000...July 1 1915
5s '96 J-J 20,000...July 1 1916

\* Of the last two issues of building bonds dated 1912 and 1913, \$911,000 and \$1,400,000, respectively, have been sold.
DISTRICT PROPERTY.—The value of property owned by the district July 1 1914 (unencumbered), \$8,505,834.

KENNETT.

This city is in Dunklin Co. Inc. about 1897. Population 1910, 3,033.

Water-Works Bonds.
5s '12 A-O \$40,000...
5s '12 A-O \$35,000...
(These above issues are due \$2,000 in 10 years, \$20,000 in 15 years and \$53,000 in 20 years.)

BOND. DEBT Oct 1914...\$75,000
Assessed valuation 1912...\$58,548
INT. at Miss. Val. Tr. Co., St. L.

KIRKWOOD.

This city is in St. Louis County. Incorporated July 1899. Bonds are taxable. Population 1910, 4,171.

Funding Bonds.
4s A-O \$5,000...1919
Elec.-Lt. (Subject to call).
M-S \$17,000...1920
4 1/2s J-J 5,000...1926
4 1/2s '11 M-S 10,000...Sept 1 1931

Water-Works.
5s M-S \$25,000...1922
4 1/2s J-J 15,000...1926
City Hall and Jail Bonds.
5s '14 M-N \$15,000...May 1 1934

GINN. B. D. T. Sept 1 '14. \$92,000
Sinking fund Oct. 1 1914...59,051
Assessed val. '13 (2-5 act.)...2,580,730
City tax rate (per \$1,000) '13...\$7.00

INT. on funding bonds, elec.-light bonds due 1920 and 1931 and city-hall and jail bonds at Merchants-Laclede Nat. Bank, St. Louis; on elec.-light bonds and water bonds due 1926 at Third Nat. Bank, St. Louis; on water 5s at Nat. Bk. of Comm., St. L.

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 1914...\$231,000
Assessed val. '13 (2-5 act.)...14,815,856
Population in 1910 (Census)...30,154
INT. at Nat. Bk. of Commerce, N. Y.

LAMAR.

This city is the county seat of Barton County. Popula. 1910, 2,700.

Water and Light Bonds.
5s '12 J-J \$66,000...1917-1932
(\$2,000 subject to call in each of the years 1913-14-15-16.)
BOND. DEBT Oct 1 1914...\$66,000
Assessed valuation 1913...\$27,705
Actual val. (est.)...4,000,000
Tax rate (per \$1,000) 1913...\$13.00

LAWRENCE COUNTY.

Mt. Vernon is the County seat.
Road Bds. (Int. at Mt. Vernon Bk.)
5s '12 \$50,000...1927
BOND. DEBT Sept 29 '14...\$50,000

Sinking fund Apr. 29 '14...3,942
Assessed val. '13 (30% act.)...7,728,666
State & Co. tax (per \$1,000) '13...\$5.90
Population in 1910...26,583

LEXINGTON.

This township, including city of same name, is in Lafayette County.
Ref. Bds. (Int. at Co. Treas. office).
3 1/2s '99 F-A \$9,000...Aug 1 1919
3 1/2s '99 F-A 10,500...Aug 1 1919

LIBERTY.

This city is in Clay Co. Inc. as a town in 1829 and as a city in 1851.
Water-Works Bonds.
5s J-J \$30,000...1915-1921
5s J-J 17,000...1930
Sewer Bonds.
5s A-O \$10,000...1928
BOND. DEBT Oct 7 '14...\$57,000

Sinking fund Apr 3 1914...7,000
Assessed val. '13 (2-5 act.)...1,500,000
Total tax rate (per \$1,000) '13...\$28.90
Population in 1910...2,980
INT. at Liberty at Citizens Bank or City Treasurer's office.

LITTLE RIVER DRAIN. DIST.

Drainage Bonds.
5 1/2s A-O \$4,750,000...
(Due serially after 1919 to 1933.)
TOTAL DEBT... (?)

LOUISIANA.

This city is in Pike Co. Incorp. 1849. Population 1910, 4,454.

Refunding Bonds (Tax-exempt).
4s \$4,500...1919
(Subject to call 1914)
4s \$19,500...1919
4s '09 Mar 48,000...Mar 1 1929

BOND. DEBT Sept 29 '14...\$72,000
Total assessed val. 1913...1,143,645
City tax (per \$1,000) 1913...\$15.00
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 had been in the courts since 1867, and appealed to the U. S. Supreme Court five times, was arbitrated in the Federal Court Apr. 22 1911 allowed \$750,000 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.

Ref. Bds. (Red. beg. aft. July 1 '26).
5s '11 J-J \$660,000...July 1 1931
BOND. DEBT Sept 29 '14...\$660,000
Assessed valuation 1913...11,464,860
State, Co. & Bd. tax (per \$1,000) 1913...\$12.40
Population in 1910...30,868
INT. at Nat. Bk. of Com'ce, N. Y.

MACON SCHOOL DISTRICT.

4 1/2s A-O \$16,000...Oct 1 1926
4 1/2s M-N 37,000...May 14 1924
BOND. DEBT Sept 30 '14...\$53,000
Total assessed val. 1913...1,278,140
School tax (per \$1,000) '13...\$12.50
INT. on \$16,000 bonds at Commonwealth Tr. Co., St. Louis; others at State Exchange Bank, Macon.

MARION COUNTY.

Palmyra is the county seat. All bonds are taxable. Pop. '10, 30,572.
Infirmary (Int. at Treas. office).
4s '08 F-A \$64,000...July 31 1928

(\$40,000 of bonds redeemable July 31 1913, remainder July 31 1918)
BOND. DEBT Oct 1914...\$64,000
Assess. val. '13 (1/2 act.)...12,667,558
State & Co. tax (per \$1,000) '13...\$9.90

MARYVILLE.

This City is in Nodaway Co. Inc. as a city of the fourth class in 1880.
Water-Works Bonds.
4 1/2s '12 J-D \$100,000...1917-1932
Paving Bonds (Subject to call).
4s '01 J-J \$35,000...July 19 1921

BOND. DEBT Sept 29 '14...\$135,000
Sinking fund...10,897
Assessed val. '14 (1/2 act.)...1,944,267
Total tax (per \$1,000) 1914...\$33.80
Population in 1910...4,762
INT. payable at City Treas. office.

MERCER COUNTY.

Pincinton is the county seat.
Court-House Bds. (red. in 1917).
5s '12 A-O \$75,000...Apr 1 1927

TOTAL DEBT Oct 6 1914...\$75,000
Assessed valuation 1914...5,407,820
Population in 1910...12,335
INT. at County Treasurer's office.

MISSISSIPPI COUNTY DRAIN-AGE DISTRICT NO. 23.

6s '11 M-S \$236,000...Mar 1 '15-'31
BOND. DEBT Oct 26 '14...\$236,000
Assessed valuation 1913...4,700,000
INT. at County Treasurer's office.

MISSISSIPPI COUNTY DRAIN-AGE DIST. NO. 29.

6s '14 M-S \$225,000...Mar 10 '16-'33
BOND. DEBT Oct 15 '14...\$225,000
Ass'd valuation 1913 (est.)...350,000
Real value (estimated)...2,500,000
Population of district...1,500
INT. at County Treasurer's office.

MISS. CO. LEVEE DIST. NO. 1.

6s F-A \$20,000...Aug 1 '15-'22
TOTAL DEBT Oct 26 '14...\$65,000
Population (estimated)...7,000

MOBERLY.

This city is in Randolph County. Incorporated in 1868. Bonds are taxable. Population 1910, 10,923.

Funding Bonds.
4s '05 J-J \$50,000...July 1 1915
Water Bds. (red. aft. Jan. 1 '20).
5s '10 J-J \$150,000...Jan 1 1930
Park Bds. (red. 5 yrs. from date).
5s '07 J-D \$10,000...June 1 1927

5s '08 J-J 25,000...Jan 1 1928
BOND. DEBT Oct 1914...\$235,000
Water bonds (included)...150,000
Total assessed val. 1913...3,067,272
Total tax (per \$1,000) 1913...\$11.00

INT. at Bank of Moberly and Moberly Trust Co.

MONETT.

This city is in Barry County. Inc. in 1888. Population 1910, 4,177.
Water-Works, Jail & City-Hall.
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 Sept 29 '14...\$61,300
Sinking fund...9,890
Assessed val. '13 (1-3 act.)...910,000
Total tax (per \$1,000) 1913...\$39.90
INT. in Chicago, St. Louis and New York.

MONROE CITY.

Incorp. as city of fourth class Nov. 29 1877. Pop'n 1910, 1,949.

Water-Works Bonds.
5s '13 J-J \$68,000...July 1 1933
(Subject to call \$18,000 July 1 1918, \$5,000 July 1 1923 and \$20,000 July 1 1928.)
Sewer Bds. (red. June 15 1923).
5s '13 J-D \$10,000...June 15 1933

BOND. DEBT Oct 1 1914...\$78,000
Assessed valuation 1913...\$807,693
City tax (per \$1,000) 1914...\$11.10
INT. at Guaranty Tr. Co., N. Y.

MONROE COUNTY.

Paris is the county seat.
Poor-House (Partly on Mar. 1).
4s M-S \$17,500...Mar 1 1924
Court-House Bonds.
4s '12 F-A \$90,000...Feb 1 '15-'32

BOND. DEBT Oct 1914...\$107,500
Assessed val. '13 (1/2 act.)...9,602,240
State & Co. tax (per \$1,000) '13...\$9.40
Population in 1910...18,304
\* Int. at Third Nat. Bk., St. Louis.

MT. PLEASANT.

This township is in Bates County.
Refund. Bds. (red. July 1 '02).
4 1/2s '97 June \$64,000...June 1 1917

BOND. DEBT Apr 29 '14...\$64,000
Assessed val. '13 (2-5 act.)...1,875,000
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...Apr 1 1926
(Subject to call April 1 1916.)
BOND. DEBT Oct 1914...\$67,500

Sinking fund Apr 1 1914...16,500
Ass'd val. '13 (1-3 act., est.)...2,000,000
School tax (per \$1,000) 1913...\$14.00
Population in 1914 (est.)...10,000
a Int. at Hanover Nat. Bk., N. Y.; on others at Nat. Bk. of C m., N. Y.

ONE HUNDRED-TWO DR. DIST. NO. 1.

A district in Nodaway County.
6s '13 \$30,000...Mar 1 '16-'23
TOTAL DEBT Apr 1914...\$30,000

PEMISCOT CO. DR. DISTRICTS.

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 valuat'n (Dist. No. 8) 675,000
(est.)...Dist. No. 9 661,590

PETTIS COUNTY.

County seat is Sedalla.
Refunding 1898.
4s M-N \$144,000...May 1 1918

(Subject to call part in 1908 and part in 1913.)
BOND. DEBT May 1 '14 \$144,000
Sinking fund...16,865
Assess. val. '13 (30% act.)...15,000,000
Co. tax (per \$1,000) 1913...\$6.00
Population in 1910 (Census)...33,913
INT. at Miss. Valley Tr. Co. St. Louis

POPLAR BLUFF SCH. DIST.

A district in Butler County.
\$30,000...Mar '23 & '28
5s '13 M-S 20,000...Mar 1933

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 and 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 \$51,000. A new city charter was adopted by this city on Sept. 7 1909. V. 89, p. 741. All bonds are taxable.

Elec.-Light Bonds (Sub. to call).
4s M-S \$65,000...Sept 1 1924
Sewer Bonds (Subject to call).
4s '04 M-S \$160,000...Sept 1 1924
4s '08 M-S 216,000...Sept 1 1928

Funding (Subject to call).
3 1/2s '01 F-A \$64,500...Feb 1 1921
4s '03 F-A 327,000...Aug 1 1923
Police Bonds (Red. aft. Sept. 1 '18).
4s '08 M-S \$10,000...Sept 1 1928
Market-House (Subject to call).
4s '08 M-S \$25,000...Sept 1 1928
Great-White-Way Bonds.
4s '08 M-S \$10,000...Sept 1 1928

City-Hall (Subject to call).
4s '08 M-S \$10,000...Sept 1 1928
Fire-House (Subject to call).
4s '08 M-S \$25,000...Sept 1 1928

Past-due bonds (Subject to call).
BOND. DEBT Oct 1914...\$16,350
Assess. val. '14 (3-5 act.)...40,448,910
Total tax (per \$1,000) '14...\$13.00
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 was \$1,512,000.
4 1/2s F-A \$10,000...Aug 1 1920
Building Bonds.
4s J-J \$15,000...July 1 1919

(Subject to call 1909)
4s J-D \$185,000...June 1 1920
(Subject to call June 1 1910)
3 1/2s J-D \$44,000...June 1 1921
4s M-N 83,000...May 2 1924

4s '07 M-S 230,000...Mar 1 1927
4s '08 J-J 467,000...July 1 1928
Funding Bonds.
4s F-A \$18,000...Feb 1 1920
Refunding.
4s M-S \$19,000...Feb 1 1918

(Subject to call beg. in 1903.)
4 1/2s '14 M-S \$140,000...
(Due \$35,000 in 5, 10, 15 and 20 years from date of issue.)
BOND. DEBT Oct 1914...\$1,211,000

Sinking fund May 1 1914...2,509
Assess. val. '13 (2-5 act.)...40,177,580
School tax (per \$1,000) 1913...\$10.50
INT. at Nat. Bk. of Com'ce, N. Y.

ST. LOUIS. James Y. Player, Comptroller.

St. Louis was formerly in St. Louis County, but on Aug. 22 1876 an election was held to separate city and county. This was declared carried Dec. 30 1876 and city is now a separate civil division subject to a dual government with a full set of county and city officers. The County of St. Louis remains, but the city lies outside of it. City was incorporated in 1822. A new city charter with provisions for the initiative, referendum and recall was adopted on June 30 1914. V. 99, p. 62. Bonds are taxable.

Renewals.
4s '88 J-J \$1,985,000...July 1 1918
3,656 g'95 M-N 945,000...May 1 1915
3 1/2s g'98 J-D 593,000...June 1 1918
3 1/2s g'89 F-A 275,000...Aug 1 1919
3 1/2s g'90 J-J 12,000...June 2 1920
3 1/2s g'05 A-O 1,000,000...Apr 1 1925

Public Bldg. & Imp't. Bonds.
4s g'08 A-O \$950,000...Apr 1 1928
4s g'08 J-J 4,730,000...July 1 1928
4s g'09 A-O 4,618,000...Oct 1 1929
Water Works Renewal Bonds.
3,656 g'07 J-D \$925,000...J ne 25 1927
4s g'11 M-N 1,699,000...Nov 1 1931

World's Fair Bonds.
3 1/2s g'02A-O \$2,706,000...Apr 1 1922
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 due 1915, 1922, 1928 and 1931, on 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. '14. Apr. 7 '13.
Tot. bond d.incl. 22,438,000 23,806,691
Water d.incl. 2,626,000 3,424,000
Note.—Under the charter the Municipal Assembly must appropriate \$1,200,000 annually with which to pay debt and interest thereon. The 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. 13 1914 was \$2,053,955.



ST. LOUIS (Con.)

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 \$3,426,000, 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 1913-14 was \$2,275,357.28, and net oper'g expenses and cost of collecting water rates (est.) were \$1,159,020.24. 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 (65% act. val.) and tax rates have been:

Table with 3 columns: Years, Valuation, City tax per \$1,000. Rows include 1914-15, 1913-14, 1910-11, 1908-09, 1905-06, 1900.

Total tax rate (per \$1,000) for 1913 was \$23.50, including \$1.90 State, and \$6 school.

POPULATION.—In 1910 (Census), 687,029; in 1900 (Census), 575,238; in 1890, 451,770.

SCOTLAND COUNTY.

County seat is Memphis: Bonds are tax-exempt. Pop'n '10, 11,860. Refund. Bds. (subject to call).

4 1/2% J-D \$125,000. June 1915-'17 Drainage District Bonds. 6s '10 J-D \$25,000. \$5,000 yearly BOND. DEBT Sept 28 '14. \$125,000 Drainage bonds (add'l) 25,000 Assessed val. '13 (1/2 act.) 5,299,418 State & Co. tax (per \$1,000) '13 \$23.20

INT. at Miss. Valley Trust Co., St. Louis, and at County Treas. office.

SCOTT CO. DRAIN. DIST. NO. 10.

6s '12 M-S \$72,000. Sept 4 '15-'32 TOTAL DEBT Apr 29 '14. \$75,000 Assessed valuation 1913. 7,500,000 INT. at County Treas. office.

SEDALIA.

Sedalila is in Pettis County. Incorp. as a town May 27 1870, and as a city Mch. 2 1886. Bonds are tax-exempt. Popula. 1910, 17,822.

Suit has been brought against this city to recover on \$5,000 current revenue bds. issued 1893 and due 1894. The case is still in court.

Current Revenue Bonds.

4s g F-A \$8,000. Past due

4s g J-J 25,000. Past due

Sewer Bonds.

4s g A-O \$9,000. Past due

Refund. Bds. (red. beg. in 1907).

4 1/2% '97 J-J \$83,000. July 1 1927

Park Bds. (red. beg. in 1916).

4 1/2% '11 J-J \$60,000. July 1 1931

GEN. BOND. DT. Sept 1914. \$83,000

Liberty Park bond debt. 60,000

Floating debt. 60,000

Sinking fund. 16,546

Assess. val. '13 (35% act.) 5,660,860

Total tax rate (per \$1,000) '13 \$33.90

INT. at Third Nat. Bk., St. Louis

SEDALIA SCHOOL DISTRICT.

Building Bonds.

4s '97 J-J \$54,000. July 1 1917

4s '00 J-J \$23,000. June 20 1915

4s '03 J-J \$40,000. Jan 1 1923

4 1/2% '10 J-J \$60,000. July 1 1930

(Subject to call after July 1 1920.)

5s '14 J-J \$32,000. Jan 1 1934

Refunding Bonds.

4s '99 J-J \$30,000. July 1 1919

4s '05 J-D \$25,000. June 1 1925

4 1/2% '99 J-J \$23,000. Jan 1 1919

BOND. DEBT Sept 28 '14. \$237,000

Assessed val. '13 (1/2 act.) 5,913,050

School tax (per \$1,000) '14. \$11.50

Population in 1914 (est.) 20,000

INT. on bonds marked (a) at Harris Trust & Sav. Bk.; (b) Nat. Bank of Commerce, N. Y.; (c) Miss. Val. Tr. Co., St. Louis, and (d) Merchants-Laclede Nat. Bk., St. Louis.

SEDALIA SPECIAL ROAD DIST

Road Bonds.

5s '12 M-N \$180,000. May 1 '14-'27

BOND. DEBT Oct 1914. \$180,000

Assessed valuation 1913. 8,300,000

INT. at Merc. Tr. 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 \$80,000. 1921 & 1931

TOT. BOND. DT. Sept 1914. \$80,000

Assessed val. '13 (1/2 act.) 950,000

Total tax (per \$1,000) 1913. \$11.00

INT. at National City Bank, N. Y.

SIKESTON.

This city is in Scott County. First inc. Aug. 1874. Pop'n 1910, 3,327.

City-Hall & Jail (red. aft. 5 years from date of issue).

5s '06 A-O \$3,000. Oct 1 1926

5s '08 M-S \$5,000. Mar 2 1928

Water-Works Bonds.

5s '09 J-D \$30,000. June 1 1929

(Subject to call after June 1 1914.)

BOND. DEBT Apr 1 1914. \$38,500

Sinking fund. 1,500

Assessed val. '13 (1/2 act.) 1,350,000

Total tax rate (per \$1,000) '13. 27.90

INT. at Citizens' Bank, Sikeston.

SPRINGFIELD.

This city is in Greene Co. Inc. in 1854. Population 1910, 35,201.

Sewer Bonds (red. beg. in 1917).

5s '12 M-S \$100,000. Mar 1 1932

5s '12 J-D 70,000. June 1 1932

Fire-Dept. Bds. (red. June 1 '17).

5s '12 J-D \$50,000. June 1 1932

Street Bonds (Red. June 1 1917).

5s '12 J-D \$50,000. June 1 1932

BOND. DEBT Sept 29 '14 \$270,000

Sinking fund Apr 1 1914. 60,000

Assess. val. '13 (35% act.) 20,000,000

City tax rate (per \$1,000) '13. \$11.70

INT. part at Chase Nat. Bank, N. Y., and Guaranty Tr. Co., N. Y.

SQUAW CREEK DR. DIST. NO. 1.

A drainage district in Holt County.

Drainage Bonds (Taxable).

6s '04 July \$31,500. July 1 '15-'18

BOND. DEBT Sept 29 '14. \$31,500

Ditch tax rate (per acre) '13. 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-Engine & City-Hall

5s '10 J-J \$85,000. Jan 1 1930

(Subject to call.)

BOND. DEBT Sept 29 '14. \$85,000

Assess. val. '13 (3-5 act.) 4,596,300

Total tax rate (per \$1,000) '13. \$20.90

Population in 1910. 2,417

INT. at Mec.-Am. Nat. Bk., St. L.

UNIVERSITY CITY SCH. DIST.

Site-Purchase & Building Bds.

4 1/2% '12 J-J \$60,000. July 1 1932

(Subj. to call beginning July 1 1922.)

TOTAL DEBT Oct 1914. \$60,000

Assessed valuation. 4,179,576

INT. at Miss. Val. Tr. Co., St. L.

VERNON COUNTY.

County seat is Nevada.

Refunding Bonds.

4 1/2% M-S \$100,000. March 1918

BOND. DEBT Mar '14. \$100,000

Assess. val. '13 (1/2 act.) 12,500,000

State & Co. tax (per \$1,000) '13. \$5.90

Population in 1910 (Census). 28,827

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-N school District.

In July 1906 it was voted to change to the present name.

5s '06-'07 \$75,000. 1926 & 1927

s '08 12,000. 1928

BOND. DEBT Mar 18 '10 \$87,000

Assessed val. '10 (3-5 act.) 3,100,000

School tax (per \$1,000) 1909. \$9.00

Population in 1910 (est.) 5,500

WEBB CITY.

This city is in Jasper Co. Incorp. Jan. 9 1890. Pop'n 1910, 11,847.

Sewer Bonds (Taxable).

5s '01 J-J \$6,000. Jan 1 1921

(Subject to call after Jan. 1 1906.)

5s '08 F-A \$17,000. Feb 1 1928

5s '09 M-S \$8,500. Sept 1 1929

Funding Bonds (Taxable).

4 1/2% '08 F-A \$57,571. Aug 20 1916

4 1/2% '08 F-A \$15,300. Feb 1 1928

5s '08 M-S \$4,900. Sept 1 1918

5s '09 J-D \$11,500. Dec 1 1929

5s '11 M-S \$13,000. Sept 1 1931

Fire Department (Taxable).

5s '10 A-O \$10,000. Apr 1 1930

BOND. DEBT Sept 1 1914 \$93,771

Sinking fund. 23,318

Assessed val. '14 (2-5 act.) 2,975,315

Total tax rate (per \$1,000) '14. \$36.90

\* Subject to call 10 years before final maturity.

INT. on bonds marked (a) in New York; (b) St. Louis; (c) Cleveland, Ohio, and (d) Chicago.

WEBB CITY SCHOOL DISTRICT.

Bonds all redeemable 10 years before maturity. Pop'n in '10, 11,817.

4s '00 J-D \$12,000. 1920

4 1/2% '04 J-D \$10,000. Sept 1 1924

4s '06 J-D 20,000. June 1 1926

4 1/2% '10 F-A 80,000. Feb 1 1930

BOND. DEBT Apr. 1914. \$126,000

Sinking fund. 6,029

Assess. val. '13 (40% act.) 3,302,486

School tax (per \$1,000) 1912. \$15.00

WEBSTER GROVES

This city is in St. Louis County. Incorp. 1896. Pop'n 1910, 7,087.

Street Bonds (Taxable).

5s '09 F-A \$14,000. Aug 15 1924

\*Water Bonds (Taxable).

4s '02 A-O \$23,000. Oct 1 1922

5s '07 M-S 35,000. Mar 4 1927

5s '11 M-N 70,000. Nov 15 1931

Fire Bonds (Taxable).

5s '13 M-N \$15,000. Mar 1 1933

GEN. BOND. DT. Oct 1914. \$157,000

Revenue bonds (add'l) 22,500

Sinking fund. 35,690

Asses. val. '14 (abt. 67% act.) 4,697,540

Total tax rate (per \$1,000) '13. \$28.40

\* Int. at Bank of Webster Grove.

WEBSTER GROVES SCH. DIST.

All bonds are taxable.

Bonds (Red. aft. 10 yrs. fr. issue).

4 1/2% '05 J-D \$30,000. 1925

4 1/2% '08 F-A 60,000. Feb 7 1928

4 1/2% '11 M-N 28,000. Nov 1 1931

4 1/2% '12 M-N 40,000. Nov 1 1932

4 1/2% '14 A-O 48,000. Apr 1 1934

BOND. DEBT Sept 28 '14. \$206,000

Assessed valuat on 1913. 5,675,701

School tax (per \$1,000) 1912. \$12.50

Real value (est.) 10,000,000

INT. at Nat. Bk. of Com., St. L.

WEST PLAINS SPEC. RD. DIST.

A district in Howell County.

Building Bonds.

s '14 10,000. July 1 1934

Refunding Bonds.

s '02 \$5,500. Apr 2 1922

BOND. DEBT Sept 30 '14. \$48,500

Assessed valuation 1913. 1,142,512

INT. at Merchants' Laclede Nat. Bank, 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.

Table with 5 columns: Location, Bonded Debt, Assessed Valuation, Rate of Interest, Population. Lists various counties and school districts with their respective financial data.

(C) City. (Twp) Township. \* Floating debt. † 1912 figures. e 1913 figures. f 1911 figures from county officials; † 1911 figures. g 1913 figures. c 1914 figures. x This covers merely a recent issue of bonds we are not informed as to what is total debt. z Total debt.

State of North 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) 70,795
State Capital Bismarck
Governor (term expires 1st Tues. Jan. 1915) L. B. 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.**  
 4s '95 J-J \$38,000—July 1 1915  
 4s '90 J-J 30,000—May 15 1920  
 4s '93 J-J 30,000—July 1 1923  
 4s '97 J-J 63,000—May 1 1927  
 4s '99 M-N 16,000—May 1 1927  
 4s '97 J-J 49,000—May 1 1927  
**Funding Bonds.**  
 4s '91 M-N \$95,000—Mar 20 1921  
 Insane Hospital, Jamestown  
 4s '99 Jan \$50,000—June 1 1919

**Soldiers' Home, Lisbon.**  
 4s '99 J-J \$20,000—July 1 1929  
 Reform School, Mandan.  
 4s '01 Jan \$20,000—Sept 1 1921  
 State Univer't & Sch. of Mines.  
 4s '01 J-J \$50,000—July 1 1921  
**Agricultural College Bonds.**  
 4s '01 J-J \$50,000—May 11 1921  
**Revenue Bonds.**  
 4s '05 J-J \$150,000—July 1 1925

**TOTAL DEBT—** July 1 1914. Jan 1 1913. July 1 1912. July 1 1911.  
 Bonded debt— \$62,300 \$937,300 \$937,300 \$939,300  
 Of the above bonds (which include bonds issued for State institutions), all are held by the common school fund, except \$233,600, which are held by persons outside of State. The investments of the Permanent School Fund on July 1 1914 amounted to \$8,188,396.94. On the same date the bonds held by other educational institutions amounted to \$2,108,760.81. The cash on hand July 1 1914 amounted to \$848,542.94.

**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
1918	\$205,131,797	\$101,811,919	\$307,042,816	\$4.50
1917	199,073,743	95,696,582	294,770,325	4.40
1916	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
1896	64,722,092	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 1913 these amounted to \$47,069,187; in 1912 \$44,329,471; in 1911, \$43,269,841; in 1909, \$41,846,385; in 1908, \$34,250,452.

**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, or 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. [A proposed amendment to this section was submitted to the voters on Nov. 3 1914. V. 99, p. 1157. As soon as it is definitely determined by official count whether this amendment carried or not, it will be reported in the "State and City" Department of the "Chronicle."]

**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 577,056; 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.

**BILLINGS COUNTY.**

Medora is the county seat. A portion of this county has been taken to form the county of Golden Valley.  
**Grain-Seed Bds. (red. Mar. 1 '14)**  
 6s '12 M-S \$50,000—Mar 1 1917  
 County has no general bonded debt.  
 Grain-Seed bonds Oct 1914— \$50,000  
 Sinking fund— 38,416  
 Assessed valuation 1913— 4,332,630  
 (Assessment 1-3 on personal and 1-5 on real estate.)  
 State & Co. tax (per \$1,000) '13 \$18.50  
 Population in 1910— 10,186  
 INT. at Co. Treasurer's office.

**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 (Int. in Bismarck)**  
 4s '09 Nov \$5,000—Nov 1 1919  
**Funding (Int. in Bismarck)**  
 4½s '08 (\$16,000)-----1916  
 (16,000)-----1921  
**Auditor's (Int. in Bismarck)**  
 4s '12 \$45,000—Apr 1 1932  
**Fire-Hall (Int. in Bismarck)**  
 4s '11 \$15,000—June 30 '16 '21 '26  
 BOND. DEBT Oct. 1914— \$97,000  
 Assess. val. '13 (30% act.) 1,967,000  
 Total tax (per \$1,000) 1913— \$64.30

**BISMARCK SCHOOL DIST. NO. 1.**  
**Funding (Int. at State Treasury).**  
 4s '06 --- \$20,000—1926  
 4s '11 --- 50,000—Apr 20 1931  
 4s --- 17,000—1928  
 4s --- 10,000—1932  
**BOND. DEBT Nov 1 1914** \$97,000  
 Assessed valuation 1913— 1,967,599  
 School tax rate (per \$1,000) '13 \$16.20

**BOTTINEAU COUNTY.**

Bottineau is the county seat.  
**Refunding (Int. at Treas. office).**  
 6s --- \$26,000—Dec 2 1915  
 5s --- 12,000—Mar 20 1923  
**Court-House (Int. at Treas. office)**  
 5s --- \$25,000—Sept 20 1922  
**Funding (Int. at Treas. office)**  
 5s --- \$25,000—Apr 20 1924  
**Drainage (Int. at Treas. office)**  
 6s 1912 \$100,000—Dec 30 1926  
**BOND. DEBT Sept 30 '14** \$88,000  
 Drainage district debt— 98,500  
 Assess. val. '13 (1-5 act.)— 8,864,134  
 State & Co. tax (per \$1,000) '13 \$15.00  
 Population in 1910— 17,295

**BOWMAN COUNTY.**

Bowman is the county seat.  
**Funding Bonds**  
 5s '14 J-J \$72,000—July 1 1931  
**Seed-Grain Bonds.**  
 6s '12 F-A \$35,000—Feb 20 1915  
**BOND. DEBT Oct 1914**— \$107,000  
 Assessed valuation 1913— 2,963,015  
 State & Co. tax (per \$1,000) '13 \$22.60  
 Population in 1910— 4,668

**BURLEIGH COUNTY.**

Bismarck is the county seat.  
**Refunding Bonds (tax exempt).**  
 4½s '98 A-O \$71,000—Oct 15 1918  
 BOND. DEBT Sept 29 '14— 71,000  
 Assess. val. '14 (½ act.)— 7,800,000  
 State & Co. tax (per \$1,000) '13 \$20.20  
 Population in 1910— 13,087  
 INT. at Harris Tr. & S. B., Chic.

**DICKEY COUNTY.**

Ellendale is the county seat. Bonds tax-exempt. Pop'n in 1910, 9,839.  
 4½s '02 J-J a \$10,000—1917 & 1922  
 4½s '10 J-J b \$50,000—1920  
**BOND. DEBT Mar 31 '14**— \$60,000  
 Sinking fund— 19,358  
 Assess. val. '13 (1-5 act.)— 6,003,282  
 State & Co. tax (per \$1,000) '13 \$11.50  
 INT. on bonds marked (a) at Farmers' & Mechanics' Sav. Bank, Minneapolis, and (b) Harris Tr. & Sav. Bank, Chicago.

**DIVIDE COUNTY.**

Crosby is the county seat. Bonds tax-exempt. Pop'n 1910, 6,013.  
 4s --- \$28,000—1934

**Refunding Bonds.**

6s F-A \$15,000—1931  
 4s '13 M-N \$18,500—May 1 1923  
**Funding Bonds.**  
 4s '14 --- \$40,000—Sept 1 1934  
**Seed-Grain Bonds.**  
 7s '11 A-O a \$25,000—Apr 1 1916  
 TOT. BD. DT. Sept 29 '14 \$124,500  
 Floating debt April 30 1914 46,473  
 Assess. val. '13 (1-3 act.)— 3,539,303  
 State & Co. tax (per \$1,000) '13 \$22.50  
 INT. on bonds marked (a) at Minn. Loan & Tr. Co., Minneapolis; (b) Cent. & Comm. Nat. Bank, Chicago; (c) at State Treas. office.

**FARGO.**

Fargo is situated in Cass County.  
**Water and Sewer Bonds.**  
 6s --- \$30,000—Nov 15 1915  
**Water-Works Bonds.**  
 5s '11 J-J \$45,000—July 16-'21-'26  
 20,000—July 1931

**Funding Bonds.**  
 4s '13 --- \$57,341—July 1 1933  
 4s '14 --- 100,000—Jan 2 1934  
**General Purpose Bonds.**  
 4s '13 --- \$100,000—1932

**Refunding Bonds.**

5s June \$9,000—June 1 1924  
 4s '13 --- 25,000—Dec 1 1933  
**Electric-Light Bonds.**  
 5s '12 S-A \$10,000—Mar 1 1927  
**Hospital Bds.**  
 5s '10 M-N \$15,000—Nov 15-'20-'25  
**GEN. BD. DT. Oct 1914**— \$159,000  
 Water debt (add'l)— 152,341  
 Water debt sinking fund— 15,760  
 Assessment debt (add'l)— 611,727  
 Floating debt— 7,329  
 Sinking fund— 8,434  
 Assessed val. '14 (40% act.) 6,787,023  
 Total tax (per \$1,000) 1914— \$56.00  
 Population in 1910— 14,331  
 INT. at City Treas. office.

**GRAND FORKS.**

This city is situated in Grand Forks County. Inc. Feb. 22 '81. All bonds tax-exempt. Pop'n 1910, 12,478.  
**Funding Bonds.**  
 4½s '05 F-A a \$50,000—Aug 1 1925  
**Refunding Bonds.**  
 4s '09 --- \$45,000—Sept 1 1930  
 4s '14 --- 40,000—Apr 1 1929  
 4s '14 --- 40,000—Sept 1 '20-'34  
**Water Bonds.**  
 5½s --- a \$15,000—June 1 1919  
 4s --- 45,000—May 1 '26 & '30  
**Refunding Water Bonds.**  
 6s --- \$30,000—Nov 1 1917  
**Light & Power Bonds (Serial).**  
 4s --- \$22,000—May 1 1930  
**Street Bonds.**  
 4s --- \$66,000—Mar 1 1930  
**City-Hall Bonds.**  
 4s --- \$40,000—June 1 1931  
**Municipal Abattoir Bonds.**  
 4s '13 --- \$12,000—Oct 1 '14-'30  
**GEN. BDS. DT. Mar 1 1914**— \$275,000  
 Water-works bonds (add'l)— 130,000  
 Imp't. warrants (add'l)— 831,470  
 Sinking fund— 5,617  
 Val. city-owned prop. '13— 2,430,000  
 Assess. val. '13 (1-3 act.)— 4,323,785  
 Total tax (per \$1,000) 1913— \$63.10  
 a INTEREST is payable in New York; others in Bismarck.

**GRAND FORKS IND. SCH. DIST.**  
 6s J-J \$35,000—June 25 1916  
 6s J-J 25,000—Apr 1 1917  
 4s J-J 17,500—Oct 1 1920  
 4s J-J 7,500—Sept 20 1922  
 4s J-J 10,000—Aug 15 1928  
 4s J-J 35,000—May 2 1929  
 4s J-J 20,000—Sept 2 1927  
 4s J-J 25,000—Nov 20 1923  
**BOND. DEBT Sept 28 '14**— \$175,000  
 Assessed val. '13 (1-3 act.)— 4,323,785  
 School tax (per \$1,000) '13— \$20.00  
 Population in 1914 (est.)— 15,000  
 INT. on 6s at Chase Nat. Bank, N. Y.; on others at State Treas. office in Bismarck.

**GRAND FORKS COUNTY.**

Grand Forks is the county seat.  
**Court-House Bonds.**  
 4s '13 May \$200,000—May 1 1933  
**BOND. DEBT Oct 1914**— \$200,000  
 Assess. val. '13 (18% act.)— 14,348,000  
 State & Co. tax (per \$1,000) '13 \$17.35  
 Population in 1910— 27,888

**HETTINGER COUNTY.**

Mott is the county seat.  
**County Bonds.**  
 4s '08 --- \$20,000—1918  
**Funding Bonds.**  
 5½s '09 --- \$14,000—1929  
**Seed-Grain Bonds.**  
 6s '12 J-J \$35,000—Mar 1 1917  
**GEN. BD. DT. Apr 1914**— \$69,000  
 Sinking fund— 16,200  
 Assessed val. '13 (1-5 act.)— 3,184,179  
 State & Co. tax (per \$1,000) '13 \$21.50  
 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.**  
 4½s A-O \$50,000—Oct 1 1928  
**BOND. DEBT Oct 1914**— \$50,000  
 Sinking fund— 15,226  
 Assessed val. 1914— 6,341,433  
 State & Co. tax (per \$1,000) '14 \$18.10  
 Population in 1910— 10,724  
 INT. at Central Tr. Co., Chicago.

**MCLEAN COUNTY.**

Washburn is the county seat.  
**BOND. DEBT Sept 29 '14**— \$27,000  
 Sinking fund— 7,831  
 Assess. val. '13 (½ act.)— 6,001,225  
 State & Co. tax (per \$1,000) '13 \$19.10  
 Population in 1910— 14,496  
 INT. in Chicago and New York.

**MANDAN.**

This city is in Morton County.  
**Artesian Well (Refunding).**  
 4s '10 --- \$10,000—Feb 1 1930  
**Refunding Bonds.**  
 6s '14 --- \$5,000—Mar 1 1924  
 6s '14 --- 5,000—Aug 1 1934  
 5s '14 --- 2,500—Aug 1 1934  
**Water Works Bonds.**  
 5½s '11 --- \$80,000—May 8 1931  
**BOND. DEBT Oct 1 1914**— \$103,000  
 Cash in treasury— 20,871  
 Water debt (included)— 85,000  
 Sinking fund (water)— 1,500  
 Assessed val. '13 (½ act.)— 854,888  
 Total tax rate (per \$1,000) '13 \$80.05  
 Population in 1910— 3,873  
 INT. on artesian well bonds at State Treas. office; water-works bonds at Cent. & Comm. Nat. Bank, Chicago; refunding 6s due 1924 and 1934 in Minneapolis; on others at City Treasurer's office.

**MINOT.**

This city is in Ward County. Commission form of government adopted in July 1909. Pop'n 1910, 6,188.  
**Funding Bonds.**  
 4s '09 --- \$115,000—Oct 1 1929  
**Water Bonds.**  
 6s '04 J-D \$8,000—June 15 1924  
 6s '08 --- 30,000—Oct 15 1928  
**Water and Sewer Bonds.**  
 5s '05 J-D \$21,000—Dec 1 1925  
**GEN. BD. DT. Sept 29 '14** \$174,000  
 Spec. assessm't debt (add'l) 411,825  
 Sinking fund— 43,371  
 Assessed val. '14 (1-3 act.)— 2,560,230  
 Tax rate (per \$1,000) '14— \$20.00  
 INT. payable at City Treas. office.

**PEMBINA COUNTY.**

Cavalier is the county seat.  
**Court-House Bonds.**  
 4s '12 --- \$85,000—June 1 1932  
**Jail Bonds.**  
 4s '12 --- \$15,000—June 1 1932  
**BOND. DEBT Apr 1913**— \$100,000  
 Assessed val. '13 (1-5 act.)— 6,761,269  
 State & Co. tax (per \$1,000) '12 \$17.60  
 Population in 1910— 14,749

**PIERCE COUNTY.**

Rugby is the county seat.  
**Court-House Bds. (Tax-exempt).**  
 4s '10 F-A \$70,000—Aug 1930  
**Jail Bonds (Tax-exempt).**  
 4s '10 F-A \$15,000—Aug 1930  
**BOND. DEBT Apr 28 '14**— \$88,000  
 Assessed valuation 1914— 4,447,353  
 Population in 1910— 9,740  
 INT. payable in Bismarck.

**RAMSEY COUNTY.**

County seat is Devil's Lake.  
**Funding Bonds.**  
 6s M-N \$18,000—May 1 1915  
 4½s M-S 5,000—Mar 19 1920  
**Refunding Bonds.**  
 4½s M-S \$30,000—Mar 19 1920  
**BOND. DEBT Apr 1 1913**— \$53,000  
 Sinking fund— 6,104  
 Assessed val. 1913— 8,035,545  
 State & Co. tax (per \$1,000) '12 \$15.50  
 Population in 1910— 15,199



**BOLETTE COUNTY.**

Rolla is the county seat. Bonds are taxable. Pop'n 1910, 9,558.  
**Funding Bonds.**  
6s '96 A-O \$26,000c...Oct 20 1916  
5s '05 F-A 25,000c...Aug 15 1925  
**Refunding Bonds.**  
5s '02 A-O \$20,000c...Apr 8 1922  
BOND. DEBT Oct 1914...\$71,000  
Assessment debt (add'l)...2,500  
Sinking fund...10,000  
Assessed val. '14 (1/4 act.)...3,722,336  
State & Co. tax (per \$1,000) '14...\$20.60  
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.**  
7s '11 J-J \$50,000c...1917  
BOND. DEBT Oct 7 1914...\$50,000  
Sinking fund...44,840  
Assessed val. '14 (10 to 25% actual)...3,000,000  
State & Co. tax (per \$1,000) '14...\$15.50  
INTEREST payable at Minn. Loan & Trust Co., Minneapolis.

**VALLEY CITY.**

This city is in Barnes County. Incorp. May 8 1883. Pop'n '10, 4,606.  
**Water-Works Bonds (tax-exempt).**  
6s J-J \$5,000c...July 15 1915  
**Elec. Lt. Bonds (tax-exempt).**  
6s F-A \$6,000c...Aug 2 1917  
5s A-O 18,000c...Apr 19 24-29  
**City Hall Bonds (tax-exempt).**  
4s J-D \$15,000c...July 17-22-25  
**Sewer Bonds (tax-exempt).**  
4s \$15,000c...Apr 15 1923  
4s A-O 15,000c...Apr 15 1923  
20,000c...Apr 15 1933  
BOND. DEBT Sept 28 '14...\$94,000  
Floating debt...12,300  
TOTAL DEBT Sept 28 '14...106,300  
Sinking fund...14,857  
NET DEBT Sept 28 '14...91,443  
Assess. val. '13 (1-5 act.)...1,229,608  
Tax rate (per \$1,000) 1913...\$48.01  
INT. at State Treas. office. Others in Valley City.

**WHAPETON.**

This city is in Richland County. Incorp. in 1884. Pop'n '10, 2,467.  
**Water-Works Bonds.**  
5 1/2s M-S \$36,000c...1930  
5 1/2s '14 Sept 21,000c...1930  
(Due \$1,000 yearly for 19 years and \$2,000 in 20 years.)  
**City-Hall Bonds.**  
5s M-S \$18,000c...1930  
GEN. BD. D-T Aug 1914...\$75,000  
Sewer warrants (add'l)...32,145  
Other warrants (add'l)...37,699  
Assessed valuation 1914...642,216  
INT. at First Nat. Bank, Chicago.

**WARD COUNTY.**

Minot is the county seat.  
**Funding Bonds.**  
4 1/2s '05 J-J \$150,000c...July 1 1925  
GEN. BONDS Oct '13...\$150,000  
Floating debt...133,971  
Sinking fund...71,876  
Assessed val. '14 (1/4 act.)...10,958,305  
State & Co. tax (per \$1,000) '14...\$18.90  
Population in 1910...25,281  
INT. at First Nat. Bk., Chicago.

**WILLIAMS COUNTY.**

Williston is the county seat.  
BOND. DEBT July 1 '14...\$97,500  
Floating debt...53,456  
Sinking fund...227,484  
Assess. val. '13 (30% act.)...7,030,890  
State & Co. tax (per \$1,000) '13...\$17.50  
Population in 1910...14,234  
INT. at Chase Nat. Bk., N. Y.

**WILLISTON.**

This city is in Williams Co. Inc. May 12 1904. Pop'n 1910, 3,124.  
**Electric-Light Bonds.**  
6s J-D \$15,000c...1922-1926  
**Water-Works Bonds.**  
6s J-J \$12,000c...1917-1922  
4s Apr \*27,500c...Apr 10 1930  
4s '14 9,000c...July 1 1934  
**Funding Bonds.**  
4s Apr \*\$63,000c...Apr 10 1930  
4s '13 \*21,500c...June 1 1933  
GEN. BD. DT. May '14 \$139,000  
Assessment debt (add'l)...135,258  
Sinking fund...19,000  
Assess. val. '13 (2-5 act.)...1,183,830  
Total tax (per \$1,000) 1913...73.70  
\*INT. at State Treas. office; others at First Nat. Bk., Chicago.

ments. Prior to 1913, assessments were on a basis of from 15% to 40% of the actual value.

**TAX RATE.**—The tax rate (per \$1,000) for 1913 was \$1.00.

**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, 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 1896 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 five (5) per centum upon the assessed valuation of the taxable property therein for the year preceding that in which said indebtedness is incurred.

"In estimating the amount of the indebtedness which a municipality or subdivision may incur, the amount of indebtedness contracted prior to the adoption of the constitution shall be included:

"Provided, That any county, municipal corporation, civil township, district or other subdivision may incur an additional indebtedness not exceeding ten per centum upon the assessed valuation of the taxable property therein for the purpose of providing water and sewerage, for irrigation, domestic uses sewerage and other purposes; and

"Provided, further, That in a city where the population is 8,000 or more, such city may incur an indebtedness not exceeding eight per centum upon the assessed valuation of the taxable property therein for the year next preceding that in which said indebtedness is incurred, for the purpose of constructing street railways, electric lights or other lighting plants:

"Provided, further, That no county, municipal corporation, civil township, district or subdivision shall be included within such district or subdivision without a majority vote in favor thereof, of the electors of the county, municipal corporation, civil township, district or other subdivision, as the case may be, which is proposed to be included therein, and no such debt shall ever be incurred for 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 is 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 taxation 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. These figures were not reported for 1910. The number of Indians alone included in the population for 1910 was 20,303.

Table with 4 columns: Year, Total Population, Indians, Whites. Rows for 1910, 1890, 1880.

\*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. 28 1911. V. 92, p. 749.

**Refunding Bonds.**

6s '95 M-N \$13,500c...Jan 1 1915  
4 1/2s '09 M-N 35,000c...Nov 15 1919  
5s '11 12,000c...Apr 1 1917

**Water-Works Bonds.**

5s '08 \$40,000c...July 1 1928

**Sewer Bonds.**

4 1/2s '01 \$1,000c...Feb 1 1915  
4 1/2s '03 5,000c...July 1 1916  
4 1/2s '06 J-J 75,000c...July 2 1926  
5s '08 J-J 13,000c...July 1 1928

**Water and Sewer Bonds.**

4 1/2s '12 J-J \$200,000c...Jan 1 1932

**City-Hall, Jail & Fire-Hall Bds.**

4 1/2s '06 M-N \$100,000...Jan 1 1932  
BOND. DEBT Sept. 1 '14 \$494,500  
Floating debt...718  
Sinking fund...94,002  
Assess. val. '14 (abt. act.)...14,409,541  
Total tax (per \$1,000) 1914...\$20.50  
Population in 1910...10,753  
INT. at Chemical Nat. Bk., N. Y.

**ABERDEEN SCHOOL DISTRICT.**

**Refunding Bonds.**

5s '98 J-J \$11,000c...July 1 1918  
4 1/2s '09 M-N 11,000c...May 1 1919

**Funding Bonds.**

4 1/2s '08 M-N \$50,000c...Nov 1 1928

**Building Bonds.**

5s '03 J-J \$10,500c...July 1 1923  
(Subject to call at any interest 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 June 30 '14 \$195,000**

Sinking fund...10,445  
Floating debt...42,007  
Assessed val. '13 (1-3 act.)...4,410,131  
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.

**BELE FOURCHE.**

This city is in Butte Co. Incorp. Apr. 20 1903. Commission government went into effect May 6 1912.

**Water (red. 10 yrs. from date of iss.)**

5s '10 s-a \$50,000c...1930  
City-Hall Bonds...\$8,000

**Refunding Bonds.**

5s \$31,000

**TOTAL DEBT Sept 30 1914 \$89,000**

Assessed val. '14 (1-3 act.)...1,401,160  
City tax rate (per \$1,000) '14...\$5.50  
Population in 1910...1,352  
INT. at First Nat. Bank, Chicago.

**BRITTON.**

This city is in Marshall County.

**Sewer Bonds.**

5s '14 s-a \$30,000c...1934  
TOTAL DEBT... (?)  
Population in 1910...901

**BROOKINGS.**

This city is in Brookings County.

Inc. Feb. 29 1884. Pop'n '10, 2,973.

**Refunding Bds (red. July 1 '13).**

5s '03 J-J \$13,500c...July 1 1923  
Water Bds. (red. 10 yrs. from issue)  
5s '01 J-J \$15,000c...July 1 1921  
5s '07 J-J 15,000c...July 1 1927  
Sewer Bonds (red. aft. July 1 '17)

**City-Hall Bonds (Tax-exempt).**

5s '11 J-D \$20,000c...June 1 1931  
(Subject to call after June 1 1921.)  
BOND. DEBT Nov 1914...\$98,500  
Assess. val. '13 (85% act.)...2,401,539  
Total tax (per \$1,000) 1913...\$21.09  
INT. payable at City Treas. office.

**BROOKINGS COUNTY.**

Brookings is the county seat.

**Court-House (red. aft. Dec. 27 '15)**

5s '10 J-D \$100,000c...Dec 27 1927  
BOND. DEBT Jan 1 '14...\$100,000  
Assessed valuation 1913...33,000,000  
State & Co. tax (per \$1,000) '13...\$3.19  
Population in 1910 (Census)...14,178  
INT. payable at Farson, Son & Co., N. Y., or at County Treasurer's office

**ADDITIONAL STATEMENTS.**

In the table below we give statistics regarding places in North Dakota which have reported a bonded indebtedness of over \$25,000 and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1910.

Table with 5 columns: Location, Total Debt, Cash in Treas., Assessed Valuation, Tax per \$1,000, Population in 1910. Lists various locations like Beach, Burke, Casselton, etc.

(C) City. (V) Village. x 1912 figures. a 1913 figures. f 1914 figures.

**State of South Dakota.**

**ITS DEBT, RESOURCES, ETC.**

Organized as a Territory (Act March 2 1861) March 2 1861  
Admitted as a State (Act Feb. 22 1889) Nov. 2 1889  
Total area of State (square miles) 77,650  
State Capital Pierre  
Governor (till Tues. 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. [An amendment removing the limit as to the length of sessions and providing that legislators shall not be paid for more than sixty days was submitted to the voters on Nov. 3 1914. V. 99, p. 62. As soon as it is definitely determined by official count whether this amendment carried or not, the fact will be reported in the "State and City" Department of the "Chronicle."]

**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 June 30 1914 was: Revenue warrants, \$370,000. Cash on hand June 30 1914, \$385,000.

**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 4 columns: Year, Valuation, Year, Valuation. Shows increasing values from 1914 to 1902.

The State constitution requires that all property shall be assessed at full value, but until 1913 there was no real attempt to comply with this requirement. By virtue of the powers vested in the Tax Commission created by an Act passed at the 1913 Legislature (Chapter 352), a vigorous effort has been made to have all property in the State assessed at full value, and this will account for the great increase in the 1913 total of the assess-



CHAMBERLAIN.

This city is the county seat of Brule Co. Inc. 1881. Pop'n 1910, 1,275. Water-Works Bonds. June 1 1932 J-D \$18,000. Refunding Water Bonds. 5s '99 \$6,000. Sept 1 1919 5s '11 \$2,000. Jan 15 1921 Refunding Bonds. 5s '11 \$15,000. Jan 15 1921 Hospital & Sanitarium Bonds. 6s '05 \$6,000. May 1 1921 BOND. DEBT Oct 1914. \$72,000 Assessed val. '13 (abt. act.) 1,200,836 Total tax (per \$1,000) 1913. \$18.75 \*Int. at Cont. & Comm. Tr. & Sav. Bank, Chicago.

CLARK.

This city is in Clark Co. Incorp. in 1884. Population 1910, 1,120. BOND. DEBT Oct 1914. \$29,000 Assessed valuation 1913. 1,003,313 Total tax rate (per \$1,000) '13 \$19.60 INT. payable in Minneap. & Chic.

CLAY COUNTY.

Vermillion Valley Dr. Dist. No. 1 6s June \$64,888.07. June 15 '15-20 County has no general bonded debt. Drainage debt June 15 '14. \$64,888 Assessed val. County '12. 5,202,012 State & Co. tax (per \$1,000) '13. \$5.00

CLAY CREEK DRAINAGE DIST.

This district (P. O. Yankton) is in Clay and Yankton counties. Drainage Bonds. 6s '09 July \$38,000. July 1 1920 (Subject to call on July 1, 1915-1920) BOND. DEBT Oct 1914. \$38,000 INT. at First Nat. Bank, Chicago.

CUSTER COUNTY.

County seat is Custer. Refund. (red. 10 yrs. fr. date of iss.). 5s '06 M-N \$20,000. May 10 1926 5s '10 J-J 16,000. Jan 1 1930 5s '11 M-N 14,000. May 10 1931 Funding Bonds (red. July 1 '07). 4s J-J \$148,314.78. July 1 1922 BOND. DEBT April 1914. \$198,315 Floating debt. 15,000 Sinking fund. 10,850 Assessed val. '13 (abt. act.) 5,265,672 State & Co. tax (per \$1,000) '13. \$9.00 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. (red. beg. in 1911). 5s J-J \$22,500. July 1 1921 Water Bonds. 6s M-S \$20,000. Sept 1 1919 6s M-S \$12,000. Mar 1 1920 6s A-O 5,000. Apr 1 1921 6s A-O 5,000. July 1 1922 5s '05 A-O 5,000. 1925 Refunding Sewer Bds. (tax-free). 5s '12 J-D \$15,000. June 1 1932 TOTAL DEBT Sept 1913. \$123,500 Assessed val. '14 (1-3 act.) 1,617,391 Total tax (per \$1,000) 1911. \$57.00 \*Red. beg. 10 yrs. before maturity. a Int. payable in Deadwood; on others at Fourth Nat. Bank, N. Y.

DEADWOOD SCHOOL DIST.

Bonds are tax-exempt. 5s M-N \$35,000. Nov 1 '14-'24 5s J-J 6,000. Mar 1 1920 BOND. DEBT Oct 1914. \$41,000 Sinking fund. 1,000 Assess. val. '14 (1-3 act.) 5,483,065 School tax (per \$1,000) 1914. \$6.00 Population in 1914 (est.) 5,600 \*Int. at Fourth Nat. Bank, N. Y.; others at County Treasurer's office.

ELK POINT.

This place is in Union County. \*Elec. Light (red. aft. Apr. 1 '24). 5s A-O \$25,000. Apr 1 1934 Water Bonds. 5s \$4,000 BOND. DEBT Mar 10 '14. \$29,000 Water debt (included) 4,000 Assessed val. '13 (2-3 act.) 910,076 Population in 1914 (est.) 1,600 \*Int. at Harris Tr. & S. Bk., Chic.

FALL RIVER COUNTY.

Hot Springs is the county seat. Funding Bonds. 5s J-J \$150,000. Apr 1 1932 6s J-J 22,000. July 1 1933 BOND. DEBT Apr 30 '14. \$226,600 Warrant debt. 13,985 Cash in treasury. 68,888 Borrowed from State Sch. Fund. 101,230 Assessed valuation 1913. 9,416,000 State & Co. tax (per \$1,000) '13. \$10.00 Population in 1910. 7,763

FLANDREAU IND. SCH. DIST.

\$2,000. \$1,000 yearly 5s '14 J-J 40,000. July 1 '15-'34 BOND. DEBT Oct 1914. \$42,000 Assessed valuation. 2,654,832 INT. at Flandreau in N. Y. exchange.

FORT PIERRE.

This city is in Stanley County. Inc. 1890. Pop'n 1910, 792. Water-Wks. Bds. (Tax-exempt). 5s '07 J-J \$35,500. Jan 1 '25 & '27 Court-House Bds. (Tax-exempt). 6s '07 J-D \$10,000. June 1 1927 GEN. BONDS Oct 1 '14. \$45,500

Assessment debt Nov 1911. \$3,230 Floating debt Nov 1911. 30,000 Sinking fund Nov 1911. 5,200 Assessed valuation 1911. 620,000 Total tax (per \$1,000) 1911. \$60.00 INT. on 5s at Continental & Com. Tr. & Sav. Bank, Chicago.

HOT SPRINGS SCHOOL DIST.

A district in Fall River County. 5s '10 J-D \$10,500. Dec 1 1920 TOTAL DEBT July 30 '13. \$48,903 Assessed valuation 1912. 1,561,507 School tax rate (per \$1,000) '12. \$25.00

HURON.

This city is in Beadle County. Water-Works Bonds. 5s '11 s-a \$40,000. 1931 Filter-Plant Bonds. 5s '14 F-A \$22,000. Feb 1 1934 TOT. BD. DT. Apr 30 '14. \$260,807 Assessed valuation 1913. 5,009,413 Tax rate (per \$1,000) 1913. \$19.60 Population in 1910. 5,791

HYDE COUNTY.

Higmore is the county seat. Court-House Bonds (Red. after March 13 1916). 5s '11 M-S \$70,000. Mar 13 1931 TOT. DEBT May 1914. \$70,000 Assessed val. '13 (1-3 act.) 9,450,266 State & Co. tax (per \$1,000) '13. \$3.60 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 cancelled 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. Bonds marked (\*) subject to call 10 years before final maturity. Population 1910, 19,694. Refunding Bonds (Tax-exempt). 5s '09 M-N \$17,000. July 1 1919 5s '03 M-N \$30,000. Nov 1 1923 5s '03 M-N \$40,000. Sept 1 1923 5s '07 M-N \$71,000. Nov 1 1927 5s '09 133,000. 1927 Court-House Bonds (Tax-exempt). 5s '06 M-N \$25,000. May 1 1926 BOND. DEBT June 30 '14. \$314,000 Assessed val. 1913. 85,197,805 State & Co. tax (per \$1,000) '13. \$13.00 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.

LEAD SCHOOL DISTRICT.

5s '03 \$20,000. July 1 1923 5s '03 10,000. Sept 15 1923 5s '04 10,000. Jan 26 1924 5s '09 17,000. July 1 1929 (Subject to call after July 1 1919.) BOND. DEBT April 1914. \$57,000 Assessed val. '11 (1/4 act.) 3,236,833 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 M-S \$25,000. 1930 TOTAL DEBT Sept 1 '14. \$27,410 Sinking fund Mar 1 1914. 4,375 Ass'd value 1914 (full value). 670,000 INT payable at City Auditor's office.

MEADE COUNTY.

County seat is Sturgis. Refund. (red. 10 yrs. bef. maturity) 5s J-J \$24,500. July 1 1920 5s J-J 45,500. July 1 1922 Judgment Bds. (red. Nov. 1 '18). 5s '08 M-N \$25,000. Nov 1 1928 BOND. DEBT Apr 1 '14. \$87,000 Floating debt. 9,355 Sinking fund. 12,324,208 Assess. val. '13 (abt. act.) 12,324,208 State & co. tax (per \$1,000) '13. \$9.00 Population in 1910 (Census). 12,640 INT. at Fourth Nat. Bank, N. Y.

MINNEHAHA COUNTY.

Sioux Falls is the county seat. Jail Bonds (red. beg. in 1916). 4 1/2s '11 s-a \$50,000. 1921-1926 BOND. DEBT Sept 29 '14. \$50,000 Assessed val. '14 (abt. act.) 65,450,000 State & Co. tax (per \$1,000) '14. \$3.47 Population in 1910. 29,631 INT. at County Treasurer's office.

MITCHELL.

This city is in Davison County. Incorp. April 1889. Bonds taxable Sewer (red. 10 yrs. fr. date of issue). 5s '05 M-N \$60,000. May 2 1925 4 1/2s '09 M-N 50,000. 1929 Refunding Bonds. 4 1/2s F-A \$19,500. Feb 1 1919 Refunding Water Bonds. 5s M-N \$31,000. May 1 1920 (Subject to call \$2,000 annually.) Water Bonds (red. beg. in 1914). 5s '04 M-N \$38,000. Oct 1 1924 BOND. DEBT Oct 1914. \$198,500 Floating debt May 1 '14. 4,170 Sinking fund May 1 1914. 317 Assessed val. '13 (abt. act.) 7,946,435 City tax rate (per \$1,000) '13. \$8.00 + Population in 1910. 6,515 INT. payable at City Treasury.

MITCHELL SCHOOL DISTRICT.

Building Bonds. 5s '04 A-O \$25,000. Apr 1 1924 5s '08 F-A 69,000. Aug 1 1928 (Subject to call beginning in 1918.) BOND. DEBT July 1 '13. \$94,000 Cash on hand. 2,559 Assessed val. '12 (abt. 2-5 act.) 2,806,229 School tax (per \$1,000) 1912. \$20.00

MOBRIDGE SCH. DISTRICT.

5s '14 M-N \$25,000. May 1 '17-'28 BOND. DEBT Oct 28 '14. \$38,500 Assessed valuation 1913. 1,887,789 School tax rate (per \$1,000) '13. \$6.40

MOODY COUNTY.

Flandreau is the county seat. Court-House Bonds. 5s '13 \$85,000. (Dues in not less than 5 years nor more than 20 years from date, subject to call in 5 years or any multiple of 5.) BOND. DEBT Sept 28 '14. \$85,000 Assessed valuation 1913. 21,981,067 State & Co. tax (per \$1,000) '12. \$10.00 Population in 1910. 8,695 INT. at Cont. & Comm. Nat. Bank, Chicago.

PARKER.

This place is in Turner County. Electric Light Bonds. 5s '14 J-J \$20,000. July 1 '16-'34 Water Works Bonds. 5s '14 J-J \$7,000. July 1 '15-'21 5s '03 F-A 8,000. Aug 1 1923 (Subject to call Aug 1 1913.) City Hall Bonds. 5s '11 M-S \$10,000. Mar 22 '21-'30 5s '11 A-O 5,000. Oct 1 '26-'30 BOND. DEBT July 1 1914. \$50,000 Assessed val. '13 (40% act.) 1,100,693 Population in 1910. 1,224 INT. payable in Parker.

PENNINGTON COUNTY.

Rapid City is the county seat. Bridge Bonds. 5s '14 J-J \$44,000. 1915-1924 TOT. DEBT Mar 31 '14. \$267,791 Total assets. 201,005 Assessed valuation 1913. 18,323,981 State & Co. tax (per \$1,000) '13. \$5.50 Population in 1910. 12,453

PLATTE.

This city is in Charles Mix County. Funding Bonds (tax-exempt). 5s '11 A-O \$14,000. Oct 1 1931 Water Works Bds. (tax-exempt). 5s '09 J-J \$6,500. May 6 1918 5s '09 J-J 18,000. Jan 2 1929 BOND. DEBT Oct 1914. \$38,500 Assess. val. '12 (2-5 act.) 282,095 Total tax (per \$1,000) 1912. \$63.50 Population in 1910. 1,115 INT. on \$6,500 issue at Co. Treas. office; on \$18,000 at Nat. Bank of Republic, Chicago, and \$14,000 at First Nat. Bank, Chicago.

RAPID CITY.

This city is situated in Pennington County. Inc. in 1882. The city owns property valued at \$226,946; city hall, water works, &c. Suit was started in the Federal Court of this district to recover the principal and interest on \$70,000 bonds issued by this city on May 1 1891. V. 97, p. 463. Verdict rendered by District Court Sept. 1913 in favor of city. Commission government adopted Mar. 18 1910. V. 90, p. 871. Ref. Water Bds. (red. beg. in '10). 5s '05 J-J \$37,000. July 1 1925 Water Bonds (red. aft. Jan. 1 '22). 5s '12 J-J \$60,000. Jan 1 1932 Park Bonds (red. beg. in 1911). 5s '06 F-A \$32,000. Aug 1 1926 Sewer Bonds (red. aft. Oct. 1 1926). 5s '09 A-O \$26,000. Oct 1 1926 GEN. BD. DT. Sept 29 '14. \$155,000 Assessment debt (add'l) 3,581 Floating debt. 71,054 TOTAL DEBT Sept 29 '14. 229,635 Sinking fund and cash. 208,131 NET DEBT Sept 29 '14. 21,504 Water debt (included) 4,590,009 Assess. val. '14 (abt. act.) 4,590,009 Total tax (per \$1,000) 1914. \$23.50 Population in 1910 (Census) 3,854 INT. payable part at Pennington County Bank and First Nat. Bank, Rapid City, and at Bolger, Mosser & Willaman, Chicago.

RAPID CITY SCHOOL DIST.

Bonds subject to call 15 yrs. before maturity. 5s '08 J-D \$10,000. June 1 1928 5s '10 M-N 5,000. May 1 1930 Building Bonds. 5s '13 F-A \$40,000. Feb 1 1933 BOND. DEBT Sept 29 '14. \$55,000 Floating debt. 49,762 Sinking fund. 1,392 Assess. val. 1913. 4,978,513 School tax (per \$1,000) 1913. \$11.00 Population in 1910. 3,854 INT. at Pennington Co. Bank in Rapid City and at Co. Treas. office.

REDFIELD.

This city is in Spink County. Inc. Apr. 1883. Popula'n 1910, 3,060. Refunding Water Bonds. 5s various \$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. Oct 1914. \$37,000 Sinking fund. 6,000 Assess. val. '13 (80% act.) 2,106,271 Total tax (per \$1,000) 1913. \$19.50 INTEREST on sewer bonds due 1929 and refunding water bonds at American Trust & Sav. Bk., Chicago; other bonds at Cont. & Comm. Tr. & Sav. Bank, Chicago, Ill.

REDFIELD IND. S. D. NO. 20.

5s J-J \$5,000. July 1917 Building Bonds. 5s '08 July 20,000. July 15 1928 Funding Bonds. 5s '12 A-O \$2,000. Jan 1 1932 BOND. DEBT Sept 30 '14. \$40,000 Assessed valuation 1914. 3,130,900 Sch. tax rate (per \$1,000) '14. \$8.10 INT. at Harris Tr. & S. Bk., Chic.

ROBERTS COUNTY.

Stanton is the county seat.

Court-House, Jail & Asylum.

4s J-J \$40,000. 1922 (Subject to call beg. in 1907.) Refunding Bonds. 4s J-D \$20,000. 1922 BOND. DEBT Sept 29 '14. \$60,000 Assess. val. '14 (abt. act.) 26,734,931 State & Co. tax (per \$1,000) '14. \$3.50 Population in 1910 (Census) 14,897 INT. payable at Minn. Loan & Tr. Co., Minneapolis.

ST. LOUIS FALLS.

Sioux Falls is situated in Minnehaha County. Validity of the \$210,000 water bonds below was upheld. See V. 81, p. 1391. Commission government adopted Sept. 29 1908. Refunding Bonds (Tax-exempt). 5s '03 J-J \$47,000. July 1 1923 5s '04 M-S 17,500. Mar 1 1924 5s '04 J-J 10,000. Jan 1 1924 5s '07 M-S 68,000. Mar 9 1927 5s '10 J-J 178,000. Jan 1 '15-'20 '30 Sewer Bonds (Tax-exempt). 5s '11 J-D \$200,000. Dec 1 1931 Water Bonds (Tax-exempt). 5s J-J \$210,000. July 1 1923 5s '11 J-D 100,000. Dec 1 1931 BOND. DEBT Mar 1 1914. \$831,000 Floating debt. 180,000 Sinking fund. 33,968 Assess. val. '13 (abt. act.) 21,612,950 Total tax (per \$1,000) 1913. 19.26 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.

ST. LOUIS FALLS SCHOOL DIST.

High-School Bonds. 5s '05 Oct \$75,000. Oct 2 1925 BOND. DEBT Sept 1 '14. \$75,000 Floating debt. 48,198 Sinking fund. 21,247 Assess. val. '14 (abt. act.) 23,207,738 School tax (per \$1,000) 1914. \$10.60 Population in 1914 (est.) 20,000 INT. at Chase Nat. Bank, N. Y.

SISSETON.

This place is in Roberts County. Ref. Bds. (part due every 5 years). 5s '11 F-A \$40,000. Feb 1 '16-'31 BOND. DEBT Apr 1914. \$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. Chl.

VERMILION.

This city is in Clay County. City-Hall Bonds (tax-exempt). 5s \$17,000. Water-Works (tax-exempt). 5s '12 F-A \$32,500. Feb 1 1932 (Subject to call Feb. 1 1917.) BOND. DEBT May 1913. \$48,500 Assess. val. '12 (1-3 act.) 620,000 Population in 1910. 2,187

VERMILION 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 Mar 1912. \$29,000 Assessed valuation 1910. 602,403 INT. at Vermillion Nat. Bank.

WATERTOWN.

This city is in Codington County. Inc. 1885. Popula'n 1910, 7,010. 4 1/2s July \$11,200. July 1 1929 3s Oct 8,000. Oct 15 1915 Funding Bonds. 5s '12 Oct \$26,000. Oct 1 '17-'25 BOND. DEBT Sept 1 '14. \$45,200 Sinking fund. 5,100 Assess. val. '13 (1/2 act.) 8,304,248 Total tax (per \$1,000) '14. \$16.40 INT. payable in Watertown at Citizens' Nat. and First Nat. banks.

WATERTOWN IND. SCH. DIST.

4 1/2s '09 A-O \$45,000. Apr 1 '15-'29 Refunding Bonds. 5s '11 M-N \$27,000. Nov 1 1931 Building Bonds. 4 1/2s '09 J-J \$7,500. July 1 '15-'29 5s '13 A-O 14,250. Apr 1 '15-'33 5s '14 J-J 44,000. July 1 1934 BOND. DEBT Sept 29 '14. \$137,700 Sinking fund Apr 1 1914. 5,750 Assess. val. '13 (abt. act.) 8,304,248 Population in 1914 (est.) 8,000 INT. on 5s payable in Minneapolis; on others at District Treas. office.

WINNER.

This city is in Tripp County. Water Works Bonds. 5s '14 F-A \$30,000. Aug 1 1934 BOND. DEBT Aug 1914. \$47,000 Assessed valuation 1913. 610,000 Total tax rate (per \$1,000) '13. \$22.00

YANKTON.

This city is county seat of Yankton Co. Commission gov't adopted in 1910. Population in 1910, 3,780. Refunding Park Bonds (Red. after Oct. 1915). 4 1/2s '05 A-O \$26,000. Oct 16 1925 Ref. RR. Bds. (Red. aft. Feb. 1909). 4s '09 F-A \$29,000. Feb 20 1919 Ref. Water Bds. (Red. aft. Feb. '14). 5s '04 F-A \$15,000. Feb 1 1923 GEN. BD. DT. Oct 5 '14. 57,000 Floating debt. 16,000 Sinking fund. 3,000 Assess. val. '14 (1-3 act.) 4,006,412 Total tax (per \$1,000) 1914. \$21.80 INT. on 5s & 4 1/2s at Chemical Nat. Bank, others at City Treas. office and in Chicago.



YANKTON COUNTY.

County seat is Yankton.

Railroad Bonds (Subject to call) 4s M-N \$66,000c-----1919

BOND. DEBT Oct 1914. \$66,000 Assess. val. '14 (abt. act.) 29,722,767 State&Co. tax (per \$1,000) '14. \$2.20 Population in 1900-----12,649 INT. at Chemical Nat. Bk., N. Y.

ADDITIONAL STATEMENTS.

We give below the bonded debt, amount borrowed from school fund warrants outstanding, cash in treasury, the equalized valuation and the population 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.

Table with columns: Counties, Bonded Debt, Borrowed from School Fund, Warrants Outstanding, Cash in Treasury, Valuation, Population 1910. Lists counties from Beadle to Zeibach.

d 1912 figures. e 1913 figures. † 1914 figures.

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 Tu. 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 Oct. 1 1914 was \$48,210.08.

STATE TREASURER FISCAL AGENCY FOR STATE MUNICIPALITIES, ETC.—Chapter 15 of Laws of 1913, approved March 27 1913, provides that the State Treasurer shall be the State fiscal agent, and all bonds and coupons issued by the State or any county, township, precinct, city, village or school district shall be made payable at the State Treasurer's office. The Act repeals laws previously passed providing for State fiscal agency in N. Y. City, but makes provision for the continuance of the payment by this agency of the interest on and principal of any bonds heretofore issued and made payable at such agency. See V. 98, p. 249.

PERMANENT SCHOOL FUNDS.—The investments of the school funds on Oct. 1 1914 amounted to \$9,593,721.14, held as follows: Permanent School fund, \$8,734,657.61; University fund, \$225,313.53; Agricultural College endowment fund, \$554,500, and the Normal College endowment fund, \$79,250.

The amount of cash on hand in these various funds on Oct. 1 1914 amounted to \$9,791.42.

ASSESSED VALUATION.—The total assessed valuation and tax rate per \$1,000 have been:

Table with columns: Years, Total Assessed Valuation, Tax Rate per \$1,000. Shows data for years 1914, 1913, 1912, 1911, 1910, 1909, 1908.

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 of 1875 contains the following regarding public indebtedness: "The casual deficits in revenues, except in case of invasion, &c., while the loaning by the State of its credit is prohibited.

As to city and other municipal indebtedness, this is left to the Legislature, except that it is provided by Sec. 2 of Article XIV. that 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.—Table with columns: Year, Population. Shows data for 1910, 1890, 1880, 1870, 1860.

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.

ALLIANCE. This city is in Box Butte County. Water Bonds (Subject to call) 6s July \$2,000c-----1928 5s May 2,000r-----1928 4½s Jan 20,000r-----1920-1930 4½s July 55,000r-----1915-1930

CITY-HALL BONDS (Subject to call). 6s Jan \$8,000r-----1914-1924 Sewer Bonds (Subject to call). 4½s May \$35,000r-----1914-1929 Electric-Light (Subject to call). 4½s July \$20,000r-----1915-1930 Park Bonds (Subject to call). 5s Aug \$5,000r-----1921 BOND. DEBT May 1 1913 \$140,000 Floating Debt-----19,500 Sinking fund-----3,500 Tax levy val. '13 (1-5 appr.) 480,660 Population in 1910-----3,105 INT. at Kountze Bros., N. Y.

AURORA SCHOOL DISTRICT. A district in Hamilton County. Bldg. Bonds (red. July 1 1917). 4s '07 June \$38,000-----July 1 1927 BOND. DEBT Sept 1914-----\$38,000 Assess. val. '14 (1-5 act.)-----812,000 Population in 1914 (est.)-----3,000 INT. at Fidelity Nat. Bk., Aurora.

BEATRICE. Beatrice is the county seat of Gage County, Inc. Mar. 18 1873. All bonds are taxable. Commission government approved Oct. 4 1911. V. 93, p. 1054. Popula. 1910, 9,356. Refunding Bonds. 3s May \$10,000c-----May 1 1922 (Subject to call May 1 1907.) 3s Oct \$50,684c-----Oct 1 1920 (Subject to call Oct. 1 1905.) 3s Oct 15 \$19,000c-----Oct 15 1920 (Subject to call Oct. 15 1905.) 3s Oct \$3,447c-----Oct 1 1921 (Subject to call Oct. 1 1906.) 4s M-S \$27,000c-----Mar 9 1916 4s J-D 12,000c-----June 1 1918 4s M-S 27,500c-----Sept 1 1918 4s M-S 10,000c-----Mar 9 1923 4s M-N 6,600c-----May 1 1918 (Subject to call May 1 1908.) 4s -----\$9,000-----Nov 2 1916

Water and Light Bonds. 4½s J-J \$70,000c-----1930 5½s '13 -----\$30,000-----Dec 1 1933 Paving Intersection. 5s semi-ann \$11,000-----1933 TOT. B.D. DT Sept 25 '14 \$336,231 Tax levy val. '14 (1-5 appr.) 1,478,494 City tax (per \$1,000) 1914-----\$39.00 INT. at Kountze Bros., N. Y. C.

BEATRICE SCHOOL DISTRICT. All bonds are taxable. 6s '83 -----\$4,000----- 6s '88 -----5,000----- 6s '91 -----1,000----- 5s '08 M-N 80,000c-----May 1 1938 (Subject to call after May 1 1918) 4.66s '08 J-D \$5,000-----1919 (Subject to call at any time.) BOND. DEBT Sept 25 '14 \$95,000 Tax levy val. '14 (1-5 appr.) 1,585,255 School tax (per \$1,000) 1914-----\$40.00 on appraised valuation-----\$40.00 INT. at Kountze Bros., N. Y. C.

BOYD COUNTY. Butte is the county seat. 4s -----\$20,000-----Jan 2 1925 (Subject to call after Jan. 2 1915.) 4s -----\$60,000-----Apr 2 1925 (Subject to call after April 2 1915.) BOND. DEBT Apr 28 '14 \$80,000 Tax levy val. '14 (1-5 appr.) 2,816,639 State&Co. tax (per \$1,000) '13 \$20.00 Population in 1910-----8,826

BURT COUNTY. County seat is Tekamah. Refund. Bonds (Red. July 1 '11). 3½s J-J \$49,000c-----July 1 1921 BOND. DEBT Sept 25 '14 \$49,000 Floating debt-----30,125 Tax levy val. '14 (1-5 appr.) 6,852,198 State&Co. tax (per \$1,000) '14 \$23.00 Population in 1900-----13,040 INT. at Kountze Bros., N. Y. C.

COLUMBUS. Columbus is in Platte County, Inc. Feb. 1 1865. Pop. '10, 5,014. Bridge Bonds. 6s '87 Dec \$30,000c-----Dec 1 1917 4½s '10 June \$25,000c-----June 1 1925 (Subject to call after June 1 1915.) Ref. Water (Red. beg. Mar. 1 '09) 4½s '99 M-S \$15,000c-----Mar 1 1919 Water (Red. beg. July 1 1915). 4½s '10 July \$10,000-----July 1 1925 BOND. DEBT Oct 29 '14-----\$80,000 Sinking fund-----6,000

DOUGLAS COUNTY. The county seat is Omaha. All bonds are taxable. Pop. '10, 168,546. Funding Bonds. 4½s J-J \$180,000c-----Jan 1 1918 Refunding Bonds. 3s J-J \$119,000c-----Jan 1 1923 3½s J-J 268,000c-----July 2 1922 Exposition Bonds. 4½s J-J \$100,000c-----Jan 1 1918 Court-House Bonds. 4s '08 A-O \$1,000,000c-----Oct 1 '18-'28 4½s '11 A-O 200,000c-----Oct 1 1931 BOND. D'T Sept 24 '14 \$1,867,000 Sinking fund-----124,868 Appraised valuation '14 233,835,405 Tax levy val. '14 (1-5 appr.) 46,767,081 State&Co. tax (per \$1,000) '14 \$23.40 INT. at fiscal agency (State Treasurer's office, Lincoln).

DUNDEE. This village (P. O. Omaha) is in Douglas County, Inc. Dec. 8 1894. Population 1910, 1,023. Sewer Bonds. 6s '08 J-J \$14,500-----July 1 1928 6s '09 M-S 7,000-----Mar 1 1929 Internal Improvement Bonds. 5s '10 J-J \$19,500-----July 1 1930 Intersection Bonds. 5s '09 J-J \$19,500-----July 1 1919 5s '12 J-J 10,000-----July 1 1922 5s '13 M-S 10,000-----Sept 1 1923 Paving Bonds. 6s '14 -----\$30,000-----1929 Town-Hall (red. beg. Dec. 1 '22.) 5s '12 J-D \$7,000-----Dec 1 1932 Fire-Apparatus Bonds. 6s '13 F-A \$7,500-----Aug 1 1933 TOT. B.D. DT Nov. 3 1914 \$292,000 District paving bonds (incl.) 170,000 Appraised valuation 1913-----2,380,930 Tax levy val. '13 (1-5 appr.) 476,186 Tax rate (per \$1,000) 1913-----70.00

FAIRBURY. This city is in Jefferson County. Water Bds. (Red. after Aug. 1 '15.) 5s '10 F-A \$115,000-----Aug 1 1930 Elec.-Light (Red. aft. Aug. 1 '20) 5s '10 F-A \$20,000-----Aug 1 1930 BOND. DEBT Oct 1913-----\$135,000 Tax levy val. '11 (1-5 appr.) 848,017 City tax (per \$1,000) 1911-----\$37.00 Population in 1910-----5,294 INT. at City Treas. office.

FALLS CITY. This city is in Richardson Co. Electric-Light Bonds. 5s -----\$8,500c----- Water Bonds. 5s -----\$57,000c----- Park Bonds. 5s -----\$3,000c----- Internal-Impt. Bonds. 5s -----\$9,000c----- Intersection-Paving Bonds. 5s -----\$25,000c----- Sewer Bonds. 5s -----\$24,000c----- TOT. B.D. DT Sept. 1914-----\$123,500 Appraised valuation 1913-----3,524,780 Tax levy val. '13 (1-5 appr.) 704,956 Population in 1910-----3,255 INT. payable in New York City.

FARMERS' IRRIG. DISTRICT. A district in Scott's Bluff County. Bonds are tax-free. 6s g '13 J-J \$2,703,000c-----Jan 1 '24-'34 BOND. D'T Sept 28 '14 \$2,703,000 Appraised valuation 1914 2,433,432 Tax rate (per \$1,000) 1913-----\$14.28 INT. at Co. Treas. office, Gering.

FREMONT. This is the county seat of Dodge Co. Incorp. June 17 1871. Water Bds. (Red. after July 1 '11). 5s '06 July \$10,000c-----July 1 1926 Refdg. Bds. (Red. aft. Mar. 1 '04). 4½s Mar \$169,000c-----Mar 1 1919 El.-Lt. Bds. (Red. aft. Nov. 1 '11). 5s '06 Nov \$50,000c-----Nov 1 1926 GEN. B.D. DT May 1914-----\$229,000 Electric-light bonds (incl.)-----50,000 Water bonds (included)-----10,000 Paving bonds (additional)-----5,000 Appraised valuation 1913-----9,600,595 Tax levy val. '13 (1-5 appr.) 1,920,119 Total tax (per \$1,000) 1913-----\$77.00 Population in 1910 (Census)-----8,718 INT. at Kountze Bros., N. Y. C.



**FREMONT SCHOOL DIST. NO. 1.**  
 4 1/2's 12 J-J \$25,000... July 1 1942  
 (Subj. to call beginning July 1 '22)  
**Refunding Bonds.**  
 4 1/2's '09 \$16,000... 1919  
 (Subject to call 1914)  
**BOND. DEBT Sept 1914.** \$141,000  
 Assess. val. '13-'14. 1,950,000  
 (Assessment abt. 23 1/2% act. val.)  
 Population in 1914 (est.)... 10,000  
 INT. at State Treasurer's office.

**FRENCHMAN VAL. IRRIG. DIST.**  
 district (P. O. Culbertson) in  
 Hitchcock County.  
 6s '12 J-J \$139,500c... 1923-1932  
**BOND. DEBT Jan 1914.** \$139,500  
 Assessed valuation... 713,810  
 INT. at County Treas. office.

**GRAND ISLAND.**  
 County seat of Hall County. Inc  
 Dec. 10 1872. Pop'n 1910, 10,326.  
**Refunding (Red. beg. aft. Oct. 1 '10).**  
 4s '05 A-J \$10,000c... Oct 1 1925  
**Electric-Light & Power Bonds.**  
 4 1/2's '06 M-N \$35,000c... May 1 1926  
 (Subject to call May 1 1911)  
**Paving Bds. (Red. after July 1 '14).**  
 5s '09 J-J \$16,000c... July 1929  
**GEN. B.D. DT. Sept 24 '14.** \$161,000  
 Assess. debt (additional)... 72,000  
 Appraised valuation 1914... 11,740,035  
**Tax levy val. '14 (1-5 appr.)** 2,348,007  
**Total tax (per \$1,000) 1914.** \$65.75  
 INT. at Kountze Bros., N.Y. City

**GRAND ISLAND SCHOOL DIST.**  
 4 1/2's '13 \$21,000... July 1 1933  
 (Optional after July 1 1923)  
**Refunding Bonds.**  
 4s J-J \$17,000c... July 1 1919  
**School Bds. (Red. Jan. 1 1916).**  
 4 1/2's '06 J-J \$60,000c... Oct 1 1926  
**BOND. DEBT Sept 1 '14.** \$98,000  
**Tax levy val. '14 (1-5 appr.)** 2,380,000  
**School tax (per \$1,000) 1914.** \$16.00  
 Population in 1910... 10,326  
 INT. at Kountze Bros., N. Y.  
 and State Treas. office in Lincoln.

**GREELEY COUNTY.**  
 Greeley is the county seat.  
**Court-House and Jail Bonds.**  
 4 1/2's '13 \$65,000... Jan 1 1933  
 (Subj. to call beginning Jan 1 1923.)  
**Refunding Bonds.**  
 4 1/2's '96 J-J \$19,000c... Jan 1 1916  
**BOND. DEBT Sept 25 '14.** \$84,000  
**Tax levy val. '14 (1-5 appr.)** 3,444,304  
**Tax rate (per \$1,000) 1913.** \$21.80  
 Population in 1910... 8,047  
 \* Int. at County Treas. office.

**HALL COUNTY.**  
 Grand Island is the county seat.  
 3 1/2's J-J \$32,000... Jan 1 1917  
 (Subject to call after Jan 1 1904)  
**BOND. DEBT Sept 1914.** \$32,000  
 Appraised valuation 1914... 39,132,145  
**Tax levy val. '14 (1/4 appr.)** 7,826,429  
**State & Co. tax (per \$1,000) '14.** \$17.75  
 Population in 1910... 20,361  
 INT. at County Treas's office.

**HASTINGS.**  
 Hastings is the county seat of  
 Adams County. Inc. April 23 1894.  
**Elect.-Light Bds. (Red. in 1909).**  
 4s J-D \$10,000c... Dec 1 1919  
**Refunding Bds. (Red. Jan 1 '09).**  
 4 1/2's J-J \$175,000c... Jan 1 1919  
**Paving Bds. (Red. aft. Mar. 1 '16).**  
 5s '11 M-S \$30,000c... Mar 1 1931  
**BOND. DEBT Apr 1914.** \$215,000  
**Tax levy val. '13 (1-5 appr.)** 2,147,400  
**Total tax (per \$1,000) 1913.** \$31.00  
 Population in 1910 (Census)... 9,338  
 INT. at Kountze Bros., N.Y. City.

**HASTINGS SCHOOL DISTRICT.**  
 4 1/2's '04 s-a \$40,000c... 1923  
 (Subject to call after July 1913)  
**Bldg. Bds. (Red. beg. June 1 '23).**  
 4 1/2's '12 J-D \$50,000c... June 1 1932  
**BOND. DEBT Apr 1914.** \$90,000  
 Sinking fund... 27,758  
 Appraised val. '12-'13... 10,438,195  
**Tax levy val. '12-'13 (1-5**  
 appraised)... 2,087,639  
**School tax (per \$1,000) 1913.** \$25.50  
 \* Int. at Kountze Bros., N. Y.

**HAVELOCK.**  
 This city is in Lancaster County.  
 Bonds are taxable. Pop. '10, 2,680.  
**Water and Sewer Bonds.**  
 5s '10 Mar \$76,000c... 1930  
**BOND. DEBT Sept 25 1913.** \$76,000  
 Appraised valuation 1912... 3,379,060  
**Tax levy val. '12 (1-5 appr.)** 675,812  
**Tax rate (per \$1,000) 1912.** \$76.40  
 INT. at Kountze Bros., N. Y.

**HOWARD COUNTY.**  
 St. Paul is the county seat.  
**Refunding (Subject to call).**  
 3 1/2's J-J \$13,000c... 1921  
**Court-House Building Bonds.**  
 4 1/2's '12 J-J \$75,000c... July 1 1927  
 (Subject to call in amounts of \$1,000  
 or multiple thereof aft. July 1 '12.)  
**BOND. DEBT Sept 25 '14.** \$88,000  
**Tax levy val. '14 (1-5 appr.)** 4,481,321  
**State & Co. tax (per \$1,000) '13.** \$24.80  
 Population in 1910... 10,783  
 \* Int. at Co. Treas. office; on  
 others at State Treas. office.

**JOHNSON CO. DR. DIST. NO. 1.**  
**Drainage Bonds.**  
 6s '12 J-J \$100,635.14c... July 1 '17-27  
**BOND. DEBT Sept 1914.** \$100,635

**KEARNEY.**  
 This city is in Buffalo County. In-  
 corp. Mich. 18 1901 under new laws.  
**Refund. Bonds.**  
 5s J-J \$21,000c... July 1 1922  
 (Red. after July 1 1907.)  
**Ref. Canal and Water Bonds.**  
 5s '14 M-N \$45,000c... May 1934  
 (Subject to call May 1 1919.)  
**Ref. Sewer (red. aft. Nov. 15 '11).**  
 5s '06 M-N \$41,000c... Nov 15 1926  
**Water Bds. (red. after July 1 '15).**  
 4 1/2's '10 J-J \$125,000c... July 1 1930  
**BOND. DEBT Sept 1 '14.** \$232,000  
 Sinking fund... 9,037  
**Tax levy val. '14 (1-5 appr.)** 1,185,454  
**Tax rate (per \$1,000) 1914.** \$95.90  
 Population in 1910 (Census)... 6,002  
 INT. at State Treasurer's office.

**KEARNEY SCH. DIST. NO. 7.**  
 Bonds are tax-exempt.  
 5s '96 M-S \$15,900c... Sept 15 1916  
 5s '11 J-D 40,000c... June 1 1931  
**Ref. Bds. (Red. after Feb. 15 '17).**  
 4 1/2's '12 F-A \$50,000c... Feb 15 1932  
**BOND. DEBT Sept 25 '14.** \$105,900  
 Appraised valuation 1913... 6,080,000  
**Tax levy val. '13 (1-5 appr.)** 1216,000  
**School tax rate (per \$1,000) '13.** \$40.00  
 Population in 1913 (est.)... 8,000  
 INT. at Kountze Bros., N. Y.

**KEARNEY COUNTY.**  
 Minden is the county seat. Bonds  
 are owned by State of Nebraska and  
 are tax-exempt. Pop'n 1910, 9,106.  
**Court-House and Jail Bonds.**  
 4s '06 J-J \$54,000c... Jan 1 1926  
 (Subject to call any interest date.)  
**BOND. DEBT Nov 11 '14.** \$54,000  
**Tax levy val. '14 (1-5 appr.)** 4,205,255  
**State & Co. tax (per \$1,000) '13.** \$16.00  
 Population in 1910... 9,100  
 INT. payable at State Treas. office.

**KIMBALL IRRIGATION DIST.**  
 This district is in Kimball County.  
 Population 1914 (est.), 1,000.  
 6s '11 J-J \$250,000c... 1931  
**GEN. B.D. DT. Sept 25 '14.** \$250,000  
 Appraised valuation 1913... 345,000  
 District tax rate (per acre) '14... \$2.25  
 Population in 1914... 1,200  
 INT. at County Treas. office in  
 Kimball or at Bank of Kimball.

**LANCASTER COUNTY.**  
 The county seat is Lincoln. All  
 bonds are tax-exempt.  
**Ref. Bonds (Red. Jan. 15 1915).**  
 3 1/2's '05 Jan \$98,000c... Jan 15 1925  
**BOND. DEBT Sept 24 '14.** \$98,000  
**Tax levy val. '14 (1-5 appr.)** 24,245,897  
**State & Co. tax (per \$1,000) '13.** \$18.50  
 Population in 1910 (Census)... 73,793  
 INT. payable at County Treasury.

**LINCOLN.**  
 Lincoln is the capital of the State  
 and the county seat of Lancaster.  
 Inc. Apr. 7 1871. Pop'n '10, 43,973.  
**Light Plant (Red. July 1 1914).**  
 4 1/2's '04 J-J \$58,500c... July 1 '15-'23  
**Refunding Bonds.**  
 4s A-Oa \$172,500c... Oct 1 '14-'21  
 (Subject to call Oct. 1 1912.)  
 4s M-S \$160,000c... Mar 1 '15-'18  
 (Subject to call Mar. 1 1909.)  
 4s F-A \$60,000c... Aug 1 '15-'20  
 (Subject to call Aug. 1 1910.)  
 4s A-O \$30,000c... Oct 1 '15-'20  
 (Subject to call Oct. 1 1910.)  
 4 1/2's M-S \$72,000c... Mar 1 '15-'23  
 (Subject to call Mar. 1 1914.)  
 4s '05 M-N \$50,000c... Nov 1 '15-'24  
 (Subject to call Nov. 1 1915.)  
 4s '06 J-J \$20,000c... Jan 1 '16-'25  
 (Subject to call Jan. 1 1916.)  
 4 1/2's '06 J-J \$50,000c... July 1 '14-'20  
 4 1/2's '08 M-N 16,000c... Nov 1 '18-'28  
 (Subject to call after Nov. 1 1918.)  
 4 1/2's '10 F-A \$114,500c... Feb 1 '20-'29  
 (Subject to call after Feb. 1 1920.)  
 4 1/2's '14 A-O \$48,000c... Apr 1 1924  
**Sewer Bonds.**  
 4 1/2's '11 A-O \$42,500c...  
 (\$2,500 yearly in April)  
**GEN. BONDS Sept 1.** 4- \$960,000  
 Assessment debt (add'l)... 562,772  
**TOTAL DEBT Sept 1 '14.** 1,522,772  
 Sinking fund... 75,787  
**NET DEBT Sept 1 1914.** 1,446,985  
**Water & light debt (incl.)** 187,300  
 Appraised valuation 1913... \$2,079,365  
**Tax levy val. '14 (1-5 appr.)** 10,415,873  
**City tax rate (per \$1,000) '14.** \$38.00  
 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 conserva-  
 tively estimated at \$1,600,000 and  
 \$150,000, respectively.  
**INTEREST AND PRINCIPAL**  
 payable at fiscal agency (State Treas-  
 urer's office, Lincoln).  
 \*ASSESSED VALUATION.—Un-  
 der laws of 1905 all real estate is as-  
 sessed by a Tax Commissioner for city  
 taxation at its actual value. All per-  
 sonal 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 in-  
 formed that in practice property is  
 valued at not more than 80%.

**LINCOLN SCHOOL DISTRICT.**  
 Bonds of 1911 declared valid by  
 courts. V. 94, p. 131.  
 4 1/2's M-N \$25,000c... May 1 1924  
 (Subject to call May 1 1909.)

**Refunding Bonds.**  
 4 1/2's '04 J-D \$25,000c... June 1 1924  
 (Subject to call any interest date.)  
 4s M-N \$40,000c... 1916 & 1921  
 (\$20,000 due each date, \$40,000 sub-  
 ject to call in 1911.)  
 4 1/2's '05 J-D \$25,000c... June 1 1925  
 (Subject to call any interest date.)  
 4 1/2's '07 M-N \$25,000c... Subj. to call  
**Build. Bonds (red. any int. date).**  
 4 1/2's '11 M-S \$350,000c... Sept 1 1941  
**BOND. DEBT Jan 1 1914.** \$475,000  
**School tax (per \$1,000) 1913.** \$37.00  
 Population in 1914 (est.)... 50,000  
 \* Int. at Dist. Treasurer's office.

**MC COOK.**  
 This city is in Red Willow County.  
**Sewer Bonds (Red. June 25 1911).**  
 4s '06 \$4,500c... June 25 1926  
**Court-House Bonds.**  
 6s --- \$1,000c... Oct 1 1917  
**Water Bonds (Red. June 15 1913).**  
 6s '08 J-D \$20,000c... June 15 1928  
**\*Refunding Water Bonds.**  
 5s '12 J-J \$43,500c... June 15 '15-'32  
**BOND. DEBT July 31 '14.** \$71,000  
 Warrants outstanding... 1,841  
 Sinking fund... 2,844  
**Tax levy val. '14 (1-5 appr.)** 682,227  
 Population in 1910... 3,765  
 \* Int. at N. W. Halsey & Co., Chic.

**MERICK COUNTY.**  
 Central City is the county seat.  
**Court-House (Red. any time).**  
 4s '11 J-J \$85,000c... July 1 '15-'31  
**BOND. DEBT Sept 24 '14.** \$85,000  
 Appraised valuation 1914... 26,170,600  
**Tax levy val. '14 (1-5 appr.)** 5,234,180  
**State & Co. tax (per \$1,000) '14.** \$17.10  
 Population in 1910... 10,379  
 INT. at State Treas. office, Lincoln.

**NANCE COUNTY.**  
 Fullerton is the county seat.  
**Bridge Bonds (Red. aft. July 1 '13).**  
 3s BOND. DEBT Sept 26 '14 \$55,000  
 Sinking fund... 2,481  
**Tax levy val. '14 (1-5 appr.)** 4,140,359  
**State & Co. tax (per \$1,000) '14.** \$21.60  
 Population in 1910... 8,926  
 All above bonds are held by State  
 INT. at State Treasurer's office.

**NEBRASKA CITY.**  
 County seat of Otoe Co. Incorp.  
 May 7 1858. For Nebraska City pre-  
 cinct bonds, see Otoe County further  
 below. Commission government  
 adopted Jan. 16 1912. V. 94, p. 293.  
**Refunding Bonds (Tax-free).**  
 5s '99 \$20,000c... Subj. to call  
 5s '99 M-S 150,000c... 1919  
 5s '01 J-J 44,000c... 1921  
**BOND. DEBT Sept 24 '14.** \$214,000  
 Appraised valuation 1913... 4,008,400  
**Tax levy val. '13 (1-5 appr.)** 801,680  
**Tax rate (per \$1,000) 1910.** \$50.00  
 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.**  
 4s '06 M-N \$40,000c... May 1 1936  
**\*Water-Extension Bonds.**  
 5s '13 July \$10,000c... July 1 1933  
 (Subject to call after July 1 1918.)  
 5s '14 June \$10,000c... June 1 1934  
 (Subject to call beg. June 1 1919.)  
**Refunding Water Bonds.**  
 4 1/2's J-J \$25,000c... Mar 1 1919  
 (Subject to call after Mar. 1 1909.)  
**Paving Bonds.**  
 5s J-J \$12,000c... July 1 1930  
 (Subject to call after July 1 1915.)  
 6s '13 F-A \$24,000c... Aug 1 1933  
 (Subject to call after Aug. 1 1918.)  
**BOND. DEBT Oct 1914.** \$121,000  
 Warrants outstanding... 900  
 Appraised valuation 1913... 4,114,835  
**Tax levy val. '13 (1-5 appr.)** 822,967  
**Total tax rate (per \$1,000) '13.** \$53.00  
 \* Int. at State Treasurer's office.

**NORFOLK SCHOOL DISTRICT.**  
**High-School-Building Bonds.**  
 5s '08 J-J \$11,000c... May 1 1918  
 5s '07 J-J \$4,000c... May 1 1937  
 (Subject to call after May 1 1927.)  
 5s '11 M-N \$25,000c... May 1 1931  
 6s '14 M-S \$47,000c... Mar 1 1934  
**BOND. DEBT Sept 1914.** \$107,000  
 Sinking fund May 1 1914... 6,000  
**Tax levy val. '13 (1-5 appr.)** 896,400  
**School tax rate (per \$1,000) '13.** \$30.00  
 \* Int. at State Treasurer's office;  
 on others in New York City.

**NORTH PLATTE.**  
 This city is in Lincoln County.  
**Water-Works-Purchase Bonds.**  
 5s A-O \$100,000c... Oct 1 1929  
**Sewer (Subject to call).**  
 4 1/2's --- \$28,000c... Apr 1 1925  
**Bridge Bonds.**  
 5s F-A \$12,000c...  
**BOND. DEBT Apr 16 '14.** \$128,000  
 Floating debt... 11,906  
**Tax levy val. '14 (1-5 appr.)** 930,000  
**Total tax (per \$1,000) 1914.** \$62.00  
 Population in 1910... 4,793  
 INT. payable at Kountze Bros., N. Y.

**OMAHA.**  
 Omaha is situated in Douglas Co.  
 Inc. Mar. 5 1857. Commission govt.  
 adopted Sept. 2 1911 and upheld by  
 the Supreme Court on Mar. 2 1912.  
 All bonds of this city are taxable. On  
 Aug. 2 1911 \$7,250,000 bonds for  
 payment of plant of Omaha Water  
 Co. and \$1,000,000 for imp't. of same  
 were favorably voted. V. 93, p. 425. Of

this amount \$7,500,000 were sold  
 during May 1912. V. 94, p. 1342.  
 This city was visited by a tornado  
 on Mar. 23 1913 and \$3,500,000 of  
 property was destroyed and many  
 lives lost. V. 96, p. 963.

**Water-Works Bonds.**  
 4 1/2's '11 J-J \$75,000.00c... Dec 15 1941  
**City-Hall Bonds.**  
 4 1/2's '09 A-O \$50,000c... Apr 1 1929  
 4 1/2's '11 J-D 25,000c... June 1 1931  
 4 1/2's '12 F-A 50,000c... Feb 1 1932  
**Engine-House Bonds.**  
 4 1/2's '03 M-S \$45,000c... Sept 1 1933  
 4s '06 J-J 60,000c... Jan 1 1926  
 4s '08 M-S 30,000c... Mar 1 1928  
 4 1/2's '09 J-J 50,000c... July 1 1930  
 4 1/2's '13 M-S 100,000c... Mar 1 1933  
**Public-Library Bonds.**  
 4 1/2's '12 M-N \$100,000c... May 1 1932  
**Paving Bonds.**  
 4 1/2's '97 A-O \$25,000c... Oct 1 1917  
 4s '98 A-O 25,000c... Apr 1 1918  
 4s '99 J-J 25,000c... July 1 1919  
 4s '00 J-J 25,000c... July 1 1920  
 4s '01 M-N 74,000c... May 1 1921  
 4 1/2's '04 J-J 100,000c... July 1 1924  
 4s '04 F-A 75,000c... Aug 1 1924  
 4s '05 M-A 45,000c... Aug 1 1925  
 4 1/2's '07 M-S 100,000c... Sept 1 1927  
 4 1/2's '08 M-N 50,000c... May 1 1928  
 4 1/2's '09 A-O 75,000c... Apr 1 1929  
 4 1/2's '10 J-J 75,000c... July 1 1930  
 4s '03 M-N 100,000c... May 1 1933  
 4 1/2's '12 M-N 50,000c... May 1 1932  
**Sewer Bonds.**  
 4s '99 J-J \$25,000c... July 1 1919  
 4s '99 J-D 25,000c... Dec 1 1919  
 4s '00 M-N 25,000c... May 1 1920  
 4s '01 F-A 50,000c... Aug 1 1920  
 4s '01 M-S 74,000c... May 1 1921  
 4 1/2's '02 M-S 100,000c... Sept 1 1921  
 4 1/2's '04 J-J 70,000c... July 1 1924  
 4s '04 F-A 75,000c... Aug 1 1924  
 4s '06 J-J 90,000c... Jan 1 1926  
 4s '06 F-A 100,000c... Aug 2 1926  
 4 1/2's '07 A-O 150,000c... Apr 1 1927  
 4 1/2's '07 M-S 100,000c... Sept 1 1927  
 4 1/2's '08 M-S 49,000c... Mar 1 1928  
 4 1/2's '08 M-N 100,000c... May 1 1928  
 4 1/2's '09 A-O 200,000c... Apr 1 1929  
 4 1/2's '10 F-A 100,000c... Feb 1 1930  
 4 1/2's '10 J-J 50,000c... July 1 1930  
 4 1/2's '11 F-A 100,000c... Feb 1 1931  
 4 1/2's '12 M-N 50,000c... May 1 1932  
 4 1/2's '12 M-S 100,000c... Mar 1 1932  
 4 1/2's '13 M-S 100,000c... Mar 1 1933  
 4 1/2's '14 M-S 100,000c... Mar 2 1934  
**Funding bonds.**  
 4s '98 M-S \$300,000c... Mar 1 1918  
 4 1/2's '03 F-A 200,000c... Aug 1 1933  
 4s '05 J-D 95,000c... June 1 1923

**Refunding Bonds.**  
 4s '03 J-J \$200,000c... Jan 2 1933  
 4 1/2's '04 J-J 484,000c... Jan 1 1934  
 4 1/2's '04 M-N 127,000c... May 1 1924  
 4s '05 J-J 24,000c... Jan 1 1925  
 4s '06 M-N 175,000c... May 1 1926  
 4 1/2's '07 M-S 200,000c... Sept 1 1927  
**Intersection Bonds.**  
 4s '06 J-J \$90,000c... July 1 1926  
 4 1/2's '07 A-O 50,000c... Apr 1 1927  
 4 1/2's '08 M-S 50,000c... Mar 1 1928  
 4 1/2's '08 J-D 50,000c... June 1 1928  
 4 1/2's '09 A-O 100,000c... Apr 1 1929  
 4 1/2's '10 F-A 100,000c... Feb 1 1930  
 4 1/2's '11 F-A 100,000c... Feb 1 1931  
 4 1/2's '12 M-S 100,000c... Mar 1 1932  
 4 1/2's '13 M-S 100,000c... Mar 1 1933  
 4 1/2's '14 M-S 100,000c... Mar 2 1934

**Park Bonds.**  
 4 1/2's '08 J-D \$50,000c... June 1 1928  
 4 1/2's '10 J-D 50,000c... June 1 1930  
 4 1/2's '12 M-S 50,000c... June 1 1932  
 4 1/2's '13 J-D 400,000c... June 1 1932  
**GEN. B.D. DT. Apr 16 '14.** \$6,470,000  
 Water bonds (additional) 7,500,000  
 In addition to the above, the as-  
 sessment bonds maturing part yearly  
 (payable by special assessment on  
 April 16 1914 amounted to \$1,528,-  
 000. The cash in the treasury on  
 April 16 1914 amounted to \$581,148;  
 water bonds, \$980,582.  
 INT. payable in N. Y. at Kountze  
 Bros. and at State fiscal agency in  
 Lincoln.

**DEBT LIMITATION.**—The Leg-  
 islature at its 1909 session amended  
 the law relating to the debt limita-  
 tions of this city so that the provision  
 now reads as follows:  
 Section 196. The bonded indebted-  
 ness of the city, exclusive of dis-  
 trict grading bonds, district improve-  
 ment bonds, public library bonds, re-  
 newal bonds, bonds issued for the  
 purpose of funding or taking up and  
 making payment of the floating in-  
 debtedness and liabilities of the city,  
 or bonds for the erection or purchase  
 of a city hall, auditorium or fire-  
 engine houses, or the construction or  
 purchase, or for the construction or  
 maintenance, of subways and condu-  
 its, or for park purposes, or for the  
 purchase, construction or appropria-  
 tion of gas works, water-works, elec-  
 tric-light plants or power plants,  
 shall not at any time exceed in the ag-  
 gregate 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 as-  
 sessment 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.	
1	



OMAHA (Concluded)—  
Valuation for Tax Levy.  
(One-Fifth of Above Values.)

Table with 4 columns: 1913, 1912, Real estate, Personal. Values range from \$23,309,551 to \$13,833,695.

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.

Table with 4 columns: Bonds are taxable, 4s '99 J-J, 4s '01 J-J, 4 1/2s '08 J-J, etc. Values range from \$230,000 to \$1,492,000.

\* While this district includes all of the City of Omaha, it will be noticed that the valuations are considerably lower. This is due to the fact that railroad property is not assessed the same in the school district as it is in the city.

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.

Refunding Bonds. 4s '98 M-S \$100,000...Sept 1 1918. 4 1/2s '98 M-S 25,000...Sept 1 1918.

SUTTON SCHOOL DISTRICT. This district is in Clay County. 5s '11 ... \$28,800...July 1 1931.

UNIVERSITY PLACE SCH. DIST. This district is in Lancaster Co. 5s '12 s-a \$50,000...Feb 10 '17-'32.

PAWNEE CITY. This city is in Pawnee County. Fund's (Red. aft. 10 yrs. from date) 5s '14 ... \$33,000...July 1 1934.

PAWNEE COUNTY. Pawnee City is the county seat. 4 1/2s '11 ... \$34,000...July 1 1916.

PHELPS COUNTY. Holdredge is the county seat. 4s J-J \$80,000...Jan 1 1930.

PLATTSMOUTH. This city is the county seat of Cass County. Inc. Mch. 15 1855. All bonds are taxable.

Appraised valuation 1913...3,094,995. Tax levy val. '13 (1-5 appr.) 618,999.

RICHARDSON CO. DRAINAGE DIST. NO. 1. P. O. Falls City. Bonds taxable. 6s '10 J-J \$205,000...July 1 '15-'18.

SHERMAN COUNTY. Loup City is the county seat. 4 1/2s ... \$25,000...Optional.

SOUTH OMAHA. This city is in Douglas County. Incorporated Apr. 7 1887. All bonds are taxable.

Refunding and Renewal Bds. 5s '95 J-J \$62,000...June 1 1915. 5s '04 M-S \$25,000...Mar 1 1924.

Park Bonds. 4s '05 M-N \$40,000...May 1 1925. (Subject to call May 1 1915).

Refunding Bonds. 4 1/2s '11 Feb \$15,000...Feb 1 1931. (Subject to call after Feb 1 1921).

City-Hall Bonds. 4 1/2s '05 May \$70,000...May 1 1925.

Fire-Hall Bonds. 4s '10 J-J \$25,000...Jan 1 1930. GEN. BD. DT. July 31 '14 \$1,022,188.

Refunding Bonds. 3s May \$80,000...May 1 '15-'22. (V. 74, p. 1158, for maturity).

Refunding Bonds. 4s '10 A-O \$46,000...Apr 18 1920. (Sub. to call any int.-paying period).

Refunding Bonds. 5s '11 Aug \$12,000...Aug 1 1931. BOND. DEBT Nov 1913...\$102,000.

Refunding Bonds. 5s '11 Aug \$12,000...Aug 1 1931. BOND. DEBT Nov 1913...\$102,000.

Refunding Bonds. 5s '11 Aug \$12,000...Aug 1 1931. BOND. DEBT Nov 1913...\$102,000.

Refunding Bonds. 5s '11 Aug \$12,000...Aug 1 1931. BOND. DEBT Nov 1913...\$102,000.

Refunding Bonds. 5s '11 Aug \$12,000...Aug 1 1931. BOND. DEBT Nov 1913...\$102,000.

Refunding Bonds. 5s '11 Aug \$12,000...Aug 1 1931. BOND. DEBT Nov 1913...\$102,000.

Refunding Bonds. 5s '11 Aug \$12,000...Aug 1 1931. BOND. DEBT Nov 1913...\$102,000.

Refunding Bonds. 5s '11 Aug \$12,000...Aug 1 1931. BOND. DEBT Nov 1913...\$102,000.

Refunding Bonds. 5s '11 Aug \$12,000...Aug 1 1931. BOND. DEBT Nov 1913...\$102,000.

Refunding Bonds. 5s '11 Aug \$12,000...Aug 1 1931. BOND. DEBT Nov 1913...\$102,000.

Refunding Bonds. 5s '11 Aug \$12,000...Aug 1 1931. BOND. DEBT Nov 1913...\$102,000.

Refunding Bonds. 5s '11 Aug \$12,000...Aug 1 1931. BOND. DEBT Nov 1913...\$102,000.

Refunding Bonds. 5s '11 Aug \$12,000...Aug 1 1931. BOND. DEBT Nov 1913...\$102,000.

Refunding Bonds. 5s '11 Aug \$12,000...Aug 1 1931. BOND. DEBT Nov 1913...\$102,000.

Refunding Bonds. 5s '11 Aug \$12,000...Aug 1 1931. BOND. DEBT Nov 1913...\$102,000.

Refunding Bonds. 5s '11 Aug \$12,000...Aug 1 1931. BOND. DEBT Nov 1913...\$102,000.

Refunding Bonds. 5s '11 Aug \$12,000...Aug 1 1931. BOND. DEBT Nov 1913...\$102,000.

Refunding Bonds. 5s '11 Aug \$12,000...Aug 1 1931. BOND. DEBT Nov 1913...\$102,000.

Refunding Bonds. 5s '11 Aug \$12,000...Aug 1 1931. BOND. DEBT Nov 1913...\$102,000.

Refunding Bonds. 5s '11 Aug \$12,000...Aug 1 1931. BOND. DEBT Nov 1913...\$102,000.

Table with 6 columns: Location, Bonded Debt, Floating Debt, Tax Levy Valuation, Tax per \$1,000, Popu'n 1910. Lists various school districts and counties.

(C) City. (V) Village. \* 1912 figures. z 1913 figures. † 1914 figures. z This covers merely a recent issue of bonds; we are not informed as to what s total debt.

State of Kansas.

ITS

DEBT, RESOURCES, ETC.

Table with 2 columns: Description, Value. Includes 'Organized as a Territory (Act May 30 1854) May 30 1854', 'Admitted as a State (Act Jan. 29 1861) Jan. 29 1861', etc.

LEGISLATURE meets biennially in odd years on the 2d Tuesday in January. There is no limit to length of sessions, but members can receive pay for only 50 days' service in the aggregate.

INCIDENTS IN STATE ORGANIZATION. &c.—See "State and City Supplement" of Apr 1893, page 124, for the facts and statements formerly given under this head.

HISTORY OF DEBT.—When Kansas was admitted into the Union as a State (in 1861) it had a bonded debt of \$150,000. The Constitution of 1895 limited the debt-making power to \$1,000,000 (with certain restrictions and exceptions), as more fully described below.

LOANS.—Interest—Principal—Refunding 1904. INTEREST is payable at the State treasury.

Table with 6 columns: Years, Total Assessed Valuation, State Tax per \$1,000, Years, Total Assessed Valuation, State Tax per \$1,000. Shows data from 1914 back to 1906.

The 1914 valuation includes \$1,838,300,129 real estate, \$525,780,250 personal property and \$440,095,191 of public service corporation property.

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.

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.

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.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor divisions in the State of Nebraska which are not represented among the foregoing. The valuation for tax levy reported below represents 1-5 of the appraised value.

Table with 6 columns: Location, Bonded Debt, Floating Debt, Tax Levy Valuation, Tax per \$1,000, Popu'n 1910. Lists various school districts and counties.



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 1909 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.

Table with 4 columns: Year, Population, Year, Population. Rows for 1910, 1900, 1890, 1880, 1870, 1860.

The proportion of the colored population was 4.33% 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, 51,251 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 this bank.

ABILENE. Abilene is in Dickinson County. Commission government adopted Mar. 1 1910. 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. Water Bonds (Red. Feb. 1 1912). 4 1/2% '07 F-A \$ 5,000. Feb 1 1937 Refunding Bonds. 5s '98 J-J \$44,000. Jan 1 1918 Sewer Bonds. 5s '09 J-J \$14,493. 1940 5s '11 A-O 15,000. Apr 1 1931 Park Bonds. 4 1/2% '06 J-D \$6,000. June 4 1926 Paving (\$1,500 only on Eec. 1). 5s '13 J-D \$7,500. 5s '13 M-N 20,000. Nov 1 '15-'22 Internal Impt. Bonds. 5s '14 J-J \$50,000. 1915-1924 GEN. B.D. DT. Apr 1914. \$199,993 Assess. val. '13 (abt. act.) 4,500,000 Total tax (per \$1,000) 1913. \$14.40 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 (Int. payable in Abilene). 4s '06 J-J \$35,000. 1926 BOND. DEBT Oct 26 '14. \$49,000 Assessed valuation 1913. 6,001,815 School tax (per \$1,000) 1913. \$4.50

ALLEN COUNTY. Iola is the county seat. Refunding Bonds. 5s '98 J-J \$70,000. Oct 1 1928 BOND. DEBT Apr 1914. \$70,000 Assess. val. '14 (abt. act.) 29,627,498 State & Co. tax (per \$1,000) '12. \$4.00 Population in 1910. 27,640 INTEREST at Park City Bank, N. Y.

ANDERSON COUNTY. County seat is Garnett. L. L. & G. R. R. (Refunding). 5s '01 J-J \$130,000. Jan 1 1931 (Subject to call) 4 1/2% '06 J-J \$15,000. Jan 1 '16-'22 Refunding Bonds. 4 1/2% '99 J-J \$50,000 July 1 '14-'19-'29 BOND. DEBT March 1914 \$200,000 Sinking fund. 11,028 Assess. val. '14 (abt. act.) 24,195,223 State & Co. tax (per \$1,000) '13. \$3.30 Population in 1910. 13,829 INT. at fiscal agency in N. Y.

ARGENTINE. See Kansas City.

ARKANSAS CITY. Arkansas City is situated in Cowley County. Incorp. Sept. 10 1884. Commission government adopted Mch. 20 1912. City in 1900 purchased water works and assumed \$90,000 of 20-year bonds.

Internal Impt. Bonds. 5s '13 J-D \$6,000. June 1 1933 5 1/2s '13 '17,500. Refunding Bonds. 4 1/2% '02 F-A \$46,000. Aug 15 1932 4s '03 F-A 8,000. Aug 1 1933 5s '06 M-N 12,000. July 1 1916 5s '08 M-N 40,500. May 1 1938 5s '10 M-S 10,000. Sept 1 1931 Refunding Warrants. 5s '12 '79,000. June 1 1932 Railroad Aid Bonds. 5s '09 F-A \$20,000. Aug 1 1939 5s '06 A-O 20,000. Aug 1 1926 5s '09 J-D 20,000. June 1 1929 5s '08 '24,000. May 1 1938 Judgment Bonds. 4 1/2% '09 M-S \$6,000. Sept 1 1929 Funding Warrants. 5s '13 J-D \$10,272.93. June 1 1933 Water Bonds (Subject to call). 5s '00 J-D \$28,000. June 1 1919 5s '14 '97,897.65 July 1 1944 Water-Works Refunding Bds. 4 1/2% '02 M-S \$37,000. Mar 1 1922 GEN. B.D. DT. Sept 25 '14 \$482,171 Special debt (add'l). 128,057 Assess. val. '14 (abt. act.) 6,777,044 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, on 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 (per \$1,000) 1911. \$6.40

ATCHISON. Atchison is in Atchison County. Refunding (Red. beg. July 1 '18.). 5s '13 J-J \$266,950. July 1 1933 City Purposes. 4s '96 J-J \$20,000. July 1 '16-'21 4s '85 J-J 135,400. July 1 1915 4s '89 J-J 49,150. July 1 1919 4s '98 J-J 192,350. July 1 1928 Park Bonds. 5s '06 J-J \$20,000. July '18-'23-'28 5s '06 '12,500. July 1 1933 BOND. DEBT May 1914. \$709,150 Internal Impt. bds. 156,608 Assess. val. '14 (abt. act.) 15,982,967 Tax rate (per \$1,000) 1914. \$17.97 Population in 1910. 16,429 INT. at fiscal agency in Topeka and N. Y. City.

ATCHISON SCHOOL DISTRICT. Building Loans. 6s '86 J-J \$4,000. July 1 1916 4 1/2% '08 J-J 44,000. July 1 1923 (Subject to call at any time) 4 1/2% '09 J-J 50,000. Jan 1 1924 Refunding (Red. any time). 5s '13 J-J \$24,000. July 1 1933 BOND. DEBT Apr 1914. \$122,000 Assess. val. '13 (abt. act.) 16,073,026 School tax (per \$1,000) 1913. \$4.50 Population in 1910. 16,429 INT. at State Auditor's office.

ATCHISON COUNTY. County seat is Atchison. Ref. Bonds. 4s '99 J-J \$231,000. July 1 1929 5s '86 J-J 68,000. July 1 1916 BOND. DEBT Apr 1914. \$299,000 Assess. val. '14 (abt. act.) 41,742,598 State & Co. tax (per \$1,000) '13. \$4.10 Population in 1910. 28,107 INT. at fiscal agency in N. Y.

BARBER COUNTY. County seat is Medicine Lodge. Refunding Bonds. 6s '87 J-J \$3,000. July 1 1917 4s '04 J-J 79,000. July 1 1934 Court-House Bonds. 6s '86 J-J \$25,000. June 24 1916 Railroad Bonds. 5s '07 A-O \$56,000. Apr 1 1927 BOND. DEBT Sept 28 '14 \$163,000 Assess. val. '14 (abt. act.) 19,970,402 State & Co. tax (per \$1,000) '13. \$4.50 Population in 1910. 9,916 INT. at Nat. Park Bank, N. Y.

BELLEVIEW. This city is in Republic County. Inc. Jan. 10 1878. Pop'n '10. 2,224. Refunding Bonds. 5s '11 J-D \$6,000. June 1 1921 \*Water-Works Bonds. 4s '01 F-A \$21,000. Aug 1 1921 (Subject to call after Aug 1 1911) \*Electric-Light Bonds. 5s '06 M-S \$20,000. Sept 1 1926 BOND. DEBT Sept 1914. \$47,000 Assess. val. '14 (abt. act.) 1,947,212 Total tax (per \$1,000) 1914. \$16.20 \*Int. at Nat. Pk. Bk., N. Y. C.

CALDWELL. This city is in Sumner County. No record of incorporation. Railroad-Aid Bonds. 4 1/2% '99 J-J \$18,000. July 1 1919 Electric-Light Bonds. 4 1/2% '06 J-J \$15,000. July 1 1926 Water-Wks. & El.-Lt. Bonds. 4 1/2% '09 A-O \$30,000. Oct 1 1929 Main Sewer Bonds. 5s '10 J-J \$7,000. 1940 GEN. B.D. DT. Oct 1914. \$70,000 Sewer bonds May 1913. 5,602 Assess. val. '14 (abt. act.) 1,627,830 City tax rate (per \$1,000) 1912. \$7.00 Population in 1910. 2,185 INT. at Nat. Pk. Bk., N. Y. C.

CANEY. This city is in Montgomery Co. Funding Bonds. s '09 \$46,088. July 1 1929 Improvement Bonds. 6s '04 '10,000. Aug 1 1924 s '08 '34,901. 6s '11 '46,744. Part yearly 1915-1921 Water-Works Bonds. 6s '02 '13,000. Jan 1 1922 5s '06 '30,000. July 15 1936 BOND. DEBT Apr 1914. \$235,735 Sinking fund. 16,751 Assessed val. '13 (abt. act.) 1,630,995 Total tax (per \$1,000) 1913. \$14.38 Population in 1910. 3,597

CHANUTE. This city is in Neosho County. Commission government adopted Nov. 7 1911. Pop'n 1910, 9,272. General Paving Bonds. 5s '13 & 6s '12 \$62,777. 1914-1922 Gas Bonds. 6s '99 \$5,000. Apr 15 1919 General Sewer Bonds. 5s '12 '1,970. 1915-1923 General (\$7,000 only beg. 1915.). 5s '10 '40,500. (Red. beg. in 1922). 5s '12 F-A 25,000. Feb 1 1932 GEN. B.D. DT. Mar 1914. \$155,344 Paving & sewer bds. (add'l) 101,332 Assess. val. '13 (abt. act.) 6,535,939 City tax rate (per \$1,000) '12. \$6.30 \*Int. at State Treas. office.

CHANUTE SCH. DIS. NO. 2. School-Bldg. Bonds (Tax-Free). 5s '13 '110,000. 1933 BOND. DEBT Sept 1914. \$145,000 Assess. val. '13 (abt. act.) 8,069,616 School tax (per \$1,000) 1913. \$7.40 Population in 1914 (est.). 10,000

CHASE COUNTY. Cottonwood Falls is the county seat Railroad-Aid Bonds. 6s '92 M-N \$80,000. Nov 22 1922 BOND. DEBT Apr 29 1914. \$80,000 Sinking fund. 35,000 Ass'd val. '14 (abt. act.) 19,431,740 State & co. tax (per \$1,000) '13. \$4.90 Population in 1910. 7,527 INT. at Nat. Park Bank, N. Y. City.

CHAUTAUQUA COUNTY. County seat is Sedan. Refunding Bonds. 5s '12 J-J \$12,000. July 1 '15-'16 Railroad Bonds. 6s '87 Jan \$62,000. Jan 1 1917 BOND. DEBT Apr 29 '14. \$80,000 Sinking fund. 65,681 Ass'd val. '14 (abt. act.) 14,526,094 State & Co. tax (per \$1,000) '13. \$4.00 Population in 1910. 11,429

CHERRYVALE. This city is in Montgomery County. Commission government adopted May 1 1911. Pop'n 1910, 4,304. Water-Works Bonds. 5 1/2% '11 J-J \$105,000. Jan 1 1931 5s '10 F-A 50,000. 1923 Seping-Tank Bonds. 6s '12 '88,500. 1919 Funding Bonds. 5s '12 '63,000. 1919 5s '12 '12,000. 1925 5 1/2% '12 M-S 49,735. 1931 GEN. B.D. DT. Sept 24 '14 \$288,235 Assessment debt (add'l) 42,000 Sinking fund. 13,000

Water debt (included) \$155,000 Assess. val. 1914 (2-3 act.) 2,325,000 Total tax (per \$1,000) 1913. \$25.04 INT. at State Treas. office and in N. Y. City.

CHECTOPA. This city is in Labette County. Refunding (Subject to call). 5s '87 July \$38,500. 1917 Water-Works (Subject to call). 6s '05 July \$29,500. 1923 BOND. DEBT Sept 24 '14. \$67,000 Assessed val. '13 (abt. act.) 763,992 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 '10 F-A \$2,500. Feb 21 1915 4s '02 J-J \$6,000. July 1 1932 BOND. DEBT or 30 1914 \$114,000 Ass'd val. '14 (abt. act.) 11,452,923 State & Co. tax (per \$1,000) '13. \$4.00 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 '10 J-J \$7,000. 1920 Electric-Light (Subject to call). 4s '10 J-J \$12,000. 1920 Sewer Bonds (Subject to call). 5s '10 J-J \$12,500. 1939 Refdg. Water (Red. beg. in 1923). 5s '13 J-J \$33,000. 1933 BOND. DEBT Sept 1 '14. \$64,500 Sinking fund. 3,150 Ass'd val. '14 (abt. act.) 3,798,320 Total tax (per \$1,000) '14. \$12.70 INT. at State Treas. office and at National Park Bank, New York.

CLAY COUNTY. County seat is Clay Centre. Refunding Bonds. 4 1/2% '01 J-J \$14,000. July 1 1915 5s '97 J-J 30,000. July 1 1917 5s '99 J-J 25,000. Jan 2 1927 BOND. DEBT Sept 28 '14. \$69,000 Assess. val. '14 (abt. act.) 30,002,750 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. Pop'n 10, 12,687. Electric-Light Bonds. 5s '11 J-J \$20,000. 1922-1941 5 1/2% '04 F-A 15,000. Aug 1 1924 Refunding Warrants. 5s '10 F-A \$147,290. 1927 City-Hall Bonds. 5 1/2% '04 F-A \$20,000. Aug 1 1924 Refunding Water Bonds. 5 1/2% '04 F-A \$49,000. Aug 1 1924 Water-Extension Bds. (Optional) 5s '12 A-O \$130,000. 1922 GEN. B.D. DT. Sept 1 '14. \$381,290 Assessment debt (add'l) 366,881 Sinking fund. 28,231 Total assessed val. 1914. 9,337,269 City tax rate (per \$1,000) '14. \$10.44 INT. at Nat. Park Bank, N. Y. City.

COFFEYVILLE SCHOOL DIST. Funding Bonds. 5s '00 J-D \$10,000. 1920 Building Bonds. 5s '03 J-J \$24,000. 1922 5s '06 J-J 35,000. July 1 1926 (Subj. to call \$3,000 in '23, '24 & '25.) 5s '08 J-J 8,500. Jan 1 1933 (Subject to call any time) 5s '09 J-J \$32,000. 1934 BOND. DEBT Sept 24 '14. \$109,500 Sinking fund. 5,693 Assess. val. '14 (abt. act.) 12,393,135 School tax (per \$1,000) 1914. \$7.80 Population in 1910. 12,687 INT. at State Treas. office and at Nat. Park Bank, New York City.

COLBY. This city is in Thomas County. Refunding Bonds. 4 1/2% '05 '1,500. Dec 20 1920 Water-Works & Elec.-Light. 4 1/2% '10 '55,000. July 1 1935 BOND. DEBT Oct 28 '14. \$56,500 Assessed val. 1913. 850,000 Tax rate (per \$1,000) 1913. \$7.00 Population in 1910. 1,130

COMANCHE COUNTY. County seat is Coldwater. Jail Bonds. 6s '89 '3,000. Sept 1 1919 Refunding Bonds. 4 1/2% '04 J-J \$123,000. July 1 1934 5s '12 J-J 22,000. Jan 1 1942 CO. B.D. DT. Sept 25 '14. \$148,000 Ass'd val. '14 (abt. act.) 10,378,589 State & Co. tax (per \$1,000) '14. \$4.85 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 \$24,000. Feb 1 1927 5s '08 J-J 19,000. July 1 '14 & '25 BOND. DEBT May 7 1914. \$87,000 Sinking fund. 10,778 Assess. val. '13 (abt. act.) 4,895,134 Total tax rate (per \$1,000) '12 \$13.00 Population in 1910. 4,415 INT. at State Treas. office and at Nat. Park Bank, New York City.

DICKINSON COUNTY. County seat is Abilene. Ref. Bonds (Red. \$5,000 yearly). 5s '98 J-J \$21,000. Jan 1928 BOND. DEBT Sept 24 '14. \$221,000 Ass'd val. '14 (abt. act.) 44,311,229 St. & Co. tax (per \$1,000) 1914. \$3.70 Population in 1910. 21,816 INT. at Nat. Park Bank, N. Y.



DONIPHAN COUNTY. County seat is Troy. Refunding Bonds. 5s '02 J-J \$47,000 July 1 1922 4 1/2s '12 405,000 1915-1932 Drainage Bonds. 5s '13 \$40,500 Jan 1 '15-23 BOND. DEBT May 1912 \$450,000 Ass'd val. '14 (abt. act.) 25,566.510 State & Co. tax (per \$1,000) '04 \$25.20 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 4 1/2s J-J 25,000 Jan 1 1916 4 1/2s '14 26,000 Jan 1 1919 Bridge Bonds. 4 1/2s '04 J-J \$36,500 Jan 1 1924 4 1/2s '05 M-S 30,000 Mar 1 1920 BOND. DEBT May 1 '14 \$170,500 Ass'd val. '14 (abt. act.) 36,378.663 State & Co. tax (per \$1,000) '13 \$4.74 Population in 1910 24,724 INT. at State Treas. office and at National Park Bank, N. Y.

EDWARDS COUNTY. County seat is Kinsley. Railroad Aid—C. K. & W. RR. 6s '86 A-O \$19,000 Aug 1 1916 4s '91 M-N \$12,000 Nov 1 1930 (Subject to call 1910.) Funding Bonds. 6s '89 C-K & W RR \$7,000 Feb 1 1918 5s '11 F-A \$45,000 Aug 1 1931 (Subject to call after Aug 1 1931.) Bridge Bldg. (Subject to call) 5s '07 J-J \$20,000 July 1 1922 BOND. DEBT Oct 1914 \$103,000 Sinking fund 20,635 Ass'd val. '14 (abt. act.) 15,472.887 State & Co. tax (per \$1,000) '13 \$3.80 Population in 1910 7,033 \*INT. at State Treas. office; others at National Park Bank, N. Y.

ELLSWORTH. This city is in Ellsworth County. Water-Works Bonds. 5 1/2s s-a \$40,000 6s s-a 10,000 Railroad-Aid Bonds. 4s s-a \$26,000 (\$1,000 payable annually on Jan. 1.) BOND. DEBT May 1914 \$80,000 Assessed valuation 1913 2,500,000 Total tax rate (per \$1,000) '13 \$7.00 Population in 1910 2,041

EMPORIA. County seat is Lyon County. Incorporated April 1 1870. Commission government adopted Feb. 18 1910. Pop'n '10, 9,058. Refund. (Red. 10 yrs. from issue 4 1/2s '99 F-A \$50,000 Dec 1 1929 4 1/2s '02 J-J \$15,000 Jan 1 1932 4 1/2s '99 F-A \$162,000 May 1 1929 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 5s '13 32,000 Oct 1 1923 5s '14 2,700 June 1 1924 (Subject to call beg. June 1 1924.) GEN. BONDS Sept 1914 \$271,000 Internal Imp. bds 187,058 Sinking fund 1,270 Ass'd val. '14 (abt. act.) 11,507.651 City tax rate (per \$1,000) '14 \$7.50 INT. on electric-light bonds payable in N. Y.; other bonds in Topeka.

EMPORIA SCHOOL DISTRICT Building Bonds. 4s J-D \$15,000 1921 (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 July 10 '14 \$198,000 Ass'd val. '13 (abt. act.) 12,031.743 School tax rate (per \$1,000) '13 \$5.80 Population in 1912 (est.) 12,000

FINNEY COUNTY. Garden City is the county seat. Refunding Bonds. 6s '87 J-J \$1,000 Feb 21 1917 6s '89 J-J 2,000 June 1 1919 4 1/2s '09 J-J 13,000 July 1 1919 (Subject to call any time.) 4 1/2s '11 J-J \$14,000 \$2,000 yearly Railroad Bonds. 5s '09 J-J \$43,000 Nov 1 1929 BOND. DEBT Sept 23 '14 \$73,000 Ass'd val. '14 (abt. act.) 12,179.075 Tax rate (per \$1,000) 1913 \$7.98 Population in 1910 6,908 INT. at State Treas. office, County Treas. office and in N. Y. City.

FOED COUNTY. County seat is Dodge City. All bonds are tax-exempt. Railroad-Aid Bds. (Red. in 1909) 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 \$6,500 July 2 1918 (Subject to call.) Court-House (Red. aft. July 1 '21) 5s '11 J-J \$65,000 July 1 1931 Court-House and Jail Bonds. 5s '12 J-J \$30,000 1932 (Subject to call 1922.) BOND. DEBT Sept 24 '14 \$207,500 Ass'd val. '14 (abt. act.) 22,122.940 State & Co. tax (per \$1,000) '14 \$5.30 Population in 1910 11,393 \*INT. at State Treas. office; others at National Park Bank, N. Y.

FORT SCOTT. County seat of Bourbon County. Inc. Feb. 27 1860. Commission government adopted Feb. 3 1914.

Railroad-Aid Bonds. 6s '80 J-J \$40,000 Jan 1 1916 6s '90 J-J 30,000 July 1 1920 6s '90 21,000 Aug 1 1920 Water-Plant Purchasing Bonds. 4 1/2s '05 M-S \$122,000 Mar 15 1935 (Subject to call.) Refunding Bonds. 4 1/2s '09 J-J \$25,000 July 1 1924 4 1/2s '09 J-J 40,000 July 1 1929 GEN. BONDS Oct 20 '14 \$278,000 Water debt (included) 122,000 Internal Imp. bonds (add'l) 132,000 Assess. val. '14 (abt. act.) 8,729.037 Total tax (per \$1,000) 1914 \$18.79 Population in 1910 10,463

FORT SCOTT SCHOOL DIST. Building Bonds (Tax-exempt.) 4 1/2s '12 J-J \$80,000 July 1 1942 (Subject to call \$25,000 July 1 1932 and \$25,000 July 1 1937.) Refunding Bonds (Tax-exempt.) 4 1/2s '04 J-J \$20,000 July 1 1924 4 1/2s '09 J-J \$32,000 July 1 1929 BOND. DEBT Oct 6 1914 \$132,000 Floating debt 17,370 Sinking fund 3,141 Assess. val. '14 (abt. act.) 9,260,000 School tax (per \$1,000) 1914 \$7.15 Population in 1914 (est.) 12,000 \*INT. at State Treas. office; others at National Park Bank, N. Y.

FRANKLIN COUNTY. County seat is Ottawa. Refunding Bonds. 5s '10 J-J \$75,000 Jan 1 '15-'20 BOND. DEBT Oct 1914 \$87,500 Ass'd val. '14 (abt. act.) 34,214.945 State & Co. tax (per \$1,000) '14 \$3.80 Population in 1910 20,884 INT. at State Treasurer's office.

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 5s '14 J-D 17,000 June 1 1934 Light Bonds. 5s '13 J-J \$40,000 Jan 1 1943 BOND. DEBT June 1 '14 \$212,000 Assess. val. '14 (abt. act.) 2,829,617 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 Refunding (Subject to call) 5s A-O \$5,401.80c Mar 1 1917 Sewer Bonds. 5s A-O \$15,951.83c 1932 Electric-Light Bonds. 6s A-O \$20,000 1923 Gas Bonds. 6s A-O \$5,000 1923 GEN. BD. DT. Apr '14 \$58,354 Assessment debt (add'l) 57,653 Sinking fund 8,375 Assess. val. '14 (abt. act.) 2,000,000 Total tax (per \$1,000) 1913 \$22.88 INTEREST at State Treasurer.

GRAHAM COUNTY. Hill City is the county seat. Funding Bonds. 6s '85 J-J \$9,000 July 1 1915 6s '80 J-J 10,000 July 1 1918 6s '89 J-J 28,000 Jan 1 1919 6s '90 J-J 5,000 Jan 1 1920 4 1/2s '09 J-J \$4,000 June 15 1939 (Subject to call June 15 1929) BOND. DEBT Nov 1 1914 \$106,000 Sinking fund 15,000 Ass'd val. '14 (abt. act.) 10,398.538 State & Co. tax (per \$1,000) '13 \$4.50 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 Ulysses is the county seat. The interest rate on first issue of funding bonds was reduced by compromise from 6% to 4%. Funding & Refunding Bonds. 4s '89 J-J \$4,000 July 1 1919 6s '80 J-J 11,000 July 1 1919 6s '90 J-J 5,000 Feb 1 1920 6s '90 J-J 7,600 July 1 1920 2s '04 J-J 100c Jan 6 1906 2s '04 J-J 29,000c Jan 1 1929 4s '06 F-A 2,000c Feb 1 1926 6s '14 J-J 30,000 Jan 1 '29-'34 6s '14 J-J 13,300c Jan 1 1939 Ass'd val. '14 (abt. act.) \$102,000 State & Co. tax (per \$1,000) '14 \$10.50 Population in 1910 1,087 INT. at State Treasurer's office.

GRAY COUNTY. Cimarron is the county seat. Refunding Bonds. 6s '88 \$3,500 Dec 1 1918 6s '89 1,500c Nov 1 1918 6s '89 2,000c Nov 1 1918 6s '90 500c Jan 1 1920 6s '90 11,000c May 31 1920 6s '91 20,000c May 9 1921 Funding Bonds. 5 1/2s '05 \$55,000 Jan 1 1935 BOND. DEBT Apr 30 '14 \$93,500 Ass'd val. '14 (abt. act.) 8,542.425 State & Co. tax (per \$1,000) '13 \$5.60 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 Ass'd val. '14 (abt. act.) 31,983.990 State & Co. tax (per \$1,000) '11 \$3.10 Population in 1910 16,060 INT. payable at State Treasury.

HAMILTON COUNTY. Syracuse is the county seat. Refunding Bonds. 6s '97 A-O \$31,000 Oct 1 1917 6s '88 M-S 9,000c Mar 15 1918 6s '88 J-J 4,000c July 1 1917 6s '96 J-J 10,200c July 1 1916 6s '96 J-J 3,300c Jan 1 1926 6s '97 J-J 1,400c Jan 1 1927 6s '98 J-J 500c Jan 1 1918 3s '03 J-J 10,000c July 1 1933 Bridge Bonds. 4s '09 M-S \$23,000 Sept 1 1934 BOND. DEBT Sept 25 '14 \$92,400 Sinking fund 10,000 Ass'd val. '14 (abt. act.) 5,033.631 State & Co. tax (per \$1,000) '14 \$7.20 Population in 1910 3,360 INT. at State Treasurer's office and at National Park Bank, N. Y.

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 \$92,300 Assessed val. '12 (abt. act.) 1,100,000 Total tax (per \$1,000) 1912 \$20.00 Population in 1910 1,638 INT. on refunding bonds 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. Funding Bonds. 5 1/2s '14 \$25,000 May 4 1934 Refunding Bonds. 6s '88-'89 J-J \$51,000 July 1918 6s '90-'91 J-J 25,000c Jan 1 1920 4s '01 J-J 21,354c July 1 1931 (Subject to call July 1 1911) 6s '12 J-J 2,400c July 1 1922 Funding County Warrants. 5s '13 J-J \$3,000 Jan 13 1933 5s '13 A-O 3,000 Apr 7 1933 5s '13 J-J 4,821 July 7 1933 BOND. DEBT May 1914 \$155,675 Assessed val. '14 (abt. act.) 3,527,051 State & Co. tax (per \$1,000) 1913 \$9.70 Population in 1910 993 INT. at Nat. Park Bank, N. Y.

HAYS. This city is in Ellis County. City-Loft-Purchase Bonds. 6s F-A \$1,000 1918 Sewer Bonds. 5s '10 A-O \$30,000 May 1 1930 Water-Works Bonds. 6s '04 \$25,000 July 1 1924 5s '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 INT. at Nat. Park Bank, N. Y.

HERINGTON. This city is in Dickinson County. Inc. Apr. 11 1887. Pop. 1910, 3,273. Funding Bonds. 6s J-J \$10,000 July 1 1919 6s J-J 10,000 Jan 1 '15-'24 5s J-J 7,000c June 1 1928 5 1/2s g A-O 33,500c Apr 1 1931 Water and Light Bonds. 5s J-J \$43,000c Jan 1 1928 5 1/2s g A-O 30,000c Oct 1 1933 5s '14 A-O 49,000c Apr 1 1944 (Subject to call Apr 1 1934) Sewer Bonds. 6s J-J \$23,000c July 1 1930 6s J-J 4,500c Jan 1 1931 5 1/2s '11 A-O 28,950c Oct 1 '15-'21 BOND. DEBT Oct 1 1914 \$237,950 Sinking fund 3,160 Assess. val. '14 (65% act.) 1,973,571 Total tax (per \$1,000) 1914 \$22.22 INT. at State Treasurer's office.

HIAWATHA. This city is in Brown County. Commission government adopted Feb. 3 1914. Bonds tax-free when held within State. Pop. '10, 2,974. Water Works Bonds. 6s M-S \$50,000c Mar 1 1917 4 1/2s J-J 30,000c Jan 1 '22-'27-'32 City Paving Bonds. 5s J-J \$2,800c July 1 '15-'16 6s J-J 5,000c Jan 1 '15-'16 5s A-O 6,300c Oct 1 '15-'17 5s A-O 14,732.80c Oct 15 '15-'18 5s A-O \$6,840c Oct 1 '15-'19 Refunding Bonds. 5s '14 J-J \$13,440c GEN. BD. DT. Oct 24 '14 \$129,113 Assessment debt (add'l) 78,284 Floating debt 3,854 TOTAL DEBT Oct 24 '14 211,251 Sinking fund 12,249 Assess. val. 1914 3,372,059 Total tax (per \$1,000) 1914 \$19.88 \*INT. at Nat. Park Bank, N. Y.; others at State Treasurer's office.

HILL CITY. This city is in Graham County. Water Bonds (Red. in 1921). 5s '11 M-S \$35,000 Sept 15 1931 Elec.-Light Bonds (Red. in 1921). '11 M-S \$15,000 Sept 15 1931 BOND. DEBT May 18 '14 \$78,000 Assessed valuation 1913 741,820 Tax rate (per \$1,000) '13 \$12.00

HODGEMAN COUNTY. County seat is Jetmore. Refunding. 6s '87 F-A \$19,000c Feb 26 1917 6s '87 F-A 8,000c 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 1/2s '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 Apr 1 1914 \$84,000 Sinking fund 9,205 Assess. val. 1914 7,191,558 State & Co. tax (per \$1,000) 1913 \$5.70 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 1912. Pop'n 1910, 2,842. Electric-Light Bonds. s '07 \$25,000 Jan 1 1937 s '13 23,110.30 Water-Works Bonds. 5s '07 \$25,000 Jan 1 1937 4 1/2s '07 25,000 July 1 1937 Campbell University Bonds. 6s '90 J-J \$12,000 July 1 1920 5s '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 \$9,000c GEN. BD. DT. Sept 17 '12 \$155,910 Assessment debt (add'l) 17,344 Assessed valuation 1912 3,464,770 Tax rate (per \$1,000) 1911 \$4.90

HORTON. This city is in Brown County. Inc. in 1887. Pop'n 1910, 3,600. Refunding Bonds. 6s '89 J-J \$1,000 Jan 1 1919 5s '89 J-J 11,000 Jan 1 1919 5s '08 J-J 12,500 Jan 1 1918 Sewer Bonds. 5 1/2s '10 J-D \$10,500 Dec 1 1920 Water and Light Bonds. 5s '11 F-A \$55,000 Apr 15 1941 Water-Works Bonds. 5s '12 F-A \$38,000c Aug 1 1932 City Hall Bonds. 5s '14 F-A \$15,000c Apr 1 1934 GEN. BD. DT. Sept 1914 \$143,000 Assessment debt (add'l) 8,256 Warrants outstanding (est.) 70,000 Assessed valuation 1913 2,667,040 Real value (est.) 3,500,000 Population in 1910 3,600 INT. at State Treasurer's office.

HUMBOLDT. This city is in Allen County. Inc. Oct. 191903 as city of 2d class. Refunding Bonds. 6s '12 \$1,000 Jan 1 1915 Sewer Bonds. 5 1/2s '12 \$11,500 Part yearly Gas Bonds. 6s '00 \$3,200 Jan 1 1920 Water-Works Bonds. 5 1/2s '05 \$45,000 Feb 1 1925 Compromise Bonds. 6s '96 \$2,500 Part yearly BOND. DEBT Sept 24 '14 \$64,700 Assessed val. '13 (90% act.) 1,500,000 Tax rate (per \$1,000) 1914 \$20.50 Population in 1910 2,548 INT. at Citizens' State Bank, Humboldt.

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 \$20,000c June 1 1919 5s '95 J-D 9,000c Jan 1 1915 6s '97 F-A 23,000c Aug 1 1917 5s '01 A-O 77,000c Apr 1 1931 4 1/2s '01 A-O 33,000c Oct 1 1931 (\$26,000 opt., \$2,000 vly. '06 to '18) Bridge Bonds. 4 1/2s '10 J-D \$15,000c Jan 1 1930 4 1/2s '13 M-N 20,000c May 1 1933 Refunding Bonds. 4 1/2s '02 M-N \$8,000c Nov 1 1932 6s '87 J-J 12,000c Mar 1 1917 \*Funding Bonds. 4 1/2s '09 J-J \$66,000c July 1 1929 4s '10 J-J 45,500c Jan 1 1930 Building Bonds. 4 1/2s '11 J-J \$125,000c July 1 1961 (Subject to call after July 1 1931.) 4 1/2s '12 F-A \$20,000c Feb 1 1932 GEN. BD. DT. Sept 24 '14 \$464,730 Assess. debt (additional) 326,000 Sinking fund 61,282 Assess. val. '14 (abt. act.) 20,358,730 Total tax (per \$1,000) 1914 \$17.00 Population in 1910 16,364 \*INT. at State Treasurer's office; others at National Park Bank, N. Y.

HUTCHINSON SCH. DIST. NO. 1. Building Bonds. 4s '05 J-J \$3,500c July 1 1925 5s '06 J-D \$52,500c Dec 1 1926 4 1/2s '09 M-N 120,000c May 1 1929 Refunding Bonds. 4 1/2s '09 J-D \$20,000c June 1 1919 Funding Bonds. 4 1/2s '09 F-A \$19,500c Aug 1 1919 4 1/2s '11 M-N 31,000c May 1 1921 BOND. DEBT Oct 1914 \$246,500 Sinking fund 5,862 Assess. val. '14 (abt. act.) 21,000,000 School tax (per \$1,000) 1914 \$6.75 \*INT. at Nat. Park Bank, N. Y.; others at State Treas. office.



INDEPENDENCE.

This city is in Montgomery Co. Incorp. as city of 2d class in 1872. Now under commission plan of gov't. Population in 1910, 10,480.

General Paving (Part yearly).

Table with 3 columns: Year, Amount, Date. Includes entries like 5s '05 Var \$1,500.00-1915, 5s '06 Var 659.59c-1916, etc.

General Sewer (Part yearly).

Table with 3 columns: Year, Amount, Date. Includes entries like 6s '05 Var \$921.72c-1915, 6s '06 Var 2,801.34c-1916, etc.

Funding Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s '09 F-A \$125,000-1914-'29, 7s '86 J-C \$25,000-1916, etc.

Water Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 5s '05 F-A \$100,000-1916-1925, 5s '07 A-O 40,000c-1914-1916, etc.

Water-Works-Impt. Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s '12 J-J \$99,600c-1928-1942, GEN. BONDS Dec 31 '13-1913, \$605,037, etc.

Water-Plant Purchase Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s '09 J-J \$1,007,000c July 1 1939, 4 1/2s '12 F-A 150,000c-Aug 15 1942, etc.

Water-Plant Imp. & Ext. Bds.

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s '09 F-A \$400,000c-Aug 1 1939, 4 1/2s '12 F-A 150,000c-Aug 15 1942, etc.

Fire-Station Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s '10 J-J \$60,000c-July 1 1940, 4 1/2s '10 J-J \$200,000c-July 1 1940, etc.

Work-House Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s '10 J-J \$30,000c-July 1 1940, 4 1/2s '11 J-D \$350,000c-June 2 1941, etc.

Electric-Light Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s '11 J-D \$350,000c-June 2 1941, 4 1/2s '13 J-J 200,000c-July 15 1933, etc.

Munic. Elec. Lt. Plant (Tax-free)

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s '14 --- \$202,500-1915-1923, Argentine (Ann'z. Jan. 1 1910), etc.

Refunding Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 5s '99 M-N \$20,500c-Nov 1 1919, 5s '01 J-J 92,500c-July 1 1921, etc.

Water and Light Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 5s '00 F-A \$80,000c-Oct 1 1920, 4s '01 J-J \$26,000c-July 1 1921, etc.

Refunding Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 5s '05 A-O \$46,000c-Apr 2 1925, GEN. BONDS Sept 1 '14-1914, \$160,447, etc.

Internal Improvement debt.

Table with 3 columns: Year, Amount, Date. Includes entries like 5s '98 J-J \$61,000c-Apr 15 1928, BOND. DEBT Sept 1 1914-\$61,000, etc.

State & Co. tax (per \$1,000)

Table with 3 columns: Year, Amount, Date. Includes entries like 1910-1910, \$16,361, INT. at Nat. Park Bank, N. Y., etc.

JEFFERSON COUNTY.

Table with 3 columns: Year, Amount, Date. Includes entries like 5s '98 J-J \$61,000c-Apr 15 1928, BOND. DEBT Sept 1 1914-\$61,000, etc.

State & Co. tax (per \$1,000)

Table with 3 columns: Year, Amount, Date. Includes entries like 1914-\$3.00, Population in 1910-16,361, INT. at Nat. Park Bank, N. Y., etc.

JEFFERSON COUNTY.

Table with 3 columns: Year, Amount, Date. Includes entries like 5s '98 J-J \$61,000c-Apr 15 1928, BOND. DEBT Sept 1 1914-\$61,000, etc.

State & Co. tax (per \$1,000)

Table with 3 columns: Year, Amount, Date. Includes entries like 1914-\$3.00, Population in 1910-16,361, INT. at Nat. Park Bank, N. Y., etc.

JEWELL.

Table with 3 columns: Year, Amount, Date. Includes entries like 5s '13 --- \$40,000-May 1 1913, TOTAL DEBT Apr 1914-\$40,000, etc.

Water Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 5s '13 --- \$40,000-May 1 1913, TOTAL DEBT Apr 1914-\$40,000, etc.

Refunding Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 5s '13 --- \$40,000-May 1 1913, TOTAL DEBT Apr 1914-\$40,000, etc.

JOHNSON COUNTY.

Table with 3 columns: Year, Amount, Date. Includes entries like 5s '13 --- \$40,000-May 1 1913, TOTAL DEBT Apr 1914-\$40,000, etc.

Refunding Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 5s '13 --- \$40,000-May 1 1913, TOTAL DEBT Apr 1914-\$40,000, etc.

KANSAS CITY.

This city is in Wyandotte County. Incorp. as a city of first class in 1886. In 1909 purchased plant of Metropolitan Water Co. V. 88, p. 1211. Commission government adopted July 14 1909. V. 89, p. 241.

Park Acquisition & Improvement Bonds (City's Portion).

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s '85 --- \$466,407.75-1919-1932, General Park Bonds, \$125,989.97, etc.

General Intersection Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like --- \$159,350.80, General Bridge Bonds, \$15,500-Aug 15 1923, etc.

Refunding Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 6s '95 F-A \$80,000c-Oct 1 1915, 5s '03 F-A 188,500c-Nov 1 1928, etc.

Water-Plant Purchase Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s '03 F-A 115,000c-Aug 1 '18-'19, 4 1/2s '04 F-A 63,000c-Aug 1 '23-'24, etc.

Water-Plant Imp. & Ext. Bds.

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s '09 J-J \$1,007,000c July 1 1939, 4 1/2s '12 F-A 150,000c-Aug 15 1942, etc.

Fire-Station Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s '10 J-J 500,000c-July 1 1940, 4 1/2s '14 --- 200,000c-1915-1919, etc.

City-Hall Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s '10 J-J \$200,000c-July 1 1940, 4 1/2s '10 J-J \$30,000c-July 1 1940, etc.

Electric-Light Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s '11 J-D \$350,000c-June 2 1941, 4 1/2s '13 J-J 200,000c-July 15 1933, etc.

Munic. Elec. Lt. Plant (Tax-free)

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s '14 --- \$202,500-1915-1923, Argentine (Ann'z. Jan. 1 1910), etc.

Refunding Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 5s '99 M-N \$20,500c-Nov 1 1919, 5s '01 J-J 92,500c-July 1 1921, etc.

Water and Light Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 5s '00 F-A \$80,000c-Oct 1 1920, 4s '01 J-J \$26,000c-July 1 1921, etc.

Refunding Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 5s '05 A-O \$46,000c-Apr 2 1925, GEN. BONDS Sept 1 '14-1914, \$160,447, etc.

Internal Improvement debt.

Table with 3 columns: Year, Amount, Date. Includes entries like 5s '98 J-J \$61,000c-Apr 15 1928, BOND. DEBT Sept 1 1914-\$61,000, etc.

State & Co. tax (per \$1,000)

Table with 3 columns: Year, Amount, Date. Includes entries like 1910-1910, \$16,361, INT. at Nat. Park Bank, N. Y., etc.

KANSAS CITY SCHOOL DIST.

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s J-J \$50,000c-Dec 1 1918, 4 1/2s '05 F-A 40,000c-Feb 1 1921, etc.

Refunding Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s '07 J-J 200,000c-Apr 1 1927, 4 1/2s '09 J-J \$250,000c-Feb 1 1929, etc.

Water-Plant Purchase Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s '14 J-J 137,000c-1917-'24, Argentine Bds. (An'zed Jan. 1 '10), etc.

Refunding Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 5s --- \$9,900c-July 1 1918, 5s --- 17,000c-July 1 1919, etc.

Water and Light Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 5s '07 J-J 25,000c-1927, (Subject to call at any time), etc.

Refunding Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s '09 J-J \$184,000c-Feb 15 1929, (Subj. to call at any int-pay. period), etc.

BOND. DEBT Aug 1914.

Table with 3 columns: Year, Amount, Date. Includes entries like \$936,900, Sinking fund-29,332, Assess. val. '14 (abt. act.) 95,500,000, etc.

Population in 1911 (est.)

Table with 3 columns: Year, Amount, Date. Includes entries like \$8,700, \* Int. at State Treas. office; on others at Nat. Park Bank, N. Y., etc.

KAW VALLEY DRAIN DIST.

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s '09 J-J \$85,000c-Apr 1 1916, 5s '10 M-S \$1,225,000c-Mar 1 1940, etc.

Refunding Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s '10 M-S 60,000c-Mar 1 1936, 4 1/2s '12 M-S 50,000c-Mar 1 1936, etc.

Water Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s '14 M-S 45,000c-Mar 1 1936, BOND. DEBT May 1 '14-\$1,380,000, etc.

Refunding Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like Assessed valuation 1913-47,258,000, INT. at State Treasurer's office, etc.

KEARNY COUNTY.

Table with 3 columns: Year, Amount, Date. Includes entries like Laklin is the county seat, Refunding Bonds, 6s '91 J-J \$16,500c-May 1 1921, etc.

BOND. DEBT Sept 28 '14

\$93,500 9,969 Sinking fund --- State & Co. tax (per \$1,000) 14-\$4.15 Population in 1910-2,603

INT. payable at Nat. Park Bank, N. Y., and at State Treas. office.

Table with 3 columns: Year, Amount, Date. Includes entries like 6s '87 J-J \$48,000c-July 1 1917, 5s '14 --- 12,923c-June 1 1924, etc.

Refunding Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s '10 F-A \$50,000c-Feb 1 1930, 4 1/2s J-D \$54,000c-June 1 1932, etc.

Sewer Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 6s A-O \$42,337.98 Oct 15 '14-'20, 6s J-D 18,187c-Dec 15 1916, etc.

Paving Bonds (Part yearly).

Table with 3 columns: Year, Amount, Date. Includes entries like 5 1/2s J-J \$10,548.12c-July 1 1921, 5 1/2s J-J 27,442.03 July 1 '15-'21, etc.

TOT. BD. DT. Sept 30 '14

Table with 3 columns: Year, Amount, Date. Includes entries like \$587,432, Assessed val. (4-5 act.) 13-7,250,000, etc.

City tax (per \$1,000) 1913

Table with 3 columns: Year, Amount, Date. Includes entries like \$7.00, Population in 1910-7,250, INT. on water-works bonds payable in N. Y.; other bonds in Topeka, etc.

MANHATTAN SCHOOL DIST.

Table with 3 columns: Year, Amount, Date. Includes entries like 6s '11 --- \$30,000c-Feb 1 1931, Building Bds. (Red. beg. in 1923), etc.

TOTAL DEBT Sept 24 '14

Table with 3 columns: Year, Amount, Date. Includes entries like \$120,000, Assess. val. '14 (80% act.)-8,500,000, etc.

School tax rate (per \$1,000) '14

Table with 3 columns: Year, Amount, Date. Includes entries like \$7.00, Population in 1914 (est.)-7,250, INT. at State Treasurer's office, etc.

INT. at State Treasurer's office.

Table with 3 columns: Year, Amount, Date. Includes entries like 6s '11 --- \$30,000c-Feb 1 1931, Building Bds. (Red. beg. in 1923), etc.

TOTAL DEBT Sept 24 '14

Table with 3 columns: Year, Amount, Date. Includes entries like \$120,000, Assess. val. '14 (80% act.)-8,500,000, etc.

School tax rate (per \$1,000) '14

Table with 3 columns: Year, Amount, Date. Includes entries like \$7.00, Population in 1914 (est.)-7,250, INT. at State Treasurer's office, etc.

INT. at State Treasurer's office.

Table with 3 columns: Year, Amount, Date. Includes entries like 6s '11 --- \$30,000c-Feb 1 1931, Building Bds. (Red. beg. in 1923), etc.

TOTAL DEBT Sept 24 '14

Table with 3 columns: Year, Amount, Date. Includes entries like \$120,000, Assess. val. '14 (80% act.)-8,500,000, etc.

School tax rate (per \$1,000) '14

Table with 3 columns: Year, Amount, Date. Includes entries like \$7.00, Population in 1914 (est.)-7,250, INT. at State Treasurer's office, etc.

INT. at State Treasurer's office.

Table with 3 columns: Year, Amount, Date. Includes entries like 6s '11 --- \$30,000c-Feb 1 1931, Building Bds. (Red. beg. in 1923), etc.

TOTAL DEBT Sept 24 '14

Table with 3 columns: Year, Amount, Date. Includes entries like \$120,000, Assess. val. '14 (80% act.)-8,500,000, etc.

School tax rate (per \$1,000) '14

Table with 3 columns: Year, Amount, Date. Includes entries like \$7.00, Population in 1914 (est.)-7,250, INT. at State Treasurer's office, etc.

INT. at State Treasurer's office.

Table with 3 columns: Year, Amount, Date. Includes entries like 6s '11 --- \$30,000c-Feb 1 1931, Building Bds. (Red. beg. in 1923), etc.

TOTAL DEBT Sept 24 '14

Table with 3 columns: Year, Amount, Date. Includes entries like \$120,000, Assess. val. '14 (80% act.)-8,500,000, etc.

School tax rate (per \$1,000) '14

Table with 3 columns: Year, Amount, Date. Includes entries like \$7.00, Population in 1914 (est.)-7,250, INT. at State Treasurer's office, etc.

INT. at State Treasurer's office.

Table with 3 columns: Year, Amount, Date. Includes entries like 6s '11 --- \$30,000c-Feb 1 1931, Building Bds. (Red. beg. in 1923), etc.

TOTAL DEBT Sept 24 '14

Table with 3 columns: Year, Amount, Date. Includes entries like \$120,000, Assess. val. '14 (80% act.)-8,500,000, etc.

School tax rate (per \$1,000) '14

Table with 3 columns: Year, Amount, Date. Includes entries like \$7.00, Population in 1914 (est.)-7,250, INT. at State Treasurer's office, etc.

INT. at State Treasurer's office.

Table with 3 columns: Year, Amount, Date. Includes entries like 6s '11 --- \$30,000c-Feb 1 1931, Building Bds. (Red. beg. in 1923), etc.

TOTAL DEBT Sept 24 '14

Table with 3 columns: Year, Amount, Date. Includes entries like \$120,000, Assess. val. '14 (80% act.)-8,500,000, etc.

School tax rate (per \$1,000) '14

Table with 3 columns: Year, Amount, Date. Includes entries like \$7.00, Population in 1914 (est.)-7,250, INT. at State Treasurer's office, etc.

MANHATTAN.

This city is in Riley County, Inc. June 26 1880. Commission government adopted Nov. 7 1911.

Water-Works Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 6s '87 J-J \$48,000c-July 1 1917, 5s '14 --- 12,923c-June 1 1924, etc.

Refunding Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 4 1/2s '10 F-A \$50,000c-Feb 1 1930, 4 1/2s J-D \$54,000c-June 1 1932, etc.

Sewer Bonds.

Table with 3 columns: Year, Amount, Date. Includes entries like 6s A-O \$42,337.98 Oct 15 '14-'20, 6s J-D 18,187c-Dec 15 1916, etc.

Paving Bonds (Part yearly).

Table with 3 columns: Year, Amount, Date. Includes entries like 5 1/2s J-J \$10,548.12c-July 1 1921, 5 1/2s J-J 27,442.03 July 1 '15-'21, etc.

TOT. BD. DT. Sept 30 '14

Table with 3 columns: Year, Amount, Date. Includes entries like \$587,432, Assessed val. (4-5 act.) 13-7,250,000, etc.

City tax (per \$1,000) 1913

Table with 3 columns: Year, Amount, Date. Includes entries like \$7.00, Population in 1910-7,250, INT. on water-works bonds payable in N. Y.; other bonds in Topeka, etc.

MAN



NEWTON (Concluded)—

Refunding Water Bonds. July 1 1937 (Subject to call after July 1 1922.) 5s '07 J-J \$40,000... \$75,000... Feb 1 1935

OLATHE.

This city is in Johnson County. Water-Works Bonds. 1938 \$63,000... April 1913... \$125,589

OSAWATOMIE.

This city is in Miami County. Commission government adopted Feb. 17 1914. Pop'n 1910, 4,046. Refunding Bonds. 4 1/2s '04 \$3,000... Mar 1 1929

OTTAWA.

This city is in Franklin County. Inc. June 18 1866. Commission government adopted Mar. 13 1913. V. 96, p. 890. Pop'n 1910, 7,650.

PAOLA.

This city is in Miami County. Refunding Bonds. 4s '99 \$15,000... Jan 1 1929

PARSONS.

This city is in Labette Co. Incorp. Mch. 8 1870. Commission government adopted Oct. 26 1909. V. 89, p. 1238. Pop'n. 1910, 12,463.

PARSONS SCHOOL DIST. NO. 33.

5s '07 J-J \$12,666... Jan 1 '15-'16 32 BOND. DEBT Apr 1914... \$77,000

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.

Assess. val. '14 (abt. act.) \$11,614,414 City tax (per \$1,000) 1914... \$8.80

PRATT.

This city is in Pratt County. Inc. April 17 1884. Pop'n 1910, 3,302. Refunding Bonds. 5s '99 \$16,000... Jan 1 1919

PRATT CITY SCHOOL DIST.

4 1/2s '02 J-J \$16,500... July 1 1932 (Subject to call) 4 1/2s '08 M-S \$36,000... 1928

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

RENO COUNTY.

County seat is Hutchinson. Refunding Bonds. 5 1/2s '89 J-J \$30,000... Jan 1 1919

ROSEDALE.

This city is in Wyandotte County. Refunding Bonds. 5s '05 \$3,400... Oct 1 1915

ROSEDALE CITY SCH. DIST.

A district in Wyland County. Building Bonds. 5s F-A \$6,000... 1918

RUSH COUNTY.

County seat is La Crosse. Refunding Bonds. 6s '88 J-J \$67,000... May 1 1918

RUSSELL.

This city is in Russell Co. Inc. in 1879. Pop'n 1910, 1,690. Water-Works & Elec.-L.T. Bonds. 4 1/2s '10 J-J \$65,000... Jan 1 1930

SABETHA.

This city is in Nehama County. Incorporated in 1874. Commission government adopted Feb. 20 1913.

SALAMANCA TOWNSHIP.

This township (P. O. Columbus) is in Cherokee County. Pop'n 1910, 980.

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. Pop. 1910, 9,688.

SALINA SCHOOL DISTRICT.

4 1/2s '08 M-S \$50,000... 1928 (Subject to call any interest date) Building Bonds. 4 1/2s '08 J-J \$70,000... July 1 1932

SALINE COUNTY.

County seat is Salina. K. & C. RR. 6s '86 M-N \$55,000... Sept 1 1916

SCOTT COUNTY.

County seat is Scott. The railroad (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.

SEAWARD 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.

SEWARD COUNTY.

County seat is Topeka. Court-House Bonds. 4s '84 M-N \$110,000... May 1 1924

STAFFORD.

This city is in Stafford County. Railroad Bonds. \$8,000... Light Bonds. \$25,000... Water-Works Bonds. \$49,000...

STAFFORD COUNTY.

County seat is Saint John. Railroad Aid Bonds. 6s '87 July \$63,000... July 1 1917

STEVENS COUNTY.

Hugoton is the county seat. Funding Bonds. 6s '89 J-J \$3,000... Oct 1 1918

SUMNER COUNTY.

County seat is Wellington. Refunding Railroad Bonds. 5 1/2s '90 J-J \$60,000... Jan 1 1920

THOMAS COUNTY.

Colby is the county seat. Refunding Jail Bonds. 6s '88 J-J \$4,000... Nov 10 1918

TOPEKA.

This city is in Shawnee County. Incorp. in 1854. In 1905 purchased plant of Topeka Water Co. V. 80, p. 1137. Commission government adopted Nov. 2 1909. V. 89, p. 1298.

TOPEKA SCHOOL DISTRICT.

Building Bonds. 6s '85 J-J \$20,000... July 1 1915



WABAUNSEE COUNTY.

County seat is Alma.

Refunding Bonds.

4 1/2 s 10 J-J \$60,000. July 1 '15-'26
BOND. DEB. July 1 '14. \$60,000
Assess. val. '14 (abt. act.) 23,937.211
State & Co. tax (per \$1,000) '14. \$2.66
Population in 1910. 12,721
INT. at State Treas. office.

WATERVILLE.

This city is in Marshall Co. Inc.

July 30 1870. Pop'n 1910, 704.

J-J \$2,000.

Water and Light Bonds.

BOND. DEB. Sept 28 '14 \$31,000

Assessed valuation 1914. 1,103,592

Tax rate (per \$1,000) 1913. \$12.50

INT. at State Treasurer's office.

WELLINGTON.

This city is the county seat of Sumner County.

Incorp. Feb. 14 1880.

Of the \$240,000 water bonds given below, \$60,000 had been issued up to Sept. 28 1914.

Refunding (Subject to call).

4s '09 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 '14 J-J \$240,000. July 1 1920

(Subject to call beg. July 1 1929.)

Internal Improvement Bonds.

4 1/2 s '08 J-J \$25,000. July 1 1927

(Subject to call any interest period.)

Septic 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.)

Paving 5s & 5 1/2 s \$31,489

Main Sewer (Red. any int. date.)

5s '10 J-J \$24,000. Jan 1 1920

GEN. B.D. DT. Sept 28 '14 \$311,789

Assessment debt (add'l) 91,175

Assessed val. '13 (abt. act.) 7,444,570

City tax rate (per \$1,000) 1913 \$5.50

Population in 1910. 7,034

INT. at Nat. Park Bank, N. Y.

WICHITA.

County seat of Sedgwick County.

Incorp. Apr. 8 1871. The voters on Dec. 12 1911 defeated three propositions concerning the establishing of a municipally-owned water and light plant. V. 93, p. 1740.

Pav-Intersec. Bds. (General).

5s '06 var \$472,362 98. 1914-1923

Water Bonds (General).

5s '07 var \$1,130 59. 1916

5s '08 var \$7,750 63. 1918

5s '09 var \$7,617 76. 1920-1922

Viaduct Bonds (General).

4 1/2 s '13 var \$34,972 48. 1923

Street Bonds (General).

5s '13 var \$14,608 49. 1914 & 1916

Refunding Bonds.

5s '91 J-J \$50,000. Jan 15 1921

6s '95 J-J \$7,000. Jan 1 1915

6s '95 J-D \$5,000. June 1 1915

6s '95 J-D 10,000. July 1 1915

6s '96 J-D 7,000. June 1 1921

5s '97 J-J \$25,287.96c 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

5s '08 J-J \$5,896.90 Jan 1 1918

4 1/2 s '08 F-A 10,000. Aug 1 1928

4s '05 10,000. 1923

4s '05 33,000. 1935

5s '06 8,000. 1917

5s '07 17,000. 1927

5s '07 4,000. 1917

5s '09 14,000. 1920

5s '09 38,000. 1932

5s '09 F-A 6,311.44c Feb 1 1919

4 1/2 s '09 J-J 2,895.82c July 1 1924

Cemetery Bonds.

6s '09 J-J \$1,000. July 1 1935

Convention-Hall Bonds.

5s '09 F-A \$150,000. Aug 1 1939

Bridge Bonds.

5s '08 J-J \$7,000. 1918

4 1/2 s '09 18,600. 1924

Park Bonds.

5s '10 J-J \$17,500 July 1 '14-'20

Railway-Aid Bonds.

4s '10 \$90,000. 1931

Dam Bonds.

5s '10 \$25,000. 1929

Street Fire & Park Bonds.

5s '11 \$28,000. 1921

Claims and Warrants.

5s '13 888,944 21

GEN. B.D. DT. Sept 1914 \$1,900,270

Spec. assess. debt (add'l) 2,191,140

TOTAL DEBT Sept 1914 4,091,410

Assess. val. '13 (abt. act.) 64,840,120

Total tax (per \$1,000) 1913. \$15.80

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 '01 M-N 25 \$25,000. May 25 1921

4 1/2 s '06 J-J \$50,000. July 1 1923

4 1/2 s '06 F-A \$40,000. Aug 1 1926

5s '12 J-J \$46,000. Jan 1 '15-'22

Refunding Bonds.

4 1/2 s '01 J-J \$94,000. May 7 1921

5s '07 J-J \$17,500. July 1 1917

4 1/2 s '14 J-J \$52,500. Jan 1 1934

High-School-Building Bonds.

4 1/2 s '09 M-S \$72,500. Sept 1 1929

5s '11 J-J \$75,000. Jan 1 1931

Grade-School (Part every 2 yrs.).

5s '11 M-S \$34,000. Sept 1 '15-'16

BOND. DEB. \$1,000 1 '14. \$508,500

Assess. val. '14 (abt. act.) 64,029,295

School tax (per \$1,000) 1914. \$6.90

Population in 1914 (est.). 60,000

\* Redeemable after 10 years from date of issue.

INT. at Nat. Park Bank, N. Y., and at State Treas. office.

WICHITA COUNTY.

County seat is Leoti. A compromise 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 \$35,000. July 1 1918

3s '92 31,000. Jan 1 1922

3s '88 5,000. July 1 1918

4s '89 2,000. July 1 1918

BOND. DEBT May 1914. \$73,000

Sinking fund 14,000

Tot. assess. val. '14 (abt. act.) 3,308,335

State & Co. tax (per \$1,000) '13. \$5.50

INT. at Nat. Park Bank, N. Y. City.

WILSON.

This city is in Ellsworth Co. Inc. Mar. 1883. Pop'n 1910, 918.

Water Bonds.

4 1/2 s '10 J-J \$30,000. Jan 1 1940

5s '11 Dec 15,000. Dec 1 1941

Light Bonds (Optional).

4 1/2 s '10 J-J \$15,000. Jan 1 1940

BOND. DEBT Sept 24 '14 \$60,000

Assess. val. '14 (abt. 4-5 act.) 1,360,000

Total tax (per \$1,000) '13. \$13.70

INT. at Nat. Park Bank, N. Y.

WINFIELD.

County seat of Cowley County. Inc. 1879. Popula. 1910, 6,700.

Refunding Bonds.

5s '98 J-J \$19,000. Mar 28 1918

(Subject to call beg. Mar 28 1908)

5s '98 J-J \$6,000. Apr 5 1918

(Subject to call beg. Apr. 5 1908)

5s '11 J-J 28,000. May 1 1931

(Subject to call beg. May 1 1921)

4 1/2 s '12 J-J \$20,000. \$2,000 yearly

Park Bonds.

5s '07 M-S \$4,000. Sept 16 1927

Railroad (Red. beg. Aug. 1 '19).

5s '09 F-A \$20,000. Aug 1 1939

Gas Plant (Red. beg. Jan. 1 '13).

5s '03 J-J \$15,000. Jan 1 1923

Street Intersection Bonds.

5 1/2 s '06 F-A \$750. Part yearly

5s '06 F-A 21,004. Part yearly

Funding Bonds.

5s '05 F-A \$1,000. Part yearly

Electric Light Bonds.

5s '04 F-A \$20,000. Oct 1 1924

(Subject to call 1914)

5s '05 J-D \$15,000. June 1 1925

(Subject to call June 1 1920)

Water Works Bonds.

5s '06 A-O \$89,000. Mar 1 1926

(Subject to call after 1916)

4 1/2 s '09 J-D \$40,000. June 1 1939

(Subject to call any time)

Sewer (Red. beg. Aug. 1 1917).

5s '07 F-A \$28,000. Aug 1 1937

Improvement Bonds.

5s '14 A-O \$48,000. Oct 1 '15-'24

GEN. B.D. DT. Sept 25 '14 \$172,754

Light & water debt (add'l) 164,000

Spec. impt. debt (add'l) 98,105

As'd val. '14 (abt. 90% act.) 7,800,600

Total tax (per \$1,000) 1914. \$17.50

INT. at Nat. Park Bank, N. Y., and at State Treas. office, Topeka.

WYANDOTE COUNTY.

County seat is Kansas City.

Bridge.

4 1/2 s '04 J-J \$360,000. Jan 1 '24-'34

(Subject to call after July 1 1924)

4s '03 J-J 45,000. July 1 1918

4 1/2 s '12 F-A 270,000. F & A 1 '32-'41

4 1/2 s '12 F-A 20,000. June 1 1942

4 1/2 s J-D 20,000. 1933

4 1/2 s F-A 7,500. 1933

4 1/2 s J-J 40,000. 1934

4 1/2 s '14 500,000. 1934

Funding Bonds.

5 1/2 s '89 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-an 342,000. July 1 1941

Refunding Bonds.

4 1/2 s '11 J-J \$144,000. Jan 2 1931

BOND. DT. Sept 24 '14. \$1,473,500

Bonds sold since Sept 24 '14 500,000

Assess. val. '14 (abt. act.) 116,790,843

State & Co. tax (per \$1,000) '14. \$4.02

Population in 1910. 100,068

INT. at State Treasurer's office.

Table with columns: Location, Bonded Debt, Rate of Interest, Date of Maturity, Population 1910. Lists various counties and school districts with their respective bond details.

(C) City. (Twp) Township. \* Total debt. † This covers merely a recent issue of bonds; we are not advised as to what is total debt.

State of Montana.

DEBT, RESOURCES, &c.

Organized as a Territory (Act May 26 1864) May 26 1864
Admitted as a State (Act of Feb. 22 18-9) 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 May 1 1914 was \$510,000. The refunding bonds included in this debt 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 May 1 1914, and then had a sinking fund for the payment of same of \$245,271.69. The cash on hand in all funds on May 1 1914 amounted to \$1,542,330.84. The permanent school fund on May 1 1914 held cash and securities amounting to \$3,735,291.35 and other permanent funds on hand aggregated \$1,504,892.91.

Table with columns: Name and Purpose, Interest, Principal. Lists refunding bonds and Capitol bonds with their interest rates and principal amounts.

ADDITIONAL STATEMENTS

Table with columns: Location, Bonded Debt, Rate of Interest, Date of Maturity, Population 1910. Lists various counties with their bond details.



ASSESSED VALUATION.—For 1913 the total assessed valuation was \$382,807,277, of which real estate was \$202,900,029, personal \$66,854,836, live stock \$38,377,221 and railroads \$74,675,181; in 1912 total assessed valuation was \$346,550,585; in 1911, \$331,670,418; in 1910 it was \$309,673,699. The State tax rate (per \$1,000) in 1912 was \$2.50. In 1911, 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 Oct. 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 tax payers. 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 1890 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. 6s '10 Jan \$50,000 & r. Jan 1 20-50 BOND. DEBT Apr 25 '14. \$53,000 INT. at County Treasurer's office.

BEAVERHEAD COUNTY SCH. DIST. NO. 10 (P. O. Dillon).

Bldg. Bonds (Red. beg. in 1923). 5s '13 J-J \$44,000. 1933 Bldg. Bonds (Red. beg. Apr. 1 '15). 5s '05 J-J \$16,000. Apr 1 1925 BOND. DEBT Oct 1914. \$60,000 Assessed valuation 1914. 2,119,385 School tax (per \$1,000) 1914. \$3.00 INT. payable in Dillon.

BILLINGS SCH. DIST. NO. 2.

This district is in Yellowstone Co. All bonds are tax-exempt. 4 1/2s '01 M-N \$10,000. May 1 1929 4 1/2s '01 J-J 35,000. July 1 1921 4s '03 J-J 25,000. July 1 1923 4 1/2s '04 J-J 12,000. July 1 1924 4 1/2s '05 M-S 12,000. Mar 1 1925 4 1/2s '06 J-J 25,000. July 1 1926 4.6s '08 J-J 30,000. July 1 1928 4 1/2s '08 A-O 25,000. Oct 1 1928 Building Bonds. 5s '12 F-A \$67,000. Aug 1 1932 BOND. DEBT Aug 31 '14. \$252,000 Sinking fund. 18,029 Assess. val. '13 (3-5 act.). 9,158,000 School tax (per \$1,000) 1913. \$14.00 Population in 1914 (est.). 18,000 All bonds are subject to call 10 years from their date. INTEREST on the 4 1/2s due July 1 1921 is payable at Harris Trust & Sav. Bank, Chicago; on 4 1/2s due July 1 1923 at American Exchange Nat. Bank, N. Y. City; on the 4.6% bonds at office of the State Board of Land Commissioners in Helena; on the 4 1/2s due May 1 1921 and Oct. 1 1928 at First Nat. Bank, N. Y. City; on the 5s of 1912 at the County Treas. office in Billings; all others at U. S. Mortgage & Trust Co., N. Y. City.

BLAINE COUNTY.

Chinook is the county seat. Bonds are tax-free. Warrant-Fd. Bds. (Red. in 1931). 5s '13 s-a \$20,000. 1933 Road Bonds (Red. in 1931). 5s '13 s-a \$40,000. 1933 Court-House (Red. in 1931). 5s '13 s-a \$10,000. 1933 BOND. DEBT Sept 29 '14. \$30,000 Assessed valuation 1913. 5,886,836 State & Co. tax (per \$1,000) '13. \$23.50 INT. at First Nat. Bank, Butte.

BOZEMAN.

Bozeman is in Gallatin County. Incorp. in 1883. Pop'n 1910, 5,107. City-Hall Funding Bonds. 4s J-J \$30,000. Jan 1 1921 Water Wks. (Red. aft. Jan. 1 '09). 5s J-J \$132,000. Jan 1 1919 BOND. DEBT Apr 1912. \$162,000 Water debt (incl. above). 132,000 Assessed val. '11 (1/2 act.). 2,932,000 INTEREST is payable in Bozeman or Kountze Bros., New York.

BUTTE.

Butte is in Silver Bow County. Inc. 1879. Bonds and warrants are tax-exempt. Pop'n 1910, 39,165. Funding and Refunding Bonds. 4 1/2s '05 J-J \$400,000. Dec 1 1925 (Subject to call after Dec. 1 1915.) GEN. BONDS Apr 1914. \$400,000 Floating debt (estimated). 600,000 Sinking fund (estimated). 360,000 Ass'd val. '13 (3/4 actual). 25,000,000 City tax (per \$1,000) 1913. \$15.20 INT. at Nat. Park Bank, N. Y. 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 nine-tenths of the school population of the county.

Building Bonds (Tax-exempt).

4 1/2s '04 J-J \$50,000. July 1 1924 4 1/2s '06 J-J 100,000. July 1 1926 4 1/2s '12 M-S 50,000. Mar 1 1932 BOND. DEBT Oct 1914. \$240,000 Sinking fund. 7,532 Assess. val. '13 (3/4 act.). 44,857,815 School tax (per \$1,000) 1913. \$12.00 Population in 1911 (est.). 60,000 All bonds redeemable 10 years from date.

TAXES for the payment of principal and interest on these bonds are levied and collected by the county officials. Interest on 4s payable by Co. Treas. and on 4 1/2s at First Trust & Nat. Bank, Chicago.

CARBON COUNTY.

Red Lodge is the county seat. All bonds are tax-exempt. 4 1/2s '09 J-J \$40,000. Aug 15 1929 Warrant Funding Bonds. 5s '07. \$11,000. Jan 1 1917 5s '00. 45,000. Nov 30 1920 5s '04. 10,000. Nov 30 1924 4 1/2s '07 J-J 20,000. July 1 1927 5s '08 J-J 12,000. Apr 1 1928 Funding Bonds. 6s '95. \$46,000. Nov 11 1915 Funding Bridge Bonds. 5s '10 J-J \$40,000. Nov 15 1930 4s '11 J-J 50,000. Nov 15 1931 BOND. DEBT Apr 1914. \$274,000 Assessed valuation 1913. 7,715,146 State & Co. tax (per \$1,000) '13. \$23.50 Population in 1910. 13,992 INTEREST is payable in Red Lodge.

CASCADE COUNTY.

County seat is Great Falls. Bonds are tax-exempt. Pop'n '10, 28,833. Funding Bonds. 4s '01 J-J \$51,000. July 1 1921 3 1/2s '01 J-J 100,000. Jan 1 1921 Court-House Bonds. 4s '01 J-J \$200,000. Jan 1 1921 4s '03 J-J \$50,000. Jan 1 1923 Jail Bonds. 5s '13 J-J \$85,000. July 1 1933 Refunding Bonds. 4s '05 J-J \$10,000. Jan 1 1925 (Subject to call after Jan 1 1915.) 4s '06 J-J \$10,000. Jan 1 1926 (Subject to call after Jan 1 1916.) 4s '07 J-J \$10,000. Jan 1 1927 (Subject to call after Jan 1 1917.) 5s '12 J-J \$125,000. Jan 1 1932 Bridge Bonds. 5s '13 J-J \$45,000. July 1 1933 BOND. DEBT Jan 1 1914. \$686,000 Assessed val. '13 (2-3 act.). 27,795,968 State & Co. tax (per \$1,000) '13. \$15.75 \* Int. at County Treas. office; on others in New York City.

CHNOOK.

This town is in Blaine County. Sewer Bds. (Red. beg. July 1 '26). 5 1/2s '12 J-J \$30,000. July 1 1932 Water Bds. (Red. beg. July 1 '17). 6s J-J \$26,900. July 1 1923 GEN. BD. DT. Jan 1 '14. \$56,900 Assessment debt (add'l). 166,982 Sinking fund. 3,773 Assessed val. (1-3 act.) '13. 628,718 Total tax (per \$1,000) '13. \$36.50 Population in 1910. 780 INT. at Hanover Nat. Bk., N. Y.

CHOUTEAU COUNTY.

County seat is Fort Benton. A portion of this county was taken to form the new counties of Blaine and Hill. County Bonds (red. July 1 1912). 6s J-J \$92,000. July 1 1917 Refunding Bonds. 5s '11 J-J \$60,000. July 1 1931 BOND. DEBT Oct 1 '14. \$152,000 Assess. val. '14 (1/2 act.). 8,194,492 State & Co. tax (per \$1,000) '14. \$27.25 Population in 1910. 17,191 INT. payable at County Treas. office or Hanover Nat. Bank, N. Y.

CONRAD.

This town is in Teton Co. Inc. Sept. 14 1909. Pop'n 1910, 888.

Sewer Bonds.

6s '11 J-J \$25,000. Jan 1 1931 (Subject to call \$3,000 in 5 years, \$5,000 in 10 years and \$5,000 in 15 years.) 6s '12 J-J \$10,000. 1932 (Subject to call \$2,000 in 10 years and \$3,000 in 15 years.) 6s '13 J-J \$10,000. 1933 (Subject to call \$2,000 in 10 years and \$3,000 in 15 years.) BOND. DEBT Apr 1914. \$45,000 Assessed valuation 1913. 420,000 Tax rate (per \$1,000) 1913. \$20.00 INTEREST payable at Town Treasurer's office or at American Exchange Nat. Bank, New York City

USTER COUNTY.

County seat is Miles City. All bonds are taxable. Pop'n '10, 14,123. Refunding Bonds. 4s '05 J-J \$144,000. July 1 1925 4 1/2s '11 J-J \$50,000. July 1 1931 5s '13. 100,000. 1932 Hospital Bonds. 5s '01 J-J \$25,000. 1929 Bridge Bonds. 5s '10 J-J \$50,000. Jan 1 1930 4 1/2s. 170,000. BOND. DEBT Apr 1914. \$579,000 Sinking fund. 12,680 High school bonds (add'l). 27,000 Assessed val. '13 (2-3 act.). 19,576,154 State & Co. tax (p-\$1,000) '13. \$21.62 + \* Red. beg. 10 yrs. from date of iss.

DAWSON COUNTY.

County seat is Glendive. Ref. Bonds. 4 1/2s '05 J-J \$89,000. Nov 1 1925 5s '01 J-J 11,000. Feb 1 1921 BOND. DEBT Oct 1914. \$100,000 Assess. val. 1914. 10,232,000 State & Co. tax (per \$1,000) '13. \$23.00 Population in 1910. 12,725

DEER LODGE COUNTY.

County seat is Anaconda. Part of this county was taken in 1901 to form Powell Co. Pop'n 1910, 12,988. Court-House and Jail Bonds. 5s '98 J-J \$55,000. Jan 1 1919 (Subject to call Jan 1 1909.) BOND. DEBT Sept 30 '14. \$56,000 Floating debt. 42,508 TOTAL DEBT Sept 30 '14. 93,508 Sinking fund. 78 Assess. val. '14 (3/4 act.). 9,234,979 State & Co. tax (per \$1,000) '14. \$14.35 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. Ref. Bonds (red. Jan. 1 1912). 4 1/2s '02 J-J \$50,000. Jan 1 1922 5s '14 J-J 225,000. Nov 1 1934 (Subject to call beg. Nov. 1 1924.) Court House (red. beg. Apr. 1 '22). 4 1/2s '07 J-J \$100,000. Apr 1 1927 BOND. DEBT Sept 21 '14. \$180,000 Outstanding warrants. 293,226 Sinking fund. 13,147 Assessed val. 1914. 19,551,630 State & Co. tax (per \$1,000) '13. \$26.75 Population in 1910. 17,385 INT. on court-house bonds at Co. Treas. office; others 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 4 1/2s '09 J-J 10,000. July 1 1929 (Subject to call after July 1 1919.) Bridge (Red. aft. Mar. 1 1921). 5s '11 J-J \$52,500. Mar 1 1931 Ref. Bonds. 5s '10 J-J \$125,000. 1930 (Subject to call beg. in 1920.) 5s '14 J-J 100,000. 1934 (Subject to call beg. in 1924.) Court-House Bonds. 4s J-J \$55,000. May 31 1922 BOND. DEBT Mar 31 1914. \$362,500 Floating debt. 152,456 Assessed val. '13 (1-3 act.). 12,516,662 State & Co. tax (per \$1,000) '13. \$26.00 Population in 1910. 18,785 INT. payable at Co. Treas. office.

GALLATIN COUNTY.

County seat is Bozeman. Bonds are tax-exempt. Pop'n '10, 14,079. Refund. Bds. (Red. beg. in 1914). 4s '01 J-J \$60,000 & r. Oct 1 1921 4 1/2s '08 J-J 35,000. Oct 1 1928 Funding Bonds. 4 1/2s J-J \$137,000 & r. Oct 15 1919 Jail Bonds. 4 1/2s '11 J-J \$35,000. Mar 1 1931 High School. 4s '01 J-J \$30,000 & r. July 1 1921 (Redeemable beg. July 1 1911) 4 1/2s '13 J-J 50,000. Mar 1 1933 BOND. DEBT Oct 1914. \$347,000 Assess. val. '13 (40% act.). 16,098,585 State & Co. tax (per \$1,000) '13. \$19.00 INTEREST on \$60,000 issue payable part at State Treas. and part at Harris, Forbes & Co., N. Y.; on funding 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 '13 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.) City Hall Bonds. 5s 14 J-J \$27,000. Jan 2 1934 (Subject to call \$1,000 yearly after Jan. 1 1919) BOND. DEBT Oct 1914. \$92,000 Assess. val. '13 (3/4 act.). 1,430,375 Total tax rate (per \$1,000) '13. \$7.00

INT. on \$50,000 issue at Am. Exchange Nat. Bank, N. Y.; bonds of 1914 at City Treas. office or in N. Y. C.; other bonds at Hanover Nat. Bank, N. Y. City.

GRANITE COUNTY.

County seat is Phillipsburg. Bonds below declared valid by Supreme Court Nov. 11 1911. V. 93, p. 1412. Court-House (Red. beg. in 1922). 4 1/2s '12 J-J \$50,000 & r. Jan 1 1932 TOTAL DEBT Oct 2 1914. \$50,000 Floating debt. 90,000 Sinking fund. 680 Assessed valuation 1914. 3,644,000 State & Co. tax (per \$1,000) '14. \$26.10 INT. at E. A. Hannah & Co., Phillipsburg.

GREAT FALLS.

Great Falls is in Cascade County. Bonds are tax-exempt. Incor. 1888. Sewer Bonds (Red. July 1 1910). 5s J-J \$25,000. July 1 1920 Water Bonds. 5s J-J \$45,000. July 1 1922 5s J-J 123,000. July 1 1918 4 1/2s '08 J-J 100,000. July 1 1928 Ref. Bds. (Red. aft. 10 yrs. from iss.). 4s '03 J-J \$141,000. July 1 1923 5s '13 J-J 109,000. July 1 1933 Fire and Police Station Bonds. 5s '13 J-J \$70,000. July 1 1933 (Subject to call beginning July 1 '23) Mkt.-Bldg. (Red. beg. aft. July 1 '24). 5s '14 J-J \$30,000. July 1 1934 GEN. BD. DT. Apr 1 '14. \$613,000 Assessment debt (add'l). 505,044 Floating debt. 126,729 TOTAL DEBT Apr 1 1914. 1,245,773 Cash in city funds. 118,066 Assess. val. '13 (3-5 act.). 11,423,000 City tax rate (per \$1,000) '13. 13.50 Total tax rate (per \$1,000) '13. \$35.25 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. 6s J-J \$19,000. July 1 1916 4s M-S 30,000. Mar 1 1922 (Subject to call beg. in 1912.) 4s \$60,000. July 21 1929 Refunding Bonds. 4s J-J \$60,000. July 1 1921 4s '05 M-S 90,000. Mar 1 1925 (Subject to call March 1 1915.) 5s '12 J-J \$170,000. July 1 1932 (Subject to call beg. July 1 1927.) BOND. DEBT Oct 1914. \$429,000 Assessed valuation 1913. 15,508,517 School tax (per \$1,000) 1913. \$9.00 INT. payable at County Treasury.

HARLEM.

This town is in Blaine Co. Inc. Sept. 22 1910. Pop'n 1910, 333. Water-Works Bonds. 5s '11 J-J \$33,800. Aug 15 1931 (Subject to call after Aug. 15 1921.) BOND. DEBT Sept 29 '14. \$33,800 Assessed val. '14 (est.). 269,000 INT. payable at Town Treas. office or at Hanover Nat. Bank, N. Y. City.

HELENA.

Percy Witmer, Clerk. Helena is the county seat of Lewi and Clark County. Incor. 1881. All bonds are exempt from taxation to residents. Pop'n 1910, 12,515. Refunding Bonds. 4s '99 J-J \$40,000. July 1 '16 4 1/2s '06 J-J 216,800. Jan 1 1926 (Subject to call after Jan. 1 1916.) Judgment-Funding Bonds. 4s '11 A-O \$103,000. July 1 '15-'22 Funding Bonds. 5s '96 J-J \$145,000. Jan 1 1916 (Subject to call 1906.) \*Water-Works-Purchase Bonds. 5s '11 J-J \$356,000. July 1 1931 (Subject to call after July 1 1916.) GEN. BD. DT. Sept 30 '14. \$505,527 Assessment debt (add'l). 477,712 TOT. DEBT Sept 30 '14. 983,239 Sinking fund. 3,525 NET DEBT Sept 30 '14. 979,714 Water works bonds. 356,000 Assessed valuation 1914. 12,230,030 (Assessment about 1/2 actual value) Total tax (per \$1,000) 1914. \$34.85 \* 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-half mill levy was made in 1914 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 and judgment-funding bonds 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 \$26,600 canceled in 1912, 1914, \$13,150 and up to Sept. 30 1914, \$14,900 had been canceled.

HELENA SCHOOL DIST. NO. 1.

Refunding Bonds. 4 1/2s J-J \$40,000. 1915 to 1922 (\$5,000 due yearly on Jan. 1.) 4 1/2s J-J \$150,000. Jan 1 1922 Building & Equipment Bonds. 4 1/2s '07 J-J 26,000. July 1 1927 (Subject to call after July 1 1917.) 5s '12 A-O \$70,000. Oct 1 1932 (Subject to call beg. Oct 1 1922.) 4 1/2s '14 J-J 50,000. Oct 1 1934 (Subj. to call beg. July 1 1924.)



**HELENA SCH. DIST. (Concluded.)**  
 BOND. DEBT Mar 1 1914. \$286,000  
 Assessed val. '13 (1/2 act.) 12,194,135  
 School tax (per \$1,000) 1913. \$11,000  
 Population in 1913 (est.) 15,000  
 INT. payable at office of County Treasurer and at Hanover Nat. Bank N. Y. All bonds are taxable.

**KALISPELL.**  
 This city is in Flathead County.  
 Water Bonds.  
 \$25,000. July 1 1923  
 (Sub. to call aft. July 1 1920)  
 5s '13 \$40,000. July 1 1926  
 J-J (Sub. to call aft. July 1 1923)  
 110,000. July 1 1933  
 (Sub. to call aft. July 1 1928)  
 Sewer Bonds.  
 \$20,000. July 1 1923  
 BOND. DEBT Oct 26 '14. \$195,000  
 Population in 1910. 5,549  
 INT. at City Treasurer's office or in New York City.

**LEWIS AND CLARK COUNTY.**  
 County seat is Helena. Bonds are exempt from State and county tax.  
 Refunding Bonds.  
 5 1/2s J-J \$15,000. 1915-1919  
 Funding (Red. aft. April 1 1919).  
 4 1/2s '09 J-J \$105,000. Apr 1 1929  
 BOND. DEBT July 1914. \$120,000  
 Assessed val. '13 (1-3 act.) 21,078,897  
 State & Co. tax (per \$1,000) 1913 \$21.80  
 Population in 1910. 21,853  
 INT. at Hanover Nat. Bk., N. Y.

**LEWISTOWN.**  
 County seat of Fergus County. Incorp. Aug. 1 1899. Bonds are tax-exempt. Population 1910, 2,992.  
 Water and Sewer Bonds.  
 5s '02 M-S \$30,000. Mar 1 1922 (Subject to call Mar 1 1912)  
 Water Bonds.  
 5s '06 \$35,000. July 2 1926 (Subject to call July 2 1916)  
 5s '11 J-J 100,000. Jan 1 1931 (Subj. to call \$10,000 Jan 1 1918, \$25,000 Jan 1 1921 and \$65,000 Jan 1 1926.)  
 5s '14 J-J \$90,000. Jan 1 1934 (Subj. to call after Jan 1 1924)  
 Sewer Bonds.  
 5s g '03 M-S \$10,000. Nov 1 1923 (Subject to call Nov. 1 1913.)  
 5s '07 J-J \$15,000. July 2 1927 (Subject to call July 2 1913)  
 5s g '12 J-J \$60,000. Jan 1 1932 (Subject to call beg. Jan 1 1922)  
 City-Hall & Fire-Truck Bonds.  
 5s '13 J-J \$15,000. Jan 1 1933 (Subject to call beginning Jan 1 '23)  
 GEN. B.D. D'T Sept 30 '14. \$355,500  
 Warrants outstanding. 4,500  
 Sinking fund. 25,500  
 Total assessed val. 1914. 2,850,000  
 Actual valuation (est.) 8,000,000  
 Tax rate (per \$1,000) 1913. \$18.85  
 \*INT. at City Treas. office or Chase Nat. Bank, N. Y.

**LEWISTOWN SCH. DIST. NO. 1.**  
 Bonds are tax-exempt.  
 Building Bonds.  
 4 1/2s '05 M-S \$15,000. Mar 1 1915  
 4 1/2s '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 Sept 30 '14. \$97,000  
 Sinking fund. 13,930  
 Assess. val. '14 (20% act.) 3,774,488  
 Sch. tax rate (per \$1,000) '13. \$14.40  
 INT. at County Treas. office.

**LINCOLN COUNTY.**  
 Libby is the county seat.  
 Refunding Bonds.  
 5s J-J \$86,000. 1931  
 Funding Bonds.  
 5 1/2s J-J \$70,000. 1932  
 Road and Bridge Bonds.  
 5s '12 J-J \$125,000. Jan 1 1932 (Subject to call beginning Jan 1 1927)  
 BOND. DEBT Oct 3 1914. \$281,000  
 Assessed val. '14 (1-3 act.) 5,956,331  
 State & Co. tax (per \$1,000) '12. \$24.75  
 Population in 1910. 3,638  
 INT. on refunding bonds due 1931 at E. H. Rollins & Sons, Chicago; on funding bonds at Harris Trust & Savings Bank, Chicago; other bonds at N. W. Halsey & Co., Chicago.

**LOCKWOOD IRRIG. DISTRICT.**  
 Irrigation Bonds (Tax-exempt).  
 6s '13 Jan \$33,500. (Due \$5,000 yrly beginning in 1917)  
 BOND. DEBT Sept 23 '14. \$83,500  
 Assess. val. (real estate). 53,000  
 Population in 1914 (est.). 12,000  
 INT. at County Treas. office.

**MADISON COUNTY.**  
 County seat is Virginia City. All bonds are tax-exempt.  
 Refunding Bonds.  
 4 1/2s J-J \$80,000. July 1 1921  
 BOND. DEBT Sept 1 '14. \$80,000  
 Sinking fund. 4,541  
 Assess. val. '14 (1-3 act.) 7,249,716  
 State & Co. tax (per \$1,000) '14. \$21.85  
 Population in 1910. 7,229  
 INT. at Kountze Bros., N. Y.

**MILES CITY.**  
 This city is the county seat ofuster 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  
 Elec. Light (Red. aft. 10 yrs. fr. iss.)  
 6s g '08 J-J \$10,000. July 1 1928  
 5 1/2s '10 J-J \$20,000. July 1 1930  
 Water. (Red. aft. 10 yrs. fr. iss.)  
 5 1/2s '10 J-J \$125,000. July 1 1930

Sewer. (Red. aft. 10 yrs. fr. iss.)  
 5 1/2s '10 J-J \$85,000. July 1 1930  
 (Subject to call after July 1 1920)  
 GEN. B.D. D'T Apr 30 '14. \$260,000  
 Assessment debt (add'l). 68,813  
 Sinking fund. 2,056  
 Assess. val. '13 (1/2 act.) 3,341,260  
 City tax rate (per \$1,000) '13. \$16.00  
 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.**  
 4 1/2s J-J \$10,000. July 1 1919  
 4 1/2s J-J 10,000. July 1 1924  
 4 1/2s 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 50,000. 1921-1936 (Part every 5 years.)  
 BOND. DEBT Oct 1914. 92,000  
 Sinking fund. 2,283  
 Assess. val. 1914 (1-3 act.) 5,651,672  
 School tax (per \$1,000) 1914. \$10.00  
 Population in 1914 (est.) 8,500  
 INT. at County Treasurer's office.  
 All of the above bonds may be redeemed one year before maturity at option of the School Board.

**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.  
 4 1/2s '04 M-N \$93,000. May 31 1924 (Subject to call May 31 1914.)  
 GEN. B.D. D'T May 31 '14. \$93,000  
 Assessment debt (add'l). 374,346  
 Floating debt. 221,738  
 Sinking fund. 22,940  
 Assess. val. '13 (40% act.) 6,389,998  
 Total tax rate (per \$1,000) '14. \$13.00  
 Population in 1910 (Census). 12,869  
 Population in 1914 (est.). 15,000  
 INTEREST payable at the Rudolph Kleibolte Co., Inc., N. Y.

**MISSOULA SCH. DIST. NO. 1.**  
 Building. (Int. at Co. Treas. office.)  
 4s s-a \$10,000. Jan 1 1923 (Subject to call after Jan. 1 1913.)  
 4 1/2s 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 \$27,000. July 1 1930 (Subject to call after July 1 1916.)  
 5s '14 J-J \$25,000. Jan 1 1934  
 BOND. DEBT Jan 1 '14. \$147,000  
 Assess. val. '13 (1-3 act.) 7,119,590  
 Sch. tax rate (per \$1,000). 13. \$6.50  
 Population in dist. 1914 (est.) 15,000

**MISSOULA COUNTY.**  
 County seat is Missoula. All bonds are tax-exempt. Part of county segregated in 1906 to form Sanders County and in 1914 another portion was taken to form Mineral County.  
 Refunding Bonds.  
 6s J-J \$40,000. July 1 1916  
 4s F-A 20,000. Feb 1 1921 (Subject to call Feb. 1 1911.)  
 4 1/2s '12 M-S \$100,000. Mar 1 1932 (Subject to call after Mar. 1 1922).  
 High-School (Red. beg. Jan. 1 '18).  
 4 1/2s '08 J-J \$75,000. Jan 1 1928  
 Court-House (Red. beg. Jan. 1 '18).  
 4 1/2s '08 J-J \$175,000. Jan 1 1928  
 Fair-Ground (Red. beg. 1923).  
 4 1/2s '13 J-J \$50,000. Mar 1 1933  
 BOND. DEBT Sept 30 '14. \$460,000  
 Assess. val. 1914. 15,609,189  
 State & Co. tax (per \$1,000) '14. \$22.35  
 Population in 1910. 23,596

**MOORE.**  
 This town is in Fergus County. Inc. in April 1909. Pop'n 1910 576.  
 Water. (Red. beg. aft. Aug. 1 '31).  
 6s '11 F-A \$30,000. Aug 1 1931  
 BOND. DEBT Apr 1914. \$30,000  
 Assess. val. '13 (1/2 actual) 243,749  
 Total tax rate (per \$1,000) '13. \$54.00  
 Population in 1910. 576  
 INT. at Nat. City Bk., N. Y.

**MUSSELSHELL COUNTY.**  
 Roundup is the county seat.  
 Refunding Bonds (Tax-exempt).  
 5s '11 J-J \$98,000. Jan 1 1932 (Subject to call begin. Jan. 1 1927).  
 Ref. Bridge Bonds (Tax-exempt).  
 5s '12 J-J 80,000. Sept 3 1932  
 BOND. DEBT Sept 29 '14. \$130,000  
 Assessed valuation 1914. 11,811,000  
 Population in 1914 (est.). 10,000  
 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.  
 Refunding Bonds.  
 4 1/2s J-J \$35,000. Jan 1 1923 (Subject to call Jan. 1 1913).  
 5s '13 J-J \$85,000. July 1 1923  
 5s '12 J-J 35,000. July 1 1934 (Subject to call beg. Jan. 1 1929)  
 Jail-Building Bonds.  
 4s g '07 J-J \$25,000. Jan 1 1927  
 BOND. DEBT Oct 5 '14. \$160,000  
 Assess. val. '14 (40% act.) 10,587,946  
 State & Co. tax (per \$1,000) '14. 20.85  
 INT. at Chase Nat. Bank, N. Y. Nat. Park Bank, Livingston, and County Treasurer's office.

**PARK CO. SCH. DIST. NO. 4.**  
 Building Bonds.  
 4 1/2s J-J \$25,000. 1922 (Subject to call beg. in 1912.)  
 4 1/2s J-J \$18,000. Part yearly  
 5s g '14 J-J 70,000. Apr 1 1934 (Subject to call after Apr. 1 1924.)

BOND. DEBT Oct 1914. \$113,000  
 Sinking fund Apr 16 1914. 8,387  
 Assess. val. '14 (abt. 2-5 act.) 3,780,310  
 Population in 1914 (est.) 6,500  
 INT. at County Treas. office.

**RAVALLI COUNTY.**  
 County seat is Hamilton.  
 5s J-D \$6,000. Dec '15 to '20  
 Refunding Bonds.  
 5s '14 J-J \$55,000. Mar 1 1934  
 BOND. DEBT Dec 1 1913 \$82,000  
 Warrants outstanding. 112,512  
 Sinking funds. 25,276  
 Assess. valuation 1913. 6,755,002  
 Real value (est.). 20,000,000  
 State & Co. tax (per \$1,000) '13. \$24.00  
 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 (Red. beg. 10 yrs. from issue).  
 5s '14 M-N \$15,000. May 1 1934  
 Sewer Bonds (Red. beg. in 1919).  
 5s '09 s-a \$30,000. Nov 11 '14 \$45,000  
 Assessment debt. 7,097  
 Sinking fund. 31,087  
 Assess. val. '14 (1/2 act.) 1,909,700  
 City tax rate (per \$1,000) '13. \$10.50  
 Population in 1910. 4,860  
 INT. on water bonds at Chase Nat. Bank, N. Y. City; on sewer bonds at A. B. Leach & Co., N. Y. C.

**ROSEBUD COUNTY.**  
 Forsyth is the county seat. All bonds are tax-exempt.  
 5s '13 s-a \$123,000. 1933 (Subject to call beginning in 1923.)  
 Bridge Bonds.  
 4 1/2s '07 J-J \$40,000. Jan 1 1927 (Subject to call after Jan 1 1917)  
 5s '09 J-J \$32,000. 1929 (Subject to call at any interest-paying period.)  
 Fund. Bonds (Red. beg. Jan. 1 '15).  
 4 1/2s '05 J-J \$45,000. Jan 1 1925  
 Court-House (Red. beg. July 1 '21).  
 5s '11 J-J \$125,000. July 1 1931  
 TOTAL DEBT Oct 1914. \$242,000  
 Floating debt. 180,000  
 Assessed valuation 1914. 12,250,000  
 State & Co. tax (per \$1,000) '14. \$21.00  
 Population in 1910. 7,985  
 INTEREST on 4 1/2s, dated 1905, payable at N. W. Halsey & Co. Chicago and N. Y. City; on 5s of 1911 at Amer. Exchange Nat. Bank, N. Y.

**ROUNDUP.**  
 This city is in Musselshell County.  
 \*Water Plant Purchase Bonds.  
 6s '14 J-J \$60,000. Jan 1 1934 (Subject to call after Jan 1 1929)  
 BOND. DEBT Apr 1914. \$60,000  
 Floating debt Jan 16 1914. 2,343  
 Assess. val. '13 (55% act.) 882,724  
 Population in 1914 (est.). 2,000  
 \*INT. at Cont. & Comm. Tr. & Sav. Bank, Chicago.

**SANDERS COUNTY.**  
 Thompson Falls is the county seat.  
 Bridge Bonds. (Tax Exempt.)  
 5s '10 '11 J-J \$98,000. 1931 (Subject to call \$25,000 in 5 years, \$5,000 in 10 years and \$10,000 in 15 years.)  
 Refunding (Tax-Exempt.)  
 4s '06 J-J \$21,962.06. 1926  
 5s '14 J-J 38,000. 1934 (Subject to call \$10,000 in 5 and 10 years and \$18,000 in 15 years.)  
 Refunding Road (Tax-Exempt.)  
 5s '12 J-J \$33,000. 1932 (Subj. to call \$5,000 in 5 & 10 yrs. and \$1,000 in 15 yrs. from issue.)  
 BOND. DEBT Mar 10 '14. \$152,962  
 Warrants outstanding. 47,412  
 Cash in funds. 36,593  
 Cash on hand in sink funds. 4,544  
 Assessed valuation 1913. 5,503,834  
 State & Co. tax (per \$1,000) '13. \$25.75  
 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 1/2s J-J \$400,000. July 1 1929 (Subj. to call any time.)  
 5s '19 J-J \$260,000. Nov 1 1930 (Subject to call after Nov. 1 1920.)

BOND. DEBT Sept 1 '14 \$600,000  
 Floating debt. 14,283  
 Cash in county funds. 66,864  
 Assess. val. '13 (2-3 act.) 44,857,815  
 State & Co. tax (per \$1,000) '13. \$19.00  
 INT. payable at Co. Treas. office.

**STILLWATER COUNTY.**  
 Columbus is the county seat.  
 Funding Bonds.  
 6s '13 g J-J \$90,000. Nov 1 1933 (Subject to call after Jan. 1 1924.)  
 BOND. DEBT Oct 1914. \$90,000  
 Assessed valuation 1914. 5,387,000  
 Population in 1913 (est.) 6,000  
 INT. at Kountze Bros., N. Y. The co's debt is limited to 5% of assessed valuation.

**SWEET GRASS COUNTY.**  
 Big Timber is the county seat. Bonds are tax-exempt.  
 Funding Bonds.  
 6s J-D \$10,000. Nov 1 1917  
 Ref. Bds. (Red. beg. June 1 1926.)  
 5s '11 J-D \$85,000. June 1 1931  
 Bridge Bonds.  
 4 1/2s '11 J-D \$35,000. Jan 1 1926  
 BOND. DEBT Oct 30 '14. \$130,000  
 Cash on hand. 42,123  
 Assessed valuation 1914. 4,178,114 (Assessment on real estate 1/2 to 3/4 and on personal property 1/2 to 2-3 actual value.)  
 State & Co. tax (per \$1,000) '14. \$27.35  
 Population in 1910. 4,029  
 INT. payable in Big Timber, Mont

**TETON COUNTY.**  
 Choteau is the county seat. A portion of this county has been taken to help create Toole County. Bonds are tax-exempt. Pop'n '10, 9,507.  
 Court-House (Red. beg. July 1 '20).  
 4 1/2s '05 J-J \$40,000. July 1 1925  
 Ref. Bds. (red. beg. 15 yrs. fr. issue)  
 4 1/2s '09 J-J \$60,000. July 1 1929  
 Highway and Bridge Bonds.  
 5s '13 J-D \$100,000. June 1 1933 (Subject to call after June 1 1928.)  
 BOND DEBT Oct 3 '14. \$200,000  
 Sinking funds Mar 31 '14. 8,708  
 Assess. val. '14 (70% act.) 11,798,269  
 State & Co. tax (per \$1,000) '14. \$16.55  
 INTEREST on court-house bonds payable at County Treas. office or Union Bank & Trust Co., Helena; on refunding bonds at Hanover Nat. Bk., N. Y., or Co. Treas. office; on highway bonds at First Nat. Bk., Butte, or County Treas. office.

**VALLEY COUNTY.**  
 Glasgow is the county seat.  
 Refunding Bonds.  
 4s J-J \$67,000. 1924 (Subject to call beginning in 1914.)  
 4 1/2s J-J \$85,000. 1930 (Subject to call beginning in 1922.)  
 5s '12 J-J \$65,000. 1932 (Subject to call beginning in 1922.)  
 BOND. DEBT Sept 29 '14. \$215,000  
 Floating debt. 116,110  
 Sinking fund. 13,760  
 Assessed valuation 1914. 7,756,446  
 Population in 1910. 13,630  
 INT. at Co. Treas. office and in New York.

**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 (Red. beg. Sept. 1 '15).  
 4s '05 J-J \$35,000. Sept 1 1925  
 Refund. (Red. beg. in 1908).  
 4s '01 J-J \$45,000. Oct 1 1921  
 Court-House and Jail Bonds.  
 4s '03 J-J \$75,000. July 1 1923 (Subject to call July 1 1913).  
 Jail Bonds (Red. beg. in 1923).  
 5s '13 J-J \$50,000. Jan 1 1933  
 BOND. DEBT Apr 1 '14. \$205,000  
 Cash in treasury (all funds) 119,214  
 Assess. valuation 1913. 17,470,983  
 State & Co. tax (per real. 1910) \$17.00  
 \$1,000) 1913. (live stock \$21.00)  
 Population in 1910 (Census). 22,944  
 The county's debt is limited to 5% of the assessed valuation.

INT. on the 4s of 1901 and 1903 at the Thos. Cruse Sav. Bank of Helena or at County Treas. office; on the 5s of 1913 at the Am. Exch. Nat. Bank, N. Y.; and others at County Treasurer's 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.

Location	Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Population.
Anaconda (C), Deer Lodge Co.	\$ 4,000	57,000	14,200,000	\$14.34	10,134
Anaconda School Dist. No. 10.	123,000	None	8,000	---	---
Beaverhead County	130,000	1,242	9,571,943	\$28.25	6,446
Big Timber (T), Sweet Grass Co.	40,000	None	1749,144	19.50	1,022
Billings (C), Yellowstone Co.	46,000	None	6,556,141	\$39.00	10,031
Broadwater County	82,000	None	3,284,655	\$20.00	3,491
Chouteau, Teton County	30,000	---	---	---	1,078
Columbus (T), Stillwater Co.	30,000	---	---	---	---
Culbertson (T), Valley County	39,500	2,211	278,527	---	528
Out Bank (T), Teton County	929,000	---	300,000	---	663
Dillon (C), Beaverhead County	65,000	---	1,319,915	23.75	1,835
Forsyth (T), Rosebud County	89,000	---	931,000	---	1,398
Fort Benton (C), Chouteau Co.	933,000	---	---	---	1,014
Gallatin Co. S. Dist. No. 3.	32,000	---	---	---	---
Hardin (T), Big Horn County	30,000	---	320,000	---	---
Hayre School District No. 16.	47,000	None	1,989,437	\$14.00	---
Hill County	50,000	130,000	7,661,302	---	---
Jefferson County	53,500	None	5,986,258	\$20.00	5,601
Kalispell School District No. 5.	58,500	---	1,941,053	14.00	806
Laurel, Yellowstone County	43,000	---	3,110,000	---	5,359
Livingston (C), Park County	90,000	---	2,300,000	\$13.00	4,190
Manhattan (T), Gallatin Co.	25,000	---	9,630,574	\$17.50	4,190
Meagher County	45,500	---	---	---	---
Plentywood, Sheridan County	932,000	---	---	---	---
Powell County	36,000	---	6,854,624	\$16.75	5,904



Location—	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per Popula- tion \$1,000.	1910.
Ravalli County S. D. No. 3	49,000	None	\$1,652,000	*13.00	-----
Sheridan County	187,000	56,278	\$8,867,099	\$23.00	-----
Stevensville (T), Ravalli Co.	26,500	None	\$250,000	\$19.00	796
Three Forks (C), Gallatin Co.	45,000	-----	*437,287	-----	674
Townsend (T), Broadwater Co.	35,000	-----	*394,639	*31.95	759
Valley, Teton County	40,000	None	*377,000	*30.00	736

(C) City. (T) Town. a Total tax. x 1911 figures. † 1912 figures. \*1913 figures. ‡ 1914 figures. y This covers merely a recent issue of bonds; we are not advised as to what is total debt.

# State of Wyoming.

## ITS DEBT, RESOURCES, &c.

Organized as a Territory (Act of July 25 1868) July 25 1868  
 Admitted as a State (Act of July 10 1890) July 10 1890  
 Total area of State (square miles) 97,890  
 State Capital Cheyenne  
 Governor (term expires 1st Mon. Jan. '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

LEGISLATURE meets biennially in odd years on the 2d Tuesday in January and sessions are limited to 40 days. [At the general election on Nov. 3 1914 an amendment was voted upon extending the period of each regular session of the Legislature from 40 to 60 days. V. 99, p. 1157. As soon as it is definitely determined by official count whether or not this amendment has carried, the fact will be reported in the "State and City" Department of the "Chronicle."]

DEBT HISTORY.—All the necessary data respecting the State's debt will be found in the following statement:

Name and Purpose.	Interest % Payable.	Principal	
		When Due.	Outstand.
Insane Asylum Bonds	6	Jan. 1 { 1915-1921 } { July 1 1919-1928 }	\$21,000
Public Building Bonds	6	July 1 { 1900-1921 } { 1922-1928 }	90,000

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 April 30 1914 was \$111,000. On April 30 1914 the warrants outstanding amounted to \$9,514.59, and on the same date the cash and securities on hand were \$1,518,258.01. 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.

Years.	Valuation.	Years.	Valuation.	Years.	Valuation.
1913	\$194,427,594	1904	\$46,696,949	1895	\$29,838,939
1912	182,028,280	1903	44,669,233	1894	29,198,041
1911	187,072,801	1902	43,348,356	1893	32,356,802
1910	188,578,367	1901	39,581,217	1890	30,665,197
1909	186,157,274	1900	37,892,304	1888	33,338,541
1908	67,580,051	1899	35,578,806	1885	30,717,249
1907	64,419,178	1898	30,789,292	1880	11,857,344
1906	51,223,203	1897	30,300,462	1875	9,493,638
1905	48,826,940				

TAX RATE.—The total State tax (per \$1,000) in 1913 was \$3.00.

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 official 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 of boards falling 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. [An amendment Nov. 3 1914. V. 99, p. 1157. As soon as it is definitely determined by official count whether this amendment carried or not, the fact will be reported in the "State and City" Department of the "Chronicle."] 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 mortgaged property, whether real or personal, shall be taxed at its true value in money. V. 93, p. 1054.

POPULATION OF STATE.—

1910	145,965	1890	62,555	1870	9,118
1900	92,531	1880	20,789		

In 1870-1880 increase was 11,671, or 128%; in 1880-1890, 39,916, or 192.01%; in 1890-1900, 29,976, or 47.9%, and 1900-1910 it was 53,434, or 57.7%.

## 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.	Electric Light Bonds.	
		6s '11 M-N \$10,000	May 1 1941 (Subject to call beg. May 1 1926)
6s '04	\$12,000	Oct 1 1934	BOND. DEBT May 1914—\$150,000
6s '07	18,000	Apr 1 1937	Assessed valuation 1913—968,467
6s '09	10,000	Apr 1 1939	Total tax (per \$1,000) 1913—\$34.00
6s '10	25,000	Jan 1 1940	Population in 1910—763
6s '11	65,000	May 1 1941	INT. at Nat. Bank of Commerce, N. Y., and at Nat. City Bank, N. Y.
6s '09	\$10,000	Apr 1 1939	

**BUFFALO.**  
 This city is in Johnson County. Incorporated Mich. 3 1884. Bonds are tax-exempt. Pop'n '10, 1,368.  
 Water Bds. (Red. beg. in 1903).  
 6s J-J \$28,000—1923  
 City-Hall Bds. (Red. beg. in '11).  
 6s J-J \$3,900—1921  
 Sewer Bonds (Red. beg. in 1920).  
 6s '10 J-J \$50,000—Sept 15 1930  
 BOND. DEBT May 2 '14—\$81,900  
 Sink fund (sewer) Feb 1 '14 3,110  
 Assess. val. '13 (3-5 act.)—1,243,489  
 City tax (per \$1,000) 1913—\$8.00  
 Total tax (per \$1,000) 1913—\$27.23  
 INT. at Liberty Nat. Bk., N. Y. C.

**CHEYENNE.**  
 Cheyenne is in Laramie Co. Inc. 1877. Bonds are tax-exempt. Commission government adopted June 24 1913. Population 1910, 11,323.  
 Refund. Bonds (Red. beg. in '08).  
 5s '98 J-J \$127,500—Jan 1 1928  
 Refunding Water Bds.  
 5s '01 M-S \$80,000—Feb 1 1931 (Subject to call after Feb 1 1911).  
 Ref. Water (Red. beg. in 1911).  
 5s '01 F-A \$63,000—1931  
 Sewer Bonds (Red. beg. in 1912).  
 4 1/2s '02 Jan \$15,000—Jan 1 1932  
 Water Bds.  
 4 1/2s '02 Jan \$85,000—July 1 1932  
 5s '08 Jan \$160,000—Jan 1 1938 (Subject to call after Jan 1 1918).  
 5s '09 May 250,000—May 1 1939 (Subject to call after May 1 1924).  
 5s '10 Apr 250,000—Apr 1 1940 (Subject to call after April 1 1925).  
 BOND. DEBT Oct 8 '14—\$1,010,500  
 Assess. val. '14 (70% act.) 10,098,940  
 Total tax (per \$1,000) 1914—\$7.50  
 INTEREST on 5s and bonds of 1908 and 1909 payable at Nat. Bank of Commerce, N. Y.; on 4 1/2s at Chemical Nat. Bank N. Y., and bonds of 1910 at Nat. Bank of Commerce, N. Y.; or City Treas.'s office.

**CHEYENNE SCH. DIST. NO. 1.**  
 Building Bonds (Tax-exempt).  
 4s J-D \$24,000—June 10 1935 (Subject to call June 10 1915).  
 4s '08 M-S \$18,000—Sept 1 1936 (Subject to call after 1916).  
 4 1/2s '11 M-N \$50,000—May 1 1931 (Subject to call after May 1 1921).  
 BOND. DEBT Oct 1 '14—\$92,000  
 Assessed val. 1914 (est.)—12,000,000  
 Population in 1914 (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.  
 5 1/2s M-N \$50,000—May 1 1938 (Subject to call after May 1 1918).  
 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 Oct 29 '14—\$67,000  
 Assess. val. '13 (abt. act.)—1,418,750  
 Total tax rate (per \$1,000) '13—\$6.00  
 INT. at Town Treasurer's office.

**LANDER.**  
 This town is county seat of Fremont County, Incorporated in 1890.  
 Sewer Bds. (Red. aft. 10 yrs. fr. issue).  
 6s '06 July \$25,000—July 16 1926  
 Water Bds.  
 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 Sept 30 '14 \$100,000  
 Assess. val. '13 (abt. act.)—1,506,075  
 City tax (per \$1,000) 1913—\$5.30  
 Population in 1910 (Census)—1,832  
 \* Int. at First Nat. Bank, Lander.

**LARAMIE.**  
 The city of Laramie is situated in Albany Co. Pop'n '10, 8,237.  
 Funding Bds. (red. beg. in 1905).  
 6s J-J \$16,000—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 1 '14—\$71,300  
 Assess. val. '13 (75% act.)—3,936,303  
 Total tax (per \$1,000) 1913—\$21.83  
 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 (Red. beg. in 1911).  
 4s M-N \$287,000—Nov 15 1921

## 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 Popula- tion \$1,000.	1910.
Buffalo High School District	\$25,000	-----	\$1,783,477	-----	-----
Casper (T), Natrona County	170,000	9,000	\$3,560,000	\$19.00	2,639
Converse County High S. D.	68,500	None	24,481,976	-----	-----
Cowley (T), Bingham County	25,000	3,400	*137,911	*17.55	574
Graybull (T), Big Horn Co.	35,000	None	*365,665	\$10.60	258
Lander Sch. Dist. No. 1	25,000	None	*2,000,000	*4.50	-----
Lovell (T), Big Horn County	72,000	None	*5,918,612	*6.12	-----
Rawlins (C), Carbon County	40,000	525	*140,394	-----	699
Riverton (T), Fremont County	26,000	-----	1,000,000	a6.00	4,257
Rock Springs (T), Carbon Co.	40,000	None	*211,859	*36.90	483
Shoshoni (T), Fremont Co.	52,000	-----	1,000,000	-----	5,778
Torrington (C), Laramie Co.	34,500	None	*260,792	*18.50	604
Uinta County	26,000	None	*248,840	\$19.40	155
Uinta Co. S. D. No. 1	25,000	-----	*8,306,105	*21.75	16,982
Weston County	27,000	31,379	*5,073,556	*14.375	4,960
Wheatland (T), Laramie Co.	75,000	16,000	*655,000	*10.00	796
Worldand (T), Big Horn Co.	40,000	None	276,815	a15.00	265

(C) City. (T) Town. a Total tax. \* 1912 figures. ‡ 1913 figures. § 1914 figures. † This covers merely a recent issue of bonds; we are not advised as to what is total debt.

GEN. DEBT Sept 1 '14—\$287,000  
 Assessment debt (add'l)—63,631  
 Assess. val. '14 (actual)—22,815,984  
 State & Co. tax (per \$1,000) '14—\$8.66  
 INT. at Union Trust Co., N. Y.

**LARAMIE VALLEY TRB. DIST.**  
 A district of Albany Co. District in default. V. 95, p. 1420.  
 Irrigation Bonds.  
 6s '08 J-D \$541,000—Oct 1 '19-'28 (For maturity see V. 88, p. 64).  
 BOND. DEBT Mar 1913—\$541,000  
 INT. is payable at Continental & Commercial Trust & Sav. Bk., Chic.

**NATRONA COUNTY.**  
 County seat is Casper.  
 Court-House (Tax-exempt).  
 5s J-D \$40,000—Jan 1 1927 (Redeemable aft. 10 yrs. from issue.)  
 BOND. DEBT Nov 1914—\$40,000  
 Assess. val. '13 (abt. act.)—9,030,066  
 State & Co. tax (per \$1,000) '13—\$16.00  
 Population in 1910—47,766  
 INT. payable in Cheyenne and at Nat. Bank of Commerce, N. Y.

**NATRONA CO. HIGH SCH. D.**  
 Building Bonds.  
 6s '13 J-J \$48,000—Jan 1 '15-'38  
 BOND. DEBT Nov 1914—\$48,000  
 Assess. val. '13 (3/4 act.)—6,991,373  
 Population in 1914 (est.)—6,500  
 INT. at Co. Treas. office in Casper or at State Treas. office in Chey.

**PAEK COUNTY.**  
 County seat is county seat.  
 Court Hse & Jail Bds. (Tax-free).  
 5s '11 J-D \$45,000—Oct 1 1931 (Subject to call Oct 1 1921).  
 TOTAL DEBT Jan '14—\$95,686  
 Assess. val. '13 (3/4 act.)—6,013,075  
 State & Co. tax (per \$1,000) '13—\$13.95  
 Population in 1910—4,909  
 INT. at Nat. Bk. of Comm., N. Y.

**SHERIDAN.**  
 This city is in Sheridan County. Incorporated as a city Sept. 1 1907. Commission government adopted on Aug. 1 1911. V. 93, p. 359.  
 Water (Red. aft. 10 yrs. fr. issue).  
 5s '06 Jan \$125,000—July 1 1926  
 5s '08 Jan 250,000—July 15 1938  
 Sewer (Red. aft. 10 yrs. fr. issue).  
 5s '06 J-J \$46,000—1926  
 5s '08 J-J \$14,000—July 1 1928 (Subject to call after July 1 1918).  
 5s '14—\$50,000—Oct 1 1934  
 GEN. BD. D.T. May 22 '14 \$435,000  
 Special pav. debt—222,700  
 Sinking fund—4,000  
 Assess. val. '13 (abt. act.)—6,535,777  
 City tax rate (per \$1,000) '13—\$5.75  
 Population in 1910 (Census)—8,408  
 \* Int. payable in Cheyenne; on others at Chemical Nat. Bk., 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 Oct 1914—\$45,000  
 Assess. val. '14 (3-5 act.)—19,170,349  
 State & Co. tax (per \$1,000) '14—\$9.38  
 INT. at Chem. Nat. Bk., N. Y.

**SHERIDAN COUNTY S. D. NO. 7.**  
 5s '05—\$4,500  
 5s '07—5,000  
 5s '08—18,000  
 Building Bonds.  
 5s '10 J-J \$100,000—1915-1934  
 BOND. DEBT Oct 6 '14 \$127,500  
 Assessed valuation 1914—7,633,299  
 INT. at County Treasurer's office in Green River.

**SWEETWATER CO. S. D. NO. 4.**  
 Bldg. Bonds (Red. beg. in 1923).  
 5s '13 ann \$65,000—1937  
 BOND. DEBT May 1 1914 \$84,000  
 Assessed valuation 1913—4,778,792  
 Population in 1914 (est.)—7,000  
 INT. at County Treasurer's office in Green River.

**THERMOPOLIS.**  
 This town is in Fremont County. Inc. in 1899. Population 1910, 1,524. Bonds are tax-free.  
 Water-Works Bonds.  
 6s '08 Jan \$50,000—1938  
 Sewer (Red. beg. Jan. 1 1921).  
 6s '10 Jan \$15,000—Aug 1 1930  
 Judgment Bonds.  
 6s A-O \$8,000—10 years  
 BOND. DEBT April 1914—\$73,000  
 Sinking fund—2,986  
 Assess. val. '13 (3/4 act.)—1,250,000  
 Total tax (per \$1,000) '13—\$22.50  
 INT. on water bonds at Chemical Nat. Bank, N. Y.; on sewer bonds at Town Treas. office, and on judgment bonds in N. Y. City.



# State of Idaho.

ITS

## DEBT, 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) E. H. Dewey  
 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	10,000 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
<b>Deaf and Blind School Bonds.</b>		4s '13 J-J	19,000 May 1 1933
4s '11 J-J	\$30,000 May 1 1931	4s	19,000
<b>Idaho Sanatorium Bonds.</b>		4s	200,000
4s '11 A-O	\$25,000 May 1 1931	<b>Soldiers' Home Bonds.</b>	
<b>Industrial-Training Sch. Bonds</b>		4s '05 J-J	\$14,000 July 1 1925
4s '03 A-O	\$12,000 Apr 1 1923	4s '07 J-J	5,000 July 1 1927
4s '05 A-O	20,000 July 1 1925	4s '09 A-O	18,500 Apr 1 1929
4s '07 A-O	50,000 Apr 1 1927	4s '11 A-O	13,000 May 1 1931
4s '09 A-O	55,000 Apr 1 1929	<b>University of Idaho Bonds.</b>	
4s '11 A-O	\$33,000 May 1 1931	4s '05 J-J	\$40,000 July 1 1925
<b>Lewiston Normal Sch. Bonds.</b>		4s '07 J-J	50,000 Apr 1 1927
4s '05 A-O	\$30,000 July 1 1925	4s '09 J-J	52,000 Apr 1 1929
4s '07 A-O	40,000 Apr 1 1927	4s '11 J-J	75,000 May 1 1931
4s '09 A-O	52,750 Apr 1 1929	<b>North Idaho Asylum Bonds.</b>	
<b>Albion State Normal School.</b>		4s '05 A-O	\$30,000 July 1 1925
4s '05 A-O	\$30,000 July 1 1925	4s '07 J-J	45,000 Apr 1 1927
4s '07 A-O	20,000 Apr 1 1927	4s '09 J-J	35,000 Apr 1 1929
4s '09 A-O	36,000 Apr 1 1929	4s '11 J-J	35,000 May 1 1931
<b>Academy of Idaho Impt. Bonds.</b>		<b>Capital Building Bonds.</b>	
4s '05 J-J	\$45,500 July 1 1925	4s '05 A-O	\$100,000 July 1 1925
4s '07 J-J	21,000 Apr 1 1927	4s '07 J-J	30,000 Apr 1 1927
4s '09 J-J	36,000 Apr 1 1929	4s '09 J-J	60,000 Apr 1 1929
<b>State Penitentiary Bonds.</b>		6s	J-J 32,000 July 1 1919
4s '05 J-J	\$50,000 July 1 1925	4 1/2s '11 J-J	750,000 May 1 1931
4s '09 A-O	20,000 Apr 1 1929	(Subject to call any time.)	
4s '11 A-O	30,000 May 1 1931	<b>Idaho Improvement Bonds.</b>	
4s '13 A-O	25,000 June 1 1933	4s '05 J-J	\$21,000 July 1 1925
*Subject to call after 10 years from issue.		<b>Experimental Station Bonds.</b>	
INTEREST on bonds payable at Hanover National Bank, New York.		4s '13 J-J	\$5,000 June 1 1933
TOTAL DEBT, ETC.—The total bonded debt on Mch. 31 1914 was \$2,392,250. Cash on hand Mch. 31 1914 was \$1,517,826.			

ASSESSED VALUATION AND TAX RATE.—

1913	\$112,853,609	2.08	1904	\$67,473,886	\$4.60
1912	167,512,158	5.00	1902	61,296,743	4.06
1911	329,784,781	3.13	1901	51,440,758	4.75
1910	127,156,075	4.86	1900	47,545,905	5.25
1909	115,680,056	4.34	1899	46,719,990	5.24
1908	80,707,903	4.47	1897	29,951,920	8.65

\*ASSESSMENTS NOW MADE ON NEW BASIS.—The Legislature of 1913 passed practically a new revenue law (Chapter 58) which provides, among other things, for the assessment of all property at its cash value. Previously all property was assessed at its cash value, but only 40% of such assessment was utilized in determining the rate. For example, property the actual cash value of which was \$1,000 would be assessed for \$1,000, but only \$400 would be taken as a basis of making the levy. V. 97, p. 1149.

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, except 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 irrepayable 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, 55,938, or 171.54%. In 1890-1900 the increase was 73,224, or 82.70%, 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.**  
 4 1/2s J-J \$8,820c 1915-1920  
 \$1,470 due yearly on July 20.  
 4 1/2s g J-J \$13,827c 1915-1921  
 (\$1,978.40 due yearly.)  
**Road and Bridge Bonds.**  
 5s '13 J-J \$150,000c  
 5 1/2s '13 J-J 50,000c  
**Funding Bonds.**  
 5s g J-J \$54,417c Jan 1 '15-'19  
**Jail Bonds.**  
 4 1/2s g J-J \$4,715c 1915-1922  
 (\$676.94 due yearly.)  
**Refunding Bonds.**  
 5s '11 J-J \$11,000c Jan 1 '21-'31  
 BOND. DEBT July 1 1913 \$320,000  
 Assess. val. '13 (abt. act.) 41,869,024  
 State & Co. tax (per \$1,000) '12 \$26.50  
 Population in 1910 (Census) 29,088  
 INT. on refunding bonds of 1911 at E. H. Rollins & Sons, N. Y. City; road and bridge of 1913, Boise or N. Y. City; others at Chase Nat. Bank, N. Y.

**BEAR LAKE COUNTY**  
 Paris is the county seat.  
**Refunding Bonds (Subj. to call).**  
 5 1/2s '10 J-J \$7,200c 1910-1930  
**Funding Bonds.**  
 5s '12 J-J \$45,000c Jan 1 '22-'31  
 State Highway (Red. beg. after 10 years from issue).  
 5 1/2s '14 J-J \$50,000c Nov 1 1934  
 BOND. DEBT Apr 13 '14 \$52,200  
 Sinking fund 500  
 Assess. val. '13 (3/4 act.) 8,575,750  
 State & Co. tax (per \$1,000) '13 \$12.00  
 Population in 1910 7,729  
 INT. at Nat. Bk. of Comm., N. Y.

**BLAINE COUNTY.**  
 Halley is the county seat. County was organized in 1895, having been originally part of Alturas County.  
**Funding Bonds (Tax-exempt).**  
 6s '96 J-J \$22,000c July 1 1915  
 5s g '12 J-J 85,000c Feb 1 '22-'31  
**Refunding (Tax-exempt).**  
 6s '96 J-J \$6,000c July 1 1915  
 5 1/2s J-J 17,000c 1918-1927  
 4 1/2s '09 J-J 14,000c July 1 '19-'28  
 5s '10 J-J 12,000c July 1 '20-'29  
 5s '12 J-J 8,000c Feb 1 '22-'31  
 5s '12 J-J 35,000c July 1 '23-'32  
 5s '13 J-J 12,000c July 1 '24-'33  
 5s '14 J-J 19,000c July 1 '24-'33  
 6s '14 18,000c 1925-1933  
 BOND. DEBT Oct 1 '14 \$228,300  
 Floating debt 49,991  
 Sinking fund 7,929  
 Assess. val. '14 (4-5 act.) est. 10,500,000  
 State & Co. tax (per \$1,000) '14 \$12.50  
 Population in 1910 (Census) 8,327  
 INT. on 5 1/2 and 6% refunding bonds payable at County Treasurer's office; on 4 1/2s and 5s in N. Y. City; on funding 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.  
 5s '02 J-J \$35,854.60 1920  
 5s '02 J-J 90,000c 1922  
 F'd'g (Red. aft. 10 yrs. fr. date of iss.)  
 5s g '04 J-J \$71,000c July 1 1924  
 5s '14 J-J 36,461.60c Jan 1 1934  
**Fire-Department Bonds.**  
 4s '11 J-J \$40,000c 1931  
 GEN. BONDS Apr 1914 \$298,317  
 Special impt. bonds (add'l) 85,263  
 Assess. val. '13 (abt. act.) 26,500,000  
 Tax rate (per \$1,000) '13 \$7.65  
 Population in 1910 (Census) 17,358  
 Population in 1913 (est.) 25,000  
 INT. at office of City Treasurer or at Chase Nat. Bank, N. Y.

**BOISE CITY IND. SCH. D. No. 1.**  
**School Bonds.**  
 5s '01 J-J \$40,000c July 1 1921  
 5s '03 J-J \$28,000c June 1 1923  
 5s '01 J-J \$7,000c June 1 1921  
 5s g '05 M-N \$96,000c Nov 1 1925  
 5s '05 F-A 9,000c  
 5s g '08 J-J \$75,000c July 1 1928  
 5s '05 32,500c July 1 1915  
 5s g '11 J-J \$50,000c July 1 1931  
 5s '12 J-J \$100,000c July 1 1932  
 BOND. DEBT Sept 30 '14 \$407,500  
 Assess. val. '14 (abt. act.) 25,992,676  
 School tax (per \$1,000) '13 \$6.00  
 \*Red. after 10 years from issue.  
 INT. on bonds of 1911 at office of Treas. or E. H. Rollins & Sons, N. Y.; on \$7,000 and \$2,500 issue at State Treas.; others at Chase Nat. Bank, N. Y., or at County Treas. office.

**BOISE COUNTY.**  
 Idaho is the county seat.  
**Funding Bonds.**  
 6s '12 J-J \$7,000c  
 GEN. B.D. DT. Apr 1 '14 \$78,500  
 Warrants outstanding 19,763  
 Assessed valuation 1914 5,590,010  
 Population in 1910 5,250

**BONNER COUNTY.**  
 Sandpoint is the county seat.  
 TOTAL DEBT July 1914 \$106,883  
 Assessed valuation 25,250,000  
 State & Co. tax (per \$1,000) '13 \$13.00  
 Population in 1910 13,588

**BONNEVILLE COUNTY INDEPENDENT SCH. D. NO. 1.**  
 4 1/2s '03 A-O \$40,000c 1923  
 5s '06 A-O 15,000c 1926  
 5s '10 A-O 40,000c 1930  
 5s '12 A-O 30,000c Oct 1 1932  
 BOND. DEBT Apr 1914 \$125,000  
 Sinking fund 7,500  
 Assess. val. '13 (4-5 act.) 4,250,000  
 School tax (per \$1,000) 1913 \$11.00  
 Population of dist. 1913 (est.) 6,500  
 Bonds are red. 10 years from issue.  
 INT. at office of District Treasurer or at Kountze Bros., New York City.

**BURLEY.**  
 This place is in Cassia Co. Incorp. in July 1909. Pop'n 1910, 1,575.  
**Water Bonds (Red. in 1922).**  
 6s '12 J-D \$44,000c June 1 1932  
**Electric Light Bonds.**  
 Sewer (Red. aft. 10 yrs. from issue).  
 6s '12 J-D \$21,000c June 1 1932  
 GEN. B.D. DT. Oct 1 1914 \$90,500  
 Assessment debt 27,569  
 Sinking fund (est.) 9,000  
 Assess. val. '13 (full val.) 935,340  
 City tax (per \$1,000) 1913 \$17.50  
 INT. at First Nat. Bank, N. Y.

**CALDWELL.**  
 This city is the county seat of Canyon County, Incorp. 1890.  
 City-Hall (Red. aft. 10 yrs. from iss.)  
 5s '06 J-J \$25,000c July 1 1926  
 5s '08 J-J \$5,000c July 1 1928  
 Water Wks. (Red. aft. 10 yrs. fr. iss.)  
 5s '01 M-N \$5,000c Nov 1 1921  
 5s '06 J-J 6,000c July 1 1926  
 6s '10 M-S 50,000c Sept 1 1930  
 5s '12 J-J 9,000c May 1 1932  
 Paving (Red. aft. 10 yrs. fr. issue).  
 6s '10 J-J \$5,000c July 1 1930  
**Funding (Red. aft. 10 yrs. fr. iss.).**  
 6s '11 J-J 10,000c Jan 2 1931  
 5s '12 J-J 22,500c Jan 1 1932  
**Fire-Dept. Bds. (Red. beg. in 1922).**  
 5s '12 J-J \$10,000c May 1 1932  
**Road Bonds (Red. beg. in 1922).**  
 5s '12 J-J \$4,000c May 1 1932  
 BOND. DEBT Sept 30 '14 \$172,500  
 Water debt (included) 76,000  
 Assess. val. '14 (abt. act.) 2,535,395  
 Total tax (per \$1,000) 1914 \$32.52  
 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.**  
 5s '03 J-J \$11,850c July 1 1923  
 (Subject to call after July 1 1913.)  
 4 1/2s '06 J-J \$30,000c July 2 1926  
 (Subject to call after July 2 1916.)  
 5 1/2s '08 J-J \$44,000c Apr 1 1928  
 (Subject to call after Apr 1 1918.)  
 5s J-J \$47,000c July 1 1922  
 Court-House (Red. beg. Dec. 1 '15)  
 4 1/2s J-D \$62,000c Dec 1 1925  
**Funding (Red. beg. in 1919).**  
 5s '09 J-J \$100,000c July 1 1928  
 BOND. DEBT Mar 1913 \$284,850  
 Assess. val. '13 (abt. act.) 25,718,416  
 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 1/2s '12 J-J \$30,000c Jan 1 '22-'31  
 BOND. DEBT Apr 28 '14 \$50,000  
 Assess. val. '13 (abt. act.) 6,045,429  
 Population in 1910 7,197

**COEUR D'ALENE IND. S.D. NO. 1.**  
 A district in Kootenai County, Population 1914 (est.) 10,000.  
**Bldg. (Red. aft. 10 yrs. from issue).**  
 4 1/2s '06 J-J \$11,000c 1926  
 5s '07 F-A 10,000c 1927  
 5s '10 J-D 55,000c June 1 1930  
 5s '08 F-A 10,000c 1928  
 BOND. DEBT Oct 1 '14 \$84,000  
 Sinking fund 948  
 Assess. val. '14 (abt. act.) 4,821,000  
 School tax (per \$1,000) 1913 \$11.80  
 INT. at Dist. Treasurer's office.

**CRANE CREEK IRRIG. DIST.**  
 A district (P. O. Welsler) in Washington Co. Bonds are tax-exempt. Organization of district upheld by State Supreme Court. V. 94, p. 148.  
**Irrigation Bonds.**  
 6s '10 \$256,000c 1921-1930  
 BOND. DEBT Oct 1 1914 \$256,000  
 INT. at First Nat. Bank, Welsler, or at National City Bank, N. Y. City.



**ELMORE COUNTY.**  
County seat is Mountainhome.  
**Blaine County Bonds.**  
6s '09 J-J \$30,000.....1932  
**Funding Bonds.**  
5½s '10 J-J \$13,800.....1925  
**Refunding Bonds.**  
5½s '09 J-J \$12,000.....Jan 1 '19-'28  
5½s '10 J-J 27,200.....Jan 1 '21-'30  
5½s '12 J-J \*28,200.....July 1 '22-'31  
BOND. DEBT Apr 1914 = \$141,200  
Sinking fund.....22,308  
Assess. val. '13 (abt. act.) 9,105,344  
State & Co. tax (per \$1,000) '13 \$11.70  
Population in 1910 (Census).....4,785  
\* Int. at Nat. City Bank, N. Y.

**EMMETT IRRIGATION DIST.**  
This district is in Canyon County.  
6s '11 J-J \$900,000.....Jan 1 '22-'31  
BOND. DEBT Oct 2 1914 \$900,000  
Floating debt.....175,000  
INT. payable at Fort Dearborn Tr. & Sav. Bank in Chicago or at Emmett. (Jan. and July 1914 payment not met).

**FREMONT CO. HIGHWAY DIST.**  
Road and Bridge Bonds.  
6s '13 J-J \$120,000.....Sept 1 '29-'32  
(Redeemable Sept. 1 1923.)  
BOND. DEBT Nov 1914.....\$120,000  
Assessed valuation 1913.....6,070,091  
Assessed val'n 1913 (est.).....7,000,000  
INT. at Nat. Bank of Com., N. Y.

**GOODING COUNTY.**  
Gooding is the county seat.  
5s '14 J-J \$10,000.....July 1 1933  
Old Lincoln Co. Bds (assumed).  
s.....\$86,822.50  
**Funding Bonds.**  
5½s '13 J-J \$17,000.....July 1 '23-'32  
**Refunding Bonds.**  
5½s '13 J-J \$10,000.....July 1 '23-'32  
BOND. DEBT Apr 1 1914.....\$113,863  
Warrants outstanding.....12,707  
Sinking fund and cash.....6,310  
Ass'd val. '13 (abt. act.).....6,897,375  
INT. at County Treasurer's office or in New York City.

**GOODING SCHOOL DIST. NO. 10.**  
This district is in Gooding County.  
5s '08 A-O \$20,000.....1918  
5s '09 A-O 15,000.....1919  
**School-Building Bonds.**  
5½s '12 A-O \$60,000.....1932  
(Subject to call after 1922.)  
BOND. DEBT Oct. 1914.....\$95,000  
Ass'd val. '13 (abt. act.).....2,150,000  
School tax (per \$1,000) '13.....\$12.50  
Population in 1914 (est.).....4,500  
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 Bds. (Red. beg. in 1923).**  
5½s '13 J-J \$61,000.....Jan 1 1933  
**Refunding Bonds.**  
5½s '13 J-J \$3,000.....Jan 1 1933  
BOND. DEBT Oct 1914.....\$64,000  
Assess. val. of district 1913.....1,263,627  
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.  
6s '07 J-J \$330,000.....July 1 '18-'27  
(For maturity see V. 86, p. 1178.)  
BOND. DEBT Mar 1914.....\$330,000  
INT. at Chase Nat. Bank, N. Y.

**KOOTENAI COUNTY.**  
Coeur d'Alene is the county seat.  
**Refunding Bonds.**  
6s '06 J-J \$1,800.....Jan 1 1915  
**Warrant Funding Bonds.**  
5s '11 J-J \$135,000.....1921-1931  
BOND. DEBT Apr 1914.....\$136,840  
Sinking fund.....5,947  
Assess. val. '13 (abt. act.) 27,338,540  
State & Co. tax (per \$1,000) '13 \$10.00  
Population in 1910.....22,747  
INT. at Nat. Bk. of Comm., N. Y.

**LEMHI COUNTY.**  
Salmon is the county seat.  
6s '09 J-J \$12,500.....Optional  
5s '09 J-J 40,000.....Optional  
BOND. DEBT Oct 1 '14.....\$52,500  
Warrant debt.....29,357  
Assess. val. '14 (abt. act.) est. 4,991,911  
Population in 1910.....4,786  
INT. payable in New York.

**LEWISTON.**  
County seat of Nez Perce County.  
Inc. 1863. Pop'n '10, 6,043.  
Street (Red. after 10 yrs. from iss.).  
5s '12 J-J \$17,500.....1932  
**Funding Bonds (Red. beg. in 1915).**  
5s '05 J-J \$62,500.....1925  
**Water Wks. (Red. aft. 10 yrs. fr. iss.).**  
5s '02 J-J \$40,000.....Jan 1 1923  
5s '03 J-J 60,000.....Jan 1 1923  
5s '04 J-J 20,000.....Jan 1 1923  
5s '08 J-J 57,300.....Jan 1 1928  
5s '12 J-J 6,000.....1932  
**Drainage (Red. aft. 10 yrs. from iss.).**  
5s '09 J-J \$22,000.....Jan 1929  
**Bridge (Red. aft. 10 yrs. from issue).**  
5s '13 J-J \$35,000.....Jan 1 1933  
**Park Bonds (Red. beg. in 1922).**  
5s '12 J-J \$43,000.....1932  
BOND. DEBT Oct 15 '14. \$363,300  
Assess. val. '14 (40% act.) 5,871,561  
Total tax (per \$1,000) 1914.....\$11.50  
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.  
5s J-J \$12,000.....July 1 1923  
(Subject to call after July 1 1913.)  
**Refunding (Red. beg. in 1919).**  
5s '09 J-J \$25,000.....Dec 1 1929

**Improvement (Red. beg. in 1919).**  
5s g '09 July \$55,000.....July 1 1929  
Bldg. (Red. beg. 10 yrs. fr. issue).  
5s '12 J-J \$8,000.....July 1 1932  
s '14 25,000.....Apr 1 1934  
BOND. DEBT Apr 1 1914.....\$100,000  
Sinking fund.....3,200  
Assess. val. '13 (80% act.) 8,145,522  
School tax (per \$1,000) 1913.....\$7.00  
Population in 1914 (est.).....8,200  
INTEREST payable in Lewiston.

**LEWISTON ORCHARD HIGHWAY DISTRICT.**  
6s '14 \$100,000.....  
TOTAL DEBT.....(?)

**LINCOLN COUNTY.**  
Shoshone is the county seat.  
A portion of this county has been taken to form the new counties of Gooding and Minidoka. Of the old debt of the county (\$245,985.78), Gooding County assumes \$86,862.50 and Minidoka County \$51,816.90.  
5½s '08 J-J \$28,000.....  
4½s '09 J-J 28,000.....  
5s '10 J-J 28,000.....  
5s '11 J-J 29,000.....  
5s '12 J-J 16,000.....  
**Refunding Bonds.**  
5s '14 \$10,000.....  
Blaine Co. bds. (assum'd) \$116,985.78  
Bond debt of county Oct '13 107,306  
Assessed val. 1913.....8,225,000  
State & Co. tax (per \$1,000) '13 \$12.50  
Population in 1910.....12,676

**MERIDIAN.**  
This village is in Ada Co. Incorp. Aug. 3 1903. Pop'n 1910, 619.  
**Water Bds. (Red. beg. in 1920).**  
6s '10 J-J \$20,000.....1930  
**Water-Works and Street Bonds.**  
6s '12 J-J \$10,000.....Jan 1 1932  
(Subj. to call beginning Jan 1 1922.)  
BOND. DEBT Nov 1 1914.....\$30,000  
Water debt (included).....26,000  
Assessed val. '14 (abt. act.) 491,469  
Total tax (per \$1,000) 1913.....\$22.40  
INT. at Seaboard Nat. Bk., N. Y.

**MOSCOW.**  
This city is the county seat of Latah County. Incorporated 1887.  
**Paving (Red. beg. in 1923).**  
5½s '13 J-J \$30,000.....July 1 1933  
**Ref. Drain (Red. beg. July 1 1923).**  
6s J-J \$8,000.....July 1 1933  
**Ref. Water Bds. (Red. beg. in '21).**  
5½s '11 J-J \$40,000.....Nov 1 1931  
**Ref. Water (Red. beg. in 1920).**  
6s g '10 J-J \$16,000.....Jan 1 1930  
GEN. DEBT Oct 2 1914.....\$94,000  
Assess. debt (add'l) Apr 8 '14 65,000  
Assess. val. 1914.....2,387,884  
Total tax (per \$1,000) 1913.....\$34.20  
Population in 1910.....3,670  
INT. in N. Y. at Chem. Nat. Bk. or at City Treasurer's office.

**MOSCOW IND. SCHOOL DIST.**  
5s J-J \$23,000.....1931  
**Building (Red. aft. 10 yrs. from iss.).**  
5s '12 J-J \$65,000.....Jan 1 1932  
5½s '13 M-N \*12,000.....May 1 1933  
BOND. DEBT Apr 10 1914 \$106,000  
Assess. val. '13 (abt. act.) 3,056,290  
School tax (per \$1,000) 1913.....\$10.00  
Population in 1914 (est.).....6,000  
\* Int. in N. Y. on others at Dist. Treasurer's office.

**NAMPA.**  
This city is in Canyon County.  
Inc. May 6 1901. Pop'n '10, 4,205.  
**Water (Red. aft. 10 yrs. from issue).**  
5s '03 J-J \$5,000.....1923  
6s '04 J-J 7,000.....1924  
5½s '05 J-J 15,000.....1925  
5½s '07 J-J 6,000.....1927  
**Water-Works Funding Bonds.**  
5½s '12 J-J \$37,000.....1932  
(Subject to call beg. in 1922.)  
**General Funding Bonds (Red. 1922).**  
5½s '12 J-J \$33,000.....1932  
**Sewer (Red. aft. 10 yrs. from issue).**  
5s '01 J-J \$7,000.....1925  
5½s '05 J-J 12,000.....1925  
**Paving Bonds (Tax-exempt).**  
5½s J-J \$27,000.....1927  
**City-Hall (Red. beg. in 1919.)**  
6s '09 J-J \$30,000.....1929  
**Fire-Station (Red. beg. in 1919.)**  
6s '09 F-A \$20,000.....Aug 2 1929  
GEN. BONDS Oct 1914.....\$199,000  
Assessment debt (additional) 8,500  
Sinking fund.....21,699  
Assess. val. '14 (abt. act.) 2,295,775  
Tax rate (per \$1,000) 1914.....\$31.75  
INT. at Chase Nat. Bk., N. Y. C.

**NAMPA IND. SCH. DIST. NO. 37.**  
**Building Bonds.**  
5s '06 J-J \$20,000.....June 1 1926  
5s '07 J-J 15,000.....June 1 1927  
5s '09 J-J 15,000.....June 1 1929  
BOND. DEBT Oct 16 '14.....\$70,000  
Assess. val. '10 (1-3 act.) 1,572,970  
School tax (per \$1,000) 1911.....\$9.00

**NAMPA-MERIDIAN IRR. DIST.**  
**Canal Bonds.**  
6s '05 J-J \$285,000.....Nov 1 '16-'25  
(For maturity see V. 81, p. 1274.)  
6s '10 J-J \$80,000.....Jan 1 '21-'30  
(For maturity see V. 90, p. 181.)  
BOND. DEBT Oct 1914.....\$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.**  
5s J-J \$85,000.....Nov 1 1915  
BOND. DEBT Apr 1 1914.....\$85,000  
Sinking fund.....\$2,798  
Warrants receivable.....\$2,396  
Assess. val. '13 (abt. act.) 18,000,000  
Population in 1910.....24,860  
INT. at Hanover Nat. Bk., N. Y.

**NEZ PERCE SCH. DIST. NO. 1.**  
A district in Lewis County.  
5s '03 --- \$4,000.....Jan 1 1918  
5s '05 --- 1,600.....Jan 1 1925  
**Building (Red. beg. Feb. 1 1922).**  
5½s '12 F-A \$45,000.....Feb 1 1932  
BOND. DEBT Oct 1 1914.....\$51,000  
Assessed valuation 1914.....781,643  
School tax rate (per \$1,000) '14 \$15.00  
INT. at Nat. Bk. of Comm., N. Y.

**ONEIDA COUNTY.**  
Malad City is the county seat.  
**Funding Bonds (Tax-free).**  
5s '11 J-J \$36,000.....1931  
(Subject to call 1921.)  
**Road and Bridge Bonds (Tax-free)**  
5s '11 J-J \$23,000.....1931  
(Subject to call 1921.)  
GEN. B.D. DT. Sept 18 '12.....\$59,000  
Assessment debt (add'l).....25,000  
Cash on hand.....6,725  
Assess. val. '13 (abt. act.) 4,180,323  
State & Co. tax (per \$1,000) '12 \$27.00  
Population in 1910.....15,170  
INT. at Nat. Bank of Com., N. Y.

**ONEIDA IRRIGATION DIST.**  
This district (P. O. Preston) is in Franklin Co. Bonds tax-exempt.  
**Irrigation Bonds.**  
7s Var \$556,600.....Various  
BOND. DEBT Jan 1 1914.....\$556,600  
Population in 1914 (est.).....5,500  
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.**  
5½s J-J \$20,000.....1924  
5s J-J 10,000.....1926  
5½g '11 J-J 12,000.....July 1 1931  
(Subject to call after July 1 1921.)  
**Sewer Bonds.**  
5½g '11 J-J \$12,000.....July 1 1931  
5½g '12 J-J 6,000.....1932  
(Subject to call after 1922.)  
**City-Hall Bonds (Red. beg. 1922).**  
5½g '12 J-J \$14,000.....1932  
**Bridge Bonds (Red. beg. 1922).**  
5½g '12 J-J \$7,000.....1932  
**Funding Bonds.**  
5½g '12 J-J \$16,000.....Apr 1 1932  
(Subject to call after April 1 1922.)  
GEN. B.D. DT. Oct 1914.....\$97,000  
Assess. val. '13 (abt. act.) 1,127,235  
Total tax (per \$1,000) '14.....\$30.75  
INT. payable at City Treasurer's office

**POCATELLO.**  
This city is in Bannock County.  
**Sewer Bonds (Subject to call).**  
5s '11 A-O \$149,659.....Jan 1 1931  
TOT. B.D. DT. Apr 25 '14.....\$149,659  
Sinking fund.....31,500  
Assess. val. 1913.....6,750,000  
Total tax (per \$1,000) 1913.....\$17.23  
Population in 1910.....9,110

**POCATELLO IND. S. D. NO. 1.**  
All bonds tax-exempt.  
**Building (Red. aft. 10 yrs. fr. issue).**  
4½s '03 F-A \$20,000.....1923  
5s '08 J-D 15,000.....1928  
5s '09 A-O 25,000.....1929  
5s '10 A-O 17,000.....Apr 9 1930  
5s '14 M-N \$5,000.....May 1 1934  
BOND. DEBT June 30 '14 \$162,000  
Sinking fund.....13,418  
Other funds.....94,569  
Assess. val. '13 (abt. act.) 8,331,890  
Population in 1913 (est.).....13,358  
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.  
**Funding (Red. aft. 10 yrs. fr. iss.).**  
5s '14 A-O \$10,000.....Apr 1 1934  
**Water Bds. (Red. aft. Jan. 1 1922).**  
5s '12 J-J \$75,000.....Jan 1 1932  
TOTAL DEBT Apr 25 1913.....\$75,000  
Assessed valuation.....1,031,578  
Population in 1910.....2,110

**PROGRESSIVE IRRIG. DIST.**  
A district in Bonneville County.  
**Canal-Purchase Bds. (Tax-free).**  
6s '09 J-J \$350,000.....July 1 '20-'29  
TOTAL DEBT Apr 1 '14.....\$350,000  
Assess. val. '14 (¾ act.) 3,000,000  
Tax rate (per Bond & int.).....80c.  
Population '14 (Maintenance).....40c.  
Population in 1913 (est.).....6,000  
INT. payable at N. Y. agency of Bank of Montreal.

**RUPERT.**  
This village is in Minidoka County.  
Inc. in May 1906. Pop'n 1910, 297.  
**Water Bonds (Red. beg. in 1923).**  
6s '13 J-J \$25,000.....1933  
**Paving (Red. beg. Oct. 1 1922).**  
6s '12 A-O \$3,500.....Oct 1 1932  
BOND. DEBT Oct 1 1914.....\$28,500  
Assessed val. 1914.....450,000  
INT. at Kountze Bros., N. Y.

**ST. ANTHONY IND. SCH. DIST.**  
This district is in Fremont County.  
5s '12 J-J \$50,000.....June 1 1932  
BOND. DEBT Apr 26 '14.....\$75,000  
Sinking fund.....3,000  
Assessed valuation 1913.....1,006,000  
Population in 1913 (est.).....2,200  
INT. at Chase Nat. Bank, N. Y.

**ST. MARIE'S SCHOOL DIST.**  
A district in Kootenai County.  
5s & 5½s J-J \$80,000.....1935  
(Subject to call.)  
BOND. DEBT Oct 1913.....\$80,000  
Sinking fund.....3,000  
Assess. val. '13 (abt. act.) 2,400,000  
School tax rate (per \$1,000) '13 \$13.00  
INT. at B. Ise, Ida., or N. Y. City.

**SALMON CITY.**  
This city is in Lemhi County.  
Inc. in 1892. Pop'n '10, 1,434.  
Water (Red. after Jan. 1 1922).  
6s '12 J-J \$60,000.....Jan 1 1932  
**Building and Site Bonds.**  
6s '12 J-J \$5,000.....Jan 1 1932  
(Subject to call after Jan 1 1922.)  
BOND. DEBT Apr 1914.....\$65,000  
Assess. val. '14 (abt. act.) 951,733  
Total tax (per \$1,000) 1914.....\$15.00  
Population in 1914 (est.).....1,200  
INT. pay. at Kountze Bros., N. Y.

**SANDPOINT.**  
This city is in Bonner County.  
Inc. May 1 1907. Pop'n '10, 2,993.  
5½s \$44,000.....  
**City-Hall Bds. (Red. beg. in 1919).**  
6s '09 J-J \$10,000.....1929  
**Sewer Bonds (Red. beg. in 1919).**  
6s '09 J-J \$40,000.....1929  
6s '12 40,000.....  
**Paving Bonds (Red. beg. in 1919).**  
6s '09 J-J \$10,000.....1929  
BOND. DEBT Nov 3 1913.....\$104,000  
Floating debt.....36,000  
Sinking fund.....10,000  
Assessed valuation 1912.....1,170,075  
Tax rate (per \$1,000) 1912.....\$20.00

**SANDPOINT SCH. DIST. NO. 1.**  
All bonds are tax-exempt.  
5s '06 s-an \$30,000.....July 1926  
(Subject to call July 1916.)  
5s '07 s-an \$10,000.....July 1927  
(Subject to call July 1917.)  
5s '08 s-an \$25,000.....July 1928  
(Subject to call July 1918.)  
6s '09 s-an \$10,000.....1929  
(Subject to call after 1919.)  
BOND. DEBT Oct 1914.....\$75,000  
Sinking fund.....12,000  
Assess. val. '14 (abt. act.) 4,050,000  
School tax (per \$1,000) 1914.....\$5.50  
INT. is partly payable at the Rudolph Kleybolte Co., Inc., Chicago

**SHOSHONE COUNTY.**  
County seat is Wallace.  
**Court-House (Red. beg. in 1915).**  
5s '05 J-J \$75,000.....July 1 1924  
BOND. DEBT Oct 10 '14 \$75,000  
Floating debt.....38,204  
Sinking fund.....32,162  
Assess. val. '14 (abt. act.) 19,592,044  
State & Co. tax (per \$1,000) '14 \$12.40  
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 (Red. beg. Jan. 1 '22).**  
6s '12 J-J \$80,000.....Jan 1 1932  
TOTAL DEBT Sept 30 '14 \$80,000  
Assessed valuation 1913.....2,254,000  
Tax rate (per \$1,000) 1913.....\$1.25  
INT. at First Nat. Bk., Shoshone, and at Chase Nat. Bank, N. Y.

**SHOSHONE SCH. DIST. NO. 12.**  
**Refunding and Building Bonds.**  
5s '09 J-J \$45,000.....Sept 1 1929  
5s '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 \$8.60  
INT. at County Treasurer's office.

**SNAKE RIVER VALLEY IRR. D.**  
A district in Blingham County.  
5s '07 J-J \$275,000.....July 1 '17-'27  
BOND. DEBT Sept 29 '14.....\$275,000  
Warrants outstanding.....2,000  
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.**  
6s '10 J-J \$415,000.....Jan 1 '21-'30  
6s J-J 150,000.....July 1 '23-'32  
BOND. DEBT Oct 3 1914.....\$565,000  
INT. at Nat. City Bank, 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 (Red. aft. 10 yrs. from issue).**  
6s '06 J-J \$40,000.....Sept 2 1926  
5s '09 J-J 5,000.....Oct 1 1929  
**Fire Dept. (Red. aft. 10 yrs. fr. issue).**  
6s '09 J-J \$10,000.....Jan 1 1929  
5½s '11 J-J 10,000.....Jan 1 1931  
**Street (Red. aft. 10 yrs. from issue).**  
6s '09 J-J \$10,000.....Jan 1 1929  
5s '09 J-J 35,000.....Oct 1 1929  
5½s '11 J-J 40,000.....Jan 1 1931  
**Funding (Red. beg. in 1922).**  
5½s '12 \$15,000.....1932  
BOND. DEBT Sept 1 '14.....\$165,000  
Assess. val. '13 (40-60% act.) 3,554,737  
Total tax rate (per \$1,000) '13 \$40.00  
INT. at the City Treasurer's office or in N. Y. City at First Nat. Bank



**TWIN FALLS SCH. DIST. NO. 1\***  
 5s '05 \$30,000—Aug 25 1925  
 5s '08 60,000—May 11 1928  
 5s '10 60,000—Jan 1 1930  
 5s '11 52,000—Apr 1 1931  
 5½s '12 F-A \$70,000—Feb 1 1932  
 (Subject to call Feb 1 1922.)  
 BOND. DEBT Nov 9 '14—\$261,000  
 Floating debt—20,000  
 Sinking fund—28,000  
 Ass'd val. '13-'14 (3-5 act.)—6,189,524  
 Sch. tax rate (per \$1,000) '13—\$14.00  
 Population in 1914 (est.)—10,000  
 INT. payable at Dist. Treas. office.

**TWIN FALLS COUNTY.**  
 Twin Falls is the county seat.  
**Court-House Bonds.**  
 5s '09 J-J \$150,000—Feb 1 1929  
 (Sub. to call 1-10th yrly aft. 10th yr.)  
**Road Bonds.**  
 5½s '13 J-J \$50,000—1923-1934  
**Bridge Bonds.**  
 5½s '13 J-J \$50,000  
 (Payable 1-10th yearly after 10th yr.)  
 BOND. DEBT Sept 30 '14—\$250,000  
 Assess. val. '14 (abt. act.)—19,678,843

State & Co. tax (per \$1,000) '14 \$11.00  
 Population in 1910—13,543  
 INT. at Nat. City Bank, N. Y.

**WEISER.**  
 This city is in Washington County.  
 Inc. in 1887. Pop'n 10,260.  
 Water (Red. aft. 10 yrs. from issue).  
 5s '03 J-J \$33,500—1923  
 5½s '08 J-J 15,500—1928  
 5½s '12 J-J 77,500—1932  
 Fire Dept. (Red. beg. in 1913).  
 5s '03 J-J \$3,000—1923  
 Sewer (Red. aft. 10 yrs. from iss.).  
 5s '04 J-J \$3,200—1924  
 5½s '12 J-J 15,000—1932  
 Elec. L.T. (Red. aft. 10 yrs. from iss.).  
 5s '03 J-J \$3,500—1923  
 5½s '08 J-J 1,000—1928  
 Funding (Red. beg. in 1918).  
 5½s '08 J-J \$12,300—1928  
 Pav. & Grad. (Red. beg. in 1922).  
 5½s '12 J-J \$20,500—1932  
 BOND. DEBT Oct 13 '14—\$185,000  
 Assess. val. '14 (abt. act.)—2,039,450  
 City tax rate (per \$1,000) '14—\$7.00  
 INT. at Chemical Nat. Bk., N. Y.

"true and full cash value". This accounts for the large increase in values in 1901 and 1913, 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.

[The State Supreme Court in an opinion handed down Jan. 12 1914 upholds the increase in assessed valuations for 1913 ordered by the Colorado Tax Commission and State Board of Equalization. See V. 98, p. 249.]

**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, as declared by 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 where 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 of 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%, or of any school district of the third class 3½%, 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 not exceeding 12 mills on each dollar of valuation in order to not 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. [In Nov. 1914 a proposed amendment was voted upon, increasing the bonding powers of cities and towns from 3% to 10% of the valuation and providing that such debt may run for 60 years instead of 15 years as at present. V. 92, p. 62 and 1238. As soon as it is definitely determined by official count whether this amendment carried or not, the fact will be reported in the "State and City Department" of the "Chronicle."]

**TAXATION OF MUNICIPAL BONDS.**—The Legal Department of the State advised on 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."

**INVESTMENT IN BONDS OR STOCK OF PRIVATE CORPORATIONS PROHIBITED.**—Section 36 of Article 5 of the Colorado constitution provides that "No Act of the General Assembly shall authorize the investment of trust funds by executors, administrators, guardians or other trustees in the bonds or stock of any private corporation."

**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. See item under "Denver Reservoir & Irrigation Co." in V. 97, p. 839.

**SAVINGS BANK INVESTMENTS.**—The Legislature in March 1913 enacted a banking law (Chapter 44, Section 31), which prescribes the securities in which savings deposits may be invested.

**POPULATION OF STATE.**

1910	799,024	1890	412,198	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 city is in Alamosa County.  
 Inc. Aug. 20 1878. Pop'n '10, 3,013.  
 \*Water (Red. beg. in 1921).  
 6s '11 A-O \$90,000—1926  
**Funding Bonds.**  
 6s A-O \$7,000—Oct 1916  
 GEN. BD. DT. Oct. 1914—\$97,000  
 Assessment debt (add'l)—29,500  
 Assessed val. (abt. act.)—1,250,000  
 Total tax (per \$1,000) '13—\$35.15  
 \*INT. at Hanover Nat. Bank, N. Y.; on others at Kountze Bros., N. Y.

**BIJOU IRRIGATION DIST.**  
 An irrigation district (P. O. Fort Morgan) in Morgan County.  
 6s '05 J-D \$750,000—Nov 1 '16-'25  
 6s '10 J-D 75,000—Feb 8 '21-30  
 BOND. DEBT Mar 1912—\$825,000  
 INT. in N. Y. at Nat. Bank of Commerce or at Co. Treas. office.

**BOULDER.**  
 This is the county seat of Boulder County. Incorpor. as a town Nov. 4 1871 and as a city April 18 1882.  
**Reservoir Bonds (Tax-Exempt).**  
 5s '10 A-O \$100,000—Oct 1 1925  
**Water Bonds (Tax-Exempt).**  
 4½s '05 J-J—\$75,000—July 1 1920  
 4½s A-O 65,000—Apr 1 1919  
 4s J-J 2,000—July 1 1915  
 (Subject to call after July 2 1910.)  
 4½s '06 M-N \$100,000—May 1 1921  
 4½s '06 J-J 100,000—July 2 1921  
 4½s '08 J-J 30,000—July 1 1923  
 5s '11 M-S 125,000—Sept 1 1926  
 Fire Station (Red. beg. in 1914).  
 5s '08 J-J \$13,500—July 1 1923  
**Park Bonds (Tax-Exempt).**  
 5s \$7,500  
 GEN. DEBT Sept 29 '14—\$618,000  
 Water debt (included)—597,000  
 Assessment debt—59,700  
 Floating debt—5,700  
 Assess. val. '13 (abt. act.)—10,403,355  
 Total tax rate (per \$1,000) '13 \$20.05  
 Population in 1910—9,539  
 INTEREST on 4s is payable at Amer. Exchange Nat. Bank, N. Y.; on 4½s due 1919 at Hanover Nat. Bank, N. Y., and on 4½s due 1920 at

**AUBORA.**  
 Court holds that town must pay old water bonds. See V. 97, p. 1058.

**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. 682.  
**Municipal Bonds.**  
 6s '09 J-D \$227,000—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 '11 J-D \$1,000,000—June 1 '22-'31  
 BOND. DEBT Oct 1 '14—\$4,000,000  
 Assessed val. 1910 (est.)—8,000,000  
 Tax rate (per acre) '10 (est.)—\$3.25  
 INT. payable at First Nat. Bank, N. Y., or at County Treas. office.

**ADDITIONAL STATEMENTS.**

Location	Bonded debt.	Floating debt.	Assessed valuation.	Tax per \$1,000.	Popul'n 1910.
Blackfoot, Bingham County	\$85,000	\$7,000	\$1,800,000	\$15.00	2,202
Buhl (V), Twin Falls Co.	54,000	—	2617,566	—	639
Burley Ind. Sch. Dist. No. 1	41,000	—	12,156,493	\$14.00	—
Coeur d'Alene (C), Kootenai Co.	116,000	10,000	1,400,000	\$12.24	7,291
District Highway District, Lincoln Co.	50,000	None	11,435,237	—	—
Driggs, Fremont County	30,000	—	205,000	—	663
Emmett (C), Canyon County	25,000	10,000	745,257	\$4.50	1,351
Emmett School District	72,000	—	11,250,000	\$14.00	—
Fremont County	50,900	23,484	\$11,266,789	\$11.00	24,606
Idaho Falls (C), Bingham Co.	275,000	—	3,000,000	—	4,827
Kellogg (C), Shoshone Co.	30,000	—	—	—	1,273
Madison County	50,000	—	—	—	—
Meridian School District	48,000	5,000	\$1,303,710	\$5.00	—
Minidoka County	51,817	—	—	—	—
Mountain Home (V), Elmore Co.	35,000	—	11,150,576	\$10.70	1,411
Mullan School District No. 12	29,000	—	1,896,500	\$12.00	—
Payette Independent Sch. Dist.	50,000	—	2,200,000	\$13.50	—
Plummer Highway District	45,000	—	11,131,485	—	—
Plummer School District	32,000	1,498	1,013,033	\$11.00	—
Rigby School District	50,000	1,000	—	\$12.00	—
St. Anthony (C), Fremont Co.	50,000	—	1,000,000	\$13.00	1,238
Salmon Independent, S. D. No. 1	52,000	22,209	1,500,000	\$7.50	—
Sugar Ind. Sch. Dist. No. 4	32,600	—	1,031,233	\$11.00	—
Wallace Ind. Sch. D. No. 8	55,000	—	7,794,422	\$5.00	—
Wardner-Kellogg Ind. S. D. No. 6	33,000	12,000	3,343,000	—	—

(C) City. (V) Village. e 1911 figures. z 1912 figures. + 1913 figures. § 1914 figures. \* Total debt. y This covers merely a recent issue of bonds; we are not informed as to what is 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. Ammons  
 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 Kenehan  
 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—**

Name and Purpose	Interest	Principal
Insurrection, Leadville-----1897	4 M-S	When Due. Outstanding. Jan. 1 1922 \$223,000
Subject to call 1912.		
Funding bonds c-----1909	3 semi-ann	1929 931,000
do do-----1910	3	Dec. 1 1960 1,996,800

**INTEREST** is payable at the Treasurer's office, Denver.

**TOTAL DEBT, ETC.**—The following shows the gross debt of the State and the cash offsets thereto on the dates named:

	Dec. 1 '13.	Dec. 1 '12.	Dec. 1 '10.
Outstanding warrants-----	\$1,050,347	\$2,009,949	\$1,868,511
Certificates of indebtedness-----	63,730	19,600	76,561
Casual deficiency bonds-----	None	None	None
Funding bonds-----	2,927,800	921,400	847,300
Insurrection bonds-----	223,000	223,000	223,000
Other indebtedness-----	\$84,000	*1,291,000	*1,191,744
Total-----	\$4,348,877	\$4,464,949	\$4,207,116
Net assets-----	1,493,250	1,574,404	1,360,424
Net debt-----	\$2,855,627	\$2,890,545	\$2,846,692

\*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:

Year	Total Assessed Valuation	State Tax (per \$1,000)	Total Assessed Valuation	State Tax (per \$1,000)	
1913	*\$1,306,690,407.00	\$1.30	1904	\$342,170,703.00	\$4.00
1912	422,722,713.00	4.18	1901	*465,874,288.00	4.10
1911	413,835,450.00	4.10	1900	216,776,356.00	4.00
1910	414,885,770.00	4.00	1890	220,544,064.62	4.00
1909	400,803,839.00	4.10	1880	73,698,746.29	6.00
1908	375,284,970.00	4.00	1877	43,453,946.36	5.35
1906	356,244,647.35	4.00			

\*Under the Revenue Law of 1901 property is required to be assessed at its true value. In 1913 this law was amended to provide for assessment at



BOULDER (Concluded)—
City Treas. office or Harris Trust & Sav. Bank, Chicago; and on 4 1/2% du 1921 and 1923 at Chemical National Bank, N. Y., or at Boulder.

BOULDER SCH. DIST. NO. 3.
4s '03 J-J \$25,000c. 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 '06 J-D \$25,000c. June 1 1921
(Subject to call June 1 1911.)
BOND, DEBT Oct 10 '14 \$30,000
Assess. val. '13 (abt. act.) 11,580.677
School tax (per \$1,000) 1913--\$7.25
Population in 1914 (est.)--11,000
INT. 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 in 1913.)
Ref. Water Bonds (Tax-exempt).
5s '11 M-N \$60,000c. May 1 1931
(Subject to call after May 1 1921.)
Water-Works Bds. (Tax-exempt).
5s A-O \$225,000c. 1923
(Subject to call beg. in 1918.)
5s A-O \$100,000c. 1923
5s '10 A-O 25,000c. 1925
GEN. BONDS Oct 1 '14--\$450,000
Sidewalk & imp't dt (add'l) 1,255.650
Assess. val. '13 (abt. act.) 4,635.176
Total tax (per \$1,000) 1913--\$25.28 +
Population in 1910--5,162
INT. in N. Y. City at Kountze Bros. or at City Treas. office.

CANON CITY SCH. DIST. NO. 1.
Refunding Bds. (Red. beg. in 1907).
4s '02 J-J \$14,000c. 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 Nov 5 1914--\$37,000
Floating debt Oct 1 '14--3,500
Assess. val. '14 (abt. act.) 5,217.609
School tax rate (per \$1,000) '14--\$8.60
Population in 1914 (est.)--6,100
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.
This district in April 1914 was in process of dissolution and for this purpose about 85% of its bonds were taken up at that time and were held for cancellation in hands of G rman Am. Trust Co. of Denver.
Water Bonds.
6s J-D \$428,000c. June 1 22-'31
BOND, DEBT Sept 1913--\$828,000

CHAFFEE COUNTY.
County seat is Buena Vista. Bonds are tax-exempt. Pop'n 1910, 7,622.
Refdg. Bds. (Red. beg. in 1913).
5s '03 M-S \$221,000c. Mar 2 1923
Judgment Bds. (Red. beg. in '09).
5s J-D \$27,000c. Dec 1 1913
BOND, DEBT Apr 1914--\$248,000
Assess. val. '13 (abt. act.) 11,517.329
State & Co. tax (per \$1,000) '13--\$8.00
INT. at Hanover Nat. Bank N. Y. or at County Treas. office.

COLORADO CITY S. D. NO. 1.
A district in El Paso County.
5s '01 M-S \$7,000c. Mar 1 1916
5s '10 M-N 45,000c. 1930
(Subject to call beg. in 1920)
TOT. BD. DT. Oct '14--\$52,000
Ass'd val. '13 (abt. act.) 5,166.990
School tax (per \$1,000) '13--\$6.00
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. Mar 1 1929
4s '00 J-I \$30,000c. Jan 2 1930
4s '01 F-A \$125,000c. Feb 1 1931
4s '01 F-A \$65,000c. Feb 1 1925
4s '04 M-S \$81,000c. Sept 1 1924
4s '05 A-O \$135,000c. Oct 2 1925
4s '06 A-O \$170,000c. Apr 2 1926
4s '13 A-O \$100,000c. Oct 1 1928
4s '14 F-A \$14,500c. Feb 16 1934
City-Hall Bonds.
4s '01 M-S \$20,000c. Sept 3 1916
4s '03 J-J \$40,000c. July 1 1918
Refunding City-Hall Bonds.
4s '13 A-O \$42,500c. Oct 1 1928
Sewer Bonds.
4s '04 M-S \$20,000c. Sept 1 1924
4s '05 A-O \$35,000c. Oct 2 1925
4s '11 M-N \$22,000c. May 1 1926
Bridge and Viaduct Bonds.
4s '04 M-S \$27,000c. Sept 1 1924
Water-Works Bonds.
4s '03 J-D \$327,000c. June 1 1918
4s '06 A-O \$90,000c. Apr 2 1921
4s '09 J-J \$25,000c. Jan 1 1924
4s '11 J-D \$175,000c. June 1 1926
GEN. BONDS Oct 1 '14--\$1,686,400
Assessment debt (add'l) 93,837
TOTAL DEBT Oct 1 '14--1,780,237
Assess. val. '14 (abt. act.) 37,334,820
City tax (per \$1,000) 1914--\$7.50--
\*Red. after 15 yrs. from issue.
\*Red. after 10 yrs. from issue.

CITY PROPERTY.—The total amount of assets of the city on Dec. 31, 1913 was \$6,331,727.49; of this amount \$3,189,695.92 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
4s '01 M-N \$15,000c. May 1 1921
4s '01 J-D \$18,000c. 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
5s '10 J-J \$250,000c. July 1 1930
BOND, DEBT Sept 29 '14 \$490,000
Assess. val. '13 (abt. act.) 4,172,600
School tax (per \$1,000) 1913--\$5.68
\*Red. after 10 yrs. from issue.
INTEREST on 5s of 1908 payable at Harris, Forbes & Co., N. Y., on other bonds at local banks.

DELTA.
This city is in Delta County, Inc. Sept. 15 1882. Pop'n '10, 2,338.
Refunding Water Bonds.
5s g M-N \$12,000c. Nov 1 1929
(Subject to call aft. Nov 1 1914.)
5 1/2s g J-J \$10,000c. July 1 1932
(Subject to call aft. July 1 1922.)
Water Bonds.
5s J-D \$30,000c. Oct 1 1924
(Subject to call aft. Oct 1 1919.)
5 1/2s g A-O \$80,000c. Oct 20 1918
(Subject to call aft. Oct. 20 1913)
5 1/2s g A-O \$15,000c. Oct 1 1926
(Subject to call aft. Oct 1 1921.)
6s g A-O \$75,000c. Apr 1 1929
(Subject to call after Apr 1 1924.)
Funding Bonds.
5s g M-N \$30,000c. May 1 1926
(Subject to call after May 1 1921.)
Sewer Bonds.
5s g J-D \$3,000c. June 1 1916
(Subject to call after June 1 1913.)
BOND, DEBT Oct 1914--\$285,000
Sinking fund Mar 22 '14--1,000
Assess. val. 1913--2,189,930
Tax rate (per \$1,000)--800
INT. pay. at Kountze Bros., N. Y.

DENVER.
Denver is situated in Denver Co. Incorp. Nov. 7 1861. 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 (the latter is now known as Arapahoe Co.) 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 Mar. 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. This amendment was upheld by State Supreme Court Nov. 3 1913. V. 97, p. 1522. Under decisions of the 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. was 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 19 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. V. 96, p. 1569, 1784. The voters on Feb. 17 1914 rejected the plan formulated by the Retail Merchants Assn. of Denver for the purchase of the local plant at a valuation to be fixed by a board of arbitration. V. 98, p. 704.

The voting-machine certificates reported in the table of bonds given herewith are in litigation. The County Commissioners claim they were non-negotiable, &c. None of these certificates has been paid, and the only interest payment made was that falling due Feb. 1 1908. The \$3,000,000 Moffat Tunnel bonds voted Feb. 17 1914 were declared void by the State Supreme Court on July 8 1914. V. 99, p. 137. On Jan. 12 1914 the State Supreme Court rendered a decision upholding the increase in 1913 of assessed valuations as ordered by the Colorado Tax Commission and State Board of Equalization. See item under Colorado in V. 98, p. 249.
Voting-Machine Certificates.
5s '08 F-A \$112,500c. \$11,250 yrly
Auditor's (\$26,200 yrly on J )
4s '06 J-J \$186,200c. 1915-1921
Funding Bonds.
5s g '04 A-O \$478,000c. Oct 1 1919
Refunding Bonds.
5s g '04 A-O \$633,000c. Oct 1 1919
Viaduct Bonds. Aug 15 19
5s '13 F-A \$260,000c. \$1,583. 28
GEN. BD. DT. June 1 '14 112,800
Certificate debt (add'l) 500
Sinking fund 771,769
Assess. bonds Jan 1 1914. 7,289,300

Assess. valuation, real \$297,943,015
Assess. val., personal 58,410,796
Assess. val., corporation 45,548,301
Tot. val. (abt. act.) '13 401,902,112
Total tax rate (per \$1,000) '13--\$11.85
Population in 1910 (Census)--213,381
INT. on viaduct bonds payable in Denver or at Bankers Trust Co., N. Y. City; other bonds at Mercantile Trust Co., N. Y.; funding, refunding and park bonds interest also payable at City Treas. office.
CITY AND COUNTY PROPERTY.—On June 29 1914 the net worth of city and county property, including real estate, parks, sewers, paving, curbing, &c., was \$30,000,000.

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 95 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. 7 (Red. beg. in 1907).
4 1/2s '97 M-S \$5,000c. Sept 1 1917
Dist. No. 17 (Red. aft. 10 yrs. fr. iss.).
4 1/2s '97 J-D \$18,000c. Dec 20 1917
4s '97 M-N \$5,000c. May 15 1917
6s '09 J-D \$2,000c. 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—GREELEY VALLEY IRRIGATION DISTRICT.
A district in 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.
Fort Lupton is the post-office for this district. Interest coupons in default. V. 92, p. 476 and 972. Of total bonds given below, \$417,000 have been issued to date of statement. A large percentage of these bonds has been deposited with the Chicago Title & Tr. Co. as trustee under a plan of reorganization of the affairs of the Denver Reservoir Irrigation Co., the Farmers Reservoir Irrigation Co. and subsidiary companies.
6s '09 J-D \$1,250,000c. 1920-1929
INT. payable at Co. Treas. office.

DURANGO.
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. Popula'n 1910, 4,686.
Water Bonds (Red. beg. in 1913).
5s M-S \$150,000c. Mar 3 1918
Ref. Water Bonds. (Red. beg. 1914.)
5s '04 J-D \$105,000c. Dec 1 1924
Ref. Bonds (Red. beg. in 1916).
4 1/2s '06 J-D \$38,000c. June 1 1926
GEN. BD. DT. Oct 1 '14--\$293,000
Assessment debt 46,500
Water debt (incl.) 277,000
Assess. val. '13 (abt. act.) 4,718,177
Total tax (per \$1,000) '13--\$18.30
INT. at Kountze Bros., New York

FLORENCE.
This city is in Fremont County. Inc. Sept. 7 1887. Pop'n 1910, 2,712.
Ref. Water (Red. beg. in 1919).
5s '09 J-J \$85,000c. Jan 2 1929
GEN. BD. DT. Oct 1914--\$85,000
Cash on hand 8,788
Sidewalk bonds (additional) 34,500
General warrants 48,873
Assess. val. '14 (actual) 1,975,629
INT. on general bonds at City Treasurer's office and at Harris, Forbes & Co., N. Y.; on sidewalk warrants at City Treas. office or Kountze Bros., N. Y.

FLORIDA MESA IRRIG. DIST.
This district is in La Plata Co.
6s '10 J-D \$1,060,000c. Aug 1 '21-'30
BOND, DEBT Aug 1910--\$1,060,000
INTEREST payable at County Treasurer's office in Durango or at R. Kleybolte Co., Inc., N. Y. City.

FORT COLLINS.
This city is in Larimer County. Inc. Feb. 2 1883. Commission government adopted Mar. 18 1913. V. 96, p. 963. Pop'n 1910, 8,120.
Ref. Water Bds. (Red. beg. in 1900).
4s M-N \$105,000c. Nov 4 1915
Water Bonds.
4 1/2s g A-O \$160,000c. Dec 1 1918
(Subject to call Dec. 1 1913)
4 1/2s A-O \$75,000c. Oct 15 1919
(Subject to call Oct 15 1919)
Park Bonds (Red. beg. in 1918).
5s '08 A-O \$25,000c. Apr 1 1923
Street Bonds (Subject to call).
6s '14 A-O \$9,000c. 1924

BOND, DEBT May 23 1912 \$365,000
Assess. val. '11 (1-3 act.) 2,299,275
Total tax (per \$1,000) 1911--\$60.50
\*INT. at City Treas. office or at Nat. City Bank, N. Y.; on others 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-Wks. (Red. aft. 10 yrs. fr. iss.).
5 1/2s '03 J-J \$4,000c. July 1 1918
5 1/2s '08 M-S 53,500c. Sept 1 1923
Elec.-Lt. Bds. (Red. beg. in 1916).
5s '06 J-J \$6,500c. July 1 1921
GEN. Bds. Sept 29 1914--\$65,000
Assessment debt (add'l) 48,000
Sinking fund 260
Assess. val. 1913 (abt. act.) 2,160,000
Total tax (per \$1,000) 1913--\$19.312
INT. on bonds marked (\$) at Kountze Bros., N. Y.; (\$) at First Nat. Bk., Denver, or at City Treas. office.

FORT MORGAN SCH. D. NO. 3.
5s '08 A-O \$15,000c. Apr 1 1928
(Subject to call after April 1 1918)
5s '09 M-N \$15,000c. May 1 1949
(Subject to call May 1 1929)
Ref. (Red. aft. 10 yrs. fr. issue).
5s '14 J-J \$40,000c. Jan 1 1934
BOND, DEBT Oct 8 1914--\$70,000
Floating debt 37,500
Assess. val. '14 (abt. act.) 7,068,485
INT. on bonds of 1908 at Nat. Bk. of Commerce, New York; on bonds of 1909 at Kountze Bros., N. Y., and bonds of 1914 at E. H. Rollins & Sons, New York, Boston, Chicago, Denver and San Francisco.

FORT MORGAN IRRIG. DIST.
Reservoir Bonds (Tax free).
6s '04-'07 A-O \$157,500c.
BOND, DEBT Sept 29 '14 \$157,500
Assessed valuation 1912--1,200,000
INT. at County Treasurer's office.

FRUITA.
This city is in Mesa County. Inc. in 1894. Pop'n 1910, 881.
Water (Red. aft. 10 yrs. from issue).
6s '06 M-S \$85,000c. Mar 1 1921
6s '07 A-O 25,000c. Oct 1 1922
6s '09 M-S 20,000c. Sept 1 1924
GEN. BD. DT. Nov 9 1914 \$130,000
Sewer Dist. bonds (add'l) 30,300
Floating debt 18,000
Assessed valuation 1914 687,518
City tax rate (per \$1,000) '14--\$17.00
INT. payable at Town Treas. office and at Kountze Bros., N. Y.

FRUITA SCHOOL DIST. NO. 2.
Ref. Bonds (Red. beg. in 1922).
5s '12 M-N \$11,500c. 1932
Building Bonds (Red. beg. in 1932).
5s '12 J-D \$25,500c. 1942
BOND, DEBT Apr 1914--\$37,000
Assess. val. '13 (abt. act.) 2,680,333
School tax (per \$1,000) '13--\$5.00
INT. at Kountze Bros., N. Y.

GARFIELD COUNTY.
County seat is Glenwood Springs.
Ref. Bds. (Red. aft. 10 yrs. fr. issue)
6s '05 A-O \$14,000c. Apr 1 1915
6s '13 s-an 168,300c. 1933
BOND, DEBT Apr 1 1913--\$180,300
Assess. val. '13 (abt. act.) 18,602,135
State & Co. tax (per \$1,000) '12 \$31.10
Population in 1910--10,144
INT. at Chemical Nat. Bk., N. Y.

GLENWOOD SPRINGS.
This city is in Garfield County.
Water (Red. after 10 yrs. from iss.).
5s '14 J-J \$110,000c. July 1 1929
TOTAL DEBT ( )

GOLDEN.
This city is in Jefferson Co. Inc. in 1871. Pop'n 1910, 2,477.
Water-Works Bonds.
5s M-S \$100,000c. Mar 1 1918
5s A-O 33,000c. Apr 1 1929
6s 25,000c. 1931
BOND, DEBT Oct 1914--\$158,000
Warrants outstanding (est.) 12,000
Sinking fund 386
Assessed valuation 1914--1,532,770
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, 7,764.
Water Bonds.
6s A-O \$50,000c. Apr 1 1923
6s '11 J-J 450,000c. July 1 1926
(Subject to call beg. July 1 1921.)
Ref. Water (Red. beg. in 1919).
5s '09 J-J \$65,000c. 1929
GEN. BD. DT. Sept 30 '14 \$587,000
Assessment debt (add'l) 210,000
Floating debt 25,343
Assess. val. '13 (abt. act.) 7,234,050
City tax rate (per \$1,000) '14--\$8.00
INT. on water bonds of 1911 at Kountze Bros., N. Y. City.

GRAND JUNCTION SCH. DIST.
5s '08 J-J \$15,000c. Jan 2 1923
(Subject to call Jan. 2 1913)
5s '09 J-J 42,500c. July 1 1939
(Subject to call July 1 1924)
Building (Red. aft. 10 yrs. fr. issue)
5s '11 M-N \$24,500c. May 1 1941
Refdg. (Red. beg. 10 yrs. fr. issue)
5s '11 J-J \$31,500c. June 1 1931
BOND, DEBT Oct 13 1914 \$113,500
Total assessed val. 1913--8,856,135
School tax (per \$1,000) 1913--\$7.25
INT. at Kountze Bros., N. Y.



**GRAND VALLEY IRRIG. DIST.**  
This district (P. O. Grand Valley) is in Garfield County. Bonds below are part of an auth. issue of \$425,000.  
**Irrigation Bonds.**  
6s '10 J-D \$380,000...1921-1930  
BOND. DEBT Oct 30 1914 \$380,000  
INT. at County Treas. office in Glenwood Spgs., or at Chase Nat. Bank, N. Y. City.

**GREELEY.**  
This city is in Weld County. Incorporated as a town May 29 1871 and as a city of the second class Mch. 1 1886. All bonds are tax-exempt.  
**Water Bonds (Red. beg. in 1916).**  
4 1/2 g '06 A-O \$330,000...Apr 2 1921  
**Refunding Water Bonds.**  
5s '09 M-S \$40,000...1929  
City-Hall Bds. (Red. beg. in 1917).  
5s '07 M-S \$17,000...July 1 1922  
GEN. B.D. DT. Oct 1 '14...\$17,000  
Water debt (additional)...370,000  
Ass'd val. '13 (abt. act.)...10,504,940  
Total tax (per \$1,000) 1913...\$16.80  
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...\$23,500...1917  
(Subject to call.)  
4 1/2 s...\$16,000...1921  
(Subject to call.)  
5s '10 A-O \$62,000...1931  
(Subject to call.)  
5s '12 M-S \$41,500...Mar 1 1942  
(Subject to call March 1 1927.)  
BOND. DEBT Apr 1914...\$155,000  
Assess. val. '13 (abt. act.)...12,804,740  
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. 94, p. 427.  
**Irrigation Bonds.**  
6s '09 J-D \$5,100,000...Dec 1 20-29  
(For maturity see V. 91, p. 540.)  
BOND. DEBT Mar 1911...\$5,100,000  
Assessed valuation 1909...8,000,000  
INT. at County Treasurer's office.

**GUNNISON.**  
This town is in Gunnison County. Inc. Feb. 28 1880. Pop'n 10, 1,026.  
**Water (Red. after Dec. 1 1915).**  
5s \$33,125...Dec 1 1921  
**Refunding (Red. beg. in 1918).**  
5s \$27,800...1928  
BOND. DEBT Apr 1 '14 \$60,925  
Warrants outstanding...14,000  
Cash on hand...4,400  
Assess. val. '13 (abt. act.)...1,053,435  
Total tax rate (per \$1,000) '13 \$20.00  
INT. pay. at office of Town Treas. or at Hanover Nat. Bk., N. Y. City.

**GUNNISON COUNTY.**  
Gunnison is the county seat.  
**Refunding Bonds (Tax-exempt).**  
4s g A-O \$343,800...1919  
(Subject to call 1909.)  
BOND. DEBT Apr 1914...\$343,800  
Assess. val. '13 (abt. act.)...1,456,800  
State & Co. tax (per \$1,000) '13 \$11.00  
Population in 1910...5,897  
INT. at County Treasurer's office or at Kountze Bros., New York.

**HENRYLYN IRRIG. DISTRICT.**  
A district in Weld County.  
**Irrigation Bonds.**  
6s '09...\$3,615,000...Dec 1 1929  
BOND. DEBT Oct 1914...\$3,615,000

**HIGHLANDS.**—See Denver.

**HINSDALE COUNTY.**  
County seat is Lake City. See "State and City Section" for Nov. 29 1909 for remarks concerning waiving of interest on old bonds. \$144,700 of the old issues have been refunded.  
Population 1910, 646.  
**Refunding (Red. beg. in 1910).**  
4s A-O \$107,700...1920  
4s J-J 37,000...1922  
BOND. DEBT Apr 1914...\$144,700  
Assess. val. 1913...949,600  
State & Co. tax (per \$1,000) '13...\$19.30  
INT. at office of County Treas. or at office of W. N. Coler & Co., N. Y.

**HOLBROOK IRRIG. DIST.**  
This district is in Otero County.  
**Irrigation Bonds (Tax-exempt).**  
6s '09 J-D \$650,000...Dec 1 '20-29  
BOND. DEBT Apr 1 1914...\$650,000  
Assess. val. '13 (abt. act.)...2,000,000  
Total tax (per \$1,000) '13...\$31.00  
INT. at County Treas. office or at Chase Nat. Bank, N. Y. City.

**JULESBURG.**  
This town is in Sedgwick County.  
**Water Works Bonds.**  
5 1/2 s M-S \$34,000...1922  
(Subject to call after 1917)  
6s M-S \$18,000...1923  
6s F-A 15,000...1920  
6s M-S 5,000...1921  
**Sewer Bonds.**  
6s Apr \$24,000...1929  
BOND. DEBT Mar 19 1914...\$99,000  
Floating debt...7,000  
Sinking fund...5,000  
Assess. val. '14 (full val.)...\$36,232  
Tax rate (per \$1,000) 1914...\$33.79  
Population in 1910...962

**JULESBURG IRRIGATION DIST.**  
A district in Sedgwick County.  
6s '04 A-O \$465,000...Oct 1 '15-'24  
6s '10 J-D 150,000...1921-1930  
BOND. DEBT Oct 1914...\$615,000  
Assess. val. '13 (1/2 act.)...850,040  
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 (Red. beg. Nov. 15 1911).  
4s A-O \$475,000...Nov 15 1921  
BOND. DEBT Apr 1914...\$475,000  
Assess. val. '13 (abt. act.)...15,610,948  
State & Co. tax (per \$1,000) '13...\$15.00  
INT. at Kountze Bros., N. Y.

**LAMAR.**  
This town is in Prowers County. Inc. in 1886. Pop'n 1910, 2,977.  
**Sewer Bonds.**  
6s \$67,500...1921  
**Sidewalk Bonds.**  
6s \$28,000...1921  
**Water-Works Bonds.**  
5s & 6s \$202,000...1921  
**Town-Hall Bonds.**  
5s \$5,000...1921  
BOND. DEBT Apr 10 '14 \$302,500  
Floating debt...5,689  
Sinking fund...655  
Assess. val. '13 (abt. act.)...1,800,000  
Total tax rate (per \$1,000) '13...\$10.00  
INTEREST payable at office of Town Treas. or at Chemical Nat. Bank, New York City.

**LAMAR SCH. DIST. NO. 14.**  
5s '01 J-J \$5,000...July 1 1916  
5s '02 A-O 5,000...Oct 1 1917  
5s '06 J-J 9,000...July 3 1921  
(Subject to call after July 3 1911.)  
6s '11 M-S \$28,500...Mar 1 1951  
(Subject to call after Mar. 1 1931.)  
BOND. DEBT June 30 1914 \$43,000  
Assess. val. '13 (abt. act.)...1,019,837  
School tax (per \$1,000) 1913...\$20.00

**LA PLATA COUNTY.**  
County seat is Durango. All bonds are tax-exempt.  
**Ref. (Red. aft. 10 yrs. from issue).**  
4 1/2 s '01 M-S \$91,500...Mar 1 1921  
4 1/2 s '03 s-a 35,000...1923  
BOND. DEBT Apr 16 '14 \$126,500  
Assess. val. '13 (abt. act.)...15,164,618  
State & Co. tax (per \$1,000) '13...\$6.80  
Population in 1910...10,812  
INT. at Kountze Bros., N. Y.

**LAS ANIMAS.**  
This city is in Bent County.  
**Water Bonds (Red. beg. in 1918).**  
6s '08 J-J \$93,000...July 1 1928  
GEN. B.D. DT. Apr 25 '14 \$100,000  
Assess. val. '13 (abt. act.)...1,263,355  
Population in 1910 (Census)...2,008  
INT. at Nat. Bank of Com., N. Y.

**LAS ANIMAS COUNTY.**  
County seat is Trinidad.  
**Refund. Bonds (Red. beg. in 1921).**  
4 1/2 s '11 J-J \$155,000...1931  
BOND. DEBT Oct 1914...\$155,000  
Assess. val. '13 (abt. act.)...38,295,655  
State & Co. tax (per \$1,000) '13...\$7.42  
Population in 1910...33,643  
INT. at the First Nat Bank, N. Y.

**LOGAN IRRIGATION DIST.**  
A district in Logan County.  
**Irrigation Const. Bds. (Tax-free).**  
6s '11 J-D \$480,000...1921  
(After 11 and before 20 years.)  
BOND. DEBT Sept 29 '14 \$480,000  
INT. at Sterling or Chase Nat. Bank, New York.

**LONGMONT.**  
This city is in Boulder County. Inc. Jan. 7 1873. On Mar. 7 1912 Judge Burke of the District Court upheld the city's right to build a municipal light and power plant outside of city limits by issuing warrants payable out of the net earnings of the plant. Of \$41,500 warrants issued Jan. 1 1912 to build municipal power plant for lighting city, \$22,000 has been paid and \$8,000 placed in the bond sinking fund, with a cash balance in the treasury besides, this having been done with the net proceeds of the plant. Pop'n in 1910, 4,256.  
**Water Bonds.**  
4s '02 J-J \$110,000...Jan 1 1917  
(Subject to call Jan 1 1912.)  
5s '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.**  
6s '92 F-A \$10,000...Aug 1 1916  
(Subject to call Aug 1 1902.)  
**Electric-Light Bonds.**  
5s '11 A-O \$46,000...Oct 1 1926  
(Subject to call after Oct. 1 1916.)  
GEN. BONDS Apr 2 1914...\$383,000  
Assessment debt (add'l)...2,000  
Sinking fund (estimated)...10,000  
Assess. val. '13 (abt. act.)...4,262,798  
City tax (per \$1,000) 1913...\$15.95  
INT. on all bonds, except refunding water bonds, at Hanover Nat. Bank and City Treas. office.

**LONGMONT SCH. DIST. NO. 17.**  
**Building Bonds (Tax-Exempt).**  
4 1/2 s '00 J-D \$11,000...1915  
(Subject to call beg. in 1905.)  
4 1/2 s '03 J-D 15,000...1918  
(Subject to call beg. in 1908.)  
4s '06 J-D \$25,000...June 1 1921  
(Subject to call after June 1 1911.)  
5s '11 M-S \$25,000...Mar 1 '26-'41  
BOND. DEBT Mar 1 '14...\$68,000  
Assess. val. '13 (abt. act.)...6,668,921  
School tax (per \$1,000) 1913...\$6.75  
Population in 1912 (est.)...6,004  
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-Wks. (Red. beg. Nov. 1 '12).**  
5s g M-N \$23,000...Nov 1 1927  
**Refunding Water Bonds.**  
5s F-A \$10,000...Aug 1 1920  
(Subject to call Aug. 1 1915.)  
5s M-N \$50,000...Nov 1 1931  
(Subject to call Nov. 1 1921.)  
BOND. DEBT Sept 30 '14...\$83,000  
Assess. val. '13 (abt. act.)...2,646,425  
Total tax (per \$1,000) 1913...\$19.55  
Population in 1910...3,591  
INT. at Nat. City Bank, N. Y., or at City Treasurer's office.

**MANITOU.**  
This town is in El Paso County. Inc. July 1876. All bonds are tax-exempt. Population 1910, 1,357.  
**Refunding Water Bonds.**  
5s '14 \$39,000...June 1 1934  
**Sewer Bonds.**  
5s A-O \$8,000...Oct 15 1918  
**Water (Red. aft. 10 yrs. from issue).**  
5s '12 M-S \$40,000...Mar 1 1928  
5s '13 A-O 10,000...Oct 1 1925  
(Subject to call after Oct. 1 1923.)  
**Refunding Bonds.**  
5s \$20,000...Jan 1 1928  
BOND. DEBT Nov 1914...\$156,000  
Assess. val. '14 (abt. act.)...2,409,290  
Total tax (per \$1,000) 1914...\$16.27  
INT. at Town Treas. office or at Chemical Nat. Bank, N. Y.

**MESA COUNTY.**  
Grand Junction is the county seat.  
**Refund. Bonds (Red. beg. in 1911).**  
4s M-N \$38,000...May 1 1921  
BOND. DEBT June 30 '14 \$38,000  
Floating debt...39,500  
Cash in treasury...62,341  
Assess. val. '13 (abt. act.)...28,650,000  
State & Co. tax (per \$1,000) '13...\$6.50  
Population in 1910...22,197  
INT. at Kountze Bros., N. Y.

**MESA COUNTY IRR. DIST.**  
**Irrigation Bds. (Red. beg. in 1925).**  
6s '10 J-D \$88,000...1930  
BOND. DEBT Apr 25 '14...\$188,000  
Assess. val. 1913 (est.)...260,000  
INT. at Nat. Park Bank and Kountze Bros., both of N. Y. City.

**MONTEZUMA VALLEY IRR. D.**  
An irrigation district in Montezuma Co. Pop'n '13 (est.) 2,700.  
**Irrigation Bonds.**  
6s '06 J-D \$556,500...1917-1926  
(V. 82, p. 1228, for maturity.)  
6s '06 J-D 123,500...1917-1926  
**Canal Bonds.**  
6s '10 J-D 125,000...Dec 1 '21-'30  
BOND. DEBT Oct 3 '14...\$805,500  
Floating debt...107,570  
Assess. val. '13 (abt. act.)...3,700,000  
Total tax (per acre) 1913...\$2.75  
INT. at office of County Treasurer or at Nat. Bank of Commerce, N. Y.

**MONTEZUMA.**  
This city is the county seat of Montrose Co. Inc. as a town May 2 1882, as a city of second class Mar. 1 1906. Commission govt. adopted Jan. 2 1914. Pop'n 1910, 3,254.  
**Water Bonds.**  
5s J-D \$20,000...Dec 1 1929  
5s J-J 80,000...July 1 1920  
5s M-N 10,000...Nov 1 1922  
5s M-S 10,000...Mar 1 1925  
4s J-D \$28,400...July 1 1930  
GEN. B.D. DT. Oct 5 '14...\$148,400  
Assess. debt (add'l.)...16,374  
Assess. val. '14 (abt. act.)...3,444,560  
INT. in N. Y. City at Kountze Bros. and the Chemical Nat. Bank.

**MONTEZUMA COUNTY.**  
County seat is Montrose.  
**Refunding Bonds.**  
5s '13 F-A \$118,000...Feb 2 1933  
(Subject to call Feb 2 1923.)  
5s '13 J-D \$23,000...Dec 1 1923  
BOND. DEBT Sept 29 '14 \$141,000  
Assess. val. '13 (abt. act.)...12,849,550  
State & Co. tax (per \$1,000) 1913 \$8.20  
Population in 1910...10,291  
INT. payable at Co. Treas. office or at Kountze Bros., New York.

**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...Oct 1 '20-'29  
BOND. DEBT Sept 1912...\$400,000  
INT. at Cont. & Comm. Tr. & Sav. Bank, Chic., or at Co. Treas. office in Brighton.

**NORTHERN DELTA IRR. DIST.**  
This district (P. O. Delta) is in Delta County. Of the \$140,000 bonds mentioned below, \$82,500 have been sold and the remainder are up as collateral security for about \$35,000 indebtedness. The foregoing debt is against the district as a whole, while there are two mortgages aggregating \$26,000 against the canal and water right.

**Canal & Water Rights Pur. Bds.**  
6s '10 J-D \$140,000...1921-1930  
(For maturity see V. 90, p. 462.)  
BOND. DEBT Sept 29 '14...\$140,000  
Floating debt Apr 1 1914...58,636  
Tax rate (per \$1,000)...\$6.43  
Population in 1914 (est.)...300  
INT. at Co. Treas. office in Delta.

**NORTH STERLING IRR. DIST.**  
A district (P. O. Sterling) in Logan County.  
**Ditch and Reservoir Bonds.**  
6s '09 J-D \$2,080,000...June 1 '20-'29  
BOND. DT. Sept 28 '14...\$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 town is in Routt Co. Incorp. in 1907.  
**Water-Plant Bds. (Red. beg. in '22)**  
6s '12 J-J \$30,000...July 1 1927  
**Sewer Bonds.**  
6s '13 M-S \$12,873.16...1927  
BOND. DEBT Oct 1914...\$42,873  
Warrant debt...5,000  
Assessed valuation 1913...290,180  
INT. on water bonds at Chase Nat. Bank, N. Y.; others at Kountze Bros., N. Y.

**OLATHE.**  
This city is in Montrose Co. Inc. in 1907. Pop'n 1910, 600.  
**Sewer Bonds.**  
6s '13 M-N \$10,000...Nov 1 1925  
(Red. in numerical order by call of City Treasurer.)  
**Water Bonds (Red. beg. in 1921).**  
6s '11 J-J \$65,000...July 1 1926  
BOND. DEBT Mar 1914...\$75,000  
Assess. val. 1913...473,222  
INT. payable at City Treasurer's office or at Kountze Bros., N. Y.

**ORCHARD MESA IRRIG. DIST.**  
A district in Mesa County.  
6s g A-O \$900,000...Dec 1918-'28  
6s '09 J-D \$175,000...Dec 1 '19-'29  
BOND. DEBT Oct 6 '14 \$1,075,000  
Floating debt...250,000  
Tax rate (per acre) 1914...\$12.75  
INT. at First Nat. Bank, Chicago.

**OTERO IRRIGATION DIST.**  
This district is in Otero County.  
6s \$287,500...1915-1921  
6s 160,000...1918-1926  
6s 40,000...1920-1928  
6s '10 F-A 300,000...1922-1930  
BOND. DEBT Oct 1914...\$787,500  
INT. payable at County Treasurer's office or in New York.

**PALISADE IRRIGATION DIST.**  
This district is in Mesa County.  
6s '08 A-O \$160,000...1916-1925  
6s '10 J-J 88,000...1921-1930  
BOND. DEBT Apr 1914...\$248,000  
INT. on bonds of 1905 at County Treas. office or at First Nat. Bank, Chicago; bonds of 1910 at Kountze Bros., N. Y., or Co. Treas. office.

**PARK CREEK IRRIG. DIST.**  
A district in Larimer County.  
6s '10 J-D \$72,000...June 1 1920  
BOND. DEBT Apr 27 '14...\$72,000  
INT. at County Treas. office.

**PITKIN COUNTY.**  
County seat is Aspen. All bonds are tax-exempt. Pop'n 1910, 4,566.  
**Refund. (Red. beg. May 1 1910).**  
5s M-N \$360,200...May 1 1920  
BOND. DEBT Apr 1914...\$377,800  
Floating debt...67,768  
Assess. val. '13 (abt. act.)...6,848,085  
State & Co. tax (per \$1,000) '14 \$17.91 +  
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.  
**Water-Works Dist. Bonds.**  
4 1/2 s '03 J-D \$150,000...Dec 1 1918  
5s '14 J-J \$202,000...Jan 2 1929  
(Subject to call after Jan. 2 1924.)  
4 1/2 s '06 J-J 884,000...Jan 2 1931  
(Subject to call after Jan 2 1916)

**Refunding Sewer Bonds**  
4 1/2 s '05 J-D \$43,000...Dec 1 1925  
(Subject to call Dec. 1 1915.)  
**Funding Bonds.**  
5s '14 M-S \$385,000...Mar 1 1929  
**Bridge and Viaduct Bonds.**  
5s '03 J-D \$120,000...Dec 1 1918  
4 1/2 s '07 J-D 136,000...June 1 1927  
(Subject to call after June 1 1917.)  
Statement of Debt Sept. 26 1914.  
General bonded debt...\$684,000  
Water debt (special, add'l) 1,236,000  
Park debt (special, add'l) 354,000  
Storm-sewer debt (special, additional) 117,000  
Paving district debt (special, additional) 193,000  
TOT. B.D. DT. Sept 29 '14 2,584,000  
Value of city prop. v. 1912 421,537  
Assessed valuation, real...26,066,634  
Assessed val., personal...9,260,404  
Total val. 1913 (act. val.)...35,327,038  
Tax rate (per \$1,000) 1913...\$13.00

Northside...\$23.40  
Eastside...  
Southside...23.40  
Bessemer...23.20  
INTEREST on bridge and viaduct 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 Treas. and at First Nat. Bank, Pueblo.



**PUEBLO SCHOOL DIST. NO. 1.**  
This is district No. 1 of Pueblo County. Bonds are tax-exempt.

**Building Bonds.**  
4 1/2 s '11 F-A \$100,000... Aug 1 1931  
4 1/2 s '11 F-A 30,000... Aug 1 1931  
(Subject to call Aug. 1 1921.)  
4 s --- M-S \$18,000... Sept 1920  
(Subject to call.)

**Refunding Bonds (Red. in 1912).**  
4 1/2 s '11 J-D \$126,000... Aug 1 1931  
BOND. DEBT Oct 1 1914 \$274,000  
Sinking fund... 150  
Floating debt... 49,715  
Assess. val. '13 (abt. act.) 22,786.167  
School tax (per \$1,000) 1913... \$6.00  
Population in 1914 (est.)... 25,000  
INT. at County Treasurer's office or at First National Bank, N. Y.

**PUEBLO SCHOOL DIST. NO. 20.**  
**Building Bonds.**  
4 1/2 s J-D \$100,000... 1931  
(Subject to call 1921.)  
4 s '04 F-A \$84,000... Aug 1 1919  
(Subject to call Aug. 1 1909.)

**Funding Bonds.**  
4 1/2 s '11 F-A \$35,000-Subj to call '21  
**Refunding Bonds.**  
4 1/2 s '07 M-S \$30,000... 1917  
(Subject to call after 1907.)  
BOND. DEBT Oct 14 '14 \$339,000  
Ass'd val. '14 (abt. act.) 24,550.056  
School tax (per \$1,000) 1913... \$6.00  
Population in 1913 (est.)... 25,000  
INT. at First Nat. Bank, N. Y.

**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. (Red. beg. in 1919).**  
4 s '09 F-A \$350,000... Feb 1 1929  
BOND. DEBT Apr 1914 \$350,000  
Assess. val. '13 (abt. act.) 60,305.249  
State & Co. tax (per \$1,000) '13... \$7.20  
Population in 1910... 52,223  
INT. at First Nat. Bank, N. Y., or at County Treasurer's office.

**RIO GRANDE COUNTY.**  
Del Norte is the county seat. All bonds are tax-exempt.

**Funding and Refunding Bonds.**  
5 s F-A \$135,500... Aug 1 1919  
(Subject to call Aug 1 1909)  
4 s F-A \$17,800... Aug 1 1919  
(Subject to call Aug 1 1909)  
BOND. DEBT Sept 29 '14 \$153,300  
Sinking fund... 15,710  
Assess. val. '13 (abt. act.) 10,373.395  
State & Co. tax (per \$1,000) '13... \$9.00  
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.  
6 s '07 J-D \$747,500... July 1 '18-'27  
6 s '10 J-D 300,000... 1920-1930  
BOND. DEBT Oct 1914 \$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 Co. Incorp. Aug. 10 1887. Pop'n 1910, 3,230.

**Water Bonds.**  
5 s '06 J-D \$100,000... June 5 1921  
(Subject to call after June 1916)  
5 1/2 s F-A \$7,000... Aug 1 1919  
6 s '10 J-D 50,000... Jan 1 1925  
(Subject to call after Jan 1 1920.)  
**Refund. (Red. aft. 10 yrs. from issue)**  
6 s '14 \$15,000... 1934  
GEN. B.D. DT. Oct 6 '14... \$172,000  
Assess't debt Apr 25 1914... 19,000  
Assess. val. 1913... 2,500,000  
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.  
6 s '08 J-D \$235,000... Sept 1 '19-'28  
BOND. DEBT Oct 1914... \$235,000  
Tax rate (per acre) 1911-12... \$3.42  
INT. at County Treasurer's office.

**SAN JUAN COUNTY.**  
County seat is Silverton.  
**Ref. Bds. (Red. beg. in 1909).**  
6 s J-D \$97,000... Jan 1 1919  
**County District Bonds.**  
6 s '05 J-J \$10,000... July 1 1920  
(Subject to call July 1 1910.)  
5 s '11 s-a. 60,000... July 1 1931  
(Subject to call July 1 1921.)  
County bond. debt Oct '14 \$97,000  
Sch. dist. bonds (add'l)... 70,000  
Assess. val. '13 (abt. act.) 4,623.659  
State & Co. tax (per \$1,000) '13... \$16.80  
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.  
**Irrigation Bonds (Tax-exempt).**  
6 s '09 J-D \$530,000... 1920-1929  
6 s '12 J-D 170,000... 1920-1930  
BOND. DEBT Oct 1914... \$700,000  
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.  
**Ref. Bds. (Red. beg. in 1913.)**  
6 s J-J \$79,000... Jan 1 1923  
**Road (Red. beg. 10 yrs. from issue).**  
6 s '02 A-O \$6,000... May 15 1922  
6 s A-O 20,000... Oct 1 1922  
BOND. DEBT Oct 1914... \$105,000  
Assess. val. '13 (abt. act.) 10,343.120  
State & Co. tax (per \$1,000) '13... \$12.05  
Population in 1910... 4,700  
INT. at Kountze Bros., N. Y. C.

**SILVERTON SCH. DIST. NO. 1.**  
A district in San Juan County. Population 1910, 2,300.  
5 s '05 J-J \$10,000... July 1 1920  
(Subject to call after July 1 1910)  
5 s '11 J-D \$60,000... June 1 1931  
(Subject to call after June 1 1921.)  
BOND. DEBT Oct 5 1914... \$70,000  
Assess. val. '14 (abt. val.) 4,872,546  
School tax (per \$1,000) 1914... \$4.75  
INT. at First Nat. Bank, Silverton, and at Nat. Park Bank, N. Y. C.

**STERLING.**  
This city is in Logan County. Inc. Sept. 1 1884. Pop'n 1910, 3,044.

**Water Bonds.**  
5 s '06 \$45,000... Jan 1 1921  
5 s '06 5,000... June 1 1923  
5 s '08 10,000... Aug 1 1923  
5 s '09 25,000... Aug 1 1924  
5 s 56,000... Mar 15 1934

**Sewer Bonds.**  
6 s '08 \$40,000... Nov 1 1919  
6 s '10 14,000... Nov 1 1920  
GEN. B.D. DT. Sept 25 '14 \$195,000  
Assess. val. '13 (abt. act.) 1,758,000  
Total tax (per \$1,000) 1913... \$24.00  
INT. is payable at City Treasurer's office or at Kountze Bros. in N. Y.

**TRINCHERA IRRIG. DIST.**  
This district is in Castilla County.  
6 s '11 J-D \$617,000... Apr 1 '22-'31  
BOND. DEBT Sept 30 '14 \$617,000  
Assess. val. '13 (abt. act.) 3,484.750  
Total tax rate (per \$1,000) '13... \$16.50  
INT. at County Treasurer's office or at Guaranty Trust Co., N. Y.

**TRINIDAD.**  
This city is situated in Las Animas County. Incorp. Dec. 30 1879. Commission government defeated Aug. 2, 1912. Population 1910, 10,204.

**Water-Works Bonds.**  
4 1/2 s '06 M-S \$225,000... Mar 1 1921  
(Subject to call 1916.)  
5 s '13 J-J \$45,000... 1928  
**Refunding Water Bonds.**  
5 s '12 A-O \$365,000... Apr 1 1932  
(Subject to call after Apr 1 1922.)  
**Street and Bridge Bonds.**  
4 1/2 s '05 M-S \$82,000... 1925  
(Subject to call 1915.)  
TOTAL DEBT Oct 1914... \$717,000  
Sinking fund... 50,000  
Assessed valuation 1913... 10,039,860  
Tax rate (per \$1,000) 1913... \$6.64  
INT. on \$45,000 water bonds at City Treas. 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 1/2 s '95 \$30,000... 1915  
4 1/2 s '02 17,000... 1917  
4 1/2 s '04 12,000... 1919  
4 1/2 s '06 35,000... 1919  
4 s '07 20,000... 1920  
4 1/2 s '10 J-J 100,000... July 1 1925  
BOND. DEBT Sept 29 '14 \$204,500  
Assess. val. '13 (abt. act.) 10,204,500  
School tax (per \$1,000) 1914... \$8.00  
Population in 1913 (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.**  
s \$34,000... May 1 1923  
s 350,000... Feb 1 1916  
BOND. DEBT Apr 1914... \$384,000  
Floating debt... 122,343  
Sinking fund (water)... 10,000  
Assess. val. '14 (full val.) 1,060,020  
City tax (per \$1,000) 1914... \$37.50  
Population in 1910... 3,162  
INT. at Kountze Bros., N. Y.

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. 1910.	Pop'n 1910.
Antonito (T), Conejos County	\$28,000	\$3,000	\$414,000	\$18.90	681
Arvada, Jefferson County	40,000	None	125,000	840	
Aspen (C), Pitkin County	45,000	59,213	\$245,180	\$48.00	1,834
Ault (T), Weld County	27,000	None	\$360,030	\$11.50	569
Baca County	29,500	None	1200,000		2,516
Bent County High Sch. Dist.	35,000			\$28.00	
Brush (C), Morgan County	82,000		\$257,000		997
Conejos County	\$86,000	15,000	\$1,426,446	\$7.833	11,285
Cortez (T), Montezuma Co.	54,000	3,000	\$399,000	\$16.50	
Cripple Creek Sch. Dist. No. 1.	64,000	94,000			840
Del Norte (T), Rio Grande Co.	\$46,000	11,655	\$1,811,135		13,688
Delta County	71,700	2,500	\$1,480,000		
Delta School District	54,900	None	\$6,832,232	\$9.30	2,985
Eagle County	57,000	None	\$479,930	\$17.00	614
Fort Lupton (T), Weld Co.	46,500	None	\$105,000		431
Fountain (T), El Paso County	55,000	9,000	\$600,500	\$19.00	529
Fowler (T), Otero County	55,000				

Location	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax p. \$1,000.	Pop'n 1910.
Goldfield (C), Teller County	37,000	36,000	\$722,000	\$35.00	1,112
Hillrose Irrigation District	70,000	None			724
Holly (T), Prowers County	63,000	None	\$600,000	\$17.00	659
Holyoke (T), Phillips County	33,000	None	\$480,000	\$12.61	608
Hotchkiss (T), Delta County	78,000	None	\$193,000	\$73.00	4,510
Hugo (C), Lincoln County	32,000	None			2,154
Idaho Springs, Clear Creek Co.	75,000	None	\$766,950	\$54.75	
La Junta School Dist. No. 11.	78,500	None	\$5,351,967	\$8.60	
Leadville, Lake County	None	251,000	\$2,106,527	\$52.00	7,568
Meeker (T), Rio Blanco Co.	60,000	5,447	\$679,681	\$28.50	807
Mosca Irrigation District	75,000	1,000			3,179
Phillips County	42,000	600	\$7,096,823	\$4.91	376
Ridgway (T), Ouray County	30,000	None	\$260,080	\$29.80	698
Rifle (T), Garfield County	65,000	None	\$692,000	\$51.00	2,332
Rio Blanco County	33,000	None	\$4,927,256	\$10.25	4,425
Salida (C), Chaffee County	51,500	None	\$3,038,000	\$4.64	1,227
Salida School District No. 7.	244,000	None	\$1,670,425	\$15.00	
Steamboat Springs, Routt Co.	99,200	2,500	\$1,150,095	\$18.00	
West County Sch. D. No. 37.	160,000	None	\$3,215,620	\$20.00	
Weld County	28,000	None	\$400,000		1,000
Wray (T), Yuma County	35,000	None	\$600,000		

(C) City. (T) Town. c 1909 figures. e 1910 figures. f 1911 figures. \* 1912 figures. † 1913 figures. a 1914 figures. ‡ Total debt. d County divided 1-3 of above indebtedness belonging to Alamosa Co.

State of Utah.

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).... 84,844  
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	Interest	When Due	Outstanding
Refunding bonds	c. 1898 3% 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	c. 1911 4 J & J	July 1 1931	300,000
Capitol building bonds	c. 1914 5 J & J	Jan. 1 1934	200,000
do do do	c. 1914 4 J & J	Jan. 1 1934	200,000
do do do	c. 1914 4 J & J	Jan. 1 1924	200,000

All bonds are non-taxable.

DEBT LIMITATION.—See State and City Section for November 1913 for constitutional provision regulating the incurring of State and municipal debt.

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; and on the bonds of 1914 at the State Treasurer's office or in New York City.

BONDED DEBT April 1914 was \$1,810,000; on the same date the sinking fund amounted to \$370,000.

TAX VALUATION.—In 1913 the total assessed valuation was \$213,859,715; in 1912 it was \$200,299,207; in 1910, \$186,354,505; in 1908, \$166,019,855; 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.

EXEMPTION 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.

**ALPINE HIGH SCH. DIS. NO. 1.**  
This district is in Utah County. Population 1914 (est.) 12,500.  
5 s '12 Apr \$60,000... Apr 1 1932  
(Subject to call April 1 1922.)  
BOND. DEBT Oct 1 1914... \$60,000  
Floating debt... 27,800  
Assessed valuation 1914... 5,968,778  
INT. at Bank of American Fork

**BEAVER.**  
This city is in Beaver County.  
**Municipal Water Bonds.**  
6 s '14 M-N \$30,000... May 1 1934  
(Subject to call beg. May 1 1924.)  
TOTAL DEBT... (\$?)  
Population in 1910... 1,899

**BLUE BENCH IRRIG DIST. NO. 1.**  
A district in Wasatch County.  
6 s J-D \$125,000...  
(Due 10 to 20 years.)  
BOND. DEBT Mar 27 '14 \$125,000  
Warrant debt (estimated)... 4,000  
INT. at Co. Treas. office.

**BOXELDER COUNTY.**  
Brigham is the county seat.  
**Road Bonds (Red. beg. in 1922).**  
4 1/2 s '12 J-D \$175,000... June 1 1932  
BOND. DEBT Oct 2 1914... \$175,000  
Sink. fund & int. Jan '14... 21,529  
Assessed valuation 1914... 12,358,857  
Population in 1910... 13,894  
INT. at Cont. & Comm. Nat. Bank, Chicago.

**BOXELDER CO. SCH. DIST.**  
**Building Bonds.**  
s \$21,300...  
4 1/2 s '12 F-A \$200,000... Feb 1 1932  
TOT. B.D. DT. Apr 1914... \$221,300  
Sinking fund... 7,200

Assessed valuation 1913... 11,704,589  
Real valuation (est.)... 26,000,000  
INT. at Harris Tr. & Sav. Bk., Chic.

**BRIGHAM CITY.**  
This city is in Box Elder County.  
**Electric-Light Bonds.**  
s \$30,000...  
**General Bonds.**  
s \$8,000...  
**Water-Works Bonds.**  
5 s '12 F-A \$35,000... June 1 1932  
BOND. DEBT Oct 2 1914... \$73,000  
Assess. val. '14 (abt. 3-5 act.) 1,093,391  
Tax rate (per \$1,000) 1914... \$39.95  
Population in 1910... 3,689

**CACHE COUNTY SCH. DIST.**  
**Building Bonds.**  
5 s '07 J-J \$19,750... July 1 1927  
(Subject to call beg. in 1912.)  
4 1/2 s '11 J-J 150,000... July 1 1931  
(Subject to call beg. in 1921.)  
BOND. DEBT Oct 1914... \$169,750  
Assess. val. '13 (1/2 act. val.) 6,500,000  
School tax (per \$1,000) 1913... \$11.00  
Population in 1914 (est.)... 15,000  
INTEREST payable at Chicago Sav. & Trust Co., Chicago, or Cache Valley Banking Co., Logan.

**CARBON COUNTY.**  
Price is the county seat.  
5 s '09 M-N \$40,000... May 1 1929  
**Road and Bridge Bonds.**  
5 s '10 J-J \$30,000... July 1 1930  
(Subject to call after July 1 1920.)  
BOND. DEBT Sept 1 '14... \$70,000  
Sinking fund... 20,024  
Assess. val. '14 (1/2 act.)... 6,653,007  
State & Co. tax (per \$1,000) '14... \$24.45  
Population in 1910... 8,624  
INT. payable at Co. Treas. office



DAVIS COUNTY HIGH SCH. D. 5s \$180,000...1933 TOTAL DEBT... (7) Assessed valuation 1912...6,250,000 School tax rate (per \$1,000) '12...\$9.50

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 April 4 '14...\$35,000 Sinking fund...3,407 Assess. val. '13 (1-3 act.)...2,800,660 State & Co. tax (per \$1,000) '13...\$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 1914 (est.)...18,000. 5s '04 F-A \$3,750...Aug 1 1924 5s '04 J-D \$13,000...June 1 1924 5s '05 J-D \$10,000...June 15 1925 4 1/2s '06 J-D \$2,000...June 1 1923 4 1/2s '07 J-D \$40,000...June 1 1927 4 1/2s '09 A-O \$100,000...Apr 1 1929 (Subject to call after April 1 1919.) 4 1/2s '12 M-N \$80,000...May 1 1932 BOND. DEBT Apr 1914...\$298,750 Sinking fund...18,959 Ass'd val. '13 (2-5 act.)...9,405,860 School tax (per \$1,000) 1913...\$13.30 \*Red. after 5 years from issue. 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. Pop'n 1914 (est.)...20,500. Building Bonds. 5s '05 J-D \$35,500...1925 5s '05 M-S \$15,500...1923 5s '05 J-D \$3,000...1923 4 1/2s '06 J-J \$30,000...July 1 1926 4 1/2s '07 M-N \$30,000...May 1 1927 4 1/2s '08 J-J \$40,000...July 1 1928 5s '10 A-O 60,000...Apr 1 1930 5s '13 s-a 100,000...1933 BOND. DEBT Oct 1914...\$284,000 Assess. val. '14 (4-5 act.)...12,941,806 Population in 1914 (est.)...20,500 \*Red. after 5 years from issue. INTEREST at Sandy City Bank or E. H. Rollins & Sons, Boston, Mass

KAMAS SCHOOL DISTRICT. This district is in Summit County. Building Bonds. s '14 \$30,000... TOTAL DEBT... (?)

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 April 1914...\$48,000 Sinking fund...13,000 Ass'd val. '13 (1/2 act.)...1,672,789 School tax (per \$1,000) 1913...\$7.00 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 Liquidation Bonds. 4 1/2s '07 F-A \$45,000...Aug 15 1927 BOND. DEBT Oct 1 '14...\$162,000 Floating debt...30,000 Sinking fund...4,500 Assess. val. '13 (1/2 act.)...2,506,862 Total tax rate (per \$1,000) '14...\$52.00 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 \$15,000...May 1 1918 5s '11 J-J 35,000...July 1 1931 (Subject to call after July 1 1921.) BOND. DEBT Sept 30 '14...\$50,000 Assess. val. '13 (45% act.)...2,535,511 School tax (per \$1,000) 1912...\$9.75 Population in 1914 (est.)...8,000 INT. on 5s of 1908 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 J-D \$60,000...1932 (Subject to call beginning 1922.) Water-Works Bonds. s M-S \$20,000...1930 BOND. DEBT Oct 7 '14...\$80,000 Floating debt...50,000 Assessed val. '14 (1/2 act.)...2,061,579 INT. on electric-light bonds at Kountze Bros., N. Y.; others at E. H. Rollins & Sons, Chicago, Denver, San Francisco, Boston, New York City.

MURRAY SCHOOL DISTRICT. Building Bonds (Tax-exempt) 5s '10 J-J \$35,000...June 1 1930 (Subject to call after June 1 1920) 5s '14 M-S \$30,000...Mar 1 1934 (Subject to call after March 1 1924.) BOND. DEBT Sept 30 '14...\$65,000 Sinking fund Mar 1 '14...5,000 Assess. val. '14 (1-3 act.)...2,061,054 Sch. tax rate (per \$1,000) '14...\$12.40 Population in 1914 (est.)...5,000 \*INT. in N. Y. C., others at First Nat. Bank, Murray.

NEBO HIGH SCH. DIST. NO. 2. A district in Utah County. 5s '11 A-O \$150,000...Oct 1 1931 (Subject to call after Oct 1 1921.) BOND. DEBT June 1914...\$150,000 Assessed valuation (est.)...8,000,000 INTEREST payable in Springville 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 1913...\$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. 4 1/2s '01 J-D \$30,000...June 1 1921 4 1/2s '06 J-D \$30,000...June 1 1926 4 1/2s '09 J-J \$100,000...Jan 2 1929 4 1/2s '11 J-D \$40,000...June 1 1931 4 1/2s '12 F-A \$50,000...Feb 1 1932 4 1/2s '12 A-O \$50,000...Apr 1 1932 4 1/2s '12 J-D \$50,000...Dec 1 1932 4 1/2s '13 M-N \$100,000...May 1 1933 Water Bonds. 4 1/2s '09 J-A \$450,000...Jan 2 1929 5s '11 M-N 50,000...May 1 1915 GEN. BDS. Oct 1914...\$995,000 Assessment debt (add'l)...268,425 Floating debt...154,612 TOTAL DEBT Oct 1914...1,417,437 Assess. val. '14 (1/2 act.)...14,854,540 Total tax rate (per \$1,000) '14...\$35.50 Population in 1910...25,580 \*Red. aft. 10 years from issue. INT. at Utah Nat. Bank, Ogden, and in N. Y. City at Chemical Nat. Bank, Chase Nat. Bank, E. H. Rollins & Sons and at R. M. Grant & Co.

OGDEN SCHOOL DISTRICT. Building Bonds. 4 1/2s '09 J-J \$100,000...July 1 1922 (Subject to call July 1 1912.) 4s '08 M-S \$75,000...1928 (Subject to call after 1913.) Refunding Bonds (Tax-exempt). 4 1/2s '12 J-D \$20,000...Dec 1 1932 (Subject to call after Dec 1 1917.) BOND. DEBT Oct 5 1914 \$195,000 Assess. val. '13 (1/2 act.)...14,724,530 Sch. tax rate (per \$1,000) '13...\$8.30 Value of school property '13 600,000 Population in 1914 (est.)...30,000 INTEREST on \$100,000 issue payable at Nat. Park Bank, N. Y.; \$75,000 issue at N. W. Halsey & Co., Chicago; on \$20,000 bonds at Kountze Bros., N. Y. City.

PARK CITY. This city is in Summit County. Water-Works (Part every 5 years). 6s '10 A-O \$50,000...July 1 1930 BOND. DEBT Nov 1914...\$50,000 Assessed valuation 1910...977,624 Population in 1910...3,439 INT. at Chemical Nat. Bank, N. Y., or at office of City Treasurer.

PROVO. This city (now governed under the commission form) is the county seat of Utah Co. Inc. Feb. 6 1851. Refunding Bds. (Red. beg. in '12). 4 1/2s g M-S \$33,000...Mar 15 1922 Water. (Red. aft. 10 yrs. fr. iss.) 4 1/2s '06 J-D \$35,000...June 1 1926 5s '10 90,000...July 1 1930 BOND. DEBT Oct 1914 \$158,000 Assess. val. '14 (70% act.)...2,960,872 Total tax (per \$1,000) 1913...\$17.50 Population in 1910...8,925 INT. at Chemical Nat. Bank, N. Y., or at office of City Treasurer.

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. Population in 1910, 92,777. Refunding Bonds. (Tax Exempt). 4 1/2s '04 J-J \$548,000...Jan 1 1924 4s '08 M-S 500,000...Sept 1 1918 4s '01 J-J 500,000...Jan 1 1921 4s '01 J-J 200,000...July 1 1921 4 1/2s '14 M-N \$775,000...May 1 1934 Water Bonds. (Tax Exempt.) 4s '00 A-O \$225,000...Oct 1 1920 (Subject to call Oct. 1 1910.) 4 1/2s '08 A-O 475,000...Oct 1 1928 (Subject to call after Oct. 1 1918.) 4 1/2s '14 J-J 200,000...July 1 1934 Water Impt. (Tax Exempt.) 4s '05 A-O \$550,000...Apr 1 1925 (Subject to call April 1 1915.) Sewer. (Tax Exempt.) 4s '05 A-O \$150,000...Apr 1 1925 (Subject to call by Apr 1 '15.) 4 1/2s g '08 A-O 125,000...Oct 1 1928 (Subject to call beg. Oct 1 '18.) 4 1/2s '14 J-J 100,000...July 1 1934 GEN. B.D. DT. Nov 1 '14 \$4,648,000 Assessment debt (add'l)...1,541,650 Water debt (included)...1,750,000 Sinking fund...1,877 Total val. '14 (30% act.)...68,143,339 City tax (per \$1,000) 1913...\$13.00 Total tax (per \$1,000) 1913...\$39.80 INTEREST payable in Salt Lake City and at First Nat. Bank, N. Y. C. ASSETS.—City lands, buildings, sewer-system and street and sidewalk paving are valued at \$9,475,004 water-works system at \$6,305,180 other assets at \$507,454. Cash in treasury Dec. 31 1913 was as follows: Revenue funds, \$89,234.96, and trust funds, \$158,802.96.

SALT LAKE CITY SCH. DIST. Bonds are taxable. 4s g '08 J-J \$250,000...July 1 1928 4s g '10 J-J 662,000...July 1 1930 4 1/2s g '12 F-A 325,000...Feb 1 1932 Refunding Bonds. 4 1/2s '13 F-A \$155,000...Aug 1 1933 Building Bonds. 4 1/2s '13 F-A \$200,000...Aug 1 1933 BOND. DEBT Sept 29 '14 1,592,000 Assess. val. '14 (1-3 act.)...68,107,486 School tax (per \$1,000) 1914...\$9.60 Value of school prop. 1914...3,166,547 Population in 1913 (est.)...110,000 INTEREST on bonds due 1928 at N. W. Halsey & Co., Chic. on bonds of 1912 at National City Bank, N. Y.; on bonds of 1910 at National City Bank and at McCormick & Co., Salt Lake City; other bonds at Nat. City Bank, N. Y. City.

SALT LAKE COUNTY. Salt Lake City is the county seat. Refunding Bonds (Red. in 1916). 4 1/2s '06 F-A \$350,000...Aug 1 1926 BOND. DEBT Sept '14...\$30,000 Warrants outstg. Sept '14...358,796 Assess. val. '14 (2-5 act.)...93,188,122 State & Co. tax (per \$1,000) '14...\$15.70 Population in 1910...131,426 INT. payable at Co. Treas. office

SPRINGVILLE. This city is in Utah County. Water Bonds (Red. in 1920). 5s '10 A-O \$30,000...Apr 1 1930

ADDITIONAL STATEMENTS. Table with columns: Location, Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n. 1910. Includes Bingham Canyon (T), Salt Lake County, Bountiful City (C), Davis Co., etc.

(C) City. a Total tax rate. \* 1912 figures. x 1913 figures. \$ 1914 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 The bonded debt is as follows:

Table of Loans with columns: Name and Purpose, Interest, P. C. Payable, When Due, Principal Outstanding. Includes Armory Bldg. bonds, Capitol re-bldg. bonds, Deficit loan bonds, etc.

INTEREST on deficit loan bonds at State Treasurer's office; on refunding bonds of 1912 and 1913 at State Treasurer's office and 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 Apr. 1914 was \$2,625,000. ASSESSED VALUATION.—The assessed valuation (about 1-3 cash value) for 1913 was \$91,734,601; the tax rate for 1913 was \$13.50.

STATEHOOD.—On Aug. 21 1911 the President 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. The proclamation admitting New Mexico to Statehood was signed by the President on Jan. 6 1912. 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. The State may also contract debts to suppress insurrection and to provide for the public defense. No other debt shall be contracted unless authorized by law for some specified work or object, which law shall provide for an annual tax levy sufficient to pay the interest and to provide a sinking fund to pay the principal within 50 years. No school district shall ever become indebted in an amount exceeding six (6) per centum on the assessed valuation of the taxable property as shown by the preceding general assessment. The section giving the limitations of indebtedness of counties, cities, towns and villages reads as follows:



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; provided, that any city, town or village may contract debts in excess of such limitation for the construction or purchase of a system for supplying water, or for a sewer system, for such city, town or village. All the provisions of this Article IX. in full will be found on page 141 of the "Chronicle" for Nov. 18 1911.

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. Such persons in 1890 aggregated 6,689 and in 1880 23,452. These figures were not reported for 1910. The number of Indians alone included in 1910 was 18,837.

\* 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 Co. Pop'n 1910, 11,020.

Funding (Red. aft. 20 yrs. fr. issue) 4s '99 M-S \$33,000...July 1 1929

5s '99 J-J 65,000...July 1 1929

4s '01 M-S 50,000...Sept 1 1931

Sewer Bonds. 4 1/2s '09 M-S \$290,000...Mar 1 1929

5s '10 J-J 15,000...Sept 1 1930

BOND. DEBT Sept 26 '14 \$453,000

Assess. val. 1913...4,500,000

Total tax (per \$1,000) 1913...\$63.43

INT. at Seaboard Nat. Bk., N. Y.

ALBUQUERQUE SCH. DIST. Bonds are tax-exempt.

6s J-J \$60,000...1921

School (Red. aft. 10 yrs. from iss.) 4 1/2s '04 J-J \$34,000...July 1 1934

5s '13 A-O 100,000...Apr 1 1943

BOND. DEBT Apr 1914...\$194,000

Sinking fund...2,447

Assess. val. '13 (abt. 33 1/2 % act.)...4,536,751

School tax (per \$1,000) 1913...\$63.40

Population in 1914 (est.)...18,000

INT. payable in N. Y. City.

BERNALILLO COUNTY.

County seat is Albuquerque.

Bridge (Red. aft. Jan. 1 1920). 4 1/2s '09 J-J \$100,000...Jan 1 1940

Current-Expense Bonds. 6s J-J \$7,000...Nov 16 1921

(Subject to call Nov. 16 1911).

5.9s J-J \$17,000...Dec 31 1922

Funding (Red. beg. Aug. 2 1907). 6s J-J \$54,400...Aug 2 1917

Refund. (Red. aft. 10 yrs. fr. iss.). 5s '01 F-S \$106,200...July 1 1931

5s '03 M-S 78,000...Sept 1 1931

4 1/2s '05 J-J 70,000...July 1 1935

BOND. DEBT Dec 1913...\$433,000

Assess. val. '13 (1/2 act.)...6,000,000

State & Co. tax (per \$1,000) '13 \$32.60

Population in 1910 (Census)...23,606

CHAVES COUNTY.

Roswell is the county seat. The county was formed from part of Lincoln County in 1891.

Funding Lincoln Co. Bonds. 6s J-J \$5,000...Jan 1 1921

(Subject to call Jan 1 1911)

Refunding (Red. Mch. 1 1921). 5s g '01 M-S \$30,000...Mar 1 1931

5s J-J 11,000...July 1 1921

Court-House & Jail Bonds. 5s '09 M-S \$125,000...1939

(Subject to call after 1929)

BOND. DEBT Apr 21 '14. \$171,000

Assess. val. 1913...7,693,809

State & Co. tax (per \$1,000) '13...\$30.00

Population in 1910 (Census)...18,850

INTEREST on refunding bonds due 1921 payable at Harris, Forbes & Co., N. Y.; on all others at New York or at County Treasurer's office.

CLOVIS.

This city is in Curry Co. Incorp. as city of first class April 6 1909.

Water and Sewer Bonds. 6s '09 M-S \$125,000...Mch 1 1939

BOND. DEBT Apr 24 '14...\$125,000

Assessed valuation 1912...900,000

Total tax (per \$1,000) '13...\$63.00

Population in 1910...3,255

INT. at Chase Nat. Bank, N. Y.

COLFAX COUNTY.

Raton is the county seat.

Impt. Bonds (Red. beg. in 1917). 6s '97 J-J \$8,000...Aug 1 1927

Refund. (Red. aft. 20 yrs. fr. issue) 5s '02 J-J \$5,000...Sept 1 1932

5s '09 M-S 54,000...Sept 1 1939

BOND. DEBT Apr 20 1914 \$64,000

Assess. val. 1913...9,395,188

State & Co. tax (per \$1,000) '13...\$31.35

Population in 1910 (Census)...16,460

INT. at office of County Treas., Chemical Nat. Bank in N. Y. C. and Central Trust Co., Chicago.

CURRY COUNTY.

Clovis is the county seat.

5s '09 J-J \$59,900...July 1 1939

(Subject to call after July 1 1929)

BOND. DEBT Apr 24 '14...\$59,900

Population in 1910...11,443

INT. payable at Co. Treas. office.

DONA ANA COUNTY.

Las Cruces is the county seat.

Road and Bridge Bonds. 5s '14 J-J \$50,000...July 1 1944

(Subject to call beg. July 1 1934)

Fire-Department Bonds. 5s J-J \$1,600...July 1 1924

5s g '08 M-S 5,000...Mar 1 1928

Sewer Bonds. 6s J-J \$35,000...Oct 10 1931

(Subject to call Oct 10 1921)

5s g '08 M-S 35,000...Mar 1 1928

Water-Works Bonds. 5s g '08 M-S \$120,000...Mar 1 1928

Street Bonds. 5s g '08 M-S \$120,000...Mar 1 1928

BOND. DEBT Nov 1913...\$209,900

Ass'd val. '12 (abt. 18% act.) 1,505,000

City tax rate (per \$1,000) '13...\$18.00

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.

6s g '00 J-D \$25,000...June 1 1930

6s g '03 M-S \$10,000...Sept 1 1933

6s g '05 J-J \$8,400...July 1 1925

(Subject to call after July 1915.)

5s '10...\$25,500...1940

5s '12...\$35,000...1942

BOND. DEBT Oct 5 '14...103,900

Assess. val. 1915...2,264,950

School tax (per \$1,000) 1914...\$18.00

\* Red. after 20 years from issue.

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 J-J \$37,700...Mar 1 1930

(Subject to call after Mar 1 1920.)

5 1/2s J-J \$16,900...July 1 1926

(Subject to call after July 1 1911.)

5 1/2s M-N \$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...Mar 1 1934

(Subject to call after Mar 1 1924.)

Smallpox '07 (Red. aft. July 1 '17).

6s '07 J-J \$4,600...July 1 1927

BOND. DEBT Apr 30 '14...\$485,200

Cash on hand...\$1,517

Assessed val. '13 (1/2 act.) 4,847,147

State & Co. tax (per \$1,000) '13 \$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.

The present debt of the county is \$479,000, of what are known as Refunding Bonds of the State of New Mexico, Series "B," Santa Fe County. While these bonds are bonds issued by the State and are primarily its obligation, Santa Fe County is responsible for the interest, which is at 4 1/2%, payable semi-

ann. (M. & S.), and is also responsible for the principal, but in case of default upon the part of the county, the State would have to take care of them, having recourse back on the county. In addition to these bonds there are, we are advised, probably a few outstanding bonds of older issues, and probably some past due and unpaid coupons, and possibly a judgment or so. The amount of these latter is estimated at \$21,000. Over \$1,000,000 of the old debt represented by bonds issued in aid of railroad construction, the coupons from, and judgments based on such bonds, was absolutely assumed by the State of New Mexico, which issued its bonds in payment thereof without any recourse on the county, the U. S. Congress having made a large land donation to the State for the ultimate payment of these bonds. The assessed valuation in 1913 was \$3,110,797, and the total State and county tax per thousand in 1913 was about \$70.

Population in 1910 (Census)...14,770

SOCORRO COUNTY.

County seat is Socorro.

Funding Bonds. 6s '97 J-J \$9,600...Aug 2 1917

Refunding Bonds. 5s '01 M-S \$149,000...June 1 1931

5s '02 M-S \$9,000...Sept 2 1932

5s '11 A-O \$6,000...Oct 2 1921

(Subject to call after Oct. 2 1941)

School Dist. No. 7 Bonds. 6s '02 J-J \$1,000...1942

School Dist. No. 12 Bonds. 6s '11 M-N \$4,000...Nov 2 1941

(Subject to call after Nov. 2 1921)

School Dist. No. 13 Bonds. 6s '07 F-A \$2,500...1942

TOTAL DEBT Sept 26 '14 \$181,100

Assessed val. 1913...3,308,670

State & Co. tax (per \$1,000) '13 \$40.60

Population in 1910 (Census)...14,761

\* Red. after 20 years from issue.

INT. on funding and school district bonds at Co. Treas. office on refunding bonds of 1901 and 1902 at First Nat. Bank, N. Y.; others at First Trust & Sav. Bank, Chicago.

TUCUMCARI.

This city is in Quay County. Inc. Aug. 5 1908. Pop'n 1910, 2,526.

Sewer Bonds. 5 1/2s '09 M-N \$78,800...Nov 15 1939

Water-Works (red. beg. in 1931) 5 1/2s '11 M-N \$75,000...May 1 1941

BOND. DEBT Apr 1914...\$153,800

Assess. val. 1913...617,535

Total tax rate (per \$1,000) '13 \$65.10

INT. on the sewer bonds at Chase Nat. Bank, N. Y.; other bonds at Nat. Park Bank, N. Y.

ADDITIONAL STATEMENTS.

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

\* 1912 figures. z 1913 figures. † 1914 figures.

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 1921 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 5% loan.

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

INTEREST is payable in gold at the office of the State Treasurer and at Guaranty Trust Co., N. Y. City.

TOTAL DEBT, &c.—The total debt June 30 1914 was \$3,009,275 29; deduct amount of county, city and school district funded indebtedness, \$2,098,302 86; net Territorial debt, \$910,972 43. Cash in general fund March 30 1914, \$215,579 89. On March 30 1914 there was in the sinking fund for the redemption of Territorial indebtedness, \$62,105 54.

ASSESSED VALUATION.—The total assessed valuation in 1913 was \$375,862,415; in 1912 it was \$140,338,191; in 1911 it was \$98,032,709



In 1910 it was \$86,126,226; in 1909 it was \$82,684,062; in 1908 it was \$80,637,542; in 1907 it was \$77,372,156; in 1906 it was \$62,227,634; in 1902 it was \$39,083,177. Tax rate (per \$1,000) for 1913 is \$4.95.

\*[We are advised by the Secretary State Tax Commission that that body has ordered the assessors to assess all property at its "full cash value," which has always been the law, but has never been carried out prior to 1913.]

STATEHOOD.—The President on August 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.

PROPOSED CONSTITUTIONAL AMENDMENTS.—Two amendments proposed by initiative petition were voted upon in Nov. 1914, providing for the issuance of \$5,000,000 bonds by the State for a system of highways, and providing for a State reclamation service permitting the State to contract an indebtedness of not exceeding three cents on each dollar valuation of taxable property for the purpose of reclaiming the arid, semi-arid and other lands. V. 99, p. 1238. As soon as it is definitely determined by official count whether these amendments carried or not, the fact will be reported in the "State and City Department" of the "Chronicle."

DEBT LIMITATION—BONDS TAX-FREE.—The power of the State and its sub-divisions to incur debt is limited by Sections 3, 5, 6, 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.

Sec. 3. The Legislature shall provide by law for an annual tax sufficient, with other sources of revenue, to defray the necessary ordinary expenses of the State for each fiscal year. And for the purpose of paying the State debt, if there be any, the Legislature shall provide for levying an annual tax sufficient to pay the annual interest and the principal of such debt within 25 years from the final passage of the law creating the debt. No tax shall be levied except in pursuance of law, and every law imposing a tax shall state distinctly the object of the tax, to which object only it shall be applied. All taxes levied and collected for State purposes shall be paid into the State treasury in money only.

Sec. 5. 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 payment of the debt thereby contracted. No money shall be paid out of the State Treasury, except in the manner provided by law.

Sec. 6. Incorporated cities, towns and villages may be vested by law with power to make local improvements by special assessments, or by special taxation of property benefited. For all corporate purposes, all municipal corporations may be vested with authority to assess and collect taxes.

Sec. 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.

Sec. 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. In Nov. 1912 an amendment to this section was adopted 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 without the assent of the voters for municipal water, light or sewer works is increased from 5% to 15% of the taxable value.

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 38,475.

\*This was population when Arizona was simply a county of New Mexico.

CITIES, COUNTIES AND TOWNS IN THE STATE OF ARIZONA

APACHE COUNTY.

Saint Johns is the county seat. Territorial Bonds. 4 1/2% J-J \$43,473. Road Bonds (Red. beg. July 1 '28). 5% '13 J-J \$25,000. July 1 1943 BOND. DEBT April 1914. \$68,473 Sinking fund Oct 1 1913. 19,597 Assessed val. '13 (actual) 6,115,000 State & Co. tax (per \$1,000) 135.19 00 Population in 1910. 9,196

BISBEE.

This city is in Cochise County nc. Mar 11 '02. Pop'n 1910, 9,019. Street Bonds (Tax-exempt). 6% J-J \$125,000. 1934 Water-Wks Bds (Tax-exempt). 6% J-J \$125,000. 1934 Sewer Bonds—Tax Exempt. 5% '06 J-D \$72,000. Sept 21 1932 BOND. DEBT Jan 1 1914. \$322,000 Sinking fund and interest. 15,435 Assess. val. '13 (abt. act.) 2,943,682 INT. payable in N. Y. City.

BISBEE SCHOOL DIST. NO. 2.

This district not only includes city of Bisbee, but also adjacent territory. 5% '05 Nov \$10,000. May 1 1915 5% '07 Nov 4,000. 1915 5 1/2% '13 Mar 80,000. 1916-1923 BOND. DEBT Oct 1 '14. \$96,000 Sinking fund. 19,597 Assessed valuation 1914. 57,407,936 Population in 1914 (est.). 16,000 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). 5% J-J \$159,000. Jan 15 1943 (Subject to call Jan. 15 1914.)

BOND. DEBT Apr 24 1914 \$159,001 Assessed val. 1913. 16,046,242 State & Co. tax (per \$1,000) '13. \$15.90

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. 5% '04 Apr \$20,000. 1924 6% '05 Mch \$15,000. 1925 5% '06 May 40,000. May 1 1926 6% '08. 20,000. May 25 1928 School Bonds. 5% '09 July \$45,000. July 15 '15-'29 BOND. DEBT Oct 1 '14. \$140,000 Sinking fund. 27,232 Assess. val. '14 (abt. act.) 13,410,094 Population in 1914 (est.). 12,000

INT. on 6% at Cont. & Comm. Nat. Bank, Chic.; 5% of 1909 at Chase Nat. Bank, N. Y.; others at County Treas. office in Tombstone.

FLAGSTAFF.

This town is in Coconino County Inc. May 1894. Pop'n 1910, 1,633. Water-Works Bonds—Tax Exempt 6% J-J \$75,000. 1928 (Subject to call.) BOND. DEBT Apr 24 1914. \$75,000 Assess. val. '13 (3/4 act.). 1,575,471 City tax rate (per \$1,000) '13. \$10.00 INT. at Hanover Nat. Bank, N. Y.

GILA COUNTY.

Globe is the county seat. Territorial Bonds. 5% '04 \$44,781.36 Court-House and Jail Bonds. 5% '08. \$65,000 BOND. DEBT Jan 1 '14. \$109,781 Assessed valuation 1913. 32,464,934 State & Co. tax (per \$1,000) '13. \$10.60 Population in 1910. 16,348

GILA CO. SCH. DIST. NO. 1.

7% '98. \$7,000. 1918 6% '99. 5,750. 1919 5% '07. 10,000. 1917 5% '07. 10,000. 1922 5% '07. 10,000. 1927 5% '13 J-J 75,000. 1933 (Subject to call beginning in 1918.) BOND. DEBT Sept 28 '14. \$117,750 INT. at County Treas. office.

GLOBE.

This city is in Gila County, Inc. Feb. 1907. Population 1910, 7,083. Water-Works Bonds. 5 1/2% '09 A-O \$200,000. 1919-1928 BOND. DEBT Oct 1 '14. \$200,000 Assessed val. '14 (1/2 act.) 3,835,726 Population in 1910. 7,083 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 5/8 bonds. Territorial Funding Bonds. 5% '92. \$147,364.70. 1942 Court-House and Jail Bonds. 6% '12. \$50,000. 1937 Co. bond. debt Apr 1914. \$197,365 Sch. dist. bds. (add'l). 70,900 Assessed valuation 1913. 33,843,956

MARICOPA COUNTY.

County seat is Phoenix. On Jan. 1 1914 Maricopa County owned property valued at \$1,528,430, including \$1,052,530 of school property. M. & P. RR. Bonds 7% '87 Jan \$2,000. July 7 1915 Territorial Funding Bonds 5% '92 J-J \$229,253. 1942 5% '92 J-J \$9,846. Jan 7 1943 5% '93 J-J 14,000. Jan 15 1953 (Subject to call after Jan. 15 1923.) Road District No. 1 Bonds. 6% '09 June \$30,000. June 1 '20-'29 6% '13 F-A 30,000. Feb 15 1933 (Subject to call Feb. 1 1923.) Road Dis. No. 2 (Red. beg. in 1922) 6% '12. \$30,000. Dec 16 1932 Gen. Co. debt Jan 1 '14. \$266,099 Road dist. bonds (add'l). 90,000 Cash in treasury. 831,035 Assessed valuation 1914. 75,889,515 State & Co. tax (per \$1,000) '13. \$10.60 Population in 1910. 34,881 INT. on funding bonds due 1953 payable at Guaranty Tr. Co., N. Y. City; on others at County Treasury.

MARICOPA CO. SCH. DIST.

Phoenix Union High School.—See City of Phoenix. Maricopa County School District No. 1 5% '93 May \$17,337.84. May 6 1943 5 1/2% '01 Sept 20,000. Sept 16 1921 5 1/2% '02 Apr 10,000. Apr 14 1922 5% '09 M-N 125,000. Nov 15 1929 5% '11 Apr 70,000. Apr 17 1931 5% '13 Nov 200,000. Mar 1 1933 BOND. DEBT Jan 1 1914. \$442,538 Asses'd valuation of school district 1913 (abt. act.) 24,950,717 Total tax (per \$1,000) 1913. \$14.60 Population in 1910. 33,488 various School Districts— 7% '95. \$14,000. 1915 7% '96. 2,800. Aug 10 1916 7% '97. 2,000. July 12 1917 7% '98. 3,000. June 6 1918 7% '99. 7,000. May 4 1919 7% '03. 5,400. Sept 28 1923 6% '03. 1,500. Dec 8 1923 7% '05. 1,600. June 19 1925

7% '07. \$2,000. July 5 1927 5% '08 May 45,000. May 18 1928 5% '08 Oct 50,000. Oct 5 1928 7% '08. 3,000. 1928 5% '09. 16,300. 1929 5% '10 May 17,000. May 2 1930 (Subject to call after May 2 1925.) 6% '10 Aug 6,000. Aug 1 1930 6% '10 July 7,000. July 18 1930 5% '10 June 22,300. June 7 '25 & '30 5% '11. 13,000. 1931 5% '12. 78,400. 1931 5% & 6% 80,500. 1933 6% '14 F-A 90,000. Feb 16 1934 6% '14 M-S 5,000. Mar 2 1934 6% '14 M-S 12,000. Mar 16 1934 5 1/2% '14 M-N 150,000. May 1 1934 5 1/2% '14 M-N 15,000. May 1 1934 6% '14 J-J 30,000. July 1 1934 5 1/2% '14 J-J 10,000. July 1 1934 5 1/2% '14. 12,000

Total bonded debt of all school districts in Maricopa County on Jan. 1 1914, exclusive of \$180,000 bonds of Phoenix Union High School Dist., given under City of Phoenix, was \$825,038.

MESA.

This city is in Maricopa County. Inc. in 1882. Pop'n 1910, 1,692. Road Bonds. 5% '04. \$3,500. Jan 1 1924 Water-Works Bonds. 6% '08 J-J \$50,000. Aug 1 1928 (\$10,000 optional after Aug 1 1918.) TOT. BD. DT. Oct 1914. \$53,500 Assessed valuation 1914. 2,226,380 Tax rate (per \$1,000) 1914. \$2.20 INT. on road bonds at Chicago Title & Trust Co.; on water bonds at John Nuven & Co., Chicago.

MOHAVE COUNTY.

County seat is Kingman. Road and Bridge Bonds. 5% '13 s-a \$100,000. 1933 (Subject to call beg. in 1933.) Territorial Funding Bonds— 5% '89 J-J \$105,363.29. June 1940 Jail. (Red. beg. in 1909.) 5% '09 June \$10,000. 1929 Court-House (Red. beg. in 1932) 5% '12 A-O \$80,000. Oct 14 1952 BOND. DEBT Sept 26 '14. \$295,363 Floating debt. 7,500 Sinking fund. 9,624 Assess. val. '14 (abt. act.) 15,346,180 State & Co. tax (per \$1,000) '14. \$13.50 Population in 1910. 3,773 INT. on territorial-funding bonds payable in Phoenix; jail-building bonds in Kingman and court-house bonds in New York City.

NOGALES.

This town is in Santa Cruz County. Water Bonds (Tax-free). 4% '11 M-S \$120,000. Sept 1 1941 Sewer Bonds. 4% '11 M-S \$50,000. Sept 1 1941 TOT. BD. DT. Oct. 1913. \$170,000 Assessed val. '13 (abt. act.) 2,090,524 INT. at Hanover Nat. Bk., N. Y.

PHOENIX.

Phoenix is the capital of Arizona and county seat of Maricopa County. Incorp. May 5 1881. Commission manager form of government adopted Oct. 11 1913. V. 97, p. 1151. Bill to legalize the purchase of the plant of the Phoenix Water Co. was passed by Congress in 1907, and agreement approved by voters March 7 1907.

Water-Works Bonds. 5% '02. \$300,000. June 1 1931 (Subject to call \$30,000 annually after June 1 1921.) Funding Bonds. 5% '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.) 5% '14 J-J \$120,500. Jan 1 1954 (Subject to call after Jan. 1 1934.) Road Bonds— 5% '04 M-N \$67,500. May 1 1924 (Subject to call \$13,500 yearly after May 1 1919.) City-Hall & Fire Dept. Bonds— 7% June \$15,000. June 21 1917 6% J-D 15,000. July 1 1919 Sewer Bonds. 4 1/2% '10. \$400,000. 1950 (Subject to call \$20,000 yrly. beginning in 1930.) Park-Site (Red. aft. Jan. 1 1934.) 5% '14 J-J \$25,000. Jan 1 1954 Street (Red. aft. Jan. 1 1934.) 5% '14 J-J \$25,000. Jan 1 1954 Fire-Dept. (Red. aft. Jan. 1 1934.) 5% '14 J-J \$75,000. Jan 1 1954 Light (Red. aft. Jan. 1 1934.) 5% '14 J-J \$25,000. Jan 1 1954 BOND. DEBT Sept 26 '14 \$1,223,000 Sinking fund April 1914. 24,800 Total assessed val. '14. 15,293,367,774 City tax (per \$1,000) 1914. 13.44 Population in 1910. 13,434 INT. at City Treasurer's office and Amer. Exch. Nat. Bank, N. Y.

PHOENIX UNION HIGH S. D.

6% '97. \$30,000. 1917 4 1/2% '10 Nov 150,000. Nov 1 1930 BOND. DEBT Jan 1 1914. \$180,000

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



**PIMA COUNTY (Concluded)**—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.**  
 4s J-J \$210,240 July 15 1942  
 5s '05 25,000 1955

(Subject to call 1925.)  
 CO. DEBT Apr 24 1914 \$162,000  
 Asses. val. '13 (abt. act.) 24,199,660  
 State & Co. tax (per \$1,000) 13,315.00  
 INTEREST on the 5% 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.

**PRESCOTT.**  
 This city is in Yavapai County. Inc. Feb. 27 1883. Pop'n 10, 5,093.

**Water & Sewer (Ref. 20 yrs. fr. 1883.)**  
 5s '05 J-D \$109,000 June 15 1955  
 5s g '98 150,000 Dec 15 1948  
 5s '00 J-D 95,000 Dec 15 1950  
 BOND. DEBT Oct. 1914 \$345,000  
 Funded debt (additional) 91,262  
 Assessed valuation 1913 3,793,105  
 Total tax rate (per \$1,000) '13 \$10.00  
 INT. at Union Tr. Co., Detroit, and at U. S. Mtg. & Tr. Co., N. Y.

**PRESCOTT SCHOOL DIST. NO. 1.**  
 5s '02 Jan \$35,000 Jan 15 '15-'22  
 5s '08 Sept 23,000 Sept 15 '14-'28

**Building Bonds.**  
 5 1/2s '14 J J \$95,000 Jan 1 '24-'34  
 BOND. DEBT Apr 1914 \$159,000  
 Assessed val. '13 (abt. act.) 4,829,657  
 School tax rate (per \$1,000) '13 \$13.20  
 Population in 1914 (est.) 5,500  
 INT. at County Treasurer's office, Prescott, and at Kountze Bros., N. Y.

**SANTA CRUZ COUNTY.**  
 Nogales is the county seat.

BOND. DEBT Jan 1 1914 \$204,948  
 Floating debt 26,909  
 Assessed val. '13 (abt. act.) 5,833,735  
 State & co. tax (per \$1,000) '13 \$18.60  
 Population in 1910 67,677  
 INT. at office of County Treas.

**SANTA CRUZ CO. S. D. NO. 1.**  
 P. O. Nogales.

**Building and Equip. Bonds.**  
 5 1/2s '14 J-D \$60,000 June 16 1934  
 (Subject to call \$6,000 yearly after 10 years from issue.)  
 BOND. DEBT Jan. 1 1914 \$198,348  
 Floating debt 36,909  
 Assessed val. 1914 6,372,570  
 INT. at County Treasurer's office.

**TUCSON.**  
 County seat of Pima County. Inc. May 7 1883. Pop'n '10, 13,193.

**Territorial Bonds.**  
 5s s-ann \$16,000 1940  
 5s Sinking Fund Bonds s-ann \$12,000 1940

**Water-Works Bonds.**  
 5s g J-J \$109,000 July 1 1950  
 4 1/2s '08 M-S \$261,000 Oct 10 1938  
 (Subject to call before maturity)  
 5s g '14 J J \$165,000 Jan 2 1944

**Fire Department Bonds.**  
 4 1/2s 25,000 1938  
 GEN. BONDS Oct 1914 \$587,000  
 Water debt (included) 369,000  
 Ass'd val. (abt. 1-3 act.) 14,299,849  
 Tax rate (per \$1,000) 1914 \$5.00  
 \*INT. at Consol. Nat. Bk., Tuces'n

**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 '07 Apr \$50,000 Apr 1 1927  
 '08 50,000  
 5 1/2s '14 F-A 45,000 Feb 16 1934  
 BOND. DEBT Apr 27 1914 \$160,000  
 Assessed valuation 1913 18,000,000  
 School tax rate (per \$1,000) '13 \$2.00  
 INT. on 4 1/2s of 1907 at Co. Treas. office or First Nat. Bk., N. Y.; 5s of 1904 at Co. Treas. office or at Kountze Bros., N. Y.; on 5 1/2s of 1914 at Co. Treas. office.

**YUMA COUNTY.**  
 County seat is Yuma.

**Refunding Bonds.**  
 4 1/2s \$88,791.11  
 Court-House & Jail Bonds (Tax-Ex.)  
 5s g '09 \$50,000 1942  
 (Subject to call \$5,000 yearly after 1929.)

**Yuma High Sch. Dist. Bonds.**  
 5s g '12 J-D \$60,000 Dec 31 '22-'31  
 School District No. 1 Bonds.  
 6s '06 May \$35,000 1926  
 6s '08 Nov 10,000 1928

**School District No. 26 Bonds.**  
 7s '10 Apr \$6000 1920 & 1930  
 School District No. 27 Bonds.  
 7s '10 Dec \$1,700 Dec 12 1920  
 Gen. county bonded debt  
 May 12 1914 \$138,791  
 County warrants outstanding 23,954  
 Sinking fund 3,454  
 School district debt (add'l) 107,300  
 Asses. val. '13 (80% act.) 13,280,659  
 State & Co. tax (per \$1,000) '13 \$14.80  
 Population in 1910 7,732  
 INT. at County Treas. office.

**SECTION 26.** No county, city, town, township, school district or other political corporation, or subdivision of the State, shall be allowed to become indebted, in any manner, for any purpose, to an amount exceeding, in any year, the income and revenue provided for such year, without the assent of three-fifths of the voters thereof, voting at an election to be held for that purpose, nor, in cases requiring such assent, shall any indebtedness be allowed to be incurred to an amount including existing indebtedness, in the aggregate exceeding 5% of the valuation of the taxable property therein, to be ascertained from the last assessment for State and county purposes previous to the incurring of such indebtedness; provided, that any county, city, town, township, school district or other political corporation or subdivision of the State, incurring any indebtedness, requiring the assent of the voters as aforesaid, shall, before or at the time of doing so, provide for the collection of an annual tax sufficient to pay the interest on such indebtedness as it falls due, and also to constitute a sinking fund for the payment of the principal thereof within 25 years from the time of contracting the same.

**SECTION 27.—Public Utilities.**—Any incorporated city or town in this State may, by a majority of the qualified property tax-paying voters of such city or town, voting at an election to be held for that purpose, be allowed to become indebted in a larger amount than that specified in Section 26, for the purpose of purchasing or constructing public utilities, or for 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 may 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 municipality 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 are advised, under date of Dec. 11 1911, by the office of the Secretary of State, that "the only evidences of indebtedness issued 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; V. 87, p. 111, and V. 98, p. 1253.

**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, 398,231.

# State of Oklahoma.

## ITS DEBT, RESOURCES, ETC.

Organized as a Territory under Act of May 2 1890.  
 Admitted as a State (Act June 16 1906) Nov. 16 1907  
 Total area of State (square miles) 73,820  
 State Capital Oklahoma City  
 Governor (term expires Jan. 9 1915) Lee Cruce  
 Secretary of State (term expires Jan. 9 1915) Ben. 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 entire direct obligations of the State at the present time are represented by the \$4,367,000 funding bonds described below. The cash in all funds on April 1 1914 amounted to \$1,885,674 43.

**LOANS—**

Name and Purpose.	P.C.	Payable.	When Due.	Outstanding.
Funding bonds, coupon	1908 4	F-A	Aug. 1 1918-27	\$1,460,000
do do coupon	1913 4 1/2	A-O	Oct. 15 1924-33	2,907,000

(All or any of the 1913 bonds subject to call after Oct. 1923.)

**INTEREST** is payable at the Chatham & Phenix Nat. Bank, in New York City, or at the State Treasurer's office.

**ASSESSED VALUATION** for the State of Oklahoma in 1913 was \$1,177,079,420; in 1912 it was \$1,193,655,846; in 1911, \$1,326,840,833; in 1910, \$916,343,830; in 1909, \$866,126,700. Tax rate (per \$1,000) in 1913 was \$3 50. Property is assessed at full value.

**STATEHOOD.**—Under an Act of the United States Congress approved June 16 1906 provision was made for the union of the Territory of Oklahoma and of Indian Territory, the two to form the State of Oklahoma. The State was admitted by proclamation of the President Nov. 16 1907 after the adoption of a Constitution by the people on Sept. 17 1907. See V. 85, p. 745 and 1289.

**DEBT LIMITATION.**—Article X. of the Constitution contains the following regarding public indebtedness:

**SECTION 23.** The State may, to meet casual deficits or failure in revenue, 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 money arising from the loans creating such debts shall be applied to the purpose for which they were obtained or to repay the debts so contracted, and to no other purpose whatever.

**SECTION 24.** In addition to the above limited power to contract debts the State may contract debts to repel invasion, suppress insurrection or to defend the State in war; but the money arising from the contracting of such debts shall be applied to the purpose for which it was raised, or to repay such debts, and to no other purpose whatever.

**SECTION 25.** Except the debts specified in sections 23 and 24 of this Article, no debts shall hereafter be contracted by or on behalf of this State, unless such debt shall be authorized by law for some work or object, to be distinctly specified therein; and such law shall impose and provide for the collection of a direct annual tax to pay, and sufficient to pay, the interest on such debt as it falls due and also to pay and discharge the principal of such debt within 25 years from the time of the contracting thereof. No such law shall take effect until it shall, at a general election, have been submitted to the people and have received a majority of all the votes cast for and against it at such election. On the final passage of such bill in either House of the Legislature, the question shall be taken by yeas and nays, to be duly entered on the journals thereof, and shall be: "Shall this bill pass and ought the same to receive the sanction of the people?"

## 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.

The Chatham & Phenix National Bank of New York City is the fiscal agent for the State and pays mostly all bonds or coupons of minor civil divisions of the State.

**ADA.**  
 Formerly a city in the Chickasaw Nation (now in Pontotoc County) in the Indian Territory. Commission government adopted April 28 1912. V. 94, p. 1336. Pop'n '10, 4,349.

**Water Bonds.**  
 5s '04 J-J \$30,000 Jan 15 1924  
 5s '06 A-O 40,000 Oct 1 1926  
 5s '09 163,000

**Street Bonds.**  
 5s '09 \$10,000

**School Bonds.**  
 5s '04 \$15,000 July 15 1926

**Sewer Bonds.**  
 5s '09 \$40,000

**Park Bonds.**  
 5s '09 \$3,500

**Building Bonds.**  
 5s '09 \$15,000

**Funding Bonds.**  
 5s '09 \$20,500

BOND. DEBT Apr 23 1914 \$337,000  
 Sinking fund 24,350  
 Asses. val. '13 (abt. act.) 2,774,283  
 Total tax (per \$1,000) 1913 \$13.75

Assessed valuation 1913 \$1,855,159  
 Total tax (per \$1,000) 1912 \$36.50  
 INT. at fiscal agency, New York.

**ALVA.**  
 This city is in Woods County. Inc. April 29 1901. Bonds are tax-exempt. Population 1910 3,688.

**City-Hall Bonds.**  
 5s J-D \$30,000 1931

**Water-Works Bonds.**  
 5s J-D \$22,000 1931

**Water-Works Extension Bonds.**  
 6s '11 M-S \$55,000 1937

**Reservoir Bonds.**  
 5s J-J \$8,000 1937

**Water-Works & Sewerage Bonds.**  
 5s & 6s '08 A-O \$101,000 1938  
 GEN. BOND. D.T. Mar 1913 \$216,000  
 Assessment debt (add'l) 194,676  
 Asses. val. '12 (3-5 act.) 2,837,567  
 Total tax rate (per \$1,000) '12 27.65  
 INT. at fiscal agency, New York.

**ARDMORE.**  
 Formerly a city in the Chickasaw Nation (now in Carter County) in the Indian Territory. Incorp. 1898.

**Water Bonds (Tax-exempt).**  
 5s '02 M-N \$115,000 Nov 1923  
 '06 M-N 35,000 May 1 1926  
 (Subject to call.)

5s '09 J-D 75,000 June 1 1934  
 5s '12 F-A 50,000 Feb 1 1937

**Sewer Bonds (Tax-exempt).**  
 5s '06 M-N \$50,000 May 1 1926  
 (Subject to call.)

5s '09 J-D \$80,000 June 1 1934

**Refunding Bonds (Tax-exempt).**  
 5s '08 F-A \$71,000 1933

**Park B'nds (Tax-exempt).**  
 5s J-J \$15,000 1934

**Warrant-Funding (Tax-exempt).**  
 5s '10 A-O \$47,100 1930  
 BOND. DEBT July 30 '14 \$538,100  
 Asses. val. '14 (70% act.) 5,884,172  
 Population in 1910 8,618  
 INT. at fiscal agency, New York.

**ANADARKO.**  
 This city is in Caddo County. Inc. in 1901. Pop'n 1910, 3,439.

**Water Bonds.**  
 5 1/2s \$117,000 1929

**Sewer Bonds.**  
 5 1/2s \$71,000 1929

**City Hall Bonds.**  
 5 1/2s J-J \$15,000 Jan 1 1929

**Light Bonds.**  
 5 1/2s '03 J-J \$22,000 Jan 1 1929

**Refunding Bonds.**  
 6s \$10,000 1928

**Judgment Bonds.**  
 s \$66,000

BOND. DEBT Oct 1914 \$301,000

**ARDMORE SCHOOL DISTRICT.**  
**School Bonds.**  
 5s '02 M-N \$25,000 Nov 1923  
 5s '06 M-N 35,000 May 1 1926  
 (Subject to call.)

5s '09 100,000 June 1 1934

**Heating-Plant Bonds.**  
 5s '14 M-S \$12,000 1939

BOND. DEBT Sept 23 '14 \$172,000  
 Assessed valuation 1913 5,782,600  
 INT. at fiscal agency, New York.

**BARTLESVILLE.**  
 Formerly a city in the Cherokee Nation (now in Washington County) in the Indian Territory.

**School Bonds.**  
 5s J-J \$20,000 1925

**Sewer Bonds.**  
 5s '07 M-N \$50,000 Nov 1 1927  
 5s M-S 17,000 Sept 1 1925  
 5s J-D 14,000 June 1 1925

**Refunding Bonds.**  
 6s '07 M-N \$54,000 Nov 1 1932

**City-Hall Bonds.**  
 5s '09 J-D \$40,000 Dec 1 1929

**Fire-Equipment Bonds.**  
 5s '09 J-D \$20,000 Sept 1 1929

BOND. DEBT Sept 23 '14 \$215,000  
 Sinking fund 56,000  
 Asses. val. '14 (abt. act.) 6,686,071  
 Total tax (per \$1,000) 1914 \$26.20  
 Population in 1910 6,181  
 INT. at Hanover N Y



**BARTLESVILLE SCH. DIST.**  
 5s '08 J-J \$100,000... July 1 1928  
 5s '09 J-J 67,000... 1929  
 5s '14 J-J 25,000... July 1 1924  
**BOND. DEBT** Sept 26 '14 \$192,000  
 Sinking fund June 30 '14... 34,278  
 Assess. val. '14 (4-5 act.)... 8,997,218  
 School tax rate (per \$1,000) '14 \$10.50  
 INT. at Seaboard Nat. Bk., N. Y., and Hanover Nat. Bank, N. Y.

**BEAVER COUNTY.**  
 Beaver is the county seat.  
**Refunding Bonds.**  
 5s '01 M-S \$31,000... Sept 11 1922  
 6s '11 J-J 73,814... Mar 31 1931  
**BOND. DEBT** Apr 1914... \$104,814  
 Sinking fund... 30,977  
 Assessed val. '13 (65% act.)... 8,554,710  
 State & Co. tax (per \$1,000) '13... \$7.50  
 Population in 1910... 13,631  
 INT. at fiscal agency, New York.

**BECKHAM COUNTY.**  
 Sayre is the county seat.  
**Court-House and Jail Bonds**  
 5s '10 J-J \$60,000... 1921-1936  
**BOND. DEBT** Apr 1914... \$89,000  
 Assessed valuation 1913... 10,795,464  
 State & co. tax (per \$1,000) '13... \$8.80  
 Population in 1910 (Census)... 19,699

**BLACKWELL.**  
 This city is in Kay County.  
**Water-Works Bonds.**  
 6s '09 Mar \$11,000... 1929  
 (Subject to call)  
 5 1/2s '02 40,000... 1932  
 6s '05-'09 42,500... 1929 & 1935  
 6s '10 12,500... 1930

**Sewer Bonds.**  
 '05-'09 \$10,000... 1925 & 1929  
**Electric-Light Bonds.**  
 6s '09 \$20,000... 1929  
**City-Building Bonds.**  
 6s '09 \$10,000... 1929  
**Street Bonds.**  
 6s '09-'10 \$7,500... 1929 & 1930

**Park Bonds.**  
 6s '12 \$15,000... 1937  
**Pipe-Line Bonds.**  
 6s '12 \$100,000... 1937  
**Fire-Dept. Bonds.**  
 6s '10 \$5,000... 1930  
**BOND. DEBT** Sept 26 '14 \$266,000  
 Sinking fund... 16,169  
 Assessed valuation 1913... 1,992,261  
 Population in 1910... 3,266  
 INT. at fiscal agency, New York.

**CADDO.**  
 This town is in Bryan County.  
**Sewer Bonds**  
 6s '13 A-O \$30,000... Apr 1 1933  
**BOND. DEBT** Nov 1 '13... \$85,000  
 Sinking fund and interest... 5,000  
 Assessed val. 1912 (est.)... 800,000  
 Tax rate (per \$1,000) '12... \$29.60  
 Population in 1910... 1,143

**CANADIAN COUNTY.**  
 El Reno is the county seat.  
**Court House Bonds.**  
 4s Feb \$50,000... Feb 1 '22-31  
**Funding Bonds.**  
 6s J-D \$49,500... 1916-1925  
**BOND. DEBT** Oct 22 '14... \$99,500  
 Sinking fund Apr 29 '14... 30,480  
 Assess. val. '13 (70% act.)... 2,271,720  
 State & Co tax (per M) 1913... \$7.40  
 Population in 1910 (Census)... 23,501  
 INT. at fiscal agency, N. Y.

**CHECOTAH.**  
 This city is in McIntosh County.  
**Water Bonds (Tax-exempt).**  
 6s \$65,000... July 1 1937  
 6s 15,000... Jan 1 1926  
**Sewer Bonds (Tax-exempt).**  
 6s \$40,000... July 1 1935  
**School Bonds (Tax-exempt).**  
 6s \$15,000... Oct 1 1924  
**BOND. DEBT** Sept 1914... \$135,000  
 Assessed valuation 1914... 1,116,945  
 Population in 1910... 1,683  
 INT. payable in New York City.

**CHECOTAH.**  
 This city is in McIntosh County.  
**Water Bonds (Tax-exempt).**  
 6s \$65,000... July 1 1937  
 6s 15,000... Jan 1 1926  
**Sewer Bonds (Tax-exempt).**  
 6s \$40,000... July 1 1935  
**School Bonds (Tax-exempt).**  
 6s \$15,000... Oct 1 1924  
**BOND. DEBT** Sept 1914... \$135,000  
 Assessed valuation 1914... 1,116,945  
 Population in 1910... 1,683  
 INT. payable in New York City.

**CHECOTAH.**  
 This city is in McIntosh County.  
**Water Bonds (Tax-exempt).**  
 6s \$65,000... July 1 1937  
 6s 15,000... Jan 1 1926  
**Sewer Bonds (Tax-exempt).**  
 6s \$40,000... July 1 1935  
**School Bonds (Tax-exempt).**  
 6s \$15,000... Oct 1 1924  
**BOND. DEBT** Sept 1914... \$135,000  
 Assessed valuation 1914... 1,116,945  
 Population in 1910... 1,683  
 INT. payable in New York City.

**CHECOTAH.**  
 This city is in McIntosh County.  
**Water Bonds (Tax-exempt).**  
 6s \$65,000... July 1 1937  
 6s 15,000... Jan 1 1926  
**Sewer Bonds (Tax-exempt).**  
 6s \$40,000... July 1 1935  
**School Bonds (Tax-exempt).**  
 6s \$15,000... Oct 1 1924  
**BOND. DEBT** Sept 1914... \$135,000  
 Assessed valuation 1914... 1,116,945  
 Population in 1910... 1,683  
 INT. payable in New York City.

**CHECOTAH.**  
 This city is in McIntosh County.  
**Water Bonds (Tax-exempt).**  
 6s \$65,000... July 1 1937  
 6s 15,000... Jan 1 1926  
**Sewer Bonds (Tax-exempt).**  
 6s \$40,000... July 1 1935  
**School Bonds (Tax-exempt).**  
 6s \$15,000... Oct 1 1924  
**BOND. DEBT** Sept 1914... \$135,000  
 Assessed valuation 1914... 1,116,945  
 Population in 1910... 1,683  
 INT. payable in New York City.

**CHECOTAH.**  
 This city is in McIntosh County.  
**Water Bonds (Tax-exempt).**  
 6s \$65,000... July 1 1937  
 6s 15,000... Jan 1 1926  
**Sewer Bonds (Tax-exempt).**  
 6s \$40,000... July 1 1935  
**School Bonds (Tax-exempt).**  
 6s \$15,000... Oct 1 1924  
**BOND. DEBT** Sept 1914... \$135,000  
 Assessed valuation 1914... 1,116,945  
 Population in 1910... 1,683  
 INT. payable in New York City.

**CHECOTAH.**  
 This city is in McIntosh County.  
**Water Bonds (Tax-exempt).**  
 6s \$65,000... July 1 1937  
 6s 15,000... Jan 1 1926  
**Sewer Bonds (Tax-exempt).**  
 6s \$40,000... July 1 1935  
**School Bonds (Tax-exempt).**  
 6s \$15,000... Oct 1 1924  
**BOND. DEBT** Sept 1914... \$135,000  
 Assessed valuation 1914... 1,116,945  
 Population in 1910... 1,683  
 INT. payable in New York City.

**CHECOTAH.**  
 This city is in McIntosh County.  
**Water Bonds (Tax-exempt).**  
 6s \$65,000... July 1 1937  
 6s 15,000... Jan 1 1926  
**Sewer Bonds (Tax-exempt).**  
 6s \$40,000... July 1 1935  
**School Bonds (Tax-exempt).**  
 6s \$15,000... Oct 1 1924  
**BOND. DEBT** Sept 1914... \$135,000  
 Assessed valuation 1914... 1,116,945  
 Population in 1910... 1,683  
 INT. payable in New York City.

Assess. val. '14-'15 (1/2 act.) \$6,162,289  
 Total tax (per \$1,000) '14-'15 \$22.15  
 INT. on sewer and water bonds due 1924, payable at A. B. Leach & Co., N. Y., on water and sewer bonds due 1926, and sewer and refunding bonds due 1928 at Importers' & Traders' Nat. Bank, N. Y.; on sewer and water bonds due 1934 at Harris Trust & Sav. Bank, Chicago; on city-hall bonds at Knights of Maccabees, Detroit.

**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... Aug 1 1922  
 5s '08 A-O 90,000... Oct 1 1928  
**Funding Bonds**  
 6s '11 J-D \$8,654... Dec 18 1931  
**BOND. DEBT** Sept 25 '14... \$163,654  
 Sinking fund July 1 '14... 61,915  
 Assessed val. '14 (90% act.)... 9,701,840  
 School tax rate (per \$1,000) '14... \$7.00  
 INT. at fiscal agency, New York.

**CHOCTAW COUNTY.**  
 Hugo is the county seat.  
**Current-Expense Bonds.**  
 5s '08 J-J \$25,000... Jan 1 1918  
**Jail Bonds.**  
 5s J-D \$25,000... June 1 1922  
**Court-House Bonds.**  
 5s J-D \$100,000... June 1 1922  
**Bridge Bonds.**  
 5s '11 J-J \$120,000... July 1 1936  
**Funding Bonds.**  
 6s '11 M-S \$12,575... Mar 20 1936  
 5s '12 A-O \$22,000... Oct 1 1932  
 6s '13 J-D 15,900... Dec 1 1938  
**BOND. DEBT** Sept 25 '14... \$320,475  
 Assessed val. '13 (abt. act.)... 9,046,290  
 State & Co tax (per \$1,000) '13... \$11.45  
 Population in 1910... 21,862

**CLAREMORE.**  
 Formerly a city in the Cherokee Nation (now in Rogers County, Okla.) in Indian Territory. Incorp. as city of first class in April 1909.  
**Water Bonds.**  
 5s '06 J-J \$85,000... July 15 '26  
 5s '07 M-N 40,000... Nov 1 1927  
**Water-Works and City-Hall Bds**  
 5s '11 J-J \$52,500... Jan 15 1936  
**Funding Bonds.**  
 6s '08 \$33,500... 1928  
 6s '12 20,000... Jan 1 1937  
 6s '13 F-A 9,000... 1937  
**BOND. DEBT** Nov 1 '13... \$240,000  
 Assess. val. '13 (abt. act.)... 2,043,190  
 Total tax rate (per \$1,000) '13... \$18.25  
 Population in 1910... 2,866  
 INT. at fiscal agency, New York.

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 Formerly a city in the Cherokee Nation (now in Rogers County, Okla.) in Indian Territory. Incorp. as city of first class in April 1909.  
**Water Bonds.**  
 5s '06 J-J \$85,000... July 15 '26  
 5s '07 M-N 40,000... Nov 1 1927  
**Water-Works and City-Hall Bds**  
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 6s '08 \$33,500... 1928  
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**BOND. DEBT** Nov 1 '13... \$240,000  
 Assess. val. '13 (abt. act.)... 2,043,190  
 Total tax rate (per \$1,000) '13... \$18.25  
 Population in 1910... 2,866  
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 6s '08 \$33,500... 1928  
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**BOND. DEBT** Nov 1 '13... \$240,000  
 Assess. val. '13 (abt. act.)... 2,043,190  
 Total tax rate (per \$1,000) '13... \$18.25  
 Population in 1910... 2,866  
 INT. at fiscal agency, New York.

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**Water-Works and City-Hall Bds**  
 5s '11 J-J \$52,500... Jan 15 1936  
**Funding Bonds.**  
 6s '08 \$33,500... 1928  
 6s '12 20,000... Jan 1 1937  
 6s '13 F-A 9,000... 1937  
**BOND. DEBT** Nov 1 '13... \$240,000  
 Assess. val. '13 (abt. act.)... 2,043,190  
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 6s '08 \$33,500... 1928  
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 Total tax rate (per \$1,000) '13... \$18.25  
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**Funding Bonds.**  
 6s '08 \$33,500... 1928  
 6s '12 20,000... Jan 1 1937  
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**BOND. DEBT** Nov 1 '13... \$240,000  
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 5s '07 M-N 40,000... Nov 1 1927  
**Water-Works and City-Hall Bds**  
 5s '11 J-J \$52,500... Jan 15 1936  
**Funding Bonds.**  
 6s '08 \$33,500... 1928  
 6s '12 20,000... Jan 1 1937  
 6s '13 F-A 9,000... 1937  
**BOND. DEBT** Nov 1 '13... \$240,000  
 Assess. val. '13 (abt. act.)... 2,043,190  
 Total tax rate (per \$1,000) '13... \$18.25  
 Population in 1910... 2,866  
 INT. at fiscal agency, New York.

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**Water-Works and City-Hall Bds**  
 5s '11 J-J \$52,500... Jan 15 1936  
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 6s '08 \$33,500... 1928  
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**BOND. DEBT** Nov 1 '13... \$240,000  
 Assess. val. '13 (abt. act.)... 2,043,190  
 Total tax rate (per \$1,000) '13... \$18.25  
 Population in 1910... 2,866  
 INT. at fiscal agency, New York.

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 5s '06 J-J \$85,000... July 15 '26  
 5s '07 M-N 40,000... Nov 1 1927  
**Water-Works and City-Hall Bds**  
 5s '11 J-J \$52,500... Jan 15 1936  
**Funding Bonds.**  
 6s '08 \$33,500... 1928  
 6s '12 20,000... Jan 1 1937  
 6s '13 F-A 9,000... 1937  
**BOND. DEBT** Nov 1 '13... \$240,000  
 Assess. val. '13 (abt. act.)... 2,043,190  
 Total tax rate (per \$1,000) '13... \$18.25  
 Population in 1910... 2,866  
 INT. at fiscal agency, New York.

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 Formerly a city in the Cherokee Nation (now in Rogers County, Okla.) in Indian Territory. Incorp. as city of first class in April 1909.  
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 5s '06 J-J \$85,000... July 15 '26  
 5s '07 M-N 40,000... Nov 1 1927  
**Water-Works and City-Hall Bds**  
 5s '11 J-J \$52,500... Jan 15 1936  
**Funding Bonds.**  
 6s '08 \$33,500... 1928  
 6s '12 20,000... Jan 1 1937  
 6s '13 F-A 9,000... 1937  
**BOND. DEBT** Nov 1 '13... \$240,000  
 Assess. val. '13 (abt. act.)... 2,043,190  
 Total tax rate (per \$1,000) '13... \$18.25  
 Population in 1910... 2,866  
 INT. at fiscal agency, New York.

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 Formerly a city in the Cherokee Nation (now in Rogers County, Okla.) in Indian Territory. Incorp. as city of first class in April 1909.  
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 5s '06 J-J \$85,000... July 15 '26  
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**Water-Works and City-Hall Bds**  
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 6s '08 \$33,500... 1928  
 6s '12 20,000... Jan 1 1937  
 6s '13 F-A 9,000... 1937  
**BOND. DEBT** Nov 1 '13... \$240,000  
 Assess. val. '13 (abt. act.)... 2,043,190  
 Total tax rate (per \$1,000) '13... \$18.25  
 Population in 1910... 2,866  
 INT. at fiscal agency, New York.

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 Formerly a city in the Cherokee Nation (now in Rogers County, Okla.) in Indian Territory. Incorp. as city of first class in April 1909.  
**Water Bonds.**  
 5s '06 J-J \$85,000... July 15 '26  
 5s '07 M-N 40,000... Nov 1 1927  
**Water-Works and City-Hall Bds**  
 5s '11 J-J \$52,500... Jan 15 1936  
**Funding Bonds.**  
 6s '08 \$33,500... 1928  
 6s '12 20,000... Jan 1 1937  
 6s '13 F-A 9,000... 1937  
**BOND. DEBT** Nov 1 '13... \$240,000  
 Assess. val. '13 (abt. act.)... 2,043,190  
 Total tax rate (per \$1,000) '13... \$18.25  
 Population in 1910... 2,866  
 INT. at fiscal agency, New York.

**CLAREMORE.**  
 Formerly a city in the Cherokee Nation (now in Rogers County, Okla.) in Indian Territory. Incorp. as city of first class in April 1909.  
**Water Bonds.**  
 5s '06 J-J \$85,000... July 15 '26  
 5s '07 M-N 40,000... Nov 1 1927  
**Water-Works and City-Hall Bds**  
 5s '11 J-J \$52,500... Jan 15 1936  
**Funding Bonds.**  
 6s '08 \$33,500... 1928  
 6s '12 20,000... Jan 1 1937  
 6s '13 F-A 9,000... 1937  
**BOND. DEBT** Nov 1 '13... \$240,000  
 Assess. val. '13 (abt. act.)... 2,043,190  
 Total tax rate (per \$1,000) '13... \$18.25  
 Population in 1910... 2,866  
 INT. at fiscal agency, New York.

**COMANCHE COUNTY.**  
 Lawton is the county seat. A portion of this county was taken to form Cotton County.  
**Funding Bonds.**  
 5s '11 J-J \$90,000... Dec 9 1931  
**TOT. DEBT** Sept 25 '14... \$90,000  
 Assess. val. '14 (3-5 act.)... 15,950,000  
 State & Co. tax (per \$1,000) '14... \$4.20  
 Population in 1910... 41,489  
 INT. pay. at fiscal agency, N. Y.

**CREEK COUNTY.**  
 Sapulpa is the county seat.  
**Court-House & Jail.**  
 5 1/2s A-O \$145,000... 1934  
**Bridge Bonds.**  
 -s \$200,000  
**Current-Expense Bonds.**  
 -s \$29,000  
**Funding Bonds.**  
 6s '11 M-S \$120,000... Mch 4 1936  
**Funding Bonds**  
 -s \$119,115 64  
**Refunding Bonds.**  
 -s \$35,884.36  
**BOND. DEBT** Apr 1914... \$404,000  
 Assess. val. '13 (abt. act.)... 24,945,052  
 State & Co. tax (per \$1,000) '13... \$4.10  
 Population in 1910... 26,223  
 INT. at fiscal agency, N. Y.

**CREEK COUNTY.**  
 Sapulpa is the county seat.  
**Court-House & Jail.**  
 5 1/2s A-O \$145,000... 1934  
**Bridge Bonds.**  
 -s \$200,000  
**Current-Expense Bonds.**  
 -s \$29,000  
**Funding Bonds.**  
 6s '11 M-S \$120,000... Mch 4 1936  
**Funding Bonds**  
 -s \$119,115 64  
**Refunding Bonds.**  
 -s \$35,884.36  
**BOND. DEBT** Apr 1914... \$404,000  
 Assess. val. '13 (abt. act.)... 24,945,052  
 State & Co. tax (per \$1,000) '13... \$4.10  
 Population in 1910... 26,223  
 INT. at fiscal agency, N. Y.

**DEEP FORK DRAIN. DIST. NO. 1.**  
 A district in Lincoln County.  
**Drainage Bonds.**  
 6s '11 J-J \$642,000... Jan 1 '15-'24  
**TOTAL DEBT** Sept 28 '14... \$642,000  
 Assessed valuation 1913... 2,000,000  
 INT. at fiscal agency, 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 \$5,000... 1929  
**Sewer Bonds.**  
 6s '11 \$38,000... 1936  
**Refunding Bonds (Tax-exempt).**  
 6s s-a \$14,518... 1938  
**BOND. DEBT** Apr 4 '14... \$115,518  
 Sinking fund... 26,965  
 Assess. val. '13 (80% act.)... 1,780,000  
 Tax rate (per \$1,000) 1913... \$34.15  
 Population in 1910... 2,477

**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 \$5,000... 1929  
**Sewer Bonds.**  
 6s '11 \$38,000... 1936  
**Refunding Bonds (Tax-exempt).**  
 6s s-a \$14,518... 1938  
**BOND. DEBT** Apr 4 '14... \$115,518  
 Sinking fund... 26,965  
 Assess. val. '13 (80% act.)... 1,780,000  
 Tax rate (per \$1,000) 1913... \$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 '04 M-S \$86,000... Mar 1 1924  
 6s '07 M-S 15,000... Sept 1 1927  
 6s '10 F-A 20,000... Feb 1 1930  
 6s '13 A-O 13,000... Apr 1 1933  
**Jail Bonds (Tax-free).**  
 5s '09 J-J \$1,000... 1929  
**School Bonds.**  
 5s '04 M-S \$14,000... Mar 1 1924  
**Sewer Bonds.**  
 5s '07 M-S \$20,000... Sept 1 1927  
 6s '13 A-O 72,000... Apr 1 1933  
**Funding Bonds.**  
 6s '12 M-S \$7,820... Mar 1 1932  
**Park Bonds.**  
 6s '12 A-O \$6,000... Apr 1 1922  
**Light Bonds**  
 6s '10 F-A \$20,000... Feb 1 1930  
 6s '12 5,000... 1922  
**GEN. BD. DT.** Oct 26 '14... \$279,820  
 Sinking fund... 86



**HOLLIS.**

This town is in Harmon County.  
Refunding Bonds.  
12 \$8,000 Jan 1 1932  
Water Bonds.  
11 F-A \$52,000 Aug 15 1936  
Sewer Bonds.  
6s '11 F-A \$20,000 Aug 15 1936  
BOND. DEBT Apr 30 1914 \$80,000  
Assess. val. '13 (90 act) 946,500  
Tax rate (per \$1,000) 1913—\$28.50  
Population in 1910—2964

**HUGO.**

This city is in Choctaw County.  
School Bonds.  
5s \$15,000 Nov 1 1925  
5 1/2s \$60,000 Feb 1 1929  
School Bonds (Funding).  
6s \$7,658 Nov 25 1936  
Water-Works Bonds.  
6s '08 \$100,000 Aug 1 1933  
(Subject to call.)  
6s '09 \$50,000 Aug 1 1933  
6s '10 \$35,000 Feb 1 1935  
Sewer Bonds.  
6s '10 \$75,000 Feb 1 1935  
City-Hall Bonds.  
6s \$20,000 Feb 1 1935  
City-Hall Bonds (Funding).  
6s \$12,215 Aug 28 1938  
BOND. DEBT Oct 29 '14. \$374,873  
Assessed valuation 1914—3,105,355  
Total tax rate (per \$1,000) '14 \$27.10  
Population in 1910—4,582  
INT. at fiscal agency in New York.

**IDABEL.**

This city is in McCurtain County.  
Water Bonds (Tax-free).  
5s \$40,000  
6s '12 A-O \$35,000 Apr 15 1937  
BOND. DEBT Sept 1914—\$75,000  
Sinking fund—5,000  
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 Oct 1914—\$38,000  
INT. at 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 1931  
Water-Works Bonds.  
5s M-S \$16,000 Mch 1 1926  
5s A-O 10,000 Apr 15 1921  
5s F-A 5,000 Feb 2 1923  
5s J-J 35,000 July 1 1935  
Sewer Bonds.  
5s J-J \$6,000 Jan 4 1934  
GEN. BD. DT. Sept 29—\$100,000  
Sinking fund—13,497  
Assess. val. 14 (abt. 3-5 act.) 1,359,126  
Total tax rate (per \$1,000) '14 \$25.15  
INT. at fiscal agency, 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.  
6s '03 \$30,000 Dec 26 1923  
5s '11 F-A 70,000 Aug 14 1936  
City-Hall Bonds.  
6s '04 J-J \$25,000 July 1 1924  
Water-Works Bonds.  
5s '07 J-J \$200,000 July 1 1937  
5s '10 J-J 40,000 July 1 1935  
Sewer Bonds.  
5s '07 J-J \$90,000 July 1 1937  
Street Bonds.  
5s '07 J-J \$10,000 July 1 1937  
Reservoir Bonds.  
5s J-J \$200,000 July 1 1937  
GEN. BD. DT. Sept 28 14 \$665,000  
Assess'm't debt. 129,500  
Assess. val. 1914 (abt. act.) 4,538,260  
Total tax rate (per \$1,000) '14 \$14.00  
Population in 1910—7,788  
INT. at fiscal agency, N. Y.

**LAWTON SCHOOL DISTRICT.**  
This district not only includes the city of Lawton, but also adjacent territory.  
6s '02 ann \$17,900—1915-1922  
5s '09 J-J 100,000—Jan 1 1929  
5s '11 M-N 31,000—Nov 6 1936  
BOND. DEBT Sept 15 14 \$148,900  
Sinking fund—20,200  
Assess. val. 1914 (4-5 act.) 5,134,357  
School tax (per \$1,000) '14—\$6.60  
\* Int. at Dist. Treas. office; on others at State fiscal agency in N. Y.

**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 May 2 '14—\$50,000  
Assessed valuation 1913—588,173  
Tax rate (per \$1,000) '13—\$16.00  
Population in 1910—1,156  
INT. at State fiscal agency in N. Y.

**LOGAN COUNTY.**

County seat is Guthrie.  
5 1/2s Dec \$38,000—1917-1925  
4 1/2s May \$0,000—1929  
4 1/2s Aug \$5,000—1929  
5 1/2s '12 M-S \$7,000—Mch 23 1937  
BOND. DEBT Sept 28 14 \$200,000  
Sinking fund—31,000  
Assess. val. '14 (abt. act. val.) 21,421,000  
State & Co tax (per \$1,000) '14 \$6.60  
Population in 1910 (Census) 31,740  
INT. at fiscal agency, N. Y.

**LOVE COUNTY.**

Marietta is the county seat.  
Current Expense Bonds.  
5s Jan \$20,000—Jan 1 1928

**Court-House & Jail Bonds.**

5s A-O \$75,000—Sept 1 1926  
Funding Bonds.  
6s J-D \$34,000—Dec 27 1930  
5 1/2s J-J 15,433 56c—Dec 23 1937  
TOT. DT. Mar 19 '14—\$144,444  
Sinking fund—16,395  
Assess. val. 1913—4,893,577  
State & Co. tax (per \$1,000) '13—\$10.13  
Population in 1910—10,236  
INT. on current expense bonds at State Capital; on others at State fiscal agency, N. Y. City.

**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 M-S \$150,000—Mar 2 1933  
5s '09 F-A 20,000—Feb 1 1929  
5s '11 J-D 80,000—June 1 1936  
5s '12 F-A 50,000—Feb 1 1937  
5s J-J 25,000—May 31 1936

School Bonds.  
5s M-N \$175,000—May 1 1937  
Funding Bonds.  
6s '12 F-A \$32,210—Feb 1 1937  
Refunding Bonds.  
5s A-O \$75,000—Apr 1 1928

Sewer Bonds.  
5s '09 F-A \$175,000—Feb 1 1929  
Jail Bonds.  
5s '09 F-A \$8,000—Feb 1 1929  
Park Bonds.  
5s '14 M-S \$30,000—May 1 1939  
BOND. DEBT May 1914—\$820,210  
Sinking fund Apr 1914—149,831  
Water debt—325,000  
Assess. val. '13 (3-5 act.)—6,480,347  
Total tax rate (per \$1,000) '13 \$32.80  
Population in 1910 (Census)—12,954  
INTEREST on water bonds of 1912 payable at office of Treasurer of Pittsburg County; on other issues at Oatham & Phenix Nat. Bk., N. Y.

**MARIETTA.**

This city is in Love County. Incorporated as a town March 1898; as a city of first class March 11 1913.  
Water-Works Bonds.  
5s \$26,000  
Water and Sewer Bonds.  
6s '13 M-S \$35,000—Sept 2 1937  
Funding Bonds.  
5s \$11,000  
Electric-Light Bonds.  
5s \$15,000  
Sewer Bonds.  
5s \$30,000  
TOT. BD. DT. Sept 26 14 \$117,000  
Assessed valuation 1914—1,410,000  
Population in 1910—1,546  
INT. at fiscal agency in N. Y.

**MARIETTA.**

This city is in Love County. Incorporated as a town March 1898; as a city of first class March 11 1913.  
Water-Works Bonds.  
5s \$26,000  
Water and Sewer Bonds.  
6s '13 M-S \$35,000—Sept 2 1937  
Funding Bonds.  
5s \$11,000  
Electric-Light Bonds.  
5s \$15,000  
Sewer Bonds.  
5s \$30,000  
TOT. BD. DT. Sept 26 14 \$117,000  
Assessed valuation 1914—1,410,000  
Population in 1910—1,546  
INT. at fiscal agency in N. Y.

**MEDFORD.**

This city is in Grant County. Inc. in 1895. Pop'n 1910, 1,110.  
Water Bonds.  
6s J-J \$25,000—1932  
6s '10 M-S 12,000—Mch 1 1935  
Funding Bonds.  
6s M-S \$3,300  
(Part due each year beg. Mch 7 1925)  
6s J-J \$1,300—1918  
6s F-A \$1,300—1932  
Electric-Light Bonds.  
6s '10 M-S \$18,000—Mch 1 1935  
BOND. DEBT Sept 24 '14—\$67,918  
Assess. val. '13 (abt. 3/4 act.)—728,165  
INT. at fiscal agency, N. Y.

**MIAMI SCHOOL DISTRICT.**

A district in Ottawa County.  
6s '08 J-D \$15,000—1928  
5s '11 J-D 65,000—1931  
BOND. DEBT Apr 25 '14—\$80,000  
Assess. val. '13 (3/4 act.)—1,990,000  
School tax (per \$1,000) '13—\$14.59  
Population in 1913 (est.)—3,500  
INT. at fiscal agency, N. Y.

**MULDREW.**

This city is in Sequoyah County. Inc. Dec. 1 1896. Pop'n '10, 671.  
Water Bonds.  
6s '11 A-O \$26,000—1936  
Electric-Light Bonds.  
6s '11 A-O \$7,000—1936  
BOND. DEBT Sept 25 1914—\$33,000  
Assessed valuation 1914—263,907  
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 \$150,000—Mch 1 1932  
5s '08 F-A 250,000—Feb 1 1933  
5s '11 M-S 390,000—Mch 1 1936  
Sewer Bonds.  
5s '02 M-S \$25,000—Mch 1 1932  
5s '04 M-N 100,000—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  
Funding Bonds.  
5s '13 A-O \$52,061.38—Oct 1 1928  
Fire-Protection Bonds.  
5s '09 M-S \$80,000—Sept 1 1929  
Park Bonds.  
5s '10 M-S \$50,000—1935  
5s '13 F-A 150,000—Feb 1 1938  
GEN. BD. DT. Sept 24 14 \$1,961,061  
Assessment debt (est.)—1,350,000  
Sinking fund—444,670  
Tot. ass'd val. '14 (90% act.) 28,241,013  
Total tax rate (per \$1,000) '14 \$7.40  
Population in 1910 (Census)—25,278  
INT. at fiscal agency, N. Y.

**MUSKOGEE SCHOOL DISTRICT.**

5s '03 M-S \$80,000—Sept 1 1923  
4 1/2s '05 M-N 75,000—Nov 1 1925  
4 1/2s '09 F-A 300,000—Feb 1 1929  
5s '11 M-N 175,000—May 1 1936  
5s '12 M-N 130,000—May 1 1937  
BOND. DEBT Sept 1914 \$760,000  
Sinking fund—196,373  
Assessed val. '14 (actual)—29,257,980  
Sch. tax rate (per \$1,000) '14—\$5.00  
Population in 1914 (est.)—31,000  
INT. at fiscal agency, N. Y.

**MUSKOGEE COUNTY.**

Muskogee is the county seat. An injunction was 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.  
5s '08 J-J \$45,000—Jan 1 1918  
Funding Bonds.  
5s '09 J-J \$31,500—July 1 1934  
5s '10 A-O 80,000—Oct 1 1930  
Bridge Bonds.  
5s '10 J-D \$140,000—Dec 5 1930  
BOND. DEBT Apr 1914—\$296,500  
Assess. val. '13 (act. val.) 51,621,106  
State & Co. tax (per \$1,000) '13 \$8.30  
Population in 1910—52,743  
INT. at fiscal agency, New York.

**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 \$21,000—1928  
6s '09 F-A 27,500—Aug 1 1934  
(Subject to call after Aug. 1 1919.)  
BOND. DEBT Oct 10 14—\$58,500  
Sinking fund—652  
Assessed val. '14 (3/4 act.) 952,596  
Total tax rate (per \$1,000) '14 \$28.30  
INT. at fiscal agency, N. Y.

**NEWKIRK.**

This city is in Kay County.  
City Hall Bonds.  
6s \$6,000—1919  
Water-Works Bonds.  
6s \$50,000—1920  
Light and Water Bonds.  
5s \$30,000—1930  
Sewer Bonds.  
5s J-J \$35,000—July 1 1929  
BOND. DEBT Oct 18 1911—\$121,000  
Assessed valuation 1910—967,962  
Total tax rate (per \$1,000) '10 \$29.65  
Population in 1910—1,992

**NORMAN.**

County seat of Cleveland Co. First inc. 1889; city of first class 1902.  
6s Mar \$16,000—Subject to call  
Sewer and Water Bonds.  
6s '08 M-S \$80,000—Mch 1 1933  
Refunding Bonds.  
6s '13 June \$20,000—June 15 1933  
GEN. B'D. DT. Oct 26 '14 \$183,000  
Assessed valuation 1913—2,124,442  
Total tax rate (per \$1,000) '13 \$14.30  
Population in 1910—3,724

**NORMAN SCHOOL DISTRICT.**

5s \$2,500  
6s \$40,000—Jan 1 1929  
6s \$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  
GEN. BD. DT. Oct 26 '14—\$183,000  
Assess. val. '14 (3/4 actual)—2,220,000  
City tax rate (per \$1,000) '13 \$14.30  
INT. in N. Y. at Nat. City Bank and State fiscal agency.

**NOWATA SCH. DIST. NO. 40.**

All bonds are tax-exempt.  
5 1/2s '09 s-an \$40,000 & r—1916-1929  
5s '09 s-an 25,000 & r—1934  
5 1/2s '09 s-an 5,500 & r—1934  
Funding Bonds.  
5s '10 M-S \$8,000—1935  
BOND. DEBT Sept 25 14 \$78,500  
Sinking fund—6,000  
Assess. val. '14 (3/4 actual)—3,026,160  
Sch. tax rate (per \$1,000) '14 \$9.00  
Population in 1913 (est.)—6,000  
INT. at fiscal agency, N. Y.

**NOWATA COUNTY.**

Nowata is the county seat.  
State Loan.  
5s '08 J-J \$10,000—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—Aug 1 1921  
Funding Bonds.  
5s '14 \$20,000—Oct 1 1919  
BOND. DEBT Oct 16 14 \$205,000  
Sinking fund Apr 2 1914—37,000  
Assess. val. '13 (60% act.) 13,000,892  
State & Co. tax (per \$1,000) '13—\$8.50  
Population in 1910 (Census)—14,223  
INT. at fiscal agency in New York.

**OKEMAH.**

This city is in Okfuskee County.  
Water Bonds.  
6s \$49,500—1934  
6s '14 \$25,000—1939

**Electric Light Bonds.**

6s \$5,000—1934  
School Bonds.  
6s '10 F-A \$12,500—1926  
BOND. DEBT Sept 1914—\$92,000  
Sinking fund—14,392  
Assessed val. '14 (4-5 act.)—1,084,280  
City tax rate (per \$1,000) '14—\$15.50  
Population in 1910—1,389

**OKFUSKEE COUNTY.**

Okemah is the county seat.  
State Loan.  
5s '08 \$8,000—1918  
Bridge Bonds.  
5s '10 M-S \$100,000—Mch 1 1930  
Refunding Bonds.  
6s '10 J-D \$31,450—Dec 12 1930  
TOTAL DEBT Sept 25 14 \$139,450  
Sinking fund—36,722  
Assessed val. '14 (actual)—8,996,295  
State & Co. tax (per \$1,000) '14—\$8.60  
Population in 1910 (Census)—19,995  
INT. at fiscal agency, 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. Population 1910, 64,205.  
Funding Bonds.  
6s '05 F-A \$5,000—Aug 15 1915  
6s '06 J-D \$1,000—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 A-O 200,000—Oct 9 1936  
Hospital Bonds.  
5s '08 M-N \$25,000—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 F-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 '07-08-F-A 10,000—Aug 15 '26-'28  
5s '09-10-F-A 10,000—Aug 15 '28-'30  
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 200,000—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 F-A 225,000—Feb 1 1936  
5s '07 A-O 200,000—Apr 1 1937  
6s '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 M-S 250,000—Mar 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. DT. Sept 28 14—\$3,708,500  
Assess. val. '14 (3-5 act.)—69,322,088  
Total tax rate (per \$1,000) '14—\$18.30  
INT. on 6s, 5s and 4 1/2s at fiscal agency, N. Y.; on 4 1/2s due Sept. 1 1925 at Hanover Nat. Bank, N. Y.

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. Population 1910, 64,205.

This city is in Kingfisher County. Inc. April 4 1893. Pop'n '10, 2,538.

This city is in Grant County. Inc. in 1895. Pop'n 1910, 1,110.

This city is in Love County. Incorporated as a town March 1898; as a city of first class March 11 1913.

This city is in Grant County. Inc. in 1895. Pop'n 1910, 1,110.

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.

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.

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.

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.

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.

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.



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 1923 5s '07 7,000 Oct 24 1927 5s '09 F-A 70,000 Feb 1 1929 City-Hall Bonds. 5s '09 F-A \$15,000 Feb 1 1929 Water Bonds. 5s '03 M-N \$38,000 Nov 1 1923 5s '07 A-O 60,000 Oct 24 1927 5s '09 F-A 15,000 Feb 1 1929 6s '10 60,000 BOND. DEBT Sept 23 '14 \$317,000 Assessed valuation 1914...3,960,942 True value (est.)...7,000,000 Total tax rate (per \$1,000) '14...16.00 INT. at fiscal agency, N. Y.

OKMULGEE SCHOOL DIST.

Funding Bonds. 6s '09 \$12,000 1924 & 1934 Building Bonds. 5s '09 \$11,000 1929 5s '09 4,000 1929 5s '13 15,000 1938 High-School Bonds. 5s '09 \$60,000 1929 School-Site Bonds. 5s '09 \$8,000 1929 TOT. BD. DT. Sept 26 '14 \$105,000 Assessed valuation 1914...4,837,000 INT. at fiscal agency, 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 '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 Assess. val. '14 (70% act.) 25,530,335 State & Co. tax (per \$1,000) '14 \$6.80 INT. at fiscal agency, New York.

PAWHUSKA.

This city is in Osage County. Inc. July 23 1906. Commission gov't adopted during July 1912. V. 95, p. 311. 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 Aug \$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 Jan 15 1932 GEN. BD. DT. Sept 26 '14 \$186,882 Sinking fund 15,000 Assessed val. '14 (3/4 act.) 2,312,448 Total tax rate (per \$1,000) '14 \$28.60 INT. at fiscal agency, N. Y.

PAWHUSKA SCHOOL DISTRICT

Funding Bonds. 5s '07 \$15,000 Apr 1 1922 6s '08 July 30,000 July 1 1928 Refunding Bonds. 6s '09 \$8,000 July 1 1929 BOND. DEBT Sept 25 '14 \$53,000 Sinking fund Aug 1 1914...17,203 Assess. val. '14 (abt. act.) 2,425,822 School tax (per \$1,000) 1914...\$7.10 Population in 1914 (est.)...4,300 INT. at fiscal agency, 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 8,000 1920 5s 5,640 1925 TOT. BD. DT. Mar 1913 \$459,640 Assess. val. '12 (abt. act.) 1,497,819 School tax rate (per \$1,000) '12 \$13.00 INT. at fiscal agency, N. Y.

PAYNE COUNTY.

Stillwater is the county seat. Refunding Bonds. 4 1/2s '09 A-O \$50,000 1920-1929 BOND. DEBT Apr 24 '14 \$50,000 Sinking fund 4,725 Assess. val. '13 (abt. act.) 15,020,073 State & Co. tax (per \$1,000) '13 \$6.25 Population in 1910...23,735 INTEREST at fiscal agency, N. Y. City.

PERRY.

This city is the county seat of Noble County. Pop'n in 1910, 3,133. Water Bonds. 5 1/2s \$50,000 1933 6 1/2s '06 M-N 30,000 May 10 '27 3e \$25,000 1939 Funding Bonds. 6s \$20,000 1925 6s '08 F-A 34,000 Aug 1 1938 6s 15,157.89 1942 BOND. DEBT Sept 29 '14 \$174,157 Assess. val. '14 (abt. act.) 1,201,479 INT. at First Nat. Bank, Perry.

PERRY SCHOOL DISTRICT.

Funding Bonds. 5 1/2s \$24,000 1930 High-School Bonds. 5s '11 J-J \$30,000 Mch 1 1931 BOND. DEBT Sept 1 '14 \$54,000 Sinking fund 6,120 Assess. val. '14 (3/4 act.) 1,471,165 School tax rate (per \$1,000) '14 \$10.20 Population in 1914 (est.)...3,460 INT. at fiscal agency, N. Y.

PITTSBURG COUNTY.

McAlester is the county seat. State Loan. 6s J-J \$20,000 Jan 1 1934 Funding Bonds (Tax-Exempt). 5s s-a \$89,540 Jan 10 1936 5s 21,275 Jan 1 1939 BOND. DEBT Sept 1 '14 \$130,815 Judgment debts 1,410 Cash on hand 28,429 Assess. val. '14 (3/4 act.) 21,193,528 State & Co. tax (per \$1,000) '14 \$6.08 Population in 1910...47,560 INT. at fiscal agency, N. Y.

PONCA SCHOOL DISTRICT.

A district in Kay County. 5s '11 M-N \$35,000 Nov 1 1936 School-Equipment Bonds. 5s Nov \$15,000 Nov 1 1931 Building Bonds. 5s Oct \$12,000 Oct 2 1925 6s & 7s July 5,000 Refunding Bonds. 5s '14 \$6,000 June 8 1934 BOND. DEBT Nov 1914 \$73,000 Assessed valuation 1912...2,188,197 Population in 1913 (est.)...5,000 INT. at fiscal agency, N. Y.

POND CREEK SCHOOL DIST.

A district in Grant County. 5s '11 A-O \$40,000 Nov 1 1931 BOND. DEBT Apr 1914 \$40,000 Assessed valuation 1912...1,058,970

FORUM.

This town is in Muskogee County. Water and Light Bonds. 6s '12 J-J \$33,000 1937 BOND. DEBT Sept 1912 \$33,000 Sinking fund 4,719 Assessed valuation 1912...378,930 Population in 1910...548

POTEAU.

This city is in Leflore County. Water-Works Bonds. 5s '11 A-O \$30,000 1926 5s A-O 12,000 1930 Sewer Bonds. 6s A-O \$28,000 1930 Park Bonds. 6s M-N \$30,000 1933 BOND. DEBT Oct 1914 \$100,000 Assessed val. '13 (85% act.) 917,865 Total tax rate (per \$1,000) '13 \$36.20 Population in 1910...1,830 INT. at fiscal agency, New York.

ROGERS COUNTY.

Claremore is the county seat. 5s '13 A-O \$72,924 Oct 6 1938 BOND. DEBT Sept 1914 \$143,000 Assessed val. 1913...15,967,399 Real value (est.)...25,000,000 State & Co. tax rate (per M) '14 \$6.30 Population in 1910...17,736 INT. at fiscal agency, New York.

RYAN.

This town is in Jefferson Co. Inc. about 1900. Pop'n 1910, 1,070. Water Works Bonds. 6s J-J \$45,000 1929 6s '11 M-N 8,000 1931 Sewer Bonds. 6s J-J \$18,000 1929 Electric Light Bonds. 6s J-J \$6,000 1929 Park Bonds. 6s '11 M-N \$12,000 1931 BOND. DEBT Sept 29 '14 \$89,000 Assessed val. '14 (3/4 act.) 479,555 Total tax rate (per \$1,000) '14 \$43.50 INT. at fiscal agency, New York.

SALLISAW.

This city is in Sequoyah County. Water-Works Bonds. 6s '08 J-J \$60,000 Jan 1 1933 6s '12 M-S 42,500 Mch 1 1937 Sewer Bonds. 6s '11 Nov \$45,000 Nov 1 1936 BOND. DEBT Sept 1913 \$147,500 Assessment debt 26,010 Judgment debt 5,250 Sinking fund and interest 20,525 Assess. val. '12 (80% act.) 1,206,567 Total tax rate (per \$1,000) 12 \$44.85 INT. at fiscal agency, N. Y.

SAPULPA.

This city is in Creek County. Water and Sewer Bonds. 5s '13 J-J \$75,000 Jan 1 1933 Water-Works Bonds. 5s '03 \$25,000 Mch 2 1923 5s '07 6,000 Apr 20 1927 5s '09 65,000 Jan 1 1929 5s '10 250,000 July 1 1930 Sewer Bonds. 5s '07 \$37,000 Apr 20 1927 5s '09 J-D 25,000 June 1 1929 5s '10 50,000 Aug 1 1930 5s '14 60,000 Aug 1 1919 Building Bonds. 6s '08 \$15,000 Nov 1 1928 Fire Apparatus Bonds. 5s '10 \$5,000 Jan 1 1930 5s '10 10,000 July 1 1930 Funding Bonds. 6s '09 F-A \$32,000 Feb 13 1929 6s '14 69,887.58 Oct 31 1933 Refunding Bonds. 6s '12 F-A \$63,350 Jan 15 1932

Park Bonds.

5s g '12 M-N \$100,000 Nov 1 1932 5s '14 135,000 BOND. DEBT Sept 26 '14 \$1,068,238 Sinking fund 44,091 Assess. val. '14 (3-5 act.) 5,178,307 City tax rate (per \$1,000) '14 \$17.50 Population in 1910...8,283 Population in 1914 (est.)...15,000 INT. at fiscal agency in N. Y.

SAPULPA SCHOOL DISTRICT.

5s '03 M-S \$15,000 1923 5s '07 A-O 12,000 1927 5s '08 M-S 30,000 Sept 1 1928 5s '09 M-S 34,000 Sept 1 1929 5s '09 M-S 30,000 Sept 1 '19-'24 29-'34 5s '11 J-D 40,000 June 1 1936 TOT. BD. DT. Sept 25 '14 \$161,000 Assess. val. '14 (abt. act.) 6,240,683 a INT. at First Nat. Bank, Chic. others at fiscal agency, New York.

SHATTUCK.

This town is in Ellis County. Water Bonds (Red. beg. in 1919). 6s '09 \$50,000 July 1 1934 Funding Bonds. 6s '14 M-N \$25,200 (Due \$6,300 in 5, 10, 15 and 20 years) BOND. DEBT Sept 25 '14 \$75,200 Assessed valuation 1914...613,840 Town tax rate (per \$1,000) '13 \$36.10 Population in 1910...1,231 INT. at fiscal agency, New York.

SHAWNEE.

This city is in Pottawatomie Co. Incorp. as a city of first class Mch. 16 1896. Population in 1910, 12,474. Refunding Bonds. 5 1/2s \$46,000 1938 Funding Bonds. 6s '95 \$2,200 1915 6s '97 5,198 Oct 16 1917 Water Works Bonds. 6s '98 A-O \$35,000 Oct 1 1918 5s '04 J-J 125,000 Jan 1 1934 City Hall Bonds. 5s '03 \$30,000 May 1 1923 Sewer Bonds. 5s '09 J-J \$125,000 Jan 1 1929 Sewer and Water Bonds. 5s '07 F-A \$165,000 Feb 1 1937 Convention Hall Bonds. 5s '09 J-J \$50,000 Jan 1 1929 Hospital Bonds. 5s '09 J-J \$20,000 Jan 1 1929 Park Bonds. 5s '12 \$50,000 Nov 19 1932 GEN. BD. DT. Sept 25 '14 \$653,398 Assessment debt 300,000 Assess. val. '13 (abt. act.) 7,527,210 Total tax rate (per \$1,000) '13 \$29.89 INT. at fiscal agency, New York.

SHAWNEE SCH. DIST. NO. 93.

Building Bonds (Tax-exempt). 6s g F-A \$4,000 1919 6s J-J 50,000 1933 5s M-N 15,000 1936 5s F-A 120,000 1929 5s J-J 44,000 1935 5 1/2s 59,118.51 1936 Refunding Bonds (Tax-exempt). 6s g M-S \$7,500 1918-1927 BOND. DEBT July 1 1914 \$290,619 Floating debt (estimated) 20,085 Sinking fund 1913 82,989 Assessed valuation 1913 7,945,636 School tax (per \$1,000) 1913 \$9.50 INT. at fiscal agency, New York.

SNYDER

This place is in Kiowa County. 6s 05-07 \$45,000 1915 & 1927 6s '11 40,000 1931 Refunding Bonds. 6s '12 \$21,800 1932 TOT. BD. DT. Apr 22 '14 \$108,800 Assess. val. 1912 517,120 Tax rate (per \$1,000) 1913 \$19.00 Population in 1910...1,122 INT. payable at Farmers' & Merchants' Bank, Snyder.

STILLWATER.

This city is in Payne Co. Inc. as a town in 1891 and as a city of the first class in 1898. Water-Works Bonds. 5s J-J \$5,000 May 1 1933 BOND. DEBT Sept 25 '14 \$149,000 Water debt (incl) 98,000 Assessed valuation 1,894,590 Population in 1910...3,444 INT. at fiscal agency, New York.

SULPHUR SCHOOL DISTRICT.

This district is in Murray County. 5s J-J \$54,000 1932 5s 10,000 1931 Funding Bonds. 6s '12 A-O \$2,697.86 Apr 16 1937 BOND. DEBT Oct 1912 \$66,698 Assess. val. '12 (abt. act.) 1,739,127 Sch. tax rate (per \$1,000) '12 \$7.50 INT. at fiscal agency, New York.

TAHLEQUAH.

This city is in Cherokee County. Water Bonds. \$60,000 Street Bonds. \$30,000 City-Hall Bonds. \$3,500 City-Jail Bonds. \$1,200 School Bonds. \$17,500 BOND. DEBT Oct 27 '14 \$122,200 Assessed valuation 1913 1,541,000 Total tax rate (per \$1,000) '13 \$27.50 Population in 1910...2,891

TONKAWA.

This city is in Kay County. Inc. in 1907. Population 1910, 1,776. Water Bonds. 6s '05 \$15,000 Feb 3 1922 5 1/2s '09 13,500 Jan 1 1929 6s '12 20,000 Oct 1 1932 Sewer Bonds. 5 1/2s '09 \$5,000 Jan 1 1929 Electric-Light Bonds. 5 1/2s '09 \$18,500 Jan 1 1929 a Funding Bonds. 6s '12 \$15,000 Jan 1 1932 BOND. DEBT Sept 25 '14 \$87,000 Cash on hand 12,469 Assessed valuation 1914 634,092 Total tax rate (per \$1,000) '14 \$32.55 a INT. at Star Treas. office; on other bonds at fiscal agency, N. Y.

TULSA.

Formerly a town in the Creek Nation (now in Tulsa County), in the Indian Territory. Pop. 1910, 18,182. Funding Bds. (Red. beg. in 1918). 6s '08 \$30,000 Mch 16 1928 Refunding Bonds. 5s '09 \$23,000 Apr 1 1934 Sewer Bonds. 5s '05 \$30,000 July 1 1925 5s '07 M-S 25,000 Sept 1 1927 5s '08 A-O 30,000 Oct 15 1928 5s '09 55,000 June 1 1929 5s '10 35,000 Apr 15 1930 5s '11 M-S 100,000 Sept 1 1931 Water Bonds. 6s '08 \$250,000 June 1 1928 (Subject to call after June 1 1918.) 5s '09 \$20,000 June 1 1929 5s '10 100,000 Apr 15 1930 5s '11 M-S 90,000 Nov 15 1931 Fire-Department Bonds. 5s '09 \$20,000 June 1 1929 5s '11 M-S 50,000 Nov 15 1931 Storage-House Bonds. 5s '09 \$6,000 June 1 1929 Park Bonds. 5s '09 \$25,000 June 1 1929 5s '13 F-A 40,000 Feb 1 '18-'38 Street Bonds. 5s '11 M-S \$33,000 Nov 15 1931 (Part due each year.) Paving Bonds (Part due yearly). 5s '11 M-N \$1,000 Nov 15 1931 Convention-Hall Bonds. 5s '13 F-A \$100,000 Feb 1 '18-'38 Library Bonds. 5s '12 M-N \$5,500 Nov 15 '16-'36 (\$500 every two yrs. 1,000 Nov 15 1937 Public-Market Bonds. 5s '13 F-A \$25,000 Feb 1 1918 Boulevard (Part prly. beg. 1918.) 5s '13 \$10,000 1933 BOND. DEBT Oct 1914 \$1,125,000 Sinking fund Aug 1 1913 330,000 Assessed value of all property for taxation as equalized for 1914...20,301,130 Total tax (per \$1,000) 1914 \$29.00 INT. at fiscal agency, New York.

TULSA SCHOOL DIST. NO. 22.

Validity of \$500,000 bonds voted March 14 1914 upheld by State Supreme Court Aug. 18 1914. V. 99, p. 621. 5s '05 J-J \$50,000 Jan 1 1925 5s '06 M-S 25,000 Mar 15 1926 5s '07 M-S 30,000 Sept 1 1927 5s '09 J-J 125,000 Jan 1 1929 6s '08 J-J 25,000 July 1 1914 5s '12 J-J 150,000 July 15 1932 TOTAL DEBT Apr 1914 \$905,000 Sinking fund 60,000 Assessed val. 1913 25,000,000 School tax rate (per \$1,000) '13 \$7.20 INT. at fiscal agency in N. Y. City.

TULSA COUNTY.

Tulsa is the county seat. Current-Expense Bonds. \$14,000 Aug 3 1915 Court-House Bonds. J-D \$200,000 1930 Bridge Bonds. J-D \$75,000 June 1 1930 Jail Bonds. J-D \$25,000 Jan 1921-1930 BOND. DEBT Sept 23 '14 \$314,000 Sinking fund 79,929 Assess. val. '14 (1/2 act.) 53,902,540 State & Co. tax (per \$1,000) '14 \$6.20 Population in 1910...34,995 INT. at fiscal agency, New York.

VERDIGRIS DRAIN. DIST. NO. 1.

This district is in Wagoner County. 6s '12 s-a \$141,674 6s BOND. DEBT Apr '14 \$141,675 Sinking fund 20,000 Assess. val. '13 (abt. act.) 13,700,000 INT. at State fiscal agency in N. Y.

VINITA.

Formerly a town in the Cherokee Nation (now in Craig County) in the Indian Territory. Pop'n '10, 4,082. Funding Bonds. 6s '12 \$11,000 1937 6s '13 9,129.26 1938 Water Bonds. J-D \$65,000 Dec 1 1923 5s 20,000 Apr 1 1930 Sewer Bonds. 5s J-D \$20,000 Dec 1 1923 5s 18,000 1937 City-Hall Bonds. 5s '09 \$28,000 July 1 1929 BOND. DEBT Oct 27 '14 \$171,129 Assess. val. '13 (abt. act.) 3,737,047 City tax rate (per \$1,000) '13 \$11.00 INT. at A. B. Leach & Co., N. Y.

WAGONER.

This city is in Wagoner County. Water-Works Bonds. 5s semi-an \$72,000 1925 (Sub. to call at 105 after Dec 15 '15.) 5s semi-an \$50,000 1934 Light and Power Bonds. 5s semi-an \$40,000 1934 Light, Water and Sewer Bonds. 5s semi-an \$40,000 1936 Sewer Bonds. 5s semi-an \$35,000 1934



**WAGONER (Concluded)—**

Funding Bonds.	
6s '11 s-a \$29,000c	1936
Park Bonds.	
\$20,000c	1937
City-Hall Bonds.	
\$15,000c	1934
BOND. DEBT Mar 18 '13	\$301,000
Sinking fund Sept 1 1912	16,401
Assess. val. '12 (¾ act.)	2,500,000
Tax rate (per \$1,000) 1912	\$29.50
Population in 1910	4,018
INT. at fiscal agency, New York.	

**WALTER.**  
This city is in Comanche County.

Refunding Bonds	
6s '06	\$2,600
Water Bonds.	
'10 J-J \$57,000c	Jan 15 1930
Sewer Bonds.	
6s '10 J-J \$26,000c	Jan 15 1930
Electric-Light-Plant Bonds.	
6s '10 J-J \$7,000c	Jan 15 1930
BOND. DEBT Apr 1914	\$92,600
Assessed valuation 1913	533,584
Total tax rate (per \$1,000) '13	\$58.10
Population in 1910	1,377
INT. payable at City Treas. office.	

**WALTER SCH. DIST. NO. 1.**

Funding Bonds.	
6s '12 J-J \$30,000	Jan 31 1937
BOND. DEBT Apr 1913	\$65,000
Sinking fund	4,500
Assess. val. '12 (60% act.)	868,469
School tax rate (per \$1,000) '12	\$11.00
Population of dist., 1912 (est.)	1,500

**WASHINGTON COUNTY.**  
Bartlesville is county seat.

Current Expense Bonds.	
6s '08 J-J \$25,000	Jan 1 1918
Court-House & Jail Bonds.	
6s '12 J-J \$115,000	1917
BOND. DEBT Sept 1914	\$140,000
Assessed valuation 1914	34,051,530
State & Co. tax (per \$1,000) '14	\$5.10
Population in 1910	17,484
INT. at fiscal agency in N. Y.	

**WEATHERFORD.**  
This city is in Custer County.

**Water-Works Bonds.**

6s '01	\$15,000	Sept 1 1921
6s '06	2,500	Sept 1 1931
6s '08	10,000	Dec 1 1933
6s '09	30,000	Sept 1 1934
<b>Electric-Light Bonds.</b>		
6s '08	\$15,000	Dec 1 1933
6s '09	10,000	Sept 1 1934
<b>Sewer Bonds.</b>		
6s '09	\$50,000	Sept 1 1934
<b>City-Hall Bonds.</b>		
6s '08	\$10,000	Sept 1 1934
<b>Refunding Bonds.</b>		
6s '13	\$7,500	Apr 1 1938
BONDED DEBT Jan 1 '14	\$150,000	
Total assessed val. 1913	1,026,781	
Population in 1910	2,118	

**WOODWARD.**  
This town is the county seat of Woodward Co. Pop'n 1910, 2,696.

Sewer Bonds.		
6s '10	\$68,000	May 1 1935
Electric-Light Bonds.		
6s '10	\$30,000	Sept 1 1935
Water Bonds.		
6s '06 M&S \$50,000c	Mch 1 1936	
(Subject to call after March 1, '16)		
6s '07 M-N \$15,000c	May 1 1937	
(Subject to call after May 1 1917.)		
6s '10 M-S \$33,000	Sept 1 1935	
BOND. DEBT Feb 19 '12	\$198,000	
Assess. val. '11 (abt. act.)	2,478,085	
Total tax (per \$1,000) 1911	\$26.00	
INT. at fiscal agency, New York.		

**WYNNEWOOD.**  
This city is in Garvin County. Inc. as city of first class in 1907.

Water Bonds.	
5s '06 P-A \$24,500c	Feb 1 1926
5s '07 M-S \$8,000c	Mch 1 1927
5½s '09 A-O 12,000c	Apr 1 1929
5s '11 J-J 5,000c	July 1 1931
City-Hall Bonds.	
5½s '09 s-an \$6,000c	Apr 1 1929
BOND. DEBT Sept 25 '14	\$55,500
Sinking fund	21,625
Assess. val. '14 (abt. act.)	1,012,959
City tax rate (per \$1,000) '14	\$12.19
Population in 1910	2,002
INT. at State fiscal agency, N. Y.	

**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.

Location	Bonded Debt.	Assessed Valuation.	Tax per \$1,000.	Popul'n 1910.
Afton (T), Ottawa County	\$54,000	\$1672,173	131.00	1,279
Alfalfa Co. Sch. Dist. No. 46	56,764	\$1,509,590	14.60	
Allen, Pontotoc County	25,000	*325,311		645
Altus (C), Jackson County	351,000	\$2,248,000	\$18.20	4,821
Altus School District	65,500	\$3,266,061	\$6.50	
Alva School District	25,000			
Antlers (T), Pushmataha Co.	38,000	7412,576		1,273
Atoka (C), Atoka County	51,000	\$1,102,457	\$19.33	1,968
Beckham Co. Sch. Dist. No. 31	31,000	1,002,422		
Bigheart Sch. Dist. No. 29	29,000			
Blackwell School District No. 45	85,000	*12,572,391	19.10	
Blaine County	89,600	*13,097,216		17,960
Boswell, Choctaw County	36,000	\$6,000,000	\$35.20	828
Bristow (T), Creek County	55,000	\$722,637		1,667
Britton School District	47,000	1798,923	10.00	
Broken Arrow (C), Tulsa Co.	70,000	1759,681	128.50	1,576
Bryan County	45,000	\$12,931,000	17.25	20,854
Carmen (C), Alfalfa County	70,000	1432,283	\$30.00	883
Carter County	70,000	\$12,448,000	\$9.95	25,358
Chandler (C), Lincoln County	89,000	\$1,100,000		2,024
Chelsea (T), Rogers County	76,000	\$694,730	\$29.00+	1,350
Cherokee School District	38,000	1,250,000		
Cleveland County	84,000	\$10,830,315		18,843
Coalgate (C), Coal County	154,000	\$1,209,481		3,255
Collinsville School Dist. No. 32	63,500	\$2,000,000	\$9.50	
Comanche (C), Stephens County	40,000	\$663,000		1,381
Copan School District No. 4	30,000	\$3,081,499		
Cotton Co. School Dist. No. 1	66,000	\$704,263	\$19.25	
Coweta (C), Wagoner County	48,000	\$560,000		1,187
Cushing (T), Payne County	104,000	1752,113	\$9.40	1,072
Custer City School District	25,000			
Custer County	38,800	\$18,748,019	\$7.25	23,231

Location	Bonded Debt.	Assessed valuation.	Tax per \$1,000.	Popul'n 1910.
Davis, Murray County	\$25,000	\$760,000	\$24.25	1,416
Dewey County	26,000	*8,962,997	*6.80	14,132
Durant School District	60,500	\$3,007,035	17.00	
Eastlin (T), Hughes County	25,000	\$317,000	\$31.70	579
Edmond (C), Oklahoma County	100,000	\$785,378	\$18.80	2,090
Enid (C), Garfield County	140,000	\$7,866,169	\$14.00	13,799
Erick (T), Beckham County	640,984	\$485,729		915
Eufaula, McIntosh County	37,500	\$1,250,000	\$3.40	1,307
Francis (T), Pontotoc County	50,000	\$367,956	\$4.50	931
Frederick School District	65,000	\$1,934,261	\$12.00	
Garfield County	46,000	\$34,819,333	\$6.30	33,050
Garvin County	164,140	*11,863,335	*6.30	26,545
Geary, Blaine County	52,000	\$661,292	\$15.60	1,452
Gotebo, Kiowa County	28,000			740
Granite (C), Greer County	45,000	\$614,293	\$45.00	1,229
Grove (T), Delaware County	35,000	\$465,000		888
Haleyville (C), Pittsburg Co	70,000	\$524,901	\$14.29	2,024
Hartshorne, Pittsburg Co	105,000	\$904,414		2,963
Hartshorne School District No. 1	25,000	\$1,000,000		
Haskell (T)	35,000	*491,000		
Heavener (C), La Flore County	55,735	*700,000	\$36.80	780
Henryetta (C), Okmulgee Co	140,000	\$1,067,829	\$41.00	1,671
Hinton (T), Caddo County	30,000	*386,419		686
Hobart (C), Kiowa County	\$100,000			3,845
Hobart School District	103,853	*2,660,676	*10.75	
Holdenville School District	39,000	\$2,095,725	\$5.00	
Hominy, Osage County	49,250	\$575,211	\$10.90	760
Hughes County	41,000	\$12,005,324	17.80	24,040
Jackson County	130,000	\$16,429,429	\$6.25	23,737
Jefferson County Sch. Dist. No. 1	25,000	\$901,025	\$12.40	
Johnston County	178,836	\$8,207,697	\$10.94	16,734
Kingsfisher County	29,970	*17,179,975	\$6.75	18,825
Kiowa (T), Pittsburg County	57,000	\$390,147	\$33.30	1,021
Krebs (C), Pittsburg County	60,000			2,884
Leflore County	68,000	\$12,712,225	\$8.57	29,127
Lehigh, Coal County	52,500	*\$25,942	*41.71	1,880
Lincoln County	32,000			34,779
Little River Drainage Dist	\$50,000			
Love County School Dist. No. 16	46,828	\$1,577,482	\$9.50	
McAlester School District	60,000			
McIntosh County	29,470	\$9,662,724	\$10.90	20,961
Madill, Marshall County	40,000	700,000	\$20.00	1,564
Mangum, Greer County	185,000	\$2,500,000		3,667
Marlow School District	35,000	\$1,000,556	14.00	
Marshall County	\$75,000			11,619
Marshall County Sch. Dist. No. 2	25,000	\$1,100,088	\$11.30	
Medford School District	42,700	\$1,006,926	\$14.80	
Miami, Ottawa County	143,000	*1,574,822	*33.00	2,907
Newark School District	\$50,000			
Noble County	88,293	\$13,473,744	\$8.50	14,945
Okeene (T), Blaine County	30,000	\$406,251	\$11.00	920
Okmulgee County	86,000	\$18,707,926	\$9.275	21,115
Ottawa County	25,000	\$9,154,000	\$8.55	15,713
Ottawa County Sch. Dist. No. 26	25,000	\$9,480,000	\$10.00	
Paul's Valley, Garvin County	88,000	1,242,000	20.00	2,689
Pawnee (C), Pawnee County	92,500	\$1,176,401	\$26.20	2,161
Pawnee County	31,000		*4.90	17,332
Pawnee City, Kay County	122,500	\$1,770,000	\$23.30	2,321
Pontotoc County	70,000	\$10,800,000		24,331
Pottawatomie County	119,500	\$20,856,586	\$6.70	43,595
Ralston, Pawnee County	30,500			597
Ramona School District No. 16	50,000	\$6,116,774	\$5.80	
Roff, Pontotoc County	45,000	\$645,852		1,044
Roger Mills County	41,000	\$7,500,000		12,861
Sand Springs School District	\$27,000			
Seminole County	111,125			19,964
Seminole Co. Sch. Dist. No. 22	29,000	700,000		
Sentinel (T), Washita County	30,000	\$325,000	\$30.00	857
Sequoyah County Sch. Dist. No. 1	29,000	\$1,385,333	17.20	
Stigler (C), Haskell County	\$75,000	\$800,000		1,583
Stillwater School Dist. No. 16	25,500		\$12.00	
Strike Axe Twp. (P.O. Pawhuska)	50,000	4,000,000		3,674
Stroud, Lincoln County	39,500	\$796,733	\$22.40	1,220
Tallhina, Le Flore County	25,000			1,776
Tecumseh (C), Pottawatomie Co	68,000			1,626
Tishomingo (T), Johnston County	44,500	707,239	\$30.00	1,408
Valliant (C), McCurtain Co	\$36,000			656
Wapanucka, Johnston County	60,000			948
Washington County Sch. Dist. No. 7	75,000	*3,089,449	*7.00	
Washington County S. D. No. 16	49,500	\$6,169,337	\$5.80	
Washita County	148,000	*16,500,000	*5.30	25,034
Watonga, Blaine County	90,000	\$15,195	\$32.50	1,728
Waurika, Jefferson County	40,000	\$1,000,000		2,928
Westville (T), Adair County	29,500	\$341,912	\$34.42	802
Wetumka (T), Hughes County	69,000	\$982,000	\$22.15	1,190
Woodward School Dist. No. 1	\$96,500	\$2,014,868		
Yukon, Canadian County	40,000	\$504,660		1,018

(C) City. (T) Town. a Total tax. b 1909 figures. c 1910 figures. d State and county tax. e Total debt. f This covers merely a recent issue of bonds; we are not informed as to what is total debt. g 1911 figures. h 1912 figures. i 1913 figures. \* 1914 figures.



# DEBTS AND RESOURCES

OF THE

# STATES, CITIES AND TOWNS

IN THE

# PACIFIC STATES

INDEX FOR THE PACIFIC STATES, CITIES, Etc.

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## State of California.

ITS  
DEBT, RESOURCES, &c

Admitted as a State (Act of Sept. 9 1850).....Sept. 9 1850  
 Total area of State (square miles).....158,297  
 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  
 LEGISLATURE meets biennially in odd years on the first Monday after January 1, and sessions are not limited, though members receive only \$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. Int. ceased \$3,500c.....	Harbor-Improvement Bonds. 4s g '11 J-J \$8,298,000c July 2 1855 (Subject to call after July 2 1950.)
Civil War Bonds of 1860 Int. ceased \$500c.....	Highway Bonds. \$5,200,000c. July 3 '17-'29
Funded Debt Bonds. 6s g '73 J-J \$2,277,500c (*)	1,600,000c. July 3 '30-'33
Sea Wall Bonds. 4s '05 J-J \$2,000,000c. Jan 2 1924 (Subject to call after Jan. 2 1914.)	200,000c. July 3 1934
	3,000,000c. July 3 '35-'41
	3,000,000c. July 3 '42-'49

\* 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 and Bankers' Trust Co., New York City.

**TOTAL DEBT.**—The total bonded debt of the State Sept. 1 1914 was \$25,579,500, including \$4,000 civil bonds on which int. has ceased. The warrant debt on that date was \$334,465 20. Cash in treasury on Sept. 1 1914 amounted to \$22,545,783 09. 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.

The bonds of 1873 (\$2,277,500) matured in 1893. No sinking fund having been provided for their payment, they were taken over by the State for its school funds and have been so held since 1893.

The State Treasurer on Sept. 1 1914 held bonds aggregating \$7,563,375 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 \$3,234,125 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.
1914	\$3,202,450,546	---	1902	\$1,290,238,964	\$3.82
1913	3,114,136,640	---	1900	1,217,648,863	4.98
1912	2,920,400,512	\$None	1890	1,101,137,290	5.80
1910	2,471,505,410	\$3.53	1880	666,399,985	6.40
1908	1,991,554,603	4.00	1870	277,538,134	8.65
1906	1,595,897,411	4.76	1860	148,193,540	6.00
1904	1,345,698,785	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 now 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; 1912, \$10,922,405.72; 1913, \$12,971,541.80, and 1914 \$13,580,773.44.

**CONSTITUTIONAL AMENDMENTS.**—Pursuant to a constitutional amendment adopted Nov. 8 1910, the city of San Francisco voted and issued \$5,000,000 bonds, the proceeds to be used by the Panama Pacific International Exposition Co. for an exposition to be held in San Francisco to celebrate the opening of the Panama Canal. Another amendment, approved on Nov. 8 1910, creates a State 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.

[At the Nov. 3 1914 general election a proposed amendment to Section 18 of Article XI of the constitution, authorizing Alameda County to issue \$1,000,000 bonds for Exposition purposes in San Francisco, was submitted. V. 99, p. 1311. As soon as it is definitely determined by official county whether this proposal carried or not, the fact will be reported in the State and City Department of the "Chronicle."]

**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 Superior Judge Sewall on Feb. 2 1914. V. 98, p. 538. On May 23 1912 Judge Sewall dismissed an 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, was indefinitely postponed. V. 95, p. 312.

Five bond propositions were voted upon at the Nov. 1914 general election. They were (1) initiative measure providing for the issuance of \$1,300,000 bonds for the completion of the University of California in Berkeley; (2) \$3,000,000 bonds for State buildings in Sacramento; (3) bonds for State buildings in San Francisco; (4) \$750,000 bonds for the improvement of the State fair grounds; and (5) \$1,250,000 bonds for State buildings in Los Angeles. V. 99, p. 1311. As soon as it is definitely determined by official county whether these propositions carried or not, the fact will be reported in the State and City Department of the "Chronicle."

**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 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 Lending 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 the 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 18.—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. V. 74, p. 916; V. 75, p. 1366.

SECTION 1 3/4. All bonds hereafter issued by the State of California, or by any county, city and county, municipal corporation, or district (including school, reclamation and irrigation districts) within said State shall be free and exempt from taxation. See editorial article in "State and City Supplement" of October 1902.

MORTGAGES EXEMPT FROM TAXATION.—Among the amendments voted Nov. 8 1910 is one repealing Section 4 of Article 13 of the State constitution, 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. This section, as it now reads, is given in V. 91, p. 974.

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. V. 93, p. 1131.

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—379,994 The number of Chinese in the population in 1900 was 45,753, 72,742 in 1890 and 75,132 in 1880.

CITIES, COUNTIES AND TOWNS IN THE STATE OF CALIFORNIA.

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

Many of the counties in this State levy a special tax on property outside incorporated cities and towns for making, repairing and sprinkling of roads, and the tax rate as given below under these counties is made up of the State tax rate and the county tax rate including special road tax.

ALAMEDA. 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, 23,382. City Hall. 5s '94 J-D \$26,250c. Dec 1 '14-'34 School. 5s '94 J-D \$21,525c. Dec 1 '14-'34 4s '01 J-D 70,000c. Dec 1 '14-'41 4 1/2s '10 J-D 135,600c. June 1 '15-'50 Municipal Improvement Bonds. 4 1/2s '08 A-O \$259,250c. Apr 1 '15-'48 Electric-Lt. & Police Dept. Bonds. 5s '12 M-N 150,100c. Nov 1 '15-'32 Sewer Bonds. 4 1/2s '10 J-D \$26,400c. June 1 '15-'50 BOND. DEBT Apr 1914. \$693,075 Asses. val. '13 (65% act.) 20,971,561 City tax rate (per \$1,000) '13. \$10.30 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 Nov 1913. \$80,000 Asses. val. '12 (3-5 act.). 7,449,900 Population in 1912 (est.). 5,000 INT. at Co. Treas. office.

ALAMEDA CO. UN. H. S. D. NO. 4. High-School Building Bonds. 5s '06 J-J \$79,858. 1914-1926 Asses. val. '12 (3-5 act.). 17,490,027 INT. at Co. Treas. office.

ALHAMBRA. This city is in Los Angeles County. New charter adopted Oct. 14 1914. V. 99, p. 1391. Library Bonds. 4 1/2s \$8,500. July 1 1927 5s '12 M-S 48,500c. Sept 1 '15-'52 Incinerator Bonds. 5s '12 M-S \$9,500c. Sept 1 '15-'52 Fire-Protection Bonds. 4 1/2s \$9,000. July 1 1927 5s '12 M-S 29,450c. Sept 1 '15-'52 Drainage Bonds. 3 1/2s \$13,000. July 1 24 & 27 5s '12 M-S 16,150c. Sept 1 '15-'52 City-Hall Bonds. 4 1/2s \$4,500. July 1 1922 5s '12 M-S \$47,500c. Sept 1 '15-'52 Bridge Bonds. 4 1/2s \$13,000. July 1 1927 5s '12 M-S \$14,250c. Sept 1 '15-'52 BOND. DEBT Oct 2 1914. \$211,350 Assessed valuation 1914. \$443,515 Tax rate (per \$1,000) city. \$12.50 (per \$1,000) annex. \$12.50 Population in 1910. 5,021 INT. payable at City Treas. office.

ALHAMBRA CITY SCH. DIST. '06-'08-'09 \$126,000 4 1/2s '11 July 60,000c. July 1 '21-'51 5s '14 June \$100,000. June 4 1944 BOND. DEBT July 1 1913 \$184,000 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. '04-'06 \$29,000 4 1/2s '11 July 55,000c. July 1 '21-'51 5s '14 June \$100,000. June 4 1944 BOND. DEBT July 1 1913 \$81,750 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 \$3,500c. Dec 1 '15-'34 5s g '11 A-O 8,075c. Apr 1 '15-'51 Water and Light Bonds. 6s '96 J-D \$9,900c. Dec 1 '15-'36 5s g '06 J-J 39,600c. July 2 '14-'46 Paving Bonds. 6s g '10 J-J \$5,500c. July 2 '15-'25 Sewer Bonds. 5s g '11 A-O \$83,250c. Apr 1 '15-'61

Fire Apparatus (Part yearly). 6s '14 A-O \$7,000. 1954 BOND. DEBT Sept 21 '14. \$157,950 Asses. val. 1914 (1/2 act.) 2,214,130 Tax rate (per \$1,000) 1914. \$16.00 INT. payable at Tax Collec. office.

ANAHEIM SCHOOL DISTRICT. High-School Bonds. 5s '11 \$70,000. 1916-1931 Grammar-School Bonds. 5s '11 \$30,000. 6s '14 J-D 15,000. TOTAL BONDED DEBT. (?)

ARMJO UNION HIGH S. D. A district in Solano County. Building Bonds (Tax-free). 5s '13 J-J \$70,000c. July 1 '14-'49 BONDED DEBT Mar 1914. \$70,000 Asses. val. '13 (60% act.) 4,272,867 School tax (per \$1,000) 1913. \$3.80 Population in 1914 (est.) 4,380 INTEREST at Treasurer's office.

BAKERSFIELD. This city is in Kern County, Inc. Jan. 11 1898. Town of Kern annexed July 19 1910. Pop'n 1910 12,729. Improvem't (Int. at Treas. office). 4s '04 \$23,000c. Pt yly July 1 Fire-Dept. (Int. at Treas. office). 5s '12 A-O \$57,000. Oct 1 '15-'52 Library (Int. at Treas. office). 5s '12 A-O \$26,650. Oct 1 '15-'52 Sewer (Int. at Treas. office). 4 1/2s '07 M-N 99,000c. May 1 '15-'47 5s '12 A-O 204,225. Oct 1 '15-'52 5s '12 15,200. Oct 1 '15-'52 City-Hall (Int. at Treas. office). 5s '12 A-O \$145,875. Oct 1 '15-'52 School (Int. at Treas. office). 4 1/2s \$30,000. Part yly July 1 BOND. DEBT Mar 1914. \$606,425 Asses. val. '13 (1/2 act.) 7,885,000 Total tax (per \$1,000) 1913. \$19.00

BAKERSFIELD SCHOOL DIST. Building Bonds. 5s g '13 J-J \$189,000c. 1918-1927 5s '12 54,000. BOND. DEBT July 1914. \$231,000 Asses. val. '13 (abt. 3-5 act.) 8,852,594

BERKELEY. This city is in Alameda County. Incorp. April 1878. New charter adopted Mch. 5 1895. Commission government adopted July 1 1909. Sewer and Fire-Equipment. 5s '13 J-J \$555,000c. July '15-'51 School Bonds. 4 1/2s '00 J-J \$65,000c. July 10 '15-'40 Munc. Impmt. Bds. (Tax Exempt). 4 1/2s g F-A \$245,932.50c. Feb 1 '15-'47 BOND. DEBT Sept 21 '14 \$865,933 Sinking funds. 5,938 Asses. val. '14-'15. 42,706,510 Tot. tax (per \$1,000) '12-'13. \$24.10 Population in 1910 (Census). 40,434 INT. on fire-equipment and sewer bonds at office of City Treas. or at N. W. Halsey & Co., N. Y.; other bonds at City Treas. office.

BERKELEY SCHOOL DISTRICT. 4 1/2s '06 J-J \$118,500. 4 1/2s '07 J-J 186,750. 4 1/2s '07 J-J 82,450. 4 1/2s '08 J-J 175,000. BOND. DEBT June 30 '14 \$562,700 INT. payable at Co. Treas. office

BRAWLEY UNION HIGH S. D. A district in Imperial County. 5s '13 \$50,000. 1933 TOTAL DEBT Oct '14 '14. \$50,000 Assessed val. 1914. 4,286,669 School tax rate (per \$1,000) '14. \$6.00

CENTRAL UNION HIGH S. D. A district (P. O. El Centro) in Imperial Co. Pop'n '14 (est.) 8,000

Building Bonds. 5s '11 J-J \$75,000. 1927-1951 7s '12 J-J 15,000. 1914-1919 BOND. DEBT Oct 1914. \$90,000 Sinking fund Mar 24 1914. 10,000 Asses. val. '13 (3-5 act.). 6,500,000 High-school tax (per \$1,000) '14. \$3.40 INT. payable at Co. Treas. office.

CHAFFEE UN. HIGH SCH. DIST. A district in San Bernardino Co. Building Bonds. 5s g '11 Sept \$200,000. Sept 11 '17-'51 BOND. DEBT Mar 1913. \$200,000 Assessed valuation 1912. 5,458,439 Real valuation (est.) 12,000,000 INT. at County Treas. office.

CHICO. This city is in Butte County. Sewer Bonds. 5s '10 J-J \$30,500c. Jan 1 '15-'42 Municipal Improvement Bonds. 5s '10 J-J \$135,000c. July 1 '15-'50 BOND. DEBT Oct 23 '14. \$165,500 Assessed valuation 1914. 3,017,300 Tax rate (per \$1,000) '13-'14. \$13.50 Population in 1910. 3,750 INT. at office of City Treasurer.

CHICO GRAMMAR SCH. DIST. 4s \$5,000. Building Bonds. 5s '13 \$47,000. 1915-1938 TOTAL DEBT Sept 1914. \$52,000 Asses. val. '13 (1/2 act.) 5,130,000 Population in 1914 (est.) 14,000

COLTON. This city is in San Bernardino Co. Water Bonds. 6s '82 J-J \$33,600c. 1925 6s '99 J-J 12,500c. 1939 Electric-Light Bonds. 6s '96 J-J \$3,300c. 1936 Refunding Bonds. 6s '01 J-J \$3,800c. 1941 Sewer Bonds. 5s '10 J-J \$57,000c. 1941 BOND. DEBT Apr 22 '14. \$110,200 Asses. val. '13-'14 (1/2 act.) 2,105,965 Value of operative property (additional) 695,610 Total tax rate (per \$1,000) '13. \$33.35 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 \$48,000c. Dec 1 '15-'38 Sewer Bonds. 5s g '09 J-D \$43,750c. Dec 1 '15-'49 BOND. DEBT Nov 1913. \$96,250 Asses. val. '12 (2-5 act.) 1,255,187 Total tax rate (per \$1,000) '12. \$16.00 INT. payable at Town Treas. office

COLUSA COUNTY. Colusa is the county seat. Hall of Records Bonds. 5s g '14 J-D \$60,000c. yly on June 15 Bridge and Culverts Bonds. 5s g '14 J-D \$140,000c. yly on June 15 BOND. DEBT June 30 '14 \$200,000 Total assessed val. 1914. 15,662,550 State and county tax (Inside. \$13.00 (per \$1,000) 1914. (Outside. 18.00 Population in 1910. 7,732

CONTRA COSTA COUNTY. Martinez is the county seat. Bonds are tax-exempt. Pop. 1910, 31,674. Court-House and Jail Bonds. 4s g '03 J-J \$161,000c. 1943 BOND. DEBT May 1 '14 \$161,000 Total assessed val. 1914. 52,204,930 State & County tax (Inside. \$12.00 (per 1,000) 1914 (Outside. 16.00 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 \$46,800c. Dec 1 '20-'50 Sewer Bonds. 5s '10 J-D \$19,800c. Dec 1 '15-'50 BOND. DEBT Sept 21 '14. \$67,150 Asses. val. '14 (1-3 to 1/2 act.) 665,000 City tax rate (per \$1,000) '14. \$15.00 INT. payable at City Treas. office.

CORONA. This city is in Riverside Co. Inc. July 19 1896. Pop'n 1910, 3,550. 5s g '09 A-O \$26,250c. Aug 1 '15-'49 Street Bonds. 5s g '09 A-O \$12,687.50c. Aug 1 '15-'49 5s g '12 130,625c. Jan 1 '15-'52 Drainage Bonds. 5s g '09 A-O \$79,625c. Aug 1 '15-'49 Municipal Impmt. Bonds. 4 1/2s & 1/2s '11 \$95,950. 1915-1952 BOND. DEBT Sept 1 '14. \$249,188 Asses. val. '14 (2-5 act.) 4,021,500 Tot. tax rate (per M. 1914. \$33.60 INT. payable at City Treas. office.

CORONADO. This city is in San Diego County Inc. 1890. Population 1910, 1,477. Seawall Bonds. F-A \$108,000. Seawall and Street-Impt. A-O \$143,000. Sewer and Fire-Impt. F-A \$42,550. BOND. DEBT Apr 1914. \$293,550 Assessed val. 1914 (1/2 act.) 3,372,276 City tax rate (per \$1,000) '14. \$18.70 INT. payable at City Treas. office.

CORONADO SCHOOL DISTRICT. Building Bonds. 5s '12 July \$80,000c. 1915-1934 BOND. DEBT Sept 1 1914 \$80,000 Sinking fund. \$7,516 Ass'd val. '14 (abt. 35% act.) 2,461,861

School tax rate (per \$1,000) '14. \$13.80 Population in 1914 (est.) 4,590 INT. at County Treasurer's office.

DALY CITY. This city is in San Mateo County. Water-Works Bonds. 5 1/2s '13 M-S \$97,000. Sept 1 '15-'37 BOND. DEBT Sept 21 '14. \$97,000 Assessed val. '14 (1-3 act.) 1,490,000 Tax rate (per \$1,000) 1914. \$14.20

DINUBA. This city is in Tulare County. Sewer Bonds. 5 1/2s g \$40,950c. Jan 1 '15-'53 TOTAL DEBT Sept 21 '14 \$62,000 Sinking fund. 1,000 Asses. val. '14 (40% act.) 517,225 Total tax rate (per \$1,000) '14 \$19.00 Population in 1910. 970 INT. at City Treasurer's office.

DINUBA SCHOOL DISTRICT. High-School-Building Bonds. 5s '12 Apr \$40,000. 1922-1941 TOT. BD. DT. Dec 1913. \$75,000

DIXON. This town is in Solano Co. Inc. in 1878; re-inc. in 1884. Pop'n '10, 827. Sewer Bonds (Tax free.) 5s '11 J-D \$38,000. \$1,000 yearly BOND. DEBT Mar 1 '14. \$38,000 Assessed val. 1913 (1/2 act.) 625,750 City tax (per \$1,000) 1913. \$13.50 INT. payable at Bank of Dixon.

EL CENTRO. This city is in Imperial Co. Inc. April 16 1908. Pop'n 1910, 1,610. Municipal Improvement Bonds. 5 1/2s J-J \$50,000c. July 2 '23-'42 BOND. DEBT Sept 21 '14. \$149,000 Asses. val. '14 (3/4 act.) 3,404,815 City tax rate (per \$1,000) '14. \$13.60

EL CENTRO SCHOOL DISTRICT 6s g '13 J-D \$30,000. 1918-1947 TOT. BD. DT. Jan 1 '14. \$149,000 Asses. val. '13 (1/2 act.) 2,308,919

EL DORADO COUNTY. Placerville is the county seat. Court-House Bonds. 5s ann \$120,000. 1946 (Maturity 1-30 yearly after 5th year.) BOND. DEBT March 1914 \$120,000 Total assessed val. 1914. 7,104,168 State & Co. tax rate (Inside. \$19.00 (per \$1,000) 1914. (Outside. 23.00 Population in 1910. 7,492 INT. payable at Co. Treas. office.

ESCONDIDO. This city is in San Diego County. Water-Works Bonds. 5s g '13 J-J \$100,000c. July 1 '23-'53 Fire-Apparatus Bonds. 5s g '13 J-J \$4,000c. July 1 '38-'53 Bridge Bonds. 5s g '13 J-J \$5,750c. July 1 '15-'37 BOND. DEBT Sept 1914. \$109,750 Asses. val. '13 (35% act.) 1,056,139 City tax rate (per \$1,000) '13. \$15.20 Population in 1910. 1,334 INT. payable in Escondido.

EUREKA. This city is in Humboldt County. Inc. Feb. 10 1874. \*City-Hall Bonds (Tax-exempt). 4 1/2s semi-ann \$77,500c \*Sewer Completion (Tax-exempt). 4 1/2s semi-ann \$52,125c 4 1/2s semi-ann \$61,625c \*Fire-Apparatus (Tax-exempt). 4 1/2s semi-ann \$11,625c \*Park (Tax-exempt). 4 1/2s semi-ann \$3,875c \*Third Ward (Tax-exempt). 4 1/2s semi-ann \$10,875c Fifth Ward Sch. (Tax-exempt). 4 1/2s semi-ann \$10,875c Water Works (Tax-exempt). 5s '14 J-J \$270,000. July 15 '14-'53 BOND. DEBT Mar 20 '14. \$203,500 Asses. val. '13 (2-5 act.) 3,889,076 Total tax (per \$1,000) 1913. \$30.70 \*Part yearly on July 15. \*Part yearly April 15.

z Including \$712,839 operating property taxed only by State. INT. payable at City Treas. office.

EUREKA HIGH SCH. DIST. Building Bonds. 5s g '13 A-O \$150,000. Oct 1 '18-'53 TOTAL DEBT Apr 24 '14. \$150,000 Assessed valuation 1914. 6,979,564 INT. at Co. Treas. office.

FRESNO. County seat of Fresno Co. Incor. Oct. 27 1885. Pop'n 1910, 24,892. City Hall. 4 1/2s '06 J-J \$61,000c. 1914-1943 Sewer. 5s g J-J \$21,000c. July 1 '15-'35 4 1/2s '06 J-J 143,500c. 1914-1945 Playground Site Bonds. 4 1/2s J-D \$54,000c. 1940 Convention Hall Bonds. 5s '12 F-A \$42,000. Aug 15 '15-'42 TOTAL DEBT April 1914 \$311,500 Asses. val. '13 (3-5 act.) 20,842,966 City tax rate (per \$1,000) '13. \$11.40 INT. payable at City Treas. office.

FRESNO CITY SCHOOL DIST. 5s \$40,000c. June 6 '15-'22 5s g '09 June 150,000c. June 12 '15-'34 5s g '14 A-O 200,000c. 1920-1936 BOND. DEBT Sept 22 '14. \$390,000 Asses. val. '14 (1/2 act.) 24,114,513 School tax rate (per \$1,000) '14. \$9.00 Population in 1912 (est.) 40,000 INT. at County Treasurer's office



FRUITVALE SCHOOL DIST.

A district in Alameda County.
5s '98 Feb \$6,000
5s '09 J-J 70,050 1914-1929
5s '13 F-A 5,000 Aug 27 '18-22
BOND, DEBT Nov 1913... \$85,000
Assessed val. (3-5 act.)... 7,094,553
School tax (per \$1,000) 1912... \$1.60
INT. at Co. Auditor's office.

FULLERTON.

This city is in Orange County.
Water Works Bonds.
5s '12 A-O \$80,000
6s J-D 12,000 Part yearly
Paving Bonds.
6s \$16,000 Part yearly
Road Bonds.
5s '12 A-O \$132,000
TOTAL DEBT Oct 10 '14... \$240,000
Assessed valuation 1913... 2,615,545
Population in 1910... 1,725

FULLERTON UN. HIGH S. D.

Building Bonds
5s '06 \$20,000 1922-1926
(\$2,000 due annually.)
5s J-J 48,000 1915-1938
5s J-D 130,000 1916-1941
TOTAL DEBT Sept. 1914... \$200,000
Assessed val. '13 (1/2 act.)... 9,250,000
School tax (per \$1,000) 1913... \$0.63
INT. at Co. Treas. office.

GLENDALE.

A city in Los Angeles County.
Inc. Feb. 1906. Of the water bonds
given below, \$114,000 had been sold
up to date of statement.
Municipal Water Bonds.
5s '14 M-S \$114,000 1920-1950
Electric-Light Bonds.
5s '09 J-J \$54,000 1903-1949
5s '12 M-S 40,000 Mch 1 '30-'34
Fire-Department Bonds.
6s '07 M-S \$4,250 1947
5s '13 J-J 19,500 Jan 1 '15-'52
City-Hall and Library Bonds.
5s '11 J-J \$16,500 1935
Street Bonds.
5s '13 J-J \$4,500 Jan 1 '15-'23
BOND, DEBT Oct 1914... \$385,125
Assess. val. '14 (2-5 act.)... 4,354,600
City tax rate (per \$1,000) '13... \$1.32-30
Population in 1910... 2,746
INT. payable at City Treas. office.

GLENN COUNTY.

Willow is the county seat.
Road and Bridge Bonds
5s g '11 M-S \$450,000 Nov 1 '21-'50
TOTAL DEBT Oct 1914... \$450,000
Assessed valuation 1914... 17,576,399
State & Co. tax rate (Inside... \$15.00
(per \$1,000) '14 Outside... 19.00
Population in 1910... 7,172
INT. payable at Co. Treas. office.

HANFORD SCHOOL DISTRICT.

6s g '12 \$32,000 Oct 9 '15-'30
TOTAL DEBT May 1913... \$43,000

HAYWARDS UNION HIGH S. D.

A district in Alameda County.
Building Bonds
5s '12 J \$80,000 1922-1932
BOND, DEBT Sept 1914... \$80,000
Assess. val. '13 (1-3 act.)... 8,000,000
School tax rate (per \$1,000) '13... \$2.50
Population in 1913 (est)... 7,000
INT. at Co. Treas. office in Oakland

HESTER SCHOOL DISTRICT.

A district in Santa Clara County.
Bldg. Bonds (Tax-Exempt).
5s \$8,000 Apr 1 1917
5s '12 F-A 74,000 1915-1952
BOND, DEBT April 1914... \$82,000
Assessed valuation 1913... 2,221,065
School tax rate (per \$1,000) '13... \$3.80
INT. at Co. Treas. office.

HILLSBOROUGH.

This city is in San Mateo County.
Bonds are tax-free in California.
Inc. May 5 1910. Pop'n '14 (est) 900.
Street and Fire Department Bds.
5s g '12 A-O \$117,000 1915-1922
TOTAL DEBT Sept 21 '14... \$117,000
Assessed valuation 1914... 2,688,380
(Assessment 1-5 to 1/2 actual value.)
Total tax (per \$1,000) 1914... \$3.70
INT. payable at City Treas. office,
Mercantile Tr. Co., San Fran

HUNTINGTON BEACH.

This city is in Orange County.
Inc. Feb. 17 1909. Pop'n '10, 815.
Sewer Bonds.
5 1/2 g '14 M-S \$35,000 Mar 2 '15-'49
Municipal Wharf Bonds.
5 1/2 s '12 J-D \$68,205 June 1 '15-'52
BOND, DEBT Apr 1914... \$105,000
Assessed val. 1913... 1,034,880
Total tax (per \$1,000) 1914... \$38.50
INT. payable at City Treas. office.

HUNTINGTON PARK CITY S.D.

A district in Los Angeles County.
BOND, DEBT Apr 1914... \$60,000
Assessed valuation 1913... 2,141,185

HUNTINGTON PARK UNION HIGH SCHOOL DISTRICT.

A district in Los Angeles County.
Building Bonds.
5s '13 \$75,000
BOND, DEBT Apr 22 '14... \$155,000
Assessed valuation 1913... 6,050,380

HYDE PARK SCHOOL DIST.

This district is in Los Angeles Co.
5 1/2 s '14 \$100,000 1915-1939
TOTAL DEBT

IMPERIAL.

This city is in Imperial Co. Inc.
Aug. 1904. Pop'n 1910, 1,257.
Water Bonds.
6s '09 J-J \$50,000
(Payable annually beg. in 1919.)

Sewer and City-Hall Bonds.

6s '10 J-J \$44,000 \$1,500 yearly
Sewer Bonds.
6s '11 M-S \$25,000 \$1,000 yearly
BOND, DEBT Sept 1 '14... \$119,000
Assess. val. 1914 (65% act.) 1,406,711
Total tax rate (per \$1,000) '13... \$18.00

INGLEWOOD.

This place is in Los Angeles Co.
Improvement Bonds.
5s '13 J-J \$30,000 July 2 '14-'34
Park Bonds
5 1/2 s '14 \$5,000 J'ne 2 '15-'25
TOTAL DEBT Oct 23 '14... \$42,500
Assessed valuation... 1,686,156
Population in 1910... 1,536

INGLEWOOD UNION H. S. DIST.

Building (\$5,000 payable yearly).
5 1/2 s '13 \$150,000
BOND, DEBT Dec 1 '13... \$182,500
Assessed valuation 1913... 11,531,270
Population in 1914 (est.)... 10,000
INT. at Co. Treas. office.

KERN COUNTY.

County seat is Bakersfield.
\*Refunding Bonds.
4 1/2 s '97 J-J \$90,000 1915-1917
\*Court-House Bonds
4 1/2 s '09 M-S \$400,000 1919-1928
Highway Bonds.
5s '13 M-S \$550,000 Sept 1 '19-'38
BOND, DEBT Apr 1914... \$520,000
Pop. assessed val. 1914... 85,347,560
State & Co. tax rate (Inside... \$9.50
(per \$1,000) '14 Outside... 13.00
Population in 1910... 37,715
\* INT. at State Treasurer's office;
\* County Treasurer's office.

LARKSPUR.

This town is in Marin County.
Improvement Bonds.
5s g '12 J-D \$42,750 Dec 2 '15-'52
TOTAL DEBT ( ? )
Assessed valuation... \$610,005
Population in 1910... 594

LINDA VISTA IRRIG. DIST.

For debt compromise see "State
and City Section" for May 1908
and V. 81, p. 43.

LINDSAY.

This city is in Tulare Co. Incorp.
Feb. 28 1910. Pop'n 1910, 1,814.
Water and Sewer Bonds.
5s '11 J-J \$120,250 1951
BOND, DEBT Sept 21 '14... \$120,250
Assessed val. '14 (1/2 act.)... 1,199,687
Tax rate (per \$1,000) '13... \$15.00
Population in 1910... 1,814
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 \$41,666 July 1 '14-'38
Light and Water Bonds.
5s '08 J-J \$63,334 July 1 '14-'38
BOND, DEBT June 30 '14... \$105,000
Assess. val. '14 (1/2 act.)... 2,019,165
Total tax (per \$1,000) 1913... \$33.70
INT. at First Nat. Bank, Lodi.

LODI UNION HIGH SCH. DIST.

6s g '12 F-A \$141,000 1915-1937
TOTAL DEBT Apr 1914... \$141,000
Assessed valuation 1913... 6,191,635
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.
Commission government adopted
Oct. 15 1914.

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.
5s '01 \$4,460 1941
Pier Bonds.
5s '03 \$75,000 1943
5s '06 8,000 1922
5s '14 M-N 50,000 May 1 '15-'54
Sewer Bonds.
5s '03 \$25,375 1943
5s g '14 J-J 340,000 Jan 1 '15-'54
Public-Hall Bonds.
5s '05 \$22,000 1935
Fire-Apparatus Bonds.
5s '05 \$22,000 1935
Water Bonds.
4 1/2 s '09 \$220,500 1949
s '14 200,000
Water-Plant-Purchase Bonds.
4 1/2 s '11 \$850,000 July 1 '17-'50
BOND, DEBT Apr 1914... \$1,238,429
Assessment debt (add'l)... 445,000
Assess. val. '13-'14 (1/2 act.) 29,170,797
Oper. exp. banks (add'l)... 2,458,515
City tax rate (per \$1,000) '13... \$14.00
Population in 1910... 17,805
INT. on bonds of 1914 at City
Treas. office; others at Nat. Bank of
Long Beach.

LONG BEACH CITY SCH. DIST.

5s '08 \$43,000 1918
Site-Purchase & Bldg. Bonds.
4 1/2 s g '12 \$100,000
5s 30,000
BOND, DEBT July 1 1913... \$125,000
Assessed valuation 1913... 21,274,695
INT. at County Treas. office.

LONG BEACH HIGH SCH. DIST.

5s g '10 A-O \$216,000 Apr 25 '15-'50
BOND, DEBT July 1 1913... \$225,000
INT. payable at County Treas. office.

LOS ANGELES.

County seat of Los Angeles Co.
Commission government rejected
Dec. 3 1912. All bonds are exempt
from taxation in California. City
founded in 1781; incorporated in
1850. In Aug. 1909 voted to
consolidate with the city of Wilming-
ton (V. 89, p. 427) and with the city
of San Pedro (V. 89, p. 488). Early
in 1910 city of Hollywood was con-
solidated (V. 90, p. 391). In the
same year and in the year 1912 addi-
tional territory was annexed, mak-
ing present area of city 107.62 square
miles.
The Superior Court on Aug. 31
1914 upheld validity of \$6,500,000
power bonds voted May 8 1914.
V. 99, p. 766.
Bridge Bonds
4s '98 J-J \$13,800 July 1 '15-'39
3 1/2 s '03 J-D \$72,500 June 1 '15-'43
Detention Hospital Bonds.
3 1/2 s '04 J-D \$37,500 June 1 '15-'44
Fire Department Bonds.
4s '98 J-J \$90,000 June 1 '15-'39
Impounding Reservoir Bonds.
3 1/2 s '04 J-D \$112,500 June 1 '15-'44
Main and Lateral Sewer Bonds.
4s g '06 J-J \$234,000 July 2 '15-'46
Park Bonds.
4s '98 F-A \$6,000 Aug 1915-'39
Outfall Sewer Bonds.
3 1/2 s '03 J-D \$725,000 June '15-'43
\*School Improvement
4 1/2 s '95 J-J \$160,500 July 1 '15-'35
Refunding Bonds.
4s g '97 J-D \$155,250 July 1 '15-'37
\*Polytechnic High School.
3 1/2 s '03 J-D \$145,000 June 1 '15-'43
Police Station Bonds.
4 1/2 s '95 J-J \$21,000 July 1 '15-'35
Tunnel Bonds
4s '98 F-A \$96,000 Aug 1 '15-'38
Storm Drain Bonds.
3 1/2 s '03 J-J \$290,000 June '15-'43
\*Publ. School.
3 1/2 s '03 J-D \$348,000 June 1 '15-'43
Water Works Bonds.
4 1/2 s '95 J-J \$15,750 July 1 15-'35
4s g '05 M-N 1,200,000 Nov 1 '14-'45
3 1/2 s '01 A-O 1,400,000 Oct 1 '14-'41
3 1/2 s '04 J-D 213,000 June 1 '15-'31
Franklin Canyon Line Water
Bonds.
4 1/2 s '13 M-N \$1,450,000 May 1 '15-'43
\*Owens River Bonds.
4s '07 J-D \$1,933,600 Dec 31 '14-'47
4 1/2 s '07 J-D 2,194,400 Dec 31 '14-'47
\*Harbor-Improvement Bonds.
4 1/2 s '11 J-D \$2,225,000 J'ne 1 '15-'51
4 1/2 s '12 M-N \$665,000 May 1 1953
\*Electric-Light-Plant Bonds.
4 1/2 s '11 J-D \$3,500,000 J'ne 1 '17-'51
Hollywood (annexed)
5s '05 \$6,000 July 1 '15-'20
5s '06 1,000 Sept 1 '15-'16
5s '07 9,000 Dec 1 '14-'22
4 1/2 s '07 56,000 July 1 '15-'22
San Pedro (annexed)
5s '04 \$16,500 Nov 1 '14-'24
5s '06 26,000 Nov 1 '14-'26
Wilmingon (annexed)
5s '08 M-N \$85,000 May 1 '15-'48
Bd. DT. Sept 22 '14... \$37,923,050
Sinking Owens River bds. 3,454,836
funds (Elec-plant bds) 259,758
Water bonds 1913 3,295
Assessed valuation, real 355,785,758
Assessed val., personal... 60,078,125
Assess. val. oper. prop... 92,382,700
Total assessed val. '14-'15... 508,246,610
City tax (per \$1,000) '14-'15... \$16.00
Population in 1910 (Census) 319,198
Population in 1914 (est)... 575,000
INT. on bonds marked (\*) at
Kountze Bros., N. Y.; (\$) Speyer &
Kountze, N. Y.; all others at office of
City Treasurer.
DEBT LIMITATION.—The re-
vised city charter limits its debt to
3% of the assessed value of all tax-
able real and personal property within
the city for all purposes, except wa-
ter, gas, electric light and power,
wharves, docks, piers, warehouses,
&c., on water front, harbor improve-
ments, and for any revenue-producing
public utility. For any or all of
these purposes a further indebtedness
may be incurred not exceeding 12%
of such assessed value.

LOS ANGELES CITY SCH. DIST.

4s '06 \$416,000 Jan 1 '15-'46
4s '09 175,000 Apr 1 '15-'19
4 1/2 g '11 M-S \$1,025,000 Sept 1 '14-'51
American S. D. Bds. (Assum.)
5s '09 \$2,000 May 17 '15-'19
4 1/2 s '09 1,200 July 26 '20-'22
Annandale S. D. Bds. (Assum.)
5s '09 \$11,000 Mar 22 '15-'25
5s '07 16,000 Aug 5 '15-'30
Belvedere S. D. (Assum.)
5s '06 \$3,600 Mar 26 '15-'20
4 1/2 s '10 31,000 Jan 3 '15-'45
5s '08 24,000 May 4 '15-'38
4 1/2 s '12 11,000 Apr 1 '15-'25
Cahuenga Sch. Bds. (Assum.)
5s '04 \$22,000 June 7 '15-'36
C. S. B. Bds. (Assum.)
4 1/2 s '09 25,000 June 28 '20-'44
Coldwater Sch. Bds. (Assum.)
5s '06 \$1,000 June 25 '15-'16
Colegrove S. D. (Assum.)
4 1/2 s '09 \$13,000 Sept 7 '15-'27
Gardena School Bds. (Assum.)
5s '04 \$1,000 Sept 26 '15-'16
Hollywood Sch. Bds. (Assum.)
5s '04 \$38,000 May 23 '15-'43
5s '05 5,000 Aug 22 1915
4 1/2 s '09 29,000 Dec 6 '15-'43
Lankershim S. D. Bds. (Assum.)
5s '05 \$1,000 July 10 1915
Las Feliz S. D. Bds. (Assum.)
5s '03 \$4,500 June 29 '15-'23
5s '07 3,000 Mar 25 '15-'17
Miramonte S. D. Bds. (Assum.)
4 1/2 s '08 \$10,000 May 18 '15-'24
4 1/2 s '09 5,000 July 26 '25-'29
5s '11 13,000 Sept 1 '33-'45
Mt. Washington S. D. (Assum.)
5s '12 \$9,000 Jan 1 '15-'32
San Pedro Sch. Bds. (Assum.)
6s '03 \$2,700 Nov 9 '15-'23
5s '05 6,000 Oct 10 15-'20
Sunnyside Sch. Bds. (Assum.)
5s '06 \$3,000 Sept 30 '15-'20
5s '06 2,000 Nov 5 '21-'22

Terminal Sch. Bds. (Assum.)

5s '04 \$1,500 June 21 '15-'18
The Pass Sch. Dist. (Assum.)
5s '04 \$5,000 June 13 '15-'24
Washington Park Dist. (Assum.)
5s '11 \$5,000 Aug 1 1927
5s '09 7,500 Apr 19 '15-'29
BOND, DEBT July 1 '13... \$2,049,800
Assessed val. 1913... 413,420,613
Real value (est.)... \$25,000,000
School tax rate (Elementary) \$4.90
(per \$1,000) High school... 3.00
1913... Elem'ty & high .50

LOS ANGELES CITY HIGH S. D.

Polytechnic High School Bds.
4s '06 \$156,000 Jan 1 '15-'36
4s '09 420,000 Apr 1 '15-'49
4 1/2 s '11 518,000 Sept 1 '15-'51
Hollywood H. S. Bds. (Assum.)
5s '04 \$32,500 May 23 '15-'24
4 1/2 s '09 2,000 June 7 '15-'20
5s '10 100,000 Jan 27 '15-'34
Jewell School Bonds (Assum.)
4 1/2 s '06 \$12,000 July 2 '12-'26
San Pedro City S. D. (Assum.)
5s '04 \$20,000 Dec 27 '15-'24
5s '05 6,000 Oct 3 '15-'20
BOND, DEBT July 1 '13... \$1,294,500
Assessed valuation 1913... 413,420,613
Real value (est.)... \$25,000,000
School tax (per Elementary) \$4.90
(per \$1,000) High school... 3.00
(Elem'ty & high .50)

LOS ANGELES COUNTY.

County seat is Los Angeles.
Highway Bonds.
4 1/2 g '09 F-A \$3,500,000 Feb 1 '15-'49
BOND, DEBT Sept 22 '14... \$3,500,000
Assess. val. '14 (3-5 act.) 849,991,595
State & Co. tax rate (Inside... \$8.50
(per \$1,000) '14 Outside... 12.50
Population in 1910... 504,131
INT. at Kountze Bros., N. Y. C.

MANHATTAN BEACH.

This city is in Los Angeles County.
Water-Works Bonds.
7s \$111,000 1924-1954
BOND, DEBT Sept 28 '14... \$111,000
Assess. val. '14 (1/2 act.)... 1,619,614
Total tax (per \$1,000) 1914... \$15.00

MENDOCINO COUNTY.

County seat is Ukiah.
Refunding Bonds.
4s '01 J-J \$60,000 July 1 '15-'39
BOND, DEBT Nov 1914... \$60,000
Assessed val. '14 (1/2 act.)... 18,830,047
State & Co. tax rate (per Inside... \$21.50
\$1,000) 1914... Outside... 27.50
Population in 1910... 23,920

MODESTO.

This city is in Stanislaus County.
Inc. 1884. Re-inc. in 1911. Oper-
ating under commission form of gov-
ernment. Pop'n 1910, 4,034.
Fire Water Sewer & Street Bonds.
5s g '09 J-D \$51,000 Dec 1 '15-'28
5s '10 J-D 87,500 Dec 1 '15-'49
Street Bonds.
5s '11 J-J \$27,750 Jan 2 '15-'51
Water Bonds.
5s '12 J-J \$77,500 Jan 2 '15-'45
BOND, DEBT Sept 23 '14... \$29,250
Assessed val. '14 (1/2 act.) 4,389,270
City tax rate (per \$1,000) '14... \$16.00

MODESTO IRRIGATION DIST

This district (P. O. Modesto) is in
Stanislaus Co. Bonds are tax-free.
5s J-J \$1,010,510 Jan 23 '42
5s J-J 332,000 Jan 25 '44
6s 2,168.50
6s g J-J 18,000 Jan '15-'23
6s s-a-n 25,000
5s '09 J-J 244,000 1929-1939
BOND, DEBT Oct 30 '14... 1,606,724
Warrants outstanding... 20,542
Assessed valuation 1914... 6,960,870
Tax rate (per \$1,000) 1914... \$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 '94 July \$20,000 July 1 '15-'34
6s '98 July 15,000 July 1 '15-'38
6s '00 Mar 13,135 Mar 12 '15-'40
5s '05 J-D 3,400 1930
5s '07 Mar 29,000 1927 & 1947
5s '09 Mar 15,000 1925 & 1942
5s '10 Jan 47,500
Fire Apparatus Bonds.
5s '05 Mar \$400 1915
Library Bonds.
5s '05 J-D \$400 1915
Sewer Bonds.
5s '10 Jan \$14,000
Park Bonds.
5s '05 J-D \$14,000 1945
Building Bonds.
5s '05 J-D \$6,600 1941
BOND, DEBT June 1 '13... \$282,050
Assess. val. '13-'14 (1/2 act.) 4,000,733
Tax rate (per \$1,000) 1913... \$15.00
INT. at City Treasurer's office.

MONROVIA CITY SCH. DIST.

BOND, DEBT Apr 20 '14... \$57,750
Assessed valuation 1913... 4,150,000

MONROVIA HIGH SCH. DIST.

5s g '10 Sept \$121,700 Sep 12 '14-'50
BOND, DEBT Apr 1914... \$125,000
Assessed valuation 1913... 4,150,000
INT. at County Treas. office.

MONTEREY.

This city is in Monterey County.
Incorp. as a city of sixth class in
1889. Commission government went
effect July 1 1911. Pop'n '10, 4,923.
Municipal Impt. Bonds.
5s g '09 J-J \$131,448 Jan 2 '15-'51
BOND, DEBT July 1 '14... \$135,000
Assess. val. '14 (1/2 act.)... 2,650,496
City tax (per \$1,000) 1913... \$14.50
INT. at City Treas. office.



**OAKDALE.**  
This city is in Stanislaus County.  
Inc. Nov. 19 '06. Pop'n '10, 1,035.  
Water Bonds (Part yearly).  
5s '11 \$45,000 July 1 1950  
Sewer Bonds (Part yearly).  
5s '11 J-D \$28,800 1950  
BOND. DEBT Sept 1914 \$73,800  
Assessed valuation 1914 727,790  
Total tax rate (per \$1,000) '14 \$17.50  
INT. payable at City Treas.'s office

**OAKDALE IRRIGATION DIST.**  
This district is in Stanislaus Co.  
5s '10 J-J \$1,600,000 July 1 '31-40  
5s '13 J-J 400,000 Jan 1 '34-43  
BOND. DEBT Sept 21 '14 \$2,000,000  
Assess. val. '14 (1-3 act.) 3,183,660  
Total tax (p. \$1,000) '14 (est.) \$60.00  
Population in 1914 (est.) 4,500  
INT. at District Treas. office.

**OAKLAND.**  
Oakland is the county seat of Alameda County. Inc. 1854. Commission government adopted Dec. 8 '10.  
Refunding Bonds.  
4s '97 M-S \$17,500 Oct 1 '15-'19  
McElroy Bonds.  
4 1/2 s '09 J-J \$3,016,700 Jan 1 '15-'50  
Municipal Improvement Bonds.  
5 1/2 s '13 F-A \$986,000 Aug 1 '15-'43  
5s '13 F-A 725,000 Aug 1 '15-'43  
4 1/2 s '13 F-A 1,131,000 Aug 1 '15-'43  
Refunding Bonds.  
4s '97 M-S \$80,500 Sept 1 '15-'37  
Sewer Bonds.  
4 1/2 s '07 J-J \$485,512 5c Jan 15 '15-'47  
Park Bonds.  
4 1/2 s '07 J-J \$815,400 Jan 15 '15-'47  
School and Auditorium Bonds.  
4 1/2 s '11 J-D \$1,009,358 C/Ne 15 '15-'51  
Clawson School Bonds.  
5s '14 F-A \$26,000 Aug 1 '15-'29  
Auditorium Bonds.  
4 1/2 s '14 F-A 104,000 Aug 1 '15-'39  
BOND. DEBT Sept 19 '14 \$3,319,470  
Tot. assess. val. '13-'14 \$13,845,660  
Real value (est.) 307,691,840  
Total tax (per \$1,000) '13-'14 \$30.84  
Population in 1910 (Census) 150,174  
Population in 1914 (est.) 215,000  
\* Of the total valuation, \$451,400 is exempt from taxation in accordance with State laws and \$15,666,510 is taxed by the State only, but on this last-named amount the State reimburses 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 McElroy bonds, School and Auditorium bonds and the municipal improvement, Clawson School and Auditorium bonds of 1914 can also be paid at National City Bank, N. Y. City.

**OAKLAND SCHOOL DISTRICT.**  
4 1/2 s '04 J-J \$720,000 1944  
4.8 s '06 J-J 224,000 1946  
BOND. DEBT Oct 6 '14 \$944,000  
Assessed val. '14 (1/2 act.) 135,591,670  
School tax (per \$1,000) 1914 \$8.60  
Population in 1914 (est.) 225,000  
Bonds are exempt from taxation.  
INT. at County Treasurer's office.

**ONTARIO.**  
This city is in San Bernardino Co. Inc. Dec. 1891. Pop'n '10, 4,274.  
Sewer Bonds (Tax-exempt).  
6s '95 J-J \$5,040 Apr 10 1935  
5s '12 M-N 975c Nov 1 1952  
Street Bonds (Tax-exempt).  
5s '07 J-J \$28,000 Jan 10 1942  
5s '12 M-N 70,200c Nov 1 1952  
City Hall and Park (Tax-free).  
5s '10 M-N \$19,800c May 1 1950  
Water Bonds (Tax-exempt).  
5s '11 J-J \$161,875c Jan 1 1951  
Fire Alarm (Tax-exempt).  
5s '12 M-N \$1,950c Nov 1 1952  
BOND. DEBT Sept 23 '14 \$287,840  
Assess. val. '14 (30% act.) 2,502,740  
Total tax (per \$1,000) 1914 \$54.50  
INT. at City Treasurer's office.

**ONTARIO SCHOOL DISTRICT.**  
Building Bonds.  
5s '13 M-N \$50,000  
BOND. DEBT Oct 5 1914 \$150,500  
Assessed valuation 1913 3,119,325  
Real value (estimated) 9,000,000  
School tax rate (per \$1,000) '13 \$20.00  
INT. at County Treasurer's office.

**ORANGE.**  
This city is in Orange County.  
Water-Works Bonds.  
5s '11 J-D \$48,750 1951  
4 1/2 s '05 40,000 1945  
Sewer Bonds.  
5s '10 \$14,000 1926  
Paving Bonds.  
5s '10 \$4,000 1920  
Fire Dept. Bonds.  
5s '11 \$4,500 1921  
TOT. BD. DT. Apr 20 '14 \$106,650  
Assessed val. 1913 2,179,451  
Real value (est.) 5,000,000  
Total tax (per \$1,000) 1913 \$13.00  
Population in 1910 2,920

**ORANGE COUNTY.**  
Santa Ana is the county seat.  
Bridge Bonds.  
g '12 M-S \$90,000 1915-1932  
Hospital and A mshouse Bonds.  
5s '12 M-S \$54,000 1915-1932  
Highway Bonds.  
5s '13 \$1,270,000  
BOND. DEBT July 1 '14 \$1,414,000  
Total ass'd value 1914 54,546,951

**ORANGE UNION HIGH S. D.**  
Building Bonds.  
5s '12 M-S \$48,000 Sept 1 '15-'37  
BOND. DEBT Apr 1914 \$68,000  
Assessed valuation 1913 4,398,025  
School tax (per \$1,000) '13 \$6.70  
INT. at County Treas. office

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Bridge Bonds.  
g '12 M-S \$90,000 1915-1932  
Hospital and A mshouse Bonds.  
5s '12 M-S \$54,000 1915-1932  
Highway Bonds.  
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Hospital and A mshouse Bonds.  
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Highway Bonds.  
5s '13 \$1,270,000  
BOND. DEBT July 1 '14 \$1,414,000  
Total ass'd value 1914 54,546,951

State & Co. tax (Inside) \$10.50  
(per \$1,000) '14 Outside 14.50  
Population in 1910 34,463  
**ORLAND.**  
This town is in Glenn County.  
Inc. Nov. 5 1909. Pop'n '10, 836.  
Water Bonds.  
5s '12 J-J \$25,000  
(1 bond yrly. beg. Jan. 1 1915.)  
-s '14 12,000  
Sewer Bonds.  
5s '12 J-J \$25,000  
(Due 1 bond yrly. beg. Jan. 1 1915.)  
-s '14 3,000  
BOND. DEBT Apr 1 '14 \$50,000  
Ass. val. '13 (1/2 to 1-3 act.) 552,627  
City tax rate (per \$1,000) '13 \$14.00  
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 \$68,000c  
\$2,000 payable annually on July 1  
Sewer Bonds (Tax-Exempt).  
5s J-J \$108,000c \$5,000 ann'y  
BOND. DEBT Oct 1914 \$176,000  
Assess. val. '14 (3-5 act.) 1,820,263  
City tax (per \$1,000) 1914 \$18.50  
INT. payable at City Treas. office.

**OXNARD.**  
This city is in Ventura County. Inc. in 1901. Pop'n '10, 2,555.  
Water-Works Bonds.  
5s '11 M-N \$100,000c May 1 '22-'46  
Sewer bonds 533,625  
BOND. DEBT Sept 22 '14 \$133,625  
Assessed valuation 1914 2,370,877  
Tax rate (per \$1,000) 1914 \$11.00  
\* INT. at City Treasurer's office.

**PALMS SCHOOL DISTRICT.**  
A district in Los Angeles County.  
5s '13 F-A \$58,000 1915-1943  
BOND. DEBT Mar. '14 \$60,000  
Assess. val. 1913 2,229,065  
INT. payable in Los Angeles.

**PALO ALTO.**  
This city is in Santa Clara Co. Inc. July 1 1909. Pop'n 1910, 4,486.  
Sewer Bonds.  
5s A-O \$24,000c Oct 1 '15-'38  
Improvement Bonds.  
5s A-O \$28,000c Oct 1 '15-'42  
5s A-O 60,000c May 1 '15-'47  
5s '09 J-J 12,600c July 1 '14-'50  
5s '11 J-D 27,500c July 1 '14-'31  
Subway Bonds.  
5s '14 J-J \$9,500 1954  
Street Paving Bonds.  
5s '14 J-J \$25,000 1954  
Water Bonds.  
5s A-O \$22,000c July 15 '15-'36  
Light and Water Bonds.  
5s '12 \$19,000c 1952  
Power-Plant-Impt. Bonds.  
5s '12 \$11,200c 1927  
Oil Pipe Line Bonds.  
5s '12 \$2,800c 1927  
BOND. DEBT Sept 21 '14 \$244,600  
Assessed valuation '14-'15 4,009,572  
(Assessment 2-5 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. Resident districts of San Rafael Heights and Linda Vista annexed to this city Aug. 12 1914. V. 99, p. 554.  
Electric-Light-Extension Bonds.  
4s '06 J-J \$100,000c July 1 '14-'46  
4 1/2 s '08 A-O 42,500c Apr 1 '15-'48  
4s '09 M-S 131,250c Mch 1 '14-'49  
Street-Machinery Bonds.  
4s '02 J-J \$12,250c Jan 2 '15-'42  
City Hall and Jail Bonds.  
4s '02 J-J \$34,650c Jan 2 '15-'42  
City-Hall Bonds.  
4 1/2 s '11 J-D \$21,275c June 1 '15-'51  
Park Bonds.  
4s '02 J-J \$60,000c & r Jan 2 '15-'22  
Water Bonds.  
4s '05 M-N \$19,375c May 1 '15-'45  
4s '02 J-J 4,200c Jan 2 '15-'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 \$42,500c Apr 1 '15-'48  
4s '02 J-J 24,500c Jan 2 '15-'42  
Sewer Farm Bonds.  
-s '02 \$3,500 Jan '15-'42  
Fire-Department Bonds.  
4s '02 J-J \$14,000c Jan 2 '15-'42  
4s '06 J-J 60,000c July 1 '14-'46  
4 1/2 s '1 J-D 16,650c June '15-'51  
Bridge Bonds.  
4 1/2 s '11 J-D \$92,500c June 1 '15-'31  
Garbage-Incinerator-Plant Bonds.  
4 1/2 s '12 M-N \$52,000c May 1 '15-'52  
BOND. DEBT Sept 1 '14 \$1,981,950  
Cash on hand 303,439  
Ass'd val. '14 (2-3 act.) 57,551,665  
City tax (per \$1,000) 1913-'14 \$11.40  
Population in 1910 (Census) 30,291  
INT. at City Treas. office.

**PASADENA SCHOOL DISTRICT.**  
Includes the City of Pasadena and North and East Pasadena, Altadena, La Manda Park and Linda Vista School Districts.  
School Bonds.  
4 1/2 s '02 Sept \$45,000c Sept 15 '15-'22  
4s '03 Sept 46,000c Sept 8 1937  
4 1/2 s '04 Oct 20,000c Oct 24 1918  
4s '06 M-N 125,000c Mch 12 '15-'39  
4 1/2 s '08 140,000c Apr 27 1915  
4 1/2 s '11 75,000c 1917-1931  
5s '14 F-A 90,000c  
(Due \$5,000 yrly. for 15 yrs. beginning after 4 years from issue.)  
High-School Building Bonds.  
4 1/2 s '11 M-N \$475,000c May 1 '19-'42  
BOND DEBT June 1914  
City School District \$548,000  
High School District 475,000  
Ass'd val. '14 (33to40% act) 46,632,150

**PASADENA SCHOOL DISTRICT.**  
Includes the City of Pasadena and North and East Pasadena, Altadena, La Manda Park and Linda Vista School Districts.  
School Bonds.  
4 1/2 s '02 Sept \$45,000c Sept 15 '15-'22  
4s '03 Sept 46,000c Sept 8 1937  
4 1/2 s '04 Oct 20,000c Oct 24 1918  
4s '06 M-N 125,000c Mch 12 '15-'39  
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Includes the City of Pasadena and North and East Pasadena, Altadena, La Manda Park and Linda Vista School Districts.  
School Bonds.  
4 1/2 s '02 Sept \$45,000c Sept 15 '15-'22  
4s '03 Sept 46,000c Sept 8 1937  
4 1/2 s '04 Oct 20,000c Oct 24 1918  
4s '06 M-N 125,000c Mch 12 '15-'39  
4 1/2 s '08 140,000c Apr 27 1915  
4 1/2 s '11 75,000c 1917-1931  
5s '14 F-A 90,000c  
(Due \$5,000 yrly. for 15 yrs. beginning after 4 years from issue.)  
High-School Building Bonds.  
4 1/2 s '11 M-N \$475,000c May 1 '19-'42  
BOND DEBT June 1914  
City School District \$548,000  
High School District 475,000  
Ass'd val. '14 (33to40% act) 46,632,150

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Includes the City of Pasadena and North and East Pasadena, Altadena, La Manda Park and Linda Vista School Districts.  
School Bonds.  
4 1/2 s '02 Sept \$45,000c Sept 15 '15-'22  
4s '03 Sept 46,000c Sept 8 1937  
4 1/2 s '04 Oct 20,000c Oct 24 1918  
4s '06 M-N 125,000c Mch 12 '15-'39  
4 1/2 s '08 140,000c Apr 27 1915  
4 1/2 s '11 75,000c 1917-1931  
5s '14 F-A 90,000c  
(Due \$5,000 yrly. for 15 yrs. beginning after 4 years from issue.)  
High-School Building Bonds.  
4 1/2 s '11 M-N \$475,000c May 1 '19-'42  
BOND DEBT June 1914  
City School District \$548,000  
High School District 475,000  
Ass'd val. '14 (33to40% act) 46,632,150

**PASADENA SCHOOL DISTRICT.**  
Includes the City of Pasadena and North and East Pasadena, Altadena, La Manda Park and Linda Vista School Districts.  
School Bonds.  
4 1/2 s '02 Sept \$45,000c Sept 15 '15-'22  
4s '03 Sept 46,000c Sept 8 1937  
4 1/2 s '04 Oct 20,000c Oct 24 1918  
4s '06 M-N 125,000c Mch 12 '15-'39  
4 1/2 s '08 140,000c Apr 27 1915  
4 1/2 s '11 75,000c 1917-1931  
5s '14 F-A 90,000c  
(Due \$5,000 yrly. for 15 yrs. beginning after 4 years from issue.)  
High-School Building Bonds.  
4 1/2 s '11 M-N \$475,000c May 1 '19-'42  
BOND DEBT June 1914  
City School District \$548,000  
High School District 475,000  
Ass'd val. '14 (33to40% act) 46,632,150

**PASADENA SCHOOL DISTRICT.**  
Includes the City of Pasadena and North and East Pasadena, Altadena, La Manda Park and Linda Vista School Districts.  
School Bonds.  
4 1/2 s '02 Sept \$45,000c Sept 15 '15-'22  
4s '03 Sept 46,000c Sept 8 1937  
4 1/2 s '04 Oct 20,000c Oct 24 1918  
4s '06 M-N 125,000c Mch 12 '15-'39  
4 1/2 s '08 140,000c Apr 27 1915  
4 1/2 s '11 75,000c 1917-1931  
5s '14 F-A 90,000c  
(Due \$5,000 yrly. for 15 yrs. beginning after 4 years from issue.)  
High-School Building Bonds.  
4 1/2 s '11 M-N \$475,000c May 1 '19-'42  
BOND DEBT June 1914  
City School District \$548,000  
High School District 475,000  
Ass'd val. '14 (33to40% act) 46,632,150

Tax rate (per Gram. sch. bds. \$1.10 M) '14-'15 (High sch. bds. 0.50)  
Total tax (per \$1,000) 1914-15 \$8.60  
INT. at County Treasurer's office.  
**PERRIS IRRIGATION DIST.**  
For judgments against district for bonds of 1887, see V. 95, p. 1759.  
**PIEDMONT.**  
This place is in Alameda Co. Inc. Jan. 1907. Pop'n 1910, 1,719.  
Impt. Bonds (Part yearly to 1930).  
5s '10 \$110,700c  
BOND. DEBT Apr 1914 \$104,650  
Assessed valuation 1913 6,119,951  
Tax rate (per \$1,000) 1913 \$11.80  
INT. payable at Treasurer's office.

**PITTSBURG SCHOOL DIST.**  
A district in Contra Costa County.  
-s \$11,000  
5 1/2 s '13 M-N \$51,675c Nov 1 '15-'53  
BOND. DEBT Sept 1914 \$64,000  
Assessed val. 1914 1,637,595  
Population in 1913 (est.) 4,000  
INT. payable in Pittsburg, Cal.

**PLUMAS COUNTY.**  
Quincy is the county seat. Pop'n 1910, 5,259.  
Refunding Bonds (Tax-free).  
4s A-O \$35,100c 1934  
Bridge & Highway (Tax-free).  
4s '07 A-O \$100,000c Oct 1 '17-'32  
(Part every 5 years.)  
BOND. DEBT Sept 22 '14 \$135,100  
Assessed val. '14 (3-5 act.) 9,398,811  
State & Co. tax rate (Inside) (?)  
(per \$1,000) Outside \$16.00  
INT. at County Treasurer's office.

**POMONA.**  
This city is in Los Angeles County. Incorp. Jan. 1888. All bonds tax-exempt. Population 1910, 10,207.  
Special Fire (Part yly. beg. Nov. '14)  
5s '13 M-N \$15,000c  
Spec. Street (Part yly. beg. Nov. '14)  
5s '13 M-N \$75,000c  
Sewer Bonds.  
4s '00 J-D \$20,250c 1940  
Park Bonds.  
4s '03 J-D \$43,500c 1943  
School Bonds.  
4 1/2 s '07 J-D \$33,000c July 1 '15-'47  
4 1/2 s '09 J-J Bonds.  
BOND. DEBT June 30 '14 \$235,450  
Assess. val. 1914 (1/2 act.) 8,490,301  
Tax rate (per \$1,000) '14 \$16.50  
INT. at City Treas. office.

**POMONA CITY SCHOOL DIST.**  
4 1/2 s '09 \$77,000 1949  
Building Bonds.  
5s '13 \$27,000 1914-1923  
BOND. DEBT Apr 1914 \$77,000  
**POMONA CITY HIGH SCH. D.**  
4 1/2 s '03 \$27,500 1923  
4 1/2 s '09 57,000 1949  
BOND. DEBT Apr 1914 \$84,500

**PORTERVILLE.**  
This city is in Tulare Co. Inc. May 7 1902. Pop'n 1910, 2,696.  
Municipal Improvement Bonds.  
5s g '06 \$11,200c  
(\$350 yearly on Nov. 1.)  
5s g '09 F-A \$30,625c  
(\$875 yearly on Aug. 1.)  
5s g '10 \$54,000c  
(\$1,500 yearly on June 1.)  
5s g '12 F-A \$13,875c  
(\$375 yearly on Aug. 1.)  
Water Bonds.  
5s g '08 \$42,500c  
(\$1,250 yearly on June 1.)  
5s g '12 F-A \$41,625c  
(\$1,125 yearly on Aug. 1.)  
5s '14 A-O \$15,000c Apr 1 '15-'29  
BOND. DEBT Sept 20 '14 \$209,175  
Assessed val. '14 (1/2 act.) 2,419,588  
Tax rate (per \$1,000) 1914 \$14.80  
INT. at City Treasurer's office.

**PORTERVILLE SCHOOL DIST.**  
5s '11 F-A \$15,000c Feb 1 1941  
TOTAL BONDED DEBT (?)

**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.  
3 1/2 s '05 J-J \$77,500c July 15 '15-'45  
Special Improvement Bonds.  
5s g '07 J-J \$32,500c Jan 15 '15-'27  
Public Park Bonds.  
4 1/2 s '07 F-A \$18,000c Aug 1 '15-'23  
5s '11 M-S 74,000c Mch 1 '15-'51  
BOND. DEBT Jan 1 '14 \$810,000  
Sinking fund July 1 1914 13,460  
Assessed val. '13 (1-3 act.) 9,192,300  
Total tax rate (per \$1,000) '13 \$42.20  
INT. at office of City Treasurer.

**REDLANDS SCHOOL DISTRICT.**  
Grammar School Bonds.  
5s '02 \$10,000 1915-1919  
5s '02 9,000 Sept 15 '15-'23  
5s '03 16,000 May 26 '15-'19  
5s '04 9,000 Mch 8 '15-'23  
5s '07 4,000 Apr 13 '20-'21  
1,000c Apr 13 1922  
5s '08 Aug 50,000c Aug 24 '23-'32  
High School Bonds.  
5s '03 \$36,000 July 17 '15-'23  
5s g '10 Apr 85,000 1915-1935  
BOND. DEBT Sept 1914  
Grammar school district \$100,000  
High school district 121,000  
Assess. val. '13 (1/2 act.) 7,719,021  
School tax rate (per \$1,000) '13 \$12.50  
INT. at County Treasurer's office.

**REDWOOD CITY.**  
This city is in San Mateo County.  
Street Light Bonds.  
5 1/2 s '13 A-O \$57,000 Apr 7 '15-'33

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Street Light Bonds.  
5 1/2 s '13 A-O \$57,000 Apr 7 '15-'33

**Water Works Bonds.**  
5 1/2 s '00 \$5,600 1940  
Water Works Ext. Bonds.  
5 1/2 s '09 \$17,000 1929  
Municipal Impt. Bonds.  
4 1/2 s '04 \$82,500 1944  
5s '10 40,375 1950  
Paving Bonds.  
5 1/2 s '12 \$30,000  
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

**REEDLEY.**  
This city is in Fresno Co. Inc. Feb. 18 1913. Pop'n '14 (est.) 2,000.  
Sewer Bonds.  
5 1/2 s '13 J-D \$40,000c Dec 31 '14-'53  
Water Bonds.  
5 1/2 s '13 J-D \$35,000c Dec 31 '14-'27  
TOT. BD. DT. Sept 21 '14 \$75,000  
Assessed val. (Non-operative) 30,075  
Operative 42,975  
INTEREST payable in Reedley

**RICHMOND.**  
This city is in Contra Costa Co. Inc. Aug. 7 1905. Pop'n '10, 6,802.  
Int. at City Treas. office.  
Tunnel, Highway & Harbor.  
5s '13 J-J \$1,140,000 Jan 1 '15-'52  
Improvement Bonds.  
5s '13 J-J \$270,000 Jan 1 '15-'23  
BOND. DEBT Mar 20 '14 \$560,000  
Assessed val. '13 (3-5 est.) 15,235,860  
Total tax (per \$1,000) '13 \$26.65  
City tax rate (per \$1,000) '13 \$12.00

**RICHMOND SCHOOL DISTRICTS.**  
Grammar-School Bldg.  
5s Nov \$28,000c \$1,000 yrly.  
4 1/2 s M-D 160,000c  
5s M-D 75,000c  
BONDED DEBT Oct 1914:  
Grammar School District \$263,000  
Union High Sch. Dist. 69,000  
Assessed/Grammar Dist. \$18,001,185  
val. '14 Un. High Dist. 19,357,140  
INT. payable in Martinez.

**R**



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. thereafter.)

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.)

SACRAMENTO COUNTY. County seat is Sacramento. Bridge Bonds. 4 1/2's '08 J-J \$225,000. Jan 1 '17-'48

SALINAS CITY. This city is in Monterey County. Inc. Feb. 11 1903. Pop'n 1910, 3,736.

SAN ANSELMO. This town is in Marin County. Inc. April 1907. Pop'n 1910, 1,531.

SAN BENITO COUNTY. Hollister is the county seat. High-School (Int. at Hollister).

SAN BERNARDINO. This city is located in San Bernardino County. Incorporated 1886.

SAN BERNARDINO HIGH S. D. This district not only includes the city of San Bernardino, but also adjacent territory.

SAN BUENVENTURA. This city (P. O. Ventura) is in Ventura Co. Inc. in 1866. Re-inc. in 1905. Pop'n 1910, 2,945.

SAN DIEGO. This is the county seat of San Diego Co. Inc. Jan. 1 1835. All bonds are tax-exempt. Pop'n 39,578.

Refunding Bonds (Part yearly). 4 1/2's '98 J-J \$156,000. 1938

Reservoir Bonds (Part yearly). 4 1/2's '07 J-D \$123,933. 1945

SAN DIEGO HIGH SCH. DIST. 5s '12 M-N \$26,650. BOND. DEBT Oct 1914. \$99,900

SAN DIEGO COUNTY. San Diego is the county seat. Highway Bonds.

SAN FERNANDO UN. HIGH S. D. A district in Los Angeles County. Building Bonds.

SAN FRANCISCO. San Francisco is in San Francisco County. Financial statement given below is for both city and county.

Water-Supply Bonds. 4 1/2's '09 J-J \$100,000. Jan 1 1915

Water-Supply Bonds. 4 1/2's '10 J-J \$1,572,000. 1920-1964

Water-Supply Bonds. 4 1/2's '10 J-J \$1,572,000. 1920-1964

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 Oct. 24 1914.

ASSESSED VALUATION AND TAX RATE.—Property is assessed at about 50% of its actual value.

POPULATION.—In 1910 (Census), 416,912; in 1900 (Census), 342,782; in 1890, 298,997.

SANGER UNION HIGH SCH. DIS. A district in Fresno County. Building Bonds.

SAN JOAQUIN COUNTY. Stockton is the county seat. Highway Bonds.

SAN JOSE. This city is in Santa Clara Co. Incorporated 1850. Bonds tax-free.

Incinerator Bonds. 4 1/2's '12 F-A \$47,500. Feb 1 '15-'52

SAN JOSE SCHOOL DISTRICT. 4s '07 Jan \$190,000. Jan 1 '15-'47

SAN JOSE HIGH SCHOOL DIST. 4s '08 Jan \$114,000. Jan 1 1927

SAN LUIS OBISPO. This city is in San Luis Obispo Co. Water Bonds.

SAN LUIS OBISPO COUNTY. San Luis Obispo is the county seat. Bonds tax-free. Pop'n 1910, 19,383.

SAN MATEO COUNTY. Redwood City is the county seat. Highway Bonds.

SANTA ANA. This city is in Orange Co. Incorporated June 1 1886. Water Bonds (Tax-exempt).

SANTA BARBARA. Santa Barbara is in Santa Barbara County. Incorporated Mch. 9 1874.

SANTA BARBARA COUNTY. Santa Barbara is the county seat. Road (Int. at Co. Treas. office).

SANTA CLARA. This town is in Santa Clara County. Inc. Mch. 6 1872. Pop'n '10, 4,348.



**SANTA CLARA (Con.)—**  
 Sewer Bonds  
 4 1/2 s '07 M-N \$24,750.00 May 1 '15-'47  
 Water Bonds  
 5 s '05 M-N \$31,500.00 May 1 '15-'35  
 School Bonds  
 5 s '05 J-J \$38,750.00 Jan 2 '15-'45  
 4 1/2 s '07 M-N 675 May 1 '15-'47  
 5 s '12 58,500  
 Fire-Apparatus Bonds  
 5 s '12 55,362.50  
 BOND. DEBT May 1 '14. \$205,691  
 Local Impt bonds (incl.) 9,328  
 Assessed val. '14 (3-5 act.) 2,417,553  
 Total tax rate (per \$1,000) '14 \$14.75  
 INT. payable at Treasurer's office.

**SANTA CLARA COUNTY.**  
 San Jose is the county seat.  
 4 s '07 Jan \$300,000.00 1947  
 BOND. DEBT July 1914. \$300,000  
 Tot. assess. val. '14 81,008,331  
 State and county tax (Inside 11.50  
 (per \$1,000) 1914 (Outside 15.60  
 Population in 1910 83,539  
 INT. payable at Co. Treas. office.

**SANTA CRUZ.**  
 This city is in Santa Cruz County.  
 Commission government adopted Jan. 31 1911. City's liability on Water Co. bonds assumed by it sustained by U. S. Circuit Court of Appeals on Jan. 13 1913. V. 96, p. 299. Pop'n 1910, 11,146.  
 Wharf and Bridge Bonds.  
 5 s '14 J-J \$182,000.00 Jan 15 1954  
 Refunding Bonds.  
 4 s '94 Apr \$189,000.00 1934  
 Water-Plant Purchase Bonds.  
 5 s '13 F-A \$22,000.00 Feb 1 1936  
 BOND. DEBT Apr 1 1914. \$591,000  
 Assess. val. '13 (abt. 1-3 act.) 37,286,555  
 Total tax rate (per \$1,000) '13 \$14.80  
 INT. payable at City Treasur.

**SANTA CRUZ H. SCH. DIST.**  
 Building Bonds.  
 5 s '14 M-S \$160,000.00 Mar 25 '19-50  
 BOND. DEBT Sept 1914. \$160,000  
 Assess. val. (real & pers.) 7,588,800  
 Real val. bet. \$15,000,000 & 20,000,000  
 Population in 1914 (est.) 12,000  
 INT. at Co. Treas. office.

**SANTA CRUZ SCH. DIST.**  
 Building Bonds.  
 5 s '14 M-S \$80,000.00 Mar 25 '15-54  
 BOND. DEBT Sept 1914. \$100,000  
 Assess. val. (real & pers.) 7,588,800  
 Real val. bet. \$15,000,000 & 20,000,000  
 Population 1914 (est.) 12,000  
 INT. at Co. Treas. office.

**SANTA MARIA.**  
 This city is in Santa Barbara Co.  
 Inc. Sept. 12 1911. Pop'n 10,260  
 Sewer (Part yearly beg. Jan. 1 '13).  
 5 s '12 J-J \$71,000.00  
 BOND. DEBT Sep 21 '14. \$71,000  
 Assess. val. (2-5 act.) '14 1,114,917  
 City tax rate (per \$1,000) '14 \$13.00  
 INT. payable at First Nat. Bank Santa Maria.

**SANTA MONICA.**  
 This city is in Los Angeles County.  
 Inc. Nov. 20 1886; chartered 1907.  
 For proposed purchase of local water plant see V. 98, p. 626.  
 Sewer and Bridge Bonds.  
 5 s '07 M-N \$132,000.00 Nov 1 '15-'47  
 Fire Apparatus (Part yearly).  
 5 s '06 115,000.00 1941  
 Crematory Bonds (Part yearly).  
 5 s '06 75,000.00 1926  
 Storm-Drain Bonds (Part yearly).  
 5 s '06 111,500.00 1934  
 Sewer Bonds (Part yearly).  
 6 s '97 226,000.00 1937  
 5 s '06 32,000.00 1943  
 City-Hall Bonds (Part yearly).  
 5 s '02 25,000.00 1937  
 Bridge Bonds (Part yearly).  
 5 s '02 '06 332,500.00 27-193 '36  
 BOND. DEBT Sept 19 '14 \$273,000  
 Assessed val. '14 (1/2 act.) 15,747,455  
 Tax rate (per \$1,000) 1914 \$14.00  
 Population in 1910 7,847

**SANTA MONICA CITY SCH. DIS.**  
 4 1/2 s '05 8,000.00 Nov 7 1915  
 4 1/2 s '06 30,000.00 June 20 1915  
 5 s '08 M-N 30,000.00 1918-1932  
 5 s '12 80,000.00 Oct 1 '17-'22  
 5 s '11 A-O 25,000.00 Apr 1 '17-'29  
 BOND. DEBT Sept 21 '14 \$171,000  
 INT. at Co. Treas. office.

**SANTA MONICA HIGH SCH. D.**  
 Polytechnic High-School Bonds.  
 5 s '11 A-O \$200,000.00 Apr 1 '17-'51  
 High School Bonds.  
 5 s '12 A-O \$70,000.00 Oct 1 '17-'52  
 TOTAL DEBT Sept 21 '14 \$270,000  
 Assessed valuation 11,342,153  
 INT. payable at County Treasury.

**SANTA ROSA.**  
 This city is in Sonoma County.  
 Inc. in 1872. Pop'n 10,7817.  
 Water Bonds.  
 4 s '95-'05 Jan \$141,500.00 1915-1925  
 Sewer Bonds.  
 4 s '05 Jan \$54,000.00 1915-1925  
 Street and Bridge Bonds.  
 4 s '05 Jan \$41,000.00 1914  
 Fire-Engine Bonds.  
 4 s '05 Jan 5,500.00 1925  
 BOND. DEBT Oct 22 '14. \$237,000  
 Assess. val. '14-'15 (3-5 act) 6,252,599  
 Total tax rate (per \$1,000) '13 \$14.00  
 INT. at City Treas. office and Union Tr. & Savings Bank.

**SANTA ROSA—COURT HOUSE SCHOOL DISTRICT.**  
 High School Bonds.  
 5 s '11 A-O \$80,000.00 1951  
 Grammar School (Part yearly).  
 4 1/2 s \$24,000.00 July 1 1925  
 BOND. DEBT Apr 28 1914  
 High School District \$80,000  
 Grammar School District 24,000

**SAUSALITO.**  
 This town is in Marin County.  
 Water Bonds  
 5 s '09 J-J \$87,500.00 Jan 15 '15-'49  
 Street Bonds.  
 5 s '14 30,000.00 1915-1954  
 BOND. DEBT Jan. 1914. \$87,500  
 Assess. val. '13-14 (3-5 act.) 2,061,150  
 Total tax rate (per \$1,000) '13 \$13.75  
 Population in 1910 2,383

**SELMA UNION HIGH SCH. DIS.**  
 A district in Fresno County.  
 5 s '11 Feb \$51,000.00 Feb 8 '15 '31  
 TOTAL DEBT Sept 22 '14 \$51,000  
 Assess. val. '13 (3-5 act.) 3,879,530  
 School tax (per \$1,000) 1913 \$5.10  
 INT. payable at Co. Treas. office.

**SIERRA MADRE.**  
 This city is in Los Angeles County.  
 Water-Works Bonds (Part yearly).  
 5 s '10 s-a \$40,000.00  
 5 s '11 s-a 111,000.00  
 5 s '12 s-a 75,000.00 1929-1953  
 5 s '13 s-a 151,000.00  
 5 s 36,000.00  
 BOND. DEBT April 1914. \$171,000  
 Assess. val. '13 (1/2 act.) 1,575,000  
 City tax rate (per \$1,000) '13 \$15.00  
 Population in 1910 1,303  
 INT. at City Treasurer's office.

**SOLANO COUNTY.**  
 Fairfield is the county seat.  
 Court-House Bonds.  
 5 s '09 \$200,000.00 Dec 1 '15-'34  
 BOND. DEBT July 1914. \$210,000  
 Tot. assess. val. 1914 26,361,996  
 State & Co. tax rate (Inside \$14.50  
 (per \$1,000) 1914 (Outside 18.50  
 Population in 1910 27,559  
 INT. payable at Co. Treas. office.

**SONOMA COUNTY.**  
 Santa Rosa is the county seat.  
 Court-House Bonds (Tax-Exempt).  
 4 1/2 s '07 June \$262,000.00 June 30 '15-'42  
 BOND. DEBT July 1 '14. \$262,000  
 Assessed valuation 1914 41,837,840  
 State & Co. tax rate (per \$1,000) '13 \$13.00  
 Population in 1910 48,394  
 INT. payable at Co. Treas. office.

**SOUTH PASADENA.**  
 This city is in Los Angeles Co.  
 Bridge Bonds.  
 4 1/2 s '11 228,000.00  
 Fire Protection, Paving & City-  
 Yard Bonds.  
 5 s '14 J-J \$50,000.00 Jan 2 '15-'54  
 Sewer Bonds.  
 5 s '14 J-J \$120,000.00 Jan 2 '15-'54  
 BOND. DEBT Sept 21 '14 \$198,000  
 Assessed (Non-operative) 5,792,415  
 val. '14 (Operative) 644,720  
 Tax rate (per \$1,000) 1914 \$15.00  
 Population in 1910 4,649  
 INT. at City Treas. office.

**SOUTH SAN JOAQUIN IRR. DIS.**  
 A district in San Joaquin County.  
 Irrigation Bonds.  
 5 s '10 J-J \$1,875,000.00 July 1 '31-'40  
 5 s '13 J-J 1,700,000.00 Apr 18 1943  
 (Bonds are subject to call at any int. time by mutual agreement.)  
 Reservoir-Construction Bonds.  
 5 s '14 J-J \$790,000.00 July 1 '34-'43  
 BOND. DEBT Apr 1914 \$3,835,000  
 Assessed val. (real, 1913) 3,000,000  
 (Assessment about 30% actual value)  
 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.  
 4 s 335,100.00 Sept 1 1940  
 4 s 31,000.00 Nov 1 1946  
 Street-Improvement Bonds.  
 5 s '06 F-A \$154,275.00 Feb 1 1947  
 BOND. DEBT Apr 1 1914 \$222,375  
 Assess. val. '13 (2-3 act.) \$26,269,804  
 City tax rate (per \$1,000) '14 \$15.00

**STOCKTON SCHOOL DISTRICT.**  
 5 s '11 M-N \$72,000.00 1936  
 (Part due each year.)  
 5 s July \$52,500.00 July 1 1921  
 High School (Part yearly on July 1).  
 5 s '13 J-J \$98,000.00  
 Grammar-School Bonds.  
 5 s '13 J-J \$498,000.00  
 (Part due yearly on July 1.)  
 TOT. BOND. DEBT Sept 22 '14 \$720,500  
 Assessed val. '14 (3-5 act.) 22,177,155  
 School tax (per \$1,000) 1913 \$9.00  
 INT. at Stockton Savings Bank.

**SUNNYVALE.**  
 This town is in Santa Clara Co.  
 Inc. Dec. 24 1912. Int. in Sunnyside.  
 Sewer Bonds.  
 5 1/2 s '14 F-A \$40,000.00  
 (One bond yearly beg. Feb. 1 1915.)  
 Water Bonds.  
 5 1/2 s '14 F-A \$35,000.00  
 (One bond yearly beg. Feb. 1 1915.)  
 TOT. DEBT Sept 23 1914 \$75,000  
 Assessed valuation 1914 765,885

**SUTTER CO. LEVEE DIST. NO. 1.**  
 This district is in Sutter Co. county.  
 6 s '08 s-a \$230,000.00 1933  
 6 s '10 s-a 100,000.00 1935  
 BOND. DEBT Mar 1914. \$330,000  
 Assess. val. '13 (40% act.) 3,105,220  
 Tax rate (per \$1,000) 1913 \$45.00

**TULARE.**  
 This city is in Tulare County.  
 Water Bonds.  
 5 s '12 J-D \$100,000.00 Dec 1 '17-'49  
 Municipal-Improvement Bonds.  
 5 s '12 J-D \$8,800.00 Dec 1 '15-'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.  
 5 s '09 223,750.00 1949  
 5 s '10 9,250.00 1920  
 Water Bonds.  
 5 s '09 222,750.00 1949  
 5 s '10 13,875.00 1920  
 Water and Sewer Bonds.  
 5 s '12 \$24,000.00 1952  
 BOND. DEBT Apr '14. \$93,625  
 Assessed valuation 1914 2,350,330  
 Tot. tax rate (per \$1,000) '14 \$14.00  
 Population in 1910 1,573

**TURLOCK SCHOOL DISTRICT.**  
 5 s '10 ann \$60,000.00 May 10 '15-'44  
 5 s '12 15,000.00  
 TOTAL DEBT (?)

**TURLOCK IRRIGATION DIST.**  
 This district is in Stanislaus Co.  
 5 s '02 J-J \$115,000.00 July 1 '22-'41  
 5 s '05 J-J 200,000.00 Jan 1 '26-'35  
 5 s '10 J-J 100,000.00 July 1 '31-'40  
 5 s '11 J-J 1,010,400.00 1932-1941  
 BOND. DEBT May 1914 \$2,396,400  
 Assess. val. '13 (45% act.) 10,099,470  
 Dist. tax rate (per \$1,000) '13 \$35.50  
 Population in 1913 (est.) 16,000  
 INT. at Commercial Bk., Turlock.

**TUSTIN SCHOOL DISTRICT.**  
 A district in Orange County.  
 5 s '13 F-A \$50,000.00 Aug 1 '15-'39  
 TOT. BOND. DEBT Apr 1914 \$50,000  
 Assess. value 1913-1914 2,023,835  
 Population in 1914 (est.) 2,080  
 INT. at Co. Treas. office, Santa Ana.

**VALLEJO.**  
 This city is in Solano County. Inc. Mch. 30 1868. Commission government adopted Feb. 21 1911. V. 92, p. 611. Pop'n 1910, 11,324.  
 Refunding Bonds.  
 5 s '95 F-A \$16,800.00 Aug 1 '15-'35  
 Water Bonds.  
 5 s '02 M-N \$36,000.00 May 1 '15-'22  
 5 s '05 M-N 49,500.00 May 1 '15-'25  
 5 s '08 M-S 55,000.00 Sept 1 '15-'25  
 5 s '11 76,053.00 Jan 1 '15-'31  
 Harbor-Improvement Bonds.  
 5 1/2 s '14 M-N \$142,000.00 May 1 '15-'35  
 BOND. DEBT Apr 23 '14. \$248,600  
 Assessed val. '13 (3-5 act.) 5,525,108  
 City tax rate (per \$1,000) '13 \$17.50  
 INT. at City Treas. office.

**VALLEJO HIGH SCH. DIST.**  
 5 s '10 s-a \$54,000.00 1914-1935  
 BOND. DEBT March 1914 \$54,000  
 Assess. val. '13 (65% act.) 4,425,672  
 School tax rate (per \$1,000) '13 \$5.70  
 Population in 1913 (est.) 13,000  
 INT. at County Treasurer's office

**VAN NUYS GRAM. SCH. DIST.**  
 A district in Los Angeles County.  
 Building Bonds.  
 5 s '12 Feb \$50,000.00  
 TOT. BOND. DEBT Apr 1 '14 \$50,000  
 Assessed valuation 1913 4,486,340

**VAN NUYS HIGH SCH. DIST.**  
 5 1/2 s '14 s-a \$120,000.00 1915-1954  
 TOTAL DEBT (?)

**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.
Alturas (T), Modoc County	\$35,500	\$5,000	\$344,488	\$18.50	916
Antioch (T), Contra Costa Co.	41,000	None	742,897	\$16.31	1,124
Arcadia S. D., Los Angeles Co.	27,500	None	2,321,750		
Arcata (C), Humboldt County	27,000	None	288,442	\$9.86	1,121
Azusa (C), Los Angeles County	75,498	None	1,002,142	\$15.00	1,477
Banning School District	25,000	None	\$19,790		
Belvedere (T), Marin County	49,500	None	742,857	\$14.50	481
Benicia, Solano County	97,500	None	\$83,000	\$16.00	2,360
Biggs School District	25,000	None	\$549,240		
Bishop (T), Inyo County	47,300	None	\$685,530	\$14.50	1,190
Bishop School District	30,000	None			
Brawley (C), Imperial County	108,000	None	\$1,221,857	\$16.40	881
Burbank (C), Los Angeles Co.	70,000	None	\$671,850	\$11.00	
Asheville (C), High Sch. Dist.	33,000	None			
Burlingame School District	50,000	None	1,794,210		
Calixto (C), Imperial County	87,500	None	\$932,440	\$20.00	797
Calipatria Un. H. S. D.	265,000	None			
Carpenenteria Un. Sch. Dist.	33,000	None	\$704,000		
Chino (C), San Bernardino Co.	39,000	None	\$900,410	\$9.00	1,144
Chino High School District	44,000	None	\$1,930,065	9.00	
Chino School District	53,500	None	2,479,215		
Chula Vista, San Diego Co.	40,000	None	\$1,258,979		
Clovis (C), Fresno County	48,400	None	\$507,050	\$10.00	
Coalinga (C), Fresno County	36,000	None	\$1,373,750	\$12.50	4,199
Coalinga School District	56,000	None	\$3,472,936	\$7.00	
Concord, Contra Costa Co.	29,000	None	\$232,195	\$17.50	703
Corona High School District	49,000	None	\$2,127,862	\$33.90	
Corning Union High Sch. Dist.	49,000	None	\$5,000,000		
Covina Un. H. S. D., Los Ang. Co.	60,000	None	\$4,500,000	\$6.70	
Delano Jr. U. H. S. District	50,000	None	\$1,859,334		
Delhi Drainage District	25,000	None	\$402,500		
Dixon Un. High School Dist.	260,000	None			
El Modena School District	25,000	None			
El Monte (C), Los Angeles Co.	26,250	None	\$400,250	\$8.00	
Elsinore (C), Riverside Co.	32,500	None	\$265,157		488
Excelsior Un. H. S. D., Los A. Co.	30,000	None	\$1,127,170	\$14.70	
Exceter Gram. S. District	34,000	None	\$1,182,415		
Exceter (C), Tulare County	59,000	None	\$615,875	\$15.00	
Farmdale S. D., Los Ang. Co.	36,000	None			
Fillmore High School District	40,000	None	\$3,251,702	\$6.50	
Florence S. D., Los Ang. Co.	25,000	None			
Fowler (T), Fresno County	45,000	None	\$433,000	\$16.60	675
Galt H. S. District	38,000	None	\$2,699,305	\$1.70	
Gilroy (C), Santa Clara Co.	40,000	None	\$1,500,000	7.80	2,437
Gilroy High Sch. Dist.	38,000	None	\$1,489,635	\$6.80	
Glendale School District	88,000	None			
Glendale Union H. S. D.	56,000	None			
Glendora, Los Angeles County	27,000	None	\$7,769,134		
Glenn County High Sch. Dist.	50,000	None			
Graham S. D., Los Ang. Co.	32,000	None			
Grass Valley (C), Nevada Co.	27,000	None	\$1,403,000	\$10.50	4,520
Gridley (C), Butte County	43,000	None	\$390,365	\$11.00	987
Hanford (C), Kings County	144,750	None	\$3,204,475	\$13.20	4,829
Hayward (T), Alameda Co.	55,093	None	\$2,200,199	\$10.00	2,746
Healdsburg (C), Sonoma Co.	50,000	None	\$1,116,950	\$14.10	2,011
Hemet (C), Riverside County	42,900	None	\$665,305	\$18.00	992
Hemet Union High Sch. Dist.	40,000	None	\$2,100,000	\$7.00	



	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n, 1910.
Hermosa Beach (C), Los Angeles County.	\$57,000	None	\$867,815	---	679
Hermosa Ech. S. D., Los A. Co.	35,000	---	---	---	---
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	729
Holtville Un. High Sch. Dist.	65,000	None	*2,256,172	*6.50	---
Huntington Park (C), Orange County	43,875	None	\$1,935,410	\$10.50	53,000
Inglewood City School District	53,000	---	---	---	---
Inyo County	42,000	---	\$12,233,464	---	6,974
Jackson Jr. Un. High S. D.	25,000	---	*1,500,000	*4.50	---
Kingsburg (C), Fresno Co.	50,000	1,000	*351,060	*34.60	634
La Habra School District.	338,000	---	---	---	---
Lake County	27,000	---	\$4,802,733	---	5,526
Lemoore (C), Kings County.	30,000	None	*515,150	*16.00	1,000
Lemoore School District.	36,000	None	*806,485	*5.00	---
Lindsay School District.	150,000	---	---	---	---
Livermore, Alameda County.	30,000	---	*1,008,416	*11.00	2,030
Lordsburg (C), Los Angeles Co.	68,000	None	*520,026	*19.40	954
Los Gatos (T), Santa Clara Co.	95,000	None	*1,426,695	*17.50	2,232
Los Gatos High Sch. Dist.	34,000	6,500	*2,050,904	---	---
Madera (C), Madera County.	67,500	None	*1,046,745	*35.30	2,404
Madera School District.	73,000	None	*2,139,205	---	---
Martinez (T), Contra Costa Co.	30,000	---	*1,072,370	*12.50	2,115
Martinez School District.	30,000	---	*1,652,050	*4.13	---
Marysville (C), Yuba County.	27,500	17,000	*4,033,445	*18.00	5,430
Mayfield (T), Santa Clara Co.	59,250	None	*259,115	*19.20	1,041
Merced (C), Merced County.	53,000	None	*1,811,295	*14.50	3,102
Merced Sch. Dist., Merced Co.	35,600	---	*1,832,359	---	---
Mill Valley (T), Marin County.	181,250	---	*2,412,520	*11.50	2,551
Modesto School District.	91,000	None	*3,844,145	*8.50	---
Montague (T), Siskiyou Co.	25,000	None	*268,000	*14.00	274
Montebello High School Dist.	35,000	---	---	---	---
Monterey County	459,000	None	*32,363,263	*19.70	24,146
Mountain View (T), Santa Clara County.	74,000	None	*772,159	*19.00	1,161
Mt. Tamalpais Union H. S. D.	35,000	---	---	---	---
Napa (C), Napa County.	34,400	None	*4,126,636	*9.30	5,791
Napa Sch. District No. 4.	30,000	None	*4,000,000	*2.20	---
Napa High School District.	30,000	---	---	---	---
National City High Sch. Dist.	32,000	---	*1,531,760	*9.50	---
Nevada City (C), Nevada Co.	55,600	4,500	*890,273	*10.00	5,791
Nevada City High Sch. Dist.	29,250	None	*1,000,000	---	---
Newark School District.	125,000	---	---	---	---
Newman (T), Stanislaus Co.	28,000	None	*449,070	*15.00	892
Newport Beach (C), Orange Co.	88,000	None	*2,035,078	*8.00	445
Niles School District.	25,000	---	---	---	---
North Sacramento Sch. Dist.	125,000	---	*667,072	*21.20	673
Oceanside (C), San Diego Co.	65,250	None	*5,000,000	---	---
Orland Un. High Sch. Dist.	40,000	---	---	---	---
Oroville Grammar Sch. Dist.	45,000	---	*2,315,445	*3.80	---
Owensmouth School District.	50,000	---	*1,271,800	*5.10	---
Pacific Grove (C), Monterey Co.	73,400	None	*2,535,694	*11.50	2,384
Palo Alto Grammar Sch. Dist.	25,000	None	*2,225,000	*2.10	---
Patterson Grammar Sch. Dist.	60,000	---	*1,284,870	---	---
Patterson High School District.	55,000	---	*1,956,355	---	5,880
Petaluma (C), Sonoma County.	43,250	None	*5,302,295	---	---
Petaluma High School Dist.	151,625	None	*3,469,685	---	---
Petaluma School District.	75,000	None	*3,138,473	---	---
Piedmont School District.	96,000	---	*6,028,822	---	---
Pleasanton School District.	144,000	---	*1,311,000	---	---
Pleasanton (T), Alameda Co.	52,500	---	*509,962	*15.00	1,254
Princeton Joint Sch. Dist.	30,000	None	*3,910,491	---	---
Redding (C), Shasta County.	123,500	None	*1,788,449	*14.00	3,572
Redondo Beach (C), Los An. Co.	66,000	None	*4,710,852	*10.00	2,935
Redondo Beach Sch. Dist.	87,000	None	---	---	---
Rio Vinto Union H. S. D.	60,000	None	*4,767,315	*35.00	---
Roseville (C), Placer County.	74,800	None	*292,990	*12.50	2,608
Ross (T), Marin County.	32,000	None	*1,054,187	*15.90	566
St. Helena (C), S. D.	30,000	---	*1,835,420	*4.50	---
St. Helena School District	55,000	None	6,446,810	---	---
San Bernardino School District	262,400	---	---	---	---
San Gabriel (C), Los Angeles Co.	34,000	None	*1,074,580	---	---
San Jacinto High Sch. Dist.	25,000	None	*866,433	---	---
San Leandro (C), Alameda Co.	25,000	None	*2,972,525	*10.70	3,471
San Leandro School District.	52,000	---	*3,855,267	---	---
San Mateo (C), San Mateo Co.	99,000	None	*3,250,000	*13.40	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.	187,500	---	*5,105,321	---	5,934
Santa Ana Gram. S. Dist.	66,000	---	*5,966,620	*3.80	---
Santa Ana High Sch. Dist.	216,000	---	*5,966,620	*1.17	---
Santa Paula (C), Ventura Co.	40,500	None	*1,300,000	*16.70	2,216
Santa Paula Un. H. S. D.	72,000	None	*3,433,439	---	---
San Ysidro Irr. District.	25,000	700	---	*4.00	---
Sawtelle S. D., Los Ang. Co.	26,600	---	---	---	---
Sebastopol, Sonoma County.	45,000	333	*901,520	*14.00	1,233
Selma (T), Fresno County.	54,500	None	*1,019,825	---	1,750
Selma School District.	26,000	None	*1,699,090	*10.00	---
Sisston (T), Siskiyou County.	38,000	---	*405,960	*8.00	636
Sonoma (T), Sonoma County.	32,000	None	*1,089,108	*10.00	957
Sonoma S. D., Sonoma Co.	30,000	---	*905,435	---	---
Sonora (C), Tuolumne County.	37,000	None	*1,062,320	*7.50	2,029
Sonora School District.	36,000	None	*1,500,000	*3.00	---
South Pasadena City H. S. D.	92,250	None	*6,000,000	---	---
South Pasadena City Sch. D.	92,250	None	*6,000,000	---	---
South San Francisco	62,000	---	*1,400,000	---	1,989
Sege Sanitary District.	975,000	---	---	---	---
Suisun City (C), Solano Co.	38,950	None	*481,358	*15.00	641
Sunnyvale School District.	125,000	---	---	---	---
Taft (C), Kern County.	41,000	---	*902,536	---	---
Tojanta S. D., Los Ang. Co.	31,000	---	---	---	---
Tracy (C), San Joaquin Co.	45,400	---	*2588,373	*37.50	---
Tracy School District.	36,000	None	*773,754	---	---
Tulare High School District.	28,000	None	*2,002,645	*10.30	---
Ukiah (C), Mendocino County.	42,000	None	*1,026,900	*12.00	2,136
Upland, San Bernardino Co.	52,000	None	*1,657,817	*14.60	2,384
Vacaville (T), Solano County.	33,376	None	*259,485	*17.00	1,177
Vernon (T), Los Angeles Co.	95,000	None	*2,101,300	*26.20	772
Watsonville (C), Santa Cruz Co.	60,000	None	*2,621,925	*10.50	4,446
Watts (C), Los Angeles County.	45,000	None	*2953,280	*12.55	1,922
Whittier School District.	30,000	---	*3,910,184	*3.00	---
Whittier Un. High S. D.	109,250	---	---	---	---
Willow, Glenn County.	65,000	---	*1,621,759	*12.70	1,136
Winters (C), Yolo County.	34,636	None	*425,295	*16.00	910
Woodland (C), Yolo County.	64,750	None	*2,706,516	*13.50	3,187
Woodland High School Dist.	90,000	---	*3,150,355	---	---
Yreka (C), Siskiyou County.	38,500	None	*3748,914	*15.50	1,134
Yuba City (T), Sutter County.	25,000	None	*678,100	*12.00	1,160

(C) City. (T) Town. \* 1910 figures. † 1911 figures. ‡ 1912 figures. § 1913 figures. ¶ 1914 figures. ¶ This covers merely a recent issue of bonds; we are not informed as to what is total debt. † Total debt

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. [A proposed amendment concerning the compensation of members of the Legislature was submitted at the election Nov. 3 1914. V. 99, p. 1313. As soon as it is definitely determined by official count whether this amendment carried or not, the fact will be reported in the State and City Department of the "Chronicle."]

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 1914 the amounts held in the irreducible trust funds were as follows: School fund, \$6,405,950.64; Agricultural College fund, \$202,113.99; and University fund, \$103,635.96. On the same date the cash on hand amounted to \$710,314.14.

VALUE OF TAXABLE PROPERTY AND TAX RATE.—

Years.	Taxable Property.	Tax per \$1,000.	Years.	Taxable Property.	Tax per \$1,000.
1913	\$954,282,374	\$4.36	1900	\$148,099,602	\$5.13
1912	905,011,667	1.20	1900	117,804,874	5.70
1910	844,887,708	1.64	1895	144,445,426	4.80
1908	598,133,963	2.13	1890	114,077,788	4.34
1906	427,379,978	2.39	1885	77,188,694	3.10
1904	188,058,281	5.45	1880	48,483,174	7.00
1903	173,559,889	7.06	1875	41,436,086	---

DEBT LIMITATION.—Constitutional inhibitions as to the creation of debt are all found in Article XI., sections 5 to 10 inclusive, of the Constitution of 1857. We quote these sections in full.

SECTION 5.—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, or (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. On Nov. 3 1914 a proposed amendment to this section was voted upon, permitting the State to issue bonds in excess of the \$50,000 for building roads, constructing irrigation and power projects and developing untilled lands; but limiting the total credit for road purposes to 2% and the total credit for irrigation and power projects and development to 2% of the assessed valuation of all the property in the State, making a total of 4% for both. V. 99, p. 1313. As soon as it is definitely determined by official count whether this amendment carried or not, the fact will be reported in the State and City Department of the "Chronicle."

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 cent 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. The National Park Bank of New York City is the fiscal agent for the State of Oregon.

ALBANY.	ASHLAND.
This city is in Linn County.	This city is in Jackson County.
Sewer Bonds (Tax-exempt).	Sewer Bonds (Tax-exempt).
6s J-D \$20,000.....June 1 1915	4 1/2's '04 A-O \$13,000.....Apr 1 '15-'27
Refunding Bridge & Sewer Bonds.	Refunding Water Bonds.
5s A-O \$75,000c.....1923	5s '09 J-J \$5,000c July 1 '10-'15-'16
Sewer Bonds.	Water Bonds (Tax-exempt).
5s '13 J-J \$18,000.....Jan 1 1928	4 1/2's '05 J-J \$23,000c.....July 1 1920
(Subject to call after Jan 1 1923.)	Street (Red. after 1 year from issue)
BOND DEBT Oct. 1914.....\$113,000	6s '11 A-O \$15,500c.....Sept 1 1919
Paving bonds (add'l).....123,043	6s '09 M-S 12,000c.....Sept 1 1921
Warrants outstanding.....46,642	6s '10 J-J 24,000c.....July 1 1920
Sinking fund.....15,450	Fire-Protection (Tax-Free).
Assessed valuation 1912.....3,527,850	Real value (est.).....7,000,000
City tax rate (per \$1,000) 1911.....38.00	City tax rate (per \$1,000) 1911.....38.00
Population in 1910.....4,275	Population in 1910.....4,275
INT. as fiscal agency in New York.	INT. as fiscal agency in New York.

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



**ASHLAND (Concluded)**—  
 5s g '10 J-J \$25,000.—July 1 1930  
 (Subject to call after July 1 1920.)  
**Septic-Tank (Tax-exempt)**.  
 6s g '11 M-S \$7,000.—Mch 10 1921  
 (Subject to call after March 1 1912.)  
 GEN. B.D. DT. June 15 '14. \$76,500  
 Water & light debt (add'l) 163,000  
 Assessment debt (add'l) 204,240  
 Assessed val. '13 (3-5 act.) 2,880,698  
 Total tax rate (per \$1,000) '13 \$38.50  
 INT. payable in Ashland at Granite Sav. Bank, Citizens' Banking & Trust Co., U. S. Nat. Bank and First Nat. Bank.

**ASHLAND SCH. DIST. NO. 5.**  
 5s s-a \$7,000.—Sept 1 1919  
 (Subject to call Sept. 1 1909.)  
 5s J-J \$10,000.—1922  
 (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 Sept 21 '14 \$97,000  
 Assess. val. '13 (3-5 act.) 3,488,165  
 Sch. tax (per \$1,000), 1913—\$8.70  
 Population in 1914 (est.)—7,000  
 INTEREST payable at Nat. Park Bank, N. Y. City, or in Ashland.

**ASTORIA** is in Clatsop County. Incorporated 1865.  
 6s g A-O \$90,000.—Apr 1917  
 Refunding Bonds. (†)  
 5s '11 M-N \$50,000.—Nov 1 1931  
 Water Bonds. (\*)  
 5s & 6s J-J \$300,000.—1922 & 1925  
 5s g '11 s-a 45,000.—1931  
 Bulkhead (Red. beg. Dec. 1923).  
 5s g '13 J-D \$100,000.—Dec 1 1953  
 Dam and Reservoir Bonds. (\*)  
 5s s '12 J-J \$30,000.—Jan 1 1932  
 BOND. DEBT Sept 19 '14. \$665,000  
 Assessed valuation 1914—7,568,019  
 Total tax (per \$1,000) 1913—44.00  
 Population in 1910—9,599  
 INT. on bonds marked (\*) at Chase Nat. Bank, N. Y.; (†) at Nat. Park Bank, N. Y.

**ASTORIA SCHOOL DIST. NO. 1.**  
 6s 91 J-J \$55,000.—July 1 1921  
 5s '10 J-D \$75,000.—June 1 1930  
 (Subject to call after July 1 1920.)  
 Building (Red. beg. July 1 1924).  
 5s '14 J-J \$20,000.—July 1 1934  
 Refunding Bonds.  
 5s '03 F-A \$27,000.—1923  
 (Subject to call after Aug 1 1913.)  
 5s '04 A-O \$12,000.—Apr 1 1924  
 (Subject to call after April 1 1905.)  
 BOND. DEBT Sept 1914—\$120,000  
 Assessed val. '13 (3-5 act.) 5,154,968  
 School tax (per \$1,000) 1913—\$8.50  
 Population in 1914 (est.)—15,000  
 \*INT. on bonds marked (\*) payable in N. Y.; on others at Co. Treas. office.

**BAKER CITY.**  
 County seat of Baker Co. Inc. 1874. Commission government was adopted Oct. 3 1910. V. 91, p. 1113.  
 Population 1910—7,742.  
**Sewer Bonds (Tax-exempt)**.  
 5s '03 J-J \$12,000.—July 1 1923  
**Water Bonds (Tax-exempt)**.  
 5s g '00 J-J \$100,000.—July 1 1920  
 5s '01 M-S 20,000.—Sept 3 1921  
 5s '02 A-O 45,000.—Apr 2 1922  
 5s '05 A-O 10,000.—Apr 30 1927  
 5s g '11 J-J 90,000.—July 1 1921  
 5s '14 M-S 98,851c. Mar 1 1934.  
**Refunding Water (Tax-free)**.  
 5s '10 A-O \$25,000.—April 4 1930  
**Reservoir Bonds (Tax-exempt)**.  
 5s g '11 J-J \$25,000.—July 1 1921  
**New City Hall (Tax-exempt)**.  
 5s '03 J-J \$46,000.—July 1 1923  
 5s g '04 J-D 12,000c. Dec 21 1924  
**Street Intersection (Tax-exempt)**.  
 5s g '11 J-J \$23,500c.—July 1 1931  
 5s '12 — 5,503.72  
 5s '13 — 8,826.36  
**Electric Light (Tax-exempt)**.  
 5s g '13 D \$25,000.—Dec 1 1933  
 GEN. B.D. DT. July 1 '14. \$546,830  
 Assessment debt (add'l) 200,103  
 Sinking fund 45,000  
 Assess. val. '13 (abt. act.) 5,768,060  
 INT. payable in Baker City and N. Y. at National Park Bank.

**BAKER CITY SCH. DIST. NO. 5.**  
 s '88-89-'01 \$50,000  
**School Bonds (Red. begin. in 1916)**.  
 5s g '06 J-J \$20,000c. 1926  
**Heating & Sanitary Plant Bonds.**  
 5s '09 s-a \$25,000c.—1929  
 (Subject to call after 1919).  
 Ref. Bonds (Red. beg. in 1921).  
 5s '11 J-D \$45,000.—June 1 1931  
 BOND. DEBT Apr '14—\$92,000  
 Assessed val. '13 (30% act.) 6,362,000  
 School tax (per \$1,000) 1913—\$7.00  
 Population in 1910 (est.)—8,000  
 INT. payable in Baker City or N. Y.

**BEND.**  
 This city is in Crook Co. Incorp. Jan. 4 1905. Pop'n 1910, 536.  
**Sewer Bonds.**  
 6s '12 M-S \$60,000.—Sept 1 1932  
 BOND. DEBT Sept 20 1914 \$60,000  
 Assessed val. 1913 (est.) 500,000  
 Real valuation 1913 (est.) 1,000,000  
 Tax rate (per \$1,000) '13 (est.) \$10.00  
 INT. payable in Bend or at fiscal agency in N. Y. City.

**CLATSOP COUNTY.**  
 Astoria is the county seat. Bonds below declared valid by State Supreme Court. V. 98, p. 464.  
**Road Bonds.**  
 5s '14 A-O \$400,000.—Apr 1 1934  
 BOND. DEBT Sept 19 1914 \$400,000  
 Assess. val. '13 (equalized) 35,019,969  
 Population in 1910—16,106  
 INT. at State fiscal agency in N. Y. City or at Co. Treas. office.

**COLUMBIA COUNTY.**  
 St. Helens is the county seat.  
**Road Bonds.**  
 5s g '14 A-O \$600,000.—Apr 1 1919  
 \$300,000c. Apr 1 '24-'29-'34  
 BOND. DEBT Apr 1914—\$360,000  
 Assessed valuation 1913—18,067,830  
 Total cash valuation—24,086,677  
 Population in 1910—10,580  
 INT. at office of Co. Treas. or at fiscal agency in N. Y. City.

**CORVALLIS.**  
 This city is in Benton County.  
**Water Bonds (Red. beg. in 1916).**  
 5s '06 J-J \$75,000.—Jan 2 1936  
 5s '14 A-O 7,000.—Apr 1 1954  
**Sewer Bonds.**  
 5s '10 J-J \$14,000.—July 1 1950  
**Fire-Department Bonds.**  
 5s '10 J-J \$16,000.—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. B.D. DT. Jan 27 '13—\$242,644  
 Water debt (additional) 75,000  
 Assessment bonds (add'l) 135,515  
 Warrant debt 51,397  
 Assessed valuation 1913—2,273,749  
 Actual value (est.) 4,500,000  
 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 more than sufficient and have enabled considerable extensions and other improvements to be made.

**COTTAGE GROVE.**  
 This city is in Lane Co. Inc. in 1887. Pop'n 1910, 1,834.  
**Water Bonds (Tax-free)**.  
 5s g '01 J-J \$15,000c.—1930  
 5s g '05 J-J 20,000c.—1930  
 5s g '10 J-D 100,000c.—1935  
**Sewer Bonds (Tax-free)**.  
 5s g '03 F-A \$15,000c.—1925  
**Funding Bonds (Tax-free)**.  
 6s g '10 J-O \$30,000.—1930  
 GEN. B.D. DT. Sept 21 '14—\$180,000  
 Assessment debt (add'l) 65,000  
 Assessed valuation 1913—1,250,000  
 Total tax (per \$1,000) 1913—\$33.00  
 \* INT. at Kountze Bros., N. Y.; on others at Chase Nat. Bank, N. Y.

**COTTAGE GROVE SCH. DIST.**  
 5s '13 \$40,000.—  
 TOTAL DEBT.—(?)

**DALLES CITY.**  
 This city (P. O. The Dalles) is in Wasco County. Pop'n 1910, 6,834.  
**Sewer Bonds.**  
 5s 12 J-J \$65,000.—July 15 1933  
 6s M-N 8,250c.—1924  
**Sidewalk & Impt. Bonds.**  
 J-D \$6,700.—1924  
**Water Bonds.**  
 5s '01 J-D \$25,000.—June 30 1916  
 5s '03 M-N 50,000.—Nov 1 '17-'26  
**Refunding Bonds.**  
 4s '95 M-N \$54,500c.—May 1 1920  
 City Hall Bonds.  
 6s '08 M-N \$28,900c.—May 1 1918  
**General Improvement Bonds.**  
 5s '13 \$12,000.—1933  
**Street Bonds.**  
 6s F-A \$9,000c.—1920  
 6s M-S 16,000c.—1920  
 6s J-D 8,400c.—1920  
**Street & Sewer Bonds.**  
 6s M-N \$45,000c.—1924  
 GEN. B.D. DT. Sept 24 '14—\$156,650  
 Water bonds (additional) 75,000  
 Assessment debt (add'l) 85,100  
 Sinking fund Aug 31 1914—95,887  
 Assess. val. '13 (70% act.) 4,211,000  
 INT. on bonds of 1912 payable at State fiscal agency in N. Y.; other interest at San Francisco, Cal., N. Y. Security & Trust Co., N. Y., and at City Treas. office.

**EAST FORK IRRIGATION DIST.**  
 A district (P. O. Hood River) in Hood River Co. The bonds below are part of an issue of \$175,000.  
**Irrigation Bonds.**  
 6s '13 J-J \$173,000c.—July 1 '24-'33  
 BOND. DEBT Oct 1914—\$173,000  
 Assess. val. '13 (equalized) 2,293,381  
 INT. at Dist. Treas. office or at State fiscal agency in N. Y. City.

**EUGENE.**  
 The city is in Lane County. Inc. in 1864. The city owns property valued at \$842,000. Armory bldg. bonds declared valid by State Supreme Court on June 8 1914. V. 99, p. 842. Pop'n '10, 9,009.  
**Refunding Bonds.**  
 5s '10 \$50,000.—Aug 1 1915  
 5s '10 100,000c.—Aug 1 '20-'30  
 5s '11 J-D 130,000c.—Dec 1 1936  
**Sewer Bonds.**  
 4s '03 \$6,000c.—Oct 20 '15 & '18  
 4s '05 5,000c.—Oct 20 '15 & '18  
 5s '12 M-S 183,500c.—Sept 1 1942  
**Paving Bonds.**  
 5s '12 s-a \$50,000c.—June 1 1922  
 6s '13 J-J 25,000c.—July 1 1923  
 6s '14 F-A \$43,950c.—Feb 1 1924  
 6s '14 J-D \$20,100c.—June 1 1924  
**Water Bonds.**  
 5s '08 \$300,000.—Jan 1 1948  
 5s '10 60,000c.—'20, '30 & '40  
 5s '14 100,000c.—1939  
**Electric Light Bonds.**  
 6s '11 s-a \$25,000.—Oct 1 1921  
 Light, Power and Water Bonds.  
 5 3/8s '11 J-D \$57,000c.—Dec 1 1926

**City-Hall-Site Bonds.**  
 5s '12 \$15,500c.—July 1 1922  
**Armory Building Bonds.**  
 5s '14 J-J \$25,000.—July 1 1924  
 TOT. B.D. DT. July 1914 \$1,185,430  
 Bancroft bonds (incl) 153,430  
 Water & power bds. (incl.) 442,000  
 Floating debt Apr 1 1914 46,523  
 Sinking funds and cash 135,295  
 Assess. val. '13 (equal'd) 9,347,813  
 Real value (estimated) 12,000,000  
 City tax rate (per \$1,000) '13 \$12.50  
 \$ Red. after 1 yr. from date of iss.

**EUGENE SCHOOL DIST. NO. 4.**  
**Site and Building Bonds.**  
 4s s-a \$50,500.—1921-1924  
 4 1/8s s-a 40,000.—1929  
 5s '13 J-J 20,000.—Jan 1 1933  
 5s '14 M-N \$110,000.—May 1 1934  
 (Subject to call beginning Jan 1 1924.)  
 BOND. DEBT May 1914 \$220,500  
 Assess. val. '13 (real & pers) 9,347,813  
 Real val. (est.)—11,684,760  
 Population in 1914 (est.)—14,000  
 \* INT. at State fiscal agency, N. Y.

**FOREST GROVE.**  
 This city is in Washington Co.  
**Street Bds. (Red. any int. period)**.  
 6s '11 M-N \$56,733.70 Nov 15 1921  
 TOTAL BONDED DEBT.—(?)  
 Population in 1910—1,772

**FOREST GROVE SCHOOL DIST.**  
**High-School Building Bonds.**  
 6s '13 \$35,000.—1933  
 BONDED DEBT Oct 1914 \$48,000  
 Assess. val. '13 (40% act.) 1,200,000  
 School tax rate (per \$1,000) '13 \$11.00

**GRANT'S PASS.**  
 This city is in Josephine County.  
 \$203,000 railroad bonds given below upheld by State Supreme Court on April 28 1914. V. 98, p. 1473.

**Sewer Bonds**—\$19,000.—1940  
**Fire Auto Bonds**—\$5,500.—1921  
**Warrant-Funding Bonds.**  
 6s '12 A-O \$80,000.—Apr 1 1932  
**Municipal RR. Bonds.**  
 6s '14 J-J \$15,000.—1939  
 6s '14 J-J 100,000.—1940-1943  
 6s '14 J-J 100,000.—1944  
 BOND. DEBT Sept 22 '14—\$304,500  
 Warrant debt Sept 1 1914—5,392  
 Assessed valuation 1913—3,000,000  
 Real valuation—6,500,000  
 Population in 1910—3,980  
 INT. payable at City Treas. office.

**HOOD RIVER.**  
 This city is in Hood River County. Incorp. in 1895. Pop'n 1910, 2,331.  
 Water (Due 20 years from issue).  
 5s \$90,000.—  
**Water Bonds (Funding)**.  
 5 1/8s '12 J-J \$36,000c.—July 1 1922  
 GEN. B.D. DT. Nov 1914—\$126,000  
 Assessment debt (add'l) 114,420  
 Sinking/Water bonds—7,106  
 fund (Assessment bonds) 6,731  
 Cash on hand—17,928  
 Assessed valuation 1913—2,184,151  
 Approximate value—3,375,626

**HOOD RIVER IRRIGATION DIS.**  
 A district in Hood River County.  
**Completion Bonds.**  
 6s g '11 \$170,000.—1922-1931  
 BOND. DEBT Apr 26 1912 \$170,000  
 Assessed val. (3/4 act.) 1911—950,000  
 District tax (per \$1,000) 1911—\$13.00  
 INT. in Portland, Chicago or N. Y. City at Nat. Park Bank.

**JACKSON COUNTY.**  
 Jacksonville is the county seat.  
**Road Bonds.**  
 5s '13 M-N \$500,000.—Nov 1 1933  
 BOND. DEBT Sept 1 1914 \$500,000  
 Warrant debt—473,720  
 Assess. val. 1914 (est.)—36,000,000  
 Tax rate (per \$1,000) 1913—\$15.00  
 Population in 1910—25,756  
 INT. at Nat. Park Bank, N. Y.

**KLAMATH FALLS.**  
 This city is in Klamath County. First incorporated in 1889.  
**City Hall Bonds.**  
 5s '14 A-O \$50,000.—Apr 1 1934  
 BOND. DEBT Sept 25 1914 \$176,793  
 Sinking fund—3,000  
 Assess. val. '13 (abt act.) 2,906,893  
 City Tax (per \$1,000) '13—\$13.25  
 Population in 1910—2,758  
 INT. at fiscal agency in N. Y. City.

**LA GRANDE.**  
 This city is in Union County. Inc. Feb. 23 1885. Commission government approved Oct. 1 1913. V. 97, p. 1704. Population 1910, 4,843.  
 5s '08 F-A \$160,000.—1929  
 (Subject to call after 1918).  
**City-Hall Bds. (Red. beg. in 1914.)**  
 5s '04 J-J \$25,000.—1924  
**Water (Red. after 10 yrs. from issue)**.  
 5s '10 \$40,000.—Feb 1 1930  
 5s '11 J-J 10,000.—Jan 1 1931  
 ↑ Ref. Water (Red. beg. in 1920).  
 5s '10 s-a \$49,000.—Jan 1 1930  
 GEN. B.D. DT. Mar 1914. \$284,000  
 Assessment debt (add'l) 328,311  
 Floating debt—109,000  
 Sinking fund—40,000  
 Assess. val. '13 (3/4 act.)—3,500,000  
 City tax rate (per \$1,000) '13 \$18.50  
 INT. on bonds marked (a) at A. B. Leach & Co., N. Y.; (b) Portland; (†) E. H. Rollins & Sons, Boston.

**LA GRANDE SCH. DIST. NO. 1.**  
**High-School Bonds**  
 5s g J-D \$8,000.—1919  
 5s g A-O 3,000.—1920  
 5s g M-N 12,000.—1925  
 5s g '10 M-N 75,000.—May 2 1930  
 \$Sch.-Site & Bldg. (Tax-exempt).  
 5s g '13 A-O \$30,000.—Apr 1 1933  
 BOND. DEBT Sept 19 1914 \$127,000

Assess. val. '12 (3/4 act.)—3,279,930  
 School tax rate (per \$1,000) '13 \$12.00  
 \$ Red. after 10 yrs. from issue.  
 \$ Int. at Nat. Park Bank, N. Y.; on others at County Treas. office.

**LEBANON.**  
 This city is in Linn County.  
**Sewer Bonds.**  
 6s g '11 J-D \$60,000.—June 1 1931  
 BOND. DEBT Apr 1913—\$60,000  
 Assess. val. '13 (1/2 act.)—900,000  
 Total tax (per \$1,000) '13—\$32.00  
 Population in 1910—1,820  
 INT. at Nat. Park Bank, N. Y.

**LINN CO. SCH. DIST. No. 5.**  
 Post office is Albany.  
**Central Building Bonds.**  
 5s '14 \$50,000.—  
 BOND. DEBT May 1914. \$70,000  
 Bonds sold since above date 50,000  
 Assessed valuation 1913—3,875,000

**LINNTON.**  
 This place is in Multnomah Co.  
**Water-Wks. (Red. beg. Apr. 1 '23).**  
 5 1/8s '13 A-O \$100,000.—Apr 1 1933  
 BOND. DEBT Oct 30 '14. \$100,000  
 Ass'd val. '14 (abt. 51% act.) 3,000,000  
 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.  
**Park Bonds.**  
 5s '08 J-J \$9,400.—Jan 1 1928  
 (Subject to call after Jan. 1 1913.)  
 5s '10 J-D \$3,000.—June 1 1928  
**Street Bonds (General)**.  
 6s '14 J-J \$27,000.—July 1 1924  
 6s '14 J-J 12,500.—1924  
 (Subject to call after one year.)  
**Water-Main Bonds.**  
 6s '12 J-J \$13,000.—July 1 '14-'28  
 Water and Light Bonds.  
 4 1/8s '04 M-N \$20,000.—Nov 1 1924  
 5s '06 J-J \$45,500.—Jan 1 1931  
 5s '08 A-O 20,000.—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 Sept 1914—\$194,200  
 Assessment debt (add'l)—28,500  
 Floating debt—5,000  
 Sinking fund (conditional)—10,000  
 Assess. val. '13 (1/2 act.)—1,402,000  
 Total tax (per \$1,000) 1913—\$38.00  
 Population in 1910—2,400  
 \$ Red. after 15 yrs. from issue.  
 INT. on 4 1/8s at office of City Treas.; on 5s at U. S. Nat. Bank in Portland; on bonds of 1912 at fiscal agency of Oregon in New York.

**MARSHFIELD.**  
 This city is in Coos Co. Inc. 1874.  
 TOTAL DEBT Apr 1 '14—\$156,778  
 Spec impt bonds (incl) 12,778  
 Sinking funds—15,570  
 Assessed valuation 1913—2,602,259  
 Population in 1910—2,980

**MEDFORD.**  
 This city is in Jackson County. Inc. as a town Feb. 24 1885 and as a city Feb. 6 1901. Re-inc. (new city charter) Feb. 7 1905. Pop. '10, 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. B.D. DT. Sept 1 1914 \$513,000  
 Water debt (included) 400,000  
 Assessment debt (add'l) 780,000  
 Sinking fund—44,892  
 Assess. val. '13 (60% act.)—5,608,090  
 Total tax rate (per \$1,000) '13—\$37.00  
 INT. on water bonds due 1917 in Medford; bridge, city-hall & refunding bonds in N. Y.; all others in Chicago.

**MORROW COUNTY S. D. NO. 1.**  
 5 1/8s '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 at State fiscal agency in N. Y.

**NEWBERG.**  
 This city is in Yamhill Co. Inc. Feb. 21 1889. Pop'n 1910, 2,260.  
**Water Bonds.**  
 6s '07 \$15,000.—Jan 1 1917  
 4 1/8s '06 — 15,000.—June 1 '21 & '27  
**Sewer Bonds.**  
 5s '11 — \$80,000.—Jan 1 1931  
 Improvement (Red. aft. Nov. 1 '14)  
 6s '13 M-N \$38,489.48.—Nov 1 1923  
 Water and Sewer Bonds.  
 5s '12 \$22,000.—Jan 1 1932  
 GEN. B.D. DT. Jan '14—\$150,000  
 Assessment debt (add'l)—64,202  
 Floating debt—17,010  
 Assessed valuation 1913—921,989  
 Tax rate (per \$1,000) 1913—\$13.00  
 INT. at First Nat. Bank, Newberg

**ONTARIO SCHOOL DISTRICT.**  
 A district in Malheur County. All bonds are subject to call.  
 5s M-N \$10,500c.—1922 & 1926  
 5s M-S 4,000c.—1924  
 6s A-O \$47,000.—1931  
 BOND. DEBT Sept 19 1914 \$61,500  
 Cash on hand—15,000  
 Ass'd val. '13 (70% act.) est. 1,900,000  
 School tax (per \$1,000) 1912—\$11.00  
 \* INT. at E. H. Rollins & Sons' N. Y.; on others at Kountze Bros., N. Y.



OREGON CITY.

This city is in Clackamas County. Refunding Bonds. 5s \$30,000 1925 5s 20,000 1933 5s 50,000 1933 BOND, DEBT Sept 1914 \$100,000 Assessed valuation 1911 2,608,000 Tax rate (per \$1,000) 1913 \$10.00 Population in 1910 4,287

PENDLETON

This city is in Umatilla County. Incorp. Oct. 25 1880. All bonds are tax-exempt to residents of State. General (Rel. beg. aft. 20 yrs. fr. date) 5s '99 J-J \$75,000 July 1 1929 Water-Works Bonds. 5s '99 J-J \$45,000 July 1 1929 5s '13 J-J 200,000 July 1 1943 5s '14 J-J 40,000 July 1 1944 Levee Bds. (Red. aft. 20 yrs. fr. issue) 5s '06 M-N \$10,000 Nov 30 1936 5s '07 J-J \$50,000 Aug 1 1937 Sewer (Red. aft. 20 yrs. fr. issue) 5s '03 J-J \$30,000 July 1 1933 5s '08 F-A 10,000 1938 Street Bonds. 5s '08 F-A \$18,000 1938 City-Hall and Jail Bonds. 5s '08 F-A \$40,000 1938 BOND, DEBT Mar 1914 \$495,000 Assess. val. '13 5,024,386 Total tax rate (per \$1,000) '13 \$25.00 Population in 1910 4,460 INT. at City Treas. office, Harris Tr. & Sav. Bk., Chicago, and Kountze Bros., N. Y.

PENDLETON SCH. DIST. NO. 16.

4 1/2 s '11 A-O \$100,000 1931 (Subject to call after 1921.) Building Bonds (Tax-Exempt) 4 1/2 s J-J \$50,000 1924 BOND, DEBT Sept 1914 \$160,000 Assessed val. '13 (3-5 act.) \$5,882,250 School tax (per \$1,000) 1913 \$9.00 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 May 3 1913 and upheld by State Supreme Court on May 28 1913. V. 96, p. 1642. The cities of Portland, East Portland and Albina were consolidated in June 1891. Attempted consolidation of Portland and St. Johns held illegal by State Supreme Court Mar. 26 1912. V. 94, p. 996.

Dock Bonds, 4 1/2 s '11 M-N \$50,000 Nov 1 1961 (Subject to call after Nov 1 1941) 4 1/2 s '13 M-N \$2,150,000 May 1 1943 4 1/2 s '14 A-O 100,000 Oct 1 1939 Bridge Bonds. 5s '92 J-J \$500,000 Jan 1 1922 5s '95 A-O 200,000 Apr 1 1925 4s '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 Sept 1 1941 4s '12 A-O 315,000 Oct 1 1942 4s '13 55,000 Oct 1 1943 City Hall Bonds. 5s '90 J-J \$175,000 Jan 1 1920 5s '92 J-J 500,000 July 1 1922

General Bonds. 6s '91 J-J \$40,000 June 1 1921 Park and Boulevard Bonds. 6s '91 J-J \$40,000 June 1 1921 4s '98 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 '91 M-N \$250,000 May 1 1921 5s '97 J-J 700,000 Jan 1 1917 5s '93 J-J \$2,200,000 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 4s '13 M-N \$100,000 May 1 1938 4s '13 F-A 75,000 Aug 1 1938 4s '13 250,000 1938 4s '14 F-A 175,000 Feb 2 1939

Boulevard Bonds 6s '91 J-D \$50,000 June 1 1921 Ferry Bonds. 5s '93 A-O \$50,000 Dec 1 1923 5s '93 J-D 15,000 Apr 1 1933 4s '04 J-J \$50,000 Jan 1 1934 Funding Bonds. 5s '98 J-D \$430,000 Dec 1 1928 Electric Light Bonds 6s '91 M-N \$50,000 May 1 1921 Crematory Bonds. 5s '10 M-S \$35,000 Sept 1 '14 '20 5s 52,200 Refunding Bonds. 4s '03 M-N \$56,500 May 1 1928 Fire-Boat Bonds. 4s '11 J-J \$125,000 July 1 1936 Municipal Jail Bonds. 4s '11 M-N \$200,000 Nov 1 1931 Auditorium Bonds. 4s '13 335,000 1943 GEN. BDS. Sept 1 '14 \$16,074,100 Improvement debt 15,177,932 TOTAL DEBT Sept 1 '14 \$1,252,032 Water debt (included) 7,699,000 Warrants outstanding 682,610 Assessed valuation, real, 241,678,410 Assessed val., personal, 45,383,580 Ass'd val., pub. serv. cor., 27,043,787 Tot. val. 1913 (3/4 actual) 314,105,787 City tax rate (per \$1,000) '13 \$7.70 Population in 1910 207,214 \*These bonds are payable, principal and interest, from the water rates; not from taxation. The imp't. bonds are issued on account of street imp't., sewer, street-ext. and water-main assessments and, according to the city charter, are not included in the 7% 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 Sept. 1 '14 valued at \$26,338,068, including the water works, which are valued at \$13,682,696. Receipts of water works from Dec. 1 '13 to Aug. 30 '14, \$1,087,364 (including interest), \$1,104,276.

PORTLAND SCH. DIST. NO. 1

District No. 31 Bonds 6s '91 J-D \$10,000 June 1 1916 Dist. No. 1 Bonds (All redeemable) 10 years before maturity. 4 1/2 s '08 A-O \$250,000 Oct 1 1928 4 1/2 s '10 A-O 350,000 Oct 1 1930 4 1/2 s '11 J-D 150,000 Dec 2 1932 District No. 12 Bonds. 6s '05 M-S \$5,000 Sept 1 1915 BOND, DEBT Sept 1914 \$770,000 Sinking fund 55,044 Assess. val. '13 (1/2 act.) 316,180,443 School tax (per \$1,000) 1914 \$7.50 Population in 1914 (est.) 247,000 INT. is payable in N. Y. and Portland.

THE PORT OF PORTLAND.

Inc. in 1891. Limits include consolidated City of Portland and approximately half area and 97% of valuation of the territory of Multnomah Co. Bonds are tax-exempt to residents. Pop'n '14 (est), 270,000. 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 215,000 Jan 1 1934 BOND, DEBT Sept 1914 \$750,000 Sinking fund Mar 18 1914 207,290 Assess. val. '13 (70% act.) \$333,452,492 Tax rate (per \$1,000) 1913 \$1.85 INTERST at U. S. Nat. Bank, Portland.

PORT OF ASTORIA.

A district (P. O. Astoria) in Clatsop Co. The bonds below are part of an issue of \$800,000. Municipal Harbor Bonds. 5s g '14 J-J \$150,000 1924 & 1929 150,000 1934 & 1939 100,000 1944 TOTAL DEBT Sept 23 '14 \$400,000 Assess. val. '13 (3-5 act.) 35,019,969 Population in 1910 16,106 INT. at State fiscal agency in N. Y. City.

PORT OF COOS BAY.

Series "A" Imp't. Bonds. 5s g '13 J-J \$600,000 Jan. 1933-1956 BONDED IMP'T Mch 1 '14 \$300,000 Ass'd val. '13 9,140,749 (Assess. abt. 1-5 to 3/4 act. value.) District tax (per \$1,000) '13 \$3.00 Population in 1914 (est.) 15,000 INT. at Oregon fiscal agency in N. Y. (Nat. Park Bank).

PORT OF NEHALEM.

A district in Tillamook County. Harbor-Improvement Bonds. 6s g '10 J-J \$30,000 July 1 '15-'20 6s J-J \$235,000 1927-1937 6s J-J 25,000 1921-1926 BOND, DEBT July '14 \$290,000 Assess. val. '13 (35% act.) \$3,810,000 Population in 1913 (est.) 2,500 \* Int. at Kountze Bros., N. Y.; on others at Nat. Park Bank, N. Y.

PORT OF SIUSLAW.

A district (P. O. Florence) in Lane County, Organized June 15 1909. Harbor-Improvement Bonds. 6s '09 J-J \$85,000 July 1 '19-'29 6s '11 J-J 115,500 July 1 '21-'31 BOND, DEBT Sept 22 '14 \$200,500 Assess. val. '13 (1/2 act.) 4,300,000 INT. pay. at Kountze Bros., N. Y.

PORT OF TILLAMOOK.

A district in Tillamook County. Organized in 1899 by the Legislature. Pop'n 1912 (est.), 3,000. 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 Assess. val. (1/2 act.) '11 7,270,000 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 Oct 15 '14 \$50,000 Assess. val. 1914 (1/2 act.) 1,388,246 INT. at Lincoln County Bank, Toledo, Ore.

ROSEBURG.

This city is in Douglas County. Inc. in Oct. 3 1872. Pop'n 1910, 4,387. a Street and Bridge Bonds. 5s '09 \$35,000 1929 a Street Bonds. 4 1/2 s '10 \$40,000 1930 b Refunding Bonds. 5s '10 \$25,000 1930 GEN. BD. DT. Sept. 21 '14 \$100,000 Improvement bonds (add'l) 202,307 Assess. val. 1913 3,258,490 City tax (per \$1,000) 1913 \$8.00 a Int. at Douglas Nat. Bank, Roseburg; b Roseburg Nat. Bank, and imp't. bonds at City Treasurer's office.

ST. JOHNS.

This city is in Multnomah County. City-Hall Bonds. 6s '06 \$10,000 July 9 1916 City Dock Bonds. 6s '08 \$60,000 Apr 21 1928 Ferry Bonds. 6s '11 \$8,000 Mch 21 1921 GEN. B'D D'T Mar 18 '14 \$76,000 Improv. bonds (add'l) 270,287 Assessed valuation 1913 3,933,650 City tax (per \$1,000) 1913 \$9.00 Population in 1910 4,872

SALEM.

This city, the capital of the State, is in Marion County. Incorp. Jan. 1857. Population 10,14,095. City owns property valued at \$350,000. Refunding Bonds. 5s '10 J-J \$863,050 Jan 20 1920 5s g '14 J-J \$60,000 Jan 1 1934 5s g '14 A-O 30,000 Apr 1 '15-'24 Sewer Bonds. 5s '10 J-J \$319,000 Jan 20 1920 5s g '13 M-N \$456,000 May 1 '15-'33 Refunding Bridge Bonds. 6s '10 A-O \$20,000 Oct 8 1920 GEN. BD. DT. Sept 19 '14 \$548,050 Improvement bonds (add'l) 485,226 Warrants outstanding 88,626 Cash on hand 125,133 Assess. val. '13 (3/4 act.) 12,435,545 Total tax (per \$1,000) 1913 \$33.20 § Red. after 1 yr. from date of iss. INT. on sewer bonds of 1913 at City Treas. office or at fiscal agency in N. Y.; on refunding 6s at Fourth Nat. Bk., N. Y.; others in Salem.

SALEM SCHOOL DIST. NO. 24.

Bonds all redeemable 10 yrs. before final maturity. 5s A-O \$35,000 Oct 1 1930 5s M-N 15,225 Nov 1 1930 5s J-D 4,400 Dec 1 1930 Refunding Bonds. 5s '11 A-O \$49,650 Apr 1 1931 BOND, DEBT Sept 21 '14 \$104,275 Note debt (additional) 25,000 Cash on hand 9,297 Assessed valuation 1914 13,306,240 School tax (per \$1,000) '14 \$7.30 INT. at Nat. Park Bank, N. Y.

SILVERTON.

This place is in Marion County. Inc. in 1885. Popula. 1910, 1,588. Sewer Bonds (Red. beg. in 1921). 6s '11 Mch \$25,000 Mch 1 1931 Water (Red. beginning in 1921). 6s '11 Mch \$50,000 Mch 1 1931 Street Bonds. 6s '12 ann \$6,000 July 1 '15-'17 6s '14 J-D 23,000 Dec 1 1924 (Subject to call beg. Dec. 1 1915.) 6s '14 A-O 43,750 Apr 1 '15-'24 Rock-Crusher Imp't. Bonds. 6s '12 ann \$2,000 July 1 '15-'16 GEN. B'D D'T Mar 20 '14 \$89,000 Assessment debt (add'l) 52,000 Sinking fund 2,000 Assess. val. (1/2 act.) '13 1,068,059 Tax rate (per \$1,000) 1913 \$29.20 INT. at fiscal agency in N. Y.

SPRINGFIELD.

This city is in Lane Co. Incorp. Feb. 5 1885. Pop'n in 1910, 1,838. GEN. BD. DT. Oct 1 '14 \$53,000 Assessment debt (add'l) 94,050 Floating debt 30,749 Sinking fund 19,302 Assessed valuation 1913 1,200,000 Total rate (per \$1,000) 1913 \$39.00 INT. in Springfield and N. Y.

SUTHERLIN.

This city is in Douglas Co. Inc. Sept. 1 1911. Pop'n '14 (est.), 600. Water Bonds (Red. beg. in 1922). 6s '12 F-A \$30,000 Feb 1 1932 Water bonds March 1914 \$30,000 Paving bonds 20,346 Street intersection 7,600 Floating debt 1,288 Assess. val. '13 (1/2 act.) 545,000 Total tax (per \$1,000) '13 \$35.00

TILLAMOOK SCHOOL DIST.

A district in Tillamook County. Building (Red. beg. in 1922). 6s '12 A-O \$35,000 Apr 1 1932 BOND, DEBT Sept 22 '14 \$35,000 Sinking fund 2,000 Assess. val. '14 (70% act.) est. 3,000,000 School tax (per \$1,000) 1914 \$5.00 Population in 1914 (est.) 7,500 INT. at Nat. Park Bank, N. Y.

VALE.

This city is in Malheur County. Water Bonds (Red. beg. in 1920). 6s '10 J-J \$15,000 Dec 1 1930 TOTAL DEBT Jan 1 1914 \$110,000 Sinking fund 2,000 Assess. val. '13 (abt. 74% act.) 535,250 Tax rate (per \$1,000) 1913 \$15.00 Population in 1910 992 INT. at Seaboard Nat. Bk., N. Y.

WASCO CO. S. D. NO. 12.

Building (Red. beg. Mar. 1 1924). 5s '14 M-S \$100,000 Mar 4 1934 BOND, DEBT Oct 14 '14 \$120,000 Cash on hand (gen. fund) 15,632 Building fund 65,149 Assessed valuation 5,328,049 INT. at Co. Treas. office or at State fiscal agency in N. Y. City.

WASHINGTON CO. S. D. NO. 7.

Building Bonds (Red. beg. in 1922). 5s '12 J-J \$35,000 July 1 1932 BOND, DEBT Nov 1913 \$45,000 Assess. val. 1912 1,556,545 Real value (est.) 2,500,000 Population in 1912 (est.) 3,500 INT. at Equitable Trust Co., N. Y., or at Co. Treas. office, Hillsboro.

WOODBURN.

This city is in Marion Co. Inc. in 1893. Pop'n 1910, 1,616. City Hall (Int. at Treas. office). 5s '12 M-N \$15,000 May 1 '17-'31 Water (Int. at Treas. office). 5s s-a \$25,000 May 1 '17-'26 BOND, DEBT May 1 '13 \$67,110 Assessed valuation 1912 1,071,575

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several counties and other civil divisions in Oregon which are not represented among the foregoing:

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per Pop'n. Rows include Bandon (C), Coos County, Yamhill County, Central Point (C), Gilliam County, Coos County Sch. Dist. No. 9, Corvallis School District No. 9, Crook County S. D. No. 1, Enterprise (C), Wallowa Co., Falls City (C), Polk County, Hermiston (C), Umatilla Co., Hillsboro (C), Washington Co., Hood River County, Jackson County S. D. No. 22, Jacksonville, Jackson County, Josephine Co. Sch. Dist. No. 7, Klamath County, Klamath Co. Sch. Dist. No. 1, McMinnville School District, Malheur Co. S. D. No. 15, Milton (C), Umatilla County, Milton School Dist. No. 31, Milwaukie (T), Clackamas Co., North Bend (C), Coos County, North Bend Sch. Dist. No. 13, Redmond (C), Crook County, Riddle (T), Douglas County, St. Johns School Dist. No. 2, Union County Sch. Dist. No. 5, Wallowa Co. S. D. No. 6, Weston, Umatilla County, Willamina (C), Yamhill Co.

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 \$87,000 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.)

\*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. ASSESSED VALUATION.—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 1914 is \$8.07.

Table with columns: Years, Assessment, Years, Assessment. Rows for 1914, 1913, 1912, 1911, 1910, 1908.

EXEMPTION FROM TAXATION.—Act of Legislature, approved Feb. 28 1907, exempted mortgages, credits, notes, municipal securities, &c., from all taxation on personal property. V. 84, p. 949. Act upheld by State Supreme Court in 1908. 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.

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 6 of Article 8 of the Constitution.

POPULATION OF STATE.—Table with columns: Year, Population. Rows for 1910, 1900.

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. Inc. May 12 1890. Pop'n '10, 13,660. Funding Bonds. 5 1/2 s '11 J-D \$120,000c. June 1 '22-'31 Refunding Bonds. 5 1/2 s J-D \$40,000. June 1 '22-'31 GEN. B.D. DT. Oct 8 1914. \$160,000. Warrant debt. 145,488. Cash on hand. 11,557. Assessed val. '14 (2-5 act.) 7,552,017. Total tax rate (per \$1,000) '13 \$47.81 + INT. at Equitable Trust Co., N.Y.

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. New Whatcom. Series A—Funding Bonds. 5s g A-O \$18,000c. Oct 1 1926 Series B—Funding Bonds. 5s g A-O \$39,000c. Oct 1 1926 Series C—Funding Bonds. 5s g A-O \$237,000c. Oct 1 1926 Series D—Funding Bonds. 5s g A-O \$183,000c. Oct 1 1926 Series E—Funding Bonds. 5s g A-O \$225,000c. Oct 1 1926 BOND. DEBT Sept 1 1914. \$702,000. Cash in treasury. 97,722. Assessed valuation for 1913. District A (former old Whatcom) \$2,110,078. District B (former new Whatcom) 6,515,075. District C (former Keeslingville) 431,097. Dist. D (former Fairhaven) 1,490,339. Dist. E (former Silver B'ch) 101,256. Dist. F (water-front) 533,022. Total for all Bellingham 11,181,767. City Tax Rate (per \$1,000) 1913. District A 12.75. District B 12.55. District C 10.50. District D 18.30. District E 9.00. District F 9.00. Population in 1910. 24,298. INT. at Equitable Trust Co., N.Y.

BELLINGHAM SCH. D. NO. 301. This district was formed by the consolidation of Whatcom County School Dist. Nos. 1, 4, 37 and 81. a Bldg. Bonds (Red. aft. J ne 1 '18). 4 1/2 s '08 June \$70,000. June 1 1928 b Refunding Bonds. 5s '13 ann \$35,000. c Old District No 1 (Whatcom) 4 1/2 s '01 J-J \$13,000. Jan 2 1921 4 1/2 s '03 M-S 65,000. Mch 10 1923 a Old District No 4 (Fairhaven) 3 1/2 s '03 June \$25,000. June 15 1923 BOND. DEBT Oct 16 '14. \$208,000. Assessed val. '14 (2-5 act.) 12,222,495. School tax (per \$1,000) '14. \$9.75. INT. on bonds marked (a) at State Treas. office; (b) Bellingham Nat. Bank; (c) Equitable Tr. Co., N.Y.

BENTON COUNTY S. D. NO. 16. Building (Red. beg. in 1922). 5s '12 Sept \$50,000. Sept 1 1932 TOT. BD. DT. Oct 1 '14. \$76,000. Assessed valuation. 2,057,858. Actual valuation. 4,115,000. INT. at Co. Treas. office in Prosser.

BREMERTON. This city is in Kitsap Co. Inc. in 1901. Bonds are tax-exempt. Water-Plant Purchase Bonds. 6s g '12 A-O \$150,000c. Apr 24 1932 BOND. DEBT May 1912. \$150,000. Equalized valuation 1911. 756,000. Population in 1910. 2,933.

\*Public Highway Fund Bonds. 4s '11 F-A \$87,000. Feb 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. ASSESSED VALUATION.—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 1914 is \$8.07.

Table with columns: Years, Assessment, Years, Assessment. Rows for 1914, 1913, 1912, 1911, 1910, 1908.

EXEMPTION FROM TAXATION.—Act of Legislature, approved Feb. 28 1907, exempted mortgages, credits, notes, municipal securities, &c., from all taxation on personal property. V. 84, p. 949. Act upheld by State Supreme Court in 1908. V. 87, p. 558.

POPULATION OF STATE.—Table with columns: Year, Population. Rows for 1910, 1900.

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.

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CENTRALIA. This city is in Lewis Co. Inc. in 1890. Pop'n 1910, 7,311. Electric-Light Bonds. 6s \$11,000. Mar 1 1915 Trunk-Sewer Bonds. 6s \$22,150. Oct. 22 1917 \*Water Revenue Bonds. 6s g '13 s-a \$300,000. 1919-1938 Funding Bonds. 5s '14 M-N \$118,891.01. May 1 1934 GEN. B.D. DT. Sept 20 '14 \$152,041. Water bonds. \$300,000. Assessment debt (add'l) 135,000. Warrant debt. 88,000. Assess. val. 1913. 2,405,783. Real value (est.) 5,000,000. Total tax rate (per \$1,000) '14 \$54.00. INT. on electric-light, water and funding bonds at fiscal agency (Equitable Trust Co.) in N. Y. City; other bonds at Centralia. \*The water bonds are not a direct obligation of the city, but against the water system and its income. The total issue of \$300,000 is being delivered in installments from time to time to take up the monthly estimates of work done on the system.

CHEHALIS. This city is in Lewis Co. Inc. Sept. 22 1890. Pop'n '10, 4,507. State Supreme Court upholds city's right to issue bonds for gravity-water system. V. 97, p. 1761. 6s J-J \$23,000. Jan 1 1915 GEN. B.D. DT. Dec 31 '13 \$23,000. Lump bonded debt (add'l) 146,926. Impt. warrant debt (add'l) 16,975. Warrant debt (additional) 74,755. Assessed valuation 1913. 1,517,000. Real value (estimated) 3,000,000.

CHEHALIS COUNTY. Montesano is the county seat. Funding Bonds. 5 1/2 s '13 J-D \$180,000. Dec 1 1924 (Red. \$18,000 yearly beg. Dec. 1 '14.) BOND. DEBT Sept 1914. \$180,000. Assessed valuation 1913. 34,305,328. Population in 1910. 35,590. INT. at fiscal agency, N.Y.

CHEHALIS CO. S. D. NO. 5. \*Building Bonds. 5s '02 J-J \$8,000. July 31 1922 4s '06 Aug 20,000. May 1 1926 4s '09 Sept 20,000. Sept 1 1929 Warrant Funding Bonds. 4s '05 Aug \$11,000. Feb 25 1925 4s '09 July 70,000. July 1 1929 5 1/2 s '14 M-S 86,000. Mar 1 '20-'34 BOND. DEBT Oct '14. \$275,000. Assessed valuation 1913. 7,480,223. School tax rate (per \$1,000) '13 \$11.30. \*Red. after 1 year from issue. INT. at State Treas. office.

CHEHALIS CO. SCH. DIS. NO. 28. Building Bonds. 4 1/2 s '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 s '13 s-a 90,000. 1933 (Subject to call beginning 1915.) BOND. DEBT Oct 1914. \$190,000. Assess. val. '13 (3-5 act.) 4,485,586. Sch. tax rate (per \$1,000) '13 \$10.45. INT. at State Treas. office.

CHELAN CO. SCH. DIST. NO. 46. Building Bonds (Tax-Exempt). 4s '06 June \$12,000c. June 23 1926 4 1/2 s '07 J-J 10,000c. July 1 1927 (Subject to call July 1 1922.) 4s '09 Feb \$80,000. c. Feb 15 1929 5 1/2 s '10 Dec \$15,000c. Dec 1 1930 5s '11 July \$50,000. July 1 1931 (Subject to call.)

BOND. DEBT Oct 1 '13. \$167,000. Floating debt. 33,452. Sinking fund. 8,190. Assess. val. '13 (2-5 act.) 5,125,335. School tax rate (per \$1,000) '13 \$14.00. Population in 1913. 5,000. \*Red. aft. 1 yr. from date of issue. INT. at Co. Treas. office.

CHELAN COUNTY S. D. NO. 49. Bldg. Bonds (Tax-Exempt). 5 1/2 s '07 Apr \$18,000c. Apr 15 1922 5s '11 Nov \$35,000c. Nov 1 1926 BOND. DEBT Oct 1 '13. \$53,000. Floating debt. 6,268. Sinking fund. 5,560. Assess. val. '13 (2-5 act.) 1,306,591. School tax rate (per \$1,000) '13. \$15.00. Population in 1913. 4,000. \*Red. after 1 year from issue. INT. at Co. Treas. office.

CHELAN CO. SCH. DIST. NO. 56. Bldg. Bonds (Tax-Exempt). 5s '07 Aug \$14,500c. Aug 1 1927 5s '11 July \$35,000c. July 1 1931 BOND. DEBT Oct 1 '13. \$49,500. Sinking fund. 1,711. Assess. val. '13 (2-5 act.) 1,645,068. School tax rate (per \$1,000) '13 \$11.25. Population in 1913. 2,000. \*Red. after 1 year from issue. INT. at Co. Treas. office.

CLALLAM COUNTY. County seat is Port Angeles. Refunding Bonds (Tax-free). 4 1/2 s M-N \$90,000c. May 15 1921 Road and Bridge (Tax-free). 5s '13 F-A \$300,000c. Aug 1 1933 (Subject to call Aug 1 1914.) BOND. DEBT Sept 1 '14 \$390,000. Warrant debt (additional) 44,648. TOTAL DEBT Sept 1 '14 434,648. Sinking fund. 4,684. Assess. val. '13 (1/2 act.) 12,440,420. State & Co. tax (per \$1,000) '13. \$23.00. Population in 1910. 6,755. INT. at Equitable Trust Co., N.Y.

CLALLAM COUNTY SCH. DIST. School District No. 3 Bonds. 5 1/2 s J-D \$4,000c. Dec 1 1929 (Subject to call after 1919) 5s Nov 6,000. Nov 1 1931 (Subject to call after 1912) School Dist. No. 301 Bonds. 5 1/2 s Aug \$4,000c. Aug 1 1932 (Subject to call beg. 1913.) School District No. 5 Bonds. 6s J-J \$32,000. Jan 1 1924 (Subject to call Jan 1 1914.) School District No. 7 Bonds. 6s '98 F-A \$821,000c. Feb 1 1918 5s '12 J-J 51,200. July 1 1922 (Subject to call after July 1 1917.) School District No. 27 Bonds. 4 1/2 s s-a \$2,000. Jan 1 1922 (Subject to call June 12 1912.) TOT. BD. DT. Sept 23 '14 \$90,200. (Dist. No. 5 88,898. Dist. No. 7 1,501,478. 1913. Dist. No. 28 617,249. Dist. No. 5 54.00. Dist. No. 7 10.00. Sch. tax rate (Dist. No. 27 2.00. 1913. Dist. No. 27 2.00. Population in 1912 (est.) 3,500. § INT. at Equitable Tr. Co., N.Y.

CLARKE COUNTY. County seat is Vancouver. Bonds are tax-exempt. Pop'n '10, 26,115. Funding Bonds. 6s g J-J \$61,000c. Dec 1 1916 4s J-D 40,000c. July 2 1921 BOND. DEBT Sept 19 '14 \$101,000. Assess. val. '14 (4-5 act.) 15,167,342. State & Co. tax (per \$1,000) '13 \$29.00. INT. at Equitable Trust Co., N.Y.

CLARKE CO. SCH. DIST. NO. 6. 4 1/2 s \$25,000. July 1 1929 5 1/2 s 11,475. Apr 1 1931 5 1/2 s 5,000. Sept. 1 1933 5s 20,000. Sept 1 1931 4 1/2 s '12 10,000. Feb 3 1932 BOND. DEBT Sept 19 '14 \$143,475. Assessed valuation 1913. 5,139,224. INT. payable at Co. Treas. office.

CLARKE CO. SCH. DIST. NO. 58. Building Bonds. 5s '13 Nov \$29,000. 1933 TOTAL DEBT Sept 19 '14. \$29,000. Assessed valuation 1913. 687,203. INT. at County Treasurer's office.

COLFAX. Colfax is in Whitman County. Inc. May 1 1891. Pop'n 1910, 2,783. Refunding Bonds. 5s '12 \$77,000c. 1932 Special Water Supply Fund Warr. 6s '05 s-a \$19,000c. (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. 22.00. INT. at Chemical Nat. Bank, N.Y.

COWLITZ COUNTY. Kalama is the county seat. Funding Bonds (Series "C"). 5s '11 F-A \$22,000c. Aug 1 1931 (Subject to call Feb. 1 1927.) '11 M-N \$50,000c. May 15 1931 (Subject to call after May 15 1926.) '11 J-J \$14,000c. July 1 1931 (Subject to call after Jan 1 1927.) TOTAL DEBT Apr 1 1914 \$97,021. Assessed valuation 1913. 9,267,086. 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 Apr 22 '14. \$37,000

DAYTON. This city is in Columbia County. Went under State law and surrendered charter in 1904. \*Funding Bonds. 5 1/2 s '14 A-O \$14,000c. 1926-1932 Refunding Water Bonds. 5 1/2 s '11 M-N \$51,000c. May 1 1921 GEN. B.D. DT. Oct 30 '14. \$65,000. Assessment debt (add'l) 17,795. Floating debt. 24,500. Assessed val. '14 (1/2 act.) 1,030,997. Total tax rate (per \$1,000) '14 \$50.00. Population in 1910. 2,389. \*INT. at Equitable Trust Co., N.Y.; on others at Columbia Nat. Bank, Dayton.

ELLENSBURG. This city is in Kittitas County. Electric-Light Bonds. 5s J-D \$44,000c. June 1 1931 Sewer Bonds. 5s J-D \$26,000c. June 1 1931 \*Elec.-Light & Power Bonds. 6s M-S \$110,000c. Mar 1 1927 \*Water Bonds. 6s A-O \$99,748 35c. Oct 1 1934 Refunding Bonds. 5s J-D \$29,000c. Dec 1 1931 5s \$20,000. Feb 1 1934 5s \$18,000. May 10 1929 GEN. B.D. DT. Sept 19 '14 \$119,000. Light & water debt (add'l) \$209,748. Floating current expenses. 15,467. debt - Electric light. 90,811. Water. 15,007. Ass'd val. '14 (1/2 act.) 2,284,585. Total tax (per \$1,000) 1913. \$49.34. Population in 1910. 4,209. \*The electric-light and power and water bonds are not a direct obligation of city, but against electric-light and water systems and their incomes. § This issue was never approved by the voters, so city has always considered it as floating indebtedness, but the same is not included in such indebtedness given above.

ELLENSBURG SCH. DIST. NO. 3. Refunding Bonds. 5s A-O \$40,000c. Oct 1 1931 High-School Bonds. 4 1/2 s Dec \$90,000c. Dec 1 1932 BOND. DEBT Oct 6 '14. \$130,000. Assessed valuation 1914. 3,236,869. (Assess't abt. 40 to 50% actual val.) Population in 1913 (est.) 5,500. INT. at County Treasurer's office.

EVERETT. This city is in Snohomish County. Inc. May 4 1893. Pop'n '10, 24,814. Sewer Bonds. 5s g F-A \$60,000c. Feb 1 1920 Funding Bonds. 6s J-D \$61,900c. Dec 1 1915 Warrant Funding Bonds. 5s g '11 J-J \$613,000c. July 15 1931 GEN. B.D. DT. Jan 1 '14. \$764,900. Assessment debt (add'l) 731,842. Floating debt. 55,198. TOTAL DEBT Jan 1 '14. 1,551,940. Sinking fund. 80,339. Assess. val. '13 (2-5 act.) 13,457,336. Total tax rate (per \$1,000) '14. \$45.50. INT. at Equitable Tr. Co., N.Y.

EVERETT SCH. DIST. NO. 24. 3 1/2 s '07 \$150,000c. Mch 1 1927 3 1/2 s '07 50,000c. May 1 1927 3 1/2 s '07 50,000c. July 1 1927 4 1/2 s '08 50,000c. Oct 1 1928 4 1/2 s '09 25,000c. Jan 1 1929 4 1/2 s '09 25,000c. Apr 1 1929 4 1/2 s '09 50,000c. June 1 1929 BOND. DEBT Jan 1 1913 \$400,000. Floating debt Oct 21 1912 111,550. Sink fund & cash Oct 21 '12 19,180. Assess. val. '12 (3-5 act.) 13,586,246. School tax (per \$1,000) 1911. \$12.80. All bonds red. 1 year from issue. INT. at County Treas. office.

FRANKLIN COUNTY. Pasco is the county seat. Fund. Bds. (Red. beg. Dec. 1 '21.) 5s '11 \$40,000. Dec 1 1931 Court-House and Jail Bonds. 5s '12 A-O \$85,000. Apr 1 1932 BOND. DEBT May 1 1914 \$135,000. Assessed valuation 1913. 8,670,008. Population in 1910. 5,153.

FRANKLIN CO. SCH. DIS. NO. 1. 5s '11 \$40,000. (Subject to call after 1921.) BOND. DEBT Apr 1914. \$80,000

HOQUIAM. This place is in Chehalis County. Commission government adopted June 5 1911. Pop'n 1910, 8,171. Refunding Bonds. 5 1/2 s J-D \$115,000. 1922-1931 GEN. B.D. DT. Mar 1914. \$115,000. Local impt. bonds (add'l) 239,565. Warrants outstanding 157,115. Cash on hand 63,305. Assessed valuation 1913. 3,973,699. Tax rate (per \$1,000) 1913. \$17.10. INT. at Har. Tr. & Sav. Bk., Chic

JEFFERSON COUNTY. County seat is Port Townsend. Refunding (Part every 5 years.) 5 1/2 s '11 J-J \$133,000c. Jan 1 '16-'31 BOND. DEBT Apr 1914. \$133,000. Floating debt. 91,000. Sinking fund. 16,000. Assessed val. '13 (2-5 act.) 6,839,800. State & Co. tax (per \$1,000) '13. \$28.24. Population in 1910. 8,337. INT. at Equitable Trust Co., N.Y.



**JEFFERSON CO. S. D. NO. 1.**  
Fund. Bds. (Red. beg. in 1905.)  
6s '95 M-N\$24,000...Nov 1 1915  
Refunding Bonds.  
5s '11 A-O \$82,000...Apr 1 1931  
BOND. DEBT Apr 1914...\$103,000  
Assess. val. '13 (2-5 act.)...1,508,342  
School tax rate (per \$1,000)'13\$10.00  
INT. on 6s at office of County Treasurer; on 5s at State Treas. office

**KENNEWICK.**  
This city is in Benton County.  
Sewer Bonds (Red. beg. in 1921.)  
5 1/2s '11 A-O \$30,000...Oct 2 1931  
Refunding (Red. beginning in 1924.)  
5 1/2s '14 M-S \$23,000...Sept 1 1934  
GEN. BD. DT. Apr 20 '14...\$50,000  
Local Impt. bonds (add'l)...71,000  
Floating debt...22,276  
Assess. val. '13 (real)...865,341  
Total tax (per \$1,000) 1913...\$43.00  
Population in 1910...1,242  
INT. at Equitable Trust Co., N.Y.

**KENT.**  
This city is in King Co. Incorp. in 1892. Pop'n 10,1908.  
Sewer (Red. aft. Sept. 1 1919.)  
5s M-S \$23,000...Sept 1 1929  
Water (Red. aft. Feb. 1 1920.)  
5s F-A \$23,000...Feb 1 1930  
Refunding Bonds.  
5s '12 J-J \$17,000...1932  
GEN. BD. DT. Sept 19 '14 \$63,000  
Assessment debt (add'l)...36,944  
Sinking fund...2,633  
Assess. val. '13 (45% act.)...944,564  
Total tax rate (per \$1,000) '13 \$26.62  
INT. at Equitable Tr. Co., N. Y.

**KING COUNTY.**  
County seat is Seattle. The State Supreme Court on Dec. 6 1913 declared valid the court-house bonds given below. V. 98, p. 405. The road bonds given below are part of an issue of \$3,000,000, the legality of which has been upheld by State Supreme Court. V. 97, p. 310.  
5s '08 M-S \$1,500,000...Mar 1 1928  
Court-House Bonds.  
5s '13 May \$950,000...May 1 1933  
(Opt. beg. May 1 '23, \$95,000 yrly.)  
Refunding Bonds.  
4 1/2s '11 F-A \$1,750,000...Feb 1 '15-'31  
4 1/2s '11 F-A 98,000...Feb 1 '15-'31  
Harbor Bonds.  
4 1/2s '11 Nov \$1,750,000...Nov 1 '31  
(Subject to call \$175,000 yrly  
Nov 1 1921 to 1930.)  
Road Bonds.  
5s '13 M-S\$300,000...Sept 1 1933  
5s '14 M-N500,000...May 1 1934  
BOND. DEBT Sept 23 '14\$5,268,000  
Assess. val. '13 (1/2 act.)...264,287,057  
State & Co. tax (per \$1,000) '13 \$18.01  
Population in 1910...284,638  
Population in 1914 (est.)...350,000  
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 COMMERCIAL WATERWAY DIST. NO. 1.**  
P. O. Seattle. Bonds are tax-ex pt.  
7s '13 J-D \$500,000...Dec 1 1923  
(Subject to call after Dec. 1 1918.)  
BOND. DEBT Sept 23 '14 \$500,000  
Assessed val. 1913 (real)...10,056,599  
Real value (estimated)...25,000,000  
Population of district (est.)...20,000  
INT. at Co. Treas. office.

**KING COUNTY SCH. DIST. NO. 7.**  
Building Bonds.  
5s '07 June \$1,500...June 15 1917  
5s '09 Sept 2,000...Sept 1 1919  
5s '11 Feb 65,000...Feb 1 1931  
(Subject to call after Feb 1 1912.)  
5 1/2s '14 ann. \$9,000...Apr 1 1934  
BOND. DEBT Sept 23 '14...\$77,500  
Assess. val. '13 (1/2 act.)...2,026,949  
School tax rate (per \$1,000) '13 \$10.00  
Population in 1914 (est.)...3,750  
INT. on 5s due 1917 payable in N. Y. at Equitable Trust Co.; other bonds at State Treasurer's office.

**KING COUNTY S. D. NO. 51.**  
Building Bds. (Red. beg. in 1918.)  
5s '13 Sept \$45,000...Sept 15 1933  
BOND. DEBT Sept 23 '14...\$45,000  
Assessed valuation 1913...1,695,103  
(Assessment about 1/2 actual value.)  
School tax (per \$1,000) 1913...\$7.00  
Population in 1913 (est.)...2,500  
INT. at office of State Treasurer.

**KING CO. SCH. DIST. NO. 162.**  
Building (Subject to call).  
4 1/2s '10 Aug \$55,000...Aug 1 1925  
4s '05 May 12,000...May 15 1920  
BOND. DEBT Sept 23 '14 \$67,000  
Floating debt...8,193  
Sinking fund...1,286  
Assess. val. '13 (1/2 act.)...2,185,464  
School tax rate (per \$1,000) '13 \$12.00  
Population in 1914 (est.)...3,200  
INT. payable at State Treas. office.

**KING CO SCH. DIST. NO. 170.**  
Building (Subject to call).  
4 1/2s '10 July \$46,000...July 1 1920  
BOND. DEBT Sept 23 '14...\$46,000  
Assess. val. '13 (1/2 act.)...1,564,469  
School tax rate (per \$1,000) '13 \$11.00  
Population in 1914 (est.)...2,600  
INT. payable at State Treas. office.

**KITTITAS COUNTY.**  
County seat is Ellensburg. Chelan County's portion of the bonded debt is \$16,513. Pop'n 1910, 18,561.  
County Bonds, 1895  
6s M \$117,000...Nov 1 1915  
School No. 22 (Subj. to call).  
5s '13 ann \$11,000...Sept 1 1933  
School No. 25 (Subject to call).  
4 1/2s '11 ann \$8,000...Oct 2 1919  
School No. 200 (Subj. to call).  
5 1/2s '12 ann \$10,000...Dec 1 1932

CO. BD. DT. Sept 21 '14...\$117,000  
Cash in co. fds. 17,179  
Chelan County's portion...16,513  
Assess. val. '13 (2-5 act.)...16,669,448  
State & Co. tax (per \$1,000) '13 \$21.04  
INT. at Equitable Tr. Co., N. Y.

**LEWIS COUNTY.**  
County seat is Chehalis.  
Refund. (Red. aft. 10 yrs. fr. issue)  
4 1/2s '05 J-J \$10,000...Jan 1 1925  
4 1/2s '06 J-J 10,000...Jan 1 1925  
Funding Bonds.  
5s '12 M-S\$300,000...Mar 1 '23-'32  
BOND. DEBT Jan 1 1914 \$330,000  
Floating debt...75,524  
Sinking fund...38,815  
Assess. val. '13 (60% act.)...20,177,489  
Co. tax rate (per \$1,000) '13...\$14.59  
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 '06 J-J 15,000...  
(Subj. to call \$3,000 each year beginning 1918.)  
Refunding (Red. beg. in 1912.)  
4 1/2s '11 June \$50,000...June 5 1931  
Building (Red. beg. in 1912.)  
4 1/2s '11 July \$43,000...July 1 1931  
BOND. DEBT Jan 1 '14...\$112,600  
Floating debt...82,470  
Sinking fund Jan 1 1914...2,939  
Assess. val. '13 (60% act.)...3,011,055  
Sch. tax rate (per \$1,000) '13 \$15.00  
INT. at State Treasurer's office.

**LEWIS COUNTY S. D. NO. 211.**  
Building (Red. begin. July 1 1914.)  
5 1/2s '13 July \$25,000...July 1 1918  
BOND. DEBT Jan 1 1914...\$25,000  
Floating debt...5,995  
Sinking fund...667  
Assess. val. '13 (60% act.)...807,883  
School tax (per \$1,000) 1913...\$12.00

**LINCOLN COUNTY.**  
Davenport is the county seat. All bonds are taxable. Pop'n 10,17,530.  
Refunding Bonds.  
4 1/2s '02 June \$54,000...June 2 1922  
Court-House (Red. beg. in 1916.)  
4 1/2s '06 Apr 5 \$41,000...Apr 5 1926  
BOND. DEBT Mar 20 '14 \$95,000  
Assess. val. '13 (1/2 act.)...24,177,168  
State & Co. tax (per \$1,000) '13 \$16.80  
INT. at Equitable Tr. Co., N. Y.

**MIDDLE KITTITAS IRRIG. DIS.**  
A district in Kittitas County. 1940  
6s '10 J-J \$103,000...July 1 1940  
BOND. DEBT Sept 21 '14 \$103,000  
Assess. val. '13 (40% act.)...673,274  
Tax rate (per \$1,000) '13...\$9.40  
INT. at County Treasurer's office.

**NORTH YAKIMA.**  
This city is situated in Yakima County. Incorp. May 14 1894.  
Commission government went into effect Sept. 1911. Pop'n '10, 14,082.  
Sewer Bonds.  
4s '06 M-S \$48,000...Mar 1 1926  
4 1/2s '11 A-O 50,000...Oct 1 1931  
5s '11 J-D 50,000...Dec 15 1931  
Refunding Bonds.  
4 1/2s '08 J-D \$80,000...Dec 1 1928  
5s '10 J-D 30,000...Dec 1 1930  
5s '12 F-A \$22,000...Feb 1 1932  
TOT. DEBT Nov 1914...\$290,000  
Assess. val. '14 (3-5 act.)...8,484,450  
City tax (per \$1,000) 1914...\$18.16  
Total tax rate (per \$1,000) '14...\$40.18  
§ Red. after 1 yr. fr. date of issue.  
INT. on sewer 4 1/2s and refunding 5s of 1910 at (Equitable Trust Co.), N. Y.; the sewer 4s at Chic; sewer 5s and refunding 4 1/2s at City Treas. office; others at State Treas. office.

**NORTH YAKIMA S. D. NO. 7.**  
4 1/2s '00 May \$11,000...May 1 1920  
4s '03 Aug \$22,000...Aug 8 1923  
4s '05 Feb \$25,000...Feb 11 1925  
4s '07 Apr \$150,000...Apr 1927  
5s '11 Feb \$75,000...Feb 1931  
BOND. DEBT Sept 19 '14 \$303,000  
Floating debt...34,393  
Sinking fund...13,780  
Assess. val. '13 (45% act.)...9,766,600  
School tax (per \$1,000) 1913...\$6.22  
\*Red. aft. 1 yr. fr. date of issue.  
INT. at Nat. Bank of No. Am., 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.  
Ref. Bds. (Red. beg. in 1911.)  
3 1/2s '06 J-J \$200,000...1926  
BOND. DEBT Sept 24 '14 \$200,000  
Assessment debt (est)...357,463  
Floating debt (est)...65,886  
Assess. val. '14 (3-5 act.)...3,271,435  
Total tax (per \$1,000) 1913...\$48.00  
Population in 1910...6,996  
INT. at office of State Treasurer.

**OLYMPIA SCHOOL DIST. NO. 1.**  
Refunding Bonds.  
5s '10 J-J \$25,000...July 1 1930  
(Subject to call beg. July 1 1912.)  
5 1/2s '13 Oct 10,000...Oct 15 1933  
(Subject to call beg. Oct. 15 1914.)  
Funding Bonds (Red. beg. in '12).  
4 1/2s '11 8-ann \$78,000...Jan 2 1932  
BOND. DEBT Sept 15 '14 \$113,000  
Floating debt...6,237  
Assess. val. '13 (3-5 act.)...3,432,107  
School tax rate (per \$1,000) '13 \$13.00  
Population in 1914 (est.)...9,000  
INT. at State Treasurer's office.

**PACIFIC COUNTY.**  
South Bend is the county seat.  
Building Bds. (Red. any time).  
5s '13 \$10,000...1933  
Court-House (Red. beg. in 1911.)  
5s '10 J-J \$150,000...July 1 1920  
Refunding (Red. beg. in 1911.)  
5s '01 M-N\$33,000...Nov 2 1921  
Road & Bridge (Red. beg. in 1912.)  
5s '11 J-J \$100,000...Jan 2 1926  
BOND. DEBT Apr 26 '14...\$283,000  
Warrants outstanding...200,000  
Assessed valuation 1913...17,979,788  
State & Co. tax (per \$1,000) '12...\$12.65  
Population in 1910...12,532

**PACIFIC COUNTY S. D. NO. 36.**  
High-School-Building Bonds.  
4 1/2s '13 ann \$75,000...1933  
(Redeemable beginning in 1923.)  
BOND. DEBT Nov 1914...\$105,000  
Assessed valuation...2,647,551

**PASCO.**  
This city is in Franklin County. Inc. as a town Oct. 3 1889 and as a city of the third class Jan. 1 1910.  
City-Hall Bonds.  
5s '11 F-A \$30,000...Aug 1 1931  
Refunding Bonds.  
5 1/2s '14 F-A \$27,500...Aug 4 1934  
GEN. BD. DT. Sept 24 '14 \$57,500  
Assessment debt (add'l)...345,535  
Warrant debt...47,096  
Assessed val. '13 (2-5 act.)...1,456,317  
Total tax rate (per \$1,000) '13...\$52.70  
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-Bonding Bonds.  
4 1/2s '12 M-N \$72,000...May 1 1932  
(Subject to call after May 1 1922.)  
BOND. DEBT May 1914...\$72,000  
Warrants outstanding...56,152  
Sinking fund...10,000  
Assess. val. '14 (1/2 act.)...6,550,382  
Population in 1910...6,660  
INT. at Co. Treas. office or at State Treasurer's office.

**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 1/2s '06 J-D 58,000...June 1 1928  
(Subj. to call beginning June 1 1928.)  
4s '06 M-S\$10,000...Sept 1 1926  
BOND. DEBT Jan 1 1913 \$426,000  
Assessed valuation, real...81,082,429  
Assessed val., personal...17,514,757  
Assessed val., railroads...10,146,457  
Total val. '12 (3-5 act.)...108,743,643  
State & Co. tax (per \$1,000) '12 \$13.00  
Population in 1910...120,812  
INT. on 3 1/2s is payable at State Treasurer; on other bonds in N. Y. C.

**PORT ANGELES.**  
This city is in Clallam Co. Inc. as a city of the third class about June 1891.  
Refunding Bds.  
5 1/2s '12...\$50,000...Feb 1 1932  
6s '13 A-O 30,000...Oct 1 1933  
(Redeemable beg. Oct. 1 1923.)  
GEN. BD. DT. Oct. 1 '14...\$86,000  
Assessment bonds (add'l)...223,121  
Warrants outstanding...59,298  
Assessed valuation 1914...2,020,000  
Population in 1910...2,286

**PORT OF SEATTLE.**  
East Waterway Imp. Dist. No. 1  
4 1/2s '13 J-J \$494,000...Jan 1 '15-'55  
4 1/2s '13 M-N\$348,000...May 1 '15-'55  
5s '13 M-S 436,000...Sept 1 '15-'55  
5s '14...200,000...  
East Waterway Imp. No. 2 Bds.  
5s '13 M-S\$554,000...Sept 1 '15-'55  
5s '14 J-J 40,000...Jan 1 '15-'56  
Salmon Bay Impt. Bonds.  
4 1/2s '13 J-J \$347,000...1915-1955  
5s s-a 150,000...Part yearly  
5s...22,000...  
West Seattle Ferry Bonds.  
5s '14 J-J \$200,000...Jan 1 '15-'55  
Central Water Front Impt. Bds.  
4 1/2s g M-N\$745,000...Part yearly  
Smith's Cove Impt. Bonds.  
4 1/2s g s-a \$996,000...Part yearly  
Lake Washington Impt. Bonds.  
4 1/2s '13 J-J \$149,000...July 1 '15-'55  
BOND. DEBT Sept '14 \$4,681,000  
Assess. val. '13 (45% act.)...263,611,027  
Population in 1910...284,638  
Population in 1913 (est.)...338,500  
INT. at Equitable Tr. Co., N. Y.

**PORT TOWNSEND.**  
This city is in Jefferson Co. Inc. Dec. 8 1881. Pop'n 1910, 4,181.  
Funding Bonds.  
5s M-N \$29,100...Dec 1 1915  
\*Water Bonds (Red. any time).  
6s M-N\$185,000...Nov 1925  
4 Refunding (Red. beg. in 1921.)  
5 1/2s '11 ann \$75,000...July 1 1931  
GEN. DEBT Jan 1 1914...\$104,100  
Assessment debt (add'l)...28,983  
Sinking fund and cash...11,643  
Water bds. (not incl. above) 180,000  
Water sinking fund...8,929  
Assessed valuation 1913...1,387,239  
City tax (per \$1,000) 1913...\$17.00  
\* Not a city obligation.

**QUINCY VALLEY IRRIG. DIST.**  
This district is in Grant County. Supreme Court approves bond issue. V. 98, p. 1473.  
RAYMOND.  
This city is in Pacific Co. Inc. Aug. 1907. Pop'n '10, 2,450.  
Funding Bonds.  
5 1/2s '13 M-N\$69,000...Nov 1 1930  
5s...15,000...Nov 1 1929  
Municipal Bonds.  
5s...\$10,000...Jan 3 1930

BOND. DEBT Sept 21 '14 \$94,000  
Floating debt Apr 7 '14...31,764  
Assess. val. '13 (1/2 act.)...2,542,954  
INT. at fiscal agency in N. Y. City.

**SEATTLE.**  
Situated in King County. Incorp. as a town Jan. 14 1865 and as a city Dec. 2 1869. Proposed new city charter rejected June 30 1914. V. 99, p. 138. An issue of \$800,000 municipal-electric-railway system bonds was voted Mar. 7 1911. (V. 92, p. 753), and validity subsequently upheld. V. 95, p. 64, 1404. Up to Aug. 1 1913 \$300,000 had been issued.

Building Bonds.  
4s '02 A-O \$100,000...Oct 15 1922  
4s '05 J-J 175,000...July 1 1925  
4 1/2s '10 J-J 50,000...July 1 1930  
4 1/2s '10 J-D 300,000...Dec 1 1930  
Funding Bonds.  
5s '11 J-D \$46,000...June 1 1931  
General Improvement Bonds.  
4 1/2s '11 J-D \$136,000...Dec 1 1931  
Sewer Bonds.  
4 1/2s '07 M-S \$1,650,000...Mar 1 1927  
Refunding Bonds.  
5s g '11 J-J \$391,000...July 1 '15-'31  
5s g '12 A-O 699,000...Apr 1 '14-'32  
5s g '12 J-J 376,000...July 1 '14-'32  
5s '13 J-J 780,000...July 1 '15-'18  
Light Plant Extension Bonds.  
4s '05 J-J \$250,000...July 1 1925  
4s '09 A-O 500,000...Apr 1 1929  
4 1/2s '10 M-S 200,000...Mch 1 1930  
4 1/2s '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 1/2s '10 M-S 500,000...Mch 1 1930  
4 1/2s '10 J-D 500,000...Dec 1 1930  
4 1/2s '11 J-D 1,000,000...June 1 1931  
4 1/2s '12 J-J 1,000,000...J&J 1932  
Municipal Light Plant Bonds.  
3 1/2s '03 J-J \$400,000...July 27 1923  
3 1/2s '04 A-O 190,000...Apr 1 1924  
3 1/2s '07 J-J 200,000...July 1 1927  
3 1/2s '08 J-J 400,000...J&J 1 1928  
4 1/2s '11 J-D 100,000...June 1 1931  
4 1/2s '14...75,000...Jan 1 1934  
Refunding Water & Sewer Bonds.  
5s g '10 J-J \$814,000...July 1 '14-'31  
Water-Works-Extension Bonds.  
4 1/2s '10 J-J \$500,000...July 1 1930  
4 1/2s '11 J-J 500,000...July 1 1931  
4 1/2s '12 J-J 500,000...Jan 1 1932  
Water-Tunnel Bonds.  
4 1/2s '14 J-J 300,000...July 1 1934  
Refuse Disposal Plant Bonds.  
4 1/2s '10 J-J \$320,000...July 1 '15-'30  
City Electric Ry. Bonds.  
4 1/2s '13 M-N\$300,000...May 1 1933

**BALLARD**—Annexed Jan. 29 1907:  
Refunding Bonds.  
6s 95 J-D \$24,500...Dec 1 1915  
Funding Bonds  
4 1/2s '05 F-A \$75,000...Aug 1 1925  
5s '10 M-S 65,000...Mar 1 1930  
Water-Works Bonds.  
6s 95 J-J \$42,000...Jan 1 1915  
4 1/2s '02 F-A \$100,000...Aug 1 1917  
4 1/2s '04 A-O \$25,000...Oct 1 1924  
COLUMBIA—Annexed May 3 1907:  
General Municipal Bonds.  
6s '04 F-A \$3,900...Aug 27 1924  
In addition to the bonds given above, there are also outstanding \$1,767,000 5s (J-J) coup. Cedar River water bonds due Jan. 1 1915-'26. These bonds are a lien on a certain portion of the revenues of the Water Dept., and are not a general municipal indebtedness. There also remain outstanding \$510,000 from an issue of \$1,250,000 Cedar River water-supply warrants payable at the rate of \$100,000 principal and interest yearly from water revenues only.

\* 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; refunding bonds of 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) at 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 Apr. 1 1914, \$1,330,721.05  
Apr. 1 '14, Apr. 1 '13  
\$  
Bonded debt, 15,440,400 15,258,400  
Floating debt... None None  
Total...15,440,400 15,258,400  
Water debt (included)...2,572,241 2,625,827



In addition to the above debt, the city had outstanding March 1 1914 \$8,762,680.99 of assessment bonds and \$2,316,162.53 of assessment warrants, both a lien only against benefited property.

DEBT LIMITATION.—The limitation of bonded indebtedness is 10% of the assessed valuation, of which 5% is for water, light and sewers and 5% for general purposes.

CITY PROPERTY.—Jan. 1 1914 the city owned personal property real estate and securities valued at \$29,735,473. This total is exclusive of highways, sewers and cash.

ASSESSED VALUATION.—Assessment about 45% actual value.

Table with 2 columns: Description (Real est., Personal, Total, Tax per M) and Value (\$178,468,225, \$36,893,926, \$212,929,048, \$43.87)

SCITY TAX RATE (per \$1,000) for 1913 in the "old limits" was \$19.86; in the "new limits" it was \$19.31. In South Seattle \$17.63. Total tax rate for 1913 was \$43.87, incl. State, county, city, school and P. of Seattle.

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.

Table of School Bonds for Seattle School Dist. No. 1, listing bond amounts and dates from 1915 to 1924.

SEATTLE SCHOOL DIST. NO. 2.

This school district is in King Co., and includes the city of Seattle.

Table of School Bonds for Seattle School Dist. No. 2, listing bond amounts and dates from 1915 to 1924.

SEATTLE SCHOOL DIST. NO. 3.

This school district is in King Co., and includes the city of Seattle.

Table of School Bonds for Seattle School Dist. No. 3, listing bond amounts and dates from 1915 to 1924.

SEATTLE SCHOOL DIST. NO. 4.

This school district is in King Co., and includes the city of Seattle.

Table of School Bonds for Seattle School Dist. No. 4, listing bond amounts and dates from 1915 to 1924.

SEATTLE SCHOOL DIST. NO. 5.

This school district is in King Co., and includes the city of Seattle.

Table of School Bonds for Seattle School Dist. No. 5, listing bond amounts and dates from 1915 to 1924.

SEATTLE SCHOOL DIST. NO. 6.

This school district is in King Co., and includes the city of Seattle.

Table of School Bonds for Seattle School Dist. No. 6, listing bond amounts and dates from 1915 to 1924.

SEATTLE SCHOOL DIST. NO. 7.

This school district is in King Co., and includes the city of Seattle.

Table of School Bonds for Seattle School Dist. No. 7, listing bond amounts and dates from 1915 to 1924.

Table of Bridge Bonds (Tax Exempt) for various dates from Dec 1913 to Dec 1927.

Table of Water Bonds for various dates from July 1912 to Jan 1935.

Table of Refunding Water Bonds for various dates from Oct 1931 to Oct 1931.

Table of Refunding Municipal Bonds for various dates from Oct 1931 to Oct 1931.

Assessment val. '13 (3-5 act.) \$9,987,215. City tax rate (per \$1,000) 1913 \$12.00. Total tax (per \$1,000) 1913 \$33.50.

POPULATION in 1910 (Census) 104,237. In addition to the bonds given above there are outstanding \$1,185,000 5% (J. & D.) coupon water bonds due Dec. 1 1914-31 and \$78,000 6% (J. & J.) water-works warrants.

INTEREST and principal of city bonds payable in New York City at Equitable Trust Co.

SPOKANE SCHOOL DIST. NO. 81.

Table of School Bonds for Spokane School Dist. No. 81, listing bond amounts and dates from 1918 to 1924.

Assess. val. '13 (1/2 act.) \$9,192,550. School tax (per \$1,000) 1913 \$5.50. Population in 1913 (est.) 110,000.

SPOKANE SCH. DIST. NO. 122.

Table of School Bonds for Spokane Sch. Dist. No. 122, listing bond amounts and dates from 1912 to 1922.

SPOKANE COUNTY.

County seat is Spokane. Refund. Bonds (Red. beg. in '11).

Table of Refunding Bonds for Spokane County, listing bond amounts and dates from Dec 1921 to Oct 1923.

STEVENS COUNTY.

County seat is Colville. A portion of this county has been taken to form the new Ferry County.

Table of Refunding Bonds for Stevens County, listing bond amounts and dates from Mar 1922 to Nov 1929.

TACOMA.

Tacoma is the county seat of Pierce County. Inc. Nov. 8 1883.

Table of Bridge Bonds for Tacoma, listing bond amounts and dates from July 1929 to Mar 1928.

Table of Refunding Bridge Bonds for various dates from June 1915-17 to Feb 1920.

Table of Road Bonds for various dates from Apr 1931 to Jan 1931.

Table of Light and Power-Plant Bonds for various dates from Jan 1929 to Jan 1931.

Assessed valuation, real, 48,396,653. Assessed val., personal, 25,892,923. Total val. 1913 (3-5 act.) 73,289,458.

POPULATION in 1910 (est.) 110,000. This debt consists of water and light and power plant bonds maturing from 1 to 20 years.

TACOMA SCHOOL DIST. NO. 10.

Table of School Bonds for Tacoma School Dist. No. 10, listing bond amounts and dates from 1925 to 1932.

TOPPENISH.

Table of School Bonds for Toppenish, listing bond amounts and dates from 1921 to 1931.

WALLA WALLA.

Table of School Bonds for Walla Walla, listing bond amounts and dates from 1926 to 1936.

WALLA WALLA CO. S. D. NO. 1.

All bonds are tax-exempt. Funding and Building Bonds.

Table of Funding and Building Bonds for Walla Walla Co. S. D. No. 1, listing bond amounts and dates from 1923 to 1928.

WALLA WALLA CO. S. D. NO. 24.

Funding and Building Bonds. (Subj. to call \$5,000 after 3 yrs, \$5,000 after 5 yrs, and \$10,000 after 10 years.)

Table of Funding and Building Bonds for Walla Walla Co. S. D. No. 24, listing bond amounts and dates from 1921 to 1928.

WENATCHEE.

This city is in Chelan Co. Inc. Dec. 26 1892. Pop'n '10, 4,050.

Table of Warrant Funding Bonds for Wenatchee, listing bond amounts and dates from 1932 to 1930.

Table of Floating debt, Cash on hand, Assess. val., and Tax rate for Walla Walla Co. S. D. No. 1.

Table of Floating debt, Cash on hand, Assess. val., and Tax rate for Walla Walla Co. S. D. No. 24.

Table of Floating debt, Cash on hand, Assess. val., and Tax rate for Wenatchee.

Table of Floating debt, Cash on hand, Assess. val., and Tax rate for Whitman Co. S. D. No. 59.

Table of Floating debt, Cash on hand, Assess. val., and Tax rate for Yakima County.

Table of Floating debt, Cash on hand, Assess. val., and Tax rate for Walla Walla County.

Table of Floating debt, Cash on hand, Assess. val., and Tax rate for Skagit County.

Table of Floating debt, Cash on hand, Assess. val., and Tax rate for Snohomish County.

Table of Floating debt, Cash on hand, Assess. val., and Tax rate for Snohomish County.

Table of Floating debt, Cash on hand, Assess. val., and Tax rate for Stevens County.

Table of Floating debt, Cash on hand, Assess. val., and Tax rate for Tacoma.

Table of Floating debt, Cash on hand, Assess. val., and Tax rate for Toppenish.

Table of Floating debt, Cash on hand, Assess. val., and Tax rate for Walla Walla.

Table of Floating debt, Cash on hand, Assess. val., and Tax rate for Walla Walla Co. S. D. No. 1.

Table of Floating debt, Cash on hand, Assess. val., and Tax rate for Walla Walla Co. S. D. No. 24.

Table of Floating debt, Cash on hand, Assess. val., and Tax rate for Wenatchee.



	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n. 1910.
Spokane County S. D. No. 20	\$42,000	-----	-----	-----	-----
Spokane Co. S. D. No. 143	32,000	-----	-----	-----	-----
Sunnyside (T), Yakima Co.	55,500	None	\$938,915	-----	1,379
Thurston County	32,000	None	\$1,293,102	\$15.15	17,581
Vancouver (C), Clark County	80,000	-----	\$4,000,000	-----	9,300
Walla Walla County	32,000	None	\$31,295,400	\$14.60	31,931
Walla Walla Co. S. D. No. 17	25,000	-----	\$565,368	\$12.50	-----
Wapata, Yakima County	28,000	None	-----	-----	-----
Yakima Co. S. D. No. 36	36,200	4,774	\$890,050	\$9.86	-----
Yakima County S. D. No. 39	30,000	6,129	\$1,798,629	\$4.72	-----
Yakima County S. D. No. 49	36,000	14,847	\$1,985,295	\$12.60	-----
Yakima County S. D. No. 54	62,000	122	\$1,546,405	\$7.10	-----
Yakima County S. D. No. 63	55,000	3,086	\$1,853,060	\$7.80	-----

g 1910 figures. e 1911 figures. \* 1912 figures. † 1913 figures. ‡ 1914 figures. x This covers merely a recent issue of bonds; we are not informed as to what is total debt.

## State of Nevada.

### ITS DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 2 1861)---March 2 1861  
 Admitted as a State (Act March 21 1864)---Oct. 31 1864  
 Total area of State (square miles) -----110,700  
 State Capital-----Carson City  
 Governor (till Tues. aft. 1st Mon. Jan. 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:

LOANS—	Interest—	Principal—
Name and Purpose.	% Payable.	When Due. Outstand'g.
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 (90,000-acre grant) bonds March 15 1913	5	J-J Mar. 15 1933 39,000
University Fund bonds March 15 1913	5	J-J Mar. 15 1933 16,000

The Educational Funds own all the obligations above and hold in addition \$1,110,000 Massachusetts State 3s and 3½% bonds; \$175,000 State of Idaho 4s; \$232,000 State of California highway 4s; \$125,000 State of New Mexico 5s and \$100,000 6% county bonds.

TOTAL DEBT, &c.—The total debt of the State on Sept. 1 1914 (exclusive of the irredeemable bonds for \$380,000) was \$300,000; floating debt (warrants), \$23,889.11, and cash in treasury, \$305,376.25.

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.
1913	\$98,530,558	\$9,284,142	\$4,415,733	\$112,210,463
1912	83,667,524	8,686,696	8,732,859	101,087,079
1910	64,705,172	13,849,808	8,874,227	87,429,205
1909	53,979,656	19,845,945	5,784,601	79,610,202
1908	50,482,257	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 1914 was \$6.60.

DEBT LIMITATION.—Nevada has in its constitution limited the State to a nominal indebtedness, except for the purpose of "defraying extraordinary expenses" arising from invasion, war, &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 before mentioned, shall be void and of no effect, except in cases of money borrowed to repel invasion, suppress insurrection, defend the State in time of war, or, if hostilities be threatened, to provide for the public defense.

Section 4. (State Prohibited from Assuming Debts of Cities, &c.) The State shall never assume the debt of any county, town, city or other corporation whatever, unless such debts have been created to repel invasion, suppress insurrection or to provide for the public defense.

ARTICLE VIII., Section 9. (State Shall Not Loan Its Money or Credit, &c.) The State shall not donate or loan money or its credit, subscribe to or be interested in the stock of any company, association or corporation, except corporations formed for educational or charitable purposes.

ARTICLE XVII., Section 7. (State to Assume Debts of the Territory.) All debts and liabilities of the Territory of Nevada lawfully incurred, and which remain unpaid at the time of the admission of this State into the Union, shall be assumed by and become the debt of the State of Nevada, provided, That the assumption of such indebtedness shall not prevent the State from contracting the additional indebtedness as provided in Section 3 of Article 9 of this constitution.

ARTICLE VIII., Section 10. (County, City, Town, &c., Not to Be Stockholders, &c.) No county, city, town or other municipal corporation

shall become a stockholder in any joint-stock company, corporation or association whatever, or loan its credit in aid of any such company, corporation or association, except railroad corporations, companies or associations.

Section 8. (Cities and Towns to Be Restricted by General Laws.) The Legislature shall provide for the organization of cities and towns by general laws; and restrict their powers of taxation, assessment, borrowing money, contracting debts and loaning their credit, except for procuring supplies of water.

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.

TAXATION OF MORTGAGES.—See V. 97, p. 540, for an Act passed by the 1913 Legislature making provision for the taxation of mortgages, deeds of trust, &c.

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.**  
 This town is in Elko Co. This town is not incorporated. All bonds are issued under an Act (approved Mar. 22 1909) authorizing the same by unincorporated cities and towns.

**SEWER BONDS.**  
 6s '12 Jan \$60,000 Jan 18 '15-'27  
 TOTAL DEBT Sept 19 '14 \$60,000  
 Assessed valuation 1913 1,131,460  
 INT. at Cont. & Comm. Nat. Bank, Chicago.

**ELKO COUNTY.**  
 Elko is the county seat. All bonds are taxable. Pop'n 1910, 8,133.  
**Court House and Jail Bonds.**  
 6s g '09 Jan \$75,000 Jan '15-'29  
**BOND, DEBT Mch 18 '14**—\$75,000  
 Note debt (additional) 25,000  
 Sinking funds 9,777  
 Assessed val. '13 (1-5 act.) 22,655,635  
 State & Co tax (per \$1,000) '14 \$13.90  
 INTEREST at County Tr. office.

**GOLDFIELD SCH. DIST. NO. 4.**  
 A district in Esmeralda County.  
 School Bldg. Bonds (Tax exempt).  
 8s g '07 J-J \$10,000 1917  
 7s '08 J-J 40,000 1915-1918  
**BOND, DEBT Apr 1914**—\$60,000  
 Sinking fund 8,975  
 Assess. val. '13 (½ act.) 1,064,159  
 School tax rate (per \$1,000) '13 \$9.00  
 INT. at office of John Nuveen & Co., Chicago.

**HUMBOLDT COUNTY.**  
 Winnemucca is the county seat  
**County High School Bonds.**  
 5s \$18,000  
 6s '13 July 18,000 July 1915-'23  
 Jail bonds \$28,000  
 Lovelock fire bonds 5,600  
 Lovelock school bonds 17,000  
**BOND, DEBT May 1914**—\$108,600  
 Assessed valuation 1913 15,583,882  
 Population in 1910 6,825

**LAS VEGAS.**  
 This city is in Clark Co. Inc. in 1911. Pop'n '12 (est.), 2,000.  
**Sewer Bonds.**  
 6s '12 J-J \$40,000 Jan 1 '22-'31  
**BOND, DEBT Sept 19 '14**—\$40,000  
 Assess. val. '13 (2-5 act.) 4,237,938  
 Total tax rate (per \$1,000) '13 \$20.00  
 INT. payable in N. Y. or Las Vegas

**LINCOLN COUNTY.**  
 Pioche is the county seat. Bonds are tax-exempt.  
 8s \$435,000  
 (Due part yrly. beg. Jan. 1 1919.)  
**BOND, DEBT Sept 1 '14**—\$435,000  
 Assess. val. '14 (60% act.) 4,270,000  
 State & co. tax (per \$1,000) '14 \$17.50  
 Population in 1910 3,489  
 INT. payable in Pioche.

**LYON COUNTY.**  
 Yerington is the county seat.  
**County Bonds.**  
 4½s '03 Jan \$3,000 1915  
**High-School Bonds.**  
 5s '08 Jan \$2,500 1915  
**Court-House (\$3,000 yrly. beg. '15)**  
 4½s '11 Jan \$35,000  
**BOND, DEBT Sept 21 1914**—\$40,500  
 Assessed valuation 1913 6,125,000  
 (Assessment 40 to 60% actual value).  
 State & Co. tax (per \$1,000) '14 \$21.00  
 Population in 1910 3,568  
 INT. at County Treas. office.

**NYE COUNTY.**  
 Tonopah is the county seat.  
**Refunding Bonds.**  
 6s \$50,000 1939

**TONOPAH SCHOOL DISTRICT.**  
 This district is in Nye County.  
 5s \$10,000  
 7s '12 M-N \$50,000 May 1 '17-'22  
**BOND, DEBT Mar 1 1914**—\$60,000  
 Sinking fund 15,000  
 Assessed val. '14 (3-5 act.) 2,800,000  
 School tax (per \$1,000) 1914 \$7.50  
 Population in 1914 (est.) 6,400  
 INT. at County Treasurer's office.

**WASHOE COUNTY.**  
 Reno is the county seat. Bonds are tax exempt to non-residents  
**Bridge Bonds.**  
 5s '05 Jan \$32,000 Jan 1 '15-'39  
 5s '11 Jan 20,000 Jan 2 '16-'35  
**Court-House Bds.**  
 5s '03 Dec \$20,000 (\$1,000 yearly)  
 5s '09 150,000 Jan 1 '20-'34  
**Hospital Bonds (\$1,000 yearly).**  
 5s '03 Dec \$11,000 Dec 1923  
**BOND, DEBT Jan 1 1914**—\$254,000  
 Total val. 1914 22,000,000  
 State & Co. tax (per \$1,000) '14 \$14.60  
 Population in 1910 17,434  
 INT. at County Treasurer's office.

**YERINGTON.**  
 This city is in Lyon County. Incorporated March 14 1907.  
**Sewer Bonds (Red. beg. July 1922).**  
 6s '12 J-J \$26,000 beg. July 1 1927  
**BOND, DEBT Nov 1914**—\$62,000  
 Water debt (included) 36,000  
 Assessed valuation 1913 381,000  
 Real value (est.) 1,000,000  
 Population in 1910 682  
 INT. at Nat. Bk. of Comm. N. Y.

**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	\$27,000	\$8,200	-----	-----	-----
Elko School District	32,000	None	-----	-----	-----
Fallon (C), Churchill County	77,000	None	-----	-----	-----
Metropolis School District	25,000	None	\$519,000	\$28.50	741
Ormsby County	56,500	None	\$1,464,248	\$19.60	3,415
Sparks (C), Washoe County	43,000	None	\$1,206,583	\$10.00	2,500
Sparks School District	31,000	-----	-----	-----	-----
White Pine County	115,500	10,019	\$8,100,248	\$21.60	7,441

(C) City. \$ 1913 figures. x 1914 figures.



# DEBTS AND RESOURCES

OF THE

# STATES, CITIES AND TOWNS

IN THE

# SOUTHERN STATES

## INDEX FOR THE SOUTHERN STATES, CITIES, Etc.

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## State of Virginia.

ITS  
DEBT, RESOURCES, &c.

Admitted as a State.....	One of Original Thirteen
Total area of State (square miles).....	42,450
State Capital.....	Richmond
Governor (term expires Feb. 1 1918).....	H. C. Stuart
Sec'y of Com'wealth (term exp. Feb. 1 1918).....	B. O. James
Auditor of Pub. Ac'ts (term exp. *Mch 1 '16).....	C. Lee Moore
Treasurer (term expires Feb. 1 1918).....	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 Oct. 1 1914 Virginia's debt stood as shown below:

Riddleberger Bonds, Act of 1882. Century Bonds, Act of 1892.

3s J-J \$5,594,454.16	July 1 1932	3s J-J \$15,819,036.42	July 1 1991
(Subject to call after 1900.)			

The Literary Fund on Oct. 1 1914 held \$307,900 Century bonds and \$1,579,927.28 of Riddlebergers, total, \$1,887,827.28. These being held alive in the Fund, form part of the outstanding amounts in the table.

Of the \$15,819,036.42 Century bonds, \$4,438,000 are coupon, \$11,379,600 registered and \$1,436.42 fractional certificates; of the \$5,594,454.16 Riddlebergers, \$1,394,500 are coupon, \$4,199,200 are registered and \$754.16 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.....	1,716,933.68
	\$18,076,793.68
Canceled.....	2,257,757.26
Total outstanding, Act of Feb. 20 1892.....	\$15,819,036.42
Total, Act of Feb. 14 1882.....	5,594,454.16
Total debt Oct. 1 1914.....	\$21,413,490.58
School and College debt (additional)—6s.....	\$2,384,805.85
School and College debt (additional)—5s.....	\$2,800.00
Old unfunded bonds (additional).....	458,192.92

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 regularly

extended since then, the latest extension having been until December 31 1914, with power in Board of Sinking Fund Commissioners to extend one year more. Bonds funded under any amendment or extension to the Act of Feb. 20 1892 carry interest from the semi-annual period next preceding the date of funding.

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 Va.'s share of bonds funded, W. Va. "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 was left for adjustment between the parties. V. 92, p. 674. 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. The commissioners being unable to agree, motion was filed in the U. S. Supreme Court by the State of Virginia on Sept. 30 1913 asking for a final decree. V. 97, p. 967. The Court, however, in June 1914 directed former Special Master C. E. Littlefield to take additional testimony in the case and report not later than Oct. 5 1914. An indefinite extension of this time was granted by the Court on Oct. 1 1914. V. 99, p. 995.

After about three-fourths of the old Virginia bonds had been surrendered, and W. Va. "deferred certificates" been given to represent W. Va.'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:

Name and Purpose.	—Interest.—		—Principal.—	
	P. Ct.	P'y'ble.	When Due.	Outstanding.
Int.-bearing W. Va. "def'd certs." of 1871 and 1879.....	6	J & J	Contingent	*\$15,658,843 53
Non-int.-bearing W. Va. def. certs. of 1871 and '79.....				187,385 81
Interest-bearing certs. of 1882.....				1,031,551 88
Non-int.-bearing certs. of 1882.....				744,051 60
Interest-bearing certs. of 1892.....				287,421 99
Non-int.-bearing certs. of 1892.....				323,652 59

\* It has been ascertained that \$8,781,981.81 bonds were issued under the Act of 1879, of which West Virginia certificates amounted to \$494,565.54.

Year	ASSESSED VALUATION AND TAX RATE.—		Total.	Tax Rate per \$1,000.
	Assessment of Real Estate	Assessment of Personal Property		
1914.....	\$548,621,793	\$265,610,547	\$814,232,340	\$3.50
1913.....	538,421,094	244,945,419	783,366,513	3.50
1912.....	538,924,546	237,205,102	776,129,648	3.50
1910.....	427,911,404	178,936,735	606,848,139	3.50
1908.....	413,556,799	160,081,727	573,638,526	3.50
1906.....	378,977,069	137,763,464	516,740,533	3.50
1905.....	351,725,236	125,067,247	477,792,483	3.50
1900.....	316,563,279	107,279,401	423,842,680	4.00
1895.....	313,182,340	83,132,476	396,314,816	4.00
1890.....	272,312,274	90,110,467	362,422,741	4.00
1885.....	256,916,140	84,884,270	341,800,410	4.00
1880.....	234,272,951	70,391,018	304,663,969	5.00

POPULATION.—The population of Virginia has been as follows:

1910.....	2,061,612	1880.....	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 548,907 in 1860, both including West Virginia; 512,841 in 1870, 631,616 in 1880, 640,867 in 1890, 660,722 in 1900 and 671,096 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.	Sinking fund.....	\$19,000
This city is in Alexandria County.	Assessed val. '13 (1/2 act.).....	\$6,850,000
Incorporated as a town in 1749.	City tax (per \$1,000) 1913.....	\$17.10
Coupon Bds. (Free from city tax).	Total tax (per \$1,000) 1913.....	20.60
4s '02 J-J \$37,000.....	Population in 1910.....	15,329
Refunding (Free from city tax).		
4s '08 J-J \$694,000.....	INT. at office of City Treasurer and	
BOND, DEBT Oct 1914.....	all bonds carry tax-receivable coupons.	



AMHERST COUNTY.

Amherst is the county seat.
\$120,000
Road Bonds (Tax-Exempt).
BOND. DEBT Oct 5 '14 \$255,000

AUGUSTA COUNTY.

Staunton is the County Seat.
Road Dist. (Red. beg. July 1 '23).
BOND. DEBT Oct. 1914 \$250,000

BEDFORD CITY (FORMERLY LIBERTY).

This city is in Bedford County.
Inc. Mch. 3 1890. Pop'n 1910, 2,508.
Water Bds (Red. beg. in 1907).

BRISTOL.

Bristol is in Washington County.
Inc. Feb. 12 1890; new charter Mch. 5 1900. Population 1910, 6,247.
General Improvement.

BRUNSWICK COUNTY.

Lawrenceville is the county seat.
Totara Magisterial Dist. Bonds.
\$3,000 yearly beginning 1914.

CAMPBELL COUNTY.

County seat is Rustburg. Bonds are exempt from county taxes.
The figures for valuation and population given below are exclusive of the city of Lynchburg, which does not pay county taxes.

CHARLOTTEVILLE.

Charlottesville is the county seat of Albemarle County. Inc. July 1 1888. Bonds exempt from city tax.
Refunding Bonds.
4 1/2% '07 J-J \$142,000. Jan 1 1936

CHASE CITY.

This city is in Mecklenburg Co. Inc. 1873. Population 1910, 1,662.
Water (Int. at Treas. office).
5s '12 A-O \$15,000. Oct 1 '22-27-32

CHATHAM.

This city is in Pittsylvania County. Inc. in 1882. Pop'n 1910, 1,113.
School Bonds.
5s '08 \$5,000. 1936

CLIFTON FORGE.

This city is in Allegheny County. Bridge Bonds.
\$20,000. Jan 1 1921
Street and Sewer Bonds.

CULPEPER COUNTY.

Culpeper is the county seat. Magisterial District Bonds.
5s '12 Jan \$40,000. Jan 1 '15-'24

DANVILLE.

Danville is in Pittsylvania Co. Inc. as a city in 1890. Neapolis (North Danville) was annexed to Danville July 1 1896. Pop'n 1910, 19,020.
Internal Improvement Bonds.

HAMPTON.

This city is in Elizabeth City Co. Street, Sewer & Bridge Bonds.
5s '09 J-J \$100,000. July 1949

HARRISONBURG.

This town is in Rockingham Co. Incorporated in 1780. This town owns its water and light plants. All bonds are taxable. Pop'n 10, 4,879.
Elec. Plant (Red. beg. Aug. 1919).

LAWRENCEVILLE.

This town is in Brunswick County. Water, Light and Sewer Bonds.
5s J-J \$50,000. Apr 1 '22. \$2,742

BOND. DEBT Apr 1913 \$100,500
Assessed valuation 1912 4,627,603
State & Co. tax (per \$1,000) '13. \$15.00

FARMVILLE.

This town is in Prince Edward Co. Inc. in 1859. Pop'n 1910, 2,974.
Railroad Bonds.
6s '89 A-O \$50,000. 1919

FRANKLIN COUNTY.

County seat is Rocky Mount. Pop'n 1910, 26,480.
Refunding (Part every 5 years).

FREDERICKSBURG.

This city is in Spottsylvania Co. Inc. 1727. Pop'n 1910, 5,874.
Bridge Bonds.
4s '00 J-J \$25,000. July 2 1920

GREENSVILLE COUNTY.

Emporia is the county seat. Road Bonds (Red. Dec. 1 1919).
5s '12 Jan \$50,000. Dec 1 1943

NEWPORT NEWS.

This city is in Warwick County. Inc. Jan. 16 1896. Pop'n 10, 20,205.
Bridge Bds (Red. beg. in 1918).

LEXINGTON.

This town is in Rockbridge Co. Water-Works Bonds.
4s '12 \$65,000.
BOND. DEBT Nov 13 1912 \$175,000

LYNCHBURG.

This city is in Campbell County. Inc. Jan. 10 1805. Pop'n 10, 29,494.
Public Improvement Bonds.
3 1/2% '01 J-J \$100,000. Jan 1 1932

MARTINSVILLE.

This town is situated in Henry Co. Inc. in 1875. Pop'n 1910, 3,368.
Water (Int. at Treas. office).
J-D \$30,000. 1928

MECKLENBURG COUNTY.

County seat is Boydton. Atlantic & Danville RR.
4s Sept \$92,000. Sept 1 '14-'20

WARWICK COUNTY.

This city is in Warwick County. Inc. Jan. 16 1896. Pop'n 10, 20,205.
Bridge Bds (Red. beg. in 1918).

NORFOLK.

This city is in Norfolk Co. Inc. Sept. 1736. Town of Berkeley annexed Jan. 1906 and 9th and 10th wards in 1911. Bonds exempt from city taxes. Pop'n 1910, 67,452.



NORFOLK (Concluded.)

Park Place Ward Bonds. 4s J-J \$130,000...Jan 1 1934 4s A-O 45,000...Oct 1 1934 4s M-S 140,000...Sept 1 1936 4s J-J 70,000...Jan 1 1939 4 1/2s'10 J-J 115,000...July 1 1940 4 1/2s'11 A-O 250,000...Apr 1 1941 4 1/2s'12 M-S 20,000...Sept 1 1942 Atlantic City Ward Bonds. 5s J-J \$34,000...July 1 1922 5s A-O 15,000...Oct 1 1924 5s J-J 5,000...July 1 1926 5s M-N 6,000...May 1 1926 5s J-D 52,000...Nov 1 1928 5s J-D 180,000...Dec 1 1928 5s M-N 50,000...Nov 1 1929 5s M-N 40,000...May 1 1931 5s J-J 460,000...July 1 1932 4s A-O 20,000...Oct 1 1934

Water Bonds. 5s M-N \$50,000...May 1 1915 5s J-J 60,000...July 1 1921 5s M-N 250,000...Nov 1 1924 4s '04 A-O 165,000...Oct 1 1934 4s M-S 50,000...Mch 1 1938 Brambleton Ward Bonds. 5s M-S \$7,000...Sept 1 1919 5s M-N 4,000...Nov 1 1920 5s M-N 20,000...May 1 1921 5s F-A 20,000...Feb 1 1922 5s M-S 20,000...Sept 1 1922 5s F-A 20,000...Feb 1 1924 5s M-S 20,000...Sept 1 1924 5s M-N 170,000...Nov 1 1929 5s M-N 105,000...May 1 1931 5s M-S 20,000...Sept 1 1930

Paving and General Purposes. 5s M-N \$55,000...May 1 1916 5s J-D 14,000...June 1 1916 5s M-S 37,500...Sept 1 1917 5s J-D 35,000...Dec 1 1917 5s J-D 70,000...June 1 1919 5s M-N 79,000...Nov 1 1920 5s M-S 145,500...Mch 1 1922 5s M-N 173,000...Nov 1 1929 5s M-S 50,000...Sept 1 1930 5s M-N 15,000...May 1 1931 4s J-J 84,000...July 1 1932 4 1/2s J-J 40,000...Jan 1 1944 Market House Building and Site. 5s M-S \$75,000...Sept 1 1919 5s M-N 70,000...Nov 1 1920

Renewal Bonds. 6s J-J \$1,000...July 1 1933 6s M-S 96,500...Mar 1 1922 6s J-D 189,000...June 1 1923 6s J-D 105,000...Dec 1 1923 6s M-N 77,000...Nov 1 1928 6s M-N 151,000...Nov 1 1929 6s M-S 200,000...Sept 1 1930 4 1/2s'11 A-O 320,000...Apr 1 1941 4 1/2s J-D 110,000...June 1 1943 Park Bonds. 5s A-O \$114,000...Oct 1 1922 4s J-J 21,000...July 1 1933

Street Bonds. 4 1/2s'11 \$27,000...Feb 1 1941 Berkley Ward Bonds. 6s J-J \$25,000...July 1 1926 6s J-D 25,000...July 1 1927 6s J-J 25,000...July 1 1928 6s F-A 35,000...Mch 1 1930 6s F-A 40,000...Feb 1 1931 6s M-S 50,000...Mch 1 1930 6s Mch 25,000...Mch 1 1920 6s July 5,000...July 1 1922 4s J-J 52,000...Jan 1 1939 4s J-J 25,000...Jan 1 1939 4 1/2s'10 J-J 12,000...July 1 1940

Ninth Ward Bonds. 4 1/2s'12 M-S \$256,000...Sept 1 1942 Tenth Ward Bonds. 4 1/2s'12 M-S \$214,000...Sept 1 1942 Jail Bonds. 4s M-N \$75,000...May 1 1931 Cemetery Site Bonds. 4s M-S \$53,000...Sept 1 1936 Crematory Bonds. 4s M-S \$30,000...Mch 1 1938 School Bonds. F-A \$21,000...Aug 1 1938 Refunding Water Bonds. 4s M-N \$400,000...May 1 1931

Certifs of indebtedness 6% \$500,000 Past-due bonds \$3,550 Assessed valuation, real \$54,646,400 Assessed val., personal \$15,541,460 Total assessed val., 1913 70,187,860 (Assessment on real estate about 2-3 actual value.) City tax rate (per \$1,000) '13 \$16.50 Park Place tax rate (per \$1,000) '13 \$17.00 Oct. 1 '14 Jan. 1 '14. Tot. bond. dt. \$9,345,550 \$9,143,550 Sinking funds. 1,321,510 1,240,308 Net debt \$8,024,040 \$7,903,242 Water debt incl. above \$1,080,000 \$1,065,000

\*Of this amount \$165,000 is not counted 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 1914 as follows: City, \$7,761,846; water, \$2,643,937; and Park Place Ward, \$988,082, making a total of \$11,393,865. General assessment made every five years.

DEBT LIMITATION.—The city's debt is limited by its charter to 18% (except in Park Place Ward, valuation \$4,885,300, included above; it is 20% until 1917) of the assessed valuation of real estate and personal property.

NORFOLK COUNTY

Portsmouth is the county seat. Magisterial School Districts. 5 '10 s-a \$70,000...1930 5s '12 121,600...1932 Road Bonds. 4 1/2s'08 J-J \$200,000...July 1 1928 4s '08 s-a 75,000...1930 GEN. BD. DT. Oct 1914 \$275,000 Sinking fund 50,000 Sch. dis. bds. (add'l) 191,600 Assess. val. '13 (3-5 act.) 25,000,000 State & Co. tax (per \$1,000) '11 \$11.50 Population in 1910 52,744 INT. at Co. Treas. office or at Merchants' & Planters' Bk of Norfolk

PETERSBURG.

Petersburg is in Dinwiddie Co. Inc. 1784. Pop'n 1910, 42,127. Bonds are exempt from city tax. City Fund & Floating Debt. 5s M-S \$53,000...Sept 1 1923 Funding Bonds. 5s '96 M-N \$58,000...May 1 1936 Street Improvement. 4 1/2s'08 J-J \$75,000...Jan 1 1941 4s M-N 75,000...Aug 1 1945 4s M-N 75,000...Nov 1 1946 Water Improvement. 5s F-A \$80,000...Feb 1 1944 Street, Sewer and Water Bonds. 4s g '09 M-N \$70,000...May 1 1949 Refunding Bonds. 5s F-A \$297,500...Aug 1 1929 5s J-J 194,500...July 1 1935 4s M-N 180,000...May 1 1943

School Bonds. 4s g '09 M-N \$80,000...May 1 1940 Permanent Impt. Bonds. 4 1/2s'12 O \$300,000...Oct 1 1952 BOND. DEBT Sept 29 '14 \$1,550,000 Sinking fund 478,587 NET DEBT Sept 29 '14 1,071,413 Assess. val. '13 (abt. act.) 19,882,355 City tax rate (per \$1,000) '13 \$14.00 Bonds carry tax-receivable coupon. INTEREST on refunding 6s payable in Baltimore at Merc. Tr. & Dep. Co.; oth. bonds at City Treas. office. DEBT LIMITATION.—The city's debt is limited by law to 22% of the assessed valuation of its taxable real estate.

PITTSYLVANIA COUNTY.

Chatham is the county seat. Road and Bridge Bonds. 5s '14 J-J \$30,000...Jan 1 1948 BOND. DEBT Mar 1914 \$176,000 Assessed valuation 1913 10,978,265 Population in 1910 50,709 INT. payable in Chatham.

PORTSMOUTH.

Portsmouth is the county seat of Norfolk County. Incorp. in 1858. Bonds are exempt from city tax. Atlanta & Danville RR. Bonds. 5s '90 J-J \$150,000...Jan 1 1920 Building Bonds. 5s '94 M-S \$35,000...Sept 1 1924 Ferry Bonds. 5s '97 J-J \$25,000...July 1 1927 Floating Debt, Street and Jail. 5s '92 J-D \$43,000...June 1 1922 Grading and Paving Bonds. 4s '03 M-N \$100,000...May 1 1933 Redemption Bonds. 5s '88 J-J \$82,800...July 1 1918 5s '92 J-D 14,500...June 1 1922 5s '94 M-N 65,000...May 1 1924 5s '96 J-D 22,000...June 1 1926 5s '98 J-D 29,000...June 1 1928 5s '99 J-D 25,000...June 1 1929 4s '00 J-J 139,900...Jan 1 1930 4s '01 J-D 13,500...June 1 1930 4s '01 J-D 11,500...June 1 1931

Street Bonds. 4 1/2s'10 F-A \$125,000...Aug 1 1940 4 1/2s'12 A-O 100,000...Oct 1 1942 Paving and Street Bonds. 4 1/2s'08 J-J \$30,000...July 1 1938 School Bonds. 4s '06 A-O \$12,000...Oct 1 1936 4 1/2s'08 J-J 30,000...July 1 1938 4 1/2s'10 F-A 50,000...Aug 1 1940 Sewer Bonds. 5s '94 M-S \$50,000...Sept 1 1924 5s '95 M-S 25,000...Sept 1 1924 5s '96 M-S 25,000...Sept 1 1924 5s '96 J-D 15,000...Dec 1 1926 4 1/2s'08 J-J 110,000...July 1 1938 Fifth Ward (School Bonds). 5s '97 F-A \$10,000...Aug 1 1927 5s '98 J-J 3,000...Jan 1 1928

PULASKI.

This city is in Pulaski County. Incorp. Feb. 24 1886. Bonds are exempt from town taxes. Court-House Bonds. 6s J-J \$25,000...1920 Water Bonds. 5s J-J \$40,000...1940 \*Electric Light and Water. 5s J-J \$45,000...1930 School Bonds. 5s J-J \$10,000...1930 Sewer Bonds. 5s '13 A-O \$49,000...Oct 1 '15-'43 BOND. DEBT Sept 30 '14 \$170,000 Sinking fund 13,000 Assessed valuation 1,500,000 Real value (est.) 5,000,000 Total tax rate (per \$1,000) '14 \$12.50 Population in 1910 4,807 \*INT. payable in Columbus, Ohio. others in New York City.

PULASKI COUNTY.

Pulaski is the county seat. Road Bonds (part every 5 years). 5 1/2s'10 F-A \$70,000...Feb 1 '20-'40 5s '12 J-J 100,000...Jan 1 '23-'40 TOTAL DEBT Sept 29 '14 \$170,000 Sinking fund April 1 1914 2,000 Assess. val. '13 (1-3 act.) 5,486,442 State & Co. tax (per \$1,000) '13 \$14.70 Population in 1910 17,216 INT. at County Treasurer's office.

RADFORD.

This city is in Montgomery Co. Inc. Feb. 1893. Pop'n 1910, 4,202. Bonds are exempt from city taxes. Bridge and Street Bonds. 6s J-J \$841,500c...1923 4s J-J 1,000c...1920 Refunding Bonds. 4s J-J \$15,000c...1940 School Bonds. 5s J-J \$56,000c...1940 Street and Impt. Bonds. 5s J-J \$25,000c...1940 BOND. DEBT Apr 1 1914 \$138,500 Sinking fund 18,000 Assess. val. '13 (1/2 act.) 2,021,931 City tax (per \$1,000) 1913 \$12.50 \*INT. payable in Baltimore, Md.; others at City Treasurer's office.

RICHMOND.

Richmond is the county seat of Henrico County. Incorp. 1782. The city of Manchester was annexed on Apr. 15 1910 (V. 90, p. 871) and the annexation of approximately 16 square miles of new territory was promulgated on Oct. 5 1914. V. 99, p. 1392.

Bonded Debt. 5s A-O \$1,000...Oct 1923 5s J-J 77,200...Jan '20 & '21 5s J-J 140,000...Jan 1922 5s J-J 625,300...July '21-'22 5s J-J 229,300...Jan '20 & '21 4s J-J 248,000...Jan '22 & '23 4s J-J 244,650...Jan '24 & '25 4s J-J 452,450...Jan '26 & '27 4s J-J 751,500...Jan '28 & '29 4s J-J 31,000...Jan 1 1930 4s J-J 199,400...July '20 & '21 4s J-J 96,525...July '22 & '23 4s J-J 708,050...July '24 & '25 4s J-J 340,000...July '26 & '27 4s J-J 150,000...July 1929 4s J-J 589,000...Jan 1938 4s '04 J-J \$34,600c...July 1938 4s '05 J-J \$2,400...Jan 1939 4s '05 J-J 166,000...Jan 1939 4s '05 J-J 254,000c...Jan 1940 4s '06 J-J 612,500c...July 1940 4s '07 J-J 957,500...Jan 1941 4s '07 J-J 539,300c...July 1941 4s '08 J-J 350,000c...Jan 1942 4s '08 J-J 289,500...July 1942 4s '09 J-J 252,300...Jan 1943 4s '09 J-J 500,000c...July 1943 4s '11 J-J 1,400,000c...July 1 1945 4s '14 J-J 1,500,000c...Jan 1 1948 4 1/2s'14 J-J 200,000...July 1 1920 Manchester Bonds (Assumed). 5s M-S \$15,000...May 1 1941 Water Bonds. 6sg J-D \$60,000...Dec 1 1918 4s '06 J-J 20,000c...July 1 1940 Refunding Bonds. 4 1/2s J-J \$120,000c...July 1 1930 4s '05 M-N 60,000c...May 1 1935 Fairmont Bonds (Assumed). 6s M-S \$45,000...Sept 1 1934 Henrico Debt Bonds (Assumed). 5s J-J \$30,500...Jan 1 1936 Highland Park Bonds (assumed). s \$189,000...Feb 1 1933 Barton Hts. Bonds (assumed). 5s '03 F-A \$10,000...Feb 1 1933 6s '05 A-O 15,000...Apr 1 1935 6s '06 M-N 15,000...May 1 1936 6s '09 M-S 15,000...Mar 1 1939 6s '11 J-D 10,000...Dec 1 1941 6s '12 J-J 10,000...Jan 1 1942 6s '14 J-J 25,000c...July 1 1944 Gunter Park Bonds (assumed). s \$125,000...No. Richmond Bonds (assumed). 6s '14 \$85,000 TOT. DEBT Sept 29 '14 \$14,547,094 Water bds., spec. (incl.) 405,000 Sinking fund and cash 3,625,530 Assessed valuation, real 88,555,956 Assessed val., personal 62,116,021 Total valuation 1914 150,671,977 City tax rate (per \$1,000) '14 \$14.00 Population in 1914 (est.) 153,500 CITY PROPERTY.—The city owns its water works, gas plant, electric-lighting plant, city hall, almshouse, market houses, school buildings, engine houses, parks, sewer system, &c., the aggregate value of which is \$19,695,730. TAX FREE.—All bonds are exempt from taxation in 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. Bonds are exempt from city taxes. Railway. 6s '88 J-J \$100,000c...July 1918 Public Building Bonds. 4 1/2s'11 M-N \$230,000c...May 1 1941 Fire Department Bonds. 4s '06 J-J \$25,000c...Jan 1 1936 4 1/2s'10 M-N 40,000c...May 1 1940 Refunding Bonds. 4s '99 A-O \$15,000c...Apr 1 1929 4s '03 J-J 53,000c...July 1 1933 4s '05 J-J 24,000c...July 1 1935 4 1/2s'08 J-J 44,000c...July 1 1936 Street Improvement Bonds. 4s '06 J-J \$275,000c...Jan 1 1938 4 1/2s'10 M-N \$285,000c...May 1 1940 Sewer Bonds. 4s '06 J-J \$100,000c...Jan 1 1937 4 1/2s'10 M-N 75,000c...May 1 1940 School Bonds. 4 1/2s'10 M-N \$100,000c...May 1 1940 Park Bonds. 4 1/2s'11 s-a \$120,000c...1941 BOND. DEBT Oct 1 '14 \$1,856,000 Sinking fund Apr 1914 185,000 Assess. val. '13 (1/2 act.) 37,361,238 City tax (per \$1,000) 1913 \$12.50 Population in 1910 (Census) 34,874 INT. payable at City Treas. office and in N. Y. City. DEBT LIMITATION by constitution, 10% of assess. val. of all property.

ROANOKE COUNTY.

Roanoke is the county seat. Road and Bridge Bonds. 5s '13 s-a \$100,000...1930 Sinking fund 10,000 Assess. val. '13 (1-3 act.) 5,486,442 State & Co. tax (per \$1,000) '13 \$14.70 Population in 1910 17,216 INT. at County Treasurer's office.

ROCKINGHAM COUNTY.

The county seat is Harrisonburg. County Bds. (Int. at Treas. office). 5s J-J \$85,000c...1920-1927 (Subject to call \$40,000 July 1 1916 and \$45,000 Jan 1 1917.) Refunding Bonds. 4s J-D \$12,000c...J'ne 29 '15-'16 Highway Bds. (Red. beg. in 1915). 6s '12 May \$10,000c...May 15 1922 GEN. BD. DT. Oct 1914 \$97,000 Highway bonds (additional) 20,000 Assessed val. '13 (act.) 19,000,000 State & Co. tax (per \$1,000) '13 \$12.50 Population in 1910 34,903

RUSSELL COUNTY.

Lebanon is the county seat. Road (Int. at Treasurer's office). 5s '12 J-D \$70,000c...Dec 1 '36-'39 BOND. DEBT Oct 1912 \$217,000 Assessed valuation 1912 4,700,063 Population in 1910 23,474

SALEM.

This town is in Roanoke County. Bonds exempt from town taxes. Population 1910, 3,849. Refunding Bonds. 4s A-O \$534,000c...1920 5s M-N \$19,000c...1931 Water and Improvement Bonds. 5s M-S \$535,000c...1934 Light, Water Sewer & Impt. Bds. 5s M-S \$50,000c...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 \*INT. at U. S. Mtge. & Tr. Co., N. Y. \*Nat. City Bank, N. Y.; others at Town Treasurer's office.

SCOTT COUNTY.

Gate City is the county seat. Fulkerson Magisterial Dist. Bds. 5 1/2s s-a \$33,800 Estillville Magisterial Dist. Bds. 5 1/2s s-a \$100,000 Johnson Magisterial Dist. Bds. 5 1/2s s-a \$33,300 Total district debt Jan 1914 \$167,100 County has no bonded debt. Assessed (County) \$4,066,595 valuation; Fulkerson Dist. 553,972 Estillville Dist. 1,055,347 Johnson Dist. 881,963

SMYTH COUNTY.

Marion is the county seat. Asylum Bonds. s \$4,000 Court-House Bonds. s \$37,500 Road District Bonds. 5s '14 A-O \$185,000 6s '12 J-J 50,000...Jan 1 1942 (Subject to call beginning in 1927) Road and Bridge Bonds. 5s '13 M-S \$80,000 BOND. DEBT Apr 1 1914 \$181,000 Assessed valuation 1913 5,549,775 State & Co. tax (per \$1,000) '12 \$15.50 Population in 1910 20,326 INT. at County Treasurer's office

SOUTH BOSTON.

This town is in Halifax County. 6s \$86,500 4 1/2s 20,000 BOND. DEBT Oct 1 1914 \$107,000 Sinking fund 1,600 Assessed valuation 1914 2,700,000 Tax rate (per \$1,000) 1914 \$10.00 Population in 1910 3,516

SPOTSYLVANIA COUNTY.

Spotsylvania is the county seat. Road Dist. (Red. beg. in 1918). 5s '13 s-a \$40,000 TOTAL DEBT Apr 29 '14 \$130,000 Population in 1910 9,935

STAFFORD COUNTY.

Stafford is the county seat. Road & Bridge Impt. Bonds. 5s '12 J-J \$100,000...July 1 1942 (Subject to call \$20,000 on or after July 1 1922 and \$20,000 every 5 years thereafter.) BOND. DEBT Apr 1914 \$125,000 Sinking fund 16,000 Assessed valuation 1913 1,884,034 Real value (estimated) 5,000,000 Population in 1910 8,070 INT. in N. Y. C. or Frederickburg.

STAUNTON.

This city is in Augusta County. Small-Pox Bds. (Red. May 1 '05). 5s '95 \$2,000c...May 1 1925 Floating Debt (Red. 10 yrs. from issue). 4s '02 \$15,000m...May 1 1932 4s '07 J-J \$2,000c...Jan 1 1937 Street (Red. aft. 10 yrs. from iss.). 5s '96 \$15,000c...May 1 1926 3 1/2s'98 25,000c...July 1 1928 4 1/2s'97 21,000c...May 1 1927 Elec. Light (Red. 10 yrs. from iss.). 4s '13 \$2,500...Nov 1 1943 School (Red. aft. 10 yrs. from iss.). 4s '07 J-J \$20,000c...Jan 1 1937 4s '13 15,000m...July 1 1943 Water (Red. aft. 10 yrs. from issue). 4s '09 16,000m...Nov 1 1939 Redemption Bonds. 5s '96 \$537,000c...Jan 1 1925 4s '96 26,000c...July 1 1926 4 1/2s'97 10,000c...July 1 1926 4 1/2s'97 \$75,000c...May 1 1927 4s '00 3,000m...May 1 1927 4s '00 55,000c...July 1 1915 (Subject to call July 1 1905.) 4s '98 \$18,000c...Jan 1 1928 (Subject to call after Jan. 1 1918.) 3 1/2s'99 \$11,700m...Jan 1 1929 (Subject to call Jan 1 1909.) 3 1/2s'99 \$10,500m...Jan 1 1929 (Subject to call after 1909.) 3s '98 \$10,000c...Jan 1 1928 3s '98 1,000m...July 1 1928 4s '05 M-N 205,000c...Nov 1 1935 (Subject to call after Nov. 1 1915.)



STAUNTON (Concluded.)

Table listing Staunton bonds: Cave-in Bonds, Fire-Department Bonds, BOND, DEBT, Sinking fund, Assessed val., City tax rate, Population in 1910, and Red. after 10 years from issue.

SUFFOLK.

Table listing Suffolk bonds: Town established, General Improvement Bonds, Redemption Bonds, Street Improvement Bonds, Sewer Bonds, School Bonds, Street-Funding & School-imp. Bds., BOND, DEBT, Assessed val., Total tax, Population in 1910, and Int. at Hanover Nat. Bank.

TAZEWELL COUNTY.

Tazewell is the county seat. The bonds below are part of an authorized issue of \$625,000. Pop. '10. 24,946.

Table listing Roads (Int. at Treas. office) for Staunton: J-J \$611,000, TOTAL DEBT, Ass'd val., State & Co. tax, Clark Fork Dist., Jeffersonville Dist., Maiden Spring Dist.

WINCHESTER.

This city is in Frederick County, Inc. April 2 1874. Pop. 1910 5,864.

Table listing Winchester bonds: Redemption Bonds, Sewer Bonds, Public-School Bonds, City-Hall Bonds, Handley Trustees Bonds, BOND, DEBT, Assessed val., Total tax, and Interest payable at Bank of Winchester.

WISE COUNTY.

Wise is the county seat. Road & Bridge (Red. beg. 1931), Magisterial Dist. Bds. (Red. beg. '33), BOND, DEBT, Assessed val., State & Co. tax, Population in 1910, and INT. at County Treasurer's office.

ADDITIONAL STATEMENTS

In the table below we give statistics regarding several civil divisions in Virginia not included in the foregoing:

Table with columns: Bonded Debt, Floating Debt, Assessed Tax, Per Cap. Tax, and Pop'n. Lists various counties like Accomack, Alleghany, Ashland, etc.

(C) City. (T) Town. a Total tax. \* 1912 figures. § 1913 figures. † 1914 figures. ‡ This covers merely a recent issue of bonds; we are not advised as to what is total debt.

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. E. 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. 52, p. 674.

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. A motion was filed by the State of Virginia on Sept. 30 1913 in the U. S. Supreme Court asking for a final decree in the settlement of this suit, the commissioners appointed having failed to agree. Former Special Master C. E. Littlefield was directed by the Court in June 1914 to take additional testimony in the case and report not later than Oct. 5 1914. The Court on Oct. 1 1914 granted an indefinite extension of this time. The amounts in the various State funds and in banks on Oct. 1 1914 aggregated \$1,113,475.65. In addition the State School Fund had invested \$977,807. Total of all funds invested and in banks on Oct. 1 1914 was \$2,093,275.65.

ASSESSED VALUATION.—The following table gives the assessed valuation of real estate, personal property and railroad property. Under the tax law passed in 1904 assessments are said to be made at about actual value. This accounts for the large increase in values beginning with 1906, returns or earlier years having been on a much lower basis.

Table showing Tax Rate: The State tax rate (per \$1,000) in 1914 for all purposes was \$1.00. Columns: Years, Real Estate, Personal Property, Railroad Property, etc., Total.

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 are 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 66 cents per \$100 of valuation.

SECTION 8.—No county, city, school district, or municipal corporation, except in cases where such corporations have already authorized their bonds to be issued, shall hereafter be allowed to become indebted, in any manner, or for any purpose, to an amount, including existing indebtedness, in the aggregate exceeding 5 per centum on the value of the taxable property therein, to be ascertained by the last assessment for State and County taxes, previous to the incurring of such indebtedness, nor without, at the same time, providing for the collection of a direct annual tax sufficient to pay, annually, the interest on such debt, and the principal thereof, within and not exceeding thirty-four years; Provided That no debt shall be contracted under this section unless all questions connected with the same shall have been first submitted to a vote of the people, and have received three-fifths of all the votes cast for and against the same.

[Note.—The Legislature of 1905 passed an Act prohibiting indebtedness exceeding 2 1/2 per centum on the value of taxable property. This Act went into effect Jan. 1 1906. See V. 80, p. 1930.

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. There is no provision regarding the taxation of State bonds.

Table showing Taxation of Municipal Bonds: Columns: Year, Personal Property, Total. Rows: 1910, 1911, 1912, 1913, 1914, 1890.

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.

BEAVER POND SCHOOL DIST. This district (P. O. Bluefield) is in Mercer Co. Bonds are tax-exempt. Population in 1910, 46,685. INT. on road bonds at First Nat. Bank, Huntington. These bonds may be redeemed \$10,000 yearly by payment of 2% premium. Assess. val. (abt. act.) 42,150,124. State & Co. tax (per \$1,000) 12 \$2.60. Population in 1910, 46,685. BOND, DEBT Sept 30 '14 \$150,000. Assessed val. '14 (3/4 act.) 16,085,872. School tax (per \$1,000) 1914 \$5.25. Population in 1914 (est.) 23,000. 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 Apr 1914 \$122,500 Assessed valuation 1914 11,700,000 School tax (per \$1,000) '13 \$5.25 INT. at Bank of Benwood, Benwood.

BERKELEY COUNTY. County seat is Martinsburg. Martinsburg & Potomac RR. J-J \$101,000 Jan 1929 GEN. BD. DT. Apr 1914 \$101,000 Assess. val. '13 (4-5 act.) 21,208,235 State & Co. tax (per \$1,000) '13 \$3.65 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 (7)

BLUEFIELD. Bluefield is in Mercer County Inc. 1888. Population 1910, 11,188. Street, Sewers, &c. (Tax-exempt). 5s Jan \$35,000 1932 5s '07 June 100,000 June 26 1937 5s '13 Nov 125,000 Nov 12 1943 BOND, DEBT Nov 1914 \$260,000 Assessed val. '14 (3/4 act.) 13,190,000 Total tax (per \$1,000) 1914 \$14.00

BROWN'S CREEK SCH. DIST. A district in McDowell County. 5s '11 \$28,000 1941 (Subject to call beg. in 1931) Building (Red. beg. Jan 1 '33). 5s '13 J-J \$150,000 Jan 1 1943 BOND, DEBT Oct 8 1914 \$178,000 Assessed valuation 1914 13,567,934 INT. payable at McDowell County National Bank in Welch.

CABELL COUNTY. County seat is Huntington. Court-H'se & B'dge. (Red. beg. '26). 4 1/2 '06 ann \$85,000 1936 \*Road (Red. beg. 20 yrs. from issue) 4 1/2 '12 ann \$190,000 Jan 1 1942 4 1/2 '14 100,000 Jan 1 1944 TOTAL DEBT Mar 1914 \$367,046

Assess. val. (abt. act.) 42,150,124 State & Co. tax (per \$1,000) 12 \$2.60 Population in 1910, 46,685. INT. on road bonds at First Nat. Bank, Huntington. These bonds may be redeemed \$10,000 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 Bds. (Red. beg. in '04). 4s '09 July \$10,000 July 25 1919 a Street Bonds. 4s '02 Sept \$70,000 Sept 1 1922 (Subject to call after Sept. 1 1907.) 6s '08 Dec 150,000 Dec 1 1918 (Redeemable \$80,000 each year and subject to call any time.) Streets, Alleys and Levee. 5s '14 \$465,000 1916-1924 a Bridge Bonds (Red. beg. in 1925). 4s '05 Dec \$60,000 Dec 1 1935 Refdg. Bridge and Sewer Bonds. 4 1/2 '07 ann \$525,000 Jan 1 1941 (Subject to call after Jan 1 1927.) 4 1/2 '08 Jan \$170,000 Jan 1 1942 (Subject to call after Jan. 1 1918.)

a Hospital Bonds. 6s '95 Sept \$25,000 Sept 26 1915 BOND, DEBT Oct 1 '14 \$1,200,000 Sinking fund Jan 1 '14 200,000 NET DEBT Jan 1914 535,000 Assessed valuation, real 22,347,970 Assessed val., personal 8,696,340 State Board of Pub. Works 3,567,500 Total value 1914 34,611,810 (Assess. abt. 3-5 to 2-3 act. value.) City rate (per \$1,000) 1914 \$3.40 INT. on bonds maturing (a) at Chase Nat. Bk., N. Y.; (b) Nat. Park Bk., N. Y.; (c) Charleston and (d) Citizens Nat. Bk., Charleston.

CHARLESTON IND. SCH. DIST. Building Bonds. 4 1/2 '02 May \$50,000 May 1 1932 (Subject to call after May 1 1907.) 6s \$20,000 1927-28 (Subject to call after 1902-03.) 5s '13 J-J \$300,000 Jan 1 1947 (Subject to call Jan 1 1938.) 1937 (Subject to call after 1912.) 4 1/2 '09 May \$80,000 1942 (Subject to call after 1934.) Refunding Bonds. 4 1/2 s, July \$111,200 c 1929 (Subject to call after 1919.) BOND, DEBT Sept 30 '14 \$676,200 Sinking fund Feb 1914 130,000 Assess. val. 1914 33,616,800 School tax (per \$1,000) 1914 \$5.85 Population in 1913 (est) 55,300 INT. at Chase Nat. Bk., N. Y.; others at Co. Sheriff's office.



CLARKSBURG.

This city is in Harrison County. Validity of bridge bonds upheld by State Supreme Court. \*Bridge (Red. beg. Jan. 1 1924) 5s g '14 J-\$110,000...Jan 1 1924 BOND. DEBT Feb 1914...\$415,000 Ass'd val. '13 (abt. act.)...16,750,383 Population in 1910...9,201 \*Int. at Empire Nat. Bk., Clarksb.

CLARKSBURG SCHOOL DIST.

This district is in Harrison County. 5s '05 July \$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 Sept 1914...335,000 Assessed valuation 1913...20,100,000 Int. at Empire Nat. Bk., Clarksb'g.

ELKINS INDEP. SCHOOL DIST.

This district is in Randolph Co. Building Bonds. 5s s-a \$90,000... (Due \$15,000 in 20, 23, 26, 29, 32 and 34 years from date, subject to call, after 25 years from issue.) TOTAL DEBT... (?)

FAIRMONT.

This city is in Marion County. Incorp. 1900. Bonds are exempt from city taxes. Pop. 1910, 9,711. Commission gov't went into effect Jan. 1914. All bonds subj. to call. 1st Mtge. Water (Red. beg. 1910). 5s g '05 May \$150,000...May 1 1935 Water Works Bonds. s '08 \$150,000...Jan 1 1932 Water Works Extension Bonds. 5s g '10...\$75,000...Aug 1 1940 Water & Sewer Bds. (Series A). s '02...\$58,000...July 1 1936 Water Wks. & Refdg. (Ser. B). s '02...\$30,000...1922 BOND. DEBT July 1 '14...\$328,000 Floating debt...94,083 Sinking funds...70,255 Assess. val. '14 (abt. act.)...18,294,242 Tax rate (per \$1,000) 1914...\$4.50 INT. at City Treasurer's office.

FAIRMONT IND. SCH. DIST.

5s '05 June \$141,000...1925 (Subject to call after June 1908) 5s '12 June \$140,000...June 1 1942 (Subject to call June 1 1927.) BOND. DEBT Oct 12 1914 \$281,000 Sinking fund...15,203 Assess. val. (3/4 act.) '14...15,871,167 School tax (per \$1,000) 1914...\$6.20 Population in 1913 (est.)...16,000 § Int. at First Nat. Bank; others at Sheriff's office in Fairmont.

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 1856. Commission government adopted Mar. 18 1913. V. 96, p. 963. Pop'n 10, 7,563. Impt. Bonds (Part every 5 years). 4 1/2 s 8-ann \$69,000...1914-1934 Water Bonds. 5s '11 M-S \$90,000...1945 (Subject to call after 1921) 5s '12 July \$90,000...July 1 '22-'46 Electric Light Bonds. s \$2,000... BOND. DEBT July 1 1911...\$83,000 Assessed val. '11 (3/4 act.)...7,824,119 Total tax rate (per \$1,000) '11...\$4.50

GRAFTON INDEP. SCH. DIST.

Building Bonds. 5s '14 J-J \$110,000...July 1 1948 (Subject to call begin. July 1 1924.) BOND. DEBT Sept 1914...\$185,500 Sinking fund...9,595 Ass'd val. '14 (real & pers.)...8,161,124 INT. on 1914 bonds payable at Merchants' & Mechanics' Savings Bank of Grafton.

HANCOCK COUNTY.

New Cumberland is the county seat Road Dist. Bds. (Red. beg. 1932). 5s g '12 M-\$125,000...May 1 1946 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. Bldg., Grade, Fire & Police Bds. (Tax-free). 5s '14 Oct \$110,000...Oct 1 1944 Sewer Bonds. 6s '91 Oct \$12,000...Oct 1 1921 6s '93 July 25,000...July 1 1923 6s '06 Jan 15,000...Jan 1 1936 Paving Bonds. 6s '06 Oct \$70,000...Oct 1 1921 6s '93 July 50,000...July 1 1923 6s '05 Jan 55,000...Jan 1 1936 Fifth Series Bonds. 5s '09 Jne \$75,000...June 1 1939 Sixth Series Bonds. 5s '13 July \$180,000...July 1 1943 Street-Improvement Bonds. 5s '07 Nov \$50,000...Nov 1 1937 Incinerator Bonds. 5s '13 ann \$20,000...July 1 1943 Fire Department Bonds. 5s '07 Nov \$12,000...Nov 1 1937 Building Bonds. 5s '09 ann \$80,000...June 1 1939 Funding Bonds. 5s '07 Nov \$80,000...Nov 1 1937 Central City (Annexed June 1 1909). 5s '05...\$23,000...Sept 1 1935 5s '07...\$17,000...Aug 1 1937 GEN. BD. DT. Jne 30 '14...\$764,000 Assessed val. '14 (4-5 act.)...37,342,025 Assessed val. '14 (4-5 act.)...37,342,025 Total tax rate (per \$1,000) '14 \$15.60 \* Bonds are tax-free

INT. on building and paving and sewer bonds of 1910 and street bonds of 1910 at Fifth-Third Nat. Bk. of Cin.; paving and sewer bonds of 1906 at City Treas. office; bonds of 1914 at First Nat. Bank, N. Y.

HUNTINGTON IND. SCH. DIST.

This district covers same territory and embraces same subjects of taxation as city. Bonds are taxable 6s, May \$12,000...1927 (Subject to call after 1907). 4 1/2 s 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.) 5s '14 A-O \$60,000...Apr 1 1924 (140,000...Apr 1 '25-'44 Building Bonds. 5s '10 July \$50,000...July 1 1930 Central City Bds (annexed J'nel'09) 5s '05...\$12,000...Sept 2 1925 BOND. DEBT May 1914 \$324,000 Sinking fund...14,000 Ass'd val. '13 (4-5toabt.act.)...33,388,889 School tax (per \$1,000) '13-'14...\$4.00 Value of school property...\$500,000 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...\$30,000...Jan 1 1930 4s '07...\$18,300...Oct 1 1938 4s '08...\$49,700...Jan 1 1938 BOND. DEBT Apr 29 '14 \$172,600 Assessed val. '13 (4-5 act.)...15,967,959 State & Co. tax (per \$1,000) '13...\$4.10 Population in 1910...15,888 \* Red. after 10 yrs. from issue. INTEREST payable in Baltimore at Baker, Watts & Co. and Co. Treas.

MARION COUNTY.

Fairmont is the county seat. Fairmont Dist. (Red. beg. in 1933). 5s '13 M-S \$300,000...Sept 1 1943 Mannington Dist. (red. beg. '33). 5s '13 M-S \$300,000...Sept 19 1943 TOT. DIST. DT. Apr '14...\$700,000 Assessed [Fairm't Dist. 19,198,243 val. 1913 [Mann'g Dist. 14,067,037 INT. at office of County Court.

MARSHALL COUNTY.

Moundsville is the county seat. Union District Road Bonds. 5s '13 Jan \$50,000...Jan 1 '23-'31 s 75,000... District has no bonded debt. County debt Dec 1913...\$50,000 Population of county, 1910...32,388

MARTINSBURG.

This city is in Berkeley County Inc. in 1789. Pop'n 1910, 10,698. Water Bonds. 4s July \$97,500...1934 & 1937 5s Dec 40,000...1943 BOND. DEBT July 1914 \$137,500 Assess. val. '13 (3/4 act.)...8,247,151 City tax rate (per \$1,000) '13...\$4.00 INT. at Old Nat. Bk., Martinsburg.

MERCER COUNTY.

Princeton is the county seat. Roads (Red. beg. Apr. 15 1924). 5s '14 A-O \$500,000...Apr 15 1944 TOT. BD. DT. Feb 28 '14 \$500,000 Assess. val. '13 (abt. act.)...\$4,637,981 State & Co. tax (per \$1,000) '13...\$4.10 Population in 1910...38,371 INT. payable in New York.

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 \$24,000...July 1 '15 '26 (Subject to call after July 1 1912.) 5s '07 July 65,000...July 6 '17-'36 Paving Bonds. 4 1/2 s '98 June \$26,000...beginning 1910 5s '01 ann 18,000...Various BOND. DEBT Sept 30 '14 \$128,800 Assessed valuation 1914...14,115,370 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 '98 Aug 12,000...1918 5s '03 July 18,000...1915-1923 5s '14 July 150,000...July 1 '24-'44 BOND. DEBT Sept 29 '14 \$280,000 Assess. val. '14 (3/4 act.)...15,008,198 School tax rate (per \$1,000) '14...\$4.75 INT. in N. Y. City at Hanover Nat. Bank and Seaboard Nat. Bank.

MOUNDSVILLE

This place is in Marshall County. Sewer Bonds. 5s '11 Apr \$90,900...Apr 1 1921 TOTAL BD. DT. Nov 1914 \$90,900 Other indebtedness (add'l)...11,000 Total assessed valuation...6,831,881 Tax rate (per \$1,000) 1913...\$6.00 Population in 1910...8,918 INT. on sewer bonds at Mercantile Bkg. & Tr. Co., Moundsville.

PARKERSBURG.

This city is in Wood County. Inc. in 1820. Commission government adopted Mch. 21 1911. V. 92, p. 823. Hospital Bonds. s Sept \$15,000...Sept 1 1917 Park Bonds (Subject to Call). s F-A \$25,000...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 Paving & Sewer Bds. (Tax-ex'pt). \* 1/2 s '13 J-D \$200,000...June 1 1923

Water Bonds.

4s '09 June \$270,000...June 1 1929 4s '12 June 100,000...June 1 1932 BOND. DEBT Sept 30 1914 \$725,000 Floating debt...21,200 TOTAL DEBT Sept 30 '14...746,200 Sinking fund...137,041 NET DEBT Sept 30 1914...609,159 Assess. val. '13 (3/4 act.)...29,891,160 Total tax rate (per \$1,000) '13...\$10.00 Population in 1910...17,842 INT. payable at City Treasury.

WELCH.

This town is in McDowell County. Paving and Sewer Bonds. 6s g '13 ann \$80,000... (Due not later than 10 years; subject to call one-tenth yearly.) BOND. DEBT July 1 1913 \$21,000 Bonds sold in Dec '13 (add'l) 80,000 Assessed valuation 1912...2,299,246 Population in 1910...1,526 INT. payable in Welch.

WELLSBURG IND. SCH. DIST.

A district in Brooke County. 4s Aug \$12,000... (Subj. to call.) Impt. Bonds (Red. beg. in 1921). 5s '11 Aug \$85,000...Aug 1 1945 BOND. DEBT Sept 29 1914 \$97,000 Assess. val. '14 (act.), est...4,614,354 School tax rate (per \$1,000) '14...\$7.70 Population in 1911 (est)...4,300 INT. at Bank of Wellsburg.

WHEELING.

Wheeling is the county seat of Ohio Co. Inc. in 1836. Pop'n 10, 41,641. 6s Nov \$30,600...1919 4 1/2 s July 12,000...July 1924 (Subject to call after 1906.)

5s '85 July \$54,000...July 1 1919 (Subject to call after 1906.) 4s '08 July \$695,000...July 1 '18-'42 Refunding Bonds 1902. 4s July \$132,000...July 1 '15-'36 \*Street Bonds. 5s Apr \$52,500... 5s June 25,500... BOND. DEBT July 1 '14...\$1,001,600 Floating debt...23,113 Sinking fund...97,566 Water debt (included)...350,000 Assess. val. '14 (abt. act.)...67,282,855 City tax rate (per \$1,000) '13...\$3.50 Bonds are exempt from city tax. \* Int. Dollar Sav. & Tr. Co., Wheeling; others, Bk. of Ohio Valley, Wheeling.

WHEELING IND. SCH. DIST.

4 1/2 s g '07 M-N \$170,000...Nov 1 '15-'31 BOND. DEBT Sept 1914...\$180,000 Assess. val. '14 (actual)...67,282,545 School tax rate (per \$1,000) '14...\$4.25 Population in 1913 (est)...45,000 INTEREST payable at Importers' & Traders' Nat. Bank, N. Y. City.

WOOD COUNTY.

Parkersburg is the county seat. Bonds are tax-free. Pop'n 10,38,001. Railroad Bonds. 5s g Dec \$175,000...1916 Road Bds. (Red. beg. 20 yrs. fr. issue) 4 1/2 s '11 Sept \$180,000...Sept 1 1941 5s '14 Apr 70,000...Apr 1 1944 TOT. BD. DT. Sept 1914 \$335,000 Sinking fund...168,500 Total assessed val. 1914...33,500,000 State & Co. tax (per \$1,000) '13...\$3.60 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: Bonded Debt, Floating Debt, Assessed Valuation, Tax per Pop'n, 1910. Lists various districts and counties like Adkin School District, Beckley (C), Raleigh County, etc.

(C) City. (T) Town. d 1911 figures. e 1909 figures. f 1910 figures. \* 1912 figures. § 1913 figures. b 1914 figures. x This covers merely a recent issue of bonds; we are not informed as to what is total debt. † Total 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, P. Ct., Payable, Interest, When Due, Prntcipal, Outstanding. Lists School bonds, Educational bonds, Past-due bonds.

INTEREST is payable in Frankfort. STATE DEBT.—The educational bonds are not, strictly speaking, a debt of the State. They are irredeemable; the fund is inviolate, and the 6% 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, \$581,986; new school bonds, issued March 12 1892, \$606,641. The \$1,650,000 school 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 in Oct. 1913 aggregated \$10,306.57.

Table with columns: Years, Real Estate, Personal Property, Railroads. Shows assessed valuation for 1912, 1911, 1910, 1909, 1908, 1907, 1906, 1900, 1897, 1887.

TAX RATE.—In 1912 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 coun-



ties for the payment of same. V. 89, p. 1437. On Nov. 3 1913 an amendment to the constitution was adopted concerning taxation and exempting therefrom bonds of the State and its subdivisions. V. 97, p. 1676. The amendment, however, was declared void by the Court of Appeals Jan. 14 1914 on the ground that it was not advertised the number of days required by the State constitution. V. 98, p. 405. The amendment is to be again submitted in Nov. 1915.

**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 no 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 so 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."

**INVESTMENT OF TRUST FUNDS.**—Section 4163 of the Statutes of 1909 provides as follows:

SEC. 4163.—*Investment of Funds by Fiduciary.*—That it shall be lawful for persons or corporations holding funds in a fiduciary capacity for loan or investment to invest the same in real estate, mortgage notes or bonds, or in such other interest-bearing or dividend-paying securities as are regarded by prudent business men as safe investments, and to make loans with such securities as collateral; but such funds shall not be invested in the bonds or securities of any railroad or other corporation, unless such railroad, or other corporation, has been in operation more than ten years, and, during that time, has not defaulted in the payment of principal or interest on its bonded debt, or be invested in the bonds of a county, district, town or city that, within ten years, has defaulted in the payment of the interest or principal of its bonded debt; and a fiduciary shall account for all interest or profit received.

POPULATION OF STATE:—

1910	2,280,905	1860	1,155,684	1820	564,135
1900	2,147,174	1850	982,405	1810	406,511
1890	1,858,635	1840	779,828	1800	220,958
1880	1,848,690	1830	687,917	1790	73,677
1870	1,321,011				

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 226,992 in 1850; 236,107 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 \$80,000...June '15-'21  
BOND. DEBT Sept 30 '14 \$80,000  
Ass'd val. '14 (2-3 act.) 2,588,790  
Population in 1910 14,832  
INT. at Allen Co. Bk., Scottsville.

**BOWLING GREEN.**  
This city is in Warren County.  
Inc. 1812. Pop'n 1910, 11,675.  
Public-Improvement Renewal Bonds.  
4s '10 J-J \$20,000...July 1 1940  
\*General Fund Renewal Bonds.  
4s J-J \$21,500...1929  
\*Public-School Renewal Bonds.  
4s J-J \$19,000...1929  
Public-School Bonds.  
4s '07 J-J \$20,000...Jan 1 1937  
Electric-Light Renewal Bonds.  
4s J-J \$19,000...1935  
Water-Works Renewal Bonds.  
4s '99 J-J \$59,500...1929  
4s '99 J-J 9,500...1935  
City Hall Bonds.  
4s '07 J-J \$24,000...Jan 1 1937  
BOND. DEBT Oct 1 '14 1,813,500  
Assessed val. '14 (3/4 act.) 4,878,000  
Total tax rate (per \$1,000) '14 \$12.50  
\* Subject to call beginning 1919.

**CHRISTIAN COUNTY.**  
County seat is Hopkinsville. All bonds are tax-free.  
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  
Refunding (Red. beg. in 1909).  
4s '04 M-S \$60,000...Nov 1 1934  
BOND. DEBT Apr '14 262,000  
Assessed val. '13 (1/2 act.) 1,471,340  
State & Co. tax (per \$1,000) '13 \$10.00  
Population in 1910 38,845  
INTEREST payable at Citizens' National Bank of Bowling Green.

Inc 1931. First Nat. Bank, Hopkinsville, 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, 53,270.  
Asphalt Bonds.  
4s '91 F-A \$142,800...Aug 1 1931  
Bridge Bonds.  
4s '86 J-J \$33,000...July 1 1926  
Cov. W. Cov. & Lud. Highway.  
4s '93 F-A \$7,900...Aug 1 1922  
Caspari Judgment Bonds.  
4s '93 M-S \$103,500...Mch 1 1923  
Water Works Redemption.  
4s '90 J-J \$190,700...Jan 1 1930  
Sewer Bonds.  
5s '03 M-S \$30,000...Mch 4 1923  
(Subject to call Mch 4 1913.)  
5s '09 J-J \$5,000...July 1 1929  
(\$2,500 payable each year.)  
Refunding Bonds.  
4s '94 J-J \$51,300...July 1 1934  
Redemption Bonds.  
4s '92 F-A \$106,100...Aug 1 1922  
Reservoir & Water-Works Bonds.  
4s '87 J-J \$520,000...Jan 1 1927  
4s '88 J-J \$71,000...Jan 1 1928  
4s '88 J-J 23,000...July 1 1928  
4s '90 J-J 111,000...July 1 1930  
Funding Bonds.  
4s '80 F-A \$73,200...Aug 1 1920  
(Re-deemable in 1913.)  
4s '12 F-A \$281,000...Aug 1 1952  
(Subject to call beg. July 31 1942.)  
Park Bonds.  
4s '11 A-O \$95,000...Apr 1 1951  
BOND. DEBT Sept 30 '14 \$2,179,300  
Assessed debt (add'l) 296,910  
Floating debt (add'l) 120,000  
Assess. val. '13 (3/4 act.) 26,382,625  
Total tax (per \$1,000) 1913 \$26.00  
\* Exclusive of franchise assess't.  
INT. at Bk. of America, N. Y., or First Nat. Bank, Covington.

**GREEN COUNTY.**  
County seat is Greensburgh. For details regarding repudiated railroad-aid 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. Present charter received in 1893. Bonds tax-exempt.  
Refunding (Red. beg. in 1912).  
4s '97 \$369,000...1917  
BOND. DEBT Oct 1913 \$369,000  
Assessed val. '10 (3-5 act.) 8,121,757  
Total tax rate (per \$1,000) '10 \$16.70  
INT. at Bank of Am., N. Y., and Henderson Nat. Bk., Henderson.

**KENTON COUNTY.**  
Covington is the county seat.  
Refunding Bonds.  
5s '13 J-D \$167,000...Dec 1 1943  
BOND. DEBT Nov 1914 167,000  
Assessed valuation 1914 31,833,255  
Population in 1910 70,355  
INT. at German Nat. Bank, Cov.

**LEXINGTON.**  
This city is in Fayette Co. Incorp. in 1804. Commission government adopted Nov. 7 1911. V. 93, p. 1337.  
Auditorium (Free from city taxes).  
4s '05 F-A \$16,000...Feb 1 1945  
Funding (Free from city taxes).  
5s '88 F-A \$50,000...Aug 1 1918

**DAYTON.**  
Dayton is in Campbell County. Inc. Mar. 12 1867. Pop. '10, 6,972.  
Refunding Bonds.  
5s '08 F-A \$134,000...Aug 1 1915  
Renewal Bonds.  
Sewer Bds. (Red. 2 bds. yrly.)  
4s '08 A-O \$22,000...Oct 1 1928  
Street Bonds.  
4s '13 J-J \$19,000...July 1 '15-'33  
BOND. DEBT Sept 30 '14 192,000  
Assess. val. '13 (abt. 2-3 act.) 2,847,215  
Total tax (per \$1,000) 1913 \$22.60  
INT. on ref. bonds due 1915 at Newport Nat. Bk., Newport, or First Nat. Bk., N. Y.; 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 \$66,000...Jan 1 '15-'24  
Court-House Bonds.  
4s J-J \$100,000...1919  
BOND. DEBT May '14 \$191,000  
Assessed valuation 1913 39,520,899  
State & Co. tax (per \$1,000) '10 \$9.70  
Population in 1910 47,715  
§ Int. at Hanover Nat. Bk., N. Y.

**FRANKFORT.**  
This is the capital of the State and the county seat of Franklin County. Inc. Oct. 10 1788. City owns \$32,000 6% Capital Gas & Electric Light Co. bonds. Pop'n, '10, 10,465.  
School Bonds (Tax-free).  
6s '04 J-J \$10,000...July 1 1924  
\*Funding School (Tax-free).  
5s '04 J-J \$25,000...July 1 1924  
6s '05 J-J 50,000...July 1 1925  
6s '11 J-J 10,000...July 1 1931  
Renewal Bonds (Tax-free).  
4 1/2s '97 J-J \$120,000...July 1 1927  
4s '00 J-J 20,000...June 15 1920  
4 1/2s '03 M-S \$9,000...Mch 1 1923  
Funding Bonds (Tax-free).  
4s '03 M-S (\$20,000 Sept 1 '16-'22 \$5,000 in even years.)  
4s '04 M-S (\$4,000...Sept 1 1924  
BOND. DEBT Dec 1 1913 \$303,000  
Assessed val. 1913 5,529,889  
(Assess't abt. 3-5 or 70% act. val.)  
Total tax rate (per \$1,000) '13 \$17.00  
\*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 '20 & '24  
4 1/2s '98 J-J 62,000...July 1 1918  
5s '04 J-J 50,000...Jan 1 1918  
5s '05 M-N 19,000...Nov 1 1925  
Midland RR. Bonds.  
4s '99 J-J \$85,000...July 1 1919  
BOND. DEBT Oct 31 '14 249,000  
Assessed val. '14 (3-5 act.) 8,765,299  
State & Co. tax (per \$1,000) '13 \$13.00  
Population in 1910 21,135  
INT. at Bank of Am., N. Y. City.

**GRANT COUNTY.**  
County seat is Williamstown. All bonds are taxable. Pop. 1910, 10,581.  
Bridge Refunding.  
4 1/2s M-N \$6,000...Nov 10 '14-'17  
Turnpike Refunding.  
4 1/2s M-N \$58,000...Nov 10 '14-'17  
(\$1,500 and \$2,000 in alternate years)  
4 1/2s '06 F-A \$4,500...Aug 10 '15-'17  
Funding Bonds.  
4 1/2s '06 J-D \$65,000...Dec 1 '18-'26  
BOND. DEBT Apr 7 1914 85,000  
Floating debt 26,687  
TOTAL DEBT April 7 '14 111,687  
Sinking fund 10,296  
Assess. val. '14 (70% act.) 3,580,347  
State & Co. tax (per \$1,000) '14 \$11.50  
INT. on bonds marked (a) at Hanover Nat. Bk., N. Y.; (b) Co. Treas. office; (c) Cent. Nat. Bank, Chicago.

**GREEN COUNTY.**  
County seat is Greensburgh. For details regarding repudiated railroad-aid 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. Present charter received in 1893. Bonds tax-exempt.  
Refunding (Red. beg. in 1912).  
4s '97 \$369,000...1917  
BOND. DEBT Oct 1913 \$369,000  
Assessed val. '10 (3-5 act.) 8,121,757  
Total tax rate (per \$1,000) '10 \$16.70  
INT. at Bank of Am., N. Y., and Henderson Nat. Bk., Henderson.

**KENTON COUNTY.**  
Covington is the county seat.  
Refunding Bonds.  
5s '13 J-D \$167,000...Dec 1 1943  
BOND. DEBT Nov 1914 167,000  
Assessed valuation 1914 31,833,255  
Population in 1910 70,355  
INT. at German Nat. Bank, Cov.

**LEXINGTON.**  
This city is in Fayette Co. Incorp. in 1804. Commission government adopted Nov. 7 1911. V. 93, p. 1337.  
Auditorium (Free from city taxes).  
4s '05 F-A \$16,000...Feb 1 1945  
Funding (Free from city taxes).  
5s '88 F-A \$50,000...Aug 1 1918

Refunding (Free from city taxes).  
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 (Free from city taxes).  
4s '05 F-A \$45,000...Feb 1 1945  
4s '06 F-A 25,000...Aug 1 1946  
4s '08 J-J 25,000...Jan 2 1948  
4s '08 J-D 23,000...Dec 1 1948  
4s '13 J-J 6,000...Jan 1 1953  
Viaduct (Free from city taxes).  
4s '03 J-D \$22,000...Dec 1 1945  
Brick Street (Free from city taxes).  
6s '91 Var \$5,266.52c. various, '21  
4 1/2s '94 M-N 75,570c. Nov 1 1934  
Park Bonds (Free from city taxes).  
4s '03 A-O \$30,500...Apr 1 1923  
4s '13 J-J 25,000...Jan 1 1953  
Railroad Aid (Free from city taxes).  
5s '88 J-D \$100,000...June 1 1918  
4 1/2s '90 M-S 150,000...Sept 1 1920  
4 1/2s '92 F-A 15,000...Aug 1 1932  
BOND. DEBT Jan 1 '14 \$869,837  
Assess. val. '14 (abt. act.) 24,441,594  
Population (per \$1,000) 1913 \$27.50  
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.

**LEXINGTON SCHOOL DIST.**  
4s '03 M-N \$70,000...May 1 1933  
4s '08 J-D 75,000...June 1 1938  
BOND. DEBT Sept 30 '14 \$145,000  
Total assessed val. 1913 24,000,000  
School tax rate (per \$1,000) '13 \$4.40  
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 \$103,600...\$6,200 yrly  
BOND. DEBT Jan 1 '14 103,600  
Assessed val. '13 (3-5 act.) 8,021,592  
State & Co. tax (per \$1,000) '13 \$12.92  
Population in 1910 12,497  
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. The school 4 1/2s given below were declared valid by the Kentucky Court of Appeals on Dec. 19 1913. V. 97, p. 1919.  
On July 29 1912, 9,250 shares of stock in Louisville Gas Co. were sold at \$150 per share, netting \$1,387,500.  
Past Due Bonds.  
5s M-N \$1,000...May 1 1920  
(Called May 1 1900.)  
--s -- \$2,000...Mar 1 1894  
--s -- 1,000...July 1 1897  
--s -- 1,000...May 14 1898  
--s -- 1,000...July 1 1898  
--s -- 4,000...Jan 1 1902  
--s -- 10,000...Sept 15 1910  
\*Refunding Bonds (gold).  
4s '97 J-J \$337,000...July 1 1937  
3 1/2s '00 M-N \$88,000...May 1 1940  
3 1/2s '01 A-O 85,000...Apr 1 1941  
3 1/2s '01 J-D 275,000...June 1 1941  
3 1/2s '01 J-J 114,000...July 1 1941  
3 1/2s '03 J-J 789,000...Jan 1 1943  
3 1/2s '03 A-O 140,000...Apr 1 1943  
3 1/2s '03 A-O 49,400...Apr 1 1943  
3 1/2s '03 J-J 681,000...July 1 1943  
4s '10 M-S 200,000...Sept 15 1920  
4 1/2s '11 F-A 289,000...Aug 1 1921  
\*School-Improvement Bonds.  
4 1/2s '14 A-O \$1,000,000...Apr 1 1954  
Park Bonds.  
4s '90 J-J \$575,000...July 1 1930  
\*Sewer Bonds.  
4s '07 F-A \$370,000...Feb 1 1947  
\*Sewer and Park Bonds.  
3s '01 J-J \$210,000...Jan 1 1941  
Municipal Improvements.  
4s '83 J-J \$1,228,000...July 1 1923  
4s '88 Q-M1 373,800...Dec 1 1928  
Water Co. Mortgage Bonds.  
4s '10 F-A \$1,000,000...Aug 1 1950  
\*Hospital Bonds.  
4 1/2s '11 M-S \$991,000...Mch 1 1951  
\*Bonds payable by spec. taxation. INT. on refunding bonds of 1910 and school-impt., past due, bonds payable at office of sink. fd., Louisville; on all others at First Nat. Bank, N. Y. The past due bonds which matured in 1894 and 1903 are payable at First Nat. Bk., N. Y.; on all other past due bonds at office of Sinking Fund Trustees.

BONDED DEBT.—The bonded debt on Oct. 1 1914 was \$12,446,200, of which \$3,196,800 is payable by the general fund and \$9,249,400 by special taxation. On Oct. 1 1914 sinking fund contained \$902,741 cash. Sinking fund also owns entire stock of Louisville Water Co., (12,751 shares), amounting to \$1,275,100. Gross earnings of water company in 1913 were \$1,68,948, oper. exp., &c., \$325,573; net earnings, \$343,375. Assets of water company Dec. 31 1913, \$9,207,561. The bonded debt of the water company on the same date was \$1,500,000 and the floating debt \$90,950. 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:

	1914.	1913.
Real estate	142,924,621	138,186,466
Personal	67,628,686	62,605,103
Total	210,553,307	200,791,569
Tax (per M)	17.60	\$17.60



**LOUISVILLE (Concluded).**  
 1912. 1911.  
 Real estate 132,083,099 129,039,784  
 Personal 58,524,896 54,518,805  
 Total 190,607,995 183,558,589  
 Tax (per M) 17.90 18.10  
**POPULATION.**—In 1910 (Census), 223,928, and in 1900, 204,731.

**MC CRACKEN COUNTY.**  
 County seat is Paducah.  
 Refund. Bds. (Red. Sept. 1 1923).  
 5s M \$5200,000c Sept 1 1923  
 4s M \$5100,000c Sept 1 1 33  
**BOND. DEBT** Oct 1914. \$300,000  
 Ass'd val. '13 (abt. 3-5 act.) 16,000,000  
 State & Co. tax (per \$1,000) '13 \$111.50  
 Population in 1910 35,064  
 INT. in N. Y. City at Nat. Bank of Commerce and Bankers Tr. Co..

**MADISON COUNTY.**  
 County seat is Richmond  
 Ref. RR. Bonds (Red. beg. in '19).  
 4s '09 J-J \$92,000c Jan 1939  
 Turnpike Bds. (part yly. in Dec.).  
 4 1/2s J-D \$35,000c Jan 1 1927  
**BOND. DEBT** Sept 30 '14 \$127,000  
 Assess. val. '14 (4-5 act.) 13,353,000  
 State & Co. tax (per M) '13 111.50  
 Population in 1910 26,951  
 INT. at Chemical Nat. Bank, N. Y.

**MERCER COUNTY.**  
 County seat is Harrodsburg.  
 Bonds are taxable. Pop. '10, 14,063.  
**Railroad Bonds.**  
 4s M-N \$95,000c 1930  
**BOND. DEBT** Feb 1 1914 \$95,000  
 Ass'd val. '14 (abt. 3-5 act.) 10,000,000  
 State & Co. tax (per \$1,000) '14 \$11.00  
 INT. at Union Nat. Bk, Louisville.

**MIDDLESBOROUGH.**  
 Middlesborough is in Bell Co. Inc. May 1 1890. The improvement bds. 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 yly., incl. the year 1920. V. 83, p. 1132; V. 84, p. 404. Up to June 30 1914 \$14,000 had been paid. All bonds tax-exempt.  
 Improvement (See note above).  
 4s '90 Dec \$150,000 Oct 1 1920  
**Refunding Bonds.**  
 6s '08 M-S \$28,800c Sept 1 1928  
**School Bonds.**  
 6s '06 M-N \$12,000 May 1 1926  
 6s '11 J-J 18,000 July 1 1931  
**BOND. DEBT** June 30 '14 \$208,800  
 Other indebtedness 33,511  
 Sinking fund (school) 18,329  
 Assessed val. '13 (2-5 act.) 1,600,000  
 Tax rate (per \$1,000) 1913 19.00  
 Population in 1910 27,805  
 INT. at Harris Tr. & Sav. B., Chi.

**MUHLBURG COUNTY.**  
 County seat is Greenville.  
 For litigation regarding railroad bonds, subsequently refunded, see "State & City Sup." for May 25 1912.  
**Refunding Bonds.**  
 5s J-J \$80,000c 1915  
 5s J-J 85,000c 1920  
**BOND. DEBT** Oct 1914. \$165,000  
 Assess. val. '13 (3/4 act.) 6,334,475  
 State & Co. tax (per \$1,000) '13 \$13.50  
 Population in 1910 28,898  
 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.  
**Refunding Bonds.**  
 4s '04 J-J \$35,000c July 1 1924  
 3.65s '01 J-J 506,000c Jan 1 1930  
 4s '06 J-J 55,000c July 1 1926  
 4s '11 J-J 37,000c July 1 1931  
 4s '14 M-N 50,000c May 1 1934  
 Newport S. Bonds (Gen'l Debt).  
 5s various 88,100c Various 1919  
 5,000c Dec 28 1922  
 1,500c Aug 1 1923  
 4s '12 J-J 50,000c July 1 1942  
**Water-Works Bonds.**  
 4s '09 J-J \$85,000c Jan 1 1939  
 Past-due bonds 5500  
**GEN. BONDS** Mar 1913. \$997,600  
 Assessment debt (add'l) 162,000  
 Assessed val. '12 (2-3 act.) 15,922,781  
 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 Owenton.  
**County Bonds (Red. any time).**  
 5s M-S \$100,000c Sept 1 1916  
 F-A 40,000c 1922  
**Refunding Bonds.**  
 5s '12 \$30,000 1942  
**BOND. DEBT** Oct 1 '13. \$170,000  
 Assessed valuation 1914 3,095,000  
 State & Co. tax (per \$1,000) '13 \$14.00  
 Population in 1910 14,248  
 INT. at Bank of Commerce, N. Y.

**OWENSBORO.**  
 This is the county seat of Daviess County. Incorporated 1866.  
**Railroad Bds. (subject to call).**  
 4s M-N \$45,500c Nov 1 1919  
**Street Bonds (Red. Jan. 1 '15).**  
 4s J-J \$154,500c Jan 1 1930  
**Water Bonds (Red. beg. in 1911).**  
 4s '01 J-J \$154,000c Jan 1 1931  
 4s '07 J-J 49,500c Jan 1 1937  
**BOND. DEBT** Oct 1 1914. \$403,500  
 Sinking fund 48,536  
 Assessed val. '13 (4-5 act.) 9,875,000  
 City tax rate (per \$1,000) '14 \$20.00  
 Population in 1910 16,011  
 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 gov. adopted Nov. 4 1913. Pop'n 1910, 22,760.  
 Chicago St. L. & P. RR.  
 4 1/2s '88 J-D \$81,000c Dec 1 1918 (Subject to call after 1898).  
 Refunded N. O. & O. RR.  
 4 1/2s '00 J-J \$65,000c July 1 1926  
 4 1/2s '83 F-A 35,000c Aug 1 1928  
**Refunding Bonds.**  
 4 1/2s '04 M-N \$20,000c May 2 1924  
 P. T. & A. RR.  
 4s '91 A-O \$89,000c Oct 1 1920  
**Improvement Bonds.**  
 4s '04 P-A \$187,500c Aug 1 1934  
**BOND. DEBT** Sept 30 '14 \$479,100  
 Sinking fund 39,443  
 Assess. val. '14 (3-5 act.) 12,036,190  
 City tax rate (per \$1,000) '14 \$17.50  
 INT. on refunded N. O. & O. RR. bonds payable in N. Y. City; on \$65,000 at Mechanics' Nat. Bank and on \$55,000 at U. S. Mgt. & Tr. Co.; on imp. bonds at Western German Bank in Cincinnati; other bonds in Paducah.

**PENDLETON COUNTY.**  
 County seat is Falmouth.  
**Refunding Bonds.**  
 4 1/2s '12 J-J \$55,000c July 1 '31-'40  
**Refunding Turnpike Bonds.**  
 4 1/2s '10 J-J \$32,000c July 1 '31-'40  
**TOTAL DEBT** Nov 6 '14. \$87,000  
 Cash in treasury April 1914 19,000  
 Ass'd val. '14 (1/2 to 3-5 act.) 3,650,435  
 State & Co. tax (per \$1,000) '14 \$12.50  
 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 \$30,000c 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. 96, p. 374. Pop'n '10, 18,041.  
**Court-House Bonds (part yearly).**  
 5s '13 Dec 1 \$75,000c 1915-1926  
**BOND. DEBT** Nov 1914. \$100,000  
 Assessed valuation 1914. 12,835,790

**TAYLOR COUNTY.**  
 Campbellsville is the county seat. Old railroad bonds of this county in default. See V. 95, p. 1760, and V. 97, p. 902.

**WARREN COUNTY.**  
 Bowling Green is the county seat. Turnpike & Refund'g Bonds.  
 4s A-O \$119,500c Jan 2 1929 (Subject to call, \$35,000 in 1914; \$35,000 in 1919; \$35,000 in 1924.)  
**BOND. DEBT** Nov 1914 \$119,500  
 Assessed val. '13 (4-5 act.) 13,802,125  
 State & Co. tax (per \$1,000) '13 \$10.07  
 Population in 1910 30,579

**WINCHESTER.**  
 This city is in Clark County.  
 s \$12,000c  
 City-Hall Bonds.  
 4 1/2s '11 F-A \$18,000c Feb 3 1931  
**BOND. DEBT** Jan 1913. \$117,000  
 Assessed valuation 4,777,233  
 Population in 1910 7,156  
 INT. at Winchester Bank.

Location—	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n. 1910.
Highlands Grad. Com. S. D. No. 2	25,000	—	\$3,263,000	25.00	—
Hopkinsville School District	66,000	—	\$4,500,000	5.00	—
Lancaster S. D., Garrard Co.	26,000	1,800	—	5.00	—
Lewis County	225,010	—	—	—	16,887
Ludlow (C), Kenton County	66,699	—	—	—	4,163
Madisonville (C), Hopkins Co.	75,000	—	2,757,579	—	4,966
Mayfield (C), Graves County	64,700	None	4,030,535	14.00	5,916
Maxville, Mason County	127,000	15,000	4,075,000	15.00	6,141
Montgomery County	69,000	4,888	6,692,244	13.00	12,868
Mt. Sterling (C), Montgomery Co.	45,500	6,972	2,400,000	27.50	3,932
Nicholasville (C), Jessamine Co.	32,000	None	1,600,000	—	2,835
Paris, Bourbon County	75,000	None	3,800,000	12.50	5,839
Perry County	30,000	None	3,153,559	—	11,255
Pikeville (C), Pike County	255,778	—	—	—	1,280
Scott County	87,000	—	—	—	16,956
Versailles, Woodford Co.	45,000	None	—	—	2,268
Woodford County	32,500	None	11,323,947	9.90	12,571

(C) City. (T) Town. \* 1912 figures. x 1913 figures. y 1914 figures.  
 y This covers merely a recent issue of bonds; we are not informed as to what is total debt.

# 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 of the State is as follows:

Loans—	Interest—	Principal—
Name and Purpose.	P.Ct. Payable.	When Due. Outstanding.
Old certificates of indebtedness held by State institutions	5 & 6 J J	{ At pleasure of State. } \$636,000
Refunding bonds, 1914	4 1/2 J-J	July 1 1915 9,381,000
do do 1914	6 A-O	Oct. 1915 1,400,000

INTEREST at National Park Bank or State Treasurer's office.

**TOTAL DEBT, &c.**—The subjoined statement shows Tennessee's total debt on Oct. 19, 1914:

Total interest bearing debt	\$11,417,000
Est. amount of bonds yet to be funded (held by U. S. Govt.)	\$335,666
Total bonded debt	\$11,752,666

\* These bonds are owned by the United States Government. The State will not fund these bonds, it is 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 \$335,666.66 held by the Federal Government, were eliminated from the State debt on Jan. 1 1907.

**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 p. Acre.	Rate per \$1,000.
1913	218,858,449	236,883,379	84,261,128	540,002,956	8.40	3.50
1912	217,165,104	230,387,312	78,458,470	526,010,886	8.39	3.50
1910	210,007,356	211,397,235	78,297,887	499,702,478	8.02	3.50
1908	190,288,847	185,175,781	68,722,101	444,186,729	7.44	3.50
1900	171,527,025	120,338,355	48,493,768	340,359,148	6.81	3.50
1895	165,883,997	111,906,412	38,271,204	316,061,613	6.42	2.00
1890	172,340,180	120,530,633	64,637,292	347,508,105	6.54	3.00
1880	148,999,550	46,635,550	16,133,338	211,768,438	6.00	1.00
1875	183,228,365	57,578,261	37,213,808	278,020,534	6.74	4.00
1871	205,386,777	72,518,243	—	287,905,020	8.39	6.00
1867	155,245,178	59,039,406	11,108,826	225,393,410	6.72	4.50

In addition to the above valuations, the assessed valuations of railroad, telephone and telegraph property in 1913 was \$111,000,792.

**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	1870	1,258,520	1830	681,904	1790	35,691
1900	2,020,616	1860	1,109,801	1820	422,771		
1890	1,767,518	1850	1,002,717	1810	261,727		
1880	1,542,359	1840	829,210	1800	105,602		

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, 480,243 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.

**ANDEBSON COUNTY.**  
 Clinton is the county seat. All bonds are taxable. Pop'n '10, 17,717.  
**Road Bonds.**  
 4 1/2s '05 F-A \$75,000c 1936 (Subject to call after 1912).  
 5s '07 A-O \$100,000c 1938 (Subject to call after 1917).  
 4 1/2s '09 A-O 100,000c 1939 (Subject to call after 1929).  
**BOND. DEBT** Oct 7 1914. \$275,000  
 Sinking fund 12,800  
 Assessed val. '14 (1/2 act.) 4,104,305  
 State & Co. tax (per \$1,000) '14 \$19.00

INT. in N. Y. at Hanover Nat. Bk. and in Chicago at Am. Tr. & Sav. Bk. and Harris Tr. & Sav. Bk.

**BLED SOE COUNTY.**  
 Pikeville is the county seat.  
**Pike Road Bonds (Tax-free).**  
 5s '14 s-a (\$50,000) 1944 (47,000) 1954  
**BOND. DEBT** June 1 1914 \$97,000  
 Floating debt 11,000  
 Ass'd val. '14 (1-3 act.) 1,620,000  
 State & Co. tax (per \$1,000) '14 \$21.20  
 Population in 1910 6,329  
 INTEREST payable in Pikeville.

## 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 Valuation.	Tax per \$1,000.	Popul. 1910.	
Anchorage (T), Jefferson Co.	32,000	—	21,198,963	—	384	
Ashland (C), Boyd County	\$93,500	—	\$15,000*	\$7,000.000	\$22.90	8,688
Bardstown Graded Com. S. D.	30,000	None	16,445,890	10.00	17,462	
Bourbon County	35,500	1,000	\$3,408,242	—	10,308	
Bracken County	45,000	2,000	*4,363,077	10.00	9,487	
Bullitt County	40,000	2,000	25,127,877	5.00	19,867	
Calloway County	30,000	—	—	—	1,293	
Carrroll County	55,000	6,403	\$3,102,338	10.50	8,110	
Clark County	64,000	None	13,500,000	9.00	17,987	
Clarbin (C), Whitley County	40,000	—	840,674	—	—	
Covington School District	87,000	49,450	*637,152	3.50	—	
Cynthiana, Harrison County	47,000	11,000	\$2,225,000	13.50	3,603	
Cynthiana School District	57,000	None	2,100,000	24.20	—	
Danville (C), Boyle County	80,000	None	23,500,000	37.50	5,420	
Fulton (C), Fulton County	35,000	10,827	21,492,965	27.50	2,575	
Georgetown (C), Scott County	32,000	None	2,500,000	215.00	4,533	
Harrison County	37,500	20,000	28,276,035	—	16,873	
Hickman County	53,750	—	\$4,238,560	—	11,750	



BLOUNT COUNTY.

Marysville is the county seat.
Road Bonds (Part every 5 years).
5s '11 J-J \$300,000 July 1 1911-51
BOND. DEBT Oct 1 1914. \$303,300

BRADLEY COUNTY.

Cleveland is the county seat.
s '99&'01 \$166,000
Road Bonds
5s '07 J-J \$25,000 July 1 1937

BRISTOL.

Bristol is in Sullivan Co. Incorp.
Feb. 22 1856. All bonds taxable.
Commission government adopted.
V. 98, p. 1375. Pop'n '10, 7,148.

CAMPBELL COUNTY.

County seat is Jacksboro.
Road (Red. aft. 10 yrs. from issue).
4 1/2s '02 M-N \$80,000 May 1 1932

CARTER COUNTY.

Elizabethton is the county seat.
Road Bonds (Tax-Exempt).
5s '11 J-J \$60,000 (Subject to call after 1926)

CHATTANOOGA.

Chattanooga is the county seat of
Hamilton Co. Inc. Dec. 20 1839.
See V. 92, p. 1386, concerning new
form of government. Population
1910, 44,604.

CLARKVILLE.

County seat of Montgomery Co.
Incorp. in 1855; reincorp. Apr. 8
1905. All bonds are taxable.
Water (Red. aft. 10 yrs. from issue).

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Incorp. in 1855; reincorp. Apr. 8
1905. All bonds are taxable.
Water (Red. aft. 10 yrs. from issue).

Refunding Bonds.

6s J-J \$43,400. July 1 '15&'16
A-O 18,500. July 1 1917
School Bonds (Red. beg. in 1912).

CLEVELAND.

This city is in Bradley County.
Water Works Bonds.
s \$60,000
s 4,000
School Bonds.
s \$25,000
Sinking Fund Bonds.
s \$11,000

COCKE COUNTY.

Newport is the county seat.
Road and Bridge Bonds.
5s J-J \$100,000 Jan 1 '17-'14
BOND. DEBT Oct 16 '14. \$300,000

COLUMBIA.

This city is in Maury County.
School Bonds.
5s '14 J-J \$50,000 July 1 1944

DAVIDSON COUNTY.

Nashville is the county seat. The
State fair grounds bonds given below
were declared valid. V. 93, p. 1736.

DIERSBURG.

County seat of Dyer County.
Water & Electric Light Bonds.
4s M-N \$43,000. Nov 15 1922

DICKSON COUNTY.

Charlotte is the county seat.
Road Bonds.
5s '13 J-J \$250,000 July 1 1943

DYERSBURG.

County seat of Dyer County.
Water & Electric Light Bonds.
4s M-N \$43,000. Nov 15 1922

FAYETTEVILLE.

This city is in Lincoln County.
Sewer Bonds.
5s '14 M-N \$80,000 May 1 1934

GILES COUNTY.

Pulaski is the county seat.
Court-House (Red. beg. in 1910).
5s '09 J-J \$100,000. 1929

GRAINGER COUNTY.

Rutledge is the county seat.
Pike Bonds.
s '11 \$100,000
Total bonded debt. (7)
Population in 1910. 13,883

GREENEVILLE.

Greeneville is the county seat.
Pike Bonds.
5s '13 J-J \$200,000 Oct 15 1944

HAMBLETON COUNTY.

Morristown is the county seat.
Road Bonds.
5s '12 J-J \$25,000 June 1 1952

HAMILTON COUNTY.

County seat is Chattanooga.
5s '14 \$50,000 1944
Funding Bonds.
5s '01 Dec 100,000 Dec 1 1921

HARRIMAN.

This city is in Roane County. Inc.
in 1831. Population 1910, 3,061.
Refunding Bonds (tax-exempt).
5s e '05 A-O \$100,000 Apr 1 1925

HAWKINS COUNTY.

Rogersville is the county seat.
School Bonds.
5s '14 A-O \$25,000 Apr 1 '15-'39

HAYWOOD COUNTY.

County seat is Brownsville.
Refunding RR. Bonds.
5s '14 May \$121,700 May 1 '16-'34

HUMBOLDT.

This city is in Gibson County.
Water-Works Bonds.
4 1/2s \$30,000
School Bonds.
4 1/2s \$12,000

JACKSON.

This city is in Madison Co. Jackson
owns its water-works plant. Inc.
under Chap. 218, Acts of 1853-54.

JACKSON COUNTY.

Gainesboro is the county seat.
Road and Bridge Bonds.
5s '11 A-O \$75,000 Apr 1 1942

JEFFERSON COUNTY.

County seat is Dandridge.
5s A-O \$849,000 1926
(Subject to call beginning 1916.)

JELICO.

This city is in Campbell County.
School Bonds.
6s \$36,000
Street Bonds.
6s \$10,000

JOHNSON CITY.

This city is in Washington County.
Inc. in 1855. Bonds are exempt from
city taxes. Pop'n 1910, 8,508.

KNOX COUNTY.

County seat is Knoxville.
Funding Bonds.
3 1/2s A-O \$50,000 Apr 4 1919

KNOXVILLE.

Knoxville is county seat of Knox
County. In 1897 Knoxville, North
Knoxville and West Knoxville consol-
idated. Statement below is for con-
solidated city. Commission gov't
adopted Aug. 26 1911. V. 93, p. 607.

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KNOXVILLE (Concluded)—

Sewer Bonds. 4 1/2's '07 J-D \$15,000... Dec 2 1937
4 1/2's '12 J-D 125,000... June 15 1942
Water-Works Bonds. 4 1/2's '09 J-J \$611,000... July 1 1949
Water Co. Bonds (assumed). 4 1/2's F-A \$489,000... 1921
Refunding Water Bonds. 4 1/2's '12 J-J \$150,000... 1942
North Knoxville Bonds. 5s '89 M-S \$100,000... Sept 1 1919
West Knoxville Bonds. 6s '89 J-D \$75,000... June 1 1919
5s '93 J-D 37,000... June 1 1923
GEN. B.D. DT. May '14 \$1,931,000
Paving bonds (city's part) 77,783
Paving bonds (assessment) 240,934
Sinking fund (cash & inv.) 205,060
Assessed valuation, real 19,259,355
Assessed val., personal 3,728,742
Assessed val. RR., Tel., &c. 1,668,958
Total val 1914 (1/2 actual) 24,657,055
Tax rate (per \$1,000) 1914 15.50
Population in 1910 (Census) 36,346

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 in May 1914 were \$2,821,417, incl. \$495,705 value of school buildings and \$492,473 value of other public buildings.

LOUDON COUNTY.

Loudon is the county seat. Road Bonds. 5s '12 J-J \$100,000... Jan 1 1942
5s '13 150,000... 1923-1945
BOND. DEBT Oct 30 1914 \$300,000
Assessed val. 1914 (est.) 3,000,000
Actual valuation (est.) 7,000,000
Population in 1910 13,612

MC MINN COUNTY.

Athens is the county seat. Road Bonds. 5s '11 M-S \$300,000... 1941
Bridge Bonds. \$25,000
TOTAL DEBT Sept 25 '14 \$325,000
Assess. val. '13 (1-3 act.) 4,101,773
State & Co. tax (per \$1,000) '14 \$17.50
Population in 1910 21,046
Int. at Hanover Nat. Bank, N.Y.; others at Seaboard Nat. Bk., N.Y.

MADISON COUNTY.

County seat is Jackson. Bonds are exempt from county and municipal taxes. Popula. 1910, 39,357. Road Bonds. 4s A-O \$150,000... Apr 15 1943
(Subject to call after April 15 1933.)
4s '05 A-O \$150,000... Apr 15 1945
(Subject to call after April 15 1935.)
4s '09 M-N 200,000... Jan 1 1949
(Subject to call after Jan. 1 1938.)
School Bonds. 4 1/2's '12 J-J \$125,000... July 1 1937
BOND. DEBT Apr 28 '13 \$625,000
Assessed val. '12 (1/2 act.) 10,150,000
State & Co. tax (per \$1,000) '14 \$15.40
Population in 1910 17,000
INT. at People's Sav. Bk., Jackson.

MARION COUNTY.

County seat is Jasper. Turnpike & Road Improv't Bonds. 4 1/2's May \$20,000... May 1 1919
4s May 105,000... May 1 1924
\*Refunding Bonds (Tax exempt). 5s '11 --- \$20,000... June 16 '31
(\$5,000 every 5 years.)
BOND. DEBT May 2 '14. \$145,000
Sinking fund 6,518
Assessed val. '13 (3-5 act.) 3,015,907
State & Co. tax (per \$1,000) '13 \$19.50
Population in 1910 18,820
Int. at Co. Treas. office; others at Hanover Nat. Bk., New York.

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. 1563. 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 constitutional. 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 1/2's '08 J-J \$537,000... Jan 1 1939
Refunding Bonds. 4 1/2's '06 J-J \$1,247,000... July 1 1926
Street Bonds. 4 1/2's '09 F-A \$425,000... Aug 1 1949
4 1/2's '10 F-A 575,000... Aug 1 1945
4 1/2's '11 F-A 300,000... Aug 1 1946
4 1/2's '12 M-S 450,000... Mch 1 1947
Fire and Police-Station Bonds. 4 1/2's '10 J-J \$260,000... July 1 1950

Memphis Artesian Water Bonds. 4s '03 M-N \$2,950,000... May 1 1933
(\$50,000 due each year on May 1.)
4 1/2's '11 A-O \$250,000... Oct 1 1946
Water Bonds. 4 1/2's '14 J-D \$250,000... June 1 1944
\* Taxing Dist.—Compromise Bds. 6s '87 J-J \$986,000... 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
4 1/2's '09 A-O 500,000... Apr 1 1959
Special Levee Bonds (General). 5s '14 J-J \$1,000,000... July 1 1934
Normal School Bonds. 4 1/2's '11 F-A \$150,000... Apr 1 1936
Amusement & Recreation Park. 4 1/2's '12 J-J \$275,000... July 1 1947
GEN. B.D. DT. Nov 1 '13 \$4,930,000
Assessment debt (add'l) 1,275,700
Water, park and market house debt (add'l) 4,310,000
Assessed valuation, real 90,357,185
Assessed val., personal 13,988,055
Merchants' capital (est.) 6,388,200
Railroad, &c. 9,161,777
Total valuation 1913 119,895,217
Tax rate (per \$1,000) 1913 15.80
Population in 1910 (Census) 131,103

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, 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 '99 J-D \$28,500... July 1 1919
4s '02 A-O \$70,000... Apr 1 '16-'26
(Part every 5 years.)
4 1/2's '05 J-J \$125,000... July 1 1945
4 1/2's '03 J-J \$75,000... July 1 1928
4s '07 J-J \$300,000... July 1 1937
4 1/2's '09 J-J 498,000... July 1 1939
4 1/2's '11 J-J 250,000... July 1 1941
4 1/2's '14 J-J 40,000... Jan 1 1934
Lenox Bonds (amortized) 5s '09 Mar \$50,000... Mar 1 1929
BOND. DEBT Oct 1 '14 \$1,436,500
Floating debt Apr 1 1914 200,000
Sinking fund Apr 1 1914 121,479
Assessed valuation 1914 125,000,000
Population in 1914 (est.) 150,000
Int. payable in N. Y. City; on others at State Bank, Memphis.

MONROE COUNTY.

Madisonville is the county seat. Road Bonds (Part every 5 years). 5s '11 J-D \$150,000... Dec 1 '26-'36
BOND. DEBT Oct 31 '14. \$300,000
Assessed valuation 1913 4,556,763
State & Co. tax (per \$1,000) '13 \$16.50
Population in 1910 20,716

MONTGOMERY COUNTY.

Clarks ville is the county seat. Highway Bonds. 5s '13 \$20,000... 1943
5s '14 J-J 100,000... Jan 1 1944
Funding Bonds. 5s '13 A-O \$72,000... Apr 1 1943
(Subj. to call 1923, 1928, 1933 & 1938)
BOND. DEBT May 1 '14. \$342,832
Assessed valuation 1913 8,247,288
State & Co. tax (per \$1,000) '14 \$15.00
Population in 1910 33,672
INT. in Clarks ville & New York.

MORRISTOWN.

This city is in Hamblen County. Funding Bonds. 5s '14 \$10,000... Jan 1 1934
Street Bonds. 5s '13 J-J \$20,000... Mar 15 1923
TOT. B.D. DT. Oct 2 '14. \$231,000
Sinking fund 39,000
Assessed valuation 1913 2,050,000
Tax rate (per \$1,000) 1914 20.00
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 (Red. aft. July '16) 4s J-J \$150,000 & r... July 1913
Refunding Bonds. 3 1/2's J-J \$70,000... July 1 1920
Funding Bonds. 4 1/2's J-J \$110,000... July 1 1926
4s J-J 150,000... July 1918
Sewer Bonds. 4 1/2's A-O \$400,000... Apr 1 1923
4s J-J 300,000... July 1 '26-'28
4s J-J 50,000... July 1929
4 1/2's '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 1/2's '10 J-J \$300,000... Jan 1 1940
Peabody College Bonds. 4s J-J \$200,000... Jan 1935
Street Bonds. 4 1/2's J-J \$160,000... July 1 1922
4 1/2's '05 J-J 500,000... July 1 1935
4s J-J 200,000... July '26-'27
4s J-J 50,000... July 1928
4 1/2's '07 J-J 15,000... July 1 1937
4 1/2's '08 M-S 50,000... Sept 1 1928
4 1/2's '13 J-J 150,000... July 1 1943
5s '14 M-S 685,000... Mar 1 '15-'34
Reservoir Bonds. 5s '13 M-S \$275,000... Mar 1 1933

Water Bonds. 6s M-N \$50,000... May 1 1915
5s g J-D 150,000... June 1921
4 1/2's J-J 300,000... July 1918
4 1/2's A-O 47,000... July 1920
4 1/2's M-N 100,000... July 1922
4s J-J 300,000... July 1919
4s '08 J-J 200,000... Jan 1 1928
Funding Water Bonds. 4s J-J \$25,000... July 1 1919
Electric-Light-Exten. Bonds. 5s '13 M-S \$25,000... Mar 1 1933
TOT. B.D. DT. Mar 1914 \$6,523,602
Water debt (included) 1,272,000
Sinking fund 322,258
Cash on hand Jan 1 1914 697,608
Value city property 14,563,000
Assessed valuation, real 54,263,380
Assessed val., personal 11,525,035
Total value '13 (3/4 act.) 65,788,415
City tax (per \$1,000 Territory) \$15.00
\$1,000 '12 New Territory 13.00

\*In addition to the valuations given above, the State Board of Assessors in 1913 assessed railway and light properties at \$5,724,837. Merchants' tax in 1913, 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; on bonds dated 1913 at Nat. City Bank, N. Y.; on bonds of 1914 at City Treas. office or Nat. City Bank, N. Y. City; other bonds at Merch. Nat. Bk., N. Y., 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.

PAE CITY.

This city is in Knox Co. Inc. Feb. 1907. Pop'n 1910, 5,250. Improvement Bonds. 5s '08 M-S \$105,000... Sept 1938
Funding Bonds. 5s '09 J-J \$20,000... July 1 1929
5s '11 M-N 25,000... May 1 1941
Sewer Bonds. 6s '13 M-N \$10,000... May 1 1923
School Bonds. 6s '13 M-N \$8,000... May 1 1923
BOND. DEBT Oct 2 1914 \$168,000
Assess. val. '14 (1/2 act.) 1,796,587
Total tax rate (per \$1,000) '13 \$26.70
INT. at Hanover Nat. Bk., N. Y.

POLK COUNTY.

Benton is the county seat. Pike Bonds (\$5,000 every 5 years). 5s '13 July \$250,000... July 1 '18-'43
Bridge and Highway Bonds. 6s '09 A-O \$19,000... Apr 1 '15-'22
s '11 50,000...
6s '13 J-J 80,000... July 1 '14-'44
High-School Bonds. BOND. DEBT Jan 1 1914 \$420,000
Other indebtedness 89,223
Cash on hand 250,000
Valuation of prop'y 1913 6,364,321
Tax rate (per \$1,000) 1914 23.50
Population in 1910 14,116
INT. at office of County Trustee or at Merchants' Nat. Bank, N. Y.

POTTSVILLE COUNTY.

Cookeville is the county seat. Bonds are taxable. Pop'n '10, 20,023. Road Bonds (subject to call). 4 1/2's '09 July \$150,000... 1939
4 1/2's '11 J-J 100,000... July 1 1941
BOND. DEBT Jan 10 '14. \$250,000
Assessed val. '13 (4-5 act.) 3,250,470
State & Co. tax (per M) '13 \$18.70

ROANE COUNTY.

Kingston is the county seat. Road Bonds. 4s --- \$112,000... 1921
5s '13 110,000... Nov 3 1943
School Bonds. 5s --- \$25,000...
Funding Bonds. 5s '13 May \$145,000... May 1 1933
Funding Road and Bridge Bonds. s '11 Aug \$45,000... Aug 1 1931
BOND. DEBT May 1914 \$437,000
Assessed valuation 1913 5,400,000
Real value (est) 10,000,000
State & Co. tax (per \$1,000) '13 \$20.00
Population in 1910 22,860

ROBERTSON COUNTY.

Springfield is the county seat. Road (Red. aft. 20 yrs. from issue). 4s '11 \$126,000... Jan 2 1941
4 1/2's '12 M-N 300,000... May 1 1942
BOND. DEBT Apr 1914 \$426,000
Sinking fund 27,748
Assess. val. '13 (40% act.) 6,416,068
State & Co. tax (per \$1,000) '13 \$20.50
Population in 1910 25,466
INT. at A. B. Leach & Co., N. Y.

RUTHERFORD COUNTY.

Murfreesboro is the county seat. Normal School Bonds. 5s '10 A-O \$100,000... 1930
BOND. DEBT Apr 1914 \$100,000
Assessed val. '13 (1/2 act.) 8,867,605
State & Co. tax (per \$1,000) '13 \$6.30
Population in 1910 33,199
INT. at Harris Tr. & S. Bk., Chic.

ST. ELMO.

This place is in Hamilton County. Sewer Bonds. 5s g '11 M-N \$80,000... Nov 1 1941
BOND. DEBT Oct 21 '14. \$80,000
Assessed valuation 1913 1,553,861
Tax rate (per \$1,000) 1914 8.50
Population in 1910 2,426
INT. at Hanover Nat. Bank, N. Y.

SEVIER COUNTY.

Sevierville is the county seat. Road Bonds. 4 1/2's May \$16,000... 1923
5s '13 Apr \$85,000... Apr 1 1933
\*Bridge Bonds. 5s Apr \$9,500... 1917
\*Funding Bonds. 4 1/2's May \$24,000... 1923
\*Refunding Bonds. 5s '13 July \$28,000...
\* Railroad-Aid Bonds. 5s J-J \$150,000... 1930
BOND. DEBT Sept 30 '13 \$227,500
Floating debt 10,234
Sinking fund 3,258
Assessed val. '12 (1/2 act.) 2,625,259
State & Co. tax (per \$1,000) '12 \$20.00
Population in 1910 22,296
INT. on bonds marked (\*) at Chase Nat. Bank, N. Y. & Harris Trust & Sav. Bank, Chicago. † At Hanover Nat. Bank and Chase Nat. Bank, both of New York City

SHELBY COUNTY.

County seat is Memphis. Bolton College Bonds. 5s '01 J-D \$60,000... June 1 1916
\*Emergency Levee Bonds. 4s '05 A-O \$100,000... Oct 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 1/2's '10 J-J \$200,000... Jan 1 1935
4 1/2's '11 J-J 200,000... Jan 1 1941
Road and Bridge Bonds. 4 1/2's '13 M-N \$550,000... May 1 '15-'25
BOND. DEBT Oct 30 '14 \$2,092,000
Sinking fund Sept 30 1914 65,958
Assess. val. '13 (3-5 act.) 96,757,766
State & Co. tax (per \$1,000) '13 \$18.90
Population in 1910 191,439
Int. at County Treas. office; others in Memphis and N. Y. City.

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 1/2's '09 F-A \$200,000... Aug 1 '29 & '39
4 1/2's '12 M-N 200,000... May 1 '32 & '42
BOND. DEBT Oct 1914 \$500,000
Floating debt 20,000
Assessed valuation 1913 6,000,000
True value (estimated) 10,000,000
State & Co. tax (per \$1,000) '13 \$17.50
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 Oct 1914 \$200,000
Assessed val. '14 (1-3 act.) 7,525,514
State & Co. tax (per \$1,000) '14 \$15.00
Population in 1910 25,621
INT. at County Trustee's office.

TIPTON COUNTY.

Covington is the county seat. School-Site Bonds. 5s '13 s-a \$50,000... 1938
Funding Bonds. 5s '14 F-A \$45,000... Feb 2 1944
Bridge Bonds. 5s '14 F-A \$25,000... Feb 2 1939
TOTAL DEBT 29,549
Population in 1910 29,459

TULLAHOMA.

This town is in Coffey County. Electric Light & Water Bonds. s --- \$26,000... July 1 1921
s --- 5,000... July 1 1933
Sewer Bonds (Red. beg. in 1917). 5s '12 M-S \$23,000... Sept 1 1932
GEN. B.D. DT. Sept 30 '14. \$56,000
Assess. val. '13 (1/2 act.) 633,686
Population in 1910 3,049
INT. at First Nat. Bank and Harris Tr. & Sav. Bk., both of Chicago.

WARREN COUNTY.

McMinnville is the county seat. Pike Bonds. 4s '09 Apr \$150,000... 1973,000
BOND. DEBT Feb 1911 2,796,647
Assessed valuation 1910 16,534
Population in 1910 16,534

WASHINGTON COUNTY.

Jonesboro is the county seat. Road Bonds (Red. beg. in 1921). 5s '12 J-J \$60,000... 1932
State Normal School Bonds. s '09 --- \$70,000... 1934
BOND. DEBT May 1 '14. \$135,000
Assessed valuation 1913 6,422,418
State & Co. tax (per \$1,000) '13 \$17.50
Population in 1910 29,968
INT. on road bonds at E. H. Rollins & Sons, Chicago; others at Hanover Nat. Bank, N. Y. City.

WHITE COUNTY.

Sparta is the county seat. Pike Bonds. 5s '07 July \$60,000... July 1 '17 & '27
s '13 --- 50,000...
\*Funding Bridge Bonds. 5s '12 Apr \$25,000... Apr 1 1927
BOND. DEBT Oct 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. payable at John Nuveen & Co., Chicago.



ADDITIONAL STATEMENTS.

In the table below we give statistics regarding certain other civil divisions in the State of Tennessee which are not represented among the foregoing:

Table with columns: County, Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n 1910. Lists counties like Athens, Binghamton, Bolivar, etc.

(C) City. (T) Town. c 1909 figures. d 1910 figures. e 1911 figures. \* 1912 figures. z 1913 figures. f 1914 figures. y Total debt. § This covers merely a recent issue of bonds; we are not advised as to what is total debt.

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 12,666 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.

Table with columns: Years, Real Estate, Personal, Railroads, &c. Total. Shows values for 1913, 1912, 1911, etc.

\* This total includes \$56,275,612 real and personal property of domestic corporations.

TAX RATE.—The State tax rate (per \$1,000) in 1913 was \$4.76

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.

INVESTMENT OF TRUST FUNDS.—SEC. 1792, Statutes of 1908.—Funds Invested by Fiduciaries.—Guardians, trustees and others acting in a fiduciary capacity, having surplus funds of their wards and acting que trustem to loan, may invest in United States bonds, or any securities for which the United States are responsible, or in consolidated bonds of the State of North Carolina, and in settlements by guardians, trustees and others acting in a fiduciary capacity, such bonds or other security of the United States, and such bonds of the State of North Carolina, shall be deemed cash to the amount actually paid for the same, including the premium, if any, paid for such bonds or other securities, and may be paid as such by the transfer thereof to the persons entitled.

POPULATION OF STATE.—Table with columns: Year, Total Population. Shows 1910, 1900, 1890, 1880, 1870.

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; 361,522 in 1860; 391,650 in 1870; 531,277 in 1880; 567,170 in 1890, 624,469 in 1900 and 697,843 in 1910.

State of North Carolina.

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 Act (Chapter 98) of 1879. This Act was re-enacted year after year until it finally expired on July 1 1910. These laws provided for the issuance of (1) consol. 4% bonds due in 1910 (now replaced by refund. 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 consol. 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." The Legislature of 1913 passed an Act authorizing the State Treasurer to pay cash instead of issuing bonds to take up the small remnant of "compromise bonds" that has not yet been funded under the provisions of Chapter 98 of the Laws of 1879. The Act of 1913 is given in full in V. 98, p. 1876.

In compliance with a decision of the United States Supreme Court handed down Feb. 1 1904, North Carolina on April 1 1903 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. 1382; 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, issuing 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 Sept. 30, 1914 stood as follows. All bonds are exempt from taxes; see remarks below on taxation of bonds.

Table with columns: Name and Purpose, Interest, Payable, When Due, Outstanding. Lists Past due bonds, Construction bonds, Asylum & State Institution bonds, etc.

The State Supreme Court on Sept. 9 1909 declared valid the asylum bonds given above. V. 89, p. 677.

CITIES, COUNTIES AND TOWNS IN THE STATE OF NORTH CAROLINA.

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

ALAMANCE COUNTY. Assessed valuation 1913, \$9,500,000. State & co. tax rate (per M) '12 \$8.00. Population in 1910, 30,877. Lists various bonds and their terms.

ASHEVILLE. County seat of Buncombe County. City charter amended in 1901. Bonds can be issued only by vote of people. Pop'n 1910, 18,762. Lists various bonds.

BUNCOMBE COUNTY. County seat is Asheville. Legality of A. & S. R. R. bonds upheld by courts. V. 79, p. 793. Lists various bonds.

BURLINGTON. This city is in Alamance County. Bonds tax-exempt. Pop'n '10, 4,808. Lists various bonds.

BEAUFORT COUNTY. Washington is the county seat. Lists various bonds.



**CABARRUS COUNTY.**  
Concord is the county seat.  
**Funding Bonds.**  
4 1/2% '11 J-J \$105,000 July 1 1941  
BOND. DEBT Oct 1912 \$105,000  
Assessed valuation 1912 9,299,276  
State & Co. tax (per \$1,000) '12 \$10.20  
Population in 1910 26,240

**CATAWBA COUNTY.**  
Newton is the county seat.  
**Township Bonds.**  
5s '12 \$25,000 1942  
6s '12 50,000 1932  
TOTAL DEBT Nov 1913 \$75,000  
Assessed valuation 1913 8,213,854  
State & Co. tax (per \$1,000) '12 \$8.66  
Population in 1910 27,918

**CHARLOTTE.**  
County seat of Mecklenburg Co.  
Inc. Nov. 7 1768. Pop. 1910, 34,017.  
**School Bonds.**  
4s '01 \$40,000 1931  
4 1/2% '11 100,000 1941  
**Auditorium Bonds.**  
4 1/2% '11 \$65,000 1941

**Street-Improvement Bonds.**  
5s '88 J-J \$50,000 Jan 1 1918  
5s '90 J-J 75,000 July 1 1920  
5s '90 10,000 1920  
5s '08 100,000 1938  
4 1/2% '09 100,000 1939  
4 1/2% '12 150,000 1942

**City-Hall Bonds.**  
5s '91 \$40,000 1922  
**Water-Works Bonds.**  
5s '99 \$300,000 1929  
**Sewer Bonds.**  
4 1/2% '12 \$150,000 1942

**Floating-Debt Bonds.**  
4 1/2% '03 \$100,000 1933  
4 1/2% '05 \$140,000 1935  
4 1/2% '07 140,000 1937  
**\*Water Bonds.**  
4 1/2% '05 \$210,000 1935  
4 1/2% '07 35,000 1937  
4 1/2% '12 50,000 1942  
4 1/2% '11 300,000 1941

GEN. BOND. DT. Apr 30 '14 \$2,155,000  
Assessment bonds (add'l) 514,500  
TOTAL DEBT Apr 30 '14 2,669,500  
Assessed val. '13 (1-3 act.) 19,957,150  
Tax rate (per \$1,000) 1911 \$12.00  
\* INT. payable in Baltimore; others at National City Bank, N. Y., and in Charlotte.

**CLAYTON.**  
This town is in Johnson County.  
**Water-Works and Sewer Bonds.**  
5 1/2% '12 J-D \$45,000 Dec 1 1942  
**Electric-Light Bonds.**  
5 1/2% '12 J-D \$15,000 Dec 1 1942

TOTAL DEBT Jan 1 '13 \$80,000  
Water debt (included) 30,000  
Assessed valuation 782,807  
Real value (est.) 1,500,000  
Population in 1910 1,441  
INT. at Hanover Nat. Bank, N. Y.

**CLEVELAND COUNTY.**  
Shelby is the county seat.  
**Court-House Bonds.**  
6s \$20,000 1915-1918  
6s \$25,000 1915-1918  
**Bridge Bonds.**  
5s \$22,000 1917-1926  
5s \$48,000 1916-1948  
6s \$25,000 1917-1945

**Refunding Court-House Bonds.**  
5s '09 \$9,000 1915-1931  
BOND. DEBT Oct 1 1914 \$149,000  
Ass'd val. 1914 (1/2 act.) 10,130,105  
State & Co. tax (per \$1,000) '14 \$9.20  
Population in 1910 20,494

**CONCORD.**  
This city is in Cabarrus County.  
6s '91 J-J \$24,500 1921  
5s '01 J-J 150,000 1941  
**Funding Bonds—(Tax-Exempt).**  
5s '07 J-J \$100,000 Jan 1 1937

**Water-Works Bonds.**  
5s '11 M-N \$50,000 May 1 1941  
BOND. DEBT Nov 6 1913 \$324,500  
Assess. val. '13 (1/2 act.) 3,400,000  
Total tax (per \$1,000) 1913 \$16.50  
Population in 1910 8,715  
INT. at Cabarrus Sav. Bank, Cabarrus, and Hanover Nat. Bk., N. Y.

**CRAVEN COUNTY.**  
New Bern is the county seat.  
**Jail & Bridge Bonds (Refund.)**  
5s '07 \$20,000 May 1 '17 & 27  
15,000 May 1 1922  
**Bridge Bonds.**  
5s '08 \$10,000 July 1 '37 & 39  
10,000 July 1 1938

**Agricultural School Bonds.**  
5s '12 A-O \$15,000 Oct 1 1942  
(Subject to call begin. Oct. 1 1927)  
5s '13 \$10,000 Aug 1 1943  
TOTAL DEBT Oct 1 '14 880,000  
Assessed valuation 1914 11,200,000  
Population in 1910 25,594  
INT. on refunding bonds at Hanover Nat. Bk., N. Y.; on school bonds at John Nuveen & Co., Chicago.

**DURHAM.**  
This is the county seat of Durham Co. Inc. as a town Apr. 10 1869; as a city May 1895. Bonds are exempt to non-residents. Pop'n 1910, 18,241.  
**\*Railroad Bonds.**  
6s '88 J-J \$87,000 Jan 2 1928  
6s '88 Jan 50,000 Oct 1 1918

**Market Bonds.**  
4 1/2% '01 J-J \$50,000 1926  
**\*Funding Bonds.**  
4 1/2% '11 J-J \$140,000 Jan 1 1941  
**Public School Bonds.**  
6s '91 J-J \$24,000 Sept 1 1921  
4 1/2% '01 J-J \$50,000 July 1 1926  
4 1/2% '05 J-J \$90,000 July 1 1935  
5s '12 J-J \$25,000 Jan 1 1922  
4 1/2% '12 J-J \$25,000 Jan 1 1927

**Floating debt** 66,950  
**Sinking fund** July 22 1914 254,067  
**Total tax** (per \$1,000) 1914 19,222,358  
**Assessed valuation** 1914 19,222,358  
\* INT. on bonds marked (\*) at City Treas. office; (\$) at U. S. Mtge. & Tr. Co., N. Y.; others at Bank of Amer., N. Y.

**DURHAM COUNTY.**  
Durham is the county seat. Bonds are taxable. Pop'n 1910, 35,276.  
6s '87 A-O \$30,000 1917  
4 1/2% M-N \$44,000 1921  
BOND. DEBT Apr 1 '14 \$174,000  
Floating debt 55,725  
Sinking fund 75,528  
Assessed val. '13 (3-5 act.) \$26,162,685  
State & Co. tax (per \$1,000) '13 \$9.10  
\* INT. at Chemical Nat. Bank, N. Y.

**ELIZABETH CITY.**  
This city is in Pasquotank County. Bonds exempt from city taxes. The market-house bonds below have been upheld by State Supreme Court. V. 98, p. 1786.  
5s '11 s-an \$120,000 1941

**Market-House Bonds.**  
5s '14 J-J \$20,000 Jan 1 '15-'34  
BOND. DEBT April 1914 \$161,000  
Assess. val. '13 (1/2 act.) 3,321,576  
Total tax rate (per \$1,000) '13 \$15.90  
Population in 1910 8,412  
INT. at Nat. Park Bank, N. Y.

**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 1 1941  
**Water and Sewer Bonds.**  
5s \$100,000 Dec 1 1935  
**Street Bonds.**  
5s M-N \$100,000  
GEN. BOND. DT. Apr 30 '12 \$313,000  
Assessment bonds (add'l) 44,000  
Assessed valuation 1911 3,300,000  
Total tax (per \$1,000) 1910 \$10.00  
Population in 1910 7,045  
INT. at Hanover Nat. Bank, N. Y.

**FORSYTH COUNTY.**  
Winston-Salem is the county seat.  
**Twp. Railroad Bonds.**  
6s \$53,000 1928  
**Court-House Bonds.**  
s \$55,000  
**Funding Bonds.**  
5s '13 J-J \$50,000 Jan 1 1923  
5s '13 J-J 50,000 Jan 1 1933  
35,000 Jan 1 1943

GEN. BOND. DT. Oct 14 1910,000  
Township bonds (add'l) 53,000  
Assess. val. '14 (1/2 act.) 27,500,000  
State & Co. tax (per \$1,000) '14 \$10.80  
Population in 1910 47,311  
INT. payable in New York at Nat. Park Bank and Guaranty Trust Co.

**GASTON COUNTY.**  
Gastonia is the county seat.  
**Jail & Court-House Bonds.**  
5s '13 F-A \$30,000 1929  
BOND. DEBT Dec 1 '13 \$301,000  
Assessed valuation 1913 13,200,155  
State & Co. tax (per \$1,000) '13 \$9.50  
Population in 1910 37,063

**GASTONIA.**  
This town is in Gaston County.  
**Street Bonds.**  
5s g '07 A-O \$30,000 Oct 1 1937  
5s '13 M-S \$35,000 Mch 1 1943  
5s '14 M-S 55,000 Mar 1 1944

**Water Works and Sewerage Bds.**  
5s '09 \$50,000 Nov 1 1929  
5s '09 \$15,000 June 1 1931  
5s g '07 A-O 23,000 Oct 1 1937  
**Water, Sewer & Elec.-Lr. Bds.**  
5s '14 M-S \$20,000 Mar 1 1944  
**\*Water Main Bonds.**  
5s '13 M-S \$10,000 Mch 1 1943  
**\*Sewer Bonds.**  
5s '13 M-S \$12,500 Mch 1 1943

**Electric-Light Bonds.**  
5s '09 \$15,000 Nov 1 1929  
5s '01 \$10,000 June 1 1931  
5s g '07 A-O 2,000 Oct 1 1937  
5s '13 M-S \$2,500 Mch 1 1943  
**School Bonds.**  
5s '01 \$15,000 June 1 1931  
5s g '07 A-O 15,000 Oct 1 1937  
5s '13 M-S \$10,000 Mch 1 1943  
5s '14 M-S 25,000 Mar 1 1944

**Funding Bonds.**  
5s g '07 A-O \$5,000 Oct 1 1937  
BOND. DEBT May 1914 \$232,000  
Assessed valuation 1913 3,703,229  
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 '97 \$30,000 1927  
**Funding Bonds.**  
4 1/2% '05 \$18,000 1935  
5s '13 M-N \$5,000 May 1 1950

**Water-Works Bonds.**  
4 1/2% '02 \$50,000 1942  
5s '13 M-N 36,000 May 1 1951  
5s '14 J-J 20,000 Jan 1 1952  
**Street Bonds.**  
4 1/2% '02 \$20,000 1932  
5s '13 M-N 13,000 May 1 1953  
**City-Hall Bonds.**  
4 1/2% '02 \$15,000 1932  
**Electric-Light Bonds.**  
4 1/2% '02 \$25,000 1922  
**\*Street and Sidewalk Bonds.**  
5s '10 \$150,000 1950

**Fire-Department Bonds.**  
5s '13 M-N \$9,000 May 1 1946  
BOND. DEBT Oct 3 1914 \$411,000  
Sinking funds 108,739  
Assessed valuation 1912 4,485,398  
Real value (est.) 6,750,000

Tax rate (per \$1,000) 1913 \$9.40  
Population in 1910 6,147  
\$ INT. at Hanover N. Bk., N. Y.

**GREENSBORO.**  
County seat of Guilford County. Inc. 1870. Bonds are tax-exempt. Commission government adopted Feb. 7 1911. Pop'n 1910, 15,895.  
**Street Sewer & School Bonds.**  
6s J-J \$100,000 July 1 1917  
**Electric Light Bonds.**  
5s g J-J \$25,000 Jan 1 1930  
**Street Bonds.**  
4s J-J \$75,000 1930  
5s '12 J-J 75,000 1934  
5s '12 F-A 75,000 Aug 1 1942

**Building Bonds.**  
6s A-O \$5,000 Apr 1 1930  
**School Location.**  
6s J-J \$30,000 Jan 1 1922  
5s '10 J-J 35,000 July 1 1940  
5s '10 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 May 1914 \$1,000,000  
Water debt (included) 220,000  
Ass'd val. '13 (1/2 to 2-3 act.) 9,450,000  
Tax rate (per \$1,000) 1913 \$13.00  
\* INT. on 4% bonds payable in New York; others in Greensboro.

**GUILFORD COUNTY.**  
County seat is Greensboro. All Bonds tax-exempt. Pop.'10, 60,497.  
**Highway Improvement Bonds.**  
5s '03 J-J \$300,000 June 1 1933  
BOND. DEBT Sept 29 '14 \$300,000  
Sinking fund 30,325  
Assessed val. '13 (2-5 act.) 28,284,691  
State & Co. tax (per \$1,000) '13 \$9.00

**HENDERSON.**  
This city is in Vance County.  
**Refunding Bonds.**  
s \$30,000  
**\*Street Bonds.**  
5s '13 J-D \$100,000 June 2 1953  
BOND. DEBT Nov 1914 \$130,000  
Sinking funds 60,000  
Assessed valuation 1913 2,899,295  
Actual valuation (est.) 6,300,000  
Pop'n within corp limits, 1910 4,503  
Pop'n outside (township) 8,321  
Pop'n within corp limits, present estimate 5,500  
\* INT. at City Treasurer's office or U. S. Mtge. & Trust Co., New York.

**HENDERSON COUNTY.**  
County seat is Hendersonville. See V. 76, p. 342 and 667, for litigation over RR. aid bonds.  
s '13 \$95,000  
**Road Bonds.**  
s \$70,000  
**Railroad Bonds.**  
6s M-N \$97,000 May 1 1925  
6s semi-an. \$29,000  
General County Bonds.  
6s semi-an. \$45,000  
BOND. DEBT May 1 1914 \$171,000  
Sinking fund 21,000  
Assessed val. '13 (3-5 act.) 5,313,545  
State & Co. tax (per \$1,000) '12 \$12.50  
Population in 1910 16,262  
\* INT. at Hanover Nat. Bank, N. Y.; others at First Nat. Bank in Hendersonville.

**HICKORY.**  
This place is in Catawba County. Inc. in 1874 and 1879. Pop.'10, 3,716  
**Water Sewer & Street Bonds (Tax-Exempt).**  
5s J-J \$90,000 1934  
6s '07 M-N 11,000 May 1 1917  
**School Bonds (Tax-Exempt).**  
5s J-J \$10,000 1934  
**Street Bonds (Tax-Exempt).**  
5s '11 \$35,000 Jan 1 1941  
BOND. DEBT May 5 '14 \$146,000  
Assessed valuation 1913 1,850,000  
(Assessment 1/2 to 1-3 actual value.)  
Tax rate (per \$1,000) 1912 \$16.00  
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.

**HIGH POINT.**  
This town is in Guilford County. Incorp. in 1857. All bonds are exempt from city taxes. Pop.'10, 9,525.  
**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 \$10,000 Jan 1 1927  
5s '13 J-J 50,000 July 1 1943  
**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 '10 A-O 30,000 Oct 1 1941  
5s '11 A-O 30,000 Oct 1 1941  
5s '13 J-J 50,000 July 1 1943  
BOND. DEBT Sept 30 '14 \$535,000

Assets of city 650,000  
Sinking fund 23,000  
Assessed val. 1913 (est.) 5,000,000  
Real value (est.) 14,000,000  
Total tax (per \$1,000) 1914 \$22.60  
\* INT. at Hanover Nat. Bank, N. Y. City, or at City Treasurer's office.

**IREDELL COUNTY.**  
Statesville is the county seat.  
**Jail Bonds.**  
5 1/2% J-J \$5,000 July 1 1915  
**Road Bonds.**  
5s '11 J-J \$125,000 July 1 26 & 51  
5s '12 F-A 150,000 Aug 1 '32 & 42  
5s '13 M-N 125,000 May 1 1943

**County Home Bonds.**  
5 1/2% '13 F-A \$30,000 Feb 1 '15-'24  
BOND. DEBT May 1913 \$445,000  
Sinking fund 5,000  
Assess. val. '12 (35% act.) 12,110,005  
State & Co. tax (per \$1,000) '12 \$9.30  
Population in 1910 34,314  
\* INT. on jail bonds at Com. Nat. Bank, Statesville, on road bonds at Hanover Nat. Bank, 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 1/2% J-J \$20,000 June 30 1931  
5s '13 J-J 17,000 July 1 1933  
5s '14 J-J 50,000 Jan 1 1934

**Water-Works & Sewerage Bonds.**  
5s '05 F-A \$100,000 Apr 1 1934  
5s '05 J-J 50,000 Jan 1 1935  
**Paving and Sewer Bonds.**  
5s '14 \$100,000 1944  
BOND. DEBT Mar 20 '13 \$199,500  
Assessed val. '12 (2-3 act.) 3,184,900  
Total tax rate (per \$1,000) '12 \$10.50  
Population in 1910 6,995  
\* INT. at Hanover Nat. Bank, N. Y., and First Nat. Bank of Chicago.

**LAURENBERG.**  
This place is in Scotland County.  
**Refunding Water & Sewer Bonds.**  
5 1/2% '11 A-O \$37,500 Apr 1 1931  
BOND. DEBT Nov 10 '13 \$105,000  
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 '13 F-A \$25,000 Aug 1 1943  
TOT. BOND. DT. May 1914 \$159,000  
Assessed valuation 1913 4,628,000  
Real value (estimated) 7,500,000  
State & Co. tax (per \$1,000) 1912 \$9.10  
Population in 1910 11,376  
\* INT. payable at Co. Treas. office.

**LEXINGTON.**  
This town is in Davidson County. Inc. 1823. Bonds are taxable.  
**Impt. (Red. aft. 20 yrs. from issue).**  
5s '05 A-O \$98,000 1945  
5s '08 J-J 20,000 July 1 1948  
**\*Street Bonds (Red. after 1927).**  
5s '07 M-N \$10,000 May 1 1947  
**\*Street, Light & Water (Red. after March 1927).**  
5s '07 M-S \$40,000 Mch 1 1947  
BOND. DEBT Mch 1911 \$168,000  
Assessed val. '10 (1/2 act.) 1,734,911  
Population in 1910 4,163  
\* INT. at Bank of Lexington.

**LINCOLN COUNTY.**  
Lincolnton is the county seat.  
5s '13 J-J \$100,000 July 1 '43 & '48  
5s '14 J-J 100,000 Jan 1 1955  
BOND. DEBT May 1914 \$200,000  
Assess. val. '13 (3-5 act.) 5,170,839  
State & Co. tax (per \$1,000) '12 \$6.96  
Population in 1910 17,132  
INTEREST payable in New York.

**MCDOWELL COUNTY.**  
Marion is the county seat.  
**Township Road Bonds.**  
5 1/2% '13 M-N \$80,000 Nov 1 '23-'43  
BOND. DEBT May 1913 \$32,000  
Assessed valuation 1912 5,285,422  
State & Co. tax (per \$1,000) '12 \$8.90  
Population in 1910 13,538

**MADISON COUNTY.**  
Marshall is the county seat.  
5s J-J \$85,000 July 1 1935  
6s J-J 27,000 Part yearly  
**Road Bonds.**  
5s '13 s-a \$50,000 1943  
5s '14 J-J 100,000 Jan 1 1944  
BOND. DEBT Feb 1914 \$260,000  
Assessed val. 1913 5,000,000  
State & Co. tax (per \$1,000) '12 \$11.60  
Population in 1910 20,132

**MATTAMUSKEET LAKE DRAINAGE DISTRICT.**  
A district in Hyde County.  
**Drainage Bonds.**  
6s J-D \$500,000  
(Due \$50,000 yrly. beg. June 1 1915.)  
TOTAL DEBT Oct 1914 \$500,000  
\* INT. at Nat. Bk. of Comm., N. Y.

**MECKLENBERG COUNTY.**  
County seat is Charlotte.  
**Refunding Bonds.**  
6s M-N \$300,000 Nov 1 1920  
**Special Improvement Bonds.**  
4 1/2% '13 M-S \$110,000 Sept 1 1943  
BOND. DEBT May 1 1914 \$410,000  
Floating debt 200,000  
Assessed val. '13 (1/2 act.) \$30,500,000  
State & Co. tax (per \$1,000) '13 \$11.60  
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.**  
5s '12 June \$80,000 June 1 1942  
Bonded debt \$136,000  
Other debt 23,500  
Population in 1910 4,082



**MURPHY TOWNSHIP.**  
This township is in Cherokee Co.  
Road Bonds.  
5s '12 A-O \$50,000....Apr 1 1942  
5½s '14 A-O 30,000....Apr 1 1944  
TOTAL DEBT June 1914. \$180,000  
Assessed valuation.....2,074,000  
Real value.....4,000,000  
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 1939  
5s " " 50,000.....Jan 1 1941  
5s '10 s-an 50,000.....1940  
School Bonds.  
5s '13 J-J \$20,000....July 1 1943  
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 21 '14. \$468,000  
Assessed valuation 1914.....6,015,481  
Real value (estimated).....7,750,000  
Total tax (per \$1,000) 1913. \$11.00  
§ INT. payable in Baltimore.

**NEW HANOVER COUNTY.**  
Wilmington is the county seat.  
School Bonds.  
5s '13 J-J \$175,000....July 1 1938  
Court House Bonds.  
5s J-J \$7,800.....1917  
Road Bonds.  
4½s J-J \$50,000.....1927  
4½s J-J 50,000.....1930  
4½s '08 J-J 50,000....July 1 1933  
5s '13 J-J 100,000....July 1 1933  
Road and Bridge Bonds.  
4½s '11 J-J \$50,000....July 1 1936  
BOND. DEBT May 1914.....\$428,800  
Sinking fund Mar 31 1914.....27,795  
Assessed valuation 1914.....19,325,229  
State & Co. tax (per \$1,000) '13. \$11.00  
Population in 1910.....32,037  
INT. payable at N. Y. or at County Treasurer's office in Wilmington.

**NORTH WILKESBORO.**  
This town is in Wilkes County.  
Light-Plant Bonds.  
6s '00 \$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 " \$35,000.....1939  
School-Building Bonds.  
6s '12 J-J \$10,000....May 1 1942  
6s '13 A-O \$8,000....Apr 1 1943  
BOND. DEBT Sept 29 '14. \$118,000  
Assess. val. '14 (½ act.).....1,315,000  
Total tax (per \$1,000) '13.....\$12.00  
Population in 1910.....1,902  
\* INT. at Chase Nat. Bank, N. Y.; others 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-A \$75,000....Feb 1 1941  
BOND. DEBT Sep 19 1913. \$175,000  
Assessed val. '12 (2-3 act.).....8,279,906  
State & Co. tax (per \$1,000) '13.....\$8.70  
Population in 1910.....36,340

**POLK COUNTY.**  
Columbus is the county seat.  
Road Bonds.  
5½s '13 s-an \$100,000.....1943  
BOND. DEBT Sept 30 '14. \$100,000  
Assessed valuation 1912.....2,200,000  
Population in 1910.....7,640  
INT. at Bank of Tyron, Tyron.

**RALEIGH.**  
Raleigh is the county seat of Wake County. Incorporated in 1792.  
Commission government adopted April 1 1913. Pop'n 1910, 19,215.  
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  
5s '14 " 8,000.....June 1 1944  
Street Bonds.  
5s '89 J-J \$25,000....July 1 1919  
5s '14 " 86,000....June 1 1944  
Street and Public Imp't Bonds.  
5s '97 A-O \$50,000....Oct 1 1927  
5s '99 J-J 100,000....July 1 1929  
5s '14 " 6,000.....June 1 1944  
Municipal-Building Bonds.  
5s '09 J-J \$125,000....July 1 1939  
Refunding Bonds.  
5s '09 J-J \$25,000....July 1 1939  
Funding Bonds.  
5s '13 J-D \$57,000....Dec 1 1943  
5s '13 M-S 100,000....Mar 1 1923  
Water-Plant-Purch. (Tax-free).  
5s '13 J-D \$350,000....June 1 1943  
Water-Works-Impt. Bonds.  
5s '13 J-D \$50,000....Dec 1 1943  
5s '14 " 75,000....July 1 1944  
City-Lot Purchase Bonds.  
5s '13 J-D \$18,000....Dec 1 1943  
TOT. BD. DT. Oct 15 '14. \$1,217,500  
Water debt (included).....475,000  
Floating debt April 1914.....115,000  
Sinking fund April 1914.....80,000

Assessed valuation 1914.....12,084,504  
(Assess't abt. 2-5 to 3-5 actual value.)  
City tax rate (per \$1,000) 13. \$12.50  
INT. on water-works bonds at First Nat. Bank, N. Y.; on bonds due Dec. 1943 at R. M. Grant & Co., N. Y.; on others at Farmers' & Merchants' Bank, Baltimore, and A. B. Leach & Co., N. Y. Coupons are all tax-receivable.  
TAX-FREE.—The bonds are all exempt from city taxation.

**REDSVILLE.**  
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.  
5½s " 50,000....May 1 1929  
Water and Sewer Bonds.  
s '13 " 50,000.....  
Sewer and Street Bonds.  
s s-an \$100,000....Jan 1 1941  
BOND. DEBT Oct 2 1914. \$225,000  
Assessed val. (2-3 act.) '13. 2,426,468  
INT. is payable at Importers' Nat. Bank and at Nat. Park Bank, N. Y.

**ROCKY MOUNT.**  
This city is in Nash and Edgecombe counties. Inc. as a town 1867; city, Mar. 11 1907. Pop'n 1910, 8,051.  
Water Bonds.  
4½s '09 J-J \$40,000....June 1 1919  
5s '13 J-J 12,000....July 1 1953  
Water, Light and Sewer Bonds.  
5s '01 J-J \$40,000....May 1 1941  
Water, Light and Street Bonds.  
5s '08 A-O \$135,000....June 1 1938  
Sewer Bonds.  
5s '13 J-J \$49,000....July 1 1953  
Paving Bonds.  
5s '13 J-J \$50,000....July 1 1953  
Funding Bonds.  
5s '13 J-J \$24,000....July 1 1953  
Municipal Gas-Works Bonds.  
5s '13 J-J \$65,000....July 1 1953  
BOND. DEBT Sept 30 '14. \$415,000  
Assess. val. '14 (½ act.).....5,654,521  
Tax rate (per \$1,000) 1914.....\$11.50  
INT. on bonds due 1919 at Metropolitan Nat. Bk., Chicago; on bonds due 1941 at Chase Nat. Bk., N. Y.; on bonds due 1938 at Hanover Nat. Bank, N. Y.

**RUTHERFORD COUNTY.**  
County seat is Rutherfordon.  
Refunding Bonds.  
4½s '05 Jan \$76,000....Jan 1 '15-'36  
5s '08 J-J 27,000....Jan 1918  
Court House Bonds.  
5½s '08 " \$46,000.....1923-1947  
Road Bonds.  
5s '13 J-J \$250,000....July 1 '23-'52  
BOND. DEBT Sept 30 '14. \$399,000  
Sinking fund April 1914.....3,500  
Assessed val. 1914.....7,367,207  
Real value (est.).....20,000,000  
State & co tax (per \$1,000) '14. \$11.80  
Population in 1910.....28,385  
INT. on the refunding 5s and the court-house bonds is payable at the Chase Nat. Bk., N. Y. City; on road bonds in N. Y. City; others in Rutherfordon.

**SALISBURY.**  
This city is the county seat of Rowan County. Pop'n 10, 7,153.  
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. Improvt Bonds.  
5s '08 s-a \$100,000....1938 & 1958  
Street and Sewer Bonds  
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 '11 J-D \$50,000....May 1 1951  
BOND. DEBT Jan 1 '14. \$420,000  
Assessed valuation 1913.....4,254,132  
City tax (per \$1,000) 1913.....\$12.00  
\* Exempt from city taxes.

**SHELBY**  
This city is in Cleveland County.  
School Bonds.  
5s " " \$35,000.....  
Water and Sewer Bonds.  
5s '08 J-J \$115,000....July 1 1938  
Water and Light Bonds.  
5½s M-S \$10,000....  
BOND. DEBT Nov 8 1913. \$169,500  
Assessed val. '12 (3-5 act.).....1,434,306  
Total tax (per \$1,000) 1912.....\$14.50  
Population in 1910.....3,127

**SPENCER.**  
This town is in Rowan County. Inc. in 1896. Pop'n 1910, 1,915.  
Sewer Bonds.  
5s " " \$9,000.....July 1 1937  
Elec.-Light & Water-Wks. Bds.  
5s '13 s-a \$50,000....1943  
School Bonds.  
5s '13 s-a \$10,000....1943  
BOND. DEBT Nov 1914.....\$130,000  
Assessed val. 1913.....2,500,000  
City tax rate (per \$1,000) '13. \$10.00  
INT. at Town Treas. office.

**STANLY COUNTY.**  
County seat is Albemarle. Old railroad-aid 6s now retired, declared valid by courts. Bonds taxable.  
Refunding Bonds.  
5s '07 July \$100,000 (in 1917) (\$5,000 annually beg. in 1917)  
BOND. DEBT Oct 1914.....\$100,000  
Assess. val. '13 (40% act.).....6,005,002  
State & co. tax (per \$1,000) '12. \$8.50  
Population in 1910.....19,909  
INT. at Hanover Nat. Bk., N. Y.

**STATESVILLE.**  
County seat of Iredell County.  
Water and Sewer Bonds.  
" " \$72,000....  
Electric Light Bonds.  
" " \$18,000....  
5½s '13 A-O 8,000....Oct 1 1938  
School Bonds  
" " \$20,000....  
Funding Bonds.  
" " \$45,000....  
5s '12 M-S 34,000....Sept 1 '14-'42  
Street Bonds.  
" " \$60,000....  
Refunding Street Bonds.  
5½s '13 A-O \$10,000....Nov 1 1938  
5s '14 A-O 30,000....Apr 1 1944  
BOND. DEBT Nov 1914.....\$244,000  
Total assessed val. 1913.....3,200,300  
Real value (est.).....7,500,000  
Tax rate (per \$1,000) 1913.....\$11.50  
Population in 1910.....4,599  
INT. at Chase Nat. Bank, N. Y., and office of City Clerk and Treas.

**STOKES COUNTY.**  
Danbury is the county seat.  
Danbury Twp. Road Bonds.  
6s '13 s-a \$15,000....1943  
Meadows Twp. Road Bonds.  
6s '13 s-a \$40,000....1943  
Sauratown Twp. Road Bonds.  
6s '14 J-J \$50,000....Jan 1 1944  
BOND. DT. [Danbury Twp. \$15,000  
Dec. 1913. [Meadows Twp. 40,000  
[Sauratown Twp. 50,000  
Assessed val-  
uation '13 [Danbury Twp. 276,602  
[Meadows Twp. 497,141  
[Sauratown Twp. 689,478  
Population of county, 1910.....20,151

**TABORO.**  
This town is the county seat of Edgecombe Co. Pop'n '10, 4,129.  
Water and Sewer Bonds.  
5s '99 " \$40,000 July 1 19 & 29  
Water, Sewer & Light Bonds.  
5s '00 " \$10,000....May 1 1930  
5s '09 J-J 20,000....July 1 1939  
Funding Bonds.  
5s '09 " \$5,000.....  
Water-Works Bonds.  
5s '11 " \$25,000....July 1 1946  
Paving Bonds.  
5s '11 " \$25,000....July 1 1951  
TOTAL DEBT Oct 1914.....\$125,000  
Sinking fund Apr 15 '14.....8,675  
Assessed valuation 1914.....1,924,765  
Real value (est.).....5,000,000  
City tax (per \$1,000) 1914.....\$11.50  
INT. on 5s due 1939 at Bank of New York, N. B. A., N. Y. City.

**THOMASVILLE.**  
This city is in Davidson County.  
5s '12 J-D \$110,000....Dec 1942  
TOTAL DEBT Mar 20 '13 \$110,000  
Assess. val. '13 (½ act.).....1,239,108  
Population in 1910.....4,063  
INT. at U. S. Mfg. & Tr. Co., N. Y.

**WAKE COUNTY.**  
Raleigh is the county seat.  
Court-House Bonds.  
5s '93 " \$20,000....July 1 1923  
Court-House and Jail Bonds.  
5s '13 A-O \$225,000....1943  
Hospital Bonds.  
" " \$75,000.....  
Bridge Bonds.  
6s '95 " \$5,000....July 1 1925  
6s '99 " 8,000....Jan 1 1929  
Funding Bonds.  
5s '01 " \$14,000....July 1 1931  
5s '03 " 20,000....July 1 1933  
5s '05 " 53,000....July 1 1935  
BOND. DEBT Nov 3 '14. \$420,000  
Floating debt.....71,000  
Assessed val. 1913 (est.).....27,411,050  
State & Co tax (per \$1,000) '13. \$8.90  
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  
TOT. BD. DEBT Nov 1913. \$294,000  
Assessed valuation 1912.....2,564,047  
Tax rate (per \$1,000) 1912.....\$13.00  
Population in 1910.....6,211

**WAYNE COUNTY.**  
Goldboro is the county seat.  
Court-House (Red. beg. in 1933).  
5s '13 s-a \$100,000....1943  
BOND. DEBT Apl 1914.....\$100,000  
Assessed valuation 1912.....13,458,992  
Real value (est.).....30,000,000  
State & co. tax (per \$1,000) '12. \$7.65 +  
Population in 1910.....35,698  
State & Co. tax (per \$1,000) '13. \$8.93 +  
INT. at Hanover Nat. Bank, N. Y.

**WELDON.**  
This city is in Halifax County.  
6s '13 " \$40,000....Jan 1 '23-'42  
TOTAL DEBT Sept 30 '14. \$40,000  
Population in 1910.....1,999

**WILMINGTON.**  
Wilmington is the county seat of New Hanover County. Inc. as a city Feb. 1 1866. All bonds are exempt from city taxation. Commission government ratified Mar. 15 1911. V. 92 p. 747. Population 1910, 25,748.  
5s '12 " \$90,000.....1932  
6s '13 " 100,000.....1918  
Consolidated Bonds.  
5s '92 J-J \$314,400....Jan 1 1922  
W. O. & E. C. RR.  
6s '68 J-J \$96,000....Jan 1 1918  
C. F. & Y. RR.  
5s '89 J-J \$126,000....Jan 1 1919  
Refunding Bonds.  
4s '99 J-J \$148,000....July 1 1929  
Water and Sewer Bonds.  
4½s '08 A-O \$400,000....Oct 1 1948  
Street Bonds (Tax-Exempt).  
4½s '10 J-J \$100,000....Apr 1 1950  
Street, Water and Sewer Bonds.  
4½s '12 J-J \$400,000....Jan 1 1952  
TOT. BD. DT. Oct 1 '14. \$1,774,400  
Sinking fund June 1 '14.....66,842  
Assessed valuation 1913.....14,472,564  
Total tax rate (per \$1,000) '13. \$31.00  
INT. is payable in Wilmington and New York.

**WILSON.**  
This city is in Wilson County.  
Street Bonds.  
5s '02 M-S \$25,000....Sept 23 1931  
5s '04 " 40,000.....1934  
5s '13 J-J 80,000.....1943  
Sewer Bonds.  
5s '26 Jan \$17,000.....1916  
Ref. Elec.-Lt., Water & Sewer Bds.  
5s '12 A-O \$74,000....Oct 1 1932  
Electric Light Bonds.  
5s '08 s-a \$17,000.....1923  
5s '13 J-J 80,000.....1943  
BOND. DEBT Apr 30 '14. \$173,000  
Water & Light debt (incl.).....91,000  
Assessed val. '13 (3-5 act.).....4,000,000  
Tax rate (per \$1,000) 1913.....\$8.00  
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 the cities of Winston and Salem voted in favor of consolidation. Debt statement below is for consolidated city.  
Water Works & Other Purposes.  
5s g M-S \$160,000....Sept 1 1924  
5s g J-J \$100,000....Jan 1 1934  
5s g M-N \$35,000....Nov 1 1937  
4½s g J-J \$50,000....July 1 1952  
5s g J-J \$125,000....July 1 1936  
Street Improvement Bonds.  
5s g M-N \$385,000....Nov 1 1937  
4½s g J-J \$100,000....July 1 1952  
5s g J-J \$50,000....Jan 1 1931  
Sewer Bonds.  
5s g '07 M-N \$30,000....Nov 1 1937  
4½s g '12 J-J \$85,000....July 1 1952  
Refunding Bonds.  
4½s g '09 M-N \$240,000....Nov 15 '39  
4½s g '09 F-A 100,000....Aug 15 '40  
5s g '11 M-N 45,000....May 1 1941  
4½s g '11 M-N 55,000....May 1 1941  
School Bonds.  
4½s g '12 J-J \$600,000....July 1 1952  
Hospital Bonds.  
4½s g '12 J-J \$90,000....July 1 1952  
Park Bonds.  
4½s g '12 J-J \$815,000....July 1 1952  
TOT. BD. DT. July 21 '14. \$1,225,000  
Floating debt.....250,000  
Note debt.....89,579  
Assess. val. '13 (2-5 act.).....18,766,662  
City tax rate (per \$1,000) '13. \$10.00  
Population (Winston).....17,167  
in 1910.....Salem 5,523  
INT. on bonds marked (\*) payable at Merc. Tr. & Dep. Co., Balt.; (z) at Townsend Scott & Son, Balt.; (s) at A. B. Leach & Co., N. Y.; (f) at Mechanics' & Metals Nat. Bank, N. Y.; (e) at Balt. Tr. Co.

**YANCEY COUNTY.**  
Burnsville is the county seat.  
Road Bonds.  
5½s '13 A-O \$125,000....Oct 1 '14-'53  
BOND. DEBT Oct 1914.....\$159,000  
Assessed valuation.....1,727,884  
Real value (est.).....5,000,000  
State & Co. tax (per \$1,000) '12.....\$12.00  
Population in 1910.....12,072

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.
Albemarle (T), Stanley Co.	\$114,000		\$933,998	\$13.00	2,116
Anson County	93,000	None	\$7,433,344	\$11.27 +	25,465
Ashboro, Randolph County	100,000	None	\$1,048,000	\$11.00	1,865
Avery County	25,000		\$1,980,645		
Beaufort (T), Carteret Co.	30,000		\$541,363		2,433
Black Mountain Township	40,000	None	\$750,000		1,762
Brevard (T), Transylvania Co.	46,000		\$514,903		919
Bryson City, Swain County	40,000		\$449,950		612
Buffalo Drain, Dist. No. 1	108,000				
Burke County	30,000		\$5,044,841		21,408
Canton, Haywood County	130,000	2,000	\$1,175,698	\$17.50	1,393
Carteret County	30,000	None	\$3,347,765	\$10.00 +	13,776
Carthage (T), Moore County	30,000	None	595,715	7.00	863
Cary High School District	\$25,000				
Chatham County	50,000	8,000	\$6,615,869	\$8.20 +	22,635
Cherryville, Gaston County	31,000	None	\$53,878	\$9.50	1,153
Clayton Graded School Dist.	25,000	None	\$1,482,105		
Columbus County	50,000	8,250	\$9,915,946	\$8.66 +	28,020
Cumberland County	154,800	7,000	\$10,371,173	\$11.40 +	35,284
Davie County	\$114,000		\$4,292,069	\$12.20	13,394
Dunn (C), Harnett County	53,000	None	921,219	9.50	1,823



Table with columns: County, Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n. Lists 100 counties and their respective debt and valuation figures.

(C) City. (T) Town. § 1911 figures. f 1912 figures. \* 1913 figures. § 1914 figures. y Total debt. † This covers merely a recent issue of bonds; we are not informed as to what is total debt.

State of South Carolina ITS DEBT, RESOURCES, ETC.

Admitted as a State.....One of Original Thirteen
Total area of State.....30,570
State Capital.....Columbia
Governor (term expires 1915a).....Cole L. Blease
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 Apr. 1 1914 consisted of the following items:

Table of Loans and Redemption Brown Consols. Columns include: Consols 1873-8-9, When Due, Redemption, and various bond details.

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% gold coupon bond and certificates of stock for the refunding of outstanding Brown consols and stocks. In V. 94, p. 718, this Act was given in full. The validity of the Act has been upheld by the State Supreme Court. V. 97, p. 902

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 Apr. 23 1914 was \$5,662,852, not including bonds which matured a great many years ago but have never been paid. The assets of the sinking funds on Apr. 23 1914 amounted to \$361,687; of this amount, \$97,469 was ordinary sinking fund and \$264,218 "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.—

Table with columns: Yrs., Real Estate, Personal Property, Railroads, Total, Tax per \$1,000. Shows valuation and tax rates from 1913 to 1880.

STATE PROPERTY.—The State formerly owned valuable deposits of phosphates, but its revenues from the mining of them, after increasing from \$196,698 in 1886 to \$237,149 in 1890, fell to \$4,362.12 in 1909. This was partly the result of a reduction in royalties from \$1.05 per ton in 1886 to 25 cents per ton in 1900. Under date of April 3 1914 we were advised that the deposits were no longer being mined.

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.

[Proposed amendments to Section 7 of Article VIII, and Section 5, Article X, were submitted to the voters at the general election on Nov. 3 1914. V. 99, p. 995. As soon as it is definitely determined by official count whether these amendments carried or not, the fact will be reported in the State and City Dept. of the "Chronicle."]

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.

POPULATION OF STATE.—

Table showing population of South Carolina from 1810 to 1910. Columns: Year, Population.

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 393,944 in 1850, 412,320 in 1860; 415,814 in 1870; 604,332 in 1880; 692,503 in 1890; 782,321 in 1900 and 835,843 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 municipalities and their bonds. Columns: Name, Bond Type, Amount, Date, Interest, etc. Includes Anderson, Camden, Cheraw, and Charleston.

CAMDEN. This city is in Kershaw County. Water-Works Bonds. 5s '13 M-N \$90,000c...May 1 1953 (Subject to call beg. May 1933) Electric-Light Bonds. 5s '13 M-N \$35,000c...May 1 1953 (Subject to call beg. May 1 1933) TOTAL DEBT.....(?)

CHARLESTON. Charleston is the county seat of Charleston County. Founded in 1670; inc. 1783. In consequence of war the city's bonds became overdue, prin. and int. The conversion bonds were issued to settle this indebtedness. Population 1910, 58,833. Sewer Bonds. 4s '09 A-O \$362,000c...Oct 1 1929

INT. at Hanover Nat. Bk., N. Y.



CHEROKEE COUNTY.

Gaffney is the county seat. Refunding Bonds. 5s '14 \$52,000...1934 TOTAL DEBT Oct 31 1914 \$52,000 Assessed val. 1913...\$5,589,653 Population in 1910...26,179

CHEROKEE CO. SCHOOL DIST.

NO. 10 (P. O. Gaffney). 4s '03 \$30,000...1923 5s '07 25,000...1927 5s '13 J-J 30,000...1933 TOTAL DEBT (?) INT. at Nat. Park Bank, N. Y.

CHESTER.

This city is in Chester County. \*Refunding Bonds. 5s '12 A-O \$24,000...Oct 1 1942 4 1/2s 6,000...1923 Water, Sewer & Light Bonds. 6s \$50,000...1917 Water-Extens on Bonds. 4 1/2s \$19,000...1922 Improvement Bonds. 4 1/2s \$26,000...1929 BOND. DEBT April 1914...\$125,000 Assessed valuation 1913...2,669,658 Tax rate (per \$1,000) 1912...\$15.00 Population in 1910...4,754 \*INT. at W. N. Coler & Co., N. Y.; others at local banks.

CHESTER COUNTY.

Chester is the county seat. 4 1/2s '05 ann \$75,000...1930 (Subject to call 1920.) BOND. DEBT May 1 '14...\$75,000 Sinking fund March 1913...24,685 Assessed valuation 1913...7,199,572 (Assessm't 40 to 50% actual value) State & Co. tax (per \$1,000) '13 \$16.00 Population in 1910...20,425 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. 1056. 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). 6s J-J \$75,000...Jan 1 1921 Water Bonds. 4 1/2s '05 J-J \$390,000...July 1945 Refunding Bonds. 5s '11 M-S \$850,000...Mch 1 1914 GEN. DEBT Nov 1914...\$850,000 Water bonds (additional)...465,000 Sinking fund (water)...21,930 Assess. val. '13 (est.)...15,000,000 Total tax rate (per \$1,000) '13 \$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 Co. Pop'n '10, 3,789. Railroad Ref. Bonds. \$50,000 Sewer Bonds. \$50,000 Railroad-Aid Bonds. \$12,000 Refunding Town Hall Bonds. 5s '12 J-J \$20,000...Jan 15 1932 TOTAL DEBT Mar 1914...\$112,000 Assessed valuation 1912...1,497,261 Tax rate (per \$1,000) 1913...\$20.00 INT. at Nat. Bk. of Comm'ce, N. Y.

DILLON.

This city is in Dillon County. Electric-Light Bonds. \$23,000 Water Bonds (Red. beg. in 1932). 5s '12 J-D \$38,000...June 1 1952 Sewer Bonds (Red. beg. in 1932). 5s '12 J-D \$39,000...June 1 1952 BOND. DEBT Sept 30 1914 \$100,000 Assessed valuation 1914...565,235 Total tax (per \$1,000) 1914...\$16.00 Population in 1910...1,737 INT. at People's Bank in Dillon.

DILLON COUNTY.

Dillon is the county seat. Court-House and Jail Bonds. 5s '11 \$80,000...1931 Road Bonds. 5s '11 \$100,000...1931 TOT. BD. DT. May '14...\$180,000 Assessed valuation 1913...3,962,800 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. Pop'n 1910, 7,057. Sewer Bonds (Red. beg. in 1930). 5s '10 J-J \$70,000...Jan 1 1950 Water Bonds. 5s '10 J-J \$30,000...Jan 1 1950 5s '02 50,000...Jan & July 1 42 School Bonds (red. aft. Jan. 1 '28) 5s '08 \$48,000...May 1 1948 Past Indebtedness. 7s '94 \$25,000...Feb 4 1919 GEN. BD. DT. May 1914 \$223,000 Street bonds (add'l)...88,585 Total assessed val. 1913...2,000,000 Total tax rate (per \$1,000) '13 \$16.00

GAFFNEY.

This city is in Cherokee County. Water & Sewer (Red. aft. Oct. 1 1949). 5s '09 J-J \$84,000...Oct 1 1949 BOND. DEBT Apr 1912...\$180,000 Sinking fund...14,507 Assessed val. '12 (1/2 act.)...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 Co. Inc. as a town in 1805 and as a city in 1891. All bds. are taxable. Pop'n 1910, 5,530.

Refunding Bonds

4 1/2s J-D \$75,000...Dec 1 1932 Water (Red. beg. in 1923). 5s '03 J-D \$64,000...Dec 1943 BOND. DEBT April 1914...\$139,000 Assessed val. '13 (3-5 act.)...1,928,472 Total tax rate (per \$1,000) '13 \$30.00 INT. at Nat. Park Bank, N. Y. City.

GREENVILLE.

This city is the county seat of Greenville Co. Incorp. Feb. 14 1907 Bridge Bonds (Tax-free). 4 1/2s '90 \$8,500...July 1935 Railroad (Free from city tax). 5s '93 \$8,500...July 1915 4 1/2s '00 9,500...July 1920 5s '83 & '91 16,500...July 1923 4 1/2s '83 10,500...July 1935 Funding & Impt. (Tax-free). 4 1/2s '05 J-J \$125,000...July 1 1933 Past Indebtedness (Tax-free). 5s '10 \$12,000...July 1915 Refunding (Free from city tax). 4 1/2s '06 J-J 10,000...July 1936 5s '10 J-J 5,000...Jan 1 1930 5s '11 J-J 7,000...Jan 1931 5s '12 J-J 10,000...July 1 1942 5s '13 M-S 15,000...Mar 1 1944 Street (Free from city tax). 5s '10 J-J \$100,000...July 1 1940 5s '11 J-J 100,000...July 1940 5s '12 J-J 115,000...July 1 1942 Sewer (Free from city tax). 6s '92 J-J \$75,000...July 1922 5s '10 J-J 40,000...July 1 1940 5s '12 J-J 35,000...July 1 1942 School (Free from city tax). 4 1/2s '08 \$18,000...July 1938 BOND. DEBT Nov 1 1914 \$720,500 Assess. val. '13 (30% act.)...6,000,000 City tax rate (per \$1,000) '13 \$21.50 Population in 1910...15,741 INT. on issue of 1906 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.

GREENVILLE COUNTY.

County seat is Greenville. Atlanta & Charl. Air Line RR. 6s '05 J-J \$25,000...July 1 1925 5s '07 J-J 35,000...July 1 1937 Refunding Bonds. 4s '99 J-J \$32,000...July 1 1919 4 1/2s '06 J-J 60,000...May 1 1936 Greenville & Laurens RR. 4 1/2s '05A-O \$10,500...Apr 1 1930 5s '07 J-J 5,500...July 1 1937 5s '08 J-J 5,500...Jan 1 1938 Railroad Bonds. 4 1/2s '03 \$30,500...1933 Refunding Bonds. 4s '01 J-J \$31,000...July 1 1931 Emergency-Flood Bonds. 4 1/2s '09 J-J \$25,000...Jan 1 1939 BOND. DEBT Oct 31 1914 \$260,000 Assess. val. '14 (1/2 act.)...16,515,505 State & Co. tax (per \$1,000) '14 \$18.00 Population in 1910...68,377 INT. at Hanover Nat. Bank, N. Y.

GREENWOOD.

This town is in Greenwood County. Court-House and Jail Bonds. 6s '97 Oct \$22,000...1917 Water and Elec. Light Bonds. 6s '98 J-J \$40,000...1938 Sewer & Water (Red. aft. June '22) 5s '02 J-D \$40,000...June 1 1942 Street Bonds. 5s '08 J-J \$50,000...1938 BOND. DEBT May 1 1914 \$152,000 Assess. val. '13 (1/2 act.)...2,566,000 Total tax (per \$1,000) 1913...\$15.00 Population in 1910...6,614 INT. at Hanover Nat. Bank, N. Y.

KEESHAW COUNTY.

County seat is Camden. Bonds are tax-exempt. Pop'n 1910, 27,094. Court-House Bonds. 5s '05 Apr \$25,000...Apr 1 1930 Bridge Bonds. 5s '09 M-N \$40,000...May 1 1928 Refunding Bonds. 5s '12 M-N \$95,000...May 1 1942 BOND. DEBT Nov 12 '14 \$160,000 Assess. val. '13 (1-6 act.)...5,240,629 State & Co. tax (per \$1,000) '13...\$18.75

LANCASTER COUNTY.

Lancaster is the county seat. 4s '05 \$80,000...1945 Refunding Railroad-Aid Bonds. 5s '12 July \$47,000...July 1 1952 BOND. DEBT Sept 29 1914 \$127,000 Floating debt...40,000 Sinking fund...25,000 Assess. val. 14 (1-5% act.)...3,545,000 State & Co. tax (per \$1,000) 13 \$21.00 Population in 1910...26,650 INT. payable in New York City.

ORANGEBURG.

This city is the county seat of Orangeburg Co. Incorp. Dec. 24 1883 Commission government adopted July 17 1913. Pop'n 1910, 5,994. Railroad Bonds. 6s Jan \$11,000...\$500 paid yrly 4 1/2s '13 20,000...July 1 1933 Water and Light Bonds. 5s J-D \$40,000...1935 Sewer Bonds (Red. beg. in 1927). 4 1/2s '07 J-J \$50,000...Jan 1 1947 BOND. DEBT Oct 1914...\$121,000 Sinking fund Apr 1914...24,777 Assess. val. '14 (1/2 act.)...1,918,340 City tax (per \$1,000) 1914...\$15.00 INT. on water and light and railroad 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.

RICHLAND COUNTY.

Columbia is the county seat. Township Bridge Bonds. 5 1/2s '11 \$75,000...1931 Jail Bonds. 5 1/2s '13 J-J \$50,000...June 30 1933 BOND. DEBT Oct 3 '13...\$125,000

Assessed valuation 1913 \$19,878,185 Population in 1910...55,143

ROCK HILL.

This city is in York County. Incorp. in 1893. Bonds are tax-exempt. Funding Bonds. 4 1/2s \$10,000...July 1 1922 Refunding Bonds. 5s \$19,000...July 1 1928 Water (Red. aft. 20 yrs. from issue). 5s '11 J-J \$150,000...Jan 1 1951 5s '13 J-J 50,000...Jan 1 1953 Sewer Bonds (Red. beg. in 1931). 5s '11 J-J \$100,000...Jan 1 1951 College Bonds. 6s \$60,000...July 1 1923 Light Bonds (Red. beg. 1931) 5s '11 J-J \$35,000...Jan 1 1951 BOND. DEBT Oct 1914...\$424,000 Floating debt...50,000 Assessed val. '14 (1-3 act.)...2,265,000 Total tax (per \$1,000) 1913...\$21.75 Population in 1910...7,216

SPARTANBURG.

County seat of Spartanburg Co. This city was reincorp. Dec. 14 1901. Refunding Bonds. 4 1/2s '11 J-J \$11,000...July 1 1931 4 1/2s '12 M-S \$90,000...Sept 1 1942 Opera-House Bonds. 6s '87 J-J \$5,500...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 4 1/2s '13 F-A 100,000...Aug 1 1943 Water-Works Bonds (assumed) 4s '08 M-S 230,000...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. 5s '98 J-J \$50,000...July 1 1928 4 1/2s '12 M-S \$20,000...Sept 1 1942 BOND. DEBT May 6 '14 \$774,000 Water debt (included)...230,000 Floating debt...48,119 Assessed valuation 1913...7,056,716 Real value (est.)...28,000,000 Total tax rate (per \$1,000) '13 \$12.50 Population in 1910...17,517 \*INT. at Nat. Park Bk., N. Y.

SPARTANBURG SCHOOL DIST.

Building Bonds. 6s '89 J-J \$12,000...1919 6s '89 J-J 10,000...1927 4 1/2s '01 J-J 20,000...1921 4s '06 J-J \$30,000...1936 4 1/2s '12 J-J \$50,000...Jan 1 1932 BOND. DEBT Oct 3 1914 \$122,000 Assess. val. '14 (1-3 act.)...7,455,312 School tax (per \$1,000) 1914...\$8.00 Population in 1914 (est.)...22,000 \*INT. at Hanover Nat. Bank, N. Y.; others 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 '02 J-J \$50,000...July 1 1920

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding civil divisions in the State of South Carolina which are not represented among the foregoing:

Table with columns: Name, Debt, Floating, Assessed, Tax per Pop'n. Rows include Abbeville, Abbeville District, Alken, Allendale, Anderson Co., Bamberg, Beaufort, Belton, Bennettsville, Catawba Twp., Charleston School District, Clarendon County, Clinton Laurens County, Court House Twp., Darlington County, Easley, Florence School District, Gaffney School District, Gills Creek, Greenville School District, Greenwood Sch. Dist., Greer, Hartsville, Hartsylvania Sch. Dist., Honea Path, Horry County, Jasper County, Johnston School District, Kingstree, Laurens (C), Laurens County, Laurens School District, Lee County, Lexington County Sch. Dist., Manning Sch. Dist., Marion, Marion County, Marion County, Marion Co. Sch. Dist., Marlboro Co. Graded S.D., Mullins, Newberry (C), Oconee County, Orangeburg School District, Rock Hill School District, Seneca (C), Oconee County, Sumter School District No. 17, Timmonsville, Florence Co., Union School District, Winyah Indigo School District, York Twp., York County.

(C) City. (T) Town. (Twp) Township. d 1909 figures. e 1910 figures. z 1911 figures. \* 1912 figures. § 1913 figures. c 1914 figures. x Total debt. † This covers merely a recent issue; we are not advised as to what is total debt.

Refunding Bonds.

6s '02 J-J \$50,000...Jan 1 1922 Refunding Bonds. 4 1/2s '05 J-J 24,000...Jan 1 1925 Fund. & Bridge (Red. beg. in '24). 4 1/2s '09 J-J \$250,000...Jan 1 1939 BOND. DEBT Nov 3 '14...\$374,000 Assess. val. '14 (3-5 act.)...20,116,000 State & Co. tax (per \$1,000) '14 \$16.50

SUMTER.

This city is in Sumter County. Chartered as a city Dec. 19 1887. All bonds are taxable. Commission government adopted June 11 1912. Water-Works (Red. beg. in 1925). 4 1/2s J-J \$116,000...1945 Sewer Bonds (Red. beg. in 1929). 5s J-J \$50,000...1949 Street Bonds (Red. beg. in 1931). 5s '11 A-O \$25,000...Apr 1 1951 City-Hall Bonds. 5s '14 20,000...1934 BOND. DEBT Oct 1914...\$211,000 Assess. val. '13 (1-3 act.)...2,990,000 Total tax rate (per \$1,000) '13 \$34.25 Population in 1910...8,109 INT. 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. Court-House Bonds. 4 1/2s '07 \$50,000...1922 Road Bonds. 4 1/2s '12 \$20,000...1932 4 1/2s '14 Apr 10,000...Apr 1 1934 BOND. DEBT Aug 22 '13 \$50,000 Assessed valuation 1913...7,758,392 State & Co. tax (per \$1,000) '12 \$14.75 Population in 1910...38,472

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 Bds. (Red. beg. in 1926). 4 1/2s '06 J-J \$25,000...July 1946 Improvement Bonds. semi-ann \$12,000... BOND. DEBT Oct 31 '14 \$112,000 Assessed val. '13 (3-5 act.)...1,700,000 Total tax rate (per \$1,000) '13 \$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. 6s '05 J-J \$92,943...July 1 1915 Court-House Bonds. 4 1/2s '11 J-J \$75,000...Jan 1 1931 BOND. DEBT Sept 18 '13 \$167,943 Assessed val. 1913...6,699,300 State & Co. tax (per \$1,000) '10 \$19.00 Population in 1910...29,911 \*INT. at Blair & Co., N. Y.; others in New York City.

YORK COUNTY.

Yorkville is the county seat. Court-House Bonds. 4 1/2s '12 J-J \$75,000...May 1 1932 GEN. BD. DT. Sept 11 '13 \$75,000 Assessed valuation 1913...9,200,120 Actual value (est.)...40,000,000 Population in 1910...47,718



# 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 1917)-----Nat. E. Harris  
 Secretary of State (term expires July 1 1917)-----Philip Cook  
 Attorney-General (term expires July 1 1917)-----Clifford Walker  
 Treasurer (term expires July 1 1917)-----W. J. Spear  
 Comptroller (term expires July 1 1917)-----Wm. A. Wright  
 LEGISLATURE, under Act of 1902, meets annually on Fourth Wednes-  
 day 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.

The 1914 Legislature passed an Act (No. 526), and which was approved  
 Aug. 17 1914, providing for the issuance of \$3,679,000 bonds at not exceed-  
 ing 4 1/2 % interest for the purpose of redeeming State bonds falling due May  
 1 and July 1 1915. V. 99, p. 1392.

Redemption Bonds.		Refunding Bonds—(Con.)—	
4 1/2 % '92 J-J \$207,000	Jan 1 1922	3 1/2 % '95 M-N \$287,000	May 1 '15-'98
4 1/2 % '93 J-J 230,000	July 1 1926	State University Bonds.	
<b>Refunding Bonds.</b>			
4 1/2 % '85 J-J \$353,392,000	Oct 1 '15	7 1/2 % '81 J-J \$282,500	1932 to 1946
4 1/2 % '88 J-J 200,000	Oct 1 '15	3 1/2 % '98 J-J 2,000,000	Jan 1958
3 1/2 % '90 J-J 1,800,000	Oct 1 '15	7,000,000	Jan 1959
		Past-due bonds	3,500

State University 7% bonds fall due as follows: \$3,000 July 1932; \$61,000  
 April 1933; \$1,000 May 1933; \$96,000 April 1934; \$86,000 June 1935;  
 \$6,000 July 1935; \$1,000 January 1935; \$1,000 April 1936; \$15,000 Feb-  
 ruary 1939; \$3,000 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 1914 was \$6,444,000, of which \$6,440,500 was interest-bearing and  
 \$3,500 was past-due and non-interest-bearing. In addition to the above  
 the State pays the University trustees 7 per cent interest annually on \$30,  
 202 of Land Scrip Fund not funded. Cash on hand Jan. 1 1914, \$739,625.75.

**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 Cent.
1913	\$723,020,014	\$144,189,723	\$867,209,737	\$5,000	
1912	704,337,228	138,021,114	842,358,342	5.00	
1911	681,608,608	131,729,830	813,338,438	5.00	
1910	642,550,122	124,237,017	766,787,139	5.00	
1908	584,199,197	121,183,228	705,382,425	5.00	
1906	536,699,352	90,832,187	627,532,231	4.80	
1905	494,820,288	83,019,994	577,840,282	4.90	
1900	237,547,883	150,606,530	45,189,278	433,323,691	5.20
1900	225,054,915	152,311,869	38,462,161	415,828,945	3.96
1880	139,657,250	99,276,876	12,490,525	251,424,651	3.50
1870	226,119,519		226,119,519		

**STATE PROPERTY.**—The State owns the Western & Atlantic RR., ex-  
 tending from Atlanta, Ga. to Chattanooga, Tenn., 138 miles, and has leased  
 it for 29 years from December 27 1830 to the Nashville, Chattanooga &  
 St. Louis RR. Company at a rental of \$29,012 per annum. It also holds  
 186 shares of the Georgia RR. & Bldg. Co., 440 shares of the Southern &  
 Atlantic Telegraph Co. and \$107,000 3 1/2 % securities of the N. E. RR.  
 maturing in 1915.

**CONSTITUTIONAL AMENDMENTS.**—An amendment to the constitu-  
 tion 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. 746.

**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 hun-  
 dred thousand dollars (amount raised by constitutional amendment in  
 Oct. 1912 from \$200,000 to \$500,000) 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 valua-  
 tion. 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 to 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 wa-  
 ter-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 pro-  
 duced 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 pur-  
 pose to be held as may be now, or may be hereafter, prescribed by law for  
 the incurring of new debts by said the City Council of Augusta."

Paragraph 2 of the same article and section is as follows: Paragraph 2  
 "County and city bonds, how paid. Any county municipal corporation or  
 political division of this State which shall incur any bonded indebtedness  
 under the provisions of this constitution shall, at or before the time of so  
 doing, provide for the assessment and collection of an annual tax sufficient  
 in amount to pay the principal and interest of said debt within thirty years  
 from the date of the incurring of said indebtedness."

**MUNICIPAL BOND ISSUES.**—In December 1897 a very important  
 law governing issues of bonds by counties, municipalities and other civil  
 divisions in Georgia was passed. This law provides for having the Superior  
 Court determine the validity of proposed bond issues, and judgment in the  
 affirmative having been given the bonds thereafter can never be called in  
 question. See "Chronicle" of Jan. 15 1898. The constitutionality of this  
 Act was upheld by the State Supreme Court in an opinion handed down on  
 Dec. 1 1908 regarding a suit brought to restrain the issuance of certain  
 bonds by the City of Albany, Ga. See V. 88, p. 319. Also see editorial in  
 'State and City Supplement' of May 29 1909.

**BONDS TAX FREE.**—The State Supreme Court on Aug. 9 1907 handed  
 down a decision holding that bonds issued by any municipal corporation  
 within the State of Georgia are not taxable by that State or any county  
 thereof. V. 85, p. 676.

**INVESTMENTS OF TRUST FUNDS.**—The following sections of the  
 Code of 1911 relate to this subject:

SEC. 3763.—Investments.—Any trustee holding trust funds may invest  
 the same in stocks, bonds, or other securities issued by this State, making  
 a true return of the price paid and time of purchase. Such investments  
 shall be free from taxation so long as held for the trust estate. Any other  
 investments of trust funds must be made under an order of the Superior  
 Court, either in term or granted by the Judge in vacation, or else at the  
 risk of the trustee

SEC. 3764.—May Invest in State Securities at Less Than Seven Per Cent.—  
 Executors, administrators, guardians and trustees may invest trust funds  
 in stocks, bonds and other securities issued by this State, bearing a lower  
 rate of interest than seven per cent per annum, and shall, in the settlement  
 of their accounts on the funds so invested, be chargeable with no greater  
 interest than received from the State; Provided, that such executor, ad-  
 ministrator, guardian or trustee shall, within thirty days after such invest-  
 ment, make a return to the Ordinary of the amount and character of the  
 bonds purchased and the price paid.

SEC. 3765.—Investments in Validated County or Municipal Bonds.—Execu-  
 tors, administrators, guardians and trustees are authorized to invest  
 trust funds in any county or municipal bonds of this State, which have been  
 validated as required by law for the validation of county and municipal  
 bonds, upon the same terms and conditions as they are now authorized to  
 invest trust funds in State bonds and securities.

SEC. 4011.—Investments by Administrators.—When from any cause an  
 administrator is compelled to hold the funds of the estate in his hands, he  
 is authorized to invest the same in stocks, bonds or other securities issued  
 by this State, or (by leave of the Ordinary) in bonds issued by the proper  
 authorities of the cities of Savannah and Augusta. In such case he shall,  
 within twelve months thereafter, make a legal return thereof, in which he  
 shall set forth the price paid, the time of the purchase, and the name of the  
 seller. If any executor or trustee has in his hands money as the separate  
 estate of a married woman, absolutely or for life, he may, under the direc-  
 tion of the Superior Court, invest such funds in land.

**POPULATION.**—The population of Georgia has been as follows:

1910	2,609,121	1860	1,057,286	1820	340,985
1900	2,216,331	1850	906,185	1810	252,433
1890	1,837,353	1840	691,392	1800	162,686
1880	1,542,180	1830	516,823	1790	82,548
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 1850; 465,698 in 1860; 545,142 in 1870; 725,133 in 1880, 858,815 in 1890,  
 1,034,813 in 1900 and 1,176,987 in 1910.

## CITIES, COUNTIES AND TOWNS IN THE STATE OF GEORGIA.

For reports not given in alphabetical order in the following, see "Additiona  
 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—  
 6 1/2 % Jan 16,000 Oct 15 '15-'18  
 Electric Light Bonds  
 5 1/2 % M-N \$25,000 May 16 1923  
 High-School Bonds.  
 6 1/2 % M-N \$5,000 May 1 '15-'19  
 Water and Light Bonds.  
 5 1/2 % '05 J-J \$1,000 July 1 1915  
 4 1/2 % J-J 25,000 July 1 1931  
 Refunding Bonds.  
 6 1/2 % Jan 9,000 Oct. Jan. 15 1921  
 Municipal-Improvement Bonds.  
 5 1/2 % '08 F-O \$10,000 Feb 1 '15-'38  
 5 1/2 % '11 M-N 100,000 Nov 1 1941  
 5 1/2 % '13 M-N 100,000 Nov 1 1943  
 BOND. DEBT Oct 1914. \$353,500  
 Assess. val. '13 (2-3 act.) 5,568,000  
 Total tax rate (per \$1,000) '13 \$11.00  
 Population in 1910 28,190  
 \* INT. payable at Mech. & Metals  
 Nat. Bank, N. Y. City.

### AMERICUS.

This city is in Sumter County.  
 Charter granted in 1855.  
 Improvement Bonds.  
 4 1/2 % '97 \$15,000 1927  
 Sewer Bonds.  
 6 1/2 % '89 A-O \$35,000 Apr. 1 1919  
 4 1/2 % '11 40,000 1941  
 5 1/2 % '13 J-J 10,000 July 1 1943  
 Water Bonds.  
 6 1/2 % '90 Jan 54,000 Jan 1 1917  
 4 1/2 % '90 A-O 10,000 Sept 1 1926  
 4 1/2 % '11 40,000 1941  
 Paving Bonds.  
 4 1/2 % '11 \$33,000 1941  
 \* School Bonds.  
 4 1/2 % A-O \$25,000 July 1 1939  
 5 1/2 % J-J 35,000 July 1 1943  
 5 1/2 % J-J 7,000 July 1 1944  
 Building Bonds.  
 6 1/2 % '90 g. A-O \$23,000 Apr. 1 1920  
 Hospital Bonds.  
 5 1/2 % '14 J-J \$3,000 July 1 1944  
 BOND. DEBT July 1 '14 \$258,000  
 Assess. val. '13 (3-5 act.) 4,271,000  
 Water debt (included) 4,000  
 Total tax rate (per \$1,000) '13 \$15.00  
 Population in 1910 8,063  
 \* INT. payable in N.Y. or Ameri-  
 cus; others at Hambleton & Co., Balt.

### ATHENS.

Athens is the county seat of Clark  
 County. Inc. 1872. On Jan. 1  
 1913 the total assets of the city were  
 \$650,669. Pop'n 1910, 14,913.  
 \* Water Bonds.  
 5 1/2 % '92 M-N \$84,000 Nov 1 '15-'22  
 4 1/2 % '08 J-J 35,000 July 1 1938  
 City Hell Bonds  
 4 1/2 % '03 M-S \$50,000 Sept. 1 1933  
 Street Improvement Bonds.  
 4 1/2 % '99 J-J \$57,412 July 1 '14-'29  
 4 1/2 % '13 J-J \$75,000 July 1 1943  
 Sewer Bonds.  
 5 1/2 % '91 J-J \$25,000 July 1 1921  
 4 1/2 % '00 J-J 16,000 July 1 '15-'30  
 4 1/2 % '08 J-J \$40,000 July 1 1938  
 School Bonds.  
 5 1/2 % '86 J-J \$20,000 July 1 1916  
 5 1/2 % '08 J-J 75,000 Feb 15 1938  
 4 1/2 % '13 J-J \$100,000 July 1 1943  
 BOND. DEBT Apr 1914. \$610,000  
 Water debt (included) 140,000  
 Sinking fund 15,000  
 Assess. val. '13 (2-3 act.) 10,019,357  
 Total tax rate (per \$1,000) '13 \$12.50  
 \* INT. at Mech. & Metals Nat.  
 Bk., N. Y., and Athens; others in  
 Athens. All coupons are receivable  
 for city taxes.

### ATLANTA. J. H. Goldsmith, Comp.

Atlanta is county seat of Fulton  
 Co. Inc. in 1847.  
 Town of Edgewood Bonds.  
 5 1/2 % '07 M-S \$12,500 Mch 1 1937  
 4 1/2 % '07 A-O 12,500 Oct 1 1931  
 Sewer Bonds.  
 3 1/2 % '03 J-J \$250,000 July 1 1933  
 4 1/2 % '10 J-J \$1,170,000 Jan 1 '15-'40  
 (\$45,000 payable annually.)  
 \* Hospital Bonds.  
 4 1/2 % '10 J-J \$100,000 Jan 1 1940

### Redemption.

5 1/2 % '85 J-J \$52,000	Sept 1 1915
4 1/2 % '86 J-J 116,000	July 1 1916
4 1/2 % '87 J-J 22,000	Jan 1 1917
4 1/2 % '88 J-J 21,500	Jan 1 1918
4 1/2 % '89 J-J 25,000	Jan 1 1919
4 1/2 % '92 J-J 289,000	Jan 1 1922
4 1/2 % '95 J-J 46,000	Dec 31 1924
4 1/2 % '96 J-J 124,000	Jan 1 1920
4 1/2 % '91 J-J 36,000	Jan 1 1921
4 1/2 % '93 J-J 36,000	Jan 1 1923
4 1/2 % '96 J-J 46,000	Jan 1 1926
4 1/2 % '97 J-J 74,000	Jan 1 1927
4 1/2 % '99 J-J 275,000	Dec 31 1928
4 1/2 % '03 J-J 399,000	Dec 31 1933
3 1/2 % '02 J-J 418,000	Dec 31 1931
4 1/2 % '11 J-J 68,500	July 1 1941

Water Bonds.  
 4 1/2 % '92 J-J \$500,000 Jan 1 1922  
 4 1/2 % '93 J-J 182,000 May 31 1923  
 3 1/2 % '01 J-J 200,000 July 1 1931  
 3 1/2 % '03 J-J 150,000 July 1 1933  
 4 1/2 % '07 J-J 350,000 July 1 1937  
 4 1/2 % '10 J-J \$780,000 Jan 1 '15-'40

School Bonds.  
 4 1/2 % '10 J-J \$20,000 Jan 1 1915  
 500,000 Jan '17-'40

\* Crematory Bonds.  
 4 1/2 % '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-re-  
 ceivable coupons, except \$2,570,500,  
 which are registered.

**TOTAL DEBT, SINK. FUNDS,  
&c.**

Tot. bd. debt.	\$6,325,000	\$6,318,500
Water debt		
(inclusive)	2,162,000	2,192,000
On Oct. 1 1914 floating debt ag- gregated \$14,700 and sinking fund amount on same date to \$1,417,500		
DEBT LIMITATION.—The State constitution forbids increase of city's debt beyond 7% of real and personal value. Borrowing ability within the constitutional limit Oct. 1 1914 was \$7,743,764.		

**ASSESSED VALUATION.**—The  
 city's assessed valuation (about 60%  
 actual value) and tax rate have been  
 as follows:

	1914.	1913.
Real estate	130,271,080	121,123,219
Personal	50,671,270	51,165,290
Total	180,942,350	172,288,509
Tax (per M)	12.50	12.50
	1912.	1911.
Real estate	107,942,043	94,683,478
Personal	46,885,444	40,418,013
Total	154,827,487	135,101,491
Tax (per M)	12.50	12.50
The total tax rate (per \$1,000) for 1914 is \$25.50, being made up of the State and county tax, \$13.00, 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 Rich-  
 mond County. Inc. as a city Jan. 31  
 1798. Summerville annexed Jan. 1  
 1912 Population 1910, 41,040.

Refunding Bonds.  
 4 1/2 % '94 M-N \$194,000 May 1 1924  
 4 1/2 % '95 A-O 88,000 Apr 1 1925  
 4 1/2 % '96 A-O 56,000 Apr 1 1926  
 4 1/2 % '97 A-O 62,000 Apr 1 1927  
 3 1/2 % '98 M-S 100,000 Mch 1 1928  
 3 1/2 % '99 J-D 48,000 June 1 1929  
 3 1/2 % '98 M-N 66,000 Nov 1 1929  
 3 1/2 % '00 A-O 82,000 Apr 1 1930  
 4 1/2 % '01 M-N 65,000 Nov 1 1930  
 4 1/2 % '01 J-D 23,000 Dec 1 1931  
 4 1/2 % '02 J-J 85,000 Jan 1 1932  
 4 1/2 % '03 J-J 56,000 Jan 1 1933  
 4 1/2 % '04 J-J 106,000 Jan 1 1934  
 4 1/2 % '05 J-D 145,000 Dec 1 1935  
 4 1/2 % '06 P-A 35,000 Feb 1 1936  
 4 1/2 % '13 M-N 200,000 Nov 1 1943



**AUGUSTA (Concluded)**—  
 Bonds Lettered D.  
 6s '85 F-A \$45,000c. Feb 1 1915  
 Bonds Lettered RB.  
 5s '89 F-A \$25,000c. Feb 1 1919  
 Bonds Lettered CB.  
 5s '91 M-N \$105,000c. May 1 1921  
 Bonds Lettered EE.  
 4 3/8s '86A-O \$24,500c. Oct 1 1916  
 Bonds Lettered RB.  
 4 3/8s '92 J-D \$115,000c. Dec 1 1922  
 Bonds Lettered.  
 4s '93 M-S \$98,000c. Mch 1 1923  
**Flood-Protection Bonds.**  
 4 3/8s '12 M-N \$960,000c. Nov 1 1942  
**Hospital Bonds.**  
 4 3/8s '12 J-J \$150,000c. July 1 1942  
**Water-Works Bonds.**  
 4 3/8s '12 J-J \$100,000c. July 1 1942  
 Bonds Past Due, not yet presented for payment.  
 -s \$4,100  
**Bonded Indebtedness April 2 1914.**  
 Population (estimated), 48,000.  
**Tax digest 1914 (est.)**—\$20,000,000  
 Realty (2-3 value) — 15,000,000  
**Personality**—\$35,000,000  
**Bonded indebtedness exclusive of flood-protection bonds.** 2,127,500  
**Flood-protection bonds.** 960,000  
**Total bonded debt**—\$3,087,500  
**Bonded indebtedness permissible under constitutional limitations on basis of Tax Digest of \$35,000,000 (7%)**—\$2,450,000  
**Bonded indebtedness exclusive of flood-protection bonds.** 2,127,500  
**Margin permissible under constitutional limitations on basis of Tax Digest.** \$322,500  
**Bonded indebtedness permissible under Amendment to constitution authorizing the City Council of Augusta to issue bonds secured by a mortgage on its power-producing canal and its water-works; valued by Board of Appraisers appointed by State Legislature at \$3,500,000 (50%) thereof.** \$1,750,000  
**Flood-protection bonds dated Nov. 1 1912.** \$1,000,000  
**Less amount purchased and retired by Sinking Fund Commission.** 40,000  
**Margin permissible under amended constitutional limitation.** 790,000  
**Total margin of bonds permissible.** \$1,112,500

**BAINBRIDGE.**  
 This city is county seat of Decatur Co. Inc. in 1829. Pop'n 1910, 4,307.  
**Academy Bonds.**  
 -s \$6,000  
**Electric-Light Bonds.**  
 -s \$12,000  
**Sewer Bonds.**  
 -s \$25,000  
**School Bonds.**  
 -s \$48,000  
**City-Hall Bonds.**  
 5s '12 J-J \$15,000c. Jan 1 '28-'42  
**Water-Works Bonds.**  
 -s \$16,000  
 5s '12 J-J 10,000c. Jan 1 '33-'42  
**Paving Bonds.**  
 5s '12 J-J \$25,000c. Jan 1 '18-'42  
**TOTAL DEBT Sept 30 '14** \$160,000  
 Assessed valuation 1914—3,335,000  
 Real value (est.)—5,000,000  
**Tax rate (per \$1,000) 1912**—\$10.00  
 INT. at Hanover Nat. Bk., N. Y.

**BARNESVILLE.**  
 This city is in Pike County.  
 School, Water, Sewer & Light Bds.  
 5s '11 J-J \$50,000c. Jan 1 '33-'41  
**TOTAL DEBT May 1 '14** \$127,000  
 Assessed val. 1913 (est.)—2,000,000  
 Population in 1910—3,068  
 INT. at Hanover Nat. Bk., N. Y.

**BLAKELY.**  
 This place is in Early County.  
 School and Sewer Bonds.  
 5s '11 Jan \$55,000c.  
**TOTAL DEBT July 1913** \$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.  
**Fire-Dept. Bonds.**  
 5s '14 A-O \$13,500c. Oct 1 1944  
**Sewer Bonds.**  
 5s '14 A-O \$16,500c. Oct 1 1944  
**Sewer Bonds.**  
 5s '91 J-J \$300,000c. Jan 1 1921  
**BOND. DEBT July 1 '14** \$300,000  
 Floating debt & notes—40,000  
 Bonds sold Sept 16 1914—30,000  
 Assess. val. '14 (85% act.)—9,161,218  
 City tax (per \$1,000) 1914—\$18.00  
 INT. payable in Brunswick.

**CARELLTON.**  
 This city is in Carroll County.  
 Bonds tax-exempt. Pop. '10, 3,297.  
**School Bond.**  
 5s J-J \$1,000c.  
 5s '12 J-J 25,000c. Jan 16 '40-'41  
**Water Works Bonds.**  
 5s J-J \$45,000c.  
 5s '12 J-J 4,000c. Jan 10 1936

**Street Bond**  
 5s J-J \$25,000 Jan 10 1942  
**Sewer Bonds.**  
 5s g '06 J-J \$15,000c. Jan 1 '21-'35  
 5s '12 J-J 3,000c. Jan 10 1936  
**City-Hall Bonds.**  
 5s '12 J-J \$18,000c. Jan 10 '37-'39  
**BOND. DEBT May 1914** \$158,000  
 Assessed val. '13 (3/4 act.)—2,575,497  
 Total tax rate (per \$1,000) '13—\$15.00  
 INT. at Hanover Nat. Bk., N. Y.

**CARTERSVILLE.**  
 This city is in Bartow County.  
**Water, Light & Gas Bonds.**  
 5s '93 J-J \$27,000c. 1923  
 5s '06 J-J 28,000c. Part yearly  
 El. Lt., Gas, Water & School Bds.  
 5s g '12 J-J \$50,000c. Jan 1 1942  
**BOND. DEBT Oct 1913**—\$105,000  
 Assessed valuation 1912—2,914,886  
 Tax rate (per \$1,000) 1909—\$12.50  
 Population in 1910—4,067  
 INT. at Hanover Nat. Bank, N. Y., or at City Treasurer's office.

**CLARKE COUNTY.**  
 County seat is Athens.  
**Road Improvement Bonds.**  
 4s g '04 J-J \$78,000c. July 1 '14-'34  
**Court-House & Jail Bonds.**  
 5s g '12 J-J \$15,000c. June 30 1942  
**BOND. DEBT May 1 '14** \$278,000  
 Cash in treasury—72,121  
 Value of Co. property 1914—469,739  
 Assess. val. '13 (4-5 act.)—12,183,065  
 State & Co. tax (per \$1,000) '13—\$9.25  
 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. Court upholds city's right to condemn property for municipal water-plant site. V. 99, p. 137. Population 1910, 20,554.  
**Redemption Bonds.**  
 4 1/8s '97 J-J \$55,000c. Jan 1 1927  
 4 1/8s '98 J-J 50,000c. Jan 1 1928  
 4s g '05 J-J 38,500c. Jan 1 1935  
 3 1/2s '01 J-J 49,000c. Jan 1 1931  
 4 1/8s '09 J-J 250,000c. Jan 1 1939  
**Bridge Bonds.**  
 4 1/8s '10 J-J \$100,000c. July 1 1940  
 5s g '12 J-J 40,000c. July 1 '15-'22  
 5s g '13 A-O 36,000c. Oct 1 '15-'23  
**City Improvement Bonds.**  
 4s g '04 A-O \$20,000c. Oct 1 '15-'24  
**Hospital Bonds.**  
 4 1/8s g '14 J-J \$90,000c. Jan 1 '15-'44  
**Water-Works Bonds (Tax-free)**  
 5s g '14 J-J \$450,000c. July 1 '15-'44  
**BOND. DEBT Oct 1 '14** \$1,193,000  
 Sinking fund—10,738  
 Assessed valuation, real—13,030,286  
 Assessed val., personal—7,610,126  
 Total val. (4-5 act.) '14—20,640,412  
 RR. property (add'l)—1,134,699  
 Total tax rate (per \$1,000) '14 \$12.50  
 INT. payable at City Treas. office. Bonds carry tax-receivable coupons.  
 \*Exempt from State & city taxes.

**CORDELE.**  
 This city is in Crisp County, Inc. 1888. Popula. 1910, 5,883.  
**School Bonds.**  
 6s \$4,000c. Jan 1 1916  
 5s 10,000c. Aug 1 1923  
 5s '10 M-N 10,000c. Nov 5 1940  
 5s '12 10,000c. 1942  
**Improvement Bonds.**  
 6s \$7,000c. Jan 1 1931  
 5s 10,000c. Aug 1 1934  
**Sewer and Water-Works Bonds.**  
 5s '07 J-J \$45,000c. Nov 1 '30-'38  
**Water-Works Bonds.**  
 5s '12 \$40,000c. 1942  
**Street Bonds.**  
 5s '12 \$40,000c. 1942  
**Sewer Bonds.**  
 5s '12 \$5,000c. 1942  
**BOND. DEBT Oct 1914**—\$181,000  
 Floating debt Mar 1 '14—1,325  
 Sinking fund Mar 1 1914—17,187  
 Assessed val. '13 (3-5 act.)—3,250,000  
 City tax rate (per \$1,000) '14 \$13.33 +  
 INT. at Hanover Nat. Bk., N. Y.

**DALTON.**  
 This city is in Whitfield County.  
**Fire-Station Bonds.**  
 -s \$5,000c. July 1 1915  
**Water Bonds.**  
 -s \$15,000c. July 1 1915  
 -s 15,000c. July 1 1920  
 -s '88 30,000c. 1918  
**School Bonds.**  
 -s \$5,000c. July 1 1920  
 -s 20,000c. July 1 1925  
**Sewer Bonds.**  
 -s \$5,000c. July 1 1925  
 -s 15,000c. July 1 1930  
**Electric-Light Bonds.**  
 -s \$5,000c. July 1 1930  
 -s 20,000c. July 1 1935  
 -s '02 10,000c. 1922  
**Street-Paving Bonds.**  
 -s \$20,000c. July 1 1940  
**TOTAL DEBT Oct 1914**—\$165,000  
 Assessed valuation 1914—2,909,146  
 Tax rate (per \$1,000) 1913—\$15.00  
 Population in 1910—5,324  
 INT. at Chase Nat. Bk., N. Y. C.

**DECATUR.**  
 This town is in De Kalb County.  
**School Bonds.**  
 5s '09 J-J \$15,000c. Jan 1 1939  
 5s J-J 30,000c. July 1 1942  
**Sewer Bonds.**  
 5s A-O \$5,000c. 1936  
 5s '12 J-J 5,000c. July 1 1942  
**Water Bonds.**  
 5s A-O \$39,000c. 1939  
 5s J-J 15,000c. 1939

**BOND. DEBT May 1 '14**—\$109,000  
 Sinking fund—14,388  
 Assessed val. '13 (3-5 act.)—2,025,000  
 Total tax rate (per M) 1913—\$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.**  
 5s '06 M-S \$100,000c. Sept 1 '17-'36  
**BOND. DEBT Sept 30 '14** \$100,000  
 Assess. val. '14 (2-5 act.)—5,751,558  
 State & Co. tax (per \$1,000) '14 \$12.00  
 Population in 1910—20,127  
 INT. at Columbia Tr. Co., N. Y.

**DOUGLAS.**  
 This city is in Coffee County.  
**School Bonds.**  
 -s '01 \$4,000c. \$125 yearly  
 -s '06 17,500c. 1936  
 -s '08 35,000c. 1938  
 5s '12 Feb 25,000c. Feb 1 1942  
 -s '03 20,000c. 1933  
**Elec. Light & Water Bonds.**  
 5s '12 Feb \$15,000c. Feb 1 1942  
**Sewer Bonds.**  
 5s '12 Feb \$10,000c. Feb 1 1942  
**TOTAL DEBT May 1914**—\$126,500  
 Assessed valuation—1,975,111  
 Tax rate (per \$1,000) 1912—\$13.50  
 Population in 1910—3,550  
 INT. in N. Y. City and Dublin.

**DUBLIN.**  
 This city is in Laurens Co. New charter July 1910. Pop. '10, 5,795.  
 \*Paving and Improvement Bds.  
 5s g '08 M-N \$50,000c. May 1 1937  
 \*School Bonds  
 5s g '08 M-N \$12,000c. May 1 1937  
 \*Park Bonds  
 5s g '08 M-N \$3,000c. May 1 1937  
 Water, Light and Street Bonds.  
 5s g '10 M-N \$30,000c. 1939  
**TOTAL DEBT May 1 1914** \$202,500  
 Assessed val. '14 (2-3 act.)—4,400,000  
 \*INT. at Nat. Park Bank, N. Y.; others at Hanover Nat. Bk., N. Y.

**ELBERTON.**  
 This city is in Elbert County.  
**Refunding Bonds.**  
 5s '03 J-J \$9,500c. Jan 1 1923  
**Electric-Light Bonds.**  
 6s '95 J-J \$12,000c. July 1 1915  
 5s '09 J-J 5,000c. 1939  
**Water Bonds.**  
 4s '05 M-N \$38,000c. May 1 '15-'33  
**Sewer Bonds.**  
 4 1/8s '05 J-D \$20,000c. Dec 25 1925  
**Paving Bonds.**  
 4 1/8s '09 J-J \$20,000c. 1934-1937  
**School Bonds.**  
 5s '09 J-J \$15,000c. 1929-1931  
 [ 20,000c. 1938-1939  
**Street Bonds.**  
 5s '10 J-J \$15,000c. 1933-'35-'37  
 [ 10,000c. 1942  
**TOTAL DEBT May 1914**—\$162,000  
 Water Bonds (included)—35,000  
 Sinking fund—22,050  
 Assessed valuation 1913—3,020,170  
 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 \$18,000c. 1932  
**Sewer Bonds.**  
 5s g '08 M-S \$75,000c. Sept 15 1938  
**Water and Light Bonds.**  
 6s '09 M-S \$35,000c. 1928  
 5s g '08 M-S \$25,000c. Sept 15 1938  
**School Bonds.**  
 5s g '08 M-S \$30,000c. Sept 15 1938  
 \*Paving Bonds.  
 5s '12 J-J \$40,000c. July 1 1942  
**BOND. DEBT Oct 7 '14**—\$221,000  
 Sinking fund—36,154  
 Assessed valuation 1914—3,601,692  
 Real value (est.)—6,000,000  
 City tax rate (per \$1,000) '14 \$12.50  
 \*INT. at City Treas. office; (\*) N. Y. City.

**FORT VALLEY.**  
 This city is in Houston County.  
**Water-Works Bonds.**  
 6s '93 \$25,000c. Feb 1 1923  
 5s '11 5,000c. June 15 1941  
**Light Plant Bonds.**  
 5s '05 \$12,000c. June 1 1935  
**School Bonds.**  
 5s '11 \$20,000c. June 15 1941  
**Sewer Bonds.**  
 5s '11 \$15,000c. June 15 1941  
**BOND. DEBT Apr 1 1913**—\$77,000  
 Sinking fund and cash—4,330  
 Population in 1910—2,697

**GAINESVILLE.**  
 County seat of Hall County, Inc. 1870. Bonds exempt from city tax.  
**Refunding RR Bonds**  
 4 1/8s J-J \$50,000c. July 1 '30-'31  
**Improvement Bonds.**  
 -s J-J \$30,000c. July 1 1932  
**Water and Light Bonds.**  
 5s J-J \$40,000c. July 1 1920  
**School Bonds**  
 4s J-J \$20,000c. 1942  
**Water, Light, Sewer & School Bds.**  
 4 1/8s '10 J-J \$10,000c. July 1 1940  
**BOND. DEBT Sept 30 '14** \$236,500  
 Assess. val. '14 (3/4 act.)—4,821,838  
 Total rate (per \$1,000) 1914—\$10.00  
 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 g '93 \$56,000c. 1925  
**Court House and Jail Bonds.**  
 5s g '08 J-J \$3,750c. Jan 1 '15-'17  
**BOND. DEBT Oct 1914**—\$91,000  
 Sinking fund—33,191  
 Assessed valuation 1914—9,800,000  
 State & Co. tax (per M) 1913—\$12.55  
 Population in 1910—15,720  
 INT. at Chemical Nat. Bk., N. Y.

**GRIFFIN.**  
 Situated in Spalding County, Inc. Dec. 1843. Pop'n 1910, 7,478.  
**Elec. Light Bonds (Tax-free).**  
 4s g Jan \$2,000c. Jan 1 '15-'16  
**Light, Water & Sewer (Tax-free).**  
 4s '04 J-J \$88,000c. 1915-1930  
**Water Bonds. (Tax-free).**  
 1s F-A \$18,000c. Feb 1 '15-'23  
**Street Bonds (Tax-free).**  
 4 1/8s '09 J-D \$25,000c. June 1 '25-'39  
**City-Hall Bonds (Tax-free).**  
 4 1/8s '09 J-D \$30,000c. June 1 '25-'39  
**School Bonds (Tax-free).**  
 4 1/8s '09 J-D \$30,000c. June 1 '25-'39  
**BOND. DEBT Mch 1912**—\$210,000  
 Assessed val. '11 (4-5 act.)—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. Mtg. & Tr. Co., N. Y.

**KIRKWOOD.**  
 This place is in De Kalb County, Inc. under present charter in 1910. Population 1910, 1,226.  
**School Bonds.**  
 -s \$5,000  
 5s g '14 J-J \$5,000c. Jan 1 1944  
**Sewer Bonds.**  
 5s g '11 J-J \$24,000c. Jan 1 '20-'41  
 5s g '14 J-J 5,000c. Jan 1 1944  
**Water-Works Bonds.**  
 5s g '11 J-J \$36,000c. Jan 1 '16-'41  
**Street Bonds.**  
 5s g '14 J-J \$25,000c. Jan 1 1944  
**BOND. DEBT Jan 1914**—\$100,000  
 Sinking fund—1,428  
 Assess. val '13 (equalized)—1,467,427  
 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. Population 1910, 5,587.  
**School Bonds (Tax-exempt).**  
 4s & 4 1/8s \$15,000c. Jan 1 '21-'27  
 4 1/8s '13 J-J 25,000c. Jan 1 1938  
**Electric-Light (Tax exempt).**  
 4s \$25,000c. Jan 1 '16-'20  
**Water-Works Bonds.**  
 4 1/8s '13 J-J \$150,000c. Jan 1 1935  
**Paving Bonds (Tax-exempt).**  
 4 1/8s \$25,000c. Jan 1 '22-'25  
**Fire Department (Tax exempt).**  
 4s \$5,000c. Jan 1 1915  
**Gas Bonds.**  
 4 1/8s '13 J-J \$40,000c. Jan 1 '28-'35  
**BOND. DEBT Oct 6 '14**—\$285,000  
 Assess. val. '14 (90% act.)—5,134,615  
 Total tax rate (per \$1,000) '14 \$22.00  
 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 1/8s g '96 Q-J \$130,000c. Jan 1 1926  
 4 1/8s '09 J-J 90,000c. July 1 '15-'39  
**Sewer Bonds.**  
 1s g '93 Q-J \$130,000c. July 1 1923  
 4s g '09 J-J 90,000c. July 1 '15-'39  
**Deficiency Bonds.**  
 4 1/8s '97 Q-J \$40,000c. Jan 1 1927  
**Market House Bonds.**  
 1s '87 Q-J \$10,000c. Jan 1 1918  
**Sewer & Towne Hall Bonds.**  
 4s '04 quar. \$45,000c. Jan 1 '15-'34  
**Water-Works Bonds.**  
 4 1/8s g '11 J-J \$850,000c. July 1 '16-'39  
 4 1/8s g '11 J-J 50,000c. Jan 1 1940  
**BOND. DEBT July 1 '14** \$541,000  
 Water bonds (additional)—900,000  
 Sinking fund (est.)—88,000  
 Assessed valuation, real—20,081,463  
 Assessed val., personal—8,742,670  
 Total val. '14 (2-3 act.)—28,824,133  
 Public utilities 1913—4,077,685  
 City tax rate (per \$1,000) '14 \$12.50  
 Total tax (per \$1,000) 1914—\$25.50  
 Population in 1910 (Census)—40,665  
 INT. at City Treas. office and coupons are tax-receivable.

**MARIETTA.**  
 This city is in Cobb Co. Pop'n '10, 5,949.  
**Water-Works Bonds.**  
 1s g '09 F-A \$80,000c. Feb 1 1939  
**Sewer Bonds.**  
 1s g '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 F-A \$20,000c. Aug 1 1932  
**BOND. DEBT May 1914**—\$169,000  
 Assessed valuation 1913—3,500,000  
 Tax rate (per \$1,000) 1913—\$10.00  
 INT. at Marietta Tr. & Bk. Co. or at First Nat. Bank, New York.

**MONROE.**  
 This city is in Walton County.  
**Water Works Bonds**  
 5s '05 Dec 1 \$30,000c. Dec 1 '25/'35  
**School Bonds.**  
 6s \$10,000c. Oct 1 '20/'30  
**Sewer Bonds.**  
 5s '08 Jan \$30,000c. Jan 1 '28/'38  
**Electric Light Bonds.**  
 5s '05 June \$15,000c. June 1 '25/'35  
**BOND. DEBT Oct 2 '14**—\$35,000  
 Sinking fund—16,900  
 Assessed val. '14 (3/4 act.)—1,503,697  
 Tax rate (per \$1,000) 1912—\$11.00  
 Population in 1910—3,029  
 INT. on water-works, elec. light bonds and school 5s at U. S. Mtg. & Tr. Co., N. Y.; on school 6s at Baltimore Tr. Co., Balt., Md., and on sewer bonds at City Treas. office.



**MOULTRIE.**

This city is in Colquitt County. School Bonds. 's '97 --- \$2,500 --- July 1 1917 's '04 --- 25,000 --- June 1 1934 5s g '14 J-J 20,000 --- Apr 1 1944 Water and Light Bonds. 's '97 --- \$2,500 --- July 1 1917 's '98 --- 6,000 --- Oct 1 1918 's '01 --- 9,000 --- Oct 1 1931 5s '09 J-J 50,000 --- July 1 1939 \$Sewer Bonds. 5s g '14 J-J \$4,000 --- Apr 1 1944 \$Paving Bonds. 5s g '14 J-J \$35,000 --- Apr 1 1944 GEN. B.D. DT. Oct 1914 --- \$154,000 Sinking fund April 1914 --- 9,000 Assess. val. '14 --- 2,300,000 Real value (est.) --- 6,000,000 Tax rate (per \$1,000) 1913 --- \$15.00 Population in 1910 --- 5,349 \$INT. at Nat. Bk. of Comm., N. Y.

**NEWMAN.**

This city is in Coweta County. Inc. 1825. Pop'n 1910, 5,548. Water Bonds (Part every 2 years). 6s g J-J \$30,000 --- Jan 1 '15-'23 Water, Sewer and Light Bonds. 4 1/2 s '07 J-J \$25,000 --- July 1 '34-'37 Sewer Bonds. 4s J-J \$20,000 --- 1923-1925 School Bds. (\$2,000 in even yrs.) 5s '09 J-J \$14,000 --- July 1 '13-'26 Electric Light Bonds. 5s g '04 \$5,000 --- Jan 1 '21-'25 & '27 J-J 15,000 --- Jan 1 '29-'35 Street Bonds. 5s '11 J-J \$50,000 --- July 1 '30-'40 TOTAL DEBT Nov 1 '14 --- \$161,000 Assessed valuation 1913 --- 3,561,355 Actual value --- 5,000,000 Total tax (per \$1,000) 1913 --- \$12.50 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.

**PELHAM.**

This town is in Mitchell County. School-Building Bonds. 5s '14 J-J \$16,000 --- June 1 1944 Paving Bonds. 5s '14 J-J \$4,000 --- June 1 1944 Jail and Fire Dept. Bonds. 5s '14 J-J \$5,000 --- June 1 1944 Water and Light-Extn. Bonds. 5s '14 J-J \$4,000 --- June 1 1944 Sewer Bonds. 5s '14 J-J \$1,000 --- June 1 1944 BOND. DEBT June 1914 --- \$115,000 Assessed valuation 1914 --- 1,900,000 Real value (estimated) --- 4,000,000 Population in 1910 --- 1,880 INT. payable in New York City.

**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 \$20,000 --- Jan 1 '15-'18 4 1/2 s '08 J-J 50,000 --- 1918-1928 4s '08 J-J 50,000 --- 1928-1938 Refunding Bonds. 4 1/2 s J-J \$163,000 --- July 1 1926 School, Paving, Sewer & Wat. Bds. 4s '11 A-O \$247,815 --- Apr 1 '15-'41 GEN. B.D. DT. May 1914 --- \$531,000 Sinking fund --- 10,000 Assess. val. '14 --- 9,744,695 Real value (est.) --- 14,619,405 Total tax rate (per \$1,000) '13 \$24.00 Population in 1910 (Census) --- 12,099 INTEREST of \$163,000 4 1/2 s payable at office of N. Y. Trust Co. or by Treasurer; on \$247,815 4s at U. S. Mtge. & Tr. Co., N. Y., or by Treasurer; on \$120,000 Impnt. 4s, 4 1/2 s 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.

**SANDESVILLE.**

This city is in Washington County. Inc. 1784. Pop'n 1910, 2,641. Water, Light and Sewer Bonds. 5s '07 J-J \$24,000 --- Jan 1 '17-'32 (\$6,000 every 5 years) School Bonds. 6s J-J \$12,000 --- Jan 1 1927 Water and Light Bonds. 5s A-O \$25,000 --- April 1 1933 BOND. DEBT Sept 30 '14 \$61,000 Assessed valuation 1913 --- 1,313,456 Total tax rate (per \$1,000) '13 \$15.00 INT. at Fourth Nat. Bank, N. Y.

**SAVANNAH.**

Savannah is the county seat of Chatham County. Incorp. 1789. 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 \$1,850 have never turned up. All the bonds of 1879 except \$400 have been redeemed and canceled. Bonds are exempt from city taxes. The \$200,000 auditorium bonds validated in the Superior Court in Nov. 1913 were legalized in the State Supreme Court on July 17 1914. V. 99, p. 282. Refunding Bonds. 4 1/2 s '09 F-A \$2,403,000 Feb 1 1959 4 1/2 s '13 J-J 211,500 --- July 1 1943 Drainage and Sewer Bonds. 4 1/2 s '14 A-O \$600,000 --- (Due \$5,500 Apr. 15 1915; \$6,500 Apr. 15 1916; \$7,500 Apr. 15 1917, and so increasing each year \$1,000, the last payment, which will be made Apr. 15 1944, being \$34,500.)

BOND. DEBT Apr 1914. \$2,616,750 Assessed valuation, real --- 39,987,714 Assessed val., personal --- 14,998,304 Total val. 1913 (2-3 act.) --- 54,986,018 City tax rate (per \$1,000) '13 --- \$13.90 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 g '10 J-D \$80,000 --- Dec 1916-'35 Road Bonds. 6s J-J \$2,000 --- 1915-1916 BOND. DEBT Sept 30 '14 \$82,000 Assess. val. '14 (40% act.) --- 7,485,000 State & Co. tax (per \$1,000) '13 --- \$15.50 Population in 1910 --- 19,741 INT. at Harris, Forbes & Co., N. Y.

**STATESBORO.**

This city is in Bullock County. Sewer Bonds. 5s '13 J-J \$54,000 --- 1918-1943 School Bonds. 5s '00 --- \$5,000 --- 1915-1920 Water and Light Bonds. 5s '03 J-J \$20,000 --- 1914-1933 BOND. DEBT Sept 30 '14 \$79,000 Assess. val. '14 (60% act.) --- 1,966,867 Total tax rate (per \$1,000) '14 \$11.00 Population in 1910 --- 2,529 INT. on sewer bonds in Statesboro; school bonds in Savannah and water and light bonds in New York.

**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. 's '99 J-J \$3,500 --- 1914-1919 Electric-Light Bonds. 's '01 J-J \$6,500 --- 1914-1925 's '09 J-J 9,000 --- 1915-1923 School Bonds. 's '08 J-J \$5,000 --- 1918-1927 5s g '13 J-J 5,000 --- 1941-1942 Institute Bonds. 's '10 J-J \$15,000 --- 1920-1934 Water, Sewer and School Bonds (Tax free). 's '13 J-J \$45,000 --- Jan 1 '28-'40 5s g '13 J-J 15,000 --- 1928-1942 TOTAL DEBT Jan 1914 --- \$104,000 Assess. val. 1913 --- 1,579,754 Real value (est.) --- 2,500,000 City tax rate (per \$1,000) '12 --- \$8.00 INT. at Hanover Nat. Bank and Nat. Bank of Commerce, N. Y.

**THOMASVILLE.**

This city is in Thomas County. Paving Bonds. 4 1/2 s '07 J-J \$30,000 --- Jan 1 '27-'36 Sewerage. 4 1/2 s '06 J-J \$18,000 --- July 2 1933 (Subject to call \$2,000 yearly after July 2 1923.) Water and Sewer Bonds. 5s '87 J-J \$15,000 --- 1917 6s '97 J-J 35,000 --- 1927 School Bonds. 4 1/2 s '13 J-J \$50,000 --- (\$5,000 yearly after 20 years from date of issue. 4 1/2 s '14 J-J \$20,000 --- (\$2,000 yearly after 20 years from date of issue. BOND. DEBT Nov 1914 --- \$168,000 Floating debt April 1 1914 --- 13,665 Sinking fund April 1 1914 --- 32,000 Assessed val. '13 (3-5 act.) \$3,578,625 Total tax (per \$1,000) 1913 --- \$10.20 Population in 1910 --- 6,727

**TROUP COUNTY.**

La Grange is the county seat. Bonds are tax-exempt. Court-House Bonds. 4s Jan \$38,000 --- Every 5 yrs Road & Bridge Bonds. 5s '11 Jan \$200,000 --- 1931 & 1941 TOTAL DEBT Oct 1914 --- \$235,000 Sinking fund Apr 1 '14 --- 20,000 Assess. val. '14 (60% act.) \$3,208,986 RR. & Corp. (add'l) (est.) 2,000,000 State & Co. tax (per \$1,000) '14 --- \$12.00 Population in 1910 --- 26,228 \$INT. at Third Nat. Bank, Atlanta; others at Nat. Bank of Commerce, N. Y.

**VALDOSTA.**

This city is in Lowndes County. Incorp. 1860. Pop'n 1910, 7,656. Improvement Bonds. 5s g '09 J-J \$43,500 --- July 1 '15-'29 Sanitary Sewer Bonds. 5s g J-J \$60,000 --- 1929 & 1930 Street Bonds. 4s '04 Aug \$15,000 --- Aug 15 1934 Fire Department Bonds. 4s '04 Aug \$5,000 --- Aug 15 1934 Water-Works and City-Hall. 5s J-J \$45,000 --- Jan 1 1924 Public School Bonds. 5s '05 J-J \$35,000 --- Jan 15 1935 Water, Paving, Sewer and Cemetery Bonds. 5s '12 Jan \$96,552 --- Jan 1 '15-'42 Water-Main Bonds. 5s '13 Jan \$15,000 --- Jan 1 '15-'43 Paving Bonds. 5s '13 Jan \$35,000 --- Jan 1 '15-'43 BOND. DEBT Sept 30 '14 \$353,000 Floating debt --- 8,000 Assess. val. '14 (3-5 act.) --- 6,488,000 City tax rate (per \$1,000) '13 --- \$11.80 INT. in N. Y. or Valdosta at First Nat. Bank.

**WASHINGTON.**

This city is in Wilkes County. Paving Bonds. 5s '13 J-J \$30,000 --- July 1 1942 School Bonds. 6s '96 --- \$7,000 --- \$500 yearly 6s '97 --- 3,000 --- 1926 5s '04 --- 8,000 --- 1934

**Water Bonds.**

5s '09 --- \$17,000 --- \$1,000 yearly 5s '07 --- 30,000 --- 1934 Electric-Light Bonds. 5s '12 --- \$30,000 --- 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 --- 3,065

**WAYCROSS**

This city is the county seat of Ware County. Pop'n 1910, 14,485. School, Street and Sewer Bonds. 5s g '06 A-O \$100,000 --- Oct 1 1936 Sewer Bonds. 5s J-J \$50,000 --- Jan 1 1930 Water Bonds. 6s g J-J \$30,000 --- 1920 Academy Bonds. 6s g J-J \$25,000 --- 1924 Paving, Water and Sewer Bonds. 5s '08 J-J \$70,000 --- 1938

**Crematory Bonds.**

5s --- \$2,000 --- Jan 1 1915 School Bonds. 5s --- \$25,000 --- July 1 '18-'42 Water and Sewer Bonds. 5s --- \$30,000 --- July 1 '23-'42 Street Bonds. 5s --- \$30,000 --- July 1 '28-'44 Fire-Department Bonds. 5s '12 J-J \$11,000 --- Jan 1 '17-'27 TOTAL DEBT Nov 1 '14 --- \$373,000 Assessed valuation 1913 --- 6,100,000 Total tax rate (per \$1,000) '13 --- \$13.00

**WINDER.**

This city is in Jackson County. Electric-Light Bonds. 5s --- \$15,000 --- Water Bonds. 5s '07 J-J \$45,000 --- July 1 1937 BOND. DEBT Oct 1 '14 --- \$60,000 Assessed valuation 1914 --- 1,346,642 Tax rate (per \$1,000) 1914 --- \$15.00 Population in 1910 --- 2,443 INT. payable in New York.

**ADDITIONAL STATEMENTS.**

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n. 1910.
Adel, Berrien County	47,500	None	\$1,030,000	\$14.00	1,902
Appling County	50,000	None	\$3,276,163	\$13.50	12,318
Arlington (V), Calhoun County	35,000	1,500	\$608,000	\$12.50	1,308
Ashburn (C), Turner County	75,000	None	\$1,200,000	---	2,214
Baxley, Appling County	34,000	None	498,120	\$11.50	831
Blackshear (C), Pierce Co.	75,000	None	\$3,162,330	\$11.00	11,863
Bleckley County	70,000	None	\$1,106,900	\$22.00	1,235
Blue Ridge, Fannin County	65,000	None	\$2,500,000	\$15.00	---
Buford (T), Gwinnett County	35,000	4,000	\$350,000	\$17.50	---
Calro, Grady County	37,000	None	\$750,000	---	1,683
Camilla (C), Mitchell County	83,500	None	\$1,315,493	\$10.00	1,505
Cedartown (C), Polk County	\$75,000	---	\$2,112,952	---	1,820
Chattooga County	50,000	None	\$3,034,360	\$13.00	13,608
Claxton (C), Tattnall County	26,000	1,000	\$610,000	\$10.00	1,008
Cochran (C), Pulaski County	\$49,000	---	\$875,000	---	1,638
College Park, Fulton County	\$74,000	---	\$1,500,000	\$10.00	2,173
Colquitt (C), Miller County	27,000	---	\$541,178	---	600
Commerce, Jackson County	75,000	11,300	\$1,291,280	\$13.00	2,238
Conyers (T), Rockdale County	58,000	None	\$1,011,000	---	1,919
Crisp County	66,000	None	\$5,090,000	---	16,423
Cluthbert (T), Randolph Co.	30,000	3,000	\$1,146,351	\$12.00	3,210
Dawson (C), Terrell County	88,000	None	\$2,062,038	\$12.00	3,827
Doerun (T), Colquitt County	30,000	---	\$18,000	---	630
Dougherty County	50,000	---	\$7,449,886	---	16,035
Douglasville, Douglas County	50,000	---	\$729,000	\$12.00	1,462
East Point (C), Fulton County	92,000	8,000	\$2,050,000	\$12.00	3,882
Fairburn, Campbell County	33,000	None	\$600,000	\$15.00	1,395
Forsyth, Monroe County	53,000	None	\$1,250,178	\$10.00	2,208
Franklin County	40,000	None	\$3,000,000	\$17.50	17,894
Greenville (C), Tattnall County	28,000	---	\$405,727	---	640
Greenville (T), Meriwether Co.	30,000	740	\$372,000	\$33.50	909
Guyton Local Tax Sch. Dist.	27,000	---	\$475,000	---	---
Hancock County	51,000	None	\$2,794,612	---	19,139
Harris County	40,000	None	\$2,385,510	---	17,886
Hawkinsville (C), Pulaski Co.	70,000	5,000	\$1,568,000	\$13.50	3,420
Hazlehurst, Jeff Davis County	35,000	6,000	\$700,000	\$17.50	1,181
Jackson (C), Butts County	\$63,000	2,000	\$1,142,762	---	1,852
Jeff Davis County	30,000	None	\$2,200,000	\$9.00	6,050
Jefferson County	50,000	None	\$3,714,671	---	21,379
Jenkins County	45,500	12,000	\$1,831,711	\$21.00	11,520
Jesup (T), Wayne County	42,500	None	\$76,155	\$15.00	1,415
La Fayette (C), Walker Co.	40,000	None	\$843,954	\$11.30	1,590
Lawrenceville, Brunswick Co.	52,000	---	\$902,000	\$12.50	1,518
McDonough (C), Henry Co.	42,000	---	\$90,000	800	882
McRae (C), Telfair County	25,000	---	\$00,000	---	1,160
Madison (C), Morgan County	63,000	---	\$1,681,306	\$12.50	2,412
Manchester, Meriwether Co.	25,000	3,000	\$975,000	\$10.00	922
Marshallville, Macon County	30,000	---	\$470,000	---	---
Milledgeville, Baldwin County	43,500	\$7,619	\$1,853,000	---	4,385
Millen (C), Jenkins County	\$52,000	---	\$10,000	---	2,030
Milledgeville, Baldwin County	25,000	2,000	\$363,500	\$15.00	1,247
Monticello, Jasper County	44,000	None	\$948,709	---	1,508
Nashville (T), Berrien County	35,000	2,000	\$639,000	\$8.00	990
Ogilla, Irwin County	64,000	3,000	\$1,200,000	---	2,017
Palmyra (C), Thomas County	28,000	---	\$420,181	---	572
Patterson County	30,000	None	\$2,751,518	---	13,876
Quitman, Brooks County	112,000	---	\$2,888,000	\$10.00	3,915
Rockmart, Polk County	39,000	2,892	\$701,300	\$12.50	1,034
Shellman (C), Randolph Co.	36,100	---	\$557,078	---	985
Sparta, Hancock County	67,000	7,000	\$1,000,000	\$10.00	1,715
Stephens County	67,000	20,000	\$2,800,000	\$17.00	9,728
Sylvania, Screven County	42,750	6,229	\$1,000,000	\$6.00	1,400
Sylvester, Worth County	60,000	None	\$1,218,304	\$10.00	1,447
Telfair County	45,000	---	\$3,237,382	---	13,288
Tift County	60,000	---	\$200,000	\$12.00	11,487
Tifton (C), Tift County	80,000	None	\$2,200,000	\$13.50	2,381
Toocoa, Stephens County	67,000	None	\$1,301,723	\$15.00	3,120
Turner County	67,000	None	\$2,700,188	\$17.00	10,075
Vienna (C), Dooly County	58,000	None	\$964,486	---	1,564
Waynesboro (C), Burke Co.	57,500	---	\$1,351,874	\$6.00	2,720
Wilcox County	40,000	---	\$2,500,000	---	13,486
Wilkes County	31,000	None	\$3,745,000	\$13.50	23,414

g 1911 figures. \$ 1912 figures. † 1913 figures. e 1909 figures. f 1910 figures. \* Total debt.

**State of Florida.**

**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 1st 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 1913:

Loans	Interest—P.Ct. Payable.	Principal—When Due.	Outstanding.
Refunding bonds of 1901	3 J-J	Jan. 1 1951	\$267,700
Refunding gold bonds of 1903	3 J-J	Jan. 1 1953	333,867

INTEREST is payable in Tallahassee. TOTAL DEBT &c.—The total bonded debt on Dec. 31 1913 was \$601,567. All securities are in the form of registered manuscript bonds and carry 3% interest; they are all held in State Educational funds as investments.

ASSESSED VALUATION.—The tax valuation of real estate (including railroads and telegraphs), personal property, total valuation and State tax rate per \$1,000, are given below for the years indicated:



Years.	Real Estate, RR & Tel'gh.	Personal Property.	Total.	State Tax per \$1,000
1913	\$194,071,552	\$40,272,181	\$234,343,733	7.50
1912	174,479,759	38,407,759	212,887,518	7.50
1910	144,034,907	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
1904	79,706,369	17,844,822	97,551,191	5.00
1901	86,679,656	17,464,949	104,144,605	3.25
890	75,831,345	16,152,122	91,983,467	

**DEBT LIMITATION.**—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 bonds 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.

**TAXATION OF MUNICIPAL BONDS.**—Und. Chap. 5596, 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.**

Year	White	Colored	Total
1910	752,619	269,497	1,022,116
1905	614,845	187,748	802,593
1900	528,542	140,424	668,966
1890	391,422		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, 30,730 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.  
5s '07 \$45,000...Jan 1 1937  
5s '11 45,000...July 1 1941  
**Sewer and Paving Bds.**  
5s '13 F-A \$75,000...Feb 1 1943  
**Water, Sewer & Street Bds.**  
5s '14 F-A \$95,000...Feb 1 1944  
BOND. DEBT Apr 1 1914 \$260,000  
Assess. val. '14 (4-5 act.) 3,000,000  
City tax (per \$1,000) 1914 \$11.50  
Population in 1910 1,886  
All bonds are redeemable after 10 years from date of same.  
INT. payable at John Nuveen & Co., Chicago.

**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 Bds.**  
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.)  
**Road (red. beg. aft. 10 yrs. fr. issue).**  
5s '14 J-J \$125,000...Jan 1 1934  
**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) May 1914 \$558,500  
Actual value (est.) 39,803,855  
Assess. val. for taxes 7,760,771  
State & Co. tax (per \$1,000) '13 \$40.50

**DAYTONA.**  
This town is in Volusia County.  
**Sewer & Drainage Bds.**  
5s g '14 J-J \$125,000...July 1 1954  
BOND. DEBT Oct 2 '14 \$273,500  
Floating debt 6,766  
Assessed valuation 1914 2,129,955  
Real value (est.) 6,389,745  
Population in 1910 3,082  
INT. in Dayton or at U. S. Mtge. & Trust Co., N. Y.

**DE SOTO COUNTY.**  
Arcadia is the county seat.  
**Court-House Warrants.**  
5 1/2s '12 \$65,982.70  
**Road & Bridge Dist. Bds.**  
6s '14 A-O \$200,000...Apr 1 1944  
**Arcadia Special Tax Sch. Dist.**  
5s '14 J-J \$75,000...Jan 1 1944  
**Wauchula Special Tax Sch. Dis.**  
5s '14 J-J \$25,000...Jan 1 1944  
**Avon Park Spec. Tax Sch. Dist.**  
5s '14 F-A \$25,000...Feb 1 1944  
BONDED DEBT Oct. '14:  
Road & bridge dist. bonds \$200,000  
Spec. tax sch. dist. bonds 125,000  
Assessed val. of county '14 8,202,696  
Population of county 1910 14,200  
INTEREST on bonds payable in Arcadia.

**DUVAL COUNTY.**  
County seat is Jacksonville.  
**St. Johns River Imp't Bds.**  
5s '02 J-J \$50,000...July 1 1932  
5 1/2s '02 M-N \$250,000...Nov 1 1932  
**Court-House (Red. beg. in 1917).**  
5s '02 \$100,000...1932

**Road Bds**  
5s g '09 J-D \$1,000,000 Dec 1 1939  
BOND. DEBT May '13 \$1,400,000  
Assess. val. '13 (2-5 act.) 28,279,895  
State & Co tax (per \$1,000) '11 \$24.60  
Population in 1910 75,163  
\*Red. aft. 20 yrs. from issue.

**ESCAMBIA COUNTY.**  
Pensacola is the county seat.  
**Refunding Court House & Jail.**  
4 1/2s '11 Oct \$138,500...Oct 1 1941  
(Sub. to call serially 1925-33 incl.)  
BOND. DEBT Apr 1914 \$138,500  
Floating debt 25,000  
Sinking fund Feb 1914 10,600  
Assessed valuation 1914 18,000,000  
State & Co. tax (per \$1,000) '14 \$23.00  
Population in 1910 38,029  
INT. at Am. Nat. Bank, Pensacola

**FORT LAUDERDALE.**  
This city is in Dade County. Incorporated Mar. 27 1911.  
**Water-Works Bds.**  
6s '12 M-N \$20,000...Nov 1 1932  
**Sewer Bds.**  
6s '12 M-N \$10,000...Nov 1 1932  
**Street Bds (Town's Portion).**  
6s '12 M-N \$10,000...Nov 1 1932  
**Funding Bds.**  
s-an \$12,000...  
**City Hall Bds.**  
s-an \$4,000...  
TOT. BD. DT. Oct 1914 \$56,000  
Assess. val. '13 (90% act.) 1,420,941  
Population in 1910 336  
INT. at Chase Nat. Bank, N. Y.

**FORT PIERCE.**  
This city is in Saint Lucie County.  
**Water, Sewer and Light Bds.**  
6s '12 J-J \$80,000...Jan 1 1942  
**Public-Utility Bds.**  
6s '12 J-J \$10,000...Jan 1 1942  
TOT. BD. DT. Oct 1914 \$90,000  
Assessed valuation 1914 1,025,000  
Population in 1910 1,333

**GAINESVILLE.**  
This city is in Alachua County.  
Inc. Jan. 15 1869. Pop'n '10, 6,183.  
**Educational (part every 10 yrs.)**  
5s '05 \$45,000...Sept 1 '15-'35  
**Gen. Utility (Light & Sewer).**  
5s '06 \$115,000...Jan 1 '21-'41  
(Part every 10 years.)  
**Municipal Bds.**  
5s '07 \$8,000...Aug 1 1917  
**Water Bds.**  
6s '09 \$20,000...Dec 1 1921  
6s '12 40,000...Jan 1 '27-'47  
**Street Bds. (part every 10 yrs.)**  
5s '12 \$35,000...Jan 1 '27-'47  
BOND. DEBT Oct 1914 \$263,000  
Floating debt 50,000  
Assessed val. '14 (3/4 act.) 3,250,000  
Tax rate (per \$1,000) 1914 \$1.00  
INT. payable at City Treas. office.

**HIGH SPRINGS.**  
This city is in Alachua County.  
**Electric-Light Bds.**  
6s '13 J-J \$12,000...July 1 1923  
**Water-Works Bds.**  
6s '13 J-J \$23,000...July '33 & '43  
**Street Bds.**  
s \$9,000...1917 & 1932  
BOND. DEBT Oct 6 '14 \$44,000  
Assessed valuation 298,989  
Real value (est.) 600,000  
Population in 1910 1,468  
INT. on bonds of 1913 at Mutual Alliance Trust Co., N. Y. City.

**HILLSBOROUGH COUNTY.**

County seat is Tampa.  
**Road Bds**  
4s g '13 A-O \$346,000...July 1 1933  
5s g '13 A-O \$500,000...Oct 1 1943  
**Court House Bds.**  
6s \$7,000...  
**County School Bds.**  
5s '10 \$50,000...July 1 '15-'19  
**Funding School Bds.**  
5s '12 J-J \$22,917...July 1 '14-'24  
**Spec. Tax Sch. Dist. No. 6**  
6s '14 J-J \$40,000...Jan 1 '16-'35  
**Special Tax Sch. Dist. Bds.**  
6s '14 J-J \$5,000...Jan 1 '16-'24  
6s '14 J-J 13,000...Jan 1 '15-'34  
20,000...Feb 1 '24-'25  
6s '14 F-A 2,000...Feb 1 1927  
1,000...Feb 1 1929

BONDED DEBT Sept. 1914:  
Road bonds \$764,000  
Court-house bonds 7,000  
County school debt 190,000  
Total bonded debt 961,000  
Warrant debt 39,805  
TOTAL DEBT Sept 1914 1,000,805  
Total assessed val. 1914 20,869,438  
Real value (est.) 50,000,000  
Population in 1910 78,374  
\*INT. at Co. Treas. office.

**JACKSON COUNTY.**  
Marianna is the county seat.  
**Court House (Int. at Treas. off.)**  
4s May \$50,000...1936  
**Road (Int. at Treas. office.)**  
5s '11 Oct \$300,000...Oct 1 1951  
BOND. DEBT Oct 1914 \$350,000  
Assessed valuation 1914 5,000,000  
State & Co. tax (per \$1,000) '13 \$21.50  
Population in 1910 29,821

**JACKSONVILLE.**  
This is the county seat of Duval Co. Inc. 1844. Pop. in 1910, 57,619.  
**Water Works & Imp't. Bds.**  
5s g '04 M-N \$970,000...May 15 1924  
5s g '01 M-N 398,000...May 15 1924  
**Improvement Bds.**  
5s g '06 J-J \$400,000...Jan 1 1936  
5s g '10 A-O 100,000...Oct 1 1936  
4 1/2s '11 M-N 250,000...Nov 1 1936  
4 1/2s '12 F-A 250,000...Feb 1 1937  
**Dock & Terminal Bds**  
4 1/2s '13 M-S \$1,455,000...Mar 1 1943  
GEN. B. D. T. Sept 30 '14 \$3,823,000  
Floating debt 98,000  
Sinking fund 25,400  
Assess. val. '14 (abt. 3/4 act.) 5,804,680  
City tax rate (per \$1,000) '14 \$11.80  
\*INT. at U. S. Mtge. & Tr. Co., N. Y., and Jacksonville; others at Am. Ex. Nat. Bk., N. Y.

**KEY WEST.**  
County seat of Monroe County. Inc. 1834. Pop'n 1910, 19,945.  
**Refunding Bds.**  
5s '05 A-O \$115,000...Oct 1 1955  
(Subject to call Oct 1 1935)  
5s '02 J-J \$26,500...July 1 1917  
(Subject to call after July 1 1912)  
5s '12 J-J \$129,400...July 1 1942  
**Paving & Sewer Bds. (Tax-exempt)**  
5s A-O \$192,000...Oct 1 1940  
**Judgment (Red. beg. in 1919).**  
6s '09 J-J \$148,000...June 1 1929  
**Street Bds. (Red. beg. in 1900).**  
5s '00 May \$13,500...May 1 1920  
**Park Bds.**  
5s '11 M-N \$50,000...Nov 1 1941  
GEN. B. D. T. Nov 14 '14 \$674,400  
Sinking fund 45,998  
Assess. val. '14 (1-3 act.) 4,724,550  
Total tax (per \$1,000) 1914 \$29.00  
INT. at U. S. Mtge. & 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 May 1 1914 \$130,000  
Assessed valuation 1913 1,439,573  
Tax rate (per \$1,000) 1913 \$22.00  
Population in 1910 2,157

**LAKE CITY.**  
This city is in Columbia County. Inc. 1857. Pop'n 1910, 5,032.  
**Water-Works Bds**  
8s '06 \$43,000...  
**Street Bds.**  
5s '00 \$7,500...  
**General Improvement Bds**  
5s g '05 M-S \$135,000...Sept 1 1935  
(Subject to call after Sept 1 1915)  
BOND. DEBT Apr 1914 \$185,500  
Water debt (included) 75,000  
Assessed val. 1913 1,151,666  
Real value (est.) 2,300,000  
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. Pop. '10, 3,719.  
5s F-A \$75,000...  
(\$2,000 yearly beg. 1915)  
**Sewer, Street and Building Bds.**  
5s '12 M-S \$150,000...Moh 1 42-'56  
BOND. DEBT Oct 1 '14 \$225,000  
Assess. val. '14 (abt. 2-3 act.) 3,000,000  
Total tax rate (per \$1,000) '13 \$49.50  
INT. at Nat Park Bank, N. Y. C.

**LAKELAND SUB-SCHOOL DIST.**  
**Building (Int. payable in N. Y.)**  
5s '14 J-J \$50,000...Jan 1 1934  
Total debt Jan 1 1914 \$50,000  
Assess. val. '13 (1/4 actual) 1,536,774

**MANATEE COUNTY.**  
Bradentown is the county seat.  
**Road Bds**  
6s g '09 Nov \$250,000...Sept 1 1939  
**Funding School Bds.**  
6s '12 J-J \$45,000...July 1 '18-'26  
**Refunding School Bds.**  
5s '12 \$50,000...  
**School Bds.**  
6s '13 \$30,000...  
BOND. DEBT Oct 21 '13 \$250,000

Assessed valuation 1913 5,000,340  
State & Co. tax (per \$1,000) \$1236.50  
Population in 1910 9,550  
\*INT. at Nat. Park Bk., N. Y.; others at County Clerk's office.

**MIAMI.**  
This city is in Polk County.  
s '14 \$400,000...  
**Revenue Bds.**  
s '13 \$25,000...  
**Improv. Bds. (Tax-exempt).**  
5s '06 \$100,000...July 2 1936  
GEN. BOND. Oct 1914 \$525,000  
Sinking fund 25,000  
Assessed valuation 1914 6,632,000  
Real value (est.) 20,000,000  
City tax rate (per \$1,000) '14 \$21.00  
Population in 1910 5,471

**MIAMI SPEC. TAX S. D. NO. 2.**  
6s '14 A-O \$150,000...Apr 1 1934  
TOTAL DEBT (?)  
INT. at Chase Nat. Bank, N. Y. C.

**MONROE COUNTY.**  
Key West is the county seat.  
BOND. DEBT Oct 1914 \$46,000  
Floating debt 126,624  
Sinking fund 6,599  
Assess. val. '14 (abt. 1-5 act.) 4,571,311  
State & co. tax (per \$1,000) '14 \$22.50  
Population in 1910 21,563

**MULBERRY.**  
This city is in Polk County. Bonds are tax-free.  
**School & Jail Bds.**  
6s '09 M-S \$12,500...Mar 1 1929  
**Water-Works Bds.**  
6s '10 M-S \$20,000...Mar 1 1940  
**Sewer Bds.**  
6s '13 M-S \$20,000...Jan 1 1933  
TOTAL DEBT Oct 1 '14 \$52,500  
Assessed val. '13 (1/2 act.) 477,192  
Tax rate (per \$1,000) '13 \$13.00  
Population in 1910 1,418  
\*INT. at Chicago; others in N. Y.

**NASSAU COUNTY.**  
Fernandina is the county seat.  
**Road Bds.**  
5s '13 J-J \$180,000...1943  
**Road and Bridge Dist. No. 1 Bds.**  
5s '11 J-D \$60,000...Dec 15 1941  
BOND. DEBT Mar 1913 \$60,000  
Assessed valuation 1913 3,091,561  
State & Co. tax (per \$1,000) '15 \$23.75  
Population in 1910 10,525  
INT. payable at Co. Treas. office.

**ORLANDO.**  
This city is in Orange County.  
**Clay Bds.**  
s \$3,000...  
**Refunding Bds.**  
s '03 \$25,000...  
s '11 15,000...  
**Sewer Bds.**  
s '12 \$140,000...  
**Street Bds.**  
s \$100,000...  
BOND. DEBT Oct 1 1914 \$283,000  
Sinking fund 6,050  
Assessed valuation 5,352,304  
True value 8,920,506  
Population in 1910 3,894  
Population in 1913 8,113  
INT. at Hanover Nat. Bank, N. Y.

**PALATKA.**  
This city is in Putnam County.  
**Sewer, Water-Works, Refund'g and Paving Bds.**  
5s '02 M-N \$175,000...1942  
BOND. DEBT Mar 31 '14 \$175,000  
Floating debt 19,500  
Assess. val. '13 (3-5 act.) 1,981,021  
Tax rate (per \$1,000) 1913 \$18.00  
Population in 1910 3,779  
INT. payable at East Florida Sav. & Trust Co., Palatka.

**PALM BEACH COUNTY.**  
West Palm Beach is county seat.  
**Road Bds.**  
4 1/2s M-S \$200,000...Mar 1 1940  
**Road & Bridge Dist. No. 1 Bds.**  
5s '12 M-S \$85,000...Sept 1 1952  
**Road & Bridge Dist. No. 2 Bds.**  
5s '12 M-S \$60,000...Sept 1 1942  
COUNTY BD. DT. Aug '13 \$200,000  
Road & bridge dt. Aug '13 145,000  
County '13 8,136,312  
Assessed val. Dist. No. 1 900,000  
Dist. No. 2 200,000  
State & Co. tax (per \$1,000) '11 \$36.50  
Population in county 1910 5,577  
\*INT. at Seaboard Nat. Bk., N. Y.; others at Hanover Nat. Bk., N. Y.

**PALMETTO.**  
This town is in Manatee County.  
**Paving Bds.**  
6s '14 M-N \$50,000...May 1 1944  
**Water-Works Bds.**  
6s '14 M-N \$18,000...May 1 1944  
**Sewer Bds.**  
6s '14 M-N \$16,000...May 1 1944  
BOND. DEBT Oct 31 1914 \$125,000  
Assessed valuation 1914 1,695,422  
Tax rate (per \$1,000) 1913 \$12.50  
Population in 1910 773

**PENSACOLA.**  
This city is in Escambia County. Reinc. in 1895. Pop'n '10, 22,982.  
**Sewer & Drainage Bds.**  
4 1/2s '06 J-J \$250,000...Jan 1 1936  
(Subject to call after Jan 1 1931.)  
**City-Hall & Jail (Red. beg. in '31).**  
4 1/2s '06 J-J \$100,000...Jan 1 1936  
**Water-Plant Purchase Bds.**  
4 1/2s '06 \$250,000...Jan 1 1936  
**Refunding Bds.**  
4 1/2s '11 A-O \$254,000...Oct 1 1941  
**Improvement Bds.**  
4 1/2s '11 J-J \$250,000...Jan 1 1941  
**Paving (Red. aft. 25 yrs. from issue)**  
4 1/2s '08 J-J \$150,000...Jan 1 1936  
BOND. DEBT Mar. 1 '14 \$1,000,000  
Special Imp't. debt (add'd) 409,500  
Cash on hand 289,672  
Assess. val. '13 (3/4 act.) 15,636,321  
City tax rate (per \$1,000) '13 \$13.00  
INT. at U. S. Mtge. & Tr. 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. School Building (Part yearly) 5s '12 F-A \$79,350 Road Bonds. 6s '13 A-O \$95,000...Oct 1 '14-'33 5s '13 May 370,000...May 1 1943 (Subject to call after May 1 1938.) TOTAL DEBT Oct 1914...\$544,350 Assessed valuation 1914...8,505,000 (Assessment 30-40% actual value.) Tax rate (per \$1,000) 1914...\$30.00 INT. on 5s at Clearwater; on 6s at Fourth Nat. Bank, N. Y.

PLANT CITY.

This city is in Hillsboro County. Sewer (Int. payable in N. Y.). 6s '13 M-N \$35,000...May 1 1933 Paving (Int. payable in N. Y.). 6s '13 J-J \$35,000...July 1 1933 Drainage (Int. payable in N. Y.). 6s '13 M-N \$5,000...May 1 1933 TOTAL DEBT Oct 22 1914 \$122,000 Assessed valuation 1914...1,162,946 Tax rate (per \$1,000) 1912...\$15.00

PUTNAM COUNTY.

Palatka is the county seat. Bridge & Court House Bonds. 5s '09 M-N \$190,000 May 7 '24-'54 BOND. DEBT May 1914...\$190,000 Assessed val. '13 (1/2 act.)...3,282,000 State & Co. tax (per \$1,000) '13...\$28.50 Population in 1910...13,096 INT. payable at Co. Court-House.

QUINCY.

This place is in Gadsden County. 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 Oct 17 '14...\$90,000 Assessed valuation 1913...750,000 Tax rate (per \$1,000) 1913...\$22.00 Population in 1910...3,204

ST. AUGUSTINE.

County seat of St. John's County. Incorp. in 1821. Pop'n 1910, 5,494. 5s '13 M-N \$75,000...May 15 1927 BOND. DEBT Oct 30 1914...\$75,000 Sinking fund...11,404 Assessed val. '14 (1/2 act.)...2,063,553 Total tax rate (per \$1,000) '14...\$30.00 INT. at First Nat. Bank, this city.

ST. JOHN COUNTY.

St. Augustine is the county seat. 5 1/2s '14 M-N \$650,000...May 1 1944 (Subject to call at 102 after 5 years and 101 after 10 years.) TOTAL DEBT (?) Population in 1910...13,208

ST. LUCIE COUNTY.

Fort Pierce is the county seat. Re-incorp. in 1903. Pop. '10, 4,127. Road Bonds (Part every 5 yrs.) 5s '10 J-D \$102,000...June 1 '25-'40 BOND. DEBT Apr 1 1914...\$200,000 Assess. val. '13 (1/2 act.)...4,000,000 State & Co. tax (per \$1,000) '13...\$38.00 Population in 1910...4,075 INT. at Atlantic Nat. Bank, Jacksonville.

ST. PETERSBURG.

This city is in Pinellas County. Town incorporated in 1893; reincorp. as a city 1903. Pop. 1910, 5,494. Street Bonds. 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 1939 6s '10 A-O 67,500...Oct 1 1940 6s '11 F-A 40,000...Aug 1 1941 6s '12 F-A 65,000...Aug 1 1942 6s '13 20,500 Water-Works Bonds. 6s '02 J-J \$3,000...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 6s '13 84,500 Incinerator Bonds. 6s '13 \$20,000 Women's Bldg. Bonds. 6s '13 \$7,400 Redemption Revenue Bonds. 6s '13 \$26,800 Refunding School Bonds. 5s '03 \$6,000...Dec 1 '14-'19 Water-Front Bonds. 5s '09 F-A \$25,000...Aug 1 1939 6s '10 A-O 10,000...Oct 1 1940 6s '11 F-A 35,000...Aug 1 1941 6s '12 F-A 66,900...Aug 1 1942 6s '13 56,800 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

ADDITIONAL STATEMENTS

In the table below we give statistics regarding minor civil divisions in the State of Florida which are not represented among the foregoing reports:

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per Pop'n, and Population. Rows include Alachua County, Arcadia (C), De Soto County, Bartow (C), Polk County, Chipley School Dist. No. 1, Citrus County, and Clay County.

Refunding Bonds.

6s '03 A-O \$12,300...Oct 1 1933 5s '09 J-J \$10,000...July 1 1939 Sewer Bonds. 6s '02 J-J \$5,000...July 1 1932 6s '05 M-S 5,000...Sept 1 1935 5s '09 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

Gas-Plant Bonds.

6s '14 J-J \$148,000 (Due \$25,000 in 5, 10, 15 and 20 yrs. and \$24,000 in 25 and 30 years.)

BOND. DEBT July 1914.

\$940,600 Sinking fund...26,256 Total assess. val. 1913...6,175,015 Real value (est.)...15,000,000 Total tax (per \$1,000) '13...\$18.00 Population in 1910 (Census)...4,127 Population in winter (est.)...20,000 INT. payable at Nat. City Bank, N. Y. City, or at City Treas. office.

SANFORD.

This place is in Orange County. Inc. about 1876. Pop. 1910, 3,570. 5s '07 J-J \$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 5 1/2s '14 J-J 15,000...July 1 1934 25,000...July 1 1944 BOND. DEBT May 1914...\$165,000 Floating debt...50,000 Assessed valuation 1913...2,000,000 Total tax rate (per \$1,000) '13...\$14.00 INT. at Nat. Park Bank, N. Y.

SOUTH JACKSONVILLE

This place is in Duval Co., Incorp. in 1907. Population 1910, 1,147. Sewer and Light Bonds. 5s '11 J-J \$60,000...1941 BOND. DEBT Oct 30 1914...\$60,000 Assess. val. '14 (1/2 act.)...1,444,000 INT. at Barnett Nat. Bank, Jacksonville.

TALLAHASSEE

This city, the capital of the State, is in Leon Co. Pop'n 1910, 5,018. 5s '08 J-J \$75,000...1935 Refunding Bds. (Red. beg. in '20). 5s '10 M-N \$15,000...May 1 1960 Water & Light (Red. beg. in '20). 5s '10 M-N \$15,000...May 1 1960 Street Bonds (Red. beg. in 1922). 5s '12 \$30,000...Jan 1 1962 BOND. DEBT Nov 1 1914...\$211,000 Assessed valuation 1911...1,493,571 City tax rate (per \$1,000) '09...\$16.00 INT. at Chemical Nat. Bank, N.Y.

TAMPA.

Tampa is the county seat of Hillsborough Co. Incorp. July 15 1887. Street & Sewer (Red. beg. in '25). 5s '05 J-J \$300,000...June 1 1955 Park Bonds (Red. beg. in 1925). 5s '05 J-J \$140,000...June 1 1955 Refunding Bonds. 5s '09 J-D \$270,500...June 1 1929 Municipal improvement. 5s '09 J-J \$300,000...Jan 1 1921 5s '12 J-D 1,700,000...Dec 1 1962 (Subject to call beg. Dec. 1 1932.) Bridge Bonds (Red. beg. in 1925). 5s '11 J-D \$190,000...Dec 1 1961 BOND. DEBT May 31 '14...\$2,900,500 Sinking fund...169,210 Assessed val. '14 (1/2 act.)...3,004,710 Tax rate (per Old Territory...\$24.00 \$1,000) '14 New Territory...21.00 Population in 1910 (Census)...37,782 INT. at Nat. Bank of Commerce, N. Y. and U. S. Mtg. & Tr. Co., N.Y.

TAMPA SCHOOL DISTRICT.

This city is in Hillsborough County. 5s '14 J-J \$25,000...July 1 '16-'40 TOTAL DEBT (?)

WALTON COUNTY.

De Funiak Springs is the county seat. Bonds are tax-exempt. Rd. & Bridge Dist. No. 1 Bonds. 6s '11 J-D \$70,000...Nov 1 1931 BOND. DEBT Sept 30 '14...\$70,000 Assessed valuation 1913...3,806,577 Population in 1910...16,460 INT. at County Treasurer's office.

WEST PALM BEACH.

This city is the county seat of Palm Beach Co. Pop. 1910, 1,748. '04-'07...\$16,500 Sewer, St., Fire-Dep. & Dock Bds. 5s '12 J-J \$40,000...Jan 1 1942 BOND. DEBT May 1914...\$56,500 Assess. val. '14 (1-3 act.)...1,400,000 State & Co. tax (per \$1,000) '14...\$24.00 INT. at Seaboard Nat. Bank, N.Y.

WEST TAMPA.

This city is in Hillsborough Co. Improvement Bonds. s'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

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per Pop'n, and Population. Rows include Clearwater (T), Pinellas Co., Dade City (C), Pasco County, Dade Co. Spec. Tax S. D. No. 1, DeFuniak Sp'gs (T), Walton Co., Dunellon (T), Marion Co., Fernandina (C), Nassau County, Fort Meade (T), Polk County, Fort Meyers (C), Lee County, Gadsden County, Green Cove Sp'gs (T), Clay Co., Holmes County, Jasper (C), Hamilton Co., Leesburg Spec. Tax S. D. No. 21, Lemon City Sp. Tax S. D. No. 3, Live Oak (C), Suwanee Co., Lynn Haven (C), Bay County, Madison (T), Madison County, Madison County, Marion Co. Spec. Tax Dist., Milton (T), Santa Rosa Co., Ocala, Marion County, Palm Beach Co. Spec. S. D. 1, Panama City, Washington Co., Panama City School Dist., Pasco County, Polk County, St. Andrews (T), Washington County, Sarasota (T), Manatee Co., Seminole County, Starke School District, Tarpon Springs (C), Pinellas Co., Titusville (C), Brevard Co., Wauchula (C), De Soto Co., West Palm Beach S. D. No. 1.

(C) City. (T) Town. f 1911 figures. d 1912 figures. † 1913 figures. § 1914 figures. z 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)---Dec. 14 1819 Total area of State (square miles)-----51 908 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

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 a 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 1896. The amount thus barred was \$185,400. By another Act also approved Feb. 18 1895 and amended Feb. 16 1899, the Governor refunded the bonds issued under the Act of Feb. 23 1876 (Series A, "B" and "C") with new securities.

TOTAL DEBT.—Total bonded debt May 1 1914, \$9,057,000. Sub'n Bonds Renew Class "C" 1906. 4s J-J \$7,137,000 July 1 1956 3 1/2s J-J \$966,000...Jan 1 1956 4s Funded Bonds to Retire 6s of 1880. 4s '90 J-J \$954,000...Jan 1 1920

PAR VALUE OF BONDS.—The funding 4s are for \$500 and \$1,000 each; the bonds of 1906 \$1,000 each.

INTEREST.—Interest is payable in New York at the American Exchange National Bank and in Montgomery.

ASSESSED VALUATION, TAX RATE, ETC.—

Table with columns: Year, Valuation of Property, General Tax Rate, and Amount of Taxes. Rows include 1913, 1912, 1911, 1910, 1908, 1905, 1900, 1895, 1890, 1885, 1876.

DEBT AND TAX LIMITATIONS.—A revised Constitution was adopted at the election held Nov. 11 1901 and became effective Nov. 28, 1901. The new instrument makes radical changes in relation to debt and taxation, an outline of which was furnished in an editorial in our "State and City Supplement" of October 1901.

STATE DEBT.—Under Section 213 (Article XI) the State is prohibited from creating any new debt except to repel invasion or suppress insurrection. This prohibition, however, does not apply in the case of bonds to refund old issues or temporary loans to meet deficiencies the latter, though, being limited to \$300,000. Section 214 limits taxation for State purposes to sixty-five one hundredths of one per cent.

The sections relating to taxation of counties and municipalities are also given in Article XI, being numbered 215, 216 and 219. They are very lengthy and will be found in full in the editorial above referred to.

LIMIT OF INDEBTEDNESS.—The debt-incurring power of counties and municipalities in the new Constitution 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 sub-division desiring to issue such securities. There are exceptions to this, however. See the Section in full in the above-mentioned editorial.

COUNTIES are limited by Section 224 to 3 1/2 per cent of the assessed valuation of property. This limitation does not affect any debt existing at the time of the adoption of the constitution in excess of 3 1/2 per cent, already incurred or authorized by existing laws to be created. Such counties already indebted in excess of 3 1/2 per cent are permitted to incur an additional debt of 1 1/2 per cent of the assessed valuation. Counties are allowed to fund or refund any existing indebtedness.

CITIES TOWNS etc., having a population of less than 6,000 are limited to 5 per cent of the assessed value of property, with an additional 3 per cent for water works gas or electric light plants or sewerage. This limitation does not affect any debt now authorized by law to be created or any temporary loans to be paid within one year made in anticipation of the collection of taxes, not exceeding one-fourth of the annual revenues of such city or town.



CITIES AND TOWNS OF 6,000 or over inhabitants, also GADSDEN, ENSLEY, DECATUR and NEW DECATUR, are limited in their debt-making powers to 7 per cent of the assessed valuation. The following-described classes of indebtedness are not to be considered in figuring the debt limit: temporary loans to be paid within one year, made in anticipation of the collection of taxes, and not exceeding one-fourth of the general revenues; bonds or other obligations already issued, or which may hereafter be issued, for the purpose of acquiring, providing or constructing school houses, water-works and sewers; and obligations incurred and bonds issued for street or sidewalk improvements where the cost of the same, in whole or in part, is to be assessed against the property abutting said improvements; provided that the proceeds of all obligations issued as herein provided, in excess of said 7 per cent, shall not be used for any purpose other than that for which said obligations were issued. Nothing contained in this Article is to prevent the funding or refunding of existing indebtedness. Nor is this Section to apply to the cities of SHEFFIELD and TUSCUMBIA.

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

INVESTMENT OF TRUST FUNDS.—Sections 6076 and 6077 of the Code of 1907 provide as follows:

SEC. 6076.—Trustees May Invest in State or United States Securities.—A trustee, having moneys to invest or lend, may invest them in the purchase of the interest-bearing securities of the State, or of the United States; but for such investment his liability is governed by the general rules of the law.

SEC. 6077.—Investment Without the State.—If the cestui que trust, or any of them, reside without the State, and the trustee has funds to lend or invest, the loan or investment whereof in the State of their residence is desirable, the trustee may there lend and invest them, under the authority of a decree of the Court of Chancery.

BONDS TAX-FREE.—By Section 13 of an Act approved Mch. 31 1911 entitled "To further provide for the revenues of the State of Alabama," the following securities are exempted from taxation: "All bonds of the United States and of this State, and all county and municipal bonds issued by counties or municipalities of this State."

POPULATION OF STATE.—Table with 4 columns: Year, Total Population, Colored Population, White Population. Rows for 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. In number, blacks were 345,109 in 1850, 437,770 in 1860, 475,510 in 1870, 600,103 in 1880, 681,431 in 1890, 827,307 in 1900 and 908,275 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 been annexed. Pop. 1910, 12,794.

An adjustment of this city's debt was effected in 1900, new 20-year bonds being issued in exchange for old bonds. The new bonds now bear 5% interest. They carried 2% interest for the first 5 years, 3% for the next 5 years and will bear 6% int. for the last 5 years of their existence. Bonds are tax-exempt.

Table of bonds for Anniston: School Bonds, Refunding Bonds, Permanent-Improvement Bonds, Public Improvement, Sanitary and Building, City Hall and School Building.

and for a sinking fund to pay off said bonds at maturity. Great Britain Birmingham Act declared constitutional by State Supreme Court in 1910 (V. 99, p. 249 and 644). In 1911 Legislature authorized a commission form of government for this city. V. 92, p. 1049. State Supreme Court on June 30 1914 declared void \$200,000 auditorium bonds voted in Oct. 1913. V. 99, p. 137.

AUTAUGA COUNTY

Prattville is the county seat. Population 1910, 20,038.

Table of bonds for Autauga County: Ref. Court-house (Tax-Exempt), Refunding Jail (Tax-Exempt), Road Bonds (Tax-Exempt), BOND. DEBT Oct 1914, Asses. val. '13 (3-5 act.), State & Co. tax (per \$1,000) '13.

INT. at Hanover Nat. Bank, N. Y.

BESSEMER.

Situated in Jefferson County. Inc. in 1887. Jonesboro was annexed in April 1912. Pop'n 1910, 10,864.

Table of bonds for Bessemer: Public Impt. (Tax-exempt), Sewer Bonds (tax-exempt), School Bonds (tax-exempt), Fire-Department (tax-exempt), Refunding Bonds, Sewer Bonds, School Bonds, Fire-Department, Refunding Bonds, Sewer Bonds, School Bonds, Fire-Department, Refunding Bonds, Sewer Bonds, School Bonds.

INT. in N. Y. City at First Nat. Bank, the Citizens Central Bank and Hanover Nat. Bank.

BIRMINGHAM.

Birmingham is in Jefferson County. Incorp. 1871. The new State constitution, which went into effect Nov. 28 1901, provides that this city may levy and collect a tax not to exceed 1/2 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),

Graymont (annexed).

Table of bonds for Graymont: School Bonds, Street-Improvement Bonds, North Birmingham (annexed), Improvement Bonds, Street-Improvement Bonds, Water-Works Bonds, Electric-Light Bonds, Sewer Bonds, Floating Debt Bonds, Pratt City (annexed), Water-Works Bonds, Building Bonds, School Bonds, Street Bonds, West End (annexed), School Bonds, Sewer Bonds, Fire-Department Bonds, Bridge Bonds, Woodlawn (annexed), Refunding Bonds, School Bonds, Sewer Bonds, City-Hall Bonds, Fire Bonds, Jail Bonds, Sewer Bonds, Improvement debt (add'l), Ass'd val., Tax rate (per \$1,000) 1914, Population in 1910 (Census), State & Co. tax (per \$1,000) '13.

BLOUNT COUNTY.

Oneonta is the county seat. Road Bonds (Tax-Exempt), Asses. val. 1914, State & Co. tax (per \$1,000) '13.

BREWTON.

This city is in Escambia County. Water and Light Bonds, School Bonds, BOND. DEBT Oct 1914, Asses. val. 1914, State & Co. tax (per \$1,000) '13.

BULLOCK COUNTY.

Union Springs is the county seat. Road Bonds (Tax-exempt), Asses. val. 1914, State & Co. tax (per \$1,000) '13.

CALHOUN COUNTY.

Anniston is the county seat. Bonds are tax-exempt. Pop'n '10, 39,115. Court House Bonds, BOND. DEBT Nov 3 '14, Asses. val. '14 (3-5 act.), State & Co. tax (per \$1,000) '13.

COLBERT COUNTY.

Tuscumbia is the county seat. Population in 1910, 24,802. Road Bonds (tax-exempt), Court-House Bonds (tax-exempt), Jail Bonds, BOND. DEBT Nov 3 '14, Asses. val. '14, State & Co. tax (per \$1,000) '13.

CULLMAN COUNTY.

Cullman is the county seat. Road Bonds (tax-free), BOND. DEBT Jan '14, Asses. val. '14, State & Co. tax (per \$1,000) '13.

Court-house warrants, Asses. val. '13 (40% act.), State & Co. tax (per \$1,000) '13, Population in 1910.

DALLAS COUNTY

County seat is Selma. Bridge Bonds, Optional \$5,000 yearly after Jan '01, Optional, \$5,000 yearly after 1914, Road Bonds, BOND. DEBT Oct 1914, Asses. val. 1914, State & Co. tax (per \$1,000) '14, Population in 1910 (Census), INT. at City Nat. Bank, Selma, Ala., and in N. Y. City.

DOTHAN.

This city is the county seat of Houston Co. Pop'n 1910, 7,016. Water-Works Bonds, Electric-Light Bonds, Sewer Bonds, Water and Fire Bonds, Light, Sewer & Impt. Bonds, School Bonds, City-Hall Bonds, TOT. DEBT, May 1913, Assessed valuation 1912, INT. at Hanover Nat. Bank, N. Y.

ELMORE COUNTY.

Wetumpka is the county seat. Roads (Red. after July 1 1923), TOT. DEBT Sept 30 '14, Assessed val. '13 (3-5 act.), State & Co. tax (per \$1,000) '13, Population in 1910, INT. at Am. Nat. Ex. Bank, N. Y.

EUFAULA.

This city is in Barbour Co. Inc. abt. 1848. Pop'n 1910, 4,259. Water Bonds (Tax-free), Sewer Bonds (Tax-free), Refunding Bonds (Tax-free), Electric-Light Bonds (Tax-free), TOTAL DEBT Oct 2 1914, Assessed val. '13 (3-5 act.), Tax rate (per \$1,000) 1913.

FLORENCE.

County seat of Lauderdale County. Inc. Jan. 27 1826. Pop. '10, 6,689. Funding Bonds, Refunding Bonds, Sewer Bonds, Normal School Bonds, TOTAL DEBT May 1914, Assessed val. '13 (2-3 act.), City tax rate (per \$1,000) '13, INT. at Nat. Park Bank, N. Y. City.

GADSDEN.

This city is the county seat of Etowah County. Pop. '10, 10,557. Sewer Bonds, School Building Bonds, Water Plant Bonds, Sanitary Bonds, Street Bonds, Funding Bonds, City-Hall Bonds, Refunding Sewer Bonds, Assessment debt (add'l), Assessed val. '13 (3-5 act.), Total tax (per \$1,000) '12, INT. on sewer bds. at Fifth-Third Nat. Bk., Clin.; others at N. Y. On issues marked (\*) at Hanover Nat. Bk.; (†) Nat. Park Bk. Sanitary bonds at Ladenburg, Thalman & Co.; city-hall bonds at Amer. Exch. Nat. Bank.

HALE COUNTY.

Greensboro is the county seat. Court-House and Jail Bonds, County Warrants, Road Bonds (tax-free), TOTAL DEBT Oct 1914, Assessed valuation 1914, State & Co. tax (per \$1,000) '13, Population in 1910, 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 \$200,000...Feb. 1 1929

JEFFERSON COUNTY.

County seat is Birmingham. Bonds are tax-exempt. Pop. 10, 226, 476. Court House and Jail. 6s J-D \$200,000...Dec. 1 1917

LAWRENCE COUNTY.

Moulton is the county seat. Road Bonds. 5s 12 M-N \$123,000...May 1 1942 BOND. DEBT Oct 2 1914. \$123,000

MADISON COUNTY.

County seat is Huntsville. Bonds are tax-exempt. Pop. 1910, 47,041. Road Bonds. 5s J-J \$50,000...Jan. 1 1929

MARION COUNTY.

Hamilton is the county seat. Road Bonds (Tax-exempt). 5s 14 F-A \$100,000...Feb 1 1944

MARSHALL COUNTY.

Guntersville is the county seat. Bonds declared valid by Supreme Court. V. 97, p. 188. Road (Int. at Treasurer's office).

MOBILE.

Mobile is the county seat of Mobile Co. Inc. 1812. Commission government adopted June 5 1911. City has paid its interest regularly since compromise with bondholders in 1881.

Water-Works Improvement Bds. 4s '01 M-S \$60,000...1931 Bienville Water-Works Pur. Bonds 3s '07 J-J \$281,000... (See remarks above.)

MOBILE COUNTY.

County seat is Mobile. Refunding. 5s '08 M-S \$143,000...Mch 1 1928 5s '11 J-D 169,000...June 1 1931

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.

MONTGOMERY COUNTY.

County seat is Montgomery. Road Bonds. 4 1/2s '07 J-J \$250,000...July 1 1957 4 1/2s '09 J-J 150,000...May 1 1959

MORGAN COUNTY.

Decatur is the county seat. Bonds are tax-exempt. Pop'n '10, 33,781. Road Bonds. 5s '08 J-J \$260,000...July 1 1938

NORTH BIRMINGHAM.

See Birmingham.

PERRY COUNTY.

Marion is the county seat. Bridge Bonds. s \$16,000...Jan 1 '19-'20

PIKE COUNTY.

Troy is the county seat. 5s '11 \$27,000... 4s '08 J-J 50,000...Jan 1935

Assessed val. '14 (1/2 act.) \$6,985,000 State & Co. tax (per \$1,000) '13 \$14.00 Population in 1910 (Census) 30,815

RUSSELL COUNTY.

Scale is the county seat. Bonds are tax-exempt. Pop. 1910, 25,937. Road Bonds. 5s g '11 M-S \$100,000...Mch 1 1941

SELMA.

Selma is in Dallas Co. Incorp. Apr. 30 1830. Bonds are tax-exempt. Refunding Bonds. 4s '89 \$137,350...1919

SUMTER COUNTY.

Livingston is the county seat. Road Bonds (Tax-Exempt). 5s \$120,000...1920

TALLADEGA.

Talladega is the county seat of Talladega County. Incorp. in 1850. Commission government adopted 1911; V. 93, p. 423. Pop. '10, 5,824.

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.

Improvement Bonds.

6s '95 J-J \$30,000...Jan 1 1925 Refunding Bonds. 4s '99 A-O \$5,000...Oct 2 1929

TUSCALOOSA.

County seat of Tuscaloosa County. Incorp. Dec. 13 1819. Commission government adopted June 26 1911. V. 93, p. 64. Pop'n 1910, 8,407.

TUSCALOOSA COUNTY.

Tuscaloosa is the county seat. Bridge Bonds. 5s May \$40,000...1919-1926 4 1/2s J-J 25,000...1921

UNION SPRINGS.

This city is in Bullock County. Inc. prior to 1840. Pop. 4,055. Sewer Bonds. 5s g '12 J-J \$30,000...Jan 1 1942

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: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n. Rows include Abbeville (T), Alabama City (C), Andalusia (C), etc.

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



**Funding Bonds.**  
 4s '10 J-J \$264,000 July 1 1930  
 4½s '14 J-J \$937,500 July 1 '19-'33  
 1 312,500 July 1 1934

**State Bonds 1875.**  
 6s \$450,000 Int. ceased 1878

**State Bonds 1904. (c)**  
 3½s J-J \$500,000 July 1 1934  
 (Subject to call after July 1, 1914.)

**State Bonds, 1888.**  
 4s Jan. \$103,000 Jan. 1 1919

**Funding Bonds, 1906.**  
 4s J-J \$500,000 July 1 1916

**Refunding Bonds 1907—(Tax Ex.)**  
 3½s J-J \$137,000 Jan. 1, 1927

**Certificates of Indebtedness**  
 s '70 \$2,449 On dem'd

INTEREST is payable at office of State Treasurer.

**TOTAL DEBT.**—Mississippi's indebtedness on Oct. 1 1913 (including \$2,345,214.52 of debt for school funds, &c., on which interest alone has to be paid) was \$3,852,113.52, and of this amount a large proportion was held by various State funds. Cash on hand and in depositories Oct. 1 1913, \$325,855.06.

The constitution of the State interdicts the payment of the so-called "Union Bank" and "Planters' Bank" bonds. In Dec. 1911 the Corporation of Foreign Bondholders of London (together with H. B. Hollins & Co. of New York, who in Nov. 1913 filed a petition in bankruptcy) consented to act as readjustment managers for the benefit of the holders of the old defaulted "Union Bank" and "Planters' Bank" bonds who might deposit their bonds under the terms of an agreement provided for that purpose. V. 93, p. 1803.

**BOND ISSUE OF 1910—FACTS CONCERNING.**—The State Supreme Court on May 29 1911 decided the suit started by former State Treasurer Edwards, who refused to pay the interest due Jan. 1 1911 on \$600,000 bonds sold in July 1910, on the ground that should the bond holders 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 appropriated \$600,000 for the redemption of so much of the issue of 1910 presented to the State Auditor between Jan. 1 and Jan. 15 1912, and during that time \$336,000 bonds were redeemed. The interest coupons maturing at that time were also paid. Those still holding the 1910 bonds were given an opportunity to exchange them for new bonds provided for by the Legislature in 1911 and \$264,000 were exchanged in this manner.

**MUNICIPAL BORROWING POWERS.**—Chapter 147, Laws of 1914, approved March 12 1914, fixes the limit upon the debt which may be incurred by municipalities for the construction or purchase of public utilities, and for public improvement, purchase of land for municipal buildings, and for parks, cemeteries and the protection of the municipality from overflows, the control of streams, establishment of harbors, landing docks, wharves and the construction of certain municipal buildings and liquidation of debts of municipalities. Sections covering this subject are as follows:

Section 2. The amount of the bonds to be issued, including all outstanding bonds, shall not exceed in amount 7% of the assessed value of the taxable property of the municipality, unless in an election held for that purpose a two-thirds majority of the qualified electors voting shall have voted for the issuance of the bonds, but in no case shall the amount exceed 10% of the assessed value.

Section 3. The amount that may be issued by cities having 10,000 or more inhabitants for the purpose of improving or paving street or sidewalks, or constructing or otherwise acquiring water-works, gas, electric plants, and for the improvement, repair and extension thereof, may exceed 10%, but in no case to exceed 15% of the assessed value which shall be submitted to an election as above.

Section 4. The limit on the amount of bonds that may be issued shall not apply to bonds or other obligations issued for liquidation, or to raise funds to liquidate any indebtedness when this Act becomes operative, or to bonds the proceeds of which have been invested in enterprises producing or having sufficient revenue over and above their operating expenses to pay the interest on these bonds.

Section 5. The municipalities operating under the commission government laws are authorized to issue bonds for the foregoing purposes by a majority vote, as provided in the commission government laws, and the requirement of a two-thirds majority shall not apply to such municipalities.

Section 7. That this Act shall in no way affect the validity of any bonds heretofore issued, or of any bonds which may have been heretofore authorized at an election held under existing law, whether the bonds so authorized have been issued or not, and shall not affect or repeal any private or local laws now in force and effect authorizing the issuance of bonds for any purpose.

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. This new law is given in full in V. 99, p. 132.

Another Act passed by the 1914 Legislature authorizes cities of 20,000 or over operating under commission government laws to issue, outside the debt limit, not exceeding \$500,000 bonds for street improvements. This Act is given in full in V. 99, p. 1312.

**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.
1913	-----	-----	-----	\$432,319,608	-----
1912	\$240,104,986	\$111,344,966	\$60,101,052	411,551,004	\$6.00
1910	231,889,588	110,713,772	51,002,284	393,605,644	6.00
1908	222,624,868	112,539,367	48,659,504	383,823,739	6.00
1906	222,386,593	101,663,396	44,493,920	368,543,909	6.00
1905	151,506,047	95,086,585	37,750,505	284,343,137	6.00
1900	131,315,821	57,400,338	27,049,788	215,765,947	6.00
1899	113,579,918	48,358,640	26,337,353	188,275,909	6.80
1893	113,409,358	47,540,169	-----	160,949,527	5.00

**POPULATION OF STATE.**

1910	1,797,114	1870	827,922	1830	136,621
1900	1,551,270	1860	713,305	1820	75,448
1890	1,289,600	1850	605,326	1810	49,352
1880	1,131,597	1840	375,651	1800	8,890

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 civil divisions 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.**  
 5s '05 A-O \$63,119c. Apr 1 '15-'25  
 Refunding School Bonds.  
 5s '05 Apr \$25,000c. Apr 1 1920  
 Electric Light and Sewer Bonds.  
 5s '05 \$19,800  
 "Frisco RR. Bonds."  
 s \$4,000

**Funding Bonds**  
 s \$10,000

**City Hall Bonds.**  
 5s '11 J-J \$18,700 July 1 '15-'31  
 Negro-School-House Bonds.  
 5s '11 J-J \$3,900c. July 1 '14-'31  
 BOND. DEBT July 1911. \$152,800  
 Assessed val. '11 (2-5 act.) 1,531,000  
 Tax rate (per \$1,000) 1910. \$15.00

**Bridge Bonds.**  
 5s '05 \$3,000c. Jan 1 1915  
 6s '08 Mar 18,500c. Mar 16 1923  
 s Jan 12,000c. Jan 19 1923

**Road Bonds.**  
 5s '12 Dec \$150,000c. Dec 2 1952

**Refunding RR. Bonds.**  
 4½s '06 Jan \$92,000c. Jan 1 '17-'30  
 4s July 80,500c. July 1 '15-'25  
 TOTAL DEBT Oct 1914. \$356,000  
 Assessed val. '14 (3-5 act.) 7,866,217  
 State & Co. tax (per \$1,000) '14. \$12.00  
 INT. at County Treas. office.

**ALCORN COUNTY.**  
 Corinth is the county seat.

**Road Bonds (Part due yearly).**  
 5s '12 \$50,000. Apr 1 1932  
 5s '14 ann 50,000. Apr 1 1934  
 BOND. DEBT Oct 1913. \$108,500  
 Assessed valuation. 3,116,000  
 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 & 6s \$10,600

**Electric Light Bonds.**  
 5s \$15,300

**Water and Sewer Bonds.**  
 5½s '11 J-ne \$57,800  
 BOND. DEBT May 1914. \$83,700  
 Ass'd val. '13 (2-3 act.) 1,005,834  
 Tax rate (per \$1,000) 1913. \$11.00

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 \$24,500

**Bridge Bonds**  
 6s \$13,000

**Fire-Alarm and Water Bonds**  
 5s \$10,000

**Water Bonds**  
 s \$37,000  
 5s \$25,000  
 5s '11 ann 70,000  
 5s '12 F-A 63,000. Feb 1 '15-'32

**School Bonds**  
 5s '12 M-S \$45,000. Mch 1 '15-'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

**BOQUE HASTY DRAIN. DIST.**  
 This district is in Bolivar County.

6s '10 Apr \$128,000c. Apr 1 '15-'31  
 (Payable \$8,000 yearly.)  
 BOND. DEBT April 1914. \$128,000  
 INTEREST is payable at Bank of Comm. & Tr. Co. in Memphis, Tenn.

**BOQUE PHALIA DRAIN. DIST.**  
 A district in Washington County. These bonds are part of an issue of \$757,500.

6s g F-A \$300,000. 1918-1933  
 BOND. DEBT Oct 1 '14. \$300,000  
 Assessed val. '13 (½ act.) 1,750,000  
 INT. payable in Chicago.

**BOLIVAR COUNTY.**  
 County seat is Rosedale.

**Railroad Bonds.**  
 6s '00 May \$150,000c. May 15 1918  
 Fund. & Ref. (Red. beg. in '15).  
 6s '02 May \$67,000c. May 1 1930  
 Road and Bridge Bonds.  
 5s '09 May \$75,000c. May 1 1934  
 5s '10 100,000c. Nov 1930  
 High-School (Red. beg. in 1918).  
 6s '13 Aug \$25,000c. Aug 1 1938  
 BOND. DEBT Apr 1914. \$128,000  
 Assessed valuation. 9,174,844  
 State & Co tax (per \$1,000) '12. \$18.00  
 Levee tax (per \$1,000) 1912. 10.00  
 Population in 1910. 48,903  
 INT. at Valley Bank, Rosedale.

**BROOKHAVEN.**  
 This city is in Lincoln County.

**School Bonds.**  
 5s '12 Refunding \$10,000. 1932

**Funding Bonds.**  
 5s '10 A-O \$31,950. Oct 1 '15-'32  
 BOND. DEBT May 4 '14. \$134,700  
 Assessed valuation 1913. 2,343,000  
 Population in 1910. 5,293

**CHICKASAW COUNTY.**  
 Houston is the county seat.

**Road Bonds (tax-exempt).**  
 5s '12 \$50,000. 1937  
 6s '14 A-O 100,000c. Apr 1 1939  
 BOND. DEBT Mar 21 '14. \$95,000  
 Assessed valuation 1913. 5,442,000  
 State & Co. tax (per \$1,000) '13. \$18.20  
 Population in 1910. 22,846

**CLAIBORNE COUNTY.**  
 Port Gibson is the county seat.

**Court-House Refunding Bonds.**  
 5s '13 \$50,000. 1933

**Road Bonds.**  
 5s '13 \$10,000. 1933

**Bridge Bonds (Tax-free).**  
 5s '14 Jan \$10,000c. Apr 6 1934  
 TOTAL DEBT Apr 1914. \$78,000  
 Floating debt. 28,800  
 Assessed valuation 1913. 3,300,000  
 Population in 1910. 17,403  
 INT. at Hanover Nat. Bk., N.Y.

**CLARKE COUNTY.**  
 Quitman is the county seat.

**Court-House & Jail (Red. beg. '18)**  
 5s '13 \$50,000. 1933  
 TOT. DEBT Apr 30 '14. \$50,000  
 Population in 1910. 21,639

**CLARKSDALE.**  
 This city is in Coahoma County. This city owns its water, light and sewer plant, valued at \$210,000. Commission government adopted. Bonds are tax-exempt. Pop'n 1910, 4,079.

s \$104,800

**Paving Bonds.**  
 5s '14 s-ann \$80,000. 1934

**School Bonds.**  
 s \$29,700

**Water, Light & Sewer Bonds.**  
 5s '11 M-S \$122,800c. Sept 1 1931  
 BOND. DEBT May 1914. \$256,800  
 Assessed val. '13 (¾ act.) 3,343,393  
 Total tax (per \$1,000) 1913. \$13.00

**CLAY COUNTY.**  
 West Point is the county seat.

**Road and Bridge Bonds.**  
 6s '12 ann \$40,000 District No. 1  
 (41,000 District No. 3  
 (Due \$500 of each issue yearly after 1st year and balance due 25th yr.)  
 District No. 2 Bonds.  
 6s '13 Nov \$80,000. part yearly  
 6s '14 M-S 15,000. Mar 1 '24-'39

**CO. BD. DT. Sept 29 '13.** \$100,000  
 Road and bridge district debt Oct 1913. 181,000

Assessed valuation. County 4,185,092  
 Dist. 1. 406,564  
 Dist. 2. 684,662  
 Dist. 3. 411,201

State & Co. tax (per \$1,000) '13. \$17.00  
 Population of county in 1910. 20,203  
 INT. payable partly at Bank of West Point and Nat. Bank of Commerce, N. Y.

**COAHOMA COUNTY.**  
 Friar Point is the county seat.

**Railroad Bonds.**  
 6s \$30,000. 1916

**Road and Bridge Bonds.**  
 4½s \$100,000. 1930  
 5s 75,000. 1940  
 5s '12 June \$50,000c. June 1 1942

**Court-House Bonds.**  
 5s \$35,000. 1923  
 BOND. DEBT Oct 1913. \$290,000  
 Assessed val. '13 (30% act.) 5,547,681  
 Population in 1910. 34,217  
 \* The assessment of railroads, express and telephone companies not included.  
 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 g '06 M-S \$60,000c. Sept 1 1926  
 Refunding Railroad Aid.  
 5s M-N \$98,000c. Apr 1 1922  
 Water and Sewer Bonds.  
 4½s Apr \$70,000c. Apr 1 1919  
 City Hall, School House & Sewer.  
 4s J-D \$50,000c. June 1 1922  
 BOND. DEBT Mar 31 '14. \$278,000  
 Assessed val. (3-5 act.) '14. 4,860,470  
 City tax (per \$1,000) 1914. \$8.50  
 Total tax (per \$1,000) 1914. \$25.50  
 Population in 1910. 8,988  
 INT. at Nat. Bank of Commerce, N. Y.; others at Columbus.

**COPIAH COUNTY.**  
 Hazlehurst is the county seat. Pop'n of county '10, 35,914.

**Road Dist. No. 1 (tax-exempt).**  
 5s '11 Feb \$75,000c. Feb 1 '22-'36  
 5s '12 Jan 75,000c. July 1 '23-'37  
 6s '13 J-J 25,000c. July 1 '24-'38  
 6s '14 J-J 25,000c. Jan 1 '25-'39

**Road Dist. No. 2 (tax-exempt).**  
 6s '13 Apr \$75,000c. Apr 1 '24-'38  
 6s '14 J-J 50,000c. May 1 '25-'39

**School Bonds.**  
 s '02 \$65,000

**Road and Bridge Bonds.**  
 4½s '05 \$50,000. Apr 1 1930  
 5s '09 30,000. June 7 1929  
 GEN. BD. DT. Apr 1914. \$145,000  
 Road district debt. 325,000  
 Assessed val. '13 (¾ act.) 6,595,139  
 State & Co. tax (per \$1,000) '13. \$23.50  
 INT. at County Treas. office.

**CORINTH.**  
 This city is in Alcorn County. Last charter established in 1884.

**Water Works and Sewer Bonds.**  
 s \$78,800

**Various Improvements.**  
 s \$42,000

**School Bonds.**  
 s '11 \$7,000

**BOND. DEBT Apr 1914.** \$127,800  
 Assessed val. '13 (50-60% act.) 2,026,791  
 Total tax (per \$1,000) 1913. \$30.50  
 Population in 1910. 5,690  
 INT. at City Treasurer's office.

**DE SOTO COUNTY SUPERVISORS' DISTRICTS.**  
 District No. 3 Bonds.  
 6s '12 J-D \$50,000c. June 1 '22-'37  
 District No. 1 Bonds.  
 6s '12 J-D \$75,000c. June 1 '22-'37  
 District No. 2 Bonds.  
 6s '12 J-D \$50,000c. June 1 '22-'37  
 District No. 5 Bonds.  
 6s '12 J-D \$50,000c. June 1 '22-'37  
 BOND. DEBT (Dist. No. 1) \$75,000  
 Apr. 1914. Dist. No. 2. 50,000  
 Dist. No. 5. 50,000  
 Assessed valuation. Dist. No. 1 \$950,435  
 Dist. No. 2. 874,840  
 Dist. No. 3. 1,165,015  
 Dist. No. 5. 765,000  
 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. (Red. beg. in 1923).**  
 5s '12 Feb \$100,000c. Feb 1 1938  
 Co. bd. dt. Nov 17 '13. \$210,000  
 Road dist debt Mar 1913. 100,000  
 Assessed val of dist 1912. 5,172,000  
 Assessed val of county '12 9,635,812  
 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 J-D \$21,267. 1914-1942

**Jail Bonds.**  
 5s '12 J-D \$3,334. 1914-1942

**Road Bonds.**  
 5s '12 J-J \$29,000c. July 1 '14-'40  
 BOND. DEBT Oct 7 1914. \$74,500  
 Assessed valuation 1913. 2,022,000  
 State & Co. tax (per \$1,000) '13. \$21.00  
 Population in 1910. 6,599  
 INT. 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. Bonds are free from city taxes. Pop'n 1910, 9,610. Int. at Bank of America, N. Y.

**Paving Bonds.**  
 5s '04 M-N \$50,000c. May 1 1924



GREENVILLE (Concluded).

Railroad Aid Bonds. 6s '98 F-A \$50,000... Feb 10 1915 6s '98 J-J 50,000... July 1 1918 Refunding Railroad Bonds. 5s F-A \$50,000... School Bonds. 5s '04 M-S \$30,000... Sept 1 1924 High-School Bonds. 5s \$65,000... 1949 Water Works Bonds. 6s F-A \$65,000... Feb 1 1916 River-Front Bonds. 5s '07 M-S \$47,500... Sept 1 1927 Sewer Bonds. 5s J-J \$65,000... Jan 1 1926 5s M-N 50,000... Nov 1 1921 BOND. DEBT Oct 23 '14... \$407,500 Tot. assessed val. 1912... 6,404,037 (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

GREENWOOD.

This city is the county seat of LeFlore County. Popula. 1910, 5,836. Light & Water (Part Yearly). 5s '04 \$122,600... 1934 \$Improvement Bds. (Part yearly). 5s '06 \$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... 3,132,797 Total tax (per \$1,000) 1909... \$10.00 \*Exempt from taxation. \$ INT. at City Treasurer's office.

GRENADEA.

This city is in Grenada County. Street Bonds. 5s '13 J-J \$25,000... July 1 1933 BOND. DEBT Nov 15 '13... \$105,000 Assessed valuation 1913... 1,534,535 Tax rate (per \$1,000) 1913... \$15.50 Population in 1910... 2,814

GREENADA COUNTY.

Grenada is the county seat. Bridge Bonds. 4 1/2s '12 Sept \$30,000... Sept 1 1932 4 1/2s '12 Sept \$30,000... Sept 1 1932 Road Bonds. 5s '12 Sept \$15,000... Sept 1 1932 TOTAL DEBT Apr 1914... \$75,000 Assess. val. '14 (2-3 act)... 4,000,000 State & Co. tax (per \$1,000) '14... \$20.50 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, 6,386. Street Bonds. 5 1/2s '08 \$15,000... 1928 \$ Sewer Extension Bonds. \$ 5,000... 1928 \$ 10,000... 1928 Water Bonds. 6s '07 \$10,000... 1928 \$ 10,000... 1928 City Hall Bonds. \$ 2,500... 1928 Jail Bonds. 6s '07 ann \$4,000... 1928 School Bonds. 6s '07 \$18,000... 1928 BOND. DEBT Oct 27 '11... \$386,000 Assessed val. '10 (3/4 act)... 5,800,000 State & Co. tax (per \$1,000) 1912... \$13.00

HANCOCK COUNTY.

Bay St. Louis is the county seat. Road and Bridge Bonds. 6s '13 Jan \$50,000... Jan 1 1933 BOND. DEBT Jan 1 1914... \$150,000 Sinking fund Apr 1 1914... 16,413 Assessed valuation 1913... 4,159,194 Population in 1910... 11,207 INT. at County Treasurer's office.

HARRIS BAYOU DRAIN. DIST.

A district in Coahoma County. Drainage Bonds. 6s '13 M-N \$126,000... (Due ser. for 20 yrs., beg. May 1916) TOTAL BONDED DEBT... (?) \$79,000

HATTESBURG.

This city is the county seat of Forrest Co. Commission government adopted. Population 1910, 11,733. Municipal Improvement Bonds. 4 1/2s '06 M-S \$190,360... Mar 6 '15-'45 Street Bonds. 6s '07 \$170,000... School Bonds. 5s '10 J-D \$150,000... Dec 1 1940 \$ 40,000... BOND. DEBT Oct 1909... \$472,500 Assessed valuation 1908... 7,880,799 Total tax rate (per \$1,000) '08... \$11.50

HINDS COUNTY.

Jackson is the county seat. 4 1/2s June \$39,000... Court House and Jail Bonds. 5s Feb \$87,500... 1927 Refunding Bonds. 4 1/2s \$108,000... 1928 Superv. Dist. Nos. 1 & 5 Bonds. 5s '11 \$500,000... BOND. DEBT (County) \$280,000 Oct. 1914... (Districts) 500,000 Assess. val. of county '14... 19,353,644 Assess. val. of dists. 1 & 5 '14... 13,280,070 INTEREST payable in Jackson.

JACKSON.

County seat of Hinds County and State Capital. Incorp. Dec. 1833. Commission government adopted Sept. 24 1912. Pop. 1910, 21,262.

School Bonds.

5s June \$23,800... June 1 1922 6s Feb 6,700... Feb 1 1923 5s '06 M-N 64,200... May 1 1926 6s Aug 15,000... Aug 1 1917 6s F-A \$65,000... 1932 Building Bonds. 5s Apr \$24,100... Apr 1 1924 5 1/2s '13 J-J 15,000... July 1 1933 Street and Sewer Bonds. 5s Feb \$94,000... Feb 1 1922 5s F-A 45,000... Aug 1 1928 5s F-A \$85,000... 1932 5s '12 J-D \$30,000... June 1 1932 Sewerage Bonds. 5s Apr \$92,500... Apr 1 1919 Municipal Bldg. & Impt. 5s '07 J-ne \$50,000... June 1 1927 5s F-A 158,000... 1930 Street Impt. & Bridge Bonds. 5s May \$8,600... May 1 1920 5s J-ne 13,900... June 1 1923 5s May 29,100... May 1 1926 5 1/2s '13 J-J 60,000... July 1 1933 \*Funding Bonds. 5s '12 J-D \$60,000... June 1 1932 5 1/2s '13 J-J 75,000... July 1 1933 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 5 1/2s '13 J-J 100,000... July 1 1933 Street, Bridge & School Bonds. 6s Feb \$20,000... Feb 1 1919 Colored Public School. 6s Dec \$7,500... Dec 31 1914 TOT. BD. DT. Oct 1 '14... \$1,578,400 Water-works exemption... 536,000 NET BD. DT. Oct 1 1914... 1,042,400 Assessed val. '13 (3/4 act)... 13,500,000 Tax rate (per \$1,000) 1914... \$16.50 \* Bonds are tax-exempt. INT. on water bonds due 1928, school and street bonds due 1931 and bonds dated 1913 is payable at Nat. Park Bank, N. Y. City; on sewerage bonds at Chase Nat. Bank, N. Y. and on the 5 and 6% water bonds at Hanover Nat. Bank, N. Y.

JACKSON COUNTY.

Pascagoula is the county seat. General Road Bonds. 5s '09 \$25,000... Sept 1 '15-'39 Supervisors' Dist. No. 2 Bonds. 6s '12 \$5,000... Oct 1 '22-'31 Supervisors' Dist. No. 3 Bonds. 6s '12 \$25,000... Oct 1 '22-'32 6s '13 10,000... Sept 2 '23-'33 Supervisors' Dist. No. 4 Bonds. 6s '12 \$30,000... Aug 31 '23-'32 6s '13 15,000... Oct 1 '23-'33 Supervisors' Dist. No. 5 Bonds. 6s '12 \$26,000... Oct 1 '22-'33 Van Cleave Cons. Sch. Dist. Bds. 6s '13 \$3,000... Dec 2 '28-'32 6s '14 1,500... Sept 1 '15-'29 Big Point Separate Sch. Dist. 6s '14 \$1,000... Aug 1 '15-'24 TOT. BD. DT. Oct 1 '14... \$141,500 Note debt (additional)... 4,901 Sinking fund (cash in fund)... 11,458 Assessed valuation 1914... 5,827,119 Population in 1910... 15,451

JONES COUNTY.

Ellisville is the county seat. Court House Bonds. 5s '07 J-J \$108,000... Jan 1 '15-'32 5s '09 J-J 25,000... Jan 1 '33-'37 Road and Bridge Bonds. \$ A-O \$14,000... April 1934 Road District No. 2 Bonds. 6s '14 A-O \$50,000... Apr 1 1934 Agricultural High School Bonds. 5s '12 \$10,000... 1917-1926 BOND. DEBT Apr 30 1914... \$157,500 Road Dist. No. 2 bonds... 50,600 Assess. val. '13 (85to90% act)... \$9350,000 State & Co. tax (per \$1,000) '13... \$17.25 Population in 1910... 29,885 INT. on bonds of 1914 at the Interstate Bank & Trust Co., New Orleans; other bonds at Nat. Bank of Comm., N. Y., and Guar. Tr. Co., N. Y.

KEMPER COUNTY.

De Kalb is the county seat. Building Bonds. \$ \$10,000... Court-House Bonds. 6s \$60,000... Road Bonds. 6s \$70,000... BOND. DEBT Sept 30 '14... \$140,000 Assess. val. 1914 (3/4 act)... 5,000,000 State & Co. tax (per \$1,000) '14... \$20.50 Population in 1910... 20,348 INT. at John Nuveen & Co., Chicago.

LAFAYETTE COUNTY.

Oxford is the county seat. Road District Bonds. 6s '12 \$50,000... 1933 6s '13 130,000... 1933 Agricultural High School Bds. \$ 10,000... TOTAL DEBT Oct 10 '14... \$190,000 Road district bonds (incl.)... 180,000 Assess. val. '13 (3-5 act)... 1,800,000 State & Co. tax '13 (per \$1,000) \$30.00 Population in 1910... 21,883

LAUDERDALE COUNTY.

Meridian is the county seat. Bonds are tax-exempt. Court-House Bonds. \$ \$90,000... 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-'38 5 1/2s '14 M-S 100,000... 1924-1938 County bond. debt Mch '13... \$90,000 Road district bonds... 300,000 Assess. val. of county... '11 839,165 Assess. val. of dist. '12... 11,983,754 State & Co. tax (per \$1,000) '11... \$15.44 Population of county, 1910... 46,919 Population of dist. 1910... 30,004 INT. on bonds of 1910 at Continental-Commercial Nat. Bank, Chicago.

LAUREL.

This city is in Jones Co. Commission government adopted Dec. 19 1911. Population 1910, 8,465. Sewer Bonds (tax-exempt). 5s '04 \$19,300... Mch 1 1924 5s '13 J-D 30,000... Apr 1 1933 School Bonds (tax-exempt). 6s '98 \$55,000... Sept 6 1918 5s '98 \$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 (tax-exempt). 5s '09 \$10,000... June 1 1929 Water Bonds (tax-exempt). 5s '01 \$30,000... Apr 15 1921 5s '02 7,000... Jan 1 1922 5s '04 13,300... Mch 1 1924 5s '09 10,000... June 1 1929 5s '13 J-D 15,000... Apr 1 1933 Municipal Bldg. Bonds. 5s '14 F-A \$48,000... Feb 1 1934 BOND. DEBT Oct 1 1914... \$321,600 Assessed val. '13 (1/2 act)... 4,586,700 Tax rate (per \$1,000) 1913... \$17.00 \$INT. at Merchants-Laclede Nat. Bk., St. L.; others at Chase Nat. Bank, N. Y.

LAWRENCE COUNTY.

Monticello is the county seat. Bridge Bonds. 5s '12 J-J \$25,000... 1942 Court-House Bonds. 5s '12 J-J \$50,000... 1942 TOTAL DEBT Oct 3 1914... \$75,000 Assessed valuation... 3,250,000 Population in 1910... 13,080 INT. at Bank of Monticello.

LEE COUNTY.

Tupelo is the county seat. Road Dist. No. 1 Bonds. 6s '13 A-O \$90,000... Sept 1 1936 Road Dist. No. 2 Bonds. \$ 13 \$40,000... Road District No. 3 Bonds. 5 1/2s '12 \$200,000... Highway Bonds. 5s '14 M-S \$28,000... May 7 '25-'38 172,000... May 7 1939 Court House Bonds... \$50,000 Total debt May 1914... \$380,000 Assessed valuation 1913... 7,198,892 State & Co. tax (per \$1,000) '13... \$13.00 Population in 1910... 28,894

LEFLORE COUNTY.

Greenwood is the county seat. Bridge Bonds (Tax-exempt). 5s g '07 A-O \$60,000... Oct 7 1932 5s '10 J-J 100,000... Jan 3 1940 Road Bonds (Tax-exempt). 5s g '07 A-O \$40,000... Oct 7 1932 5s '13 J-D 100,000... July 1 '24-'33 Court House Bonds. 4s '04 J-D \$100,000... Dec 5 1929 BOND. DEBT May 1 '14... \$300,000 Assess. val. '11 (1/2 act)... 8,500,000 State & Co. tax (per \$1,000) '11... \$21.60 Population in 1910... 36,290 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 Bonds (Red. \$1,000 wry.). 5s '11 F-A \$1,500... 1931 Sewer (Red. \$1,000 yearly). 5s '11 F-A \$20,000... 1931 BOND. DEBT Oct 1 1914... \$91,500 Assess. val. 1913 (3-5 act)... 1,346,280 Total tax (per \$1,000) 1913... \$32.25 Population in 1910... 2,428 INT. at Bank of Lexington.

LINCOLN CO 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 Co. Inc. Jan. 10 1860. Commission government adopted May 9 '12. Population 1910, 23,283. Water-Works Bonds. 5s '08 \$50,000... 1928 4 1/2s '09 250,000... 1939 5s '13 100,000... \$4,000 yearly Street Bonds. 5s '09 J-D \$50,000... Dec 1 1939 5s '13 A-O 25,000... (\$1,000 yearly beg. Apr 1 1914) 5s '13 25,000... \$1,000 yearly Funding Bonds. 4 1/2s '99 M-N \$48,000... May 1 '15-'29 6s '05 F-A 25,000... Feb 1 1935 5s '13 A-O 14,000... (\$6,000 yearly beg. Apr 1 1914) Sewer Bonds. 6s '94 May \$92,000... May 1 1924 5s '11 J-J 10,000... 1941 School House Bonds. 4 1/2s '02 A-O \$30,000... Oct 1 1922 (Sub. to call \$5,000 5 yrs. after date, then \$5,000 annually) 4 1/2s '07 J-J \$35,000... Jan 1 1937 5s '11 J-J 100,000... Jan 1 1941 5s '14 J-J 60,000... July 1 '20-'39 Refunding School Bonds. 4 1/2s '09 \$25,000... (\$1,000 due each year on Apr 1) Drainage Bonds (tax-exempt). 5s '10 A-O \$50,000... Oct 1 1940 Park Bonds (tax-exempt). 5s '11 J-J \$15,000... Jan 1 1941

Fire Dept. Bonds (tax-exempt).

5s '11 J-J \$15,000... Jan 1 1941 City-Hall Bonds. 4 1/2s '11 J-J \$75,000... Jan 1 1941 Sanitary Bonds. 5s '13 \$10,000... \$1,000 yearly Railroad Terminal Bonds. 5s '13 A-O \$50,000... (\$2,000 payable annually) GEN. BD. DT. July 1 '14... \$899,000 Special tax bonds (add'l)... 421,878 Water-works bonds (add'l)... 400,000 TOTAL DEBT July 1 '14... 1,720,878 Cash on hand... 259,599 Assess. val. '14 (2-3 act) (est)... 15,000,000 Total tax rate (per \$1,000) '14... \$16.00 INT. at Seaboard Nat. Bank, N. Y. DEBT LIMIT.—On Sept. 19 1913 a charter amendment was adopted limiting the city's indebtedness to 10% of the assessed valuation and providing that bonds may be issued for certain purposes of improvement on a majority vote. V. 97, p. 901.

MISSISSIPPI LEVEE DISTRICT.

P. O. Greenville. Bonds are tax-exempt. Int. at office of Treasurer. Levee Construction Bonds. 6s M-N \$200,000... May 1 1924 5s M-N 1,000,000... May 2 1944 5s '13 J-J 1,000,000... July 1 1953 Refdg. (red. aft. 10 yrs. from issue). 4 1/2s '09 M-S \$450,000... Sept 1 1934 4 1/2s '11 J-J 500,000... Apr 1 1936 BOND. DEBT Jan 1914... \$3,300,000 Assess. val. 1912... 22,397,494 Real value (est.)... 60,000,000 The valuation given above is on property behind public levees and does not include anything in front on river side. TAX RATE for 1911.—Cotton tax, \$1.00 per bale on cotton; levee tax, \$1.00 per \$1,000; 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. 5 1/2s '13 J-D \$35,000... Apr 1 1938 1st Dist. Road Bonds (Tax-Exem.). 5s '12 Jan \$50,000... Jan 1 1937 4th Dist. Road Bonds (Tax-exempt) 5s '11 M-N \$125,000... May 1 1936 5th Dist. Road Bonds (Tax-exempt) 5s '12 July \$50,000... July 1 '23-'37 County has no general bonded debt. Road district debt Sept '12 \$300,000 Assess. val. (Dist. No. 1)... 1,000,000 uation '12 (Dist. No. 4)... 3,000,000 (Dist. No. 5)... 836,710 Population in 1910... 35,178 INT. payable at Co. Treas. office or Seaboard Nat. Bank, N. Y.

NATCHEZ.

Natchez is the county seat of Adams County. Popul'n '10, 11,791. 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 \$115,000... May 7 1923 BOND. DEBT Apr 1914... \$507,500 Assess. val. '13 (2-3 act)... 5,830,016 City tax (per \$1,000) 1913... \$18.50 INT. payable at City Treasury.

NESHOBA CO. ROAD DIST NO. 1.

6s '13 \$100,000... 1924-1938 BOND. DEBT Oct 14 '14... \$100,000 Assess. val. 1914... 1,284,812 Population in 1914 (est.)... 5,000

NORTHERN DRAINAGE DIST.

This district is in Bolivar County. 6s '10 Apr \$71,000... Apr 1 '15-'31 (Payable \$4,500 yearly.) TOTAL DEBT Apr 1914... \$71,000 INT. payable at Bank of Commerce & Trust Co., Memphis.

NOXUBEE COUNTY.

Macon is the county seat. Court-House Bds. (Subj. to call). 5s '00 Aug \$4,000... Aug 1 1920 Jail Bonds. 4 1/2s '07 Jan \$20,000... Jan 2 1927 Court-House-Repair Bonds. 5s '10 July \$12,500... July 1 1930 Supervisors' Dist. No. 1 Bonds. 5 1/2s '13 F-A \$14,000... Aug 1 24-'37 (\$5,000... Aug 2 Bonds. Supervisors' Dist. No. 2 Bonds. 5 1/2s '12 M-S \$7,000... Sept 1 '23-'36 Supervisors' Dist. No. 3 Bonds. 5 1/2s '12 J-J \$14,000... July 1 '23-'36 111,000... July 1 1937 5 1/2s '13 F-A 15,000... Aug 1 '24-'33 10,000... Aug 1 '34-'38 Supervisors' Dist. No. 5 Bonds. 5 1/2s '12 M-S \$14,000... Sept 2 '23-'36 61,000... Sept 2 1937 \$9,000... Dec 1 '24-'26 1,000... Dec 1 1927 2,500... Dec 1 1928 3,000... Dec 1 1929 2,000... Dec 1 1930 Salem Cons. Sch. Dist. Bonds. 6s '14 F-A \$130,000... Aug 3 '15-'27 2,200... Aug 3 1928 Lynn Creek Cons. School Dist. 6s '14 F-A \$1,000... Aug 3 '15-'19 1,500... Aug 3 '20-'24 1,500... Aug 3 '25-'26 1,000... Aug 3 1927 GEN. BD. DT. Oct 1 '14... \$36,500 Superv. dist. bonds (add'l)... 334,000 School district bonds (add'l)... 10,500 INT. on court-house bonds due 1920 at County Treasurer's office; jail bonds, Columbia Trust Co., N. Y.; court-house-repair bonds, Bankers Trust Co., N. Y.; Dist. No. 1, Bankers & Comm. Tr. & Sav. Bk., Chicago; Dist. No. 2 and Dist. No. 5 bonds of 1913, Nat. Park Bank, N. Y.; Dist.



NOXUBEE COUNTY (Con.) No. 3, Cont. & Comm. Nat. Bk. Chicago; Dist. No. 5 bonds of 1912, Nat. Bank of Commerce, N. Y.; Salem Sch. Dist. bonds, Marchants & Farmers Bk., Macon, and Lynn Creek Sch. Dist. bonds at Bank of Macon, Macon.

PANOLA COUNTY. Batesville is the county seat. Court House Bonds. \$50,000. Bridge & Rd. (rea. aft. May 7 '18). 5 1/2%'s 13 May \$50,000. May 7 1937 BOND. DEBT Oct 1914. \$100,000 Assessed valuation 1914. \$6,600,000 State & Co. tax (per \$1,000) '14. \$20.00 Population in 1910. 31,274

PEREY 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 court-house and jail and the bridge bonded debt given below. Pop'n 10,7,685. Court-House and Jail Bonds. \$51,000. Road & Highway (Red. beg. '14). 5s '09 Mch \$24,000. Mch 1 1929 School District Bonds. \$16,800. Bridge Bonds. \$8,000. BOND. DEBT May 1 1914 \$130,800 Sinking fund. 13,509 Assessed valuation 1913. 6,292,160 State & Co. tax (per \$1,000) '13. \$18.00

PIKE COUNTY. Magnolia is the county seat. Road Bonds. \$13 A-O \$50,000. (Due serially from 10 to 25 yrs. incl.) 5 1/2%'s 13 A-O \$150,000. (Due serially from 10 to 25 yrs. incl.) TOTAL DEBT. (2) Population of county in 1910. 37,272

QUITMAN COUNTY. Marks is the county seat. Court-House and Jail. \$70,000. Bridge Bonds. \$20,000. Road Bonds. \$50,000. Road Dist. No. 5 Bonds. \$25,000. BOND. DEBT Oct 31 '14. \$165,000 Assessed valuation 1914. 2,863,212 Population in 1910. 11,593

RIVERSIDE DRAINAGE DIST. Drainage Bonds. \$12 May \$357,750. 1914-1932 BOND. DEBT Oct 1 '14. \$382,500 Assess. val. '14 (3/4 act.) 1,850,000 INT. at Continental & Commercial Nat. Bank, Chicago.

SCOTT CO. ROAD DIST. NO. 1. Forrest is the county seat. 6s '12 J-J \$50,000. July 1 '23-'37 6s '13 J-J \$25,000. July 1 '27-'30 25,000. July 1 1934 TOT. BD. DT. Oct 1914. \$100,000 Assessed valuation. 1,008,820 Population of county in 1910. 16,783 Popula. of district, '12 (est.) 7,000

SIMPSON COUNTY. Mendenhall is the county seat. Court-House & Jail Bonds. \$57,000. Road Bonds. 5 1/2%'s 13 J-J \$40,000. July 1 1933 BOND. DEBT Oct 1914. \$137,000 Sinking fund Apr 1 1914. 14,057 Ass'd val. 1913 (3/4 act.) 5,592,947 State & Co. tax (per \$1,000) '14. \$17.00 Population in 1910. 17,201 INT. at Chemical Nat. Bk., N. Y.

SUNFLOWER COUNTY. County seat is Indianola. Int. at First Nat. Bank, Chicago. Refunding Bonds (tax-exempt). 5s J-J \$90,000. July 1 '23 & '26 Bridge Bonds (tax-exempt). 5s '07 A-O \$40,000. Oct 1 1932 Bridge & Ref. (tax-exempt). 4 1/2%'s 06 J-J \$30,000. July 1 1931 Road & Bridge (tax-exempt). 4 1/2%'s 09 \$50,000. Sept 1 1924-39 BOND. DEBT Oct 1913. \$210,000 Total assessed val. 1914. 7,524,788 (Assessment about 1-3 on real estate and 1/2 on personal property.) State & Co. tax (per \$1,000) '13. \$24.00 Population in 1910. 28,787 \* Exclusive of RR. valuation.

SUNFLOWER DRAINAGE DIST. 6s '12 M-N \$50,850. May 1 '15-'32 TOTAL DEBT Nov 1912. \$63,000 Actual valuation (est.) 675,000

TALLAHATCHIE COUNTY. Charleston is the county seat. Supervisor's Dist. No. 1 Bonds. 6s '12 A-O \$25,000. Oct 1 '22-'36 (County) \$165,000 BOND. DEBT Dist. No. 1 25,000 Oct. 7 1914. Dist. No. 2 25,000 Dist. No. 3 25,000 (Dists. 4 & 5 100,000 Assessed val., (County) 7,006,745 1913. (Dist. No. 1) 565,043 Population in County. 20,078 1910. (Dist. No. 1) 2,326 INT. on district bonds at Continental & Comm. Nat. Bk., Chicago.

TALLAHATCHIE DRAIN. DIST. This district is in Union County. Organized in 1912 under the general law, commonly known as the Chancrey Court Act (Chap. 39, Code of 1906 as amended). This Act has been upheld by the Supreme Court in several cases.

6s '13 May \$92,500. May 1 '15-'33 BOND. DEBT Mar 1 1914. \$93,000 Population in 1914 (est.) 1,000 INT. payable at Hanover Nat. Bank, New York.

TUPELO. This city is in Lee County. Bonds are tax-free. Pop'n 1910, 3,881. Separate School Bonds. 5s J-D \$25,000. 1931 Ref. Light (Red. \$100 yearly). 5s A-O \$14,400. 1920 Refunding Sewer & Water Bonds. 5 1/2%'s M-S \$50,200. 1928 (Subject to call \$100 yearly.) Ref. School (Red. \$100 yearly). 5s J-J \$24,400. 1925 Light, City-Hall & Street Bonds. 5s '11 M-N \$50,000. May 1 1931 Improvement Bonds. 5s '12 J-D \$50,000. June 1 1932 TOTAL DEBT Apr 1914. \$222,600 Water debt (inclusive) 59,100 Assess. val. '13 (3/4 act.) 2,371,745 City tax (per \$1,000) '13. \$11.00 INT. on 5s of 1911 and 1912 and 5 1/2%'s at Hanover Nat. Bank, N. Y.; others at Chase Nat. Bk., N. Y. C.

UNION COUNTY. New Albany is the county seat. Road Dists. Nos. 1, 2 & 3 Bonds. 6s '11 Feb \$25,000. Feb 15 '28-'30 Co. bond. debt May 1 '14. \$65,000 District debt. 50,000 Assessed valuation. 3,773,866 tion, 1913. (District) 2,915,311 INT. at Chase Nat. Bank, N. Y.

VICKSBURG. Vicksburg is the county seat of Warren Co. Incorp. Jan. 25 1825. Bonds are tax-exempt. Commission government has been adopted by this city. 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 (Red. \$10,000 yrlly.) 5s F-A \$326,300. Feb 1 1928 City Hall. 4 1/2%'s \$32,000. Dec 1 1916 L. N. O. & F. RR. Bond Interest. 5s \$100,000. Jan 1 1916 Funding Bonds. 5s '06 \$107,000. Jan 1 1926 Sewer Bonds. 4 1/2%'s 08 Dec \$222,500. Dec 1 1926 Water Works Construction. 5s '14 M-N \$400,000. May 1 1934 School Bonds. 5s \$3,000. Jan 1 1917 5s \$49,000. Aug 1 1933 Street Impt. Bonds. 5s \$99,000. Aug 1 1932 BOND. DEBT Oct 1 1914 \$1,339,300 Other indebtedness. 137,500 Assess. val. '14 (2-3 act.) 11,128,533 Tax rate (per \$1,000) 1914. \$17.00 Population in 1910. 20,814 INT. on funding, sewer, city-hall bldg. and street bonds at Amer. Exchange Nat. Bk., N. Y.; others in Vicksburg at City Treas. office. All coupons tax-receivable.

WARREN COUNTY. Vicksburg is the county seat. Jail (Red. aft. 5 years from issue). 5s '05 \$30,300. June 6 1923 5s '08 \$2,100. Dec 7 1928 5s '10 \$2,700. Feb 7 1930 5s '11 Dec 1,500. Dec 5 1931 School Bonds. 3s \$300. 1928 Road (Gen'l) (Red. beg. Oct. 7 '17) 5s '12 Oct \$50,000. Oct 7 1932 \*Road and Bridge Bonds. 5s '06 \$6,500. Oct 2 1926 5s '08 \$11,000. Feb 1 1928 5s '08 \$12,500. Nov 5 1928 5s '08 \$22,800. Dec 7 1928 5s '09 \$16,500. Feb 2 1929 5s '09 \$7,000. Apr 5 1929 5s '09 \$6,500. Nov 3 1929 5s '10 \$4,000. Sept 5 1930 5s '11 \$2,100. Apr 4 1931 5s '11 \$2,400. Aug 8 1931 5s '11 \$4,100. Sept 5 1931 5s '11 \$5,800. Dec 5 1931 5s '12 \$2,600. Feb 5 1932 5s '12 \$3,200. Apr 2 1932 5s '12 \$3,000. July 1 1932 5s '12 \$2,200. Oct 7 1932 5s '13 Oct 4,500. Oct 6 1933 (Subject to call begin. Oct. 6 1918.) Road, Bridge & Culvert Bds. 5s '14 A-O \$160,000. Apr 6 1954 (Subject to call \$20,000 in 5, 10 and 15 years and \$100,000 in 20 years after date.) Creek Bonds. 5s '12 \$4,400. Oct 7 1932 TOT. BD. DT. Apr 1914. \$512,800 Floating debt. 40,000 Assessed valuation. 10,785,448 State & Co. tax (per \$1,000) '12. \$16.00 Population in 1910. 37,488 \* Red. after 5 years from issue. INT. at County Treas. office.

WASHINGTON COUNTY. Greenville is the county seat. Bonds are tax-exempt. Popu. 1910, 48,933. Refunding Bonds. 5s '11 \$100,000. 1941 Railroad Bonds. 5s g Feb \$100,000. Mch 6 1915 Road and Bridge Bonds. 5s 08 J-D \$100,000. Dec 1 1933 BOND. DEBT Nov 1914. \$300,000 Total assessed val. 1913. 10,945,187 State & Co. tax (per \$1,000) '13. \$15.00 Levee tax (per \$1,000) 1913. 10.00

WEST POINT. This city is in Clay Co. Charter received 1872. Pop'n 1910, 4,864. City-Hall Bonds. \$17,500. Georgia Pacific RR. Bonds. \$50,000.

General School Bonds. 5s '06 M-N \$30,000. Nov 1 1936 Negro-School Bonds. \$7,000 Sewer Bonds. \$30,000 Sidewalk Bonds. \$15,000 Street Bonds. \$20,000 BOND. DEBT Sept 30 '14 \$169,500 Assessed val. '13 (3-5 act.) 2,064,000 Total tax rate (per \$1,000) '13. \$11.00

WILKINSON COUNTY. Woodville is the county seat. Road Bonds. 5 1/2%'s 13 J-D \$12,000. June 1 1943 BOND. DEBT May 1 1914 \$101,872 Assessed valuation 1913. 3,181,724 State & Co. tax (per \$1,000) '13. \$14.50 Population in 1910. 18,075

YAZOO CITY. Yazoo City is the county seat. Commission gov't defeated Sept. 5 1912. Population 1910, 6,796.

Electric Street Railway Bonds. 5s '06 J-ne \$49,300. J-ne 11 '14-'26 City Hall Bonds. 5s '06 Sept \$24,300. Sep 10 '14-'26 Negro School Bonds. 5s '08 July \$14,500. July 15 '14-'29 \$271,100 School Bonds \$23,500 BOND. DEBT Dec 1910. \$381,000 Assessed val. (3/4 act.) '09. 4,041,251 Total tax (per \$1,000) 1909. \$17.00

YAZOO-MISS. DELTA LEV. DIST. Levee Bonds (Tax-exempt). 6s '97 J-J \$500,000. July 1 1947 (Subject to call July 1 1917.) 4s '02 J-J \$224,000. July 1 1952 (Subject to call July 1 1922.) 4s '03 J-J \$250,000. July 1 1933 (Subject to call July 1 1918.) '05 J-J \$500,000. Jan 1 1955 (Subject to call Jan. 1 1930.) Refunding Bonds (Tax-exempt) 4 1/2%'s 09 J-J \$325,000. July 1 1949 BOND. DEBT May 5 '14 \$1,799,000 Assessed val. '13 (3/4 act.) 35,671,454 Population in 1912 (est.) 200,000 INT. at Planters Bank, Clarksdale.

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: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Population. Lists various counties and districts like Ackerman (T), Choctaw Co., Atala County, etc.

(C) City. (T) Town. e 1909 figures. g 1910 figures. § 1911 figures. f 1912 figures. \* 1913 figures. † 1914 figures. y This covers merely a recent issue of bonds; we are not informed as to what is total debt.

State of Louisiana. ITS DEBT, RESOURCES, ETC. Organized as a Territory (Act Meh. 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) Le Doux E. Smith Aud. of Public Accts. (term exp. May 1916) Paul Capdevielle



TOTAL DEBT.—The subjoined statement shows Louisiana's total bonded debt on Oct. 1 1914:

Table with 2 columns: Description and Amount. Includes 'Total bonded debt bearing interest (incl. Port Commission bds.) \$17,491,500' and 'Floating Debt Oct. 1914—'.

In September 1889 it was discovered that a number of bonds had been fraudulently issued. Part of these were subsequently recovered, but \$308,500 consols so issued (\$303,500 being consols of 1874 and \$5,000 Constitutional bonds) are still outstanding.

There are, moreover, old bonds not recognized, and hence not fundable, amounting to \$3,953,000. These include New Orleans Mobile & Texas 8% bonds, endorsed, \$875,000; 8% State bonds issued to said road, \$2,500,000;

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 taxes due the State prior to 1879 were pledged for their payment.

ASSESSED VALUATION.—The assessed valuation is estimated at about 60% of the actual value. The State tax (per \$1,000) for 1912 was \$5.45:

Table with 6 columns: Years, Total Assessed Valuation, and Total Assessed Valuation. Shows data for years 1913 through 1905.

DEBT LIMITATIONS, STATE AND MUNICIPAL.—The Municipal debt limitations under the constitution adopted Nov. 22 1913 are contained in Article 281, which is similar to Article 281 of the constitution of 1898, discussed in the "State and City" Supplement for Oct. 1898.

The Port of New Orleans bonds (referred to in Article 321 of the constitution) have all been placed and are given in the table of State debt. These bonds are considered to be obligations of the State.

TAXATION OF MUNICIPAL BONDS.—There is no law, the Department of State advised us Jan. 2 1912, covering the taxation of notes or bonds of the State and its municipalities; hence they are considered non-taxable.

LEGAL INVESTMENTS FOR SAVINGS BANKS.—On Oct. 22 1913 the Attorney-General of New York State rendered an opinion holding that bonds of the State of Louisiana are legal investments for New York State savings banks.

MUNICIPAL BONDS AS SECURITY FOR POSTAL SAVINGS BANKS.—Regulations eliminating special assessment bonds (as security for deposits held not to apply to bonds supported by a general tax limited in amount.

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.

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.

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.

POPULATION.—Table with 4 columns: Year, Population, and other data. Shows population for years 1910 through 1880.

The proportion of the colored population was 50.32% in 1890, against 51.46% in 1880, 47.2% in 1900 and 43.1% in 1910. In number, blacks were 713,874 in 1910, 650,804 in 1900, 562,893 in 1890, 483,655 in 1880, 364,210 in 1870, 350,373 in 1860, 262,271 in 1850.

CITIES, COUNTIES AND TOWNS IN THE STATE OF LOUISIANA.

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. Pop'n 1910, 11,213. 5s '00 --- \$73,000 --- July 1 1940 5s '07 --- 55,000 --- May 1 1948 5s '08 --- 35,000 --- July 1 1948 5s '09 --- 40,000 --- Oct 1 1949 5s '13 --- 40,000 --- Oct 1 1953 BOND. DEBT Apr 1 1914, \$240,000 Floating debt, 95,000 Sinking fund, 25,000 Assess. val. '13 (1-5 act.), 3,000,000 City tax rate (per \$1,000) '13, \$15.00 All bonds redeemable after 20 years from issue. INT. on bonds at U. S. Mtge. & Trust Co., New York. ALEXANDRIA SCHOOL DIST. Building Bonds. '14 Mar \$125,000, Mar 15 '18-40

BATON ROUGE. Capital of the State and parish seat of East Baton Rouge Parish. Inc. 1818. Commission government approved May 13 1913. Pop'n 1910, 14,897. Permanent Improv't Bonds. 4s '05 J-J \$203,000 --- July 1 1945 (Subject to call after July 1 1915.) Paving Bonds (serial). 4 1/2s '14 --- \$90,000 --- Jan 1 1964 Penitentiary Site Bonds (serial). 4 1/2s '14 --- \$35,000 --- Jan 1 1964 Sewer Bonds (serial). 4 1/2s '14 --- \$38,000 --- Jan 1 1964 Negro School Bonds (serial). 4 1/2s '14 --- \$20,000 --- Jan 1 1964 Public Abattoir Bonds (serial). 4 1/2s '14 --- \$12,000 --- Jan 1 1964 Drainage Bonds (serial). 4 1/2s '14 --- \$20,000 --- Jan 1 1964 Charity Hospital Bonds (serial). 4 1/2s '14 --- \$10,000 --- Jan 1 1964 4s '09 J-J \$1,000,000 --- Jan 1 1939 BOND. DEBT Dec 1913 --- \$234,000 Sinking fund, 27,865 Assessed val. '13 (3-5 act.), 6,474,000 Total tax rate (per \$1,000) '13, \$10.00

BOSSIER LEVEE DISTRICT. This district is composed of part of Bossier Parish. Pop. '04 (est.), 5,000. 6s '92 M-N \$199,900c --- Nov 1 1922 (Subject to call after Nov 1 1912.) 5s '04 A-O \$50,000c --- Oct 1 1954 (Subject to call after Oct. 1 1914.) 5s '08 M-N \$62,700 --- BOND. DEBT Mar 1 1914 --- \$312,600 Total assessed val. 1910 --- 1,762,570 Levee tax (per \$1,000) 1910 --- \$10.00 INT. at Nat. Bank of New Orleans.

BOSSIER PARISH. Benton is the parish seat. Road Dist. No. 1 Bonds. 5s '13 M-S \$170,625c Sept 1 '15-53 BOND. DEBT Oct 1914 --- \$175,000 Assessed valuation 1912 --- 2,370,000 Population in 1910 --- 21,738 INT. at Seaboard Nat. Bk., N.Y.C.

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 \$100,000c --- Jan 1 1951 (Subject to call after Jan 1 1941.) BOND. DEBT Oct 1914 --- \$100,000 Assessed val. '13 (2-5 act.) --- 1,088,924 State & parish tax (per M) '13 \$19.75 Levee tax 1913 per \$1,000 --- 10.00 INTEREST payable at Hibernia Bank & Trust Co., New Orleans.

CALCASIEU PARISH. Lake Charles is the parish seat. Since 1910 part of parish has been taken to form Beauregard, Allen and Jeff Davis parishes. Road and Bridge Bonds. 5s '14 Feb \$90,000 Feb 1 '15-39 TOT. BD. DT. Feb 1914. \$900,000 Assessed valuation 1913 --- 21,914,260 Real value (est.) --- 65,000,000 Population in 1910 --- 62,767 Population in 1913 (est.) --- 32,460 INT. at Continental & Commercial Trust & Sav. Bank, Chicago, or First Nat. Bank, N. Y.

COULEE DE JON DRAINAGE DIST. (P. O. Kaplan). A district in Vermillion Parish. Drainage Bonds. 5s '12 J-J \$32,500 --- 1919-1927 TOTAL DEBT Oct 2 '14 --- \$32,500 Sinking fund Mar 31 1914 --- 3,500 Assessed valuation (est.) '13, 400,000 Real value (est.) --- 1,600,000 INT. at Bank of Kaplan, Kaplan.

COVINGTON. This town is in St. Tammany Parish. School Bonds. s '12 --- \$28,000 --- (?) 5s '13 M-S \$35,000 --- Mar 1 '15-33 TOTAL DEBT --- (?) Population in 1910 --- 2,600

CROWLEY. This city is in Acadia Parish. Inc. Dec. 7 1903. Pop'n 1910, 5,099. s '12 --- \$33,000 --- Sewer Bonds. 5s --- \$40,063c Dec 1 '14-'40 Water Works Bonds. 5s --- \$15,886c Dec 1 '14-'40 School Bonds. 5s --- \$23,825c Dec 1 '14-'40 City bonded debt Mch 1912 \$102,000 Assessed val. '10 (1/2 act.) 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 Acadia Parish. 5s '10 J-J \$69,000c --- 1914-1941 (Subject to call after 1930) 5s '12 J-J \$50,000c --- Nov 1 '13-'43 BOND. DEBT Oct 17 '14, \$119,000 Assessed valuation 1913 --- 2,100,195 INT. at Central Tr. Co., Chic.; others at Cont. & Comm. Nat. Bk., Chic.

E. BATON ROUGE PARISH SCH. DIS. NO. 1. P. O. Baton Rouge. 5s '12 F-A \$61,334c Feb 1 '15-'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 parts of the following parishes: Ascension, Assumption, St. James, St. John the Baptist, St. Charles, Jefferson, Plaquemines and Lafourche. Redemption (Red. Jan. 1 1944). 5s '04 J-J \$500,000 Jan 1 1954 BOND. DEBT Mar 1 1914 \$500,000 Levee tax rate (per \$1,000) '12 10.00 INTEREST payable at Whitney-Central Nat. Bank, New Orleans.

LAKE BORGNE LEVEE DIST. 5s '02 J-D \$100,000 --- 1952-1962 BOND. DEBT Mar 1 1914 \$100,000 Assess. val. 1913 --- 6,250,000 Levee rate (per \$1,000) 1913 --- \$10.00 INTEREST at Baton Rouge.

LAKE CHARLES. This city is in Calcasieu Parish. Commission government adopted Dec. 17 1912. Pop'n 1910, 11,449. Fire-Station Bonds. 5sg '10 (\$1,000 pay. every even yr.) Jan 14,000c --- Jan 1 1934-'46 (\$2,000 pay. every even yr.)

LAKE CHARLES. This town is in Calcasieu Parish. Water-Works Bonds. 5s --- \$19,500 --- Sewer Bonds. 5s --- \$11,700 --- Building Bonds. 5s --- \$7,800 --- School Bonds. 5s --- \$40,000 --- BOND. DEBT Oct 1 1914 --- \$79,000 Assessed valuation 1913 --- 967,830 Total tax (per \$1,000) 1913 --- \$24.00 Population in 1910 --- 3,925 INT. on school bonds at U. S. Mtge. & Tr. Co., N. Y.; on others at First Nat. Bank, Chicago.

LA FAYETTE. This place is in La Fayette Parish. Commission government adopted. Lt. & Water Cfts. (Tax exempt). 5s '11 A-O \$51,000c --- Oct 1 '15-'31 TOTAL DEBT Dec 1913 --- \$127,000 Assessed valuation 1913 --- 2,600,000 Total tax (per \$1,000) 1911 --- \$18.00 Population in 1910 --- 6,392

LAFOURCHE 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. 5s '04 J-J \$500,000 Jan 1 1954 BOND. DEBT Mar 1 1914 \$500,000 Levee tax rate (per \$1,000) 1913 --- \$10.00 INTEREST at Baton Rouge.

LAKE CHARLES. This city is in Calcasieu Parish. Commission government adopted Dec. 17 1912. Pop'n 1910, 11,449. Fire-Station Bonds. 5sg '10 (\$1,000 pay. every even yr.) Jan 14,000c --- Jan 1 1934-'46 (\$2,000 pay. every even yr.)



**LAKE CHARLES (Concluded)—**  
**City-Hall Bonds.**  
 \$4,000... Jan 1 1915-'18  
 (\$2,000 pay. every even yr.)  
 12,000... Jan 1 1920-'23  
 (\$3,000 pay. every even yr.)  
 5sg '10 8,000... Jan 1 1928-'30  
 (\$4,000 payable each year.)  
 5,000... Jan 1 1932  
 42,000... Jan 1 1934-'46  
 (\$6,000 pay. every even yr.)  
**School Bonds.**  
 5s '12 F-A \$136,112... 1914-1948  
**Paving Bonds.**  
 5s g '12 Jan \$97,059c Jan 1 '14-'46  
 (Part due each year)  
 5s '12 Jan \$100,000c...  
 (Part due each year)  
**TOT. BD. DT. Oct 15 '14.** \$332,000  
 Assessed valuation 1914... 4,989,580  
 Tax rate (per \$1,000) 1913... \$28.00  
 \$ INT. at City Treasurer's office;  
 others at Inter-State Tr. & Bk. Co.,  
 New Orleans.

**LAKE CHARLES FIRST SEW-**  
**EAGE DISTRICT.**  
 A district in Calcasieu Parish.  
 5s '11 A-O \$116,000c... Apr 1 '15-'47  
 \$3,000...  
 5,000...  
**TOT. BD. DT. Oct 31 '14.** \$151,000  
 Assessed valuation 1914... 3,465,910  
 INT. at Nat. City Bank, N. Y., or  
 at Dist. Treasurer's office.

**MONROE.**  
 County seat of Ouachita Parish.  
 Inc. May 4 1871. Pop. 1910, 10,209.  
**General Improvement Bonds.**  
 5s J '10 \$125,500c... 1930  
 (Various amounts due yearly; fine 1c  
 all subject to call June 1 1924.)  
**BOND. DEBT Apr 1 1914.** \$125,500  
 Assessment debt... 9,885  
 Floating debt... 10,000  
 Sinking fund... 68,826  
 Assess. val. '13 (1-3 act)... 5,649,500  
 Total tax (per \$1,000) 1913... \$16.00  
 INT. at U. S. Mtge. & Tr. Co., N.Y.

**NEW ORLEANS.** T. Wolfe Jr.,  
 Sec'y Board of Liquidation.  
 New Orleans is co-extensive with  
 the parish of Orleans. It was incor-  
 porated July 1 1852. Commission  
 form of government adopted Aug. 28  
 1912. V. 95, p. 634. An amend-  
 ment to the Louisiana constitution  
 authorizing the city to refund its debt  
 at a lower rate of interest was adopted  
 in 1892, and the city has issued 4%  
 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 amend-  
 ment 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 arrange-  
 ments.

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 ses-  
 sion, 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 pro-  
 gressed. 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 Su-  
 preme Court and the validity of the  
 Act was again upheld. V. 76, p.  
 889. At the Nov. 1906 election two  
 amendments to the State constitution  
 in relation to the State debt were  
 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. 1388) and the re-  
 mainder (\$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-\$10,000,000c & r July 1 1942  
**Floating Debt Bonds.**  
 4s '98 A-O \$218,000c... Oct 1 1948  
**Gold Bonds, D.S. & G.S.**  
 7s '72 Q-J \$117,000c... July 1 1922  
**Sewer Bonds (Tax-Exempt).**  
 4s '07 J-J \$8,000,000c... Jan 1 1942  
 (Subject to call after Jan 1 1923)  
**Premium Bonds.**  
 5s '75 J-\$2,200,000c... As drawn  
 Water & Sewer. (See above.)  
 4s '00 J-\$12,000,000c... July 1 1950  
 (Subject to call July 1 1942.)  
**Court-House Bonds.**  
 5s '05 J & J \$727,000c... Jan 1 1955  
**Teachers' Salary Bonds.**  
 4s '07 J-J \$198,000c... Jan 1 1927  
 (Subject to call after Jan 1 1917.)  
**Public Belt RR. Bonds.**  
 5s J-J \$300,000c... July 1 '56-'59  
 (Part due each year but bonds are  
 subject to call July 1 1939.)  
**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.**  
 July 1 1914. July 1 1913.  
 Tot. bd. dt. \$33,461,200 \$33,646,000  
 In addition to the figures of total  
 debt given above, there are out-  
 standing \$300,000 5% public belt  
 railroad bonds. These bonds are  
 not handled by the Board of Liqui-  
 dation 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 inter-  
 est on premium bonds, which on  
 July 15 1914 was \$4,292,340; July 15  
 1913 it was \$4,523,900.  
 On Oct. 1 1914 the city had out-  
 standing \$4,766,442 1% "Public Im-  
 provement Certificates." These cer-  
 tificates are issued by authority of  
 Act No. 56 of 1908 and bear interest  
 at the rate of 5%. The City Council  
 is limited to the issue of not exceeding  
 \$400,000 of these certificates pay-  
 able out of the revenues of any one  
 year. They are issued for various  
 public improvements.

**PREMIUM BONDS.**—The pre-  
 mium 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 hap-  
 pen to draw a prize, 2,352 prizes,  
 aggregating \$100,000, being dis-  
 tributed yearly among the drawn  
 bonds. From 1892 to 1895 inclu-  
 sive, 21,000 bonds (par value \$420,-  
 000) were paid each year, in two in-  
 stallments 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 an-  
 nually. 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 pre-  
 mium bonds are redeemable 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 1875  
 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—**

	1914.	1913.
Real estate	173,466,830	172,011,940
Personal	71,855,524	73,447,054
Total	245,322,354	245,458,994
Tax (per M)	22.00	22.00
	1912.	1911.
Real estate	167,177,355	165,761,430
Personal	68,387,231	67,616,207
Total	235,564,586	233,377,637
Tax (per M)	22.00	22.00

**POPULATION.**—In 1910 (Cen-  
 sus), 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 in St. Landry Parish.  
**TOTAL DEBT Dec 1913.** \$69,250

**ORLEANS LEVEE DISTRICT.**  
 This district (P. O. New Orleans)  
 is composed of the Parish of Orleans.  
 Bonds are tax-exempt.  
**Improvement and Refunding Bds**  
 5s '09 J-\$53,000,000c... July 1 1959.  
 (Subject to call after July 1 1929.)  
**BOND. DEBT Oct 1914.** \$3,000,000  
 Cert. of indebtedness 422,232  
 Sept. 30 1914  
 Assessed valuation 1914... 245,322,414  
 Levee tax rate (per \$1,000) '14... \$3.00  
**INTEREST** is payable at Whitney  
 Central Nat. Bank, New Orleans.

**PLAQUEMINES PARISH ROAD**  
**DIST. No. 1 (P. O. Burras).**  
 5s \$60,000...  
**TOT. BD. DT. Apr 1914.** \$60,000  
 Assess. val. '13 (3-5 act)... 688,790  
 Tax rate (per \$1,000) 1913... \$10.00

**PLAQUEMINES PARISH EAST**  
**BANK LEVEE DISTRICT.**  
 This district is composed of a por-  
 tion of Plaquemines Parish.  
 5s '02 A-O \$135,000c... Oct 1 1952  
 (Subject to call after Oct. 1 1942.)  
 6s '10 F-A \$20,000c... Aug 1 1950  
 (Subject to call after Aug 1 1920.)  
**BOND. DEBT Oct 1914.** \$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 DIS-**  
**TRICT.** (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.  
 6s '94 M-N \$404,000c Nov 1 1944  
**BOND. DEBT Oct 1914.** \$404,000  
 Assessed valuation 1913... 11,157,003  
 Levee tax 1913 (per \$1,000)... \$10.00  
 (per mille on RR's 100)  
**INTEREST** is payable at the  
 Whitney-Central Nat. Bk., New Or.

**RED RIVER ATCHAFALAYA &**  
**BAYOU BOEUF LEVEE DIST.**  
 This district is composed of the  
 parishes and parts of parishes as fol-  
 lows: Avoyelles, Rapides and St.  
 Landry.  
 5s '00 A-O \$250,000c... Oct 1 1950  
 5s '03 M-S 250,000c... Mch 1 1953  
 (Subject to call March 1 1943.)

**BOND. DEBT May 2 1914** \$500,000  
 Assessed valuation 1913... 11,500,000  
 Levee tax rate (per \$1,000)... \$10.00  
 1913... per acre... 5 cents  
**INTEREST** is payable at Hibernia  
 Bank & Trust Co., New Orleans.

**RED RIVER AND BAYOU DES**  
**GLAZES LEVEE & DRAIN. D.**  
 5s '04 M-N \$300,000c Nov 15 1954  
 (Subject to call any time.)  
**BOND. DEBT Mar 1 '14.** \$300,000  
 Total assessed val. 1913... 696,230  
 District tax, per acre 1913... 5 cents  
**INTEREST** is payable at Hibernia  
 Bank & Trust Co., New Orleans.

**ST. TAMMANY PARISH.**  
 Covington is the county seat.  
**Road Bonds.**  
 5s '14 J-J \$180,000... July 1 1943  
**TOTAL DEBT.** (?)  
 Population in 1910... 18,917

**SALINE LEVEE & DRAIN. DIST.**  
 5s '06 F-A \$100,000c... Dec 1956  
**BOND. DEBT Mar 1 1914.** \$100,000

**SHEVEPORT.**  
 Sheveport 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 pur-  
 chase of local water plant, see V. 97,  
 p. 1304. Population 1910, 28,015.  
**Fire Department Bonds.**  
 4 1/2s 7,000...  
**Refunding Bonds.**  
 4s '10 J-J \$191,000c... Jan 1 1950  
**Improvement Bonds.**  
 4 1/2sgr '11 M-N \$246,000c... May 1 1951  
 7,000...  
**Fair-Ground Impt. Bonds.**  
 4 1/2s '11 2 \$88,000...  
**BOND. DEBT Apr 9 1914.** \$588,000  
 Sinking fund... 28,019  
 Floating debt (est.)... 132,000  
 Ass'd val. '13 (abt. 1-3 act.) 19,055,735  
 Total tax (per \$1,000) 1913... \$32.37 +  
 INT. at Seaboard Nat. Bank, N. Y.

**UPPER TERREBONNE DR. DIS.**  
 Sub-Dist. No. 1 Drain. Bonds.  
 5s '12 s-an \$142,000... 1917-1947  
**TOTAL DEBT.** (7)

**VERMILION PARISH—EIGHTH**  
**WARD DRAINAGE DIST.**  
 Reclamation Bonds.  
 5s '12 M-N \$172,000 May 1 '17-'50  
**TOTAL DEBT Oct 1 '14.** \$172,000  
 INT. at Interstate Bank & Trust  
 Co., New Orleans, and Chicago Sav-  
 ings Bank & Trust Co., Chicago.

**ADDITIONAL STATEMENTS.**

In the table below we give statistics regarding minor divisions in the  
 State of Louisiana which are not represented among the foregoing.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Population.
Abbeville (C), Vermilion Parish	\$6,000	\$4,800	\$786,790		1,910
Acadia Parish	170,000				31,847
Ascension Parish	235,000				
Bayou Bijou Dr. Dist.	60,000				
Bayou-Carlin Drainage Dist.	36,000		637,000		
Buras Levee District	35,000		439,112	10.00	
Caddo Parish	244,000				58,200
Calcasieu Parish S. D. No. 12	48,500		\$3,500,000		
Canal Bayou Drainage Dist.	38,000		\$581,000		
De Soto Parish	86,000		\$4,722,788		27,689
Donaldsonville, Ascension Par.	56,000	\$7,562	\$778,000		
East Baton Rouge Parish	37,000		\$2,652,760	15.25	34,580
East Carroll Parish	48,000	None	\$1,795,350		11,637
Grand Prairie Levee District	30,000				
Hammond (C), Tangipahoa Parish	268,000				2,942
Iberia Parish	71,500	15,000	\$7,425,000	\$1095	30,004
Kentwood, Tangipahoa Parish	71,000	None	\$997,625	\$33.00	3,609
Kentwood Sch. Dist.	40,000				
Mansfield (C), De Soto Parish	67,000	5,000	\$1,104,000	\$14.00	1,799
Minden, Webster Parish	35,000	3,000	\$1,000,000	\$13.00	3,002
Mississippi & Lafourche Dr. D.	65,000		\$2,461,015		
Morgan City (C), St. Mary Parish	79,000	None	\$1,056,000	\$14.00	5,477
Natchitoches Parish S. D.	50,000		\$1,138,000	\$5.00	
New Iberia Southern Dr. Dist.	60,000	735			
Petit-Anse-Coteau Dr. Dist.	55,000	None			
Portage Drainage District	250,000				
Rayne, Arcadia Parish	32,400		\$527,000	\$17.50	2,247
Red River Parish S. D. No. 1	25,000	None	\$500,000		
Ruston (C), Lincoln Parish	233,000				3,377
Ruston—First Sewerage Dist.	40,000		\$1,074,508		
Ruston School District	65,000	None	\$1,160,000	\$7.50	
St. Bernard Parish	285,000				5,277
St. Marys Parish 5th Ward S.D.	36,000				
Tangipahoa Parish	30,000		\$1,200,000		29,160
Tensas Basin Levee District	30,000				
Tensas Parish	60,900	None	\$2,904,370		17,060
Venice Drainage District	259,500				
Vermillion Parish	272,500				26,390
Vernon Parish Sch. Dist.	40,000	None	\$1,000,000		
Vivian School District	270,000				

(C) City. c 10 cents per acre. f 1910 figures. x This covers merely  
 a recent issue of bonds; we are not informed as to what is total debt. \$1911  
 figures. d 1912 figures. † 1913 figures. \* 1914 figures.

**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. 1917)... Geo. W. Hays  
 Secretary of State (term exp. Jan. 1917)... Earle W. Hodges  
 Treasurer (term expires Jan. 1917)... R. G. McDaniel

**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 \$24,300, 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 1914 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 1914 consisted only of  
 refunding bonds (referred to above) as follows:

Refunding bonds	Interest.	When Payable.	Maturity.	Amount.
	3	Sept.	1929	\$1,250,500

**DEBT NOT RECOGNIZED, HOLFORDS, ETC.**—A summary of the  
 unrecognized debt appears below.

**LOANS—**

Name and Purpose.	Interest—P. C.	Payable.	When Due.	Principal—Outstanding.
Holford funding bonds of 1870	6	J & J	Jan 1 1900	\$1,370,000
Levee bonds	7	J & J	Jan 1 1900	1,986,775
Little Rock & Fort Smith RR	7	A & O	Jan 1 1900	1,000,000
Memphis & Little Rock RR	7	A & O	Jan 1 1900	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.—

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Tax rate per \$1,000. Rows from 1913 to 1870.

DEBT LIMITATION.—The provisions of the constitution concerning State and municipal indebtedness are contained in Sec. 1 of Art. 16. Prior to Sept. 14 1914 this section prohibited the creation of debt by either the State or its sub-divisions...

TAXATION OF MUNICIPAL BONDS.—As indicated above, the State is not allowed to issue bonds. Other evidences of indebtedness are subject to taxation.

POPULATION.—The population has been as follows: 1910 1,574,449; 1870 484,471; 1830 30,388; 1900 1,311,564; 1860 435,450; 1820 14,255; 1890 1,128,179; 1850 209,897; 1810 1,062; 1880 802,525; 1840 97,574.

The proportion of the colored population was 28.1% in 1910, 28% in 1900, 27.59% 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 SEWER IMP. D. NO. 1. 6s '14 M-S\$350,000 Mar 1 '16-'34 BOND. DEBT Sept 1914 \$350,000 Assessed valuation 1914 2,296,480 INT. at St. Louis Union Trust Co., St. Louis, trustee.

ARGENTA SCHOOL DIST. s '09-'12 \$104,000 BOND. DEBT Apr 1 1914 \$104,000 School tax (per \$1,000) 1913 \$7.00 INT. at St. Louis Union Trust Co. and Commonwealth Trust Co., both of St. Louis.

ASHLEY CO. DRAIN. DIS. NO. 1. Drainage Bonds. 6s '11 J-D \$57,000 1915-1936 BOND. DEBT May 8 '13 \$57,000 Assessed val. (2-5 act.) '12 \$19,674 Tax rate (per \$1,000) 1912 \$5.00

BEAVER BAYOU DR. DIST. '12 \$150,000 TOTAL DEBT (?)

CENTRAL CLAY DRAIN. DIST This district is in Clay County. 5 1/2s '13 \$500,000 TOTAL DEBT Oct 2 1914 \$500,000

CHICOT COUNTY. County seat is Lake Village. Organized Oct 25 1823. Refunding Bonds. 5s '09 J-J \$246,600 July 1 1929 TOTAL DEBT Oct 1 1914 \$246,000 Sinking fund 50,000 Assessed val. '13 (1/2 act.) \$364,117 State & Co. tax (per \$1,000) 1913 \$36.87 1/2 Population in 1910 (Census) 21,987 INTEREST payable at Importers' & Traders' Nat. Bank., N. Y. City.

CLARKSVILLE. This town is in Johnson County. Elec.-Lt. Dist. No. 2 Bonds. 6s '13 J-J \$19,500 Jan 1 '15-'33 Water-Wks. Dist. No. 3 Bonds. 6s '13 J-J \$24,500 Jan 1 '15-'33 Sewer Dist. No. 4 Bonds. 6s '13 J-J \$19,500 Jan 1 '15-'33 TOTAL DEBT Feb 1914 \$63,500 Population in 1910 1,456 INT. at Mercantile Trust Co., St. Louis.

CONWAY. This city is in Faulkner County. Water-Works Bonds. 6s '11 J-J \$51,200 Jan 1 '15-'31 Sewer Imp't. Dist. No. 1 Bonds. s '13 \$40,000 Street Imp't Dist. No. 1 Bonds s '13 \$26,000 6s '14 J-J \$23,400 Jan 1 '15-'30 BOND. DEBT May 12 '14 \$127,200 Population in 1910 2,794

COUSART BAYOU DRAIN. DIST. This district is in Jefferson County. Bonds are taxable. Drainage Ditch Bonds 6s (Part due each year for 20 years.) '09 J-J \$5,000 Jan 20 years (Part due each year for 20 years.) BOND. DEBT Apr 1914 \$96,000 Assessed val. '12 (1/2 act.) 1,620,000 INTEREST payable at Mercantile Trust Co., St. Louis, and in N. Y.

COW LAKE DRAINAGE DIST. A district in Jackson County. 6s '13 M-S \$100,000 Sept 1 '19-'38 BOND. DEBT Oct 1914 \$100,000 INT. at St. Louis Union Tr. Co., St. Louis, trustee.

CRAIGHEAD CO. DRAIN. DIST S Jonesboro is the county seat. Drainage District Bonds. s \$148,500 Various County has no general bonded debt. DRAIN DEBT June 1914 \$148,500 Population in 1910 27,627

CRAWFORD CO. LEVEE DIST. Van Buren is the county seat. Levee Bonds. 6s '11 M-N \$173,000 May 1 '17-'35 TOT. BD. DT. Oct 1 1914 \$173,000 Assessed val. '13 (1/2 act.) 364,057 Tax rate (per \$1,000) 1913 \$50.00 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 '07 F-A \$67,500 Oct. Aug '15-'18 (See V. 85, p. 299, for maturity.) Sewer Bonds s '07 \$102,500 1915-1926 BOND. DEBT May 5 1914 \$180,000 Assessed val. '09 (35% act.) 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 Co. Inc. 1842. Commission govt. adopted March 5 1913. Pop. 1910, 23,975. Sewer District No. 2 Bonds. A-O \$550,000 Apr 1 '23-'26 Paving District No. 5 Bonds. '09 A-O \$445,000 Apr 1 '15-'17 Water-Wks. Imp. Dist. No. 1. 6s '11 M-N \$713,000 (Part each year.) Paving Dist. No. 7 Bonds. J-J \$38,000 Paving Dist. No. 8 Bonds. J-J \$2,700 This city has no gen'l bonded debt. Total Imp't. dist. debt Oct. 28 1914 \$1,748,700 Assess. val. real prop. agst. which assess'ts are levied 9,808,575 INT. on water bonds at Mercantile Tr. Co., St. Louis; Paving Dist. No. 7, First Nat. Bk., Ft. Smith; Pav. Dist. No. 8, Merchants' Nat. Bk., Ft. Smith; others at Central Trust Co., Chicago.

FORT SMITH SPECIAL SCH. D. Building and Equipment Bonds. 5s '10 J-J \$50,000 July 1 '15-'20 50,000 July 1 1925 100,000 July 1 1930 Bonds are subject to call at any interest-paying period. (50,000 July 1 '17 & '22 25,000 July 1 1927 75,000 July 1 1933 BOND. DEBT Oct 1 1914 \$350,000 Sinking fund Apr 1914 50,000 Assess. val. '13 (2-5 act.) 18,000,000 School tax (per \$1,000) 1913 \$7.00 Population in 1914 (est.) 40,000 INT. at Mercantile Tr. Co., St. L.

FT. SMITH & VAN BUREN DIST. This district is in Crawford and Sebastian counties. Bridge-Construction Bonds. 5s '11 J-J \$30,000 Jan 1 '15-'16 115,000 Jan 1 '17-'21 175,000 Jan 1 '22-'26 250,000 Jan 1 '27-'31 BOND. DEBT Oct 1914 \$570,000 Real est. val. 1914 (est.) \$14,000,000 Total tax rate (per \$1,000) '14 \$2.53 Pop'n of dist. in 1911 (est.) 60,000 INT. at Mercantile Tr. Co., St. L. GARLAND LEVEE DISTRICT. A district in Miller County. Levee Bonds. 6s '14 M-S \$200,000 Mar 1 '15-'34 BOND. DEBT Apr 1914 \$200,000 Assessed valuation 1913 210,000 Real value (est.) 1,000,000 GREENE AND LAWRENCE COS. DRAINAGE DISTRICT. 6s '11 F-A \$228,000 1916-1931 TOT. BD. DT. Apr 1914 \$228,000 Assessed valuation 1912 497,000 INT. at Nat. Bank of Commerce, N. Y. City. HELENA. This city is in Phillips County. Inc. Dec. 5 1856. Pop. '10, 8,772. Refunding Bonds. 5s '04 \$143,000 1924 BOND. DEBT Apr 1914 \$143,000 Sinking fund 11,000 Assessed val. '13 (30% act.) 4,050,000 Total tax (per \$1,000) 1913 \$24.25 INT. at Nat. Park Bank, N. Y. HELENA IMP'T. DIST. NO. 1. Levee-Impt. Bonds. 6s '13 J-J \$384,000 July 1 '15-'38 BOND. DEBT Nov 1914 \$420,000 Assess. valuation 1912 4,795,428 Real value (est.) 15,000,000 Population in 1913 (est.) 18,000 INT. at St. Louis Union Trust Co. HELENA SCHOOL DISTRICT. High-School-Building Bonds. 5 1/2s '11 F-A \$100,000 Aug 1 '22-'41 BOND. DEBT Sept 30 '14 \$100,000 Assessed valuation 1913 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 \$60,000 1914-1928 BOND. DEBT May 14 1910 \$150,000 Assessed val. (3-5 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 in Garland Co. Building Bonds (tax-exempt). 5s '8 A-O \$90,000 1922 5s '8 A-O \$50,000 1923 6s '08 A-O \$9,000 1922 (Subject to call.) 5 1/2s '12 M-S \$85,000 Sept 1 '22-'36 BOND. DEBT June 1 '15 \$222,000 Assessed val. '12 (1-3 act.) 8,000,000 Sch. tax rate (per \$1,000) '12 \$7.00 Population in 1911 (est.) 12,464 \*These bonds are subject to call. INTEREST on \$90,000 issue payable at Mercantile Trust Co., St. Louis; other bonds in St. Louis, Mo. JEFFERSON CO. DRAIN. DIST S. Pine Bluff is the county seat. Drainage District No. 1 Bonds. 6s '12 \$35,000 Drainage District No. 2 Bonds. 6s '11 M-N \$20,000 Nov 1 '20-'39 Drainage District No. 3 Bonds. 6s '11 M-N \$47,500 District No 1 (?) District No 2, Nov 1 1912 30,000 District No 3 (?) Assessed val. Dist No 1 (?) ation 1911. Dist No 2 118,600 Dist No 3 (?) Pop'n Dist. No. 2 (est) 1,200 INT. on bonds marked (\$) at Miss. Val. Tr. Co., St. L.; (f) at St. Louis Un. Tr. Co., St. Louis. JEFFERSON COUNTY FREE BRIDGE DISTRICT. 5s '13 J-J \$700,000 July 1 '18-'38 BOND. DEBT Nov. 9 '14 \$700,000 JEFFERSON CO. ROAD DIST. 4. Pine Bluff is the county seat. 6s '13 \$150,000 TOTAL DEBT (?) KERSH LAKE DRAINAGE DIST. A district in Jefferson County. s '12 \$150,000 TOTAL BOND. DEBT. (?) Assessed valuation 1912 304,000 LEE COUNTY IMPROV. DIST. Marianna is the county seat. Road Bonds. 5 1/2s '11 F-A \$38,820 Aug 1 '14-'35 BOND. DEBT Mar 1 '13 \$39,000 Assessed valuation 1912 3,584,890 Tax rate (per \$1,000) 1912 \$21.25 LINCOLN CO. ROAD D. NO. 2. P. O. Star City. Road Bonds. 6s '14 \$120,000 1919-1934 BOND. DEBT Oct 1914 \$120,000 Assessed val. '14 (1-5 act.) 475,000 Population in 1914 (est.) 4,000 INT. payable in New York City. LINWOOD & AUBURN LEV. DIS. Levee Bonds. 6s J-J \$100,000 1935 (Subject to call after 1925.) 6s J-J \$50,000 BOND. DEBT Apr 1914 \$150,000

Assess. val. '12 (1/2 act.) 1,600,000 Tax rate (per \$1,000) 1912 \$15.00 INT. at Farson, Son & Co., N. Y. City, and Bank of Commerce & Trust Co., Memphis, Tenn. LITTLE ROCK. This is the capital of the State and the county seat of Pulaski County. Inc. 1834. Pop'n 1910, 45,941. City has no general bonded debt. Floating debt Sept 1 1914 \$326,107 Assess. val. '14 (2-5 act.) 31,640,200 Total tax (per \$1,000) 1914 \$27.38 LITTLE ROCK SCHOOL DIST. 5s '08 A-O \$35,000 Apr 1 '15-'28 5s '08 51,000 July 1 1928 5s '09 25,000 Aug 2 1923 5s '11 M-N 130,000 May 1 1931 BOND. DEBT May 1913 \$290,000 School tax (per \$1,000) 1912 \$7.00 INT. on 5s due July 1 1928 at Mercantile Tr. Co., St. Louis; others at St. Louis Union Trust Co. LONG PRAIRIE LEVEE DIST. This district is in Lafayette Co. 6s '07 June \$125,000 June 1 1945 (Subject to call after June 1 1925.) 6s '08 \$100,000 June 1 1948 (Subject to call after June 1 1928.) BOND. DEBT Oct 5 1914 \$225,000 Value of dist. (official) 1,250,000 Population in 1914 (est.) 1,000 INT. on 6s of 1907 payable in N. Y. City; others in Chicago. LONOKE CO. ROAD DISTRICTS. Lonoke is the county seat. Road Dist. No. 2 Bonds. 6s '13 F-A \$114,000 Aug 1 '15-'33 Road Dist. No. 3 Bonds. 6s '13 F-A \$80,750 Aug 1 '15-'33 Road Dist. No. 7 Bonds. 6s '14 F-A \$60,000 Aug 1 '15-'34 BONDED DEBT. Dist. No. 2, Aug. 1913 \$120,000 Dist. No. 3, Aug. 1913 85,000 Dist. No. 7, Sept. 1914 60,000 ASSESSED VALUATION. Dist. No. 2 \$608,570 Dist. No. 3 715,550 Dist. No. 7 175,500 \* Represents valuation of real and railroad property. INT. at St. Louis Union Trust Co. MENA. This town is in Polk County. Water Bonds (part yearly). 6s '11 J-D \$57,277 June 1 '14-'29 BOND. DEBT Mch 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 July 1913 \$450,000 Assessed val. '12 (1/2 act.) 775,000 Population in 1913 (est.) 3,000 INT. at St. Louis Union Tr. Co. MISSISSIPPI CO. DRAIN. DIST S. Osceola is the county seat. Drainage Dist. No. 8 Bonds. 6s '10 \$199,960 1915-1932 Drainage Dist. No. 9 Bonds. 5 1/2s '12 M-N \$1,181,250 Nov 1 '19-'37 Drainage Dist. No. 11 Bonds. 5 1/2s \$127,595 1914-1932 Drainage Dist. No. 12 Bonds. 6s M-N \$26,400 Nov 1 '16-'30 Drainage Dist. No. 13 Bonds. 6s \$112,820 1914-1932 INT. on Dist. No. 9 bonds at Harris Trust & Sav. Bank, Chicago, on Dist. No. 11 bonds at St. Louis or First Nat. Bank, N. Y.; on other bonds at Wm. R. Compton Co., St. Louis. OVERCUP DRAINAGE DIST. A district (P. O. Newport) in Jackson and Woodruff counties. 5s '14 F-A \$90,000 Feb 1 '19-'34 TOTAL DEBT Oct 1914 \$90,000 PARAGOULD PAV. DIST. NO. 1. A district in Greene County. 5 1/2s '14 M-N \$100,000 May 1 '15-'29 BONDED DEBT Nov 1914 \$100,000 PINE BLUFF. This city is in Jefferson County. Improvement Dist. No. 26 Bonds. 5 1/2s '10 F-A \$51,334 Feb 1 '15-'25 TOTAL DEBT (?) Population in 1910 15,102 INTEREST is payable at the Mercantile Trust Co., St. Louis. PLUM BAYOU LEVEE DIST. \$300,000 Optional Refunding (red. aft. May 1 1928.) 6s '08 M-N \$100,000 May 1 1948 BOND. DEBT May 5 '13 \$400,000 Assessed val. '12 (1-3 act.) 1,951,790 Tax rate (per \$1,000) 1912 \$25.00 POINSETT CO. DR. DIS. NO. 5. 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 \$255,000 July 1 '15-'27 BOND. DEBT Oct 1914 \$255,000 Assess. val. '14 (est.) 48,500,000 State & Co. tax (per \$1,000) '13 \$15.38 Population in 1910 86,751 INT. at Union Trust Co., N. Y. C.

Assess. val. '12 (1/2 act.) 1,600,000 Tax rate (per \$1,000) 1912 \$15.00 INT. at Farson, Son & Co., N. Y. City, and Bank of Commerce & Trust Co., Memphis, Tenn. LITTLE ROCK. This is the capital of the State and the county seat of Pulaski County. Inc. 1834. Pop'n 1910, 45,941. City has no general bonded debt. Floating debt Sept 1 1914 \$326,107 Assess. val. '14 (2-5 act.) 31,640,200 Total tax (per \$1,000) 1914 \$27.38 LITTLE ROCK SCHOOL DIST. 5s '08 A-O \$35,000 Apr 1 '15-'28 5s '08 51,000 July 1 1928 5s '09 25,000 Aug 2 1923 5s '11 M-N 130,000 May 1 1931 BOND. DEBT May 1913 \$290,000 School tax (per \$1,000) 1912 \$7.00 INT. on 5s due July 1 1928 at Mercantile Tr. Co., St. Louis; others at St. Louis Union Trust Co. LONG PRAIRIE LEVEE DIST. This district is in Lafayette Co. 6s '07 June \$125,000 June 1 1945 (Subject to call after June 1 1925.) 6s '08 \$100,000 June 1 1948 (Subject to call after June 1 1928.) BOND. DEBT Oct 5 1914 \$225,000 Value of dist. (official) 1,250,000 Population in 1914 (est.) 1,000 INT. on 6s of 1907 payable in N. Y. City; others in Chicago. LONOKE CO. ROAD DISTRICTS. Lonoke is the county seat. Road Dist. No. 2 Bonds. 6s '13 F-A \$114,000 Aug 1 '15-'33 Road Dist. No. 3 Bonds. 6s '13 F-A \$80,750 Aug 1 '15-'33 Road Dist. No. 7 Bonds. 6s '14 F-A \$60,000 Aug 1 '15-'34 BONDED DEBT. Dist. No. 2, Aug. 1913 \$120,000 Dist. No. 3, Aug. 1913 85,000 Dist. No. 7, Sept. 1914 60,000 ASSESSED VALUATION. Dist. No. 2 \$608,570 Dist. No. 3 715,550 Dist. No. 7 175,500 \* Represents valuation of real and railroad property. INT. at St. Louis Union Trust Co. MENA. This town is in Polk County. Water Bonds (part yearly). 6s '11 J-D \$57,277 June 1 '14-'29 BOND. DEBT Mch 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 July 1913 \$450,000 Assessed val. '12 (1/2 act.) 775,000 Population in 1913 (est.) 3,000 INT. at St. Louis Union Tr. Co. MISSISSIPPI CO. DRAIN. DIST S. Osceola is the county seat. Drainage Dist. No. 8 Bonds. 6s '10 \$199,960 1915-1932 Drainage Dist. No. 9 Bonds. 5 1/2s '12 M-N \$1,181,250 Nov 1 '19-'37 Drainage Dist. No. 11 Bonds. 5 1/2s \$127,595 1914-1932 Drainage Dist. No. 12 Bonds. 6s M-N \$26,400 Nov 1 '16-'30 Drainage Dist. No. 13 Bonds. 6s \$112,820 1914-1932 INT. on Dist. No. 9 bonds at Harris Trust & Sav. Bank, Chicago, on Dist. No. 11 bonds at St. Louis or First Nat. Bank, N. Y.; on other bonds at Wm. R. Compton Co., St. Louis. OVERCUP DRAINAGE DIST. A district (P. O. Newport) in Jackson and Woodruff counties. 5s '14 F-A \$90,000 Feb 1 '19-'34 TOTAL DEBT Oct 1914 \$90,000 PARAGOULD PAV. DIST. NO. 1. A district in Greene County. 5 1/2s '14 M-N \$100,000 May 1 '15-'29 BONDED DEBT Nov 1914 \$100,000 PINE BLUFF. This city is in Jefferson County. Improvement Dist. No. 26 Bonds. 5 1/2s '10 F-A \$51,334 Feb 1 '15-'25 TOTAL DEBT (?) Population in 1910 15,102 INTEREST is payable at the Mercantile Trust Co., St. Louis. PLUM BAYOU LEVEE DIST. \$300,000 Optional Refunding (red. aft. May 1 1928.) 6s '08 M-N \$100,000 May 1 1948 BOND. DEBT May 5 '13 \$400,000 Assessed val. '12 (1-3 act.) 1,951,790 Tax rate (per \$1,000) 1912 \$25.00 POINSETT CO. DR. DIS. NO. 5. 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 \$255,000 July 1 '15-'27 BOND. DEBT Oct 1914 \$255,000 Assess. val. '14 (est.) 48,500,000 State & Co. tax (per \$1,000) '13 \$15.38 Population in 1910 86,751 INT. at Union Trust Co., N. Y. C.



**PULASKI CO. DR. DIST. NO. 1.**  
 Drainage Bonds  
 6s '09 Feb \$38,500 Feb 15 '19-39  
 6s '10 Feb 40,000 Feb 15 '20-39  
**BOND. DEBT Oct 26 1914 \$128,500**  
 \$ Int. at Farson, Son & Co., N. Y.;  
 others at Cont. & Comm. Nat. Bank,  
 Chicago.

**RUNNING LAKE DRAIN. DIST.**  
 A district in Randolph County.  
 6s '13 J-J \$85,000-----1919-1933  
**BOND. DEBT Oct 1 '14-----\$85,000**  
 Assessed val. 1914 (est.)-----\$400,000  
 Population in 1914 (est.)-----1,000  
 INT. at Commonwealth Trust  
 Co., St. Louis.

**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 165,000-----June 1 '21-'31  
**BOND. DEBT Jan 1 1913. \$355,000**  
 Sinking fund-----38,874,000  
 Assessed val. '12 (1/2 act.) 5,450,000  
 INTEREST is payable at New  
 First Nat. Bank, Columbus, Ohio.

**ST. FRANCIS LEVEE DISTRICT.**  
 Incorp. 1893. Pop. 1913, 101,302.  
**Levee Bonds (Tax-exempt).**  
 5 1/2s J-J \$2,035,000-----  
 5 1/2s '14 J-J 1,500,000-----Jan 1 1964  
 (Part due each year.)  
**TOTAL DEBT Oct 1914. \$3,535,000**  
 Assess. val. 1913-----41,977,690  
 Real value (est.)-----38,874,000  
 Levee tax 1913 Oct 15 '14-----20c. per acre  
 INT. on bonds of 1914 at First  
 Nat. Bank, Chicago; other bonds at  
 First Nat. Bank, N. Y., or Bank of  
 Commerce & Trust Co., Memphis.

**TEXARKANA SPEC. SCH. DIST.**  
 A district in Miller County. Bonds  
 are tax-exempt. Pop'n 1911, 8,000.  
**Building Bonds.**  
 6s A-O \$42,000-----1914-1927  
 5s '11 J-J 100,000-----July 1 '13-'38  
 5s '14 J-J 40,000-----Jan 1 '15-'33  
**BOND. DEBT Oct 15 '14. \$184,000**  
 Assess. valuation 1913-----5,000,000  
 Real value (est.)-----10,000,000  
 School tax (per \$1,000) 1913-----\$7.00  
 INT. on 6s payable in Texarkana;  
 5s in St. Louis, Mo., at Mercantile  
 Trust Co.; and on 5 1/2s at Wm. R.  
 Compton Co., St. L., Chic. & N. Y.

**TRI-COUNTY DRAINAGE DIST.**  
 This district (P. O. Earle) is in  
 Crittenden, Cross and St. Francis  
 Counties.  
**Drainage Bonds.**  
 6s '14 M-\$5400,000-----1919-1934  
**TOTAL DEBT Sept 1914. \$400,000**  
 INT. at St. Louis Union Trust  
 Co., St. Louis, Mo.

**WATERLOO DRAINAGE DIST.**  
 A district in Jefferson County.  
 5 1/2s '13 J-D \$160,000. June 1 '18-'33  
**BOND. DEBT Oct 1 1914. \$160,000**  
 INT. at St. Louis Union Trust Co.,  
 St. Louis.

**WESTERN CLAY DRAIN. DIST.**  
 This district (P. O. Corning) is in  
 Clay County.  
**Drainage Bonds**  
 6s '08 Dec \$100,000-----Dec 1 '18-'33  
 6s '10 Dec 130,000-----Dec 1 '20-'35  
 6s '11 Dec 50,000-----Dec 1 '21-'36  
 6s '12 Dec 30,000-----Dec 1 '17-'31  
 6s '14 Jan 110,000-----Jan 1 '25-'39  
**BOND. DEBT Oct 2 1914. \$420,000**  
 Assessed valuation 1913-----1,400,000  
 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  
 6s '13 J-J 100,000.-----1929-1933  
**BOND. DEBT Sept 30 1914 \$410,000**  
 Assessed val. '13 (1/2 act.) 1,500,000  
 INT. is payable at the Merchants  
 LaCade Nat. Bank, St. Louis, Mo.

**WYNNE.**  
 This city is in Cross County.  
**Sanitary Sewer Dist. No. 1 Bds.**  
 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.

**ADDITIONAL STATEMENTS.**

Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n.
Argenta Imp. D. 15, Pulaski Co. \$32,000				
Argenta Imp. D. 16, Pulaski Co. 40,000				
Augusta School District 40,000	None	\$1,007,043	7\$700	2,037
Clarendon (T), Monroe Co. 235,000				
Crawfordsville School Dist. 30,000	None	1,500,000		22,447
Crittenden County 75,000	None	9,200,000		30,000
De Queen (T), Sevier County 30,000		850,000		2,018
Eldorado Special Sch. Dist. 60,000		12,000,000		
Hamburg (T), Ashley County 30,000	None	520,815	26.87	1,787
Jefferson County 56,500	30,883	16,350,640		52,734
Jefferson Co. Levee Dist. No. 1 30,000	None	1218,000		
Jefferson Co. Levee Dist. No. 3 40,000	None	425,000	29.00	
Jefferson Co. Rd. Dist. No. 1 30,000	None	400,000		
Jonesboro Improv't Dist. No. 4 40,000	None	None		
Jonesboro School District 49,000	None	None		
Lake Village (T), Chicot Co. 25,000	None	172,184		1,074
Lee County 46,000	None	5,484,453	*20.12	24,252
Little Rock Imp. Dist. No. 148 27,000	None	333,100		
Little Rock Imp. Dist. No. 177 40,000	None	973,739	*20.00	30,468
Mississippi County 1,648,025	160,000	9,738,739		
Monticello School District 230,000	None	1,823,806		
Newport School District 45,000	None	11,000,000	15.00	
Newport Sewer District No. 1 32,000	None	10,400,000	*18.87	33,535
Orton Levee District 240,000	None	None		
Phillips County 230,120	None	10,400,000	*18.87	33,535
Piney Drainage District 65,000				
Polkett Co. Drain. Dist. No. 1 45,000				
Polkett Co. Drain. Dist. No. 3 110,000				
Polkett Co. Drain. Dist. No. 6 2205,000				
Prairie Co. Rd. Dist. No. 1 260,000				
Prescott (C), Nevada County 45,000		7844,554		2,705
Prescott School District 40,500	None	1,254,697	*10.00	
Rogers School District 35,000		900,000	*7.00	
Running Water Drain. Dist. 35,000		95,000		
Russellville (C), Pope County 25,000				2,936
Searcy, White County 270,000	800	1974,000	17.00	2,331
Siloam Springs School District 25,000		1,600,000	17.00	
Stuttgart School District 50,000		1,919,260	17.00	
Warren Special School Dist. 40,000	12,000	1,919,260	17.00	
(C) City. (T) Town. d Total debt. f 1911 values. g 1912 figures.				
* 1913 figures. † 1914 figures. ‡ This covers merely a recent issue of bonds; we are not informed as to what is total debt. c Net 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.)-----F. C. Weinert  
 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. 1289, and V. 86, p. 240.

**LOANS.**—When Due. Refunding Bonds (Continued).  
 Frontier Defense Refund. Bonds 3s '04 J-J \$288,000 Jan 1 1944  
 5s M-S \$201,000 & April 5 1919 (Subject to call Jan. 1909)  
 Refunding Bonds. 3s '06 J-J \$1,647,000 July 1 1946  
 5s '03 J-J \$152,000 Optional. (Subject to call July 1 1911.)  
 4s '03 J-J 334,500 May 2 1933 (Subject to call after 1930.)

INTEREST is payable in New York or at the State treasury.  
**TOTAL DEBT. &c.**  
 Total bonded debt-----\$3,977,500  
 Of which in State funds-----3,976,200  
 Leaving amount outstanding-----\$1,300

On Aug. 7 1913 the Attorney-General's office held that of the \$2,000,000 pentennial bonds, the sale of which was to have taken place June 2 1913, \$1,500,000 intended to pay the debts of the prison system were constitutional, while \$500,000 which it was proposed to expend for improvements were in violation of Section 9 of Article 3 of the constitution. V. 97, p. 463.

**PERMANENT SCHOOL FUND.**—This fund on Sept. 1 1914 contained \$3,028 18 in cash, \$14,901,863 78 city, county and school bonds, \$1,603,317 State and railroad bonds, \$47,067,427 58 land notes and \$1,847,445, being the value of 1,847,445 acres of land owned by the fund and valued at \$1 per acre. The details of the School Fund are given in full on page 1472 of the "Chronicle" for Nov. 14 1914.

**ASSESSED VALUATION AND TAX RATE.**

Years—	Real Estate	Personal Property	Total	Tax p. 1,000
1913	\$1,741,844,160	\$939,063,851	\$2,680,907,991	\$4.50
1912	1,650,208,381	882,501,689	2,532,710,050	2.66 2-3
1910	1,633,878,050	754,622,074	2,388,500,124	2.066
1905	829,235,687	307,787,043	1,137,022,730	3.80
1890	66,904,438	247,103,146	914,007,634	3.46 2-3
1880	499,522,828	282,589,055	782,111,883	3.25
1870	197,167,630	114,303,106	311,470,736	---
1874	149,793,361	94,717,197	244,510,558	---

\$ 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.

**DEBT LIMITATION.**—State.—Section 49, Article 3 of the State Constitution reads "No debt shall be created by or on behalf of the State, except to supply casual deficiencies of revenue, repel invasion, suppress insurrection, defend the State in war, or pay existing debt; and the debt created to supply deficiencies in the revenue shall never exceed, in the aggregate at any one time, two hundred thousand dollars."

Section 50 of the same Article prohibits the Legislature from giving or lending, or authorizing the giving or lending of the credit of the State in aid of, or to any person, association or corporation, whether municipal or other, or to pledge the credit of the State in any manner whatsoever, for the payment of the liabilities, present or prospective, of any individual, association of individuals, municipal or other corporation.

**COUNTIES, CITIES, TOWNS, &c.**—Section 52 of Article 3 of the State Constitution states that the Legislature shall have no power to authorize any county, city, town or other political corporation or subdivision of the State to lend its credit or to grant public money or thing of value in aid of, or to, any individual, association or corporation whatsoever, or to become a stockholder in such corporation, association, or company; provided, however, that under legislative provision any county, any political subdivision of a county, any number of adjoining counties, or any political subdivision of a county, or any defined district now or hereafter to be described and defined within the State, and which may or may not include towns, villages or municipal corporations, upon a vote of a two-thirds (2-3) majority of the resident property taxpayers voting thereon, in addition to all other debts, may issue bonds or otherwise lend its credit in any amount not to exceed one-fourth (1/4) of the assessed valuation of the real property of such district or territory, except that the total bonded indebtedness of any city or town shall never exceed the limits imposed by other provisions of this constitution, and levy and collect such taxes to pay the interest thereon and provide a sinking fund for the redemption thereof, as the Legislature may authorize and in such manner as it may authorize the same for the following purposes: Improvement of rivers, creeks and streams to prevent overflows and to permit of navigation thereof, or irrigation thereof, or in aid of such purposes, construction and maintenance of pools, lakes, reservoirs, dams, canals and waterways for the purposes of irrigation, drainage or navigation, or in aid thereof; construction, maintenance and operation of macadamized, graveled or paved roads and turnpikes, or in aid thereof. Sec. 4 of Article XI relates to cities and towns of 5,000 or less population and limits the annual tax which may be levied by such municipalities to defray the current expenses of local government for any one year to 1/4 of 1%. Sec. 5 of Art. XI stipulates that in cities of over 5,000 inhabitants that no tax for any purposes in any one year must exceed two and one-half per centum of the taxable property, and provides that "no debt shall ever be created by any city or town in excess at the same time provision be made to assess and collect annually a sufficient sum to pay the interest thereon and create a sinking fund for at least two per cent (2%) thereon. By Sec. 6, Art. XI, counties, cities and towns are authorized to levy taxes necessary to pay the interest and provide a sinking fund to satisfy any indebtedness heretofore legally made and undertaken; but all such taxes shall be assessed and collected separately from that levied, assessed and collected for current expenses of municipal government, and when levied, specify in the act of levying, the purpose thereof. Sec. 7, Art. XI, provides that all counties and cities bordering on the coast of the Gulf of Mexico are hereby authorized, upon a vote of two-thirds (2-3) of the taxpayers therein, to levy such tax for construction of sea-wall breakwaters or sanitary purposes, and may create a debt for such works and issue bonds in evidence thereof. But no debt for any purpose shall ever be incurred in any manner by any city or county unless provision is made at the time of creating the same, for levying and collecting a sufficient tax to pay the interest thereon and provide at least two per cent (2%) of a sinking fund. [At the Nov. 1914 election the voters defeated an amendment to Art. XI by which it was proposed to add Section 7a, so as to authorize such counties to build sea-walls and designate sea-wall reclamation districts for the protection of life and property from storm overflow, and to build or condemn land for sea-wall and reclamation districts, the county to have State's title to the roads and bay shore line to low tide within the district, and the right to issue district bonds for acquiring and developing the district and building the sea-walls, and when district is developed as town-site to sell such portions of the land as are not reserved for public use by the county.]

**SCHOOL DISTRICTS.**—Section 3 of Article VII of the constitution authorizes the Legislature to provide for the formation of school districts by general or special law and the same section provides that, with the approval of a majority of the qualified tax-paying voters, such districts may levy a tax of not to exceed 50 cents on the \$100 valuation, this limitation, however, not to apply to incorporated cities or towns constituting separate and independent school districts.

**MUNICIPAL AND COUNTY BOND LAW.**—A State law approved in 1893 has done much to widen the market for new 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 1893. V. 69, p. 509.

The Attorney-General's department in May 1913 rendered opinions holding (1) that no town of less than 1,000 inhabitants is authorized to issue bonds and (2) that road and school bonds are subject to taxation. V. 97, p. 310.

**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, counties, school districts and drainage districts, see V. 87, p. 112, 1254, 1557; V. 90, p. 515, 1188, and 1313; V. 91, p. 1788; V. 92, p. 406; V. 93, p. 1413; V. 94, p. 503, 719, 1520, 1578; and V. 97, p. 310.

**COMMISSIONERS' COURTS AUTHORIZED TO CREATE AND ESTABLISH IRRIGATION DISTRICTS.**—Chapter 172, General Laws, 1913, repeals Chapter 50, Acts of 1905, being Articles 5012 to 5107, inclusive of Chapter 3, Title 73, Revised Civil Statutes, relating to the creation and establishment of irrigation districts. See item under Cameron County Irrigation District No. 1, on page 1312 of the "Chronicle" for Oct. 31 1914.

**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-----1,818,579 1850-----212,592
1890-----2,235,523

Of the total population in 1910, 690,020 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 58,558 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 Co. Inc. in 1887. Commission govt. adopted in 1910. Population 1910, 9,204.

Water-Works (Funding)
5s '98 \$10,000 Feb 22 1928
(Subject to call beg. Feb 22 '08).

Water-Works.
5s '10 \$7,000 Aug 1 1925

Reservoir-Site Bonds.
5s '11 \$20,000 Sept 1 1951
(Subject to call beg. Sept 1 1921)

High-School (Red. aft. June 1 '19)
5s '09 \$40,000 June 1 1949

School (Red. aft. 20 yrs. fr. issue.)
5s '02 \$15,000 Sept 23 1942
5s '09 5,339 Aug 14 1949

Street (Red. aft. 10 yrs. fr. issue.)
5s '09 \$50,000 Sept 1 1949
5s '12 F-A 30,000 Aug 15 1952
GEN. BD. DT. Oct '14 \$177,339

Sinking fund. 26,087
Assessed valuation 1914 \$5,500,000
(Asset's abt. 60 to 75% actual value)
Total tax rate (per \$1,000) '13 \$23.65
INT. at City Treas. office.

AMARILLO IND. SCH. DIST.

A district in Potter County.
5s '05 \$25,000 Sept 1925-

Building Bonds
5s '10 Feb \$100,000 Feb 1 1950
BOND. DEBT Oct 1914 \$125,000
Assessed valuation 1913 \$330,290
Sch. tax rate (per \$1,000) '13 \$5.00
Population in 1913 9,600

ANDERSON COUNTY.

Palestine is the county seat.
Court-House (Red. beg. in 1923.)
5s '13 A-O \$150,000 Apr 10 1923

Road Dist. No. 1 (Red. beg. in '32).
5s '12 Apr \$150,000 Jan 1 1952
TOT. BD. DT. Jan 1 1914 \$294,000

Sinking fund. 12,887
Assessed valu.-County. 13,567,200
ation 1913 (District. 7,919,715
County tax (per \$1,000) '11 \$5.60
Population of county, 1910. 13,556
INT. at Nat. Park Bank, N. Y.

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. 755.

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. Population 1910, 29,860.

Refunding Bonds.
5s '01 J-J \$1,379,500 July 1 1931
For rate of interest see note above.

School Bonds.
5s '10 \$75,000 July 1 '15-'50
(Part every 5 years.)

5s g'12 J-J 150,000 July 1 1952
(Subject to call beg. July 1 1932.)

Sewer Bonds.
5s g'12 J-J \$240,000 July 1 '15-'42

Street Bonds.
5s g'12 J-J \$240,000 July 1 '15-'42

Cemetery Bonds.
5s g'12 J-J \$46,000 July 1 '15-'37

City-Hospital.
5s g'12 J-J \$50,000 July 1 1952
(Red. after 20 years from issue)

BOND. DEBT Oct 1914 \$2,160,500
Equalized assess. val. '13 \$2,163,438
True val. of prop. '13 (est.) \$2,500,000
Tot. tax (per \$1,000) '13 \$18.83 1-3

Under the terms of an ordinance passed by the City Council and ratified by popular vote, an agreement was authorized by 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 and \$100,000 cash when the dam is re-built. The annual payment mentioned above 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 1913 were \$299,861.16 and the operating expenses \$132,831.07.

AUSTIN COUNTY.

Bellville is the county seat.
Road (Red. after 5 yrs. from issue.)
5s '11 A-O \$100,000 June 15 1951

BOND. DEBT July 1 1913 \$176,000
Sinking fund. 19,093
Assessed valuation 1914 9,443,280
County tax (per \$1,000) 1912 \$3.00
Population in 1910 17,699

BASTROP COUNTY.

County seat is Bastrop.
Road District No. 1 Bonds.
5s '14 \$50,000

Road District No. 2 Bonds.
5s '12 May \$80,000 May 16 1952
(Subject to call beg. May 16 1922.)

BOND. (County Jan. 1 '14 \$43,975
DEBT (Dis.No.1 J'ly 1 '13 100,000
Dis.No.2 J'ly 1 '13 80,000

Assessed (County, 1914. 13,917,198
valuation (Dis. No. 1, '12. 3,407,820
1913 (Dis. No. 2, '12. 2,007,640
County tax (per \$1,000) '14 \$3.60
Population of county in 1910 25,344

BAYLOR COUNTY.

Seymour is the county seat.
Road bonds \$100,000
Court-house and jail bonds 9,000
Bridge bonds 5,000

BOND. DEBT Oct 3 1914 114,000
Assess. val. '14 (3-5 act.) 6,119,691
State & Co. tax (per \$1,000) '14 \$9.40
Population in 1910 8,411
INT. at Hanover Nat. Bk., N. Y.

BEAUMONT.

County seat of Jefferson County.
Incorp. July 18 1881.

Funding Bonds.
5s '09 J-J \$14,000 Aug 5 1939
4s '02 J-D 14,000 Dec 1 1942

Sewerage Bonds.
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 47,000 Dec 1 1949
5s '11 J-D 50,000 Dec 1 1951
5s '12 A-O 30,000 Apr 1 1952

Refunding.

5s '09 J-J \$13,500 Apr 1 1939

Paving Bonds.

5s '01 J-D \$40,000 June 1 1941
4s '02 J-D 61,000 Dec 1 1942
5s '06 J-D 25,000 Dec 1 1946

Water and Paving Bonds.

5s '08 A-O \$15,000 Aug 1 1938

City Hall.

4s '02 J-D \$35,000 Dec 1 1942

School Bonds.

5s '01 M-N \$1,800 Nov 1 1941
5s '02 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.

5s '07 J-D \$20,000 Dec 1 1947

Park Bonds.

5s '12 A-O \$60,000 Apr 1 1952

Fire Station.

5s '07 J-D \$17,000 Dec 1 1947

Wharf Bonds.

5s '08 J-D \$45,000 Dec 1 1948

Street Bonds.

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.

5s '11 J-D \$25,000 Dec 1 1951

Jail Bonds.

5s '11 J-D \$15,000 Dec 1 1951

Water-Works Bonds.

5s '14 M-S \$500,000 Mar 1 1954
BOND. DEBT Mar 31 '14 \$1,572,900
Cash and investments 310,600
Assess. val. '13 (3-5 act.) 30,352,340
City tax rate (per \$1,000) '13 \$15.00
Population in 1910 (Census) 20,640
All bds. are red. 20 yrs. from issue.

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 and 1914 at City Treas. office or at Chase Nat. Bank, N. Y.; other bonds at City Treas. office, Beaumont, or at National City Bank, N. Y.

BEAUMONT NAVIG. DIST.

Navigation (Red. beg. Nov. 1919).
5s '09 M-N \$493,000 Nov 1 1949
BOND. DEBT Oct 21 '14. \$493,000
Sinking fund 61,625
Assessed valuation 1914 35,231,800
Total tax (per \$1,000) 1914 \$13.00
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 \$39,000 May 10 1949
(Subject to call after May 10 1919.)

Road District No. 1 Bonds.
5s '13 J-D \$150,000 June 9 1953
(Subject to call \$4,000 yearly.)

Road Dist. No. 2 Bonds.
5s '14 A-O 105,000 Mar 12 1954
(Subject to call 1-15 yrly. aft. 20 yrs.)

CO. BD. DT. July 1913 \$111,840
Road district No. 1 debt. 150,000
Assessed (County, 1914. 30,209,090
valuation (Dist. No.1 1913 1,250,000
County tax (per \$1,000) 1914 \$3.65
Population of county, 1910 49,186

BEXAR COUNTY.

San Antonio is the county seat.
Bridge Bonds.
5s '98 Apr \$7,000 Feb 17 1938
4s '99 Apr 7,000 Aug 14 1919

4 3/4s '99 Apr 33,500 Jan 10 1939
4 1/2s '00 Apr 40,500 Apr 10 1920

4s '04 Apr 16,000 May 14 1944
4s '06 Apr 25,000 May 19 1946
5s g'13 A-O \$200,000 Dec 10 1953

Ref. Court-House (Red. beg. 1921)
4 1/2s '11 A-O \$208,000 July 1 1951

S. A. & Mex. Gulf RR. Bonds.
5s '90 Apr \$7,000 Aug 14 1919

G. H. & S. A. RR. Bonds.
5s '99 Apr \$133,000 Jan 10 1919

Road Bonds.
4s g'03 Apr \$500,000 Aug 10 1943
5s g'13 A-O \$550,000 Dec 10 1953

Hospital (Red. beg. 10 yrs. fr. issue)
5s g'13 A-O \$125,000 Dec 10 1953

Poor House (red. beg. 10 yrs. fr. is.)
5s '13 A-O \$50,000 Dec 10 1953

Court House Bonds.
5s '95 Apr \$65,000 Nov 13 1935
5s '98 A-O 16,000 Feb 17 1938

4s '04 Apr 178,000 May 14 1944
5s '13 A-O \$75,000 Dec 10 1953

Jail Bonds.
5s '98 Apr \$10,000 Feb 17 1938

BOND. DEBT Oct 1914 \$2,246,000
Sinking fund 230,500
Assessed val. 1914 107,767,960
Real value (est.) 200,000,000
County tax rate (per \$1,000) '14 \$4.75
Population in 1910 119,676

\$Red. after 10 years from issue.

INT. on bridge and jail bonds in N. Y.; on G. H. & S. A. RR. and road bonds payable in Austin and N. Y.; on \$7,000 bridge bonds of 1899 in Austin and San Antonio; on bridge bonds of 1900 and 1904, court-house bonds of 1904 and 1906 in Austin; and on court-house bonds of 1895 and S. A. & Mex. G. RR. bonds in San Antonio; bonds of 1913 at Seaboard Nat. Bank, N. Y.

BONHAM.

This city is the county seat of Fannin County. Pop'n '10, 4,844.

Street Bonds (Red. beg. in '32).
5s '11 J-J \$100,000 July 1 1951

Water-Works Bonds.
5s '11 J-J \$15,000 July 1 1951
(Subject to call after July 1 1931.)

Refunding water bonds \$27,000
School bonds 36,000
Railroad bonds 4,400
Building bonds 75,000

BOND. DEBT Oct 1914 285,000
Floating debt 30,000
Sinking fund 14,000
Assessed valuation 1914 2,963,700
City tax rate (per \$1,000) '14 \$18.50
† INT. at State Treasurer's office.

BEAZORIA COUNTY.

Angleton is the county seat.
4s '11 A-O \$100,000 Apr 10 1951
(Subject to call after Apr 10 1916)

Road Districts Nos. 1 and 6.
5s '99 Apr \$22,000 Mch 1 1919

4s '99 Apr 1,995 Aug 31 1919
4s '00 Apr 1,800 June 12 1920

4s '08 Apr 8,000 Apr 4 1938
(Subject to call after 1909.)

4s '11 S-anal \$100,000 Apr 1 1951
(Subject to call after April 10 1916.)

5s \$150,000
Road Districts Nos. 1 and 6.
5 1/2s \$450,000

Jail Bonds (Red. beg. in 1902).
5s '97 Apr \$7,000 Mch 1 1937

\$Court House Bonds.
6s '95 Apr \$4,500 Feb 16 1915

5s '97 Apr 16,000 Mch 1 1937
5s '99 Apr \$48,000 Mch 1 1919
(Subject to call after 1902.)

BOND. DEBT Jan 1 1914 \$233,800
Sinking fund 14,203
Assessed valuation 1914 18,309,118
County tax (per \$1,000) 1912 \$4.90
Population in 1910 13,299
\$Red. after 5 years from issue.

a INT. payable in Austin, Angleton or at Seaboard Nat. Bank, N. Y.; others in Austin on April 10 each year

BEAZORIA CO. DRAIN. DIST.

District No. 3 Bonds.
5s '10 A-O \$196,658 Apr 10 1950

District No. 4 Bonds.
5s \$124,000

District No. 5 bonds \$279,000
District No. 6 bonds 80,000
District No. 9 bonds 47,533

(Dist. No. 3. 2,341,871
Dist. No. 4. 1,068,365
Dist. No. 5. 1,245,602
Dist. No. 6. 408,429
Dist. No. 9. 250,565

BROOKS COUNTY.

Falfurrias is the county seat.
Roads (Red. after 5 yrs. from issue.)
5s '14 Apr \$34,000 Apr 10 1954

Court-House Bonds.
5s '14 Apr \$68,000 Apr 10 1954
(Red. after 5 years from issue.)

BOND. DEBT Nov 1914 \$102,000
Assessed valuation 1914 3,852,247

BROWN COUNTY.

Brownwood is the county seat.
Road District No. 1 Bonds.
5s '09 \$100,000 1950

5s '10 50,000 1950
(Subject to call after 1930.)

BOND. DEBT Jan 1 1914 \$148,000
Assessed valu.-County. 11,570,530
ation 1914 (Dist. No. 1 5,510,245
County tax rate (per \$1,000) '14 \$3.50
Population of county, 1910 22,935

BROWNSVILLE.

This city is the county seat of Cameron Co. Pop'n 10, 10,517.

Electric-Light-Extension Bonds.
5s \$15,000 1951

5s '11 F-A 15,000 Aug 1 1951
(Subject to call after Aug 1 1931.)

Water-Works Bonds.
5s \$15,000 1951

5s '11 F-A 35,000 Aug 1 1951
(Subject to call after Aug 1 1931.)

Street Bonds (Red. aft. Aug. 1 '31)
5s '11 F-A \$80,000 Aug 1 1951

Water and Light Bonds.
5s '07 \$70,000 1947

BOND. DEBT July 1 '13 \$242,000
Assessed valuation 1911 4,551,507

INT. at State Treas. office, City Treas. office, or at Seaboard Nat. Bank, N. Y.

BROWNWOOD.

This city is the county seat of Brown County. Pop'n 1910, 6,969.

Water Bonds.
5s '92 \$52,600 Mch 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 (Red. after Aug. '24)
5s '04 J-J \$6,500 Aug 1 1944

5s '09 J-J 15,000 Jan 1 1949

Street Bds. (Red. aft. Jan. 1929).
5s '09 J-J \$10,000 Jan 1 1949

BOND. DEBT Oct 1914 \$132,500
Sinking fund 32,153
Assessed val. '14 (2-3 act.) 4,500,100
Total tax rate (per \$1,000) '13 \$11.50

INT. at State Treasury and at Hanover Nat. Bank, N. Y. City.

BRYAN.

This city is in Brazos County.
Street Bonds (Red. beg. in '33).
5s '13 \$25,000 1953

Water-Works (Red. beg. in '33).
5s '13 \$10,000 1953

BOND. DEBT July 1914 \$111,000
Assessed valuation 1912 5,943,770
Tax rate (per \$1,000) 1912 \$11.50
Population in 1910 4,132

BURLESON CO. IMPT. DIS. NO. 1.
5s '09 A-O \$30,000 Aug 1 1949
(Subject to call after Aug 1 1929)

TOTAL BD. DT. Dec 1912 \$205,000
Value, taxable prop. (est.) 3,000,000
INT. at County Tre



**Court-House & Jail Bonds.**  
 5s '04 A-O \$43,000  
 BOND. DEBT Jan 1 1914 \$214,700  
 Road district debt (add'l) 151,000  
 Assessed (County, 1913) 3,854,898  
 valuation (Districts) 2,967,043  
 County tax rate (per \$1,000) 12.37.50  
 Population of county, 1910 4,234

**CLEBURNE.**  
 This city is the county seat of Johnson County. Pop'n 1910, 10,364  
 Ref. Bonds (Part every 5 years).  
 5s '06 M-N \$29,000. Nov 1 '16-'36  
**Street and Bridge Bonds.**  
 5s '04 \$20,000. Sept 15 1944  
 City Hall and Bridge Bonds  
 5s '09 \$1,996.00  
 City Hall and Fire Station Bonds.  
 5s '04 \$5,000. Sept 15 1944  
**School Bonds.**  
 6s '90 \$16,000. June 1 1930  
 5s '07 75,000. 1947  
**Water-Works Bonds.**  
 5s '12 J-J \$178,000. Jan 1 1952  
 TOT. DEBT July 1 1913 \$327,996  
 Sinking fund 51,033  
 Assessed val. '11 (4-5 act.) 5,550,150  
 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 issue.

**COLLIN CO. ROAD DIST. NO. 7.**  
 McKinney is the county seat.  
 5s '14 M-N \$125,000. May 1 1954  
 (Subject to call begin. May 1 1934.)  
 TOTAL DEBT Sept 1914 \$125,000  
 Assessed val. '13 (district) 1,783,000  
 Real value (estimated) 5,250,000  
 Population of district 1914 5,000  
 INT. payable in N. Y. City at Seaboard National Bank.

**COOKE COUNTY.**  
 Gainesville is the county seat.  
**Court-House Bonds.**  
 4s Apr \$125,000  
 BOND. DEBT July 1 '13 \$125,990  
 Assessed valuation 1914 16,450,000  
 State & Co. tax (per \$1,000) 12.37.30  
 Population in 1910 26,603  
 INT. at Nat. Bk. of Comm., N. Y.

**COOKE CO. ROAD DIST. NO. 1.**  
 This district comprises over one-half of the county and includes the City of Gainesville. The bonds are a direct obligation of the district.  
 4 1/2s '09 Apr \$100,000. Apr 1 1949  
 (Subject to call after Aug 1 1919)  
 BOND. DEBT July 1 1913 \$100,000  
 Assessed valuation 1912 6,256,535  
 INT. at Nat. Bk. of Comm., N. Y.

**CORPUS CHRISTI.**  
 Corpus Christi is in Neuces County. Inc. 1852. Pop'n 1910, 8,222.  
**Refunding Water-Works Bonds**  
 4s '98 F-A \$69,000. Aug 1 1938  
**Water-Works Bonds.**  
 5s '09 F-A \$90,000. Aug 1 1949  
**Sewer Bonds.**  
 5s '09 M-N \$120,000. Nov 1 1949  
 5s '11 A-O \$50,000. Oct 1 1951  
**City-Hall & Fire-Station Bonds.**  
 5s '11 A-O \$55,000. Oct 1 1951  
 (Subject to call after Oct 1 1921)  
**Street Bonds.**  
 5s '12 A-O \$150,000. Apr 1 1952  
**Garbage-Crematory Bonds.**  
 5s \$50,000  
 BOND. DEBT July 1 1913 \$536,000  
 Sinking fund Oct 2 1914 59,500  
 Assess. val. 1914 9,343,645  
 Total tax rate (per \$1,000) 14.14.00  
 INT. on sewer and water-works bonds at Fourth Nat. Bk., N. Y.; on other bonds at office of Noel-Yung Bond & Stock Co., St. Louis, Mo.  
 All bds. red. aft. 10 yrs. from issue.

**CORPUS CHRISTI INDEPENDENT SCHOOL DIST.**  
 5s '09 s-a \$75,000. 1919  
 5s '10 s-a 40,000. 1950  
 5s '12 J-J 38,000. July 1 1952  
 TOT. BOND. DT. Oct 1913 1,61,000  
 Assessed val. 1913 (est.) 6,250,000  
 School tax rate (per \$1,000) 13.55.00  
 Population in 1913 17,560  
 INT. at Nat. City Bank, N. Y. City.  
**OPTIONAL.**—All bonds subject to call after 20 years from issue.

**CORSICANA.**  
 This city is the county seat of Navarro Co. Pop'n '10, 9,749.  
**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 '89 J-J \$7,500. July 1 1919  
 3 1/2s '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  
 4s '07 A-O \$10,000. Oct 1 1947  
**Street Improvement Bonds.**  
 5s '90 J-J \$30,000. July 1 1920  
 5s '13 F-A 20,000. Feb 1 1953  
**Sewer Bonds.**  
 5s '89 J-J \$20,000. July 1 1919  
 5s '09 J-D \$20,000. Dec 15 1949  
 BOND. DEBT Apr 1914 185,850  
 Sinking fund 46,000  
 Assessed val. '13 (2-3 act.) 6,988,092  
 Total tax rate (per \$1,000) 13.51.50  
 † INT. after 15 years from issue.  
 † INT. at Treasurer's office; others in New York.

**CUERO.**  
 This city is the county seat of De Witt Co. Pop'n '10, 3,109.  
**Sewer (Red. aft. 20 yrs. from issue).**  
 5s '12 \$25,000. 1952

BOND. DEBT Nov 9 1914 \$82,900  
 Sinking fund 18,345  
 Assessed valuation 1913 3,035,000  
 Tax rate (per \$1,000) 1913 \$6.90

**CULBERSON COUNTY.**  
 Van Horn is the county seat.  
**County Bonds (assumed).**  
 4s Apr \$22,000  
**Court-House & Jail Bonds.**  
 4s Apr \$59,000  
**Funding Warrants.**  
 6s Road (Red. after 20 yrs. fr. issue) \$20,000  
 5s '13 Apr \$50,000. July 1 1943  
 BOND. DEBT Jan 1 1914 \$131,000  
 Sinking fund 8,864  
 Assess. val. '14 (1/2 act.) 4,392,050  
 Population in 1913 (est.) 3,000  
 INT. payable at Austin.

**DALLAS.**  
 This is the county seat of Dallas County. Incorp. Feb. 2 1856. Recall provision of city charter sustained by Courts, 79, p. 63; V. 94, p. 862.  
**Funding Bonds.**  
 6s '97 A-O \$100,000. Apr 1 1917  
 5s '99 J-J 182,000. July 1 1931  
**Sewerage Improvement Bonds.**  
 5s '90 J-J \$119,000. July 1 1920  
 5s '91 J-D 150,000. June 1 1931  
 4s '10 J-D 90,000. June 1 '15-'50 (\$2,000 in odd years and \$3,000 in even years.)  
 4 1/2s '13 M-N \$300,000. May 1 1953 (\$2,000 each alternate year.)  
 4 1/2s '12 J-D 92,000. June 1915-'52 (\$3,000 each alternate year.)  
**Street Improvement Bonds.**  
 5s '88 F-A \$163,000. Aug 1 1928  
 5s '89 J-J 137,000. July 1 1929  
 4s '90 J-J 25,000. July 2 1940  
 4s '92 J-D 23,000. Dec 1 1942  
 4s '96 J-J 60,000. Jan 1 1946  
 4s '07 A-O 80,500. Part yearly.  
 4 1/2s '10 J-D 341,000. June 1 1950  
**Park Bonds.**  
 4 1/2s '13 M-N \$500,000. Nov 1 '14-'53 (\$12,000 in even years and \$13,000 in odd years.)  
**Water-Works Improv't Bonds.**  
 4s '07 A-O \$477,000. Oct 1947 (Subject to call after Oct. 1917.)  
 4s '09 M-N 438,000. May 1 '15-'49 (Maturity \$12,000 in even years and \$13,000 in odd years.)  
 '10 J-D \$90,000. June 1 '15-'50 (\$2,000 in odd years and \$3,000 in even years.)  
 4 1/2s '12 M-N \$393,000. May 1 1952  
**Public Impt. Bonds.**  
 4s '04 J-J \$50,000. Jan 1 1944  
**School Bonds.**  
 4s '04 J-J \$30,000. July 1944  
 4s '06 J-J 138,000. Jan 1 1946 (Subject to call Jan 1 1916.)  
 4s '06 J-J 50,000. Jan 1 1946  
 4s '07 A-O 38,750. Oct 1 '15-'47  
 4s '09 M-N 175,000. May 1 '15-'49  
 4s '10 J-D 90,000. June 1 '15-'50 (\$2,000 in odd years and \$3,000 in even years.)  
 4 1/2s '13 M-N \$244,000 (\$6,000 each year except \$8,000 each 10th year and \$10,000 in 1953.)  
 4s '11 J-J \$238,000 (\$6,000 each year except \$8,000 each 10th year and \$10,000 in 1951.)  
 4s '11 J-J \$238,000. July 1 '14-'51  
 4 1/2s '12 M-N \$190,000. May 1 '15-'52  
**Refunding School Bonds.**  
 4s '02 M-N \$26,000. May 1932  
**Police & Fire Station Bonds.**  
 4s '02 J-D \$50,000. Dec 1 1942  
 4 1/2s '12 M-N 119,000. May 1 '15-'52 (\$3,000 each year except \$4,000 each 8th year.)  
**Crematory Bonds.**  
 4s '00 J-J \$10,000. July 2 1940  
**Water Supply**  
 5s '87 J-J \$81,000. July 1 1917  
 5s '90 J-J 147,000. July 1 1920  
 5s '91 J-J 62,000. Jan 1 1921  
 5s '91 J-D 100,000. June 1 1931  
 4s '02 F-A 50,000. Feb 1 1942  
**City Jail Bonds.**  
 4s '06 J-J \$27,500. Jan 1 1946 (Subject to call Jan 1 1916.)  
**Water and Sewer Bonds.**  
 4s '00 J-J \$95,000. July 2 1940  
 4s '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 1942  
**Hospital Bonds.**  
 4 1/2s '12 J-J \$95,000. Jan 1 '15-'52 (\$2,000 in odd years and \$3,000 in even years.)  
**City-Hall Bonds.**  
 4 1/2s '12 M-N \$200,000. May 1 1952  
 4 1/2s '13 M-N 275,000. May 1 1953  
 Former city of East Dallas  
**Street and Improvement Bonds.**  
 6s '85 J-J \$1,000. July 1 1916  
 6s '88 J-J 19,000. July 1 1918  
 6s '89 J-J 2,000. July 1 1919  
**Public School Bldg. Bonds.**  
 6s '86 J-J \$1,000. July 1 1916  
 BOND. DEBT May 1 '14 \$6,608,000  
 Water & sewer bds. (incl.) 2,623,000  
 Warrant debt May 1 1914 282,673  
 Street funds 24,120  
 TOT. LIABIL. May 1 '14 6,914,793  
 Cash in interest & sink. fld. 779,296  
 Investments (bonds held by sinking fund) 211,500  
 Funds (exclusive of above) 1,622,059  
 Other assets 11,249,318  
 TOT. ASSETS May 1 '14 13,853,174  
 Assets in excess of liab'l's 6,938,381  
 Assessed valuation, real 79,668,200  
 Assessed val., personal 28,302,000  
 Total val. '13 (3-5 act.) 107,970,200  
 Tax rate (per \$1,000) 1913 \$19.20  
 Population in 1900 (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.  
 INT. on street-impt. 5s due 1928 and 1929, street 4s due 1940 and 1946, public-impt. 4s due 1944, sewerage-impt. bonds due 1920, 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. Refunding school 4s due 1932 and street-impt. bonds due Dec. 1 1942 at State Treas. office; on East Dallas school 6s and street-impt. 6s due 1916 at Merchants' Laclede Nat. Bank, St. Louis; water and sewer bonds at State Treas. office and in city of Dallas; school bonds due 1947 street bonds of 1907, water-works bonds due 1947, and East Dallas street and impt. bonds due 1919 in Dallas; on water-works-impt. bonds due 1949 and school bonds due 1949 at Nat. Bank of Commerce in N. Y.; bonds of 1910, 1911, 1912 and 1913 at Chase Nat. Bank, N. Y.; others at New York Trust Co., N. Y.  
**CITY PROPERTY.**—Value of city property, including water-works, on May 1 1914 was \$11,240,319.  
**WATER WORKS.**—For the year ending May 1 1914 the revenue from the water works was \$345,679.

**DALLAS COUNTY.**  
 County seat is Dallas. Bonds all issued under new municipal bond law.  
**Court House Bonds (Ref.)**  
 3s '99 Apr \$150,000. May 10 1919  
 3s '01 Apr \$35,000. May 20 1941 (Subject to call after May 20 1906.)  
 4s '05 Apr \$35,000. Dec 10 1920  
**Bridge Repair Bonds.**  
 4s '08 Apr \$7,650.  
**Viaduct and Bridge Bonds**  
 4s '09 Apr \$694,000. Apr 10 1949  
 5s '14 Apr \$125,000. Feb 10 1954  
**Road & Bridge Funding (Red. after 10 years from issue).**  
 4s '05 Apr \$127,000. June 10 1945  
 4s '09 Apr 90,000. Apr 10 1949  
 4s '05 Apr 403,000. Jan 2 1945  
 4 1/2s '11 Apr 462,000. Sept 10 1951  
 BOND. DEBT May 1914 \$1,917,150  
 Sink. fd. (viaduct bonds) 149,562  
 Assessed valuation 1914 138,774,590  
 Real value (est.) 325,000,000  
 State & Co. tax (per \$1,000) 12.37.30  
 Population in 1910 135,748  
 † INT. after 10 years from issue.  
 INT. at State Treas. office or at Chase Nat. Bank, N. Y. C.

**DEAF SMITH COUNTY.**  
 Hereford is the county seat.  
**County Bonds.**  
 4s Apr \$14,000. 1934  
**Court-House Warrants.**  
 6s '10 J-J \$96,000. Jan 1 '15-'29  
 TOTAL DEBT Oct 1 1914 \$110,000  
 Sinking fund 4,153  
 Ass'd val. '14 (abt. 65% act.) 8,227,239  
 State & Co. tax (per \$1,000) 14.58.90  
 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. Commission government adopted.  
**† Sewer Bonds.**  
 5s '90 J-J \$46,000. Jan 1920  
 5s '92 J-J 23,000. Jan 1922  
**Water-Works (Part yearly).**  
 5s '08 J-J \$101,000. 1938  
 5s '09 J-J 37,500. 1929  
 5s '10 J-J 42,000. 1935  
**† School Bonds.**  
 5s '92 J-J \$7,500. Jan 1922  
 5s '13 J-J 90,000. Jan 1915-1933  
**† Street Bonds.**  
 5s '02 J-J \$16,500. Jan 1922  
 BOND. DEBT Sept 1 '14 \$368,500  
 Sinking funds and cash 63,689  
 Assess. val. '14 (1/2 act.) 7,995,000  
 Total tax (per \$1,000) 1914 13.80.00  
 Population in 1910 13,632  
 † INT. payable in Denison; others in N. Y. City.

**DENTON.**  
 This city is the county seat of Denton County. Pop'n 1910, 31,258.  
**Sewer (red. aft. 10 yrs. from issue).**  
 5s '09 J-J \$10,000. Jan 1 1949  
**Sewer Scrip Warrants.**  
 -s \$3,502  
**School Bonds.**  
 -s \$22,000  
**Water-Works Bonds.**  
 5s '05 \$19,000. Apr 1 1945  
**City Hall & Street Bonds.**  
 -s \$500  
**Water, Light & Power Co Bds (Assumed).**  
 -s \$47,000  
**Funding Bonds.**  
 -s \$2,547.55  
 TOTAL DEBT Oct 2 '14 104,550  
 Assessed valuation 1914 3,477,333  
 Total tax (per \$1,000) 1914 \$14.00  
 INT. at Chase Nat. Bank, N. Y. C.

**DENTON COUNTY.**  
 Denton is the county seat.  
**Funding (red. aft. 5 yrs. from iss.)**  
 3s '01 Apr \$51,000. Apr 10 1941  
**Refunding (red. aft. 5 yrs. fr issue).**  
 4s '06 Apr \$58,000. Oct 10 1946  
 BOND. DEBT Oct 1 '14 105,500  
 Assess. val. 1914 19,867,360  
 State & Co. tax (per \$1,000) '14 \$7.95  
 Population in 1910 31,258  
 INT. at office of State Treasurer.

**DENTON CO. ROAD DIST. NO. 1.**  
 5s '11 Apr \$71,000. Sept 13 1951 (Subject to call after Sept 13 1921.)  
 BOND. DEBT Oct 1914 71,000  
 Assessed val. of dist. 1913 2,000,000  
 Actual valuation (est.) 3,000,000  
 District tax (per \$1,000) '14 \$1.09  
 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.**  
 Waxahatchie is the county seat.  
 Road Dist. No. 8 (red. beg. Oct. '22)  
 5s '12 A-O \$73,000. Oct 10 1952

**Road District Bonds.**  
 5s '09 A-O \$250,000. 1949  
 5s A-O 299,000. 1950  
 (Subject to call after 1919.)  
 Road Dist. No. 9 (red. beg. Oct. '22).  
 5s '12 A-O \$100,000. Oct 10 1952  
 TOTAL DEBT Oct 1 '14 \$937,750  
 Assess. val. '14 (3-5 act.) 37,004,955  
 State & Co. tax (per \$1,000) '14 \$6.55  
 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 13 1873.  
**Sewer Bonds**  
 5s '98 J-J \$15,000. July 1 1938  
 5s '00 F-A 20,000. Feb 1 1940  
 5s '03 M-S 60,000. Sept 1 1943  
 5s '08 semi-ann. \$50,000. 1948  
 6s '90 18,000. 1920  
 5s '12 J-D \$150,000. Dec 1 1952  
**Water-Works-Purchase Bonds.**  
 5s '10 A-O \$375,000. Oct 1 1950  
**Water-Wks. Extension Bonds.**  
 5s '12 J-D \$200,000. Dec 1 1952  
**Water-Works Compromise Bonds.**  
 5s '99 \$11,000. 1929  
**School Bonds.**  
 5s '09 F-A \$20,000. Feb 1 1929  
 5s '01 F-A 75,000. Feb 1 1941  
 5s '07 s-a \$100,000. July 1 1947  
 6s '03 M-S 50,000. Sept 1 1943  
 5s '05 A-O 50,000. Apr 1 1945  
 5s '08 semi-ann. \$100,000. 1948  
 5s '11 A-O \$50,000. Oct 16 1951  
 5s '14 J-D 200,000. June 1 1954 (Subject to call beg. June 1 1934.)  
**Funding Bonds.**  
 6s '90 \$14,000. 1920  
 5s '11 A-O \$294,000. Oct 16 1951  
**Garbage Disposal Bonds.**  
 5s '08 semi-ann. \$50,000. 1948  
**Street Improvement.**  
 5s '05 Nov \$175,000. Nov 1 1935  
 5s '08 semi-ann. 200,000. 1948 (Subject to call after 1918.)  
 5s '08 semi-a. \$100,000 n. 1948  
 5s '10 s-a \$110,000. 1950  
 5s '12 J-D \$50,000. Dec 1 1952  
**City Hall and Jail Bonds.**  
 5s '99 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 32,250,450  
 Tax rate (per \$1,000) 1912 \$19.00  
 Population in 1910 (Census) 39,279  
 † INT. after 20 years from issue.

**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.)  
 5s '13 Apr \$35,000. Apr 10 1953  
**Court House and Jail Bonds.**  
 5s '98 Apr \$16,000. Feb 10 1938  
 5s '11 Apr \$40,000. Dec 10 1951  
 5s '14 A-O \$360,000. Apr 1 1954  
**Jail Bonds**  
 4s '09 Apr \$25,000. Apr 10 1919  
**Poor-Farm Bonds**  
 5s '11 \$30,000. Oct 10 1941 (Subject to call after Oct 10 1921.)  
 BOND. DEBT Jan 1914 \$1,115,000  
 Sinking fund 70,588  
 Assess. val. '13 (3-5 act.) 45,735,345  
 Population in 1910 52,599  
 † INT. after 10 years from issue.  
 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.

**FANNIN COUNTY.**  
 Bonham is the county seat.  
**Road District No. 1 Bonds.**  
 -s '14 \$250,000  
 TOTAL DEBT (?)  
 Assessed valuation 1914 \$23,387,680  
 Population in 1910 44,301

**FAYETTE COUNTY.**  
 County seat is La Grange.  
 Bridge (red. aft. 10 yrs. from issue).  
 5s '88 Oct \$13,000. Apr 10 1938  
 5s '86 Apr 6,000.  
 5s '87 Apr 41,500.  
 Refunding (red. beg. Apr. 1915).  
 4s '05 Apr \$41,000. Apr 17 1945 (Subject to call after Apr 17 1915.)  
 BOND. DEBT Jan 1 1914 \$99,500  
 Sinking fund 21,908  
 Assess. val. '14 (abt. act.) 19,996,073  
 Co. tax rate (per \$1,000) 1912 \$2.80  
 Population in 1910 29,796

**FISHER COUNTY.**  
 Roby is the county seat.  
 Court-House (red. beg. in 1920).  
 5s '10 A-O \$65,000. 1950  
**Road and Bridge Bonds.**  
 4s Apr \$19,900. 1943  
 5s Apr 1,999. 1932  
 BOND. DEBT Oct 16 '14 \$86,899  
 Floating debt 11,002  
 Sinking fund 19,923  
 Assess. val. '14 (2-3 act.) 6,126,089  
 State & Co. tax (per \$1,000) '14 \$9.75  
 Population in 1910 (Census) 12,596  
 INT. on the court-house bonds at Hanover Nat. Bk., N. Y.; on 4% road bonds in Austin; others at Roby.

**FORT BEND COUNTY.**  
 Richmond is the county seat.  
**Bridge Bonds (red. beg. in 1911).**  
 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 '13 Feb \$175,000. Feb 10 1953 (Subject to call Feb 10 1923)  
 BOND. DEBT Jan 1 1914 \$400,900  
 Sinking fund 51,307  
 Assessed valuation 1914 14,629,510  
 Co. tax rate (per \$1,000) 1912 \$3.90  
 Population in 1910 18,168  
 \* Issued prior to the law of 1893, which requires approval and registration by State officials.



**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. 76, p. 223. The city failed to pay its interest due in September and November 1899 (see V. 60, p. 711), but in January 1900 paid all arrears. In December 1900 an appeal was made to holders of the bonds to consent to refunding the debt into new 4s and a resolution to aid in the process was passed by the City Council. See "Chronicle," V. 72, p. 100. The Legislature of 1901 authorized \$1,883,800 4% 40-year bonds to take up the old issues and \$754,000 were refunded; remainder of new issue was then canceled and all further efforts to refund stopped.

**Funding & Improvement Bonds.**

5s g 90 J-J \$113,000\*---Jan 1 1920  
6s g 92 J-J 155,000\*---Jan 1 1922

**Funding Water-Works Bonds.**

5s g 11 A-O \$150,000\*---Apr 1 1951  
(Subject to call after Apr 1 1931).

**School Bonds.**

5s g 90 J-J \$11,000\*---Jan 1 1920  
4 1/2 s 08 J-J \$50,000\*---July 1 1948  
4 1/2 s 09 M-N 300,000\*---May 1 1949  
(Subject to call after May 1 1929).

4 1/2 s 10 A-O \$100,000\*---Apr 13 1950  
5s 13 A-O 175,000\*---July 1 1943

**Water Bonds.**

5s g 90 M-N \$44,000\*---May 1 1940  
4 1/2 s 09 M-S \$150,000\*---Sept 1 1949  
5s g 11 A-O \$120,000\*---Apr 1 1951

**Refunding Bonds (see note above)**

4s g J-J \$754,000\*---July 1 1941

**Electric Light Bonds.**

4 1/2 s 09 M-S \$25,000\*---Sept 1 1949  
5s g 11 A-O 50,000\*---Apr 1 1951

**General Improvement.**

5s g 91 M-S \$153,000\*---Mch 1 1921  
Street (red. aft. 20 yrs. from issue).

4 1/2 s 08 J-J \$100,000\*---July 1 1948  
4 1/2 s 09 M-N 100,000\*---May 1 1949  
4 1/2 s 09 M-S 135,000\*---Sept 1 1949  
4 1/2 s 10 A-O 100,000\*---Apr 13 1950

5s 11 A-O 150,000\*---Apr 1 1951  
Fire Hall (red. aft. 20 yrs. from iss.)

4 1/2 s 09 M-S \$65,000\*---Sept 1 1949  
5s 11 A-O 95,000\*---Apr 1 1951

Police Station (red. aft. Apr '31).  
5s g 11 A-O \$35,000\*---Apr 1 1951

City Warehouse (red. beg. Apr '31).  
5s g 11 A-O \$15,000\*---Apr 1 1951

North Ft. Worth Bonds (assumed)  
Hospital Bonds (red. beg. in 1931).

5s 11 A-O \$20,000\*---Apr 1 1951  
School Bonds (red. beg. July '30).

5s 05 July 23,000\*---July 1 1945  
Water-Works (red. beg. in Feb. '30).

4s g Feb \$100,000\*---Feb 1 1945  
BOND. DEBT Apr 1914 \$5,751,000

Floating debt 108,869  
Total assets of city 1913 13,826,616  
Assessed valuation, real 45,337,115

Assessed val., personal 18,916,822  
Total assessed val. 1913 64,253,937  
Tax rate (per \$1,000) 1913 73.30

Population in 1910 (Census) 73,312  
\$Red. after 20 years from issue.

INT. on bonds of 1913 is payable at Hanover Nat. Bank, N. Y. City.

**FREESTONE COUNTY.**

Fairfield is the county seat.  
Road Dist. No. 1 (red. beg. in May 1930).

5s 10 A-O \$50,000\*---May 10 1950  
CO. BONDED DEBT ( )

Road dist. debt Mar. 1913 50,000  
Assessed valuation 1914 8,356,380

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 (red. beg. in Nov. 1914).  
5s 04 M-N \$25,000\*---Nov 1 1944

Sewerage & Street Improvement  
6s 88 A-O \$5,000\*---Apr 1 1958  
(Subject to call Apr 1 1908).

4s 00 A-O \$2,500\*---Oct 1 1940  
(Subject to call Oct 1 1910).

High School Bonds.  
6s 92 J-J \$23,000\*---Jan 1 1942  
(Subject to call Jan 1 1912).

Water-Plant Purchase Bonds. ( )  
5s 11 M-S \$150,000\*---Mch 1 1951  
(Subject to call after Mch 1 1921).

School House & Refdg. Bonds.  
5s 98 A-O \$13,000\*---Oct 1 1938  
(Subject to call Oct 1 1908).

Refunding Street Bonds.  
5s 04 J-J \$7,000\*---July 1 1944  
(Subject to call after July 1 1914).

Street (red. beg. 20 yrs. from issue)  
6s 90 A-O \$18,000\*---Oct 1 1940

Funding School Bonds.  
6s 86 A-O \$1,500\*---Oct 1 1938  
BOND. DEBT Nov 10 '14 \$245,000

Floating debt 219,354  
Sinking fund 20,543

Assess. val. '13 (3/4 act.) 4,778,275  
Total tax (per \$1,000) 1913 \$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 had been restored.

**Limited Debt Bonds.**

5s 81 \$485,800\*---1921-1927  
5s J-J \$1,009,000\*---1932-1936

Water Bonds.  
5s 96 M-N \$52,000\*---1936-1938  
5s 11 --- 95,000\*---1961

Water and Sewer Bonds.  
5s 14 M-S \$70,000\*---Mar 1 '15-'34  
{ 80,000\*---Mar 1 '35-'54

Water, Street Imp. & City Hall.  
5s J-J \$531,000\*---1928-1936

General Indebtedness Bonds.  
5s 95 M-N \$65,000\*---1916  
5s 97 A-O 189,000\*---Oct 1 1937

Grade Raising Bonds.  
5s 09 --- \$10,000\*---1949

Grade-Raising Bonds, Series A.  
4s 03 M-S \$185,000\*---Sept 1 1943

Grade-Raising Bonds, Series B.  
5s 04 M-N \$635,000\*---1944

Grade-Raising Bonds, Series C.  
5s 07 --- \$587,000\*---1947

Public School Bonds.  
5s 97 J-J \$23,000\*---1937  
5s 08 & 09 50,000\*---1948-1949

Grading, Filling & Drainage Bonds  
4 1/2 s 08 & 09 \$286,500\*---1948-1949

Sewer Bonds.  
5s 97 F-A \$300,000\*---1937

Sea-Wall Bonds.  
5s 10 --- \$216,500\*---1950

Fire Boat Bonds.  
5s 14 M-S \$15,000\*---Mar 1 '15-'24  
{ 60,000\*---Mar 1 '25-'54

City Hall & Auditorium Bonds.  
5s 14 M-S \$300,000\*---Mar 1 '15-'54

School Building Bonds.  
5s 14 M-S \$200,000\*---Mar 1 '15-'54

Street, Drainage & Impt. Bonds.  
5s 14 M-S \$70,000\*---Mar 1 '15-'34  
{ 80,000\*---Mar 1 '35-'54

Assess. val. '14 (estimated) \$7,500,000  
Real value (estimated) 60,000,000

City tax rate (per \$1,000) '14 \$17.30  
Population in 1910 49,463

Population in 1914 (est.) 36,981  
A all held in sinking fund.

The first installment of these bonds was issued Jan. 1 1892, payable 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.  
May 1914, Feb. 28 '13

Total. bd. debt. \$5,759,800 \$4,859,800  
Floating debt. None None

Total debt. \$5,759,800 \$4,859,800  
Sink. fds., &c. 665,257 494,736

Net debt. \$5,094,543 \$4,365,064  
The water debt (included in above)

in May 1914 amounted to \$553,000.  
INT. on bonds of 1914 payable in New York City.

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 \$568,000 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 \$3,034,963.

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 \$2,929.81; 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.  
Causeway Bridge Bonds.

5s 11 A-O \$500,000\*---Apr 10 1951  
(Subject to call after Apr 10 1931)

Road & Bridge (Red. beg. 1911).  
4s A-O \$55,400\*---1941

Road Bonds (Red. beg. 20 yrs. from issue).  
5s 13 --- \$250,000\*---Oct 1 1953

Funding Bds. (red. beg. in 1911).  
4s A-O \$29,100\*---1941

Sea Wall Bonds (See text above).  
4s 02 A-O \$959,600\*---Jne 10 1942  
(Subject to call after June 10 1922).

Court House and Jail Bonds.  
5s 09 A-O \$118,000\*---Feb 9 1937  
(Subject to call after Feb 9 1907).

Road Bonds (red. beg. in 1930).  
5s 10 A-O \$491,000\*---1950

BOND. DEBT Sept 30 '14 \$2,403,100  
Cash in funds 412,767

Bonds held in trust 176,000  
Assess. val. '14 (3/4 act.) 43,152,265

County tax rate (per \$1,000) '14 \$8.50  
Population in 1910 (Census) 44,479

INT. on sea-wall and bridge bonds at Chase Nat. Bank, N. Y. City; court-house and jail bonds at County Treas. office; bonds of 1913 in N. Y. City.

**GALVESTON CO. DR. DISTRICTS.**

Drainage Dist. No. 1 Bonds.  
5s 10-11-A-O \$92,000\*---1949  
(Due \$4,000 yearly on April 10)

Drainage Dist. No. 2 Bonds.  
5s J-J \$45,000\*---1949  
(Due \$2,000 yearly on July 10)

Drainage Dist. No. 3 Bonds.  
s --- \$31,980.30

TOT. drain. debt July 1913 \$172,980  
Assessed (Dist. No. 1) 1,310,310  
val. (Dist. No. 2) 889,570

INT. at Hanover Nat. Bank, N. Y.

**GEORGETOWN.**

This city is the county seat of Wilkenson County. Pop. 1910, 3,096.

Refunding School Bonds.  
s --- \$9,000\*---1935

Water-Works Bonds.  
5s 10 s-a \$32,000\*---Dec 1 1950  
(Subject to call after Dec 1 1920.)

Light Bds. (red. beg. in 1920).  
5s 10 s-a \$13,000\*---Dec 1 1950

BOND. DEBT Nov 10 '14 \$66,500  
Sinking fund 8,000

Assess. val. '13 (2-3 act.) 2,097,820  
Total tax (per \$1,000) 1913 \$18.20

INT. at N. W. Harris & Co., Chicago, and at 4th Nat. Bank, N. Y.

**GONZALES COUNTY.**

County seat is 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 & 1947)

BOND. DEBT Oct 1914 \$154,000  
Time warrants (roads) 45,000

Assessed (County) 15,946,265  
val. (Dist. No. 1) 4,848,751

Population of county 1910 28,055

**GRAYSON COUNTY.**

Sherman is the county seat.  
Road Dist. No. 1 Bonds.

4 1/2 s 10 Jan \$225,000\*---Jan 1 '15-'50  
(Subject to call after Jan. 1 1920).

Road Dist. No. 2 Bonds  
5s 12 Mch \$30,000\*---Mch 1 '15-'52  
(Subject to call beg. Mch. 1 1922).

BOND. DEBT July 1913 \$621,250  
Sinking fund 5,801

Assessed val. 1914 46,222,520  
Population of county 1910 65,996

INT. at State Treas. office in Austin or at Seaboard Nat. Bk., N. Y.

**GREENVILLE.**

This city is the county seat of Hunt County. Pop'n 1910, 8,850.

School Bonds.  
8s 85 \$2,000\*---Sept 7 1915  
8s 85 M-N 2,000\*---Nov 13 1915

6s 90 J-J 8,000\*---July 10 1920  
(Subject to call.)

5s 04 F-A \$11,000\*---Aug 10 1944  
((\$500 payable each year.)

4 1/2 s 06 M-N \$14,500\*---May 1 1946  
5s 10 F-A 67,500\*---Aug 1 1950

Refunding Bonds.  
5s 07 A-O \$4,000\*---Sept 1 1921

4 1/2 s 07 A-O 16,000\*---June 1 1937  
4 1/2 s 06 A-O 5,500\*---Apr 10 1936  
(Subject to call \$500 yearly.)

Electric Light Bonds.  
5s 91 J-J \$15,000\*---Jan 1 1921

5s 09 J-J 46,500\*---July 1 1949  
(Subject to call \$1,000 and \$1,500 alternately each year beginning 1910.)

City Hall & Engine House Bonds.  
6s 89 M-S \$3,000\*---Sept 2 1919

Sewer Bonds (red. beg. in 1908).  
4 1/2 s 07 J-D \$88,000\*---June 1 1947  
(Subject to call after 1908.)

Fire Station Bonds.  
5s 10 M-S \$19,000\*---Mar 1 1950

Market Square Bonds  
s --- \$16,000\*---1949

Street Bonds.  
5s 10 J-D \$92,500\*---June 1 1950  
(Subject to call \$2,500 each year.)

5s 13 J-J \$75,000\*---1914-1953  
Water-Works Bonds.

5s 08 M-S \$66,000\*---Sept 15 1948  
((\$2,000 payable every third year.)

5s 10 A-O \$19,000\*---Apr 1 1950  
5s 10 J-D 50,000\*---Dec 20 1950  
(Subject to call \$1,500 in odd years and \$1,000 in even years.)

5s 11 F-A 85,000\*---Aug 1 1951  
(Subject to call beginning 1913.)

GEN. BD. DT. Oct 1914 \$659,500  
Out. indebtedness 34,475

Sinking fund and interest 4,305  
Cash in other funds 47,668

Assessed valuation 1914 6,440,478  
(Assessment about 2-3 to 3/4 act. val.)

Total tax (per \$1,000) '14 \$15.70  
There were also outstanding Oct. 1914 improvement district bonds amounting to \$28,840. These bonds are not a direct debt of the city.

INTEREST on bonds of 1911 payable at City Treas. office, National Park Bank, N. Y. City, or in Austin.

**GRIMES COUNTY.**

Anderson is the county seat.  
Refunding Bonds

s 14 --- \$30,000\*---1949

Road and Bridge Bonds.  
5 1/2 s 14 A-O \$30,000\*---Aug 10 1944  
(Subject to call beg. Aug. 10 1924.)

Road Dist. No. 1 Bonds.  
5s 12 Jan \$125,000\*---Jan 1 1952  
(Subject to call beg. Jan 1 1922.)

CO. BD. DT. July 1913 \$99,000  
Road Dist. No. 1 Bonds \$125,000

Assessed (County) 1914 13,009,548  
val. (Dist. No. 1) 3,553,197

Population of county in 1910 21,205

INT. at Co. Treas. office or at Hanover Nat. Bank, N. Y. City.

**GUADALUPE COUNTY.**

Seguin is the county seat.  
Jail Bonds.

4s 03 Apr \$4,000\*---Apr 10 1943

**Road Bonds.**

4s 06 Apr \$50,000\*---Apr 10 1946  
4s --- 20,000\*---1948  
5s 08 Apr 50,000\*---Apr 10 1948

**Road and Bridge Bonds.**

4 1/2 s 09 --- \$30,000\*---1949

**Bridge Bonds.**

4s 03 Apr \$15,000\*---Apr 10 1943  
5s 98 Apr 2,000\*---Apr 10 1938  
4s 05 Apr 67,500\*---Apr 10 1945



**HILL COUNTY.**  
Hillsboro is the county seat.  
Road Dist. No. 1 Bonds.  
5s '14 \$250,000—Jan 10 1954  
Funding (subject to call).  
5s '98 Feb \$25,000—Feb 15 1938  
3 1/2s '97 Apr 42,000—Apr 10 1943  
Bridge Bonds (subject to call).  
5s '95 Apr \$30,000—Apr 10 1935  
5s '96 Apr 20,000—Apr 10 1937  
5s '97 Apr 12,000—Apr 10 1937  
3 1/2s '92 Apr 40,000—Apr 10 1942  
BONDED DEBT—  
County debt Oct 1 1914—\$169,000  
Road dist. bds. Oct. 1 '14—250,000  
Sinking fund (county)—74,751  
Assessed Valuation—  
County '14 (1/2 act.)—\$30,731,900  
District '14 (est)—8,250,000  
Tax Rate—  
County (per \$1,000) 1914—\$7.00  
District (per \$1,000) 1914—2.50  
Population in 1910 (county)—46,760  
INT. at State Treas. office in Austin and at Seaboard Nat. Bank, N.Y.

**HILLSBORO.**  
County seat of Hill County.  
Water and Sewer Bonds.  
5s '95 \$18,500—Jan 1 1935  
5s '95 8,000—Sept 3 1935  
5s '97 15,000—Jan 1 1937  
4 1/2s '09 Apr 10,000—Apr 1 '15-'49  
5s '13 J-J 25,000—July 1 1953  
Street Bonds.  
4 1/2s '09 Apr \$3,500—Apr 1 '15-'49  
5s '10 10,000—July 1 1950  
(Redeemable beginning in 1925.)  
5s F-A 25,000—1954  
City Hall Bonds.  
4 1/2s '09 Apr \$14,000—Apr 1 '15-'49  
School Bonds.  
6s '94 \$4,000—July 1 1924  
4 1/2s '06 17,000—Sept 1 1946  
(Subject to call after Sept 1 1921.)  
4 1/2s '09 Apr 3,500—Apr 1 '15-'49  
5s '12 J-J 40,000—July 1 1952  
(Subject to call beg. July 1 1922.)  
5s '14 F-A 25,000—Feb 1 1954  
(Subject to call after Feb 1 1929.)  
Water-Works Extension Bonds.  
5s '12 \$15,000—Feb 1 1952  
Funding Bonds.  
5s '12 \$8,400—Feb 1 1952  
Sewer Bonds.  
5s '12 \$5,000—Feb 1 1952  
Refunding Bonds.  
2s '06 \$4,500—Aug 1 1934  
BOND. DEBT Mar 31 '14—\$282,100  
Floating debt—5,492  
Sinking fund—36,142  
Mar 31 1914 Securities—11,500  
Assessed valuation 1913—4,750,000  
Real valuation (est)—6,350,000  
Total tax rate (per \$1,000) '13—12.80  
Population in 1910—6,115

**HOUSTON.**  
This city is the county seat of Harris County. New charter of city became operative July 1 1905.  
Population 1910, 78,800.  
Bridge Bonds.  
4 1/2s '96 M-N \$39,000—May 1 1936  
4 1/2s '12 M-N \$200,000—Sept 1 '13-'52  
5s '13 M-N \$400,000—Nov 1 '14-'43  
Compromise Bonds.  
6s '88 J-J \$500,000—July 1 1918  
6s '88 J-J \$503,000—July 1 1918  
Street Improvement Bonds.  
5s '03 A-O \$300,000—Oct 1 1943  
5s '08 A-O \$100,000—Aug 5 1938  
4 1/2s '09 M-S \$100,000—Sept 7 1939  
4 1/2s '10 M-S \$100,000—Sept 27 1940  
5s '13 M-N \$800,000—Nov 1 '14-'43  
Fire Station, Market House and School Bonds.  
5s '03 F-A \$100,000—Aug 15 1943  
School, Sewer, Street Paving and Fire Station Bonds.  
5s '04 A-O \$100,000—Oct 1 1944  
Paving and Sewer Bonds.  
5s '97 J-J \$250,000—July 1 1937  
5s '98 J-J 100,000—July 1 1938  
5s '99 J-J 100,000—Jan 2 1939  
5s '01 F-A 240,000—Aug 1 1941  
5s '01 F-A 60,000—Aug 1 1941  
4 1/2s '12 J-D 100,000—Part yearly  
4 1/2s '12 M-S 292,500—Sept 1 '14-'52  
School Bonds.  
6s '94 M-N \$100,000—May 1 1924  
5s '97 J-J 50,000—Dec 1 1937  
5s '98 J-J 60,000—Jan 1 1923  
5s '01 F-A 50,000—Aug 19 1941  
4 1/2s '11 J-D \$500,000—June 26 1941  
4 1/2s '12 M-S 487,500—Sept 1 '14-'52  
Sewer and Sanitary Bonds.  
5s '99 M-N \$300,000—Nov 15 1939  
4 1/2s '08 A-O \$225,000—Oct 26 1938  
4 1/2s '08 A-O \$225,000—Oct 26 1938  
4 1/2s '12 M-S 475,000—Sept 1 '15-'52  
Market-House Funding Bonds.  
5s '07 J-J \$100,000—Jan 1 1937  
Water Bonds (red. beg. in Oct. '28).  
4 1/2s '08 A-O \$100,000—Oct 26 1938  
Wharves and Ship Bonds.  
4 1/2s '08 A-O \$150,000—Oct 26 1938  
Bridge and Viaduct Bonds.  
4 1/2s '10 J-D \$500,000—Dec 5 1940  
Water Plant Purchase Bonds.  
5s '06 J-J \$434,000—July 16 1946  
Refunding (red. beg. in Oct. '31).  
5s '11 A-O \$500,000—Oct 16 1941  
Drainage Bonds.  
4 1/2s '12 M-S \$712,500—Sept 1 '15-'52  
100,000  
Park Bonds.  
4 1/2s M-S \$237,500—Sept 1 '15-'52  
City-Hall Improvement Bonds.  
5s GEN. BDS. Mar 31 '14—\$9,755,000  
Paving certificates—168,807  
Water-works mortgage—467,000  
TOTAL DEBT Mar 31 '14 10,390,807  
Value city prop. 1913—10,033,200  
Assessed val. 1913-14—97,037,485  
(Assessment of land about 90% and of buildings about 25% actual val.)  
City tax (per \$1,000) 1914—\$18.50  
Red. after 20 years from issue.  
INT. at Union Trust Co., N.Y.

**HOUSTON HEIGHTS.**  
This town is in Harris County.  
School Bonds (red. beg. Apr. '32).  
5s '12 A-O \$25,000—Apr 1 1942  
School Bonds.  
5s '12 A-O 25,000—Apr 1 1942  
(Subject to call after April 1 1932.)  
125,000  
Paving Bonds.  
180,000  
Sewer Bonds.  
5s '13 s-a \$200,000—  
(Due \$3,000 yearly from 5 to 9 years, incl., \$4,000 yearly from 10 to 15 years, incl., \$5,000 yearly from 16 to 24 years, incl., \$6,000 yearly from 25 to 35 years, incl., and \$10,000 yearly from 36 to 40 years, incl.)  
Fire-Station Bonds.  
5s '13 s-a \$20,000—1943  
BOND. DEBT Feb 1914—\$525,000  
Assessed val. 1913—524,000  
Population in 1910—6,984

**HOUSTON COUNTY.**  
Crockett is the county seat.  
Road District No. 1 Bonds.  
5s '11 M-S \$24,000—Mch 1 1951  
Road District No. 3 Bonds.  
5s '11 A-O \$150,000—1951  
(Above bonds will also be paid serially from 1913-1934 by operation of sinking fund).  
BOND. DEBT Jan 1 1914—\$193,000  
Sinking fund—9,670  
Assessed valuation 1914—9,061,840  
Population of county 1910—29,564

**JACKSON COUNTY.**  
Edna is the county seat.  
Court House and Jail Bonds.  
5s '00 \$11,000—Feb 10 '20 & '40  
4s '05 45,000—Apr 10 1944  
4s '02 8,600—May 4 1942  
BOND. DEBT Jan 1 1914—\$189,425  
Sinking fund—24,669  
Assessed valuation 1914—9,924,460  
County tax (per \$1,000) 1914—\$5.80  
Population in 1910—6,471

**JEFFERSON COUNTY.**  
County seat is Beaumont.  
Jail (Red. beg. in 1933).  
5s '13 A-O 1,900—1953  
Road (Red. aft. 20 yrs. from issue).  
5s '04 A-O \$125,000—Aug 10 1944  
6s '03 A-O 100,000—Oct 10 1943  
5s '07 A-O 282,000—Oct 10 1947  
5s '11 A-O \$75,000—1951  
Refunding Bonds.  
4s '03 A-O \$44,500—Feb 10 1943  
(Subj. to call any int. period aft. '13)  
4 1/2s '09 A-O 146,000—May 10 1949  
(Subject to call after 1919.)  
Court-House Bonds.  
4 1/2s '09 A-O \$43,000—Apr 10 1936  
(Subj. to call any int. period aft. '19)  
5s '00 A-O 1,900—Feb 14 1940  
(Subj. to call any int. period aft. '10)  
5s '02 A-O 9,000—Feb 10 1942  
(Subj. to call any int. period aft. '12)  
4s '03 A-O 1,800—Feb 10 1943  
(Subj. to call any int. period aft. '13)  
Bridge (Red. aft. 10 yrs. from issue).  
5s '96 A-O \$10,000—Apr 10 1936  
4s '04 A-O 18,000—Apr 10 1944  
BOND. DEBT Oct 21 '14—\$858,100  
Assess. val. '14 (abt. act.)—50,787,845  
County tax (per \$1,000) 1914—\$5.80  
Population in 1910—38,182  
INT. on 5s of 1904 payable at Chase Nat. Bank, N.Y., on all others in Austin, Beaumont or at Seaboard Nat. Bank, N.Y.

**JIM WELLS COUNTY.**  
Alice is the county seat.  
Road and Bridge Bonds.  
5 1/2s '13 A-O \$125,000—Nov 17 1953  
(Subject to call after Nov. 17 1923.)  
TOTAL BONDED DEBT—698  
Assessed valuation 1914—\$7,421,698

**JOHNSON COUNTY.**  
Cleburne is the county seat.  
Bridge Bonds.  
3s --- \$55,700—1922 & 1952  
4s --- 5,500—1925  
Court-House Bonds.  
5s --- 2,000—1939  
5s '12 175,000—1952  
(Redeemable beginning in 1922.)  
Jail Bonds.  
5s --- \$3,000—1939  
BOND. DEBT Oct 1 1914—\$241,200  
Sinking fund—42,092  
Assess. val. '14 (1/2 act.)—22,470,858  
County tax rate (per \$1,000) '13 \$5.20  
Population in 1910—34,460

**KLEBURG COUNTY.**  
Kingsville is the county seat.  
Court-House and Jail Bonds.  
5s '13 \$125,000—1953  
(Subject to call beginning in 1923.)  
s '14 \$300,000—  
Hospital Bonds.  
5s '13 \$35,000—1953  
(Subject to call beginning in 1923.)  
BOND. DEBT Oct 3 '14—\$160,000  
Assess val. '13 (1/2 act.)—\$6,578,374

**LAMAR COUNTY.**  
Paris is the county seat.  
Court-House (red. beg. in Aug. '07).  
5s '97 A-O \$54,000—Aug 1937  
Road Dis. No. 1 (Red. beg. in Oct. '21).  
5s '13 J-D \$200,000—June 10 1953  
(Subject to call beg. June 10 1923)  
GEN. CO. DT. Sept 30 '14—\$54,000  
Road bond debt (add'l)—200,000  
Sinking fund—13,795  
Assess. val. 1914—27,897,192  
State & Co. tax (per \$1,000) '14—\$6.75  
Population in 1910—46,544  
§ INT. payable in N. Y. City.

**LAVACA COUNTY.**  
Hallettsville is the county seat.  
Bridge Bonds.  
4s '03 \$18,000—May 10 1923  
Court House Bonds.  
3s '02 \$52,000—May 10 1942

BOND. DEBT July 1 '14—\$60,000  
Ass'd val. '14 (abt. act.)—18,237,040  
County tax (per \$1,000) 1912—\$2.10  
Population in 1910—26,418

**LIBERTY COUNTY ROAD DIST.**  
Road District No. 1 Bonds.  
5s '12 \$125,000—1952  
(Subject to call beginning 1922)  
5s '13 A-O \$100,000—Oct 10 1953  
(Subject to call \$12,000 every 5 yrs.)  
Road District No. 4 Bonds.  
5s '13 A-O \$100,000—Oct 10 1953  
(Subject to call \$12,000 every 5 yrs.)  
BOND. DEBT Nov 8 '13—\$225,000  
Assessed (Dist. No. 1)—2,055,665  
val.—(Dist. No. 4)—1,857,497

**LIMESTONE CO. ROAD D. NO. 4.**  
5s '12 F-A \$150,000—Aug 1 1952  
(Subject to call 1922.)  
TOT. DEBT July 1 1913—\$150,000  
Assessed valuation—2,542,028

**LUFKIN IND. SCH. DIST.**  
A district in Angelina County.  
Building (red. beg. in 1917).  
5s '12 \$57,500—1952  
BOND. DEBT Oct 1 '14—\$57,500  
Assessed valuation 1914—2,576,865  
Population in 1913—6,210

**MC LENNAN COUNTY.**  
County seat is Waco.  
Bridge Bonds (red. beg. in 1905).  
3s '00 Oct \$31,000 & r. Oct 10 1940  
Court-House and Jail  
\$50,000 A \$183,000 & r. June 10 1940  
(\$50,000 subject to call after 1905 & \$100,000 subj. to call after 1910.)  
Road Bonds (Red. beg. in 1921).  
5s '11 A-O \$100,000—1951  
Road District No. 2 Bonds.  
5s '14 s-a \$1,075,000—1954  
BOND. DEBT Jan 1 '14—\$1,383,000  
Sinking fund—21,823  
Assessed valuation 1914—57,062,300  
S. & Co. tax (per \$1,000) '13—\$7.80 & +  
Population in 1910 (est.)—73,250  
INT. at State Treasurer's office.

**Mc. KINNEY.**  
This city is in Collin County.  
School Bonds (Red. beg. 20 yrs. from issue).  
5s '14 F-A \$75,000—Feb 1 1954  
Street Bonds (Red. beg. 20 yrs. from issue).  
5s '14 F-A \$75,000—Feb 1 1954  
BOND. DEBT Nov 9 1914—\$250,000  
Population in 1910—4,714

**MARION COUNTY.**  
Jefferson is the county seat.  
Refunding & Adjustment Bonds.  
4s '00 \$124,445—Jan 1 1920  
4s '04 96,950—Jan 1 1924  
4s '10 28,000—1950  
(Subject to call after 1920.)  
BOND. DEBT Jan 1 1914—\$234,000  
Sinking fund—3,915  
Assessed valuation 1914—4,053,720  
County tax (per \$1,000) 1912—\$7.50  
Population in 1910—10,472

**MARSHALL.**  
This city is the county seat of Harrison County. Pop '10, 11,452.  
Water Bonds.  
6s '89 J-J \$50,000—Jan 1 1934  
4s '02 J-J 25,000—Nov 1 1942  
5s '05 J-J 30,000—Apr 1 1945  
(Subject to call after—Apr 1 1915.)  
5s J-J \$35,000—July 1 1949  
(Subject to call after July 1 1919.)  
Sidewalk Bonds.  
5s '07 J-J \$81,000—Apr 1 1917  
5s '14 J-J 7,000—Jan 1 1954  
Sewer Bonds.  
5s '04 J-J \$50,000—May 1 1944  
(Subject to call after May 1 1914.)  
5s '04 J-J \$45,000—July 1 1944  
(Subject to call after July 1 1914.)  
5s '05 J-J 5,000—July 1 1945  
(Subject to call at any time.)  
5s '07 5,000—Jan 1 1947  
School Bonds.  
4s '03 J-J \$25,000—July 1 1943  
(Subject to call after July 1 1908.)  
5s '10 J-J \$50,000—Jan 1 1950  
(Subject to call after Jan. 1 1920.)  
City-Hall (red. beg. in Jan. 1917).  
5s '07 J-J \$42,000—Jan 1 1947  
Street (Red. aft. 10 yrs. from issue).  
5s '07 J-J \$36,000—July 1 1947  
5s '12 J-J 28,000—July 1 1952  
GEN. DEBT May 1 '14—\$514,000  
Assess. val. '13 (1/2 act.)—5,164,051  
Tax rate (per \$1,000) 1913—\$17.40  
INT. on school bonds of 1910 payable at City Secretary's office or at Hanover Nat. Bank, N.Y.

**MART IND. SCHOOL DISTRICT.**  
A district in McLennan Co.  
5s '10 J-D \$40,000—June 1 1950  
(Subject to call after June 1 1930.)  
4s '12 Apr \$10,000—1922  
BOND. DEBT April 1914—\$50,000  
Sinking fund—9,000  
Assess. val. '13 (2-5 act.)—2,225,000  
School tax rate (per \$1,000) '12 \$5.00  
Population in 1913—4,400  
INT. at Hanover Nat. Bank, N.Y.

**MATAGORDA COUNTY.**  
Bay City is the county seat.  
5s '01 --- \$28,995—Mch 12 1921  
4s '02 1,100—Sept 10 1922  
4s '02 23,000—Apr 10 1942  
4s '02 1,995—Dec 10 1922  
4s '03 52,000—Oct 10 1943  
4s '05 Apr 1,995—Oct 1 1925  
(Subject to call after Oct 1 1915.)  
4s --- 46,000—Subject to call  
Road Bonds.  
s '13 \$100,000—  
Road District No. 2 Bonds.  
5 1/2s '14 A-O \$100,000—  
BOND. DEBT Jan 1 1914—\$191,994  
Sinking fund—44,949  
Assess. val. '14 (abt. act.)—16,079,320  
County tax (per \$1,000) '12—\$4.80  
Population in 1910—13,594

**MATAGORDA CO. DR. DIST.**  
P. O. Bay City.  
Drainage District No. 1 Bonds.  
5s '08 \$16,000—  
5s '09 A-O 114,000—  
Drainage District No. 2 Bonds.  
5s '12 --- \$234,990—  
Drainage District No. 3 Bonds.  
5s '12 --- \$27,950—  
Drainage District No. 4 Bonds.  
5s '12 --- \$103,669.43—  
Drainage District No. 5 Bonds.  
s '14 \$47,505.50—  
TOT. BOND. DT. Oct 1913:  
District No. 1—\$130,000  
District No. 2—234,990  
District No. 3—27,950  
District No. 4—103,669  
Assessed valuation 1912:  
District No. 1—3,558,600  
District No. 2—1,433,980  
District No. 3—234,990  
District No. 4—676,010  
Tax rate (per \$1,000) 1912:  
District No. 1—\$2.00  
District No. 2—5.00  
District No. 3—8.50  
District No. 4—8.50  
INT. at County Treas. office.

**MILAM COUNTY.**  
Cameron is the county seat.  
Court-House (subject to call).  
5s '95 A-O \$40,000—May 15 1935  
Bridge Bonds (subject to call).  
4s & 5s \$57,872c—  
Jail Bonds (subject to call).  
5s '95 A-O \$3,000—May 15 1935  
Road Dist. No. 2 Bonds.  
5s '13 ann \$150,000—July 1 1953  
(Subject to call after July 1 1933)  
s '14 \$150,000—  
Road District No. 6 Bonds  
5 1/2s '14 \$100,000—  
CO. BD. DT. July 1913—\$105,872  
RD. Dis. No. 2 bds. Mar '14 150,000  
Assessed val. of county  
1914 (3/4 act.)—19,297,250  
Assess. val. '13 (Dis.No.2) 3,000,000  
Tax rate (per \$1,000) 1912—\$4.00  
Population of county 1910—36,780

**MILLS COUNTY.**  
Goldthwaite is the county seat.  
Court-House (Red. beg. in 1922).  
5s '12 A-O \$85,000—1952  
TOTAL DEBT Jan 1 1914—\$60,400  
Sinking fund—6,578  
Assess. val. '14 (3-5 act.)—6,019,785  
State & Co. tax (per \$1,000) '13—\$9.80  
Population in 1910—9,694  
INT. at Hanover Nat. Bank, N.Y.

**MINERAL WELLS.**  
This city is in Palo Pinto County.  
Street Bonds.  
5s --- \$3,000—Subject to call  
5s '13 \$69,000—1954  
(Subject to call beginning in 1934)  
Water-Works (Red. beg. in 1917).  
5s '07 \$10,000—Oct 1 1947  
Bridge Bonds (Red. beg. in 1910).  
5s '07 \$1,196—Oct 1 1947  
Sewer Bonds.  
5s '07 \$15,000—Oct 1 1947  
(Subject to call after Oct. 1 1917.)  
5s --- \$15,000—1950  
5s '10 8,000—1950  
School (red. beg. 20 yrs. fr. issue).  
5s '13 \$46,000—1954  
BOND. DEBT Oct 31 '14—\$230,000  
Assessed valuation 1914—3,709,020  
Total tax rate (per \$1,000) '14—\$16.00  
Population in 1910—3,950

**MONTAGUE COUNTY.**  
Montague is the county seat.  
Court-House Warrants.  
6s '12 Mch \$70,000—Mch 12 '15-'22  
TOT. DEBT Oct 3 1914—\$70,000  
Assessed valuation 1914—12,837,520  
Actual value (est)—20,000,000  
Population in 1910—25,123  
INT. at County Treas. office.

**NACOGDOCHES COUNTY.**  
Nacogdoches is the county seat.  
Court-House and Jail Bonds.  
5s '11 Apr \$90,000—July 10 1951  
(Subject to call after July 10 1916.)  
BOND. DEBT Jan 1 1914—\$90,000  
Sinking fund—8,219  
Assessed valuation 1914—9,618,080  
Co. tax rate (per \$1,000) 1912—\$2.30  
Population in 1910—27,406  
INT. payable at State Treas. office

**NAVARRO COUNTY.**  
County seat is Corsicana.  
Court-House (Red. beg. in 1910).  
4s '05 A-O \$17,000—Jan 2 1945  
Road Dist. No. 1 Bonds.  
5s '13 J-D \$400,000—June 1 1953  
(Subject to call after June 1 1933)  
TOT. BD. DT. Jan 1 1914 \$645,000  
Sinking fund—33,892  
Asses. val. of co. '14 (3-5 act.) 27,183,805  
State & Co. tax (per \$1,000) '13—\$7.50  
Population in 1910—47,070  
INT. on court-house bonds at Corsicana Nat. Bank, Corsicana; other bonds at County Treas. office.

**NOLAN COUNTY.**  
Sweetwater is the county seat.  
Road District No. 1 Bonds.  
5s '11 A-O \$100,000—Feb 13 1951  
BOND. DEBT Jan 1 1914—\$100,000  
Assess. val. '14 (2-3 act.)—8,490,090  
Co. tax rate (per \$1,000) '13—\$4.25  
Population in 1910—11,999  
INT. at Hanover Nat. Bank, N.Y.

**NUBES COUNTY.**  
Corpus Christi is the county seat.  
Bishop Road District Bonds.  
5s '13 ann \$100,000—July 14 1953  
(Subject to call begin. July 14 1923.)  
TOTAL DEBT (7) \$40  
Assessed valuation 1914—\$19,125,950  
Population in 1910—21,955  
Issued prior to the law of 1893, which requires approval and registration by State officials



ORANGE.

This city is the county seat of Orange County. Incorp. 1894. School Bonds. 5s '95 A-O \$11,000...Dec 28 1936

ORANGE COUNTY.

Orange is the county seat. Road Bonds (Red. beg. in 1932). 5s '12 A-O \$10,000...Jan 1 1952

ORANGE CO. NAVIG. DIST.

Water Bonds (Red. beg. in 1921). 5s '11 \$141,000...1951

PALESTINE.

Palestine is the county seat of Anderson County. Incorp. 1871. School-House Bonds. 5s '98 May \$8,500...May 1 1938

PALO PINTO COUNTY.

Palo Pinto is the county seat. Road District No. 1 Bonds. 5s '14 M-S \$100,000...Mar 1 1954

PARIS.

This is the county seat of Lamar Co. Inc. in 1870. Pop. 1910, 11,371. School Bonds. 4 1/2s '05 F-A \$35,000...Aug 10 1945

PEYTON CREEK DRAIN. DIST.

Street Bonds. 6s '13 J-J \$125,000... (Part due yearly on July 10; last payment 1938.)

PORT ARTHUR.

This city is in Jefferson County. This city is not only includes the city of Port Arthur, but also adjacent territory.

PORT ARTHUR IND. SCH. DIST.

This district not only includes the city of Port Arthur, but also adjacent territory.

ROBERTSON COUNTY.

Franklin is the county seat. Road and Bridge Bonds. (Subject to call aft. 5 yrs. from issue)

SAN ANGELO.

This city is the county seat of Tom Green County. Street and Bridge Bonds. 5s '12 M-N \$50,000...May 1 1952

SAN ANTONIO.

County seat of Bexar Co. Incorp. in June 1837. Commission government approved Feb. 24 1914.

Public Utility (Red. beg. in 1919). (Subject to call beg. Aug. 10 1922.) 5s '09 F-A \$9,000...May 10 1959

PEYTON CREEK DRAIN. DIST. Street Bonds. 6s '13 J-J \$125,000... (Part due yearly on July 10; last payment 1938.)

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PORT ARTHUR IND. SCH. DIST. This district not only includes the city of Port Arthur, but also adjacent territory.

ROBERTSON COUNTY. Franklin is the county seat. Road and Bridge Bonds. (Subject to call aft. 5 yrs. from issue)

SAN ANGELO. This city is the county seat of Tom Green County. Street and Bridge Bonds. 5s '12 M-N \$50,000...May 1 1952

SAN ANTONIO. County seat of Bexar Co. Incorp. in June 1837. Commission government approved Feb. 24 1914.

SAN ANTONIO IND. SCH. DIST. 4s '07 M-N \$17,000...1943

SAN BENITO. This city is in Cameron County. Sewer Bonds (Red. beg. in 1927).

SAN SABA COUNTY. San Saba is the county seat. Bridge Bonds.

SHERMAN. Sherman is the county seat of Grayson Co. Incorp. Dec. 7 1858.

SMITH COUNTY. Tyler is the county seat. Refunding Railroad Bonds.

SWEETWATER. This city is in Nolan County. Water Works Bonds.

SWEETWATER IND. SCH. DIST. 5s '12 Aug \$50,000...1952

TARRANT COUNTY. County seat is Fort Worth. Bridge Bonds.

TARRANT CO. IMPT. DIS. NO. 1. Levee & Dike (Red. beg. in 1930).

TAYLOR. This city is in Williamson County. Commission government approved Jan. 14 1913.

TAYLOR COUNTY. Abilene is the county seat. Precinct No. 1 Road Bonds.

TEMPLE. This city is in Bell County. Commission government defeated Apr. 10 1911.

Sewer Bonds. 5s '94 M-S \$500,000...Sept 1 1934

School-Building (Red. beg. in '10). 5s '90 M-S \$41,000...Sept 15 1920

SMITH COUNTY. Tyler is the county seat. Refunding Railroad Bonds.

SWEETWATER. This city is in Nolan County. Water Works Bonds.

SWEETWATER IND. SCH. DIST. 5s '12 Aug \$50,000...1952

TARRANT COUNTY. County seat is Fort Worth. Bridge Bonds.

TARRANT CO. IMPT. DIS. NO. 1. Levee & Dike (Red. beg. in 1930).

TAYLOR. This city is in Williamson County. Commission government approved Jan. 14 1913.

TAYLOR COUNTY. Abilene is the county seat. Precinct No. 1 Road Bonds.

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SMITH COUNTY. Tyler is the county seat. Refunding Railroad Bonds.

SWEETWATER. This city is in Nolan County. Water Works Bonds.

SWEETWATER IND. SCH. DIST. 5s '12 Aug \$50,000...1952

TARRANT COUNTY. County seat is Fort Worth. Bridge Bonds.

TARRANT CO. IMPT. DIS. NO. 1. Levee & Dike (Red. beg. in 1930).

TAYLOR. This city is in Williamson County. Commission government approved Jan. 14 1913.

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TERRELL.

This city is in Kaufman County. Street (red. aft. 10 yrs. from issue). 5s '12 s-a \$25,000-----1932 5s '12 s-a 6,000-----1952 Water-works (red. beg. in 1922). 5s '12 A-O \$20,000-----1932 School Bonds. \$85,000. City-Hall Bonds. \$40,000. TOT. BD. DT. May 1913. \$143,200 Assessed valuation 1912. 2,938,356 City tax rate (per \$1,000) '14. \$16.50 Population in 1910. 7,500 INT. at Fourth Nat. Bank, N. Y.

TEXARKANA.

This city is in Bowie County. Inc. in 1876. Pop'n 1910, 9,790. Street & Sewer (red. aft. 10 yrs. from issue). 5s '96 J-J \$9,000-----July 1 1936 5s '03 M-N 23,000-----May 1 1943 Building Bonds. 5s '03 M-N \$4,000-----May 1 1943 (Subject to call after May 1 1943.) 5s '09 M-S \$2,500-----Mar 1 1949 (Subject to call after Mar 1 1944.) Street (red. aft. 5 yrs. from issue). 5s '07 J-J \$20,000-----Dec 1 1947 5s '09 M-S \$3,000-----Mar 1 1949 Improvement Bonds. 6s '94 M-S \$28,000-----Mar 1 1934 (Subject to call \$2,000 every three years after Mar. 1 1904.) Water Bonds. 6s '86 Jan \$1,000-----Jan 1 1936 Bridge Bonds (red. beg. in 1912). s '07 J-D \$10,000-----Dec 1 1947 Sewer (red. aft. 5 yrs. from issue). 5s '07 J-D \$10,000-----Dec 1 1947 Jail Bonds (red. beg. in 1914). 5s '09 M-S \$5,500-----Mar 1 1949 School Bds. 5s '09 M-S \$25,000-----Mar 1 1949 5s '13 J-J 50,000-----Jan 1 1953 (Subject to call beg. Jan. 1 1928.) BOND. DEBT May 1914. \$306,000 Assessed val. (3/4 act.) '13. 6,237,706 Total tax (per \$1,000) 1913. \$14.00 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 Treas. office in Austin, and on school bonds of 1913 at Texarkana Nat. Bk. or Seaboard Nat. Bk., N.Y.

TOM GREEN COUNTY.

San Angelo is the county seat. Bridge Bonds. 5s '98 A-O \$12,000-----Oct 1 1928 5s '00 A-O 7,000-----June 1 1930 5s '12 A-O 70,000-----Oct 1 1952 (Subject to call beg. Oct. 1 1922.) Court-House Bonds. 5s '98 A-O \$7,000-----Feb 7 1928 BOND. DEBT Oct 5 '14. \$96,000 Assess. val. '13 (1/2 act.) 10,828,000 Co. tax rate (per \$1,000) '14. \$5.00 Population in 1910. 17,882 INT. at State Treas. office in Austin or at Hanover Nat. Bank, N. Y.

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. 4s '98 A-O \$27,000-----Feb 10 1936 (Subject to call after Mar. 1 1905.) 4s '00 Apr \$39,000-----Mar 10 1940 (Subject to call after Mar. 1 1905.) Road & Bridge (red. after 10 years from issue). 4s '08 A-O \$297,000-----1948 BOND. DEBT Apr 30 '14. \$413,000 Sinking fund and cash. 53,018 Assess. val. '14 (2-3 act.) 40,918,020 County tax (per \$1,000) '13. \$33.33-1-3 INT. at Amer. Nat. Bank, Austin.

TRINITY COUNTY.

Groveton is the county seat. Court House (red. beg. in 1923). 5s '13 \$50,000-----1953 Road Dist. No. 1 Bonds. 5s '13 Apr \$60,000-----1933 Road Dist. No. 2 Bonds. 5s '14 \$100,000-----1933 TOTAL DEBT Oct 1 '14. \$210,000 Population in 1910. 12,768 INT. on road bonds at First Nat. Bank, Groveton, or Nat. City Bank, New York.

TRINITY RIVER IRRIG. DIST.

5 1/2 s g Jan \$115,000 (Due serially from 20 to 30 years from date of issue.) BOND. DEBT Oct 1 1914. \$115,000 Floating debt. 7,000 Ass'd val. '14 (80% actual) 1,507,425 Dist. tax rate (per \$1,000) '14. \$5.00 Population in 1914 (est.) 2,000 INT. at Hanover Nat. Bk., N. Y.

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. 5s '06 J-J \$30,000-----July 1 1937 (Subject to call \$8,000 after July 1 1916; \$4,000 after July 1 1921 and \$18,000 after July 1 1926.) Funding Bonds. 6s '96 J-J \$35,000-----Apr 1 1926 6s '96 J-J 35,000-----Apr 1 1932 Water-Works Bonds. 5s '89 J-J \$21,000-----July 1 1919 School (red. aft. 10 yrs. from issue). 6s '89 Aug \$18,000-----Apr 1 1919 5s '12 \$50,000-----1951

Railroad Subsidy Bonds.

6s '98 F-A \$24,000\*-----Apr 1 1918 Paving Bonds. 5s '07 M-N \$15,000\*-----May 15 1937 (Subject to call.) 5s '08 M-N 10,000\*-----May 15 1938 (Subject to call after 1918.) BOND. DEBT April 1914. \$238,000 Sinking fund Oct 1 1913. 23,000 Assess. val. '13 (3-5 act.) 6,138,000 Total tax (per \$1,000) '13. \$29.70 Population in 1910. 10,400 INT. on refunding bonds in N. Y.; paving bonds in N. Y., Tyler or at Austin; others in Tyler.

VICTORIA COUNTY.

Victoria is the county seat. Bridge Bonds. 5s '00 Apr \$1,900-----Nov 18 1939 (Subject to call after 1905.) 4s '02 Apr \$3,800-----Apr 10 1942 (Subject to call after 1907.) 4s '05 \$1,900-----Feb 13 1945 Refunding (red. beg. in 1911). 3s '01 Apr \$80,000-----Apr 10 1941 Road Bonds. 5s '00 Apr \$31,000-----Apr 10 1940 (Subject to call after 1905.) Road Dist. No. 1 Bonds. 5s '12 \$200,000-----1943 TOT. BD. DT. Jan 1 '14. \$554,700 Sinking fund. 38,283 Assessed County, 1914. 13,655,000 val. Dist. No. 1. 6,816,410 State & Co tax (per \$1,000) '11. \$7.60 Population of county, 1910. 14,990

WACO.

This city is in McLellan County. Present charter adopted in 1913. Bridge Bonds. 4s g '01 J-J \$46,000-----Jan 1 1931 5s '13 \$50,000-----1943 Funding Bonds. 5s g '91 J-J \$32,000\*-----July 1 1921 5s g '93 A-O 14,000\*-----Oct 1 1923 4s g '00 J-J 49,000-----Jan 1 1930 5s '09 J-J 112,500-----July 1 1939 Public-Works Bonds. 6s g '94 M-S \$40,000\*-----Sept 1 1924 4s g '89 A-O 108,000\*-----Oct 1 1919 5s g '90 M-S 76,000\*-----Sept 1 1920 5s g '91 J-J 121,000\*-----July 1 1921 5s g '94 A-O 54,000-----Apr 1 1924 Water Works. 5s g '04 M-N \$305,000\*-----Nov 1 1934 4s g '03 A-O 117,000\*-----Oct 1 1933 5s '12 J-J 400,000-----July 1 1942 Street Bonds. 5s '09 J-J \$75,000-----July 1 1939 5s g '11 J-J 50,000-----July 1 1941 5s '13 J-J 65,000-----Jan 1 1943 Sewer Bonds. 5s g '91 J-J \$32,000\*-----July 1 1921 5s g '93 J-J 24,000\*-----July 1 1923 5s '07 J-J 60,000-----Jan 1 1937 5s g '11 J-J 80,000-----July 1 1941 5s '13 J-J 25,000-----Jan 1 1943 School Bonds. 5s g '93 A-O \$15,000\*-----Oct 1 1923 5s g '04 M-N 59,000\*-----Nov 1 1934 4s '07 J-J 50,000-----Jan 1 1937 5s '10 J-J 140,000-----Jan 1 1940 5s g '11 J-J 70,000-----July 1 1941 5s '13 J-J 150,000-----Jan 1 1943 Fire-Station & Equip. Bonds. 5s '09 J-J \$25,000\*-----July 1 1939 Fire-Department Bonds. 5s '12 J-J \$20,000\*-----July 1 1942 Park Bonds. 5s '10 J-J \$35,000\*-----Jan 1 1940 5s '13 60,000-----1943 TOTAL DEBT Apr 1 '14. \$2,650,500 Sinking fund & water debt. 289,512 Total assessed val. 1913. 33,164,450 Total tax (per \$1,000) 1913. \$16.50 Population in 1910 (Census) 26,425 INT. at Chemical Nat. Bank, N. Y.; Spitzer, Rorick & Co., N. Y., and First Nat. Bank, Chicago. DEBT LIMITATION.—Bonded debt is limited by charter to 6% of assessed valuation for general purposes and 3% for water improvements.

WALKER CO. ROAD D. NO. 1.

Huntsville is the county seat. 5s '14 \$150,000-----1934 BOND. DEBT Sept 1914. \$150,000 Assessed valuation 1914. 6,000,000

WASHINGTON DRAIN. DIST.

5s J-J \$21,000-----Jan 1 '30-'51 TOT. BD. DT. July 1913. \$57,000 Assessed valuation. 232,846

WAKAHACHIE.

County seat of Ellis Co. Inc. 1871. Street Bonds. 5s '12 \$25,000-----Aug 1 1953 5s '13 F-A 10,000-----Aug 1 1953 (Subject to call beg. Aug. 1 1933.) RR. Aid (red. beg. in 1909). 4s '99 \$21,500----- School Bonds. 4s '00 \$7,000----- 4s '02 12,000----- 4s '03 15,000----- \$500 yearly 5s '13 F-A 2,500-----Aug 1 1943 (Subject to call beg. Aug. 1 1923.) Water Bonds. 5s '04 \$30,000-----Red. beg. '14 5s '06 8,250-----\$250 yearly 5s '07 6,400-----\$200 yearly 5s '10 16,000-----\$500 yearly 5s '13 F-A 22,500-----Aug 1 1953 (Subject to call beg. Aug. 1 1933.) BOND. DEBT Nov 1913. \$175,000 Total assessed valuation. 4,750,240 Total tax (per \$1,000) 1912. \$11.50 Population in 1910. 6,205 INT. on bonds of 1913 at Nat. Park Bank, N. Y., or Austin; on others at Nat. City Bank, N. Y. City; or Austin.

WHARTON CO. DRAIN. DIST.

P. O. Wharton. Drainage Dist. No. 1 Bonds. 5s '14 \$300,000----- Drain. Dist. No. 2 Bonds. 5s '12 A-O \$50,000-----Dec 10 '14-'33

BONDED DEBT—

District No. 1. (?) District No. 2, July 1 '13. \$50,000 Assessed Valuation— District No. 1. (?) District No. 2, 1913. \$318,490 INT. on District No. 2 bonds payable at Guaranty Trust Co., N. Y.

WILLIAMSON COUNTY.

Georgetown is the county seat. Court House (red. beg. in 1920). 4 1/2 s '10 A-O \$100,000-----Apr 10 1950 Road Dist. No. 2 (red. beg. in 21). 5s '11 A-O \$187,000-----June 1 1951 Road Dist. No. 4 (red. beg. in 20). 4 1/2 s '10 J-J \$187,000-----July 10 1950 BOND. DEBT Oct 1 '14. \$387,000 Sinking fund July 1 1912. 20,163 Assessed valuation 1913. 32,344,520 County tax (per \$1,000) 1912. \$3.15 Population in 1910. 42,228 INT. at Harris Trust & Sav. Bk., Chicago; State Treas. office, and at National Bank of Commerce, N. Y.

WOOD COUNTY.

Quitman is the county seat. Road & Bridge (red. beg. in 1922). 5s '12 \$120,000-----1952

BOND. DEBT July 1 1913 \$120,000 Sinking fund. 11,021 Assessed valuation 1914. 9,386,641 County tax (per \$1,000) 1912. \$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 School bonds. 28,500 Incinerator bonds 1914. 2,000 Funding bonds. 8,500 Street Bonds. \$3,000. 5s '14 A-O 40,000-----Apr 3 1954 (Subject to call beg. April 3 1934.) Sewer Bonds. (Subject to call aft. Apr. 3 1934.) 5s '12 M-S \$32,000-----Sept 3 1952 (Subject to call Sept. 3 1932 or any 5-year period thereafter.) BOND. DEBT Apr 1914. \$124,000 Assessed valuation 1913. 3,976,557 Real value (est) 6,500,000 Tax rate (per \$1,000) 1910. \$9.50

\* Issued prior to the law of 1893, which requires approval and registration by State official.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several civil divisions in Texas not included in the foregoing:

Table with columns: Name, Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n 1910. Lists various school districts and counties like Alice Independent Sch. Dist., Alpine Independent Sch. Dist., Alvin (C), Brazoria County, etc.



Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n 1910. Lists various counties and territories with their respective financial and population data.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n 1910. Lists various counties and territories with their respective financial and population data.

(C) City. (T) Town. † 1911 figures. d 1912 figures. x 1913 figures. y 1914 figures. \* Net debt.

ISLAND TERRITORIES AND POSSESSIONS

HAWAII (TERRITORY OF). L. E. Pinkham, Governor; D. L. Conkling, Treas.; Henry C. Hapai, 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. 4 1/2 g '05 J-J \$1,000,000. Jan 2 1920 (Subject to call after Jan 2 1910). 4 1/2 g '03 A-O \$850,000. Oct 1 1918 (Subject to call after Oct 1 1908). 3 1/2 g '06 J-J \$750,000. Jan 2 1921 (Subject to call after Jan 2 1911). 3 1/2 g '07 A-O \$294,000. Oct 1 1922 (Subject to call after Oct 1 1912). 3 1/2 g '09 A-O \$200,000. Oct 1 1924 (Subject to call after Oct 1 1914). 4 s '11 F-A \$1,500,000. Aug 1 1941 (Subject to call after Aug 1 1931). 4 s '12 M-S \$1,500,000. Sept 3 1942 (Subject to call beg. Sept. 3 1932). Refunding Bds. (Red. beg. in '10). 4 s '05 A-O \$600,000. Oct 4 1920 BOND. DEBT Oct 14 '14 \$6,694,000 Sinking fund 38,281 Total assess. val. 1914. 161,187,226 Population in 1900. 154,001 Population in 1910. 191,909 Population in 1914 (est.). 227,391 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. Mtge. & 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. Francis Burton Harrison, Governor; Stephen Bonsal, 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 s '04 Q-F \$7,000,000. Feb 1 1934 (Subject to call after Feb 1 1914).

Public Impt. (Red. aft. 10 yrs. from issue). 4 s g '05 Q-M \$2,500,000. Feb 1 1935 4 s g '06 Q-F \$1,000,000. Feb 1 1936 4 s g '09 A-O 1,500,000. Aug 1 1939 (Subject to call after Aug 1 1919.) BOND. DEBT Dec 31 '13 \$12,000,000 Sinking fund 3,076,844 Total assessed val. 1912. 260,986,604 (No assess'm't made of personal.) 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. Inc. Jan 31 1901. Pop'n 1912 (est.) 70,000. Sewer, Drain, Water & School Bds. 4 s g '11 Quar \$125,000. Jan 1 1941 (Subject to call after Jan 1 1921.) BOND. DEBT Jan 1 1913. \$125,000 Sinking fund 2,421 Assess. val., real '12 (1/2 act.) 3,500,000 Tax rate (per \$1,000) 1912. —\$8.75 INT. is payable at U. S. Treas'y. MANILA. H. L. Fisher, Secretary Municipal Board. A city in the 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-exempt. Water & Sewer Bds.—(Tax-Ex't). 4 s g '05 Q-M \$1,000,000. June 1 '35 (Subject to call after June 1 1915.) 4 s g '07 Q-J \$2,000,000. Jan 2 1937 (Subject to call after Jan 2 1917.) 4 s g '08 Q-J \$1,000,000. Jan 2 1938 (Subject to call after Jan 2 1918.) BOND. DEBT Dec 31 '13 \$4,000,000 Sinking fund 540,507 Assess. val. '13 (abt. act.) 45,111,375 (There is no assessment made of personal property.) General tax (per \$1,000) 1913. \$15.00 Population in 1903 (census) 220,000 Population in 1913 (est.) 240,000 INT. payable at Treasury of U. S. PORTO RICO. One of the island possessions of the United States ceded by Spain following the war of 1898. San Juan is the capital. The borrowing capacity of the various municipal corporations in the Island of Porto Rico is now governed by Act No. 4 of the laws of 1913, which took effect immediately after its approval on Feb. 19 1913. The provisions of this Act will be found in V. 97, p. 541. Road Bonds. 4 s g '07 J-J \$650,000. Jan 1 '15 '27 4 s g '10 J-J 425,000. Jan 1 1927 (Subject to call after Jan. 1 1920.) San Juan Harbor Impt Bonds. 4 s g '12 J-J \$100,000. Jan 1 1937 (Subject to call beg. Jan 1 1922.) 4 s g '14 J-J 200,000. Jan 1 1939 (Subject to call after Jan. 1 1924.) Irrigation Bonds. 4 s g '09 J-J \$2,850,000. Jan 1 '15-33 4 s g '13 J-J 1,000,000. Jan 1 '33-43 4 s g '13 J-J 700,000. Jan 1 '44-50 BOND. DEBT Oct 14 '14 \$5,925,000 Sinking fund Sept 30 '14. 584,157 Assess. val. '14 (abt. act.) 181,910,512 Tax rate (per \$1,000) '14. —\$12.00 Population in 1899. 953,243 Population in 1910. 1,118,012 INT. on 1910, 1913 & 1914 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, the Federal income tax of 1913, and, according to a recent decision of the U. S. Supreme Court (232 U. S., 516, 1914), they are apparently exempted from taxation by the States. \*Of this tax of \$12, \$9,595 is turned over by the Government of Porto Rico to the municipalities and school boards for their support. The remainder, \$2,405 is retained by the Insular Govt. and distributed as follows: \$1 for general purposes, \$1 to pay the principal and interest of loans of 1907 to 1910, and \$405 for the supervision of sanitation throughout the island. Prin. and int. on the loans of 1909 and 1913 will be ultimately provided for by assessments levied upon property benefited by irrigation projects. ARECIBO. A city in Porto Rico. 6 s g '02 J-J \$22,000. Jan 1 1922 (Subject to call after Jan 1 1912.) BOND. DEBT July 1 1913. \$22,000 Ass'd val. '12-'13 (abt. act.) 7,404,110 City tax rate (per M) 1912. —\$13.00 Population in 1910. 42,429 INT. payable in N. Y. City. PONCE. A city in Porto Rico. 6 s g '02 J-J \$47,000. Jan 1 1922 (Subject to call after Jan 1 1912.) BOND. DEBT July 1 1913. \$47,000 Ass'd val. '12-'13 (abt. act.) 15,030,047 Total tax rate (per \$1,000) '13. \$13.00 Population in 1910. 35,005 INT. payable in N. Y. City. SAN JUAN. This city is the capital of Porto Rico. Public Improvement Bonds. (Subject to call at any interest date) BOND. DEBT Nov 1914. \$132,000 Ass'd val. 1914 (abt. act.) 30,054,181 Total tax (per \$1,000) 1913. —\$13.00 Population in 1900. 32,048 Population in 1910. 48,761 INT. at Wm. A. Read & Co., N.Y.



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Greenville, O.	90	Hancock Co., Va.	135	Hickman Co., Va.	175		
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Middletown, Conn. (C. & T.)	36	Montgomery Co. Sup. Dis.		Nashwaug, Minn.	120	New Trier Twp. S. D., Ill.	106
Middletown, N. Y., & S.		No. 1, Miss.	192	Nashwaug, Minn., S. D.	119	New Ulm, Minn.	120
D's (see N. Y. C.)	52	Montgomery Co., N. Y.	47	Nassau, N. Y.	186	New Utrecht, N. Y. (see	
Middlet'n, Orange Co., N. Y.	52	Montgomery Co., O.	93	Nassau Co., Fla.	186	N. Y. C.)	51
Middletown, O., & S. D.	93	Montgomery Co., Pa.	73	Natchez, Miss.	191	New York City	48
Middletown S. D., Conn.	36	Montgomery Co. S. D.		Natchitoches Parish S. D.,		New York State	38
Middletown S. D., Pa.	78	No. 8, Kan.	138	La.	194	Near Pezce, Ida., Co. & S. D.	143
Midland, Mich., & S. D.	112	Montgomery Co., Tenn.	177	Natick, Mass.	162	Niagara Falls, N. Y.	52
Midland, Pa., & S. D.	703	Montgomery Co. R. D., Tex.	203	National City H. S. D., Cal.	24	Nicholasville, Ky.	175
Middle, Tex. (C. & Co.)	203	Montgomery Twp., O.	93	Natrona Co., Wyo., & S. D.	141	Nickerson, Kans.	138
Mifflin Co., Pa.	78	Monticello, Ga.	85	Naugatuck, Conn.	36	Niles, Mich., & Sch. D.	111
Mifflin Twp. S. D., Pa.	78	Monticello, N. Y.	47	Navarro Co., Tex.	200	Niles, Ohio, & S. D.	94
Milaca, Minn.	120	Monticello S. D., Ark.	47	Navasota, Tex.	203	Niles Sch. Dist., Cal.	162
Milam Co., Tex.	200	Montoursville S. D., Pa.	98	Naylor Dr. D. No. 1, Mo.	127	Niles Twp., Ill.	107
Milan, Mich.	112	Montpelier, Vt.	78	Naylor High S. D., Utah	148	Noble Co., Okla.	155
Milan (C), Mo.	127	Montpelier, Vt.	78	Nebraska	131	Nodaway Co., Mo.	120
Millburn S. D., N. J.	64	Montrose, Col. (C. & Co.)	146	Nebraska City, Neb.	132	Nogales, Ariz.	127
Millburn Twp., N. J.	64	Montvale, N. J.	68	Nebraska City S. D., Neb.	133	Nogales, Ariz., & S. D.	127
Miles City, Mont., & S. D.	140	Montville, Conn.	37	Needham, Mass.	25	Nokomis S. D., Ill.	107
Milford, Conn.	36	Moody Co., So. Dak.	130	Neenah, Wis.	116	Nolan County, Tex.	200
Milford, Mass.	24	Moore, Mont.	140	Negaunee S. D., Mich.	111	Nora Springs S. D., Iowa	124
Milford, N. H.	11	Moorefield S. D., W. Va.	173	Neligh S. D., Neb.	133	Norfolk, Conn.	37
Milford Centre, Ohio	98	Moorhead, Minn.	120	Nelson, Neb.	133	Norfolk, Neb., & S. D.	132
Milford (Vt.), Ohio	98	Morgan Park H. S. D., Ill.	106	Nelson, N. Y.	58	Norfolk, Va.	107
Milford S. D., Ohio	93	Morgan Park S. D., Ill.	106	Nelson Co., N. D.	58	Norfolk Co., Mass.	25
Millbury, Mass.	24	Morgan Park S. D., Ill.	106	Nelson County, Va.	172	Norfolk Co., Va.	171
Milledgeville, Ga.	185	Morgan City, La.	194	Nelson Twp., S. D., Ohio	98	Normal, Ill.	107
Mille Lacs Co., Minn.	120	Morgan Co., Ala.	189	Nelsonville, O.	93	Normal, Okla., & S. D.	153
Millen (C), Ga.	185	Morgan Co., Ill.	106	Nelsonville S. D., O.	93	Normal Sch. Dist., Ill.	106
Miller Farms S. D., Conn.	37	Morgan County, Ind.	103	Nesodesha, Kan.	138	Norristown, Pa., & S. D.	74
Miller Levee D., Ark.	195	Morgan Co., Mo.	127	Neosho (C), Mo.	127	North Adams, Mass.	25
Millersburg, O., & S. D.	98	Morgan Co., O.	98	Neptune Twp., N. J.	68	Northampton Hgts., Pa.	78
Millers Falls W. D., Mass.	29	Morgan Co., Pa.	73	Neshoha Co. R. D. No. 1,		Northampton, Mass.	25
Millis, Mass.	29	Morgan Co., Tenn.	177	Miss.	191	Northampton, Pa.	78
Millis County, Tex.	200	Morgan Co., Va.	173	Ness Co., Kan.	136	Northampton S. D., Pa.	74
Milltown, Ga.	185	Morris Co., N. J.	64	Netcong, N. J.	68	Northampton Co., Pa.	74
Milltown, N. J.	68	Morris Co., N. Y.	58	Nethers, N. J.	68	Northampton Twp., N. J.	65
Millvale, Pa.	68	Morrisville, Vt.	14	Nevada, Nev.	68	No. Andover, Mass.	25
Millvale S. D., Pa.	73	Morrisville, Vt., & S. D.	14	Nevada, Nev., & S. D.	68	North Arlington, N. J.	68
Millvale S. D., Pa.	73	Morrow Co. S. D. No. 1, Ore.	163	Nevada City, Cal., & S. D.	126	No. Atchafalaya, Mass.	25
Mill Valley, Cal.	162	Morton Co., N. Dak.	129	Nevada S. D., Mo.	126	No. Baltimore, O.	99
Millville, N. J.	64	Moscow, Idaho, & S. D.	143	New Albany, Ind., & S. D.	102	North Bend, Ore., & S. D.	164
Milton, Fla.	187	Moseley Creek Dr. D.,		New Albany, Miss.	192	No. Bend S. D. No. 8, Neb.	133
Milton, Mass.	24	N. Car.	181	New Albany, N. J.	79	North Berwyn, N. J.	65
Milton, Ore., & Sch. D.	164	Moss Point, Miss.	192	Newark, N. Y.	64	No. Braddock, Pa., & S. D.	74
Milton, Pa.	78	Motley Co., Tex.	203	Newark, N. J.	68	No. Brookfield, Mass.	29
Milton S. D., Ohio	98	Moultrie, Ga.	185	Newark, Ohio	93	North Carolina	178
Milton Sch. D., Pa.	73	Mound City, Kan.	138	Newark S. D., Calif.	162	No. Catasauqua S. D., Pa.	74
Milton S. D. No. 1, N. Y.	58	Moundridge, Kan.	138	Newark S. D., Okla.	155	No. Chelmsford F. D., Mass.	25
Milwaukee, Wis. (C. & Co.)	115	Moundsville, W. Va.	173	Newark S. D., Ohio	94	North Dakota	127
Milwaukee, Ore.	164	Moundsville S. D. W. Va.	173	Newark Un. S. D., N. Y.	68	North Danville Un. Free	
Minden, La.	194	Mountain Home, Idaho	44	Newark Un. S. D., N. Y.	68	S. D. No. 1, N. Y.	58
Mineola, N. Y.	58	Mountain Lake S. D., Minn.	120	New Baraboo S. D., N. J.	64	North Denver Irr. D., Colo.	146
Mineral City, Ohio	98	Mountainview, Cal.	162	New Bedford, Mass.	25	North Elba, N. Y.	58
Mineral Wells, Tex.	200	Mt. Airy, Iowa	123	New Berlin, Ohio	98	No. English S. D., Ia.	124
Miner Co., S. Dak.	131	Mt. Airy Twp., No. Caro.	181	New Bern, N. C.	180	Northern Delta Irr. D., Col.	146
Minersville S. D., Pa.	73	Mt. Airy Sch. Dist., Iowa	124	New Bern, Tenn.	178	Northern D. D., Miss.	191
Minerva, Ohio	98	Mt. Carmel, Pa., & S. D.	73	Newberry, S. C.	182	Northfield, Mass.	29
Mingo County, W. Va.	173	Mt. Clemens, Mich.	111	Newbury Twp., Ohio	98	Northfield, Minn.	120
Mingo Junction, O.	93	Mt. Gleed (V), Ohio	98	New Boston S. D., Ohio	94	Northfield, N. Y., & S.	
Mingo Jun. S. D. O.	93	Mt. Healthy, O., S. D.	98	New Braunfels, Tex.	203	D's (see N. Y. C.)	52
Minidoka Co., Idaho	144	Mt. Lebanon Twp., Pa.	73	New Bremen, Ohio	99	Northfield, Vt.	14
Minneapolis, Kan.	138	Mt. Morris, N. Y. (V.)	58	New Brighton, Pa.	78	North Fork Spec. Dr. D.,	
Minneapolis, Minn.	118	Mt. Olive, N. C.	73	New Brighton S. D., Pa.	74	Hamilton & Saline Co's.,	
Minnehaha Co., S. Dak.	130	Mt. Oliver, Pa.	73	New Britain, Conn.	36	II.	107
Minnesota	116	Mt. Oliver S. D., Pa.	74	New Brunswick, N. J.	36	Hempstead, N. Y., &	
Minot, No. Dak.	128	Mt. Pleasant, Mich.	112	Newburg, O. - See Cleve	47	Sch. Districts	52
Minot Park Dist., No. Dak.	129	Mt. Pleasant, Mo.	126	Newburgh, N. Y.	88	North Huntington Twp.	
Minster, Ohio	98	Mt. Pleasant S. D., N. Y.	58	Newburyport, Mass.	25	S. D., Pa.	74
Mishawaka, Ind., & S. C.	103	Mt. Pleasant, Tenn.	178	New Canaan, Conn.	37	No. Kingstown, R. I.	31
Mission Twp., Kan.	138	Mt. Pleasant S. D., Pa.	78	New Castle, N. Y.	48	No. Lima S. D., Ohio	99
Mississippi	189	Mt. Pleasant, Tex., & S. D.	203	New Castle, Ind.	102	No. Pelham (V.), N. Y.	52
Mississippi County, Ark.	196	Mt. Pleasant, Utah	148	New Castle, Pa., & S. D.	74	No. Plainfield, N. J., &	
Mississippi Co., Ark., Dr.		Mt. Pleasant, Va.	120	New Castle & Bedford Un.		S. D.	68
Dists.	195	Mt. Pleasant, W. Va.	173	F. S. D. No. 2, N. Y.	48	North Platte, Neb.	132
Mississippi Co., Mo., & Dr.		Mt. Pleasant, W. Va.	173	New Castle, Del. C. & Co.	79	No. Platte, Neb., S. D.	133
Dists. Nos. 25 & 30	127	Mt. Pleasant, W. Va.	173	New Castle I. S. D., Tex.	203	Northport (V.), N. Y.	58
Mississippi Co. Dr. Ds., Mo.	126	Mt. Pleasant, W. Va.	173	New Castle, Okla.	153	No. Providence, R. I.	31
Miss. & La Fourche Dr.		Mt. Pleasant, W. Va.	173	New Decatur, Conn.	189	No. Sacramento S. D., Cal.	162
D., La.	194	Mt. Pleasant, W. Va.	173	Newfane, N. Y.	9	North Shore Park Dist.	
Miss. Lev. D., Miss.	191	Mt. Pleasant, W. Va.	173	New Hampshire	9	(see Chicago) Ill.	104
Mississippi Co. Levee		Mt. Pleasant, W. Va.	173	New Hampton S. D., Ia.	124	No. Smithfield, R. I.	32
Dist. No. 1, Mo.	126	Mt. Pleasant, W. Va.	173	New Hanover Co., N. C.	180	No. Sterling Irr. D., Colo.	146
Missoula, Mont., & Sch. D.	140	Mt. Pleasant, W. Va.	173	New Hartford, Conn.	37	No. Tarrytown, N. Y.	52
Missoula Co., Mont.	124	Mt. Pleasant, W. Va.	173	New Hartford S. D., N. Y.	58	No. Tonawanda (C. & S.	
Missouri	124	Mt. Pleasant, W. Va.	173	New Hartford (T.), N. Y.	48	D.), N. Y.	52
Mitchell, S. Dak., & S. D.	130	Mt. Pleasant, W. Va.	173	New Haven, Conn.	36	Northumberland, N. H.	11
Mitchell Co., Tex.	203	Mt. Pleasant, W. Va.	173	New Haven Twp., O.	99	Northumberland Co., Pa.	74
Moberly, Mo.	126	Mt. Pleasant, W. Va.	173	New Hope Irr. D., Utah	148	No. Union T. S. D., Pa.	78
Moberly Sch. Dist., Mo.	127	Mt. Pleasant, W. Va.	173	New Hyde Park S. D., N. Y.	58	No. Wales, Pa.	78
Mobile, Ala. (C. & Co.)	189	Mt. Pleasant, W. Va.	173	New Iberia Park S. D., N. Y.	58	North Wildwood, N. J.	65
Moberly S. D., So. Dak.	130	Mt. Pleasant, W. Va.	173	New Jersey	9	No. Wilkesboro, N. C.	68
Modesto, Cal., & Irr. D.	158	Mt. Pleasant, W. Va.	173	New Kensington, Pa.	74	Northwood S. D., Iowa	124
Modesto S. D., Cal.	162	Mt. Pleasant, W. Va.	173	New Kensington S. D., Pa.	78	North Yakima, Wash., &	
Mohave Co., Ariz.	160	Mt. Pleasant, W. Va.	173	New Kirk, Okla.	153	School District No. 7	166
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Moline, Ill., & S. D.	106	Mt. Pleasant, W. Va.	173	New Lexington, Ohio	99	Norton, Va.	172
Moline, Kan.	138	Mt. Pleasant, W. Va.	173	New Lexington S. D., O.	99	Norwalk, Conn. (T. & C.)	36
Momence Twp., Ill.	107	Mt. Pleasant, W. Va.	173	New London, Conn.	36	Norwalk, O., & S. D.	94
Monaca, Pa., & S. D.	78	Mt. Pleasant, W. Va.	173	New London (V. & T.) Ohio	99	Norway S. D., Mich.	111
Monessen, Pa., & S. D.	73	Mt. Pleasant, W. Va.	173	New Long (C), Wis.	116	Norwich, Conn. (C. & T.)	36
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Moniteau Co. S. D. No.		Mt. Pleasant, W. Va.	173	Y. C.)	51	Norwich Twp., Ohio	99
43, Mo.	127	Mt. Pleasant, W. Va.	173	New Madrid Co., Mo.	127	Norwood, Mass.	26
Monmouth & S. D. Ill.	106	Mt. Pleasant, W. Va.	173	Newman, Cal.	162	Norwood, O., & S. D.	94
Monona-Harrison Dr. D.		Mt. Pleasant, W. Va.	173	Newman, Ill.	107	Norwood, Pa., & S. D.	94
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Monongahela, Pa.	73	Mt. Pleasant, W. Va.	173	New Mexico	148	Nottingham S. D., Ohio	99
Monroe, La.	184	Mt. Pleasant, W. Va.	173	New Milford, Conn.	37	Nowata, Okla., C. & Co.	153
Monroe, Ga.	194	Mt. Pleasant, W. Va.	173	Newnan, Ga.	185	Nowata Sch. Dist. No.	
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Monroe City, Mo.	126	Mt. Pleasant, W. Va.	173	New Philadelphia, O.	58	Nueces Co., Tex.	200
Monroe Co., Fla.	186	Mt. Pleasant, W. Va.	173	New Philadelphia S. D., O.	99	Nutley, N. J.	65
Monroe Co., Ill.	106	Mt. Pleasant, W. Va.	173	Newport, Ky.	175	Nye Co., Nev.	168
Monroe Co., Ind.	102	Mt. Pleasant, W. Va.	173	Newport, N. H.	11	Oak Creek, Colo.	146
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Monroe Co. Road D., Miss.	191	Mt. Pleasant, W. Va.	173	Newport, R. I.	31	Oakdale, Pa.	78
Monroe County, Mo.	126	Mt. Pleasant, W. Va.	173	Newport, Tenn.	178	Oak Harbor Sch. D., O.	94
Monroe Co., N. Y.	47	Mt. Pleasant, W. Va.	173	Newport, Vt.	14	Oak Harbor (V), Ohio	99
Monroe Co., O.	98	Mt. Pleasant, W. Va.	173	Newport Beach, Cal.	162	Oakland, Cal., & S. D.	159
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Pacific Grove, Cal.-----162	Phillips Co., Ark.-----196	Port of Astoria, Ore.-----164	Red Springs, No. Car.-----194	Rosebud Co., Mont.-----140
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Paducah, Tex.-----203	Philmont, N. Y.-----172	Port of Nehalem, Ore.-----164	Redwood City, Cal.-----159	Rosedale, Kan., & S. D.-----137
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Page Co., Va.-----94	Phoenix, Ariz., & S. D.-----150	Port of Seattle, Wash.-----166	Reedley, Cal.-----159	Roselle Park (B.), N. J.-----66
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Palestine, Tex.-----201	Pierce County, No. Dak.-----128	Portsmouth, Va.-----171	Remsen Ind. S. D. Ia.-----124	Rotterdam & Niskayuna S. D., N. Y.-----58
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Warren (Twp.), O.	99	Wayne County, Miss.	192	West Chester, Pa., & S. D.	77	Windsor Locks, Conn.	37	Yukon, Okla.	155
Warren City, O.	99	Wayne County, No. Caro.	180	West Chester, Pa., & S. D.	77	Winfield, Kan.	138	Yuma Co., Ariz.	151
Warren Co., Ind.	102	Waynesboro, Ga.	185	West Chester, Pa., & S. D.	77	Winner, So. Dak.	130	<b>Z</b> anesville, O., & S. D.	99
Warren Co. D. D., Ia.	124	Waynesboro, Pa.	78	West Chester, Pa., & S. D.	77	Winneshlek Co., Ia.	123	Zavala County, Tex.	203
Warren Co., Ky.	175	Waynesboro S. D., Pa.	77	West Chester, Pa., & S. D.	77	Winnetka Park Dist., Ill.	107	Zeibach County, So. Dak.	131
		Wayne, Neb., & S. D.	131	West Chester, Pa., & S. D.	77	Winnetka S. D., No. 36, Ill.	107		
		Waynesburg, Pa.	77	West Chester, Pa., & S. D.	77	Winnboro, Tex.	203		

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